

EAST INDIA. (ESTIMATE).

ESTIMATE  
OF  
REVENUE AND EXPENDITURE  
OF THE  
GOVERNMENT OF INDIA,

For the Year 1915-16,

COMPARED WITH THE RESULTS OF 1914-15.

India Office,  
4 May 1916. }

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

*(Presented pursuant to the Government of India Act, 1915, Sec. 26.)*

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## No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1914-15.	ESTIMATE,* 1915-16.
	£.	£.
<b>PRINCIPAL HEADS OF REVENUE:</b>		
Land Revenue - - - - -	21,221,539	21,837,000
Opium - - - - -	1,572,218	1,887,000
Salt - - - - -	3,910,790	3,490,500
Stamps - - - - -	5,082,043	5,414,500
Excise - - - - -	8,856,881	8,546,200
Provincial Rates - - - - -	38,814	39,300
Customs - - - - -	6,347,201	5,825,400
Income Tax - - - - -	2,036,733	2,048,300
Forest - - - - -	1,980,652	2,015,600
Registration - - - - -	485,295	509,900
Tributes from Native States - - - - -	609,827	605,200
<b>TOTAL - - - £.</b>	<b>52,141,993</b>	<b>52,218,900</b>
<b>INTEREST - - - - - £.</b>	<b>1,023,307</b>	<b>1,095,083</b>
<b>POST AND TELEGRAPHS - - - - - £.</b>	<b>3,596,973</b>	<b>3,764,825</b>
<b>MINT - - - - - £.</b>	<b>69,498</b>	<b>74,031</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS:</b>		
Law and Justice:		
Courts - - - - -	404,568	401,000
Jails - - - - -	296,534	299,500
Police - - - - -	141,281	140,200
Ports and Pilotage - - - - -	140,339	129,800
Education - - - - -	266,250	293,500
Medical - - - - -	84,758	87,462
Agriculture - - - - -	63,217	75,000
Scientific and Miscellaneous Departments - - - - -	108,173	119,659
<b>TOTAL - - - £.</b>	<b>1,505,120</b>	<b>1,546,121</b>
<b>MISCELLANEOUS:</b>		
Receipts in aid of Superannuation, &c. - - - - -	213,235	213,433
Stationery and Printing - - - - -	97,594	91,200
Exchange - - - - -	1,729	86,700
Miscellaneous - - - - -	365,192	270,527
<b>TOTAL - - - £.</b>	<b>677,750</b>	<b>661,860</b>
<b>RAILWAYS:</b>		
State Railways (Gross Receipts) - - - - -	36,105,167	38,102,250
Deduct—Working Expenses - - - - -	-19,685,811	-19,860,200
" Surplus profits paid to Companies, &c. - - - - -	-690,898	-595,100
Net Receipts - - - - -	15,728,458	17,646,950
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	70,691	92,423
<b>TOTAL - - - £.</b>	<b>15,799,149</b>	<b>17,739,373</b>
<b>IRRIGATION:</b>		
Major Works:		
Direct Receipts - - - - -	2,758,490	2,768,300
Portion of Land Revenue due to Irrigation - - - - -	1,667,864	1,734,000
Minor Works and Navigation - - - - -	254,615	267,500
<b>TOTAL - - - £.</b>	<b>4,680,969</b>	<b>4,769,800</b>
<b>OTHER PUBLIC WORKS:</b>		
Civil Works - - - - -	288,219	288,500
<b>MILITARY RECEIPTS:</b>		
Army:		
Effective - - - - -	971,846	766,404
Non-effective - - - - -	124,345	120,593
Marine - - - - -	198,115	193,700
Military Works - - - - -	80,382	86,000
<b>TOTAL - - - £.</b>	<b>1,374,688</b>	<b>1,166,697</b>
<b>TOTAL REVENUE - - - £.</b>	<b>81,157,666</b>	<b>83,325,190</b>

\* 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 1915-16, compared with the RESULTS of 1914-15.

HEADS OF EXPENDITURE.		ACCOUNTS, 1914-15.	ESTIMATE,* 1915-16.
<b>DIRECT DEMANDS ON THE REVENUES:</b>			
Refunds and Drawbacks		£. 408,173	£. 336,500
Assignments and Compensations		1,250,292	1,289,500
Charges in respect of Collection, viz.			
Land Revenue		3,914,018	3,977,284
Opium (including cost of Production)		654,089	1,105,838
Salt (including cost of Production)		360,517	384,398
Stamps		119,863	151,863
Excise		459,685	478,519
Customs		264,279	264,511
Income Tax		32,626	34,700
Forest		1,217,808	1,271,860
Registration		257,980	260,000
	<b>TOTAL</b>	<b>£. 8,939,330</b>	<b>£. 9,553,471</b>
<b>INTEREST:</b>			
Interest on Debt			
<i>Deduct</i> —Amounts chargeable to Railways		9,771,563	10,009,099
" Amounts chargeable to Irrigation		- 7,912,214	- 8,083,361
Remainder chargeable on Ordinary Debt		- 1,409,529	- 1,464,799
Interest on other Obligations		449,840	460,939
	<b>TOTAL</b>	<b>£. 1,191,267</b>	<b>£. 1,128,439</b>
<b>POSTS AND TELEGRAPHS</b>		<b>£. 3,257,263</b>	<b>£. 3,195,630</b>
<b>MINT</b>		<b>£. 141,689</b>	<b>£. 85,397</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:</b>			
General Administration		2,048,238	1,989,541
Law and Justice:			
Courts		3,292,254	3,378,742
Jails		1,018,543	1,052,677
Police		5,237,008	5,405,357
Ports and Pilotage		208,656	217,900
Education		3,308,814	3,175,802
Ecclesiastical		127,219	131,123
Medical		1,514,235	1,514,872
Political		1,123,335	1,172,757
Agriculture		566,185	601,028
Scientific and Miscellaneous Departments		465,490	466,146
	<b>TOTAL</b>	<b>£. 18,909,977</b>	<b>£. 19,105,944</b>
<b>MISCELLANEOUS CIVIL CHARGES:</b>			
Territorial and Political Pensions		208,621	215,150
Civil Furlough and Absentee Allowances		360,439	236,119
Superannuation Allowances and Pensions		3,479,734	3,477,749
Stationery and Printing		732,266	757,056
Miscellaneous		530,324	438,896
	<b>TOTAL</b>	<b>£. 5,311,384</b>	<b>£. 5,125,869</b>
<b>FAMINE RELIEF AND INSURANCE:</b>			
Famine Relief		279,885	40,000
Construction of Protective Railways		- 1,311	- 400
Construction of Protective Irrigation Works		501,311	499,464
Reduction or Avoidance of Debt		220,115	460,000
	<b>TOTAL</b>	<b>£. 1,000,000</b>	<b>£. 999,064</b>
<b>RAILWAY REVENUE ACCOUNT:</b>			
State Railways:—Interest on Debt		7,814,441	7,984,611
Annuities in purchase of Railways		3,357,665	3,357,691
Sinking Funds		199,554	208,894
Interest chargeable against Companies on Advances		97,773	98,750
Interest on Capital deposited by Companies		1,986,467	2,131,726
Subsidized Companies:—Land, &c.		97,990	177,600
Miscellaneous Railway Expenditure		87,325	38,100
	<b>TOTAL</b>	<b>£. 13,641,115</b>	<b>£. 13,997,372</b>
<b>IRRIGATION:</b>			
Major Works:—Working Expenses		1,389,393	1,371,900
Interest on Debt		1,409,629	1,464,799
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance		59,863	21,700
Minor Works and Navigation		995,483	911,090
	<b>TOTAL</b>	<b>£. 3,764,268</b>	<b>£. 3,769,489</b>
<b>OTHER PUBLIC WORKS:</b>			
Construction of Railways charged to Provincial Revenues		459	1,500
Civil Works		7,176,750	5,457,322
	<b>TOTAL</b>	<b>£. 7,177,209</b>	<b>£. 5,458,822</b>
<b>MILITARY SERVICES:</b>			
Army: Effective		17,080,798	18,523,888
Non-effective		3,355,781	3,256,250
Marine		463,370	403,789
Military Works		996,071	824,188
Special Defences (1902)		13,603	15,418
	<b>TOTAL</b>	<b>£. 21,909,603</b>	<b>£. 23,127,533</b>
<b>TOTAL EXPENDITURE</b>		<b>£. 85,133,088</b>	<b>£. 85,547,580</b>
		Accounts, 1914-15.	Estimate 1915-16.
		£.	£.
<i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the Year		-	53,500
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial Balances		- 2,190,152	- 615,600
<b>TOTAL EXPENDITURE CHARGED TO REVENUE</b>		<b>£. 82,942,936</b>	<b>£. 84,982,580</b>
<b>RAILWAY, IRRIGATION AND OTHER CAPITAL OUTLAY NOT CHARGED TO REVENUE:</b>			
Capital Outlay on Railways and Irrigation Works:			
State Railways		10,509,858	4,715,411
Irrigation Works		1,123,180	893,409
Initial Expenditure on New Capital at Delhi		360,361	330,187
	<b>TOTAL</b>	<b>£. 11,993,399</b>	<b>£. 5,939,007</b>
		ACCOUNTS, 1914-15.	ESTIMATE, 1915-16.
		£.	£.
Revenue		81,157,666	83,325,190
Expenditure chargeable to Revenue		82,942,936	84,982,580
Deficit		£. - 1,785,270	£. - 1,657,390

