

FINANCE AND REVENUE ACCOUNTS

OF THE

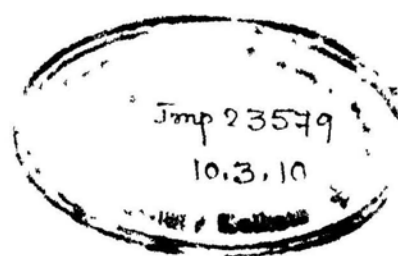
GOVERNMENT OF INDIA

FOR THE YEAR

1907-1908.



CALCUTTA
SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA
1909



SUMMARY OF CONTENTS.

	PAGES.
Abstract Accounts of Receipts and Payments	2 to 33
Detailed Accounts relating to Receipts and Payments :	
Civil	35 to 70; 82 to 122; 147; 223 to 227
Military	199 to 232
Public Works	71 to 81; 122 to 126; 129 to 198; 229 to 267
General	269 to 271
Detailed Accounts of Debt, etc.	273 to 311

FINANCE AND REVENUE ACCOUNTS 1907-1908.

ALPHABETICAL INDEX.

	PAGE
Absentee Allowances. <i>See</i> Civil Furlough and Absentee Allowances.	
Adjustment on account of Provincial Services: Section M, Index Sheet	223
Administration: Account of Charges	86
Administration of Martial Law	203 and 210
Administrative Staff: Military	206
Advances and Loans:	
By Imperial Government	285
Do. do. Distribution by Provinces	296
By Provincial Governments	207
Do. do. Distribution by Provinces	306
Advances to Cultivators	296 and 305
Advances under Special Laws	296 and 304
Agricultural Works:	
Abstract Account of Expenditure	166
Account of Gross Receipts	163
Expenditure against Capital Account	171
Expenditure against Revenue Account	174
Summary of Receipts	164
Allowance, Exchange Compensation: Abstract showing distribution of charges on account of	272
Allowances, Civil Furlough and Absentee	111
Allowances, Superannuation, Retired, and Compassionate	113
Annuities in Purchase of Railways	10, 136, 138 and 139
Annuities, Pensions, and Allowances	113
Annuity Funds, Subscriptions to	112
Army: Abstract Account of Receipts and Charges	200 and 201
Army: Detailed Accounts of Receipts and Charges, as under, <i>vis.</i> —	
	Receipts. Charges.
	Page Page
Administration of Martial Law	203 210
Administrative Staff	— 206
Army and Garrison Staff	— 206
Barrack Establishments, Supplies and Services	203 209
Clothing Establishments, Supplies and Services	202 209
Departmental Pensions	— 214
Ecclesiastical	— 211
Education	203 211
Family Pensions and Compassionate Allowances to Europeans	205 214
Medical Establishments, Supplies and Services	203 210
Military Pensions to Europeans	205 213
Do. do. to Natives	205 213
Miscellaneous Services	204 212
Ordnance Establishments, Stores and Camp Equipage	203 211
Regimental Pay, Allowances and Charges	202 206
Remount and Veterinary Establishments, Supplies and Services	202 209
Rewards for Military Services	205 213
Sea Transport Charges	204 212
Supply and Transport	202 208
Unadjusted Expenditure	— 14
Volunteer Corps	— 213
Army: Strength of the European and Native Army	245

	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.	
Avoidance of Debt. <i>See</i> Reduction or Avoidance of Debt	
Balances. <i>See</i> Cash Balances.	
Barrack Establishments, Supplies and Services: Military	203 and 209
Bengal Central Railway:	
Interest on Debt	138
Redemption of Liabilities	249
Bills of Exchange drawn on India by the Secretary of State: Amount Drawn, Discharged and Outstanding, and Exchange on	310
Bombay, Baroda and Central India Railway:	
Capital Account	242
Detailed Statement of Charges for Interest on Debt	140
Percentage of Net Traffic Receipts on Capital Outlay	132
Receipts and Charges of the Government	136
Redemption of Liabilities	249
Revenue Receipts and Working Expenses	134
Capital Account of Local Boards	307
Capital Charge involved in Redemption of Liabilities	5, 10, 31 and 249
Capital Expenditure on State Railways and Irrigation Works: Summary	230
" " " " " " Distribution by Pro- vinces	10 and 230
Capital Expenditure on the Construction of Major Irrigation Works,	245
Capital Expenditure on the Construction of State Railways: Abstract Account	234
Capital Expenditure on Railways and Irrigation Works charged to Revenue—	
Protective Railways	123
Protective Irrigation Works	124
Railways charged to Provincial or Local Revenues	176 and 179
Railways, in addition to that under Famine Insurance	130
Summary	126
Capital Expenditure on Railways, Money specifically provided for, and amount expended on account of	232
Capital Expenditure on Railways and Annual Expenditure thereof, Summary of amounts provided for	233
Capital raised and deposited by Railway Companies	4 and 266
Capital raised through Companies towards Outlay on State Railways, Account of	236
Cash Balances, Statement showing Distribution of	311
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	91
Civil Buildings: Classified Abstract of Expenditure—	
On New Works from Imperial Funds	182
" from Provincial Funds	186
" from Incorporated Local Funds	189
On Repairs from Imperial Funds	183
" from Provincial Funds	186
" from Incorporated Local Funds	189
By Civil Department—	
On New Works from Imperial Funds	193
" from Provincial Funds	193
" from Incorporated Local Funds	196
On Repairs from Imperial Funds	192
" from Provincial Funds	194
" from Incorporated Local Funds	196
Civil Departments: Section D, Index Sheet	85
Civil Funds, Payments of Pensions in respect of	113
" Receipts on account of Subscriptions to	117

	PAGE
Civil Furlough and Absentee Allowances, Account of	111
Civil Works: Abstract Account of Expenditure	179
" •Abstract Account of Expenditure from Imperial Funds by Civil Department	180
" Abstract Account of Provincial and Local Expenditure	181
" Abstract Account of Receipts	177
" Detailed Account of Provincial and Local Receipts	178
Clothing Establishments, Supplies and Services: Military.	202 and 209
Coinage Operations, Statement of	83
Communications. <i>See</i> Roads and other Works of Communication.	
Compassionate Allowances. <i>See</i> Superannuation, Retired and Compassionate Allowances.	
Compensations. <i>See</i> Assignments and Compensations.	
Construction of Major Irrigation Works, Capital Expenditure on	245
Construction of Protective Railways, Capital Expenditure on	123
Construction of Protective Irrigation Works, Capital Expenditure on	124
Construction of Railways (charged against Revenue in addition to that under Famine Insurance):	
Account of Expenditure	130
Index Sheet	129
Construction of Railways charged to Provincial or Local Revenues	176 and 179
Construction of State Railways, Abstract Account of Capital Expenditure on	234
Contributions between Imperial and Provincial Revenues	224
Contributions from Native States. <i>See</i> Tributes and Contributions from Native States.	
Contributions towards Annuities, Pensions, etc.	112
Convict Charges at Port Blair and Nicobars, Details of	92
Criminal Courts: Detailed Account of Charges	91
Cultivators, Loans and Advances to; Account of	296 and 305
Currency Department: Account of Receipts and Charges	88
Customs: Account of Charges for Collection	52
" Account of Revenue	50
" Details of Charges at other than the Principal Ports	52
Debt, Deposits, and Advances: Sections O to V, Index Sheet	273
Debt:	
Account of Public Debt of India bearing Interest, and Interest thereon	64
Obligations of the Government of India bearing Interest, and Interest thereon	66
Permanent Debt: Debt Incurred and Discharged during the Year, and Amount Outstanding	274
Service Funds bearing Interest: Sums received from, Repayments and Balances	277
Special Loans, Account of	276
Temporary Debt, Account of	276
Treasury Notes: Issues, Payments and Balances	276
Deficits. <i>See</i> Surpluses and Deficits.	
Demand Draft on the Secretary of State	310
Departmental and Judicial Deposits. Receipts, Payments and Balances	280
Departmental Pensions. Military	214
Deposits of Sinking Funds	279
Direct Receipts from Major Irrigation Works	146
District and other Local Fund Committees, Loans to	294 and 302
Drawbacks. <i>See</i> Refunds and Drawbacks.	
Eastern Bengal Railway:	
Capital Account	237
Detailed Statement of Charges for Interest on Debt, Annuities in Purchase, and Sinking Funds	138
Percentage of Net Traffic Receipts on Capital Outlay	132
Progressive Discharge of Liabilities incurred through the Purchase of the Railway	244
Receipts and Charges of the Government	130
Redemption of Liabilities	249
Revenue Receipts and Working Expenses	134
Sinking Funds	138 and 275

PAGE.

	PAGE
Great Indian Peninsula Railway :	
Capital Account	241
Detailed Statement of Charges for Interest on Debt and Annuities in Purchase . .	139
Percentage of Net Traffic Receipts on Capital Outlay	132
Progressive Discharge of Liabilities incurred through the Purchase of the Railway .	244
Receipts and Charges of the Government	136
Redemption of Liabilities	249
Revenue Receipts and Working Expenses	134
Gross Receipts from Minor Works and Navigation	158
Guaranteed Railways :	
Exchange on Remittances	118
Expenditure on Account of Interest	136
Guaranteed Interest and Net Revenue	141
Net Traffic Receipts	135
Percentage of Net Traffic Receipts on Capital Outlay	132
Railway Funds: Receipts, Payments and Balances	279
Receipts and Charges of the Government	136
Receipts and Payments on Capital Account and Balances	266
Revenue Receipts and Working Expenses	134
Surplus Profits, Land and Supervision: Detailed Account of Charges	141
High Courts and Chief Courts: Detailed Account of Charges	91
Imperial Advances and Loans, Account of	285
Imperial and Provincial Revenues, Contributions between	224
Imperial Expenditure: Abstract Account	16
„ Distribution by Provinces	20
Imperial Revenue: Abstract Account	14
„ Distribution by Provinces	18
Imperial Surplus	3 and 4
Import and Export Duties and Articles on which levied	50
Import Duties, General and Special	50
Incorporated Local Funds, Account of Receipts, Disbursements and Balances . . .	226
„ „ Debt Accounts „ „ „	280 to 284
India and England, Miscellaneous Accounts between	308
Indian Telegraphs: Account of Receipts and Charges	71
„ Capital Cost of Lines	73
„ Construction Charges of Departmental, Railway, and Canal Lines, and Lines under Agreement	74 to 77
„ Message Revenue	73
„ Working and Maintenance	78
Indian Troop Service, Receipts and Charges on Account of	204 and 212
Indo-European Telegraphs: Account of Receipts and Charges	71 and 72
„ Capital Cost of Lines	79
„ Gulf Section: Details of Working and Maintenance	80
„ Message Revenue	73
„ Persian Section: Details of Working and Maintenance	81
„ Turkish Line: Capital Cost	79
Insurance. See Famine Relief and Insurance.	
Interest: Account of Receipts	62
Interest chargeable against Companies on Advances: Abstract Account	140
Interest Charges, Statement showing distribution of	65
Interest on Capital deposited by Companies: Abstract Account	140
Interest on Obligations of the Government of India	66
Interest on Service Funds and Savings Banks, Abstract of	68
Interest on the Public Debt of India	64
Interest: Section B, Index Sheet	61
Irrigation :	
Capital Expenditure on Construction of Major Irrigation Works, Detailed Account of .	245
Do. do. —Distribution by Provinces	10 and 230

	PAGE.
Irrigation—continued.	
Capital Expenditure on Construction of Protective Irrigation Works	124
Capital Expenditure on Irrigation Minor Works now charged to Protective	126
Charges for Establishment with the Percentage it bears to total Outlay on Works	
and Repairs	258
Direct Receipts from Major Irrigation Works, Account of	146
Expenditure against the Capital Account of Minor Works and Navigation from Im-	
perial and Provincial Funds : Detailed Account	168
Expenditure against the Revenue Account of Minor Works and Navigation from Im-	
perial and Provincial Funds : Detailed Account	172
Expenditure on Establishments	250
Expenditure on Minor Works and Navigation : Abstract Account	165
" " Summary	167
Expenditure on Tools and Plant	262
Gross Receipts from Minor Works and Navigation, Account of	158
Index Sheet, Section J	145
Interest on Debt	65, 155 and 157
Land Revenue	40, 154 and 156
Major Irrigation Works : Estimated cost of Construction, Capital Outlay, Revenue,	
Working Expenses, Interest on Debt, and Financial Results	154
Summary of Capital Expenditure on Construction of Protective Irrigation Works . .	126
" Receipts from Minor Works and Navigation	164
Working Expenses and Maintenance of Major Irrigation Works : Abstract Account .	149
" " Detailed Account	150
Jails : Detailed Account of Charges	92
Judicial Deposits. <i>See</i> Departmental and Judicial Deposits.	
Land and Supervision of Guaranteed Railways	141
Land Customs Revenue	50
Land-holders and other Notabilities, Loans to	293 and 30
Land Revenue, Account of	40
" Charges for Collection of	41
Land, Subsidy and Advances of Interest : Subsidized Railways	142
Law and Justice: Account of Charges	90
" Account of Receipts	89
Liabilities incurred through the Purchase of Railways, Statement showing Progressive	
Discharge of	244
Liabilities, Redemption of State Railway	5, 10, 31 and 249
Loans and Advances. <i>See</i> Advances and Loans.	
Loans, Special, Account of	276
Local Boards, Capital Account of	307
Local Funds, Excluded : Account of Receipts, Payments and Balances	278
" Incorporated : Receipts, Disbursements and Balances	226
" " Debt Accounts " "	280 to 284
Local Expenditure: Abstract Account	16
" Distribution by Provinces	28
Local Fund Committees, Loans to District and other	294 and 302
Local Revenue : Abstract Account	14
" Distribution by Provinces	26
Local Surpluses and Deficits	226 and 227
Madras and Southern Mahratta Railway :	
Capital Account	243
Detailed Statement of charges for Interest on Debt	140
Percentage of Net Traffic Receipts on Capital Outlay	132
Receipts and Charges of the Government	136
Redemption of Liabilities	249
Revenue Receipts and Working Expenses	134
Major Works, Irrigation. <i>See</i> Irrigation.	
Marine : Account of Charges	216
" Account of Receipts	216
Martial Law, Administration of	210

