

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1910-11,
COMPARED WITH THE RESULTS OF 1909-10.

India Office,
10 May 1911. }

RICHMOND RITCHIE,
Under Secretary of State for India.

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

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No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.		ACCOUNTS, 1909-10.	ESTIMATE,* 1910-11.
		£.	£.
PRINCIPAL HEADS OF REVENUE:			
Land Revenue - - - - -		21,332,141	20,955,400
Opium - - - - -		5,534,683	7,527,900
Salt - - - - -		3,319,518	3,196,200
Stamps - - - - -		4,548,304	4,821,300
Excise - - - - -		6,537,854	6,979,400
Provincial Rates - - - - -		539,223	548,500
Customs - - - - -		4,965,118	6,543,400
Assessed Taxes - - - - -		1,558,964	1,575,900
Forest - - - - -		1,735,386	1,826,800
Registration - - - - -		430,377	425,300
Tributes from Native States - - - - -		588,307	607,600
	TOTAL - - - £.	51,089,875	55,007,700
INTEREST - - - - - £.		1,184,343	1,423,633
POST OFFICE - - - - - £.		1,927,229	2,005,000
TELEGRAPH - - - - - £.		902,851	998,137
MINT - - - - - £.		125,953	189,300
RECEIPTS BY CIVIL DEPARTMENTS:			
Law and Justice:			
Courts - - - - -		293,339	309,800
Jails - - - - -		230,155	236,200
Police - - - - -		148,950	152,300
Ports and Pilotage - - - - -		140,083	148,400
Education - - - - -		165,875	184,100
Medical - - - - -		58,235	63,376
Scientific and other Minor Departments - - - - -		109,438	114,360
	TOTAL - - - £.	1,146,075	1,208,536
MISCELLANEOUS:			
Receipts in aid of Superannuation, &c. - - - - -		192,086	194,720
Stationery and Printing - - - - -		95,324	95,300
Exchange - - - - -		44,481	62,600
Miscellaneous - - - - -		373,997	270,553
	TOTAL - - - £.	705,888	629,173
RAILWAYS:			
State Railways (Gross Receipts) - - - - -		28,923,931	30,520,230
Deduct—Working Expenses - - - - -		16,214,318	16,426,700
Surplus profits paid to Companies, &c. - - - - -		322,483	446,100
	Net Receipts		
Guaranteed Companies (Net Traffic Receipts) - - - - -		12,387,130	13,647,430
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest) - - - - -		—48	—
		58,296	38,251
	TOTAL - - - £.	12,445,378	13,685,681
IRRIGATION:			
Major Works:			
Direct Receipts - - - - -		2,307,077	2,297,500
Portion of Land Revenue due to Irrigation - - - - -		1,117,388	1,199,300
Minor Works and Navigation - - - - -		235,691	236,300
	TOTAL - - - £.	3,660,156	3,733,100
OTHER PUBLIC WORKS:			
Civil Works - - - - -		268,786	288,100
MILITARY RECEIPTS:			
Army:			
Effective - - - - -		875,557	919,961
Non-effective - - - - -		102,171	107,410
Marine - - - - -		83,460	90,500
Military Works - - - - -		675,773	65,800
	TOTAL - - - £.	1,136,961	1,183,671
	- TOTAL REVENUE - - - £.	74,593,495	80,352,031

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

and EXPENDITURE for 1910-11, compared with the RESULTS of 1909-10.

HEADS OF EXPENDITURE.		ACCOUNTS, 1909-10.	ESTIMATE,* 1910-11.
		£.	£.
DIRECT DEMANDS ON THE REVENUES:			
Refunds and Drawbacks -			
Assignments and Compensations		503,552	266,000
Charges in respect of Collection, viz.:		1,224,380	1,220,900
Land Revenue			
Opium (Including cost of Production)		3,650,079	3,701,016
Salt (Including cost of Production)		1,110,155	1,250,105
Stamps		330,743	379,729
Excise		151,789	124,759
Provincial Rates		397,913	411,764
Customs		4,945	5,700
Assessed Taxes		217,495	240,735
Forest		26,126	27,200
Registration		1,006,697	1,051,089
		236,716	241,200
	TOTAL	£. 8,859,590	8,923,797
INTEREST:			
Interest on Debt			
<i>Deduct</i> —Amounts chargeable to Railways		8,752,399	9,093,151
" Amounts chargeable to Irrigation		6,187,791	6,270,748
" Remainder chargeable on Ordinary Debt		1,058,711	1,114,523
Interest on other Obligations		1,566,497	1,617,880
		548,548	567,000
	TOTAL	£. 2,115,045	2,184,880
POST OFFICE		1,927,582	1,954,594
TELEGRAPH		992,433	1,018,885
MINT		143,758	92,001
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:			
General Administration		1,655,779	1,768,308
Law and Justice:			
Courts		2,756,749	2,881,672
Jails		853,084	849,300
Police		4,222,306	4,340,024
Ports and Pilotage		174,779	178,056
Education		1,704,872	1,850,646
Ecclesiastical		124,043	125,334
Medical		867,833	1,011,008
Political		875,127	1,004,818
Scientific and other Minor Departments		851,396	890,285
	TOTAL	£. 14,183,968	14,989,647
MISCELLANEOUS CIVIL CHARGES:			
Territorial and Political Pensions		235,586	234,558
Civil Furlough and Absentee Allowances		397,818	395,881
Superannuation Allowances and Pensions		3,094,010	3,150,548
Stationery and Printing		724,722	723,194
Miscellaneous		357,530	285,570
	TOTAL	£. 4,807,694	4,791,751
FAMINE RELIEF AND INSURANCE:			
Famine Relief		79,758	3,300
Construction of Protective Railways		12,015	43,564
Construction of Protective Irrigation Works		432,889	384,362
Reduction or Avoidance of Debt		475,338	566,300
	TOTAL	£. 1,000,000	997,526
RAILWAY REVENUE ACCOUNT:			
State Railways:—Interest on Debt		5,653,551	5,894,935
Annuities in purchase of Railways		3,357,708	3,357,634
Sinking Funds		165,208	171,264
Interest chargeable against Companies on Advances		473,640	465,813
Interest on Capital deposited by Companies		1,894,316	1,975,051
Guaranteed Companies:—Surplus Profits, Land, and Supervision		— 7,764	— 900
Subsidized Companies:—Land, &c.		40,414	50,700
Miscellaneous Railway Expenditure		37,387	51,500
	TOTAL	£. 11,620,454	11,875,997
IRRIGATION:			
Major Works:—Working Expenses		1,091,211	1,116,500
Interest on Debt		1,038,711	1,114,523
Minor Works and Navigation		900,935	920,090
	TOTAL	£. 3,053,857	3,150,113
OTHER PUBLIC WORKS:			
Construction of Railways charged to Provincial Revenues		1,245	1,300
Civil Works		4,135,908	4,586,862
	TOTAL	£. 4,137,153	4,588,162
MILITARY SERVICES:			
Army: Effective		15,784,201	15,945,655
Non-effective		3,146,980	3,189,780
Marine		461,157	462,829
Military Works		858,342	882,040
Special Defences (1902)		28,604	9,001
	TOTAL	£. 20,249,284	20,489,305
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL)		£. 73,092,818	75,050,748
<i>Add</i> .—Portion of Allotments to Provincial Governments not spent by them in the Year		894,036	1,811,700
TOTAL EXPENDITURE CHARGED TO REVENUE		£. 73,986,854	76,871,448
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:			
Capital Outlay on Railways and Irrigation Works:			
State Railways		6,321,617	7,653,865
Irrigation Works		1,052,349	1,207,716
	TOTAL	£. 7,373,966	8,861,580
Redemption of Liabilities		—	5,904,100
		ACCOUNTS, 1909-10.	ESTIMATE,* 1910-11.
		£.	£.
Revenue		74,593,495	80,352,031
Expenditure chargeable to Revenue		73,986,854	75,871,448
Surplus		£. 606,641	3,480,583

