

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

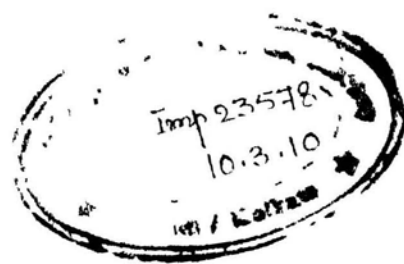
1906-1907.



CALCUTTA

SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA

1908



SUMMARY OF CONTENTS..

	PAGES.
Abstract Accounts of Receipts and Payments	2 to 33
Detailed Accounts relating to Receipts and Payments :	
Civil	35 to 68; 81 to 120; 124; 213 to 217
Military	189 to 212
Public Works	69 to 80; 120 to 188; 219 to 245
General	247 to 249
Detailed Accounts of Debt, etc.	251 to 289

FINANCE AND REVENUE ACCOUNTS 1906-1907

ALPHABETICAL INDEX.

	PAGE.
Absentee Allowances. <i>See</i> Civil Furlough and Absentee Allowances.	
Adjustment on account of Provincial Services: Section M, Index Sheet	213
Administration: Account of Charges	84
Administration of Martial Law	200
Administrative Staff: Military	196
Advances and Loans by Imperial Government	263
" " " Distribution by Provinces	274
" " by Provincial Governments	275
" " " Distribution by Provinces	284
Advances to Cultivators	274 and 283
Advances under Special Laws	274 and 282
Agricultural Works:	
Abstract Account of Expenditure	156
Account of Gross Receipts	153
Expenditure against Capital Account	161
Expenditure against Revenue Account	164
Summary of Receipts	154
Allowance, Exchange Compensation: Abstract showing distribution of charges on account of	248
Allowances, Civil Furlough and Absentee	109
Allowances, Superannuation, Retired, and Compassionate	111
Annuities in Purchase of Railways	132, 134 and 135
Annuities, Pensions, and Allowances	111
Annuity Funds, Subscriptions to	110
Army: Abstract Account of Receipts and Charges	190 and 191
Army: Detailed Accounts of Receipts and Charges, as under, <i>vis.</i> —	
	Receipts. Charges.
	Page Page
Administration of Martial Law	— 200
Administrative Staff	— 196
Army and Garrison Staff	— 196
Barrack Establishments, Supplies and Services	193 199
Clothing Establishments, Supplies and Services	192 199
Departmental Pensions	— 204
Ecclesiastical	— 201
Education	193 201
Family Pensions and Compassionate Allowances to Europeans	195 204
Medical Establishments, Supplies and Services	193 200
Military Pensions to Europeans	195 203
Do. do to Natives	195 203
Miscellaneous Services	194 202
Ordnance Establishments, Stores and Camp Equipage	193 201
Regimental Pay, Allowances and Charges	192 196
Remount and Veterinary Establishments, Supplies and Services	192 199
Rewards for Military Services	195 203
Sea Transport Charges	194 202
Supply and Transport	192 198
Unadjusted Expenditure	— 204
Volunteer Corps	— 203
Army: Strength of the European and Native Army	205

	PAGE.
Articles of Import and Export	50
Assessed Taxes and Charges for Collection, Account of	53
Assignments and Compensations, Account of	38
Assignments. <i>See</i> Refunds, and Assignments.	
Balances. <i>See</i> Cash Balances.	
Barrack Establishments, Supplies and Services: Military	193 and 194
Bengal Central Railway : Redemption of Liabilities	235
Bills of Exchange drawn on India by Secretary of State : Amount Drawn, Discharged and Outstanding, and Exchange on	288
Bombay, Baroda and Central India Railway : Capital Account	230 and 245
Detailed Statement of Charges for Interest on Debt	136
Receipts and Charges of the Government	132
Redemption of Liabilities	235
Revenue Receipts and Working Expenses	130
Capital Account of Local Boards	285
Capital Expenditure on Railways and Irrigation Works— Distribution by Provinces : Capital Expenditure	17 and 220
" " " and Railways : Capital Expenditure on Construction of Railways	222
Major Irrigation Works, Capital Expenditure on Construction of	232
Summary Statement	220
Capital Expenditure on Railways and Irrigation Works charged to Revenue— Protective Railways	121
Protective Irrigation Works	122
Railways charged to Provincial or Local Revenues	166 and 169
Railways, in addition to that under Famine Insurance	126
Capital raised and deposited by Railway Companies	244
Capital raised through Companies towards Outlay on State Railways, Account of	224
Cash Balances, Statement showing Distribution of	289
Charitable Allowances. <i>See</i> Territorial and Political Pensions.	
Chief Courts. <i>See</i> High Courts and Chief Courts.	
Civil and Sessions Courts: Detailed Account of Charges	89
Civil Buildings: Classified Abstract of Expenditure— On New Works from Imperial Funds	172
" from Provincial Funds	176
" from Incorporated Local Funds	179
On Repairs from Imperial Funds	173
" from Provincial Funds	176
" from Incorporated Local Funds	179
By Civil Department— On New Works from Imperial Funds	182
" from Provincial Funds	183
" from Incorporated Local Funds	186
On Repairs from Imperial Funds	182
" from Provincial Funds	184
" from Incorporated Local Funds	186
Civil Departments: Section D, Index Sheet	83
Civil Funds, Receipts on account of Subscriptions to	110
" Payments of Pensions in respect of	111
Civil Furlough and Absentee Allowances, Account of	109
Civil Works: Abstract Account of Receipts	167
" Abstract Account of Expenditure	169
" Abstract Account of Provincial and Local Expenditure	171
" Abstract Account of Expenditure from Imperial Funds by Civil Department	170
" Detailed Account of Provincial and Local Receipts	168

PAGE.

	PAGE.
Education: Account of Receipts and Charges in Civil Department	95
" " " " in Military Department	193 and 201
England and India, Miscellaneous Accounts between	286
England, Details of Expenditure in	12
Established Strength of the European and Native Army	205
Establishments of the Public Works Department, Detailed Account of Expenditure on	236
" " Abstract Account showing percentage to total Outlay on Works and Repairs	240
Exchange credited as Revenue, Account of	116
Exchange Compensation Allowance, Abstract showing distribution of charges on account of	248
" " " " Index Sheet	247
Excise Revenue and Charges for Collection, Account of	48
Excluded Local Funds: Receipts, Payments and Balances	256
Expenditure: Abstract Accounts	8, 16, 20, 24 and 28
Expenditure in England, Details of	12
Expenditure on Construction of Railways charged to Provincial or Local Revenues	166 and 169
Export and Import Duties and Articles on which levied	50
Family Pensions and Compassionate Allowances to Europeans: Military	195 and 204
Famine Relief and Insurance:	
Account of Famine Relief Charges	120
Capital Expenditure on Construction of Protective Railways	121
Capital Expenditure on Construction of Protective Irrigation Works	122
Capital Expenditure on Irrigation Minor Works now charged to Protective	124
Charges for Establishment with the percentage it bears to total Outlay on Works and Repairs	240
Reduction or Avoidance of Debt for Insurance against Famine	124
Secuon F, Index Sheet	119
Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works	124
Foreign Services, Account of Charges of Political Agencies and other	98
Forest Revenue and Expenditure, Account of	54
General Account of Revenue and Expenditure and Receipts and Disbursements	2 to 5
General Administration: Account of Charges	84
Gold Standard Reserve: Account of Receipts, Charges and Balance	257
" Statement showing the form in which the balance was held	257
Great Indian Peninsula Railway:	
Capital Account	229
Detailed Statement of Charges for Interest on Debt and Annuities in Purchase	135
Progressive Discharge of Liabilities incurred through the Purchase of the Railway	231
Receipts and Charges of the Government	132
Redemption of Liabilities	235
Revenue Receipts and Working Expenses	130
Guaranteed Railways.	
Exchange on Remittances	116
Expenditure on Account of Interest	132
Guaranteed Interest and Net Revenue	137
Net Traffic Receipts	131
Percentage of Net Traffic Receipts on Capital Outlay	128
Railway Funds: Receipts, Payments and Balances	257
Receipts and Charges of the Government	132
Receipts and Payments on Capital Account and Balances	244
Revenue Receipts and Working Expenses	130
Surplus Profits, Land and Supervision: Detailed Account of Charges	137
High Courts and Chief Courts: Detailed Account of Charges	89
Imperial Advances and Loans, Account of	263
Imperial and Provincial Revenues, Contributions between	214
Imperial Expenditure: Abstract Account	16
" Distribution by Provinces	20
Imperial Revenue: Abstract Account	14
" Distribution by Provinces	18

	PAGE.
Land Revenue, Account of	40
" Charges for Collection of	41
Law and Justice: Account of Receipts	87
" Account of Charges	88
Liabilities incurred through the Purchase of Railways, Statement showing Progressive Discharge of	261
Liabilities Redemption of State Railway	255
Loans and Advances by Imperial Government	263
" " " " Distribution by Provinces	274
" " by Provincial Governments	275
" " " " Distribution by Provinces	284
Loans, Special, Account of	254
Local Boards, Capital Account of	285
Local Funds, Excluded: Account of Receipts, Payments and Balances	256
" Incorporated: Receipts, Disbursements and Balances	216
" " Debt Accounts " "	258 to 262
Local Expenditure: Abstract Account	16
" Distribution by Provinces	28
Local Fund Committees, Loans to District and other	272 and 280
Local Revenue: Abstract Account	14
" Distribution by Provinces	26
Local Surpluses and Deficits	216 and 217
Major Works, Irrigation. <i>See</i> Irrigation.	
Marine: Account of Receipts	206
" Account of Charges	206
Martial Law, Administration of	200
Medical. Account of Receipts and Charges in Civil Department	97
" " " in Military Department	193 and 200
Medical Funds, Receipts of Subscriptions to	110
" Payments of Pensions in respect of	111
Message Revenue, Telegraph, Details of	71
Military Funds, Receipts of Subscriptions to	110
" Payments of Pensions in respect of	111
Military Pensions to Europeans	195 and 203
" " Natives	195 and 203
Military Receipts and Services—	
Army—Abstract Account of Receipts and Charges	190 and 191
" Detailed Account of Receipts and Charges	192 to 204
" Statement showing the established strength of the European and Native Army	205
Marine Receipts and Charges	206
Military Works— <i>See</i> below—	
Section L. Index sheet	189
Special Defences—Expenditure on	212
Military Works:	
Abstract Account of Receipts	208
Abstract Account of Expenditure	209
Classified Abstract of Expenditure on New Works	210
Classified Abstract of Expenditure on Repairs	211
Minor Departments. <i>See</i> Scientific and other Minor Departments.	
Minor Works and Navigation <i>See</i> Irrigation.	
Mint: Account of Receipts and Charges, and of Coinage Operations	81
Miscellaneous Accounts between India and England, Abstract Statement of	286
Miscellaneous Public Improvements. <i>See</i> Works of Miscellaneous Public Improvements.	
Miscellaneous Railway Expenditure, Account of	139
Miscellaneous Receipts, Account of	117
" Charges, Account of	118
Miscellaneous: Section E, Index Sheet	103
Miscellaneous Services: Military	194 and 202
Municipalities, Loans to Mofussil	271 and 272
Native States, Loans to	263
Native States, Tributes and Contributions from	57
Navigation Works. <i>See</i> Irrigation.	

	Page
North-Western Railway, including Scinde, Punjab, and Delhi Railway :	
Capital Account	227
Detailed Statement of Charges for Interest on Debt, Annuities in Purchase, and Sinking Funds	134
Progressive Discharge of Liabilities incurred through the Purchase of the Railway	231
Receipts and Charges of the Government	132
Redemption of Liabilities	235
Revenue Receipts and Working Expenses	130
Sinking Funds under Permanent Debt	253
Obligations of the Government of India and Interest thereon	64
Opium Revenue, Account of	44
" Account of Charges in connection with	45
Opium Store (Bengal), Account of	44
Ordnance Establishments, Stores, and Camp Equipage : Military	193 and 201
Other Public Works : Abstract Accounts	167, 169 to 171
" " Charges for Establishment with the percentage it bears to total Outlay on Works and Repairs	240
" " Detailed Accounts, Civil Works	168, 172 to 188
" " Expenditure on Construction of Railways charged to Provincial or Local Revenues	166 and 169
" " Expenditure on Establishments	236
" " Expenditure on Tools and Plant	242
See Civil Buildings, Civil Works, Roads and other Works of Communication, and Works of Miscellaneous Public Improvements.	
Other Public Works : Section K, Index Sheet	165
Oudh and Rohilkund Railway	
Capital Account	226
Detailed Statement of Charges for Interest on Debt	135
Receipts and Charges of the Government	132
Redemption of Liabilities	235
Revenue Receipts and Working Expenses	130
Paper Currency Department Account of Receipts and Charges	86
Pensions : Charges in Civil Department	111
" Charges in Military Department	203
" Receipts in aid of	110
" Receipts in Military Department	195
Percentage of the Net Traffic Receipts of Railways on Capital Outlay	128
Permanent Debt : Additions to, Discharge of, and Balances	252
Pilotage. See Ports and Pilotage.	
Police : Account of Receipts	90
" Account of Charges	91
Political Agencies and other Foreign Services : Account of Charges	98
Political Pensions. See Territorial and Political Pensions.	
Port Funds, Loans to	280
Ports and Pilotage : Account of Receipts	92
" Account of Charges	93
" Details of Charges	94
Post Office : Account of Receipts and Charges	68
Post Office, Telegraph and Mint : Section C, Index Sheet	67
Presidency Corporations, including Port Trusts, etc., Loan to	270
Printing Establishment and Charges	113
Printing. See Stationery and Printing.	
Printing Work, etc., supplied to the various Departments, Value of	115
Progressive Discharge of Liabilities incurred through the Purchase of Railways, Statement showing	231
Protective Works. See Famine Relief and Insurance.	
Provincial Adjustments : Section M, Index Sheet	213
Provincial Advances and Loans, Account of	275
Provincial and Imperial Revenues, Contributions between	214
Provincial and Local Surpluses and Deficits	215 to 217