	PAGE.
Medical: Account of Receipts and Charges in Civil Department	99
" " " " in Military Department	203 and 210
Medical Funds, Payments of Pensions in respect of	113
" Receipts of Subscriptions to	112
Message Revenue, Telegraph, Details of	73
Military Funds, Payments of Pensions in respect of	113
" Receipts of Subscriptions to	112
Military Pensions to Europeans	205 and 213
" " Natives	205 and 213
Military Receipts and Services—	
Army—Abstract Account of Receipts and Charges	200 and 201
" Detailed Account of Receipts and Charges	202 to 214
Marine Receipts and Charges	216
Military Works—See below.	
Section L. Index sheet	199
Special Defences—Expenditure on	222
Military Works:	
Abstract Account of Receipts	218
Abstract Account of Expenditure	219
Classified Abstract of Expenditure on New Works	220
Classified Abstract of Expenditure on Repairs	221
Minor Departments. See Scientific and other Minor Departments.	
Minor Works and Navigation. See Irrigation.	
Mint: Account of Receipts and Charges, and of Coinage Operations	82
Miscellaneous Accounts between India and England, Abstract Statement of	308
Miscellaneous Public Improvements. See Works of Miscellaneous Public Improvements.	
Miscellaneous Railway Expenditure, Account of	143
Miscellaneous Charges, Account of	120
" Receipts, Account of	119
Miscellaneous: Section E, Index Sheet	105
Miscellaneous Services: Military	204 and 212
Moiety of Profits on Rupee Coinage appropriated to Railway Construction	233
Money specifically provided for Capital Expenditure on Railways and of amount expended, Statement of	232
Municipalities, Loans to Mofussil	293 and 297
Native States, Loans to	285
Native States, Tributes and Contributions from	58
Navigation Works See Irrigation.	
North-Western Railway, including Scinde, Punjab and Delhi Railway:	
Capital Account	239
Detailed Statement of Charges for Interest on Debt, Annuities in Purchase, and Sinking Funds	138
Percentage of Net Traffic Receipts on Capital Outlay	132
Progressive Discharge of Liabilities incurred through the Purchase of the Railway	244
Receipts and Charges of the Government	136
Redemption of Liabilities	249
Revenue Receipts and Working Expenses	134
Sinking Funds	138 and 275
Obligations of the Government of India and Interest thereon	66
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	203 and 211
Other Public Works: Abstract Accounts	177, 179 to 181
Charges for Establishment with the percentage it bears to total	
Outlay on Works and Repairs	258
Detailed Accounts, Civil Works	178, 182 to 198
Expenditure on Construction of Railways charged to Provincial or Local Revenues	176 and 179

	PAGE.
Other Public Works— <i>continued</i> .	
" " Expenditure on Establishments	250
" " Expenditure on Tools and Plant	262
" " Section K, Index Sheet	175
Other Public Works. <i>See</i> Civil Buildings, Civil Works, Roads and other Works of Communication, and Works of Miscellaneous Public Improvements.	
Oudh and Rohilkund Railway :	
Capital Account	238
Detailed Statement of Charges for Interest on Debt	139
Percentage of Net Traffic Receipts on Capital Outlay	132
Receipts and Charges of the Government	136
Redemption of Liabilities	249
Revenue Receipts and Working Expenses	134
Paper Currency Department : Account of Receipts and Charges	88
Pensions : Charges in Civil Department	113
" Charges in Military Department	213
" Receipts in aid of	112
" Receipts in Military Department	205
Percentage of the Net Traffic Receipts of Railways on Capital Outlay	132
Permanent Debt : Additions to, Discharge of, and Balances	274
Pilotage. <i>See</i> Ports and Pilotage.	
Police : Account of Charges	93
" Account of Receipts	92
Political Agencies and other Foreign Services : Account of Charges	100
Political Pensions. <i>See</i> Territorial and Political Pensions.	
Port Funds, Loans to	302
Portion of Land Revenue due to Irrigation	40 and 154
Ports and Pilotage : Account of Charges	95
" Account of Receipts	94
" Details of Charges	96
Post Office : Account of Receipts and Charges	70
Post Office, Telegraph and Mint : Section C, Index Sheet	69
Presidency Corporations, including Port Trusts, etc., Loans to	292
Principal Sources of Ordinary Revenue, Statement of	36
Printing Establishment and Charges	115
Printing. <i>See</i> Stationery and Printing.	
Printing Work, etc., supplied to the various Departments, Value of	117
Profits on Rupee Coinage (Moiety) appropriated to Railway Construction	4 and 232
Progressive Discharge of Liabilities incurred through the Purchase of Railways, Statement showing	244
Protective Works. <i>See</i> Famine Relief and Insurance	
Provincial Adjustments : Section M, Index Sheet	223
Provincial Advances and Loans, Account of	297
Provincial and Imperial Revenues, Contributions between	224
Provincial and Local Surpluses and Deficits	225 to 227
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	225
Provincial Revenue : Abstract Account	14
" " Distribution by Provinces	22
Provision for Capital Expenditure on Railways and Annual Expenditure thereof : Summary	233
Public Debt of India	64 and 274
Railway and Irrigation Capital not charged to Revenue : Section N, Index Sheet	229
Railway Companies: Receipts and Payments on Capital Account and Balances	256
Railway Funds : Receipts, Payments, and Balances	279
Railways, Money specifically provided for Capital Expenditure, and amount expended, on	232
Railway Revenue Account : Section H, Index Sheet	131
Railway Sinking Funds	136, 138 and 275

	Page.
Railways : Expenditure under Other Public Works	176 and 179
Railways. <i>See</i> Guaranteed Railways, State Railways, and Subsidized Companies.	
Receipts and Charges of the Government in respect of Railways	136
Receipts and Disbursements, Account of	4 and 30
Receipts and Disbursements, General Account of	4
Red Sea and India Telegraph : Moiety of Annuity	72
Redemption of Liabilities, State Railways	5, 10, 31 and 249
Reduction or Avoidance of Debt	127
Refunds and Assignments, Detailed Statement of	36
Refunds and Drawbacks, Account of	37
Regimental and other Loans : Civil	296
" " " Military	294
Regimental Pay, Allowances and Charges	202 and 206
Registration : Account of Receipts and Charges	57
Remittances, Exchange on	118
Remount and Veterinary Establishments, Supplies and Services : Military	202 and 209
Retired Allowances. <i>See</i> Superannuation, &c., Allowances.	
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 : Section A, Index Sheet	35
Revenue Receipts and Working Expenses of Railways in India : Detailed Account	134
Rewards for Military Services	205 and 213
Roads and other Works of Communication : Classified Abstract of Expenditure—	
On New Works from Imperial Funds	184
" from Provincial Funds	187
" from Incorporated Local Funds	190
On Repairs from Imperial Funds	184
" from Provincial Funds	187
" from Incorporated Local Funds	190
By Civil Department—	
On New Works from Imperial Funds	192
" from Provincial Funds	194
" from Incorporated Local Funds	197
On Repairs from Imperial Funds	193
" from Provincial Funds	194
" from Incorporated Local Funds	197
Rupee Coinage appropriated to Railway Construction, Moiety of Profits on	4 and 232
Salt Revenue, Account of	45
" Charges for Collection of, including Manufacturing Charges and Cost of Salt	46
Salt Store, Account of	15
Savings Banks and Special Accounts : Interest on	60 to 68
" " Receipts, Payments and Balances	277
Scientific and other Minor Departments : Account of Charges	103
" " Account of Receipts	102
" " Detailed Account of Charges under Survey of India	104
Scinde, Punjab and Delhi Railway. <i>See</i> North-Western Railway.	
Sea Customs Revenue	50
Sea Transport Charges : Military	204 and 212
Secretariats, Details of Charges under	87
Secretary of State's Bills on India and Demand Draft on the Secretary of State	310
Service Funds and Savings Banks, Abstract of Interest on	68
Service Funds bearing Interest : Sums received from, Repayments and Balances	277
Sessions Courts. <i>See</i> Civil and Sessions Courts	
Sinking Funds, Deposits : Account of	279
Sinking Funds, State Railways	136 and 138
Sinking Funds under Permanent Debt	275

	PAGE.
South Indian Railway :	
Capital Account	240
Capital raised through Company towards Outlay	236
Detailed Statement of Charges for Interest on Debt	139
Percentage of Net Traffic Receipts on Capital Outlay	132
Receipts and Charges of the Government	136
Redemption of Liabilities	249
Revenue Receipts and Working Expenses	134
Special Accounts. <i>See</i> Savings Banks and Special Accounts.	
Special Defences, Expenditure on	222
Special Laws, Advances under	295 and 304
Special Loans, Account of	276
Stamp Revenue and Charges for Collection, Account of	47
State Railways :	
Annuities in Purchase of Railways: Statements showing Charges for	136, 138 and 139
Capital Expenditure on Construction : Abstract Account	234
Capital Expenditure not charged against Revenue, Distribution by Provinces	10 and 230
Capital Expenditure on Construction of Protective Railways	123
Capital Expenditure on Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	130
Capital Expenditure on Construction of Railways charged to Provincial or Local Revenues	176 and 179
Capital raised through Companies towards Outlay	236
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, Bombay, Baroda and Central India, and Madras and Southern Mahratta Railways	138 to 140
Exchange on Remittances	118
Interest chargeable against Companies on Advances : Abstract Account	140
Interest on Capital deposited by Companies : Abstract Account	140
Interest on Debt	65, 136, 138 to 140
Miscellaneous Railway Expenditure	143
Money specifically provided for Capital Expenditure, and Amount expended	232
Net Receipts	6 and 135
Percentage of the Net Traffic Receipts on Capital Outlay	132
Progressive Discharge of Liabilities incurred through the Purchase of the East Indian, Eastern Bengal, Scinde, Punjab and Delhi, and Great Indian Peninsula Railways	244
Receipts and Charges of the Government in respect of Railways	136
Receipts and Payments on Capital Account and Balances	266
Redemption of Liabilities	5, 10, 31 and 249
Revenue Receipts and Working Expenses of Railways in India	134
Sinking Funds	136, 138 and 275
Summary of amounts provided for Capital Expenditure and Annual Expenditure thereof	233
Stationery and Printing: Account of Receipts and Charges	114
" " Detailed Account of Printing Establishment and Charges	115
Stationery Stores supplied to the various Departments, Value of	116
Stores for India and other Charges in England	12
Strength of the European and Native Army	215
Subsidized Companies :	
Expenditure for Land and Subsidy, and Advances for Interest	142
Government share of Surplus Profits and Repayments of Advances of Interest	142
Interest chargeable against Companies on Advances : Abstract Account	140
Interest on Capital deposited by Companies : Abstract Account	140
Receipts and Payments on Capital Account and Balances	266
Superannuation, Retired and Compassionate Allowances : Account of Charges	113
" " " Receipts in aid of	112
Supply and Transport : Military	202 and 203
Surpluses and Deficits, Provincial and Local	225 to 227
Surplus Imperial	3 and 4
Surplus, Profits, Land and Surplus on Guaranteed Railways	147

	PAGE.
Survey of India, Details of Charges under Taxes. <i>See</i> Assessed Taxes.	104
Telegraph: Account of Receipts and Charges	71
Telegraph Lines, Capital Cost of	73 and 79
Telegraph Lines, Construction Charges of	74 to 77
Telegraphic Transfers on India	310
Temporary Debt, Account of	276
Territorial and Political Pensions, Account of	166
Tools and Plant of the Public Works Department, Expenditure on	262
Tour Charges, Details of	88
Treasury Notes, Account of: Issues, Payments and Balances	276
" " Interest on	66
Tributes and Contributions from Native States, Detailed Account of	58
Unadjusted Military Expenditure	214
Value of Printing Work, etc., supplied to the various Departments	117
Value of Stationery Stores supplied to the various Departments	116
Volunteer Corps	213
Working Expenses and Maintenance of Major Irrigation Works	149 and 150
Working Expenses of Railways <i>See</i> State Railways and Guaranteed Railways	
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	185
" from Provincial Funds	188
" from Incorporated Local Funds	191
On Repairs from Imperial Funds	185
" from Provincial Funds	188
" from Incorporated Local Funds	191
<i>By Civil Department—</i>	
On New Works from Imperial Funds	193
" from Provincial Funds	195
" from Incorporated Local Funds	198
On Repairs from Imperial Funds	193
" from Provincial Funds	195
" from Incorporated Local Funds	198

GENERAL ACCOUNTS.

	PAGES.
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

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*,
31st March 1908.

EXPENDITURE.	For details, vide page No.	AMOUNTS.
		£
Direct Demands on the Revenues	37	8,887,596
Interest	61	1,815,367
Post Office	69	1,772,720
Telegraph	69	1,084,447
Mint	69	164,901
Salaries and Expenses of Civil Departments	85	14,214,789
Miscellaneous Civil Charges	105	4,640,618
Famine Relief and Insurance	121	1,301,691
Railways: Interest and Miscellaneous charges	131	10,048,099
Irrigation	145	2,864,240
Other Public Works	175	6,024,818
Military Services	190	20,415,787
Total Expenditure, Imperial and Provincial		74,134,073
		£
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	114,061	
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	979,360	
	223	365,299
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		73,265,774
SURPLUS		300,615
TOTAL		73,566,389

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

RECEIPTS.		For details, vide page No.	AMOUNTS.
Surplus			£ 300,615
Railway and Irrigation Capital not charged to Revenue—			
Capital raised through Companies towards outlay on State Railways	229		1,897,112
Profits on Rupee Coinage (moiety) appropriated to Railway Construction	229		1,123,602
Capital raised and deposited by Railway Companies (Net)	229		346,664
Total Capital Account Receipts			3,367,380
Debt, Deposits, and Advances:			
Permanent Debt (Net incurred)	273		10,725,963
Temporary Debt (Net incurred)	273		1,000,000
Unfunded Debt (Net)	273		515,454
Deposits and Advances (Net)	273		655,341
Loans and Advances by Imperial Government (Net Repayment)	273		400,703
Capital Account of Local Boards	273		1,651
Remittances (Net)	273		39,917
Secretary of State's Bills drawn	273		15,705,737
TOTAL RECEIPTS			32,712,761
£			
Opening Balance on April 1st, 1907—India		10,328,237	
England		5,606,812	
			15,935,049
GRAND TOTAL	£		48,647,810

of the Government of India; in *India* and in *England*,
31st March 1908.