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

HEADS OF REVENUE.	INDIA, GENERAL.		N-W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.		
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>PRINCIPAL HEADS OF REVENUE</b>									
Land Revenue - - - - -	20,62,489	20,47,000	21,93,786	21,67,000	5,74,88,337	5,96,14,000	5,11,50,614	4,96,68,000	1
Opium - - - - -	27,178	28,000	41,684	39,000	4,02,093	4,00,000	7,92,419	7,80,000	2
Salt - - - - -	1,56,28,033	1,35,00,000	-	-	1,17,06,398	1,12,97,000	1,49,70,019	1,29,00,000	3
Stamps - - - - -	8,44,322	8,59,000	6,19,027	6,67,000	1,38,98,284	1,51,00,000	80,59,237	84,00,000	4
Excise - - - - -	21,77,814	21,98,000	3,54,363	3,39,000	3,86,18,734	3,51,00,000	2,20,07,779	2,23,00,000	5
Provincial Rates - - - - -	991	1,000	2,897	4,000	-	-	-	-	6
Customs - - - - -	20,518	22,000	-	-	88,22,090	79,37,000	4,49,79,688	4,02,55,000	7
Income Tax - - - - -	27,09,642	25,72,000	1,66,139	1,66,000	40,29,334	39,71,000	68,97,489	72,66,000	8
Forest - - - - -	6,09,377	7,88,000	2,38,013	2,08,000	39,41,537	40,00,000	46,80,242	45,63,000	9
Registration - - - - -	47,322	46,000	44,404	44,000	22,43,183	23,00,000	7,53,619	7,50,000	10
Tributes from Native States - - - - -	18,81,572	19,88,000	-	-	44,96,519	44,97,000	14,01,838	12,39,000	11
<b>TOTAL - - - - -</b>	<b>2,60,00,058</b>	<b>2,40,49,000</b>	<b>36,60,313</b>	<b>36,34,000</b>	<b>14,36,46,409</b>	<b>14,42,16,000</b>	<b>15,56,85,944</b>	<b>14,81,21,000</b>	<b>12</b>
<b>INTEREST - - - - -</b>	<b>47,31,228</b>	<b>46,20,000</b>	<b>28,694</b>	<b>32,000</b>	<b>10,32,090</b>	<b>11,00,000</b>	<b>27,17,396</b>	<b>25,03,000</b>	<b>13</b>
<b>POSTS AND TELEGRAPHS - - - - -</b>	<b>5,33,56,553</b>	<b>5,61,85,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>
<b>MINT - - - - -</b>	<b>42,016</b>	<b>41,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,00,449</b>	<b>10,70,000</b>	<b>15</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>									
Law and Justice :									
Courts of Law - - - - -	3,59,623	3,43,000	1,43,825	1,71,000	11,44,480	11,70,000	8,43,009	8,10,000	16
Jails - - - - -	4,04,066	4,23,000	37,074	43,000	6,25,005	5,20,000	2,85,042	3,10,000	17
Police - - - - -	44,988	45,000	33,308	36,000	4,94,132	5,05,000	2,59,452	2,86,000	18
Ports and Pilotage - - - - -	-	-	-	-	68	-	1,39,876	1,25,000	19
Education - - - - -	74,599	83,000	24,800	26,000	3,23,120	3,06,000	6,00,070	7,82,000	20
Medical - - - - -	7,503	8,000	3,788	8,000	1,51,561	1,35,000	3,06,151	3,15,000	21
Agriculture - - - - -	1,32,774	1,57,000	1,993	3,000	1,19,810	1,87,000	1,17,134	1,48,000	22
Scientific and Miscellaneous Departments - - - - -	1,66,456	1,32,000	283	1,000	8,67,866	10,00,000	46,128	45,000	23
<b>TOTAL - - - - -</b>	<b>11,90,003</b>	<b>11,91,000</b>	<b>2,45,071</b>	<b>2,88,000</b>	<b>37,26,042</b>	<b>37,93,000</b>	<b>25,86,871</b>	<b>28,21,000</b>	<b>24</b>
<b>MISCELLANEOUS :</b>									
Receipts in aid of Superannuation, &c. - - - - -	3,96,716	3,61,000	21,324	20,000	2,31,538	2,51,000	5,91,578	5,80,000	25
Stationery and Printing - - - - -	4,72,912	4,56,000	23,666	20,000	1,47,380	1,40,000	1,27,934	1,28,000	26
Exchange - - - - -	25,942	13,00,000	-	-	-	-	-	-	27
Miscellaneous - - - - -	21,39,052	4,31,000	1,19,089	1,28,000	300,665	3,83,000	2,40,992	2,25,000	28
<b>TOTAL - - - - -</b>	<b>30,34,622</b>	<b>25,48,000</b>	<b>1,64,079</b>	<b>1,68,000</b>	<b>6,80,163</b>	<b>7,74,000</b>	<b>9,60,504</b>	<b>9,33,000</b>	<b>29</b>
<b>RAILWAYS :</b>									
State Railways (Gross Receipts) - - - - -	54,14,43,601	57,13,50,000	-	-	-	-	-	-	30
Deduct—Working Expenses - - - - -	-29,51,60,055	-29,77,99,000	-	-	-	-	-	-	31
" Surplus Profits paid to Companies, &c. - - - - -	-1,03,63,467	-89,28,000	-	-	-	-	-	-	32
Net Receipts - - - - -	23,59,20,079	26,46,23,000	-	-	-	-	-	-	33
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	3,50,932	3,14,000	-	-	-	-	-	-	34
<b>TOTAL - - - - -</b>	<b>23,62,71,011</b>	<b>26,49,39,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35</b>
<b>IRRIGATION :</b>									
Major Works : Direct Receipts - - - - -	-	-	8,24,856	8,58,000	3,00,299	2,80,000	16,85,235	15,05,000	36
Portion of Land Revenue due to Irrigation. - - - - -	-	-	66,456	70,000	1,02,47,570	1,04,69,000	25,01,804	26,18,000	37
Minor Works and Navigation - - - - -	65,606	50,000	-	-	2,28,844	2,51,000	3,76,968	3,55,000	38
<b>TOTAL - - - - -</b>	<b>65,606</b>	<b>50,000</b>	<b>8,91,311</b>	<b>9,28,000</b>	<b>1,07,76,713</b>	<b>1,10,00,000</b>	<b>45,64,007</b>	<b>44,78,000</b>	<b>39</b>
<b>OTHER PUBLIC WORKS :</b>									
Civil Works - - - - -	3,06,653	2,86,000	1,65,444	1,54,000	4,10,074	4,76,000	4,39,316	3,73,000	40
<b>MILITARY RECEIPTS :</b>									
Army : Effective - - - - -	90,24,893	69,71,000	-	-	-	-	-	-	41
Non-effective - - - - -	12,99,748	12,36,000	-	-	-	-	-	-	42
Marine - - - - -	29,71,715	29,05,000	-	-	-	-	-	-	43
Military Works - - - - -	12,05,734	12,90,000	-	-	-	-	-	-	44
<b>TOTAL - - - - -</b>	<b>1,54,02,090</b>	<b>1,24,02,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>
<b>TOTAL REVENUE - - - - -</b>	<b>34,04,08,844</b>	<b>36,63,11,000</b>	<b>51,54,912</b>	<b>52,04,000</b>	<b>16,02,80,491</b>	<b>16,13,59,000</b>	<b>16,79,54,487</b>	<b>16,02,99,000</b>	<b>46</b>

in each of the PROVINCES of *British India*, and in *England*, for 1915-16,  
RESULTS of 1914-15.

	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		PUNJAB.		CARRIED FORWARD.		HEADS OF REVENUE.	
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2,82,67,073	2,92,28,000	6,21,88,235	6,68,72,000	2,84,56,089	2,81,74,000	23,18,06,623	23,77,70,000	<b>PRINCIPAL HEADS OF REVENUE :</b> Land Revenue. Opium. Salt. Stamps. Excise. Provincial Rates. Customs. Income Tax. Forest. Registration. Tributes from Native States.	
2	1,93,10,929	2,41,88,000	6,02,295	5,49,000	6,14,811	6,16,000	2,17,91,409	2,65,90,000		
3	1,40,25,260	1,37,57,000	-	-	-	-	5,63,29,510	6,04,54,000		
4	2,02,63,265	2,22,00,000	1,18,18,155	1,25,50,000	54,38,062	57,50,000	6,09,45,352	6,55,26,000		
5	1,53,74,824	1,50,00,000	1,24,44,302	1,22,00,000	68,21,307	68,80,000	9,58,98,723	9,39,87,000		
6	1,70,453	2,25,000	2,27,357	1,67,000	39,442	31,000	4,41,140	4,28,000		
7	2,38,39,684	2,71,43,000	1,91,014	1,80,000	6,990	6,000	8,28,51,994	7,58,43,000		
8	60,84,610	68,00,000	26,37,912	28,30,000	17,88,307	18,30,000	2,62,13,433	2,54,35,000		
9	13,04,496	11,25,000	31,35,235	36,48,000	14,38,005	16,20,000	1,53,46,905	1,59,62,000		
10	18,12,868	20,00,000	6,87,167	7,40,000	3,52,872	3,40,000	59,41,435	62,20,000		
11	67,701	68,000	3,21,000	3,21,000	1,43,824	1,44,000	83,12,454	82,67,000		
12	13,64,25,963	14,07,34,000	9,42,62,472	10,00,57,000	4,51,98,709	4,53,60,000	60,48,79,068	60,61,71,000	- - - TOTAL.	
13	15,93,148	17,01,000	16,58,397	23,49,000	2,80,343	4,60,000	1,20,41,294	1,27,65,000	INTEREST.	
14	-	-	-	-	-	-	5,33,56,553	5,61,85,000	POSTS AND TELEGRAPHS.	
15	-	-	-	-	-	-	10,42,465	11,11,000	MINT.	
16	8,60,139	8,40,000	7,86,719	8,40,000	5,87,921	5,40,000	47,25,716	47,14,000	<b>RECEIPTS BY CIVIL DEPARTMENTS :</b> Law and Justice : Courts of Law. Jails. Police. Ports and Pilotage. Education. Medical. Agriculture. Scientific and Miscellaneous Departments.	
17	8,34,256	9,33,000	3,83,038	3,50,000	4,08,694	4,35,000	29,57,175	30,04,000		
18	1,77,419	1,57,000	79,991	1,05,000	1,72,730	2,24,000	12,62,020	13,58,000		
19	15,52,988	14,15,000	-	-	-	-	16,82,932	15,40,000		
20	8,47,110	8,77,000	6,09,306	6,64,000	4,77,429	5,02,000	29,56,443	32,40,000		
21	3,94,558	3,59,000	1,44,935	2,01,000	85,922	80,000	10,94,418	11,06,000		
22	71,678	84,000	1,80,094	2,18,000	1,72,327	2,05,000	7,96,310	9,72,000		
23	4,61,391	5,20,000	21,263	23,000	7,159	23,000	15,70,446	17,44,000		
24	51,99,489	51,85,000	21,85,346	24,01,000	19,12,682	19,99,000	1,70,45,460	1,76,78,000		- - - TOTAL.
25	2,46,890	2,38,000	2,71,450	3,11,000	1,97,591	2,24,000	19,57,087	19,85,000		<b>MISCELLANEOUS :</b> Receipts in aid of Superannuation, &c. Stationery and Printing. Exchange. Miscellaneous.
26	1,50,043	1,16,000	2,38,775	2,14,000	1,58,268	1,60,000	13,19,558	12,34,000		
27	-	-	-	-	-	-	25,942	13,00,000		
28	7,14,504	6,91,000	4,48,599	4,63,000	4,80,129	6,83,000	44,43,030	30,24,000		
29	11,11,437	10,45,000	9,58,824	10,08,000	8,35,988	10,67,000	77,45,617	75,43,000	- - - TOTAL.	
30	-	-	-	-	-	-	54,14,43,601	57,13,50,000	<b>RAILWAYS :</b> State Railways (Gross Receipts). Deduct.—Working Expenses. Surplus Profits paid to Companies, &c.	
31	-	-	-	-	-	-	-29,51,60,055	-29,77,59,000		
32	-	-	-	-	-	-	-1,03,63,467	-89,26,000		
33	-	-	-	-	-	-	23,59,20,079	26,46,25,000	Net Receipts. Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	
34	-	-	-	-	-	-	3,50,932	3,14,000		
35	-	-	-	-	-	-	23,62,71,011	26,49,39,000	- - - TOTAL.	
36	2,53,963	2,57,000	1,02,56,427	1,01,03,000	2,43,97,210	2,45,03,000	3,77,17,989	3,75,06,000	<b>IRRIGATION :</b> Major Works : Direct Receipts. Portion of Land Revenue due to Irrigation. Minor Works and Navigation.	
37	-	-	18,22,754	18,22,000	1,01,74,563	1,08,00,000	2,48,13,146	2,67,79,000		
38	5,35,916	6,70,000	2,03,023	2,19,000	9,81,983	10,22,000	23,92,340	25,67,000		
39	7,89,878	9,27,000	1,22,82,204	1,21,44,000	3,55,53,766	3,63,25,000	6,49,23,475	6,58,52,000	- - - TOTAL.	
40	7,96,334	7,93,000	4,97,588	5,24,000	5,07,724	4,31,000	31,02,133	30,37,000	<b>OTHER PUBLIC WORKS :</b> Civil Works.	
41	-	-	-	-	-	-	99,24,893	69,71,000	<b>MILITARY SERVICES</b> Army : Effective. Non-effective. Marine. Military Works.	
42	-	-	-	-	-	-	12,99,748	12,36,000		
43	-	-	-	-	-	-	29,71,715	29,08,000		
44	-	-	-	-	-	-	12,05,784	12,90,000		
45	-	-	-	-	-	-	1,54,02,090	1,34,02,000	- - - TOTAL.	
46	14,58,86,199	15,08,85,000	11,18,35,031	11,84,83,000	8,42,89,202	8,56,42,000	1,01,58,09,166	1,04,76,83,000	- - - TOTAL REVENUE.	

