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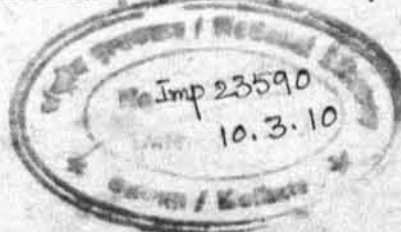
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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged
for the Year ended

REVENUE.		For details, <i>vide</i> page No.	AMOUNTS.
	£		£
Principal Heads of Revenue—			
Land Revenue	21,089,944		
Opium	8,289,111		
Salt	4,277,989		
Stamps	6,018,976		
Excise	11,557,518		
Customs	12,120,641		
Income Tax	7,758,462		
Other Heads	4,816,273		
Total Principal Heads		31	70,428,914
Interest		59	3,829,422
Posts and Telegraphs		69	5,342,967
Mint		69	1,826,814
Receipts by Civil Departments		85	2,094,802
Miscellaneous		105	6,728,458
Railways : Net Receipts		137	24,962,239
Irrigation		153	5,346,507
Other Public Works		195	347,649
Military Receipts		217	2,349,972
TOTAL REVENUE IMPERIAL AND PROVINCIAL	£		123,257,744
Deficit			3,820,409
TOTAL			127,078,153

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*.
31st March 1919.

EXPENDITURE.	For details, vide page No.	AMOUNTS.
		£
Direct Demands on the Revenues	31	11,787,122
Interest	59	8,127,090
Posts and Telegraphs	69	3,974,954
Mint	69	305,810
Salaries and Expenses of Civil Departments	85	23,688,218
Miscellaneous Civil Charges	105	6,292,776
Famine Relief and Insurance	125	1,000,000
Railways : Interest and Miscellaneous charges	137	14,394,142
Irrigation	153	3,946,829
Other Public Works	195	5,651,871
Military Services	217	46,830,210
Total Expenditure, Imperial and Provincial		125,990,022
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	261	1,143,955
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	261	64,824
Total Expenditure charged against Revenue		127,078,153

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(a) In addition to £ 14,346,389 on account of remittances of the Paper Currency Reserve.
(b) Of this amount £ 8,000,499 represents the funds of the Gold Standard Reserve.

of the Government of India, in *India* and in *England*,
31st March 1919.

DISBURSEMENTS.	For details, vide page No.	AMOUNTS.
Deficit		£ 3,820,409
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	265	4,857,499
Outlay on Irrigation Works	265	236,722
Initial Expenditure on New Capital at Delhi	265	285,793
Outlay of Railway Companies (Net)	265	—582,682
Capital raised and deposited by Railway Companies (Net-discharge)	265	1,419,639
Total Capital Account Disbursements		6,216,971
Debt, Deposits, and Advances—		
Permanent Debt (Net discharged)	315	14,590,686
Deposits and Advances (Net)	315	5,412,915
Loans and Advances by Imperial Government (Net)	315	85,470
Loans and Advances by Provincial Government (Net)	315	1,325,176
Secretary of State's Bills paid	315	(a) 8,193,069
Sterling Bills on London paid	315	5,135,000
Total Debt, Deposits, and Advances		34,692,316
TOTAL DISBURSEMENTS		44,729,696
£		
Closing Balance on March 31st, 1919—India		17,300,258
„ „ „ England	(c) 14,715,827	
	315	32,016,085
GRAND TOTAL	£	76,745,781

(c) Of this amount, £6,015,672 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:			R	R	R	R	R	R	
Land Revenue	15A	36	10,03,394	22,65,067	5,85,71,645	4,28,96,004	3,05,30,798	5,72,98,278	1
Opium	16A	40	35,323	89,778	6,08,150	11,95,656	4,50,72,371	7,26,233	2
Salt	17A	41	1,27,33,432	...	1,77,72,899	1,91,25,389	1,11,77,580	...	3
Stamps	18	43	10,87,069	7,71,258	1,64,40,169	1,17,52,860	2,49,65,270	1,25,87,467	4
Excise	19	44	40,30,744	5,78,525	4,64,44,809	3,78,27,375	1,76,63,711	1,59,26,464	5
Provincial Rates	20	45	557	535	...	...	1,12,434	1,46,466	6
Customs	21A	47	1,00,515	...	1,08,30,800	7,17,37,138	7,60,72,157	4,40,209	7
Income Tax	22	53	67,88,796	3,88,234	1,05,18,633	3,89,88,235	3,50,84,642	72,2,080	8
Forest	23	54	19,61,215	3,81,322	47,91,460	1,04,94,031	19,44,104	66,37,167	9
Registration	24	56	59,355	59,968	27,36,200	11,42,324	19,17,737	7,75,235	10
Tributes from Indian States	25	58	18,99,750	...	44,96,519	11,97,415	67,701	3,21,000	11
TOTAL			3,06,40,150	45,34,687	17,32,08,284	23,63,57,327	24,26,08,333	10,20,70,654	12
Interest	26	61	82,38,121	34,141	13,05,777	20,72,931	17,29,597	11,90,755	13
Posts and Telegraphs	29	70	7,99,49,507	...	...	...	...	...	14
Mint	30	82	71,69,351	...	...	2,02,41,766	...	...	15
Receipts by Civil Departments:									
Law and Justice	33A	90	13,89,757	2,88,238	21,30,529	18,36,934	26,01,258	16,06,389	16
Police	34A	93	49,842	17,599	5,50,520	1,08,637	2,52,169	1,22,357	17
Ports and Pilotage	35A	95	...	...	124	1,73,142	12,36,651	...	18
Education	36A	97	82,580	23,275	3,79,834	5,95,992	9,83,109	7,02,550	19
Medical	38A	99	20,690	768	3,36,042	4,80,386	4,15,812	95,995	20
Sanitation	38C	100	1,01,644	...	45,787	12,411	6,509	46,780	21
Agriculture	40A	102	6,04,031	7,260	2,49,893	2,86,849	1,67,683	2,63,763	22
Scientific and Miscellaneous Departments	40C	102	2,31,976	249	15,60,120	1,12,276	13,64,422	16,462	23
TOTAL			24,80,420	3,37,384	52,52,849	31,05,957	70,27,513	28,54,245	24
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	115	3,73,649	30,290	2,91,376	7,52,184	2,40,413	2,55,262	25
Stationery and Printing	44A	117	6,68,129	15,880	1,92,035	1,08,211	1,72,803	2,17,031	26
Exchange	45	121	7,25,16,177	...	...	...	...	...	27
Miscellaneous	46A	122	1,78,43,748	1,35,800	2,94,014	7,62,217	10,52,605	5,79,336	28
TOTAL			9,13,96,703	1,81,979	7,77,425	16,62,612	14,71,821	10,51,629	29
Railways:									
State Railways (Gross Receipts)	52	140	76,21,39,459	...	...	...	...	...	30
Deduct—Working Expenses	52	141	37,06,49,703	...	...	...	...	...	31
Surplus profits paid to Companies, etc.	53A	143	1,89,63,551	...	...	...	...	...	32
Net Receipts			37,25,26,205	...	...	...	...	...	33
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	56	147	1,78,845	...	...	...	...	...	34
TOTAL			37,27,05,050	...	...	...	...	...	35
Irrigation:									
Major Works:									
Direct Receipts	59	158	...	12,68,258	3,37,513	12,51,056	3,04,875	1,12,04,821	36
Portion of Land Revenue due to Irrigation	61	166	...	1,03,281	1,05,47,031	19,55,908	...	20,87,515	37
Minor Works and Navigation	62A	180	56,831	...	2,92,623	3,56,168	9,97,857	3,28,505	38
TOTAL			56,831	13,71,539	1,11,77,166	35,63,132	13,02,732	1,36,20,841	39
Other Public Works:									
Civil Works	65	197	1,80,607	1,67,126	5,38,230	5,03,639	10,94,171	6,74,538	40
Military Receipts:									
Army:									
Effective	67A	219	2,24,14,296	...	...	...	...	...	41
Non-Effective	67A	219	12,28,619	...	...	...	...	...	42
Marine	68A	254	60,86,575	...	...	...	...	...	43
Military Works:									
Under Director General, Military Works	69	256	14,82,808	...	...	...	...	...	44
Under Indian Munitions Board	69A	256	43,569	...	...	...	...	...	45
TOTAL			3,12,50,867	...	...	...	...	...	46
Total Revenue			62,40,57,607	66,26,856	19,22,59,731	26,75,07,364	25,52,34,107	12,13,62,662	47

(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

GOVERNMENT OF INDIA, FOR THE YEAR 1918-19.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1919.

Number of Items.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	Total India converted into £ at Rs 15 = £1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	2,85,18,710	5,14,52,179	1,68,37,782	1,75,89,025	88,95,439	81,63,49,104	21,089,944	...	21,089,944
2	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	4,93,86,670	8,289,111	...	8,289,111
3	...	88,58,470	1,278	...	832	6,41,69,880	4,277,989	...	4,277,989
4	61,38,029	81,78,424	74,17,444	42,07,870	14,83,793	9,02,84,633	6,018,976	...	6,018,976
5	1,05,17,547	96,97,001	1,23,92,529	1,23,56,249	59,27,819	17,38,62,773	11,557,518	...	11,557,518
6	80,700	...	95,355	...	84,143	4,20,180	28,012	...	28,012
7	23,823	2,17,67,492	710	6,75,843	1,61,607	18,18,09,614	12,120,641	...	12,120,641
8	40,82,503	73,54,676	27,62,375	18,84,030	9,12,756	11,63,76,940	7,758,462	...	7,758,462
9	21,54,178	1,25,28,852	9,44,763	34,88,422	14,93,318	4,68,16,882	3,121,255	...	3,121,255
10	40,6,133	2,29,345	6,81,651	4,83,971	92,855	85,89,774	572,652	...	572,652
11	1,44,941	4,50,691	85,500	2,01,687	50,100	89,16,804	594,354	...	594,354
12	5,29,70,932	11,14,24,861	4,12,52,451	4,15,41,364	1,98,24,671	1,05,64,33,714	70,428,014	...	70,428,914
13	5,66,924	2,33,397	1,27,914	1,86,208	1,27,015	1,58,12,720	1,054,182	2,775,240	3,829,422
14	...	...	...	...	...	7,99,49,507	5,329,967	13,000	5,342,967
15	...	...	...	...	...	2,74,01,117	1,826,741	78	1,826,814
16	13,29,258	9,94,415	18,29,010	7,35,840	2,48,434	1,89,90,057	932,671	...	932,671
17	1,85,789	5,94,878	7,56,850	20,210	1,28,704	27,87,555	185,837	...	185,837
18	...	5,72,689	...	...	38	19,82,644	132,176	...	132,176
19	5,33,073	3,79,874	3,75,996	2,72,603	2,36,288	45,64,504	304,300	...	304,300
20	75,548	1,83,205	79,743	9,908	8,777	16,61,774	110,785	231	111,016
21	1,61,494	10,649	17,859	34,189	68,316	5,05,597	33,706	...	33,706
22	7,01,139	20,562	69,197	1,57,599	13,605	25,41,541	169,436	...	169,436
23	29,608	7,693	1,106	43,363	8,412	33,75,682	225,046	614	225,660
24	80,15,909	27,18,965	26,29,761	12,73,717	7,12,634	3,14,09,354	2,093,957	845	2,094,802
25	1,90,483	99,639	1,20,591	3,47,295	37,426	26,94,608	179,641	87,506	217,147
26	1,78,172	58,045	40,699	63,476	5,878	18,05,338	120,358	...	120,358
27	...	...	...	...	...	7,25,16,177	4,834,412	...	4,834,412
28	14,63,252	4,21,490	2,02,670	2,35,439	44,867	2,30,35,938	1,585,729	20,812	1,560,541
29	18,31,907	5,79,174	3,63,960	6,47,210	87,671	10,00,52,091	6,670,140	58,818	6,728,458
30	...	...	...	...	1,21,535	76,22,60,994	50,817,400	20,595	50,837,995
31	...	...	...	...	1,17,079	37,07,66,782	24,717,786	...	24,717,786
32	...	...	...	...	...	1,89,63,551	1,264,237	...	1,264,237
33	...	...	...	...	4,156	87,25,30,661	24,835,377	20,595	24,855,972
34	...	...	...	...	...	1,78,845	11,923	94,344	106,267
35	...	...	...	...	4,456	37,27,09,506	24,847,300	114,939	24,962,239
36	2,77,26,590	19,42,013	27,33,954	3,22,189	...	4,70,91,269	3,139,418	...	3,139,418
37	1,36,04,267	2,61,404	...	7,748	...	2,85,67,154	1,904,477	...	1,904,477
38	9,24,848	14,42,294	71,041	69,012	...	45,39,178	302,612	...	302,612
39	4,22,55,705	36,45,711	28,04,995	3,98,949	...	8,01,97,601	5,846,507	...	5,846,507
40	5,32,053	4,62,241	5,30,119	4,23,024	2,08,995	52,14,743	347,649	...	347,649
41	...	...	...	...	...	2,24,14,296	1,494,286	231,740	1,726,026
42	...	...	...	...	...	12,23,619	81,575	34,841	116,416
43	...	...	...	...	...	60,86,575	4,05,772	...	4,05,772
44	...	...	...	...	...	14,82,808	98,854	...	98,854
45	...	...	...	...	...	43,569	2,904	...	2,904
46	...	...	...	...	...	8,12,50,867	2,083,891	266,581	2,349,972
47	10,11,73,430	11,90,64,349	4,77,09,200	4,44,70,472	2,09,65,442	1,80,04,81,220	120,028,743	3,238,996	123,267,744

