
FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1915-16.

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

REVENUE.		For details, vide page No.	AMOUNTS.
Principal Heads of Revenue—	£		£
Land Revenue	22,031,161		
Opium	1,913,514		
Salt	3,647,587		
Stamps	5,433,632		
Excise	8,632,209		
Customs	5,873,886		
Other Heads	5,334,886		
Total Principal Heads		31	52,866,375
Interest		59	1,096,417
Posts and Telegraphs		69	3,787,478
Mint		69	101,918
Receipts by Civil Departments		85	1,579,904
Miscellaneous		105	679,488
Railways: Net Receipts		137	17,977,103
Irrigation		153	4,779,079
Other Public Works		193	304,035
Military Receipts		215	1,241,740
TOTAL REVENUE			84,413,537
DEFICIT			1,188,661
TOTAL	£		85,602,198

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*.
31st March 1916.

EXPENDITURE.	For details, vide page No.	AMOUNTS.
		£
Direct Demands on the Revenues	81	9,467,370
Interest	59	1,190,364
Posts and Telegraphs	69	3,149,680
Mint	69	89,373
Salaries and Expenses of Civil Departments	85	18,868,215
Miscellaneous Civil Charges	105	5,128,675
Famine Relief and Insurance	125	1,000,000
Railways : Interest and Miscellaneous charges	137	13,901,665
Irrigation	153	3,721,096
Other Public Works	193	5,451,727
Military Services	215	23,503,043
Total Expenditure, Imperial and Provincial		85,471,258
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	259	385,711
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	259	204,771
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	. 2	85,602,198

of the Government of India, in *India* and in *England*,
31st March 1916.

DISBURSEMENTS.	For details, vide page No.	AMOUNTS.
		£
Deficit		1,188,661
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	263	4,776,112
Outlay on Irrigation Works	263	812,953
Initial Expenditure on New Capital at Delhi	263	381,274
Outlay of Railway Companies (Net)	263	489,753
Total Capital Account Disbursements		6,360,092
Debt, Deposits, and Advances—		
Temporary Debt (Net discharged)	313	3,000,000
Remittances (Net)	313	241,434
Secretary of State's Bills paid	313	(b) 5,045,774
Sterling Bills on London	313	(c) 4,668,000
Total Debt, Deposits, and Advances		12,955,208
TOTAL DISBURSEMENTS		20,503,961
£		
Closing Balance on March 31st, 1916—India		12,016,056
" " England	(d) 313	12,803,348 24,819,404
GRAND TOTAL	£	45,323,865

(a) In addition to £ 225,000 on account of the Gold Standard Reserve.

(d) Of this amount, £4,792,681 represents the funds of the Gold Standard Reserve.

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)	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of Items.
Principal Heads of Revenue:			<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Land Revenue	15A	36	20,73,000	21,29,255	5,90,96,501	5,21,45,711	2,98,96,600	6,73,87,924	1
Opium	16A	40	27,079	39,27	4,02,759	7,78,109	2,45,65,780	5,70,700	2
Salt	17A	41	1,47,09,662	...	1,17,78,575	1,39,91,462	1,23,47,112	...	3
Stamps	18	43	8,58,004	6,74,843	1,51,01,998	85,28,87	2,24,37,340	1,25,11,388	4
Excise	19	44	21,96,610	3,53,604	3,51,18,758	2,27,91,330	1,51,40,074	1,22,11,180	5
Provincial Rates	20	45	103	8,715	...	...	2,33,858	1,63,716	6
Customs	21A	47	19,644	...	79,50,349	4,03,61,113	2,71,02,371	1,82,298	7
Income Tax (b)	22	53	25,68,823	1,71,418	4,75,603	73,48,676	72,26,611	28,02,911	8
Forest	23	54	9,59,469	1,86,815	41,06,838	47,01,263	11,47,610	37,38,831	9
Registration	24	56	45,244	46,243	22,37,549	7,95,528	20,36,068	7,38,642	10
Tributes from Native States	25	57	19,92,599	...	44,96,520	12,48,860	67,701	3,21,000	11
TOTAL			2,44,40,237	36,05,120	14,42,65,510	15,27,30,239	14,25,19,120	10,06,23,533	12
Interest.	26	61	46,12,666	32,896	11,07,919	24,23,909	16,30,052	23,94,286	13
Posts and Telegraphs.	29	70	5,65,25,273	...	...	...	...	...	14
Mint	30	83	43,838	...	...	14,84,464	...	...	15
Receipts by Civil Departments:									
Law and Justice	33A	90	8,42,835	2,16,301	17,10,918	11,78,455	17,53,147	12,06,164	16
Police	34A	93	50,294	32,279	5,08,454	3,02,72	1,90,866	1,01,839	17
Ports and Pilotage	35A	95	...	...	69	1,81,976	13,49,562	...	18
Education	36A	97	84,984	26,796	3,09,763	7,94,273	8,81,574	6,47,761	19
Medical	38A	99	9,021	6,649	1,38,752	3,42,539	3,60,234	2,10,008	20
Agriculture (c)	40A	101	1,57,602	2,450	1,70,924	1,52,129	1,01,156	1,98,213	21
Scientific and Miscellaneous Departments (c)	40C	101	1,48,175	135	11,13,461	36,465	6,04,849	22,119	22
TOTAL			12,92,911	2,84,610	39,50,341	29,37,909	52,46,388	23,86,704	23
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	115	3,64,323	20,089	2,52,389	5,91,470	2,25,465	3,09,315	24
Stationery and Printing	44A	117	4,10,760	17,730	1,43,336	1,34,622	1,33,409	1,93,356	25
Exchange	45	121	11,13,815	...	...	...	...	...	26
Miscellaneous	46A	122	5,48,556	1,40,320	4,23,863	2,63,515	7,23,386	4,95,354	27
TOTAL			24,67,567	1,84,139	8,19,608	9,89,607	10,82,260	9,98,025	28
Railways:									
State Railways (Gross Receipts)	52	140	57,24,44,857	...	...	...	...	...	29
Deduct—Working Expenses	52	141	29,51,98,312	...	...	...	...	...	30
Surplus profits paid to Companies, etc.	53A	143	90,67,411	...	...	...	...	...	31
Net Receipts			26,81,89,181	...	...	...	...	...	32
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	56	147	2,98,385	...	...	...	...	...	33
TOTAL			26,84,87,519	...	...	...	...	...	34
Irrigation:									
Major Works:									
Direct Receipts	59	154	...	8,11,044	2,94,368	16,11,897	2,78,079	1,00,60,904	35
Portion of Land Revenue due to Irrigation	61	166	...	73,778	1,06,97,361	28,39,162	...	19,52,288	36
Minor Works and Navigation	62A	178	23,168	...	2,59,506	3,36,511	6,80,544	2,15,546	37
TOTAL			23,168	8,84,822	1,12,51,235	47,87,510	9,58,623	1,22,38,798	38
Other Public Works:									
Civil Works	65	195	3,23,066	1,68,004	6,14,889	4,37,299	6,94,213	5,28,722	39
Military Receipts:									
Army:									
Effective	67A	217	77,20,938	...	...	...	...	...	40
Non-Effective	67A	217	12,79,957	...	...	...	...	...	41
Marine	68A	252	33,48,972	...	...	...	...	...	42
Military Works	69A	254	11,78,075	...	...	...	...	...	43
TOTAL			1,35,27,847	...	...	...	...	...	44
Total Revenue			37,27,51,432	51,59,591	16,20,09,532	16,57,90,997	15,21,30,656	11,91,55,008	45

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct Administration of the Governor-General in Council, the Revenue and Charges of the

(b) Formerly termed "Assessed Taxes."

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

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1916.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	Total India converted into £ at Rs15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	2,70,77,592	4,64,18,052	1,57,82,998	1,97,43,330	78,16,453	33,04,67,411	22,031,161	...	22,031,161
2	6,15,830	3,65,554	3,32,338	4,70,013	5,35,523	2,87,02,712	1,913,514	...	1,913,514
3	...	20,64,895	1,256	...	840	5,47,13,802	3,647,587	...	3,647,587
4	58,11,218	35,11,055	66,97,240	39,44,865	14,21,354	8,15,04,437	5,433,632	...	5,433,632
5	70,59,656	31,11,370	1,09,71,527	1,00,65,862	54,63,211	12,91,83,132	8,632,209	...	8,632,209
6	81,356	...	1,83,487	...	11,446	6,27,676	41,845	...	41,845
7	8,363	1,19,43,666	994	2,36,497	...	8,81,08,293	5,873,886	...	5,873,886
8	18,55,709	24,75,430	14,28,417	9,47,825	4,60,160	3,13,51,613	2,090,109	...	2,090,109
9	17,27,283	96,99,217	5,17,727	32,78,262	10,55,052	3,11,16,367	2,074,425	...	2,074,425
10	8,55,664	2,49,935	6,90,043	3,74,251	1,13,115	77,83,187	518,879	...	518,879
11	1,44,754	4,57,706	85,449	2,32,187	50,100	91,36,926	609,128	...	609,128
12	4,55,87,23	8,53,03,880	3,66,97,526	3,92,93,092	1,69,30,254	79,29,95,633	52,866,375	...	52,866,375
18	4,72,413	1,71,053	1,87,885	2,70,937	43,885	1,33,44,997	892,333	201,034	1,096,417
14	...	...	...	...	...	5,65,23,273	3,768,352	19,125	3,787,478
15	...	...	...	...	...	15,28,302	101,887	81	101,918
16	10,11,954	10,70,401	10,33,243	4,61,065	2,07,018	1,06,91,551	712,770	...	712,770
17	1,98,940	5,79,894	36,068	26,452	1,22,825	21,47,983	143,199	...	143,199
18	...	3,99,267	...	...	38	18,80,912	125,394	...	125,394
19	4,91,073	3,65,991	3,70,530	2,60,617	1,86,770	44,25,542	295,036	...	295,036
20	77,813	1,21,958	31,830	34,813	27,255	13,61,481	90,765	562	91,327
21	2,27,457	16,026	25,674	1,10,759	14,582	11,76,972	78,465	...	78,465
22	27,215	3,903	2,874	26,608	11,409	19,97,333	133,156	557	133,713
23	20,34,482	25,57,530	15,00,623	9,20,314	5,69,907	2,36,81,774	1,578,785	1,119	1,579,904
24	2,21,197	1,20,948	1,18,136	2,93,616	38,403	25,55,354	170,357	43,570	213,927
25	1,34,480	48,943	21,904	62,554	5,886	13,37,000	89,134	...	89,134
26	...	...	...	...	...	11,14,815	74,254	...	74,254
27	7,50,072	2,27,513	3,25,380	2,31,535	48,668	41,89,562	275,304	22,869	302,173
28	11,03,749	3,97,404	4,65,420	5,92,705	42,957	91,95,731	613,049	66,439	679,488
29	...	...	...	...	1,53,781	57,25,98,638	38,173,243	2,950	38,176,193
30	...	...	...	...	1,01,534	29,53,00,146	19,686,677	...	19,686,677
31	...	...	...	...	...	90,57,411	603,827	...	603,827
32	...	...	...	...	51,947	26,82,41,081	17,682,739	2,950	17,685,689
33	...	...	...	...	...	2,98,385	19,892	71,523	91,414
34	...	...	...	...	51,947	26,85,39,466	17,902,681	74,472	17,977,103
35	2,36,05,079	18,90,045	27,20,454	97,982	...	4,10,89,852	2,737,991	...	2,737,991
36	1,07,92,338	2,45,775	...	5,168	...	2,66,05,805	1,773,720	...	1,773,720
37	8,58,755	14,28,781	67,098	47,616	...	40,10,525	267,368	...	267,368
38	8,55,54,167	30,59,601	27,87,552	1,50,766	...	7,16,86,182	4,779,079	...	4,779,079
39	4,43,076	8,70,500	4,27,503	3,87,187	1,71,057	45,80,516	304,035	...	304,035
40	...	...	...	...	...	77,20,933	514,720	801,705	816,424
41	...	...	...	...	...	12,79,957	85,830	38,179	123,509
42	...	...	...	...	...	33,48,942	223,263	...	223,263
43	...	...	...	...	...	11,78,016	78,534	...	78,534
44	...	...	...	...	...	1,35,27,847	901,856	339,884	1,241,740
45	8,51,97,018	9,18,59,968	4,20,66,514	4,16,15,001	1,78,60,007	1,25,56,25,724	83,708,389	705,155	84,413,537

Northern India Salt Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Imperial Railways, the District of Coorg, Allahabad, etc., and expenses 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.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of Items.
Direct Demand on the Revenues:			<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Refunds and Drawbacks .	13	33	1,15,585	22,423	6,48,165	21,29,703	8,17,813	2,48,117	1
Assignments and Compensations .	14	34	35,45,076	17,769	13,41,884	1,10,60,548	1,21,953	8,23,718	2
Charges in respect of collection, viz.:—									
Land Revenue .	15B	39	7,43,776	6,32,824	1,28,55,014	86,58,731	55,12,232	95,07,844	3
Opium (including cost of Production) .	10C	41	7,894	...	...	638	20,579	1,71,24,230	4
Salt (including cost of Production) .	17C	42	14,57,751	...	15,79,370	21,85,503	2,70,485	...	5
Stamps .	18	43	12,68,809	22,405	4,13,897	2,38,679	5,82,710	2,63,448	6
Excise .	19	44	1,16,929	15,388	18,52,487	11,47,633	7,74,858	4,81,865	7
Provincial Rates .	20	45	...	...	...	...	...	...	8
Customs .	21B	52	...	...	4,19,599	15,26,303	13,36,745	...	9
Income Tax (a) .	22	53	2,710	955	60,561	1,71,853	1,52,964	413	10
Forest .	23	55	10,97,295	1,04,795	29,27,318	26,42,038	5,93,635	25,66,307	11
Registration .	24	56	15,938	12,374	12,56,016	8,71,933	11,27,328	3,11,322	12
TOTAL .			58,40,148	8,28,933	2,28,54,311	3,01,33,567	1,13,10,752	3,03,25,784	13
Interest:									
Interest on Debt .			5,31,41,812	...	3,31,295	7,39,765	4,76,626	13,74,039	14
Deduct—Amounts chargeable to Railways (b) .			6,42,62,141	...	...	...	...	...	15
Amounts chargeable to Irrigation .			1,98,60,762	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt .	27	63	3,06,91,091	...	3,31,295	7,39,765	4,76,626	13,74,039	17
Interest on other Obligations .	28	64	80,83,267	197	1,90,874	4,61,735	1,67,592	8,17,709	18
TOTAL .			2,25,07,824	197	5,22,169	12,01,500	6,44,218	21,91,793	19
Posts and Telegraphs .	29	74	4,51,07,117	...	...	...	...	...	20
Mint .	30	83	7,45,799	...	...	4,81,241	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration .	32	86	68,15,930	3,69,421	20,58,422	28,14,444	28,84,418	21,94,340	22
Law and Justice .	33B	91	25,03,988	8,94,225	99,75,283	70,61,179	1,28,17,727	93,81,515	23
Police .	34B	94	22,29,697	19,32,256	1,10,09,898	1,05,79,762	1,09,03,783	1,28,01,703	24
Ports and Pilotage .	35B	95	...	...	47,020	1,86,008	13,73,063	...	25
Education .	36B	97	9,81,529	5,27,345	76,96,650	75,29,863	84,83,414	60,78,311	26
Ecclesiastical .	37	98	2,15,038	52,088	3,50,120	3,17,201	1,59,362	2,87,932	27
Medical .	38B	99	11,73,411	3,91,333	50,28,039	23,83,488	26,98,775	27,87,910	28
Political .	39	100	1,02,18,315	33,77,482	1,32,676	10,67,716	28,787	1,41,239	29
Agriculture (c) .	40B	101	8,19,097	80,060	11,21,167	12,06,261	11,39,162	12,74,821	30
Scientific and Miscellaneous Depts. (c) .	40D	102	40,52,584	8,479	10,27,401	1,52,034	4,49,697	1,11,509	31
TOTAL .			2,93,14,589	76,32,689	3,84,46,676	3,33,00,986	4,02,68,188	3,50,69,280	32
Miscellaneous Civil Charges:									
Territorial and Political Pensions .	41	106	1,86,026	57,670	3,09,757	4,71,049	7,21,388	7,70,124	33
Civil Furlough and Absentee Allowances .	42	114	3,370	...	5,426	786	219	46	34
Superannuation Allowances and Pensions .	43B	116	14,53,765	1,76,011	83,34,807	38,68,904	31,78,153	36,19,218	35
Stationery and Printing .	44B	117	4,68,385	1,08,543	19,67,567	16,86,003	13,76,796	9,59,632	36
Miscellaneous .	46B	123	12,68,888	71,147	5,49,958	11,17,000	7,83,153	4,28,143	37
TOTAL .			33,78,434	4,13,376	61,67,615	71,43,742	60,58,709	58,07,163	38
Famine Relief and Insurance:									
Famine Relief .	47	126	1,30,094	...	...	1,774	...	45,377	39
Construction of Protective Railways .	48	127	—2,896	...	...	...	...	...	40
Construction of Protective Irrigation Works .	48A	128	—1,89,478	...	3,84,038	36,82,790	1,722	15,33,738	41
Reduction or Avoidance of Debt .	49	134	39,09,580	...	2,50,000	13,70,000	60,000	4,50,000	42
TOTAL .			38,47,800	...	6,34,038	50,54,564	61,722	20,19,665	43
Carried over .			6,56,36,563	88,76,195	6,86,24,709	7,78,15,600	5,90,43,569	7,59,04,690	44

(a) Formerly termed "Assessed Taxes."

	India.	India converted into £ at Rs=£1.	England.	Total.
(b) Included under the following heads:—				
State Railways Interest on Debt .	6,39,96,605	4,366,440	3,637,230	7,393,670
Interest chargeable against Companies on Advances .	2,65,536	17,708	81,250	36,563
	6,42,62,141	4,384,148	3,738,480	8,603,669

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

REVENUES of India, in India and in England, for the Year ended 31st March 1916.

Number of item.	Panjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL INDIA.	Total India converted into £ at Rs15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	1,70,118	7,88,316	93,728	1,33,907	49,315	51,66,688	344,446	...	344,446
2	86,181	400	1,02,240	25,59,055	54,235	1,92,18,059	1,280,870	...	1,280,870
3	49,46,687	70,94,318	33,20,134	41,26,317	16,37,550	5,85,40,927	3,902,729	985	3,903,714
4	...	...	...	...	...	1,71,53,361	1,143,557	774	1,144,331
5	...	44,910	74,504	...	851	56,13,387	374,226	2,493	376,722
6	1,78,242	94,632	1,77,887	1,10,505	48,108	8,61,704	57,417	89,703	147,150
7	2,25,691	12,52,270	5,85,276	4,80,171	1,22,242	70,54,810	470,321	419	470,740
8	...	...	...	...	...	...	...	...	...
9	...	6,31,451	16,680	...	...	39,30,783	262,052	212	262,264
10	12,423	47,732	45,996	16,253	4,522	5,16,382	34,426	...	34,426
11	9,23,879	48,86,242	3,61,650	17,34,336	7,55,214	1,85,92,609	1,239,507	3,360	1,242,867
12	1,26,149	1,08,725	8,78,240	1,24,536	65,051	38,97,612	259,840	...	259,840
13	66,69,370	1,48,98,996	51,56,293	92,85,080	27,37,088	14,05,41,322	9,369,421	97,949	9,467,370
14	2,00,634	1,07,450	1,08,478	1,98,774	68,018	5,70,46,941	3,803,130	6,182,399	9,985,529
15	...	...	...	...	...	6,42,62,141	4,284,143	3,738,480	8,022,623
16	...	...	...	...	...	1,98,60,762	1,324,051	127,299	1,451,350
17	2,00,634	1,07,450	1,08,478	1,98,774	68,018	-2,70,75,962	-1,805,064	2,316,620	511,556
18	1,46,674	1,02,578	94,741	83,507	33,242	1,01,82,116	678,808	...	678,808
19	3,47,808	2,10,028	2,03,219	2,82,281	1,01,260	-1,68,93,846	-1,126,256	2,316,620	1,190,864
20	...	...	...	...	...	4,51,07,117	3,007,141	142,539	3,149,680
21	...	...	...	...	...	12,27,040	81,803	7,570	89,373
22	16,80,507	22,35,060	16,15,464	11,23,184	7,73,292	2,45,64,482	1,637,632	331,103	1,968,736
23	65,38,152	66,08,519	52,43,871	35,39,901	13,64,224	6,59,28,581	4,395,239	1,219	4,396,458
24	64,25,524	1,37,05,639	47,55,942	35,38,952	23,65,730	8,02,98,886	5,353,259	353	5,353,615
25	...	14,86,303	5,114	...	61,620	31,59,128	210,609	...	210,609
26	44,10,192	80,44,813	35,73,507	27,85,989	14,13,758	4,65,30,371	3,102,025	9,102	3,111,127
27	2,61,357	1,41,366	34,893	91,913	22,586	19,63,856	130,924	122	131,046
28	19,66,180	26,88,985	9,64,623	12,31,788	6,67,714	2,22,85,246	1,485,683	3,072	1,488,755
29	6,22,022	11,89,489	39,687	30,422	5,68,221	1,74,16,056	1,161,070	6,957	1,168,027
30	12,10,038	6,03,974	4,73,647	7,81,288	2,33,082	89,42,597	596,173	1,328	597,501
31	1,39,277	1,07,732	21,634	79,765	87,599	62,37,741	415,849	26,490	442,339
32	2,32,53,249	3,18,11,880	1,67,28,382	1,32,53,202	75,57,826	27,73,26,947	18,488,463	379,752	18,868,215
33	2,24,463	1,31,916	69,803	1,78,338	7,343	31,27,877	208,525	10,550	219,075
34	...	...	1,845	...	...	11,692	780	235,054	235,834
35	23,18,076	10,97,534	10,05,363	9,61,856	3,35,677	2,13,49,364	1,423,291	2,046,992	3,470,283
36	7,95,959	6,92,894	6,71,744	3,70,964	1,79,178	93,04,870	620,311	110,733	731,044
37	4,34,949	5,63,455	1,62,272	1,68,829	5,43,705	60,91,499	406,100	66,339	472,439
38	37,73,447	24,85,799	19,11,027	16,79,987	10,65,903	3,98,85,102	2,659,007	2,469,668	5,128,675
39	8,67,173	...	75,502	...	...	11,20,420	74,695	...	74,695
40	...	...	...	...	...	-2,596	-193	...	-193
41	...	-4	63,020	19,53,560	...	74,19,436	494,629	5,564	500,193
42	1,40,000	...	2,00,000	...	...	63,79,680	425,305	...	425,305
43	10,07,173	-4	3,88,522	19,53,560	...	1,49,16,540	994,486	5,564	1,000,000
44	8,50,50,547	4,94,06,699	2,43,37,443	2,64,54,110	1,14,62,077	50,21,10,222	33,474,015	5,419,662	38,893,677

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

HEADS OF EXPENDITURE.	Number of Account.	Page.	India. General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Number of Item.
Brought forward from page 8.			<i>R</i> 6,56,35,563	<i>R</i> 88,73,195	<i>R</i> 6,86,24,709	<i>R</i> 7,73,15,600	<i>R</i> 5,90,43,589	<i>R</i> 7,59,04,890	1
Railways :									
State Railways :									
Interest on Debt	27	63	6,39,96,805	...	...	...	...	...	2
Annuities in purchase of Railways	53A	142	...	...	...	...	...	...	3
Sinking Funds	53A	142	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	146	2,65,536	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	147	8,81,031	...	...	...	...	...	6
Subsidized Companies : Land, etc.	57	148	24,30,669	...	...	...	...	4,853	7
Miscellaneous Railway Expenditure	58	151	2,55,889	...	...	...	...	...	8
TOTAL			6,78,29,739	...	...	...	...	4,853	9
Irrigation :									
Major Works :									
Working Expenses	60	158	...	6,23,431	22,36,368	15,79,263	1,96,022	34,43,731	10
Interest on Debt	27	63	—19,09,489	8,43,572	30,14,934	25,29,395	3,77,110	39,90,022	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance	60B	164	1,89,478	...	...	...	...	...	12
Minor Works and Navigation.	63	181	2,85,119	33,282	38,22,185	30,89,517	22,96,494	4,68,073	13
TOTAL			—14,54,892	15,00,285	90,73,487	71,98,175	28,69,626	79,00,826	14
Other Public Works :									
Construction of Railways charged to Provincial Revenues	64	194	...	...	...	...	...	...	15
Civil Works	66	198	34,63,096	25,56,806	93,43,777	95,96,676	99,17,786	83,55,048	16
TOTAL			34,63,096	25,56,806	93,43,777	95,96,676	99,17,786	83,55,048	17
Military Services :									
Army :									
Effective	67B	219	24,42,81,498	...	...	...	...	...	18
Non-Effective	67B	219	1,17,29,048	...	...	...	...	...	19
Marine	68B	253	72,07,696	...	...	...	...	...	20
Military Works	69B	255	1,22,41,584	...	...	...	...	...	21
Special Defences (1902)	70	258	83,941	...	...	...	...	...	22
TOTAL			27,55,43,767	...	...	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			41,10,37,264	1,29,32,286	8,70,41,973	9,41,10,451	7,18,81,001	9,21,65,417	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	72	261	...	...	...	18,96,621	6,58,812	10,28,156	25
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances	72	261	...	...	13,836	...	...	...	26
Total Expenditure Charged against Revenue.			41,10,37,264	1,29,32,286	8,70,28,137	9,60,07,072	7,24,89,813	9,31,93,573	27
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railways, Irrigation and other Works :									
State Railways	73	265	5,88,50,550	...	...	...	...	...	28
Irrigation Works	73	265	...	13,96,430	7,50,444	2,77,576	...	9,37,813	29
Initial Expenditure on New Capital at Delhi	80	305	48,20,739	...	...	...	...	...	30
TOTAL			6,36,71,289	13,96,430	7,50,444	2,77,576	...	9,37,813	31

REVENUES of India, in India and in England, for the Year ended 31st March 1916—contd.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	Total India converted into £ at Rs15=£1.	England.	GRAND TOTAL.
1	₹ 8,50,50,547	₹ 4,94,06,899	₹ 2,43,37,443	₹ 2,64,54,110	₹ 1,14,62,077	₹ 50,21,10,222	£ 33,474,015	£ 5,419,662	£ 38,893,677
2	...	...	...	...	...	6,39,96,605	4,266,440	3,657,230	7,923,670
3	...	...	...	...	...	...	...	3,357,691	(a) 3,857,691
4	...	...	...	...	...	...	...	208,893	208,893
5	...	...	...	...	...	2,65,536	17,703	81,250	98,953
6	...	...	...	...	...	8,61,031	58,736	2,073,126	2,131,862
7	...	...	...	...	5,112	24,40,634	162,709	...	162,709
8	...	...	...	...	12,424	2,68,313	17,387	...	17,887
9	...	...	...	...	17,536	6,78,52,119	4,523,475	9,378,180	13,901,665
10	1,03,50,778	5,90,681	15,17,399	87,118	...	2,06,23,801	1,374,920	...	1,374,920
11	72,37,023	8,96,250	20,90,934	7,91,011	...	1,98,60,762	1,324,051	127,299	1,451,350
12	...	...	...	...	...	1,89,478	12,632	...	12,632
13	11,14,341	11,82,984	2,83,550	5,77,173	95,846	1,32,28,564	881,904	290	882,194
14	1,87,02,142	26,49,925	33,91,883	14,55,302	95,846	5,39,02,605	3,593,507	127,589	3,721,096
15	...	...	...	...	18,950	18,950	1,263	...	1,263
16	69,45,215	96,35,398	93,36,652	78,37,888	40,16,458	8,10,04,800	5,400,320	50,144	5,450,464
17	69,45,215	96,35,398	93,36,652	78,37,888	40,36,408	8,10,23,750	5,401,583	50,144	5,451,727
18	...	...	...	...	...	24,42,81,498	16,285,433	2,407,887	18,693,270
19	...	...	...	...	...	1,17,29,048	781,936	2,417,994	3,199,930
20	...	...	...	...	...	72,07,896	480,513	265,000	745,513
21	...	...	...	...	...	1,22,41,584	816,106	34,760	850,866
22	...	...	...	...	...	83,941	5,596	7,918	13,514
23	...	...	...	...	...	27,55,43,767	18,369,584	5,133,503	23,503,093
24	6,06,97,904	6,16,92,022	3,75,65,978	3,57,47,300	1,56,10,867	98,04,32,463	65,362,164	20,109,094	85,471,258
25	11,33,562	...	...	3,18,508	...	50,35,659	335,711	...	335,711
26	...	9,73,090	11,33,541	...	9,51,099	30,71,566	204,771	...	204,771
27	6,18,81,466	6,07,18,932	3,64,32,437	3,60,65,808	1,46,59,768	98,23,96,556	65,493,104	20,109,094	85,602,198
28	...	...	...	...	...	5,88,50,550	3,923,370	852,742	4,776,112
29	42,44,401	14,28,407	...	26,13,589	...	1,16,48,160	776,544	36,409	812,953
30	...	...	...	...	...	48,20,739	321,383	9,891	331,274
31	42,44,401	14,28,407	...	26,13,589	...	7,53,19,449	5,021,297	899,042	5,920,839

(a) According to actuarial calculation, the amounts, of Capital redeemed in the year 1915-16 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—vide Account No. 74 J., page 230—

East Indian Railway Annuity	226,248
Eastern Bengal Railway Annuity	23,035
Scinde Punjab and Delhi Railway Annuity	70,780
Great Indian Peninsula Railway Annuity	493,222
Madras Railway Annuity	116,141
	<u>929,426</u>