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

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES AND PEARAR.		BURMA.		
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	18,83,663	16,28,000	1,87,74,671	1,83,00,000	4,19,32,886	4,22,60,000	1
Opium - - - - -	2,826	6,000	4,48,067	4,85,000	4,55,841	4,30,000	2
Salt - - - - -	1,11,45,338	1,07,30,000	-	-	31,01,194	20,70,000	3
Stamps - - - - -	4,36,386	4,79,000	31,99,378	35,24,000	36,12,156	38,50,000	4
Excise - - - - -	16,30,279	17,84,000	68,87,477	77,00,000	76,48,137	71,50,000	5
Provincial Rates - - - - -	27,801	2,000	-	-	-	-	6
Customs - - - - -	36,691	26,000	2,17,517	2,15,000	1,35,22,306	1,61,68,000	7
Assessed Taxes - - - - -	22,76,536	23,03,000	5,64,650	6,40,000	18,74,957	19,19,000	8
Forest - - - - -	5,30,666	7,82,000	20,78,340	21,50,000	93,63,076	99,60,000	9
Registration - - - - -	21,653	24,000	2,96,749	3,15,000	1,83,005	1,87,000	10
Tributes from Native States - - - - -	18,87,417	23,50,000	2,38,567	2,35,000	4,02,322	4,06,000	11
TOTAL - - -	1,98,69,456	2,00,14,000	3,37,03,036	3,35,64,000	8,10,96,880	8,43,90,000	12
INTEREST - - - - -	68,87,139	69,27,000	2,57,524	2,65,000	1,13,423	1,08,000	13
POST OFFICE - - - - -	2,89,08,431	3,00,74,000	-	-	-	-	14
TELEGRAPH - - - - -	1,34,79,855	1,49,07,000	-	-	-	-	15
MINT - - - - -	35,013	7,45,000	-	-	-	-	16
RECEIPTS BY CIVIL DEPARTMENTS :							
Law and Justice :							
Courts - - - - -	1,56,455	1,64,000	2,21,084	2,18,000	4,56,537	4,42,000	17
Jails - - - - -	2,81,251	3,23,000	2,55,980	2,10,000	4,03,812	3,95,000	18
Police - - - - -	46,888	50,000	25,335	30,000	2,05,720	2,04,000	19
Ports and Pilotage - - - - -	-	-	-	-	4,81,538	3,12,000	20
Education - - - - -	28,914	40,000	1,09,398	1,17,000	1,74,868	2,01,000	21
Medical - - - - -	7,743	8,000	8,551	8,000	63,951	75,000	22
Scientific and other Minor Departments - - - - -	2,67,869	1,86,000	94,288	98,000	4,389	6,000	23
TOTAL - - -	7,89,120	7,71,000	7,14,546	6,81,000	18,00,755	18,35,000	24
MISCELLANEOUS :							
Receipts in aid of Superannuation, &c. - - - - -	2,94,171	3,26,000	1,15,020	1,26,000	1,04,315	1,11,000	25
Stationery and Printing - - - - -	4,69,067	5,07,000	45,571	42,000	54,268	54,000	26
Exchange - - - - -	6,67,215	9,39,000	-	-	-	-	27
Miscellaneous - - - - -	5,21,811	5,67,000	6,93,109	2,31,000	1,28,513	1,17,000	28
TOTAL - - -	19,52,264	23,39,000	8,53,700	3,99,000	2,84,096	2,82,000	29
RAILWAYS :							
State Railways (Gross Receipts) - - - - -	43,37,59,622	45,77,00,000	-	-	-	-	30
Deduct—Working Expenses - - - - -	24,31,18,578	24,63,15,000	-	-	-	-	31
Surplus Profits paid to Companies, &c. - - - - -	48,77,249	66,92,000	-	-	-	-	32
Net Receipts - - - - -	18,58,03,795	20,46,93,000	-	-	-	-	33
Guaranteed Companies (Net Traffic Receipts) - - - - -	-	-	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	2,20,641	1,88,000	-	-	-	-	35
TOTAL - - -	18,60,23,712	20,48,81,000	-	-	-	-	36
IRRIGATION :							
Major Works : Direct Receipts - - - - -	-	-	31,580	40,000	8,10,710	9,00,000	37
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	90,582	1,50,000	38
Minor Works and Navigation - - - - -	69,557	20,000	19,210	18,000	11,78,072	12,00,000	39
TOTAL - - -	69,557	20,000	50,790	58,000	20,82,364	22,50,000	40
OTHER PUBLIC WORKS :							
Civil Works - - - - -	1,21,711	61,000	6,00,138	5,93,000	3,35,862	3,54,000	41
MILITARY RECEIPTS :							
Army : Effective - - - - -	73,58,192	79,85,000	-	-	-	-	42
Non-effective - - - - -	11,17,682	11,41,000	-	-	-	-	43
Marine - - - - -	12,51,892	13,54,000	-	-	-	-	44
Military Works - - - - -	9,99,374	9,67,000	517	-	98,416	-	45
TOTAL - - -	1,07,27,120	1,14,71,000	517	-	98,416	-	46
TOTAL REVENUE - - -	26,88,63,376	29,22,16,000	3,51,80,251	3,55,60,000	8,58,11,796	8,92,19,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1910-11,
RESULTS of 1909-10.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2,02,71,185	2,02,65,000	3,04,85,298	3,04,00,000	6,82,08,370	6,56,56,000	18,15,56,071	17,84,99,006	PRINCIPAL HEADS OF REVENUE :
2	6,30,522	6,27,900	6,00,53,551	10,04,78,000	5,85,646	5,50,000	7,11,74,353	11,15,76,000	Land Revenue.
3	13,26,822	12,80,000	1,14,50,851	99,50,000	-	-	2,60,33,205	2,40,00,000	Opium.
4	1,01,54,180	1,07,50,000	1,56,17,349	1,59,00,000	1,10,40,162	1,20,16,000	4,40,60,621	4,65,10,000	Salt.
5	73,07,598	78,50,000	1,67,92,554	1,78,00,000	86,70,811	1,01,74,000	4,89,43,860	5,24,58,000	Stamps.
6	16,60,067	17,35,000	39,76,925	40,70,000	23,88,185	23,93,000	80,52,978	82,00,000	Excise.
7	1,12,770	1,28,000	2,29,22,808	2,09,16,000	1,05,861	1,60,000	3,69,67,602	4,30,13,000	Provincial Rates.
8	12,27,480	12,33,000	56,47,794	54,32,000	22,58,296	23,33,000	1,38,40,713	1,38,60,000	Customs.
9	15,34,732	18,50,000	10,80,640	12,00,000	23,01,164	23,50,000	1,68,88,018	1,82,92,000	Assessed Taxes.
10	9,59,199	9,61,000	13,52,720	12,75,000	6,28,200	6,00,000	34,41,528	33,61,000	Forest.
11	50,000	50,000	52,250	52,000	-	-	26,30,570	29,93,000	Registration.
12	4,52,44,534	4,67,28,000	17,84,41,782	22,25,12,000	9,62,52,695	9,62,32,000	45,36,08,383	50,34,40,000	Tributes from Native States.
									- - - TOTAL.
13	1,51,135	1,66,000	19,91,551	20,00,000	16,10,313	15,02,000	1,10,20,035	1,09,77,000	INTEREST.
14	-	-	-	-	-	-	2,89,09,431	3,00,74,000	POST OFFICE.
15	-	-	-	-	-	-	1,34,79,955	1,40,07,000	TELEGRAPH.
16	-	-	-	-	-	-	35,013	7,45,000	MINT.
17	4,00,007	4,57,000	6,00,716	6,75,000	6,01,793	6,20,000	24,47,492	25,76,000	RECEIPTS BY CIVIL DEPARTMENTS :
18	3,41,203	3,27,000	8,59,113	9,24,000	3,41,367	3,37,000	24,35,726	25,16,000	Law and Justice :
19	1,35,571	1,43,000	1,89,940	1,85,000	92,183	96,000	6,95,637	7,08,000	Courts.
20	9,405	9,000	15,22,485	16,13,000	-	-	20,13,428	21,34,000	Jails.
21	2,61,282	3,03,000	6,06,453	6,46,000	2,48,092	4,36,000	14,30,857	17,46,000	Police.
22	56,049	56,000	2,90,056	3,45,000	37,687	43,000	4,64,677	5,34,000	Ports and Pilotage.
23	45,534	45,000	3,46,717	3,70,000	1,27,521	1,45,000	8,86,318	8,50,000	Education.
24	12,55,591	13,42,000	44,15,480	47,58,000	14,48,643	16,77,000	1,04,24,135	1,10,64,000	Medical.
									Scientific and other Minor Departments.
25	79,874	81,000	2,34,291	2,46,000	2,78,978	2,63,000	11,06,649	11,53,000	- - - TOTAL.
26	17,163	22,000	1,40,700	1,43,000	2,41,176	2,15,000	9,68,035	9,83,000	MISCELLANEOUS :
27	-	-	-	-	-	-	6,67,215	9,39,000	Receipts in aid of Superannuation, &c.
28	2,69,291	2,69,000	10,50,470	7,46,000	6,38,242	2,38,000	32,98,436	21,64,000	Stationery and Printing.
29	3,66,328	3,72,000	14,23,551	11,35,000	11,58,396	7,16,000	60,40,335	52,43,000	Exchange.
									Miscellaneous.
30	95,895	1,00,000	-	-	-	-	43,38,55,517	45,78,00,000	RAILWAYS :
31	96,184	85,000	-	-	-	-	24,32,14,769	24,64,00,000	State Railways (Gross Receipts).
32	-	-	-	-	-	-	43,37,249	66,82,000	Deduct - Working Expenses.
33	-	15,000	-	-	-	-	18,55,03,506	20,47,08,000	Surplus Profits paid to Companies, &c.
34	-	-	-	-	-	-	-	-	Net Receipts.
35	-	-	-	-	-	-	2,20,641	1,88,000	Guaranteed Companies (Net Traffic Receipts).
36	-	15,000	-	-	-	-	18,60,23,423	20,48,96,000	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
									- - - TOTAL.
37	-	-	27,02,520	25,35,000	92,95,373	87,85,000	1,27,70,183	1,22,50,000	IRRIGATION :
38	-	-	-	-	10,53,415	10,53,000	17,49,997	18,03,000	Major Works : Direct Receipts.
39	14	-	6,03,520	6,59,000	1,69,725	1,85,000	20,99,098	20,88,000	Portion of Land Revenue due to Irrigation.
40	14	-	33,68,040	31,84,000	1,10,48,513	1,06,23,000	1,66,19,278	1,61,41,000	Minor Works and Navigation.
									- - - TOTAL.
41	3,23,079	3,18,000	4,84,561	6,42,000	3,58,049	4,17,000	22,28,400	23,86,000	OTHER PUBLIC WORKS :
									Civil Works.
42	-	-	-	-	-	-	73,55,182	79,85,000	MILITARY RECEIPTS :
43	-	-	-	-	-	-	11,17,642	11,41,000	Army : Effective.
44	-	-	-	-	-	-	12,51,892	13,58,000	Non-effective.
45	9,559	-	1,782	-	749	-	11,10,397	9,87,000	Marine.
46	9,559	-	1,782	-	749	-	1,08,38,143	1,14,71,000	Military Works.
									- - - TOTAL.
47	4,73,54,951	4,89,42,000	10,01,28,747	23,42,40,000	11,18,86,358	11,11,67,000	73,92,26,481	81,19,44,000	- - - TOTAL REVENUE.