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

HEADS OF REVENUE.	BROUGHT FORWARD.		BURMA.		BIHAR AND ORISSA.		CENTRAL PROVINCES AND BEHAR.		ASSAM.	
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	
<b>PRINCIPAL HEADS OF REVENUE :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	23,18,06,623	23,77,70,000	4,46,07,407	4,62,74,000	1,56,22,352	1,57,21,000	1,88,20,830	1,99,36,000	74,65,876	1
Opium - - - - -	2,17,91,409	2,65,99,000	3,49,959	3,50,000	3,86,019	3,46,000	5,02,834	4,66,000	5,53,060	2
Salt - - - - -	5,83,29,610	5,04,54,000	33,29,911	19,01,000	1,471	1,000	-	-	849	3
Stamps - - - - -	6,09,45,352	6,55,26,000	34,28,201	35,50,000	68,04,228	67,20,000	36,21,293	30,75,000	14,31,576	4
Excise - - - - -	9,58,98,733	9,39,87,000	88,94,183	80,75,000	1,15,93,047	1,09,00,000	1,10,55,162	98,60,000	54,12,099	5
Provincial Rates - - - - -	4,41,140	4,28,000	-	-	1,25,559	1,50,000	-	-	15,512	6
Customs - - - - -	8,28,51,984	7,55,43,000	1,20,78,213	1,16,14,000	22,876	3,000	2,54,937	2,20,000	-	7
Income Tax - - - - -	2,52,13,433	2,54,35,000	25,46,145	24,80,000	14,24,225	13,80,000	8,08,909	9,45,000	4,58,287	8
Forest - - - - -	1,53,46,905	1,59,52,000	97,07,694	94,60,000	5,49,779	5,40,000	32,72,529	32,00,000	8,32,877	9
Registration - - - - -	59,41,435	62,20,000	2,31,049	2,50,000	6,46,731	7,00,000	3,47,873	3,64,000	1,12,325	10
Tributes from Native States - - - - -	83,12,454	82,57,000	4,53,150	4,53,000	85,500	86,000	2,46,187	2,32,000	50,100	11
<b>TOTAL</b> - - - - -	<b>60,48,79,068</b>	<b>60,61,71,000</b>	<b>8,46,25,912</b>	<b>8,44,07,000</b>	<b>8,72,61,780</b>	<b>3,65,46,000</b>	<b>3,90,30,564</b>	<b>3,91,98,000</b>	<b>1,63,32,571</b>	<b>12</b>
<b>INTEREST</b> - - - - -	<b>1,20,41,294</b>	<b>1,27,65,000</b>	<b>1,30,615</b>	<b>1,42,000</b>	<b>1,87,964</b>	<b>1,37,000</b>	<b>1,90,902</b>	<b>2,66,000</b>	<b>66,896</b>	<b>13</b>
<b>POSTS AND TELEGRAPHS</b> - - - - -	<b>5,33,56,553</b>	<b>5,61,85,000</b>	-	-	-	-	-	-	-	<b>14</b>
<b>MINT</b> - - - - -	<b>10,42,465</b>	<b>11,11,000</b>	-	-	-	-	-	-	-	<b>15</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>										
<b>Law and Justice :</b>										
Courts of Law - - - - -	47,25,716	47,14,000	6,51,323	6,10,000	2,96,004	3,34,000	2,58,662	2,29,000	1,36,817	16
Jails - - - - -	29,57,175	30,04,000	4,19,784	4,41,000	7,03,179	7,47,000	2,77,557	2,20,000	90,310	17
Police - - - - -	12,62,020	13,58,000	6,44,811	5,52,000	39,897	36,000	23,907	31,000	1,48,580	18
Ports and Pilotage - - - - -	16,82,932	15,40,000	4,21,961	4,07,000	70	-	-	-	112	19
Education - - - - -	29,56,443	32,40,000	3,53,679	3,64,000	2,99,643	3,63,000	3,14,529	2,44,000	1,69,456	20
Medical - - - - -	10,94,418	11,06,000	1,06,358	1,21,000	18,569	25,000	18,668	24,000	23,065	21
Agriculture - - - - -	7,96,310	9,72,000	14,112	16,000	18,242	23,000	1,10,341	1,00,000	9,256	22
Scientific and Miscellaneous Departments - - - - -	15,70,448	17,44,000	2,177	1,500	2,837	5,000	28,184	27,000	9,594	23
<b>TOTAL</b> - - - - -	<b>1,70,45,460</b>	<b>1,76,78,000</b>	<b>26,14,105</b>	<b>25,12,000</b>	<b>13,78,441</b>	<b>15,33,000</b>	<b>9,31,848</b>	<b>8,75,000</b>	<b>5,88,090</b>	<b>24</b>
<b>MISCELLANEOUS :</b>										
Receipts in aid of Superannuation, &c. - - - - -	19,57,087	19,85,000	1,07,880	1,16,000	1,20,056	1,20,000	2,42,979	2,90,000	34,454	25
Stationery and Printing - - - - -	13,19,558	12,34,000	49,345	50,000	30,675	20,000	87,202	57,000	7,126	26
Exchange - - - - -	25,942	13,00,000	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	44,43,030	30,24,000	1,48,809	1,59,000	4,18,475	3,14,000	2,11,224	1,83,000	34,140	28
<b>TOTAL</b> - - - - -	<b>77,45,617</b>	<b>75,43,000</b>	<b>2,06,034</b>	<b>2,25,000</b>	<b>5,69,206</b>	<b>4,54,000</b>	<b>5,11,405</b>	<b>5,30,000</b>	<b>75,720</b>	<b>29</b>
<b>RAILWAYS :</b>										
State Railways (Gross Receipts) - - - - -	54,14,43,601	57,13,50,000	-	-	-	-	-	-	1,27,545	30
Deduct—Working Expenses - - - - -	-29,51,60,055	-29,77,29,000	-	-	-	-	-	-	-1,27,109	31
Surplus Profits paid to Companies, &c. - - - - -	-1,03,63,467	-89,26,000	-	-	-	-	-	-	-	32
<b>Net Receipts</b> - - - - -	<b>23,59,20,079</b>	<b>26,46,25,000</b>	-	-	-	-	-	-	<b>436</b>	<b>33</b>
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	3,50,932	3,14,000	-	-	-	-	-	-	-	34
<b>TOTAL</b> - - - - -	<b>23,62,71,011</b>	<b>26,49,39,000</b>	-	-	-	-	-	-	<b>436</b>	<b>35</b>
<b>IRRIGATION :</b>										
Major Works: Direct Receipts - - - - -	3,77,17,989	3,75,06,000	11,14,152	12,10,000	24,46,400	27,00,000	98,812	1,09,000	-	36
Portion of Land Revenue due to Irrigation. - - - - -	2,48,13,146	2,57,79,000	1,99,748	2,25,000	-	-	5,068	6,000	-	37
Minor Works and Navigation - - - - -	23,92,340	25,67,000	13,02,403	13,32,000	72,583	72,000	51,898	41,000	-	38
<b>TOTAL</b> - - - - -	<b>6,49,23,475</b>	<b>6,58,52,000</b>	<b>26,16,303</b>	<b>27,67,000</b>	<b>25,18,983</b>	<b>27,72,000</b>	<b>1,55,778</b>	<b>1,56,000</b>	-	<b>39</b>
<b>OTHER PUBLIC WORKS :</b>										
Civil Works - - - - -	31,02,133	20,87,000	3,38,400	3,62,000	3,99,571	4,24,000	3,07,710	3,43,000	1,75,467	40
<b>MILITARY SERVICES :</b>										
Army: Effective - - - - -	99,24,892	69,71,000	-	-	-	-	-	-	-	41
Non-effective - - - - -	12,99,748	12,38,000	-	-	-	-	-	-	-	42
Marine - - - - -	29,71,715	29,05,000	-	-	-	-	-	-	-	43
Military Works - - - - -	12,05,724	12,90,000	-	-	-	-	-	-	-	44
<b>TOTAL</b> - - - - -	<b>1,54,02,090</b>	<b>1,24,02,000</b>	-	-	-	-	-	-	-	<b>45</b>
<b>TOTAL REVENUE</b> - - - - -	<b>1,01,58,09,166</b>	<b>1,04,76,83,000</b>	<b>9,06,81,269</b>	<b>9,05,05,000</b>	<b>4,23,15,945</b>	<b>4,18,66,000</b>	<b>4,11,28,187</b>	<b>4,13,68,000</b>	<b>1,72,80,180</b>	<b>46</b>

THE GOVERNMENT OF INDIA, FOR THE YEAR 1915-16.

7

Provinces of *British India*, and in *England*, for 1915-16, compared with the Results of 1914-15—*continued*.