Northern India. Salt Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Imperial Railways in the Districts 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 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	65,16,896	26,427	12,76,490	62,53,338	26,78,129	3,76,096	1
Assignments and Compensations	14	35	27,65,514	19,767	12,66,801	1,10,44,553	2,39,115	3,09,551	2
Charges in respect of collection, viz.:—									
Land Revenue	15B	39	7,78,703	6,91,580	1,29,89,162	1,01,95,691	57,71,019	1,02,20,896	3
Opium (including cost of Production)	16C	41	3,347	...	...	...	33,383	1,95,72,603	4
Salt (including cost of Production)	17C	42	22,20,861	...	25,72,432	30,74,188	2,71,632	...	5
Stamps	18	43	14,88,570	28,949	4,83,248	3,11,159	6,72,530	2,71,924	6
Excise	19	44	1,34,862	16,938	21,05,612	12,99,273	10,57,500	4,97,866	7
Provincial Rates	20	45	...	...	...	...	...	...	8
Customs	21B	52	...	...	4,40,589	18,61,464	13,55,874	...	9
Income Tax	22	53	7,071	1,211	89,905	2,84,182	2,06,098	35,585	10
Forest	23	55	15,63,489	2,07,357	31,82,521	78,72,196	8,25,885	45,98,962	11
Registration	24	56	18,997	14,912	15,10,167	4,84,838	11,33,912	3,09,182	12
TOTAL			1,25,21,270	10,07,141	2,59,25,927	4,27,10,882	1,42,75,022	3,61,92,195	13
Interest:									
Interest on Debt			12,28,64,081	...	3,74,983	7,08,440	4,56,074	13,79,065	14
Deduct—Amounts chargeable to Railways (a)			6,99,25,735	...	...	...	...	...	15
Amounts chargeable to Irrigation			2,12,22,106	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt	27	63	8,17,16,240	...	3,74,983	7,08,440	4,56,074	13,79,065	17
Interest on other Obligations	28	67	1,40,76,054	209	2,75,924	5,11,218	2,56,665	10,74,034	18
TOTAL			4,57,92,294	209	6,50,907	12,19,658	7,12,739	24,53,099	19
Posts and Telegraphs	29	74	5,62,29,585	...	...	...	...	...	20
Mint	30	82	21,80,607	...	...	18,36,254	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration	32	86	83,84,000	3,73,636	23,06,134	32,55,375	31,10,036	23,58,329	22
Law and Justice	33B	91	30,01,484	10,47,513	1,11,13,665	81,69,786	1,41,83,369	1,00,78,635	23
Police	34B	94	26,24,281	26,05,248	1,21,14,821	1,19,33,534	1,32,25,406	1,33,20,228	24
Ports and Pilotage	35B	95	...	...	44,124	1,28,459	12,85,749	...	25
Education	36B	97	11,94,356	6,99,961	1,10,20,677	1,07,65,527	86,12,234	76,81,609	26
Ecclesiastical	37	98	2,08,983	67,817	3,50,675	3,77,867	1,92,408	2,63,869	27
Medical	38B	99	12,01,125	1,49,132	26,91,352	25,31,495	29,01,028	15,81,469	28
Sanitation	38D	100	11,44,216	1,71,819	15,61,697	8,16,326	7,71,020	19,14,786	29
Political	39	101	3,03,08,666	48,42,184	1,89,091	11,23,221	2,92,222	1,42,459	30
Agriculture	40B	102	11,81,980	91,221	15,56,055	18,55,006	14,26,033	17,53,523	31
Scientific and Miscellaneous Depts.	40D	104	39,89,159	22,831	17,73,460	4,57,125	25,49,869	1,99,290	32
TOTAL			5,82,98,250	1,00,71,362	4,47,21,751	4,14,13,721	4,55,49,374	3,92,99,197	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	41	114	2,02,221	77,775	2,75,777	4,67,280	6,93,011	7,47,412	34
Civil Purlough and Absentee Allowances	42	114	3,518	...	21,791	15,438	419	...	35
Superannuation Allowances and Pensions	43B	116	15,84,167	1,96,915	36,54,357	43,54,295	35,67,579	39,39,623	36
Stationery and Printing	44B	117	48,16,739	1,30,623	21,75,214	27,03,929	15,08,589	10,10,581	37
Miscellaneous	46B	123	28,32,611	58,590	7,09,013	24,80,908	9,07,947	7,97,908	38
TOTAL			94,30,256	4,63,903	68,36,152	1,00,21,850	66,77,545	64,95,524	39
Famine Relief and Insurance:									
Famine Relief	47	126	24,687	...	98,256	27,19,946	34,710	12,51,553	40
Construction of Protective Railways	48	127	—286	...	...	...	...	...	41
Construction of Protective Irrigation Works	48A	131	...	...	2,13,652	26,61,875	3,558	4,37,404	42
Reduction or Avoidance of Debt	49	134	56,85,032	...	...	...	...	...	43
TOTAL			57,09,433	...	3,06,908	53,81,821	38,268	16,83,957	44
Carried over			18,51,10,695	1,15,42,615	7,84,41,645	10,25,84,186	7,02,52,948	8,61,23,972	45

	India.	India converted into £ at Rs=£1.	England.	Total.
(a) Included under the following heads:—				
State Railways—Interest on Debt	6,96,37,191	4,642,479	2,538,283	8,209,717
Interest chargeable against Companies on Advances	2,68,544	19,236	81,250	100,436
	6,99,25,735	4,661,715	2,629,468	8,201,903

REVENUES of India, in India and in England, for the Year ended 31st March 1919—contd.

Number of Items.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL INDIA.	Total India converted into £ at Rs 15 = £ 1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	2,40,852	11,52,288	1,82,349	95,175	1,20,257	1,88,69,377	1,257,958	...	1,257,958
2	94,479	200	94,342	25,51,279	58,039	1,84,43,670	1,229,578	...	1,229,578
3	49,40,762	70,42,727	81,26,532	42,48,005	15,39,315	6,15,44,392	4,102,960	1,873	4,104,333
4	...	...	...	...	...	1,96,09,333	1,307,289	596	1,307,885
5	...	46,848	76,815	...	880	82,63,654	550,910	2,190	553,100
6	1,95,821	1,01,128	2,24,171	1,22,920	46,818	10,00,098	66,673	153,248	219,921
7	2,34,450	18,05,586	6,40,824	5,45,415	2,37,087	80,74,913	538,328	200	538,523
8	...	...	...	...	...	...	...	...	...
9	...	8,38,476	15,382	...	...	45,45,787	308,052	120	303,172
10	58,318	62,811	46,921	38,022	4,344	8,34,468	55,051	...	55,681
11	17,95,804	56,91,982	4,80,849	20,15,547	6,90,961	2,88,75,503	1,925,034	1,877	1,926,911
12	1,34,219	1,06,625	3,98,464	1,72,472	67,789	43,51,577	290,105	...	290,105
13	76,94,705	1,63,43,651	51,87,649	97,88,835	27,65,490	17,44,12,767	11,627,518	159,604	11,787,122
14	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	12,66,01,889	8,440,126	8,400,805	16,840,931
15	...	...	...	...	...	6,99,25,735	4,661,715	3,639,488	8,301,203
16	...	...	...	...	...	2,12,22,106	1,414,508	124,596	1,539,404
17	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	3,54,54,048	2,363,608	4,636,721	7,000,324
18	2,10,703	1,73,627	1,41,598	1,80,767	50,680	1,69,01,479	1,126,766	...	1,126,766
19	3,93,611	3,51,578	2,52,074	3,81,958	1,97,400	5,23,55,527	3,490,369	4,636,721	8,127,090
20	...	...	...	...	...	5,62,29,585	3,745,639	226,315	3,974,954
21	...	...	...	...	...	40,16,861	267,791	38,019	305,810
22	16,84,265	23,40,603	16,96,748	11,90,990	7,67,517	2,74,17,634	1,827,842	661,872	2,489,714
23	69,59,176	63,28,713	64,55,603	40,93,725	14,35,514	7,28,67,183	4,857,812	1,123	4,858,935
24	71,19,367	1,51,00,885	58,81,476	39,14,477	42,98,285	9,16,37,459	6,109,104	562	6,109,726
25	...	17,82,514	6,460	...	75,808	38,22,109	221,474	60	221,534
26	53,55,779	42,29,148	44,45,117	37,71,851	16,09,943	5,93,86,202	3,959,080	15,446	3,974,526
27	2,76,295	1,26,848	87,013	1,19,009	24,694	20,50,273	136,685	107	136,793
28	11,67,299	18,66,558	9,03,601	9,32,116	6,00,248	1,65,25,423	1,101,695	7,842	1,109,537
29	8,06,046	8,44,684	3,69,750	7,87,518	2,58,548	94,44,410	629,627	625	630,252
30	7,24,540	12,60,796	55,110	85,948	5,09,765	3,94,87,003	2,682,467	21,402	2,653,869
31	16,84,219	8,59,686	6,29,765	9,38,160	3,11,273	1,22,86,921	819,128	3,974	823,102
32	1,68,711	1,44,624	71,326	2,48,326	1,15,624	97,40,345	649,357	30,874	680,231
33	2,58,95,698	3,48,84,355	2,00,50,969	1,60,35,120	1,00,05,164	34,41,64,961	22,944,331	743,387	23,688,218
34	69,825	1,26,482	55,817	1,70,124	8,301	28,93,525	192,902	-7,678	185,224
35	...	...	11,238	...	121	52,525	3,501	137,408	140,909
36	26,05,513	14,41,545	10,42,111	10,59,604	3,41,784	2,37,87,498	1,585,833	1,989,367	3,525,200
37	3,65,407	7,53,045	6,37,545	3,77,993	1,43,874	1,51,23,539	1,008,236	101,500	1,109,736
38	20,27,962	5,43,890	2,19,594	2,79,066	4,88,323	1,18,45,752	756,333	575,324	1,331,707
39	55,63,707	28,64,902	19,65,805	18,86,787	9,32,408	5,32,02,884	3,546,855	2,745,921	6,292,776
40	66,081	...	75,723	3,50,494	64	46,16,514	307,767	...	307,767
41	...	...	...	...	...	-286	-19	...	-19
42	...	...	1,32,990	12,35,166	...	46,84,645	312,309	940	313,249
43	...	...	...	...	...	56,85,082	379,008	...	379,008
44	66,081	...	2,08,713	15,35,660	64	1,49,85,805	999,060	940	1,000,000
45	3,98,18,802	5,44,44,486	2,76,65,210	2,96,25,360	1,39,50,521	69,93,68,440	46,624,563	8,551,407	55,175,970

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 Pages.
Brought forward from page 8.			18,51,10,695	1,15,42,615	7,84,41,645	10,25,84,186	7,02,52,948	8,61,28,973	1
Railways:									
State Railways:									
Interest on Debt	27	63	6,96,87,191	...	...	...	...	...	2
Annuities in purchase of Railways	58A	142	...	...	...	...	...	...	3
Sinking Funds	58A	142	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	146	2,88,544	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	147	7,51,163	...	...	...	...	...	6
Subsidized Companies: Land, etc.	57	149	3,01,684	...	...	...	...	5,000	7
Miscellaneous Railway Expenditure	58	152	44,24,879	...	...	...	...	244	8
TOTAL			7,54,02,961	...	...	...	...	5,244	9
Irrigation:									
Major Works:									
Working Expenses	60	159	...	8,81,219	20,64,667	19,07,180	2,81,084	34,46,871	10
Interest on Debt	27	63	18,83,949	9,25,512	31,20,791	28,08,285	8,78,273	41,81,116	11
Minor Works and Navigation	63	183	2,17,780	3,97,459	44,20,276	81,12,498	25,02,068	5,81,989	12
TOTAL			16,51,169	21,54,190	96,05,734	78,27,963	32,01,425	81,89,926	13
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	196	...	...	...	...	...	1,01,592	14
Civil Works	66	201	37,92,096	18,08,063	1,06,75,658	1,28,22,948	1,15,74,522	72,52,175	15
TOTAL			37,92,096	18,08,063	1,06,75,658	1,28,22,948	1,15,74,522	73,53,767	16
Military Services:									
Army:									
Effective	67B	221	55,24,22,813	...	...	...	...	...	17
Non-Effective	67B	221	1,59,18,060	...	...	...	...	...	18
Marine	68B	255	81,72,523	...	...	...	...	...	19
Military Works:									
Under Director General Military Works (a)	70	257	4,16,54,045	...	...	...	...	...	20
Under Indian Munitions Board	70	257	10,32,778	...	...	...	...	...	21
TOTAL			51,92,01,119	...	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			88,18,55,702	1,55,04,868	9,87,23,037	12,82,35,097	8,50,28,896	10,16,27,909	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	72	263	...	...	9,20,121	48,73,587	4,35,872	7,32,287	24
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances	72	263	...	...	...	...	...	...	25
Total Expenditure charged against Revenue.			88,18,55,702	1,55,04,868	9,96,43,158	12,81,08,684	8,54,64,767	10,23,60,146	26
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railway Irrigation and other Works:									
State Railways	73	267	6,83,80,861	...	...	...	...	...	27
Irrigation Works	73	267	...	8,695	5,69,856	—2,46,384	...	5,82,487	28
Initial Expenditure on New Capital at Delhi.	80	307	42,66,828	...	...	...	...	...	29
TOTAL			6,78,47,189	8,695	5,69,856	—2,46,384	...	5,82,487	30

(a) Includes expenditure on Special Defence Works which was previously recorded under a separate head.

