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OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1917-18.

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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	21,607,246		
Opium	3,078,903		
Salt	5,499,567		
Stamps	5,727,522		
Excise	10,161,706		
Customs	11,036,588		
Income Tax	6,308,104		
Other Heads	3,885,177		
Total Principal Heads		31	67,304,733
Interest		59	2,170,168
Posts and Telegraphs		69	4,616,690
Mint		69	517,401
Receipts by Civil Departments		85	1,935,364
Miscellaneous		105	4,868,356
Railways : Net Receipts		137	24,141,708
Irrigation		153	5,063,879
Other Public Works		193	323,599
Military Receipts		215	1,720,509
TOTAL REVENUE IMPERIAL AND PROVINCIAL			112,662,347

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*.
31st March 1918.

EXPENDITURE.	For details, vide page No.	AMOUNTS.
		£
Direct Demands on the Revenues	31	9,854,695
Interest	59	7,328,169
Posts and Telegraphs	69	3,567,730
Mint	69	167,382
Salaries and Expenses of Civil Departments	85	20,855,368
Miscellaneous Civil Charges	105	5,918,707
Famine Relief and Insurance	125	1,000,000
Railways: Interest and Miscellaneous charges	137	14,227,385
Irrigation	153	3,784,838
Other Public Works	198	5,048,294
Military Services	215	80,763,650
Total Expenditure, Imperial and Provincial		102,516,218
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	259	2,256,623
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	259	197,568
Total Expenditure charged against Revenue		104,575,273
Surplus		8,087,074
TOTAL		112,662,347

FINANCE AND REVENUE ACCOUNTS OF THE

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

RECEIPTS.	For details, vide page No.	AMOUNTS.
		£
Surplus		8,087,074
Railway, Irrigation, and other Capital not charged to Revenue—		
Capital contributed by Indian States towards outlay on State Railways	263	100,000
Capital raised through companies towards outlay on State Railways	263	—500,000
Total Capital Account Receipts		—400,000
Debt, Deposits, and Advances—		
Permanent Debt (Net incurred)	313	69,239,216
Temporary Debt	313	49,267,455
Unfunded Debt (Net)	313	9,568,066
Loans and Advances by Provincial Governments (Net Repayment)	313	528,737
Secretary of State's Bills drawn	313	(b) 24,799,964
Total Debt, Deposits, and Advances		153,403,440
TOTAL RECEIPTS		161,090,514
£		
Opening Balance on April 1st, 1917—India		15,298,216
England	(a) 11,391,998	
	313	26,685,209
GRAND TOTAL £		187,775,723

(a) Of this amount £ 6,001,456 represents the funds of the Gold Standard Reserve.

(b) In addition to £ 10,080,718 on account of remittances of the Gold Standard and the Paper Currency Reserves.

of the Government of India, in *India* and in *England*,
31st March 1918.

DISBURSEMENTS.	For details, vide page No.	AMOUNTS.
		£
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	263	3,571,464
Outlay on Irrigation Works	263	372,991
Initial Expenditure on New Capital at Delhi	263	250,543
India's Financial contribution to the War	263	100,000,000
Outlay of Railway Companies (Net)	263	—694,144
Raised and deposited by Railway Companies (Net)	263	805,810
Total Capital Account Disbursements		104,806,664
Debt, Deposits, and Advances—		
Deposits and Advances (Net)	313	26,298,746
Loans and Advances by Imperial Government (Net)	313	52,624
Loans to Local Boards for Railway construction	313	268
Remittances	313	381,749
Secretary of State's Bills paid	313	(b) 24,785,080
Total Debt, Deposits, and Advances		51,518,466
TOTAL DISBURSEMENTS		155,825,130
£		
Closing Balance on March 31st, 1918—India	15,325,177	
England	(c) 16,625,416	
	313	31,950,593
GRAND TOTAL	£	187,775,723

(c) Of this amount, £26,000,499 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 item.
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	21,70,100	22,08,007	5,94,90,209	4,91,54,206	2,99,81,587	6,50,75,723	1
Opium	16A	40	28,511	65,880	5,23,025	10,74,057	4,07,81,351	7,31,819	2
Salt	17A	41	3,51,00,571	...	1,61,98,441	1,73,25,271	1,08,13,107	...	3
Stamps	18	48	9,09,269	7,29,270	1,54,23,197	1,01,52,670	2,32,11,830	1,31,52,795	4
Excise	19	44	31,84,807	4,32,051	4,03,52,100	3,19,81,880	1,56,36,222	1,43,47,587	5
Provincial Rates	20	45	557	1,424	...	...	7,39,091	1,72,102	6
Customs	21A	47	37,911	...	1,15,02,941	6,48,80,029	6,98,42,397	2,70,145	7
Income Tax	22	53	56,59,291	2,99,688	81,40,709	2,78,45,990	3,39,60,280	52,70,528	8
Forest	23	54	13,58,020	3,37,711	54,58,489	63,12,022	13,76,970	61,16,697	9
Registration	24	56	55,092	55,259	24,72,459	9,25,151	19,04,027	7,37,436	10
Tributes from Indian States	25	57	17,29,547	...	44,96,519	13,65,137	67,701	3,21,000	11
TOTAL			5,02,33,676	41,27,299	16,40,58,089	21,10,16,413	22,73,14,563	10,61,95,830	12
Interest	26	61	47,36,396	29,740	11,86,297	25,48,988	17,89,724	14,97,372	13
Posts and Telegraphs	29	70	6,85,25,668	...	...	...	...	...	14
Mint	30	82	24,82,183	...	...	52,78,828	...	...	15
Receipts by Civil Departments:									
Law and Justice	33A	90	9,16,317	2,71,748	19,03,583	12,60,928	23,23,913	12,70,352	16
Police	34A	98	50,670	42,934	5,40,124	96,801	1,87,154	1,15,082	17
Ports and Pilotage	35A	95	...	...	410	1,65,328	10,06,412	...	18
Education	36A	97	78,042	24,357	3,54,894	9,50,494	9,51,950	6,72,579	19
Medical	38A	99	17,223	...	1,57,224	4,59,843	4,00,834	1,12,291	20
Sanitation	38C	100	2,31,978	...	15,525	8,057	12,322	41,719	21
Agriculture	40A	102	2,77,181	8,042	1,88,771	2,27,901	1,21,456	2,73,357	22
Scientific and Miscellaneous Departments	40C	102	1,15,293	155	18,71,495	1,47,847	26,85,397	28,059	23
TOTAL			16,86,704	3,48,131	50,32,326	33,17,199	76,39,438	25,08,439	24
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	115	2,58,377	26,182	2,48,614	6,25,090	2,49,238	2,99,005	25
Stationery and Printing	44A	117	2,77,991	13,882	1,83,803	1,99,217	1,40,097	1,83,594	26
Exchange	45	121	4,71,77,799	...	...	...	...	...	27
Miscellaneous	46A	122	1,84,77,850	1,60,456	2,89,817	9,61,115	9,33,365	4,97,367	28
TOTAL			6,13,92,017	2,00,520	7,21,734	17,85,431	13,22,700	9,79,966	29
Railways:									
State Railways (Gross Receipts)	52	140	68,74,66,684	...	...	...	...	...	30
Deduct—Working Expenses	52	141	31,34,57,514	...	...	...	...	...	31
Surplus profits paid to Companies, etc.	53A	143	1,49,16,062	...	...	...	...	...	32
Net Receipts			35,90,93,108	...	...	...	...	...	33
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	56	147	3,52,757	...	...	...	...	...	34
TOTAL			35,94,45,865	...	...	...	...	...	35
Irrigation:									
Major Works:									
Direct Receipts	59	154	...	11,73,263	8,19,074	15,36,638	2,78,301	1,02,14,228	36
Portion of Land Revenue due to Irrigation	61	166	...	94,096	1,08,82,923	26,73,775	...	20,79,719	37
Minor Works and Navigation	62A	178	55,731	...	3,16,870	3,83,240	8,91,648	3,08,694	38
TOTAL			55,731	12,67,359	1,14,68,867	40,48,653	11,69,949	1,26,02,641	39
Other Public Works:									
Civil Works	65	195	2,22,102	1,74,907	5,06,999	5,67,209	7,31,596	6,00,816	40
Military Receipts:									
Army:									
Effective	67A	217	1,40,84,725	...	...	...	...	...	41
Non-Effective	67A	217	12,07,425	...	...	...	...	...	42
Marine	68A	252	48,32,339	...	...	...	...	...	43
Military Works	69A	254	14,16,355	...	...	...	...	...	44
TOTAL			2,16,00,838	...	...	...	...	...	45
Total Revenue			57,03,81,180	61,47,956	18,29,78,952	22,91,52,721	28,99,67,970	12,43,85,064	46

(1) 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.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1918.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	Total India converted into £ at Rs=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	8,11,82,537	4,18,73,810	1,56,96,031	1,96,55,805	81,22,671	32,41,08,686	21,607,246	...	21,607,246
2	7,41,625	5,19,050	4,71,431	5,70,912	6,75,862	4,61,88,538	3,078,993	...	3,078,993
3	...	29,53,959	120	...	837	8,24,92,308	5,499,487	...	5,499,487
4	60,00,800	31,82,389	74,79,901	42,54,212	14,16,997	8,59,12,830	5,727,522	...	5,727,522
5	85,62,967	92,39,195	1,18,22,679	1,14,92,202	53,73,805	15,24,25,495	10,161,699	7	10,161,706
6	20,953	...	77,789	...	17,577	4,29,498	28,633	...	28,633
7	21,624	1,89,56,027	1,464	3,49,490	1,86,791	16,55,48,819	11,036,588	...	11,036,588
8	36,03,564	49,07,872	23,93,074	16,23,154	9,17,407	9,46,21,555	6,308,104	...	6,308,104
9	21,17,776	1,23,61,499	7,53,625	34,66,493	13,09,956	4,09,69,258	2,731,284	...	2,731,284
10	3,80,796	1,89,204	6,68,083	4,80,608	95,737	79,13,852	527,590	...	527,590
11	1,43,965	4,59,405	85,800	2,46,187	50,100	89,65,061	597,670	...	597,670
12	5,27,76,107	9,41,42,416	3,94,49,697	4,20,89,063	1,81,67,740	1,00,95,70,898	67,304,726	7	67,304,733
13	4,98,887	1,65,978	1,58,944	2,17,762	1,24,488	1,29,49,516	863,301	1,306,807	2,170,108
14	...	...	...	...	...	6,85,25,668	4,568,378	48,812	4,616,690
15	...	...	...	...	...	77,61,011	517,401	...	517,401
16	13,58,535	10,50,641	10,76,353	5,70,895	2,19,224	1,22,22,489	814,833	...	814,833
17	2,27,132	4,25,893	91,410	39,100	1,82,385	19,98,685	133,246	...	133,246
18	...	3,72,598	...	...	204	15,44,952	102,997	...	102,997
19	5,25,067	3,73,535	3,70,917	2,86,989	2,13,216	48,02,070	320,188	...	320,188
20	44,675	1,26,975	47,486	8,733	13,338	13,89,517	92,634	292	92,926
21	1,26,843	11,562	16,864	31,419	33,968	5,30,257	35,351	...	35,351
22	3,31,638	17,798	34,326	1,37,539	38,778	16,56,787	110,452	...	110,452
23	28,985	4,507	1,067	34,699	9,245	48,71,719	324,783	638	325,421
24	26,42,875	23,83,509	16,38,423	11,09,374	7,10,388	2,90,16,506	1,934,434	930	1,935,364
25	2,09,227	1,15,043	1,25,049	3,26,225	36,670	26,18,729	174,582	98,074	212,656
26	1,66,945	52,332	39,292	49,213	4,845	14,10,741	94,049	...	94,049
27	...	...	...	...	...	4,71,77,799	3,145,183	...	3,115,186
28	10,76,367	2,93,549	3,42,042	2,84,668	30,084	1,82,96,470	1,219,765	196,700	1,416,465
29	14,52,329	4,60,924	5,06,383	6,10,136	71,599	6,95,08,739	4,633,582	284,774	4,868,356
30	...	...	...	...	1,36,723	68,76,03,407	45,840,227	107,294	45,947,521
31	...	...	...	...	1,23,412	31,35,80,926	20,905,395	...	20,905,395
32	...	...	...	...	...	1,49,16,062	994,404	...	994,404
33	...	...	...	...	13,311	35,91,06,419	23,940,428	107,294	24,047,722
34	...	...	...	...	...	5,52,757	23,517	70,469	33,986
35	...	...	...	...	13,311	35,94,59,176	23,963,945	177,763	24,141,708
36	2,71,44,178	13,47,411	26,25,426	1,70,194	...	4,48,58,712	2,990,581	...	2,990,581
37	1,06,78,519	1,68,483	...	5,961	...	2,65,33,426	1,768,895	...	1,768,895
38	11,28,105	13,69,211	74,362	39,185	...	45,66,046	304,403	...	304,403
39	3,89,50,802	28,84,055	26,99,787	2,15,340	...	7,59,58,184	5,063,879	...	5,063,879
40	4,64,723	5,73,816	5,43,612	4,50,071	2,18,132	48,53,983	323,599	...	323,599
41	...	...	...	...	...	1,40,84,725	988,982	244,600	1,183,582
42	...	...	...	...	...	12,67,425	84,495	85,853	120,848
43	...	...	...	...	...	46,32,333	322,155	...	322,155
44	...	...	...	...	...	14,16,355	94,424	...	94,424
45	...	...	...	...	...	2,16,00,838	1,440,056	280,453	1,720,509
46	9,67,25,723	10,04,10,698	4,49,96,816	4,46,91,746	1,93,05,658	1,65,91,99,514	110,613,301	2,049,046	112,662,347