	PAGE.
Provincial Expenditure: Abstract Account	16
" Distribution by Provinces	24
Provincial Rates and Charges for Collection, Account of	49
Provincial Receipts, Disbursements and Balances, Account of	215
Provincial Revenue: Abstract Account	14
" " Distribution by Provinces "	--
Public Debt of India	62 and
Railway and Irrigation Capital not charged to Revenue: Section N, Index Sheet	219
Railway Companies: Receipts and Payments on Capital Account	244
Railway Funds: Receipts, Payments and Balances	257
Railways: Section H, Index Sheet	127
Railway Sinking Funds	132, 134 and 253
Railways: Expenditure under Other Public Works	166 and 169
Railways. See Guaranteed Railways, State Railways, and Subsidized Companies.	
Receipts and Disbursements, Account of	30
Receipts and Disbursements, General Account of	4
Red Sea and India Telegraph: Moiety of Annuity	70
Redemption of Liabilities, State Railways	235
Reduction or Avoidance of Debt	124
Refunds and Assignments, Detailed Statement of	36
Refunds and Drawbacks, Account of	37
Regimental and other Loans: Civil	274
" " " Military	273
Regimental Pay, Allowances and Charges	192 and 196
Registration: Account of Receipts and Charges	56
Remittances, Exchange on	116
Remount and Veterinary Establishments, Supplies and Services: Military	192 and 199
Revenue: Abstract Accounts	6, 14, 18, 22 and 26
Revenue (Ordinary), Comparative Statement of Principal Sources of	36
Revenue and Expenditure, General Account of	2
Revenue, Principal Heads of: Section A, Index Sheet	35
Rewards for Military Services	195 and 203
Roads and other Works of Communication: Classified Abstract of Expenditure—	
On New Works from Imperial Funds	174
" from Provincial Funds	177
" from Incorporated Local Funds	180
On Repairs from Imperial Funds	174
" from Provincial Funds	177
" from Incorporated Local Funds	180
By Civil Department—	
On New Works from Imperial Funds	182
" from Provincial Funds	184
" from Incorporated Local Funds	187
On Repairs from Imperial Funds	183
" from Provincial Funds	184
" from Incorporated Local Funds	187
Salt Revenue, Account of	45
" Charges for Collection, including Manufacturing Charges and Cost of Salt	46
Salt Store, Account of	45
Savings Banks and Special Accounts: Receipts, Payments and Balances	255
" " Interest on	64 to 66
Scientific and other Minor Departments: Account of Receipts	100
" " " Account of Charges	101
" " " Detailed Account of Charges under Survey of India	102
Scinde, Punjab and Delhi Railway. See North-Western Railway.	
Sea Customs Revenue	50
Sea Transport Charges: Military	194 and 202
Secretariats, Details of Charges under	85
Secretary of State's Bills on India	288
Service Funds and Savings Banks, Abstract of Interest on	66
Service Funds bearing Interest: Sums received from, Repayments and Balances	255

	• PAGE.
Sessions Courts. <i>See</i> Civil and Sessions Courts	
Sinking Funds, Deposits : Account of	257
Sinking Funds under Permanent Debt	253
South Indian Railway :	
Capital Account	228
Capital raised through Company towards Outlay	224
Detailed Statement of Charges for Interest on Debt	135
Receipts and Charges of the Government	132
Redemption of Liabilities	235
Revenue Receipts and Working Expenses	130
Special Defences, Expenditure on	210
Special Laws, Advances under	274 and 282
Special Loans, Account of	254
Stamp Revenue and Charges for Collection, Account of	47
State Railways :	
Annuities in Purchase of Railways : Statements showing Charges for	130, 134 and 135
Capital Expenditure not charged against Revenue, Distribution by Provinces	10 and 220
Capital Expenditure on Construction of Protective Railways	121
Capital Expenditure on Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	126
Capital Expenditure on Construction of Railways charged to Provincial or Local Revenues	166 and 169
Detailed Statements of Charges for Interest on Debt, Annuities in Purchase, and Sinking Funds, of the East Indian, Eastern Bengal, North Western, Oudh and Rohilkhand, South Indian, Great Indian Peninsula, and Bombay, Baroda and Central India Railways	134 to 136
Exchange on Remittances	116
Interest chargeable against Companies on Advances Abstract Account	136
Interest on Capital deposited by Companies Abstract Account	136
Interest on Debt	63, 132, 134 to 136
Miscellaneous Railway Expenditure	139
Percentage of Net Traffic Receipts on Capital Outlay	128
Progressive Discharge of Liabilities incurred through the Purchase of the East Indian, Eastern Bengal, Scinde, Punjab and Delhi, and Great Indian Peninsula Railways	231
Receipts and Charges of the Government in respect of Railways	132
Receipts and Payments on Capital Account and Balances	244
Redemption of Liabilities	235
Revenue Receipts and Working Expenses of Railways in India	130
Sinking Funds	132, 134 and 253
Stationery and Printing. Account of Receipts and Charges	112
" " Detailed Account of Printing Establishment and Charges	113
Stationery Stores supplied to the various Departments, Value of	114
Stores for India and other Charges in England	12
Strength of the European and Native Army	205
Subsidized Companies :	
Expenditure for Land and Subsidy, and Advances for Interest	138
Government share of Surplus Profits and Repayments of Advances of Interest	138
Interest chargeable against Companies on Advances Abstract Account	136
Interest on Capital deposited by Companies Abstract Account	136
Receipts and Payments on Capital Account and Balances	244
Superannuation, Retired and Compassionate Allowances : Account of Charges	111
" " " Receipts in aid of	110
Supply and Transport Military	192 and 198
Surplus Profits, Land and Supervision, Guaranteed Railways	137
Survey of India, Details of Charges under	102
Taxes, Assessed, and Charges for Collection, Account of	53
Telegraph : Account of Receipts and Charges	69
Telegraph Lines, Capital Cost of	71 and 78
Telegraph Lines, Construction Charges of	74 to 76
Telegraphic Transfers on India	288
Temporary Debt, Account of	254
Territorial and Political Pensions, Account of	104

	PAGE
Tools and Plant, Expenditure on	242
Tour Charges, Details of	86
Treasury Notes, Account of: Issues, Payments and Balances	254
" " Interest on	64
Tributes and Contributions from Native States, Detailed Account of	57
Unadjusted Military Expenditure	204
Value of Printing Work, &c, supplied to the various Departments	115
Value of Stationery Stores supplied to the various Departments	114
Volunteer Corps	203
Works of Communication. <i>See</i> Roads and other Works of Communication.	
Works of Miscellaneous Public Improvements Classified Abstract of Expenditure--	
On New Works from Imperial Funds	175
" from Provincial Funds	178
" from Incorporated Local Funds	181
On Repairs from Imperial Funds	175
" from Provincial Funds	178
" from Incorporated Local Funds	181
<i>By Civil Department--</i>	
On New Works from Imperial Funds	183
" from Provincial Funds	185
" from Incorporated Local Funds	188
On Repairs from Imperial Funds	183
" from Provincial Funds	185
" from Incorporated Local Funds	188

GENERAL ACCOUNTS.

	Page
1.—GENERAL ACCOUNT OF REVENUE AND EXPENDITURE AND OF RECEIPTS AND DISBURSEMENTS	2 to 5
2.—STATEMENT OF REVENUE BY MAJOR HEADS	6 and 7
3.— " OF EXPENDITURE BY MAJOR HEADS	8 to 11
4.— " OF EXPENDITURE IN ENGLAND	12 and 13
5 & 6.—ACCOUNTS OF REVENUE AND EXPENDITURE IN INDIA, DISTINGUISHING IMPERIAL, PROVINCIAL, AND LOCAL	14 to 17
7 & 8.— " OF IMPERIAL REVENUE AND EXPENDITURE	18 to 21
9 & 10.— " OF PROVINCIAL " "	22 to 25
11 & 12.— " OF LOCAL " "	26 to 29
13.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS	30 to 33

NO. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged
for the Year ended

REVENUE.										For details, vide page No.	AMOUNTS	
Principal Heads of Revenue—										£		
Land Revenue	.	.	.	.	.	.	.	.	.	19,831,653		
Opium	.	.	.	.	.	.	.	.	.	5,660,528		
Salt	.	.	.	.	.	.	.	.	.	4,362,706		
Stamps	.	.	.	.	.	.	.	.	.	4,029,908		
Excise	.	.	.	.	.	.	.	.	.	5,898,219		
Customs	.	.	.	.	.	.	.	.	.	4,351,692		
Other Heads	.	.	.	.	.	.	.	.	.	6,453,997		
Total Principal Heads										.	35	50,588,703
Interest	.	.	.	.	.	.	.	.	.	.	59	979,850
Post Office	.	.	.	.	.	.	.	.	.	.	67	1,751,146
Telegraph	.	.	.	.	.	.	.	.	.	.	67	953,006
Mint	.	.	.	.	.	.	.	.	.	.	67	419,498
Receipts by Civil Departments	.	.	.	.	.	.	.	.	.	.	83	1,391,283
Miscellaneous	.	.	.	.	.	.	.	.	.	.	103	1,007,046
Railways: Net Receipts	.	.	.	.	.	.	.	.	.	.	127	13,001,227
Irrigation	.	.	.	.	.	.	.	.	.	.	141	3,538,260
Other Public Works	.	.	.	.	.	.	.	.	.	.	165	532,640
Military Receipts	.	.	.	.	.	.	.	.	.	.	189	1,415,153
TOTAL REVENUE												75,577,812

GOVERNMENT OF INDIA, FOR THE YEAR 1906-1907.

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*,
31st March 1907.

EXPENDITURE.	For details, vide page No.	AMOUNTS.
Direct Demands on the Revenues	35	8,980,706
Interest	59	1,912,141
Post Office	67	1,602,933
Telegraph	67	1,126,205
Mint	67	166,898
Salaries and Expenses of Civil Departments	83	13,707,810
Miscellaneous Civil Charges	103	4,410,618
Famine Relief and Insurance	119	1,000,000
Railways: Interest and Miscellaneous charges	127	10,687,686
Irrigation	141	2,768,705
Other Public Works	165	5,557,337
Military Services	189	21,552,637
Total Expenditure, Imperial and Provincial		73,473,676
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year		719,869
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances		205,073
	217	514,796
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		73,988,472
SURPLUS		1,589,340
TOTAL		75,577,812

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS
for the Year ended

RECEIPTS.	For details, vide page No.	AMOUNT
Surplus		£ 1,589,340
Debt, Deposits, and Advances:		
Permanent Debt (Net incurred)	251	4,166,102
Unfunded Debt (Net)	251	737,317
Deposits and Advances (Net)	251	955,202
Capital Account of Local Boards	251	1,587
Remittances (Net)	251	499,437
Secretary of State's Bills drawn	251	32,907,196
TOTAL RECEIPTS		40,856,181
Opening Balance on April 1st, 1906—India		£ 11,781,457
England	251	8,436,519
GRAND TOTAL		£ 61,074,157

GOVERNMENT OF INDIA, FOR THE YEAR 1906-1907.

of the Government of India, in *India* and in *England*,
31st March 1907.

DISBURSEMENTS.	For details, vide page No.	AMOUNTS.
		£
Railway and Irrigation Capital not charged to Revenue—		
Outlay on Irrigation Works	219	797,627
Outlay on State Railways	219	7,915,041
Outlay of Railway Companies (Net)	219	1,766,953
Capital raised and deposited by Railway Companies	219	254,440
Total Capital Account Disbursements		10,734,061
Debt, Deposits, and Advances—		
Loans and advances by Imperial Government (Net Payments)	251	4,251
Loans and Advances by Provincial Governments (Net Payments)	251	581,430
Secretary of State's Bills paid	251	33,819,366
TOTAL DISBURSEMENTS		45,139,108
£		
Closing Balance on March 31st, 1907—India		10,328,237
England		5,606,812
	251	15,935,049
GRAND TOTAL . £		61,074,157

No. 2.—ACCOUNT of the REVENUE of India, showing the AMOUNT received on each Account

HEADS OF REVENUE	Number of Account.	Page.	India, General (a)	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Number of item.
			R	R	R	R	
Principal Heads of Revenue:							
Land Revenue	17A	40	15,29,743	1,70,73,306	3,85,64,491	1,93,52,660	1
Opium	18A	44	6	4,70,042	5,77,165	6,44,655	2
Salt	19A	45	1,46,41,087	..	17,30,510	19,51,387	3
Stamps	20	47	3,79,972	24,60,477	39,76,661	90,03,715	4
Excise	21	48	12,11,785	83,24,568	76,64,986	63,73,582	5
Provincial Rates	22	49	61,722	12,38,979	10,07,927	39,11,426	6
Customs	23A	50	13,706	1,64,680	1,23,82,020	66,657	7
Assessed Taxes	24	53	20,45,210	6,11,747	15,83,548	10,34,161	8
Forest	25	54	8,94,563	24,01,159	98,12,535	12,20,592	9
Registration	26	56	18,403	2,10,294	2,12,967	8,30,821	10
Tributes from Native States	27	57	19,71,436	2,93,337	4,93,242	50,100	11
TOTAL			2,27,67,641	3,32,48,699	7,89,06,052	4,46,04,962	12
Interest	28	61	51,70,233	91,548	62,017	46,730	13
Post Office	31	68	2,62,67,180	..	..	..	14
Telegraph	32	69	1,41,60,341	..	..	..	15
Mint	33	81	32,10,134	..	..	..	16
Receipts by Civil Departments:							
Law and Justice	35A	87	5,74,769	3,78,800	9,17,260	6,09,089	17
Police	36A	90	50,567	3,75,612	4,66,520	4,14,335	18
Ports and Pilotage	37A	92	..	..	5,02,378	33,004	19
Education	38A	95	27,901	1,38,440	99,866	2,95,013	20
Medical	40A	97	13,200	11,449	63,403	50,466	21
Scientific and other Minor Departments	42A	100	1,76,950	71,886	2,081	58,008	22
TOTAL			8,43,456	9,76,187	20,51,508	15,20,570	23
Miscellaneous:							
Receipts in aid of Superannuation, etc.	45A	110	4,17,623	76,561	1,14,285	76,071	24
Stationery and Printing	46A	112	3,43,464	49,182	63,705	22,608	25
Exchange	47	116	28,50,328	..	..	..	26
Miscellaneous	48A	117	24,53,046	4,63,703	7,69,939	3,53,693	27
TOTAL			60,64,401	5,89,446	9,48,030	4,52,372	28
Railways:							
State Railway, (Gross Receipts)	54	130	38,66,26,526	..	..	86,196	29
Deduct—Working Expenses	54	131	19,27,50,064	..	..	89,102	30
Surplus profits paid to Companies, etc.	54A	133	59,44,506	..	..	..	31
Net Receipts			18,79,31,956	..	..	—2,906	32
Guaranteed Companies (Net Traffic Receipts)	54	131	59,82,017	..	..	..	33
Subsidized Companies (Government share of surplus profits and Repayment of Advances or Interest)	59	138	3,88,746	..	..	..	34
TOTAL			19,43,02,719	..	..	—2,906	35
Irrigation:							
Major Works							
Direct Receipts	61	142	..	1,193	3,53,806	..	36
Portion of Land Revenue due to Irrigation	63	146	..	..	45,191	..	37
Minor Works and Navigation	64A	154	1,12,702	3,810	2,20,516	16,521	38
TOTAL			1,12,702	5,003	6,33,583	16,521	39
Other Public Works:							
Civil Works	67	167	1,12,887	2,13,083	5,46,590	6,36,523	40
Military Receipts:							
Army:							
Effective	69	190	98,03,377	..	..	..	41
Non-Effective	69	190	13,80,251	..	..	..	42
Marine	70A	206	21,98,044	..	..	..	43
Military Works	71A	208	6,38,558	196	99,089	5,443	44
TOTAL			1,40,20,230	196	99,089	5,943	45
Total Revenue			28,70,38,080	3,91,24,162	8,32,47,778	4,72,80,721	46

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, the Northern India Salt under the direct Administration of the Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmer, etc., and expenses