-ASSAM.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1914-15.	1915-16.	1914-15.	1915-16.		
	1914-15.	1915-16.	1914-15.	1915-16.						
	Rs.	Rs.	Rs.	£	£	£	£	£	£	
1	78,54,000	31,83,23,088	32,75,55,000	21,221,539	21,837,000	-	-	21,221,539	21,837,000	PRINCIPAL HEADS OF REVENUE:
2	5,46,000	2,35,83,274	2,83,06,000	1,572,218	1,887,000	-	-	1,572,218	1,887,000	Land Revenue.
3	1,000	5,86,61,841	5,23,57,000	3,910,790	3,490,500	-	-	3,910,790	3,490,500	Opium.
4	14,48,000	7,62,30,650	8,12,17,000	5,082,043	5,414,500	-	-	5,082,043	5,414,500	Salt.
5	53,71,000	13,28,53,214	12,81,93,000	8,856,381	8,546,200	-	-	8,856,381	8,546,200	Stamps.
6	12,000	5,82,211	5,90,000	38,814	39,300	-	-	38,814	39,300	Excise.
7	-	9,52,08,010	8,73,80,000	6,347,201	5,825,400	-	-	6,347,201	5,825,400	Provincial Rates.
8	4,84,000	3,05,50,999	3,07,24,000	2,036,733	2,048,300	-	-	2,036,733	2,048,300	Customs.
9	10,83,000	2,97,09,784	3,02,35,000	1,980,652	2,015,600	-	-	1,980,652	2,015,600	Income Tax.
10	1,14,000	72,78,423	76,48,000	485,295	509,900	-	-	485,295	509,900	Forest.
11	50,000	91,47,391	90,78,000	609,827	605,200	-	-	609,827	605,200	Registration.
12	1,89,61,000	78,21,29,885	78,32,83,000	52,141,993	52,218,000	-	-	52,141,993	52,218,000	Tributes from Native States.
										- - - TOTAL
13	55,000	1,26,17,671	1,33,65,000	841,178	891,000	182,129	204,083	1,023,307	1,095,083	INTEREST.
14	-	5,33,56,553	5,61,85,000	3,557,103	3,745,700	39,870	19,125	3,596,973	3,764,825	POSTS AND TELEGRAPHS.
15	-	10,42,465	11,11,000	69,498	74,000	-	31	69,498	74,031	MINT.
16	1,28,000	60,68,522	60,15,000	401,568	401,000	-	-	401,568	401,000	RECEIPTS BY CIVIL DEPARTMENTS:
17	80,000	44,48,005	44,92,000	296,534	299,500	-	-	296,534	299,500	Law and Justice:
18	1,28,000	21,19,215	21,03,000	141,281	140,200	-	-	141,281	140,200	Courts of Law.
19	1,91,000	39,93,750	44,02,000	266,250	293,500	-	-	266,250	293,500	Jails.
20	28,000	12,61,878	13,04,000	84,125	86,900	633	562	84,758	87,463	Police.
21	14,000	9,48,261	11,25,000	63,217	75,000	-	-	63,217	75,000	Ports and Pilotage.
22	9,000	16,13,238	17,86,000	107,549	118,100	624	559	108,173	119,659	Education.
23	5,76,000	2,35,57,944	2,31,74,000	1,503,863	1,545,000	1,257	1,121	1,505,120	1,546,121	Medical.
24	37,000	24,62,456	25,48,000	164,164	169,900	49,071	43,533	213,235	213,433	Agriculture.
25	8,000	14,63,908	13,69,000	97,594	91,200	-	-	97,594	91,200	Scientific and Miscellaneous Departments.
26	-	25,942	13,00,000	1,729	86,700	-	-	1,729	86,700	- - - TOTAL
27	40,000	52,55,678	37,20,000	350,378	248,000	14,814	22,527	365,192	270,527	MISCELLANEOUS:
28	85,000	92,07,882	89,37,000	613,855	595,800	63,885	66,060	677,760	661,860	Receipts in aid of Superannuation, &c.
29	1,40,000	54,15,71,148	57,14,90,000	36,104,743	38,089,300	424	2,950	36,105,167	38,102,250	Stationery and Printing.
30	-1,05,000	-29,52,87,184	-29,79,04,000	-19,685,811	-19,860,200	-	-	-19,685,811	-19,860,200	Exchange.
31	-	-1,03,63,467	-89,26,000	-690,898	-695,100	-	-	-690,898	-695,100	Miscellaneous.
32	35,000	23,59,20,515	26,46,60,000	15,728,034	17,644,000	424	2,950	15,728,458	17,646,950	RAILWAYS:
33	-	3,50,932	3,14,000	23,396	20,900	47,295	71,523	70,691	92,423	State Railways (Gross Receipts).
34	35,000	23,62,71,447	26,49,74,000	15,751,430	17,664,900	47,719	74,473	15,799,149	17,739,373	Deduct—Working Expenses.
35	-	-	-	-	-	-	-	-	-	Surplus Profits paid to Companies, &c.
36	-	-	-	-	-	-	-	-	-	Net Receipts.
37	-	-	-	-	-	-	-	-	-	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
38	-	-	-	-	-	-	-	-	-	- - - TOTAL
39	-	4,13,77,353	4,15,25,000	2,758,490	2,768,300	-	-	2,758,490	2,768,300	IRRIGATION:
40	-	2,50,17,982	2,60,10,000	1,667,864	1,734,000	-	-	1,667,864	1,734,000	Major Works: Direct Receipts.
41	-	38,19,224	40,12,000	254,615	267,500	-	-	254,615	267,500	Portion of Land Revenue due to Irrigation.
42	-	7,02,14,539	7,15,47,000	4,680,969	4,769,800	-	-	4,680,969	4,769,800	Minor Works and Navigation.
43	-	-	-	-	-	-	-	-	-	- - - TOTAL
44	1,72,000	43,23,281	43,28,000	288,219	288,500	-	-	288,219	288,500	OTHER PUBLIC WORKS:
45	-	99,24,893	69,71,000	661,669	464,700	310,167	301,704	971,846	766,404	Civil Works.
46	-	12,99,748	12,36,000	86,650	82,400	37,895	38,193	124,345	120,593	MILITARY SERVICES:
47	-	29,71,715	29,05,000	198,115	193,700	-	-	198,115	193,700	Army: Effective.
48	-	12,05,734	12,90,000	80,382	86,000	-	-	80,382	86,000	Non-effective.
49	-	-	-	-	-	-	-	-	-	Marine.
50	-	-	-	-	-	-	-	-	-	Military Works.
51	-	1,54,02,080	1,24,02,000	1,026,806	828,800	347,882	339,897	1,374,688	1,168,697	- - - TOTAL
52	1,78,84,000	1,20,71,23,857	1,28,93,06,000	80,474,924	82,620,400	682,742	704,790	81,157,666	83,325,190	- - - TOTAL REVENUE.

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		N.-W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.		
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	
<b>DIRECT DEMANDS ON THE REVENUES:</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	84,621	1,07,000	19,080	21,000	6,62,129	6,15,000	28,30,373	20,55,000	1
Assignments and Compensations - - -	34,48,496	35,42,000	18,212	18,000	12,29,406	13,57,000	1,07,49,653	1,11,39,000	2
Charges in respect of Collection, viz.:									
Laud Revenue - - - - -	7,43,387	7,51,000	6,48,563	6,55,000	1,25,47,258	1,23,86,000	89,04,087	89,50,000	3
Opium (including cost of Production) -	7,768	8,000	-	-	-	-	8,245	1,000	4
Salt (including cost of Production) - -	12,78,509	15,01,000	-	-	14,21,834	16,07,000	22,78,198	22,27,000	5
Stamps - - - - -	-12,60,883	-13,21,000	22,608	25,000	4,33,776	4,22,000	2,37,489	2,46,000	6
Excise - - - - -	1,16,436	1,18,000	13,244	17,000	18,33,739	18,87,000	11,43,213	11,72,000	7
Customs - - - - -	-	-	-	-	4,14,611	4,19,000	15,34,302	15,25,000	8
Income Tax (b) - - - - -	2,733	3,000	916	1,000	41,221	61,000	1,65,847	1,74,000	9
Forest - - - - -	9,54,544	10,88,000	1,25,593	1,13,000	28,60,685	29,48,000	24,87,925	27,23,000	10
Registration - - - - -	16,378	17,000	12,124	13,000	12,73,585	12,62,000	3,70,772	3,75,000	11
<b>TOTAL - - - - -</b>	<b>53,90,009</b>	<b>58,14,000</b>	<b>8,60,340</b>	<b>8,63,000</b>	<b>2,27,18,044</b>	<b>2,29,44,000</b>	<b>3,07,10,104</b>	<b>3,05,87,000</b>	<b>12</b>
<b>INTEREST:</b>									
Interest on Debt - - - - -	5,18,10,896	5,37,56,000	-	-	3,28,076	3,33,000	8,14,015	7,52,000	13
Deduct—Amounts chargeable to Railways (a) -	-6,30,88,705	-6,51,74,000	-	-	-	-	-	-	14
" " " Irrigation - - - - -	-1,92,62,258	-2,00,62,000	-	-	-	-	-	-	15
Remainder chargeable on Ordinary Debt - -	-3,05,40,087	-3,14,80,000	-	-	3,28,076	3,33,000	8,14,015	7,52,000	16
Interest on other Obligations - - - - -	90,84,144	78,95,000	211	-	1,73,955	1,96,000	5,26,227	4,63,000	17
<b>TOTAL - - - - -</b>	<b>-2,14,55,923</b>	<b>-2,35,85,000</b>	<b>211</b>	<b>-</b>	<b>5,02,031</b>	<b>5,29,000</b>	<b>13,40,242</b>	<b>12,15,000</b>	<b>18</b>
<b>POSTS AND TELEGRAPHS - - - - -</b>	<b>4,57,21,728</b>	<b>4,58,00,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>MINT - - - - -</b>	<b>14,39,952</b>	<b>6,49,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,44,219</b>	<b>5,17,000</b>	<b>20</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:</b>									
General Administration - - - - -	68,50,911	69,32,000	3,36,534	3,69,000	19,88,568	20,95,000	28,53,883	28,33,000	21
Law and Justice:									
Courts of Law - - - - -	6,32,391	5,65,000	6,49,779	6,50,000	82,64,186	84,54,000	57,76,860	58,22,000	22
Jails - - - - -	18,78,106	20,16,000	2,13,234	2,03,000	15,43,300	15,10,000	12,82,860	12,82,000	23
Police - - - - -	21,66,670	22,21,000	18,03,391	19,76,000	1,09,30,808	1,11,68,000	1,04,25,121	1,07,00,000	24
Ports and Pilotage - - - - -	-	-	-	-	36,552	40,000	1,74,032	1,88,000	25
Education - - - - -	12,40,817	10,06,000	5,02,787	5,37,000	78,31,353	76,86,000	83,03,180	75,72,000	26
Ecclesiastical - - - - -	2,21,974	2,27,000	43,958	49,000	3,23,132	3,48,000	3,22,831	3,12,000	27
Medical - - - - -	19,38,359	14,54,000	2,50,517	4,35,000	25,18,219	50,79,000	25,00,114	26,15,000	28
Political - - - - -	88,94,314	1,00,20,000	31,60,054	35,09,000	1,39,462	1,34,000	10,04,812	10,74,000	29
Agriculture (c) - - - - -	7,25,948	8,12,000	84,757	85,000	8,83,060	11,24,000	12,45,834	12,35,000	30
Scientific and Miscellaneous Departments -	43,34,470	42,54,000	8,889	9,000	9,66,100	11,66,000	1,49,990	1,62,000	31
<b>TOTAL - - - - -</b>	<b>2,89,53,958</b>	<b>2,95,07,000</b>	<b>70,55,880</b>	<b>78,82,000</b>	<b>3,54,26,740</b>	<b>3,88,04,000</b>	<b>3,40,39,317</b>	<b>3,37,85,000</b>	<b>32</b>
<b>MISCELLANEOUS CIVIL CHARGES:</b>									
Territorial and Political Pensions - - -	2,14,009	2,00,000	60,278	61,000	3,13,673	3,13,000	5,06,921	5,03,000	33
Civil Furlough and Absentee Allowances -	1,837	6,000	-	-	2,065	5,000	4,212	3,000	34
Superannuation Allowances and Pensions -	14,66,218	15,12,000	1,70,964	1,80,000	34,10,600	33,38,000	38,35,070	38,69,000	35
Stationery and Printing - - - - -	1,16,386	2,41,000	1,12,161	1,17,000	19,30,716	20,96,000	21,28,968	19,64,000	36
Miscellaneous - - - - -	20,21,110	9,98,000	47,688	37,000	4,03,660	4,90,000	7,38,765	11,77,000	37
<b>TOTAL - - - - -</b>	<b>38,19,560</b>	<b>29,57,000</b>	<b>3,90,991</b>	<b>3,95,000</b>	<b>61,26,730</b>	<b>62,44,000</b>	<b>72,13,936</b>	<b>75,16,000</b>	<b>38</b>
<b>FAMINE RELIEF AND INSURANCE:</b>									
Famine Relief - - - - -	2,42,569	12,000	-	-	-	-	57,099	-	39
Construction of Protective Railways - - -	-19,669	-5,000	-	-	-	-	-	-	40
Construction of Protective Irrigation Works -	-8,97,948	-3,26,000	-	-	3,91,715	3,00,000	44,01,326	37,37,000	41
Reduction or Avoidance of Debt - - - - -	3,78,149	44,30,000	-	-	2,50,000	2,50,000	13,70,000	13,70,000	42
<b>TOTAL - - - - -</b>	<b>-2,66,899</b>	<b>41,12,000</b>	<b>-</b>	<b>-</b>	<b>6,41,715</b>	<b>6,10,000</b>	<b>58,28,425</b>	<b>61,07,000</b>	<b>43</b>
<b>Carried forward to page 12 - - - - -</b>	<b>6,35,72,385</b>	<b>6,52,54,000</b>	<b>83,07,422</b>	<b>91,40,000</b>	<b>6,54,15,250</b>	<b>6,91,31,000</b>	<b>7,95,76,243</b>	<b>7,87,27,000</b>	<b>44</b>