Northern India Salt Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Imperial Railways the District of Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs 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 Item.
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	2,11,647	23,353	7,69,068	40,61,950	18,96,258	3,18,216	1
Assignments and Compensations .	14	34	38,44,795	17,668	12,83,939	1,07,18,597	2,07,186	3,17,991	2
Charges in respect of collection, viz.:—									
Land Revenue .	15B	39	7,50,322	6,66,878	1,24,81,018	84,34,940	52,86,519	96,19,515	3
Opium (including cost of Production) .	16C	41	5,142	...	...	...	29,746	1,65,75,926	4
Salt (including cost of Production) .	17C	42	16,81,055	...	18,42,910	24,92,776	2,66,827	...	5
Stamps .	18	43	14,58,830	26,422	4,87,691	3,13,188	6,30,197	2,78,082	6
Excise .	19	44	1,26,390	16,298	18,05,425	11,13,522	9,93,661	4,77,087	7
Provincial Rates .	20	45	...	...	...	...	...	...	8
Customs .	21B	52	...	...	4,34,351	16,77,854	13,85,172	...	9
Income Tax .	22	53	4,819	987	68,293	2,12,564	1,81,693	...	10
Forest .	23	55	10,90,778	1,53,875	30,20,349	33,53,715	7,38,713	32,04,928	11
Registration .	24	56	17,323	13,077	13,89,696	3,37,364	11,41,039	3,03,278	12
TOTAL			62,73,441	9,18,558	2,35,32,740	3,27,61,460	1,27,62,991	3,10,94,973	13
Interest:									
Interest on Debt .			9,02,87,586	...	3,49,902	5,60,319	4,72,123	10,33,792	14
Deduct—Amounts chargeable to Railways (a) .			6,75,37,922	...	...	...	...	...	15
Amounts chargeable to Irrigation .			2,08,67,708	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt .	27	63	18,81,956	...	3,49,902	5,60,319	4,72,123	10,33,792	17
Interest on other Obligations .	28	64	1,00,14,063	206	2,51,217	5,09,822	2,25,163	3,31,157	18
TOTAL			1,18,96,019	206	6,01,119	10,70,141	6,97,286	18,64,949	19
Posts and Telegraphs .	29	74	4,92,95,455	...	...	...	...	...	20
Mint .	30	82	11,21,038	...	...	10,76,284	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration .	32	86	73,19,198	3,65,432	21,69,030	29,83,788	31,02,786	22,71,050	22
Law and Justice .	33B	91	27,55,830	10,34,319	1,01,83,312	71,22,294	1,30,43,833	90,14,514	23
Police .	34B	94	24,40,281	25,71,897	1,17,33,361	1,07,83,587	1,26,13,237	1,25,49,942	24
Ports and Pilotage .	35B	95	...	...	51,371	1,09,834	11,60,185	...	25
Education .	36B	97	10,82,242	5,93,682	94,04,674	79,95,711	80,92,061	66,18,623	26
Ecclesiastical .	37	98	2,13,483	61,316	3,54,078	3,75,670	1,81,113	2,40,029	27
Medical .	38B	99	10,86,403	1,52,872	21,72,444	20,34,113	28,04,071	13,92,604	28
Sanitation .	38D	100	7,66,510	2,25,120	16,42,576	7,83,445	4,69,180	22,45,546	29
Political .	39	101	2,19,30,582	46,50,468	1,92,374	11,27,358	2,85,215	1,34,561	30
Agriculture .	40B	102	11,23,319	70,017	12,87,441	14,63,350	11,71,522	14,43,422	31
Scientific and Miscellaneous Depts.	40D	104	41,11,969	11,478	13,77,863	2,53,654	5,67,346	1,52,149	32
TOTAL			4,28,00,317	97,36,591	4,05,69,424	3,50,63,254	4,34,80,549	3,60,67,440	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions .	41	103	1,91,382	41,313	2,90,101	4,35,993	7,12,118	7,35,697	34
Civil Furlough and Absentee Allowances .	42	114	9,376	...	6,220	6,942	600	103	35
Superannuation Allowances and Pensions .	43B	116	15,49,709	1,80,022	33,64,625	41,42,195	34,11,269	38,81,161	36
Stationery and Printing .	44B	117	27,31,574	1,07,436	23,42,660	21,86,372	15,12,313	8,60,949	37
Miscellaneous .	46B	123	33,45,190	42,420	6,75,568	10,94,450	5,03,974	2,99,099	38
TOTAL			78,27,781	3,71,191	66,79,174	78,60,452	61,40,269	57,77,009	39
Famine Relief and Insurance:									
Famine Relief .	47	126	474	...	802	19,775	...	4,117	40
Construction of Protective Railways .	48	127	—299	...	...	...	...	...	41
Construction of Protective Irrigation Works .	48A	128	...	...	2,62,897	26,39,337	403	6,71,875	42
Reduction or Avoidance of Debt .	49	134	97,77,096	...	...	...	...	...	43
TOTAL			97,77,271	...	2,63,899	26,59,112	403	6,75,992	44
Carried over			12,89,91,369	1,10,26,546	7,13,46,166	8,04,90,703	6,80,81,493	7,54,80,303	45

	India.	India converted into £ at Rs=£1.	England.	Total.
(a) Included under the following heads:—				
State Railways—Interest on Debt .	6,72,82,596	4,485,506	3,571,703	8,037,309
Interest chargeable against Companies on Advances .	2,55,336	17,032	81,250	93,272
	6,75,37,932	4,502,538	3,652,953	8,165,461

REVENUES of India, in India and in England, for the Year ended 31st March 1918—contd.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL INDIA.	Total India converted into £ at Rs=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	2,43,855	10,59,920	88,980	1,01,748	43,859	68,18,843	587,922	...	587,922
2	92,802	200	1,06,181	25,54,961	48,796	1,91,88,116	1,279,208	...	1,279,208
3	43,58,607	60,19,036	32,29,834	39,61,980	15,93,202	5,67,01,851	3,780,124	2,152	3,782,276
4	...	...	...	...	...	1,66,10,814	1,107,887	1,395	1,108,782
5	...	44,880	76,787	...	844	64,08,079	427,072	385	427,457
6	1,86,088	87,327	2,10,148	1,20,154	43,775	9,24,140	61,609	114,713	176,322
7	2,35,130	12,56,312	5,86,520	5,28,428	1,19,964	72,64,787	484,316	232	484,548
8	...	...	...	...	...	...	...	...	...
9	...	7,63,067	14,684	...	...	42,75,328	285,022	254	285,276
10	32,731	57,664	45,473	29,127	4,428	6,37,769	42,518	...	42,518
11	11,58,048	54,87,178	3,90,717	18,72,124	6,86,627	2,11,57,062	1,410,470	572	1,411,042
12	1,26,694	1,04,512	3,77,273	1,62,399	67,108	40,40,163	269,344	...	269,344
13	67,33,903	1,48,80,505	51,26,797	93,30,921	26,08,603	14,60,24,892	9,734,992	119,763	9,854,695
14	1,93,473	1,37,539	1,13,345	1,55,931	1,62,312	9,34,66,322	6,231,088	9,938,905	16,169,993
15	...	...	...	...	...	6,75,37,922	4,502,528	3,652,953	8,155,481
16	...	...	...	...	...	2,08,67,708	1,391,160	124,415	1,515,595
17	1,93,473	1,37,539	1,13,345	1,55,931	1,62,312	50,60,692	337,380	6,161,537	6,498,917
18	1,86,180	1,33,133	1,40,109	1,05,529	42,206	1,24,38,785	829,252	...	829,252
19	3,79,658	2,70,672	2,53,454	2,81,460	2,04,518	1,74,99,477	1,166,632	6,161,537	7,328,169
20	...	...	...	...	...	4,92,95,455	3,286,364	281,366	3,567,730
21	...	...	...	...	...	21,97,317	146,488	20,894	167,382
22	16,81,912	23,67,747	16,68,365	11,54,664	7,62,184	2,58,46,056	1,723,071	441,845	2,164,916
23	63,92,429	65,23,716	58,69,875	37,40,987	13,78,215	6,70,39,324	4,469,288	815	4,470,103
24	66,22,218	1,40,07,545	49,24,252	36,33,167	23,71,725	8,42,51,262	5,616,751	336	5,617,087
25	...	15,65,900	4,545	...	61,340	29,53,175	196,878	...	196,878
26	44,46,821	35,22,321	40,31,570	34,54,339	15,04,416	5,07,46,460	3,383,097	11,577	3,394,674
27	2,61,785	1,35,100	39,215	1,03,088	20,051	19,85,828	132,389	281	132,670
28	9,25,806	16,94,198	7,60,221	8,06,858	5,44,054	1,44,33,644	962,243	553	962,796
29	9,81,300	8,10,417	2,41,857	7,77,524	1,74,713	91,18,188	607,879	1,263	609,142
30	5,91,287	12,24,963	59,228	33,100	5,32,735	3,07,52,361	2,050,167	42,112	2,092,269
31	13,62,967	7,52,034	6,01,247	8,81,386	3,32,134	1,04,94,339	699,623	2,510	702,133
32	1,39,951	1,24,683	41,067	1,55,598	84,237	70,39,990	469,333	43,367	512,700
33	2,34,06,476	3,27,28,624	1,82,41,442	1,48,00,706	77,65,804	30,40,60,627	20,310,709	544,059	20,855,368
34	69,061	1,22,079	73,749	1,69,039	7,124	28,47,651	189,848	10,430	200,278
35	2,442	...	8,244	...	...	29,427	1,962	180,502	182,464
36	25,85,752	12,02,410	9,94,531	11,14,168	3,23,098	2,27,48,949	1,516,597	1,968,596	3,485,193
37	7,90,654	6,32,658	7,97,170	4,04,469	1,50,041	1,23,60,796	824,053	128,152	952,205
38	15,78,708	5,73,993	2,28,385	2,25,802	4,60,486	90,27,875	601,858	496,714	1,098,572
39	49,66,617	25,31,149	20,07,079	19,13,278	9,40,749	4,70,14,698	3,134,313	2,784,394	5,918,707
40	-4,531	...	18,290	...	17,549	56,478	3,765	...	3,765
41	...	...	...	...	...	-299	-20	...	-20
42	...	...	1,07,576	14,62,313	...	51,44,401	342,960	1,489	344,449
43	...	...	...	...	...	97,77,098	651,806	...	651,806
44	-4,531	...	1,25,866	14,62,313	17,549	1,49,77,674	998,511	1,489	1,000,000
45	3,54,62,118	5,04,10,950	2,57,54,838	2,77,68,578	1,15,37,223	58,16,70,140	38,778,009	9,914,042	48,692,051