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Charges in respect of collection, viz.—			
Land Revenue	379	606	985
Opium	408	366	774
Salt	2,496	...	2,496
Stamps	89,703	...	89,703
Excise	384	35	419
Customs	212	...	212
Forest	456	2,904	3,360
TOTAL	94,038	3,911	97,949
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,316,620	2,316,620
Posts and Telegraphs	151,412	—8,873	142,539
Mint	7,550	20	7,570
Salaries and Expenses of Civil Departments:			
General Administration	40,202	290,904	331,106
Law and Justice	177	1,042	1,219
Police	...	356	356
Education	...	9,102	9,102
Ecclesiastical	...	122	122
Medical	...	3,072	3,072
Political	1,236	5,721	6,957
Agriculture	47	1,281	1,328
Scientific and Miscellaneous Departments	21,171	5,319	26,490
TOTAL	62,833	316,919	379,752
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,550	10,550
Civil Furlough and Absentee Allowances	...	235,054	235,054
Superannuation Allowances and Pensions	...	2,046,992	2,046,992
Stationery and Printing	103,703	7,080	110,783
Miscellaneous	...	66,839	66,839
TOTAL	103,703	2,365,965	2,469,668
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	5,564	...	5,564
Carried over	425,100	4,994,562	5,419,662

in ENGLAND for the Year ended 31st March 1916.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	425,100	4,994,562	5,419,662
Railways:			
State Railways:			
Interest on Debt	...	3,657,230	3,657,230
Annuities in purchase of Railways	...	3,357,691	3,357,691
Sinking Funds	...	208,893	208,893
Interest Chargeable against Companies on Advances	...	81,250	81,250
Interest on Capital deposited by Companies	...	2,073,126	2,073,126
TOTAL .	...	9,378,190	9,378,190
Irrigation:			
Major Works:			
Interest on Debt	...	127,299	127,299
Minor Works and Navigation	290	...	290
TOTAL .	290	127,299	127,589
Other Public Works:			
Civil Works	11,895	38,249	50,144
Military Services:			
Army:			
Effective	606,870	1,710,967	2,407,837
Non-Effective	...	2,417,994	2,417,994
Marine:			
Effective	136,324	101,741	238,065
Non-Effective	...	26,985	26,985
Military Works	34,760	...	34,760
Special Defences (1902)	7,918	...	7,918
TOTAL .	875,872	4,257,687	5,133,559
Total Expenditure charged against Revenue:	1,318,167	18,795,937	20,109,094
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	842,305	10,437	852,742
Irrigation Works	36,409	...	36,409
Initial Expenditure on New Capital at Delhi	4,442	5,449	9,891
TOTAL £	883,156	15,886	899,042

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

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue:	£	£	£
Land Revenue (a)	10,763,850	11,267,811	22,031,661
Opium	1,913,514	...	1,913,514
Salt	3,647,587	...	3,647,587
Stamps	2,767,911	2,665,721	5,433,632
Excise	2,400,483	6,231,726	8,632,209
Provincial Rates	255	41,590	41,845
Customs	5,873,886	...	5,873,886
Income Tax	1,136,689	953,420	2,090,109
Forest	76,419	1,998,006	2,074,425
Registration	6,099	512,780	518,879
Tributes from Native States	609,128	...	609,128
TOTAL	29,195,321	23,671,054	52,866,375
Interest	527,485	364,848	892,333
Posts and Telegraphs	3,768,352	...	3,768,352
Mint	101,887	...	101,887
Receipts by Civil Departments:			
Law and Justice	70,612	642,168	712,770
Police	5,505	137,094	143,199
Ports and Pilotage	...	125,394	125,394
Education	7,452	287,584	295,036
Medical	1,044	89,721	90,765
Agriculture	10,670	67,795	78,465
Scientific and Miscellaneous Departments	9,888	123,268	133,156
TOTAL	105,171	1,473,614	1,578,785
Miscellaneous:			
Receipts in Aid of Superannuation, etc.	95,806	74,551	170,357
Stationery and Printing	37,674	51,460	89,134
Exchange	74,254	...	74,254
Miscellaneous	93,778	185,526	279,304
TOTAL	301,512	311,537	613,049
Carried over	33,999,728	25,821,053	59,820,781

(a) Contributions between Imperial and Provincial revenues which were formerly adjusted by addition to or deduction from the Imperial

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1916.

at R 15-£1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward	33,999,728	25,821,053	59,820,781
Railways:			
State Railways (Gross Receipts)	38,162,991	10,252	38,173,243
Deduct—Working Expenses	19,679,888	6,789	19,686,677
" Surplus Profits paid to Companies, etc.	603,827	...	603,827
Net Receipts	17,879,276	3,463	17,882,739
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	19,892	...	19,892
TOTAL	17,899,168	3,463	17,902,631
Irrigation:			
Major Works:			
Direct Receipts	1,146,702	1,591,289	2,737,991
Portion of Land Revenue due to Irrigation	962,760	810,960	1,773,720
Minor Works and Navigation	98,122	160,246	267,368
TOTAL	2,207,584	2,571,495	4,779,079
Other Public Works:			
Civil Works	57,160	246,875	304,035
Military Receipts:			
Army:			
Effective	514,729	...	514,729
Non-Effective	85,330	...	85,330
Marine	223,263	...	223,263
Military Works	78,534	...	78,534
TOTAL	901,856	...	901,856
Transfer between Imperial and Provincial Revenues (a)	-2,430,938	+2,430,938	...
GRAND TOTAL REVENUE £	52,634,558	31,073,824	83,708,382

Provincial share of Land Revenue are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues."

No. 6.—ACCOUNT of the EXPENDITURE in India in the two

Rupees converted into £ at

HEADS OF EXPENDITURE. For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	235,885	108,561	344,446
Assignments and Compensations	563,736	717,134	1,280,870
Charges in respect of collection, viz.—			
Land Revenue	295,023	3,607,706	3,902,729
Opium (including cost of Production)	1,143,557	...	1,143,557
Salt (including cost of Production)	374,226	...	374,226
Stamps	—12,823	70,270	57,447
Excise	145,625	324,696	470,321
Provincial Rates	...	...	...
Customs	262,052	...	262,052
Income Tax	17,335	17,091	34,426
Forest	80,139	1,159,368	1,239,507
Registration	1,887	257,953	259,840
TOTAL	3,106,642	6,262,779	9,369,421
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	—2,045,406	240,342	—1,805,064
Interest on other Obligations	678,808	...	678,808
TOTAL	—1,366,598	240,342	—1,126,256
Posts and Telegraphs	3,007,141	...	3,007,141
Mint	81,803	...	81,803
Salaries and Expenses of Civil Departments:			
General Administration	740,192	897,440	1,637,632
Law and Justice	226,548	4,168,691	4,395,239
Police	277,484	6,075,795	6,353,279
Ports and Pilotage	...	210,609	210,609
Education	100,925	3,001,100	3,102,025
Ecclesiastical	130,924	...	130,924
Medical	124,316	1,361,367	1,485,683
Political	998,147	162,923	1,161,070
Agriculture	61,756	534,417	596,173
Scientific and Miscellaneous Departments	273,179	142,670	415,849
TOTAL	2,933,451	15,555,012	18,488,463
Miscellaneous Civil Charges:			
Territorial and Political Pensions	208,525	...	208,525
Civil Furlough and Absentee Allowances	780	...	780
Superannuation Allowances and Pensions	115,292	1,307,999	1,423,291
Stationery and Printing	108,209	512,103	620,311
Miscellaneous	145,729	260,371	406,100
TOTAL	578,535	2,080,472	2,659,007
Carried over	8,340,974	24,138,605	32,479,579

DIVISIONS, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1916.
Nos. 15-21.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward	8,340,974	24,188,605	32,479,579
Famine Relief and Insurance:			
Famine Relief	64,126	10,569	74,695
Construction of Protective Railways	—193	...	—193
Construction of Protective Irrigation Works	494,629	...	494,629
Reduction or Avoidance of Debt	260,688	164,667	425,355
TOTAL	819,200	175,236	994,436
Railways:			
State Railways:			
Interest on Debt	4,266,440	...	4,266,440
Interest Chargeable against Companies on Advances	17,703	...	17,703
Interest on Capital deposited by Companies	58,786	...	58,786
Subsidized Companies: Land, etc.	162,044	665	162,709
Miscellaneous Railway Expenditure	17,059	828	17,887
TOTAL	4,521,982	1,493	4,523,475
Irrigation:			
Major Works:			
Working Expenses	647,580	727,340	1,374,920
Interest on Debt	609,355	714,696	1,324,051
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	12,692	...	12,692
Minor Works and Navigation	275,791	606,118	881,904
TOTAL	1,545,358	2,048,149	3,593,507
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	1,268	1,268
Civil Works	822,182	4,578,199	5,400,320
TOTAL	822,182	4,579,401	5,401,583
Military Services:			
Army:			
Effective	16,285,483	...	16,285,483
Non-Effective	781,936	...	781,936
Marine	480,518	...	480,518
Military Works	816,106	...	816,106
Special Defences (1902)	5,596	...	5,596
TOTAL	18,369,584	...	18,369,584
TOTAL	34,419,280	30,942,884	65,362,164
Less—Portion of allotments to Provincial Governments not spent by them in the year	...	335,711	335,711
Defect—Portion of Provincial Expenditure defrayed from Provincial Balances	...	304,771	304,771
GRAND TOTAL EXPENDITURE	£ 34,419,280	31,073,324	65,492,604

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 1916.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£ 1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Principal Heads of Revenue.													
Land Revenue (a)	20,73,000	21,29,255	2,95,48,251	2,14,20,067	1,33,34,785	4,06,93,813	1,39,88,796	1,72,53,160	72,47,518	98,69,081	38,92,529	16,14,50,255	10,763,350
Opium	27,079	39,227	4,02,759	7,78,109	2,45,65,780	5,70,700	6,15,680	3,65,554	3,32,338	4,70,013	5,35,523	2,87,02,712	1,913,514
Salt	1,47,09,662	...	1,15,78,575	1,39,91,462	1,23,67,112	...	...	20,64,895	1,256	...	840	5,47,13,802	3,647,587
Stamps	8,58,004	6,74,843	75,50,999	42,64,093	1,12,18,670	62,55,691	29,05,609	17,57,528	33,48,620	19,72,433	7,12,177	4,15,18,667	2,767,911
Excise	21,96,610	3,53,604	1,75,59,379	...	...	30,52,782	35,29,828	40,55,685	27,42,882	25,16,466	...	3,60,07,236	2,400,483
Provincial Rates	103	3,715	...	...	...	...	...	...	...	...	...	3,818	255
Customs	19,644	...	79,50,349	4,03,61,113	2,74,02,371	1,82,296	8,333	1,19,46,666	994	2,36,497	...	8,81,08,293	5,877,886
Income Tax	25,58,823	1,71,418	20,38,335	36,82,357	36,13,305	14,02,328	9,27,854	12,37,715	7,14,209	4,73,912	2,30,080	1,70,50,336	1,136,689
Forest	9,59,469	1,86,815	...	...	...	...	...	...	...	...	...	11,46,284	76,419
Registration	45,244	46,243	...	...	...	...	...	...	...	...	...	91,487	6,099
Tributes from Native States .	19,92,599	...	44,96,520	12,88,860	67,701	3,21,000	1,44,714	4,57,706	85,499	2,32,187	50,100	91,36,926	609,128
TOTAL	2,54,40,237	36,05,120	8,11,25,167	8,57,86,061	9,25,69,724	5,24,78,610	2,21,20,834	3,91,38,909	1,44,73,316	1,57,70,589	54,21,249	43,79,29,816	29,195,321
Interest	46,49,666	32,896	6,55,654	11,80,181	11,66,501	...	2,26,558	...	818	...	...	79,12,269	522,485
Posts and Telegraphs	5,65,25,273	...	...	...	...	...	...	...	...	...	...	5,65,25,273	3,768,352
Mint	43,838	...	...	14,84,464	...	...	...	...	...	...	...	15,28,302	101,887
Receipts by Civil Departments.													
Law and Justice	8,42,885	2,16,301	...	...	...	...	...	...	...	...	...	10,59,186	70,612
Police	50,294	32,279	...	...	...	...	...	...	...	...	...	82,573	5,506
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	84,984	26,796	...	...	...	...	...	...	...	...	...	1,11,780	7,452
Medical	9,021	6,649	...	...	...	...	...	...	...	...	...	15,670	1,044
Agriculture	1,57,602	2,450	...	...	...	...	...	...	...	...	...	1,60,062	10,670
Scientific and Miscellaneous Departments	1,48,175	135	...	...	...	...	...	...	...	...	...	1,48,310	9,888
TOTAL	12,92,961	2,84,610	...	...	...	...	...	...	...	...	...	15,77,571	105,171

Miscellaneous:													
Receipts in Aid of Super-annuation, etc.	3,64,326	20,089	1,31,134	1,33,429	1,70,883	2,10,677	1,19,327	97,256	86,420	66,372	32,171	14,37,088	95,806
Stationery and Printing	4,40,760	17,730	19,272	1,795	14	31,455	52,907	790	9	...	376	5,65,107	37,674
Exchange	11,13,815	...	...	...	...	...	...	...	...	...	...	1,13,815	74,264
Miscellaneous	5,48,958	1,46,320	64,607	1,40,925	58,178	34,344	3,20,442	56,967	12,995	17,949	4,994	14,06,677	93,778
TOTAL	24,67,857	1,84,139	2,15,013	2,81,149	2,29,074	2,76,476	4,92,676	1,55,013	99,424	84,321	37,540	45,32,682	301,512
Railways:													
State Railways (Gross Receipts)	57,24,44,857	...	...	...	...	...	...	...	...	...	...	57,24,44,857	38,162,991
Deduct—Working Expenses	29,51,98,312	...	...	...	...	...	...	...	...	...	...	29,51,98,312	19,679,888
Surplus Profits paid to Companies, etc.	90,57,411	...	...	...	...	...	...	...	...	...	...	90,57,411	603,827
Net Receipts	26,81,89,134	...	...	...	...	...	...	...	...	...	...	26,81,89,134	17,879,276
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)													
	2,98,385	...	...	...	...	...	...	...	...	...	...	2,98,385	19,892
TOTAL	26,84,87,519	...	...	...	...	...	...	...	...	...	...	26,84,87,519	17,899,168
Irrigation:													
Major Works:													
Direct Receipts	...	8,11,044	1,47,184	8,05,949	1,39,039	5,46,513	1,19,02,539	13,90,045	13,60,227	97,982	...	1,72,00,522	1,146,702
Portion of Land Revenue due to Irrigation	...	73,778	53,48,680	14,19,551	...	19,52,288	53,96,166	2,45,775	...	5,168	...	1,44,41,406	962,760
Minor Works and Navigation	23,168	...	...	1,68,255	3,40,272	16,907	8,89,685	...	33,549	...	...	14,71,836	98,122
TOTAL	23,168	8,84,822	54,95,864	23,93,755	4,79,311	25,15,708	1,81,88,390	16,35,820	13,93,776	1,03,150	...	3,31,13,764	2,207,584
Other Public Works:													
Civil Works	3,23,066	1,68,004	12,274	37,059	75,667	38,694	82,235	17,671	28,128	73,098	1,501	8,57,387	57,160
Military Receipts:													
Army:													
Effective	77,20,933	...	...	...	...	...	...	...	...	...	...	77,20,933	514,729
Non-Effective	12,79,957	...	...	...	...	...	...	...	...	...	...	12,79,957	85,330
Marine	33,48,942	...	...	...	...	...	...	...	...	...	...	33,48,942	2,23,263
Military Works	11,78,015	...	...	...	...	...	...	...	...	...	...	11,78,015	78,534
TOTAL	1,35,27,847	...	...	...	...	...	...	...	...	...	...	1,35,27,847	901,556
Transfers between Imperial and Provincial Revenues (a)													
	...	...	-22,64,802	-29,31,472	-59,49,619	-52,10,436	-47,64,854	-45,19,924	-56,72,923	-33,60,785	-18,89,254	-3,64,64,069	-2,430,938
TOTAL IMPERIAL REVENUE	37,27,81,432	51,59,591	8,52,39,170	8,82,31,197	8,86,70,658	5,00,99,042	3,63,45,834	3,64,27,489	1,03,22,539	1,26,70,373	35,71,036	78,95,18,361	52,634,558

(a) Contributions between Imperial and Provincial Revenues, which were formerly adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue, are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues".

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 1916.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	1,15,585	22,423	4,07,956	14,93,382	6,35,942	1,00,632	83,550	5,63,098	44,053	57,828	13,830	35,38,279	235,885
Assignments and Compensations	35,45,076	17,769	10,32,148	8,80,277	91,923	2,08,197	52,747	150	51,222	25,39,816	86,716	84,56,041	563,736
Charges in respect of Collection, viz.—													
Land Revenue	7,49,776	6,32,824	...	...	20,35,545	...	...	...	10,07,197	...	...	44,25,342	295,023
Opium (including cost of Production)	7,894	...	...	638	20,579	1,71,24,250	...	...	...	...	...	1,71,53,361	1,143,557
Salt (including cost of Production)	14,57,754	...	15,79,370	21,85,503	2,70,435	...	...	41,910	74,564	...	851	56,13,387	374,226
Stamps	—12,68,809	22,405	2,06,948	1,19,339	2,91,355	1,31,724	89,121	47,316	88,943	55,252	24,054	—1,92,352	—12,823
Excise	1,16,929	15,388	9,26,243	...	...	1,20,466	1,12,846	6,26,135	1,46,319	1,20,043	...	21,84,369	145,625
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	4,19,599	15,26,308	13,36,745	...	...	6,31,451	16,680	...	...	39,30,783	262,052
Income Tax	2,710	955	30,280	85,927	76,482	206	6,212	23,866	22,998	8,127	2,261	2,60,024	17,335
Forest	10,97,295	1,04,795	...	...	...	...	...	...	...	...	...	12,02,090	80,139
Registration	15,938	12,374	...	...	...	...	...	...	...	...	...	28,312	1,887
TOTAL	58,40,148	8,28,933	46,02,544	62,91,374	47,59,006	1,76,85,475	3,44,476	19,36,926	14,51,976	27,81,066	77,712	4,65,99,636	3,106,642
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	—3,06,81,091	...	...	...	...	...	...	...	...	...	...	—3,06,81,091	—2,045,406
Interest on other Obligations	80,83,267	197	1,90,874	4,61,735	1,67,592	8,17,709	1,46,674	1,02,578	94,741	83,507	33,242	1,01,82,116	670,808
TOTAL	—2,25,97,824	197	1,90,874	4,61,735	1,67,592	8,17,709	1,46,674	1,02,578	94,741	83,507	33,242	—2,04,96,975	—1,366,598
Posts and Telegraphs	4,51,07,117	...	...	...	...	...	...	...	...	...	...	4,51,07,117	3,007,141
Mint	7,45,799	...	...	4,81,241	...	...	...	...	...	...	...	12,27,040	81,803
Salaries and Expenses of Civil Departments:													
General Administration	68,15,930	3,69,421	5,07,690	7,64,623	4,95,531	4,38,235	4,39,168	6,47,994	2,65,446	1,97,999	1,60,849	1,11,02,886	740,192
Law and Justice	25,03,988	8,94,225	...	...	...	...	...	...	...	...	...	33,98,213	226,548
Police	22,29,697	19,32,256	...	...	...	...	...	...	...	...	...	41,61,953	277,464
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	9,86,529	5,27,345	...	...	...	...	...	...	...	...	...	15,19,874	100,925
Ecclesiastical	2,15,038	52,088	3,50,120	3,17,201	1,89,362	2,87,932	2,61,357	1,41,366	34,893	91,913	22,586	19,63,856	130,924
Medical	14,73,411	3,91,333	...	...	...	...	...	...	...	...	...	18,64,744	124,316
Political	1,02,18,315	33,77,482	46,919	5,64,896	5,600	1,36,975	6,22,022	...	...	...	...	1,49,72,209	998,147
Agriculture	8,19,097	80,060	...	...	...	...	27,189	...	...	...	...	9,26,346	61,756
Scientific and Miscellaneous Departments	40,52,584	8,479	...	...	2,007	...	...	34,020	...	593	...	40,97,683	273,179
TOTAL	2,93,14,539	76,32,689	9,04,729	16,46,720	6,92,500	8,63,142	13,49,736	8,23,380	3,00,339	2,90,505	1,83,435	4,40,01,764	2,933,451

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Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,86,026	57,670	3,09,757	4,71,049	7,21,388	7,70,124	2,24,463	1,31,916	69,803	1,78,338	7,343	31,27,877	2,08,525
Civil Furlough and Absentee Allowances	3,370	...	5,426	786	219	46	...	...	1,845	...	...	11,892	780
Superannuation Allowances and Pensions	14,53,765	1,76,011	26,592	9,514	36,344	21,305	2,668	494	2,691	...	...	17,29,374	115,292
Stationery and Printing	4,66,385	1,08,548	4,82,836	4,42,702	71,345	...	30,978	3,090	12,933	675	650	16,23,142	108,209
Miscellaneous	12,68,888	71,147	76,981	3,32,139	1,44,686	96,615	68,445	62,928	29,925	12,899	21,276	21,85,929	145,729
TOTAL	33,78,434	4,13,376	9,01,592	12,56,190	9,76,982	8,88,096	3,26,544	1,98,428	1,17,197	1,91,912	29,269	86,78,014	578,585
Famine Relief and Insurance:													
Famine Relief	1,32,094	...	...	1,774	...	45,877	7,08,634	...	75,502	...	...	2,61,881	64,126
Construction of Protective Railways	—2,896	...	...	...	...	...	...	...	...	...	...	—2,896	—193
Construction of Protective Irrigation Works	—1,99,478	...	3,84,038	36,82,790	1,722	15,23,788	...	—4	63,020	19,53,560	...	74,19,436	494,629
Reduction or Avoidance of Debt	39,09,580	...	...	...	...	...	...	...	...	...	...	39,09,580	260,638
TOTAL	38,47,300	...	3,84,038	36,84,564	1,722	15,69,665	7,08,634	—4	1,38,522	19,53,560	...	1,22,88,001	819,200
Railways:													
State Railways:													
Interest on Debt	6,39,96,605	...	...	...	...	...	...	...	...	...	...	6,39,96,605	4,266,440
Interest chargeable against Companies on Advances	2,65,536	...	...	...	...	...	...	...	...	...	...	2,65,536	17,703
Interest on Capital deposited by Companies	8,81,031	...	...	...	...	...	...	...	...	...	...	8,81,031	58,736
Subsidized Companies: Land, &c.	24,30,669	...	...	...	...	...	...	...	...	...	...	24,30,669	162,044
Miscellaneous Railway Expenditure	2,55,889	...	...	...	...	...	...	...	...	...	...	2,55,889	17,059
TOTAL	6,78,29,730	...	...	...	...	...	...	...	...	...	...	6,78,29,730	4,521,982
Irrigation:													
Major Works:													
Working Expenses	...	6,23,431	11,18,184	7,89,631	98,011	4,72,541	51,75,389	5,90,691	7,58,700	87,118	...	97,13,696	647,580
Interest on Debt	—19,09,489	8,43,572	15,07,467	12,64,698	2,02,872	7,33,572	36,18,511	8,96,250	11,91,565	7,91,011	...	91,40,329	609,356
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	1,89,478	...	...	...	...	...	...	...	...	...	...	1,89,478	12,632
Minor Works and Navigation	2,85,119	33,282	5,136	15,44,759	11,48,247	66,656	9,11,896	...	1,41,775	...	...	41,36,869	275,791
TOTAL	—14,34,892	15,00,285	26,30,787	35,99,088	14,49,130	12,73,069	97,05,795	14,86,941	20,92,040	8,78,129	...	2,31,80,372	1,545,358
Other Public Works:													
Civil Works	31,63,096	25,56,806	6,43,211	10,26,300	9,82,883	10,40,457	3,98,423	7,38,204	4,93,647	9,42,501	47,139	1,23,32,727	822,152
Military Services:													
Armies													
Effective	24,42,81,498	...	...	...	...	...	...	...	...	...	...	24,42,81,498	16,285,433
Non-Effective	1,17,29,048	...	...	...	...	...	...	...	...	...	...	1,17,29,048	781,936
Marine	72,07,696	...	...	...	...	...	...	...	...	...	...	72,07,696	480,513
Military Works	1,22,41,584	...	...	...	...	...	...	...	...	...	...	1,22,41,584	816,106
Special Defences (1902)	83,941	...	...	...	...	...	...	...	...	...	...	83,941	5,596
TOTAL	27,55,43,767	...	...	...	...	...	...	...	...	...	...	27,55,43,767	18,369,584
TOTAL IMPERIAL EXPENDITURE	41,10,37,364	1,29,32,286	1,02,57,775	1,84,47,272	90,29,815	2,41,37,607	1,29,80,282	52,86,453	46,88,462	71,21,180	3,70,797	51,62,89,193	34,419,280

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 1916.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue (a)	...	...	2,95,48,250	3,07,25,644	1,65,61,815	2,66,94,111	1,39,88,796	2,91,64,892	85,35,475	18,74,249	39,23,924	16,90,17,156	11,267,811
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	75,50,999	42,64,094	1,12,18,670	62,55,692	29,05,609	17,57,527	33,48,620	19,72,432	7,12,177	3,99,85,820	2,665,721
Duties	...	...	1,75,59,379	2,27,91,330	1,51,40,074	91,58,348	35,29,828	40,55,655	82,28,645	75,49,396	54,63,211	9,34,75,896	6,231,726
Provincial Rates	...	...	...	...	2,33,853	1,83,716	31,356	...	1,83,487	...	11,446	6,23,858	41,590
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	20,37,328	36,66,319	36,13,306	14,00,583	9,27,855	12,37,715	7,14,208	4,73,913	2,30,080	1,43,01,307	953,420
Forest	...	...	41,06,838	47,01,263	11,45,610	37,38,831	17,27,283	96,99,217	5,17,727	32,78,262	10,55,052	2,99,70,083	1,998,006
Registration	...	...	23,37,549	7,95,528	20,36,068	7,33,642	3,55,564	2,49,935	6,96,048	3,74,251	1,13,115	76,91,700	512,780
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	6,31,40,343	6,69,44,178	4,99,49,396	4,81,44,923	2,34,66,261	4,61,64,971	2,22,24,210	2,35,22,503	1,15,69,005	35,50,65,820	23,671,054
Interest	...	...	4,52,295	12,43,788	4,63,551	23,94,286	2,45,866	1,71,053	1,87,067	2,70,937	43,885	54,72,728	364,848
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	...	17,10,918	11,78,455	17,53,147	12,06,164	10,11,954	10,70,401	10,33,243	4,61,065	2,07,018	96,32,365	642,158
Police	...	...	5,06,454	3,02,072	1,90,866	1,01,839	1,98,940	5,79,894	36,068	26,452	1,22,825	20,65,410	137,694
Ports and Pilotage	...	...	69	1,31,976	13,49,562	...	...	3,99,267	...	...	38	18,80,912	125,394
Education	...	...	3,09,763	7,94,273	8,86,574	6,47,761	4,91,073	3,65,991	3,70,930	2,60,617	1,86,780	43,13,762	287,584
Medical	...	...	1,38,752	3,42,539	3,60,234	2,10,608	77,813	1,21,958	31,839	34,813	27,255	13,45,811	89,721
Agriculture	...	...	1,70,924	1,52,129	1,01,156	1,98,213	2,27,457	16,026	25,674	1,10,759	14,582	10,16,920	67,796
Scientific and Miscellaneous Departments	...	...	11,13,461	36,465	6,04,849	22,119	27,245	3,993	2,874	26,608	11,409	18,49,023	123,268
TOTAL	...	...	39,50,341	29,37,909	52,46,388	23,86,704	20,34,482	25,57,530	15,00,628	9,20,314	5,69,907	2,21,04,208	1,473,614

Miscellaneous Receipts in aid of Superannuation, etc.	...	...	1,21,255	4,53,041	54,583	98,638	1,01,870	23,692	31,716	2,27,244	6,232	11,18,271	74,551
Stationery and Printing	...	...	1,24,084	1,32,327	1,33,395	1,61,901	81,573	48,153	21,895	62,554	5,511	7,71,898	51,460
Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	3,59,256	1,22,590	6,65,208	4,61,010	4,29,630	1,70,546	3,12,385	2,18,586	43,674	27,82,835	185,526
TOTAL	...	...	6,04,595	7,08,458	8,53,186	7,21,549	6,13,073	2,42,391	3,65,996	5,08,384	55,417	46,73,049	311,537
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	1,53,781	1,53,781	10,252
Deduct—Working Expenses	...	...	...	...	...	...	...	...	...	...	1,01,834	1,01,834	6,789
Net Receipts	...	...	...	...	...	...	...	...	...	...	51,947	51,947	3,463
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	51,947	51,947	3,463
Irrigation.													
Major Works:													
Direct Receipts	...	...	1,47,184	8,05,948	1,39,040	95,14,391	1,19,02,540	...	13,60,227	...	...	2,38,69,330	1,591,289
Portion of Land Revenue due to Irrigation	...	...	53,48,681	14,19,551	...	...	53,96,167	...	...	...	...	1,21,64,399	810,960
Minor Works and Navigation	...	...	2,59,506	1,68,256	3,40,272	1,98,639	67,070	14,23,781	33,549	47,616	...	25,38,689	169,246
TOTAL	...	...	57,55,371	23,93,755	4,79,312	97,13,030	1,73,65,777	14,23,781	13,93,776	47,616	...	3,85,72,418	2,571,496
Other Public Works:													
Civil Works	...	...	6,02,615	4,00,240	6,18,546	4,85,038	3,60,841	3,52,829	3,99,375	3,14,089	1,63,556	37,03,129	246,875
Military Receipts:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.^(a)	...	...	22,64,802	29,31,472	58,49,619	52,10,436	47,64,854	45,19,924	56,72,923	33,60,785	18,89,254	3,64,64,069	2,430,998
TOTAL PROVINCIAL REVENUE.	...	...	7,67,70,862	7,75,59,800	6,34,59,998	6,90,55,966	4,88,51,184	5,54,32,479	3,17,43,975	2,89,44,623	1,42,88,971	46,61,07,303	31,073,824

^(a) Contributions between Imperial and Provincial Revenues, which were formerly adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue, are now adjusted through the separate head "Transfers between Imperial and Provincial Revenues."