DISBURSEMENTS.	For details, vide page No.	AMOUNTS.
		£
Railway and Irrigation Capital not charged to Revenue—		
Outlay on Irrigation Works	229	845,722
Outlay on State Railways	229	10,567,045
Capital charge involved in redemption of Liabilities	229	2,144,800
Outlay of Railway Companies (Net)	229	—342,181
Total Capital Account Disbursements		13,215,386
Debt, Deposits, and Advances—		
Loans and Advances by Provincial Governments (Net Payments)	273	1,621,843
Secretary of State's Bills paid	273	15,220,369
TOTAL DISBURSEMENTS .		30,057,598
£		
Closing Balance on March 31st, 1908—India	12,851,723	
England	5,738,489	
		273 18,590,212
GRAND TOTAL . £		48,647,810

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.
			₹	₹	₹	₹	
Principal Heads of Revenue:							
Land Revenue	17A	40	15,04,652	1,59,86,051	3,87,18,584	2,01,74,714	1
Opium	18A	44	8	4,78,900	5,36,809	6,90,437	2
Salt	19A	45	1,12,53,267	...	18,69,528	14,63,247	3
Stamps	20	47	4,39,430	27,57,538	40,34,290	96,38,879	4
Excise	21	48	13,23,359	72,99,056	78,57,175	67,88,580	5
Provincial Rates	22	49	62,073	12,07,171	21,33,989	40,52,226	6
Customs	23A	50	14,830	1,75,944	1,35,40,232	98,115	7
Assessed Taxes	24	53	21,19,859	6,16,973	17,70,601	11,32,325	8
Forest	25	54	6,35,074	22,98,128	87,88,262	14,30,447	9
Registration	26	57	19,911	2,56,018	2,03,613	9,25,785	10
Tributes from Native States	27	58	18,91,451	1,41,437	4,47,196	50,000	11
TOTAL			1,92,63,914	3,12,09,216	7,98,92,279	4,64,40,755	12
Interest	28	63	56,88,674	91,382	93,302	81,437	13
Post Office	31	70	2,73,59,983	...	...	...	14
Telegraph	32	71	1,49,17,910	...	...	...	15
Mint	33	82	28,23,568	...	...	...	16
Receipts by Civil Departments:							
Law and Justice	35A	89	4,84,090	3,74,026	9,25,589	7,34,321	17
Police	36A	92	55,195	4,53,869	5,40,693	4,81,758	18
Ports and Pilotage	37A	94	...	...	4,69,521	29,163	19
Education	38A	97	31,016	1,13,990	1,11,675	3,08,540	20
Medical	40A	99	9,054	10,183	58,428	72,194	21
Scientific and other Minor Departments	42A	102	1,45,094	75,573	5,512	56,163	22
TOTAL			7,24,440	10,27,641	21,11,418	16,82,139	23
Miscellaneous:							
Receipts in aid of Superannuation, etc.	45A	112	3,84,762	74,400	1,17,767	78,558	24
Stationery and Printing	46A	114	4,71,097	43,845	54,004	27,004	25
Exchange	47	118	14,17,664	...	...	...	26
Miscellaneous	48A	119	14,90,273	3,93,012	7,54,870	2,75,578	27
TOTAL			37,69,796	5,11,257	9,26,641	3,81,140	28
Railways:							
State Railways (Gross Receipts)	54	134	40,93,51,839	...	...	98,874	29
Deduct—Working Expenses	54	135	21,06,38,758	...	...	90,157	30
Surplus profits paid to Companies, etc.	54A	137	64,53,596	...	...	...	31
Net Receipts			18,32,59,485	...	...	8,717	32
Guaranteed Companies (Net Traffic Receipts)	54	135	34,29,224	...	...	...	33
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	59	142	2,08,839	...	...	...	34
TOTAL			18,68,97,548	...	...	8,717	35
Irrigation:							
Major Works:							
Direct Receipts	61	146	...	10,958	6,59,749	...	36
Portion of Land Revenue due to Irrigation	63	154	...	...	29,581	...	37
Minor Works and Navigation	64A	164	65,320	7,917	11,96,877	18,598	38
TOTAL			65,320	18,875	18,86,207	18,598	39
Other Public Works:							
Civil Works	67	177	1,07,967	3,28,277	5,97,097	7,07,137	40
Military Receipts:							
Army:							
Effective	60	200	79,83,278	...	...	...	41
Non-Effective	69	200	12,65,146	...	...	...	42
Marine	70A	206	12,15,296	...	...	...	43
Military Works	71A	218	7,24,946	295	1,01,487	5,427	44
TOTAL			1,12,88,666	295	1,01,487	5,427	45
Total Revenue			27,29,07,795	3,31,86,943	8,56,08,431	4,93,25,350	46

(a) Throughout the Accounts, this heading includes the Receipts and Charges unconnected 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 1907-1908.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1908.

	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	2,92,05,720	5,14,31,849	2,24,55,365	23,02,281	3,37,08,978	4,58,49,401	28,13,37,595	18,755,840	...	18,755,840
2	6,69,21,111	5,88,482	82,238	17,221	14,140	93,45,440	7,86,74,786	5,244,986	...	5,244,986
3	1,07,88,894	...	...	...	1,22,52,898	1,24,56,986	5,00,84,820	3,338,988	...	3,338,988
4	1,55,88,275	97,46,212	42,79,295	4,67,026	1,04,91,693	64,45,101	6,38,87,739	4,259,182	...	4,259,182
5	1,70,77,699	89,34,549	42,15,327	2,59,700	2,30,71,102	1,63,86,607	9,32,13,154	6,214,210	...	6,214,210
6	74,19,096	67,99,037	25,45,057	2,20,381	74,37,079	31,14,051	3,49,97,160	2,332,677	...	2,332,677
7	2,27,91,778	1,51,214	8,746	...	64,05,886	3,18,81,659	7,50,67,404	5,004,494	...	5,004,494
8	52,37,914	21,71,411	14,25,394	1,30,061	30,20,081	49,17,074	2,25,61,693	1,504,113	...	1,504,113
9	11,97,650	24,09,745	14,57,449	2,38,490	38,93,830	36,46,177	2,59,79,252	1,731,950	660	1,732,610
10	13,46,556	5,80,494	2,76,934	33,001	18,92,497	6,94,859	62,29,668	415,311	...	415,311
11	28,675	...	2,76,158	...	45,07,902	14,24,976	87,67,795	584,520	...	584,520
12	17,76,23,368	8,28,12,933	2,70,21,063	36,68,161	12,66,99,086	13,61,62,331	74,07,94,066	49,386,271	660	49,386,931
13	17,57,805	6,44,356	3,35,368	13,048	7,50,884	24,43,690	1,18,99,960	793,330	180,593	973,923
14	...	...	...	...	...	...	2,73,59,983	1,823,999	...	1,823,999
15	...	...	...	...	...	...	1,49,17,910	994,527	12,270	1,006,797
16	...	...	...	...	...	38,35,192	66,58,760	443,918	...	443,918
17	17,38,282	8,78,920	5,18,442	1,03,857	13,13,699	7,44,912	78,16,138	521,076	...	521,076
18	10,19,012	5,58,395	6,46,225	74,242	4,73,022	7,75,697	50,78,108	338,540	...	338,540
19	14,90,708	...	...	...	...	93,662	20,83,054	138,870	...	138,870
20	6,09,908	7,42,630	4,56,179	7,050	5,41,647	6,27,188	35,49,823	236,655	...	236,655
21	2,89,791	2,04,980	95,191	4,588	2,02,816	2,33,724	12,40,949	82,730	907	83,637
22	3,05,611	1,73,953	2,31,451	6,063	4,86,699	97,861	15,83,983	105,599	487	106,086
23	54,53,312	26,18,878	19,47,491	1,05,800	30,17,883	25,73,044	2,13,52,055	1,425,470	1,394	1,424,864
24	6,08,014	2,61,011	1,66,229	21,604	1,62,290	3,50,606	22,25,241	148,350	68,526	216,876
25	1,34,061	2,07,044	1,93,629	7,804	1,24,385	90,579	13,53,452	90,230	...	90,230
26	...	...	...	...	...	...	14,17,664	94,511	...	94,511
27	7,88,882	2,75,071	4,06,629	1,17,900	10,67,924	2,81,957	59,58,996	397,266	8,755	406,021
28	15,30,957	8,44,026	7,66,487	1,47,308	13,54,899	7,23,142	1,00,55,353	730,357	77,281	807,638
29	...	...	...	...	6,96,545	...	41,01,47,258	27,343,150	230	27,343,380
30	...	...	...	...	3,76,595	...	22,01,05,510	14,673,701	...	14,673,701
31	...	...	...	...	...	...	64,53,596	430,239	...	430,239
32	...	...	...	...	3,19,950	...	18,35,88,152	12,239,210	230	12,239,440
33	...	...	...	...	...	...	34,29,224	228,615	...	228,615
34	...	...	...	...	...	...	2,08,839	13,923	38,682	52,606
35	...	...	...	...	3,19,950	...	18,72,26,215	12,481,748	38,913	12,520,661
36	23,80,930	98,39,575	1,79,45,877	6,58,637	5,00,467	11,24,002	3,31,20,215	2,208,014	...	2,208,014
37	...	16,23,384	22,81,364	52,568	93,49,279	21,61,813	1,56,07,989	1,040,533	...	1,040,533
38	7,63,658	1,20,941	8,15,756	13,122	1,91,208	3,65,084	35,60,481	237,365	...	237,365
39	31,46,608	1,15,93,900	2,11,45,997	7,24,327	1,00,40,954	36,50,899	5,22,88,685	3,485,912	...	3,485,912
40	9,97,388	8,03,411	9,33,061	1,65,609	17,49,589	13,61,012	78,40,448	522,704	1,609	524,313
41	...	...	...	...	...	...	79,83,278	532,219	376,330	908,549
42	...	...	...	...	...	...	12,65,146	84,343	29,587	113,930
43	...	...	...	...	...	...	13,15,296	87,686	...	87,686
44	1,705	709	3,761	...	4,858	15,827	8,59,015	57,268	...	57,268
45	1,705	709	3,761	...	4,858	15,827	1,14,22,735	701,516	405,917	1,167,433
46	19,05,11,143	9,94,08,267	6,21,51,148	40,14,253	14,30,37,803	15,07,65,137	1,09,27,16,270	72,847,752	718,637	73,566,389

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.

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 Items.
Direct Demands on the Revenues :			<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Refunds and Drawbacks	15	37	39,530	90,811	5,25,679	72,106	1
Assignments and Compensations	16	38	34,36,485	25,57,014	439	90,540	2
Charges in respect of collection, viz. :—							
Land Revenue	17B	43	6,66,757	35,51,474	64,85,104	40,39,363	3
Opium (including cost of Production)	18C	45	12,537	...	...	...	4
Salt (including cost of Production)	19C	46	10,64,395	...	28,505	28,070	5
Stamps	20	47	16,51,443	1,15,673	1,16,606	4,20,820	6
Excise	21	48	1,39,978	2,68,385	11,10,881	2,28,203	7
Provincial Rates	22	49	...	...	91,888	1,14,413	8
Customs	23B	52	...	...	4,64,682	39,486	9
Assessed Taxes	24	53	1,456	12,246	40,127	29,884	10
Forest	25	56	6,68,834	15,83,407	36,74,574	8,00,373	11
Registration	26	57	7,167	1,07,890	76,007	5,41,660	12
TOTAL			43,85,696	82,86,900	1,26,14,492	64,04,918	13
Interest :							
Interest on Debt			4,35,24,712	86,647	55,621	74,790	14
Deduct—Amounts chargeable to Railways (a)			3,97,73,282	...	...	...	15
„ Amounts chargeable to Irrigation			1,30,88,523	...	...	...	16
Remainder chargeable on Ordinary Debt	29	65	—92,37,093	86,647	55,621	74,790	17
Interest on other Obligations	30	66	64,40,705	4,004	5,452	8,857	18
TOTAL			—27,96,388	90,651	61,073	83,647	19
Post Office	31	70	2,56,73,099	...	...	...	20
Telegraph	32	72	1,28,13,078	...	...	...	21
Mint	33	82	10,82,114	...	...	...	22
Salaries and Expenses of Civil Departments :							
General Administration	34	86	61,61,522	9,77,086	16,08,996	14,78,671	23
Law and Justice	35B	90	21,38,908	26,45,371	54,98,210	54,30,169	24
Police	36B	93	10,49,854	32,79,239	1,12,63,838	44,55,247	25
Ports and Pilotage	37B	95	...	...	11,65,176	2,01,018	26
Education	38B	97	5,32,136	17,09,197	20,99,271	27,85,758	27
Ecclesiastical	39	98	2,01,138	79,883	1,37,841	28,268	28
Medical	40B	99	5,81,643	7,70,512	22,58,596	11,69,329	29
Political	41	101	68,23,161	41,240	4,17,639	92,090	30
Scientific and other Minor Departments	42B	103	52,71,861	4,35,941	4,23,845	3,34,961	31
TOTAL			2,27,60,311	99,38,469	2,49,63,412	1,59,75,511	32
Miscellaneous Civil Charges :							
Territorial and Political Pensions	43	106	1,66,693	2,07,390	1,23,296	7,842	33
Civil Furlough and Absentee Allowances	44	111	—1,621	...	...	45	34
Superannuation Allowances and Pensions	45B	113	8,67,072	6,09,938	6,63,914	6,80,676	35
Stationery and Printing	46B	114	3,74,603	4,38,338	7,93,604	4,00,700	36
Miscellaneous	48B	120	6,33,710	97,005	5,35,556	2,97,997	37
TOTAL			20,40,457	13,52,671	21,16,430	13,87,260	38
Famine Relief and Insurance :							
Famine Relief	49	122	70,088	1,45,224	...	4,571	39
Construction of Protective Railways	50	123	98,415	...	...	...	40
Construction of Protective Irrigation Works	50A	124	80,314	12,61,047	22,079	53	41
Reduction or Avoidance of Debt	51	127	...	12,80,000	...	...	42
TOTAL			2,48,817	26,86,271	22,079	4,624	43
Carried forward			6,62,07,184	2,23,54,062	3,97,77,486	2,38,55,960	44

(a) Included under the following heads :—

State Railways Interest on Debt

Interest chargeable against Companies on Advances

India.	India converted into £ at Rs. 15 = £ 1.	England.	Total.
<i>R</i>	<i>£</i>	<i>£</i>	<i>£</i>
3,61,94,702	2,412,980	2,830,228	5,243,208
35,78,580	238,572	288,434	527,000
<u>3,97,73,282</u>	<u>2,651,552</u>	<u>3,118,662</u>	<u>5,770,214</u>

REVENUES of India, in India and in England, for the Year ended 31st March 1908.