GOVERNMENT OF INDIA, FOR THE YEAR 1906-1907.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1907.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay including Sindh.	TOTAL, INDIA	Total India converted into £ at Rs 15 = £ 1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	£	£	£
1	2,89,01,871	6,16,50,147	2,48,87,403	21,82,324	5,46,97,322	4,86,32,520	29,74,14,793	19,831,653	...	19,831,653
2	7,42,12,555	6,04,104	83,317	9,256		83,06,822	8,49,07,922	5,606,528	...	5,606,528
3	1,60,88,611				1,43,38,019	1,66,90,777	6,54,40,591	4,362,706	...	4,362,706
4	1,47,06,698	92,21,308	40,48,379	4,21,659	99,02,885	62,61,861	6,04,48,615	4,029,908	...	4,029,908
5	1,60,81,392	92,05,779	39,89,919	2,24,797	2,05,60,140	1,48,36,335	8,54,73,289	5,898,219	...	5,898,219
6	71,14,143	68,84,371	27,03,263	2,21,658	69,54,051	32,10,512	3,42,08,652	2,280,577	...	2,280,577
7	1,92,88,589	1,22,178	7,464		55,21,027	2,77,08,163	6,52,75,384	4,351,092	...	4,351,092
8	49,20,717	21,56,076	13,84,702	1,25,253	27,90,557	47,04,832	2,13,56,809	1,423,787	...	1,423,787
9	10,65,859	25,02,664	16,05,284	1,83,214	32,90,669	34,22,481	2,64,99,020	1,766,601	2,310	1,768,911
10	12,25,432	4,98,429	2,73,120	27,994	17,43,752	6,54,907	56,96,037	379,736	...	379,736
11	33,150		2,76,780		45,07,902	13,88,643	90,14,790	600,986	...	600,986
12	18,36,42,017	9,28,45,056	3,92,59,031	33,06,155	12,43,06,930	13,58,17,853	75,87,95,896	50,586,303	2,310	59,588,703
13	16,25,318	5,70,160	3,67,007	9,948	6,89,449	23,38,868	1,09,71,278	731,418	248,422	979,850
14	..	..	..	..	..	..	2,62,67,186	1,751,146	...	1,751,146
15	...	...	...	...	...	...	1,41,66,341	944,423	8,583	953,006
16	..	..	..	..	..	30,81,835	62,91,969	419,465	33	419,498
17	17,81,059	8,67,999	5,58,286	1,21,618	12,81,355	7,29,475	78,79,710	525,314	..	525,314
18	10,07,421	4,62,521	6,84,112	78,998	4,27,377	7,46,914	41,14,377	314,292	...	314,292
19	15,39,308	..	..	..	..	84,079	21,50,429	143,962	..	143,962
20	6,18,150	6,81,166	3,78,076	7,164	5,28,129	5,79,867	33,53,773	223,585	...	223,585
21	2,80,321	2,81,943	89,600	5,048	2,04,061	2,33,926	12,33,477	82,232	973	83,205
22	3,03,434	1,81,852	1,87,838	6,174	4,31,244	84,894	15,04,370	100,291	634	100,925
23	55,29,693	21,75,481	18,97,912	2,19,002	28,72,166	24,59,155	2,08,45,136	1,389,676	1,607	1,391,283
24	2,25,884	2,59,539	1,50,483	12,781	1,68,457	3,50,431	18,52,115	123,474	66,414	189,888
25	1,36,095	2,11,993	1,50,495	8,235	1,11,211	80,911	11,77,959	78,531	...	78,531
26	..	..	..	..	..	..	28,50,328	1,90,022	...	1,90,022
27	8,47,673	2,03,383	4,44,566	1,05,822	0,86,340	12,24,882	79,13,097	527,540	21,065	548,605
28	12,09,652	7,34,015	7,45,744	1,26,838	12,60,008	16,56,224	1,37,93,499	919,567	87,470	1,007,046
29	...	..	..	...	6,03,305	...	38,73,16,027	25,821,068	230	25,821,298
30	...	...	...	...	3,42,249	...	19,31,81,415	12,878,761	..	12,878,761
31	..	...	...	...	...	..	59,44,506	396,300	..	396,300
32	...	..	..	...	2,61,056	...	18,81,90,106	12,546,007	230	12,546,237
33	..	..	..	..	..	...	59,82,019	398,801	...	398,801
34	..	..	..	..	..	...	3,88,746	25,917	30,272	56,189
35	...	..	..	...	2,61,050	..	19,45,60,869	12,970,725	30,502	13,001,227
36	22,97,528	1,07,00,514	1,99,37,688	5,12,330	4,05,382	9,20,005	3,51,33,476	2,342,231	..	2,342,231
37	..	15,02,148	23,08,758	50,420	85,10,604	26,27,589	1,51,04,710	1,006,981	...	1,006,981
38	7,86,688	2,50,742	8,28,030	1,37,968	1,67,822	3,02,156	28,35,715	189,048	..	189,048
39	30,84,210	1,25,13,014	2,30,74,470	7,00,718	90,83,808	38,49,750	5,30,73,901	3,538,200	...	3,538,200
40	10,17,203	2,71,059	9,06,276	1,60,458	17,24,532	13,48,853	76,37,464	509,164	23,476	532,640
41	...	...	...	...	..	...	98,03,377	653,558	441,956	1,095,514
42	...	...	...	...	..	...	13,80,251	92,017	30,038	122,055
43	...	...	...	...	..	...	2,19,804	146,536	49	146,585
44	2,239	626	2,454	...	4,364	11,515	7,64,984	50,999	..	50,999
45	2,239	626	2,454	...	4,364	11,515	1,41,46,656	943,110	472,043	1,415,153
46	19,61,10,338	11,01,10,331	6,62,53,300	46,13,119	14,02,08,313	15,05,64,053	1,12,05,50,195	74,703,347	874,465	75,577,812

Department, the Post Office, the Telegraph, the Calcutta Mint, the transactions relating to Imperial Railways, the Survey and other Departments of the British Representatives at the principal Native Courts in India.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account	Page.	India, General	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam	Number of Item.
Direct Demands on the Revenues :			<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Refunds and Drawbacks	15	37	46,849	93,757	5,24, 07	80,156	1
Assignments and Compensations	10	38	33,76,745	25,60,626	707	1,49,426	2
Charges in respect of collection, <i>vis.</i> :—							
Land Revenue	17B	43	6,10,477	33,43,930	62,92,215	31,53,743	3
Opium (including cost of Production)	18C	45	10,812	..	..	23 437	4
Salt (including cost of Production)	19C	46	10,62,606	..	28 762	23 437	5
Stamps	20	47	7,06 440	1,08,172	1,12,484	3 81,118	6
Excise	21	48	91,923	2,58,144	11,18 880	2,00,192	7
Provincial Rates	22	49	..	..	74,654	98,050	8
Customs	23B	52	..	..	4,13,632	44,105	9
Assessed Taxes	24	53	1,466	10,320	38,267	28,570	10
Forest	25	55	7,05,923	13,42,778	30,93,899	7,07,860	11
Registration	26	56	6,733	1,03,103	69,627	5,14,969	12
TOTAL			52,10,094	78,00,930	1,23,71,484	56,82,006	13
Interest :							
Interest on Debt			4,35,23,018	62,332	39,643	32,856	14
Deduct—Amounts chargeable to Rail ways (a)			3,78,54,356	..	..	..	15
Amounts chargeable to Irrigation			1,24,26,488	..	..	..	16
Remainder chargeable on Ordinary Debt	29	63	—67,57,826	62,332	30,643	32,856	17
Interest on other Obligations	30	64	03,05,744	3,176	5,127	9,058	18
TOTAL			—4,52,082	65,508	44,770	42,514	19
Post Office	31	68	2,31,03,700	..	..	..	20
Telegraph	32	70	1,21,48,205	..	..	..	21
Mint	33	81	9,62,017	..	..	..	22
Salaries and Expenses of Civil Departments :							
General Administration	34	84	61,61,131	9,82,562	15 56,718	13,05,749	23
Law and Justice	35B	88	22,65,594	25,37,043	51,53 459	51,19,897	24
Police	36B	91	9,50,418	20,89,320	1,08,20,056	39,15,805	25
Ports and Pilotage	37B	93	..	..	10,08,665	1,84,513	26
Education	38B	95	3,24,977	10,78,199	19,33,723	23,10,930	27
Ecclesiastical	39	96	1,84,233	77,393	1,31,887	27,540	28
Medical	40B	97	5,75,190	7,34,708	20,65,786	11,01,373	29
Political	41	99	1,08,35,650	40,763	4,50,663	79,610	30
Scientific and other Minor Departments	42B	101	49,76,758	3,27,591	3,19,882	2,60,258	31
TOTAL			2,63,02,957	93,67,669	2,34,40,839	1,43,05,684	32
Miscellaneous Civil Charges :							
Territorial and Political Pensions	43	104	1,49,837	2,11,943	1,18,770	11,132	33
Civil Furlough and Absentee Allowances	44	109	2,143	..	..	..	34
Superannuation Allowances and Pensions	45B	111	8,27,662	5,91,956	6,07,026	6,47,788	35
Stationery and Printing	46B	112	4,34,528	3,14,298	7,18 407	2,70,644	36
Miscellaneous	48B	118	7,35,870	1,06,748	0,50,415	2,07 398	37
TOTAL			21,50,040	12,24,945	20,95,518	11,45,962	38
Famine Relief and Insurance :							
Famine Relief	49	120	4,20,016	..	..	1,06,103	39
Construction of Protective Railways	50	121	51,626	..	..	..	40
Construction of Protective Irrigation Works	50A	122	77,125	10,33,758	..	..	41
Reduction or Avoidance of Debt	51	124	49,85,740	..	..	..	42
TOTAL			55,34,513	10,33,758	..	1,06,103	43
Carried forward			7,49,65,543	1,94,92,810	3,79,52,611	2,12,82,269	44

	India.	India converted into £ at Rs. 46 1.	England.	Total.
(a) Included under the following heads :—				
State Railways Interest on Debt	3,41,50,247	2,276,683	2,763,302	5,039,985
Interest chargeable against Companies on Advances	37,38,568	249,238	204,641	513,879
	3,78,88,815	2,525,921	3,027,943	5,553,864

GOVERNMENT OF INDIA, FOR THE YEAR 1906-1907.

REVENUES of India, in India and in England, for the Year ended 31st March 1907.

Number of	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA	Total India converted into £ Rs = 15.	England.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	8,83,609	1,90,371	1,13,545	18,900	4,12,427	13,36,493	37,00,414	246,614	...	246,694
2	2,10,088	3,16,117	1,62,287	20,413	11,83,383	97,98,750	1,77,78,608	1,185,241	...	1,185,241
3	45,60,473	84,44,078	47,13,488	7,15,041	1,14,18,373	75,07,721	5,19,72,539	3,404,835	790	3,405,625
4	2,86,23,673	..	..	..	..	39,732	2,86,74,217	1,911,615	1,077	1,913,292
5	3,30,724	..	..	..	21,10,337	18,90,920	54,40,786	263,119	1,370	304,489
6	4,08,020	2,28,803	1,50,716	17,458	3,78,846	2,10,181	2,89,498	85,967	100,300	186,267
7	7,43,120	1,00,877	70,689	7,639	10,08,771	5,37,698	41,17,933	274,529	..	274,609
8	2,03,056	..	..	142	..	46,702	4,82,694	32,180	..	32,180
9	11,01,007	..	..	..	2,79,904	11,60,486	29,99,434	199,902	222	200,184
10	1,50,230	315	10,768	853	32,775	83,857	3,57,421	23,828	..	23,828
11	6,32,489	13,00,651	11,44,403	93,650	24,80,660	10,90,749	1,40,93,452	939,543	9,323	948,866
12	6,42,087	2,52,553	1,09,843	8,046	9,72,273	3,11,629	20,91,403	199,431	..	199,431
13	3,85,49,176	1,08,33,825	64,75,739	8,82,142	2,02,77,749	2,49,15,014	13,30,04,159	8,866,944	113,762	8,980,706
14	2,36,226	4,86,978	2,47,077	..	2,38,192	6,30,310	4,54,06,632	3,033,109	1,870,244	7,901,353
15	..	..	..	..	34,459	..	3,78,88,815	2,525,921	3,027,943	5,553,864
16	..	..	..	..	..	..	1,24,20,488	828,433	106,798	935,231
17	2,36,226	4,86,978	2,47,077	..	2,03,733	6,30,310	48,18,671	321,245	1,735,503	1,414,258
18	20,531	7,32,966	9,043	..	36,120	3,45,880	74,68,245	497,883	..	497,883
19	2,56,757	12,19,944	2,56,120	..	2,39,853	9,76,190	26,49,574	176,638	1,735,503	1,912,141
20	..	..	..	..	..	..	2,31,03,709	1,510,147	62,686	1,602,933
21	..	..	..	..	..	..	1,21,48,207	809,866	116,319	1,126,205
22	..	..	..	..	..	0,90,628	19,58,645	130,577	36,321	166,898
23	23,30,291	20,60,994	14,43,077	2,90,683	17,11,476	21,01,926	1,99,53,607	1,330,240	280,008	1,610,248
24	1,00,73,392	76,04,073	49,09,247	6,39,310	64,37,799	59,85,340	5,07,45,754	3,383,050	556	3,383,606
25	74,64,555	1,01,98,719	47,07,080	12,04,141	58,16,552	72,84,069	5,53,59,715	3,690,048	1,700	3,692,348
26	11,74,053	..	..	..	16,134	45,290	24,28,655	161,910	67	161,977
27	49,94,906	43,27,257	27,61,785	1,34,111	40,49,291	46,79,850	2,71,95,089	1,813,006	6,157	1,819,163
28	2,11,589	2,63,639	2,40,646	37,126	3,26,854	3,81,413	18,82,920	125,528	378	125,906
29	25,70,213	18,65,193	16,77,964	1,28,255	34,46,790	25,15,464	1,06,81,032	1,112,069	12,587	1,124,656
30	46,328	1,78,393	6,41,474	25,72,577	1,00,490	8,97,751	1,58,43,714	1,056,248	3,786	1,060,034
31	10,79,371	7,57,383	7,14,096	47,172	9,66,535	0,73,632	1,01,22,678	674,845	55,027	729,872
32	2,99,44,758	2,72,65,251	1,70,95,369	50,53,975	2,28,71,927	2,45,64,735	20,02,13,164	13,347,544	360,266	13,707,810
33	8,70,605	8,38,794	1,60,653	62,077	4,12,521	5,41,463	33,77,795	225,186	10,460	235,646
34	..	1,541	8	..	528	466	4,086	312	253,197	253,509
35	25,58,040	26,59,782	14,92,736	1,18,473	22,27,162	25,80,118	1,43,20,643	954,710	2,024,957	2,979,667
36	13,25,626	7,78,312	6,24,699	62,105	18,31,602	17,15,560	80,84,781	538,986	1,532,000	654,306
37	4,11,737	2,09,456	3,70,757	28,467	0,62,522	6,28,975	40,21,345	268,090	19,400	287,490
38	51,66,008	44,87,895	26,57,853	2,71,122	51,34,335	54,75,582	2,98,09,250	1,987,284	2,423,334	4,410,618
39	8,41,536	19,28,646	94,368	..	..	12,25,064	46,15,733	307,715	..	307,715
40	..	..	..	..	..	..	51,626	3,442	..	3,442
41	6,45,953	24,23,625	11,145	27,480	4,88,269	6,03,112	52,55,507	350,367	6,093	356,460
42	..	..	..	..	..	..	49,85,746	332,383	..	332,383
43	14,87,489	43,52,271	1,05,513	27,480	4,88,269	18,28,176	1,49,08,612	993,907	6,093	1,000,000
44	7,54,04,188	4,81,59,176	2,65,90,594	61,79,759	4,90,12,133	5,87,56,325	41,77,95,408	27,853,027	5,054,284	32,907,311