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

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.	
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	18,15,56,071	17,84,09,000	2,83,36,376	2,66,94,000	22,55,305	21,15,000	5,54,21,903	5,62,04,000	5,24,19,466	1
Opium - - - - -	7,11,74,353	11,15,76,000	4,46,361	5,50,000	22,916	23,000	4,58,829	4,25,000	1,00,17,786	2
Salt - - - - -	2,60,33,303	2,40,69,000	-	-	-	-	1,00,73,640	1,08,00,000	1,30,86,922	3
Stamps - - - - -	4,40,69,621	4,65,19,000	48,91,373	49,00,000	5,20,724	5,00,000	1,14,91,968	1,22,00,000	72,50,861	4
Excise - - - - -	4,89,43,860	5,24,58,000	43,23,244	56,00,000	3,18,583	2,84,000	2,60,76,301	2,76,00,000	1,75,46,814	5
Provincial Rates - - - - -	80,52,978	82,00,000	33,166	24,000	2,214	3,000	-	-	-	6
Customs - - - - -	3,69,67,862	4,36,13,000	6,611	8,000	-	-	60,66,038	72,81,000	3,14,36,449	7
Assessed Taxes - - - - -	1,38,49,713	1,38,60,000	15,16,652	15,87,000	1,36,304	1,34,000	31,16,805	30,93,000	47,64,989	8
Forest - - - - -	1,68,54,818	1,82,92,000	10,32,633	12,06,000	1,73,305	2,04,000	41,78,381	39,30,000	37,57,656	9
Registration - - - - -	34,41,526	33,61,000	3,21,714	3,04,000	39,311	55,000	19,37,640	19,30,000	7,16,469	10
Tributes from Native States - - - - -	26,31,576	29,93,000	3,76,890	2,76,000	-	-	44,96,519	44,07,000	13,20,622	11
TOTAL - - - - -	45,36,06,383	50,34,40,000	4,12,85,010	4,11,49,000	34,68,062	32,98,000	12,47,77,024	12,80,50,000	14,32,09,034	12
INTEREST - - - - -	1,10,20,985	1,09,77,000	4,00,630	3,30,000	11,751	15,000	8,45,931	9,44,000	29,70,440	13
POST OFFICE - - - - -	2,89,08,431	3,00,74,000	-	-	-	-	-	-	-	14
TELEGRAPH - - - - -	1,34,79,855	1,49,07,000	-	-	-	-	-	-	-	15
MINT - - - - -	35,013	7,45,000	-	-	-	-	-	-	18,54,280	16
RECEIPTS BY CIVIL DEPARTMENTS :										
Law and Justice :										
Courts - - - - -	24,47,492	25,76,600	4,06,377	4,25,000	1,02,499	1,08,000	8,44,767	9,40,000	5,98,944	17
Jails - - - - -	24,85,726	26,16,000	2,54,384	2,80,000	17,679	21,000	5,05,999	5,10,000	1,83,536	18
Police - - - - -	6,95,637	7,08,000	5,69,311	5,76,000	82,029	1,29,000	4,91,736	4,76,000	3,96,538	19
Ports and Pilotage - - - - -	20,13,428	21,34,000	-	-	-	-	-	-	87,821	20
Education - - - - -	14,30,857	17,46,000	4,67,788	3,70,000	681	1,000	1,79,600	2,24,000	4,09,209	21
Medical - - - - -	4,64,677	5,31,000	45,793	46,000	660	1,000	1,21,733	1,24,000	2,28,245	22
Scientific and other Minor Departments - - - - -	8,86,318	8,50,000	1,08,979	1,12,000	77	-	5,41,142	6,20,000	78,877	23
TOTAL - - - - -	1,04,24,135	1,10,64,000	18,52,632	17,89,000	2,03,625	2,60,000	26,84,976	28,94,000	19,87,170	24
MISCELLANEOUS :										
Receipts in aid of Superannuation, &c. - - - - -	11,06,649	11,53,000	1,74,518	1,54,000	12,018	15,000	2,03,316	2,10,000	4,00,402	25
Stationery and Printing - - - - -	9,68,035	9,83,000	2,20,014	2,02,000	9,511	12,000	1,29,905	1,30,000	1,02,388	26
Exchange - - - - -	6,67,215	9,39,000	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	32,98,436	21,68,000	9,65,494	8,06,000	1,20,077	1,25,000	3,65,809	3,39,000	6,41,668	28
TOTAL - - - - -	60,40,335	52,43,000	13,60,026	11,62,000	1,41,606	1,52,000	6,98,930	6,79,000	11,44,458	29
RAILWAYS :										
State Railways (Gross Receipts) - - - - -	43,38,55,517	45,78,00,000	-	-	-	-	-	-	-	30
Deduct—Working Expenses - - - - -	24,32,14,762	24,64,00,000	-	-	-	-	-	-	-	31
Surplus profits paid to Companies, &c. - - - - -	48,37,249	68,92,000	-	-	-	-	-	-	-	32
Net Receipts - - - - -	18,58,03,506	20,47,08,000	-	-	-	-	-	-	-	33
Guaranteed Companies (Net Traffic Receipts) - - - - -	-724	-	-	-	-	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest) - - - - -	2,20,641	1,88,000	-	-	-	-	-	-	-	35
TOTAL - - - - -	18,60,23,423	20,48,96,000	-	-	-	-	-	-	-	36
IRRIGATION :										
Major Works: Direct Receipts - - - - -	1,27,70,183	1,22,50,000	1,93,96,790	1,99,60,000	7,62,119	7,80,000	4,31,018	2,76,000	12,66,051	37
Portion of Land Revenue due to Irrigation - - - - -	17,49,997	18,03,000	30,51,148	32,06,000	75,394	60,000	94,93,234	1,01,17,000	23,01,047	38
Minor Works and Navigation - - - - -	20,99,098	20,88,000	8,38,138	8,94,000	-	-	2,47,200	2,14,000	3,50,825	39
TOTAL - - - - -	1,66,19,278	1,61,41,000	2,32,86,076	2,40,60,000	8,27,513	8,46,000	1,01,61,551	1,06,07,000	40,07,923	40
OTHER PUBLIC WORKS :										
Civil Works - - - - -	22,28,400	23,66,000	5,77,425	5,55,000	1,30,606	1,32,000	2,02,016	2,74,000	8,24,340	41
MILITARY RECEIPTS :										
Army: Effective - - - - -	73,58,192	79,85,000	-	-	-	-	-	-	-	42
Non-effective - - - - -	11,17,682	11,41,000	-	-	-	-	-	-	-	43
Marine - - - - -	12,51,892	13,58,000	-	-	-	-	-	-	-	44
Military Works - - - - -	11,10,397	9,87,000	5,915	-	-	-	4,069	-	17,119	45
TOTAL - - - - -	1,08,38,143	1,14,71,000	5,915	-	-	-	4,069	-	17,119	46
TOTAL REVENUE - - - - -	73,92,25,481	81,13,44,000	6,87,66,814	6,90,45,000	47,92,763	47,03,000	13,94,34,487	14,34,48,000	16,00,14,764	47