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.
	R	R	R	R	R	R	R	£	£	£
1	8,29,809	1,72,056	1,44,179	24,795	4,36,264	13,86,590	37,21,819	248,121	..	248,121
2	1,75,957	3,37,585	1,18,243	19,778	12,27,151	97,74,124	1,77,37,316	1,182,488	...	1,182,488
3	46,85,484	85,53,777	48,11,203	5,98,411	1,18,67,445	76,37,775	5,28,96,793	3,526,453	1,138	3,527,591
4	2,49,66,077	...	...	...	...	36,867	2,50,15,481	1,667,699	1,742	1,669,441
5	3,62,630	...	...	...	20,50,514	19,11,925	54,40,039	363,069	415	363,484
6	4,89,954	2,68,609	1,59,557	18,334	3,98,958	2,20,371	4,77,439	31,829	107,280	139,109
7	7,73,049	1,64,584	69,830	7,699	10,19,638	6,50,761	44,33,008	295,534	94	295,628
8	2,34,393	...	...	...	...	49,433	4,90,127	32,075	...	32,615
9	10,93,792	...	...	...	3,01,589	11,88,487	3,38,036	205,869	609	206,478
10	1,53,061	271	10,826	865	34,765	85,149	3,68,650	24,577	...	24,577
11	7,13,394	11,94,013	11,76,696	88,400	27,80,857	19,55,427	1,46,35,975	975,732	4,608	980,340
12	7,52,153	2,61,476	1,10,917	8,861	10,12,459	3,46,380	32,04,970	213,664	...	213,664
13	3,51,49,753	1,09,52,371	66,01,451	7,67,143	2,11,29,640	2,52,23,289	13,15,15,653	8,767,710	115,886	8,883,596
14	3,02,281	8,93,768	2,47,885	...	2,09,383	6,28,598	4,61,23,685	3,074,912	1,990,485	8,065,397
15	...	...	...	...	...	...	3,97,72,282	2,651,572	3,116,662	5,770,214
16	...	...	...	...	...	...	1,30,88,523	872,568	108,344	980,912
17	3,02,281	8,93,768	2,47,885	...	2,09,383	6,28,598	-67,38,120	-449,208	1,763,479	1,314,271
18	24,419	7,19,123	10,319	...	30,449	2,73,111	75,16,439	501,096	...	501,096
19	3,26,700	16,12,891	2,58,204	...	2,39,832	9,01,709	7,78,319	51,888	1,763,479	1,815,367
20	...	...	...	...	...	...	2,56,73,099	1,711,540	61,180	1,772,720
21	...	...	...	...	...	...	1,28,13,078	854,205	2,10,242	1,054,447
22	...	...	...	...	...	8,73,117	19,55,231	130,349	34,552	164,901
23	23,61,630	21,80,811	14,98,560	2,90,327	17,47,876	21,89,987	2,05,85,166	1,372,364	334,718	1,707,082
24	1,02,58,349	77,72,520	47,55,634	6,31,203	65,28,416	60,47,025	5,17,05,895	3,447,060	1,967	3,449,027
25	79,24,833	1,07,38,533	52,65,038	13,30,744	64,49,126	78,24,203	5,95,80,653	3,972,044	2,493	3,974,537
26	11,95,783	...	...	...	16,382	54,386	20,32,745	175,510	221	175,737
27	57,22,985	43,95,295	29,18,313	1,35,521	46,26,036	48,57,915	2,97,82,427	1,985,195	7,869	1,993,064
28	2,16,417	2,41,008	2,24,711	35,348	3,36,844	3,47,141	18,48,599	123,240	306	123,546
29	26,48,696	22,15,469	19,28,714	1,63,176	35,91,950	22,52,969	1,75,81,054	1,172,070	7,385	1,179,455
30	57,877	1,05,247	6,41,892	27,00,716	89,028	8,82,746	1,18,51,630	790,109	6,046	796,155
31	11,87,231	8,81,316	7,31,734	67,420	11,00,079	7,34,944	1,11,69,332	744,622	71,264	815,880
32	3,15,73,801	2,85,30,199	1,79,64,596	53,54,455	2,44,85,737	2,51,91,316	20,67,37,807	13,782,520	432,269	14,214,789
33	8,55,761	7,99,513	1,61,728	53,675	4,01,697	6,04,266	33,81,861	225,457	23,487	248,944
34	...	1,389	...	...	977	1,544	2,334	150	329,359	329,515
35	26,63,693	27,20,083	15,66,780	1,28,089	23,19,604	26,57,557	1,48,77,406	991,827	2,025,973	3,017,800
36	15,15,292	10,06,819	6,88,404	71,410	18,95,974	19,32,570	91,17,774	607,852	138,115	745,967
37	4,50,382	2,45,680	5,34,779	30,166	6,64,603	4,59,787	39,47,725	263,182	35,210	298,392
38	54,85,128	47,73,484	29,49,691	2,83,340	52,82,915	56,55,724	3,13,27,100	2,088,474	2,552,144	4,640,618
39	7,23,245	83,95,139	65,042	...	171	14,814	94,18,344	627,890	...	627,890
40	...	...	...	...	...	...	8,415	6,561	...	6,561
41	8,08,231	23,64,319	13,737	...	22,174	13,98,036	60,59,990	403,997	13,241	417,240
42	2,60,000	4,50,000	1,40,000	...	2,50,000	13,70,000	37,50,000	250,000	...	250,000
43	18,81,476	1,12,09,508	2,18,779	...	2,72,345	27,82,850	1,93,26,747	1,288,450	13,241	1,301,691
44	7,44,16,858	5,70,78,453	2,79,92,721	64,04,938	5,14,10,469	6,06,28,005	43,01,27,036	28,675,136	5,202,993	33,878,129

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.
Brought forward from page 8			6,62,07,18½	2,23,54,962	3,97,77,486	2,38,55,960	1
Railways :							
State Railways :							
Interest on Debt	29	65	3,61,94,702	...	...	...	2
Annuities in purchase of Railways	54A	130	...	...	...	...	3
Sinking Funds	54A	130	...	...	...	...	4
Interest chargeable against Companies on advances	55	140	34,72,019	...	...	...	5
Interest on Capital deposited by Companies	56	140	11,64,608	...	...	...	6
Guaranteed Companies :							
Surplus Profits, Land and Supervision	57	141	1,76,088	...	...	...	7
Interest	54A	130	56,878	...	...	...	8
Subsidized Companies. Land, etc.	59A	142	2,03,048	...	...	...	9
Miscellaneous Railway Expenditure	60	144	12,10,766	...	1,930	3,665	10
TOTAL			4,24,79,009	...	1,930	3,665	11
Irrigation :							
Major Works :							
Working Expenses	62	149	...	12,889	2,00,866	...	12
Interest on Debt	29	65	57,29,250	...	...	...	13
Minor Works and Navigation	65	167	2,27,841	4,80,011	13,73,235	71,064	14
TOTAL			59,57,091	4,92,900	15,74,101	71,064	15
Other Public Works :							
Construction of Railways charged to Provincial or Local Revenues	66	176	...	...	...	8,286	16
Civil Works	68	179	33,96,837	70,18,707	1,29,14,955	85,18,496	17
TOTAL			33,96,837	70,18,707	1,29,14,955	85,26,784	18
Military Services :							
Army :							
Effective	69	201	19,97,88,207	...	...	...	19
Non-Effective	69	201	98,91,248	...	...	...	20
Marine	70B	217	35,96,072	...	...	...	21
Military Works	71B	219	1,45,38,170	6,973	12,14,643	81,713	22
Special Defences (1902)	72	222	14,31,376	...	...	...	23
TOTAL			22,94,45,073	6,973	12,14,643	81,713	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			34,72,85,194	2,98,73,542	5,54,83,115	3,25,39,184	25
Add—Portion of Allotments to Provincial Governments not spent by them in the year	76	227	3,312	...	...	...	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	76	227	...	10,84,221	22,19,327	24,07,067	27
Total Expenditure charged against Revenue			34,72,88,506	2,87,89,321	5,32,63,788	3,01,32,117	28
Railway and Irrigation Capital not charged to Revenue :							
Capital Outlay on Railways and Irrigation Works :							
State Railways	77	230	12,22,92,466	...	...	...	29
Irrigation Works	77	230	...	...	10,93,115	...	30
TOTAL			12,22,92,466	...	10,93,115	...	31
Capital charge involved in redemption of liabilities	80	249	...	...	...	...	32

GOVERNMENT OF INDIA, FOR THE YEAR 1907-1908.

Revenues of India, in India and in England, for the Year ended 31st March 1908—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	₹ 7,44,16,858	₹ 5,70,78,453	₹ 2,79,92,721	₹ 64,04,938	₹ 5,14,10,469	₹ 6,06,28,005	₹ 43,01,27,036	₹ 28,675,136	₹ 5,202,993	₹ 33,878,129
2	...	...	...	...	...	...	3,61,94,702	2,412,980	2,830,228	5,243,208
3	...	...	...	...	...	...	...	...	2,869,335	(a) 2,869,335
4	...	...	...	...	...	...	...	...	154,058	154,058
5	...	...	...	...	1,05,661	...	35,78,580	238,572	288,484	5,27,006
6	...	...	...	...	70,781	...	12,35,369	82,359	1,383,506	1,465,865
7	...	...	...	...	...	...	1,76,088	11,730	...	11,739
8	...	...	...	...	...	...	56,878	3,792	576,576	580,368
9	3,413	14,270	...	...	...	...	2,20,731	14,715	...	14,715
10	...	...	...	...	105	10,602	12,27,068	81,805	...	81,805
11	3,413	14,270	...	...	1,76,547	10,602	4,26,89,436	2,845,962	8,102,13	10,948,099
12	14,25,201	34,04,512	67,98,875	2,26,120	19,12,570	10,79,104	1,50,60,137	1,004,009	...	1,004,009
13	21,06,966	29,02,622	15,51,873	...	...	7,97,812	1,30,28,523	872,563	108,344	980,912
14	22,66,849	5,50,541	11,23,680	45,160	40,12,225	30,39,172	1,31,89,778	879,319	...	879,319
15	57,99,016	68,57,675	94,74,428	2,71,280	59,24,795	49,16,088	4,13,38,438	2,755,896	108,344	2,864,240
16	...	...	...	...	—5,592	...	2,694	180	...	180
17	1,44,15,138	96,75,200	79,00,178	18,64,879	1,19,32,443	1,17,11,211	8,93,48,044	5,956,536	68,102	6,024,638
18	1,44,15,138	96,75,200	79,00,178	18,64,879	1,19,26,851	1,17,11,211	8,93,50,738	5,956,716	68,102	6,024,818
19	...	...	...	...	...	...	10,97,88,207	13,319,214	2,218,290	15,57,504
20	...	...	...	...	...	...	98,91,248	659,410	2,450,613	3,110,029
21	...	...	...	...	...	...	35,91,072	239,778	245,286	485,024
22	42,424	16,332	3,77,449	...	83,555	83,275	1,64,44,534	1,096,303	70,640	1,166,943
23	...	...	...	...	...	...	14,31,376	95,425	20,862	110,287
24	42,424	16,332	3,77,449	...	83,555	83,275	23,11,51,437	15,410,096	5,005,691	20,415,787
25	9,45,76,849	7,36,41,930	4,57,44,776	85,41,097	6,95,22,217	7,73,49,181	83,46,57,085	55,643,806	18,487,267	74,131,073
26	...	...	...	35,857	16,71,744	...	17,10,913	114,061	...	114,061
27	28,85,070	32,58,105	26,24,450	...	...	2,12,152	1,46,90,392	979,360	...	979,360
28	9,17,91,779	7,03,83,825	4,31,20,326	85,76,054	7,11,93,961	7,71,37,029	82,16,77,606	54,778,507	18,487,267	73,265,774
29	...	...	...	...	...	...	12,22,92,466	8,152,831	2,414,214	10,567,045
30	—4,425	7,63,426	74,71,246	5,32,277	12,69,164	2,52,763	1,13,77,566	758,505	87,217	845,722
31	—4,425	7,63,426	74,71,246	5,32,277	12,69,164	2,52,763	13,36,70,032	8,911,336	2,501,431	11,412,767
32	...	...	...	...	...	...	...	...	2,144,800	2,144,800

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1907-1908 in respect of the whole amount of Annuity which has not been exchanged for India stock are as follows *vide* (Account No. 78 J, page 244).—

East Indian Railway Annuity	160,947
Eastern Bengal Railway Annuity	16,979
Sciade, Punjab and Delhi Railway Annuity	52,272
Great Indian Peninsula Railway Annuity	393,297
	<u>623,195</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>viz</i> —			
Land Revenue	385	753	1,138
Opium	1,742	...	1,742
Salt	415	...	415
Stamps	107,280	...	107,280
Excise	94	...	94
Provincial Rates	...	...	...
Customs	479	130	609
Assessed Taxes	...	...	...
Forest	585	4,023	4,608
Registration	...	...	...
TOTAL	110,980	4,906	115,886
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	1,763,479	1,763,479
Interest on other Obligations	...	...	...
TOTAL	...	1,763,479	1,763,479
Post Office	1,060	60,120	61,180
Telegraph	172,570	57,672	230,242
Mint	34,363	189	34,552
Salaries and Expenses of Civil Departments:			
General Administration	72,343	262,375	334,718
Law and Justice	1,696	271	1,967
Police	...	2,493	2,493
Ports and Pilotage	...	221	221
Education	...	7,869	7,869
Ecclesiastical	...	306	306
Medical	...	7,385	7,385
Political	3,230	2,816	6,046
Scientific and other Minor Departments	46,771	24,493	71,264
TOTAL	124,040	308,229	432,269
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	23,487	23,487
Civil Furlough and Absentee Allowances	...	329,359	329,359
Superannuation Allowances and Pensions	...	2,025,973	2,025,973
Stationery and Printing	131,823	6,292	138,115
Miscellaneous	...	35,210	35,210
TOTAL	131,823	2,420,321	2,552,144
Famine Relief and Insurance:			
Famine Relief	...	...	...
Construction of Protective Railways	...	...	...
Construction of Protective Irrigation Works	13,241	...	13,241
TOTAL	13,241	...	13,241
Carried forward	588,077	4,614,916	5,202,993

ENGLAND, for the Year ended 31st March 1908.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	*TOTAL.
	£	£	£
Brought forward	588,077	4,614,916	5,202,993
Railways :			
State Railways :			
• Interest on Debt	...	2,830,228	2,830,228
Annuities in purchase of Railways	..	2,869,335	2,869,335
Sinking Funds	..	154,058	154,058
Interest Chargeable against Companies on Advances	...	288,434	288,434
Interest on Capital deposited by Companies	...	1,383,506	1,383,506
Guaranteed Companies :			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	576,576	576,576
Subsidized Companies: Land, etc.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL .	...	8,102,137	8,102,137
Irrigation :			
Major Works :			
Working Expenses	...	...	...
Interest on Debt	...	108,344	108,344
Minor Works and Navigation	...	...	...
TOTAL .	...	108,344	108,344
Other Public Works :			
Civil Works	9,046	59,056	68,102
Military Services :			
Army :			
Effective	651,380	1,566,910	2,218,290
Non-Effective	...	2,450,613	2,450,613
Marine :			
Effective	111,607	111,150	222,757
Non-Effective	...	22,529	22,529
Military Works	70,640	...	70,640
Special Defences (1902)	20,862	...	20,862
TOTAL .	854,489	4,131,202	5,005,691
Total Expenditure charged against Revenue .	1,451,612	17,035,655	18,487,267
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works :			
State Railways	2,399,107	15,107	2,414,214
Irrigation Works	87,217	...	87,217
TOTAL £	2,486,324	15,107	2,501,431
Capital charge involved in redemption of Liabilities	...	2,144,800	2,144,800

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	7,006,111	11,704,931	44,798	18,755,840
Opium	5,244,986	...	...	5,244,986
Salt	3,338,988	...	...	3,338,988
Stamps	2,159,806	2,099,376	...	4,259,182
Excise	3,693,168	2,520,909	133	6,214,210
Provincial Rates	159	525,004	1,807,514	2,332,677
Customs	5,004,494	...	...	5,004,494
Assessed Taxes	924,241	579,872	...	1,504,113
Forest	1,000,153	731,797	...	1,731,950
Registration	32,552	382,759	...	415,311
Tributes from Native States	584,520	...	...	584,520
TOTAL	28,980,178	18,544,648	1,852,445	49,386,271
Interest	605,307	172,579	15,444	793,330
Post Office	1,823,999	...	...	1,823,999
Telegraph	994,527	...	...	994,527
Mint	443,918	...	...	443,918
Receipts by Civil Departments :				
Law and Justice	39,197	479,293	2,586	521,076
Police	7,947	147,347	183,246	338,540
Ports and Pilotage	...	138,870	...	138,870
Education	1,844	137,948	96,863	230,655
Medical	302	51,237	31,191	82,730
Scientific and other Minor Departments	9,667	73,021	22,911	105,599
TOTAL	58,957	1,027,716	336,797	1,423,470
Miscellaneous :				
Receipts in aid of Superannuation, etc.	89,430	58,920	...	148,350
Stationery and Printing	43,409	46,610	211	90,230
Exchange	94,511	...	...	94,511
Miscellaneous	134,187	124,412	138,667	397,266
TOTAL	361,537	229,942	138,878	730,357
Carried forward	33,277,423	19,974,885	2,343,564	55,595,872

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1908.
at Rs=£1.]