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 1916.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	...	...	2,40,209	6,36,321	1,81,371	1,47,485	86,568	1,75,218	49,673	78,079	35,485	16,28,409	108,561
Assignments and Compensations.	...	...	3,09,736	1,01,80,271	30,030	1,15,521	33,434	250	51,918	19,239	17,519	1,07,57,018	717,134
Charges in respect of Collection, <i>vis.</i>—													
Land Revenue	...	...	1,23,55,014	86,58,731	34,76,687	95,07,344	49,46,687	70,94,318	23,12,937	41,26,317	16,37,550	5,41,15,585	3,607,706
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,06,949	1,19,340	2,91,355	1,31,724	89,121	47,316	88,944	55,253	24,054	10,54,056	70,270
Excise	...	...	9,26,244	11,47,633	7,74,858	3,61,399	1,12,845	6,26,135	4,38,957	3,60,128	1,22,242	48,70,441	324,696
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	30,281	85,926	76,482	207	6,211	23,866	22,998	8,126	2,261	2,56,358	17,091
Forest	...	...	29,27,318	26,42,038	5,93,635	25,66,307	9,23,879	48,86,242	3,61,550	17,34,336	7,55,214	1,73,90,519	1,159,368
Registration	...	...	12,56,016	3,71,933	11,27,328	3,11,322	1,26,149	1,08,725	3,78,240	1,24,536	65,051	38,69,300	257,953
TOTAL	...	...	1,82,51,767	2,38,42,193	65,51,746	1,31,41,309	63,24,894	1,29,62,070	37,04,317	65,04,014	26,59,376	9,39,41,686	6,262,779
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	3,31,295	7,39,765	4,76,626	13,74,089	2,00,634	1,07,450	1,08,478	1,98,774	68,018	36,05,129	240,342
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	3,31,295	7,39,765	4,76,626	13,74,089	2,00,634	1,07,450	1,08,478	1,98,774	68,018	36,05,129	240,342
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	15,50,732	20,49,821	23,88,887	17,56,105	12,41,339	15,87,066	13,50,018	9,25,185	6,12,443	1,34,61,596	897,440
Law and Justice	...	...	99,75,283	70,61,179	1,28,17,727	93,81,515	65,38,152	66,08,519	52,43,871	35,39,901	13,64,224	6,25,37,371	4,168,691
Police	...	...	1,10,09,898	1,06,79,762	1,09,03,783	1,28,01,703	64,25,524	1,37,05,639	47,55,942	35,88,952	23,65,730	7,51,36,933	5,075,795
Ports and Pilotage	...	...	47,020	1,86,003	13,73,063	...	...	14,86,303	5,114	...	61,620	31,59,128	210,609
Education	...	...	76,96,650	75,29,863	84,83,414	60,78,311	44,10,192	30,44,813	35,73,507	27,85,989	14,13,758	4,50,16,497	3,001,100
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	50,28,039	23,86,488	26,98,775	27,87,910	19,66,180	26,88,985	9,64,623	12,31,788	6,67,714	2,04,20,502	1,361,367
Political	...	...	85,757	5,02,820	23,187	4,264	...	11,89,489	39,687	30,422	5,68,221	24,43,847	162,923
Agriculture	...	...	11,21,167	12,06,261	11,39,162	12,74,821	11,82,849	6,03,974	4,73,647	7,81,288	2,33,082	80,16,251	534,417
Scientific and Miscellaneous Departments.	...	...	10,27,401	1,52,064	4,47,690	1,11,509	1,89,277	73,712	21,634	79,172	87,599	21,40,058	142,670
TOTAL	...	...	3,75,41,947	3,16,54,266	4,02,75,688	3,41,96,138	2,19,03,513	3,09,88,500	1,64,28,043	1,29,62,697	73,74,391	23,33,25,183	15,555,012

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	...	33,08,215	38,59,390	31,41,809	35,97,913	23,15,418	10,97,040	10,02,672	9,61,856	3,35,677	1,96,19,990	1,307,999
Stationery and Printing	...	...	14,84,731	12,43,301	13,01,451	9,89,632	7,61,981	6,89,804	6,58,811	3,70,289	1,78,528	76,81,523	512,102
Miscellaneous	...	...	4,72,977	7,84,861	6,38,467	3,31,528	3,66,504	5,00,527	1,32,347	1,55,130	5,22,429	39,05,570	260,371
TOTAL	...	...	52,65,923	58,87,552	50,81,727	49,19,973	34,46,903	22,87,371	17,93,830	14,88,075	10,36,634	3,12,07,088	2,080,472
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	...	1,58,539	...	...	...	...	1,58,539	10,569
Reduction or Avoidance of Debt	...	...	2,50,000	13,70,000	60,000	4,50,000	1,40,000	...	2,00,000	...	...	21,70,000	164,667
TOTAL	...	...	2,50,000	13,70,000	60,000	4,50,000	2,98,539	...	2,00,000	...	...	26,28,539	175,236
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	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	4,853	...	...	...	...	5,112	9,965	665
TOTAL	...	...	...	...	...	4,853	...	...	...	...	17,536	22,389	1,493
Irrigation:													
Major Works:													
Working Expenses	...	...	11,18,184	7,89,632	98,011	29,70,190	51,75,389	...	7,58,699	...	...	1,03,10,105	727,340
Interest on Debt	...	...	15,07,467	12,64,697	1,74,238	32,56,150	36,18,512	...	8,99,369	...	...	1,07,20,433	714,896
Minor Works and Navigation	...	...	38,17,049	15,44,758	11,48,247	4,01,417	2,02,446	11,62,984	1,41,775	5,77,173	95,846	90,91,695	606,113
TOTAL	...	...	64,42,700	35,99,087	11,20,496	66,27,757	89,96,317	11,62,984	17,99,843	5,77,173	95,846	3,07,22,233	2,048,149
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...	...	...	18,950	18,950	1,263
Civil Works	...	...	87,00,563	85,70,316	89,34,903	73,14,591	65,46,792	88,97,194	88,43,005	68,95,387	39,69,319	6,86,72,073	4,578,138
TOTAL	...	...	87,00,563	85,70,316	89,34,903	73,14,591	65,46,792	88,97,194	88,43,005	68,95,387	39,69,319	6,86,91,023	4,579,401
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
ADD—Portion of allotments to Provincial Governments not spent by them in the year	...	...	7,67,84,198	7,56,63,179	6,28,01,186	6,80,27,810	4,77,17,622	5,64,05,569	3,28,77,516	2,66,26,120	1,52,40,070	46,41,43,270	30,942,584
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	18,96,821	6,58,812	10,28,156	11,33,562	...	...	3,18,508	...	50,35,659	335,711
TOTAL PROVINCIAL EXPENDITURE	...	...	13,536	...	...	...	...	9,73,090	11,33,541	...	9,51,099	30,71,566	204,771
	...	...	7,67,70,362	7,75,59,800	6,34,59,998	6,90,55,966	4,88,51,184	5,54,32,479	3,17,43,975	2,89,44,628	1,42,88,971	46,61,07,363	31,073,324

No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Revenue	2	7	£ 83,708,382	£ 705,155	£ 84,413,537
Excess of Revenue over Expenditure charged to Revenue	1A	3	...	...	—1,188,661
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	74A	272	3,472,246	...	3,472,246
Capital contributed by Native States towards outlay on State Railways	79A	304	66,667	...	66,667
Outlay of Railway Companies—Repayments	79	303	...	9,431	9,431
NET			...	...	0
Raised and Deposited by Railway Companies— On account of Subscribed Capital	79	303	768,401	...	768,401
NET			...	...	393,201
Permanent Debt incurred:					
India 3½ p. c. Stock	82	315	3,332,400	...	3,332,400
India Bonds				...	
4 p. c. Terminable Rupee Loan				...	
Rupee Loan 3½ p. c.				...	
Debentures of the Indian Midland Railway				...	
TOTAL			3,332,400	...	3,332,400
NET			...	...	2,379,334
Temporary Debt:	82A	316	...	7,000,000	7,000,000
NET			...	...	0
Unfunded Debt:					
Deposits of Service Funds	84	317	87,102	9	
Savings Bank Deposits	85	319	6,665,679	...	
TOTAL			6,752,781	9	6,752,790
NET			...	...	899,842
Deposits and Advances:					
Balances of Provincial Allotments	72	261	335,711	...	
Appropriation for Reduction of Debt	App. A.	...	425,305	...	
Deposits of Local Funds	86	320	6,209,095	...	
Deposits of Sinking Funds	87	320	15,842	...	
Gold Standard Reserve	App. A.	...	1,326	(a) 16,333,376	
Paper Currency Reserve	App. A.	...	...	(b) 8,190,295	
Departmental and Judicial Deposits	89	324	31,451,185	...	
Advances	App. A.	...	6,325,608	1,662,917	
Suspense Accounts			42,067	...	
Miscellaneous			64,064	409,359	
TOTAL			44,870,203	26,595,947	71,466,150
NET			...	...	5,829,927
Carried over			142,971,080	34,310,542	177,281,622

(a) Includes £7,533,000 remitted from India by means of Council Bills and £41,188 on account of profit by exchange.
(b) Represents remittance from India by means of Council bills.

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31ST MARCH 1916.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure			65,362,164	20,109,094	85,471,258
Add— Provincial surpluses transferred to "Deposits"	3	11	335,711	...	335,711
Deduct— Provincial deficits charged against "Deposits"			204,771	...	204,771
TOTAL			65,493,104	20,109,094	85,602,198
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	265	3,923,870	852,742	4,776,112
Outlay on Irrigation Works	73	265	776,544	36,409	813,953
Initial Expenditure on New Capital at Delhi	80	305	321,883	9,891	331,274
Outlay of Railway Companies—(a) Payments for Capital Outlay	79	303	—202,886	652,070	449,184
NET			...	...	439,753
Raised and deposited by Railway Companies — Payments for discharge of debentures	79	303	...	375,200	375,200
NET			...	...	0
Permanent Debt discharged :					
Sterling Debt—					
India 4 p. c. Stock			...	1,500	
India Bonds			...	500,000	
Indian Midland Railway Debentures			...	407,500	
India 3 p. c. Stock (£109,529 cancelled) (b)	82	315	...	...	
Rupee Debt—					
4 p. c. Loans			...	493	
3½ p. c. Loans			(c) 42,940	...	
3 p. c. Loans			133	...	
Provincial Debentures			...	...	
TOTAL			43,566	909,000	952,566
NET			...	...	0
Temporary Debts discharged :	82A	316	3,000,000	7,000,000	10,000,000
NET			...	...	3,000,000
Unfunded Debt :					
Special Loans	82B	316	1,131	...	
Deposits of Service Funds	84	317	95,002	...	
Savings Bank Deposits	85	319	5,756,815	...	
TOTAL			5,852,948	...	5,852,948
NET			...	...	0
Deposits and Advances :					
Balances of Provincial Allotments	72	261	204,771	...	
Deposits of Local Funds	86	320	6,660,011	...	
Deposits of Sinking Funds	87	320	...	...	
Gold Standard Reserve	App. A	...	69,957	(d) 10,549,067	
Paper Currency Reserve	"	...	...	8,190,295	
Departmental and Judicial Deposits	89	324	30,724,965	...	
Advances			6,165,999	1,777,693	
Suspense Accounts	App. A	...	977,988	...	
Miscellaneous			25,973	289,504	
TOTAL			44,829,664	20,806,559	65,636,223
NET			...	...	0
Carried over			124,037,693	50,750,965	174,788,658

(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 both on account of the main line and the Rajputana-Malwa Railway, which are treated as Remittances.

(b) £27,521, £4,361 and £16,615 aggregating £78,497 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £54,560 being charged under Railway Revenue Account, Sinking Funds. The remaining £23,937 is on account of Discount Sinking Fund, and the cost of purchase £21,569 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly, under "State Railways—Interest on Debt."

(c) Discharge due to conversion of 3 per cent. Loan to 3½ per cent. Loan [vide foot-note (e) on page 315].

(d) Includes £235,000 on account of payment of Bills and Telegraphic Transfers on London.

No. 11—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			142,971,080	34,810,542	177,281,622
Loans and Advances by Imperial Government .	90	333	490,931	...	490,931
NET .			...	...	15,108
Loans and Advances by Provincial Governments .	90A	349	1,556,038	...	1,556,038
NET .			...	...	308,332
Loans to Local Boards for Railway Construction .	91	350	7,709	...	7,709
NET .			...	...	7,709
Remittances—					
Inland Money Orders			39,073,870	...	
Other Departmental Accounts			1,827	...	
Net Receipts by Civil Treasuries from—					
Railways			15,225,297	...	
Net Receipts from Civil Treasuries by—	App. A	...			
Postal and Telegraph			766,258	...	
Marine			5,885,044	...	
Military Works			1,218,080	...	
Military			22,654,087	...	
Remittance Account between England and India .	92	353	21,784,841	31,808,163	
TOTAL .			106,603,754	31,808,163	137,916,917
NET .			...	...	...
Secretary of State's Bills drawn	93	354	...	(a) 4,590,084	4,590,084
Sterling Bills on London	45	121	(b) 4,668,000	...	4,668,000
Total Receipts .			256,802,512	70,208,739	326,511,251
Opening Balance .	94	355	14,779,834	(c) 7,918,236	22,692,570
GRAND TOTAL .			271,081,846	78,121,975	349,303,821

(a) In addition to £27,574,188 and £28,190,295 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.
(b) In addition to £225,000 on account of the Gold Standard Reserve.

in India and in England, for the Year ended 31st March 1916—*contd.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			124,037,693	50,750,965	174,788,658
Loans and Advances by Imperial Government	90	333	475,828	...	475,828
NET			...	...	0
Loans and Advances by Provincial Governments	90A	349	1,247,806	...	1,247,806
NET			...	...	0
Loans to Local Boards for Railway Construction	91	350	...	...	...
NET			...	...	0
Remittances—					
Inland Money Orders			39,021,590	...	
Other Local Remittances			116,339	...	
Other Departmental Accounts			17,924	...	
Net Payments into Civil Treasuries by—					
Railways	App. A	...	14,962,927	...	
Net Issues from Civil Treasuries to—					
Postal and Telegraph.			769,928	...	
Marine			5,897,656	...	
Military Works			1,222,569	...	
Military			22,651,165	...	
Remittance Account between England and India.	92	353	43,598,591	9,899,062	
TOTAL			128,258,689	9,899,662	138,158,351
NET			...	...	241,484
Secretary of State's Bills paid	93	354	(a) 5,045,774	(b) ...	5,045,774
Sterling Bills on London	45	121	...	4,668,000	4,668,000
Total Disbursements			259,065,790	65,318,627	324,384,417
Closing Balance	94	355	12,016,056	(d) 12,803,348	24,819,404
GRAND TOTAL			271,081,846	78,121,975	349,203,821

(c) Of this amount £28,323 represents the funds of the Gold Standard Reserve.
 (d) Of this amount £5,792,631 represents the funds of the Gold Standard Reserve.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1915-1916.

Section A.—Principal Revenue Heads.

Revenue, £52,866,375. Expenditure, £9,467,370.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure
					£	£
Revenue	12	Statement of Principal Sources of Ordinary Revenue.	32	48,237,710	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments	32	1,970,623	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	344,446
Assignments and Compensations.	14	Expenditure	35	...	...	1,280,370
Land Revenue	15A	Receipts	36	...	22,081,161	...
"	15B	Expenditure	39	...	...	8,903,714
Opium	16A	Receipts	40	...	1,018,514	...
"	16B	Store Account	40	...	...	...
"	16C	Expenditure	41	...	...	1,144,331
Salt	17A	Receipts	41	...	3,647,587	...
"	17B	Store Account	42	...	...	...
"	17C	Expenditure	42	...	...	376,722
Stamps	18	Receipts and Expenditure	43	...	5,433,682	147,150
Excise	19	Receipts and Expenditure	44	...	8,632,209	470,740
Provincial Rates	20	Receipts and Expenditure	45	...	41,845	...
Customs	21A	Receipts	47	...	5,878,886	...
"	21B	Expenditure	52	...	...	262,264
Income Tax	22	Receipts and Expenditure	53	...	2,090,109	34,426
Forest	23	Receipts	54	...	2,074,425	...
"	23	Expenditure	55	...	...	1,242,867
Registration	24	Receipts and Expenditure	56	...	518,379	259,840
Tributes	25	Receipts	58	...	609,128	...
TOTAL					52,866,375	9,467,370

A—Revenue Heads.

No. 12.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1916.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Income Tax.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	Sq. Miles.	No.	₹	₹
Burma	4,64,18,052	20,64,895	35,15,055	81,11,370	...	1,19,46,666	24,75,430	96,99,217	2,49,935	8,44,80,620	5,14,615	8,39,66,005	161,418	10,610,256	5,20,177	7,914
India General	20,73,000	...	8,58,004	21,96,610	103	...	25,58,323	9,59,469	45,244	86,91,253	35,81,706	51,09,547	...	1,489,052	...	3,431
North-West Frontier Province	21,29,255	...	6,74,843	3,53,694	3,715	...	1,71,418	1,86,815	46,243	35,65,893	47,226	35,18,667	13,183	2,197,018	2,66,909	1,602
Madras	5,90,96,501	...	1,51,01,998	3,51,18,758	...	...	40,75,663	41,06,838	23,37,549	11,98,37,307	52,41,664	11,45,95,643	142,402	41,405,404	8,04,733	2,768
Bombay	5,81,45,711	...	85,28,187	2,27,91,330	...	...	73,48,676	47,01,263	7,95,528	9,63,10,995	1,49,14,677	8,13,96,018	123,323	19,626,477	6,60,023	4,147
Bengal	2,83,96,800	...	2,24,37,340	1,51,40,074	2,33,853	...	72,26,611	11,45,616	20,36,058	7,81,16,156	4,16,479	7,76,99,677	78,699	45,483,077	9,87,302	1,703
United Provinces of Agra and Oudh	6,73,87,924	...	1,25,11,383	1,22,11,130	1,63,716	...	28,02,911	37,38,831	7,33,642	9,95,49,537	5,71,835	9,89,77,702	107,267	47,182,044	9,22,723	2,098
Punjab	2,79,77,592	...	58,11,218	70,59,656	31,356	...	18,55,709	17,27,283	3,55,564	4,48,18,378	2,65,458	4,45,52,920	99,251	19,576,687	4,48,891	2,276
Bihar and Orissa	1,57,82,993	...	66,97,240	1,09,71,527	1,83,487	...	14,28,417	5,17,727	6,96,048	3,62,77,439	1,95,966	3,60,81,473	83,181	34,490,084	4,23,771	1,046
Central Provinces and Berar	1,97,43,330	...	39,44,865	1,00,65,862	...	...	9,47,825	32,78,262	3,74,751	3,83,54,395	37,03,568	3,46,50,827	99,823	13,916,308	3,47,123	2,490
Assam	78,16,453	...	14,24,354	54,63,211	11,446	...	4,60,160	10,55,052	1,13,115	1,63,42,791	1,06,149	1,62,37,642	53,015	6,713,635	3,06,284	2,419
Salt	33,04,67,411	20,64,895	18,15,04,487	12,94,83,132	6,27,676	1,19,46,666	3,13,51,643	3,11,16,367	77,83,187	62,63,45,464	2,95,59,343	59,67,86,121	961,562	242,690,042	6,20,642	2,459
Customs	...	5,26,48,907	...	...	...	7,61,61,627	...	...	...	5,26,48,907	2,38,126	5,24,10,781	...	...	...	...
TOTAL	33,04,67,411	5,47,13,802	3,15,04,437	12,94,83,132	6,27,676	8,81,08,293	3,13,51,643	3,11,16,367	77,83,187	75,51,55,998	3,16,90,342	72,35,65,656	961,562	242,690,042	7,52,490	2,981
Total converted into £ at R15=£1	22,031,161	3,647,587	5,433,632	8,632,209	41,845	5,873,886	2,090,109	2,074,425	518,579	50,343,733	2,106,023	48,237,710	...	...	...	...
Revenue per 1,000 Square Miles	3,43,678	54,901	84,763	1,34,659	653	91,630	32,605	32,360	8,094	7,85,343	...	7,52,490	...	...	...	...
Ditto converted into £ at R15=£1	22,912	3,793	5,651	8,977	43	6,109	2,174	2,157	540	52,356	...	50,166	...	...	...	...
Revenue per 1,000 of Population	1,361.7	225.4	335.6	533.5	2.6	363.1	129.2	128.2	32.1	3,111.6	...	2,981.4	...	...	...	...
Ditto converted into £ at R15=£1	90.8	15.0	22.4	35.6	.2	24.2	8.6	8.5	2.1	207.4	...	198.8	...	...	...	...

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

No. 12A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 12.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 12, page 33	30,192	22,423	4,44,531	9,22,310	2,94,526	2,48,117	1,70,118	5,14,215(b)	98,726	1,22,115	49,315	29,11,568
Assignments and Compensation, Account No. 14, page 34	35,45,078	17,769	13,41,834	1,10,60,548	1,21,953	3,23,718	86,181	400	1,02,240	25,59,055	54,235	1,92,13,059
Allowances to District and Village Officers, (c) Account No. 15a, page 39	6,438	7,034	34,55,249	29,31,819	...	...	9,159	...	...	10,22,398	2,599	74,34,696
TOTAL	35,81,706	47,226	52,41,664	1,49,14,677	4,16,479	5,71,835	2,65,458	5,14,615	1,95,966	37,08,568	1,06,149	2,95,59,343
Total India converted into £ at R15=£1												£ 1,970,623

(b) Includes Rs.27,975 and Rs.12,636 on account of refunds of Customs and Salt Duties, respectively, in Burma.

(c) Includes Rs.4,458 and Rs.15,08,314 in India General, and Bombay, respectively, shown against "District Charges" under "Land Records."

No. 13.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1916.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
		R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue .	5,675	3,281	1,59,764	3,49,800	31,143	36,695	21,094	1,36,371	25,191	21,013	15,849	8,08,376	3,93,634	4,14,742
Stamps . .	13,852	13,834	1,63,072	1,28,031	1,70,946	1,23,989	99,518	40,657	51,238	38,360	9,725	8,53,222	4,40,455	4,12,767
Excise . . .	455	1,015	60,164	3,41,657	65,127	39,288	31,930	12,792	8,113	46,849	7,803	6,15,193	77,475	5,37,718
Provincial Rates .	...	...	...	...	—276	209	51	...	459	...	...	443	...	443
Income-Tax .	9,083	2,358	25,644	92,598	21,221	16,907	14,557	38,945	7,622	9,274	2,586	2,40,795	1,26,892	1,13,903
Forest . . .	1,096	1,847	31,006	6,566	648	30,349	2,600	43,761	457	5,516	13,559	1,37,405	2,943	1,34,462
Registration . .	31	88	4,881	3,658	2,717	680	368	28	646	1,103	293	14,493	119	14,374
TOTAL R	90,192	22,423	4,44,531	9,22,310	2,94,526	2,48,117	1,70,118	(a) 2,72,554	93,726	1,22,115	49,315	26,69,927	10,41,518	16,28,409
Opium . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt . . .	85,393	...	41,400	84,641	26,692	...	...	13,686	...	...	...	2,51,812	2,51,812	...
Customs . . .	...	...	1,62,234	11,22,752	4,96,095	...	...	2,27,975	...	11,792	...	20,20,848	20,20,848	...
Tributes . . .	...	...	...	...	...	...	...	2,24,101	...	...	...	2,24,101	2,24,101	...
TOTAL REFUNDS AND DRAWBACKS	1,15,585	22,423	6,48,165	21,29,703	8,17,313	2,48,117	1,70,118	7,38,316	93,726	1,33,907	49,315	51,66,688	35,38,279	16,28,409
Total India converted into £ at R15-£1												344,446	235,885	108,561

(a) For comparison with figures given in Account No. 12A, page 32, as regards Burma, see note (b) to that Account.

No. 14.—ACCOUNT of ASSIGNMENTS and COM

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	No. of Items.
LAND REVENUE COMPENSATIONS—	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Inamdar and other Grantees	...	...	5,273	83,42,658	...	1
Pensions in lieu of Resumed Lands	5,808	17,295	2,06,802	11,90,842	2,096	2
Malikana, or Allowances to Excluded Proprietors	...	...	3,18,774	...	57,822	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	18,862	...	150	65,688	142	5
	49,589	17,295	5,25,499	95,99,183	60,060	6
OPIMUM COMPENSATIONS—						
To the French Government	...	...	...	...	8,000	7
„ Native States	...	...	...	46,080	...	8
	...	...	...	46,080	8,000	9
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	10
„ Jaipur	6,88,309	...	...	...	...	11
„ Gwalior	3,12,500	...	...	...	...	12
„ Bharatpur	1,50,500	...	...	...	...	13
„ Alwar	1,25,000	...	...	...	...	14
„ Bahawalpur	80,000	...	...	...	...	15
„ Dholepur	60,000	...	...	...	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	2,04,150	...	...	...	...	19
„ Tonk	20,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	4,40,673	...	...	...	...	21
„ Other Native States	1,39,719	...	...	86,937	...	22
„ the French Government	...	...	4,78,000	...	20,000	23
„ Other Salt Compensations	...	...	10,301	5,680	...	24
	32,69,121	...	4,88,301	92,597	20,000	25
EXCISE COMPENSATIONS—						
To the French Government	...	...	3,550	...	...	26
„ Native States, Zemindars, etc.	10,597	...	90,428	12,64,553	...	27
	10,597	...	93,978	12,64,553	...	28
CUSTOMS COMPENSATIONS—						
To Native States, etc.	...	400	2,23,906	39,899	...	29
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	30
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent)	...	...	...	...	...	34
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	...	...	35
Sayer Compensations	...	...	...	...	33,893	36
Other Compensations	14,269	74	10,205	18,286	...	37
	2,15,769	74	10,205	18,286	33,893	38
TOTAL ASSIGNMENTS AND COMPENSATIONS	35,45,076	17,769	18,41,884	1,10,60,548	1,21,938	39

Total India

PENSIONS for the Year ended 31st March 1916.

No. of items.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
	R	R	R	R	R	R	R	Imperial.	Provincial.
1	11,638	...	...	...	2,054	2,051	88,88,669	5,18,295	78,50,374
2	89,989	55,173	...	4,008	3,594	...	15,24,277	3,50,551	11,73,726
3	2,87,085	...	...	95,047	3,958	208	7,07,894	3,83,582	3,24,312
4	...	...	...	...	...	...	25,424	25,424	...
5	600	1,457	400	...	21,478	82,780	1,41,552	80,232	61,320
6	2,88,992	56,880	400	99,050	31,079	35,039	1,07,62,816	13,53,084	94,09,732
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	46,030	46,030	...
9	...	...	...	...	...	...	54,030	54,030	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	6,88,309	6,88,309	...
12	...	...	...	...	...	...	3,12,500	3,12,500	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	60,000	60,000	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	2,04,150	2,04,150	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	4,40,673	4,40,673	...
22	...	...	...	...	...	...	2,26,656	2,26,656	...
23	...	...	...	...	...	...	4,98,000	4,98,000	...
24	...	...	...	...	...	...	15,961	15,961	...
25	...	...	...	...	...	...	38,70,019	38,70,019	...
26	...	...	...	...	...	...	3,550	1,775	1,775
27	9,532	8,307	...	1,991	4,932	...	13,90,335	64,075	13,26,260
28	9,532	8,307	...	1,991	4,932	...	13,93,885	65,850	13,28,035
29	...	18,634	...	...	...	...	2,82,839	2,82,839	...
30	...	965	...	...	...	...	965	...	965
31	...	...	...	...	...	...	20,000	20,000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,500	1,51,500	...
34	...	...	...	...	25,00,000	...	25,00,000	25,00,000	...
35	...	...	...	...	...	16,558	16,558	16,558	...
36	24,100	...	...	1,199	...	1,031	60,223	60,223	...
37	1,094	1,645	...	...	23,044	1,807	70,224	51,938	18,286
38	25,194	1,645	...	1,199	25,23,044	19,196	28,43,505	28,30,219	18,286
39	3,23,718	86,181	400	1,02,240	25,59,055	54,225	1,92,13,056	84,56,041	1,07,57,015
converted into £ at Rs15-81							1,280,870	568,785	717,184

A.—Revenue Heads.

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1916.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Land Revenue	18,01,448	20,44,592	6,92,46,470	4,54,33,966	2,76,89,668	6,86,80,660	3,46,40,273	2,95,71,870	1,49,43,573	1,94,52,387	71,43,182	82,08,48,089
Sale of proprietary right of Government in land .	42,606	723	67	...	1,96,703	505	6,49,464	...	1,056	...	...	8,91,124
Sale of waste lands and Redemption of Land Revenue	3,781	—1	2,00,444	...	62,721	6,893	24,60,843	2,255	4,727	2,909	86,477	27,81,049
Assessment of alienated Lands, less Quit-rents .	...	4,730	...	93,05,578	69,172	...	1,68,786	...	7,268	...	...	95,55,534
Recovery of Survey and Settlement charges .	...	...	...	...	17,04,498	...	...	9,627	6,90,159	...	...	24,04,284
Capitation Tax or House Tax levied in lieu thereof (a)	804	...	...	...	21,655	...	...	96,53,672	652	...	2,70,377	99,47,160
Fisheries and other receipts classed as Miscellaneous Land Revenue	2,24,361	1,52,989	3,46,831	2,45,269	1,52,183	6,52,154	8,50,559	74,26,403	1,35,558	2,93,202	3,66,417	1,08,45,976
TOTAL LAND REVENUE . R	20,73,000	22,03,033	6,97,93,862	5,49,84,813	2,98,96,600	6,93,40,212	3,87,69,925	4,66,63,827	1,57,82,993	1,97,48,498	78,16,453	35,70,73,216
<i>Deduct</i> —PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 166. R	...	73,778	^(b) 1,06,97,361	^(b) 28,39,102	...	19,52,288	1,07,92,333	^(b) 2,45,775	...	5,168	...	2,66,05,805
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . R	20,73,000	21,29,255	5,90,96,501	5,21,45,711	2,98,96,600	6,73,87,924	2,79,77,592	4,64,18,052	1,57,82,993	1,97,43,330	78,16,453	33,04,67,411
Total Land Revenue in India under Principal Heads of Revenue R33,04,67,411 converted into £ at R15-£1 . £												22,031,161
Ditto ditto due to Irrigation R ditto ditto . £												1,773,720

(a) Includes Thatamada Tax in Burma.