No. 3.—ACCOUNT of the Expenditure chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces and Berar.	Barma	Eastern Bengal and Assam.	Number of Item.
Brought forward from page 8			₹ 7,49,65,543	₹ 1,94,92,810	₹ 3,79,52,611	₹ 2,12,82,869	1
Railways :							
State Railways :							
Interest on Debt	29	63	3,41,50,247	...	...	...	2
Annuities in purchase of Railways	54A	132	...	...	...	...	3
Sinking Funds	54A	132	...	...	...	...	4
Interest chargeable against Companies on advances	55	136	36,56,755	...	...	...	5
Interest on Capital deposited by Companies	56	136	5,99,118	...	...	...	6
Guaranteed Companies :							
Surplus Profits, Land and Supervision	57	137	6,25,535	...	...	...	7
Interest	54A	132	...	...	...	...	8
Subsidized Companies : Land, etc.	59A	138	4,31,378	...	...	...	9
Miscellaneous Railway Expenditure	60	139	5,84,037	...	—150	8,763	10
TOTAL			4,00,47,070	..	—150	8,763	11
Irrigation :							
Major Works :							
Working Expenses	62	143	..	4,502	1,33,139	...	12
Interest on Debt	29	63	51,09,899	...	...	...	13
Minor Works and Navigation	65	157	2,22,360	3,37,941	14,04,865	64,461	14
TOTAL			53,32,259	3,42,443	15,38,004	64,461	15
Other Public Works :							
Construction of Railways charged to Provincial or Local Revenues	66	166	..	..	..	13,432	16
Civil Works	68	169	31,09,133	57,19,286	1,24,02,298	75,74,152	17
TOTAL			31,09,133	57,19,286	1,24,02,298	75,85,584	18
Military Services :							
Army :							
Effective	69	191	20,19,69,620	...	...	...	19
Non-Effective	69	191	1,01,16,965	...	...	...	20
Marine	70B	206	40,84,793	...	...	...	21
Military Works	71B	209	1,38,72,806	5,912	14,05,285	69,686	22
Special Defences (1902)	72	212	14,11,302	...	...	...	23
TOTAL			23,14,55,546	5,912	14,05,285	69,686	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			35,49,09,551	2,55,60,451	5,32,98,048	2,90,10,763	25
Add—Portion of Allotments to Provincial Governments not spent by them in the year	70	217	33,420	19,11,721	21,27,006	...	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	76	217	..	..	...	3,69,252	27
Total Expenditure charged against Revenue			35,49,42,980	2,74,72,172	5,54,25,054	2,86,41,511	28
Railway and Irrigation Capital not charged to Revenue :							
Capital Outlay on Railways and Irrigation Works :							
State Railways	77	220	8,04,50,245	...	...	...	29
Irrigation Works	77	220	..	...	12,30,778	...	30
TOTAL			8,04,50,245	...	12,30,778	...	31

GOVERNMENT OF INDIA, FOR THE YEAR 1906-1907.

Revenues of India, in India and in England, for the Year ended 31st March 1907—continued.

Number of Item	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at Rs 15 = £ 1	England	GRAND TOTAL.
1	7,54,04,188	4,81,59,176	2,65,90,594	61,79,759	4,90,12,133	5,87,50,325	41,77,95,408	27,85,3,027	5,054,284	32,907,311
2	..	..	..	..	..	..	3,41,50,247	2,27,683	2,763,302	5,039,985
3	..	..	..	..	..	..	..	..	2,809,366	(a) 2,809,366
4	..	..	..	..	..	..	..	..	148,896	148,896
5	..	..	..	..	81,813	..	37,38,568	249,238	264,041	513,879
6	..	..	..	..	70,846	..	6,69,964	44,064	1,69,081	1,413,745
7	..	..	..	..	..	..	6,25,535	41,702	..	41,702
8	..	..	..	..	..	..	..	..	584,751	584,751
9	..	86,009	..	..	..	..	5,17,387	34,493	..	34,493
10	..	..	..	..	20,379	..	6,13,029	40,869	..	40,869
11	..	86,009	..	..	1,73,038	..	4,03,14,730	2,687,049	8,000,037	10,687,686
12	11,88,907	33,73,064	66,42,432	1,13,839	16,87,818	10,25,786	1,41,69,487	941,632	..	944,632
13	21,21,310	29,48,382	14,60,436	..	..	7,86,461	1,24,26,488	828,433	106,798	935,231
14	23,21,684	7,11,008	10,45,270	2,19,160	42,47,585	27,58,289	1,33,32,623	888,812	..	888,842
15	56,37,901	70,32,454	91,48,138	3,32,909	59,35,403	45,70,536	3,99,28,598	2,601,907	106,798	2,768,705
16	..	..	..	..	35,118	..	48,550	3,236	..	3,236
17	1,37,59,675	97,39,527	70,73,494	16,69,485	1,14,02,082	98,33,012	8,22,80,144	5,485,343	68,758	5,554,101
18	1,37,59,675	97,39,527	70,73,494	16,69,485	1,14,17,200	98,33,012	8,23,28,694	5,488,579	68,758	5,557,337
19	..	..	..	..	..	..	20,19,69,620	13,464,611	3,002,900	16,557,541
20	..	..	..	..	..	..	1,01,16,965	674,464	2,425,840	3,100,304
21	..	..	..	..	..	..	40,84,793	272,320	350,599	628,919
22	63,903	58,851	3,79,082	..	73,438	99,893	1,60,28,916	1,068,594	58,921	1,127,515
23	..	..	..	..	..	..	14,11,302	94,087	44,271	138,358
24	63,903	58,851	3,79,082	..	73,438	99,893	23,36,11,596	15,574,106	5,978,531	21,552,637
25	9,48,59,667	6,50,76,017	4,31,91,308	81,82,243	6,66,31,212	7,32,59,766	81,39,79,026	54,265,268	19,208,408	73,473,676
26	..	10,04,261	..	5,169	29,59,183	27,57,259	1,07,98,028	719,869	..	719,869
27	24,03,052	..	3,03,788	..	..	..	30,76,092	205,077	..	205,273
28	9,24,56,615	6,60,80,278	4,28,87,520	81,87,412	6,95,90,395	7,60,17,025	82,17,00,962	54,780,064	19,208,408	73,988,472
29	..	..	..	..	..	..	8,04,50,245	5,363,350	2,551,691	7,915,041
30	—783	10,20,637	61,46,262	4,03,779	18,68,193	1,05,018	1,07,73,884	718,259	79,368	797,627
31	—783	10,20,637	61,46,262	4,03,779	18,68,193	1,05,018	9,12,24,129	6,081,609	2,631,059	8,712,668

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1906-1907 in respect of the whole amount of Annuity which has not been exchanged for India Stock are as follows *vide* (Account No. 78 J., p. ge 231) :—

East Indian Railway Annuity	154,243
Eastern Bengal Railway Annuity	16,344
Sinde, Punjab and Delhi Railway Annuity	50,329
Great Indian Peninsula Railway Annuity	382,323
	<u>603,219</u>

FINANCE AND REVENUE ACCOUNTS OF THE

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of collection, <i>vis.</i> —			
Land Revenue	12	778	790
Opium	1,571	106	1,677
Salt	1,370	...	1,370
Stamps	100,300	...	100,300
Excise	57	23	80
Provincial Rates	...	...	...
Customs	185	37	222
Assessed Taxes	...	...	...
Forest	4,452	4,871	9,323
Registration	...	...	...
TOTAL	107,947	5,815	113,762
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	1,735,503	1,735,503
Interest on other Obligations	...	...	...
TOTAL	...	1,735,503	1,735,503
Post Office	721	61,965	62,686
Telegraph	241,470	74,849	316,319
Mint	36,073	248	36,321
Salaries and Expenses of Civil Departments:			
General Administration	40,716	239,292	280,008
Law and Justice	90	466	556
Police	...	1,700	1,700
Ports and Pilotage	...	67	67
Education	...	6,157	6,157
Ecclesiastical	...	378	378
Medical	...	12,587	12,587
Political	1,059	2,727	3,786
Scientific and other Minor Departments	39,520	15,507	55,027
TOTAL	81,385	278,881	360,266
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,460	10,460
Civil Furlough and Absentee Allowances	...	253,197	253,197
Superannuation Allowances and Pensions	...	2,024,957	2,024,957
Stationery and Printing	108,535	6,785	115,320
Miscellaneous	...	19,400	19,400
TOTAL	108,535	2,314,799	2,423,334
Famine Relief and Insurance:			
Famine Relief	...	...	...
Construction of Protective Railways	...	...	...
Construction of Protective Irrigation Works	6,093	...	6,093
TOTAL	6,093	...	6,093
Carried forward	582,224	4,472,060	5,054,284

GOVERNMENT OF INDIA, FOR THE YEAR 1906-1907.

in ENGLAND, for the Year ended 31st March 1907.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	582,224	4,472,060	5,054,284
Railways :			
State Railways :			
Interest on Debt	...	2,763,302	2,763,302
Annuities in purchase of Railways	...	2,869,366	2,869,366
Sinking Funds	...	148,896	148,896
Interest Chargeable against Companies on Advances	...	264,641	264,641
Interest on Capital deposited by Companies	...	1,369,081	1,369,081
Guaranteed Companies :			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	584,751	584,751
Subsidized Companies: Land, etc.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	8,000,037	8,000,037
Irrigation :			
Major Works :			
Working Expenses	...	...	...
Interest on Debt	...	106,798	106,798
Minor Works and Navigation	...	...	...
TOTAL	...	106,798	106,798
Other Public Works :			
Civil Works	6,924	61,834	68,758
Military Services :			
Army :			
Effective	1,573,031	1,519,869	3,092,900
Non-Effective	...	2,425,840	2,425,840
Marine	254,047	102,552	356,599
Military Works	58,921	...	58,921
Special Defences (1902)	44,271	...	44,271
TOTAL	1,930,270	4,048,261	5,978,531
Total Expenditure charged against Revenue	2,519,418	16,688,990	19,208,408
Expenditure not charged to Revenue :			
Capital Outlay on Railways and Irrigation Works :			
State Railways	2,238,858	312,833	2,551,691
Irrigation Works	79,368	...	79,368
TOTAL	2,318,226	312,833	2,631,059

No. 5.—ACCOUNT of the REVENUE in *India* in the three
[Rupees converted into £.]

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial	Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue :				
Land Revenue	7,752,503	12,037,046	42,104	19,831,653
Opium	5,660,528	..	...	5,660,528
Salt	4,305,022	57,684	...	4,362,706
Stamps	1,975,397	2,054,511	...	4,029,908
Excise	3,578,158	2,319,958	103	5,898,219
Provincial Rates	1,671	514,543	1,764,363	2,280,577
Customs	4,346,031	5,661	...	4,351,692
Assessed Taxes	876,585	547,202	...	1,423,787
Forest	1,015,782	750,819	..	1,766,601
Registration	35,114	344,622	...	379,736
Tributes from Native States	600,986	...	...	600,986
TOTAL	30,147,777	18,632,046	1,806,570	50,586,393
Interest	577,717	140,356	13,345	731,418
Post Office	1,751,146	..	...	1,751,146
Telegraph	944,423	...	...	944,423
Mint	419,465	...	...	419,465
Receipts by Civil Departments :				
Law and Justice	46,425	476,712	2,177	525,314
Police	8,082	142,060	164,150	314,292
Ports and Pilotage	...	143,962	...	143,962
Education	1,727	135,305	86,553	223,585
Medical	415	50,695	31,122	82,232
Scientific and other Minor Departments	11,586	68,811	19,894	100,291
TOTAL	68,235	1,017,545	303,896	1,389,676
Miscellaneous :				
Receipts in aid of Superannuation, etc.	90,142	33,330	2	123,474
Stationery and Printing	33,778	44,552	201	78,531
Exchange	190,022	...	...	190,022
Miscellaneous	264,358	136,726	126,456	527,540
TOTAL	578,300	214,608	126,659	919,567
Carried forward	34,487,063	20,004,555	2,250,470	56,742,088

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1907.

[Fig.—£.]

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial	Local.	TOTAL.
	£	£	£	£
Brought forward	34,487,063	20,004,555	2,250,470	56,742,088
Railways :				
State Railways (Gross Receipts)	25,775,102	5,746	40,220	25,821,068
Deduct :—Working Expenses	12,850,005	5,940	22,816	12,878,761
„ Surplus profits paid to Companies, etc.	396,300	...	...	396,300
Net Receipts	12,528,797	—194	17,404	12,546,007
Guaranteed Companies (Net Traffic Receipts)	398,801	...	...	398,801
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	25,917	...	...	25,917
TOTAL	12,953,515	—194	17,404	12,970,725
Irrigation :				
Major Works :				
Direct Receipts	964,158	1,378,073	...	2,342,231
Portion of Land Revenue due to Irrigation	1,006,981	..	...	1,006,981
Minor Works and Navigation	74,519	109,186	5,343	189,048
TOTAL	2,045,658	1,487,259	5,343	3,538,260
Other Public Works .				
Civil Works	28,089	185,857	295,218	509,164
Military Receipts :				
Army :				
Effective	653,558	...	...	653,558
Non-Effective	92,017	...	...	92,017
Marine	146,536	...	...	146,536
Military Works	50,999	...	...	50,999
TOTAL	943,110	...	...	943,110
GRAND TOTAL REVENUE	£ 50,457,435	21,677,477	2,568,435	74,703,347

No. 6.—ACCOUNT of the EXPENDITURE in India in the three
[Rupees converted into £]

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Direct Demands on the Revenues:				
Refunds and Drawbacks	187,451	55,907	3,336	246,694
Assignments and Compensations	575,825	609,416	...	1,185,241
Charges in respect of collection, <i>viz.</i> —				
Land Revenue	476,431	2,918,244	10,160	3,404,835
Opium (including cost of Production)	1,911,615	...	...	1,911,615
Salt (including cost of Production)	362,160	959	...	363,119
Stamps	18,143	67,824	...	85,967
Excise	171,509	103,020	...	274,529
Provincial Rates	10	4,409	27,761	32,180
Customs	172,386	27,576	...	199,962
Assessed Taxes	12,543	11,285	...	23,828
Forest	559,446	380,097	...	939,543
Registration	15,934	183,497	...	199,431
TOTAL	4,463,453	4,362,234	41,257	8,866,944
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—450,522	129,277	...	—321,245
Interest on other Obligations	496,164	7	1,712	497,883
TOTAL	45,642	129,284	1,712	176,638
Post Office	1,540,247	..	..	1,540,247
Telegraph	809,886	..	..	809,886
Mint	130,577	..	..	130,577
Salaries and Expenses of Civil Departments:				
General Administration	572,863	671,914	85,463	1,330,240
Law and Justice	194,992	3,188,051	7	3,383,050
Police	143,239	3,390,414	156,995	3,690,648
Ports and Pilotage	...	163,943	967	164,910
Education	24,040	1,082,317	706,649	1,811,006
Ecclesiastical	125,528	..	..	125,528
Medical	43,320	755,051	313,698	1,112,069
Political	1,005,993	50,220	35	1,056,248
Scientific and other Minor Departments	350,778	276,505	47,562	674,845
TOTAL	2,460,753	9,575,415	1,311,376	13,347,544
Miscellaneous Civil Charges:				
Territorial and Political Pensions	225,186	...	...	225,186
Civil Furlough and Absentee Allowances	312	...	..	312
Superannuation Allowances and Pensions	76,609	869,436	8,665	954,710
Stationery and Printing	99,480	429,164	10,342	538,986
Miscellaneous	83,474	122,721	61,895	268,090
TOTAL	485,061	1,421,321	80,902	1,987,284
Carried forward	9,935,619	15,488,254	1,435,247	26,859,120

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1907.
at Rs-£1.]