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	33,277,423	19,974,885	2,343,564	55,595,872
Railway:				
State Railways (Gross Receipts)	27,290,122	6,592	46,436	27,343,150
Deduct:—Working Expenses	14,642,584	6,011	25,106	14,673,701
Surplus profits paid to Companies, etc.	430,239	...	...	430,239
Net Receipts	12,217,299	581	21,330	12,239,210
Guaranteed Companies (Net Traffic Receipts)	228,615	...	...	228,615
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	13,923	...	...	13,923
TOTAL	12,459,837	581	21,330	12,481,748
Irrigation:				
Major Works:				
Direct Receipts	921,294	1,286,720	...	2,208,014
Portion of Land Revenue due to Irrigation	908,938	131,595	...	1,040,533
Minor Works and Navigation	65,059	166,986	5,320	237,365
TOTAL	1,895,291	1,585,301	5,320	3,485,912
Other Public Works:				
Civil Works	19,704	198,485	304,515	522,704
Military Receipts:				
Army:				
Effective	532,219	...	...	532,219
Non-Effective	84,343	...	...	84,343
Marine	87,686	...	...	87,686
Military Works	57,268	...	...	57,268
TOTAL	761,516	...	...	761,516
GRAND TOTAL REVENUE	£ 48,413,771	21,759,252	2,674,729	72,847,752

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	183,395	60,833	3,893	248,121
Assignments and Compensations	572,527	609,961	...	1,182,488
Charges in respect of collection, <i>vis.</i> —				
Land Revenue	482,367	3,021,357	22,729	3,526,453
Opium (including cost of Production)	1,667,699	...	...	1,667,699
Salt (including cost of Production)	363,069	...	...	363,069
Stamps	—38,523	70,352	...	31,829
Excise	172,427	123,107	...	295,534
Provincial Rates	...	4,737	27,938	32,675
Customs	205,869	...	...	205,869
Assessed Taxes	12,950	11,627	...	24,577
Forest	579,355	396,377	...	975,732
Registration	14,142	199,522	...	213,664
TOTAL	4,215,277	4,497,873	54,560	8,767,710
Interest :				
Interest on Debt, other than that charged to Railways and Irrigation Works	—615,806	166,598	...	—449,208
Interest on other Obligations	499,527	2	1,567	501,096
TOTAL	—116,279	166,600	1,567	51,888
Post Office	1,711,540	...	...	1,711,540
Telegraph	854,205	...	...	854,205
Mint	130,349	...	...	130,349
Salaries and Expenses of Civil Departments :				
General Administration	578,976	708,438	84,950	1,372,364
Law and Justice	184,677	3,262,371	12	3,447,060
Police	158,031	3,655,402	158,611	3,972,044
Ports and Pilotage	...	174,578	938	175,516
Education	37,796	1,175,763	771,936	1,985,495
Ecclesiastical	123,240	...	...	123,240
Medical	45,595	795,254	331,221	1,172,070
Political	718,657	71,431	21	790,109
Scientific and other Minor Departments	372,300	318,525	53,797	744,622
TOTAL	2,219,272	10,161,762	1,401,486	13,782,520
Miscellaneous Civil Charges :				
Territorial and Political Pensions	225,457	...	...	225,457
Civil Furlough and Absentee Allowances	156	...	...	156
Superannuation Allowances and Pensions	75,494	907,973	8,360	991,827
Stationery and Printing	103,944	492,480	11,428	507,852
Miscellaneous	70,225	128,756	64,201	263,182
TOTAL	475,276	1,529,209	83,989	2,088,474
Carried forward	9,489,640	16,355,444	1,541,602	27,386,686

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1908.
[15-51.]

HEADS OF EXPENDITURE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	₹	₹	₹	₹
Brought forward	9,489,640	16,355,444	1,541,602	27,386,686
Famine Relief and Insurance:				
Famine Relief	417,229	205,033	5,628	627,890
Construction of Protective Railways	6,561	...	...	6,561
Construction of Protective Irrigation Works	403,999	...	...	403,999
Reduction or Avoidance of Debt	...	250,000	...	250,000
TOTAL	827,789	455,033	5,628	1,288,450
Railways:				
State Railways:				
Interest on Debt	2,412,980	...	...	2,412,980
Interest Chargeable against Companies on Advances	231,528	...	7,044	238,572
Interest on Capital deposited by Companies	77,640	...	4,719	82,359
Guaranteed Companies:				
Surplus Profits, Land and Supervision	11,739	...	...	11,739
Interest	3,792	...	...	3,792
Subsidized Companies: Land, etc.	13,537	1,178	...	14,715
Miscellaneous Railway Expenditure	80,718	1,080	7	81,805
TOTAL	2,831,934	2,258	11,770	2,845,962
Irrigation:				
Major Works:				
Working Expenses	487,630	516,379	...	1,004,009
Interest on Debt	381,950	490,618	...	872,568
Minor Works and Navigation	186,088	662,865	30,366	879,319
TOTAL	1,055,668	1,669,862	30,366	2,755,896
Other Public Works:				
Construction of Railways charged to Provincial or Local Revenues	...	553	—373	180
Civil Works	729,399	3,478,623	1,748,514	5,956,536
TOTAL	729,399	3,479,176	1,748,141	5,956,716
Military Services:				
Army:				
Effective	13,319,214	...	...	13,319,214
Non-Effective	659,416	...	...	659,416
Marine	239,738	...	...	239,738
Military Works	1,096,303	...	...	1,096,303
Special Defences (1902)	95,425	...	...	95,425
TOTAL	15,410,096	...	...	15,410,096
TOTAL	30,344,526	21,961,773	3,337,507	55,643,806
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	225,434	225,434
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	1,024,246	66,487	1,090,732
GRAND TOTAL EXPENDITURE £	30,344,526	20,937,527	3,496,454	54,778,507

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 1908.

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 Rs15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue :												
Land Revenue	14,77,108	25,40,016	96,14,306	96,91,883	1,13,60,037	2,75,80,038	82,91,074	22,54,645	2,20,99,673	1,01,82,884	10,50,91,664	7,006,111
Opium	8	4,78,900	5,36,809	6,90,437	6,69,21,111	5,88,482	82,238	17,221	14,140	93,45,440	7,86,74,786	5,244,986
Salt	1,12,53,267	...	18,69,528	14,63,247	1,07,88,894	...	...	...	1,22,52,898	1,24,56,986	5,00,84,820	3,338,988
Stamps	4,39,430	13,78,769	20,17,145	43,19,439	77,91,137	4,73,106	21,39,648	4,67,026	52,45,847	32,22,551	3,23,97,098	2,159,806
Excise	13,21,364	36,49,528	39,28,588	33,94,290	85,38,850	67,00,912	21,07,663	2,59,700	1,73,03,326	81,93,303	5,53,97,524	3,693,168
Provincial Rates	...	...	...	...	...	...	...	2,382	...	...	2,382	159
Customs	14,830	1,75,944	1,35,40,232	94,115	2,27,91,778	1,51,214	8,746	...	64,08,886	3,18,81,659	7,50,67,404	5,004,494
Assessed Taxes	21,19,859	3,17,023	9,05,447	5,72,352	26,50,400	16,38,014	7,40,381	1,30,061	22,74,774	25,06,309	1,38,63,620	924,241
Forest	6,35,074	11,45,064	43,90,131	7,15,224	5,98,825	18,07,309	7,28,724	2,38,490	29,20,373	18,23,088	1,50,02,302	1,000,153
Registration	19,911	...	...	...	...	4,35,371	...	33,001	...	...	4,88,283	32,552
Tributes from Native States	18,91,451	1,41,437	4,47,196	50,000	28,675	...	2,76,158	...	45,07,902	14,24,976	87,67,795	584,520
	1,91,72,302	98,26,681	3,72,49,382	2,14,90,987	13,14,81,707	4,37,74,446	1,43,74,632	34,02,526	7,30,27,819	8,10,37,196	43,48,37,678	28,989,178
Interest	56,87,730	...	...	51	13,73,883	...	47,954	13,048	3,41,609	16,15,336	90,79,611	605,307
Post Office	2,73,59,985	...	...	...	...	...	...	...	...	...	2,73,59,983	1,823,999
Telegraph	1,49,17,910	...	...	...	...	...	...	...	...	...	1,49,17,910	994,527
Mint	28,23,568	...	...	...	...	...	...	...	...	38,35,192	66,58,760	443,918
Receipts by Civil Departments :												
Law and Justice	4,84,090	...	...	...	...	...	...	1,03,857	...	...	5,87,947	39,197
Police	45,885	...	...	...	...	...	...	73,323	...	...	1,19,208	7,947
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...
Education	27,167	...	...	...	...	...	...	496	...	...	27,663	1,844
Medical	1,917	...	...	...	...	...	...	2,607	...	...	4,524	302
Scientific and other Minor Departments	1,44,789	...	...	...	...	...	...	218	...	...	1,45,007	9,667
TOTAL	7,03,848	...	...	...	...	...	...	1,80,501	...	...	8,84,349	58,957

Miscellaneous :

Receipt in aid of Superannuation, etc.	3,84,762	50,701	88,211	69,223	1,92,350	1,66,951	1,01,185	21,604	1,55,363	1,41,102	13,41,452	89,430
Stationery and Printing . . .	4,71,097	...	...	4,187	...	55,960	96,930	7,803	13,426	1,724	6,51,127	43,409
Exchange	14,17,664	...	...	...	...	...	...	...	...	...	14,17,664	94,511
Miscellaneous	14,87,446	4,135	74,901	11,824	73,115	26,755	33,731	97,188	56,774	2,46,945	20,12,814	134,187
TOTAL	37,60,969	54,836	1,63,112	85,234	2,65,465	2,49,666	2,31,846	1,26,595	1,95,563	2,89,771	54,25,057	361,537
allways :												
State Railways (Gross Receipts)	40,93,51,839	...	...	...	...	...	...	...	...	...	40,93,51,839	27,290,122
Deduct :—Working Expenses	21,96,38,758	...	...	...	...	...	...	...	...	...	21,96,38,758	14,642,584
Surplus Profits paid to Companies, etc.	64,53,596	...	...	...	...	...	...	...	...	...	64,53,596	430,239
Net Receipts	18,32,59,485										18,32,59,485	12,217,299
Guaranteed Companies (Net Traffic Receipts)	34,29,224	...	...	...	...	...	...	...	...	...	34,29,224	228,615
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	2,08,839	...	...	...	...	...	...	...	...	...	2,08,839	13,023
TOTAL	18,68,97,548										18,68,97,548	12,459,837
Irrigation :												
Major Works :												
Direct Receipts	...	10,958	6,59,749	...	...	2,11,431	1,12,16,173	6,58,637	5,00,467	5,62,001	1,38,19,416	921,294
Portion of Land Revenue due to irrigation	...	...	29,581	...	...	16,33,384	14,88,352	52,563	93,49,279	10,80,906	1,36,34,070	908,918
Minor Works and Navigation . . .	65,320	...	...	...	...	...	7,28,018	...	...	1,82,542	9,75,880	65,259
TOTAL	65,320	10,958	6,89,330	...	...	18,44,815	1,34,32,543	7,11,205	98,49,746	18,25,449	2,84,29,366	1,895,291
Other Public Works :												
Civil Works	85,973	4,035	18,078	5,653	70,186	15,204	64,056	1,46,318	...	26,429	2,95,560	19,704
Military Receipts :												
Army :												
Effective	79,83,278	...	...	...	...	...	...	...	...	...	79,83,278	532,219
Non-Effective	12,65,146	...	...	...	...	...	...	...	...	...	12,65,146	84,313
Marine	13,15,296	...	...	...	...	...	...	...	...	...	13,15,296	87,686
Military Works	7,24,946	295	1,01,487	5,427	1,705	709	3,761	...	4,858	15,827	8,59,015	57,268
TOTAL	1,12,83,666	295	1,01,487	5,427	1,705	709	3,761	...	4,858	15,827	1,14,22,735	761,516
TOTAL IMPERIAL REVENUE	27,27,63,817	98,96,815	3,82,21,389	2,15,87,352	13,30,52,574	4,58,84,840	2,81,54,792	45,80,193	8,34,19,595	8,86,45,200	72,62,06,557	48,413,771

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 1908.