REVENUES of India, in India and in England, for the Year ended 31st March 1919.

	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	Total India converted into £ at Rs15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	8,96,18,802	5,44,44,486	2,76,05,210	2,96,28,360	1,89,50,521	69,93,68,440	46,624,562	8,551,407	55,175,970
2	...	...	...	...	...	6,96,37,191	4,642,479	3,558,283	8,200,717
3	...	...	...	...	...	...	...	(a) 3,357,595	3,357,595
4	...	...	...	...	...	...	...	242,886	242,886
5	...	...	...	...	...	2,88,544	19,236	81,250	100,486
6	...	...	...	...	...	7,51,163	50,078	2,126,597	2,176,675
7	...	...	...	...	5,112	8,11,796	20,786	...	20,786
8	...	...	...	...	827	41,24,950	294,997	...	294,997
9	...	...	...	...	5,439	7,54,18,644	5,027,576	9,366,566	14,894,142
10	1,08,08,276	7,14,675	14,34,961	4,12,261	...	2,13,46,194	1,423,080	...	1,423,080
11	75,68,776	9,29,526	21,07,514	10,91,263	...	2,12,22,106	1,414,808	124,596	1,539,404
12	18,49,131	12,84,867	2,92,876	5,34,915	81,376	1,47,65,185	984,345	...	984,345
13	1,92,21,182	29,29,068	38,35,351	20,38,439	81,376	5,73,33,485	3,822,233	124,596	3,946,829
14	...	...	...	...	20,950	80,642	5,376	...	5,376
15	88,06,860	98,87,780	69,02,572	78,06,647	33,10,262	8,41,45,573	5,609,705	36,790	5,646,495
16	88,06,860	98,87,780	69,02,572	78,06,647	32,95,812	8,42,26,215	5,615,081	36,790	5,651,871
17	...	...	...	...	...	55,24,22,813	36,828,187	2,414,118	39,242,305
18	...	...	...	...	...	1,59,18,060	1,061,204	2,508,784	3,569,988
19	...	...	...	...	...	81,72,523	544,835	582,311	1,127,046
20	...	...	...	...	...	4,16,54,945	2,776,996	49,423	2,826,419
21	...	...	...	...	...	10,32,778	68,852	...	68,852
22	...	...	...	...	...	81,92,01,119	41,280,074	5,550,136	46,830,210
23	6,78,46,834	6,67,61,884	3,84,08,133	3,94,73,446	1,72,82,048	1,53,55,42,903	102,369,527	23,629,495	125,999,022
24	86,43,564	86,86,945	11,85,930	...	16,81,066	1,71,59,322	1,143,955	...	1,143,955
25	...	...	...	9,72,354	...	9,72,354	64,824	...	64,824
26	7,12,90,898	7,04,48,379	3,95,89,063	3,85,01,092	1,89,63,714	1,55,17,29,871	1,03,448,658	23,629,495	127,078,153
27	...	...	...	...	...	6,83,80,361	4,225,357	632,142	4,857,499
28	11,48,019	3,69,076	-4,415	11,05,790	...	35,82,624	235,509	1,213	236,722
29	...	...	...	...	...	42,66,828	284,455	1,338	285,793
30	11,48,019	3,69,076	-4,415	11,05,790	...	7,11,79,813	4,745,321	634,693	5,380,014

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1918-19 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 232:—

East Indian Railway Annuity	257,044
Eastern Bengal Railway Annuity	25,837
Scinde Punjab and Delhi Railway Annuity	79,301
Great Indian Peninsula Railway Annuity	536,925
Madras Railway Annuity	128,929
	1,028,036

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	6	1,367	1,373
Opium	596	...	596
Salt	2,190	...	2,190
Stamps	153,248	...	153,248
Excise	200	...	200
Customs	120	...	120
Forest	282	1,645	1,877
TOTAL	156,592	3,012	159,604
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	4,636,721	4,636,721
Posts and Telegraphs	145,247	81,068	226,315
Mint	36,324	1,695	38,019
Salaries and Expenses of Civil Departments:			
General Administration	268,801	393,571	661,872
Law and Justice	587	536	1,123
Police	304	253	557
Ports and Pilotage	...	60	60
Education	...	15,446	15,446
Ecclesiastical	...	107	107
Medical	6,921	921	7,842
Sanitation	...	625	625
Political	3,539	17,863	21,402
Agriculture	2,538	1,436	3,974
Scientific and Miscellaneous Departments	24,088	6,791	30,874
TOTAL	308,273	437,614	743,887
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	—7,878	—7,878
Civil Furlough and Absentee Allowances	...	137,408	137,408
Superannuation Allowances and Pensions	...	1,939,867	1,939,867
Stationery and Printing	93,582	7,918	101,500
Miscellaneous	...	575,324	575,324
TOTAL	93,582	2,652,339	2,745,921
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	940	...	940
Carried over	733,958	7,812,449	8,551,407

in ENGLAND for the Year ended 31st March 1919.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	788,958	7,812,449	8,551,407
Railways:			
State Railways:			
Interest on Debt	...	3,558,288	3,558,288
Annuities in purchase of Railways	...	3,357,595	3,357,595
Sinking Funds	...	242,886	242,886
Interest chargeable against Companies on Advances	...	81,250	81,250
Interest on Capital deposited by Companies	...	2,126,597	2,126,597
TOTAL	...	9,366,566	9,366,566
Irrigation:			
Major Works:			
Interest on Debt	...	124,598	124,598
Minor Works and Navigation	...	...	...
TOTAL	...	124,598	124,598
Other Public Works:			
Civil Works	2,849	34,441	36,790
Military Services:			
Army:			
Effective	904,688	1,509,485	2,414,118
Non-Effective	...	2,508,784	2,508,784
Marine:			
Effective	449,854	105,978	555,832
Non-Effective	...	27,479	27,479
Military Works: Under Director General, Military Works	49,423	...	49,423
TOTAL	1,408,410	4,146,736	5,550,138
Total Expenditure charged against Revenue:	2,144,717	21,484,778	23,629,549
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	626,816	5,826	632,142
Irrigation Works	1,213	...	1,213
Initial Expenditure on the New Capital at Delhi	1,838	...	1,838
TOTAL	628,867	5,826	634,693

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 8, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue :	£	£	£
Land Revenue	10,155,218	10,934,726	21,089,944
Opium	3,289,111	...	3,289,111
Salt	4,277,989	...	4,277,989
Stamps	8,071,432	2,947,544	6,013,976
Excise	3,207,184	8,350,384	11,557,518
Provincial Rates	73	27,939	28,012
Customs	12,120,641	...	12,120,641
Income Tax	5,180,047	2,578,415	7,758,462
Forest	150,169	2,965,086	3,121,255
Registration	7,955	564,697	572,652
Tributes from Indian States	594,354	...	594,354
TOTAL	42,060,173	28,868,741	70,428,914
Interest	794,108	260,074	1,054,182
Posts and Telegraphs	5,829,967	...	5,829,967
Mint	1,826,741	...	1,826,741
Receipts by Civil Departments :			
Law and Justice	111,886	820,805	932,671
Police	4,496	181,341	185,837
Ports and Pilotage	...	132,176	132,176
Education	7,057	297,248	304,300
Medical	1,424	109,361	110,785
Sanitation	6,776	26,980	33,706
Agriculture	40,753	128,688	169,436
Scientific and Miscellaneous Departments	15,462	209,564	225,046
TOTAL	187,854	1,906,108	2,093,957
Miscellaneous :			
Receipts in Aid of Superannuation, etc.	88,707	90,984	179,641
Stationery and Printing	53,998	66,360	120,358
Exchange	4,834,412	...	4,834,412
Miscellaneous	1,322,433	213,296	1,535,729
TOTAL	6,299,550	370,590	6,670,140
Carried over	56,493,398	30,905,508	87,408,901

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1919.

[R 15-21.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward	56,493,838	30,905,508	87,408,801
Railways:			
State Railways (Gross Receipts)	50,809,297	8,108	50,817,400
Deduct—Working Expenses	24,709,980	7,806	24,717,786
Surplus Profits paid to Companies, etc.	1,264,237	...	1,264,237
Net Receipts	24,835,080	297	24,835,377
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	11,923	...	11,923
TOTAL	24,847,003	297	24,847,300
Irrigation:			
Major Works:			
Direct Receipts	1,353,909	1,785,509	3,139,418
Portion of Land Revenue due to Irrigation	1,034,237	870,240	1,904,477
Minor Works and Navigation	106,970	195,642	302,612
TOTAL	2,495,116	2,851,391	5,346,507
Other Public Works:			
Civil Works	53,991	293,658	347,649
Military Receipts:			
Army:			
Effective	1,494,286	...	1,494,286
Non-Effective	81,575	...	81,575
Marine	405,773	...	405,773
Military Works:			
Under Director General, Military Works	98,854	...	98,854
Under Indian Munitions Board	2,904	...	2,904
TOTAL	2,083,391	...	2,083,391
Transfer between Imperial and Provincial Revenues	-2,269,168	2,269,168	...
GRAND TOTAL REVENUE £	89,708,726	36,320,022	126,028,748

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	1,118,209	144,749	1,262,958
Assignments and Compensations	507,512	722,066	1,229,578
Charges in respect of collection, viz.—			
Land Revenue	279,250	3,823,710	4,102,960
Opium (including cost of Production)	1,307,289	...	1,307,289
Salt (including cost of Production)	550,910	...	550,910
Stamps	—15,317	81,990	66,673
Excise	159,702	378,628	538,328
Provincial Rates	...	...	...
Customs	308,052	...	308,052
Income Tax	28,428	27,203	55,631
Forest	118,057	1,806,977	1,925,034
Registration	2,261	287,844	290,105
TOTAL	4,354,353	7,273,165	11,627,518
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	2,114,416	249,187	2,363,603
Interest on other Obligations	1,126,768	...	1,126,768
TOTAL	3,241,182	249,187	3,490,369
Posts and Telegraphs	3,748,689	...	3,748,689
Mint	267,791	...	267,791
Salaries and Expenses of Civil Departments:			
General Administration	869,453	958,389	1,827,842
Law and Justice	269,983	4,537,879	4,807,862
Police	848,636	5,760,529	6,609,164
Ports and Pilotage	...	221,474	221,474
Education	126,288	3,832,792	3,959,080
Ecclesiastical	126,685	...	126,685
Medical	90,017	1,011,678	1,101,695
Sanitation	87,738	541,891	629,627
Political	2,442,992	189,475	2,632,467
Agriculture	84,880	734,248	819,128
Scientific and Miscellaneous Departments	270,141	379,216	649,357
TOTAL	4,726,760	18,217,571	22,944,331
Miscellaneous Civil Charges:			
Territorial and Political Pensions	192,902	...	192,902
Civil Furlough and Absentee Allowances	3,501	...	3,501
Superannuation Allowances and Pensions	180,920	1,454,918	1,635,838
Stationery and Printing	460,780	547,456	1,008,236
Miscellaneous	299,024	457,359	756,383
TOTAL	1,067,127	2,459,728	3,526,855
Carried over	17,485,859	26,199,651	43,685,510

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1919.

Rs. 15-21.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	Total.
	£	£	£
Brought forward	17,425,862	28,199,651	45,625,503
Famine Relief and Insurance:			
Famine Relief	231,267	70,510	307,767
Construction of Protective Railways	—19	...	—19
Construction of Protective Irrigation Works	312,309	...	312,309
Reduction or Avoidance of Debt	379,003	...	379,003
TOTAL	922,560	76,510	999,060
Railways:			
State Railways:			
Interest on Debt	4,642,479	...	4,642,479
Interest Chargeable against Companies on Advances	19,236	...	19,236
Interest on Capital deposited by Companies	50,078	...	50,078
Subsidized Companies: Land, etc.	20,112	674	20,786
Miscellaneous Railway Expenditure	294,959	88	294,997
TOTAL	5,026,864	712	5,027,576
Irrigation:			
Major Works:			
Working Expenses	689,440	733,640	1,423,080
Interest on Debt	670,586	744,322	1,414,808
Minor Works and Navigation	310,623	673,722	984,345
TOTAL	1,670,649	2,151,684	3,822,233
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	5,376	5,376
Civil Works	802,647	4,807,058	5,609,705
TOTAL	802,647	4,812,434	5,615,081
Military Services:			
Army:			
Effective	36,823,187	...	36,823,187
Non-Effective	1,061,204	...	1,061,204
Marine	544,885	...	544,885
Military Works:			
Under Director General, Military Works	2,776,996	...	2,776,996
Under Indian Munitions Board	68,853	...	68,853
TOTAL	41,280,074	...	41,280,074
TOTAL	67,128,636	26,240,991	102,369,527
Add—Portion of allotments to Provincial Governments not spent by them in the year.	...	1,143,955	1,143,955
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	64,824	64,824
GRAND TOTAL EXPENDITURE	67,128,636	26,320,022	103,448,658

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 1919.