HEADS OF EXPENDITURE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	9,935,619	15,488,254	1,435,247	26,859,120
Famine Relief and Insurance :				
Famine Relief	46,476	250,168	11,071	307,715
Construction of Protective Railways	3,442	...	...	3,442
Construction of Protective Irrigation Works	350,367	...	...	350,367
Reduction or Avoidance of Debt	332,383	...	...	332,383
TOTAL	732,668	250,168	11,071	993,907
Railways :				
State Railways :				
Interest on Debt	2,276,683	...	...	2,276,683
Interest Chargeable against Companies on Advances	243,784	...	5,454	249,238
Interest on Capital deposited by Companies	39,911	...	4,723	44,664
Guaranteed Companies :				
Surplus Profits, Land and Supervision	41,702	...	...	41,702
Interest	...	...	...	...
Subsidized Companies: Land, etc.	28,759	5,734	...	34,493
Miscellaneous Railway Expenditure	38,936	574	1,359	40,869
TOTAL	2,669,805	6,308	11,536	2,687,649
Irrigation :				
Major Works :				
Working Expenses	447,451	497,181	...	944,632
Interest on Debt	340,660	487,773	...	828,433
Minor Works and Navigation	183,705	672,804	32,273	888,842
TOTAL	971,816	1,657,818	32,273	2,661,907
Other Public Works :				
Construction of Railways charged to Provincial or Local Revenues	...	895	2,341	3,236
Civil Works	650,138	3,262,612	1,574,593	5,485,343
TOTAL	650,138	3,263,507	1,574,934	5,488,579
Military Services :				
Army :				
Effective	13,464,641	...	...	13,464,641
Non-Effective	674,464	...	...	674,464
Marine	272,320	...	...	272,320
Military Works	1,068,594	...	...	1,068,594
Special Defences (1902)	94,087	...	...	94,087
TOTAL	15,574,106	...	...	15,574,106
TOTAL	30,534,152	20,666,055	3,063,061	54,263,268
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	493,778	249,919	743,697
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	182,587	46,314	228,901
GRAND TOTAL EXPENDITURE	30,534,152	20,977,246	3,266,666	54,780,064

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each-ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1907.

HEADS OF REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North- West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue :												
Land Revenue	15,02,574	47,24,653	67,35,817	89,56,568	1,14,83,808	3,72,98,358	1,01,33,311	21,40,750	2,25,42,932	1,07,68,766	11,62,87,537	7,752,503
Opium	6	4,70,042	5,77,165	6,44,655	7,42,12,555	6,04,104	83,317	9,256	...	83,06,822	8,49,07,922	5,660,528
Salt	1,46,41,087	...	8,65,255	19,51,587	1,60,88,611	...	...	...	1,43,38,019	1,66,90,776	6,45,75,336	4,305,022
Stamps	3,79,972	12,30,239	9,94,165	45,34,358	73,53,340	46,10,654	20,24,189	4,21,659	49,51,442	31,30,930	2,96,30,957	1,975,397
Excise	12,10,238	41,62,284	51,09,391	31,86,791	80,40,696	69,04,334	19,94,960	2,24,707	1,54,20,110	74,18,167	5,36,72,368	3,578,158
Provincial Rates	...	...	...	...	...	...	...	25,066	...	...	25,066	1,671
Customs	13,706	1,64,680	1,22,98,008	66,657	1,92,88,599	1,22,178	7,464	...	55,21,027	2,77,08,163	6,51,90,472	4,346,031
Assessed Taxes	20,45,216	3,13,790	8,12,297	5,22,385	24,87,086	16,26,494	7,18,591	1,25,253	21,02,727	23,94,933	1,31,48,772	876,585
Forest	8,94,563	12,00,580	49,06,267	6,60,296	5,32,930	18,76,998	8,02,642	1,83,214	24,68,002	17,11,241	1,52,36,733	1,015,782
Registration	18,405	...	1,06,453	...	...	3,73,822	...	27,994	...	...	5,26,704	35,114
Tributes from Native States	19,71,436	2,93,537	4,93,242	50,100	33,150	...	2,76,780	...	45,07,902	13,88,643	90,14,790	600,986
	2,26,77,203	1,25,59,805	3,28,98,690	2,05,73,397	13,95,20,774	5,34,16,942	1,60,41,254	31,57,989	7,18,52,161	7,95,18,442	45,22,16,657	30,147,777
Interest	51,69,238	...	...	67	13,28,040	...	59,662	9,948	3,21,749	17,77,051	86,65,755	577,717
Post Office	2,62,67,186	...	...	...	...	...	...	...	...	...	2,62,67,186	1,751,146
Telegraph	1,41,66,341	...	...	...	...	...	...	...	...	...	1,41,66,341	944,423
Mint	32,10,134	...	...	...	...	...	...	...	...	30,81,835	62,91,969	419,465
Receipts by Civil Departments :												
Law and Justice	5,74,756	...	...	...	...	...	...	1,21,618	...	...	6,96,374	46,425
Police	43,097	...	...	...	...	...	...	78,124	...	...	1,21,221	8,082
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...
Education	24,994	...	...	...	...	...	...	906	...	...	25,900	1,727
Medical	3,727	...	...	...	...	...	...	2,507	...	...	6,234	415
Scientific and other Minor Departments	1,73,589	...	...	...	...	...	...	209	...	...	1,73,798	11,586
TOTAL	8,20,163	...	...	...	...	...	...	2,03,364	...	...	10,23,527	68,235

Miscellaneous :

Receipt in aid of Superannuation, etc.
Stationery and Printing . . .
Exchange . . .
Miscellaneous . . .

4,17,623	56,908	86,245	65,264	1,63,155	1,83,090	89,961	12,781	1,33,056	1,44,042	13,52,125	90,142
3,43,464	18	2	4,020	...	88,004	52,523	8,235	8,884	1,527	5,06,677	33,778
28,50,328	...	...	...	...	...	...	...	...	...	28,50,328	1,00,022
24,33,706	37,318	58,728	17,555	66,388	20,988	34,164	84,981	62,911	11,48,631	39,65,370	264,358

TOTAL

60,45,121	94,244	1,44,975	86,839	2,29,543	2,92,082	1,76,648	1,05,997	2,04,851	12,94,200	86,74,500	578,300
-----------	--------	----------	--------	----------	----------	----------	----------	----------	-----------	-----------	---------

Railways :

State Railways (Gross Receipts)

38,66,26,526	...	...	...	...	...	...	...	...	...	38,66,26,526	25,775,102
--------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	--------------	------------

Deduct :—Working Expenses

19,27,50,064	...	...	...	...	...	...	...	...	...	19,27,50,064	12,850,003
--------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	--------------	------------

Surplus Profits paid to Companies, etc.

59,44,506	...	...	...	...	...	...	...	...	...	59,44,506	396,300
-----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----------	---------

Net Receipts

18,79,31,956	...	...	...	...	...	...	...	...	...	18,79,31,956	12,528,797
--------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	--------------	------------

Guaranteed Companies (Net Traffic Receipts)

59,82,017	...	...	...	...	...	...	...	...	...	59,82,017	398,801
-----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----------	---------

Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)

3,88,746	...	...	...	...	...	...	...	...	...	3,88,746	25,017
----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	----------	--------

TOTAL

19,43,02,719	...	...	...	...	...	...	...	...	...	19,43,02,719	12,953,515
--------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	--------------	------------

Irrigation :

Major Works :

Direct Receipts

...	1,193	3,58,806	...	...	2,63,612	1,24,61,055	5,12,330	4,05,382	4,60,002	1,44,62,380	964,158
-----	-------	----------	-----	-----	----------	-------------	----------	----------	----------	-------------	---------

Portion of Land Revenue due to Irrigation

...	...	45,191	...	...	15,62,148	23,08,758	50,420	85,10,604	26,27,589	1,51,04,710	1,00,6081
-----	-----	--------	-----	-----	-----------	-----------	--------	-----------	-----------	-------------	-----------

Minor Works and Navigation

1,12,792	...	...	...	...	...	7,30,485	1,23,432	...	1,51,078	11,17,787	74,519
----------	-----	-----	-----	-----	-----	----------	----------	-----	----------	-----------	--------

TOTAL

1,12,792	1,193	4,03,997	...	...	18,25,760	1,55,00,298	6,86,182	89,15,986	32,38,669	3,06,84,827	3,045,658
----------	-------	----------	-----	-----	-----------	-------------	----------	-----------	-----------	-------------	-----------

Other Public Works :

Civil Works

89,158	1,351	...	1,728	77,078	8,966	65,668	1,46,002	...	31,384	4,21,335	28,089
--------	-------	-----	-------	--------	-------	--------	----------	-----	--------	----------	--------

Military Receipts :

Army :

Effective

98,03,377	...	...	...	...	...	...	...	...	...	98,03,377	33,558
-----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----------	--------

Non-Effective

13,80,251	...	...	...	...	...	...	...	...	...	13,80,251	92,017
-----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----------	--------

Mazine

21,08,044	...	...	...	...	...	...	...	...	...	21,08,044	146,556
-----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----------	---------

Military Works

6,38,558	196	99,089	5,943	2,239	626	2,454	...	4,364	11,515	7,64,984	50,999
----------	-----	--------	-------	-------	-----	-------	-----	-------	--------	----------	--------

TOTAL

1,40,20,230	196	99,089	5,943	2,239	626	2,454	...	4,364	11,515	1,41,46,656	943,110
-------------	-----	--------	-------	-------	-----	-------	-----	-------	--------	-------------	---------

TOTAL IMPERIAL REVENUE

28,68,30,285	1,26,56,789	3,35,46,751	2,06,67,974	11,57,674	5,55,44,376	3,18,45,984	43,09,482	8,12,99,111	8,89,53,096	75,68,61,522	50,457,435
--------------	-------------	-------------	-------------	-----------	-------------	-------------	-----------	-------------	-------------	--------------	------------

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of India, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of British India, for the Year ended 31st March 1907.

20

Imp 23578 Dated 10.3.10

HEADS OF EXPENDITURE.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R:5=61.
Direct Demands on the Revenues:	R	R	R	R	R	R	R	R	R	R	R	£
Refunds and Drawbacks	46,835	47,200	3,65,496	32,610	7,60,839	1,03,900	57,493	18,863	3,10,816	10,67,713	28,11,767	187,451
Assignments and Compensations	33,76,745	25,41,373	767	92,844	1,40,764	2,43,359	1,29,341	20,413	10,62,016	10,29,747	86,37,369	575,825
Charges in respect of Collection, viz.—												
Land Revenue	6,19,393	...	...	7,72,590	10,09,111	40,30,337	...	7,15,041	...	...	71,46,472	476,431
Opium (including cost of Production)	10,812	...	...	...	2,86,23,673	...	...	...	...	39,732	2,86,74,217	1,911,615
Salt (including cost of Production)	10,62,606	...	14,381	23,437	3,30,724	...	...	...	21,10,337	18,90,920	54,32,405	362,160
Stamps	7,06,440	54,086	28,121	1,90,593	2,04,010	1,14,432	75,358	17,458	1,89,423	1,05,090	2,72,137	18,143
Excise	91,923	1,19,072	7,45,920	1,00,096	3,71,560	75,657	35,345	7,639	7,56,578	2,68,849	25,72,639	171,509
Provincial Rates	...	...	...	...	...	...	...	142	...	...	142	10
Customs	...	...	...	44,405	11,01,007	...	...	...	2,79,904	11,60,486	25,85,802	172,386
Assessed Taxes	1,466	5,159	19,134	14,285	75,115	236	5,384	853	24,581	41,929	1,88,142	12,543
Forest	7,05,923	6,71,439	18,46,944	3,53,930	3,16,245	9,75,488	5,72,202	93,650	18,60,495	9,95,375	83,91,691	559,446
Registration	6,733	...	34,813	...	...	1,89,415	...	8,046	...	...	2,39,007	15,984
TOTAL	52,15,996	34,38,329	30,55,576	16,24,796	3,29,33,048	57,32,824	8,75,123	8,82,107	65,94,150	65,99,841	6,69,51,790	4,463,453
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	—67,57,826	...	...	...	...	...	...	...	...	...	—67,57,826	—450,522
Interest on other Obligations	63,05,744	3,176	5,127	3,646	15,229	7,32,966	6,031	...	31,774	3,38,765	74,42,458	4,61,164
TOTAL	—4,52,082	3,176	5,127	3,646	15,229	7,32,966	6,031	..	31,774	3,38,765	6,84,632	45,642
Post Office	2,31,03,709	...	...	...	...	...	..	...	...	...	2,31,03,709	1,540,247
Telegraph	1,21,48,295	...	...	...	...	...	..	...	...	...	1,21,48,295	809,886
Mint	9,62,017	...	...	...	...	...	...	...	...	9,96,628	19,58,645	130,577
Salaries and Expenses of Civil Departments:												
General Administration	61,57,901	1,25,775	3,08,187	1,70,896	2,61,022	2,73,316	2,59,024	2,70,941	2,84,810	4,81,075	85,92,947	572,863
Law and Justice	22,85,577	...	...	...	...	...	...	6,39,310	...	...	29,24,887	194,992
Police	9,45,099	...	...	...	...	...	...	12,03,483	...	...	21,48,582	143,239
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...
Education	2,99,505	...	...	...	...	...	...	61,094	...	...	3,60,599	24,040
Ecclesiastical	1,84,233	77,393	1,31,887	27,540	2,11,589	2,63,639	2,40,646	37,726	3,26,854	3,81,413	18,82,920	125,528
Medical	5,61,989	...	...	...	...	...	...	87,820	...	...	6,49,809	43,320
Political	1,08,35,132	...	4,50,663	...	5,080	1,03,896	6,41,474	25,72,577	12,658	4,68,413	1,50,89,893	1,005,993
Scientific and other Minor Departments	49,75,086	11,140	56,253	312	41,357	20,664	58,221	24,995	37,209	36,430	52,61,667	350,778
TOTAL	2,62,44,522	2,14,308	9,46,990	1,98,748	5,19,048	6,61,515	11,99,065	48,97,946	6,61,531	13,67,331	3,69,11,304	2,460,753