## ACCOUNTS, 1914-15.

(a) Included under the following Heads:—	ACCOUNTS, 1914-15.			
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
State Railways—Interest on Debt - - -	Rs. 6,28,40,859	£ 4,189,391	£ 3,625,050	£ 7,814,441
Interest chargeable against Companies on Advances - -	2,47,846	16,523	81,250	97,773
<b>TOTAL - - - - -</b>	<b>6,30,88,705</b>	<b>4,205,914</b>	<b>3,706,300</b>	<b>7,912,214</b>

(b) Hitherto termed "Assessed Taxes."

(c) Hitherto included under the combined head "Scientific and other Minor Departments."



in each of the PROVINCES of *British India*, and in *England*, for 1915-16,  
RESULTS of 1914-15.

	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		PUNJAB.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	10,05,399	8,10,000	2,78,340	2,50,000	1,97,841	1,70,000	50,77,783	40,28,000	<b>DIRECT DEMANDS ON THE REVENUES :</b> Refunds and Drawbacks. Assignments and Compensations. Charges in respect of Collection, viz. : Land Revenue. Opium (including cost of Production). Salt (including cost of Production). Stamps. Excise. Customs. Income Tax (b). Forest. Registration.
2	1,38,356	1,28,000	3,29,055	3,14,000	1,01,542	1,02,000	1,60,08,720	1,66,00,000	
3	56,97,035	57,86,000	91,84,818	97,03,000	49,87,071	50,34,000	4,27,12,219	4,32,63,000	
4	22,982	21,000	97,63,306	1,65,44,000	-	-	98,07,281	1,65,74,000	
5	2,86,747	2,72,000	-	-	-	-	52,63,088	56,07,000	
6	6,22,265	6,30,000	2,42,781	2,54,000	1,71,110	1,74,000	4,69,166	4,30,000	
7	7,17,585	8,03,000	4,60,058	4,88,000	2,15,338	2,30,000	44,90,613	47,04,000	
8	13,53,720	13,51,000	-	-	-	-	33,02,633	32,95,000	
9	1,54,085	1,54,000	291	-	12,614	13,000	3,77,707	4,06,000	
10	6,70,935	6,20,000	23,17,740	27,08,000	8,89,302	9,66,000	1,03,06,724	1,11,66,000	
11	11,17,210	11,22,000	2,93,128	3,12,000	1,22,006	1,23,000	32,05,203	32,24,000	
12	1,17,81,299	1,16,97,000	2,28,74,517	3,05,73,000	66,96,824	68,21,000	10,10,31,137	10,92,99,000	
13	4,39,663	4,78,000	14,17,859	13,92,000	1,85,536	2,04,000	5,49,96,045	5,89,15,000	<b>INTEREST :</b> Interest on Debt: Deduct—Amounts chargeable to Railways (a). " " " Irrigation. Remainder chargeable on Ordinary Debt. Interest on other Obligations.
14	-	-	-	-	-	-	-6,30,88,705	-6,51,74,000	
15	-	-	-	-	-	-	-1,92,82,268	-2,00,82,000	
16	4,39,663	4,78,000	14,17,859	13,92,000	1,85,536	2,04,000	-2,73,54,978	-2,93,21,000	
17	1,45,648	1,70,000	7,95,521	8,22,000	1,25,334	1,46,000	1,08,51,040	96,92,000	- - - TOTAL.
18	5,85,311	6,48,000	22,13,380	22,14,000	3,10,870	3,50,000	-1,65,03,878	-1,86,29,000	
19	-	-	-	-	-	-	4,57,21,725	4,58,00,000	<b>POSTS AND TELEGRAPHS.</b>
20	-	-	-	-	-	-	19,84,171	11,86,000	<b>MINT.</b>
21	28,98,623	29,00,000	21,71,902	22,18,000	17,85,044	17,30,000	1,88,85,465	1,90,77,000	<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b> General Administration. Law and Justice : Courts of Law. Jails. Police. Ports and Pilotage. Education. Ecclesiastical. Medical. Political. Agriculture (c). Scientific and Miscellaneous Departments.
22	1,03,78,200	1,05,40,000	66,82,719	70,23,000	46,02,900	47,21,000	3,69,87,035	3,77,75,000	
23	23,50,828	24,31,000	23,13,033	23,83,000	15,86,118	18,11,000	1,11,67,279	1,16,96,000	
24	1,03,72,645	1,10,20,000	1,25,99,308	1,28,15,000	62,48,665	65,29,000	5,45,48,503	5,64,35,000	
25	13,78,205	14,05,000	-	-	-	-	15,88,789	16,33,000	
26	92,07,022	89,61,000	70,23,430	63,37,000	42,30,202	44,44,000	3,83,28,771	3,65,43,000	
27	1,90,768	1,93,000	2,59,009	2,85,000	2,46,590	2,58,000	16,08,252	16,72,000	
28	30,15,154	27,52,000	32,50,301	29,28,000	28,23,490	19,58,000	1,62,95,154	1,72,21,000	
29	23,758	30,000	1,22,992	1,45,000	6,23,229	6,34,000	1,39,68,621	1,55,46,000	
30	10,22,181	11,61,000	12,20,008	12,58,000	11,74,085	11,91,000	64,25,851	68,65,000	
31	5,18,134	4,68,000	86,787	1,14,000	1,01,133	1,30,000	61,67,503	62,91,000	
32	4,18,55,388	4,18,65,000	3,57,29,484	3,65,06,000	2,34,11,456	2,31,08,000	20,59,72,223	21,07,55,000	
33	7,45,598	7,38,000	7,02,312	7,69,000	73,494	73,000	26,16,285	26,57,000	<b>MISCELLANEOUS CIVIL CHARGES :</b> Territorial and Political Pensions. Civil Furlough and Absentee Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Miscellaneous.
34	-	1,000	-	-	-	-	8,114	15,000	
35	32,36,706	32,11,000	36,34,625	36,27,000	22,63,728	23,31,000	1,80,17,815	1,80,68,000	
36	13,34,937	13,98,000	9,78,237	9,77,000	8,00,837	8,26,000	74,08,242	76,19,000	
37	5,34,448	7,89,000	3,32,711	4,31,000	6,09,040	4,37,000	47,37,422	43,59,000	
38	58,41,689	61,35,000	66,47,885	68,04,000	37,47,097	36,67,000	3,27,87,878	3,27,18,000	- - - TOTAL.
39	-	-	35,88,638	68,000	1,97,350	4,00,000	40,85,656	4,80,000	<b>FAMINE RELIEF AND INSURANCE :</b> Famine Relief. Construction of Protective Railways. Construction of Protective Irrigation Works. Reduction or Avoidance of Debt.
40	-	-	-	-	-	-	-19,689	-5,000	
41	2,834	2,000	13,38,548	15,02,000	-	-	52,34,170	52,76,000	
42	60,000	60,000	4,50,000	4,50,000	1,40,000	1,40,000	26,48,149	67,90,000	
43	62,534	62,000	53,75,181	20,20,000	3,37,350	5,40,000	1,19,48,306	1,24,51,000	- - - TOTAL.
44	5,96,26,221	6,04,07,000	7,18,40,447	7,61,17,000	3,45,03,597	3,47,84,000	38,29,41,565	39,35,60,000	- - - Carried forward to page 13.
<b>ESTIMATE, 1915-16.</b>									
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.					
	Rs.	£	£	£	(a) Included under the following Heads :-				
	6,49,11,000	4,327,400	3,657,211	7,984,611	State Railways—Interest on Debt.				
	2,63,000	17,500	81,250	98,750	Interest chargeable against Companies on Advances.				
	6,51,74,000	4,344,900	3,738,461	8,083,361	<b>TOTAL.</b>				