20

FINANCE AND REVENUE ACCOUNTS OF THE

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. 15 = £ 1.
Direct Demands on the Revenues:	R	R	R	R	R	R	R	R	R	R	R	£
Refunds and Drawbacks	39,514	45,887	3,98,493	34,269	6,70,611	97,610	78,013	24,552	3,19,626	10,42,346	27,50,921	183,395
Assignments and Compensations	34,36,485	25,38,695	...	59,975	1,12,938	2,59,214	86,188	19,778	10,75,094	9,99,538	85,87,905	572,527
Charges in respect of Collection, <i>vis.</i> —												
Land Revenue	6,66,757	...	...	9,85,281	9,37,927	40,47,141	...	5,98,411	...	...	72,35,517	482,367
Opium (including cost of Production)	12,537	...	...	...	2,49,66,077	...	...	...	...	36,867	2,50,15,481	1,667,699
Salt (including cost of Production)	10,64,395	...	28,505	28,070	3,62,630	...	...	...	20,50,514	19,11,925	54,46,039	303,069
Stamps	16,51,443	57,836	58,203	2,10,410	2,04,977	1,34,304	79,779	18,334	1,99,479	1,10,185	5,77,836	38,523
Excise	1,39,978	1,34,193	5,55,441	1,14,101	3,86,525	1,23,438	34,915	7,699	7,64,728	3,25,380	25,86,398	172,427
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	4,64,682	39,486	10,93,792	...	...	...	3,01,589	11,88,487	30,88,036	205,869
Assessed Taxes	1,456	6,123	20,063	14,942	76,530	203	5,413	865	26,074	42,574	1,94,243	12,950
Forest	6,68,834	7,91,703	18,37,287	4,00,187	3,56,697	8,95,509	5,88,348	88,400	20,85,643	9,77,713	86,90,321	579,355
Registration	7,167	...	...	...	...	1,96,107	...	8,861	...	...	2,12,135	14,142
TOTAL	43,85,680	35,74,437	33,62,774	18,86,721	2,91,68,704	57,53,526	8,72,656	7,66,900	68,22,747	66,35,015	6,32,29,160	4,215,277
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	92,37,003	...	...	...	...	...	...	...	...	...	92,37,093	615,806
Interest on other Obligations	64,40,705	4,004	5,452	5,023	17,085	7,19,123	7,653	...	26,849	2,67,016	74,92,910	499,527
TOTAL	1,56,77,708	4,004	5,452	5,023	17,085	7,19,123	7,653	...	26,849	2,67,016	1,67,30,003	1,115,333
Post Office	2,56,73,099	...	...	...	...	...	...	...	...	...	2,56,73,099	1,711,540
Telegraph	1,28,13,078	...	...	...	...	...	...	...	...	...	1,28,13,078	854,205
Int	10,82,114	...	...	...	...	...	...	...	...	8,73,117	19,55,231	130,349
Salaries and Expenses of Civil Departments:												
General Administration	61,58,696	1,24,983	3,40,933	1,79,542	2,83,943	2,90,187	2,66,672	2,70,619	2,91,242	4,77,921	86,84,043	578,976
Law and Justice	21,38,954	...	...	...	...	...	...	6,31,203	...	...	27,70,157	184,677
Police	10,40,423	...	...	...	...	...	...	13,30,043	...	...	23,70,466	158,031
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...
Education	5,06,684	...	...	...	...	...	...	60,256	...	...	5,66,940	37,796
Ecclesiastical	2,01,138	79,883	1,37,841	28,268	2,16,417	2,41,608	2,24,711	35,348	3,36,844	3,47,141	18,48,599	123,240
Medical	5,62,734	...	...	...	...	...	...	1,81,192	...	...	6,83,926	45,595
Political	68,22,844	...	...	...	10,794	98,837	6,41,892	27,00,716	11,532	4,93,180	1,07,79,845	718,687
Scientific and other Minor Departments	52,69,744	11,782	63,050	5,758	34,673	22,964	58,341	43,388	38,480	36,323	55,84,503	372,300
TOTAL	2,27,01,217	2,16,653	5,41,824	2,13,568	5,43,827	6,53,046	11,91,616	51,92,765	6,78,098	13,54,465	3,32,89,079	2,219,273

Miscellaneous Civil Charges:												
Territorial and Political Pensions	1,66,693	2,07,390	1,23,296	7,844	8,55,761	7,99,513	1,61,728	53,675	4,01,697	6,04,266	33,81,861	225,457
Civil Furlough and Absentee Allowances	—1,621	...	...	45	...	1,389	...	...	977	1,544	2,334	156
Superannuation Allowances and Pensions	8,66,431	1,419	500	456	38,132	29,924	15,045	1,22,113	31,638	36,753	11,32,411	75,494
Stationery and Printing	3,74,429	...	...	...	...	...	...	68,900	4,99,168	6,16,660	15,59,157	1,03,944
Miscellaneous	6,31,463	10,268	57,181	30,666	18,662	76,723	36,238	27,102	22,014	1,53,058	10,53,375	70,285
TOTAL	20,37,395	2,19,077	1,80,977	39,009	9,12,555	9,07,549	2,13,011	2,61,790	9,55,494	14,02,281	71,29,138	475,276
Famine Relief and Insurance:												
Famine Relief	70,088	1,45,224	...	...	6,73,526	53,22,595	32,077	...	171	14,761	62,58,442	417,229
Construction of Protective Railways	98,415	...	...	...	...	...	...	...	...	...	98,415	6,561
Construction of Protective Irrigation Works	80,314	1,61,047	22,079	53	8,98,231	23,64,319	13,737	...	22,174	13,98,036	60,59,990	403,999
Reduction or Avoidance of Debt	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,48,817	14,06,271	22,079	53	15,71,757	76,86,914	45,814	...	22,345	14,12,797	1,24,16,847	827,789
Railways:												
State Railways:												
Interest on Debt	3,61,94,702	...	...	...	...	...	...	...	...	...	3,61,94,702	2,412,980
Interest chargeable against Companies on Advances	34,72,919	...	...	...	...	...	...	...	...	...	34,72,919	231,528
Interest on Capital deposited by Companies	11,64,608	...	...	...	...	...	...	...	...	...	11,64,608	77,640
Guaranteed Companies:												
Surplus Profits, Land and Supervision	1,76,088	...	...	...	...	...	...	...	...	...	1,76,088	11,739
Interest	56,878	...	...	...	...	...	...	...	...	...	56,878	3,792
Subsidized Companies: Land, &c.	2,03,048	...	...	...	...	...	...	...	...	...	2,03,048	13,537
Miscellaneous Railway Expenditure	12,10,766	...	...	...	...	...	...	...	...	...	12,10,766	80,718
TOTAL	4,24,79,009	...	...	...	...	...	...	...	...	...	4,24,79,009	2,831,934
Irrigation:												
Major Works:												
Working Expenses	...	12,889	2,00,866	...	...	1,73,162	42,49,296	2,26,120	19,12,570	5,39,552	73,14,455	487,630
Interest on Debt	57,29,250	...	...	...	...	...	...	...	...	...	57,29,250	381,950
Minor Works and Navigation	2,27,841	...	...	...	...	...	10,06,530	37,355	...	15,19,586	27,91,312	186,088
TOTAL	50,57,091	12,889	2,00,866	...	...	1,73,162	52,55,826	2,63,475	19,12,570	20,59,138	1,58,35,017	1,055,668
Other Public Works:												
Civil Works	33,18,343	58,879	5,48,131	1,68,032	20,74,858	9,50,746	11,50,945	17,57,964	1,74,095	9,29,988	1,09,40,981	729,399
Army Services:												
Army:												
Effective	19,97,88,207	...	...	...	...	...	...	...	...	...	19,97,88,207	13,319,214
Non-Effective	98,91,248	...	...	...	...	...	...	...	...	...	98,91,248	659,416
Marine	35,96,072	...	...	...	...	...	...	...	...	...	35,96,072	239,738
Military Works	1,45,33,170	6,973	12,14,643	81,713	42,424	16,332	3,77,449	...	83,555	83,275	1,64,44,534	1,096,303
Special Defences (1902)	14,31,376	...	...	...	...	...	...	...	...	...	14,31,376	95,425
TOTAL	22,92,45,073	6,973	12,14,643	81,713	42,424	16,332	3,77,449	...	83,555	83,275	23,11,51,437	15,410,096
TOTAL IMPERIAL EXPENDITURE.	34,71,44,528	54,99,183	58,76,746	23,94,110	3,43,33,210	1,68,60,398	91,23,970	82,42,894	1,06,75,753	1,50,17,092	45,51,67,893	30,344,526

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 1908.

HEADS OF REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Prov- inces 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	...	1,34,46,035	2,90,95,887	1,04,82,831	1,78,45,683	2,38,36,150	1,41,64,291	...	3,12,74,056	3,54,29,026	17,55,73,959	11,704,931
Opium	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	12,78,769	20,17,145	48,19,440	77,94,138	48,73,106	21,39,647	...	52,45,846	32,22,550	3,14,90,641	2,099,376
Excise	...	36,49,528	39,28,587	33,94,290	85,38,849	22,33,637	21,07,664	...	57,07,776	81,93,304	3,78,13,635	2,520,909
Provincial Rates	...	...	...	16,99,091	37,78,438	23,56,753	40,788	...	...	...	78,75,070	525,004
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	2,99,950	8,65,154	5,59,973	25,98,514	5,33,397	6,85,013	...	7,45,307	24,10,765	86,98,073	579,872
Forest	...	11,45,064	43,90,131	7,15,223	5,93,825	6,02,436	7,28,725	...	9,73,457	18,23,089	1,99,76,950	731,797
Registration	...	2,56,018	2,03,613	9,25,785	13,46,556	1,45,125	2,76,934	...	18,92,497	6,94,859	57,41,385	382,759
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,01,75,364	4,05,00,517	2,25,96,633	4,25,01,003	3,45,80,602	2,01,43,062	...	4,58,93,939	5,17,73,593	27,81,69,713	18,544,648
Interest	...	87,520	93,302	76,299	3,49,990	6,18,175	2,85,288	...	2,73,298	8,04,818	25,88,690	172,579
Post Office	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:												
Law and Justice	...	3,73,411	9,25,589	7,34,321	17,38,282	8,78,920	5,18,412	...	12,75,519	7,44,912	71,89,396	479,293
Police	...	95,954	2,20,364	1,77,859	1,41,084	97,173	5,56,049	...	4,73,022	4,48,700	22,10,214	147,347
Ports and Pilotage	...	...	4,69,521	29,163	14,90,708	...	...	...	...	93,662	20,83,054	1,38,870
Education	...	80,425	1,11,286	2,22,988	5,65,590	2,05,106	2,94,715	...	2,11,456	3,77,652	20,69,218	137,948
Medical	...	7,582	55,287	40,967	2,38,934	34,722	51,564	...	1,19,796	2,19,707	7,68,559	51,237
Scientific and other Minor Depart- ments.	...	47,334	5,510	7,396	2,76,622	1,32,139	75,360	...	4,85,379	65,571	10,95,311	7,021
TOTAL	...	6,04,706	17,87,557	12,12,694	44,51,220	13,48,060	14,96,130	...	25,65,172	19,50,213	1,54,15,752	1,027,716

Miscellaneous :												
Receipts in aid of Superannuation, &c.	...	23,699	29,556	9,335	4,15,664	94,060	65,044	...	86,927	2,09,504	8,83,789	58,920
Stationery and Printing	...	43,845	54,004	21,792	1,32,763	1,51,084	95,853	...	1,10,959	88,855	6,99,155	46,610
Miscellaneous	...	1,70,623	88,778	2,11,574	5,86,455	3,20,149	1,63,732	...	2,26,444	98,423	18,66,178	1,24,412
TOTAL	...	2,38,167	1,72,338	2,42,701	11,34,882	5,65,293	3,24,629	...	3,74,330	3,96,782	34,49,122	229,942
Railways :												
State Railways (Gross Receipts)	...	...	...	98,874	...	...	...	...	...	...	98,874	6,592
Deduct:—Working Expenses	...	...	...	90,157	...	...	...	...	...	...	90,157	6,011
Surplus profits paid to Companies.	...	...	...	...	...	...	...	...	...	...	...	...
Net Receipts	...	...	...	8,717	...	...	...	...	...	...	8,717	581
Guaranteed Companies (Net Traffic Receipts).	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	8,717	...	...	...	...	...	...	8,717	581
Irrigation :												
Major Works :	...	...	...	...	23,80,950	96,28,144	67,29,704	...	...	5,62,001	1,93,00,799	1,286,720
Direct Receipts	...	...	...	...	...	...	8,93,012	...	...	10,80,907	19,73,919	131,595
Portion of Land Revenue due to Irrigation.	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	7,917	11,96,877	132	7,59,999	1,20,941	45,181	...	1,91,208	1,82,542	25,04,797	166,986
TOTAL	...	7,917	11,96,877	132	31,40,949	97,49,085	76,67,897	...	1,91,208	18,25,450	2,37,79,515	1,585,301
Other Public Works :												
Civil Works	...	2,41,104	3,15,737	2,70,963	5,18,331	2,93,310	3,51,381	...	1,80,156	8,06,285	29,77,267	198,485
Military Receipts :												
Army :	...	...	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	2,13,54,778	4,40,66,328	2,44,08,139	5,20,96,375	4,71,54,525	3,02,68,387	...	4,94,83,103	5,75,57,141	32,63,88,776	21,759,252

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 1908.

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 15 = £ 1
	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues :												
Refunds and Drawbacks	...	42,482	1,22,733	35,754	1,51,195	74,419	63,943	...	98,106	3,23,873	9,12,505	60,833
Assignments and Compensations	...	18,319	439	30,565	63,019	78,371	32,055	...	1,52,057	87,74,586	91,49,411	609,901
<i>Charges in respect of Collection, viz.—</i>												
Land Revenue	...	35,51,474	64,45,276	30,54,082	37,18,322	45,06,145	38,11,203	...	1,15,98,503	76,35,340	4,53,20,345	3,021,357
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	57,837	58,303	2,10,410	2,04,977	1,34,305	79,778	...	1,99,479	1,10,186	10,55,275	70,352
Excise	...	1,34,192	5,55,440	1,14,102	3,86,524	41,146	34,915	...	2,54,910	3,25,381	18,46,610	123,107
Provincial Rates	...	...	...	25,767	45,282	...	...	...	...	...	71,049	4,737
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	6,123	20,064	14,942	76,531	68	5,413	...	8,691	42,575	1,74,407	11,637
Forest	...	7,91,704	18,37,287	4,00,186	3,56,697	2,98,504	5,88,348	...	6,95,214	9,77,714	59,45,654	396,377
Registration	...	1,07,890	76,007	5,41,660	7,52,153	65,369	1,10,917	...	10,12,459	3,26,380	29,92,835	199,522
TOTAL	...	47,10,021	91,15,549	44,27,468	57,54,700	51,98,327	57,26,572	...	1,40,19,419	1,85,16,035	6,74,68,091	4,497,873
Interest :												
Interest on Debt, other than that charged to Railways and Irrigation Works	...	86,647	55,621	74,790	3,02,281	8,93,768	2,47,885	...	2,09,383	6,28,598	24,98,973	166,598
Interest on other Obligations	...	...	...	...	...	...	30	...	...	...	30	2
TOTAL	...	86,647	55,621	74,790	3,02,281	8,93,768	2,47,915	...	2,09,383	6,28,598	24,99,003	166,600
Post Office	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:												
General Administration	...	7,65,433	13,58,063	11,61,793	18,73,543	17,09,652	10,73,920	...	11,17,101	15,67,072	1,06,26,577	708,438
Law and Justice	...	26,45,371	54,98,210	54,30,034	1,02,58,349	77,72,520	47,55,634	...	65,28,416	60,47,025	4,89,35,559	3,262,371
Police	...	28,63,836	1,12,00,413	44,19,259	73,93,346	96,29,268	52,34,373	...	64,19,126	76,41,400	5,48,31,021	3,655,402
Ports and Pilotage	...	...	11,65,176	1,86,945	11,95,783	...	...	...	16,382	54,386	26,18,672	174,578
Education	...	9,56,827	17,74,832	14,21,369	45,52,592	16,70,248	17,77,015	...	26,78,936	28,04,605	1,76,36,444	1,175,763
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	5,25,885	19,49,171	8,24,713	22,41,779	13,83,590	13,38,543	...	17,60,304	19,04,829	1,19,28,814	795,254
Political	...	41,240	4,17,639	92,090	47,083	6,360	...	...	77,496	3,80,566	10,71,474	71,431
Scientific and other Minor Departments	...	3,62,903	3,16,738	2,57,066	10,76,142	7,34,977	4,00,319	...	10,54,082	5,75,648	47,77,875	318,525
TOTAL	...	81,61,495	2,36,80,242	1,37,93,269	2,86,38,617	2,89,06,615	1,45,79,804	...	1,96,81,863	2,09,84,531	15,24,26,436	10,161,762