Miscellaneous Civil Charges:												
Territorial and Political Pensions	1,49,837	2,11,943	1,18,770	11,132	8,70,605	8,38,794	1,60,653	62,077	4,12,521	5,41,463	33,77,795	225,186
Civil Furlough and Absentee Allowances	2,143	...	...	...	...	1,541	8	...	528	466	4,688	312
Superannuation Allowances and Pensions	8,27,086	7,652	430	894	41,024	36,431	12,819	1,17,506	32,276	73,008	11,49,126	76,609
Stationery and Printing	4,34,728	...	...	...	...	...	...	60,287	4,69,973	5,27,611	14,92,199	99,480
Miscellaneous	7,34,053	7,019	50,569	33,757	34,253	80,883	46,678	15,410	26,533	2,22,957	12,52,112	83,474
TOTAL	21,47,447	2,26,614	1,69,769	45,783	9,45,882	9,57,649	2,20,158	2,55,280	9,41,831	13,65,505	72,75,918	485,061
Famine Relief and Insurance:												
Famine Relief	4,30,016	...	...	...	...	...	...	...	...	2,77,126	6,97,142	46,476
Construction of Protective Railways	51,026	...	...	...	...	...	...	...	...	...	51,026	3,442
Construction of Protective Irrigation Works	77,125	10,33,758	...	...	6,45,953	24,23,625	11,145	—27,480	4,88,269	6,03,112	52,55,507	350,367
Reduction or Avoidance of Debt	49,85,746	...	...	...	...	...	...	...	...	...	49,85,746	332,383
TOTAL	55,34,513	10,33,758	...	...	6,45,953	24,23,625	11,145	—27,480	4,88,269	8,80,238	1,09,90,021	732,668
Railways:												
State Railways:												
Interest on Debt	3,41,50,247	...	...	...	...	...	...	...	...	...	3,41,50,247	2,276,683
Interest chargeable against Companies on Advances	36,56,755	...	...	...	...	...	...	...	...	...	36,56,755	243,784
Interest on Capital deposited by Companies	5,99,118	...	...	...	...	...	...	...	...	...	5,99,118	39,941
Guaranteed Companies:												
Surplus Profits, Land and Supervision	6,25,535	...	...	...	...	...	...	...	...	...	6,25,535	41,702
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies Land, &c.	4,31,378	...	...	...	...	...	...	...	...	...	4,31,378	28,759
Miscellaneous Railway Expenditure	5,84,037	...	...	...	...	...	...	...	...	...	5,84,037	38,936
TOTAL	4,00,47,070	...	...	...	...	...	...	...	...	...	4,00,47,070	2,669,805
Irrigation:												
Major Works:												
Working Expenses	51,09,899	4,502	1,33,139	...	...	1,08,053	41,51,520	1,13,839	10,87,818	5,12,893	67,11,764	447,451
Interest on Debt	2,22,360	...	...	...	...	...	9,43,087	2,10,974	...	13,79,145	27,55,566	183,705
Minor Works and Navigation	53,32,259	4,502	1,33,139	...	...	1,08,053	50,94,607	3,24,813	16,87,818	18,92,038	1,45,77,229	971,816
TOTAL	53,32,259	4,502	1,33,139	...	...	1,08,053	50,94,607	3,24,813	16,87,818	18,92,038	1,45,77,229	971,816
Other Public Works:												
Construction of Railways charged to Provincial or Local Revenues	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	30,45,893	78,200	8,141	86,105	23,80,888	8,38,840	6,04,693	15,51,109	2,02,382	8,65,829	97,52,080	650,138
TOTAL	30,45,893	78,200	8,141	86,105	23,80,888	8,38,840	6,04,693	15,51,109	2,02,382	8,65,829	97,52,080	650,138
Military Services:												
Army:												
Effective	20,19,69,620	...	...	...	...	...	...	...	...	...	20,19,69,620	13,464,641
Non-Effective	1,01,16,965	...	...	...	...	...	...	...	...	...	1,01,16,965	674,464
Marine	40,84,793	...	...	...	...	...	...	...	...	...	40,84,793	272,320
Military Works	1,38,72,866	5,912	14,05,285	69,686	63,903	58,851	3,79,082	...	73,438	99,893	1,60,28,916	1,068,594
Special Defences (1902)	14,11,302	...	...	...	...	...	...	...	...	...	14,11,302	94,087
TOTAL	23,14,55,546	5,912	14,05,285	69,686	63,903	58,851	3,79,082	...	73,438	99,893	23,36,11,596	15,574,106
TOTAL IMPERIAL EXPENDITURE	35,47,85,185	50,04,799	57,24,027	20,28,764	3,75,03,951	1,15,14,323	84,80,204	78,83,775	1,06,81,193	1,44,06,068	45,80,12,289	30,534,152

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of India, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1907.

HEADS OF REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:												
Land Revenue	...	1,23,48,653	3,18,23,008	1,03,96,098	1,74,21,063	2,43,36,195	1,47,54,092	...	3,18,33,045	3,76,43,547	18,05,55,701	12,037,046
Opium	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	8,65,255	...	...	...	...	...	...	...	8,65,255	57,684
Stamps	...	12,30,238	29,82,496	45,34,357	73,53,349	46,10,654	20,24,190	...	49,51,443	31,30,931	3,08,17,658	2,054,511
Excise	...	41,62,284	25,54,995	31,86,791	80,40,696	23,01,445	19,94,959	...	51,40,036	74,18,168	3,47,99,374	2,319,958
Provincial Rates	...	...	...	16,12,023	36,18,246	23,93,436	94,429	...	...	...	77,18,134	514,543
Customs	...	...	84,912	...	...	...	...	...	...	...	84,912	5,661
Assessed Taxes	...	2,97,957	7,71,251	5,11,776	24,33,631	5,29,582	6,66,111	...	6,87,830	23,09,899	82,08,037	547,202
Forest	...	12,00,579	49,06,268	6,60,296	5,32,929	6,25,666	8,02,642	...	8,22,667	17,11,240	1,12,62,287	750,819
Registration	...	2,10,204	1,06,484	8,30,821	12,25,432	1,24,607	2,73,120	...	17,43,752	6,54,907	51,69,327	344,622
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,94,49,915	4,40,94,669	2,17,32,162	4,06,25,346	3,49,21,585	2,06,09,543	...	4,51,78,773	5,28,68,692	27,94,80,685	18,632,046
Interest	...	87,687	62,017	42,431	2,62,036	5,48,848	3,05,494	...	2,58,895	5,37,943	21,05,351	140,386
Post Office	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:												
Law and Justice	...	3,77,711	9,17,260	6,69,089	17,81,059	8,67,999	5,58,286	...	12,49,807	7,29,475	71,50,686	476,712
Police	...	91,379	1,92,724	1,19,818	1,38,965	1,05,932	6,08,916	...	4,27,377	4,45,741	21,30,902	142,060
Ports and Pilotage	...	...	5,02,378	33,664	15,39,308	...	...	...	...	84,079	21,50,429	143,962
Education	...	79,522	98,745	2,16,894	5,60,354	2,28,635	2,44,412	...	2,28,368	3,72,648	20,29,578	135,305
Medical	...	9,201	56,358	18,568	2,43,355	28,869	54,640	...	1,26,090	2,23,331	7,60,418	50,695
Scientific and other Minor Departments	...	53,279	2,081	5,765	2,82,319	1,41,367	63,199	...	4,31,244	52,908	10,32,162	68,811
TOTAL	...	6,11,092	17,69,546	10,63,798	45,45,360	13,72,852	15,29,453	...	24,62,892	19,08,182	1,52,63,175	1,017,845

Miscellaneous:												
Receipts in aid of Superannuation, etc.	...	19,653	28,040	10,807	62,129	76,449	60,522	...	35,354	2,06,389	4,99,953	33,330
Stationery and Printing	...	49,164	62,763	18,059	1,34,920	1,23,989	96,669	...	1,02,327	79,384	6,68,275	44,552
Miscellaneous	...	2,17,062	1,88,776	2,77,578	6,50,180	2,19,638	2,06,376	...	2,30,353	60,920	20,50,883	1,36,726
TOTAL	...	2,85,879	2,80,579	3,06,444	8,47,829	4,20,076	3,63,567	...	3,68,044	3,46,693	32,19,111	214,608
Railways:												
State Railways (Gross Receipts)	...	...	...	86,196	...	...	...	...	...	...	86,196	5,746
Deduct—Working Expenses	...	...	...	89,102	...	...	...	...	...	...	89,102	5,040
Surplus profits paid to Companies	...	...	...	...	...	...	...	...	...	...	...	...
Net Receipts	...	...	...	—2,905	...	...	...	...	...	...	—2,905	—194
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	—2,905	...	...	...	...	...	...	—2,905	—194
Irrigation:												
Major Works:	...	...	...	...	...	...	...	...	...	...	...	...
Direct Receipts	...	...	...	...	22,97,528	1,04,36,932	74,76,633	...	...	4,60,003	2,06,71,096	1,378,073
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	3,810	2,29,586	119	7,79,187	2,50,342	55,844	...	1,67,822	1,51,078	16,37,788	109,186
TOTAL	...	3,810	2,29,586	119	30,76,715	1,06,87,274	75,32,477	...	1,67,822	6,11,081	2,23,08,884	1,487,259
Other Public Works:												
Civil Works	...	1,39,579	3,00,440	2,45,190	5,00,859	3,09,115	3,63,062	...	1,91,724	7,37,883	27,87,849	185,857
Military Receipts:												
Army:	...	...	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	2,05,77,962	4,67,36,837	2,33,87,238	4,98,58,145	4,82,59,750	3,07,03,596	...	4,86,28,147	5,70,10,474	32,51,62,149	21,677,477

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of India, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1907.

HEADS OF EXPENDITURE.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs=£1
	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:												
Refunds and Drawbacks	...	43,903	1,51,275	38,553	1,16,578	86,471	49,790	...	95,835	2,56,199	8,38,604	55,977
Assignments and Compensations	...	19,253	...	56,582	69,324	72,753	32,946	...	1,21,367	87,69,009	91,41,239	609,416
Charges in respect of Collection, viz.—												
Land Revenue	...	33,43,930	62,59,354	26,81,153	35,26,901	44,13,346	47,13,488	...	1,13,30,054	75,05,440	4,37,73,666	2,918,244
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	14,381	959
Salt (including cost of Production)	...	...	14,381	...	...	...	...	...	...	...	10,17,361	67,824
Stamps	...	54,086	84,363	1,90,599	2,04,010	1,14,431	75,358	...	1,89,423	1,05,091	15,45,294	103,020
Excise	...	1,19,072	3,72,960	1,00,096	3,71,560	25,220	35,344	...	2,52,193	2,68,849	66,137	4,409
Provincial Rates	...	...	...	10,353	55,784	...	...	...	...	...	4,13,632	27,576
Customs	...	...	4,13,632	...	...	...	...	...	...	...	1,69,276	11,285
Assessed Taxes	...	5,158	9,133	14,285	75,115	79	5,384	...	8,194	41,928	57,01,461	380,097
Forest	...	6,71,439	18,46,945	3,53,930	3,10,244	3,25,163	5,72,201	...	6,20,165	9,95,374	27,52,456	183,497
Registration	...	1,03,103	34,814	5,14,969	6,42,687	63,138	1,09,843	...	9,72,273	3,11,629	...	...
TOTAL	...	43,59,944	91,96,877	39,60,520	53,73,203	51,00,606	55,94,354	...	1,35,89,504	1,82,53,519	6,54,33,507	4,362,234
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	...	62,332	33,643	32,856	2,36,226	4,86,978	2,47,077	...	2,03,733	6,30,310	19,39,155	129,277
Interest on other Obligations	...	...	...	...	...	...	114	...	...	...	114	...
TOTAL	...	62,332	33,643	32,856	2,36,226	4,86,978	2,47,191	...	2,03,733	6,30,310	19,39,269	129,284
Post Office	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:												
General Administration	...	7,68,235	12,30,531	10,02,549	18,41,137	16,41,964	10,39,913	...	10,97,289	14,57,097	1,00,78,715	671,914
Law and Justice	...	25,37,043	51,53,459	51,19,807	1,00,73,392	76,04,673	49,09,247	...	64,37,799	59,85,340	4,78,20,760	3,138,051
Police	...	25,84,267	1,07,58,884	38,80,814	69,05,442	91,26,201	40,81,037	...	58,16,552	71,03,015	5,08,56,212	3,390,414
Ports and Pilotage	...	...	10,08,065	...	11,74,053	...	...	...	16,134	45,290	24,14,142	160,943
Education	...	8,89,845	16,54,810	10,99,193	38,50,750	19,59,426	18,01,764	...	22,83,380	26,95,591	1,62,34,759	1,082,317
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	5,40,900	17,56,434	7,74,210	21,96,753	10,53,959	11,64,169	...	10,37,265	22,02,068	1,13,25,758	755,051
Political	...	40,763	...	79,619	41,248	74,497	...	...	87,832	4,29,338	7,53,297	50,220
Scientific and other Minor Departments	...	2,57,511	2,24,187	2,04,763	9,73,964	6,27,673	4,06,509	...	9,24,391	5,28,585	4,14,583	276,505
TOTAL	...	76,18,564	2,17,86,970	1,23,30,955	2,70,55,730	2,20,88,393	1,40,02,639	...	1,83,00,642	2,04,46,324	14,36,31,226	9,575,415

Miscellaneous Civil Charges:											
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	5,81,624	6,06,496	6,40,024	24,86,467	26,18,814	14,73,567	...	21,25,521	25,09,031	1,30,41,544
Stationery and Printing	...	3,03,419	7,18,407	2,65,818	12,85,202	7,78,190	6,02,871	...	13,09,927	11,73,618	64,37,452
Miscellaneous	...	87,373	4,30,144	1,28,085	3,46,620	1,05,473	1,11,432	...	2,73,654	3,58,066	18,40,807
TOTAL	...	9,72,416	17,55,047	10,33,887	41,18,289	35,02,477	21,87,870	...	37,09,102	40,40,715	2,13,19,803
Famine Relief and Insurance:											
Famine Relief	...	...	...	80,937	7,11,138	19,28,646	94,368	...	...	9,37,433	37,52,522
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	80,937	7,11,138	19,28,646	94,368	...	...	9,37,433	37,52,522
Railways:											
State Railways:	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:	...	...	...	...	...	...	...	...	...	...	...
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	86,009	...	...	...	86,009	5,734
Miscellaneous Railway Expenditure	...	...	—150	8,763	...	...	...	...	...	8,613	574
TOTAL	...	...	—150	8,763	...	86,009	...	...	...	94,622	6,308
Irrigation:											
Major Works:	...	...	...	...	...	...	...	...	...	...	...
Working Expenses	...	...	...	...	11,88,907	32,65,011	24,90,912	...	...	5,12,893	74,57,723
Interest on Debt	...	...	...	...	21,21,310	29,48,382	14,60,436	...	...	7,86,461	73,16,589
Minor Works and Navigation	...	3,37,941	13,80,547	64,301	19,16,942	7,11,008	60,869	...	42,42,206	13,79,144	1,00,92,958
TOTAL	...	3,37,941	13,80,547	64,301	52,27,159	69,24,401	40,12,217	...	42,42,206	26,78,498	2,48,07,270
Other Public Works:											
Construction of Railways charged to Provincial or Local Revenues	...	...	...	13,432	...	...	...	...	...	...	13,432
Civil Works	...	49,27,182	1,05,63,167	48,19,113	68,80,487	54,39,415	50,03,409	...	50,53,024	62,58,376	4,89,39,173
TOTAL	...	49,27,182	1,05,63,167	48,32,545	68,80,487	54,39,415	50,03,409	...	50,53,024	62,58,376	4,89,52,605
Military Services:											
Army:	...	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902)	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,82,78,379	4,47,22,081	2,23,44,764	4,96,08,241	4,55,56,925	3,11,42,048	...	4,50,98,211	5,38,40,175	30,99,90,824
Add—Portion of Allotment to Provincial Governments not spent by them in the year	...	17,60,607	18,90,516	...	...	7,95,600	...	...	12,19,745	17,52,202	74,06,670
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	...	...	...	2,00,140	18,77,455	...	6,61,214	...	...	...	27,38,809
TOTAL PROVINCIAL EXPENDITURE	...	2,00,28,986	4,66,12,597	2,21,44,624	4,77,30,786	4,63,52,525	3,04,80,834	...	4,63,15,956	5,49,92,377	31,46,58,685

No. 11.—ACCOUNT of the LOCAL REVENUE of India, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1907.