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 Items.
Brought forward from page 8.			<i>R</i> 12,89,91,267	<i>R</i> 1,10,26,546	<i>R</i> 7,16,46,156	<i>R</i> 8,04,90,708	<i>R</i> 6,80,81,498	<i>R</i> 7,54,80,868	1
Railways:									
State Railways:									
Interest on Debt	27	63	6,72,82,596	...	...	...	...	...	2
Annuities in purchase of Railways	58A	142	...	...	...	...	...	...	3
Sinking Funds	58A	142	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	146	2,55,326	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	147	8,67,459	...	...	...	...	...	6
Subsidized Companies: Land, etc.	57	149	9,50,814	...	...	...	...	4,995	7
Miscellaneous Railway Expenditure	58	152	7,95,692	...	...	...	...	...	8
TOTAL			7,01,51,887	...	...	...	...	4,995	9
Irrigation:									
Major Works:									
Working Expenses	60	158	...	7,05,183	22,13,265	17,89,374	1,71,300	35,03,088	10
Interest on Debt	27	63	—18,66,230	9,11,669	30,81,300	27,42,635	3,77,223	41,11,358	11
Minor Works and Navigation	65	181	1,45,236	74,152	40,69,684	28,83,016	23,44,716	3,80,730	12
TOTAL			—17,20,994	16,90,954	93,64,249	73,65,025	28,93,239	79,95,176	13
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	194	...	...	...	...	...	...	14
Civil Works	66	198	36,67,882	25,29,807	80,36,308	1,01,55,617	98,57,993	68,97,413	15
TOTAL			36,67,882	25,29,807	80,36,308	1,01,55,617	98,57,993	68,97,413	16
Military Services:									
Army:									
Effective	67B	219	31,62,89,725	...	...	...	...	...	17
Non-Effective	67B	219	1,46,21,875	...	...	...	...	...	18
Marine	68B	253	87,45,164	...	...	...	...	...	19
Military Works	69B	255	2,71,46,033	...	...	...	...	...	20
Special Defences (1902)	70	258	1,32,213	...	...	...	...	...	21
TOTAL			36,49,35,010	...	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			56,60,25,052	1,52,47,307	8,90,46,708	9,80,11,845	7,56,82,780	9,08,77,947	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	72	261	...	...	43,70,517	1,20,67,708	23,00,634	52,80,082	24
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances	72	261	...	...	...	...	...	...	25
Total Expenditure charged against Revenue			56,60,25,052	1,52,47,307	9,39,17,225	11,00,79,053	7,86,83,364	9,56,58,029	26
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railways, Irrigation and other Works:									
State Railways	73	265	4,69,80,467	...	...	...	...	...	27
Irrigation Works	73	265	...	6,53,773	5,62,967	73,637	...	5,90,884	28
Initial Expenditure on New Capital at Delhi	80	305	36,63,856	...	...	...	...	...	29
India's Financial Contribution to the war	80A	308	...	...	...	...	...	...	30
TOTAL			5,06,44,323	6,53,773	5,62,967	73,637	...	5,90,884	31

REVENUES of India, in India and in England, for the Year ended 31st March 1918.

Number of Items.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	Total India converted into £ at Rs15=£1.	England.	GRAND TOTAL.
1	R 3,54,82,118	R 5,04,10,950	R 2,57,54,638	R 2,77,68,678	R 1,15,87,223	R 58,16,70,140	£ 38,778,009	£ 9,914,042	£ 48,692,051
2	...	...	...	...	...	8,72,82,596	4,485,506	3,571,703	8,057,209
3	...	...	...	...	...	...	...	(a) 3,357,623	3,357,623
4	...	...	...	...	...	...	...	333,477	333,477
5	...	...	...	...	...	2,55,326	17,022	81,250	98,272
6	...	...	...	...	...	8,67,459	57,830	2,205,846	2,263,676
7	...	...	...	...	5,112	9,60,921	64,062	...	64,062
8	...	...	...	...	297	7,95,989	53,066	...	53,066
9	...	...	...	...	5,409	7,01,62,291	4,677,466	9,549,899	14,227,385
10	1,04,21,396	5,39,665	15,21,518	2,02,563	...	2,10,67,302	1,404,487	...	1,404,487
11	74,84,392	9,28,589	20,97,976	9,98,816	...	2,08,67,708	1,391,180	124,415	1,515,595
12	11,57,296	13,68,905	1,88,770	8,78,780	80,383	1,29,71,568	864,771	—15	864,756
13	1,90,63,084	28,37,139	38,08,264	15,80,109	30,333	5,49,06,578	3,620,438	124,400	3,784,838
14	...	...	...	...	—11,493	—11,493	—763	...	—763
15	57,24,592	98,16,304	77,75,173	75,06,821	31,35,986	7,51,04,891	5,006,993	42,067	5,049,060
16	57,24,592	98,16,304	77,75,173	75,06,821	31,25,493	7,50,93,398	5,006,227	42,067	5,048,294
17	...	...	...	...	...	31,62,89,725	21,085,982	3,908,325	24,994,307
18	...	...	...	...	...	1,46,21,875	974,792	2,124,805	3,099,597
19	...	...	...	...	...	67,45,164	449,678	358,140	807,824
20	...	...	...	...	...	2,71,46,083	1,803,735	51,374	1,861,109
21	...	...	...	...	...	1,82,218	8,814	— 8,001	813
22	...	...	...	...	...	36,49,85,010	24,329,001	6,434,649	30,763,650
23	6,02,69,794	6,30,64,893	3,73,88,076	3,68,55,608	1,46,98,456	1,14,67,07,417	76,451,161	26,065,067	1,02,516,218
24	71,76,786	...	...	10,42,303	6,11,321	3,38,49,351	2,256,623	...	2,256,623
25	...	22,68,311	6,95,216	...	...	29,63,527	197,568	...	197,568
26	6,74,46,580	6,07,96,083	3,66,42,359	3,78,97,911	1,53,09,779	1,17,76,58,241	78,510,216	26,065,067	1,04,575,273
27	...	...	...	...	...	...	...	...	...
28	36,02,787	—4,49,442	—1,380	15,54,650	...	4,69,80,467	3,132,031	439,433	3,571,464
29	...	...	...	...	...	55,87,926	372,528	403	372,991
30	...	...	...	...	...	36,83,856	244,257	6,286	250,543
31	36,02,787	—4,49,442	—1,380	15,54,650	...	5,62,32,249	3,748,816	100,000,000	100,000,000
							3,748,816	100,446,182	104,194,998

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1917-18 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 280:—

East Indian Railway Annuity	£ 246,339
Eastern Bengal Railway Annuity	24,861
Scinde Punjab and Delhi Railway Annuity	76,353
Great Indian Peninsula Railway Annuity	521,943
Madras Railway Annuity	124,517
	<u>994,013</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	208	1,944	2,152
Opium	1,395	...	1,395
Salt	385	...	385
Stamps	114,713	...	114,713
Excise	232	...	232
Customs	254	...	254
Forest	170	402	572
TOTAL	117,357	2,346	119,703
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	6,161,537	6,161,537
Posts and Telegraphs	186,165	95,201	281,366
Mint	20,843	51	20,894
Salaries and Expenses of Civil Departments:			
General Administration	101,150	340,695	441,845
Law and Justice	28	787	815
Police	...	336	336
Education	...	11,577	11,577
Ecclesiastical	...	281	281
Medical	...	553	553
Sanitation	...	1,263	1,263
Political	9,501	32,611	42,112
Agriculture	755	1,755	2,510
Scientific and Miscellaneous Departments	33,271	10,096	43,367
TOTAL	144,705	399,954	544,659
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,430	10,430
Civil Furlough and Absentee Allowances	...	180,502	180,502
Superannuation Allowances and Pensions	...	1,968,596	1,968,596
Stationery and Printing	119,580	8,572	128,152
Miscellaneous	...	496,714	496,714
TOTAL	119,580	2,664,814	2,784,394
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	1,489	...	1,489
Carried over	590,139	9,323,908	9,914,042

in ENGLAND for the Year ended 31st March 1918.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	590,189	9,323,908	9,914,042
Railways:			
State Railways:			
Interest on Debt	...	3,571,708	3,571,708
Annuities in purchase of Railways	...	3,357,623	3,357,623
Sinking Funds	...	333,477	333,477
Interest chargeable against Companies on Advances	...	81,250	81,250
Interest on Capital deposited by Companies	...	2,205,846	2,205,846
TOTAL	...	9,549,899	9,549,899
Irrigation:			
Major Works:			
Interest on Debt	...	124,415	124,415
Minor Works and Navigation	—15	...	—15
TOTAL	—15	124,415	124,400
Other Public Works:			
Civil Works	4,548	37,519	42,067
Military Services:			
Army:			
Effective	2,433,558	1,474,767	3,908,325
Non-Effective	...	2,124,805	2,124,805
Marine:			
Effective	230,443	101,094	331,537
Non-Effective	...	26,609	26,609
Military Works	51,374	...	51,374
Special Defences (1902)	—8,001	...	—8,001
TOTAL	2,707,374	3,727,275	6,434,649
Total Expenditure charged against Revenue:	3,802,046	22,763,011	26,065,057
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	435,173	4,260	439,433
Irrigation Works	463	...	463
Initial Expenditure on New Capital at Delhi	850	5,436	6,286
India's Financial Contribution to the War	...	100,000,000	100,000,000
TOTAL £	436,486	100,009,696	100,446,182

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	10,611,344	10,995,902	21,607,246
Opium	3,070,908	...	3,070,908
Salt	5,499,487	...	5,499,487
Stamps	2,918,379	2,809,143	5,727,522
Excise	2,807,307	7,354,392	10,161,699
Provincial Rates	132	28,501	28,633
Customs	11,036,588	...	11,036,588
Income Tax	4,092,373	2,215,731	6,308,104
Forest	113,049	2,618,235	2,731,284
Registration	7,357	520,233	527,590
Tributes from Native States	597,670	...	597,670
TOTAL	40,762,589	26,542,137	67,304,726
Interest	550,292	318,009	868,301
Posts and Telegraphs	4,568,378	...	4,568,378
Mint	517,401	...	517,401
Receipts by Civil Departments :			
Law and Justice	79,205	735,028	814,233
Police	6,240	127,006	133,246
Ports and Pilotage	...	102,997	102,997
Education	6,827	313,311	320,138
Medical	1,208	91,426	92,634
Sanitation	15,465	19,886	35,351
Agriculture	19,615	91,437	110,452
Scientific and Miscellaneous Departments	7,696	317,087	324,783
TOTAL	135,856	1,798,778	1,934,434
Miscellaneous :			
Receipts in Aid of Superannuation, etc.	95,594	78,988	174,582
Stationery and Printing	32,728	61,321	94,049
Exchange	3,145,186	...	3,145,186
Miscellaneous	1,024,817	194,948	1,219,765
TOTAL	4,298,325	335,257	4,633,582
Carried over	50,832,641	28,989,181	79,821,822

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1918.

at R 15-£1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward	50,832,641	28,989,181	79,821,822
Railways:			
State Railways (Gross Receipts)	45,831,112	9,115	45,840,227
Deduct—Working Expenses	20,997,168	8,227	20,905,395
Surplus Profits paid to Companies, etc.	994,404	...	994,404
Net Receipts	23,989,540	888	23,940,428
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	23,517	...	23,517
TOTAL	23,963,057	888	23,963,945
Irrigation:			
Major Works:			
Direct Receipts	1,271,404	1,719,177	2,990,581
Portion of Land Revenue due to Irrigation	962,721	806,174	1,768,895
Minor Works and Navigation	116,777	187,626	304,403
TOTAL	2,350,902	2,712,977	5,063,879
Other Public Works:			
Civil Works	59,033	264,566	323,599
Military Receipts:			
Army:			
Effective	938,982	...	938,982
Non-Effective	84,495	...	84,495
Marine	322,155	...	322,155
Military Works	94,424	...	94,424
TOTAL	1,440,056	...	1,440,056
Transfer between Imperial and Provincial Revenues	-1,557,500	1,557,500	...
GRAND TOTAL REVENUE £	77,088,189	83,525,112	110,613,301