(b) Total Collection at pages 166 and 168
Less—Collection Charges at pages 167 and 169

Madras. R	Bombay. R	Burma. R
1,12,56,483	30,46,531	2,68,468
5,59,123	2,07,429	22,693
<u>1,06,97,361</u>	<u>28,39,102</u>	<u>2,45,775</u>

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRA- TION:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (a) of Salaries of Collectors, Commis- sioners, and Deputy Commissioners (b) .	51,005	47,377	6,18,375	3,45,524	3,42,855	5,52,562	3,32,488	4,21,877	2,42,885	2,56,348	1,45,553	33,57,248
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b) .	43,204	95,130	16,92,191	8,19,255	8,53,450	8,78,011	4,04,859	7,69,944	5,92,360	4,12,244	2,26,979	67,97,627
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc. (b) .	45,281	70,159	45,319	90,944	14,170	7,18,621	4,30,840	...	19,574	21,576	3,810	14,60,294
Payments to Officers of other Provinces .	758	...	...	8,404	...	...	...	...	...	...	...	9,162
Office Establishment	71,183	55,866	10,08,693	9,30,016	6,24,159	12,36,719	3,06,541	5,62,283	4,25,569	2,09,968	1,65,327	55,96,349
District Establishments, including Tahsildars and Sub-Divisional Establishments .	1,10,739	47,273	14,99,599	10,98,899	3,02,765	8,54,815	3,40,665	1,68,101	2,64,981	1,60,088	77,860	49,25,785
Temporary Establishments	932	4,886	1,55,623	1,01,181	89,688	1,82,771	28,752	6,420	42,677	11,343	3,021	5,77,294
Remuneration to Copyists and Examiners .	...	...	1,66,384	...	96,335	...	...	4,659	79,690	...	8,993	3,56,061
Travelling Allowances	23,256	36,234	5,55,624	4,10,282	2,11,979	2,61,742	2,03,587	1,94,837	1,12,388	72,337	42,969	21,25,135
Purchase, Repair, and Carriage of Tents .	3,831	1,005	19	4,582	4,601	25,604	9,176	1,024	6,226	9,213	812	66,093
House-rent and other Allowances . . .	10,687	17,529	1,33,487	23,457	27,820	77,935	65,772	18,913	21,762	30,314	13,084	4,40,710
Service of Processes against Defaulters and Diet-money	1,538	428	5,595	5,180	33,762	6,613	1,213	40,076	14,191	15,758	42,510	1,66,864
Law Charges	775	80	36,207	1,440	27,192	4,853	655	47	12,219	...	5,441	88,909
Remittance of Treasure within Districts .	1,614	1,676	42,425	17,747	7,689	20,411	9,252	33,564	5,520	7,497	2,536	1,49,931
Service Postage and Telegrams	11,336	25,567	3,04,031	2,24,884	55,680	1,18,189	1,12,080	76,593	28,361	28,920	31,421	10,17,062
Rents, Rates, and Taxes	1,579	397	63,169	11,495	23,614	5,920	3,583	9,268	14,957	2,449	5,909	1,42,340
Petty Construction and Repairs	...	230	35,860	3,060	1,944	325	3,538	69	102	101	1,328	46,557
Other Charges	27,617	28,124	3,82,655	2,89,845	3,72,087	2,24,487	1,32,012	2,14,468	1,30,524	63,463	49,928	19,15,200
Less—Recoveries and Contributions . .	3,788	...	13,531	1,56,964	2,27,221	...	...	...	2,18,694	...	5,034	6,24,332
Deduct—30 per cent. debitable to 19A— Law and Justice Court of Law	...	...	20,19,487	...	...	...	...	...	...	...	...	20,19,487
TOTAL DISTRICT ADMINISTRATION—Carried over	4,01,547	4,33,461	47,12,138	42,30,131	28,62,569	51,19,578	23,85,013	25,22,138	17,95,292	13,01,539	8,22,396	2,65,84,802

A—Revenue Heads.

(a) The remaining part is charged under "Law and Justice," etc.
(b) Includes Exchange Compensation Allowance.

GOVERNMENT OF INDIA, FOR THE YEAR 1915-16

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1916—*contd.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,01,547	4,32,461	47,12,138	42,30,131	28,62,569	61,19,578	23,85,013	25,22,138	17,95,292	13,01,539	8,22,396	2,65,84,802
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office (a)	...	...	1,29,868	...	...	...	...	1,22,436	...	...	...	2,52,304
Salaries of Officers (a)	...	...	1,02,217	...	4,16,634	1,23,741	1,67,285	1,63,796	2,75,545	1,65,295	59,436	14,71,949
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	...	...	96,566	...	352	42,668	28,974	18,604	196	65,779	...	2,53,139
Field Establishment (partly temporary)	...	595	...	...	1,84,763	27,197	2,45,139	1,68,411	57,822	58,924	18,203	7,61,054
Temporary Establishments	...	1,617	1,49,954	...	2,05,533	51,155	1,23,196	4,763	3,03,044	70,313	20,820	9,30,385
Contract Works and Special Services	...	...	...	...	10,35,929	23,195	...	...	2,32,724	21,594	1,058	13,14,200
Colonization Charges	...	...	...	54,819	...	70	...	...	...	...	...	54,889
Travelling and other Allowances	...	—5	50,246	...	1,03,055	19,477	78,325	43,617	65,085	49,351	14,484	4,28,035
Service Postage and Telegrams	...	...	3,477	...	6,147	1,370	17,174	297	3,970	2,140	584	35,159
Rents, Rates and Taxes	...	...	7,111	...	7,377	3,084	6,712	5,015	10,011	894	48	40,852
Other Charges	...	3,000	8,225	...	1,64,986	46,789	69,697	19,943	99,610	44,005	13,303	4,63,558
Share of Charges transferred from Land Records	...	...	...	...	29,019	...	...	...	23,223	...	...	52,242
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	44,159	...	...	44,159
Settlement Charges recoverable from private Estates	...	...	8	...	3,02,394	...	...	...	8,886	...	1,922	3,13,410
Revenue Survey—	...	5,207	5,47,656	54,819	18,51,101	3,38,676	7,36,572	5,51,882	10,18,825	4,78,195	1,26,014	57,08,947
<i>Portion of the Survey of India Charges transferred from Account No. 40E, page 103:</i>												
Controlling Staff	38,841	...	...	...	...	...	...	...	...	...	...	38,841
Correspondence and Drawing	79,670	...	...	...	...	...	...	...	...	...	...	79,670
Charges of Survey Parties	...	...	...	...	...	...	80,513	...	...	...	...	80,513
Local Survey Charges:	1,18,511	...	...	...	...	...	80,513	...	...	...	...	1,99,024
Controlling Office	...	...	2,15,132	...	8,683	...	...	...	2,280	...	...	2,26,095
Salaries of Officers (a)	2,809	...	78,569	...	26,620	...	...	...	5,619	...	7,272	1,21,889
Office Establishment	5,106	...	8,758	...	3,066	...	...	...	...	...	80	17,010
Field Establishment (partly temporary)	7,612	...	4,02,988	...	1,61,601	...	...	55,154	33,016	...	25,990	6,86,261
Extra Department and Mapping Charges	...	...	...	75,661	859	...	3,221	...	680	...	...	80,421
Travelling and other Allowances	2,900	...	79,146	...	15,933	...	...	5,557	8,438	...	6,047	1,18,021
Service Postage and Telegrams	...	...	6,227	...	1,093	...	...	87	581	...	322	8,310
Rents, Rates and Taxes	...	...	5,014	...	12,039	...	...	1,500	1,808	...	504	20,865
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	29,290	...	...	...	1,310	...	12,390	42,990
Drawing Office	...	...	...	...	80,167	...	...	...	60,880	...	22,093	1,63,140
Other Charges	800	...	2,43,817	...	24,978	...	...	2,103	2,203	...	2,470	2,76,371

Less—Recoveries and Contributions	...	...	3,67,251	...	302	...	...	...	...	...	3,67,553	
" Survey Charges recoverable from private Estates	...	...	...	...	92,735	...	...	...	7,562	...	1,10,612	
	1,37,738	...	6,72,400	75,661	2,71,192	...	83,734	64,401	1,09,253	...	66,853	14,81,233
TOTAL SURVEY AND SETTLEMENT	1,37,738	5,207	12,20,056	1,30,480	(b) 21,22,293	3,33,676	8,20,306	6,16,283	11,28,078	4,78,195	1,92,867	71,90,170
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc. (a)	8,287	...	17,402	81,165	31,214	58,327	29,870	...	24,799	20,294	7,200	2,78,558
Establishments (partly temporary)	2,463	...	35,163	1,07,936	23,048	38,277	6,26	17,599	11,633	25,145	96	2,67,622
Travelling and other Allowances	1,511	...	6,455	22,493	7,288	11,629	5,794	520	8,142	5,080	1,710	70,622
Service Postage and Telegrams	...	...	2,197	5,154	1,300	2,751	1,520	...	1,123	2,999	...	17,044
Rents, Rates, and Taxes	...	...	...	297	...	336	...	...	...	365	...	998
Other Charges	...	...	1,844	11,828	14,225	2,669	2,735	4	2,032	5,002	...	40,339
Less—Recoveries and Contributions	...	...	...	4,492	...	...	...	...	3,043	...	...	7,535
" Share of charges transferred to "Land Settlement"	...	...	...	...	29,019	...	...	...	33,223	...	...	52,242
District Charges	1,81,547	1,71,893	28,85,068	27,45,234	22,750	37,10,441	16,55,266	15,24,879	97,959	11,55,405	2,23,964	1,43,79,406
TOTAL LAND RECORDS	1,93,868	1,71,893	29,48,129	29,69,115	70,801	38,24,430	17,01,452	15,43,002	1,19,422	12,14,290	2,37,970	1,49,94,812
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Mapping of Government Estates	...	...	...	...	4,39,200	2,19,607	...	...	2,73,695	33,157	1,672	9,72,331
Charges on account of Encumbered Estates	...	...	...	...	...	...	...	...	...	...	...	...
Management of Grazing Lands	1,620	16,229	...	...	...	...	30,757	...	...	...	...	48,606
Commission on Land Revenue Collections, etc.	15,063	...	...	...	17,369	5,053	...	16,06,783	3,647	71,738	3,79,400	20,99,062
Commission on Capitation Tax (c)	...	...	...	...	...	...	...	7,49,068	...	...	...	7,49,068
Commission on Fishery Collections	...	...	...	...	...	...	...	57,044	...	...	637	57,681
Inam Commissioner, Madras	...	...	19,442	...	...	...	...	...	...	...	...	19,442
Allowances to District and Village Officers	...	7,034	34,55,249	13,28,505	...	...	9,159	...	...	10,22,398	2,599	53,24,944
TOTAL DIRECT CHARGES OF COLLECTION	1,683	23,263	34,74,691	13,28,505	4,56,569	2,24,660	39,916	24,12,895	2,77,342	11,32,293	3,84,317	97,71,134
TOTAL CHARGES IN INDIA	7,49,776	6,32,824	(d) 1,23,55,014	86,58,731	65,12,232	95,07,344	49,46,687	70,94,318	33,20,134	41,26,317	16,87,550	5,85,40,927

CHARGES IN ENGLAND:

Law Charges in connection with Appeals from India, a portion of which is recoverable in India

Stores for India

Total India converted into £ at R15-£1

£

3,902,729

606

379

985

TOTAL CHARGES AGAINST "LAND REVENUE"

£

3,903,714

A—Revenue Heads.

(a) Includes Exchange Compensation Allowance.

(b) Includes the following survey and settlement charges:—

1/5th share recoverable from Zemindars	8,90,551
1/5th " " from Tenants	6,36,108
1/5th to be borne by Government	5,08,886
Total	20,35,545

(c) Includes Commission on Thathameda Tax collections in Burma.

(d) Represents amount calculated in accordance with the new arrangement introduced from 1914-15 regarding the distribution of the cost of District Administration between Land Revenue and Law and Justice. Under the old arrangement one-fifth of the cost of Land Revenue officers who do magisterial as well as revenue work was transferred to "Law and Justice" from "Land Revenue" and the same share of the cost of the Stationary and Agency Subordinate Magistrates was similarly transferred from "Law and Justice" to "Land Revenue." This practice has been abandoned and a lump transfer of 30 per cent. of the total charges appearing under the minor head "Charges of

District Administration" is now made to the head "Law and Justice." Further, the charges on account of revenue talayaris formerly shown under the minor head "3—Land Revenue—Allowances to district and village officers" are now transferred to the head "20—Police." The figures under the previous distribution are shown below:—

Land Revenue charges excluding deduction of 30 per cent.	1,43,74,501
Deduct—1/5th transferred to "19 A—Law and Justice"	11,56,929

Add—1/5th transferred from "19 A—Law and Justice"	1,32,17,572
	1,20,125

Add—Talayaris charges transferred to 20—Police	1,33,37,697
	14,67,924

Total amount under previous distribution

1,48,05,621

No. 16A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1916.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL OPIUM—												
Proceeds of 10,090 Chests sold by auction in Calcutta for export, being at the average rate of Rs. 1718-14-1 per chest	...	...	...	...	1,72,23,225	...	...	...	...	...	...	1,72,23,225
Proceeds of 90 chests sold direct to Hong-Kong Government at the average rate of Rs. 2,000 per chest	...	...	...	...	1,80,000	...	...	...	...	...	...	1,80,000
Proceeds of 2,550 chests sold direct to the Straits Settlement Government at the rate of Rs. 2,000	...	...	...	...	51,00,000	...	...	...	...	...	...	51,00,000
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of Rs. 8-8 per seer	27,079	39,227	4,02,759	7,74,805	4,46,067	5,09,216	6,15,630	3,65,554	3,32,338	4,70,013	5,35,523	45,18,811
Miscellaneous Receipts including sale proceeds of Opium etc. in England	...	...	...	...	16,16,488	60,584	...	...	...	...	...	16,77,372
TOTAL BENGAL OPIUM	27,079	39,227	4,02,759	7,74,805	2,45,65,780	5,70,700	6,15,630	3,65,554	3,32,338	4,70,013	5,35,523	2,88,99,408
BOMBAY OPIUM—												
Compensation and Miscellaneous receipts.	...	...	...	3,304	...	...	...	...	...	...	...	3,304
TOTAL BOMBAY OPIUM	...	...	...	3,304	...	...	...	...	...	...	...	3,304
TOTAL OPIUM REVENUE	27,079	39,227	4,02,759	7,78,109	2,45,65,780	5,70,700	6,15,630	3,65,554	3,32,338	4,70,013	5,35,523	2,87,02,712
Total India converted into £ at Rs. 15-21												1,913,514

No. 16B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1916.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1915	15,099	25,715	1,362	2,043
In store at Factories on above date	...	...	294	441
Produce of season 1914-15	10,000	17,031	9,465	14,198
TOTAL	25,099	42,746	11,121	16,683
Sold by Auction from 1st April 1915 to 31st March 1916	10,020	17,065	...	...
Sold direct to Hong-Kong Government from 1st April 1915 to 31st March 1916	90	153	...	...
Sold direct to Straits Settlement from 1st April 1915 to 31st March 1916	2,550	4,343	...	...
Issued to Excise Department from 1st April 1915 to 31st March 1916	...	...	8,892	12,839
Issued to Medical Department ditto ditto	...	...	15	23
TOTAL EXPENDED	12,660	21,561	8,907	12,862
Balance in store in Calcutta on 31st March 1916	12,439	21,185	1,904	2,854
Balance in Factories " " "	...	...	310	466
BALANCE IN STORE ON 31st MARCH 1916	12,439	21,185	2,214	3,320

No. 16C.—ACCOUNT of CHARGES in connection with OPIUM.

	INDIA, GENERAL.	BOMBAY.	BENGAL.	UNITED PROVIN- CES OF AGRA AND OUDH.	TOTAL.
	R	R	R	R	R
Superintendence	...	...	...	87,961	87,961
Ghazipur Opium Factory	...	...	...	5,03,464	5,03,464
District Staff	...	...	...	6,82,080	6,82,080
Purchase of opium including Payments to cultivators :—					
Payments to cultivators	...	...	...	87,58,900	87,58,900
Purchase of Malwa opium	...	...	...	71,11,840	71,11,840
Do. Baroda opium	...	...	...	5	5
Opium Miscellaneous charges in Calcutta	...	...	20,579	...	20,579
Other Opium Agencies and Establishments	7,894	638	...	...	8,532
TOTAL CHARGES IN INDIA	7,894	(a) 688	20,579	1,71,24,250	1,71,53,301
Total India converted into £ at Rs15-£1					1,143,557
CHARGES IN ENGLAND :—					
Miscellaneous expenditure				£ 366	
Stores for India : For the Ghazipur Factory				408	
				£	774
TOTAL CHARGES UNDER OPIUM					£ 1,144,331

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, which is charged under "Customs" nor the expense of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the State concerned.

No. 17A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1916.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R
Sales of Government Salt	18,37,316	11,83,393	9,37,342	...	...	...	...	39,58,051
Excise duty on Salt manu- factured locally	1,26,75,891	1,02,75,101	1,19,08,666	60	5,71,374	...	...	3,54,26,092
Duty on Salt imported from England	...	...	11,342	23,38,314	2,76,708	...	...	26,76,362
Duty on other imported Salt, seaborne	...	2,838	3,340	98,15,441	12,16,815	...	...	1,10,38,434
Frontier duty on Salt im- ported by land	...	...	5,62,135	...	...	...	...	5,62,135
Treaty Price of Salt	...	...	4,494	...	...	...	...	4,494
Miscellaneous Receipt	1,96,455	1,17,243	5,69,143	30,948	...	1,256	840	9,15,835
Rent of warehouses	...	...	...	1,32,349	...	...	...	1,32,349
TOTAL SALT REVENUE R	1,47,09,662	1,15,78,575	1,39,91,462	1,23,67,112	20,64,895	1,256	840	5,47,13,802
Deduct—Refunds	85,393	41,400	84,641	26,692	13,686	...	...	2,51,812
Net Revenue from Salt	1,46,24,269	1,15,37,175	1,39,06,821	1,23,40,420	20,51,209	1,256	840	5,44,61,990
Total India Rs. 5,47,13,802 converted into £ at Rs15-£1								£ 3,647,537

A.—Revenue Heads.

No. 17B.—ACCOUNT of SALT STORE for the Year ended 31st March 1916.

	INDIA.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.	PUNJAB.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
Salt in store on 1st April 1915	<i>Mds.</i> 24,17,645	<i>Mds.</i> 2,546	<i>Mds.</i> 17,29,409	<i>Mds.</i> 22,03,660	<i>Mds.</i> 5,21,220
Manufactured, excavated, or purchased during the year	(a) 78,93,149	5,09,984	37,61,378	44,65,271	40,85,890
	1,03,10,794	5,12,480	54,90,782	66,68,931	45,57,110
Removed by Purchasers during the year	(b) 55,57,702	5,03,572	37,83,999	41,51,624	40,25,040
Wastage, etc., written off	1,29,438	...	8,92,430	3,51,604	...
	56,87,140	5,08,572	41,83,429	45,03,228	40,25,040
Balance in store on 31st March 1916	46,23,654	8,908	13,07,353	21,65,703	5,82,070

(a) Includes 4,41,015 *Mds.* on account of excesses on heaps cleared.(b) Includes 24,510 *Mds.* on account of "Free Deliveries" to Native States.

No. 17C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1916.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.								
Commissioner (a)	30,400	39,760	...	...	...	...	...	70,160
Deputy and Assistant Commissioners (a)	68,959	1,88,535	...	...	...	...	...	2,57,494
Personal Assistant and Secretary to Commissioner (a)	3,818	20,483	...	...	...	...	...	24,301
Collectors, Deputy and Assistant Collectors, etc. (a)	...	...	1,10,464	...	...	...	...	1,10,464
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc. (a)	...	9,61,135	1,16,765	...	25,694	18,518	...	11,22,112
Chief Account Officer	...	...	12,000	...	...	...	...	12,000
Establishment	76,122	8,05,732	5,48,988	20,395	3,963	20,998	768	14,76,966
Commission on Salt Tax Collections and sale of Salt	...	...	16	...	57	...	...	73
Bagging and sewing charges	...	...	1,02,901	...	...	...	...	1,02,901
Removal of Salt purchased by traders	78,174	...	...	...	...	...	...	78,174
Fish-curing yards, etc.	...	374	8,544	...	...	...	...	8,918
Arms and Accoutrements	280	206	65	...	7	...	...	508
Purchase, hire and repair of Boats and Steamers, etc.	...	792	24,295	...	897	8,206	...	29,190
Purchase, repair, and carriage of tents and conveyance of records	6,213	14,177	2,940	...	38	197	...	23,565
Rewards	917	53,156	1,208	...	6,994	61	...	62,336
Service Postage and Telegrams	12,372	43,215	8,271	53	279	347	...	64,587
Rents, Rates, and Taxes	1,546	14,350	8,032	17,415	60	910	...	37,222
Scales and Weights	...	...	1,049	393	2	...	...	1,447
Travelling Allowances	50,084	2,10,365	56,420	618	5,820	18,802	...	3,37,109
House-rent and other Allowances	17,625	1,20,703	43,216	2,172	...	1,477	39	1,85,233
Petty Construction and Repairs	56,831	1,66,368	29,679	625	4	3,156	...	2,56,696
Liveries, Belts, Badges, Clothing, etc.	11,648	41,737	18,331	181	...	1,501	...	73,488
Office Expenses and Miscellaneous	23,204	1,21,051	27,781	28,580	1,086	10,268	41	2,12,014
Manufacture and Excavation of Salt—								
Sambhar	3,28,108	...	...	...	...	...	...	...
Pachbudra	60,320	...	...	...	...	...	...	...
Punjab Mines	2,95,302	6,83,730	...	...	...	...	...	6,83,730
Add—Amount transferred from Excise (see page 44)	11,21,873	28,02,089	11,15,965	70,435	44,910	74,564	851	52,30,637
	...	...	90,694	2,00,000	...	...	...	2,90,694
	11,21,873	28,02,089	12,06,659	2,70,435	44,910	74,564	851	55,21,831
Deduct—Amount Chargeable to Excise (see page 44)	...	18,49,413	...	...	...	...	...	18,49,413
Amount Chargeable to Customs (see page 52)	...	...	1,06,958	...	...	...	...	1,06,958
TOTAL SALARIES, ETC.	11,21,873	9,62,626	10,99,701	2,70,435	44,910	74,564	851	35,64,960
Preventive Establishment	3,35,881	...	5,23,750	...	...	...	...	8,59,631
Deduct—Amount Chargeable to Customs (see page 52).	...	...	52,376	...	...	...	...	52,376
TOTAL PREVENTIVE ESTABLISHMENT	3,35,881	...	4,71,376	...	...	...	...	8,07,255
Salt Purchase and Freight	...	6,26,744	6,14,427	...	...	...	...	12,41,171
TOTAL SALT CHARGES IN INDIA	14,57,754	15,79,370	11,85,508	2,70,435	44,910	74,564	851	56,18,237
Total India converted into £ at Rs-21 =								374,226
CHARGES IN ENGLAND ;								
Stores for India: Wagons, oil engine, etc.	...	...	...	...	...	...	...	2,496
TOTAL CHARGES UNDER SALT	...	...	...	...	...	...	...	376,722

(a) Includes Exchange Compensation Allowances.

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.	R	R	R	R	R	R	R	R	R	R	R	R
Sale of Court-fee Stamps	5,33,128	4,89,314	99,84,594	45,61,883	1,57,38,575	99,02,532	38,42,152	20,59,165	51,60,150	27,50,265	10,34,382	5,60,06,140
Sale of Commercial and other Stamps	2,43,793	2,33,721	50,29,037	37,54,379	65,61,955	25,86,997	19,27,441	14,40,835	15,25,668	11,75,207	3,83,306	2,48,62,238
Fines and Penalties	4,768	1,740	78,818	30,712	36,631	21,441	40,761	14,838	10,511	16,503	6,732	2,63,455
Miscellaneous	76,316	68	9,549	1,81,213	1,00,179	418	864	217	911	2,890	34	3,72,654
TOTAL STAMP REVENUE R	8,58,004	6,74,843	1,51,01,998	85,28,137	2,24,37,340	1,25,11,383	58,11,218	35,15,065	66,97,240	39,44,865	14,24,354	8,15,04,487
Deduct—Refunds	13,852	13,834	1,63,072	1,28,031	1,70,946	1,23,989	99,518	40,687	51,238	38,360	9,725	8,53,223
NET REVENUE from STAMPS R	8,44,152	6,61,009	1,49,38,926	84,00,156	2,22,66,394	1,23,87,394	57,11,700	34,74,398	66,46,002	39,06,505	14,14,629	8,06,51,265
CHARGES FOR COLLECTION.	Total Revenue Rs. 15,04,487 converted into £ at R15-£1											£ 5,433,632
Superintendence—	...	...	...	7,184	6,784	...	...	12,000	...	...	...	25,968
Salary of the Superintendent or other Officers	35,668	360	10,192	60,563	12,152	822	268	10,765	549	5,145	...	1,36,484
Establishment of Superintendent or other Officers	53,183	3,421	21,056	42,911	7,280	22,400	30,436	4,002	6,951	9,805	2,156	2,03,601
Contingent Expenses, Packing Charges, etc.	...	...	3,728	...	342	1,062	...	11,034	120	...	...	16,286
Charges for the sale of Stamps, viz. :—	...	...	...	2,865	...	—7	...	3,240	...	2,028	...	8,128
Clerks and Servants	4,200	4,072	93,364	20,066	1,35,040	75,264	32,755	12,678	48,327	16,251	10,134	4,52,151
Commission to Vendors	7,712	9,792	2,06,487	87,311	2,20,128	86,320	72,631	34,307	62,607	53,131	18,879	8,59,305
Discount on sale of Court-fee Stamps	1,32,219	...	...	...	...	...	...	...	...	...	...	1,32,219
Discount on sale of General Stamps	...	...	...	...	...	...	1,772	...	...	...	...	1,772
Purchase of plain paper to be used with Court-fee Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Contingencies and Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—5,27,583	4,760	79,070	17,779	2,00,984	77,587	40,380	6,606	59,333	24,145	16,939	...
Deduct—Cost of Postage Stamps issued for Postal and Telegraph and Revenue purposes	9,73,770	...	...	...	...	...	...	...	...	...	...	9,73,770
Cost of Stamps supplied to Bazaar Administration	438	...	...	...	...	...	...	...	...	...	...	438
TOTAL CHARGES in INDIA R	—13,68,809	22,405	4,13,897	2,38,679	5,82,710	2,63,448	1,78,242	94,632	1,77,887	1,10,505	48,108	8,61,704
CHARGES IN ENGLAND:	Total Charges in India converted into £ at R15-£1											£ 57,447
Stores for India	...	...	...	...	...	...	...	...	...	...	...	89,703
TOTAL CHARGES for COLLECTION of STAMP REVENUE	Total Charges for COLLECTION of STAMP REVENUE											£ 147,150

No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS and of CHARGES for COLLECTION for the Year ended 31st March 1910.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.	R	R	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:												
License and Distillery Fees and Duties for the sale of Liquors and Drugs, viz.:	51,262	34,132	9,40,384	3,59,158	3,17,548	4,02,119	4,57,195	8,30,078	33,104	30,647	16,609	50,66,106
Foreign liquors	2,39,911	81,363										
Liquors and spirits made in India after European method	14,90,978	1,64,25,823	1,43,64,116	1,65,63,381	63,33,959	73,68,342	40,70,435	23,37,386	51,87,920	68,46,447	15,30,905	6,61,75,232
Country spirits	1,00,441	...	...	21,22,879	4,52,643	3,50,850	...	7,03,887	12,98,539	2,23,828	168	2,17,78,858
Toddy revenue	1,11,818	65,103	7,05,380	3,14,040	15,02,553	4,53,416	6,57,958	92,184	5,17,941	10,50,826	9,00,222	63,71,441
Opium and its preparations	1,17,128	93,723	5,30,741	6,29,817	17,23,889	26,99,355	8,19,628	170	11,79,374	4,89,539	3,73,659	86,57,023
Other drugs: Ganja, Bhang, etc.	...	...	...	...	9,22,205	...	...	...	1,45,475	...	...	10,67,660
Pachwai revenue	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	21,11,538	2,74,321	3,29,66,444	2,02,23,405	1,16,29,665	1,12,74,082	60,05,216	47,06,256	84,62,563	86,41,287	28,21,563	10,91,16,340
Acres on land cultivated with the Poppy	...	...	...	...	...	...	777	...	...	...	...	777
Transit duty on excise opium	2,825	3,025	...	79	...	...	1,20,051	21	87	...	...	1,26,088
Gain on sale proceeds of excise opium and other drugs	53,439	76,148	14,03,224	15,59,268	16,42,213	8,94,428	9,26,066	32,90,833	10,76,925	10,28,221	21,82,216	1,41,32,981
Duty on Ganja	14,415	...	5,35,750	9,48,454	18,14,514	...	...	...	14,07,185	3,69,112	4,55,370	55,44,800
Fines, Confiscations, and Miscellaneous	10,092	110	2,13,340	60,124	53,682	42,620	7,546	1,14,260	24,767	27,242	4,682	5,57,845
TOTAL CIVIL DEPARTMENT	21,92,309	3,53,604	3,51,18,758	2,27,91,330	1,51,40,074	1,22,11,130	70,59,656	81,11,370	1,09,71,527	1,00,65,862	54,63,211	12,94,78,831
MILITARY DEPARTMENT:	(a) 4,301	...	...	...	...	...	...	...	...	...	...	4,301
License and Distillery Fees and Duties, etc.	21,96,611	3,53,604	3,51,18,758	2,27,91,330	1,51,40,074	1,22,11,130	70,59,656	81,11,370	1,09,71,527	1,00,65,862	54,63,211	12,94,83,132
TOTAL EXCISE REVENUE	455	1,015	60,164	3,41,657	65,127	59,288	31,930	12,792	8,113	46,849	7,803	6,15,193
Deduct—Refunds	21,96,155	3,52,589	3,50,58,594	2,24,49,673	1,50,74,947	1,21,71,842	70,27,726	80,98,578	1,09,63,414	1,00,19,013	54,55,408	12,88,67,939
NET REVENUE from EXCISE												
CHARGES.												
Salaries and Establishments	1,04,896	13,158	14,20,854	10,36,311	7,68,554	4,25,653	1,90,987	10,41,299	5,39,028	4,36,716	1,03,892	60,81,348
Rewards	3,69	1,011	38,726	22,914	76,460	27,515	16,494	1,56,706	19,750	9,059	11,555	3,63,359
Rents, Rates, and Taxes	500	...	9,500	7,740	6,953	3,946	...	2,415	488	3,658	930	36,130
Petty Construction and Repairs	...	...	92,299	2,432	9,339	...	...	9,609	88	1,158	411	1,15,336
Contingent Expenses	8,364	1,219	2,91,108	78,236	1,13,552	24,751	18,210	42,241	25,922	29,580	5,454	6,38,637
Deduct—Fixed share transferred to salt (see page 42)	...	...	...	...	2,00,000	...	...	...	...	...	...	2,00,000
CHARGES IN INDIA	1,16,929	15,388	(b) 18,52,487	(c) 11,47,633	7,74,858	4,81,865	2,25,691	12,52,270	5,85,276	4,80,171	1,22,242	70,54,810
CHARGES IN ENGLAND—												
Miscellaneous expenditure	...	...	...	...	...	...	...	...	...	...	...	35
Stores for India: Hydrometers	...	...	...	...	...	...	...	...	...	...	...	384
TOTAL EXCISE CHARGES												419
TOTAL EXCISE REVENUE												470,740

(a) 1st (Peshawar) Division . 192
 2nd (Rawalpindi) Division 2,683
 3rd (Lahore) Division . 332
 4th (Quetta) Division . 322
 7th (Meerut) Division . 874
 8th (Lucknow) Division . 307
 Burma Division . 91
4,301

(b) Includes R18,49,413 transferred from "Salt"—See page 42.
 (c) Exclusive of R90,694 transferred to "Salt"—See page 42.