ESTIMATE OF REVENUE AND EXPENDITURE OF

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

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		BURMA.		BIHAR AND ORISSA.		CENTRAL PROVINCES AND BERAR.		ASSAM.	
	1914-15.	1915-16.	1914-15	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	
<b>DIRECT DEMANDS ON THE REVENUES :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	50,77,783	40,28,000	7,61,656	7,40,000	1,07,368	98,000	1,04,744	1,35,000	71,049	1
Assignments and Compensations - - - - -	1,60,09,720	1,66,00,000	400	1,000	1,08,921	1,10,000	25,57,491	25,64,000	77,856	2
Charges in respect of Collection, viz. :—										
Land Revenue - - - - -	4,27,12,219	4,32,65,000	68,14,945	70,87,000	35,65,183	34,18,000	41,15,623	42,12,000	14,77,681	3
Opium (including cost of Production) - - - - -	99,07,281	1,65,74,000	-	-	-	-	-	-	-	4
Salt (including cost of Production) - - - - -	52,63,088	56,07,000	45,934	45,000	72,502	76,000	-	-	852	5
Stamps - - - - -	4,69,166	4,30,000	91,573	94,000	2,19,626	2,23,000	1,11,528	1,19,000	64,082	6
Excise - - - - -	44,99,613	47,04,000	12,77,533	12,53,000	5,65,601	5,89,000	4,25,345	5,02,000	1,22,192	7
Customs - - - - -	33,02,633	32,95,000	6,36,410	6,51,000	15,777	19,000	-	-	-	8
Income Tax (a) - - - - -	3,77,707	4,06,000	46,554	47,000	44,824	45,000	15,488	17,000	4,821	9
Forest - - - - -	1,03,06,724	1,11,66,000	46,80,447	48,57,000	3,84,371	3,85,000	19,36,569	17,80,000	8,98,339	10
Registration - - - - -	32,05,203	32,24,000	1,05,981	1,07,000	3,65,689	3,80,000	1,28,308	1,24,000	64,513	11
<b>TOTAL - - - - -</b>	<b>10,10,31,137</b>	<b>10,92,99,000</b>	<b>1,44,61,433</b>	<b>1,48,82,000</b>	<b>54,49,762</b>	<b>53,43,000</b>	<b>93,95,096</b>	<b>94,63,000</b>	<b>27,81,365</b>	<b>12</b>
<b>INTEREST :</b>										
Interest on Debt - - - - -	5,49,96,045	5,69,15,000	93,028	1,10,000	1,05,125	1,14,000	1,74,443	2,04,000	36,563	13
Deduct—Amounts chargeable to Railways - - - - -	-6,30,88,705	-6,51,74,000	-	-	-	-	-	-	-	14
"    "    "    Irrigation - - - - -	-1,92,62,258	-2,00,62,000	-	-	-	-	-	-	-	15
Remainder chargeable on Ordinary Debt - - - - -	-2,73,54,918	-2,83,21,000	93,028	1,10,000	1,05,125	1,14,000	1,74,443	2,04,000	36,563	16
Interest on other Obligations - - - - -	1,08,51,040	96,92,000	87,221	97,000	82,634	1,06,000	70,917	84,000	29,157	17
<b>TOTAL - - - - -</b>	<b>-1,65,03,878</b>	<b>-1,66,29,000</b>	<b>1,80,249</b>	<b>2,07,000</b>	<b>1,87,759</b>	<b>2,20,000</b>	<b>2,45,360</b>	<b>2,88,000</b>	<b>66,000</b>	<b>18</b>
<b>POSTS AND TELEGRAPHS - - - - -</b>	<b>4,57,31,728</b>	<b>4,58,00,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>
<b>MINT - - - - -</b>	<b>19,84,171</b>	<b>11,66,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b>										
General Administration - - - - -	1,88,85,465	1,90,77,000	21,82,086	22,33,000	16,11,135	16,12,000	11,66,524	11,30,000	7,58,512	21
Law and Justice :										
Courts of Law - - - - -	3,69,87,035	3,77,75,000	50,21,931	51,00,000	35,30,823	38,38,000	28,17,148	29,18,000	10,14,742	22
Jails - - - - -	1,11,67,279	1,16,96,000	15,77,416	15,70,000	14,80,168	15,20,000	7,51,965	6,65,000	2,94,657	23
Police - - - - -	5,45,48,503	5,64,36,000	1,34,74,754	1,39,24,000	47,22,728	48,14,000	34,60,413	35,90,000	23,30,661	24
Ports and Pilotage - - - - -	15,88,789	16,33,000	14,79,283	15,73,000	1,029	6,000	-	-	60,729	25
Education - - - - -	3,83,28,771	3,65,43,000	31,67,165	30,79,000	36,87,752	36,18,000	26,95,062	28,34,000	15,98,055	26
Ecclesiastical - - - - -	16,08,282	16,72,000	1,43,624	1,43,000	33,102	35,000	97,927	92,000	19,188	27
Medical - - - - -	1,62,96,154	1,72,21,000	32,14,760	26,90,000	10,03,189	10,13,000	13,98,606	10,86,000	7,05,722	28
Political - - - - -	1,39,68,621	1,55,46,000	18,26,178	12,78,000	57,363	49,000	34,433	35,000	6,03,759	29
Agriculture (b) - - - - -	64,25,861	68,66,000	5,31,738	6,28,000	4,73,448	4,09,000	7,37,743	8,05,000	2,84,524	30
Scientific and Miscellaneous Departments - - - - -	61,67,503	62,91,000	1,13,048	1,11,000	25,936	21,000	69,406	83,000	84,227	31
<b>TOTAL - - - - -</b>	<b>20,59,72,223</b>	<b>21,07,55,000</b>	<b>3,27,31,983</b>	<b>3,23,20,000</b>	<b>1,66,26,673</b>	<b>1,69,95,000</b>	<b>1,32,20,277</b>	<b>1,32,38,000</b>	<b>77,55,261</b>	<b>32</b>
<b>MISCELLANEOUS CIVIL CHARGES :</b>										
Territorial and Political Pensions - - - - -	26,16,285	26,57,000	1,50,766	1,35,000	30,670	83,000	1,68,762	1,76,000	4,592	33
Civil Furlough and Absentee Allowances - - - - -	8,114	15,000	-	-	904	2,000	-	-	-	34
Superannuation Allowances and Pensions - - - - -	1,80,17,813	1,80,68,000	10,75,043	11,05,000	9,23,948	10,01,000	8,88,283	9,50,000	3,08,095	35
Stationery and Printing - - - - -	74,08,242	76,19,000	7,32,096	7,48,000	5,70,069	7,31,000	4,02,024	4,20,000	1,70,443	36
Miscellaneous - - - - -	47,37,422	43,89,000	5,29,494	5,74,000	1,56,334	1,78,000	1,73,493	1,52,000	4,37,407	37
<b>TOTAL - - - - -</b>	<b>3,27,87,878</b>	<b>3,27,18,000</b>	<b>24,85,399</b>	<b>25,62,000</b>	<b>16,90,925</b>	<b>20,08,000</b>	<b>16,32,562</b>	<b>16,98,000</b>	<b>9,20,537</b>	<b>38</b>
<b>FAMINE RELIEF AND INSURANCE :</b>										
Famine Relief - - - - -	40,85,666	4,80,000	-	-	-	1,20,000	1,12,621	-	-	39
Construction of Protective Railways - - - - -	-19,869	-6,000	-	-	-	-	-	-	-	40
Construction of Protective Irrigation Works - - - - -	52,34,170	52,78,000	5,103	-	1,71,946	85,000	18,34,906	20,47,000	-	41
Reduction or Avoidance of Debt - - - - -	26,48,149	67,00,000	-	-	2,00,000	2,00,000	4,53,574	-	-	42
<b>TOTAL - - - - -</b>	<b>1,19,48,306</b>	<b>1,24,51,000</b>	<b>5,103</b>	<b>-</b>	<b>2,71,946</b>	<b>4,05,000</b>	<b>24,01,101</b>	<b>20,47,000</b>	<b>-</b>	<b>43</b>
Carried forward to page 14 - - - - -	38,29,41,565	39,35,60,000	4,98,64,167	4,99,80,000	2,43,17,005	2,49,71,000	2,89,03,380	2,67,24,000	1,15,93,163	44

(a) Hitherto termed "Assessed Taxes."  
 (b) Hitherto included under the combined Head "Scientific and other Minor Departments."

Provinces of British India, and in England, for 1915-16, compared with the Results of 1914-15—continued.

ASSAM.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1914-15.	1915-16.	1914-15.	1915-16.		
	1914-15.	1915-16.	1914-15.	1915-16.						
	Rs.	Ra.	Ra.	£	£	£	£	£	£	
1	46,000	81,22,600	50,47,000	408,173	336,500	-	-	408,173	336,500	DIRECT DEMANDS ON THE REVENUES:
2	52,000	1,87,54,393	1,33,37,000	1,250,292	1,288,500	-	-	1,250,292	1,288,500	Refunds and Drawbacks
3	16,68,000	5,86,85,651	5,96,46,000	2,912,377	3,976,300	1,641	984	3,914,018	3,977,284	Assignments and Compensations.
4	-	98,07,281	1,65,74,000	653,819	1,105,000	270	838	654,089	1,105,838	Charges in respect of Collection, viz.:-
5	1,000	53,82,376	57,29,000	358,825	381,900	1,692	2,496	360,517	384,396	Land Revenue.
6	63,000	9,55,955	9,29,000	63,730	61,900	56,133	89,983	119,863	151,863	Opium (including cost of Production).
7	1,23,000	68,90,184	71,71,000	459,346	478,100	339	419	459,685	478,519	Salt (including cost of Production).
8	-	39,54,820	39,65,000	263,455	264,300	624	211	264,279	264,511	Stamps.
9	5,000	4,89,394	5,30,000	32,626	34,700	-	-	32,626	34,700	Excise.
10	8,33,000	1,82,06,450	1,90,21,000	1,213,763	1,268,000	4,045	3,360	1,217,808	1,271,360	Customs.
11	65,000	38,69,694	39,00,000	257,980	260,000	-	-	257,980	260,000	Income Tax.(a)
12	28,51,000	13,31,18,793	14,18,28,000	8,874,588	9,456,200	64,744	98,271	8,939,330	9,553,471	Forest.
										Registration.
										- - - TOTAL.
13	57,000	5,54,05,204	5,74,00,000	3,093,680	3,820,700	6,077,903	6,182,399	9,771,583	10,009,099	INTEREST:
14	-	- 6,30,88,705	- 8,51,74,000	- 4,205,914	- 4,344,900	- 3,706,300	- 3,738,461	- 7,912,214	- 8,083,361	Interest on Debt.
15	-	- 1,92,62,258	- 2,00,69,000	- 1,284,150	- 1,337,500	- 125,379	- 127,299	- 1,409,529	- 1,464,799	Deduct—Amounts chargeable to Railways.
16	57,000	- 2,69,45,759	- 2,78,36,000	- 1,798,384	- 1,855,700	2,246,224	2,316,639	449,840	469,939	" " " Irrigation.
17	34,000	1,11,21,249	1,00,13,000	741,417	667,500	-	-	741,417	667,500	Remainder chargeable on Ordinary Debt.
18	91,000	- 1,58,24,510	- 1,78,23,000	- 1,054,967	- 1,188,200	2,246,224	2,316,639	1,191,257	1,128,439	Interest on other Obligations.
										- - - TOTAL.
19	-	4,57,21,728	4,58,00,000	3,048,115	3,053,300	209,148	142,380	3,257,263	3,195,680	POSTS AND TELEGRAPHS.
20	-	19,84,171	11,66,000	132,278	77,800	9,404	7,597	141,682	85,397	MINT.
21	7,80,000	2,46,03,722	2,48,32,000	1,640,248	1,655,500	407,990	334,041	2,048,238	1,989,541	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
22	10,35,000	4,93,71,679	5,08,66,000	3,291,445	3,377,700	809	1,042	3,292,254	3,378,742	General Administration.
23	3,36,000	1,52,71,385	1,57,87,000	1,018,093	1,052,500	450	177	1,018,543	1,052,677	Law and Justice:
24	23,12,000	7,85,37,049	8,10,76,000	5,235,803	5,405,000	1,205	357	5,237,008	5,405,357	Courts of Law.
25	56,000	31,29,830	32,68,000	208,655	217,900	1	-	208,656	217,900	Jails.
26	14,27,000	4,94,77,405	4,75,01,000	3,298,494	3,166,700	10,320	9,102	3,308,814	3,175,802	Police.
27	23,000	19,02,088	19,65,000	126,808	131,000	413	122	127,219	131,122	Ports and Pilotage.
28	6,66,000	2,26,18,431	2,26,70,000	1,507,895	1,511,800	6,340	3,072	1,514,235	1,514,872	Education.
29	5,79,000	1,64,90,404	1,74,87,000	1,099,360	1,165,800	23,975	6,957	1,123,335	1,172,757	Ecclesiastical.
30	2,28,900	84,53,304	89,96,000	563,554	599,700	2,631	1,328	566,185	601,028	Medical.
31	87,000	64,60,120	65,93,000	430,675	439,500	34,815	26,846	465,490	466,146	Political.
32	75,20,000	27,68,16,417	28,08,46,000	18,421,028	18,723,100	488,949	382,844	18,909,977	19,105,944	Agriculture.(b)
										Scientific and Miscellaneous Departments.
										- - - TOTAL.
33	7,000	29,71,065	30,68,000	198,071	204,000	10,550	10,550	208,621	215,150	MISCELLANEOUS CIVIL CHARGES:
34	-	9,018	17,000	601	1,100	359,838	235,019	360,439	236,119	Territorial and Political Pensions.
35	3,35,000	2,12,11,184	2,14,62,000	1,414,079	1,430,800	2,065,665	2,046,949	3,479,734	3,477,749	Civil Furlough and Absentee Allowances.
36	1,82,000	92,82,874	97,00,000	618,859	646,700	113,407	111,255	732,266	757,955	Superannuation Allowances and Pensions.
37	5,38,000	60,33,180	58,01,000	402,210	386,700	128,114	52,196	530,324	438,896	Stationery and Printing.
38	10,62,000	3,05,07,291	4,00,48,000	2,631,820	2,869,900	2,677,564	2,455,969	5,311,384	5,125,869	Miscellaneous.
										- - - TOTAL.
39	-	41,98,277	6,00,000	279,885	40,000	-	-	279,885	40,000	FAMINE RELIEF AND INSURANCE:
40	-	- 19,689	- 5,000	- 1,311	- 400	-	-	- 1,311	- 400	Famine Relief.
41	-	72,46,125	74,08,000	483,076	493,900	18,236	5,564	501,311	499,464	Construction of Protective Railways.
42	-	33,01,728	69,00,000	220,115	460,000	-	-	220,115	460,000	Construction of Protective Irrigation Works.
43	-	1,47,36,456	1,49,03,000	981,784	993,500	18,236	5,564	1,000,000	999,064	Reduction or Avoidance of Debt.
										- - - TOTAL.
44	1,15,33,000	49,55,49,346	50,67,68,000	33,036,624	33,784,600	5,714,269	5,409,264	38,750,893	39,193,864	- - - Carried forward to page 15.