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

Rupees converted into £

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	455,890	132,032	587,922
Assignments and Compensations	584,854	694,354	1,279,208
Charges in respect of collection, viz.—			
Land Revenue	271,103	3,509,021	3,780,124
Opium (including cost of Production)	1,107,387	...	1,107,387
Salt (including cost of Production)	427,072	...	427,072
Stamps	16,942	76,551	93,493
Excise	145,942	338,374	484,316
Provincial Rates	...	...	...
Customs	285,022	...	285,022
Income Tax	21,703	20,815	42,518
Forest	82,977	1,327,493	1,410,470
Registration	2,027	267,317	269,344
TOTAL	3,307,035	6,367,957	9,784,992
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	125,464	211,916	337,380
Interest on other Obligations	829,252	...	829,252
TOTAL	954,716	211,916	1,166,632
Posts and Telegraphs	3,286,364	...	3,286,364
Mint	146,488	...	146,488
Salaries and Expenses of Civil Departments:			
General Administration	787,657	935,414	1,723,071
Law and Justice	251,343	4,217,945	4,469,288
Police	334,145	5,282,606	5,616,751
Ports and Pilotage	...	196,878	196,878
Education	111,728	3,271,369	3,383,097
Ecclesiastical	132,889	...	132,889
Medical	82,618	879,625	962,243
Sanitation	66,109	541,770	607,879
Political	1,865,910	184,247	2,050,157
Agriculture	79,589	620,034	699,623
Scientific and Miscellaneous Departments	277,214	192,119	469,333
TOTAL	3,988,702	16,822,007	20,810,709
Miscellaneous Civil Charges:			
Territorial and Political Pensions	189,843	...	189,843
Civil Furlough and Absentee Allowances	1,962	...	1,962
Superannuation Allowances and Pensions	123,395	1,893,202	1,516,597
Stationery and Printing	310,361	513,692	824,053
Miscellaneous	312,728	289,130	601,858
TOTAL	938,289	2,196,024	3,134,313
Carried over	12,681,594	26,097,904	38,779,498

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1918.

Rs. 15-21.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward	12,681,594	25,097,904	37,779,498
Famine Relief and Insurance:			
Famine Relief	2,882	988	3,765
Construction of Protective Railways	—20	...	—20
Construction of Protective Irrigation Works	342,960	...	342,960
Reduction or Avoidance of Debt	651,806	...	651,806
TOTAL	997,578	988	998,511
Railways:			
State Railways:			
Interest on Debt	4,485,506	...	4,485,506
Interest Chargeable against Companies on Advances	17,022	...	17,022
Interest on Capital deposited by Companies	57,830	...	57,830
Subsidized Companies: Land, etc.	63,388	674	64,062
Miscellaneous Railway Expenditure	53,046	20	53,066
TOTAL	4,676,792	694	4,677,486
Irrigation:			
Major Works:			
Working Expenses	670,934	733,553	1,404,487
Interest on Debt	655,396	735,784	1,391,180
Minor Works and Navigation	253,367	611,404	864,771
TOTAL	1,579,697	2,080,741	3,660,438
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	—766	—766
Civil Works	720,442	4,286,551	5,006,993
TOTAL	720,442	4,285,785	5,006,227
Military Services:			
Army:			
Effective	21,085,982	...	21,085,982
Non-Effective	974,792	...	974,792
Marine	449,678	...	449,678
Military Works	1,809,735	...	1,809,735
Special Defences (1902)	8,814	...	8,814
TOTAL	24,329,001	...	24,329,001
TOTAL	44,985,104	31,466,057	76,451,161
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	2,256,623	2,256,623
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	197,568	197,568
GRAND TOTAL EXPENDITURE	44,985,104	33,525,112	78,510,216

**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 1918.**

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	21,70,100	22,06,007	2,97,45,104	1,28,70,333	1,38,61,707	3,92,05,997	1,55,91,268	1,54,09,908	72,42,447	98,24,932	40,42,370	15,91,70,163	10,611,844
Opium	28,511	65,889	5,23,025	10,74,057	4,07,81,351	7,31,819	7,41,625	5,19,056	4,71,431	5,70,912	6,75,862	4,61,83,533	3,078,903
Salt	3,51,00,571	...	1,61,98,441	1,73,25,271	1,09,13,107	...	...	29,53,959	120	...	837	8,24,92,306	5,499,487
Stamps	9,09,269	7,29,270	77,11,598	50,76,335	1,16,05,915	65,76,397	30,00,150	15,91,195	37,39,950	21,27,106	7,08,498	4,37,75,683	2,918,379
Excise	31,84,807	4,32,051	2,21,76,050	...	...	35,86,897	42,81,484	46,19,597	29,55,670	23,73,050	...	4,21,09,606	2,807,307
Provincial Rates	557	1,424	...	...	...	...	...	...	...	...	...	1,981	132
Customs	37,911	...	1,15,02,941	6,48,80,029	6,93,42,397	2,70,145	21,624	1,89,56,027	1,464	3,49,490	1,86,791	16,55,48,819	11,086,588
Income Tax	56,59,291	2,99,688	43,10,360	1,75,30,942	2,35,64,045	29,27,362	18,85,382	25,42,484	13,09,700	8,53,517	5,02,828	6,13,85,599	4,092,373
Forest	13,58,020	3,37,711	...	...	...	...	...	...	...	...	...	16,95,731	113,049
Registration	55,092	55,259	...	...	...	...	...	...	...	...	...	1,10,351	7,357
Tributes from Indian States .	17,29,547	...	44,96,519	13,65,137	67,701	3,21,000	1,43,965	4,59,405	85,500	2,46,187	50,100	89,65,061	597,670
TOTAL	5,02,33,676	41,27,299	9,46,64,038	12,71,22,104	17,01,36,223	5,36,19,617	2,56,65,498	4,70,51,631	1,58,06,282	1,68,45,184	61,67,286	61,14,38,838	40,762,569
Interest	47,35,396	29,740	7,29,761	14,04,630	10,99,033	...	2,51,596	...	2,319	...	...	82,54,875	550,292
Posts and Telegraphs	6,85,25,668	...	...	...	...	...	...	...	...	...	...	6,85,25,668	4,568,378
Mint	24,62,183	...	...	52,78,828	...	...	...	...	...	...	...	77,61,011	517,401
Receipts by Civil Departments.													
Law and Justice	9,16,317	2,71,748	...	...	...	...	...	...	...	...	...	11,88,065	79,205
Police	50,670	42,934	...	...	...	...	...	...	...	...	...	93,604	6,240
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	78,042	24,357	...	...	...	...	...	...	...	...	...	1,02,399	6,827
Medical	17,223	895	...	...	...	...	...	...	...	...	...	18,118	1,208
Sanitation	2,31,978	...	...	...	...	...	...	...	...	...	...	2,31,978	15,465
Agriculture	2,77,181	8,042	...	...	...	...	...	...	...	...	...	2,85,223	19,015
Scientific and Miscellaneous Departments	1,15,293	155	...	...	...	...	...	...	...	...	...	1,15,448	7,696
TOTAL	16,86,704	3,48,131	...	...	...	...	...	...	...	...	...	20,34,835	135,656

Miscellaneous:													
Receipts in Aid of Superannuation, etc.	3,58,977	26,182	1,22,624	1,45,413	1,91,869	1,92,372	1,22,868	91,158	79,911	71,201	31,929	14,33,904	95,594
Stationery and Printing	8,77,991	13,882	15,235	2,808	...	13,922	66,452	383	...	...	252	4,90,925	32,728
Exchange	4,71,77,799	...	...	...	...	...	...	...	...	...	...	4,71,77,799	3,145,186
Miscellaneous	1,34,77,850	1,60,456	87,437	7,06,085	3,67,802	18,521	3,68,295	1,72,393	4,850	306	8,253	1,53,72,248	1,024,817
TOTAL	6,13,92,017	2,00,520	2,25,296	8,54,306	5,59,671	2,24,815	5,57,615	2,63,934	84,761	71,507	40,434	6,44,74,876	4,298,335
Railways:													
State Railways (Gross Receipts)	68,74,66,684	...	...	...	...	...	...	...	...	...	...	68,74,66,684	45,881,112
Deduct—Working Expenses	31,34,57,514	...	...	...	...	...	...	...	...	...	...	31,34,57,514	20,897,168
Surplus Profits paid to Companies, etc.	1,49,16,062	...	...	...	...	...	...	...	...	...	...	1,49,16,062	994,404
Net Receipts	35,90,93,108	...	...	...	...	...	...	...	...	...	...	35,90,93,108	23,989,540
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	3,52,757	...	...	...	...	...	...	...	...	...	...	3,52,757	23,517
TOTAL	35,94,45,865	...	...	...	...	...	...	...	...	...	...	35,94,45,865	23,963,067
Irrigation:													
Major Works:	...	...	...	...	...	...	...	...	...	...	...	...	...
Direct Receipts	...	11,73,263	1,59,537	7,93,819	1,39,150	4,03,388	1,35,72,089	13,47,411	13,12,712	1,70,194	...	1,90,71,063	1,271,404
Portion of Land Revenue due to Irrigation	...	94,096	54,16,462	13,36,887	...	20,79,719	53,39,260	1,68,433	...	5,961	...	1,44,40,818	962,721
Minor Works and Navigation	55,731	...	...	1,91,620	4,45,824	19,656	10,01,641	...	37,181	...	...	17,51,653	116,777
TOTAL	55,731	12,67,359	55,75,999	23,21,826	5,84,974	25,02,763	1,99,12,990	15,15,844	13,49,893	1,76,155	...	3,52,63,534	2,350,902
Other Public Works:													
Civil Works	2,22,102	1,74,907	23,418	83,598	1,13,621	74,730	89,037	16,764	64,654	71,550	1,107	8,85,488	59,033
Military Receipts:													
Army:	...	...	...	...	...	...	...	...	...	...	...	...	...
Effective	1,40,84,725	...	...	...	...	...	...	...	...	...	...	1,40,84,725	988,982
Non-Effective	12,67,425	...	...	...	...	...	...	...	...	...	...	12,67,425	84,495
Marine	48,32,333	...	...	...	...	...	...	...	...	...	...	48,32,333	322,155
Military Works	14,16,355	...	...	...	...	...	...	...	...	...	...	14,16,355	94,424
TOTAL	2,16,00,838	...	...	...	...	...	...	...	...	...	...	2,16,00,838	1,440,056
Transfers between Imperial and Provincial Revenues													
	...	...	-16,74,540	+34,16,483	-11,94,252	-50,98,773	-47,21,905	-39,96,164	-46,26,616	-36,23,708	-18,43,725	-2,33,62,501	-1,557,500
TOTAL IMPERIAL REVENUE	57,03,81,180	61,47,956	9,95,43,972	14,04,31,774	17,13,00,170	5,13,23,152	4,17,55,531	4,48,52,009	1,26,81,293	1,35,40,638	43,65,102	1,15,63,22,827	77,088,189

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 1918.