No. 20.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1916.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE.												
RATES AND CESSSES ON LANDS :												
Cess on Lands for expenditure on Roads, Schools, etc.	73	...	...	...	1,27,682	...	...	...	...	...	...	1,27,755
Cess on Lands for Village Service and Patwaries	...	...	...	...	...	...	36	...	...	...	...	36
Assessment on Wards' Estates for Establishment Charges	...	3,715	...	...	1,06,171	1,63,716	31,320	...	1,67,737	...	11,446	4,84,105
Miscellaneous	(a) 30	...	...	...	...	...	...	...	15,750	...	...	15,780
TOTAL RECEIPTS under PROVINCIAL RATES .	103	3,715	...	...	2,33,853	1,63,716	31,356	...	1,83,487	...	11,446	6,27,676
Deduct—Refunds	...	...	...	...	276	209	51	...	459	...	...	443
NET RECEIPTS under PROVINCIAL RATES R	103	3,715	...	...	2,34,129	1,63,507	31,305	...	1,83,028	...	11,446	6,27,233
Total India Rs. 6,27,676 converted into £ at Rs. 15-£1 .												£ 41,845
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES .	...	...	...	...	...	...	...	...	...	...	...	...
Total India converted into £ at Rs. 15-£1 .												£ ...

(a) Local cess at one Rupee per chest on exportation of Malwa Opium.

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1916.

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	GROSS RECEIPTS.											No. of Items.
	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Gross Receipts Carried over.	
SEA CUSTOMS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Imports.												
<i>Special Import Duties.</i>												
Arms, Ammunition and Military Stores	...	76,676	97,947	3,59,311	...	...	35,437	...	...	...	5,69,371	1
Coal	...	...	1,410	...	...	...	671	...	...	...	2,081	2
Cotton Manufactures	...	7,95,375	50,58,964	67,23,804	...	...	9,44,678	...	...	...	1,35,22,821	3
Liquors :												
Ale, Beer, Porter, Cider and other fermented Liquors	...	38,908	2,60,752	1,25,072	...	...	1,40,593	...	...	...	5,65,325	4
Spirits and Liquors	...	13,03,371	41,02,039	34,34,196	...	...	19,33,930	...	...	...	1,07,73,536	5
Wines	...	73,421	1,94,010	1,40,691	...	...	42,808	...	...	...	4,50,925	6
Opium	...	751	1,559	1,741	...	...	171	...	...	...	4,223	7
Petroleum	...	10,26,558	28,23,143	31,49,220	...	...	1,55,406	...	...	...	71,54,327	8
Sugar	...	2,05,001	29,41,322	26,03,514	...	...	3,16,246	...	...	...	60,66,583	9
Tobacco	...	1,88,856	8,94,955	9,63,417	...	...	7,89,340	...	...	...	28,36,568	10
<i>General Import Duties.</i>												
Articles of Food and Drink (excluding Sugar)	...	3,78,293	15,99,771	7,36,734	...	...	4,63,225	...	...	...	31,78,023	11
Chemicals, Drugs (except Opium) Medicines and Narcotics, and Dyeing and Tanning Materials	...	1,90,385	7,60,114	4,69,526	...	...	71,970	...	...	...	14,91,995	12
Metals and Manufactures of :												
Silver Bullion and Coin	...	53,460	68,58,104	26,62,048	...	...	343	...	...	...	95,56,955	13
Other Metals and Manufactures of Metals	...	3,89,070	13,66,154	15,51,336	...	...	3,73,169	...	...	...	36,79,729	14
Wool (excluding Petroleum)	...	31,275	58,113	71,710	...	...	19,666	...	...	...	1,80,764	15
Manufactured Articles	...	11,92,128	67,13,524	32,58,828	...	...	12,65,566	...	...	...	1,24,30,056	16
Raw Materials and Unmanufactured Articles	...	64,144	9,99,878	2,05,329	...	...	1,14,864	...	...	...	13,84,015	17
Miscellaneous	...	...	1	...	...	...	7,414	...	...	...	7,415	18
Total Imports	...	59,90,673	3,47,32,260	2,64,56,487	...	...	66,75,292	...	...	...	7,28,54,711	19

Exports.											
Goods and Prices:											
Jute—											
Raw Jute	...	27	...	57,459	...	...	...	...	...	57,459	20
Jute Manufactures	...	...	3,477	1,13,838	...	...	3	...	...	1,17,315	21
Paddy (Rice in husk)	...	43,641	18,648	...	...	...	85,906	...	...	1,48,195	22
Rice	...	13,19,709	6,66,148	4,16,738	...	...	50,74,902	...	...	74,77,497	23
Tea	...	34,718	16,126	41,722	...	...	69	...	...	92,630	24
Total Exports	...	18,98,090	7,04,399	6,29,757	...	...	61,60,880	...	...	78,98,126	25
Miscellaneous	...	19,158	2,00,477	2,53,446	...	...	559	46	...	4,73,683	26
TOTAL SEA CUSTOMS R	...	74,67,920	3,56,37,136	2,73,39,690	...	...	1,18,36,731	46	...	8,22,21,523	27
LAND CUSTOMS.											
Import Duty:											
On Cotton Goods	...	8,723	6,372	...	...	...	...	...	...	15,095	28
On other Goods	...	2,40,169	2,24,074	...	...	...	...	...	...	4,73,243	29
Total Import Duty	...	2,57,892	2,30,446	...	...	...	...	...	...	4,68,338	30
Export Duty	...	17,617	41,387	...	...	...	...	...	...	59,004	31
Miscellaneous	...	...	5,916	...	...	...	...	...	...	5,916	32
TOTAL LAND CUSTOMS R	...	2,75,509	2,77,749	...	...	...	...	...	...	5,53,258	33
Excise Duty on Cotton Manufactures	19,644	2,11,456	42,25,608	41,107	1,82,296	8,363	...	...	2,36,497	49,25,571	34
Warehouse and Wharf Rents	...	15,624	3,313	20,974	...	...	1,064	...	...	40,975	35
Miscellaneous	...	39,840	2,17,307	...	...	...	1,08,871	948	...	3,66,966	36
GRAND TOTAL	19,644	79,50,349	4,08,61,113	2,74,02,371	1,82,296	8,363	1,19,46,666	994	2,36,497	8,81,08,293	37

Total Gross Receipts Rs. 8,81,08,293 converted into £ @ Rs. 15=£1 . £ 5,873,886

	Total Gross Receipts Brought forward.	REFUNDS AND DRAWBACKS.											No. of Items.
		India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Drawbacks carried over.	
SEA CUSTOMS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Imports.													
<i>Special Import Duties.</i>													
Arms, Ammunitions and Military Stores	5,69,371	...	55,552	65,889	2,91,277	...	...	30,182	...	...	...	4,45,900	1
Coal	2,031	...	...	...	...	...	...	..	...	...	...	...	2
Cotton Manufactures	1,35,22,821	...	5,580	1,46,785	3,896	...	...	14,039	...	...	...	1,70,300	3
<i>Liquors :</i>													
Ale, Beer, Porter, Cider and other fermented Liquors	5,35,325	...	64	12,531	1,531	...	...	39	...	...	...	14,165	4
Spirits and Liquors	1,07,73,536	...	13,879	71,257	32,965	...	...	5,395	...	...	...	1,23,486	5
Wines	4,50,925	...	278	2,113	1,356	...	...	23	...	...	...	3,770	6
Opium	4,222	...	8	53	...	...	...	...	...	...	...	61	7
Petroleum	71,54,327	...	757	28,107	31,833	...	...	127	...	...	...	60,824	8
Sugar	60,66,583	...	529	1,21,603	17,740	...	...	149	...	...	...	1,40,031	9
Tobacco	28,36,568	...	2,998	6,338	6,182	...	...	382	...	...	...	15,900	10
<i>General Import Duties.</i>													
Articles of Food and Drink (excluding Sugar)	31,78,023	...	5,029	1,09,501	8,695	...	...	3,939	...	...	...	1,27,164	11
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	14,91,995	...	5,658	20,892	1,595	...	...	697	...	...	...	28,842	12
<i>Metals and Manufactures of :</i>													
Silver Bullion and Coin	95,56,955	...	3	1,18,769	5,635	...	...	...	...	...	...	1,24,407	13
Other Metals and Manufactures of Metals	36,79,729	...	435	29,785	14,804	...	...	2,608	...	...	...	47,632	14
Oils (excluding Petroleum)	1,80,764	...	97	17,696	59	...	...	7	...	...	...	17,859	15
Manufactured Articles	1,24,30,056	...	8,230	2,11,693	28,235	...	...	10,334	...	...	...	2,58,492	16
Raw Materials and Unmanufactured Articles	13,84,015	...	1,723	32,226	2,569	...	...	344	...	...	...	36,862	17
Miscellaneous	7,415	...	...	...	...	...	...	...	...	...	...	...	18
Total Imports	7,38,54,711	...	1,00,820	9,95,238	4,51,362	...	...	68,265	...	...	...	16,15,685	19

Exports.													
Raw Jute	57,486	...	1	...	6,750	...	...	...	...	...	...	6,751	20
Jute Manufactures	1,17,318	...	...	...	8,413	...	...	...	...	...	...	8,413	21
Paddy (Rice in husk)	1,48,195	...	...	...	...	...	...	236	...	...	...	236	22
Rice	74,77,497	...	57,807	20,579	25,469	...	...	1,57,488	...	...	...	2,61,293	23
Tea	92,630	...	15	...	93	...	...	...	...	...	...	108	24
Total Exports	78,93,126	...	57,823	20,579	40,725	...	...	1,57,674	...	...	...	2,76,801	25
Miscellaneous	4,73,686	...	38	...	3,839	...	...	2	...	...	...	3,879	26
TOTAL SEA CUSTOMS R	8,22,31,523	...	1,58,681	10,15,817	4,95,926	...	...	2,25,941	...	...	...	18,96,385	27
LAND CUSTOMS.													
Import Duty:													
On Cotton Goods	15,095	...	...	7	...	...	...	...	...	...	...	7	28
On other Goods	4,73,243	...	406	4,967	...	...	...	...	...	...	...	5,373	29
Total Import Duty	4,88,338	...	406	4,974	...	...	...	...	...	...	...	5,380	30
Export Duty	59,004	...	...	1,346	...	...	...	...	...	...	...	1,346	31
Miscellaneous	5,916	...	...	556	...	...	...	...	...	...	...	556	32
TOTAL LAND CUSTOMS R	5,53,258	...	406	6,876	...	...	...	...	...	...	...	7,282	33
Excise Duty on Cotton Manufactures	49,25,571	...	2,372	71,293	7	...	...	...	...	11,792	...	85,464	34
Warehouse and Wharf Rents	40,975	...	7	95	162	...	...	...	...	...	...	264	35
Miscellaneous	3,66,964	...	768	28,671	...	...	...	2,034	...	...	...	31,473	36
GRAND TOTAL R	8,81,08,293	...	1,63,234	11,22,752	4,96,095	...	...	2,27,975	...	11,792	...	20,20,848	37

	Total Gross Receipts Brought forward.	Total Refunds and Draw-backs Brought forward.	NET RECEIPTS.											No. of Items
			India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	
SEA CUSTOMS.														
Imports.														
<i>Special Import Duties.</i>														
Arms, Ammunitions and Military Stores	5,00,371	4,45,900	...	21,124	32,068	65,034	...	...	5,255	...	...	...	1,23,471	1
Coal	2,081	...	...	...	1,410	...	...	...	671	...	...	...	2,081	2
Cotton Manufactures	1,35,22,821	1,70,300	...	7,89,795	49,12,179	67,19,908	...	...	9,30,639	...	...	...	1,33,52,521	3
Liquor:														
Ale, Beer, Porter, Cider and other fermented Liquors	5,65,325	14,165	...	38,844	2,48,221	1,23,541	...	...	1,40,554	...	...	...	5,51,160	4
Spirits and Liquors	1,07,73,536	1,23,486	...	12,89,492	40,30,782	34,01,241	...	...	19,28,536	...	...	...	1,06,50,060	5
Wines	4,50,925	3,770	...	73,143	1,91,897	1,39,335	...	...	42,780	...	...	...	4,47,155	6
Opium	4,222	61	...	743	1,506	1,741	...	...	171	...	...	...	4,161	7
Petroleum	71,54,327	60,824	...	10,25,801	27,95,036	31,17,387	...	...	1,55,279	...	...	...	70,93,503	8
Sugar	60,66,589	1,40,021	...	2,04,472	28,20,219	25,85,774	...	...	3,16,097	...	...	...	59,26,562	9
Tobacco	28,36,568	15,900	...	1,85,858	8,28,617	9,57,235	...	...	7,88,958	...	...	...	28,20,668	10
<i>General Import Duties.</i>														
Articles of Food and Drink (excluding Sugar)	21,78,023	1,37,164	...	3,73,264	14,90,270	7,28,039	...	...	4,59,286	...	...	...	30,50,859	11
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	14,91,995	28,842	...	1,84,727	7,39,222	4,67,931	...	...	71,278	...	...	...	14,63,153	12
Metals and Manufactures of:														
Silver Bullion and Coin	95,54,955	1,24,407	...	86,457	67,39,335	26,56,412	...	...	343	...	...	...	91,32,548	13
Other Metals and Manufactures of Metals	36,79,729	47,632	...	3,88,685	13,36,369	15,36,532	...	...	3,70,561	...	...	...	36,32,097	14
Oil (excluding Petroleum)	1,80,764	17,859	...	31,478	40,417	71,651	...	...	19,689	...	...	...	1,62,905	15
Manufactured Articles	1,24,30,066	2,58,492	...	11,83,896	65,01,831	32,30,608	...	...	12,55,232	...	...	...	1,21,31,564	16
Raw Materials and Unmanufactured Articles	13,84,015	36,862	...	62,421	9,67,652	2,02,760	...	...	1,14,320	...	...	...	13,47,153	17
Miscellaneous	7,415	...	...	...	1	...	...	...	7,414	...	...	...	7,415	18
Total Imports	7,38,54,711	16,15,685	...	58,89,852	3,37,37,022	2,60,05,125	...	...	66,07,027	...	...	...	7,23,39,026	19

Exports.

Grain and Pulse :

Into—														
Raw Jute *	57,486	6,751	...	26	...	50,709	...	...	...	...	...	...	50,735	20
Jute Manufactures	1,17,818	8,413	...	...	3,477	1,05,435	...	...	3	...	...	...	1,08,905	21
Paddy (Rice in husk)	1,48,195	236	...	43,641	18,648	...	...	...	85,670	...	...	...	1,47,959	22
Rice	74,77,497	2,61,293	...	12,61,903	6,45,569	3,91,269	...	...	49,17,464	...	...	...	72,16,204	23
Tea	92,630	108	...	34,698	16,126	41,629	...	...	69	...	...	...	92,522	24
Total Exports	78,93,126	2,76,801	...	13,40,267	6,83,820	5,89,632	...	...	50,03,206	...	...	...	76,16,325	25

Miscellaneous	4,73,686	3,879	...	19,120	2,00,477	2,40,607	...	...	557	46	...	...	4,69,807	26
TOTAL SEA CUSTOMS R	8,22,21,523	18,96,365	...	72,49,239	3,46,21,319	2,68,43,764	...	...	1,16,10,790	46	...	...	8,08,25,158	27

LAND CUSTOMS.

Import Duty :

On Cotton Goods	15,085	7	...	8,723	6,865	...	...	...	...	...	...	...	15,088	28
On other Goods	4,73,243	5,373	...	2,48,763	2,19,107	...	...	...	...	...	...	...	4,67,870	29
Total Import Duty	4,88,338	5,380	...	2,57,486	2,25,472	...	...	...	...	...	...	...	4,82,958	30

Export Duty	59,004	1,346	...	17,617	40,041	...	...	...	...	...	...	...	57,658	31
Miscellaneous	5,916	556	...	...	5,360	...	...	...	...	...	...	...	5,360	32
TOTAL LAND CUSTOMS R	5,53,258	7,282	...	2,75,103	2,70,873	...	...	...	...	...	...	...	5,45,976	33

Excise Duty on Cotton Manufactures	49,25,571	85,464	19,644	2,09,084	41,54,315	41,700	1,82,296	8,363	...	...	2,24,705	...	48,40,107	34
Warehouse and Wharf Rents	40,975	264	...	15,617	3,218	20,812	...	...	1,964	...	...	...	40,711	35
Miscellaneous	3,66,966	31,473	...	39,072	1,88,636	...	...	...	1,06,837	948	...	...	3,35,493	36
GRAND TOTAL R	8,81,08,293	20,20,843	19,644	77,88,115	3,92,38,341	2,69,06,276	1,82,296	8,363	1,17,18,691	994	2,24,705	...	6,00,87,445	37

No. 21B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS
REVENUE for the Year ended 31st March 1916.

	Madras.	Bombay.	Bengal (Calcutta).	Burma (Rangoon).	Bihar and Orissa.	TOTAL.
Charges at the Principal Ports <i>of</i> <i>Madras, Bombay, Calcutta, and Rangoon.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Commissioner and Assistant Commissioner (a)	...	42,185	...	...	...	42,185
Establishment and Contingencies of Commissioner	...	20,862	...	...	...	20,862
Collectors, Deputy and Assistant (a)	36,472	1,14,376	1,06,218	55,596	...	3,12,662
Office and Wharf Establishment (a)	74,001	8,35,166	2,28,521	1,44,059	...	7,81,747
Preventive Establishment (a)	33,563	1,98,984	5,14,840	1,62,996	...	9,10,293
Appraising Establishment (a)	33,069	1,75,069	1,29,894	40,442	...	3,79,381
Overtime Allowance	9,609	1,03,887	1,94,509	61,735	...	3,69,240
Contingent Charges	17,284	52,081	1,01,455	73,407	...	2,44,177
Add—Portion transferred from Salt (see page 42)	...	1,59,833	...	...	...	1,59,833
Total Charges at the Principal Ports.	2,08,998	12,08,243	12,75,487	5,38,152	...	32,25,880
Ditto at other Ports (vide details below).	2,15,601	3,18,065	61,308	93,299	16,680	7,04,953
TOTAL CHARGES IN INDIA	4,19,599	15,26,308	13,36,745	6,31,451	16,680	39,30,783
Total India converted into £ at Rs15-£1						£ 262,052
CHARGES IN ENGLAND:— Stores for India: Weighing machinery and electric fittings						£ 212
Total Customs Charges						£ 262,264

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (b)	Contingent Charges.	TOTAL.
<i>Madras.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Out ports	(a) 90,509	82,183	42,909	2,15,601
<i>Bombay.</i>				
Sind Division	(a) 45,929	2,55,763	16,373	3,18,065
<i>Bengal.</i>				
Chittagong	(a) 9,482	46,821	4,905	61,308
<i>Burma.</i>				
Akyab	(a) 7,862	15,269	1,350	24,981
Bassein	(a) 3,721	9,052	739	13,512
Bhamo	...	5,350	358	6,708
Kyauk-Phya	...	991	51	1,042
Maungdaw	...	1,154	61	1,215
Mergui	...	7,183	483	7,616
Moulmein	(a) 8,050	18,815	1,981	28,846
Sandoway	...	225	159	384
Tavoy	...	6,608	1,006	7,614
Victoria Point	...	2,180	201	2,381
Total Burma	19,633	66,777	6,389	93,299
<i>Bihar and Orissa.</i>				
Balacore	(a) 3,772	3,969	1,377	9,118
Cuttack	...	4,860	1,173	4,033
Puri	...	1,323	207	1,529
Total Bihar and Orissa	3,772	10,151	2,757	16,680
Total Charges at other Ports	1,69,325	4,61,795	73,883	7,04,953

(a) Includes Exchange Compensation Allowance.
(b) Including Overtime Allowance.

No. 22.—ACCOUNT of INCOME TAX* and of CHARGES for COLLECTION for the Year ended 31st March 1916.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.																																																																																																
REVENUE.																																																																																																												
CIVIL DEPARTMENT:																																																																																																												
Income Tax:	R	R	R	R	R	R	R	R	R	R	R	R																																																																																																
Ordinary Collections	2,17,163	1,15,958	35,11,567	65,54,008	66,54,619	23,32,855	15,23,651	20,09,096	12,05,748	7,59,979	3,74,762	2,52,58,406																																																																																																
Deductions by Government from Salaries and Pensions	3,43,860	54,672	4,19,476	4,47,139	5,22,887	4,27,276	3,06,750	4,08,036	2,01,701	1,79,230	32,840	33,99,887																																																																																																
Deductions from Interest on Government Securities	4,92,214	782	69,573	2,92,211	21,104	40,805	16,527	5,031	8,137	2,788	710	9,49,702																																																																																																
Penalties	28	...	25,659	19,284	17,477	2,175	8,606	2,228	8,765	5,828	1,823	91,878																																																																																																
Recoveries from Surplus Profits of Railway Companies	66,450	...	50,336	16,037	86	...	...	50,180	...	...	...	1,83,089																																																																																																
Other items	14	6	52	19,997	10,438	...	175	869	4,066	...	...	85,617																																																																																																
TOTAL CIVIL DEPARTMENT	11,19,759	1,71,418	40,75,663	73,48,676	72,26,611	28,02,911	18,55,709	24,75,430	14,28,417	9,47,825	4,60,160	2,99,12,579																																																																																																
OTHER DEPARTMENTS:																																																																																																												
Income Tax:																																																																																																												
Deductions from Salaries and Pensions:—																																																																																																												
In Postal and Telegraph	2,12,614	...	...	...	...	...	...	...	...	...	...	2,12,614																																																																																																
" Railways	3,54,266	...	...	...	...	...	...	...	...	...	...	3,54,266																																																																																																
" Military Department	(a) 7,94,129	...	...	...	...	...	...	...	...	...	...	7,94,129																																																																																																
" Marine	26,592	...	...	...	...	...	...	...	...	...	...	26,592																																																																																																
" Military Works	51,463	...	...	...	...	...	...	...	...	...	...	51,463																																																																																																
TOTAL OTHER DEPARTMENTS	14,39,064	...	...	...	...	...	...	...	...	...	...	14,39,064																																																																																																
TOTAL INCOME TAX	25,58,823	1,71,418	40,75,663	73,48,676	72,26,611	28,02,911	18,55,709	24,75,430	14,28,417	9,47,825	4,60,160	3,13,51,643																																																																																																
Deduct—Refunds	9,583	2,358	25,644	92,598	21,221	16,907	14,557	38,945	7,622	9,274	2,586	2,40,795																																																																																																
NET REVENUE FROM INCOME TAX	25,49,740	1,69,060	40,50,019	72,56,078	72,05,390	27,86,004	18,41,152	24,36,485	14,20,795	9,38,551	4,57,574	3,11,10,848																																																																																																
Total Income Tax in India R3,13,51,643 converted into £ at R15-£1												£ 2,090,106																																																																																																
CHARGES.																																																																																																												
CHARGES CONNECTED WITH THE COLLECTION OF INCOME TAX	2,710	955	60,561	1,71,853	1,52,964	413	12,423	47,732	45,996	16,253	4,522	5,16,382																																																																																																
Total Charges in India converted into £ at R15-£1												£ 34,426																																																																																																
A-Revenue Heads.																																																																																																												
<table><tr><td colspan="6">(a) 1st Peshawar Division . . . 62,582</td><td colspan="6">Brought forward . . . 4,65,074</td></tr><tr><td colspan="6">2nd Rawalpindi " . . . 88,456</td><td colspan="6">7th Meerut Division . . . 57,544</td></tr><tr><td colspan="6">3rd Lahore " . . . 1,25,916</td><td colspan="6">8th Lucknow " . . . 69,715</td></tr><tr><td colspan="6">4th Quetta " . . . 65,608</td><td colspan="6">5th Secunderabad " . . . 61,801</td></tr><tr><td colspan="6">5th Mhow " . . . 51,458</td><td colspan="6">Burma " . . . 34,475</td></tr><tr><td colspan="6">6th Poona " . . . 71,104</td><td colspan="6">Supply Circle " . . . 99,260</td></tr><tr><td colspan="6">Carried over . . . 4,65,074</td><td colspan="6">Central War Accounts . . . 5,660</td></tr><tr><td colspan="6">TOTAL</td><td colspan="6">TOTAL . . . 7,94,129</td></tr></table>													(a) 1st Peshawar Division . . . 62,582						Brought forward . . . 4,65,074						2nd Rawalpindi " . . . 88,456						7th Meerut Division . . . 57,544						3rd Lahore " . . . 1,25,916						8th Lucknow " . . . 69,715						4th Quetta " . . . 65,608						5th Secunderabad " . . . 61,801						5th Mhow " . . . 51,458						Burma " . . . 34,475						6th Poona " . . . 71,104						Supply Circle " . . . 99,260						Carried over . . . 4,65,074						Central War Accounts . . . 5,660						TOTAL						TOTAL . . . 7,94,129					
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* Fractional amounts "Assessed Taxes"																																																																																																												

* Previously termed "Assessed Taxes."