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	19,93,894	22,65,067	2,92,85,823	1,67,07,795	1,37,33,519	3,43,45,294	1,42,59,355	1,91,31,189	73,76,399	87,90,638	44,39,807	15,23,28,280	10,155,218
Opium	35,323	89,778	6,03,150	11,95,656	4,30,72,271	7,26,233	10,04,568	6,07,731	5,30,114	6,54,737	8,16,809	4,93,36,870	3,289,111
Salt	1,27,33,432	...	1,77,72,899	1,91,35,389	1,11,77,530	...	...	33,58,470	1,278	...	832	6,41,69,830	4,277,989
Stamps	10,87,069	7,71,258	82,20,085	58,76,430	1,24,82,625	62,93,733	30,69,115	17,39,212	37,08,722	21,03,935	7,19,396	4,60,71,480	3,071,432
Excise	40,30,744	5,78,525	2,32,22,405	...	...	39,81,616	52,53,773	48,48,500	30,98,132	30,59,062	...	4,81,07,757	3,207,184
Provincial Rates	557	535	...	...	...	...	...	...	...	...	1,092	...	78
Customs	1,00,515	...	1,08,30,800	7,17,37,138	7,60,72,157	4,40,319	23,323	2,17,67,492	710	6,75,343	1,61,897	18,18,09,514	12,120,641
Income Tax	67,33,796	3,88,234	64,93,616	2,62,80,970	2,38,83,319	41,51,310	21,55,322	45,93,339	16,02,626	9,53,001	4,60,173	7,77,00,706	6,180,047
Forest	19,61,215	3,81,322	...	...	...	...	...	...	...	...	...	23,42,537	156,169
Registration	59,355	59,963	...	...	...	...	...	...	...	...	...	1,19,323	7,955
Tributes from Indian States	18,99,750	...	44,96,519	11,97,415	67,701	3,21,000	1,44,941	4,50,691	85,500	2,01,687	50,100	89,15,304	5,94,354
TOTAL	3,06,40,150	45,34,687	10,39,25,297	14,21,20,793	18,04,89,122	5,02,59,515	2,59,15,597	5,64,96,624	1,64,03,481	1,64,68,403	66,48,924	63,09,02,593	42,060,178
Interest	82,38,121	34,141	8,15,706	13,28,361	11,67,282	...	3,26,003	...	2,005	...	...	1,19,11,619	724,108
Posts and Telegraphs	7,99,49,507	...	...	...	...	...	...	...	...	...	...	7,99,49,507	5,329,937
Mint	71,59,351	...	...	2,02,41,766	...	...	...	...	...	...	...	2,74,01,117	1,826,741
Receipts by Civil Departments.													
Law and Justice	13,89,757	2,83,233	...	...	...	...	...	...	...	...	...	16,77,990	111,866
Police	49,842	17,599	4..	...	...	...	...	...	...	...	...	67,441	4,496
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	82,580	23,275	...	...	...	...	...	...	...	...	...	1,05,855	7,057
Medical	20,590	768	...	...	...	...	...	...	...	...	...	21,358	1,424
Sanitation	1,01,644	...	...	...	...	...	...	...	...	...	...	1,01,644	6,776
Agriculture	6,04,031	7,260	...	...	...	...	...	...	...	...	...	6,11,291	40,753
Scientific and Miscellaneous Departments	2,31,976	249	...	...	...	...	...	...	...	...	...	2,32,225	15,482
TOTAL	24,80,420	3,37,384	...	...	...	...	...	...	...	...	...	23,17,804	187,854

Miscellaneous:													
Receipts in Aid of Superannuation, etc.	3,73,649	30,290	1,11,154	1,24,885	1,81,657	1,60,626	1,05,672	80,829	72,377	56,363	33,102	13,30,604	88,707
Stationery and Printing	6,63,129	15,889	33,765	1,202	...	18,134	77,157	441	...	...	253	8,09,975	53,998
Exchange	7,25,16,177	...	...	...	...	...	...	...	...	...	...	7,25,16,177	4,894,412
Miscellaneous	1,78,43,748	1,35,800	30,585	5,43,852	4,45,378	76,960	4,57,733	2,90,331	4,342	785	6,976	1,98,36,490	1,822,433
TOTAL	9,13,96,703	1,81,979	1,75,504	6,69,939	6,27,035	2,55,720	6,40,562	3,71,601	76,719	57,148	40,336	9,44,93,246	6,299,550
Railways:													
State Railways (Gross Receipts)	76,21,39,450	...	...	...	...	...	...	...	...	...	...	76,21,39,459	50,809,297
Deduct—Working Expenses	37,06,49,703	...	...	...	...	...	...	...	...	...	...	37,06,49,703	24,709,930
Surplus Profits paid to Companies, etc.	1,69,63,551	...	...	...	...	...	...	...	...	...	...	1,69,63,551	1,264,237
Net Receipts	37,25,26,205	...	...	...	...	...	...	...	...	...	...	37,25,26,205	24,835,080
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)													
	1,78,845	...	...	...	...	...	...	...	...	...	...	1,78,845	11,923
TOTAL	37,27,05,050	...	...	...	...	...	...	...	...	...	...	37,27,05,050	24,847,003
Irrigation:													
Major Works:													
Direct Receipts	...	12,68,258	1,68,757	6,25,528	1,52,437	5,99,178	1,38,63,295	19,42,013	13,66,977	3,22,189	...	2,03,08,632	1,553,909
Portion of Land Revenue due to Irrigation	...	1,03,281	52,73,515	9,77,954	...	20,87,515	68,02,133	2,61,404	...	7,748	...	1,55,13,550	1,034,227
Minor Works and Navigation	56,831	...	...	1,78,084	4,98,929	24,065	8,11,130	...	35,520	...	...	16,04,559	106,970
TOTAL	56,831	13,71,539	54,42,272	17,81,566	6,51,366	27,10,758	2,14,76,558	22,03,417	14,02,497	3,29,937	...	3,74,26,741	2,495,116
Other Public Works:													
Civil Works	1,80,607	1,67,126	19,031	49,229	1,15,112	53,115	1,04,035	17,610	25,511	77,422	1,069	8,09,867	53,991
Military Receipts:													
Army:													
Effective	2,24,14,296	...	...	...	...	...	...	...	...	...	...	2,24,14,296	1,494,236
Non-Effective	12,23,619	...	...	...	...	...	...	...	...	...	...	12,23,619	81,575
Marine	60,86,575	...	...	...	...	...	...	...	...	...	...	60,86,575	405,772
Military Works:													
Under Director General, Military Works	14,82,808	...	...	...	...	...	...	...	...	...	...	14,82,808	98,854
Under Indian Munitions Board	43,569	...	...	...	...	...	...	...	...	...	...	43,569	2,904
TOTAL	3,12,50,857	...	...	...	...	...	...	...	...	...	...	3,12,50,857	208,391
Transfers between Imperial and Provincial Revenues													
	...	...	-25,43,008	+9,35,510	-17,16,730	-79,13,717	-46,05,425	-48,80,530	-53,27,665	-37,17,416	-41,68,510	-3,40,37,521	-2,269,168
TOTAL IMPERIAL REVENUE	62,40,57,607	66,26,856	10,47,94,802	16,71,27,164	18,13,33,187	4,53,65,391	4,37,97,330	5,42,08,722	1,25,82,548	1,32,15,464	25,21,819	1,25,56,30,890	83,708,726

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 1919.

Imp 23590 Dated 10.3.10



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	65,16,998	26,427	8,87,942	54,24,110	21,49,226	1,42,153	1,16,106	9,59,109	58,658	48,600	88,817	1,66,98,144	1,113,209
Assignments and Compensations	27,65,514	19,767	9,57,632	8,94,898	1,00,178	1,98,204	60,833	75	49,174	25,33,950	32,354	76,12,684	507,513
Charges in respect of Collection, viz.—													
Land Revenue	7,78,703	6,91,580	...	...	19,49,753	...	...	...	7,68,717	...	...	41,88,753	279,250
Opium (including cost of Production)	3,347	...	...	...	33,383	1,95,72,603	...	...	...	...	...	1,96,09,333	1,307,289
Salt (including cost of Production)	22,20,861	...	25,72,432	30,74,188	2,71,632	...	...	46,846	76,815	...	380	82,63,654	550,910
Stamps	14,88,570	23,949	2,41,624	1,70,550	3,36,266	1,35,962	97,911	50,564	1,12,086	61,440	23,409	2,29,763	15,317
Excise	1,34,862	16,938	10,52,806	...	...	1,24,341	1,17,225	6,52,793	1,60,206	1,36,354	...	23,95,525	159,702
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	4,49,589	18,61,464	13,25,874	...	...	8,33,478	15,382	...	...	45,45,787	303,052
Income Tax	7,071	1,211	44,952	1,42,091	1,08,089	17,792	29,159	31,405	23,461	19,011	2,172	4,26,414	28,428
Forest	15,63,489	2,07,357	...	...	...	...	...	...	...	...	...	17,70,846	118,057
Registration	18,997	14,912	...	...	...	...	...	...	...	...	...	33,909	2,261
TOTAL	1,25,21,270	10,07,141	61,86,977	1,15,67,331	66,34,400	2,01,91,055	4,21,339	25,74,270	12,64,499	27,99,375	1,47,632	6,53,15,289	4,354,353
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	3,17,16,240	...	...	...	...	...	...	...	...	...	...	3,17,16,240	2,114,416
Interest on other Obligations	1,40,76,054	209	2,75,924	5,11,218	2,56,665	10,74,034	2,10,703	1,73,627	1,41,598	1,30,767	50,680	1,69,01,479	1,126,766
TOTAL	4,57,92,294	209	2,75,924	5,11,218	2,56,665	10,74,034	2,10,703	1,73,627	1,41,598	1,30,767	50,680	4,86,17,719	3,241,182
Posts and Telegraphs	5,62,29,585	...	...	...	...	...	...	...	...	...	...	5,62,29,585	3,748,639
Mint	21,80,607	...	...	18,36,254	...	...	...	...	...	...	...	40,16,861	267,701
Salaries and Expenses of Civil Departments:													
General Administration	83,84,000	3,73,636	6,35,171	9,94,504	5,16,769	4,59,662	4,07,019	6,51,002	2,57,080	2,00,794	1,62,163	1,30,41,800	869,453
Law and Justice	30,01,484	10,47,513	...	...	...	...	...	...	...	...	...	40,48,997	269,933
Police	26,24,281	26,05,248	...	...	...	...	...	...	...	...	...	52,29,539	348,635
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	11,94,356	6,99,961	...	...	...	...	...	...	...	...	...	18,94,317	126,288
Ecclesiastical	2,08,983	67,817	3,50,375	3,77,867	1,92,408	2,68,869	2,76,295	1,26,643	37,013	1,19,009	24,694	20,50,273	136,685
Medical	12,01,125	1,49,132	...	...	...	...	...	...	...	...	...	13,50,237	90,017
Sanitation	11,44,216	1,71,819	...	...	...	...	...	...	...	...	...	13,16,035	87,738
Political	3,03,08,666	48,42,184	97,218	5,53,416	5,184	1,13,670	7,24,540	...	...	...	...	3,66,44,878	2,442,992
Agriculture	11,81,980	91,221	...	...	...	...	...	...	...	...	...	12,73,201	84,880
Scientific and Miscellaneous Departments	39,89,159	22,831	...	...	2,150	...	...	36,001	377	...	1,598	40,52,116	270,141
TOTAL	5,32,38,250	1,00,71,362	10,83,064	19,26,787	7,16,511	8,42,201	14,07,854	8,13,646	2,94,470	3,19,803	1,88,455	7,09,01,403	4,726,760