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	2,11,647	23,353	4,97,756	33,06,839	16,53,217	1,33,199	1,20,039	7,81,883	42,159	50,177	18,035	68,38,354	455,890
Assignments and Compensations	38,44,795	17,658	10,06,981	8,85,841	1,30,787	2,05,805	58,946	75	54,976	25,37,032	31,108	87,72,814	584,854
Charges in respect of Collection, viz.—													
Land Revenue	7,50,322	6,66,878	...	...	17,92,493	...	...	...	8,56,847	...	...	40,66,540	271,103
Opium (including cost of Production)	5,142	...	...	...	29,746	1,65,75,926	...	...	...	...	...	1,66,10,814	1,107,387
Salt (including cost of Production)	16,81,055	...	18,42,910	24,92,776	2,66,827	...	...	44,880	76,787	...	844	84,06,079	427,072
Stamps	—14,53,830	26,422	2,43,848	1,56,594	3,15,098	1,39,016	93,018	43,664	1,05,074	60,077	21,883	—2,54,133	—16,942
Excise	1,26,390	16,298	8,02,712	...	...	1,19,272	1,17,565	6,28,156	1,46,630	1,32,107	...	21,89,130	145,942
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	4,34,351	16,77,854	13,85,172	...	...	763,067	14,884	...	...	42,75,398	285,022
Income Tax	4,819	987	34,147	1,06,277	94,607	...	16,366	28,832	22,736	14,563	2,214	3,35,543	21,703
Forest	10,90,778	1,53,875	...	...	...	...	...	...	...	...	...	12,44,653	82,977
Registration	17,328	13,077	...	...	...	...	...	...	...	...	...	30,400	2,027
TOTAL	62,73,441	9,18,558	49,31,703	86,26,031	56,67,947	1,71,73,218	4,06,934	22,90,557	13,20,093	27,93,956	74,089	5,05,05,527	3,367,035
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	18,81,956	...	...	...	...	...	...	...	...	...	...	18,81,956	125,464
Interest on other Obligations	1,00,14,063	206	2,51,217	5,09,822	2,25,163	8,31,157	1,86,180	1,33,133	1,40,109	1,05,529	42,206	1,24,38,785	829,252
TOTAL	1,18,96,019	206	2,51,217	5,09,822	2,25,163	8,31,157	1,86,180	1,33,133	1,40,109	1,05,529	42,206	1,43,90,741	954,716
Posts and Telegraphs	4,92,95,455	...	...	...	...	...	...	...	...	...	...	4,92,95,455	3,288,364
Mint	11,21,033	...	...	10,76,284	...	...	...	...	...	...	...	21,97,317	146,488
Salaries and Expenses of Civil Departments:													
General Administration	73,19,198	3,65,432	5,84,416	8,43,919	5,18,795	4,53,894	4,41,614	6,41,900	2,74,366	2,14,866	1,56,449	1,18,14,849	787,657
Law and Justice	27,35,330	10,34,319	...	...	...	...	...	...	...	...	...	37,70,149	251,343
Police	24,40,281	25,71,897	...	...	...	...	...	...	...	...	...	50,12,178	334,145
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	10,82,242	5,93,882	...	...	...	...	...	...	...	...	...	16,75,924	111,728
Ecclesiastical	2,13,483	61,316	3,54,978	3,75,670	1,81,113	2,40,029	2,61,785	1,35,100	39,215	1,03,088	20,051	19,35,828	132,289
Medical	10,86,403	1,52,872	...	...	...	...	...	...	...	...	...	12,39,275	82,618
Sanitation	7,66,510	2,25,120	...	...	...	...	...	...	...	...	...	9,91,630	66,109
Political	2,19,20,582	46,50,458	1,03,082	5,90,880	5,488	1,26,871	5,91,287	...	...	...	...	2,79,88,648	1,865,910
Agriculture	11,23,819	70,017	...	...	...	...	...	...	...	...	...	11,93,836	79,539
Scientific and Miscellaneous Departments	4,11,969	11,478	...	...	2,091	...	...	32,676	...	...	...	41,58,218	277,214
TOTAL	4,28,00,317	97,36,591	10,42,476	18,10,469	7,07,487	8,20,794	12,94,686	8,09,675	3,13,581	3,17,954	1,76,500	5,98,30,530	3,968,702

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,91,382	41,313	2,90,101	4,35,993	7,12,113	7,35,697	69,061	1,22,079	73,749	1,69,039	7,124	28,47,651	189,843
Civil Furlough and Absentee Allowances	9,876	...	6,320	6,942	600	103	2,442	...	3,244	...	...	29,427	1,952
Superannuation Allowances and Pensions	15,49,709	1,80,022	31,817	23,093	35,297	20,108	7,589	212	2,710	...	358	18,50,915	1,23,395
Stationery and Printing	27,31,574	1,07,436	8,99,670	7,44,645	1,38,591	...	20,332	3,126	8,820	666	557	46,55,417	310,361
Miscellaneous	33,45,190	42,420	1,22,508	6,07,578	1,79,295	1,02,396	58,970	1,37,587	44,108	30,729	20,145	46,90,926	312,728
TOTAL	78,27,731	3,71,191	13,50,316	18,18,251	10,65,896	8,58,304	1,58,394	2,63,004	1,32,631	2,00,434	28,184	1,40,74,336	988,289
Famine Relief and Insurance:													
Famine Relief (a)	474	...	601	14,831	...	3,088	-3,398	...	13,718	...	13,162	42,476	2,882
Construction of Protective Railways	-299	...	...	...	...	...	...	...	...	...	...	-299	-20
Construction of Protective Irrigation Works	...	...	2,62,897	26,39,337	403	6,71,975	...	...	1,07,576	14,62,313	...	51,41,401	342,960
Reduction or Avoidance of Debt (a)	97,77,093	...	...	...	...	...	...	...	...	...	...	97,77,096	651,806
TOTAL	97,77,271	...	2,63,498	26,54,168	403	6,71,963	-3,398	...	1,21,294	14,62,313	13,162	1,49,63,674	997,578
Railways:													
State Railways:													
Interest on Debt	6,72,82,596	...	...	...	...	...	...	...	...	...	...	6,72,82,596	4,485,506
Interest chargeable against Companies on Advances	2,55,326	...	...	...	...	...	...	...	...	...	...	2,55,326	17,022
Interest on Capital deposited by Companies	8,67,459	...	...	...	...	...	...	...	...	...	...	8,67,459	57,330
Subsidized Companies: Land, &c.	9,50,814	...	...	...	...	...	...	...	...	...	...	9,50,814	63,388
Miscellaneous Railway Expenditure	7,95,692	...	...	...	...	...	...	...	...	...	...	7,95,692	58,046
TOTAL	7,01,51,887	...	...	...	...	...	...	...	...	...	...	7,01,51,887	4,676,792
Irrigation:													
Major Works:													
Working Expenses	...	7,05,133	11,06,633	8,94,687	85,650	5,58,222	52,10,698	5,39,665	7,20,759	2,02,563	...	1,00,64,010	670,934
Interest on Debt	-18,63,230	9,11,669	15,40,650	13,71,318	2,02,960	8,02,458	37,42,196	5,28,569	11,98,523	9,98,816	...	98,30,942	655,396
Minor Works and Navigation	1,45,236	74,152	5,121	14,16,508	11,72,358	68,383	8,24,360	...	94,385	...	...	38,00,503	253,367
TOTAL	-17,20,994	16,90,954	26,52,404	36,82,513	14,60,968	14,29,673	97,77,254	14,68,334	20,53,670	12,01,379	...	2,36,95,455	1,579,697
Other Public Works:													
Civil Works	36,67,882	25,29,507	-34,369	11,80,568	8,87,700	8,08,608	5,97,338	2,72,790	2,45,928	6,65,288	35,082	1,08,06,922	720,442
Military Services:													
Army:													
Effective	31,62,89,725	...	...	...	...	...	...	...	...	...	...	31,62,89,725	21,085,982
Non-Effective	1,46,21,875	...	...	...	...	...	...	...	...	...	...	1,46,21,875	974,792
Marine	67,45,164	...	...	...	...	...	...	...	...	...	...	67,45,164	449,678
Military Works	2,71,46,033	...	...	...	...	...	...	...	...	...	...	2,71,46,033	1,809,735
Special Defences (1902)	1,32,213	...	...	...	...	...	...	...	...	...	...	1,32,213	8,814
TOTAL	34,49,35,010	...	...	...	...	...	...	...	...	...	...	34,49,35,010	24,329,001
TOTAL IMPERIAL EXPENDITURE	56,60,25,052	1,52,47,307	1,04,87,245	2,13,58,106	99,65,564	2,25,96,117	1,24,16,338	52,37,893	43,27,306	67,46,853	3,69,223	67,47,76,554	44,985,104

(a) The expenditure on Famine Relief in Provinces with which regular Provincial settlements are in force is now divided between Imperial and Provincial Revenues in the proportion of 3: 1. Formerly it was the practice for each Local Government to set aside a fixed sum annually under the head "36—Reduction or Avoidance of Debt" in the Provincial section of the accounts, a corresponding assignment being taken from Imperial to Provincial Revenues through the "Transfers" head. This provincial allotment was regarded as a form of insurance payment, in return for which any famine expenditure incurred by a Province was to be wholly Imperial within certain prescribed limits. The extent to which any Local Government was thus entitled to have its Famine expenditure treated as Imperial was represented by its "Famine Credit" in the Pro-Forma account, which was maintained under the old system. Under the present arrangement the Imperial share of Famine Relief expenditure is taken uniformly at 75th and the Provincial share at 25th. The Provincial allotments under the head "36—Reduction or Avoidance of Debt" and the connected assignments from Imperial Revenues have therefore been discontinued.

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 1918.

HEADS OF REVENUE.	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.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue	...	...	2,97,45,105	2,92,83,873	1,61,19,880	2,58,69,726	1,55,91,269	2,59,63,902	84,53,584	98,30,883	40,80,301	16,49,38,523	10,995,902
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	77,11,599	50,76,335	1,16,05,915	65,76,398	30,00,150	15,91,194	37,39,951	21,27,106	7,08,499	4,21,37,147	2,809,143
Excise	...	...	2,01,76,060	3,19,31,880	1,56,36,222	1,07,60,690	42,81,483	46,19,598	88,67,009	86,19,152	53,73,805	11,03,15,889	7,354,392
Provincial Rates	...	...	...	...	1,39,091	1,72,102	20,953	...	77,789	...	17,577	4,27,512	28,501
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	38,30,349	1,03,15,048	1,03,96,235	23,43,164	17,18,182	23,65,388	10,83,374	7,69,637	4,14,579	3,32,35,956	2,215,731
Forest	...	...	54,58,489	63,12,022	13,76,970	61,16,697	21,17,776	1,23,61,499	7,53,625	34,66,493	13,09,956	3,92,73,527	2,618,285
Registration	...	...	24,72,453	9,25,151	19,04,027	7,37,436	8,80,796	1,89,204	6,68,083	4,30,608	95,737	78,03,501	520,233
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	6,93,94,051	8,38,94,309	5,71,78,340	5,25,76,213	2,71,10,609	4,70,90,785	2,36,43,415	2,52,43,879	1,20,00,454	39,81,32,055	26,542,137
Interest	...	...	4,56,476	11,39,358	6,89,791	14,97,372	2,47,291	1,65,978	1,56,626	2,17,762	1,24,488	46,95,141	313,009
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil De- partments:													
Law and Justice	...	...	19,03,583	12,60,928	23,23,913	12,79,352	13,58,535	10,50,641	10,76,853	5,70,895	2,19,224	1,10,34,424	735,638
Police	...	...	5,40,124	96,801	1,87,154	1,15,082	2,27,132	4,25,893	91,410	39,100	1,82,385	19,05,081	127,006
Ports and Pilotage	...	...	410	1,65,328	10,06,412	...	...	3,72,598	...	...	204	15,44,952	102,997
Education	...	...	3,54,894	9,50,494	9,51,950	6,72,579	5,25,007	3,73,535	3,70,917	2,86,989	2,13,246	46,99,671	313,311
Medical	...	...	1,57,224	4,59,843	4,00,834	1,12,291	44,675	1,26,975	47,486	8,783	13,338	13,71,399	91,426
Sanitation	...	...	15,525	8,057	12,322	41,719	1,26,843	11,562	16,864	31,419	33,968	2,98,279	19,886
Agriculture	...	...	1,88,771	2,27,901	1,21,456	2,73,357	3,31,638	17,798	34,326	1,37,539	38,778	13,71,564	91,437
Scientific and Miscellaneous Departments	...	...	18,71,495	1,47,847	26,35,397	23,059	28,985	4,507	1,067	34,699	9,245	47,56,301	317,087
TOTAL	...	...	50,32,026	33,17,199	76,39,438	25,08,439	26,42,875	23,83,509	16,38,423	11,09,374	7,10,388	2,69,81,671	1,798,778

Miscellaneous :													
Receipts in aid of Superannuation, etc.	...	...	1,25,920	4,79,686	57,369	1,06,633	86,359	23,885	45,138	2,55,024	4,741	11,84,825	78,988
Stationery and Printing	...	...	1,68,068	1,96,403	1,40,097	1,69,672	1,00,493	51,949	39,292	49,243	4,593	9,19,816	61,321
Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	2,02,380	2,55,030	5,65,563	4,78,846	7,07,862	1,21,156	3,37,192	2,34,862	21,831	29,24,222	194,948
TOTAL	...	...	4,96,438	9,31,125	7,63,029	7,55,151	8,94,714	1,96,990	4,21,622	5,38,629	31,165	50,28,863	335,267
Railways :													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	1,36,723	1,36,723	9,115
Deduct—Working Expenses	...	...	...	...	...	...	...	...	...	...	1,23,412	1,23,412	8,227
Net Receipts	...	...	...	...	...	...	...	...	...	...	13,311	13,311	888
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	13,311	13,311	888
Irrigation .													
Major Works :													
Direct Receipts	...	...	1,59,537	7,93,319	1,39,151	98,10,840	1,85,72,089	...	13,12,713	...	...	2,57,97,649	1,719,177
Portion of Land Revenue due to Irrigation	...	...	54,16,461	13,86,888	...	...	53,39,259	...	...	...	...	1,20,92,608	806,174
Minor Works and Navigation	...	...	3,16,870	1,91,620	4,45,824	2,39,038	1,26,464	13,68,211	37,181	39,185	...	23,14,393	187,626
TOTAL	...	...	58,92,868	23,21,827	5,84,975	1,00,99,878	1,90,37,312	13,68,211	13,49,894	39,185	...	4,06,94,650	2,712,977
Other Public Works :													
Civil Works	...	...	4,83,531	5,33,611	6,17,975	5,26,086	3,75,686	3,57,052	4,78,953	3,78,521	2,17,025	39,68,495	264,566
Military Receipts :													
Army :													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.	...	...	16,74,540	—34,16,482	11,94,252	50,98,773	47,21,205	39,96,164	46,26,616	36,23,708	18,43,725	2,33,62,501	1,557,500
TOTAL PROVINCIAL REVENUE.	...	...	8,34,29,980	8,87,20,947	6,86,67,300	7,30,61,912	5,50,30,192	5,55,58,689	3,23,15,553	3,11,51,058	1,49,40,556	50,28,76,687	33,525,112

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 1918.