48

FINANCE AND REVENUE ACCOUNTS OF THE

HEADS OF REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs 15=£1.
Principal Heads of Revenue :	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Land Revenue	27,169	...	5,666	...	...	15,594	...	41,574	3,21,345	2,26,207	6,31,555	42,104
Opium	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Excise	1,547	...	...	...	...	...	...	...	...	...	1,547	103
Provincial Rates	61,722	12,38,979	19,07,927	22,99,403	34,95,897	44,90,935	26,08,834	1,96,592	69,54,651	32,10,512	2,64,65,452	1,764,363
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	90,438	12,38,979	19,13,593	22,99,403	34,95,897	45,06,529	26,08,834	2,38,166	72,75,996	34,30,719	2,70,98,554	1,806,570
Interest	995	3,861	...	4,232	35,242	21,312	1,851	..	1,08,805	23,874	2,00,172	13,345
Post Office	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments :												
Law and Justice	13	1,089	...	...	...	...	...	...	31,548	...	32,659	2,177
Police	7,470	2,84,233	2,73,796	2,94,517	8,68,456	3,56,539	75,196	874	...	3,01,173	24,62,254	164,150
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...
Education	2,907	58,918	1,121	78,120	57,796	4,52,531	1,33,664	6,258	2,99,761	2,07,219	12,98,295	86,553
Medical	9,533	2,248	7,045	31,898	36,966	2,53,074	34,960	2,541	77,965	10,595	4,66,825	31,122
Scientific and other Minor Departments	3,370	18,607	...	52,243	21,115	40,485	1,24,639	5,965	...	31,986	2,98,410	19,894
TOTAL	23,293	3,65,095	2,81,962	4,56,778	9,84,333	11,02,629	3,68,459	15,638	4,09,274	5,50,973	45,58,434	303,896

Miscellaneous :												
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	37	...	...	...
Stationery and Printing	...	...	...	529	1,175	...	1,303	...	...	...	3,007	...
Miscellaneous	19,340	2,09,323	5,22,485	58,560	1,31,105	22,757	2,04,026	20,841	6,93,076	15,331	18,96,844	126,456
TOTAL	19,340	2,09,323	5,22,485	59,089	1,32,280	22,757	2,05,329	20,841	6,93,113	15,331	18,99,888	126,659
Railways:												
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	6,03,305	...	6,03,305	40,220
Deduct.—Working Expenses	...	...	...	...	...	...	...	...	3,42,249	...	3,42,249	22,816
Surplus Profits paid to Companies, etc.	...	...	...	...	...	...	...	...	...	...	...	...
Net Receipts	...	...	...	...	...	...	...	...	2,61,056	...	2,61,056	17,404
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	2,61,056	...	2,61,056	17,404
Irrigation:												
Major Works:	...	...	...	...	...	...	...	...	...	...	...	...
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	16,402	7,501	...	41,701	14,536	...	...	80,140	5,343
TOTAL	...	...	...	16,402	7,501	...	41,701	14,536	...	...	80,140	5,343
Other Public Works:												
Civil Works	23,729	72,153	2,46,150	3,89,605	4,39,266	6,52,978	4,77,546	14,456	15,32,811	5,79,586	44,28,280	295,218
Military Receipts:												
Army:	...	...	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	57,795	18,89,411	29,64,190	32,25,509	50,94,519	63,76,205	37,03,720	3,03,637	1,02,81,055	46,00,483	3,85,26,524	2,568,435

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of India, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1907.

HEADS OF EXPENDITURE.	India, General.	Central Provinces and Berar	Barma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO Rs. at Rs. 15 = 1 l.
Direct Demands on the Revenues:												
Refunds and Drawbacks	14	2,654	7,536	8,993	6,192	...	6,262	35	5,776	12,581	56,043	3,336
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, <i>vis.</i> —												
Land Revenue	84	...	36,861	...	24,461	395	...	...	88,319	2,281	4,52,401	10,160
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	74,654	87,697	2,07,272	...	...	...	...	46,792	4,16,415	27,761
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	3	...	...	...	...	...	...	...	...	3	...
Forest	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	93	2,657	1,19,051	90,690	2,37,925	395	6,262	35	94,093	61,654	6,18,862	41,257
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	6,012	5,302	...	2,898	...	4,346	7,115	25,673	1,712
Interest on other Obligations	...	...	...	6,012	5,302	...	2,898	...	4,346	7,115	25,673	1,712
TOTAL	...	...	...	6,012	5,302	...	2,898	...	4,346	7,115	25,673	1,712
Post Office	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:												
General Administration	3,230	88,552	18,000	1,32,304	2,28,132	1,54,714	1,44,140	19,742	3,29,377	1,63,754	12,81,945	85,463
Law and Justice	17	...	...	90	...	...	...	...	...	...	107	7
Police	14,319	4,05,053	61,172	34,991	5,59,113	10,72,518	26,043	658	...	1,81,054	23,54,921	156,995
Ports and Pilotage	...	...	...	14,513	...	...	...	...	...	...	14,513	967
Education	25,472	7,88,354	2,78,913	12,11,737	11,44,216	23,67,831	9,60,021	73,017	17,65,911	19,84,259	105,99,731	706,649
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...
Medical	13,201	1,93,898	3,09,352	3,27,163	3,73,460	8,11,234	5,13,795	40,435	18,09,531	3,13,396	47,05,465	313,698
Political	524	...	...	...	...	...	...	...	...	...	524	35
Scientific and other Minor Departments	1,672	58,040	39,442	55,183	64,050	1,09,046	2,49,366	22,177	4,935	1,08,617	7,13,428	47,562
TOTAL	58,435	15,34,797	7,06,879	17,75,981	23,68,971	45,15,343	18,93,365	1,56,029	39,09,754	27,51,080	1,90,70,624	1,311,376
Miscellaneous Civil Charges:												
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	576	2,680	1,000	6,870	30,549	4,537	6,350	967	69,365	7,079	1,29,973	8,665
Stationery and Printing	200	10,879	...	13,826	40,424	122	21,828	1,818	51,702	14,331	1,55,130	10,342
Miscellaneous	1,517	12,356	1,69,702	45,596	30,864	22,100	2,21,647	13,057	3,62,335	47,952	9,38,426	61,895
TOTAL	2,593	25,915	1,70,702	66,292	1,01,837	27,759	2,49,825	15,842	4,83,402	69,362	12,13,529	80,901

Famine Relief and Insurance:

Famine Relief	...	...	...	25,166	1,30,398	...	...	...	...	10,505	1,66,069	11,071
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	25,166	1,30,398	...	...	...	...	10,505	1,66,069	11,071
Railways:												
State Railways:												
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	81,813	...	81,813	5,454
Guaranteed Companies:									70,846	...	70,846	4,723
Surplus Profits, Land and Supervision Interest	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	20,379	...	20,379	1,359
TOTAL	...	...	...	...	...	...	...	...	1,73,038	...	1,73,038	11,536
Irrigation:												
Major Works:												
Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	24,318	160	4,04,742	...	41,314	8,186	5,379	...	4,84,099	32,273
TOTAL	...	...	24,318	160	4,04,742	...	41,314	8,186	5,379	...	4,84,099	32,273
Other Public Works:												
Construction of Railways charged to Provincial or Local Revenues	...	...	...	...	...	...	...	...	35,118	...	35,118	2,341
Civil Works	63,240	7,13,904	18,30,990	26,66,934	44,98,300	34,61,272	13,75,392	1,18,376	61,46,676	27,13,807	2,35,88,891	1,572,593
TOTAL	63,240	7,13,904	18,30,990	26,66,934	44,98,300	34,61,272	13,75,392	1,18,376	61,81,794	27,13,807	2,36,24,009	1,574,934
Military Services:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902)	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,24,366	22,77,273	28,51,940	46,37,235	77,47,475	80,04,769	35,69,056	2,98,468	1,08,51,808	56,13,523	4,50,75,913	3,065,661
Add—Portion of Local Revenue not spent in the year	33,429	1,61,114	2,36,490	...	...	2,08,661	3,57,426	5,169	17,41,438	10,05,057	37,48,784	249,919
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	...	...	1,69,112	5,25,597	...	...	...	...	...	6,94,709	46,314
TOTAL LOCAL EXPENDITURE	1,57,795	24,38,387	30,88,430	44,68,123	72,21,878	82,13,430	39,26,482	3,03,637	1,25,93,246	66,18,580	4,90,29,988	3,268,666

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA

	No. of Accounts	No. of Pages	India.	England.	TOTAL.
Revenue	2	7	₹ 74,703,347	₹ 874,465	₹ 75,577,812
Excess of Revenue over Expenditure charged to Revenue . .	1A	3	...	...	1,589,340
Railway and Irrigation Capital not charged to Revenue—					
Outlay of Railway Companies—Repayments	83	244	613,653	1,557	615,210
NET			...	...	
Raised and deposited by Railway Companies— On account of Subscribed Capital	83	244	48,267	84	48,351
NET			...	...	
Permanent Debt incurred :					
India 3 p. c. Stock	85	252	...	2,000,000	
Rupce Loan 3½ p. c.			3,000,000	...	
TOTAL NET			3,000,000	2,000,000	5,000,000
			...	...	4,266,102
Temporary Debt incurred	85 A	254	2,535,000	...	2,535,000
NET			...	...	
Unfunded Debt					
Deposits of Service Funds	88	255	98,507	...	
Savings Bank Deposits	89	255	4,440,380	...	
TOTAL NET			4,538,887	...	4,538,887
			...	...	737,327
Deposits and Advances					
Balances of Provincial Allotments	76	217	719,869	...	
Appropriation for Reduction or Avoidance of Debt	App. A.	292	332,383	...	
Excluded Local Funds	90	256	785,001	...	
Railway Funds	91	257	24,743	...	
Deposits of Sinking Funds	92	257	11,119	...	
Gold Standard Reserve	93	257	4,014,426	3,357,481	
Currency Reserve : Bonds drawn	...	...	...	31,726	
Currency Reserve : Gold transferred	...	...	...	1,045,000	
Departmental and Judicial Deposits	94	258	21,990,348	...	
Advances	Vide	293	5,018,647	17,063	
Suspense Accounts	App.	293	47,023	...	
Miscellaneous	A	293	15,633	2,456	
TOTAL NET			32,959,792	4,449,726	37,409,518
			...	...	935,202
Carried forward			118,398,946	7,325,832	125,724,778

in India and in England; for the Year ended 31st March 1907.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Expenditure			£	£	£
Add—Provincial Surpluses transferred to "Deposits"	3	11	54,265,268	19,208,408	73,473,676
Deduct—Do. Deficits charged to "Deposits"	3	11	719,869	...	719,869
	3	11	205,073	...	205,073
TOTAL			54,780,064	19,208,408	73,988,472
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	77	220	718,259	79,368	797,627
Outlay on State Railways	77	220	5,363,350	2,551,691	7,915,041
Outlay of Railway Companies—(a)					
Payments for Capital Outlay	83	244	1,116,614	1,265,549	2,382,163
NET					1,766,953
Raised and Deposited by Railway Companies—					
Payments for discharge of Debentures	83	244	...	302,791	302,791
NET					254,440
Permanent Debt discharged :					
<i>Sterling Debt.</i>					
India 3½ p. c. Stock (besides £167,988 cancelled) (b)	85	252	...	...	
India 3 p. c. Stock			...	...	
India 2½ p. c. "			...	...	
India 4 p. c. "			...	...	
Bombay, Baroda and Central India Railway Debentures			...	749,900	
East India Bonds (c)	...	...	...	...	
<i>Ruppes Debt.</i>					
4½ p. c. Loans			...	...	
4 p. c. Loans			83,384	...	
3½ p. c. Loans			554	...	
Provincial Debentures			60	...	
TOTAL NET			83,998	749,900	833,898
Temporary Debt discharged	85A	254	2,535,000	...	2,535,000
NET					
Unfunded Debt :					
Special Loans	86	254	213	...	
Deposits of Service Funds	88	255	87,364	...	
Savings Bank Deposits	89	255	3,713,993	...	
TOTAL NET			3,801,570	...	3,801,570
Deposits and Advances :					
Balances of Provincial Allotments	76	217	205,073	...	
Excluded Local Funds	90	256	796,270	...	
Railway Funds	91	257	17,508	...	
Gold Standard Reserve	93	257	4,000,000	3,353,481	
Currency Reserve: Sums invested	...	...	...	31,726	
Currency Reserve: Gold transferred	...	...	1,045,000	...	
Departmental and Judicial Deposits	94	258	21,608,615	...	
Advances	295	295	4,468,657	257,937	
Suspense Accounts	295	295	634,423	...	
Exchange on Remittance Account	295	295	15,938	...	
Miscellaneous	295	295	19,673	75	
TOTAL NET			32,811,097	3,643,219	36,454,316
Carried forward			101,209,952	27,800,926	129,010,878

(a) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances. Advances to the Bombay, Baroda and Central India Railway Company for main line purposes are now similarly treated.