Miscellaneous Civil Charges:														
Territorial and Political Pensions	2,221	77,775	2,75,777	4,67,280	6,93,011	7,47,412	69,825	1,26,482	55,317	1,70,124	8,301	28,93,525	192,902	
Civil Furlough and Absentee Allowances	3,518	...	21,791	15,438	419	...	...	...	11,238	...	121	52,525	3,501	
Superannuation Allowances and Pensions	15,84,167	1,96,915	39,929	30,170	71,515	19,284	14,916	193	2,913	...	3,789	19,63,791	130,920	
Stationery and Printing	48,16,739	1,30,623	8,42,705	9,23,941	1,31,921	...	20,144	3,502	37,846	714	564	69,11,099	460,790	
Miscellaneous	28,32,611	58,590	2,18,153	8,18,496	2,13,682	87,256	72,586	70,168	32,953	26,669	54,200	44,85,361	369,024	
TOTAL	94,39,256	4,03,903	13,98,355	22,55,325	11,13,548	8,53,952	1,77,471	2,00,345	1,40,267	1,97,507	66,975	1,63,06,904	1,087,127	
Famine Relief and Insurance:														
Famine Relief (a)	24,687	...	69,942	20,39,959	26,033	9,36,976	49,561	...	56,792	2,62,871	48	34,68,869	231,267	
Construction of Protective Railways	—286	...	...	...	...	...	...	...	...	...	...	—286	—19	
Construction of Protective Irrigation Works	...	...	2,13,652	26,61,875	3,558	4,37,404	...	...	1,32,990	12,35,166	...	46,84,645	312,309	
Reduction or Avoidance of Debt (a)	56,85,032	...	...	...	...	...	...	...	...	...	...	56,85,032	379,003	
TOTAL	57,09,433	...	2,83,594	47,01,834	29,591	13,76,380	49,561	...	1,89,782	14,98,037	48	1,38,38,260	922,550	
Railways:														
State Railways:														
Interest on Debt	6,96,37,191	...	...	...	...	...	...	...	...	...	...	6,96,37,191	4,642,479	
Interest chargeable against Companies on Advances	2,88,514	...	...	...	...	...	...	...	...	...	...	2,88,514	19,286	
Interest on Capital deposited by Companies	7,51,163	...	...	...	...	...	...	...	...	...	...	7,51,163	50,078	
Subsidized Companies: Land, &c.	3,01,684	...	...	...	...	...	...	...	...	...	...	3,01,684	20,112	
Miscellaneous Railway Expenditure	44,24,379	...	...	...	...	...	...	...	...	...	...	44,24,379	291,959	
TOTAL	7,54,02,961	...	...	...	...	...	...	...	...	...	...	7,54,02,961	5,026,864	
Irrigation:														
Major Works:														
Working Expenses	...	8,31,219	10,32,334	9,53,590	1,15,542	4,12,859	51,51,638	7,14,675	7,17,481	4,12,261	...	1,03,41,599	689,440	
Interest on Debt	—18,68,949	9,25,512	15,60,395	14,04,142	2,03,508	8,23,101	37,84,387	9,29,526	12,05,834	10,91,263	...	1,00,53,779	670,586	
Minor Works and Navigation	2,17,780	3,97,459	3,668	15,66,249	12,96,034	1,04,548	9,37,175	...	1,46,438	...	...	46,59,351	310,623	
TOTAL	—16,51,169	21,54,190	25,98,397	39,13,981	16,15,144	13,40,508	98,73,200	16,44,201	20,69,753	15,03,524	...	2,50,59,729	16,70,649	
Other Public Works:														
Civil Works	37,92,096	18,08,063	3,53,918	10,16,754	11,97,988	6,84,745	17,74,170	1,86,563	3,62,042	7,97,071	66,301	1,20,39,711	802,647	
Military Services:														
Army:														
Effective	55,24,22,813	...	...	...	...	...	...	...	...	...	...	55,24,22,813	36,828,187	
Non-Effective	1,59,18,060	...	...	...	...	...	...	...	...	...	...	1,59,18,060	10,61,204	
Marine	81,72,523	...	...	...	...	...	...	...	...	...	...	81,72,523	5,44,806	
Military Works:														
Under Director General, Military Works	4,16,54,945	...	...	...	...	...	...	...	...	...	...	4,16,54,945	2,776,996	
Under Indian Munitions Board	10,32,778	...	...	...	...	...	...	...	...	...	...	10,32,778	68,852	
TOTAL	61,92,01,119	...	...	...	...	...	...	...	...	...	...	61,92,01,119	41,280,074	
TOTAL IMPERIAL EXPENDITURE	83,18,55,702	1,55,04,868	1,21,78,229	2,77,28,484	1,15,63,847	2,63,62,875	1,39,14,298	55,92,652	44,62,411	72,46,084	5,20,091	1,00,69,29,541	67,128,636	

(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 $\frac{1}{4}$ th and the Provincial share at $\frac{3}{4}$ th. 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 1919.

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FINANCE AND REVENUE ACCOUNTS OF THE

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	...	...	2,92,85,822	2,61,89,109	1,67,97,277	2,29,52,979	1,42,59,355	3,23,20,990	89,61,333	87,98,387	44,55,632	16,40,20,884	10,934,726
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	82,20,084	58,76,430	1,24,82,625	62,93,734	30,69,014	17,39,212	37,08,722	21,03,935	7,19,397	4,42,13,153	2,947,544
Excise	...	...	2,32,22,404	3,78,27,375	1,76,63,711	1,19,44,848	52,53,774	48,48,501	92,94,397	92,67,187	59,27,819	12,52,55,016	8,350,384
Provincial Rates	...	...	...	...	1,12,434	1,46,156	30,700	...	95,355	...	34,143	4,19,088	27,939
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	40,25,017	1,27,07,265	1,12,91,323	20,60,720	18,77,181	32,61,337	11,59,749	9,81,059	4,52,583	3,89,76,234	2,578,415
Forest	...	...	47,91,430	1,01,94,721	19,44,104	66,57,167	21,54,178	1,25,28,852	9,44,763	34,88,422	14,93,318	4,44,76,295	2,965,086
Registration	...	...	27,38,200	11,12,324	19,17,737	7,75,235	4,06,133	2,29,345	6,84,651	4,83,971	92,855	81,70,451	564,697
Tributes from Indian States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	7,23,82,987	9,42,36,534	6,21,19,211	5,18,11,139	2,70,55,335	5,49,28,237	2,48,48,970	2,50,72,961	1,31,75,747	42,55,31,121	28,868,741
Interest	...	...	4,90,071	7,44,570	5,62,255	11,90,755	2,40,921	2,33,397	1,25,909	1,86,208	1,27,015	39,01,101	260,074
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil De- partments:													
Law and Justice	...	...	21,30,529	13,36,934	26,01,258	16,06,359	13,29,258	9,94,415	13,29,010	7,35,840	2,48,434	1,23,12,067	820,805
Police	...	...	5,50,520	1,08,633	2,52,169	1,22,357	1,85,789	5,94,878	7,56,850	20,210	1,28,704	27,30,114	181,341
Ports and Pilotage	...	...	124	1,73,142	12,66,551	...	...	5,72,689	...	...	38	19,82,644	132,176
Education	...	...	3,9,834	5,95,322	9,53,109	7,02,550	5,33,073	3,79,874	3,75,996	2,72,603	2,36,288	44,58,649	297,243
Medical	...	...	3,36,042	4,50,336	4,15,812	95,995	75,548	1,38,205	73,743	9,908	8,777	16,40,416	109,861
Sanitation	...	...	45,787	12,411	6,509	46,739	1,61,494	10,649	17,859	34,189	88,316	4,03,953	26,930
Agriculture	...	...	2,49,393	2,85,849	1,67,553	2,63,763	7,01,139	20,562	69,197	1,57,529	13,665	19,30,250	128,683
Scientific and Miscellaneous Departments	...	...	15,60,120	1,12,276	13,64,422	16,452	29,608	7,693	1,106	43,868	8,412	31,43,457	209,564
TOTAL	...	...	52,52,849	31,05,957	70,27,513	28,54,245	30,15,909	27,18,965	26,29,761	12,73,717	7,12,634	2,85,91,550	1,806,108

Miscellaneous :													
Receipts in aid of Superannuation, etc.	...	...	1,80,222	5,77,299	64,756	24,636	84,811	18,810	48,214	2,90,972	4,324	13,64,004	90,934
Stationery and Printing	...	...	1,58,270	1,97,003	1,72,803	1,98,597	1,01,915	57,604	40,699	63,476	5,620	9,95,393	66,360
Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	2,63,429	2,18,365	6,07,227	5,02,376	10,05,519	1,31,159	1,98,323	2,35,654	37,391	31,99,448	213,296
TOTAL	...	...	6,01,921	9,92,673	8,44,786	7,95,909	11,91,345	2,07,573	2,87,211	5,90,032	47,335	55,58,845	370,590
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	1,21,535	1,21,535	8,103
Deduct—Working Expenses	...	...	...	...	...	...	...	...	...	...	1,17,079	1,17,079	7,806
Net Receipts	...	...	...	...	...	...	...	...	...	...	4,456	4,456	297
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	4,456	4,456	297
Irrigation.													
Major Works:	...	...	...	...	...	...	...	...	...	...	...	...	...
Direct Receipts	...	...	1,68,756	6,25,528	1,52,438	1,06,05,643	1,38,63,295	...	13,66,977	...	...	2,67,82,637	1,785,509
Portion of Land Revenue due to Irrigation	...	...	52,73,516	9,77,954	...	...	68,02,134	...	...	...	...	1,30,53,604	370,240
Minor Works and Navigation	...	...	2,92,622	1,78,084	4,98,928	3,04,440	1,13,718	14,42,194	35,521	69,012	...	29,34,619	195,643
TOTAL	...	...	57,34,894	17,81,566	6,51,366	1,09,10,083	2,07,79,147	14,42,294	14,02,498	69,012	...	4,27,70,860	2,851,391
Other Public Works:													
Civil Works	...	...	5,19,199	4,54,410	9,79,059	5,21,423	4,28,018	4,44,631	5,04,608	3,45,602	2,07,926	44,04,876	293,658
Military Receipts:													
Army:	...	...	...	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.													
TOTAL PROVINCIAL REVENUE.	...	...	25,83,008	—9,35,510	17,16,780	79,13,717	46,65,425	48,80,530	53,27,665	37,17,446	41,68,510	3,40,37,521	2,269,168
	...	...	8,74,64,929	10,08,80,200	7,39,00,920	7,59,97,271	5,73,76,100	6,43,55,627	3,51,26,653	3,12,55,008	1,84,43,623	54,48,00,330	36,320,022

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 1919.

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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	...	...	4,08,548	8,29,228	2,28,903	2,33,943	1,24,746	1,93,159	74,691	16,575	31,440	21,71,233	144,749
Assignments and Compensations.	...	...	3,09,169	1,01,49,655	1,38,937	1,11,377	33,541	125	45,168	17,329	25,685	1,03,30,986	722,066
Charges in respect of Collection, <i>vis.</i> —													
Land Revenue	...	...	1,29,89,162	1,01,95,691	38,21,266	1,02,20,896	49,40,762	70,42,727	23,57,815	42,48,005	15,39,315	5,73,55,639	3,823,710
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,41,624	1,70,579	3,36,265	1,35,962	97,910	50,564	1,12,085	61,460	23,409	12,29,858	81,990
Excise	...	...	10,52,806	12,99,273	10,57,500	3,73,025	1,17,225	6,52,733	4,80,618	4,09,061	2,37,087	56,79,388	378,526
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	44,953	1,42,091	98,004	17,793	29,159	31,406	23,460	19,011	2,172	4,08,049	27,203
Income Tax	...	...	31,82,521	78,72,196	8,25,835	45,98,962	17,95,804	56,91,982	4,30,849	20,15,547	6,90,961	2,71,04,657	1,806,977
Forest	...	...	15,10,167	4,84,838	11,33,912	3,09,182	1,34,219	1,06,625	3,98,464	1,72,472	67,789	43,17,668	287,344
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	1,97,38,950	3,11,43,551	76,40,622	1,60,01,140	72,73,366	1,37,69,381	39,23,150	69,89,460	26,17,858	10,90,97,478	7,273,165
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	3,74,983	7,08,440	4,56,074	13,79,065	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	37,37,808	249,187
Interest on other Obligations.	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	3,74,983	7,08,440	4,56,074	13,79,065	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	37,37,808	249,187
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	16,70,963	22,80,871	25,93,267	18,98,667	12,27,247	16,89,601	14,39,668	9,90,196	6,05,354	1,43,75,834	958,389
Law and Justice	...	...	1,11,13,666	81,69,786	1,41,83,369	1,00,78,635	69,59,176	63,28,713	64,55,303	40,93,725	14,35,514	6,84,18,186	4,587,879
Police	...	...	1,21,14,821	1,19,33,534	1,32,25,406	1,33,20,228	71,19,367	1,51,00,386	53,81,476	39,14,477	42,98,235	8,64,07,930	5,760,529
Ports and Pilotage	...	...	44,124	1,28,459	12,85,749	...	...	17,82,514	5,460	...	75,803	33,22,109	221,474
Education	...	...	1,10,20,677	1,07,65,527	86,12,234	76,81,609	53,55,779	42,29,148	44,45,117	37,71,851	16,09,943	5,74,91,883	3,832,792
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	28,91,352	25,31,495	23,01,028	15,81,469	11,67,299	18,66,558	9,03,601	9,82,116	6,00,248	1,51,75,166	1,011,678
Sanitation	...	...	16,61,697	8,16,326	7,71,020	19,14,786	8,06,046	8,44,684	3,69,750	7,67,518	2,56,548	81,28,375	541,891
Political	...	...	91,873	5,69,805	2,87,038	28,789	...	12,60,796	55,110	39,948	5,79,765	28,42,124	189,476
Agriculture	...	...	15,56,055	18,55,006	14,26,033	17,58,523	16,84,219	8,59,686	6,29,765	9,38,160	3,11,273	1,10,13,720	734,248
Scientific and Miscellaneous Departments.	...	...	17,73,460	4,57,125	25,47,719	1,99,290	1,68,711	1,08,623	70,949	2,43,326	1,14,026	56,88,229	379,216
TOTAL	...	...	4,38,38,687	3,94,87,934	4,78,32,563	3,84,56,996	2,44,87,844	3,40,70,709	1,97,56,499	1,57,15,317	98,16,709	27,32,63,558	18,317,571