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

HEADS OF EXPENDITURE	INDIA, GENERAL.		N.-W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.		
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8 . . . . .	6,35,72,385	6,52,54,000	83,07,422	91,40,000	6,54,15,250	6,91,31,000	7,96,76,243	7,87,27,000	1
<b>RAILWAY REVENUE ACCOUNT :</b>									
State Railways :									
Interest on Debt . . . . .	6,28,40,859	6,49,11,000	-	-	-	-	-	-	2
Annuities in purchase of Railways . . . . .	-	-	-	-	-	-	-	-	3
Sinking Funds . . . . .	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances . . . . .	2,47,846	2,63,000	-	-	-	-	-	-	5
Interest on Capital deposited by Companies - Subsidized Companies :	8,11,473	8,79,000	-	-	-	-	-	-	6
Land, &c. . . . .	14,62,087	26,50,000	-	-	-	-	-	-	7
Miscellaneous Railway Expenditure . . . . .	13,08,380	5,59,000	-	-	-	-	-	-	8
<b>TOTAL . . . . .</b>	<b>6,66,70,645</b>	<b>6,92,82,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>IRRIGATION :</b>									
Major Works :									
Working Expenses . . . . .	-	-	3,44,400	6,57,000	25,16,067	22,75,000	15,26,155	16,47,000	10
Interest on Debt . . . . .	-18,80,683	-19,02,000	7,79,522	8,53,000	29,97,989	30,39,000	23,83,250	25,47,000	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance . . . . .	8,97,948	3,25,900	-	-	-	-	-	-	12
Minor Works and Navigation . . . . .	3,03,675	3,14,000	43,475	43,000	44,15,346	39,96,000	31,69,245	32,51,000	13
<b>TOTAL . . . . .</b>	<b>-6,79,060</b>	<b>-12,63,000</b>	<b>11,67,397</b>	<b>15,53,000</b>	<b>99,20,402</b>	<b>93,10,000</b>	<b>70,78,650</b>	<b>74,46,000</b>	<b>14</b>
<b>OTHER PUBLIC WORKS :</b>									
Construction of Railways charged to Provincial Revenues . . . . .	-	-	-	-	-	-	-	-	15
Civil Works . . . . .	41,43,753	34,24,000	32,21,382	24,77,000	1,68,57,417	91,14,000	1,25,59,242	93,15,000	16
<b>TOTAL . . . . .</b>	<b>41,43,753</b>	<b>34,24,000</b>	<b>32,21,382</b>	<b>24,77,000</b>	<b>1,68,57,417</b>	<b>91,14,000</b>	<b>1,25,59,242</b>	<b>93,15,000</b>	<b>17</b>
<b>MILITARY SERVICES :</b>									
Army :									
Effective . . . . .	22,17,00,777	24,15,96,000	-	-	-	-	-	-	18
Non-effective . . . . .	1,10,06,881	1,27,23,000	-	-	-	-	-	-	19
Marine . . . . .	36,89,687	24,32,000	-	-	-	-	-	-	20
Military Works . . . . .	1,44,05,500	1,19,02,000	-	-	-	-	-	-	21
Special Defences (1902) . . . . .	65,149	1,12,000	-	-	-	-	-	-	22
<b>TOTAL . . . . .</b>	<b>25,08,67,904</b>	<b>26,97,67,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>
<b>TOTAL EXPENDITURE . . . . .</b>	<b>38,45,75,717</b>	<b>40,64,44,000</b>	<b>1,26,96,201</b>	<b>1,31,70,000</b>	<b>9,22,02,069</b>	<b>8,76,55,000</b>	<b>9,93,14,135</b>	<b>9,54,87,000</b>	<b>24</b>
Add—Portion of Allotments to Provincial Government, not spent by them in the year . . . . .	-	-	-	-	-	-	-	-	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . . . .	-	-	-	-	-65,44,418	-7,96,000	-37,39,808	-14,39,000	26
<b>TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .</b>	<b>38,45,75,717</b>	<b>40,64,44,000</b>	<b>1,26,96,201</b>	<b>1,31,70,000</b>	<b>8,56,57,651</b>	<b>8,67,59,000</b>	<b>9,55,84,327</b>	<b>9,40,48,000</b>	<b>27</b>
<b>RAILWAY, IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE :</b>									
Capital Outlay on Railways and Irrigation Works :									
State Railways . . . . .	12,12,86,978	5,79,58,000	-	-	-	-	-	-	28
Irrigation Works . . . . .	-	-	26,36,097	13,94,000	7,53,386	7,86,000	3,54,027	2,80,000	29
Initial Expenditure on New Capital at Delhi . . . . .	44,91,777	48,05,000	-	-	-	-	-	-	20
<b>TOTAL . . . . .</b>	<b>12,57,78,755</b>	<b>6,27,63,000</b>	<b>26,36,097</b>	<b>13,94,000</b>	<b>7,53,386</b>	<b>7,85,000</b>	<b>3,54,027</b>	<b>2,80,000</b>	<b>31</b>

Provinces of *British India*, and in *England*, for 1915-16, compared with the Results of 1914-15—*continued*.

	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		PUNJAB.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	5,36,26,221	6,04,07,000	7,18,40,447	7,61,17,000	3,45,03,597	3,47,84,000	38,29,41,585	38,35,60,000	- - - Brought forward from page 9.
2	-	-	-	-	-	-	6,28,40,859	6,40,11,000	RAILWAY REVENUE ACCOUNT :
3	-	-	-	-	-	-	-	-	State Railways :
4	-	-	-	-	-	-	-	-	Interest on Debt.
5	-	-	-	-	-	-	2,47,846	2,63,000	Annuities in purchase of Railways.
6	-	-	-	-	-	-	8,11,473	8,79,000	Sinking Funds.
7	-	-	2,648	9,000	-	-	14,64,735	26,59,000	Interest chargeable against Companies on Advances.
8	-	-	-	-	-	-	13,08,380	5,59,000	Interest on Capital deposited by Companies.
9	-	-	2,648	9,000	-	-	6,66,73,293	6,92,71,000	Subsidized Companies : Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
10	2,57,700	2,00,000	34,63,766	34,40,000	87,97,090	1,01,01,000	1,69,05,168	1,83,20,000	IRRIGATION :
11	3,80,011	3,80,000	39,32,010	40,22,000	70,78,873	73,07,000	1,56,70,972	1,62,46,000	Major Works :
12	-	-	-	-	-	-	8,97,948	3,25,000	Working Expenses.
13	27,61,008	22,52,000	5,49,136	5,14,000	11,80,247	11,31,000	1,24,22,132	1,16,01,000	Interest on Debt.
14	33,98,719	28,32,000	79,44,002	79,76,000	1,70,56,210	1,85,39,000	4,58,96,220	4,63,92,000	Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.
									Minor Works and Navigation.
									- - - TOTAL.
15	-	-	-	-	-	-	-	-	OTHER PUBLIC WORKS :
16	1,38,19,862	1,00,20,000	87,30,913	83,86,000	97,27,876	69,26,000	6,90,69,445	4,96,62,000	Construction of Railways charged to Pro- vincial Revenues.
17	1,38,19,862	1,00,20,000	87,39,913	83,86,000	97,27,876	69,26,000	6,90,69,445	4,96,62,000	Civil Works.
									- - - TOTAL.
18	-	-	-	-	-	-	22,17,00,777	24,15,98,000	MILITARY SERVICES :
19	-	-	-	-	-	-	1,10,06,881	1,27,23,000	Army :
20	-	-	-	-	-	-	36,89,687	34,32,000	Effective.
21	-	-	-	-	-	-	1,44,05,500	1,19,02,000	Non-effective.
22	-	-	-	-	-	-	65,149	1,12,000	Marine.
23	-	-	-	-	-	-	25,08,67,994	26,97,67,000	Military Works.
									Special Defences (1902).
									- - - TOTAL.
24	7,68,44,802	7,32,59,000	8,85,27,910	9,24,86,000	6,12,87,683	6,02,49,000	81,54,48,517	82,86,52,000	TOTAL EXPENDITURE.
25	-	-	-	-	-	8,02,000	-	8,02,000	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
26	-45,50,789	-13,70,000	-39,67,607	-1,34,000	-18,70,864	-	-2,06,62,884	-37,39,000	Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	7,22,94,013	7,18,90,000	8,45,60,303	9,23,54,000	5,94,17,419	6,10,51,000	79,47,85,633	82,57,15,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
28	-	-	-	-	-	-	12,12,86,978	6,79,58,000	RAILWAY, IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE :
29	-	-	10,35,550	9,96,000	71,11,542	49,56,000	1,18,89,611	84,11,000	Capital Outlay on Railways, Irrigation and other Works :
30	-	-	-	-	-	-	44,91,777	48,05,000	State Railways.
31	-	-	10,35,550	9,96,000	71,11,542	49,56,000	13,76,68,366	7,11,74,000	Irrigation Works.
									Initial Expenditure on New Capital, & Debt.
									- - - TOTAL.