(b) £84,417, £6,397 and £52,326 aggregating £143,100 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds, the purchase-money £148,896 being charged under Railway Revenue Account, Sinking Funds. The remaining £24,888 is on account of Discount Sinking Fund, and the cost of purchase £25,993 is charged in the Accounts, viz., £22,967 under "Interest on Debt" and £3,026 under "State Railways—Interest on Debt."

(c) £20,917 shown as discharged in Account No. 85, the Bonds having been notified for repayment prior to 1838.

NO. 13.—ACCOUNT of Receipts and Disbursements of the Government of India

	No. of Account	No. of page.	India.	England.	Total.
			£	£	£
Brought forward			118,398,946	7,325,832	125,724,778
Loans and Advances by Imperial Government	95	263	336,504	...	336,504
Net			...	...	0
Loans and Advances by Provincial Governments	95A	275	610,654	...	610,654
Net			...	...	0
Capital Account of Local Boards	96	285	64,235	...	64,235
Net			...	...	1,587
Remittances					
Inland Money Orders		293	25,812,013	...	
Other Departmental Accounts		293	371,304	...	
Net Receipts by Civil Treasuries from—					
Post Office		293	552,361	...	
Public Works		293	3,249,662	...	
Guaranteed Railways		293	603,642	...	
		<i>Vide App A.</i>			
Net Receipts from Civil Treasuries by—					
Telegraph		293	149,443	...	
Marine		293	178,135	...	
Military		293	12,987,427	...	
Remittance Account between England and India	97	286	19,146,265	2,543,813	
TOTAL			63,049,632	2,543,813	65,593,465
NET			...	...	4,99,437
Secretary of State's Bills drawn	98	288	...	32,907,196	32,907,196
Total Receipts			182,459,991	42,776,841	225,236,832
Opening Balance	99	289	11,781,457	8,436,519	20,217,976
GRAND TOTAL			194,241,448	51,213,360	245,454,808

in India and in England, for the Year ended 31st March 1907—continued.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			101,209,952	27,800,926	129,010,878
Loans and Advances by Imperial Government	95	263	340,755	...	340,755
NET			...	..	4,251
Loans and Advances by Provincial Governments	95A	275	1,192,084	..	192,084
ET			..	...	581,430
Capital Account of Local Boards	96	285	62,648	..	62,648
NET			...	..	..
Remittances—					
Inland Money Orders		295	25,769,126	...	..
Other Local Remittances		295	2,901	...	..
Other Departmental Accounts.		295	364,007	...	..
Net Payments into Civil Treasuries by—					
Post Office		295	608,880	..	..
Public Works.	Vide App A.	295	2,954,778	..	..
Guaranteed Railways		295	603,042	...	..
Net Issues from Civil Treasuries to—					
Telegraph		295	152,234	..	..
Marine		295	178,971	..	..
Military		295	1,498,427	...	..
Remittance Account between England and India	97	286	3,607,031	17,805,622	..
TOTAL			47,288,406	17,805,622	65,094,028
NET			..	..	..
Secretary of State's Bills paid	98	288	33,819,366	..	33,819,366
Total Disbursements			183,913,211	45,606,548	229,519,759
Closing Balance	99	289	10,328,237	5,606,812	15,935,049
GRAND TOTAL			194,241,448	51,213,360	245,454,808

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1906-1907.

Section A.—Revenue.

Revenue £50,588,703. Expenditure £8,980,706.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS	Page.	* AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	
Revenue . . .	14	Comparative Statement of Principal Sources of Ordinary Revenue	36	42,376,790	..	
Refunds and Assignments.	14A	Details of Refunds and Assignments . .	36	1,840,193	.	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	246,694
Assignments and Compensations.	16	Expenditure	39	...	...	1,185,241
Land Revenue .	17A	Receipts	40	...	19,831,653	...
" . . .	17B	Expenditure	43	...	...	3,405,625
Opium . . .	18A	Receipts	44	...	5,660,528	...
" . . .	18B	Store Account	44	...	...	...
" . . .	18C	Expenditure	45	...	...	1,913,292
Salt . . .	19A	Receipts	45	...	4,362,706	...
" . . .	19B	Store Account	45	...	...	...
" . . .	19C	Expenditure	46	...	..	364,489
Stamps . . .	20	Receipts and Expenditure	47	...	4,029,908	186,267
Excise . . .	21	Receipts and Expenditure	48	...	5,898,219	274,609
Provincial Rates .	22	Receipts and Expenditure	49	...	2,280,577	32,180
Customs . . .	23A	Receipts	51	..	4,351,692	.
" . . .	23B	Expenditure	52	...	...	200,184
Assessed Taxes .	24	Receipts and Expenditure	53	...	1,423,787	23,828
Forest . . .	25	Receipts	54	...	1,768,911	...
" . . .	25	Expenditure	55	...	...	948,866
Registration .	26	Receipts and Expenditure	56	...	379,736	199,431
Tributes . . .	27	Receipts	58	...	600,986	...
TOTAL					50,588,703	8,980,706

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1907.

	Land Revenue.	Salt.	Stamps	Excise	Provincial Rates	Customs.	Assessed Taxes	Forest	Registration.	TOTAL.	Refunds and Assignments	Net Amount.	Area. (a)	Population (a)	Net Revenue per 1,000 Square Miles	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	Sq Miles.	No.	₹	₹
Burma	3,85,64,491	17,30,510	39,76,661	76,64,986	19,07,927	1,23,82,920	15,83,548	98,12,535	2,12,967	7,78,36,545	4,78,100	7,73,58,445	168,765	1,252,875	4,58,380	8,360
India, General.	15,29,743	..	3,79,972	12,11,785	61,722	..	20,47,216	8,94,563	18,405	61,41,406	34,11,703	27,29,703	..	1,000,706	..	2,728
Central Provinces and Berar	1,70,73,306	..	24,60,477	83,24,565	12,38,976	..	6,11,747	24,01,159	2,10,204	3,23,20,410	36,44,101	2,86,76,339	98,691	11,783,392	2,90,567	2,434
Eastern Bengal and Assam	1,93,52,666	..	90,68,715	63,73,582	39,11,426	..	10,34,161	13,20,597	8,30,821	4,18,91,963	2,32,001	4,16,59,962	98,760	30,503,669	4,21,830	1,366
Bengal	2,89,04,871	..	1,47,06,698	1,66,81,392	71,14,143	..	49,20,717	10,65,850	12,25,432	7,40,19,112	4,37,652	7,35,81,460	115,819	50,722,067	6,36,314	1,451
United Provinces of Agra and Oudh	6,16,50,147	..	92,21,308	92,05,779	68,81,371	..	21,56,076	25,02,664	4,98,429	9,21,18,774	5,06,438	9,16,12,286	103,419	47,675,772	8,85,836	1,921
Punjab	2,48,57,403	..	40,48,370	39,89,919	27,03,263	..	13,84,702	16,05,284	2,73,126	3,88,02,070	2,83,330	3,86,08,690	97,394	20,340,372	3,96,418	1,598
North-West Frontier Province	21,82,324	..	4,21,659	2,21,797	2,21,658	..	1,25,253	1,83,214	27,994	33,86,809	56,930	33,29,969	13,214	2,009,887	2,52,003	1,657
Madras	5,46,97,322	..	99,02,815	2,05,60,146	69,54,651	..	27,90,557	32,90,060	17,43,752	9,99,39,982	53,56,946	9,45,83,036	141,678	38,209,436	6,67,592	2,475
Bombay	4,86,32,520	..	62,61,861	1,18,36,135	32,10,512	..	47,04,812	31,22,481	6,54,907	8,17,23,448	1,31,05,599	6,85,27,849	122,919	18,515,587	5,57,504	3,701
	29,74,74,793	17,30,510	6,04,48,615	8,84,72,289	3,42,08,652	1,23,82,920	2,13,56,809	2,64,99,020	59,96,031	54,82,70,639	2,76,02,900	52,66,77,739	960,659	230,013,763	5,41,990	2,264
Salt Customs	..	6,37,10,081	..	..	..	..	..	..	..	6,37,10,081	2,41,321	6,34,68,760	..	..	..	..
TOTAL	29,74,74,793	6,54,40,501	6,04,48,615	8,84,72,289	3,42,08,652	6,52,75,384	2,13,56,809	2,64,99,020	59,96,031	66,48,73,184	2,92,21,137	63,56,51,847	960,659	230,013,763	6,61,683	2,764
Total converted into £ at R15=£1	19,831,653	4,362,706	4,029,908	5,898,210	2,280,577	4,351,692	1,423,787	1,766,601	379,736	44,324,879	1,948,089	42,376,790	..	..	..	..
Revenue per 1,000 Square Miles	3,09,657	68,121	62,924	92,096	35,610	67,949	22,231	27,584	5,929	6,92,101	..	6,61,683	..	..	..	..
Ditto converted into £ at R15=£1	20,644	4,541	4,195	6,140	2,374	4,530	1,482	1,839	395	46,140	..	44,112	..	..	..	..
Revenue per 1,000 of Population	1,293'3	284'5	262'8	384'6	148'7	283'8	92'9	115'2	24'8	2,890'6	..	2,763'5	..	..	..	..
Ditto converted into £ at R15=£1	86'2	19'0	17'5	25'6	9'9	18'9	6'2	7'7	1'7	192'7	..	184'2	..	..	..	..

(a) From the latest Statistical Tables for British India.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 14.

	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 15, page 37	27,694	90,190	(b) 4,77,333	79,694	2,27,564	1,50,371	1,13,545	18,900	2,73,866	5,34,086	20,33,243
Assignments and Compensation, Account No. 16, page 38	33,76,745	25,60,626	767	1,49,126	2,10,088	3,16,117	1,62,287	20,413	11,83,383	97,98,756	1,77,78,608
Allowances to District and Village Officers, (c) Account No. 17A, page 43	7,264	9,03,285	..	2,881	..	..	7,548	17,617	38,99,697	28,62,757	77,91,049
TOTAL	34,11,703	36,44,101	4,78,100	2,32,001	4,37,652	5,06,488	2,83,380	56,930	53,56,946	1,31,95,599	2,76,02,900

Total India converted into £ at R15=£1

1,840,193

(b) Includes R1,95,837 and R12,653 on account of refunds of Customs and Salt Duties, respectively, in Burma.

(c) Includes R7,264, R30,148, and R15,38,864, in India General, Madras and Bombay, respectively, shown against "District Charges" under "Land Records."

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1907.

	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North- West Frontier Province	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
												Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	£
Land Revenue	4,881	25,047	1,37,195	9,848	35,131	28,736	36,952	11,925	95,561	1,95,513	5,80,839	3,31,542	2,48,463	834
Stamps	5,862	23,739	71,476	42,550	1,44,955	1,05,756	61,106	5,742	1,03,812	98,036	6,63,034	3,19,449	3,43,585	...
Excise	294	13,696	18,469	7,251	10,030	26,816	1,149	18	30,955	1,89,880	2,98,558	1,66,956	1,31,602	...
Provincial Rates	51	2,654	7,536	13,697	15,625	13,328	7,045	35	5,276	12,247	77,494	37	28,248	49,209
Assessed Taxes	6,136	14,887	5,749	2,398	18,026	11,545	6,356	638	21,982	24,184	1,11,901	73,946	37,955	...
Forest	10,470	9,897	27,362	2,250	1,445	3,756	184	540	12,463	10,882	79,254	49,189	30,065	...
Registration	..	270	56	1,700	2,352	384	753	2	3,812	3,344	12,673	318	12,355	...
TOTAL (a). R	27,694	90,190	2,67,843	79,694	2,27,564	1,90,371	1,13,545	18,900	2,73,866	5,34,086	18,23,753	9,41,437	8,32,273	50,043
Opium	...	...	...	...	374	..	..	...	...	136	510	510	...	...
Salt	19,155	..	12,653	201	1,36,058	...	...	...	22,032	63,875	2,53,974	2,47,647	6,327	...
Customs	...	2,317	1,90,837	261	5,19,613	...	...	...	1,16,529	7,38,396	15,73,953	1,39,949	4	...
Tributes	..	1,250	46,974	...	...	..	..	..	..	..	48,224	48,224	...	...
TOTAL REFUNDS AND DRAW- BACKS R	46,849	93,757	5,24,307	80,156	8,83,609	1,90,371	1,13,545	18,900	4,12,427	13,36,493	37,07,414	28,11,767	8,38,604	50,043
Total India converted into £ at Rs 15 = £1											£	246,694	187,451	3,336

(a) For comparison with figures given in Account No. 14A., page 36, as regards Burma, see note (b) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	No. of Items.
LAND REVENUE COMPENSATIONS—					
Inamdars and other Grantees	...	1,726	767	600	1
Pensions in lieu of Resumed Lands	288	5,092	...	635	2
Malikana, or Allowances to Excluded Proprietors	81	3,957	...	32,496	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	4
Do. to Bhutan Government (for Resumption of Duars in Assam)	...	...	...	50,000	5
Other Land Revenue Compensations	15,607	22,072	...	29,434	6
	41,600	32,847	767	1,13,165	7
OPIMUM COMPENSATIONS—					
To the French Government	...	...	...	...	8
„ Native States	...	...	...	...	9
					10
SALT COMPENSATIONS—					
To Jodhpur	9,61,395	...	...	...	11
„ Jaipur	6,88,309	...	...	...	12
„ Gwalior	3,12,500	...	...	...	13
„ Bharatpur	1,50,500	...	...	...	14
„ Alwar	1,25,000	...	...	...	15
„ Bhawalpur	60,000	...	...	...	16
„ Dholepur	60,000	...	...	...	17
„ Holkar	61,875	...	...	...	18
„ Kishengarh	25,000	...	...	...	19
„ Mewar	2,04,150	...	...	...	20
„ Tonk	20,000	...	...	...	21
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	3,13,863	...	...	...	22
„ Cambay	...	...	...	...	23
„ Pudukkottai	...	...	...	...	24
„ Other Native States	1,35,912	...	...	...	25
„ The French Government	...	...	...	...	26
Other Salt Compensations	...	...	...	...	27
	31,18,504	...	...	...	28
EXCISE COMPENSATIONS—					
To the French Government	...	...	...	...	29
„ Native States, Zemindars, etc.	...	5,659	...	...	30
	...	5,659	...	...	31
CUSTOMS COMPENSATIONS—					
To Native States, etc.	...	...	...	...	32
PURCHASE OF LIFE PENSIONS	...	...	...	...	33
MISCELLANEOUS COMPENSATIONS—					
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	34
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	35
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	36
„ Nizam of Hyderabad (for Quit-rent)	...	25,00,000	...	...	37
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	38
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	15,380	39
Sayer Compensations	...	...	...	18,916	40
Other Compensations	15,141	22,120	...	1,965	41
	2,16,641	25,22,120	...	30,261	42
TOTAL ASSIGNMENTS AND COMPENSATIONS R	33,76,745	25,60,626	767	1,49,420	43

Total India