Provinces of British India, and in England, for 1910-11, compared with the Results of 1909-10—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1909-10.	1910-11.	1909-10.	1910-11.		
	1909-10.	1910-11.	1909-10.	1910-11.						
	Rs.	Rs.	Rs.	£	£	£	£	£		
1	5,07,29,000	31,00,82,121	31,43,31,000	21,332,141	20,955,400	-	-	21,332,141	20,955,400	PRINCIPAL HEADS OF REVENUE :
2	3,44,000	8,30,20,245	11,29,18,000	5,534,683	7,527,900	-	-	5,534,683	7,527,900	
3	1,36,75,000	4,97,92,767	4,79,44,000	3,319,518	3,196,200	-	-	3,319,518	3,196,200	
4	82,00,000	6,82,24,517	7,23,19,000	4,548,304	4,821,300	-	-	4,548,304	4,821,300	
5	1,87,50,000	9,80,67,802	10,46,02,000	6,537,854	6,979,400	-	-	6,537,854	6,979,400	
6	-	80,88,348	82,27,000	539,223	548,500	-	-	539,223	548,500	
7	4,73,49,000	7,44,76,700	9,81,51,000	4,045,118	6,542,400	-	-	4,045,118	6,542,400	
8	49,04,000	2,33,84,483	2,36,38,000	1,559,964	1,575,900	-	-	1,559,964	1,575,900	
9	37,70,000	2,60,30,793	2,74,02,000	1,735,346	1,826,800	-	-	1,735,346	1,826,800	
10	7,50,000	64,55,660	63,80,000	430,377	425,300	-	-	430,377	425,300	
11	13,48,000	88,24,607	91,14,000	588,307	607,600	-	-	588,307	607,600	
12	14,01,79,000	76,63,48,113	82,51,16,000	51,089,875	55,007,700	-	-	51,089,875	55,007,700	- - - TOTAL.
13	29,07,000	1,52,48,837	1,51,73,000	1,016,589	1,011,500	167,754	412,133	1,184,343	1,423,033	INTEREST.
14	-	2,89,03,431	3,00,74,000	1,927,229	2,005,000	-	-	1,927,229	2,005,000	POST OFFICE.
15	-	1,34,79,855	1,49,07,000	898,657	993,800	4,194	4,337	902,851	998,137	TELEGRAPH.
16	20,95,000	18,89,293	28,40,000	125,953	189,300	-	-	125,953	189,300	MINT.
17	5,98,000	44,00,079	46,47,000	293,339	309,800	-	-	293,339	309,800	RECEIPTS BY CIVIL DEPARTMENTS :
18	2,35,000	34,52,324	35,42,000	230,155	236,200	-	-	230,155	236,200	
19	3,06,000	22,24,260	22,85,000	148,950	152,300	-	-	148,950	152,300	
20	92,000	21,01,249	22,29,000	140,083	148,400	-	-	140,083	148,400	
21	4,20,000	24,88,135	27,51,000	165,875	184,100	-	-	165,875	184,100	
22	2,34,000	8,61,108	9,39,000	57,407	62,600	828	776	58,235	63,376	
23	1,15,000	16,15,393	16,97,000	107,693	113,100	1,745	1,260	109,438	114,360	
24	20,90,000	1,71,52,538	1,80,97,000	1,143,502	1,306,500	2,573	2,036	1,146,075	1,208,536	- - - TOTAL.
25	4,48,000	18,96,803	19,80,000	128,453	132,000	65,633	62,720	192,086	194,720	MISCELLANEOUS :
26	1,03,000	14,29,853	14,30,000	95,324	95,300	-	-	95,324	95,300	
27	-	6,67,215	9,39,000	44,481	62,600	-	-	44,481	62,600	
28	2,65,000	53,91,484	37,03,000	339,432	246,900	14,565	29,653	373,997	276,553	
29	8,16,000	93,85,355	80,52,000	625,680	536,800	80,198	92,373	705,888	629,173	- - - TOTAL.
30	-	43,38,55,517	45,78,00,000	28,923,701	30,520,000	230	230	28,923,931	30,520,230	RAILWAYS :
31	-	24,32,14,762	24,64,00,000	16,274,378	16,426,700	-	-	16,274,378	16,426,700	
32	-	48,37,349	66,92,000	322,483	446,700	-	-	322,483	446,700	
33	-	18,58,03,508	20,47,09,000	12,386,900	13,647,200	230	230	12,387,130	13,647,430	Net Receipts. Guaranteed Companies (Net Traffic Receipts).
34	-	-724	-	-48	-	-	-	-48	-	
35	-	2,20,641	1,68,000	14,709	12,500	43,587	25,761	58,296	38,251	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
36	-	18,60,23,423	20,48,96,000	12,401,501	13,659,700	43,817	25,981	12,445,378	13,685,681	- - - TOTAL.
37	11,30,000	8,46,06,161	3,14,62,000	2,307,077	2,297,500	-	-	2,307,077	2,297,500	IRRIGATION :
38	28,04,000	1,67,80,820	1,79,90,000	1,117,388	1,199,300	-	-	1,117,388	1,199,300	
39	3,48,000	35,35,360	35,44,000	235,691	236,300	-	-	235,691	236,300	Minor Works and Navigation.
40	43,42,000	5,49,02,341	5,59,96,000	3,660,156	3,733,100	-	-	3,660,156	3,733,100	- - - TOTAL.
41	0,74,000	40,31,787	40,21,000	268,786	268,100	-	20,000	268,786	268,100	OTHER PUBLIC WORKS : Civil Works.
42	-	73,58,109	79,85,000	490,546	532,300	385,011	387,661	875,557	919,961	MILITARY RECEIPTS :
43	-	11,17,082	11,41,000	74,611	76,100	27,660	31,310	102,171	107,410	
44	-	12,51,892	13,58,000	83,460	90,500	-	-	83,460	90,500	
45	-	11,36,000	9,87,000	75,773	65,800	-	-	75,773	65,800	
46	-	1,08,04,346	1,14,71,000	724,290	764,700	412,671	418,071	1,136,961	1,183,671	- - - TOTAL.
47	16,21,03,000	1,10,82,34,319	1,19,06,48,000	73,882,288	79,376,200	711,207	976,831	74,593,495	80,352,031	- - - TOTAL REVENUE.

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1909-10.	1910-11.	1909-10*	1910-11.	1909-10.	1910-11.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DIRECT DEMANDS ON THE REVENUES :							
Refunds and Drawbacks - - - - -	48,097	43,000	1,33,511	90,000	5,31,916	5,40,000	1
Assignments and Compensations - - -	34,50,144	34,27,000	25,60,861	23,63,000	400	1,000	2
Charges in respect of Collection, viz. :							
Land Revenue - - - - -	7,09,343	6,80,000	38,16,408	39,45,000	66,35,721	66,85,000	3
Opium (including cost of Production) - -	9,342	9,000	-	-	-	-	4
Salt (including cost of Production) - -	11,50,510	12,38,000	-	-	25,655	28,000	5
Stamps - - - - -	14,84,669	15,10,000	1,21,904	1,26,000	1,01,910	1,08,000	6
Excise - - - - -	1,60,350	1,65,000	2,67,805	2,72,000	12,14,020	11,94,000	7
Provincial Rates - - - - -	-	-	-	-	-	-	8
Customs - - - - -	-	-	-	-	4,96,343	6,36,000	9
Assessed Taxes - - - - -	1,506	1,000	9,805	9,000	39,210	42,000	10
Forest - - - - -	6,89,370	7,40,000	15,86,842	15,55,000	37,80,303	40,70,000	11
Registration - - - - -	7,613	8,000	1,14,803	1,21,000	82,122	88,000	12
TOTAL - - - - -	47,67,608	48,01,000	86,11,948	86,82,000	1,29,16,600	1,33,92,000	13
INTEREST :							
Interest on Debt - - - - -	4,51,82,498	4,53,30,000	1,60,133	1,42,000	68,041	72,000	14
Deduct—Amounts chargeable to Railways (a) -	4,22,83,760	4,31,12,000	-	-	-	-	15
" " " Irrigation - - - - -	1,42,53,680	1,50,35,000	-	-	-	-	16
Remainder chargeable on Ordinary Debt - -	-1,13,54,942	-1,28,15,000	1,60,133	1,42,000	68,041	72,000	17
Interest on other Obligations - - - - -	70,05,411	70,52,000	14,253	29,000	16,817	47,000	18
TOTAL - - - - -	-43,49,531	-57,83,000	1,74,386	1,71,000	84,858	1,19,000	19
POST OFFICE - - - - -	2,80,83,826	2,84,62,000	-	-	-	-	20
TELEGRAPH - - - - -	1,32,23,208	1,33,54,000	-	-	-	-	21
MINT - - - - -	13,69,613	7,06,000	-	-	-	-	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :							
General Administration - - - - -	61,34,738	67,73,000	9,80,750	10,23,000	18,35,120	19,00,000	23
Law and Justice :							
Courts - - - - -	3,66,833	3,54,000	24,75,896	25,12,000	45,35,553	47,81,000	24
Jails - - - - -	17,04,133	17,81,000	6,14,104	5,63,000	12,31,706	12,64,000	25
Police - - - - -	13,41,256	12,63,000	31,05,058	32,00,000	7,17,84,022	1,19,67,000	26
Ports and Pilgrage - - - - -	-	-	-	-	12,57,081	12,13,000	27
Education - - - - -	6,08,607	8,01,000	16,55,200	17,00,000	18,99,675	18,87,000	28
Ecclesiastical - - - - -	1,92,225	1,91,000	84,330	81,000	1,23,387	1,15,000	29
Medical - - - - -	7,02,069	7,83,000	7,98,349	8,99,000	21,23,201	19,54,000	30
Political - - - - -	75,89,200	1,08,27,000	45,615	33,000	4,03,049	4,22,000	31
Scientific and other Minor Departments -	54,70,881	56,51,000	4,48,620	4,80,000	4,92,574	4,69,000	32
TOTAL - - - - -	2,41,07,942	2,84,29,000	1,02,07,931	1,04,91,000	2,56,86,268	2,69,52,000	33
MISCELLANEOUS CIVIL CHARGES :							
Territorial and Political Pensions - - -	1,49,387	1,73,000	1,94,096	1,95,000	1,68,792	1,62,000	34
Civil Furlough and Absentee Allowances -	1,512	2,000	-	-	-	-	35
Superannuation Allowances and Pensions -	9,28,520	9,64,000	6,15,979	6,80,000	7,01,693	7,74,000	36
Stationery and Printing - - - - -	2,75,149	1,69,000	3,27,458	3,84,000	8,29,139	8,36,000	37
Miscellaneous - - - - -	4,88,876	6,09,000	1,17,038	1,14,000	4,08,590	4,47,000	38
TOTAL - - - - -	12,93,146	15,79,000	12,54,569	13,53,000	20,98,211	22,20,000	39
FAMINE RELIEF AND INSURANCE :							
Famine Relief - - - - -	43,627	-	23,993	-	-	-	40
Construction of Protective Railways - - -	1,80,226	5,01,000	-	-	-	-	41
Construction of Protective Irrigation Works -	17,048	-	14,35,487	13,10,000	15,481	7,000	42
Reduction or Avoidance of Debt - - - - -	33,80,968	47,44,000	12,80,000	12,80,000	-	-	43
TOTAL - - - - -	36,20,869	52,45,000	27,39,480	25,90,000	15,481	7,000	44
Carried forward to page 12 - - - - -	7,21,06,761	7,68,13,000	2,20,88,314	2,32,87,000	4,08,01,421	4,16,90,000	45

ACCOUNTS, 1909-10.