Miscellaneous Civil Charges												
Territorial and Political Pensions . . .	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances . . .	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions . . .	...	6,05,517	6,62,356	6,73,908	25,91,642	26,89,396	15,44,090	...	26,30,378	26,22,306	1,36,19,593	907,973
Stationery and Printing . . .	...	4,25,166	7,93,664	3,85,460	14,67,251	10,06,737	6,65,457	...	13,42,009	13,01,451	73,87,195	492,480
Miscellaneous . . .	...	81,023	2,86,121	2,32,863	3,91,254	1,41,180	2,71,140	...	2,79,696	2,48,062	19,31,339	128,756
TOTAL	...	11,11,706	17,42,141	12,92,231	44,50,147	38,37,313	24,80,687	...	38,52,083	41,71,819	2,29,38,127	1,529,209
Famine Relief and Insurance:												
Famine Relief . . .	...	...	...	2,893	...	30,72,594	...	...	...	...	30,75,487	205,033
Construction of Protective Irrigation Works . . .	...	...	...	...	...	...	...	...	...	...	...	...
Reduction or Avoidance Debt . . .	...	12,80,000	...	...	2,60,000	4,50,000	1,40,000	...	2,50,000	1,37,000	37,50,000	250,000
TOTAL	...	12,80,000	...	2,893	2,60,000	35,22,594	1,40,000	...	2,50,000	1,37,000	68,25,487	455,033
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. . .	...	...	...	3,413	14,270	...	...	...	...	...	17,683	1,178
Miscellaneous Railway Expenditure . . .	...	...	1,930	3,665	...	...	...	...	...	10,602	16,197	1,080
TOTAL	...	...	1,930	3,665	3,413	14,270	...	...	...	10,602	33,380	2,258
Irrigation:												
Major Works:												
Working Expenses . . .	...	...	...	...	14,25,201	32,31,350	25,49,579	...	...	5,39,552	77,45,682	516,379
Interest on Debt . . .	...	...	...	...	21,00,966	2,02,622	15,51,873	...	...	7,97,812	73,59,273	490,618
Minor Works and Navigation . . .	...	4,80,011	13,56,438	70,993	18,89,894	5,50,541	76,217	...	39,99,294	15,19,586	99,42,974	662,865
TOTAL	...	4,80,011	13,56,438	70,993	54,22,061	66,84,513	41,77,669	...	39,99,294	28,56,950	2,50,47,929	1,669,862
Other Public Works:												
Construction of Railways charged to Provincial or Local Revenues . . .	...	...	...	8,286	...	...	...	...	...	...	8,286	553
Civil Works . . .	...	59,23,518	1,05,74,715	58,05,136	76,58,226	52,61,109	45,90,483	...	50,17,309	73,48,855	5,21,79,351	3,478,623
TOTAL	...	59,23,518	1,05,74,715	58,13,422	76,58,226	52,61,109	45,90,483	...	50,17,309	73,48,855	5,21,87,637	3,479,176
Military Services:												
Army:												
Effective . . .	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective . . .	...	...	...	...	...	...	...	...	...	...	...	...
Marine . . .	...	...	...	...	...	...	...	...	...	...	...	...
Military Works . . .	...	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902) . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,11,53,398	4,65,26,636	2,54,78,731	5,24,89,445	4,83,18,509	3,19,43,130	...	4,70,29,351	5,58,87,390	32,94,26,590	21,961,773
Add—Portion of Allotment to Provincial Governments not spent by them in the year . . .												
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .												
TOTAL PROVINCIAL EXPENDITURE												
	...	9,30,617	31,29,590	25,96,682	22,56,994	35,87,066	24,08,818	...	44,992	4,08,925	1,53,63,684	1,024,246
	...	2,08,22,781	4,33,97,046	2,28,82,049	5,02,32,451	4,47,31,443	2,35,34,312	...	4,69,84,359	5,54,78,465	31,40,62,906	20,937,527

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 1908.

56

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	27,544	...	8,391	...	...	15,661	...	47,636	3,35,249	2,37,491	6,71,972	44,798
Opium	...	...	...	...	...	...	4...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Excise	1,995	...	...	...	...	...	...	...	...	...	1,995	133
Provincial Rates	62,073	12,07,171	21,33,989	23,53,135	36,40,658	44,42,284	25,04,269	2,17,999	74,37,079	31,14,051	2,71,12,708	1,807,514
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	91,612	12,07,171	21,42,380	23,53,135	36,40,658	44,57,945	25,04,269	2,65,635	77,72,328	33,51,542	2,77,86,675	1,852,445
Interest	944	3,862	...	5,087	33,932	26,175	2,146	...	1,35,977	23,536	2,31,559	15,444
Post Office	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments :												
Law and Justice	...	615	...	...	...	...	...	...	38,180	...	38,795	2,586
Police	9,310	3,57,915	3,20,329	3,03,899	8,77,923	4,61,222	90,176	919	...	3,26,988	27,48,686	183,246
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...
Education	3,849	33,565	389	85,552	44,318	5,37,524	1,61,464	6,554	3,30,191	2,49,536	14,52,942	96,863
Medical	7,137	2,601	3,141	31,227	50,857	2,30,258	43,627	1,981	83,020	14,017	4,67,866	31,191
Scientific and other Minor Departments	305	28,239	2	48,767	28,989	41,814	1,56,094	5,845	1,320	32,290	3,43,665	22,911
TOTAL	20,601	4,22,935	3,23,861	4,69,445	10,02,092	12,70,818	4,51,361	15,299	4,52,711	6,22,831	50,51,954	336,797

Miscellaneous :												
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	...	...	...	...
Stationery and Printing	...	...	...	1,025	1,298	...	846	1	...	...	3,170	244
Miscellaneous	8,827	2,18,254	5,91,191	52,180	1,29,312	29,067	2,09,166	20,712	7,84,706	36,589	20,80,004	138,667
TOTAL	8,827	2,18,254	5,91,191	53,205	1,30,610	29,067	2,10,012	20,713	7,84,706	36,589	20,83,174	138,878
Railways:												
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	6,96,545	...	6,96,545	46,435
Deduct.—Working Expenses	...	...	...	...	...	...	...	...	3,76,595	...	3,76,595	25,106
Surplus Profits paid to Companies, etc.	...	...	...	...	...	...	...	...	...	...	...	...
Net Receipts	...	...	...	...	...	...	...	...	3,19,950	...	3,19,950	21,330
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government share of Surplus Profits and Re-payment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	3,19,950	...	3,19,950	21,330
Irrigation:												
Major Works—												
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	18,466	5,659	...	42,557	13,122	...	...	79,804	5,320
TOTAL	...	...	...	18,466	5,659	...	42,557	13,122	...	...	79,804	5,320
Other Public Works :												
Civil Works	21,994	83,138	2,63,282	4,30,521	5,49,243	5,84,897	5,17,624	19,291	15,69,433	5,28,298	45,67,721	304,515
Military Receipts:												
Army—												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
* TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	1,43,978	19,35,360	33,20,714	33,29,859	53,62,194	63,68,902	37,27,969	3,34,060	1,10,35,105	45,62,796	4,01,20,937	2,67,4,729

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 1908.

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.
Direct Demands on the Revenues:	<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>	<i>£</i>
Refunds and Drawbacks	16	2,442	4,453	2,083	8,003	27	2,223	243	18,532	20,371	58,393	3,893
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, <i>vis.</i> —												
Land Revenue	...	...	39,828	...	29,235	491	...	...	2,68,942	2,435	3,40,931	22,729
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	91,888	88,646	1,89,111	...	...	...	...	49,433	4,19,078	27,938
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	16	2,442	1,36,169	90,729	2,26,349	518	2,223	243	2,87,474	72,239	8,18,402	54,560
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	3,834	7,334	...	2,636	...	3,600	6,095	23,499	1,567
Interest on other Obligations	...	...	...	3,834	7,334	...	2,636	...	3,600	6,095	23,499	1,567
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
Post Office	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:												
General Administration	2,826	86,665	...	1,37,336	2,04,144	1,80,972	1,57,968	19,708	3,39,533	1,45,094	12,74,246	84,980
Law and Justice	44	...	...	135	...	...	...	...	...	...	179	12
Police	9,429	4,15,403	63,425	35,988	5,31,487	11,09,265	30,665	701	...	1,82,803	23,79,166	158,611
Ports and Pilotage	...	...	...	14,073	...	...	...	...	...	...	14,073	938
Education	25,452	7,52,370	3,24,439	13,64,389	11,70,393	27,25,047	11,41,298	75,265	19,47,080	20,53,310	115,79,043	771,936
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...
Medical	18,909	2,44,627	3,09,425	3,44,616	4,00,917	8,31,879	5,90,171	41,984	18,31,646	3,48,140	49,68,314	331,221
Political	317	...	...	...	...	...	...	...	...	...	317	21
Scientific and other Minor Departments	2,117	61,256	44,057	72,137	76,416	1,23,375	2,73,074	24,032	7,517	1,22,973	8,06,954	53,797
TOTAL	59,094	15,60,321	7,41,346	19,68,674	23,89,357	49,70,538	21,93,176	1,61,690	41,25,776	28,52,220	2,10,22,292	1,401,486
Miscellaneous Civil Charges:												
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	641	3,002	1,058	6,312	33,919	763	7,645	5,976	57,588	8,498	1,25,402	8,360
Stationery and Printing	174	13,172	...	15,240	48,041	82	22,947	2,510	54,797	14,459	1,71,422	11,428
Miscellaneous	2,247	5,714	1,92,254	34,468	40,466	27,777	2,25,401	13,064	3,62,953	58,667	9,63,011	64,201
TOTAL	3,062	21,888	1,93,312	56,020	1,22,426	28,622	2,55,993	21,550	4,75,338	81,624	12,59,835	83,989

Famine Relief and Insurance:												
Famine Relief	...	...	...	1,678	49,719	...	32,965	...	...	53	84,415	5,668
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	1,678	49,719	...	32,965	...	...	53	84,415	5,668
Railways:												
State Railways:												
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	1,05,661	...	1,05,661	7,044
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	70,781	...	70,781	4,719
Guaranteed Companies:												
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	105	...	105	1
TOTAL	...	...	...	...	...	...	...	...	1,76,547	...	1,76,547	11,770
Irrigation:												
Major Works:												
Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	16,797	71	3,76,955	...	40,933	7,805	12,931	...	4,55,492	30,366
TOTAL	...	...	16,797	71	3,76,955	...	40,933	7,805	12,931	...	4,55,492	30,366
Other Public Works:												
Construction of Railways charged to Provincial or Local Revenues	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	78,494	10,36,310	10,92,109	25,45,328	46,82,054	34,63,345	21,49,750	1,06,915	67,41,039	34,32,368	2,02,27,712	1,748,514
TOTAL	78,494	10,36,310	10,92,109	25,45,328	46,82,054	34,63,345	21,49,750	1,06,915	67,41,039	34,32,368	2,02,27,712	1,748,514
Military Services:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902)	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,40,666	23,20,961	30,79,733	46,66,334	78,54,194	84,63,023	46,77,676	2,98,203	1,18,17,113	64,44,699	5,00,62,602	3,337,507
<i>Add</i> —Portion of Local Revenue not spent in the year	3,312	...	9,10,263	1,89,615	...	3,28,961	...	35,857	17,16,736	1,96,773	33,81,517	225,434
<i>Deduct</i> —Portion of Local Expenditure defrayed from Local Balances	...	1,53,604	...	...	6,28,076	...	2,15,632	...	...	...	9,97,312	66,487
TOTAL LOCAL EXPENDITURE	1,43,978	24,67,357	39,89,996	48,55,949	72,26,118	87,91,984	44,62,044	3,34,060	1,35,33,849	66,41,472	5,24,46,807	3,496,454

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

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	72,847,752	718,637	73,566,389
Excess of Revenue over Expenditure charged to Revenue . .	1A	3	...	...	300,615
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through companies towards outlay on State Railways	78 A	236	1,897,112	...	1,897,112
Profits on Rupee Coinage (moiety) appropriated to Railway Construction	1 B	4	1,123,604	...	1,123,604
Outlay of Railway Companies—Repayments	83	267	1,299,897	1,659	1,301,556
NET			...	...	342,181
Raised and deposited by Railway Companies—					
On account of Subscribed Capital	83	267	3,133	1,282,050	1,285,183
NET			...	...	346,664
Permanent Debt incurred :					
India 3 p. c. Stock	85	274	...	7,632,947	...
Rupee Loan 3½ p. c.			1,666,667	...	...
Debentures and Debenture Stock Madras Railway			...	2,144,800	...
TOTAL NET			1,666,667	9,777,747	11,444,414
			...	...	10,725,963
Temporary Debt incurred	85 A	276	...	1,000,000	1,000,000
NET			...	...	1,000,000
Unfunded Debt					
Deposits of Service Funds	88	277	97,456	...	...
Savings Bank Deposits	89	278	4,497,355	...	...
TOTAL NET			4,594,811	...	4,594,811
			...	...	515,454
Deposits and Advances					
Balances of Provincial Allotments	76	227	114,061	...	...
Appropriation for Reduction of Debt	App. A.	315	250,000	...	...
Excluded Local Funds	90	278	841,124	...	...
Railway Funds	91	279	17,215	...	...
Deposits of Sinking Funds	92	279	11,564	...	...
Gold Standard Reserve	93	279	1,543,603	(a) 5,707,387	...
Currency Reserve: Bonds drawn	...	...	...	69,698	...
Departmental and Judicial Deposits	94	284	24,024,461	...	...
Advances	Vide	315	5,661,724	104,231	...
Suspense Accounts	App.	315	317,956	...	...
Miscellaneous	A	315	19,197	...	...
TOTAL NET			32,800,905	5,881,316	38,682,221
			...	...	655,341
Carried forward			116,233,881	18,661,409	134,895,290