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.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	...	...	2,71,312	7,55,061	2,43,021	1,85,017	1,23,816	2,78,046	46,821	51,571	25,824	19,80,489	132,032
Assignments and Compensations.	...	...	2,77,958	98,27,956	76,399	1,12,186	33,856	125	51,205	17,929	17,888	1,04,15,302	694,354
Charges in respect of Collection, viz.—													
Land Revenue	...	...	1,24,81,018	84,34,940	34,94,026	96,19,515	46,58,607	60,19,036	23,72,987	39,61,980	15,93,202	5,26,35,311	3,509,021
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,43,845	1,56,594	3,15,099	1,39,016	93,018	43,663	1,05,074	60,077	21,887	11,78,273	78,551
Excise	...	...	9,02,713	11,13,522	9,99,661	3,57,815	1,17,565	6,28,156	4,39,890	3,96,321	1,19,964	50,75,607	338,574
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	34,146	1,06,277	87,086	...	16,365	28,832	22,737	14,564	2,214	3,12,221	20,815
Forest	...	...	30,20,349	33,53,715	7,88,713	32,04,928	11,58,048	54,87,178	3,90,717	18,72,124	6,86,627	1,99,12,399	1,327,493
Registration	...	...	13,39,696	3,87,364	11,41,039	3,03,278	1,26,894	1,04,912	3,77,273	1,62,399	67,108	40,09,763	267,317
TOTAL	...	...	1,83,71,037	2,41,35,429	70,95,044	1,39,21,755	63,27,969	1,25,89,948	38,06,704	65,36,965	25,34,514	9,55,19,365	6,367,957
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	3,49,902	5,60,319	4,72,123	10,33,792	1,93,473	1,37,539	1,13,345	1,55,931	1,62,312	31,78,736	211,916
Interest on other Obligations.	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	3,49,902	5,60,319	4,72,123	10,33,792	1,93,473	1,37,539	1,13,345	1,55,931	1,62,312	31,78,736	211,916
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	15,84,614	21,39,819	25,83,941	18,17,156	12,40,298	17,25,847	13,93,999	9,39,798	6,05,735	1,40,31,207	935,414
Law and Justice	...	...	1,01,83,312	71,22,294	1,30,43,333	90,14,514	63,92,429	65,23,716	58,69,875	37,40,887	13,78,215	6,32,69,175	4,217,945
Police	...	...	1,17,33,361	1,07,83,587	1,26,13,287	1,26,49,942	66,22,218	1,40,07,545	49,24,252	36,33,167	23,71,725	7,92,39,084	5,282,606
Ports and Pilotage	...	...	51,371	1,09,834	11,60,185	...	...	15,65,900	4,545	...	61,340	29,53,175	196,878
Education	...	...	94,04,674	79,95,711	80,92,061	66,18,623	44,46,821	35,22,321	40,31,570	34,54,339	15,04,416	4,90,70,536	3,271,369
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	21,72,444	20,34,113	28,04,071	13,92,604	9,25,806	16,94,198	7,60,221	8,66,858	5,44,954	1,31,94,369	879,625
Sanitation	...	...	16,42,576	7,83,445	4,69,180	22,45,546	9,81,300	8,10,417	2,41,857	7,77,524	1,74,713	81,26,558	541,770
Political	...	...	89,292	5,36,978	2,79,727	7,690	...	12,24,963	59,228	33,100	5,32,735	27,63,713	184,347
Agriculture	...	...	12,87,441	14,63,350	11,71,522	14,48,422	13,62,967	7,52,084	6,01,247	8,31,386	3,32,134	93,00,503	620,034
Scientific and Miscellaneous Departments.	...	...	13,77,863	2,83,654	5,55,255	1,52,149	1,39,951	92,008	41,067	1,55,592	84,237	28,81,777	192,119
TOTAL	...	...	3,95,36,948	3,32,52,785	4,27,73,062	3,52,46,646	2,21,11,790	3,19,18,949	1,79,27,861	1,44,82,752	75,89,304	24,48,30,097	16,322,007

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	...	33,32,808	41,19,102	33,75,972	38,61,053	25,78,163	12,02,207	9,91,821	11,14,168	3,22,740	2,08,98,034	1,393,302
Stationery and Printing	...	...	14,42,990	14,36,227	13,73,722	8,60,949	7,10,322	6,29,532	6,98,360	4,03,803	1,49,484	77,06,379	513,692
Miscellaneous	...	...	5,53,060	4,86,872	3,24,679	1,96,703	15,19,738	4,36,406	1,84,277	1,94,673	4,40,341	43,36,949	289,180
TOTAL	...	...	53,28,858	60,42,201	50,74,373	49,18,705	48,08,223	22,68,145	18,74,448	17,12,844	9,12,565	3,29,40,362	2,196,024
Famine Relief and Insurance:													
Famine Relief (a)	...	...	201	4,944	...	1,029	-1,133	...	4,572	...	4,387	14,000	933
Reduction or Avoidance of Debt (a)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	201	4,944	...	1,029	-1,133	...	4,572	...	4,387	14,000	933
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	...	...	...	...	...	4,995	...	...	...	...	5,112	10,107	674
TOTAL	...	...	...	...	...	4,995	...	...	...	...	297	297	20
Irrigation:													
Major Works:													
Working Expenses	...	...	11,06,632	8,94,687	85,650	29,44,866	52,10,698	...	7,60,759	...	...	1,10,03,292	733,553
Interest on Debt	...	...	15,40,650	13,71,317	1,74,263	33,08,890	37,42,196	...	8,99,450	...	...	1,10,36,766	735,784
Minor Works and Navigation	...	...	40,64,563	14,16,503	11,72,358	3,12,347	3,32,936	13,68,905	94,385	3,78,730	30,333	91,71,065	611,404
TOTAL	...	...	67,11,845	36,82,512	14,32,271	65,66,103	92,85,830	13,68,905	17,54,594	3,78,730	30,333	3,12,11,123	2,080,741
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	...	80,70,672	89,75,049	90,20,293	60,88,805	51,27,254	95,43,514	75,29,245	68,41,533	-11,493	-11,493	-766
TOTAL	...	...	80,70,672	89,75,049	90,20,293	60,88,805	51,27,254	95,43,514	75,29,245	68,41,533	31,01,904	6,42,98,369	4,286,551
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	...	...	7,85,59,463	7,66,53,239	6,58,67,116	6,77,81,830	4,78,53,406	5,78,27,000	3,30,10,769	3,01,08,755	1,43,29,235	47,19,91,863	31,466,067
DEDUCT—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	48,70,517	1,20,67,708	28,00,634	52,80,082	71,76,786	...	...	10,42,303	6,11,321	3,38,49,351	2,256,623
TOTAL PROVINCIAL EXPENDITURE	...	...	8,34,39,980	8,87,20,947	6,86,67,800	7,30,61,912	5,50,30,192	5,55,58,689	3,23,15,553	3,11,51,058	1,49,40,556	50,28,76,697	33,525,112

(a) Vide note (a), page 21.

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

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			₹	£	£
Revenue	2	7	110,618,801	2,049,046	112,667,847
Excess of Revenue over Expenditure charged to Revenue	1A	8	...	...	8,087,074
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through companies towards outlay on State Railways	74A	272	—500,000	...	—500,000
Capital contributed by Indian States towards outlay on State Railways	79A	304	100,000	...	100,000
Outlay of Railway Companies—Repayments	79	308	...	10,842	10,842
NET					0
Raised and Deposited by Railway Companies— On account of Subscribed Capital	79	308	276,690	...	276,690
NET					0
Permanent Debt incurred:					
<i>Sterling Debt—</i> British Government 5 p. c. War Loan (1929-47) taken over by India	82	315	...	64,927,000	
<i>Rupce debt—</i> 5 p. c. War Loan			7,622,561	...	
TOTAL			7,622,561	64,927,000	72,549,561
NET					69,289,218
Temporary Debt incurred:					
NET	82A	316	49,600,788	...	49,600,788
					49,267,455
Unfunded Debt:					
Deposits of Service Funds	84	317	86,954	59	
Post Office Cash Certificates	85	319	6,687,282	...	
Savings Bank Deposits			11,238,707	...	
TOTAL			17,987,943	59	17,988,002
NET					9,568,066
Deposits and Advances:					
Balances of Provincial Allotments	72	261	2,256,628	...	
Appropriation for Reduction of Debt	App. A.	...	651,806	...	
Deposits of Local Funds	86	320	6,794,087	...	
Deposits of Sinking Funds	87	320	17,140	...	
Gold Standard Reserve	App. A.	...	888,268	(a) 33,585,292	
Paper Currency Reserve	App. A.	...	...	(b) 79,266,406	
Paper Currency Reserve Depreciation Fund	App. A.	...	...	1,222,580	
Depreciation Fund for War Loan (1929-47)	App. A.	...	276,667	...	
Departmental and Judicial Deposits	89	325	40,669,674	...	
Advances	App. A.	...	8,598,820	2,472,769	
Suspense Accounts			157,790	...	
Miscellaneous			2,607,987	742,931	
TOTAL			62,918,363	117,289,978	180,208,340
NET					0
Carried over			248,619,645	184,276,925	432,896,570

(a) Includes £1,877,000 remitted from India by means of Council Bills and £45,746 on account of profit by exchange.

(b) Includes £8,657,972 remitted from India by means of Council bills.