No. 23.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1916.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.												
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY :	<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>R</i>
Timber	4,67,013	925	3,45,891	11,63,218	2,258	4,28,118	79,924	15,49,779	54	75,466	1,82,220	42,95,866
Firewood and Charcoal	43,098	16,979	72,824	2,68,693	25	68,410	1,72,075	1,71,745	9	21,210	172	8,34,833
Bamboos	143	...	15,534	107	...	14	3,055	168	8,442	4,397	...	31,860
Sandal Wood	3,21,717	...	3,43,827	37,339	...	...	...	...	...	4	...	7,03,187
Grass and other minor Produce	6,926	40	41,778	1,29,649	45	3,71,258	1,10,257	847	10	34,107	121	6,95,988
	8,37,895	17,944	8,20,854	15,99,306	2,328	8,67,800	3,65,911	17,22,539	8,515	1,35,184	1,82,513	65,60,789
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS :												
Timber	40,761	1,40,762	2,88,786	18,37,620	6,04,249	19,28,346	7,19,663	66,65,901	3,18,601	5,93,176	3,25,151	1,34,63,016
Firewood and Charcoal	18,102	7,461	6,43,109	3,03,724	1,89,400	2,52,354	2,78,945	2,16,602	44,395	2,56,337	13,760	22,71,119
Bamboos	1,799	...	3,05,783	94,339	53,526	1,82,680	15,134	2,47,315	19,097	2,54,161	18,712	11,92,846
Grazing and Fodder Grass	10,804	10,261	6,80,336	4,63,450	30,111	1,53,583	1,76,256	10,543	8,732	1,48,872	1,70,014	32,02,966
Other minor Produce	24,386	256	8,30,383	1,45,417	1,72,975	2,25,995	14,965	2,85,424	84,212	2,57,790	97,741	21,39,544
Communtation Fees	684	...	...	...	16,293	...	...	...	13,086	95,063	24,140	1,49,356
Other items	684	...	...	...	18,800	...	...	...	11,375	...	71,313	1,02,072
	92,120	1,58,740	27,48,897	29,04,850	10,85,354	27,42,958	11,99,962	74,25,790	4,99,438	29,39,389	7,28,821	2,25,23,819
CONFISCATED DRIFT AND WALT WOOD	25	655	17,783	3,921	6,940	5,479	44,511	2,01,163	2	1,713	18,259	3,09,451
REVENUE FROM FORESTS NOT MANAGED BY GOV- ERNMENT :												
Duty on Foreign Timber and other Forest Produce	...	...	...	4,573	...	11,909	...	1,58,649	...	...	35,365	2,13,496
Revenue from shared and private Forests	5,837	1,555	...	361	...	...	3,382	...	...	4,821	13,735	29,691
	5,837	1,555	...	4,934	...	14,909	3,382	1,58,649	...	4,821	49,100	2,43,187
MISCELLANEOUS :												
Fines and Forfeitures	79	3,793	2,26,506	20,229	7,148	20,479	7,768	33,654	524	3,422	650	3,24,252
Refunds	810	197	...	5,190	370	7,807	13,137	6,510	278	3,059	1,489	38,347
Other Sources	22,708	3,931	2,93,298	1,62,833	43,470	79,399	92,612	1,50,912	8,970	1,90,674	76,320	11,25,022
	23,592	7,921	5,19,894	1,88,252	50,988	1,07,685	1,13,517	1,91,076	9,772	1,97,155	78,359	14,88,121
TOTAL FOREST REVENUE	<i>R</i> 9,59,469	1,86,815	41,06,838	47,01,263	11,45,610	37,38,831	17,27,383	96,99,217	5,17,727	32,78,262	10,55,052	3,11,16,367
EXPENDITURE.												
GENERAL DIRECTION.												
Salary of the Inspector General, Assistant In- spector General and Chief Conservator of Forests	54,549	...	...	...	...	10,750	...	42,700	...	26,343	...	1,34,341
Establishment and Contingencies	44,806	...	...	...	...	28,569	...	24,962	...	14,784	...	1,15,121
TOTAL GENERAL DIRECTION	<i>R</i> 1,01,355	...	...	...	...	39,319	...	67,662	...	41,127	...	2,49,462
Total India converted into £ at Rs-21												£ 2,074,425

A.—CONSERVANCY AND WORKS.												
Timber and other Produce removed from the Forests by Government Agency	3,29,537	12,006	1,48,889	8,48,947	1,038	8,20,193	1,29,478	11,39,518	3,934	27,589	74,441	35,35,561
Timber and other Produce removed from the Forests by Consumers or Purchasers	428	364	1,16,407	58,909	1,05,733	54,192	6,765	1,56,630	12,052	1,56,611	27,755	6,91,846
Consolidated Drift and Waif Wood	...	143	2,029	150	1,136	1,774	22,364	92,237	...	244	602	1,31,739
Revenue from Forests not managed by Government	185	...	...	...	...	6,191	...	261	...	...	1,658	6,295
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	19,089	14,596	33,725	672	1,37,609	51,435	...	...	...	35,289	2,92,415
Live Stock, Stores, Tools and Plant	42,128	202	1,31,179	19,236	10,837	43,147	22,914	3,31,735	4,911	26,237	30,471	6,62,997
Communications and Buildings	38,915	7,417	2,61,148	1,22,518	67,668	2,11,080	82,896	2,20,193	63,106	1,15,219	82,766	12,72,926
Demonstration, Improvement, and Extension of Forests	1,28,900	1,065	5,90,237	1,30,394	43,566	3,74,051	1,20,652	3,40,859	29,102	1,86,719	37,259	19,32,804
Miscellaneous	30,801	1,272	15,547	44,434	6,048	89,815	7,729	47,961	2,453	26,388	12,866	2,35,364
TOTAL CONSERVANCY AND WORKS	5,70,894	41,559	12,79,102	12,58,363	2,36,698	16,88,052	4,45,253	23,29,394	1,15,558	5,33,938	3,03,107	38,06,947
B.—ESTABLISHMENTS.												
I.—Salaries.												
Pay of Conservators	23,745	...	86,143	61,555	26,000	44,028	20,400	82,065	24,307	59,140	38,378	4,65,761
Pay of Superior Officers	1,76,895	17,525	4,34,256	3,40,969	1,11,070	2,29,214	1,07,684	6,98,783	81,592	2,73,858	1,16,508	25,83,354
Subordinate Forests and Depot Establishments	59,711	25,812	4,90,512	5,57,165	95,353	2,24,043	1,58,191	6,99,594	86,307	4,20,341	1,18,176	29,15,285
Office Establishments	47,335	5,147	2,19,899	1,74,374	34,405	1,13,447	52,622	3,58,890	25,613	1,00,399	40,036	12,32,457
Deputation and Special Allowances	45,380	694	...	37,018	25,444	17,988	14,076	1,68,629	4,937	14,154	34,335	3,63,315
Compensation for dearness of provision	3,545	2,126	28,242	1,817	6,290	14,956	16,852	...	4,403	11,649	16,127	1,06,052
	3,56,601	51,304	12,59,052	11,72,898	2,98,562	6,43,876	3,70,425	20,07,661	2,07,289	9,39,541	3,64,220	70,71,229
II.—Travelling Allowances.												
Conservators	73	...	10,796	8,084	1,707	6,117	2,476	6,481	1,818	5,391	4,846	47,789
Superior Officers	25,838	3,329	75,930	64,100	20,486	50,028	26,153	1,29,226	15,504	37,947	23,122	4,71,661
Subordinate Forest and Depot Establishments	9,390	4,063	1,35,114	(a) 59,679	20,117	37,096	32,247	1,67,739	10,460	66,445	32,571	5,74,921
Office Establishments	3,952	409	42,064	21,723	1,090	16,945	8,014	34,810	1,087	15,042	3,271	1,49,007
	39,253	7,801	2,63,904	1,53,586	44,000	1,10,184	68,890	3,38,256	28,869	1,24,825	63,816	12,43,378
III.—Contingencies.												
Stationary	520	106	...	6,521	90	3,524	1,064	3,131	68	1,367	588	10,929
Carriage of Tents and Records	4,848	1,077	...	8,502	2,271	35,039	8,829	55,280	2,780	33,018	2,562	1,54,206
Rents, Rates, and Taxes	2,167	787	7,281	9,456	1,457	4,905	4,200	10,907	544	2,862	2,087	46,718
Pay of Police Guards	...	...	...	...	...	2,255	...	...	...	...	...	2,265
Service Postage and Telegrams	3,405	592	35,330	21,362	2,943	11,124	9,053	15,731	2,145	36,847	7,236	1,46,768
Handries	18,252	1,570	82,649	11,350	7,614	28,219	16,125	58,220	4,297	15,762	11,654	2,55,712
	29,192	4,132	1,25,260	57,191	14,375	85,076	39,331	1,43,249	9,834	89,856	24,077	6,21,593
TOTAL ESTABLISHMENTS	4,25,046	63,237	16,48,216	13,83,675	3,56,937	8,38,936	4,78,346	24,89,186	2,45,992	11,54,222	4,52,107	95,36,200
TOTAL EXPENDITURE IN INDIA	10,97,295	1,04,795	29,27,318	26,42,038	5,93,635	25,66,807	9,23,879	48,86,243	3,61,550	17,34,336	7,55,214	1,85,92,609
CHARGES IN ENGLAND												1,239,507
Expenses in connection with and Allowances to Probationers for the Department, etc.												2,904
Stores for India: Chemical apparatus, etc.												456
TOTAL CHARGES IN ENGLAND												3,360
TOTAL FOREST EXPENDITURE												1,242,867

(a) Includes R1,575 and R997 on account of Forest School and Plague allowances, respectively.

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1916.

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FINANCE AND REVENUE ACCOUNTS OF THE

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
RECEIPTS.												
Fees for Registering Documents	35,186	34,457	19,45,410	7,64,138	18,85,499	5,78,925	2,39,129	2,43,695	6,53,240	3,29,704	1,07,330	68,49,713
Fees for copies of Registered Documents	6,985	7,794	58,350	22,605	70,626	35,420	67,189	592	17,082	15,941	3,232	3,05,816
Miscellaneous	3,073	3,992	3,33,789	8,785	79,943	1,19,297	19,246	2,648	25,726	28,806	2,553	6,27,658
TOTAL REGISTRATION RECEIPTS	R 45,244	46,243	23,37,549	7,95,528	20,36,068	7,33,642	3,55,564	2,49,935	6,96,048	3,74,251	1,13,115	77,83,187
Deduct—Refunds	31	88	4,881	3,658	2,717	680	368	28	646	1,163	293	14,493
NET RECEIPTS under REGISTRATION	R 45,213	46,155	23,32,668	7,91,870	20,33,351	7,32,962	3,55,196	2,49,907	6,95,402	3,73,148	1,12,822	77,68,694
Total India R77,83,187 converted into £ at R15-£1												518,879
CHARGES.												
Superintendence	...	...	50,884	19,991	74,457	15,668	...	...	19,023	17,154	...	1,97,177
District Charges	15,938	12,374	12,05,132	3,51,942	10,52,871	2,95,654	1,26,149	1,08,725	3,59,217	1,07,382	65,051	37,00,435
TOTAL CHARGES under REGISTRATION	R 15,938	12,374	12,56,016	3,71,933	11,27,328	3,11,322	1,26,149	1,08,725	3,78,240	1,24,536	65,051	38,97,612
Total India converted into £ at R15-£1												259,840

No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES
for the Year ended 31st March 1916.

INDIA, GENERAL.					R	R	R
Tribute from	Ajehgarh	.	.	.	7,014		
"	Amjeerah	.	.	.	33,019		
"	Banewara	.	.	.	17,500		
"	Bundi	.	.	.	1,75,333		
"	Behut	.	.	.	1,400		
"	Chirkhari	.	.	.	11,445		
"	Doongurpur	.	.	.	17,500		
"	Holkar	.	.	.	5,945		
"	Jodhpur	.	.	.	98,000		
"	Jaipur	.	.	.	4,00,000		
"	Jhalawar	.	.	.	14,952		
"	Kotah	.	.	.	2,34,720		
"	Kelcheepur	.	.	.	11,134		
"	Lawa	.	.	.	225		
"	Paldeo	.	.	.	242		
"	Punnah	.	.	.	9,955		
"	Rutlam	.	.	.	42,000		
"	Sailana	.	.	.	21,000		
"	Sirohi	.	.	.	6,881		
"	Shahpura	.	.	.	10,000		
"	Udaipur	.	.	.	2,00,000		
						13,18,265	
Contribution of Jodhpur towards cost of Erinpura Irregular Forces					1,15,000		
" " Kotah towards cost of Deolee Irregular Force					2,00,000		
" " Bhopal towards cost of Bhopal Levy					1,61,291		
Contributions towards cost of United Malwa Contingent :							
From Jowrah					1,37,127		
Contributions towards cost of Malwa Bheel Corps :							
From Alirajpur					1,271		
" Amjeerah					18,868		
" Burwantee					3,890		
" Dhar					6,602		
" Dewas					28,475		
" Jhabuah					1,020		
" Jobat					290		
					60,916		
						6,74,334	
TOTAL INDIA, GENERAL							19,92,599
MADRAS.							
Tribute from Travancore						7,83,112	
Peshkash and Subsidy from Cochin						2,00,089	
" " Mysore						35,00,000	
" " Travancore						13,319	
TOTAL MADRAS							44,96,520
BOMBAY.							
Tribute from Kathiawar						6,35,934	
" Various Petty States						78,640	
Contribution from Baroda State						4,02,408	
" Jagirdars, Southern Mahratta Country						86,760	
Subsidy from Cutch						82,258	
						12,85,995	
Fees on Succession r							
Khadal Japti Fund						2,100	
Balasinon State						765	
TOTAL BOMBAY							12,88,860
Carried over							77,77,979

No. 25.—DETAILED ACCOUNT of Tributes and Contributions from Native States for the
Year ended 31st March 1916—concl'd.

	R	R
Brought forward	...	77,77,979
BENGAL.		
Tribute from Cooch Behar	67,701	
TOTAL BENGAL		67,701
UNITED PROVINCES OF AGRA AND OUDH.		
Tribute from Benares	1,90,000	
" Kapurthala (Bahraich)	1,31,000	
TOTAL UNITED PROVINCES OF AGRA AND OUDH		3,21,000
PUNJAB.		
Tribute from Chamba	2,225	
" Mandi	1,00,000	
" Sukeith	11,000	
" Various Petty States	31,529	
TOTAL PUNJAB		1,44,754
BURMA.		
Tribute from Shan States	4,37,206	
" Momeik States	20,000	
" Other States	500	
TOTAL BURMA		4,57,706
BIHAR AND ORISSA.		
Tributes from various Petty States	85,499	
TOTAL BIHAR AND ORISSA		85,499
CENTRAL PROVINCES AND BERAR.		
Tribute from Kawardha State	30,000	
" Sakti "	750	
" Nandgaon "	80,000	
" Chuikhadan "	6,000	
" Khairagarh "	80,000	
" Bastar "	20,000	
" Changbhakur "	387	
" Raigarh "	5,500	
" Udaipur "	800	
" Sirguja "	2,500	
" Korea "	500	
" Jashpur "	1,250	
" Sarangarh "	4,500	
TOTAL CENTRAL PROVINCES AND BERAR		2,32,187
ASSAM.		
Tribute from Manipur	50,000	
" Ramrai	100	
TOTAL ASSAM		50,100
TOTAL TRIBUTES, ETC.		91,38,936
Total India converted into £ at Rs 15- 21	£	609,135

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1915-1916.

Section B.—Interest.

Revenue £1,096,417. Expenditure £1,190,364.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Interest	26	Receipts	61	...	£ 1,096,417	£ ...
Interest on Debt, other than that charged to Railways and Irriga- tion Works	27	Expenditure	63	..	...	511,556
Interest on other Obliga- tions	28	Expenditure	67	...	...	678,808
				TOTAL .	1,096,417	1,190,364

No. 26.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1910.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
SOURCES OF INTEREST.												
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 333	5,16,842	32,896	6,27,670	11,42,636	11,63,481	...	...	...	...	...	...	34,83,525
Provincial Loans and Advances set forth in Account No. 90A, page 349	...	...	4,45,779	11,46,940	4,40,400	23,78,172	2,45,866	1,71,053	1,82,779	2,68,385	43,396	53,22,770
Other Advances	2,104	...	...	...	...	...	...	...	...	...	...	2,104
Total Interest on Loans and Advances.	5,18,946	32,896	10,73,449	22,89,576	16,03,881	23,78,172	2,45,866	1,71,053	1,82,779	2,68,385	43,396	88,08,399
Investments.												
Securities held by the Paper Currency Department, vide Account No. 32C, page 89	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	718	...	6,516	96,848	12,290	15,960	...	...	3,188	...	489	1,36,009
Other Investments	56,000	...	...	...	...	...	...	...	...	...	...	56,000
Total Interest on Investments	35,27,138	...	6,516	96,848	12,290	15,960	...	...	3,188	...	489	36,62,429
Arrears due to the Government.												
Of Land Revenue	...	...	14,799	459	2,309	...	...	...	607	...	...	18,174
Of other Revenue	...	...	12,118	25,595	711	...	12	...	211	...	...	38,647

Public Works Cess	...	...	...	...	10,028	...	...	...	...	...	...	10,028	
Of Balances due for Purchase Money of Waste Lands	...	...	431	2,388	...	...	2,26,541	...	...	...	...	2,29,360	
Total Interest on Arrears due to Government	...	...	27,348	28,442	13,048	...	2,26,553	...	818	...	...	2,26,209	
Sundry Accounts.													
Percentage from Subscribers to Service Funds on Foreign Service	816	...	...	547	...	...	...	...	...	...	...	1,363	
Interest on Overdrawn Capital of Railway Companies	5,62,490	...	...	...	...	...	...	...	...	...	...	5,62,490	
Interest on advances to Railway Companies charged to Capital	39,990	...	...	...	...	...	...	...	...	...	...	39,990	
Sundry Items	286	...	636	8,556	833	154	...	...	1,100	2,552	...	14,117	
Total Sundry Accounts	6,03,582	...	636	9,103	833	154	...	...	1,100	2,552	...	6,17,960	
TOTAL RECEIPTS IN INDIA	46,49,666	32,896	11,67,949	24,23,969	16,30,052	23,94,236	4,72,419	1,71,053	1,87,885	2,70,937	48,885	1,33,84,997	
RECEIPTS IN ENGLAND:												Total India converted into £ at R15-£	892,333
Interest realized from Investment of Cash Balance												93,458	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government												31,349	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland												275	
Discount Sinking Fund :													
Interest on War Loan 4½ per cent. stock (1925-45)												791	
Paper Currency Reserve Investment: Interest												78,211	
												204,084	
TOTAL INTEREST RECEIPTS												1,096,417	

B-Interest.

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1916.

	Amount of Loan, 31st March 1916.	Annual Amount of Interest.	Amount of In- terest paid during the year.	TOTAL.
	R	R	R	R
RUPEE DEBT.				
<i>Loan bearing interest at 4½ per cent.:</i>				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	4,50,000
<i>Loan bearing interest at 4 per cent.:</i>				
Terminable loan of 1915-16	4,99,86,000	19,99,440	5,33,140	5,33,140
<i>Loans bearing interest at 4 per cent.:</i>				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	12,37,867
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	1,22,00,000	4,88,000	4,49,867	
<i>Loans bearing interest at 3½ per cent.:</i>				
Transfer of 1842-43	22,39,74,800	78,39,100	78,76,877	4,83,74,899
Loan of 1854-55	34,29,34,200	1,20,02,697	1,19,92,166	
Transfer Loan of 1865	37,97,80,950	1,32,92,833	1,32,78,515	
Loan of 1879	3,87,24,500	13,55,357	13,51,024	
Loan of 1900-1901	39,96,75,650	1,39,88,648	1,38,76,517	
<i>Loan bearing interest at 3 per cent.:</i>				
Loan of 1896-97	7,75,47,200	23,26,416	24,02,608	24,02,608
<i>Paid in India on Loans-in course of Discharge:</i>				
5 per cent. Transfer Loan of 1872			25	20,198
4 per cent. Loan of 1832-33			67	
4 per cent. Loan of 1835-36			3,108	
4 per cent. Loan of 1842-43			3,720	
4 per cent. Loan of 1854-55			180	
4 per cent. Transfer Loan of 1st May 1865			11,682	
Reduced 4 per cent. Loan of 1879			498	
3½ per cent. Loan of 1893-94			725	
4 per cent. Raj. Malwa Railway, Cawnpore-Achneyra Section			(a) 243	
<i>Miscellaneous—</i>				
Interest on Temporary Loans			35,78,879	20,198
<i>Discount on Loans—</i>				
Discount on Loan raised during the year			4,50,000	
			40,28,879	
<i>Deduct—Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance</i>				
			650	40,28,229
TOTAL INTEREST ON RUPEE DEBT IN INDIA				5,70,46,941
Total India converted into £ at Rs15-21				3,803,180
Carried over				3,803,180

(a) Includes Rs. 234 additional payment on account of Surplus Profits.

No. 27.—ACCOUNT of the PUBLIC DEBT of India, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1916—*contd.*

	Amount of Loan, 31st March 1916.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
		Brought forward		3,803,190
STERLING DEBT.				
India 4 per cent. Stock (prior to the 5th October 1888)	...	...	20	
India 3½ per cent. Stock	91,187,350	3,189,807	3,189,529	
India 3 per cent. Stock	65,918,642	1,977,559	1,978,194	
India 2½ per cent. Stock	11,689,987	292,250	292,228	
India Bonds	1,500,000	...	70,000	
India Bills	7,000,000	...	367,457	
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,435,050	64,604	64,605	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,666	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
Indian Midland Railway Debentures, 3½ per cent.	...	...	7,131	
			6,110,302	
Discount Sinking Fund			(a) 72,097	
				6,182,399
				GRAND TOTAL
				£ (b) 9,985,529

(a) Includes £87,849 charged to "Interest on Ordinary Debt" and £4,243 charged to "State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," see Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

NOTE.—The charges for Interest in India are shown in the accounts of "India, General," with the exception of (1) Interest charged to Irrigation, and (2) amount charged to Provincial Governments in respect of Provincial Advance and Loan Accounts.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	—3,47,09,820	40,28,229	—3,06,81,091	6,42,62,141	—19,09,489	6,23,52,652
North-West Frontier Province	...	...	...	...	...	8,43,572	8,43,572
Madras	...	3,31,295	...	3,31,295	...	30,14,934	30,14,934
Bombay	...	7,39,765	...	7,39,765	...	25,29,395	25,29,395
Bengal	...	4,76,626	...	4,76,626	...	3,77,110	3,77,110
United Provinces of Agra and Oudh	...	13,74,089	...	13,74,089	...	39,90,022	39,90,022
Punjab	...	2,00,634	...	2,00,634	...	72,37,028	72,37,028
Burma	...	1,07,450	...	1,07,450	...	8,96,250	8,96,250
Bihar and Orissa	...	1,08,478	...	1,08,478	...	20,90,934	20,90,934
Central Provinces and Berar	...	1,98,774	...	1,98,774	...	7,91,011	7,91,011
Assam	...	68,018	...	68,018	...	...	...
Total India	...	—3,11,04,191	40,28,229	—2,70,75,962	6,42,62,141	1,98,60,762	8,41,22,903
Ditto converted into £ at Rs15-£1	2,248,771	—2,078,613	268,549	—1,805,064	4,284,143	1,324,051	5,608,194
England	2,248,771	...	67,849	2,316,620	(d) 3,738,480	(e) 127,299	3,865,779
TOTAL	2,248,771	—2,078,613	336,398	511,556	8,022,623	1,451,350	9,473,973

TOTAL £9,985,529

(c) Includes Rs9,41,736 on account of Interest on Specific Debt and Rs2,65,586 on account of Interest chargeable against Companies on Advances (vide footnote (b) to Account No. 53 A, page 142).

(d) Includes £1,884,162 interest at 3½ per cent. on a sum of £54,975,090 taken as Capital Outlay in England to 31st March 1916 on State Railways, and £81,350 on account of Interest chargeable against Companies on Advances.

(e) Represents Interest at 3½ per cent. on £3,714,273 taken as Capital Outlay in England to 31st March 1916 on Irrigation.

B.—Interest.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1916, in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1915.	Amount, 31st March 1916.	Rate of Interest per cent.	Amount on Interest paid during the year.
<i>Special Loans.</i>				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares.	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857.	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	16,870
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	2,454
Deposits of the Monagar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futtah Ullah Khan	40,000	40,000	6	...
<i>Treasury Notes.</i>				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	nd 4	20,790
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
<i>Service Funds.</i>				
Uncoovenanted Service Family Pension Fund	1,42,67,819	1,40,33,482	6 and 3½	8,65,054
Bengal and Madras Service Family Pension Fund	4,38,103	5,02,899	4	16,823
Indian Military Widows' and Orphans' Fund	...	3,465	4	35
<i>Savings Banks.</i>				
<i>Bank Accounts.</i>				
Post Office Savings Bank Deposits	14,89,41,446	15,32,13,985	3 and 3½	43,20,443
State Railway Provident Institutions (Civil)	1,03,627	1,16,046	3 and 3½	2,382
Do. do. (Departmental)	3,18,29,628	3,43,08,388	3 and 3½	11,97,720
Financial Department Provident Fund	97,893	92,668	4	3,447
Civil Engineers' Provident Fund (Civil)	15,594	11,208	4	418
Do. do. (Departmental)	4,59,962	4,58,963	4	18,836
Forest Officers' Provident Fund	4,46,092	4,89,215	4	18,058
Police Officers' Provident Fund	21,917	30,278	4	1,116
Northern India Salt Revenue Department Provident Fund	2,301	3,722	4	131
Civil Veterinary Department Provident Fund	79,635	82,110	4	3,010
General Provident Fund (Civil)	42,70,966	50,03,310	4	1,68,611
Do. do. (Departmental)	46,96,711	54,76,203	4	1,93,459
Other Miscellaneous Provident Fund (Civil)	62,454	73,832	4	1,598
Do. do. (Departmental)	1,002	4,873	4	96
Cemetery Endowment Fund	25,428	26,249	3 and 3½	912
<i>Special Accounts.</i>				
Postal Insurance and Life Annuity Fund	1,14,17,623	1,23,18,325	3½	4,09,801
General Family Pension Fund	44,559	46,260	3 and 3½	1,198
Hindu Family Annuity Fund	39,359	22,255	3 and 3½	1,017
Bengal Christian Family Pension Fund	4,185	4,393	3 and 3½	177
<i>Miscellaneous.</i>				
Post Office Guarantee Fund	3,19,891	3,23,662	4	12,000
Telegraph Fine Fund	3,628	3,877	3 and 3½	111
Interest on unexpended Capital deposited by Railway Companies with the Secretary of State	1,91,68,695	1,88,99,280	3½	7,85,655
Interest on Miscellaneous Accounts	...	...	...	6
TOTAL	25,88,45,993	24,70,99,495		80,83,267
NORTH-WEST FRONTIER PROVINCE.				
<i>Savings Banks.</i>				
Cemetery Endowment Fund	5,673	5,778	3 and 3½	197
TOTAL	5,673	5,778		197
Carried over	23,83,51,666	24,71,05,273		80,83,464

(a) Shown under United Provinces of Agra and Oudh.

No. 28.—ACCOUNT showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1916, etc.—*contd.*

	Amount, 1st April 1915.	Amount, 31st March 1916.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	26,88,51,666	24,71,05,373		80,88,461
MADRAS.				
<i>Special Loans.</i>				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	
<i>Service Funds.</i>				
Military Assistant Surgeons' Fund	3,51,916	3,51,939	4	14,464
<i>Savings Banks.</i>				
Forest Officers' Provident Fund	94,237	74,579	4	2,884
Police Officers' Provident Fund	1,08,084	86,804	4	3,641
General Provident Fund	33,14,636	44,81,854	4	1,60,358
Cemetery Endowment Fund	18,501	23,115	3 and 3½	795
Civil Engineers' Provident Fund	1,47,649	1,67,147	4	6,189
Other Miscellaneous do.	28,552	31,724	4	1,016
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...		295
Refunds	...	...		1,202
TOTAL	45,64,835	52,21,222		1,90,874
BOMBAY.				
<i>Special Loans.</i>				
Loans from the late King of Oudh	(a)	(a)	(a)	47,445
Educational Funds	9,11,548	9,11,548	6 and 5	13,203
Charitable Funds				82,150
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund (Widows Branch)	31,53,709	32,01,403	6, 4 and 3½	1,69,084
<i>Savings Banks.</i>				
<i>Bank Accounts.</i>				
State Railway Provident Institutions	14,529	16,259	3 and 3½	587
Forest Officers' Provident Fund	1,757	2,097	4	76
Police Officers' Provident Fund	22,083	19,185	4	712
General Provident Fund	43,56,893	51,83,510	4	1,84,664
Cemetery Endowment Fund	72,012	73,764	3 and 3½	2,575
Civil Engineers' Provident Fund	59,580	65,696	4	2,433
Other Miscellaneous Provident Fund	29,036	40,634	4	1,351
<i>Special Accounts.</i>				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	40,077	26,695	3 and 3½	995
<i>Miscellaneous.</i>				
Local Fund Pension Fund	1,30,986	54,334	3 and 3½	3,840
Miscellaneous accounts	...	...		12
Refunds	...	...		2,658
TOTAL	87,92,790	95,45,155		4,61,735
BENGAL.				
<i>Savings Banks.</i>				
Civil Engineers' Provident Fund	1,53,874	1,62,698	4	6,169
Police Officers' Provident Fund	42,407	43,000	4	1,669
General Provident Fund	33,74,257	41,07,625	4	1,47,102
Cemetery Endowment Fund	86,630	37,770	3 and 3½	1,263
Other Miscellaneous Provident Fund	80,340	1,04,756	4	3,447
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...		7,693
Refunds	...	...		249
TOTAL	36,86,508	44,55,349		1,67,592
Carried over	25,58,95,799	26,63,27,499		89,03,665

(a) Shown under United Provinces of Agra and Oudh.