(a) Included under the following Heads:—	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
	Rs.	£	£	£
State Railways—Interest on Debt - - - - -	3,84,67,346	2,564,489	3,089,062	5,653,551
Interest chargeable against Companies on Advances - -	38,16,414	254,428	219,212	473,640
TOTAL - - - - -	4,22,83,760	2,818,917	3,308,274	6,127,191

in each of the PROVINCES of *British India*, and in *England*, for 1910-11.
RESULTS of 1909-10.

EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
79,770	1,38,000	8,20,184	8,70,000	2,22,809	2,37,000	18,36,293	19,18,000	DIRECT DEMANDS ON THE REVENUES :
97,461	94,000	1,86,453	1,91,000	3,19,031	3,37,000	60,10,340	60,19,000	Refunds and Drawbacks.
44,90,723	46,11,000	49,23,913	50,80,000	83,67,891	84,53,000	2,89,43,909	2,94,54,000	Assignments and Compensations.
24,519	76,000	1,05,01,224	1,87,00,000	-	-	1,66,0,586	1,87,00,000	Charges in respect of Collection, viz. :
4,19,750	4,21,000	3,38,486	2,91,000	-	-	15,39,170	16,33,000	Land Revenue.
2,90,104	3,11,000	4,51,964	4,32,000	2,73,967	2,68,000	-1,16,174	-1,65,000	Opium (including cost of Production).
31,796	33,000	8,71,328	9,00,000	3,24,228	3,64,000	81,27,839	82,08,000	Salt (including cost of Production).
42,676	58,000	42,379	53,000	-	-	74,175	86,000	Stamps.
39,214	40,000	11,06,109	12,13,000	-	-	16,45,128	19,05,000	Excise.
10,12,541	11,00,000	1,55,715	1,56,000	313	-	2,45,763	2,48,000	Provincial Rates.
6,14,769	6,29,000	5,91,009	6,68,000	12,09,308	12,20,000	88,78,473	93,44,000	Customs.
		7,76,034	7,77,000	2,70,187	2,84,000	18,74,129	19,07,000	Assessed Taxes.
								Forest.
								Registration.
71,43,323	75,09,000	2,68,36,488	2,93,21,000	1,09,93,734	1,11,43,000	7,12,69,701	7,45,64,000	- - - TOTAL.
1,28,819	1,31,000	6,27,775	5,57,000	11,57,924	9,57,000	4,73,25,190	4,71,89,000	INTEREST :
-	-	-	-	-	-	4,22,83,760	4,31,12,000	Interest on Debt.
-	-	-	-	-	-	1,42,53,680	1,60,33,000	Deduct—Amounts chargeable to Railways (a).
1,28,819	1,31,000	6,27,775	5,57,000	11,57,924	9,57,000	-82,12,250	-1,09,58,000	" " " Irrigation.
13,022	32,000	30,579	72,000	7,41,988	7,90,000	78,25,070	80,22,000	Remainder chargeable on Ordinary Debt
1,41,841	1,63,000	6,58,354	6,29,000	19,02,912	17,47,000	-13,87,180	-29,34,000	Interest on other Obligations.
								- - - TOTAL.
-	-	-	-	-	-	2,80,93,826	2,84,62,000	POST OFFICE.
-	-	-	-	-	-	1,32,23,208	1,33,54,000	TELEGRAPH.
-	-	-	-	-	-	13,59,613	7,08,000	MINT.
14,85,531	15,30,000	22,20,314	23,56,000	19,64,314	21,45,000	1,48,20,976	1,57,28,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :
44,68,912	47,36,000	82,75,008	88,08,000	59,05,156	60,10,000	2,60,27,447	2,71,81,000	General Administration.
8,24,423	10,16,000	25,29,720	24,58,000	20,69,885	19,43,000	90,73,771	90,25,000	Law and Justice :
50,81,804	52,37,000	81,57,784	82,36,000	1,02,13,910	1,04,32,000	3,86,82,944	4,03,25,000	Courts.
1,07,065	94,000	11,79,669	12,65,000	-	-	26,43,705	25,72,000	Jails.
23,38,345	25,49,000	55,64,813	55,53,000	28,58,786	38,86,000	1,40,27,426	1,63,76,000	Police.
28,435	41,000	2,24,161	2,10,000	2,60,160	2,65,000	0,12,698	9,03,000	Ports and Pilotage.
10,23,998	11,02,000	23,34,148	23,74,000	15,86,585	18,34,000	85,72,359	89,51,000	Education.
89,952	1,16,000	60,425	74,000	1,03,803	1,19,000	82,02,944	1,15,91,000	Ecclesiastical.
4,63,667	5,05,000	12,53,426	14,82,000	11,62,322	10,92,000	92,91,489	96,79,000	Medical.
								Political.
								Scientific and other Minor Departments.
1,60,12,132	1,69,25,000	3,18,07,627	3,28,06,000	2,61,23,860	2,77,23,000	13,30,45,750	14,23,29,000	- - - TOTAL.
9,643	10,000	8,89,046	8,50,000	7,89,717	8,32,000	21,90,691	22,22,000	MISCELLANEOUS CIVIL CHARGES :
-	-	515	-	177	-	2,207	2,000	Territorial and Political Pensions.
7,36,057	8,15,000	27,53,546	28,48,000	29,32,476	29,93,000	86,68,271	90,74,000	Civil Furlough and Absentee Allowances.
8,53,671	7,34,000	13,17,476	12,43,000	8,47,954	8,26,000	39,00,349	38,74,000	Superannuation Allowances and Pensions.
6,16,648	6,66,000	4,11,034	3,62,000	14,59,784	3,08,000	36,02,568	36,07,000	Stationery and Printing.
								Miscellaneous.
22,16,919	22,25,000	53,73,220	53,43,000	60,80,008	49,60,000	1,82,64,076	1,76,79,000	- - - TOTAL.
27,111	-	7,03,233	-	2,97,045	50,000	11,85,009	50,000	FAMINE RELIEF AND INSURANCE :
-	-	-	-	-	-	1,60,226	5,01,000	Famine Relief.
1,575	3,000	9,97,809	8,00,000	13,98,319	11,84,000	38,65,712	33,04,000	Construction of Protective Railways.
		2,60,000	2,60,000	4,50,000	4,50,000	53,70,068	67,34,000	Construction of Protective Irrigation Works.
								Reduction or Avoidance of Debt.
28,686	3,000	20,51,035	10,60,000	21,45,364	16,84,000	1,06,01,015	1,05,89,000	- - - TOTAL.
2,56,41,901	2,68,25,000	6,67,25,724	6,91,50,000	4,71,95,868	4,72,79,000	27,53,60,009	28,50,53,000	- - Carried forward to page 13.

ESTIMATE, 1910-11.			
India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
Rs.	£	£	£
3,94,13,000	2,627,500	3,177,435	5,804,935
36,99,000	246,600	219,213	465,813
4,31,12,000	2,874,100	3,396,648	6,270,748

(a) Included under the following Heads:—
State Railways—Interest on Debt.
Interest chargeable against Companies on Advances.