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31st MARCH 1918.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure			76,451,161	26,065,057	102,516,218
Add—Provincial surpluses transferred to "Deposits"	3	11	2,256,628	...	2,256,628
Deduct—Provincial deficits charged against "Deposits"			197,568	...	197,568
TOTAL			78,510,216	26,065,057	104,575,273
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	265	3,132,081	439,433	3,571,464
Outlay on Irrigation Works	73	265	372,528	463	372,991
Initial Expenditure on New Capital at Delhi	80	305	244,257	6,286	250,543
India's Financial Contribution to the War	80A	308	...	100,000,000	100,000,000
Outlay of Railway Companies—(a)	79	303	—993,542	310,240	—683,302
Payments for Capital Outlay			...	...	—694,144
NET			...	...	...
Raised and deposited by Railway Companies —					
Payments for discharge of debentures	79	303	..	1,082,500	1,082,500
NET			...	...	805,810
Permanent Debt discharged:					
Sterling Debt—					
India Bonds			...	500,000	...
India 4 per cent. Stock			...	163	...
British Government 5 per cent. War Loan (1929-47) (£368,592 cancelled) (c)			...	...	...
India 3½, 3 and 2½ p. c. Stock (£745,394 cancelled) (b)	82	315	...	...	...
Rupee Debt—					
5 p. c. War Loan			273,547	...	...
4 p. c. Loans			(d) 420,420	...	...
3½ p. c. Loans			(e) 2,021,430	...	...
3 p. c. Loans			(f) 94,763	...	...
Provincial Debentures			20	...	...
TOTAL			2,810,180	500,163	3,310,343
NET			...	...	0
Temporary Debt discharged:	82A	316	333,333	...	333,333
NET			...	...	0
Unfunded Debt:					
Special Loans	82B	316	...	...	...
Deposits of Service Funds	84	317	220	...	...
Post Office Cash Certificates			96,349	...	...
Savings Bank Deposits	85	319	744,313	...	...
TOTAL			7,579,054	...	...
NET			8,419,936	...	8,419,936
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	72	261	197,568	...	...
Deposits of Local Funds	86	320	6,837,593	...	...
Gold Standard Reserve			1,339,666	33,586,249	...
Paper Currency Reserve			...	79,266,406	...
Paper Currency Reserve Depreciation Fund			...	1,222,569	...
Depreciation Fund for War Loan (1929-47)	App. A.	...	256,557	...	...
Special Reserve	88B	321	...	20,000,809	...
Deposit Account with the United States of America	89	321	2,533,084	...	...
Departmental and Judicial Deposits	89A	325	39,709,083	...	...
Advances			9,099,831	2,496,200	...
Suspense Accounts	App. A.	...	9,308,748	...	...
Miscellaneous			110,064	543,188	...
TOTAL			69,392,164	137,114,921	206,507,085
NET			...	...	26,293,745
Carried over			162,221,103	265,519,063	427,740,166

(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) £236,461, £24,869 and £208,839 aggregating £554,689 cancelled by charge to East Indian, Eastern Bengal and S.P. and Delhi Railway Sinking Funds—the purchase-money £1,38,477 being charged under Railway Revenue Account, Sinking Funds. The remaining £190,705 is on account of Discount Sinking Fund, and the cost of purchase £115,038 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly under "State Railways—Interest on Debt."

(c) Liability cancelled by the payment to His Majesty's Treasury of £212,900 on account of the Sinking Fund [vide Act No. 27, Page 63].

(d) Includes £160,420 on account of conversion of 4 per cent. Conversion Loan of 1916-17 into 5 per cent. War Loan [vide note (e), page 315].

(e) Discharge due to conversion of 3½ per cent. loans into 4 per cent. Conversion Loan and 5 per cent. War Loan [vide note (e) page 15].

(f) Discharge due to the conversion of 3 per cent. loan into 3½ per cent. loans, and 5 per cent. War Loan, vide note (e), page 315.

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

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			248,619,645	184,276,995	432,896,570
Loans and Advances by Imperial Government	90	385	388,571	...	388,571
Net					0
Loans and Advances by Provincial Governments	90A	351	1,180,621	...	1,180,621
Net			...	...	528,787
Loans to Local Boards for Railway Construction	91	352	41,782	...	41,782
Net					0
Remittances—					
Inland Money Orders			50,414,221	...	
Other Local Remittances			225,934	...	
Other Departmental Accounts			48,884	...	
Net Receipts by Civil Treasuries from—					
Railways			20,566,428	...	
Net Receipts from Civil Treasuries by—		App. A			
Postal and Telegraph			8,889,271	...	
Marine			7,785,456	...	
Military Works			8,878,222	...	
Military			72,862,471	...	
Remittance Account between England and India	92	357	54,813,460	89,072,271	
TOTAL			218,778,742	89,072,271	307,851,013
Net					
Secretary of State's Bills drawn	93	358	...	(a) 24,799,964	24,799,964
Total Receipts			468,901,311	298,149,160	767,053,471
Opening Balance	94	359	15,293,216	(b) 11,391,998	26,685,209
GRAND TOTAL			484,197,527	309,541,158	793,738,680

(a) In addition to £1,423,746 and £8,667,973 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31ST MARCH 1918—*contd.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			162,221,103	265,519,063	427,740,166
Loans and Advances by Imperial Government	90	335	386,195	...	386,195
Net					52,624
Loans and Advances by Provincial Governments.	90A	351	601,884	...	601,884
Net					0
Loans to Local Boards for Railway Construction.	91	352	42,000	...	42,000
Net					268
Remittances—					
Inland Money Orders			50,057,292	...	
Other Departmental Accounts			281	...	
Net Payments into Civil Treasuries by—					
Railways			20,650,742	...	
Net Issues from Civil Treasuries to—					
Posts and Telegraph			8,880,853	...	
Marine			7,473,516	...	
Military Works			8,902,534	...	
Military			72,182,885	...	
Remittance Account between England and India	92	357	118,181,474	27,396,674	
TOTAL			230,836,088	27,396,674	308,232,762
Net					381,749
Secretary of State's Bills paid	93	358	^(a) 24,785,080	...	24,785,080
Total Disbursements			468,872,850	292,915,737	761,788,587
Closing Balance	94	359	15,325,177	^(c) 16,625,416	31,950,593
GRAND TOTAL			484,197,527	309,541,153	793,738,680

(b) Of this amount £8,001,456 represents the funds of the Gold Standard Reserve.
(c) Of this amount £8,000,469 represents the funds of the Gold Standard Reserve.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1917-18.

Section A.—Principal Revenue Heads.

Revenue, £87,304,733, Expenditure, £9,854,695.

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	61,278,933	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments	32	2,082,194	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	587,923
Assignments and Compensations.	14	Expenditure	35	...	...	1,279,808
Land Revenue	15A	Receipts	36	...	21,607,346	...
"	15B	Expenditure	39	...	...	3,782,276
Opium	16A	Receipts	40	...	3,078,908	...
"	16B	Store Account	40	...	...	...
"	16C	Expenditure	41	...	...	1,108,782
Salt	17A	Receipts	41	...	5,499,487	...
"	17B	Store Account	42	...	...	...
"	17C	Expenditure	42	...	...	427,457
Stamps	18	Receipts and Expenditure	43	...	5,727,522	176,823
Excise	19	Receipts and Expenditure	44	...	10,161,706	484,548
Provincial Rates	20	Receipts and Expenditure	45	...	22,638	...
Customs	21A	Receipts	47	...	11,086,588	...
"	21B	Expenditure	52	...	...	385,276
Income Tax	22	Receipts and Expenditure	53	...	6,308,104	42,518
Vat	23	Receipts	54	...	2,781,284	...
"	23	Expenditure	55	...	...	1,411,042
Registration	24	Receipts and Expenditure	56	...	527,690	269,344
Tributes	25	Receipts	56	...	597,670	...
				TOTAL	87,304,733	9,854,695

A—Revenue Heads.

No. 12.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1918.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Income Tax.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (Sq. Miles.)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	Sq. Miles.	No.	₹	₹
Burma	4,12,72,810	29,52,959	31,32,389	92,39,195	...	1,89,56,027	49,07,872	1,23,61,499	1,89,204	9,31,63,955	8,52,034	9,23,11,921	161,418	10,610,256	5,71,881	8,700
India General	21,70,100	...	9,09,369	31,54,807	557	...	56,59,291	13,58,020	55,092	1,33,37,133	40,03,098	93,34,038	...	1,503,601	...	...
North-West Frontier Province	22,06,007	...	7,39,370	4,32,051	1,424	...	2,99,688	3,37,711	55,259	42,61,410	50,670	40,10,740	13,183	2,197,018	3,04,236	1,826
Madras	5,94,90,209	...	1,54,23,197	4,03,52,100	...	...	81,41,709	54,58,489	24,72,459	13,13,37,163	52,30,543	12,61,06,620	139,901	41,405,404	9,01,399	3,046
Bombay	4,91,54,206	...	1,01,52,670	3,19,81,830	...	...	2,78,45,990	63,12,022	9,25,151	12,62,71,919	1,47,87,197	11,15,84,722	123,042	19,628,477	9,06,883	5,885
Bengal	3,99,81,587	...	2,32,11,830	1,56,36,222	1,39,091	...	3,39,60,280	13,76,970	19,04,027	10,62,10,007	6,10,685	10,55,99,322	78,700	45,483,269	13,41,796	2,322
United Provinces of Agra and Oudh	6,50,75,723	...	1,31,52,795	1,43,47,587	1,72,102	...	52,70,526	61,16,697	7,37,436	10,48,72,836	6,36,207	10,42,33,659	107,267	47,182,044	9,71,749	2,309
Punjab	3,11,82,537	...	60,00,300	85,62,967	20,953	...	36,03,564	21,17,776	3,80,796	5,18,68,893	3,48,912	5,15,19,931	99,251	19,562,185	5,19,088	2,634
Bihar and Orissa	1,56,96,031	...	74,79,901	1,18,22,679	77,789	...	23,93,074	7,53,625	6,68,083	3,88,91,182	1,95,161	3,86,96,021	83,181	34,490,038	4,65,203	1,132
Central Provinces and Berar	1,96,55,806	...	42,54,212	1,14,92,202	...	...	16,23,154	34,66,493	4,30,608	4,09,22,474	36,72,526	3,72,49,948	99,797	13,916,308	3,73,257	2,677
Assam	81,22,671	...	14,16,997	53,73,805	17,577	...	9,17,407	13,09,956	95,737	1,72,54,150	95,875	1,71,58,275	53,015	6,713,635	3,23,649	2,556
	32,41,08,686	29,52,959	8,59,12,830	15,24,25,495	4,29,493	1,89,56,027	9,46,21,555	4,09,69,258	79,13,852	72,62,91,155	3,04,82,908	69,78,08,247	958,755	242,690,188	7,37,327	2,875
Salt	...	7,95,38,347	...	...	...	...	...	...	...	7,95,38,347	2,16,195	7,93,22,152	...	...	...	...
Customs	...	...	...	...	...	14,65,92,792	...	...	...	14,65,92,792	45,39,194	14,20,53,598	...	...	...	...
TOTAL	₹ 32,41,08,686	8,24,92,306	8,59,12,830	15,24,25,495	4,29,493	16,55,48,819	9,46,21,555	4,09,69,258	79,13,852	95,44,32,294	3,52,38,297	91,91,83,997	958,755	242,690,188	9,58,727	3,787
Total converted into £ at R15 = £1	21,607,246	5,499,487	5,727,522	10,161,699	28,633	11,036,588	6,308,104	2,731,284	527,590	63,628,153	2,349,220	61,278,933	...	...	...	...
Revenue per 1,000 Square Miles	3,38,051	86,041	89,609	1,58,983	443	1,72,671	98,692	42,732	3,254	9,95,481	...	9,58,727	...	...	...	...
Ditto converted into £ at R15 = £1	22,537	5,736	5,974	10,599	30	11,511	6,579	2,849	550	66,365	...	63,915	...	...	...	...
Revenue per 1,000 of Population	1,335.6	339.9	354.0	628.1	1.8	682.1	389.9	168.8	32.6	3,932.7	...	3,787.6	...	...	...	...
Ditto converted into £ at R15 = £1	89.0	22.7	23.6	41.9	.1	45.5	26.0	11.2	2.2	262.2	...	252.5	...	...	...	...

(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. 13, page 33	1,52,185	23,353	5,02,363	11,30,317	4,03,499	3,18,216	2,43,855	(b) 8,51,834	88,980	91,703	43,859	38,50,664
Assignments and Compensation, Account No. 14, page 34	38,44,795	17,668	12,83,939	1,07,13,597	2,07,186	3,17,991	92,802	200	1,06,181	25,54,961	48,796	1,91,88,116
Allowances to District and Village Officers, (c) Account No. 15, page 39	6,118	9,649	34,44,241	29,42,783	...	...	12,255	...	...	10,25,862	3,220	74,44,128
TOTAL	40,03,098	50,670	52,30,543	1,47,87,197	6,10,685	6,36,207	3,48,912	8,52,034	1,95,161	36,72,526	95,875	3,04,82,908
Total India converted into £ at R15 = £1												£ 2,032,194

(b) Includes ₹3,90,295 and ₹8,272 on account of refunds of Customs and Salt Duties, respectively, in Burma.

(c) Includes ₹6,118 and ₹15,67,770 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 1918.