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

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		BURMA.		BIHAR AND ORISSA.		CENTRAL PROVINCES AND BERAR.		ASSAM.	
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10	38,29,41,565	39,35,60,000	4,98,64,167	4,99,80,000	2,43,17,065	2,49,71,000	2,69,03,386	2,67,24,000	1,15,23,163	1.
<b>RAILWAY REVENUE ACCOUNT :</b>										
State Railways :										
Interest on Debt	6,28,40,859	6,49,11,000	-	-	-	-	-	-	-	3
Annuities in purchase of Railways	-	-	-	-	-	-	-	-	-	4
Sinking Funds	-	-	-	-	-	-	-	-	-	5
Interest chargeable against Companies on Advances.	2,47,846	2,63,000	-	-	-	-	-	-	-	6
Interest on Capital deposited by Companies.	8,11,473	8,79,000	-	-	-	-	-	-	-	6
Subsidized Companies :										
Land, &c.	14,64,735	26,59,000	-	-	-	-	-	-	5,112	7
Miscellaneous Railway Expenditure	13,08,380	5,59,000	-	-	-	-	-	-	-	8
TOTAL	6,66,73,393	6,92,71,000	-	-	-	-	-	-	5,112	9
<b>IRRIGATION :</b>										
Major Works :										
Working Expenses	1,89,05,168	1,83,20,000	9,36,825	6,28,000	14,21,024	15,46,000	77,880	85,000	-	10
Interest on Debt	1,56,70,972	1,62,46,000	8,48,197	9,05,000	21,01,620	21,08,000	6,41,469	8,03,000	-	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance.	8,97,948	3,25,000	-	-	-	-	-	-	-	12
Minor Works and Navigation	1,24,22,132	1,15,01,000	11,94,795	11,80,000	3,37,090	2,74,000	9,06,729	6,00,000	67,700	13
TOTAL	4,58,96,220	4,63,92,000	29,79,817	27,13,000	38,59,734	39,28,000	16,26,078	14,88,000	67,700	14
<b>OTHER PUBLIC WORKS :</b>										
Construction of Railways charged to Provincial Revenues.	-	-	-	-	-	-	-	-	6,887	15
Civil Works	6,90,69,445	4,96,62,000	1,23,80,933	99,59,000	1,03,58,737	94,08,000	90,24,012	79,77,000	55,02,039	16
TOTAL	6,90,69,445	4,96,62,000	1,23,80,933	99,59,000	1,03,58,737	94,08,000	90,24,012	79,77,000	55,08,926	17
<b>MILITARY SERVICES :</b>										
Army :										
Effective	22,17,00,777	24,15,98,000	-	-	-	-	-	-	-	18
Non-effective	1,10,06,881	1,27,23,000	-	-	-	-	-	-	-	19
Marine	36,89,687	34,32,000	-	-	-	-	-	-	-	20
Military Works	1,44,05,800	1,19,02,000	-	-	-	-	-	-	-	21
Special Defences (1902)	65,149	1,12,000	-	-	-	-	-	-	-	22
TOTAL	25,08,67,994	26,97,67,000	-	-	-	-	-	-	-	23
TOTAL EXPENDITURE	81,54,48,617	82,86,52,000	6,52,24,917	6,26,52,000	3,85,35,536	3,83,07,000	3,76,53,476	3,61,89,000	1,71,04,901	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	-	8,02,000	-	-	-	-	-	-	-	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-2,08,62,884	-37,39,000	-46,11,080	-23,45,000	-37,30,844	-18,85,000	-12,07,764	-2,46,000	-26,39,924	26
TOTAL EXPENDITURE CHARGED TO REVENUE	79,47,85,633	82,57,15,000	6,06,13,837	6,03,07,000	3,48,04,692	3,64,22,000	3,63,45,722	3,59,43,000	1,44,64,977	27
<b>RAILWAY IRRIGATION AND OTHER CAPITAL OUTLAY NOT CHARGED TO REVENUE :</b>										
Capital Outlay on Railways, Irrigation and other Works :										
State Railways	12,12,86,978	5,79,58,000	-	-	-	-	-	-	-	28
Irrigation Works	1,18,89,811	84,11,000	16,82,505	15,40,000	-	-	25,94,077	29,04,000	-	29
Initial Expenditure on New Capital at Delhi.	44,91,777	48,05,000	-	-	-	-	-	-	-	30
TOTAL	13,76,68,566	7,11,74,000	16,82,505	15,40,000	-	-	25,94,077	29,04,000	-	31

Delhi, 31st March 1916.

India Office, 3.d May 1916.

Provinces of British India, and in England, for 1915-16, compared with the Results of 1914-15—continued.

ASSAM.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1914-15.	1915-16.	1914-15.	1915-16.		
	1914-15.	1915-16.	1914-15.	1915-16.						
1915-16.	Rs.	Rs.	£	£	£	£	£	£		
1	1,15,33,000	49,55,49,346	50,67,68,000	33,036,624	33,784,600	5,714,269	5,409,264	38,750,893	39,193,864	- - - Brought forward from page 11.
<b>RAILWAY REVENUE ACCOUNT:</b>										
State Railways:										
2	-	6,28,40,859	6,49,11,000	4,189,391	4,327,400	3,625,050	3,657,211	7,814,441	7,984,611	Interest on Debt.
3	-	-	-	-	-	3,357,665	3,357,691	3,357,665	3,357,691	Annuitants in purchase of Railways.
4	-	-	-	-	-	199,554	208,894	199,554	208,894	Sinking Funds.
5	-	2,47,946	2,63,000	16,523	17,500	81,250	81,250	97,773	98,750	Interest chargeable against Companies on Advances.
6	-	8,11,478	8,79,000	54,098	58,800	1,932,369	2,073,126	1,980,467	2,131,726	Interest on Capital deposited by Companies.
7	5,000	14,89,847	26,64,000	97,990	177,600	-	-	97,990	177,600	Subsidized Companies: Land, &c.
8	12,000	13,08,380	5,71,000	87,225	38,100	-	-	87,225	38,100	Miscellaneous Railway Expenditure.
9	17,000	6,66,78,405	6,92,88,000	4,445,227	4,619,200	9,195,888	9,378,172	13,641,116	13,997,372	- - - TOTAL.
<b>IRRIGATION:</b>										
Major Works:										
10	-	1,93,40,897	2,05,79,000	1,289,393	1,371,900	-	-	1,289,393	1,371,900	Working Expenses.
11	-	1,92,62,258	2,00,62,000	1,284,150	1,337,500	125,379	127,299	1,409,529	1,464,799	Interest on Debt.
12	-	8,97,948	3,25,000	59,863	21,700	-	-	59,863	21,700	Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.
13	1,08,000	1,49,24,416	1,36,63,000	995,230	910,800	253	290	995,483	911,090	Minor Works and Navigation.
14	1,08,000	5,44,29,549	5,46,29,000	3,628,636	3,641,900	125,632	127,689	3,754,268	3,769,489	- - - TOTAL.
<b>OTHER PUBLIC WORKS:</b>										
Construction of Railways charged to Provincial Revenues.										
15	22,000	5,987	22,000	459	1,500	-	-	459	1,500	Civil Works.
16	41,15,000	10,63,35,166	8,11,21,000	7,089,011	5,408,000	87,739	49,822	7,176,750	5,457,822	- - - TOTAL.
1	41,37,000	10,63,42,053	8,11,43,000	7,089,470	5,409,500	87,739	49,822	7,177,209	5,459,322	- - - TOTAL.
<b>MILITARY SERVICES.</b>										
Army:										
18	-	22,17,00,777	24,15,98,000	14,780,052	16,106,500	2,300,746	2,417,388	17,080,798	18,523,888	Effective.
19	-	1,10,06,881	1,27,23,000	733,792	848,200	2,521,969	2,418,050	3,255,761	3,266,250	Non-effective.
20	-	36,89,687	34,32,000	245,979	228,800	217,391	264,969	463,370	493,789	Marine.
21	-	1,44,05,500	1,19,02,000	960,367	793,500	35,704	34,888	996,071	828,188	Military Works.
22	-	65,149	1,12,000	4,343	7,500	9,260	7,918	13,603	15,418	Special Defences (1902).
23	-	25,08,67,994	29,97,67,000	16,724,533	17,984,500	5,085,070	5,143,033	21,809,603	23,127,533	- - - TOTAL.
<b>TOTAL EXPENDITURE.</b>										
24	1,57,95,000	97,38,67,347	98,15,95,000	64,924,490	65,439,700	20,208,598	20,107,880	85,123,088	85,547,580	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
25	-	-	8,02,000	-	53,500	-	-	-	53,500	Deduct—Proportion of Provincial Expenditure defrayed from Provincial Balances.
26	-10,62,000	-3,28,52,283	-92,77,000	-2,180,152	-618,500	-	-	-2,490,152	-618,500	- - - TOTAL EXPENDITURE CHARGED TO REVENUE.
27	1,47,33,000	94,10,15,064	97,31,20,000	62,734,338	64,874,700	20,208,598	20,107,880	82,942,936	84,982,580	- - - TOTAL.
<b>RAILWAY, IRRIGATION AND OTHER CAPITAL OUTLAY NOT CHARGED TO REVENUE:</b>										
Capital Outlay on Railways, Irrigation and other Works:										
28	-	12,12,86,978	5,70,58,000	8,085,799	3,863,800	2,424,059	851,611	10,509,858	4,715,411	State Railways.
29	-	1,61,60,193	1,28,65,000	1,077,748	857,000	45,434	36,409	1,128,180	893,409	Irrigation Works.
30	-	44,91,777	48,05,000	299,452	320,300	60,909	9,887	360,361	330,187	Initial Expenditure on New Capital at Delhi.
31	-	14,19,44,948	7,56,18,000	9,462,997	5,041,100	2,530,402	897,907	11,998,399	5,939,007	- - - TOTAL.

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