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

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks - - - - -	18,36,293	19,18,000	1,45,561	1,50,000	39,694	25,000	4,96,229	4,43,000	50,35,606
Assignments and Compensations - - - - -	66,19,340	66,13,000	1,16,581	1,07,000	19,661	19,000	12,22,769	12,54,000	1,03,87,453
Charges in respect of Collection, viz. :-									
Land Revenue - - - - -	2,89,43,999	2,94,54,000	47,85,927	47,46,000	5,87,200	5,84,000	1,24,04,090	1,28,01,000	80,21,443
Opium (including cost of Production) - - - - -	1,66,00,566	1,87,09,000	-	-	-	-	-	-	40,296
Salt (including cost of Production) - - - - -	15,39,170	16,33,000	-	-	-	-	14,04,361	16,47,000	20,09,018
Stamps - - - - -	-1,15,174	-1,55,000	1,71,602	1,59,000	10,684	94,000	4,26,685	4,18,000	2,21,663
Excise - - - - -	31,27,839	32,06,000	78,490	1,78,000	8,280	13,000	19,15,130	18,16,000	9,33,919
Provincial Rates - - - - -	74,176	86,000	-	-	-	-	-	-	-
Customs - - - - -	16,45,128	19,05,000	-	-	-	-	3,31,988	3,67,000	12,79,761
Assessed Taxes - - - - -	2,43,763	2,48,000	11,020	11,000	991	1,000	38,892	36,000	95,222
Forest - - - - -	88,78,473	93,44,000	6,67,752	7,79,000	77,391	82,000	33,39,635	33,60,000	20,63,088
Registration - - - - -	18,74,129	19,07,000	1,16,834	1,16,000	9,950	10,000	11,72,520	12,10,000	7,62,301
TOTAL - - - - -	7,12,99,701	7,48,68,000	60,93,767	62,46,000	7,62,751	7,68,000	2,26,52,395	2,33,52,000	3,04,49,660
INTEREST :									
Interest on Debt - - - - -	4,73,25,190	4,71,99,000	2,48,518	2,17,000	-	-	3,05,493	3,16,000	6,18,938
Deduct—Amounts chargeable to Railways - - - - -	4,22,33,760	4,31,12,000	-	-	-	-	-	-	-
“ “ “ “ Irrigation - - - - -	1,42,53,680	1,50,33,000	-	-	-	-	-	-	-
Remainder chargeable on Ordinary Debt - - - - -	-82,12,250	-1,09,56,000	2,48,518	2,17,000	-	-	3,05,493	3,16,000	6,18,938
Interest on other Obligations - - - - -	78,25,070	80,22,000	37,531	55,000	-	-	42,123	63,000	3,23,494
TOTAL - - - - -	-13,37,180	-29,34,000	2,86,049	3,02,000	-	-	3,47,915	3,79,000	9,47,432
POST OFFICE - - - - -	2,80,83,826	2,84,62,000	-	-	-	-	-	-	-
TELEGRAPH - - - - -	1,32,23,208	*1,33,54,000	-	-	-	-	-	-	-
MINT - - - - -	13,59,613	7,06,000	-	-	-	-	-	-	5,75,811
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration - - - - -	1,46,20,976	1,57,26,000	13,32,324	14,30,000	3,13,473	3,03,000	15,15,422	15,03,000	21,60,954
Law and Justice :									
Courts - - - - -	2,60,27,447	2,71,81,000	38,06,523	40,37,000	5,52,444	5,57,000	56,99,101	59,02,000	62,61,867
Jails - - - - -	90,73,771	90,25,000	11,06,045	10,75,000	1,25,123	1,28,000	14,86,801	14,51,000	10,64,522
Police - - - - -	3,96,82,944	4,03,25,000	53,51,066	56,08,000	15,42,553	15,81,000	74,13,011	80,75,000	93,10,472
Ports and Pilotage - - - - -	25,43,705	25,72,000	-	-	-	-	17,776	24,000	59,421
Education - - - - -	1,49,27,426	1,63,76,000	22,61,241	22,72,000	86,316	1,48,000	37,90,145	40,04,000	43,52,501
Ecclesiastical - - - - -	9,12,698	9,03,000	2,33,104	2,40,000	30,932	38,000	3,31,065	3,42,000	3,38,613
Medical - - - - -	85,72,350	89,51,000	13,31,758	15,30,000	1,83,660	2,59,000	17,94,589	18,20,000	24,97,108
Political - - - - -	82,92,914	1,15,91,000	6,46,988	6,21,000	30,53,873	30,30,000	1,55,025	1,15,000	8,80,731
Scientific and other Minor Departments - - - - -	92,91,459	96,79,000	7,73,865	8,33,000	30,279	61,000	13,64,337	14,72,000	8,33,910
TOTAL - - - - -	13,39,45,760	14,23,29,000	1,68,42,912	1,76,46,000	69,33,883	61,68,000	2,36,58,772	2,48,28,000	2,67,00,999
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions - - - - -	21,90,681	22,22,000	1,43,351	1,47,000	61,605	61,000	3,55,307	3,82,000	5,16,540
Civil Furlough and Absentee Allowances - - - - -	2,207	2,000	-	-	-	-	562	4,000	861
Superannuation Allowances and Pensions - - - - -	86,68,271	90,74,000	16,53,548	17,69,000	1,10,415	1,23,000	24,44,808	25,55,000	29,01,978
Stationery and Printing - - - - -	39,00,349	39,74,000	7,52,906	7,67,000	71,879	86,000	21,58,717	22,61,000	22,20,779
Miscellaneous - - - - -	35,02,568	25,07,000	3,45,224	3,59,000	27,296	39,000	4,02,703	4,48,000	3,21,078
TOTAL - - - - -	1,82,64,076	1,76,79,000	20,25,029	20,42,000	2,80,255	3,09,000	53,92,155	56,45,000	59,71,186
FAMINE RELIEF AND INSURANCE :									
Famine Relief - - - - -	11,85,000	50,000	9,361	-	-	-	48	-	1,940
Construction of Protective Railways - - - - -	1,80,226	5,01,000	-	-	-	-	-	-	-
Construction of Protective Irrigation Works - - - - -	39,65,712	33,04,000	1,402	-	-	-	49,184	71,000	23,89,361
Reduction or Avoidance of Debt - - - - -	53,70,088	67,24,000	1,40,000	1,40,000	-	-	2,50,000	2,50,000	13,70,000
TOTAL - - - - -	1,06,01,016	1,06,89,000	1,50,763	1,40,000	-	-	2,99,232	3,21,000	37,61,310
Carried forward to page 14 - - - - -	27,53,60,009	28,50,53,000	2,02,98,520	2,73,76,000	69,76,889	72,35,000	6,22,50,089	5,46,28,000	6,84,00,448

Provinces of British India, and in England, for 1910-11, compared with the Results of 1909-10.—continued.

	BOMBAY.		TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	1910-11.		Rupees.		Rupees converted into £ at Rs. 15 = £1.		1909-10.		1910-11.		
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	
	Rs.	Rs.	Rs.	£	£	£	£	£	£		
1	11,54,000	75,53,283	39,90,000	503,552	266,000	-	-	503,552	266,000	DIRECT DEMANDS ON THE REVENUES:	
2	1,03,20,000	1,83,65,624	1,83,13,000	1,224,380	1,220,900	-	-	1,224,380	1,220,900	Refunds and Drawbacks.	
3	80,00,000	5,47,42,665	5,55,85,000	3,649,511	3,705,700	598	1,910	3,650,079	3,707,610	Assignments and Compensations.	
4	35,000	1,66,40,862	1,87,44,000	1,109,391	1,249,600	764	505	1,110,155	1,250,105	Charges in respect of Collection, viz.:-	
5	23,78,000	49,32,549	56,55,000	330,170	377,200	573	2,529	330,713	379,723	Land Revenue.	
6	2,31,000	7,24,460	6,83,000	48,297	45,300	103,492	79,159	151,739	124,759	Opium (including cost of Production).	
7	9,56,000	50,03,658	61,69,000	397,577	411,300	336	464	397,913	411,764	Salt (including cost of Production).	
8	-	74,175	86,000	4,045	5,700	-	-	4,945	5,700	Stamps.	
9	13,30,000	32,56,867	36,02,000	217,124	240,100	371	635	217,495	240,735	Excise.	
10	1,12,000	3,91,838	4,03,000	26,126	27,200	-	-	26,126	27,200	Provincial Rates.	
11	21,03,000	1,50,26,339	1,56,73,000	1,001,758	1,044,900	4,911	6,189	1,006,667	1,051,089	Customs.	
12	3,75,000	35,35,734	36,18,000	235,716	241,200	-	-	235,716	241,200	Assessed Taxes.	
13	2,73,02,000	13,12,28,174	13,25,26,000	8,748,545	8,835,100	111,045	91,697	8,859,590	8,926,797	Forest.	
										Registration.	
										- - - TOTAL.	
14	6,03,000	4,84,98,139	4,83,25,000	3,233,209	3,221,600	5,519,190	5,781,551	8,752,309	9,003,151	INTEREST:	
15	-	4,22,33,760	4,31,12,000	2,818,917	2,874,100	3,308,274	3,396,648	6,127,191	6,270,748	Interest on Debt.	
16	-	1,42,53,680	1,50,33,000	950,246	1,002,200	108,465	112,323	1,058,711	1,114,523	Deduct—Amounts chargeable to Railways.	
17	6,03,000	-80,39,301	-82,20,000	-535,954	-654,700	2,102,451	2,272,580	1,566,497	1,617,880	" " " Irrigation.	
18	3,35,000	82,78,217	85,05,000	548,548	567,000	-	-	548,548	567,000	Remainder chargeable on Ordinary Debt.	
19	9,33,000	1,88,916	-13,15,000	12,594	-87,700	2,102,451	2,272,580	2,115,045	2,184,880	Interest on other Obligations.	
										- - - TOTAL.	
20	-	2,80,83,926	2,84,62,000	1,872,255	1,897,500	55,327	57,094	1,927,582	1,954,594	POST OFFICE.	
21	-	1,32,23,208	1,33,54,000	881,547	899,300	110,866	128,585	992,433	1,018,885	TELEGRAPH.	
22	5,95,000	19,35,424	13,01,000	139,028	86,700	14,730	5,301	143,758	92,091	MINT.	
23	22,72,000	1,99,43,149	2,12,96,000	1,329,543	1,419,700	326,236	348,608	1,655,779	1,768,308	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:	
24	54,68,000	4,13,47,382	4,32,05,000	2,756,492	2,880,300	257	1,372	2,756,749	2,881,672	General Administration.	
25	10,60,000	1,27,96,202	1,27,39,000	853,084	849,300	-	-	853,084	849,300	Law and Justice:	
26	94,80,000	6,33,00,046	6,50,69,000	4,220,003	4,337,900	2,303	2,124	4,222,306	4,340,024	Courts.	
27	73,000	26,20,902	26,62,000	174,727	178,000	52	56	174,779	178,056	Jails.	
28	48,00,000	2,54,17,629	2,76,90,000	1,694,509	1,840,000	10,363	10,846	1,704,872	1,850,846	Police.	
29	3,52,000	18,53,312	18,75,000	123,554	125,000	489	334	124,043	125,334	Ports and Pilotage.	
30	24,40,000	1,43,89,496	1,49,91,000	957,067	999,400	9,866	11,606	967,833	1,011,006	Education.	
31	9,40,000	1,30,30,159	1,03,47,000	868,477	1,089,800	6,450	5,016	875,127	1,094,816	Ecclesiastical.	
32	9,37,000	1,28,02,880	1,30,02,000	820,192	866,800	31,204	23,485	851,396	890,285	Medical.	
33	2,78,22,000	20,60,81,216	21,87,93,000	13,798,748	14,589,200	387,220	403,447	14,185,968	14,989,647	Political.	
										Scientific and other Minor Departments.	
										- - - TOTAL.	
34	5,73,000	32,97,544	33,85,000	219,836	225,700	13,750	10,858	233,586	236,558	MISCELLANEOUS CIVIL CHARGES:	
35	1,000	8,630	7,000	242	500	397,574	395,381	397,816	395,881	Territorial and Political Pensions.	
36	30,10,000	1,58,18,078	1,65,31,000	1,054,538	1,102,000	2,039,502	2,048,548	3,094,040	3,150,548	Civil Furlough and Absentee Allowances.	
37	20,25,000	91,13,630	90,13,000	607,575	600,800	117,147	122,394	724,722	723,194	Superannuation Allowances and Pensions.	
38	4,65,000	45,99,769	38,13,000	308,652	284,200	50,878	31,370	357,530	285,870	Stationery and Printing.	
39	60,74,000	3,28,32,651	3,27,49,000	2,168,843	2,183,200	2,618,351	2,608,551	4,807,694	4,791,751	Miscellaneous.	
										- - - TOTAL.	
40	-	11,96,367	50,000	79,758	3,300	-	-	79,758	3,300	FAMINE RELIEF AND INSURANCE:	
41	-	1,80,226	5,01,000	12,015	33,400	-	10,164	12,015	43,564	Famine Relief.	
42	22,86,000	63,05,650	50,41,000	420,377	376,100	12,512	8,262	432,889	384,362	Construction of Protective Railways.	
43	13,70,000	71,30,068	84,94,000	475,338	566,300	-	-	475,338	566,300	Construction of Protective Irrigation Works.	
44	36,26,000	1,48,12,320	1,46,86,000	987,488	979,100	12,512	18,426	1,000,000	997,526	Reduction or Avoidance of Debt.	
										- - - TOTAL.	
45	6,63,67,000	42,02,85,735	44,05,56,000	28,610,048	29,370,400	5,413,022	5,555,771	34,032,070	34,956,171	- - - Carried forward to page 15.	