GOVERNMENT OF INDIA, FOR THE YEAR 1917-18.

	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.	
	R	R	R	R	R	R	R	R	R	R	R	R	Imperial.	Provincial.
Land Revenue	4,030	3,382	1,79,141	2,47,096	30,639	50,728	97,596	1,75,757	22,721	21,899	24,845	8,57,834	4,10,889	4,46,945
Stamps	13,155	12,857	1,73,793	1,29,498	2,01,156	1,30,077	1,01,564	31,822	45,375	35,206	8,223	8,82,726	4,54,368	4,28,358
Excise	1,421	688	54,212	3,68,246	75,696	69,170	20,288	26,219	6,810	4,320	1,084	6,28,154	72,542	5,55,612
Provincial Rates		77	...	...	588	608	27	...	581	...	...	1,881	77	1,804
Income-Tax	1,32,850	4,106	54,155	3,70,984	89,160	44,362	20,630	1,40,898	12,818	21,000	3,001	8,93,964	5,30,760	3,63,204
Forest	682	2,223	36,101	10,777	2,750	22,702	3,498	78,522	223	9,218	6,398	1,73,094	2,905	1,70,189
Registration	47	20	4,961	4,216	3,510	569	252	49	452	60	308	14,444	67	14,377
TOTAL	R 1,52,185	23,353	5,02,363	11,30,317	4,03,499	3,18,216	2,43,855	(a) 4,53,267	88,980	91,703	43,859	34,52,097	14,71,608	19,80,489
Opium	...	...	...	...	...	...	...	...	...	198	...	198	198	...
Salt	59,462	...	30,789	1,05,029	20,915	...	...	3,272	...	...	...	2,24,467	2,24,467	...
Customs	...	...	2,35,916	28,21,607	14,71,824	...	...	3,90,295	...	9,847	...	49,29,489	49,29,489	...
Tributes	...	...	...	4,497	...	...	...	2,08,095	...	...	...	2,12,592	2,12,592	...
TOTAL REFUNDS AND DRAWBACKS	2,11,647	23,353	7,69,038	40,61,950	18,96,288	3,18,216	2,43,855	10,59,929	88,980	1,01,748	43,859	88,18,843	68,38,354	19,80,489
Total India converted into £ at R15-£1												587,922	455,890	132,032

(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.
	R	R	R	R	R	
LAND REVENUE COMPENSATIONS—						
Inamdar and other Grantees	...	...	5,846	84,54,688	...	1
Pensions in lieu of Resumed Lands	5,040	17,594	1,87,241	11,92,720	1,809	2
Malikana, or Allowances to Excluded Proprietors	81	...	2,90,484	...	1,18,542	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	19,830	...	300	60,935	...	5
	49,875	17,594	4,83,871	97,08,348	1,20,851	6
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	8,000	7
„ Indian States	...	...	...	45,451	...	8
	...	...	...	45,451	8,000	9
SALT COMPENSATIONS—						
To Jodhpur	9,61,895	...	...	...	...	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	2,04,160	...	...	...	...	19
„ Tonk	30,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	6,97,909	...	...	...	...	21
„ Other Indian States	1,40,748	...	38,000	78,176	...	22
„ the French Government	...	...	4,40,000	...	20,000	23
„ Other Salt Compensations	...	...	10,096	11,879	...	24
	35,37,386	...	4,88,096	90,055	20,000	25
EXCISE COMPENSATIONS—						
To the French Government	...	...	3,550	...	...	26
„ Indian States, Zemindars, etc.	15,657	...	68,994	8,09,940	16,228	27
	15,657	...	72,544	8,09,940	16,228	28
CUSTOMS COMPENSATIONS—						
To, Indian States, etc.	...	...	2,29,878	41,406	...	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
Sayer Compensations	27,000	...	...	...	42,612	35
Compensation to Sirahi Durbar	18,877	74	10,050	18,402	...	36
Other Compensations	...	...	...	...	...	...
	2,41,877	74	10,050	18,402	42,612	37
TOTAL ASSIGNMENTS AND COMPENSATIONS	38,44,795	17,668	12,83,989	1,07,13,597	2,07,186	38

Total India

PENSIONS for the Year ended 31st March 1918.

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	10,565	...	...	...	2,058	1,500	84,74,152	5,26,669	79,47,488
2	47,149	52,694	...	4,877	4,241	...	15,12,865	3,39,928	11,72,987
3	2,28,718	...	...	96,887	3,957	81	7,38,750	3,98,006	3,40,744
4	...	...	...	...	...	...	25,424	25,424	...
5	...	286	200	...	22,723	32,908	1,36,632	77,955	58,677
6	2,86,432	52,990	200	1,01,264	32,974	34,489	1,08,87,823	13,67,982	95,19,841
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	45,451	45,451	...
9	...	...	...	...	...	...	53,451	53,451	...
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	...	...	...	...	...	...	30,000	30,000	...
21	...	...	...	...	...	...	6,97,909	6,97,909	...
22	...	...	...	...	...	...	2,56,924	2,56,924	...
23	...	...	...	...	...	...	4,60,000	4,60,000	...
24	...	...	...	...	...	...	21,975	21,975	...
25	...	...	...	...	...	...	41,35,537	41,35,537	...
26	...	...	...	...	...	...	8,550	1,775	1,775
27	6,365	12,650	...	764	1,923	444	9,32,960	58,742	8,74,218
28	6,365	12,650	...	764	1,923	444	9,36,510	60,517	8,75,993
29	...	20,196	...	...	...	...	2,91,480	2,91,480	...
30	...	1,066	...	...	...	...	1,066	...	1,066
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	24,100	...	...	4,153	...	1,182	72,047	72,047	...
36	1,064	5,960	...	...	20,064	12,681	27,000	27,000	...
37	26,194	5,960	...	4,153	25,20,064	13,863	28,82,249	28,68,847	18,402
38	3,17,991	92,802	200	1,06,181	25,54,961	48,796	1,91,88,116	87,72,814	1,04,15,302
converted into £ at Rs15-£1							1,279,208	584,854	694,354

A.—Revenue Heads.

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1918.

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.
	R	R	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue	19,24,829	21,36,097	6,94,50,831	4,21,45,159	2,71,46,355	6,65,38,942	3,72,34,724	2,41,05,948	1,45,05,041	1,93,04,982	74,31,305	31,19,24,213
Sale of proprietary right of Government in land .	2,586	2,503	...	...	53,400	1,273	7,41,147	...	1,258	...	...	8,02,167
Sale of waste lands and Redemption of Land Revenue	19,584	...	3,78,541	...	51,731	1	26,96,468	42,567	8,070	28,892	17,814	32,43,668
Assessment of alienated Lands, less Quit-rents .	...	4,768	...	94,13,541	67,427	...	1,70,497	...	7,261	...	...	96,63,494
Recovery of Survey and Settlement charges .	...	...	...	...	24,73,211	...	...	8,638	9,85,871	...	...	34,67,730
Capitation Tax or Land Rate and House Tax levied in lieu thereof (a)	1,219	...	...	...	1,544	...	...	97,53,012	2,945	...	2,89,713	1,00,48,433
Fisheries and other receipts classed as Miscella- neous Land Revenue	2,21,882	1,56,735	4,93,760	2,69,281	1,87,919	6,15,226	10,18,220	76,32,078	1,85,585	3,27,892	3,83,839	1,14,92,417
TOTAL LAND REVENUE R	21,70,100	23,00,103	7,03,23,132	5,18,27,981	2,99,81,587	6,71,55,442	4,18,61,056	4,15,42,243	1,56,96,031	1,96,61,766	81,22,871	35,08,42,112
<i>Deduct</i> —PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 166 . R	...	94,096	(b) 1,08,32,923	(b) 26,72,775	...	20,79,719	1,06,79,519	(b) 1,68,433	...	5,961	...	2,65,33,426
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE R	21,70,100	22,06,007	5,94,90,209	4,91,54,206	2,99,81,587	6,50,75,723	3,11,82,537	4,13,73,810	1,56,96,031	1,96,55,805	81,22,871	32,41,08,686
Total Land Revenue in India under Principal Heads of Revenue R32,41,08,686 converted into £ at R 15-£												£ 21,607,246
Ditto ditto due to Irrigation R2,65,33,426 ditto ditto £ 1,763,895												

(a) Includes Thatamedia 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
1,13,98,683	28,72,508	1,84,368
5,65,760	1,96,733	15,935
<u>1,08,32,923</u>	<u>26,75,775</u>	<u>1,68,433</u>

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1918.

	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:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Part (a) of Salaries of Collectors, Commis- sioners, and Deputy Commissioners	53,902	54,667	6,18,521	3,77,205	3,54,255	5,24,958	3,36,867	3,76,740	2,56,376	2,37,332	1,34,598	33,25,471
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc.	34,630	1,21,218	17,90,860	7,56,299	7,81,311	7,88,291	3,96,528	7,00,781	5,56,382	3,79,877	2,07,420	65,13,597
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc.	56,458	80,802	...	21,709	21,860	6,89,062	4,21,113	...	19,504	2,069	3,388	13,14,965
Exchange Compensation Allowance	1,220	...	45,648	46,834	16,648	32,676	21,259	19,027	15,626	12,085	8,204	2,19,227
Payments to Officers of other Provinces	1,151	...	...	6,279	...	...	...	...	...	...	...	7,430
Office Establishment	74,383	54,033	7,58,181	8,22,749	6,19,249	14,03,313	3,19,848	5,58,006	4,28,583	2,21,414	1,67,219	54,29,978
District Establishments, including Tahsildars and Sub-Divisional Establishments	1,12,367	45,692	17,22,414	10,66,105	3,07,763	8,27,628	3,37,427	1,75,591	2,62,160	1,63,155	83,396	51,04,198
Temporary Establishments	3,444	5,131	1,18,650	1,63,351	80,139	79,601	28,079	4,449	63,007	10,506	3,133	5,59,540
Remuneration to Copyists and Examiners	...	...	1,60,693	...	1,00,675	...	...	4,699	89,296	...	6,126	3,61,489
Travelling Allowances	22,831	38,399	5,79,243	3,71,349	2,31,615	2,46,540	2,14,437	1,86,171	1,15,844	68,136	43,844	21,18,409
Purchase, Repair, and Carriage of Tents	2,179	391	517	4,216	2,151	10,007	6,409	405	1,981	3,440	7	31,703
House-rent and other Allowances	8,046	15,748	1,74,020	1,00,028	24,768	11,763	27,006	16,135	7,310	27,151	11,030	4,23,005
Service of Processes against Defaulters and Dist-money	2,169	343	5,578	3,188	31,562	4,364	550	36,789	13,269	20,946	43,306	1,62,064
Law Charges	40	275	72,328	1,695	85,151	6,544	528	35	6,044	...	50,007	2,23,147
Remittance of Treasure within Districts	2,370	4,291	36,376	9,957	8,502	19,081	9,845	32,904	...	9,577	3,195	1,36,598
Service Postage and Telegrams	11,548	21,416	2,81,291	1,92,053	65,426	1,04,769	1,04,685	80,339	563	27,804	29,553	9,19,447
Rents, Rates, and Taxes	4,142	916	69,495	7,998	24,070	5,402	3,888	8,621	14,725	2,902	8,372	1,50,531
Petty Construction and Repairs	—22	991	31,828	487	297	...	1,874	53	...	932	1,326	37,766
Other Charges	27,872	24,327	4,25,227	3,89,356	3,91,889	2,49,567	1,12,267	1,81,447	2,09,454	74,159	40,166	21,25,731
Less—Recoveries and Contributions	—3,380	...	19,423	2,30,849	3,71,410	...	...	...	2,56,931	...	4,014	8,86,007
Deduct—80 per cent. debit to 19A— Law and Justice Court of Law	...	...	20,61,553	...	...	...	...	...	...	...	...	20,61,553
TOTAL DISTRICT ADMINISTRATION—Carried over	4,15,350	4,68,640	48,10,364	41,10,009	27,75,971	50,06,566	23,42,610	23,82,192	18,03,193	12,61,535	8,40,276	2,62,16,706

(a) The remaining part is charged under "Law and Justice," etc.

A.—Revenue Heads.

GOVERNMENT OF INDIA, FOR THE YEAR 1917-18.