(a) Includes £526,324 remitted from India by means of Council Bills.

in India and in England, for the Year ended 31st March 1908.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Expenditure				£	£
Add—Provincial Surpluses transferred to "Deposits"	3	11	55,643,806	18,487,267	74,131,073
Deduct—Do. Deficits charged to "Deposits"	3	11	114,061	...	114,061
	3	11	979,360	...	979,360
TOTAL			54,778,507	18,487,267	73,265,774
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	77	230	758,505	87,217	845,722
Outlay on State Railways	77	230	8,152,831	2,414,214	10,567,045
Capital charge involved in redemption of Liabilities—					
Madras Railway	80	249	...	2,144,800	2,144,800
Outlay of Railway Companies—(a)					
Payments for Capital Outlay	83	267	—1,076,483	2,035,858	959,375
NET			...	...	0
Raised and Deposited by Railway Companies—					
Payments for discharge of Debentures	83	267	...	938,519	938,519
NET			...	...	0
Permanent Debt discharged :					
<i>Sterling Debt.</i>					
India 3½ p. c. Stock (besides £180,569 cancelled) (b)	85	274	...	...	
India 3 p. c. Stock			...	...	
India 2½ p. c. „			...	...	
India 5 p. c. „			...	38	
Bombay, Baroda and Central India Railway Debentures			...	500,000	
Madras Railway Debentures			...	134,700	
East India Bonds (c)			...	...	
<i>Rupce Debt.</i>					
4½ p. c. Loans			7	...	
4 p. c. Loans			82,753	...	
3½ p. c. Loans			533	...	
Provincial Debentures			420	...	
TOTAL NET			83,713	634,738	718,451
			...	...	0
Temporary Debt discharged	85A	276	...	...	...
NET			...	...	0
Unfunded Debt :					
Special Loans	86	276	374	...	
Deposits of Service Funds	88	277	87,704	...	
Savings Bank Deposits	89	278	3,991,219	...	
TOTAL NET			4,079,357	...	4,079,357
			...	...	0
Deposits and Advances :					
Balances of Provincial Allotments	76	227	979,360	...	
Excluded Local Funds	90	278	834,317	...	
Railway Funds	91	279	80,215	...	
Gold Standard Reserve	93	279	1,844,598	4,576,164	
Currency Reserve: Sums invested	...	...	...	69,698	
Departmental and Judicial Deposits	94	284	23,647,102	...	
Advances			...	...	
Suspense Accounts	Vide	317	5,715,022	2,878	
Exchange on Remittance Account	App.	317	240,564	...	
Miscellaneous	A.	317	20,582	...	
			16,168	212	
TOTAL NET			33,377,928	4,648,952	38,026,880
			...	...	0
Carried forward			100,154,358	31,391,565	131,545,923

(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 similarly treated.

(b) £90,951, £6,782 and £56,014 aggregating £153,747 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £154,058 being charged under Railway Revenue Account, Sinking Funds. The remaining £26,822 is on account of Discount Sinking Fund, and the cost of purchase £26,893 is charged in the Accounts, viz., £23,762 under "Interest on Debt" and £3,131 under "State Railways—Interest on Debt."

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

	No. of Account.	No. of page.	India.	England.	Total.
			£	£	
Brought forward			116,233,881	18,661,409	134,895,290
Loans and Advances by Imperial Government	95	296	519,026	...	519,026
NET			...	...	400,703
Loans and Advances by Provincial Governments	95A	306	890,297	...	890,297
NET			...	...	
Capital Account of Local Boards	96	307	35,814	...	35,814
NET			...	...	1,651
Remittances —					
Inland Money Orders		315	27,876,532	...	
Other Local Remittances		315	(a) 119,074	...	
Other Departmental Accounts		315	886,367	...	
Net Receipts by Civil Treasuries from—					
Post Office		315	614,393	...	
Public Works		315	3,900,940	...	
Guaranteed Railways		315	356,386	...	
		<i>Vide App. A.</i>			
Net Receipts from Civil Treasuries by—					
Telegraph		315	181,610	...	
Marine		315	217,894	...	
Military		315	13,036,080	...	
Remittance Account between England and India	97	309	10,081,384	6,278,062	
TOTAL			57,270,665	6,278,062	63,548,727
NET			...	...	39,917
Secretary of State's Bills drawn	98	310	...	15,705,737	15,705,737
Total Receipts			1,74,949 6	40,645,208	215,594,891
Opening Balance	99	311	10,328,237	5,606,812	15,935 049
GRAND TOTAL			185,277,920	46,252,020	231,529,940

(a) Includes £70,000, amount of a Demand Draft issued on London.

in India and in England, for the Year ended 31st March 1908—continued.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward	•		100,154,358	31,391,565	131,545,923
Loans and Advances by Imperial Government	95	296	118,323	...	118,323
Net			...	...	
Loans and Advances by Provincial Governments	95A	306	2,512,140	...	2,512,140
Net			...	...	1,621,843
Capital Account of Local Boards	96	307	34,163	...	34,163
Net			...	...	
Remittances—					
Inland Money Orders		317	27,836,076	...	
Other Departmental Accounts		317	863,565	...	
Net Payments into Civil Treasuries by—					
Post Office		317	558,224	...	
Public Works	Vide App. A	317	4,222,813	...	
Guaranteed Railways		317	356,386	...	
Net Issues from Civil Treasuries to—					
Telegraph		317	179,583	...	
Marine		317	219,423	...	
Military		317	13,035,586	...	
Remittance Account between England and India	97	309	7,115,188	9,121,966	
TOTAL			54,386,844	9,121,966	63,508,810
NET			...	...	
Secretary of State's Bills paid	98	310	15,220,369	...	15,220,369
Total Disbursements			172,426,197	40,513,531	212,939,728
Closing Balance	99	311	12,851,723	5,738,489	18,590,212
GRAND TOTAL			185,277,920	46,252,020	231,529,940

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1907-1908.

Section A.—Revenue.

Revenue £49,386,931. Expenditure £8,883,596.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Revenue . . .	14	Statement of Principal Sources of Ordinary Revenue.	36	41,601,554	..	...
Refunds and Assignments.	14A	Details of Refunds and Assignments . .	36	1,858,527	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	248,121
Assignments and Compensations.	16	Expenditure	39	...	...	1,182,488
Land Revenue .	17A	Receipts	40	...	18,755,840	...
„ . . .	17B	Expenditure	43	...	...	3,527,591
Opium . . .	18A	Receipts	44	...	5,244,986	...
„ . . .	18B	Store Account	44	...	...	...
„ . . .	18C	Expenditure	45	...	...	1,669,441
Salt . . .	19A	Receipts	45	...	3,338,988	...
„ . . .	19B	Store Account	45	...	...	...
„ . . .	19C	Expenditure	46	...	...	363,484
Stamps . . .	20	Receipts and Expenditure	47	...	4,259,182	139,109
Excise . . .	21	Receipts and Expenditure	48	...	6,214,210	295,628
Provincial Rates .	22	Receipts and Expenditure	49	...	2,332,677	32,675
Customs . . .	23A	Receipts	51	...	5,004,494	...
„ . . .	23B	Expenditure	52	...	...	206,478
Assessed Taxes .	24	Receipts and Expenditure	53	...	1,504,113	24,577
Forest . . .	25	Receipts	54	...	1,732,610	...
„ . . .	25	Expenditure	56	...	...	980,340
Registration .	26	Receipts and Expenditure	57	...	415,311	213,664
Tributes . . .	27	Receipts	59	...	584,520	...
TOTAL					49,386,931	8,883,596

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1908.

	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.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	No.	R	R
Burma	3,87,18,584	12,69,528	40,34,290	78,57,175	21,33,989	1,35,40,232	17,70,601	87,80,262	1,03,613	7,89,08,274	4,45,458	7,84,62,816	168,765	9,252,875	4,64,923	8,480
India, General	15,04,652	...	4,39,430	13,23,359	62,073	...	21,19,859	6,35,074	19,911	61,04,358	34,58,760	26,45,598	...	1,000,706	...	2,644
Central Provinces and Berar	1,59,86,051	...	27,57,538	72,99,056	12,07,171	...	6,16,973	22,90,128	2,56,018	3,04,12,935	36,50,377	2,67,62,558	98,691	11,783,392	2,71,175	2,271
Eastern Bengal and Assam	2,01,74,714	...	96,38,879	67,83,580	40,52,226	...	11,32,325	14,30,447	9,25,785	4,41,42,956	1,65,853	4,39,77,103	98,760	30,503,669	4,45,293	1,442
Bengal	2,92,05,720	...	1,55,88,275	1,70,77,699	74,19,096	...	52,57,914	11,97,650	13,46,556	7,70,92,910	4,70,067	7,66,22,843	115,819	50,722,067	6,61,574	1,511
United Provinces of Agra and Oudh	5,14,31,849	...	97,46,212	89,34,549	67,69,037	...	21,71,411	24,09,745	5,80,494	8,20,73,297	5,09,641	8,15,63,656	103,419	47,675,772	7,88,672	1,711
Punjab	2,24,55,365	...	42,79,295	42,15,327	25,45,057	...	14,25,394	14,57,449	2,76,934	3,66,54,821	2,68,859	3,63,85,962	97,394	20,340,372	3,73,595	1,789
North-West Frontier Province	23,02,281	...	4,67,026	2,59,700	2,20,381	...	1,30,061	2,38,490	33,001	36,50,940	60,434	35,90,506	13,214	2,009,887	2,71,720	1,786
Madras	5,37,08,978	...	1,04,91,693	2,30,71,102	74,37,079	...	30,20,081	38,93,830	18,92,497	10,35,15,260	56,32,943	9,78,82,317	141,678	38,209,436	6,90,879	2,562
Bombay	4,58,49,401	...	64,45,101	1,63,86,607	31,14,051	...	49,17,074	36,46,177	6,94,859	8,10,53,270	1,32,15,519	6,78,37,751	122,919	18,515,587	5,51,890	3,664
	28,13,37,595	18,69,528	6,38,87,730	9,32,13,154	3,49,90,160	1,35,40,232	2,25,61,693	2,59,79,252	62,29,668	54,36,09,021	2,78,77,911	51,57,31,110	960,659	230,013,763	5,36,851	2,242
Salt	...	4,82,15,292	...	...	...	...	...	...	...	4,82,15,292	2,10,486	4,80,04,806	...	...	...	...
Customs	...	...	...	...	...	6,15,27,172	...	...	...	6,15,27,172	12,39,781	6,02,87,391	...	...	...	...
TOTAL	28,13,37,595	5,00,84,820	6,38,87,739	9,32,13,154	3,49,90,160	7,50,67,404	2,25,61,693	2,59,79,252	62,29,668	65,33,51,485	2,93,28,178	62,40,23,397	960,659	230,013,763	6,49,578	2,713
Total converted into £ at Rs=£1	18,75,51,840	3,33,8,988	4,25,9,182	6,214,210	2,332,677	5,004,494	1,504,113	1,731,950	415,311	43,556,765	1,955,211	41,601,554	...	...	...	...
Revenue per 1,000 Square Miles R	2,92,859	52,136	66,504	97,030	36,423	78,141	23,486	27,043	6,485	6,80,107	...	6,49,578	...	...	...	...
Ditto converted into £ at Rs=£1	19,524	3,476	4,434	6,469	2,428	5,209	1,566	1,803	432	45,341	...	43,305	...	...	...	...
Revenue per 1,000 of Population R	1,223.1	217.8	277.8	405.2	152.1	326.4	98.1	112.9	27.1	2,840.5	...	2,712.9	...	...	...	...
Ditto converted into £ at Rs=£1	81.6	14.5	18.5	27.0	10.2	21.8	6.5	7.5	1.8	189.4	...	180.9	...	...	...	...

(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.
	R	R	R	R	R	R	R	R	R	R	R
Refunds, Account No. 15, page 37	16,728	87,390	(b) 4,45,019	70,825	2,94,110	1,72,056	1,44,170	24,795	2,73,815	6,60,690	21,89,607
Assignments and Compensation, Account No. 16, page 38	34,36,485	25,57,014	439	90,540	1,75,957	3,37,585	1,18,243	19,778	12,27,151	97,74,124	1,77,37,316
Allowances to District and Village Officers, (c) Account No. 17B, page 43	5,547	10,05,973	...	4,488	...	...	6,437	15,851	41,31,977	27,80,705	79,50,988
TOTAL	34,58,760	36,50,377	4,45,458	1,65,853	4,70,067	5,09,641	2,68,859	60,434	56,32,943	1,32,15,519	2,78,77,911

Total India converted into £ at Rs=£1 1,852,527

(b) Includes Rs 1,77,239 and Rs 17,936 on account of refunds of Customs and Salt Duties, respectively, in Burma.

(c) Includes Rs 5,547, Rs 6,224, and Rs 14,531,90, 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 1908.

	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	R
Land Revenue	6,072	22,253	1,31,773	14,631	56,794	23,289	60,433	13,519	68,070	2,63,307	6,60,141	3,66,364	2,89,074	4,703
Stamps	4,565	20,483	65,514	39,251	1,51,818	1,15,089	67,076	7,148	1,23,112	1,08,772	7,11,828	3,61,771	3,50,057	...
Excise	373	15,321	12,856	9,005	38,251	7,457	1,003	65	20,686	2,31,462	3,36,479	1,75,496	1,60,983	...
Provincial Rates	38	2,442	4,451	3,223	20,569	1,977	2,629	256	17,060	17,142	69,787	35	16,062	53,690
Assessed Taxes	5,619	13,759	5,370	1,993	20,920	11,558	12,248	1,733	24,747	25,958	1,23,905	74,703	49,202	...
Forest	61	4,116	29,805	1,096	2,041	12,200	158	2,074	15,463	6,623	73,637	44,800	28,837	...
Registration	...	16	75	1,626	3,717	486	632	...	4,677	7,426	18,655	365	18,290	...
TOTAL (a). R	16,728	87,390	2,49,844	70,825	2,94,110	1,72,056	1,44,179	24,795	2,73,815	6,60,690	19,94,432	10,23,534	9,12,505	58,393
Opium	...	...	...	...	19	...	...	...	...	...	19	19	...	...
Salt	22,766	...	17,936	946	85,513	...	...	...	49,239	52,022	2,28,422	2,28,422	...	...
Customs	20	2,171	1,77,239	335	4,50,167	...	...	...	1,13,210	6,73,878	14,17,020	14,17,020	...	...
Tributes	16	1,250	80,660	...	...	...	...	...	...	...	81,926	81,926	...	...
TOTAL REFUNDS AND DRAW- BACKS R	39,530	90,811	5,25,679	72,106	8,29,809	1,72,056	1,44,179	24,795	4,36,264	13,86,590	37,21,819	27,50,921	9,12,505	58,393
Total India converted into £ at Rs 15 = £1											£	248,121	183,395	3,893

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