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

HEADS OF EXPENDITURE	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAH.		BURMA.		
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8	7,31,06,781	7,68,13,000	2,29,88,314	2,32,87,000	4,08,01,421	4,16,90,000	1
RAILWAY REVENUE ACCOUNT :							
State Railways :							
Interest on Debt	3,94,67,345	3,94,13,000	-	-	-	-	2
Annuities in purchase of Railways	-	-	-	-	-	-	3
Sinking Funds	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances	38,16,414	56,99,000	-	-	-	-	5
Interest on Capital deposited by Companies	21,68,115	24,11,000	-	-	-	-	6
Guaranteed Companies :							
Surplus Profits, Land, and Supervision	-26,456	-13,000	-	-	-	-	7
Subsidized Companies :							
Land, &c.	5,87,618	7,22,000	-	-	-	-	8
Miscellaneous Railway Expenditure	5,40,198	7,45,000	-	-	25	-	9
TOTAL	4,65,53,435	4,60,77,000	-	-	25	-	10
IRRIGATION :							
Major Works :							
Working Expenses	-	-	23,106	35,000	2,19,178	2,50,000	11
Interest on Debt	52,15,149	-16,51,000	-	2,33,000	-	5,35,000	12
Minor Works and Navigation	4,04,626	3,89,000	4,89,887	4,56,000	11,33,852	13,58,000	13
TOTAL	56,19,775	-12,62,000	5,12,993	7,24,000	13,52,530	21,43,000	14
OTHER PUBLIC WORKS :							
Construction of Railways charged to Provincial Revenues	-	-	-	-	-	-	15
Civil Works	28,13,351	14,27,000	60,68,634	65,39,000	69,38,849	90,93,000	16
TOTAL	28,13,351	14,27,000	60,68,634	65,39,000	69,38,849	90,93,000	17
MILITARY SERVICES :							
Army :							
Effective	20,31,33,282	20,41,46,000	-	-	-	-	18
Non-effective	1,02,58,085	1,05,76,000	-	-	-	-	19
Marine	37,79,010	38,19,000	-	-	-	-	20
Military Works	1,12,28,196	1,28,00,000	8,123	-	6,27,012	-	21
Special Defences (1902)	82,934	54,000	-	-	-	-	22
TOTAL	22,84,81,507	23,13,95,000	8,123	-	6,27,012	-	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL							
	35,45,74,849	35,53,50,000	2,95,78,064	3,05,50,000	4,97,19,837	5,29,26,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	-	-	7,21,755	4,41,000	25,15,371	26,19,000	25
TOTAL EXPENDITURE CHARGED TO REVENUE	35,45,74,849	35,53,50,000	3,02,99,819	3,09,91,000	5,22,35,208	5,55,45,000	26
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :							
Capital Outlay on Railways and Irrigation Works :							
State Railways	6,33,69,469	8,68,07,000	-	-	-	-	27
Irrigation Works	-	-	2,08,035	1,46,000	11,76,511	14,00,000	28
TOTAL	6,33,69,469	8,68,07,000	2,08,035	1,46,000	11,76,511	14,00,000	29
Redemption of Liabilities	-	-	-	-	-	-	30

Provinces of *British India*, and in *England*, for 1910-11, compared with the Results of 1909-10—*continued*.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2,55,41,901	2,68,25,000	6,67,25,724	6,91,59,000	4,71,95,868	4,72,79,000	27,53,60,009	28,50,53,000	- - - Brought forward from page 9.
2	-	-	-	-	-	-	3,84,67,346	3,94,13,000	RAILWAY REVENUE ACCOUNT:
3	-	-	-	-	-	-	-	-	State Railways:
4	-	-	-	-	-	-	-	-	Interest on Debt.
5	-	-	-	-	-	-	38,16,414	38,09,000	Annuities in purchase of Railways.
6	-	-	-	-	-	-	21,68,115	24,11,000	Sinking Funds.
7	-	-	-	-	-	-	-	-	Interest chargeable against Companies on Advances.
8	360	-	-	4,000	17,990	11,000	6,06,177	7,37,000	Interest on Capital deposited by Companies.
9	20,376	25,000	-	-	-	-	5,60,799	7,70,000	Guaranteed Companies:
10	20,945	25,000	-	4,000	17,990	11,000	4,55,92,395	4,70,17,000	Surplus Profits, Land, and Supervision.
									Subsidized Companies:
									Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL
11	-	-	14,62,472	14,91,000	36,98,778	35,34,000	54,03,534	53,10,000	IRRIGATION:
12	-	-	20,75,292	22,98,000	29,35,277	34,97,000	1,02,25,718	49,12,000	Major Works:
13	1,17,152	1,07,000	21,61,876	21,08,000	4,74,342	6,74,000	47,81,235	50,92,000	Working Expenses.
14	1,17,152	1,07,000	56,90,640	58,97,000	71,08,397	77,05,000	2,04,10,487	1,53,14,000	Interest on Debt.
									Minor Works and Navigation.
									- - - TOTAL
15	18,671	20,000	-	-	-	-	18,671	20,000	OTHER PUBLIC WORKS:
16	66,65,417	70,94,000	77,21,198	84,75,000	66,62,205	78,82,000	3,68,69,654	4,05,10,000	Construction of Railways charged to Provincial Revenues.
17	66,84,088	71,14,000	77,21,198	84,75,000	66,62,205	78,82,000	3,68,88,325	4,05,30,000	Civil Works.
									- - - TOTAL
18	-	-	-	-	-	-	20,31,33,282	20,41,46,000	MILITARY SERVICES:
19	-	-	-	-	-	-	1,02,68,085	1,05,76,000	Army:
20	-	-	-	-	-	-	37,79,010	38,10,000	Effective.
21	74,589	-	39,505	-	13,670	-	1,19,91,185	1,28,00,000	Non-effective.
22	-	-	-	-	-	-	82,934	54,000	Marine.
23	74,589	-	39,505	-	13,670	-	22,92,44,496	23,12,05,000	Military Works.
									Special Defences (1902).
									- - - TOTAL
24	3,21,38,675	3,40,71,000	8,01,86,157	8,35,35,000	6,09,98,130	6,38,77,000	60,74,95,712	61,93,09,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	5,49,270	53,30,000	32,74,065	31,00,000	20,46,321	34,79,000	91,05,682	1,50,59,000	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
26	3,29,87,945	3,94,01,000	8,34,60,222	8,67,25,000	6,30,43,351	6,63,56,000	61,66,01,394	63,43,68,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
27	-	-	-	-	-	-	6,33,69,469	8,62,97,000	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:
28	-	-	-	-	5,44,787	9,65,000	19,29,333	25,11,000	Capital Outlay on Railways and Irrigation Works:
29	-	-	-	-	5,44,787	9,65,000	6,52,98,802	8,94,08,000	State Railways.
30	-	-	-	-	-	-	-	-	Irrigation Works.
									- - - TOTAL
									Redemption of Liabilities.