Disbursements:													
Civil:													
Disbursements:													
Territorial and Political	...	...	...	...	...	...	...	...	...	...	...	...	...
Postage	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Pay and Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Supernumerary Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
and Pensions	...	...	36,14,428	43,24,125	34,96,064	39,20,389	25,90,597	14,41,352	10,39,198	10,59,604	3,37,995	2,18,23,702	1,454,913
Stationery and Printing	...	...	18,32,509	17,79,988	13,73,668	10,10,531	8,45,263	7,49,543	5,99,699	3,77,279	1,43,310	82,11,840	647,456
Miscellaneous	...	...	4,90,860	16,62,412	6,94,266	7,10,652	19,55,376	4,73,662	1,86,641	2,52,397	4,34,123	68,60,388	467,359
TOTAL	...	...	54,87,797	77,66,525	55,63,907	56,41,572	53,91,286	26,64,557	18,25,536	16,89,280	9,15,428	3,68,95,930	2,459,736
Famine Relief and Insurance:													
Famine Relief (a)	...	...	23,314	6,79,987	8,677	3,12,577	16,520	...	18,981	87,623	16	11,47,645	76,510
Reduction or Avoidance of Debt (a)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	23,314	6,79,987	8,677	3,12,577	16,520	...	18,981	87,623	16	11,47,645	76,510
Railways:													
State Railways:													
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidised Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	5,000	...	...	...	...	5,112	10,112	674
TOTAL	...	...	...	...	...	5,244	...	...	...	...	327	571	33
Irrigation:													
Major Works:													
Working Expenses	...	...	10,32,333	9,53,590	1,15,542	30,34,012	5151,638	...	727,480	...	...	1,10,04,595	7,33,640
Interest on Debt	...	...	15,60,396	14,04,143	1,74,705	33,38,015	37,84,388	...	9,01,680	...	...	1,11,63,327	7,44,322
Minor Works and Navigation	...	...	44,16,608	15,56,249	12,96,034	4,27,391	4,11,958	12,84,867	1,46,438	5,34,915	31,376	1,01,05,834	6,73,722
TOTAL	...	...	70,09,337	39,13,982	15,86,281	67,99,418	93,47,982	12,84,867	17,65,598	5,34,915	31,376	3,22,73,756	2,161,684
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	1,01,592	...	...	...	...	...	...	...
Civil Works	...	...	1,03,21,740	1,18,06,194	1,03,76,534	66,67,430	70,32,680	92,01,217	65,40,530	70,09,576	32,49,961	80,643	5,376
TOTAL	...	...	1,03,21,740	1,18,06,194	1,03,76,534	66,68,022	70,32,680	92,01,217	65,40,530	70,09,576	32,49,961	7,21,05,862	4,807,058
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	8,65,44,808	9,55,06,613	7,34,65,048	7,52,65,034	5,37,32,536	6,11,68,682	3,39,40,722	3,22,27,362	1,67,62,557	52,86,13,362	35,240,891
Add— Portion of allotments to Provincial Governments not spent by them in the year	...	...	9,20,121	48,73,587	4,35,872	7,32,237	36,43,564	36,86,945	11,85,930	...	16,91,066	1,71,59,322	1,143,955
Deduct— Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	...	...	...	...	9,72,354	...	9,72,354	64,824
TOTAL PROVINCIAL EXPENDITURE	...	...	8,74,64,929	10,03,80,200	7,39,00,920	7,59,97,271	5,73,76,100	6,48,55,627	3,51,26,652	3,12,55,008	1,84,43,623	54,48,00,330	36,38,00,822

(a) Vide note (a) page 21.

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 1919.

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	...	...	4,08,548	8,29,228	2,28,903	2,33,943	1,24,746	1,98,159	74,691	46,575	31,440	21,71,233	144,749
Assignments and Compensations.	...	...	3,09,169	1,01,49,655	1,38,937	1,11,377	33,541	125	45,168	17,329	25,655	1,08,30,986	722,066
Charges in respect of Collection, viz.—													
Land Revenue	...	...	1,29,89,162	1,01,95,691	38,21,266	1,02,20,896	49,40,762	70,42,727	23,57,815	42,48,005	15,39,315	5,73,55,639	3,823,710
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,41,624	1,70,579	3,36,265	1,35,962	97,910	50,564	1,12,065	61,460	23,409	12,29,858	81,990
Excise	...	...	10,52,806	12,99,273	10,57,500	3,73,025	1,17,225	6,52,793	4,80,618	4,09,061	2,37,087	56,79,388	378,626
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	44,953	1,42,091	98,004	17,793	29,159	31,406	23,460	19,011	2,172	4,08,049	27,203
Forest	...	...	81,82,521	78,72,196	8,25,835	45,98,962	17,95,804	56,91,982	4,30,849	20,15,547	6,90,961	2,71,74,657	1,806,977
Registration	...	...	15,10,167	4,84,838	11,33,912	3,09,182	1,34,219	1,06,625	3,98,464	1,72,472	67,789	43,17,668	287,844
TOTAL	...	...	1,97,38,950	3,11,43,551	76,40,622	1,60,01,140	72,73,366	1,37,69,381	39,23,150	69,89,460	26,17,858	10,90,97,478	7,273,165
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	3,74,983	7,08,440	4,56,074	13,79,065	1,82,608	1,77,951	1,10,476	2,01,191	1,41,720	37,37,808	249,187
Interest on other Obligations.	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	3,74,983	7,08,440	4,56,074	13,79,065	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	37,37,808	249,187
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	16,70,963	22,60,871	25,93,267	18,98,667	12,27,247	16,89,601	14,39,668	9,90,196	6,05,354	1,43,75,834	958,389
Law and Justice	...	...	1,11,13,665	81,69,786	1,41,83,369	1,00,78,635	69,59,176	63,28,713	64,55,303	40,93,735	14,35,514	6,84,18,186	4,587,879
Police	...	...	1,21,14,821	1,19,33,534	1,32,25,406	1,33,20,228	71,19,367	1,51,00,386	53,81,476	39,14,477	42,98,235	8,64,07,930	5,780,529
Ports and Pilotage	...	...	44,124	1,28,459	12,85,749	...	...	17,82,514	5,460	...	75,803	33,22,109	221,474
Education	...	...	1,10,20,677	1,07,65,527	86,12,234	76,81,609	53,55,779	42,29,148	44,45,117	37,71,851	16,04,943	5,74,91,883	3,882,792
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	23,91,352	25,31,495	29,01,028	15,81,469	11,67,299	18,66,558	9,03,601	9,32,116	6,00,248	1,51,75,166	1,011,678
Sanitation	...	...	15,61,697	8,16,326	7,71,020	19,14,786	8,06,046	8,44,684	3,69,750	7,87,518	2,56,543	81,28,375	541,891
Political	...	...	91,873	5,69,805	2,87,038	28,789	...	12,60,796	55,110	33,948	5,99,765	28,42,124	189,476
Agriculture	...	...	15,56,055	18,55,006	14,26,033	17,53,523	16,84,219	8,59,686	6,29,765	9,38,160	3,11,273	1,10,13,720	734,248
Scientific and Miscellaneous Departments.	...	...	17,73,460	4,57,125	25,47,719	1,99,290	1,68,711	1,08,623	70,949	2,48,328	1,14,036	56,88,229	379,316
TOTAL	...	...	4,36,38,687	3,94,87,934	4,78,32,863	3,84,56,996	2,44,87,844	3,40,70,709	1,97,56,499	1,57,15,317	98,16,709	27,32,63,558	18,217,571

Miscellaneous Civil													
Territorial and Political	...	...	...	...	...	...	...	...	...	...	...	...	...
Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Pay and Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Supernumerary Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Stationery and Printing	...	...	36,14,428	43,24,185	34,96,064	39,20,339	25,90,587	14,41,362	10,89,198	10,59,604	3,37,995	2,18,23,703	1,464,912
Miscellaneous	...	...	13,22,509	17,79,988	13,73,668	10,10,581	8,45,263	7,49,543	5,99,699	3,77,279	1,43,310	82,11,840	647,456
TOTAL	...	...	4,90,880	16,62,412	6,94,265	7,10,662	19,55,376	4,73,662	1,86,641	2,52,897	4,34,123	68,60,888	497,350
TOTAL	...	...	54,87,797	77,66,525	55,63,947	56,41,672	53,91,236	26,64,567	18,25,538	16,39,280	9,15,428	3,68,95,980	2,459,723
Famine Relief and Insurance:													
Famine Relief (a)	...	...	23,314	6,79,987	8,677	3,12,577	16,520	...	18,931	87,623	16	11,47,645	76,510
Reduction or Avoidance of Debt (a)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	23,314	6,79,987	8,677	3,12,577	16,520	...	18,931	87,623	16	11,47,645	76,510
Railways:													
State Railways:													
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	5,000	...	...	...	...	5,112	10,113	674
TOTAL	...	...	...	...	...	244	...	...	...	...	327	571	38
TOTAL	...	...	...	...	...	5,244	...	...	...	...	5,439	10,683	712
Irrigation:													
Major Works:													
Working Expenses	...	...	10,32,333	9,53,590	1,15,542	30,34,012	5151,638	...	7,17,480	...	...	1,10,04,595	7,32,540
Interest on Debt	...	...	16,60,396	14,04,143	1,74,705	33,38,015	37,84,388	...	9,01,680	...	...	1,11,63,327	7,44,322
Minor Works and Navigation	...	...	44,16,608	15,56,249	12,96,034	4,27,391	4,11,956	12,84,867	1,46,438	5,34,916	31,876	1,01,05,834	6,75,723
TOTAL	...	...	70,09,337	39,13,982	15,86,281	67,99,418	93,47,983	12,84,867	17,65,598	5,34,916	31,876	3,22,73,756	2,151,584
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	1,01,592	...	...	...	...	20,950	80,642	5,376
Civil Works	...	...	1,03,21,740	1,18,06,194	1,03,76,534	65,67,430	70,32,880	92,01,217	65,40,530	70,09,576	32,49,961	7,21,05,862	4,807,058
TOTAL	...	...	1,03,21,740	1,18,06,194	1,03,76,534	66,69,022	70,32,880	92,01,217	65,40,530	70,09,576	32,29,011	7,21,86,504	4,812,434
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	8,65,44,808	9,55,06,613	7,34,65,043	7,52,65,084	5,37,32,536	6,11,68,682	3,39,40,722	3,22,27,362	1,67,62,557	52,86,13,362	35,240,891
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	...	9,20,121	43,73,587	4,35,872	7,32,237	36,43,564	36,88,945	11,85,930	...	16,81,086	1,71,59,322	1,143,955
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	...	...	...	...	9,72,354	...	9,72,354	64,824
TOTAL PROVINCIAL EXPENDITURE	...	...	8,74,64,929	10,03,80,200	7,39,00,920	7,59,97,371	5,73,76,100	6,48,55,627	3,51,26,652	3,12,55,008	1,84,43,623	54,48,00,380	36,44,829

(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	120,028,748	3,228,996	123,257,744
Excess of Revenue over Expenditure charged to Revenue	1A	2	...	...	- 3,820,410
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through companies towards outlay on State Railways	74A	274	...	...	
Capital contributed by Indian States towards outlay on State Railways	79A	306	...	...	
Outlay of Railway Companies—Repayments	79	305	...	42,252	42,252
NET					0
Raised and Deposited by Railway Companies— On account of Subscribed Capital	79	305	112,261	...	112,261
NET					0
Permanent Debt incurred:					
<i>Rupce Debt—</i>					
5 p. c. War Loan (1929-47)	82	317	1,813	...	
5½ p. c. War Bonds 1925			2,793,602	...	
5½ p. c. War Bonds 1928			16,834,777	...	
TOTAL			19,633,192	...	19,633,192
NET					0
Temporary Debt incurred:					
NET	82A	318	92,084,318	...	92,084,318
					19,572,725
Unfunded Debt:					
Deposits of Service Funds	84	319	87,775	125	
Post Office Cash Certificates	85	321	2,108,248	...	
Savings Bank Deposits			18,663,244	...	
TOTAL			15,859,265	125	15,859,390
NET					4,326,894
Deposits and Advances:					
Balances of Provincial Allotments	72	203	1,143,955	...	
Appropriation for Reduction of Debt	App. A.	...	379,003	...	
Deposits of Local Funds	86	322	7,759,348	...	
Deposits of Sinking Funds	87	322	17,826	...	
Gold Standard Reserve	App. A.	...	269,986	32,423,974	
Paper Currency Reserve	App. A.	...	...	(a) 115,583,459	
Consols Depreciation Fund (b)	App. A.	...	...	763,744	
Special Reserve	88B	323	...	22,798,331	
Depreciation Fund for War Loan (1929-47)	App. A.	...	273,333	...	
Deposit Account with the United States of America	89	323	34,680,000	...	
Departmental and Judicial Deposits	89	327	42,978,792	...	
Advances	App. A.	...	12,640,867	2,252,189	
Suspense Accounts			410,239	...	
Miscellaneous			324,696	1,210,076	
TOTAL			100,878,035	175,036,773	275,914,808
NET					0
Carried over			348,595,819	178,306,146	526,901,965

(a) Includes ₹14,346,369 remitted from India by means of Council Bills.
(b) Formerly known as the Paper Currency Reserve Depreciation Fund.