B.—Interest
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No. 28—ACCOUNT showing the Obligations of the Government of INDIA, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1916, etc.—*contd.*

	Amount, 1st April 1915.	Amount, 31st March 1916.	Rate of Interest per cent.	Amount of Interest paid during the year.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Brought forward	25,53,95,799	25,03,27,499		89,03,665
UNITED PROVINCES OF AGRA AND OUDH.				
<i>Special Loans.</i>				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,46,09,535	1,45,92,576	6, 5 and 4	6,15,382
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Book Debt Loan on account of Madho Rao	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	8,000
<i>Savings Banks.</i>				
Police Officers' Provident Fund	22,801	27,423	4	981
General Provident Fund	38,43,421	43,61,780	4	1,56,773
Cemetery Endowment Fund	88,909	94,237	3 and 3½	3,288
Civil Engineers' Provident Fund	1,02,504	80,926	4	3,215
Opium Department Provident Fund	7,164	7,282	4	277
Other Miscellaneous Provident Fund	15,444	22,509	4	678
TOTAL	1,88,89,778	1,93,86,733		8,17,709
PUNJAB.				
<i>Special Loans.</i>				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
<i>Savings Banks.</i>				
Police Officers' Provident Fund	28,347	25,339	4	916
General Provident Fund	32,04,440	37,28,716	4	1,36,312
Cemetery Endowment Fund	47,187	49,445	3 and 3½	1,727
Civil Engineers' Provident Fund	1,48,732	1,50,180	4	5,572
Other Miscellaneous Provident Funds	35,985	46,486	4	1,502
<i>Miscellaneous.</i>				
Refunds	...	...		145
TOTAL	34,74,691	40,10,146		1,46,674
BURMA.				
<i>Savings Banks.</i>				
Police Officers' Provident Fund	94,679	1,11,395	4	4,063
General Provident Fund	22,09,310	26,60,034	4	94,953
Civil Engineers' Provident Fund	62,295	70,887	4	2,609
Cemetery Endowment Fund	21,615	21,965	3 and 3½	763
Other Miscellaneous Provident Fund	8,848	6,415	4	176
<i>Miscellaneous.</i>				
Refunds	...	...		14
TOTAL	23,96,747	28,70,696		1,02,578
BIHAR AND ORISSA.				
<i>Savings Banks.</i>				
Police Officers' Provident Fund	1,08,844	1,13,159	4	4,143
General Provident Fund	19,64,948	22,54,843	4	82,433
Civil Engineers' Provident Fund	1,82,081	1,90,724	4	7,099
Cemetery Endowment Fund	16,584	17,174	3 and 3½	683
Other Miscellaneous Provident Fund	12,252	16,181	4	...
<i>Miscellaneous.</i>				
Interest on Miscellaneous Accounts	...	...		488
TOTAL	22,74,659	25,91,831		94,741
CENTRAL PROVINCES AND BEEAR.				
<i>Savings Banks.</i>				
Civil Engineers' Provident Fund	91,734	67,791	4	3,058
Police Officers' Provident Fund	1,20,947	1,26,311	4	4,787
General Provident Fund	17,05,239	20,90,243	4	75,129
Cemetery Endowment Fund	14,198	14,613	3 and 3½	506
Other Miscellaneous Provident Fund	1,738	2,420	4	77
TOTAL	19,33,856	23,01,278		83,557
Carried over	28,43,65,530	29,74,88,183		1,01,46,874

(a) Shown under India, General.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1916, etc.—*concl'd.*

	Amount, 1st April 1915.	Amount, 31st March 1916.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward	28,43,65,580	29,74,88,188		1,01,48,874
ASSAM.				
<i>Savings Banks.</i>				
State Railway Provident Institutions	31,825	33,957	3 and 3½	1,191
General Provident Fund	7,28,667	8,31,079	4	30,778
Cemetery Endowment Fund	5,605	5,790	3 and 3½	188
Civil Engineers' Provident Fund	4,809	4,510	4	162
<i>Miscellaneous.</i>				
Refunds	...	...		923
TOTAL	7,70,408	8,76,286		33,242
GRAND TOTAL ₹	28,51,35,936	29,83,64,419		1,01,82,116
Grand Total of Interest converted into £ at R15 = £1				£ 678,808

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
SERVICE FUNDS.												
Unconvenanted Service Funds	8,65,054	...	...	1,69,034	...	...	...	...	...	...	...	10,34,088
Bengal and Madras Service Family Pension Fund	16,828	...	...	...	...	...	...	...	...	...	...	16,828
Military Assistant Surgeons' Fund	...	...	14,464	...	...	...	...	...	...	...	...	14,464
Indian Military Widows' Orphans' Fund	85	...	...	...	...	...	...	...	...	...	...	85
TOTAL SERVICE FUNDS ₹	8,81,912	...	14,464	1,69,034	...	...	...	...	...	...	...	10,65,410
SAVINGS BANKS.												
<i>Bank Accounts.</i>												
Post Office Savings Bank	43,20,443	...	...	...	...	...	...	...	...	...	...	43,20,443
State Railway Provident Institutions	12,00,102	...	...	587	...	...	...	...	...	...	1,191	12,01,880
Financial Department Provident Fund	3,447	...	...	...	...	...	...	...	...	...	...	3,447
Civil Engineers' Provident Fund	19,354	...	6,189	2,433	6,169	3,215	5,572	2,609	7,099	3,058	162	55,760
Forest Officers' Provident Fund	18,058	...	2,884	76	...	...	...	...	...	...	...	21,018
Police Officers' Provident Fund	1,116	...	3,841	712	1,669	981	916	4,063	4,143	4,737	...	21,978
Opium Department Provident Fund	...	...	...	...	...	277	...	...	...	...	...	277
Northern India Salt Revenue Department Provident Fund	181	...	...	...	...	...	...	...	...	...	...	181
Civil Veterinary Department Provident Fund	8,010	...	...	...	...	...	...	...	...	...	...	8,010
General Provident Fund	3,77,070	...	1,60,358	1,84,664	1,47,102	1,56,773	1,36,312	94,953	82,433	75,129	30,778	14,45,572
Other Miscellaneous Provident Funds	1,698	...	1,046	1,351	3,447	678	1,502	176	...	77	...	9,970
Cemetery Endowment Fund	912	197	795	2,575	1,268	3,283	1,727	768	583	406	188	12,792
<i>Special Accounts.</i>												
Postal Insurance and Life Annuity Fund	4,09,801	...	...	...	...	...	...	...	...	...	...	4,09,801
Other Special Accounts	14,392	...	...	4,835	...	...	...	...	...	...	...	19,227
TOTAL SAVINGS BANKS ₹	68,69,429	197	1,74,913	1,97,233	1,59,650	1,65,207	1,43,029	1,02,564	94,258	83,507	32,819	75,25,306

B.—Interest.

L 2

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1915-16.

Section C.—Posts and Telegraphs and Mint.

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				£	£	£
Posts and Tele-						
graphs . . .	29	Receipts	70	...	3,787,478	...
" . . .	29	Expenditure	74	...	...	3,149,680
" . . .	29A	Details of Indian Postage and Message Revenue	75	2,927,139	...	...
" . . .	29B	Details of the Miscellaneous Revenue of the Indian Postal and Telegraph Department	75	719,937	...	...
" . . .	29C	Details of Indo-European Telegraph Message Revenue	75	126,869	...	...
" . . .	29D	Capital Cost of Indian Telegraph Lines	76	119,768	...	...
" . . .	29E	Outlay on Construction of Telegraph Lines	79	116,545	...	...
" . . .	29F	Details of Capital Cost of Indo-European Telegraph Lines	80	6,732	...	...
" . . .	29G	Capital Cost of Working and Maintenance of Indo-European Telegraphs	82	93,823	...	...
Mint : . . .	80	Receipts and Charges	88	...	101,918	89,873

C.—Posts and Telegraphs and Mint.

**No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH
DEPARTMENT of India for the Year ended 31st March 1916.**

	Amount	Amount.
	R	R
RECEIPTS.		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		
Postage and Message Revenue (Account No. 29A)	4,39,07,079	
Miscellaneous Revenue (Account No. 29B)	1,07,99,057	
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT		5,47,06,136
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue (Account No. 29C)	19,29,616	
Miscellaneous Revenue	—1,10,479	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT		18,19,137
TOTAL RECEIPTS IN INDIA		5,65,25,273
Ditto converted into £ at R15-£1	£	3,768,352
RECEIPTS IN ENGLAND.		
	£	£
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue (Account No. 29C)	—1,832	
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund	97,247	
Miscellaneous Revenue—		
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line	3,960	
Miscellaneous	189	
	1,04,464	
Add—Payments in England taken in reduction of Receipts	—85,338	
TOTAL RECEIPTS IN ENGLAND		19,126
TOTAL RECEIPTS, POSTAL AND TELEGRAPH DEPARTMENT		58,787,479

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of India for the year ended 31st March 1916—contd.

	Amount.	Amount.
CHARGES.		
Indian Postal and Telegraph Department.		
Control:	₹	₹
Direction—		
Director-General, Chief Engineer, Deputy Directors-General, Assistant Directors-General and Personal Assistants to the Director-General, Assistant to Chief Engineer, Chief Electrician, Assistants to Electrician, Officer in Charge of Wireless Station, Personal Assistants to Deputy Directors-General, Deputy Superintendents (Technical and Traffic) .	(a) 2,98,216	
Office Establishment	2,08,409	
Temporary Establishment	5,818	
Allowances	86,648	
Apparatus and Plant	713	
Supplies and Services	109	
Contingencies	32,918	
	6,32,326	
Circle Offices—Postal and Telegraph Traffic and Railway Mail Service—		
Postmasters-General, Deputy Postmasters-General, Inspector-General, Railway Mail Service and Sorting, Assistant Postmaster-General, Personal Assistants to Postmasters-General and Inspectors-General, Railway Mail Service, Superintendents of Post Offices, Assistant Superintendents attached to the Office of Inspectors-General and Inspectors attached to Offices of Postmasters-General and Inspectors-General	(a) 6,50,448	
Office Establishment	10,08,580	
Temporary Establishment	2,892	
Allowances	1,82,730	
Apparatus and Plant	266	
Supplies and Services	3,07,149	
Contingencies	2,38,461	
	24,30,466	
Circle Offices—Telegraph Engineering—		
Directors, Telegraph Engineering, Personal Assistant to Directors	97,123	
Office Establishment	81,484	
Temporary Establishment	586	
Allowances	19,216	
Apparatus and Plant	118	
Contingencies	2,538	
	1,44,015	
Suspense Accounts	—61,081	
Deduct:—		
Portion charged to Capital, Telegraph Lines and Buildings	(b) 89,570	
" " " Other Departments	1,778	
	91,348	
TOTAL CONTROL, Carried over		80,52,483

(a) Includes Exchange Compensation Allowance.
(b) See note (a), page 78.

C.—Posts and Telegraphs.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of India for the year ended 31st March 1916—*contd.*

	Amount.	Amount.
	R	R
Total Control, Brought forward		80,52,433
Office of Account and Audit :		
Accountant-General, Deputy and Assistant Accountants-General and Chief Superintendents	(a) 1,84,725	
Office Establishment	10,06,008	
Temporary Establishment	2,580	
Allowances	41,333	
Supplies and Services	171	
Contingencies	59,160	
	12,44,227	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(b) 22,394	
" " " Other Departments	415	
Indo-European Telegraph share of Account Establishment	13,860	
	36,669	
TOTAL OFFICE OF ACCOUNT AND AUDIT		12,07,558
Presidency and District Offices—Traffic :		
Supervision, Postal and Telegraph Traffic and Railway Mail Service—		
Superintendents, Probationary Superintendents, Assistant Superintendents and Inspectors	(a) 10,03,563	
Office Establishment	3,03,593	
Temporary Establishment	208	
Allowances	4,94,784	
Supplies and Services	492	
Contingencies	58,785	
	18,61,425	
Post Office and sorting and other charges—		
Presidency Postmasters	(a) 86,749	
Postmasters and Establishments	1,45,42,004	
Experimental and Temporary Establishments	53,303	
Allowances	7,01,139	
Supplies and Services	2,15,557	
Contingencies	14,07,259	
	1,69,86,011	
Combined offices, Signalling —		
Office Establishment	11,64,483	
Temporary Establishment	6,017	
Allowances	1,08,982	
Contingencies	3,23,461	
	16,04,943	
Telegraph Signal Offices—		
Superintendents (Superior Traffic)	(a) 78,944	
Office Establishment	50,56,350	
Temporary Establishment	1,48,467	
Allowances	11,16,937	
Apparatus and Plant	5,10,756	
Contingencies	3,20,201	
Subsidy to Eastern Associated Cable Companies	70,000	
Gratuities and contribution	7,752	
	73,07,403	
Deduct—		
Portion charged to Other Departments	12,154	
	73,05,252	
TOTAL PRESIDENCY AND DISTRICT OFFICES—TRAFFIC		2,77,47,631
Total Indian Postal and Telegraph Department, carried over		3,20,07,622

(a) Includes Exchange Compensation Allowance.

(b) See note (a), page 79.

No. 28—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of India for the year ended 31st March 1916—contd.

	Amount.	Amount.
	R	R
Total Indian Postal and Telegraph Department, Brought forward		3,20,07,632
Stores and Workshops Establishments :		
Superintendents, and Assistant Superintendents	(f) 45,501	
Office Establishment	1,49,588	
Temporary Establishment	2,860	
Allowances	13,681	
Apparatus and Plant	8,925	
Contingencies	1,38,795	
	3,49,250	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(a) 31,535	
Workshop outturn	(b) 62,131	
	93,666	
TOTAL STORES AND WORKSHOPS ESTABLISHMENTS		2,55,584
Stationery and Printing		(c) 15,42,336
Conveyance of Mails :		
Subsidies for conveyance of Mails	21,93,111	
Road Establishment and charges	21,50,441	
Ferry and Boat Establishment and charges	39,477	
Gratuities to Masters of Ships	3,104	
Railway charges	28,51,128	
TOTAL CONVEYANCE OF MAILS		72,37,261
Maintenance of Telegraph Lines :		
Superintendents, and Assistant Superintendents	2,67,718	
Office Establishment	11,19,812	
Temporary Establishment	2,259	
Allowances	8,29,465	
Apparatus and Plant	6,448	
Contingencies	37,853	
Repairs to Lines	8,03,261	
" to Radios	2,867	
" to Buildings	63	
	25,68,746	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(d) 1,11,968	
" " " Other Departments	13,483	
	1,25,446	
TOTAL MAINTENANCE OF TELEGRAPH LINES		24,42,300
Miscellaneous		(e) 10,58,328
Capital Outlay in connection with the Telegraph Service—		
Telegraph Lines (Account No. 29-D)	17,48,178	
Buildings (" ")	78	
Apparatus and Plant (" ")	3,31,616	
Stores and other Suspense Accounts	—26,27,478	
Total Capital Outlay		—5,47,706
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT, Carried over		4,39,96,636

(a) See note (c) page 79.

(b) Charged to Stores, Capital item Rs. 2,22,044 in Account No. 29-D, page 76.

(c) Includes Rs. 59,567 representing cost of stationery, etc., supplied from Central Stores.

(d) See note (a) page 79.

(e) Includes Rs. 73,770 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes.

(f) Includes Exchange Compensation Allowance.

C.—Posts and Telegraphs

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of India for the year ended 31st March 1916—*contd.*

	Amount.	Amount.
Total Indian Postal and Telegraph Department, Brought forward	Rs	4,89,96,825
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
CAPITAL :		
Telegraph Lines (Account No. 29 F.)	—1,65,651	
Buildings (" ")	1,28,184	
Apparatus and Plant (" ")	7,721	
Stores and other Suspense Accounts (" ")	—2,26,890	
	—2,61,186	
REVENUE :		
General Charges (Account No. 29 G.)	2,89,180	
Maintenance of Lines (" ")	2,15,507	
Maintenance of Cable (" ")	3,32,874	
Working and Maintenance of Signal Offices (" ")	5,84,167	
	13,71,678	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT		11,10,492
TOTAL CHARGES IN INDIA		4,51,07,117
DITTO CONVERTED INTO £ at Rs15=£1	£	3,007,141
CHARGES IN ENGLAND.		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		
	£	£
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	42,718	
Absentee allowances	7,019	
Stores for India : Lead Seals	1,817	
Miscellaneous expenditure	211	
	51,760	
CAPITAL OUTLAY IN CONNECTION WITH THE TELEGRAPH SERVICE :—		
Stores for India	149,595	201,355
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
CAPITAL :		
Stores	(a) 28,614	
First instalment of the repayment of Loan towards the construction of the Arabistan Line	580	
	(Account No. 29 F.)	24,144
REVENUE :		
Expenses of Constantinople Office	816	
Absentee allowances	1,743	
Contingencies	319	
	(Account No. 29 G.)	2,878
	25,522	
Add—Payments in England taken in reduction of Receipts	—25,522	—25,522
TOTAL CHARGES IN ENGLAND		149,595
TOTAL CHARGES, POSTAL AND TELEGRAPH DEPARTMENT		3,162,736

(a) Includes £82-4-8 portion of cost of stores for Persian Gulf Radio Offices.

No. 29A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	R	B
Receipts:		
Postage realised in cash	10,87,869	
Gross sale of—		
Ordinary stamps	3,98,52,765	
Service stamps	61,85,039	
From other Postal and Telegraph Administrations	1,97,175	
State (bearing) Messages, etc.	39,65,136	5,12,87,984
Deduct:		
Refund of Postage realised in cash	12,106	
Payments to Indo-European Telegraph Department	3,08,095	
Net payment made by India in respect of correspondence and parcels exchanged between it and London	—1,01,813	
Net payments made by India in respect of correspondence and parcels exchanged between it and other Foreign and Colonial Administrations	18,577	
Payments to other Postal and Telegraph Administrations	51,76,025	
Civil Department share of ordinary stamps	19,00,800	
Refunds of overcharges and delivery charges	67,115	73,80,905
NET POSTAGE AND MESSAGE REVENUE		4,89,07,079
Ditto converted into £ at R15-£1 £		2,927,139

No. 29B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	R	B
Receipts on account of Money Orders and British Postal Orders	68,44,831	
Rent of Wires and Instruments leased to Railways and Canals	39,85,878	
Rent of Telephones	10,27,874	
Fees and other receipts	4,54,196	
	1,08,12,274	
Deduct—Refund of fees and other receipts	13,217	
TOTAL MISCELLANEOUS REVENUE		1,07,99,057
Ditto converted into £ at R15-£1 £		719,937

No. 29C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE.

	Amount.	Amount.
	R	B
Receipts from Indian Postal and Telegraph Department	3,08,095	
Cash collections in Gulf Section	18,42,819	
Persian Section	2,78,702	19,29,616
Total India converted into £ at R15-£1		£ 128,641
Receipts in England:	£	
Cash collections in Persian Section	10,077	
Deduct:		
Payments to other Administrations	11,909	£ —1,833
NET MESSAGE REVENUE £		126,809

No. 29D.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1915-16.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL :					
<i>Telegraph Lines</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>
Departmental, Railway and Canal	15,88,966	...	15,88,966	9,80,01,889	9,45,40,855
Under Agreement	1,55,121	...	1,55,121	39,33,622	40,88,748
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	—56,745	—56,745
Telephone lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts	54,091	...	54,091	4,79,325	5,33,416
TOTAL TELEGRAPH LINES ACCOUNT NO. 29 E	17,48,178	...	17,48,178	9,75,46,852	9,92,95,030
<i>Telegraph Buildings :</i>					
Signal Offices including Radio Offices	78	85,902	85,975	1,08,82,285	1,09,68,210
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	...	...	52,800	52,800
Store Houses	...	4,577	4,577	8,53,287	8,57,864
Workshop Buildings	...	9,834	9,834	4,05,802	4,15,186
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	78	1,00,313	1,00,386	1,22,84,144	1,23,34,530
<i>Apparatus and Plant :</i>					
Equipment of Signal Offices	3,23,468	...	3,23,468	68,06,110	66,29,578
Miscellaneous	8,148	...	8,148	5,73,807	5,81,955
TOTAL APPARATUS AND PLANT	3,31,616	...	3,31,616	68,79,917	72,11,533
Payments to Marconi Co.	27,963	...	27,963	9,10,463	9,83,431
Payments to Automatic Telephone Co., London	825	...	825	1,01,127	1,01,952
Stores	—2,22,044	...	—2,22,044	58,01,777	55,79,733
Other Suspense Accounts	—1,90,397	...	—1,90,397	2,28,816	36,419
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
<i>Add—Less charged on account of Sterling Expenditure in 1899-1900</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>5,589</i>	<i>5,589</i>
TOTAL	—4,12,441	...	—4,12,441	84,45,622	80,33,181
Deduct :	16,96,219	1,00,313	17,96,532	12,61,18,125	12,79,14,657
Receipts on Capital Account, etc.	...	...	...	6,66,869	6,66,869
TOTAL CAPITAL, IMPERIAL	16,96,219	1,00,313	17,96,532	12,54,51,256	12,72,47,786
PROVINCIAL :					
Telegraph Lines	...	...	...	52,370	52,370
Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	16,96,219	1,00,313	17,96,532	12,55,03,626	12,73,00,156
Total converted into £ at Rs15=£1	₹ 113,051	₹ 6,637	₹ 119,768	₹ 8,366,909	₹ 8,453,977

No. 29 E.—STATEMENT OF Outlay ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1915-16.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹		₹
DEPARTMENTAL LINES.		Brought forward	2,62,383
BURMA CIRCLE.		DEPARTMENTAL LINES—contd.	
Akyab Division.		SOUTHERN CIRCLE.	
Erecting a copper wire from Akyab to Rainu	43,444	Ajmer Division.	
Do. an extra wire from Letpadon Railway Junction to Proma	8,500	Erecting an iron wire from Amsar Junction to Kotah	5,121
Do. a copper wire from Proma to Akyab	1,02,041	Do. do. from Amsar Junction to Indore	19,137
Extending the line from Yandoon to Pantanaw	9,057	Bombay Division.	
Maymyo Division.		Laying underground Cables and dismantling overhead wires from Dadar to Kurla	44,000
Increasing the headway from Yamethin to Toungoo	449	Nagpur Division.	
Reconstructing the Mandalay Telephone Lines	601	Constructing a Telephone line at Bilaspur	4,132
TOTAL BURMA CIRCLE	1,64,191	TOTAL SOUTHERN CIRCLE	72,390
EASTERN CIRCLE.		TOTAL DEPARTMENTAL LINES	3,34,723
Calcutta Division.		RADIO TELEGRAPH MASTS.	
Erecting one 200 lbs. p. m. copper wire from Rajbari to Dalidria Cable house	1,369	BURMA CIRCLE.	
Reconstructing the Jattuck Telephone Line	2,681	Maymyo Division.	
Dacca Division.		Erecting Radio mast at Maymyo	50,916
Laying cable across the Megna from Ashuganj to Comilla	4,508	Rangoon Division.	
Erecting a copper wire from Ellachipur Cable House to Comilla	26,652	Erecting Radio mast at Rangoon	26
Reconstructing the line with coupled posts from Ellachipur Cable House to Andermanik Junction	41	Do. do. at Port Blair	45
Shillong Division.		Do. do. at Diamond Island	—444
Increasing the number of posts from Habiganj to Sahistaganj	21	TOTAL RADIO LINES, BURMA CIRCLE	50,543
Constructing an exchange telephone system at Dewan	4,683	TOTAL DEPARTMENTAL including RADIO LINES	3,85,266
Constructing a telephone line from Shillong to Pandu	—191	COMBINED OFFICE LINES.	
TOTAL EASTERN CIRCLE	39,764	Combined Office Lines, Burma Circle	53,519
NORTHERN CIRCLE.		Do. do., Eastern „	19,961
Allahabad Division.		Do. do., Northern „	45,160
Replacing unserviceable $\frac{3}{4}$ standard by B. C. posts from Benares to Barabanki	1,084	Do. do., Southern „	39,124
Delhi Division.		TOTAL COMBINED OFFICE LINES	(a) 1,60,764
Shifting Hill Lines from Dharamsala to Naggar	—103	DEPARTMENTAL LINES including RADIO AND COMBINED OFFICE LINES	5,46,030
Altering Telephone lines in Amritsar	6,891	Other Items	3,65,463
Laying underground Cables at Simla	50,506	TOTAL	9,11,493
TOTAL NORTHERN CIRCLE	58,378	Add—Share of Establishment	(b) 1,36,746
Carried over	2,62,383	Store, Contingencies	(c) 17,703
		TOTAL DEPARTMENTAL LINES including RADIO AND COMBINED OFFICE LINES	10,66,002
		Total converted into £ at Rs 15-21	71,067
		Carried over	10,66,002

(a) Includes Rs. 1,32,651 on account of lines under agreement.

(b) See note (a), page 72.

(c) " " (a) " 72.

C.—Posts and Telegraphs.

No. 29E.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY and CANAL, ETC.) LINES, constructed during the year 1915-16—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
Brought forward	₹ 10,66,002	Brought forward	₹ 10,66,002
RAILWAY LINES.			1,59,386
			43,477
BURMA CIRCLE.		RAILWAY LINES—contd.	
Akyab Division.		NORTHERN CIRCLE—contd.	
Constructing a telephone line from Buthidaung to Kappagaon	142	Delhi Division.	
		Erecting a B. C. line from Panipat to Jhind	23,448
EASTERN CIRCLE.		Constructing a telegraph line along G. D. Railway from Phagwara to Rahon	—90
Calcutta Division.		Constructing a telegraph line from Jullundur to Mukarian	—152
Construction of a line of B. C. posts from Sara to Santahar	45,781		
Do. Do. Naihati to Ishurdi	7,779	Karachi Division.	
Erecting a line from Baramara Station to Gopalpur	—116	Dismantling line from Jacobabad to Kashmore	—2,335
Do. a telegraph line from Bankura to Raina	19,638		
Do. 200 lbs. p. m. copper wires from Bandel to Burdwan	21,423	Lahore Division.	
Constructing a telegraph line from Baripada to Talband	12,973	Reconstructing the rail post line from Ravi North Terminal to Lalamusa	1,279
Erecting a line from Ahmadpur to Katwa	9,996	Constructing a telegraph line for N. W. Railway from Mandra to Bhon	—22
Do. an iron wire from Radhanagar to Damudar	218	Constructing a telegraph line for N. W. Railway from Sialkot to Narowal	1,605
Do. for B. N. Railway Bhujudih to Mohudah	1,495	Erecting two copper wires from Lahore to Lalamusa	—1,695
Do. extra wire from Burdwan to Katwa	2,011		
		TOTAL NORTHERN CIRCLE	70,535
Dacca Division.		SOUTHERN CIRCLE.	
Erecting an iron wire on existing supports from Bhairab to Netrokona	18,009	Ajmer Division.	
		Extension of line from Masor Road to Jambuser Station	2,065
Darjeeling Division.		Erecting extra wire on J. B. Railway from Merta Road to Marwar Junction	31
Erecting an iron wire on existing supports from Panchanai to Kishouganj	5,353	Constructing a line of A. B. posts from Samlaya to Savli	3,084
Erecting one 600 lbs. iron wire from Katihar to Godagiri	—1,995	Constructing a line of A. B. posts from Savli to Timba	6,797
		Quarry extension of Dholepur Bari Railway	4,975
Shillong Division.		Constructing a telegraph line from Jaipur to Reengus	20,175
Constructing a telegraph line from Chapermukh to Silghat	13,729	Erecting a 300 lbs. p. m. wire on existing supports from Bodili to Chotta-Udaipur	2,056
TOTAL EASTERN CIRCLE	150,194	Constructing a line from Jamrao to Jhudo	16,099
		Constructing a line of A. B. posts from Mutipura to Tankhala	—75
NORTHERN CIRCLE.			54,157
Allahabad Division.		Carried over	2,39,371
Constructing a telephone line for E. I. Railway from Allahabad to Tundla	48,477		10,66,002
	48,477		
Carried over	1,59,386		
	10,66,002		

No. 29E.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY, AND CANAL, ETC.) LINES, constructed during the year 1915-16—contd.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹		₹
Brought forward	10,66,002	Brought forward	16,77,355
	2,29,871		
	54,157		
RAILWAY LINES—contd.		CANAL LINES.	
SOUTHERN CIRCLE—contd.		NORTHERN CIRCLE.	
Bangalore Division.		Lucknow Division.	
Constructing a line from Mysore to Arsekere	—1,040	Constructing a Telephone line from Charthawal to Muzaffernagar	2,286
Interlocking level crossing gates on the Kolar Gold Field Line	286		
		Allahabad Division.	
Bombay Division.		Erecting a Telephone line from Banda Canal Office to Executive Engineer's Office	593
Constructing a Telephone line from Dhond to Manmad	105	Ditto Bariarpur to Gangao	7,597
Madras Division.		Delhi Division.	
Erecting a wire to cross over the new pump house at Krishna Bridge	53	Erecting Telephone lines for Sirhind Canal	2,835
Erecting a 2" wire from Guntur to Reppallu	4,017	Ditto Telegraph line for the Western Jumna Canal	8,444
Erecting a line from Palmoor to Krishna Bridge	216		
Constructing a line from Jogarlamudy to Reppallu	6,789		
		Lahore Division.	
Nagpur Division.		Erecting Telegraph line for the Upper Chenab Canal	14,012
Erecting an iron wire from Pulgaon to Arvi	1,389	Ditto a Telegraph line for the Upper Sutlej Canal	2,142
Erecting a line of B. C. Posts from Nagpur to Gondia	58,080	Ditto a Telephone line for Swat River Canal	—113
		Ditto ditto the Lower Chenab Canal	73
		Ditto ditto the Upper Chenab Canal	2,656
Trichinopoly Division.		TOTAL NORTHERN CIRCLE	35,475
Constructing a line with 300 lbs. iron wire for Great Indian Peninsula Railway from Tiruturai-pundi to Vidaraminu	6,879		
Constructing a Telegraph line from Quilon to Trivandrum	—37	SOUTHERN CIRCLE.	
Constructing a line for S. I. Railway from Suramangalam to Salem	1,148	Nagpur Division.	
Ditto from Tinnevely Bridge Station to Tiruchindur	18,563	Constructing a Telegraph line for the Waniganga Canal	10,605
TOTAL SOUTHERN CIRCLE	1,50,585		
TOTAL	3,80,436	TOTAL	46,080
Other items	1,40,785	Other items	13,903
Add—Share of Establishment	(a) 78,184	Add—Share of Establishment	(a) 8,997
" Store, Contingencies	(c) 12,528	" Store Contingencies	(c) 1,244
TOTAL RAILWAY LINES	6,11,953	TOTAL CANAL LINES	70,228
Total converted into £ at R15-£1 . £	40,797	Total converted into £ at R15-£1 . £	4,681
Carried over	10,77,955	GRAND TOTAL DEPARTMENTAL, RADIO, COMBINED OFFICE, RAILWAY AND CANAL LINES	(b) 17,48,178
		Total converted into £ at R15-£1 . £	116,545

(a) Share of Establishment, Departmental Lines including Radio and combined office Lines 1,36,748
Ditto Railway Lines 78,184
Ditto Canal Lines 8,997
2,23,927

(b) Includes Rs. 1,55,121 on account of Lines under agreement.

(c) Store Contingencies, Departmental Lines including Radio and combined office Lines 17,768
Ditto Railway Lines 12,538
Ditto Canal Lines 1,244
31,550

C.—Posts and Telegraphs.