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

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.	
	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10 - -	27,53,60,000	28,50,53,000	2,62,98,520	2,73,76,000	69,76,689	72,35,000	5,22,50,069	5,45,25,000	6,84,00,448	1
RAILWAY REVENUE ACCOUNT :										
State Railways :										
Interest on Debt - - - - -	3,84,67,346	3,94,13,000	-	-	-	-	-	-	-	2
Annuities in purchase of Railways -	-	-	-	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	38,16,414	36,99,000	-	-	-	-	-	-	-	5
Interest on Capital deposited by Companies.	21,68,115	24,11,000	-	-	-	-	-	-	-	6
Guaranteed Companies : Surplus Profits, Land, and Supervision	- 26,466	- 13,000	-	-	-	-	-	-	-	7
Subsidized Companies : Land, &c. - - - - -	6,06,177	7,37,000	-	-	-	-	-	-	-	8
Miscellaneous Railway Expenditure -	5,60,799	7,70,000	-	-	-	-	-	-	-	9
TOTAL - - -	4,55,92,395	4,70,17,000	-	-	-	-	-	-	-	10
IRRIGATION :										
Major Works :										
Working Expenses - - - - -	54,03,534	53,10,000	75,32,165	74,47,000	2,63,153	3,05,000	21,04,986	24,00,000	10,49,428	11
Interest on Debt - - - - -	1,02,25,718	49,12,000	17,82,761	51,71,000	-	3,43,000	13,80,363	27,90,000	8,64,838	12
Minor Works and Navigation - - -	47,81,235	50,92,000	10,63,927	11,53,000	49,739	85,000	41,07,925	39,14,000	35,11,195	13
TOTAL - - -	2,04,10,487	1,53,14,000	1,03,78,853	1,37,71,000	3,12,892	7,33,000	76,53,174	91,04,000	54,25,461	14
OTHER PUBLIC WORKS :										
Construction of Railways charged to Provincial Revenues.	18,671	20,000	-	-	-	-	-	-	-	15
Civil Works - - - - -	3,68,69,654	4,05,10,000	54,69,954	58,72,000	21,45,032	21,32,000	76,06,133	97,42,000	87,69,605	16
TOTAL - - -	3,68,88,325	4,05,30,000	54,69,954	58,72,000	21,45,032	21,32,000	76,06,133	97,42,000	87,69,605	17
MILITARY SERVICES :										
Army :										
Effective - - - - -	20,31,33,282	20,41,46,000	-	-	-	-	-	-	-	18
Non-effective - - - - -	1,02,58,085	1,05,76,000	-	-	-	-	-	-	-	19
Marine - - - - -	37,79,010	38,19,000	-	-	-	-	-	-	-	20
Military Works - - - - -	1,19,91,185	1,28,00,000	2,02,196	-	-	-	79,081	-	84,716	21
Special Defences (1902) - - - - -	82,934	54,000	-	-	-	-	-	-	-	22
TOTAL - - -	22,92,44,496	23,13,95,000	2,02,196	-	-	-	79,081	-	84,716	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -										
	60,74,95,712	61,93,09,000	4,23,49,523	4,70,19,000	94,34,613	1,01,00,000	6,75,88,457	7,33,71,000	8,26,80,230	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	91,05,682	1,50,59,000	13,00,559	34,86,000	-	-	12,66,326	21,24,000	17,37,966	25
TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -	61,66,01,394	63,43,68,000	4,36,50,082	5,04,85,000	94,34,613	1,01,00,000	6,88,54,783	7,54,95,000	8,44,18,196	26
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :										
Capital Outlay on Railways and Irrigation Works :										
State Railways - - - - -	6,33,69,469	8,68,97,000	-	-	-	-	-	-	-	27
Irrigation Works - - - - -	19,29,333	25,11,000	1,06,02,227	1,17,44,000	16,41,604	20,66,000	8,65,011	7,00,000	1,99,144	28
TOTAL - - -	6,52,98,802	8,94,08,000	1,06,02,227	1,17,44,000	16,41,604	20,66,000	8,65,011	7,00,000	1,99,144	29
Redemption of Liabilities - - -	-	-	-	-	-	-	-	-	-	30

Provinces of British India, and in England, for 1910-11, compared with the Results of 1909-10—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1909-10.	1910-11.	1909-10.	1910-11.		
	1909-10.	1910-11.	1909-10.	1910-11.						
1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.	1909-10.	1910-11.		
Rs.	Rs.	Rs.	£	£	£	£	£	£		
1	6,63,67,000	42,92,85,735	44,06,56,000	28,619,948	29,370,400	5,413,022	5,585,771	34,032,070	34,956,171	- - - Brought forward from page 11.
RAILWAY REVENUE ACCOUNT:										
2	-	3,94,67,346	3,94,13,000	2,564,489	2,627,500	3,089,062	3,177,435	5,653,551	5,804,935	State Railways:
3	-	-	-	-	-	3,357,703	3,357,634	3,357,703	3,357,634	Interest on Debt.
4	-	-	-	-	-	185,206	171,264	165,206	171,264	Annunities in purchase of Railways.
5	-	38,16,414	36,98,000	254,428	246,600	219,212	219,213	473,640	465,813	Sinking Funds.
6	-	21,68,115	24,11,000	144,541	160,700	1,749,775	1,814,351	1,894,316	1,975,051	Interest chargeable against Companies on Advances.
7	-	-26,456	-13,000	-1,764	-900	-	-	-1,764	-900	Interest on Capital deposited by Companies.
8	23,000	6,06,177	7,60,000	40,412	50,700	-	-	40,412	50,700	Guaranteed Companies: Surplus Profits, Land, and Supervision.
9	2,000	5,60,799	7,72,000	37,397	51,500	-	-	37,397	51,500	Subsidized Companies: Land, &c.
10	25,000	4,55,92,395	4,70,42,000	3,039,493	3,136,100	8,580,963	8,739,897	11,620,456	11,871,997	Miscellaneous Railway Expenditure.
IRRIGATION:										
11	12,70,000	1,64,13,108	1,67,32,000	1,034,211	1,115,500	-	-	1,094,211	1,116,500	Major Works: Working Expenses.
12	18,17,000	1,42,53,689	1,50,33,000	950,346	1,002,200	108,465	112,323	1,058,711	1,114,523	Interest on Debt.
13	33,33,000	1,35,14,021	1,37,97,000	900,935	919,300	-	290	900,935	920,090	Minor Works and Navigation.
14	66,40,000	4,41,80,867	4,55,62,000	2,945,392	3,037,500	108,465	112,613	3,053,857	3,150,113	- - - TOTAL.
OTHER PUBLIC WORKS:										
15	-	18,671	20,000	1,245	1,300	-	-	1,245	1,300	Construction of Railways charged to Provincial Revenues.
16	93,39,000	6,08,60,378	6,73,95,000	4,057,348	4,508,400	78,548	80,462	4,135,906	4,588,862	Civil Works.
17	93,39,000	6,08,79,049	6,78,15,000	4,058,603	4,507,700	78,548	80,462	4,137,151	4,588,162	- - - TOTAL.
MILITARY SERVICES:										
18	-	20,31,33,982	20,41,46,000	13,542,219	13,600,700	2,211,982	2,335,955	15,754,201	15,945,655	Army: Effective.
19	-	1,02,54,085	1,05,76,000	683,872	705,100	2,463,108	2,484,680	3,146,980	3,189,780	Non-effective.
20	-	37,79,010	38,19,000	251,934	254,600	208,223	208,229	461,157	462,829	Marine.
21	-	1,23,57,178	1,26,00,000	823,312	853,300	34,530	28,740	858,342	882,040	Military Works.
22	-	82,934	54,000	5,329	3,600	33,075	5,401	28,504	9,001	Special Defences (1902).
23	-	22,98,10,489	23,13,95,000	15,307,366	15,426,300	4,941,918	5,063,005	20,249,284	20,489,305	- - - TOTAL.
24	8,23,71,000	80,95,48,535	83,21,70,000	53,969,902	55,478,000	19,122,916	19,581,748	73,092,818	75,059,748	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	65,28,000	1,34,10,533	2,71,75,000	804,038	1,811,700	-	-	894,038	1,811,700	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
26	8,89,97,000	82,29,50,068	85,93,45,000	54,863,938	57,289,700	19,122,916	19,581,748	73,986,854	76,871,448	TOTAL EXPENDITURE CHARGED TO REVENUE.
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:										
27	-	6,33,69,469	8,68,97,000	4,224,631	5,793,100	2,096,086	1,860,765	6,391,617	7,653,865	Capital Outlay on Railways and Irrigation Works: State Railways.
28	1,74,000	1,52,37,310	1,71,96,000	1,015,821	1,146,300	36,528	61,415	1,052,349	1,207,715	Irrigation Works.
29	1,74,000	7,86,06,788	10,40,92,000	5,240,452	6,939,400	2,133,514	1,922,180	7,373,966	8,861,580	- - - TOTAL.
30	-	-	-	-	-	-	5,904,100	-	5,904,100	Redemption of Liabilities.

R. W. GILLAN, Comptroller and Auditor General.
WALTER BADOCK, Accountant-General.