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31ST MARCH 1919.

	No. of Account.	No. of Page.	India.	Eng'land.	TOTAL.
			£	£	£
Expenditure	3	11	102,869,527	23,629,495	126,499,022
<i>Add</i> —Provincial surpluses transferred to "Deposits"			1,143,955	...	1,143,955
<i>Deduct</i> —Provincial deficits charged against "Deposits"			64,824	...	64,824
TOTAL			103,448,658	23,629,495	127,078,153
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	267	4,225,357	632,142	4,857,499
Outlay on Irrigation Works	73	267	235,509	1,213	236,722
Initial Expenditure on New Capital at Delhi	80	307	284,455	1,938	286,393
Outlay of Railway Companies—(a) Payments for Capital Outlay	79	305	—1,122,725	582,295	—540,430
NET			...	...	—582,682
Raised and deposited by Railway Companies — Payments for discharge of debentures	79	305	...	1,531,900	1,531,900
NET					1,419,639
Permanent Debt discharged:					
<i>Sterling Debt—</i>					
British 5 per cent. War Loan 1929-47	82	317	...	33,415,000	
India Bonds			...	500,000	
India 3½, 3 and 2½ p. c. Stock (£514,005 cancelled) (b)			...	...	
<i>Rupee Debt—</i>					
5 p. c. War Loan (1929-47)	82	317	135,207	...	
4 p. c. Loans			(c) 83,780	...	
3½ p. c. Loans			(d) 77,258	...	
3 p. c. Loans			(e) 12,640	...	
Provincial Debentures			—7	...	
TOTAL			308,878	33,915,000	34,223,878
NET					14,590,686
Temporary Debt discharged:	82A	318	72,511,593	...	72,511,593
NET			...	...	0
Unfunded Debt:					
Special Loans	82B	318	4,167	...	
Deposits of Service Funds	84	319	100,724	...	
Post Office Cash Certificates	85	321	2,567,776	...	
Savings Bank Deposits			8,880,329	...	
TOTAL			11,532,996	...	11,532,996
NET					0
Deposits and Advances:					
Balances of Provincial Allotments	72	263	64,824	...	
Deposits of Local Funds	86	322	7,375,569	...	
Gold Standard Reserve	App.	...	...	32,413,801	
Paper Currency Reserve			...	115,583,459	
Consols Depreciation Fund			...	755,548	
Depreciation Fund for War Loan (1929-47)	88B	323	109,609	...	
Special Reserve			...	9,737,684	
Deposit Account with the United States of America			36,762,902	...	
Departmental and Judicial Deposits	89A	327	41,448,412	...	
Advances	App.A.	...	12,973,536	3,241,920	
Suspense Accounts			20,289,222	...	
Miscellaneous			25,515	595,772	
TOTAL			118,999,589	162,328,134	281,327,723
NET					5,412,915
Carried over			310,424,310	222,621,517	533,045,827

(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) £226,061, £13,980 and £189,172 aggregating £330,213 cancelled by charge to East Indian, Eastern Bengal and S.P. and Delhi Railway Sinking Funds—the purchase-money £242,886 being charged under Railway Revenue Account, Sinking Funds. The remaining £87,327 is on account of Discount Sinking Fund, and the cost of purchase £28,783 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly under "State Railways—Interest on Debt."

(c) Includes £8,780 on account of conversion of 4 per cent. Conversion Loan of 1916-17 into 5 per cent. War Loan [vide note (e) page 317].

(d) Includes £77,359 due to the conversion of 2½ per cent. loans into 5 per cent. War Loan [vide note (e) page 317].

(e) 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 317.]

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

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			848,595,819	178,808,146	526,903,965
Loans and Advances by Imperial Government .	90	887	905,968	...	905,968
NET .					0
Loans and Advances by Provincial Governments .	90A	358	948,437	...	948,437
NET .	...	...	...	...	0
Loans to Local Boards for Railway Construction .	91	354	17,290	...	17,290
NET .					17,290
Remittances —					
Inland Money Orders			53,836,850	...	
Other Departmental Accounts			408	...	
Net Receipts by Civil Treasuries from—					
Railways			20,682,792	...	
Net Receipts from Civil Treasuries by—	App. A	...			
Posts and Telegraphs			4,555,361	...	
Marine			4,598,725	...	
Military Works			4,422,593	...	
Military			105,887,446	...	
Remittance Account between England and India .	92	359	124,155,360	108,324,489	
TOTAL .			317,169,580	108,324,489	425,494,019
NET .					8,963,834
Secretary of State's Bills drawn	98	360	...	(a) 3,599,945	3,599,945
Sterling Bills on London drawn	98A	361	5,815,000	...	5,815,000
Total Receipts .			672,952,044	298,232,590	966,184,634
Opening Balance .	94	361	15,825,177	(b) 16,625,416	31,950,593
GRAND TOTAL .			688,777,221	309,857,996	998,135,217

(a) In addition to £14,846,869 on account of the Paper Currency Reserve.

(b) Of this amount £6,000,469 represents the funds of the Gold Standard Reserve.

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31ST MARCH 1919—*contd.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			810,424,310	222,621,517	588,045,827
Loans and Advances by Imperial Government	90	337	941,438	...	941,438
NET					35,479
Loans and Advances by Provincial Governments	90A	358	2,278,613	...	2,278,613
NET					1,325,176
Loans to Local Boards for Railway Construction	91	354	...	...	...
NET					
Remittances—					
Inland Money Orders			53,314,509	...	
Other Local Remittances			165,289	...	
Other Departmental Accounts			53,482	...	
Net Payments into Civil Treasuries by—					
Railways			20,877,506	...	
Net Issues from Civil Treasuries to—					
Posts and Telegraphs			4,560,902	...	
Marine			4,909,542	...	
Military Works			4,441,380	...	
Military			107,874,574	...	
Remittance Account between England and India	92	359	158,147,349	67,885,652	
TOTAL			849,144,583	67,885,652	416,530,185
NET					
Secretary of State's Bills paid	93	360	(a) 8,193,069	...	8,193,069
Banking Bills on London paid	93A	361	...	5,185,000	5,185,000
Total Disbursements			670,976,968	295,142,169	966,119,132
Closing Balance	94	361	17,300,258	(c) 14,716,827	32,016,085
GRAND TOTAL			688,277,221	309,857,996	998,135,217

(c) Of this amount £4,018,672 represents the funds of the Gold Standard Reserve.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1918-19.

Section A.—Principal Revenue Heads.

Revenue, £70,428,914. Expenditure, £11,787,122.

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	63,541,069	...	..
Refunds and Assignments	12A	Details of Refunds and Assignments	32	1,857,528	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	1,257,958
Assignments and Compensations.	14	Expenditure	35	...	...	1,229,578
Land Revenue	15A	Receipts	36	...	21,089,944	...
"	15B	Expenditure	39	...	...	4,104,333
Opium	16A	Receipts	40	...	3,289,111	...
"	16B	Store Account	40	...	...	...
"	16C	Expenditure	41	...	...	1,807,885
Salt	17A	Receipts	41	...	4,277,989	...
"	17B	Store Account	42	...	...	...
"	17C	Expenditure	42	...	...	553,100
Stamps	18	Receipts and Expenditure	43	...	6,018,976	219,921
Excise	19	Receipts and Expenditure	44	...	11,557,518	538,528
Provincial Rates	20	Receipts and Expenditure	45	...	28,012	...
Customs	21A	Receipts	47	...	12,120,641	...
"	21B	Expenditure	52	...	...	308,172
Income Tax	22	Receipts and Expenditure	53	...	7,758,462	55,031
Forest	23	Receipts	54	...	3,121,355	...
"	23	Expenditure	55	...	...	1,926,911
Registration	24	Receipts and Expenditure	56	...	572,652	290,105
Tributes	25	Receipts	58	...	594,854	...
TOTAL					70,428,914	11,787,122

No. 12.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1919.

	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	5,14,52,179	33,58,479	34,78,124	95,97,001	...	2,17,67,492	78,54,676	1,25,28,852	2,29,345	11,03,66,439	9,15,016	10,94,51,423	1,61,157	10,610,256	6,79,160	10,315
India General	19,93,394	...	10,87,069	40,30,744	557	...	67,88,796	19,61,215	59,355	1,58,71,130	3,79,362	1,54,81,768	...	1,576,228	...	...
North-West Frontier Province	22,65,067	...	7,71,258	5,78,525	535	...	3,88,234	3,81,322	59,968	44,14,909	61,827	43,88,032	13,418	2,197,018	3,26,656	1,995
Madras	5,85,71,645	...	1,64,40,169	4,64,44,809	...	...	1,05,18,633	47,91,460	27,38,200	13,95,01,916	50,54,012	13,44,50,904	1,42,330	41,405,404	9,44,642	3,247
Bombay	4,23,96,904	...	1,17,52,830	3,78,27,375	...	...	3,89,88,235	1,04,94,031	11,42,324	14,31,01,729	1,57,07,350	12,73,94,379	1,22,979	19,625,477	10,35,903	6,490
Bengal	3,05,30,796	...	2,49,65,250	1,76,63,711	1,12,434	...	3,50,84,642	19,44,104	19,17,737	11,22,18,674	6,61,068	11,15,57,606	78,700	45,483,269	14,17,504	2,453
United Provinces of Agra and Oudh	5,72,98,273	...	1,25,87,467	1,59,26,464	1,46,456	...	72,12,030	66,37,167	7,75,235	10,95,83,092	6,85,516	9,98,97,576	1,07,267	47,182,044	9,31,298	2,117
Punjab	2,85,18,710	...	61,38,029	1,05,17,547	30,700	...	40,32,503	21,54,178	4,06,133	5,17,97,800	3,25,649	5,14,72,151	99,204	19,876,687	5,18,352	3,629
Bihar and Orissa	1,63,37,732	...	74,17,444	1,23,92,529	95,355	...	27,62,375	9,14,763	6,84,651	4,06,34,949	2,27,691	4,04,07,158	83,180	34,489,846	4,85,780	1,172
Central Provinces and Berar	1,75,89,025	...	42,07,870	1,23,56,249	...	...	18,84,060	34,88,422	4,83,971	4,00,09,597	36,59,411	3,63,50,186	98,823	13,916,978	3,64,146	2,612
Assam	88,95,439	...	14,38,793	59,27,819	34,143	...	9,12,756	14,93,318	92,855	1,87,95,123	1,76,015	1,86,19,108	53,015	6,713,635	3,51,204	2,773
	31,63,49,164	33,58,479	9,02,84,633	17,33,62,773	4,20,180	2,17,67,492	11,63,76,940	4,68,18,832	85,89,774	77,73,28,258	2,78,62,917	74,94,65,341	9,61,073	242,777,842	7,79,521	3,037
Salt	...	6,08,11,860	...	...	...	...	...	...	...	6,08,11,860	98,90,991	5,11,20,369	...	...	...	...
Customs	...	...	...	...	...	16,00,42,122	...	...	...	16,00,42,122	75,11,793	15,35,30,329	...	...	...	...
TOTAL	₹ 31,63,49,164	6,41,69,830	9,02,84,633	17,33,62,773	4,20,180	18,18,09,614	11,63,76,940	4,68,18,832	85,89,774	99,81,51,740	4,50,65,701	95,31,16,039	961,073	242,777,842	9,91,721	3,926
Total converted into £ at R15=£1	21,089,944	4,277,989	6,018,976	11,557,518	28,012	12,120,641	7,758,462	3,121,255	572,652	66,545,449	3,004,380	63,541,039	...	...	...	...
Revenue per 1,000 Square Miles-R	3,29,162	66,769	93,941	1,80,385	437	1,89,174	1,21,091	48,715	8,938	10,38,612	...	9,91,721	...	...	...	...
Ditto converted into £ at R15=£1	21,944	4,451	6,263	12,026	29	12,611	8,073	3,248	596	69,241	...	66,115	...	...	...	...
Revenue per 1,000 of Population	1,303.1	264.8	371.9	714.0	1.7	748.8	479.4	192.8	35.4	4,111.4	...	3,925.9	...	...	...	...
Ditto converted into £ at R15=£1	86.9	17.6	24.8	47.6	.1	49.9	31.9	12.9	2.4	274.1	...	261.7	...	...	...	...