No. 29F.—STATEMENT showing the CAPITAL COST OF INDO-EUROPEAN TELEGRAPH LINES, ETC., defrayed from the REVENUES of INDIA to end of 1915-16.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	R	R	R	R	R
PERSIAN GULF SECTION :					
Telegraph Lines	4,235	...	4,235	16,20,525	16,24,760
Jack Wireless	...	...	...	17,830	17,830
Telegraph Cables	...	...	...	78,11,875	78,11,875
	4,235	...	4,235	94,50,230	94,54,465
Telegraph Buildings :					
Signal Offices including Radio Offices	1,21,647	...	1,21,647	6,89,625	6,05,272
Quarters for Staff	...	...	...	57,938	57,938
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	...	...	...	32,383	32,383
Total Buildings	1,21,647	...	1,21,647	7,86,311	9,07,958
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	...	...	...	11,145	11,145
" " —Miscellaneous	6,409	...	6,409	31,867	38,276
" " —Radio Offices	1,247	...	1,247	...	1,247
Stores	1,36,068	...	1,36,068	3,66,218	5,02,284
Other Suspense Accounts	-11,814	...	-11,814	1,86,049	1,74,285
Exchange on expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	1,31,908	...	1,31,908	10,68,715	12,00,823
Deduct—					
Receipts on Capital Account	...	...	...	56,006	56,006
TOTAL PERSIAN GULF SECTION	2,57,790	...	2,57,790	1,12,49,250	1,15,07,040
PERSIAN SECTION :					
Telegraph Lines	-44,936	...	-44,936	34,70,555	34,25,619
Repayment of loan in England on account of Reconstruction of Arabistan Line	7,950	...	7,950	...	7,950
	-36,986	...	-36,986	34,70,555	34,33,569
Deduct—Contribution from British Exchequer on account of reconstruction of Arabistan Line					
	1,32,900	...	1,32,900	37,500	1,70,400
	-1,69,886	...	-1,69,886	34,33,055	32,63,169
Telegraph Buildings :					
Signal Offices	1,487	...	1,487	87,540	89,027
Quarters for Staff	...	...	...	2,58,250	2,58,250
Store Houses	...	...	...	694	694
Total Buildings	1,487	...	1,487	3,46,484	3,47,971
Other Suspense Accounts	11,512	...	11,512	34,456	45,968
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all expenditure in England prior to 1887-88	...	...	...	21,560	21,560
Apparatus and Plant—					
Miscellaneous	65	...	65	4,892	4,957
Deduct—Receipts on Capital Account					
	...	...	...	4,100	4,100
TOTAL PERSIAN SECTION	-1,56,822	...	-1,56,822	39,07,265	37,50,443
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	1,00,968	...	1,00,968	1,53,20,505	1,54,21,473
Ditto converted into £ at Rs 15-1½ £	6,732	...	6,732	1,621,367	1,622,922

**No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN
TELEGRAPH DEPARTMENT.**

	General Charges.	Line Main- tenance.	Cable Main- tenance.	Signalling.	TOTAL.
	R	R	R	R	R
PERSIAN GULF SECTION :					
London Office, including Constantinople Office	3,651	...	...	...	3,651
<i>Gazetted Officers :</i>					
Direction and Divisional Supervision—Engineering	23,280	12,454	...	...	35,734
Stores, Workshop and Electrician	5,160	...	46,918	...	52,378
Traffic Office	...	...	...	7,803	7,803
<i>Office Establishments :</i>					
Direction	7,298	...	...	...	7,298
Divisional and Circle Office	...	468	...	...	468
Account and Audit (including Check Office)	9,000	...	...	13,693	22,693
Stores, Workshops, Electrician and Cable Steamer	4,415	...	...	402	4,817
Medical	7,833	...	...	...	7,833
<i>Subordinates :</i>					
Engine drivers, Boatmen, Native doctors and establish- ment for Telegraph Gazettes	...	...	...	2,021	2,021
Telegraph Masters and Signallers	...	4,692	...	1,51,473	1,59,165
Workshop Foreman and Instrument Testor	...	...	...	5,869	5,869
Cable Establishment	...	...	28,286	...	28,286
Line and Signal Office Establishment	...	20,674	...	18,946	39,620
Local Escorts Establishment	...	5,675	...	...	5,675
Temporary Establishment	48	1,863	574	399	2,884
Total Salaries	60,985	45,826	75,778	2,03,806	3,86,195
Furlough Allowances, etc., paid in England	7,143	...	...	...	7,143
Allowances for special localities	2,898	2,801	10,710	39,147	55,556
Travelling Allowances	3,000	7,918	2,295	11,570	24,783
Total Salaries and Establishment	74,026	56,545	88,783	2,54,323	4,73,677
Apparatus and Plant	...	298	...	...	298
Payments to Postal Department for working combined offices	...	...	...	3,528	3,528
Stationery and Printing	15,075	...	...	...	15,075
Repairs to Lines, Buildings and Cables, etc.	...	44,608	1,70,668	9,433	2,24,709
Rent of Offices	...	...	...	7,956	7,956
Coal and other Stores for Cable Steamer, including repairs, etc.	...	...	48,065	...	48,065
Provision for Crew	...	...	23,190	...	23,190
Store-keeping	38	...	...	...	38
Office Contingencies	7,968	13,081	1,072	99,131	1,21,255
Rental—Robot to Nok-kondi Line	7,346	...	...	...	7,346
Repairs to Harbour frontage and pier	...	...	1,096	...	1,096
Total	1,04,453	1,14,532	3,32,874	3,74,372	9,26,231
Subsidies to Chiefs	31,429	...	...	...	31,429
TOTAL PERSIAN GULF SECTION	1,35,882	1,14,532	3,32,874	3,74,372	9,57,660
PERSIAN SECTION :					
London Office	1,801	...	...	...	1,801
<i>Gazetted Officers :</i>					
Direction and Divisional Supervision—Engineering	37,673	5,022	...	...	42,695
Medical Officers	10,519	...	...	...	10,519
<i>Office Establishments :</i>					
Direction	5,528	...	...	...	5,528
Divisional and Circle Office	...	394	...	...	394
Account and Audit (including Check Office)	4,500	...	...	...	4,500
Stores Workshops, Electrical and Cable Steamer	12	...	...	...	12
Medical	2,370	...	...	...	2,370
Carried over	62,403	5,416	...	...	67,819
	1,35,882	1,14,532	3,32,874	3,74,372	9,57,660

**No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN
TELEGRAPH DEPARTMENT—contd.**

	General Charges.	Line Maintenance.	Cable Main- tenance.	Signalling.	TOTAL.
	R	R		R	R
Brought forward	1,85,882	1,14,532	3,32,874	3,74,872	9,57,660
PERSIAN SECTION—contd.	62,408	5,416	...	...	67,819
<i>Subordinates :</i>					
Workshop Foremen and Instrument Testor	...	...	...	1,200	1,200
Inspectors	...	21,486	...	...	21,486
Telegraph Masters and Signallers	...	4,805	...	87,760	92,425
Line and Signal Office Establishment	...	10,917	...	4,907	15,824
Temporary Establishment	...	103	...	9	112
Total Salaries	62,408	42,567	...	98,876	1,98,843
Furlough Allowances, etc., paid in England	22,476	...	...	...	22,476
Allowances for special localities	12,496	11,833	...	26,324	51,153
Travelling Allowances	4,265	21,625	...	5,260	31,150
Total Salaries and Establishment	1,01,840	76,025	...	1,25,960	3,03,625
Deduct—Portion charged to other Departments	...	4,800	...	345	5,145
Net charge to Revenue	1,01,840	71,225	...	1,25,615	2,98,480
Apparatus and Plant	233	97	...	1,457	1,787
Stationery and Printing	11,636	...	...	...	11,636
Rent of Offices	...	...	...	1,214	1,214
Repairs to Lines and Buildings	7,279	26,518	...	8,860	42,657
Office Contingencies	6,432	3,135	...	22,649	32,216
Store-keeping	1,008	...	...	...	1,008
Contribution towards maintenance of a Recreation Insti- tute at Teheran	...	...	...	600	600
Rental—Central Persia Telegraph line	56,286	...	...	...	56,286
Recoupment to officers for losses through highway robbery	3,805	...	...	...	3,805
TOTAL PERSIAN SECTION	1,88,319	1,00,975	...	1,60,395	4,49,689
GRAND TOTAL	3,24,201	2,15,507	3,32,874	5,34,767	14,07,349
Deduct—Outlay in England	35,071	...	...	600	35,671
Outlay in India	2,89,130	2,15,507	3,32,874	5,34,167	13,71,678
Outlay in India converted into £ at R15-21 £	19,275	14,367	22,192	35,611	91,445
Charged in England £	2,338	...	...	40	2,378
TOTAL £	21,613	14,367	22,192	35,651	93,563

No. 30.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1916.

	Calcutta.	Bombay.	TOTAL.	
	R	R	R	
RECEIPTS.				
Fees for coining Dollars, etc.	...	136	136	
Other Gain on Silver Coinage Operations	4,251	7,744	11,995	
Profit on Circulation of Nickel Coins	...	14,01,818	14,01,818	
Assay fees	2,664	23,468	26,132	
Miscellaneous Receipts	36,923	51,300	88,223	
TOTAL INDIA	43,838	14,84,464	15,28,302	
Total Receipts under the head "Mint" in India converted into £ at R15=£1				101,887
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins sent home for assay				81
TOTAL RECEIPTS UNDER THE HEAD "MINT"				101,918
	Calcutta.	Bombay.	TOTAL.	
	R	R	R	
CHARGES.				
ESTABLISHMENT AND CONTINGENCIES :—				
Direction and Establishment	76,867	61,465	1,38,332	
Bullion Establishment	16,205	25,592	41,797	
Operative Establishment	1,52,404	1,18,706	2,71,110	
Assay Establishment	58,996	69,775	1,28,771	
Office expenses and miscellaneous	30,335	30,575	60,910	
	3,34,807	3,06,113	6,40,920	
LOSS ON COINAGE :—				
Loss of weight in coining Silver	8,927	7,734	16,661	
Loss on Recoining Old Coins	2,27,281	1,32,557	3,59,838	
Cost of Copper alloy	15	95	110	
Value of Copper used for contingent purposes	1,551	79	1,630	
Value of Copper expended for Mint use	...	18	18	
Value of Nickel expended for Mint use	...	311	311	
Miscellaneous	109	...	109	
	2,37,888	1,40,789	3,78,672	
LOSS ON THE CIRCULATION OF BRONZE AND COPPER COINS	1,24,786	...	1,24,786	
PURCHASE OF LOCAL STORES :—				
Cost of country Coal, Oil, etc.	48,323	34,339	82,662	
TOTAL, INDIA	7,45,799	4,81,241	12,27,040	
Total India converted into £ at R15=£1				81,893
CHARGES IN ENGLAND—				
Cost of assay of Indian coins				20
Stores for India				7,550
				7,570
TOTAL CHARGES UNDER THE HEAD "MINT"				89,873
	Calcutta.	Bombay.	TOTAL.	
	R	R	R	
Add—Charges on account of the Mint falling under other Heads of Service, viz. :—				
Pensions and Gratuities to Mint Servants	17,908	10,404	28,312	
Value of Stationery supplied	2,053	839	2,892	
Value of Printing executed by Government Press	957	477	1,434	
<i>Note:—This does not include Absentee and Pension Allowances in England.</i>				
	20,918	11,720	32,638	
Estimated Value of Mint Buildings on 31st March 1916	29,08,533	15,48,666	44,57,199	

No. 31.—Statement showing Coinage Operations at the Indian Mints, during the Year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER.						
Rupees	9,000,000	90,00,000	5,800,058	58,00,058	14,800,058	1,48,00,058
Half Rupees	2,804,282	14,02,141	...	...	2,804,282	14,02,141
Quarter Rupees	...	...	...	...	...	...
Eighth Rupees	...	...	...	...	...	...
Twenty Cents	...	...	...	...	...	...
Ceylon 50 Cents	...	...	...	...	...	...
Do. 25 Cents	...	...	...	...	...	...
Do. 10 Cents	...	...	...	...	...	...
NICKEL.						
One Anna	...	...	7,670,248	4,79,390	7,670,248	4,79,390
BRONZE.						
Single Pice	...	...	...	...	...	...
Half-Pice	9,830,400	76,800	...	...	9,830,400	76,800
Pie-Pieces	20,563,200	1,07,100	...	...	20,563,200	1,07,100
COPPER.						
Ceylon Cents	...	...	...	...	...	...
Ceylon Half-Cents	...	...	...	...	...	...
Arman Cash for Puddokotai Durbar	...	...	...	...	...	...
	42,197,882	1,05,86,041	13,470,308	62,79,448	55,668,188	1,68,65,489

C.—Mint.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS.
1915-1916.

Section D—Civil Departments.

Revenue, £1,579,904. Expenditure—£18,868,215.

MAJOR HEADS.	No. of Accounts.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
General Administration.	82	Expenditure	86	£ ...	£ ...	£ 1,968,738
"	32A	Details of Charges under Secretariats . .	87	511,043	...	...
"	32B	" " Tour Charges	88	38,467	...	...
"	32C	Net Receipts in the Paper Currency Department	89	158,698	...	...
Law and Justice . .	33A	Receipts	90	...	712,770	...
"	33B	Expenditure	91	...	...	4,396,458
"	33C	Details of Charges under High Courts, etc. .	92	371,062	...	...
"	33D	" " Civil and Sessions Courts	92	1,391,889	...	...
"	33E	" " Criminal Courts	92	1,204,028	...	...
"	33F	" " Jails	93	924,611	...	...
"	33G	" " Convict Charges	93	117,474	...	...
Police	34A	Receipts	93	...	143,199	...
"	34B	Expenditure	94	...	...	5,858,616
Ports and Pilotage .	35A	Receipts	95	...	125,394	...
"	35B	Expenditure	95	...	...	210,609
Education	36A	Receipts	97	...	295,036	...
"	36B	Expenditure	97	...	...	3,111,127
Ecclesiastical . . .	37	Expenditure	98	...	...	181,046
Medical	38A	Receipts	99	...	91,827	...
"	38B	Expenditure	99	...	...	1,488,755
Political	39	Expenditure	100	...	...	1,168,027
Agriculture	40A	Receipts	101	...	78,465	...
"	40B	Expenditure	101	...	...	597,501
Scientific and Miscellaneous Departments .	40C	Receipts	101	...	133,718	...
"	40D	Expenditure	103	...	...	442,839
"	40E	Details of Survey Charges	103	144,867	...	...
TOTAL					1,579,904	18,868,215

D.—Civil Departments.

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1916.

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FINANCE AND REVENUE ACCOUNTS OF THE

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor-General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	...
Salaries of Governors	...	...	1,20,000	1,20,000	1,20,000	...	...	...	...	...	...	3,60,000	...
of Lieutenant-Governors	...	...	...	...	...	96,000	96,000	96,000	96,133	...	...	3,84,133	...
of Chief Commissioners	(a) 96,601	52,667	...	...	...	...	...	...	...	61,120	57,600	2,67,988	...
of Commissioner in Sind, including Salary, Establishments, etc.	...	...	...	1,42,960	...	...	...	...	...	...	...	1,42,860	...
Sumptuary allowance of Governor-General, Governors, Lieutenant-Governors, and Chief Commissioners	21,000	6,000	6,500	8,000	30,000	6,000	6,000	6,000	6,000	6,000	6,000	1,07,500	...
Staff and Household Charges	3,99,785	24,751	1,12,477	2,70,377	2,58,767	53,553	58,725	50,566	45,650	22,327	28,625	13,25,608	...
Expenditure from Contract Allowance	1,17,000	...	68,864	62,809	68,528	14,127	17,446	14,689	19,947	12,116	7,521	4,03,047	...
Executive Council	5,40,960	...	2,25,633	1,96,922	2,23,978	...	...	...	2,05,832	...	...	13,93,325	32,41,931
Legislative Council	1,25,012	...	18,017	12,644	1,11,589	26,776	5,687	23,221	13,337	4,367	10,288	3,50,938	...
Military Secretaries: Salaries, Establishment, etc.	3,93,467	24,719	...	...	...	...	...	...	...	...	...	4,18,186	...
Public Works Secretary: Salaries, Establishment, etc.	3,77,089	...	...	...	...	...	...	...	...	...	...	3,77,089	...
Secretariats: Salaries, Establishment, and Contingencies (as per Details in Account No. 32A)	29,18,659	1,51,413	6,44,901	7,28,446	8,66,398	4,51,392	3,68,136	5,84,243	3,84,877	3,57,106	2,10,070	76,65,641	1,07,82,180
Tour Expenses (as per Details in Account No. 32B)	2,33,617	16,546	37,023	52,274	53,843	45,738	42,392	26,532	33,886	20,909	14,241	5,77,001	...
Salaries, Establishment, and Contingencies of:													
Board of Revenue	...	...	2,00,889	...	1,51,263	3,20,300	...	...	1,13,982	...	...	7,85,934	...
Financial Commissioner	...	93,325	...	...	...	...	2,41,561	1,57,452	...	46,812	...	5,29,150	...
Inspector General of Stamps, Registration, and Excise, etc.	...	...	...	...	...	...	...	...	27,682	44,516	40,687	1,12,885	...
Commissioners: Salaries, Establishments, etc.	...	...	...	2,66,973	3,95,079	6,48,223	3,16,299	4,91,568	3,42,538	2,92,109	1,66,348	29,13,137	43,51,106
Salaries, Establishment, and Contingencies of:													
Comptroller General, Accountants General and Comptrollers	6,24,700	...	5,22,246	5,90,604	6,04,973	4,78,422	4,83,179	6,39,571	3,25,600	2,55,802	1,84,783	47,09,880	...
Paper Currency Department (vide Account No. 32C)	4,14,160	...	70,873	2,11,092	...	49,132	45,082	1,45,218	...	...	...	9,35,557	...
Reserve Treasury	23,629	...	...	...	...	...	...	...	...	...	...	23,629	...
Allowances to Presidency Banks	2,79,451	...	31,499	84,511	...	...	...	...	...	...	...	3,95,461	...
General Establishment of Local Funds (including Wards Establishment)	...	...	...	72,932	...	4,677	...	...	...	...	...	77,609	...
Director of Land Records and Agriculture	...	...	...	...	...	...	...	...	...	...	47,129	47,129	61,89,265
TOTAL CHARGES IN INDIA . . . R	68,15,980	3,69,421	20,58,422	28,14,444	58,84,418	21,94,340	16,80,507	22,35,060	16,15,464	11,23,184	7,73,292	2,45,64,482	2,45,64,482
Total India converted into £ at R15-£1												£ 1,637,632	
CHARGES IN ENGLAND:													
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, etc.												155,277	
Auditor and Assistants, under the Government of India Act, 1915, s. 27												7,154	
Stores Department: Wages of artificers and labourers, etc.												29,695	
Expenditure in connection with the Department for Indian Students, etc.												2,385	
Law Charges												142	
Bank of England and Bank of Ireland for management of debt												63,569	
Postage to India												942	
Telegrams to India												6,807	
Books and Newspapers supplied to India, not invoiced as Stores												860	
Passage of an Officer on appointment to the Finance Department and miscellaneous expenditure												69	
Paper Currency Department:													
Charge for the custody of Gold held by the Bank of England												1,530	
Office Contingencies												14,256	
National Health Insurance and National Unemployment Insurance												197	
Passage and Outfit Allowance of Lord Chelmsford as Governor-General												5,000	
Passage and Outfit Allowance of two Members of the Governor-General's Council												600	
Copies of the State Portrait of His Majesty the King-Emperor, and of Her Majesty the Queen												1,786	
Advances, etc., to Civil officers studying Law												141	
Allowances of officer while engaged in the preparation of a Bill for the consolidation of the Statutes relating to India and of an Amending Bill												422	
Allowances of an officer on deputation to India to assist in arranging for the preparation of claims for War expenditure												72	
Stores for India:												290,004	
Currency Notes, and Promissory Note forms												40,202	
TOTAL CHARGES IN ENGLAND												£ 831,106	
TOTAL GENERAL ADMINISTRATION CHARGES												1,668,738	

(a) Includes Rs. 60,441 on account of Salaries, Establishment, etc. of the Chief Commissioners, Delhi Province and Ajmer Merwara.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS : SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1916.

INDIA, GENERAL.		R	£
Secretariats :			
Legislative Department		2,38,082	
Finance Department (Ordinary)		3,93,803	
Do. do. (Military)		1,64,257	
Home Department		3,70,028	
Foreign and Political Department		7,21,601	
Revenue and Agricultural Department		2,47,148	
Commerce and Industry Department		4,15,886	
Translator's Department		7,477	
Officer in charge of the Records of the Government of India		62,083	
Education Department		2,98,846	
			29,18,669
NORTH-WEST FRONTIER PROVINCE.			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges			1,51,413
MADRAS.			
Secretaries to Government :			
Chief Secretariat		3,16,169	
Translator's Department		42,376	
Revenue Department		1,32,822	
Local and Municipal and Educational and Legislative Departments		1,47,411	
Charges common to all Departments		6,538	
			6,44,901
BOMBAY.			
Secretaries to Government :			
Political, Secret, Judicial and Legislative Departments		2,64,441	
Revenue and Financial Departments		2,21,083	
Separate Department		40,682	
Translator's Department		60,116	
General, Educational, Marine, and Ecclesiastical Departments		1,25,650	
Secretariat Record Office		16,524	
			7,28,446
BENGAL.			
Secretaries to Government :			
Political, Appointment and Judicial Departments		2,79,114	
Revenue Department		1,20,504	
General Department		1,36,779	
Financial and Municipal Departments		1,70,111	
Allowance and Contingent Charges		(b) 1,16,130	
Marine Department		12,785	
Translator's Department		23,545	
Librarian's Department		7,430	
			8,66,398
UNITED PROVINCES OF AGRA AND OUDH.			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges			4,51,392
PUNJAB.			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges			3,08,186
BURMA.			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges :—			
Public Department		4,91,846	
Translator's Department		(a) 88,968	
Allowance and Contingent Charges		53,431	
			5,84,243
BIHAR AND ORISSA.			
Secretaries to Government :			
Appointment and Judicial Departments		1,24,602	
Revenue and General Departments		85,651	
Financial and Municipal Departments		96,073	
Allowance and Contingent charges		(b) 62,689	
Translator's Department		15,802	
			3,84,877
CENTRAL PROVINCES.			
Secretaries to the Chief Commissioner :			
Salaries, Establishment, and Contingent Charges—			
General Department		3,52,806	
Oriental Translator		4,800	
			3,57,106
ASSAM.			
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges			2,10,070
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT NO. 32		R	76,65,641
Total India converted into £ at R15-£1		£	511,043

(a) Includes Rs 40 for Hindustan Establishment.

(b) Includes Allowances and Contingent Charges of the Political, Appointment, Judicial, Revenue, General, Financial and Municipal Departments.

D.—Civil Departments.

No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1916.

	India. General.	N.-W. Frontier Province.	Mad- ras.	Bom- bay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Maintenance and Repairs of Camp Equipment, etc.	52,842	2,895	981	3,159	9,541	4,522	12,735	5,851	1,950	6,515	2,065	1,02,058
Railway freight on tents, heavy goods, horses, etc.	13,494	2,716	1,728	3,321	691	3,710	2,659	1,433	5,700	1,334	700	37,481
Carriage of goods, and cost of heavy goods and stables, etc.	9,368	...	8,464	2,786	12,497	2,811	692	535	1,209	1,105	3,891	43,358
Reserved accommodation for members of the families of the Governor General and Governors	791	...	1,162	1,094	...	...	...	...	...	...	...	3,047
Cart and coolie hire on tour	20,308	1,975	2,400	3,320	1,983	3,266	3,230	441	2,643	4,662	2,577	46,805
Cart and coolie hire during transfer, between Government Houses	3,688	2,277	2,916	6,396	2,251	450	738	733	...	827	...	20,276
Saddle horses and carriages on tour	7,861	1,292	...	440	1,284	1,453	221	...	...	...	1,526	14,077
Payments and presents for services rendered on tour	16,271	...	1,323	1,674	2,665	2,597	1,292	722	976	633	724	28,877
Railway fares and carriage of household while on tour	15,886	...	433	6,904	2,609	4,424	1,300	57	3,555	1,834	2,212	39,214
Railway fares and carriage of household while in transit between Government Houses	1,052	...	3,270	3,917	7,148	485	401	420	...	312	...	17,005
Keep of Elephants	...	...	...	...	...	...	1,199	...	...	1,402	...	2,601
Miscellaneous	...	2,508	...	...	...	...	...	...	...	...	...	2,508
	1,41,061	13,663	22,672	33,011	40,669	23,718	24,467	9,692	10,033	18,624	13,695	3,57,305
Special Trains and haulage of saloon carriages	92,556	2,883	14,351	19,263	13,174	22,020	17,925	16,840	17,853	2,385	546	2,19,696
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 32	2,33,617	16,546	37,023	52,274	53,843	45,738	42,392	26,532	33,886	20,909	14,241	5,77,001

Total India converted into £ at Rs15-£1 £ 38,467

**No. 32C—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY
DEPARTMENT for the Year ended 31st March 1916.**

RECEIPTS.	₹	₹
Interest realized in India in the year on the Securities of the Government of India purchased under the authority of Sections 19 and 22, Act No. XX of 1892 as amended by Act II of 1910—See Account No. 26, page 60	34,70,420	
Interest realized in England in the year on Sterling Securities of the United Kingdom purchased under the authority of Sections 19 and 22 of Act II of 1910 as amended by Act VII of 1911 (£78,211)	11,73,185	
Value of Old Currency Notes no longer in circulation	66,610	
Miscellaneous Receipts	17,123	
TOTAL RECEIPTS	₹	47,27,318

Note.—Amount of Securities held on the 31st March 1916 was as follows:—

	Amount.	Cost Price.	Amount.	Cost Price.
	£ s. d.	£ s. d.	₹	₹
<i>In England.</i>				
2½ per cent. consolidated stock	8,128,438 1 6	2,666,666 13 4	4,69,26,571	4,00,00,000
British Treasury Bills	4,050,000 0 0	4,000,295 8 11	6,07,50,000	6,00,04,431
<i>In India.</i>				
3½ per cent.	...	...	8,15,95,000	8,00,00,000
8 "	...	...	2,04,86,500	1,99,99,946
TOTAL	7,178,438 1 6	6,666,962 2 8	20,97,58,071	20,00,04,377

Charges in the Department—

CHARGES.	₹
Salaries and Establishment Charges	8,13,896
Travelling Allowances	23,628
Purchase of Stationery	117
House, Lighting, Police and Water Rates	16,618
Postage, Stamps and Service Telegrams	19,689
Cost of Chests, Bags, and Locks	8,186
Dead Stock (Cost of Office Furniture, etc.)	6,713
Freight on Note Forms, etc., paid in India	3,803
Charges for Remittances	917
Contingencies	42,490
As in Account No. 32 . ₹	9,35,557

Charges in other Departments—

Salary	...
Pensions and Gratuities	82,435
Cost of Note Forms received from England, including freight	11,52,648
Value of Stationery supplied	6,860
Value of Printing executed by Government Press	17,644
Repairs of Buildings and other Public Works Charges connected with the Department	1,95,129
Refund of value of Old Currency Notes	1,155
14,11,371	

TOTAL CHARGES . ₹	23,46,923
NET PROFIT IN 1915-16 . ₹	23,80,390
Do. converted into £ at B15-21 £	158,693

D.—Civil Departments.

No. 33A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1916.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
<i>Courts of Law :</i>												
Sale-proceeds of Unclaimed and Escheated Property.	1,57,342	2,419	23,637	1,03,388	22,546	27,916	19,494	31,393	11,905	14,079	11,637	4,25,756
Court Fees realized in Cash . . .	1,258	4,350	31,844	76,490	82,045	3,22,140	5,570	2,055	42,231	31,944	4,775	6,04,702
General Fees, Fines, and Forfeitures . .	90,276	1,56,299	10,88,777	5,74,735	6,75,747	4,69,712	4,19,234	5,90,271	2,39,438	1,76,331	1,05,071	45,85,891
Pledership Examination Fees . . .	...	...	12,052	2,385	22,850	14,644	...	...	9,745	...	2,600	64,276
Miscellaneous Fees and Fines :												
Record Room Receipts . . .	5,649	6,687	...	66,563	5,336	2,342	76,273	1,909	...	...	...	1,64,759
Other Receipts . . .	87,685	4,261	15,834	11,458	350	6,912	41,183	3,201	37,414	17,494	835	2,26,627
Miscellaneous . . .	301	277	28,243	31,640	35,125	10,055	6,009	4,583	9,946	3,926	1,053	1,31,158
TOTAL COURTS OF LAW . . .	3,42,511	1,74,293	12,00,387	8,66,659	8,43,999	8,53,721	5,67,763	6,33,412	3,50,679	2,43,774	1,25,971	62,03,169
<i>Jails :</i>												
Sale-proceeds of Jail Manufactures . .	44,550	35,173	5,08,103	1,91,723	9,01,245	3,42,906	4,20,260	3,94,264	6,77,464	2,13,965	66,115	37,90,773
Convict Receipts at Port Blair . . .	4,49,065	...	...	...	...	...	...	...	...	...	...	4,49,065
Hire of Convicts . . .	1,537	121	7	99,322	131	...	12,801	14,428	14	235	11,216	1,39,812
Other Jail Receipts . . .	5,222	6,714	7,421	20,746	7,772	9,537	11,130	28,297	5,086	3,091	3,716	1,08,732
TOTAL JAILS . . .	5,00,374	42,008	5,10,531	3,11,796	9,09,148	3,52,443	4,44,191	4,36,989	6,82,564	2,17,291	81,047	44,38,382
TOTAL RECEIPTS UNDER LAW AND JUSTICE .	8,42,885	2,16,301	17,10,918	11,78,455	17,53,147	12,06,164	10,11,954	10,70,401	10,33,243	4,61,065	2,07,018	1,06,91,551
Total India converted into £ at Rs15-£1 . .												712,776