(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	64,034	26,427	9,83,775	13,12,792	4,41,953	3,75,935	2,40,852	(b) 9,14,816	1,33,34	80,387	1,15,347	46,89,637
Assignments and Compensation, excluding Salt and Customs, Account No. 14, page 34	318,632	19,167	6,29,343	1,09,10,629	2,19,115	3,09,581	71,783	200	94,342	25,51,299	58,039	1,51,82,110
Allowances to District and Village Officers, (c)	6,696	16,233	34,40,894	34,53,959	...	...	13,014	...	...	10,27,745	2,629	9,91,170
Account No. 15a, page 39	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	3,89,362	61,827	50,54,012	1,57,07,350	6,61,068	6,85,516	3,25,649	9,16,016	2,27,691	36,59,411	1,76,015	2,78,62,917
Total India converted into £ at R15=£1												£ 1,857,528

(b) Includes ₹6,00,365 and ₹12,854 on account of refunds of Customs and Salt Duties, respectively, in Burma.

(c) Includes ₹6,696 and ₹21,06,436 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 1919.

	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	5,621	2,403	3,24,883	2,77,774	40,206	48,434	57,754	1,56,971	22,565	17,072	21,843	9,75,527	4,74,246	5,01,281
Stamps	24,326	12,641	1,71,257	1,62,650	1,88,999	1,35,435	1,05,400	45,658	65,942	33,423	7,052	9,51,883	4,94,426	4,57,457
Excise	1,724	5,107	55,622	4,38,689	41,035	1,01,174	9,890	11,546	22,907	6,231	5,584	6,99,509	77,938	6,21,571
Provincial Rates	...	...	...	...	1,584	332	830	...	134	...	...	2,880	...	2,880
Income-Tax	32,078	3,374	3,88,212	4,21,579	1,65,621	45,013	59,167	42,100	17,355	14,014	74,440	12,62,953	8,55,888	4,07,065
Forest	221	2,887	37,332	8,983	1,983	45,373	7,595	45,769	3,762	9,600	5,868	1,69,373	3,108	1,66,265
Registration	64	15	6,469	3,087	3,435	174	216	53	683	47	560	14,793	79	14,714
TOTAL	64,034	26,427	9,83,775	13,12,762	4,41,953	3,75,935	2,40,852	(a) 3,02,097	1,33,349	80,387	1,15,347	40,73,918	19,05,685	21,71,233
Opium	...	...	...	...	...	161	...	...	...	270	...	431	431	...
Salt	64,52,962	...	43,572	1,05,880	45,063	...	...	12,354	...	...	...	66,59,831	66,59,831	...
Customs	...	...	2,49,143	48,34,063	21,91,113	...	...	6,00,365	...	14,518	4,910	78,94,112	78,94,112	...
Tributes	...	...	...	633	...	...	...	2,37,452	...	...	...	2,38,085	2,38,085	...
TOTAL REFUNDS AND DRAWBACKS	65,16,996	26,427	12,76,490	62,53,338	26,78,129	3,76,096	2,40,852	11,52,268	1,33,349	95,175	1,20,257	1,88,69,377	1,66,98,144	21,71,233
Total India converted into £ at R15-£1												1,257,958	1,113,200	144,749

(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—						
Inamdars and other Grantees	...	...	4,884	85,18,854	...	1
Pensions in lieu of Resumed Lands	5,184	19,098	2,04,679	12,00,312	1,901	2
Malikana, or Allowances to Excluded Proprietors	80	...	8,02,964	...	74,992	3
Compensation to Holkar (for Keyao Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	16,290	...	150	85,316	11	5
	46,978	19,098	5,12,877	97,79,482	76,904	6
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	45,589	8,000	7
„ Indian States	...	...	...	...	...	8
	...	...	...	45,589	8,000	9
SALT COMPENSATIONS—						
To Jodhpur	9,61,875	...	...	...	...	10
„ Jaipur	4,83,9	...	...	...	...	11
„ Gwalior	1,58,250	...	...	...	...	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	1,02,075	...	...	...	...	19
„ Tonk	20,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	79,104	...	...	...	...	21
„ Other Indian States	1,37,374	...	38,000	85,982	...	22
„ the French Government	...	...	4,40,000	...	20,000	23
„ Other Salt Compensations	...	...	8,958	3,692	...	24
	24,46,832	...	4,86,958	89,674	20,000	25
EXCISE COMPENSATIONS—						
To the French Government	...	...	3,550	...	...	26
Indian States, Zemindars, etc.	29,905	...	1,02,110	10,71,072	1,00,485	27
	29,905	...	1,05,660	10,71,072	1,00,485	28
CUSTOMS COMPENSATIONS—						
To Indian States, etc.	...	800	1,50,500	44,250	...	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	...	...	...	33,796	35
Compensation to Sirohi Darbar	18,249	74	11,006	14,456	...	36
Other Compensations	...	...	...	...	...	37
	2,41,749	74	11,006	14,456	33,796	38
TOTAL ASSIGNMENTS AND COMPENSATIONS	27,65,514	19,707	12,66,801	1,10,44,559	3,39,115	39

Total India.

EXPENDITURE for the Year ended 31st March 1919.

Sl. No.	United Provinces of Agra and Oudh	Panjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL	
								Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	9,373	...	...	...	2,438	1,500	85,31,999	5,28,785	80,03,214
2	38,322	52,918	...	5,070	8,556	...	15,81,530	3,16,781	11,84,749
3	2,81,447	...	...	84,111	3,375	97	6,97,066	3,77,604	3,19,562
4	...	...	...	...	...	...	25,424	25,424	...
5	...	100	200	...	19,852	32,912	1,34,831	75,535	59,296
6	2,79,592	53,018	200	89,181	29,221	34,509	1,09,20,850	13,54,029	95,66,821
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	45,589	45,589	...
9	...	...	...	...	...	...	53,589	53,589	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	4,88,309	4,88,309	...
12	...	...	...	...	...	...	1,56,250	1,56,250	...
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	...	...	...	...	...	...	1,02,075	1,02,075	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	79,104	79,104	...
22	...	...	...	...	...	...	2,61,356	2,61,356	...
23	...	...	...	...	...	...	4,00,000	4,60,000	...
24	...	...	...	...	...	...	12,660	12,660	...
25	...	...	...	...	...	...	30,43,514	30,43,514	...
26	...	...	...	...	...	...	8,550	1,775	1,775
27	8,707	11,750	...	770	3,625	8,430	13,30,854	90,110	12,46,744
28	8,707	11,750	...	770	3,625	8,180	13,40,404	91,885	12,18,519
29	...	22,696	...	...	...	...	2,18,046	2,18,046	...
30	...	1,160	...	...	...	...	1,160	...	1,160
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	20,107	...	...	4,891	...	1,182	59,406	59,406	...
36	...	...	...	...	...	...	27,000	27,000	...
37	1,176	5,860	...	...	18,433	13,918	78,201	68,715	14,486
38	21,289	5,860	...	4,891	25,18,433	15,100	28,66,107	28,51,821	14,486
39	3,02,581	94,479	200	94,342	25,51,278	58,039	1,94,43,670	76,12,884	1,02,30,986
converted into R at R15-81						2	1,229,578	507,512	722,066

A. - Revenue Heads.

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1919.

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.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Land Revenue .	17,38,083	21,56,528	6,83,52,185	3,50,57,766	2,79,69,212	5,87,83,698	3,66,70,748	3,43,14,817	1,56,85,066	1,72,90,146	81,98,303	20,62,16,555
Sale of proprietary right of Government in land .	24,712	1,200	...	...	145	543	9,06,616	...	1,202	...	84	9,34,502
Sale of waste lands and Redemption of Land Revenue .	1,723	6	1,71,657	...	53,948	3,552	30,44,139	6,471	2,538	12,366	21,201	83,17,601
Assessment of alienated Lands, less Quit-rents .	...	4,763	...	94,81,313	67,473	...	1,75,049	...	7,334	...	...	97,35,992
Recovery of Survey and Settlement charges .	...	...	...	...	21,65,431	...	...	8,629	4,71,287	...	...	26,45,347
Capitation Tax or Land Rate and House Tax levied in lieu thereof (a) .	1,000	...	...	...	23,256	...	...	94,69,496	207	...	2,70,413	97,64,372
Fisheries and other receipts classed as Miscellaneous Land Revenue .	2,27,873	2,05,851	5,94,334	3,13,733	2,51,331	5,97,995	13,26,423	79,14,170	1,70,098	2,94,261	4,05,438	1,23,02,009
TOTAL LAND REVENUE . R	19,93,394	23,68,348	6,91,18,676	4,48,52,812	3,05,31,796	5,93,85,788	4,21,22,977	5,17,13,583	1,63,37,732	1,75,96,773	88,95,439	34,49,16,318
<i>Deduct</i> —PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 166. R	...	1,03,281	(b) 1,05,47,031	(b) 19,55,908	...	20,87,515	1,36,04,267	(b) 2,61,404	...	7,748	...	2,35,67,154
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . R	19,93,394	22,65,067	5,85,71,645	4,28,96,904	3,05,30,796	5,72,98,273	2,85,18,710	5,14,52,179	1,63,37,732	1,75,89,025	88,95,439	31,63,49,164
Total Land Revenue in India under Principal Heads of Revenue R31,63,49,164 converted into £ at R 15-£												£ 21,089,944
Ditto	ditto	ditto	due to Irrigation	R2,85,67,154				ditto	ditto	ditto	ditto	£ 1,904,477

(a) Includes Thatavada Tax in Burma.

(b) Total Collection at pages 166 and 168

Less—Collection Charges at pages 167 and 169

Madras. ₹	Bombay. ₹	Burma. ₹
1,10,97,136	20,96,408	2,55,962
5,50,105	1,40,500	24,268
<u>1,05,47,031</u>	<u>19,55,908</u>	<u>2,31,694</u>

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1919.

	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 ADMINISTRATION:	R	R	R	R	R	R	R	R	R	R	R	R
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners	49,363	56,822	6,77,367	3,55,021	3,48,858	5,44,223	3,38,739	3,71,809	2,42,359	2,34,365	1,36,196	33,56,032
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc.	37,706	1,20,747	17,92,497	8,28,840	7,41,026	8,21,149	3,55,725	6,82,819	5,50,412	3,77,604	2,12,103	65,20,628
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc.	5,643	82,729	89	16,052	21,964	6,98,119	4,30,052	...	24,901	1,176	3,355	12,83,980
Exchange Compensation Allowance	226	774	7,699	8,580	2,644	5,021	3,814	2,905	2,313	2,262	1,894	37,182
Payments to Officers of other Provinces	50	...	...	25,980	...	...	...	...	...	...	...	26,030
Office Establishment	76,811	54,100	8,22,390	12,27,481	6,23,920	14,29,562	3,23,598	5,51,137	3,83,311	2,28,826	1,67,387	53,63,523
District Establishments, including Tahsildars and Sub-Divisional Establishments	1,68,095	46,787	16,64,265	14,47,454	3,03,601	8,11,421	3,57,602	1,79,863	2,69,889	1,63,854	84,849	54,97,680
Temporary Establishments	12,690	5,242	1,40,336	1,73,375	1,54,822	1,08,812	28,363	4,632	55,532	14,483	7,354	7,15,841
Remuneration to Copyists and Examiners	...	...	1,57,156	...	92,697	...	...	4,257	82,976	...	5,990	3,43,076
House-rent and other Allowances	13,677	14,912	4,79,355	36,342	21,456	1,72,828	96,052	15,159	31,218	73,813	9,529	9,64,341
Travelling Allowances	27,350	36,253	5,82,334	3,87,851	2,29,643	2,68,496	2,14,520	1,79,875	1,13,417	71,035	46,338	21,57,012
Purchase, Repair, and Carriage of Tents	2,290	123	1,104	3,358	1,044	12,108	7,032	...	1,729	2,991	555	32,834
Service of Processes against Defaulters and Diet-money	...	804	3,867	2,254	1,58,236	3,848	1,247	30,706	1,01,810	22,588	46,744	3,72,104
Law Charges	275	...	64,978	691	67,654	704	1,718	306	7,789	...	22,555	1,65,212
Remittance of Treasure within Districts	6,201	2,431	31,151	175	6,515	17,612	9,606	28,787	...	9,107	4,254	1,15,789
Service Postage and Telegrams	13,476	23,939	3,12,985	2,81,869	65,563	1,30,974	1,10,457	1,08,979	32,716	33,811	39,961	11,49,730
Rents, Rates, and Taxes	4,233	529	67,771	17,723	25,261	5,504	3,732	8,973	16,662	3,201	8,892	1,62,471
Petty Construction and Repairs	29	631	34,302	277	30	...	2,468	...	...	3,292	2,971	44,000
Other Charges	30,010	33,689	4,43,833	4,15,366	3,08,621	6,03,036	1,21,216	1,97,983	1,76,797	77,398	39,664	24,47,513
Less—Recoveries and Contributions	5,800	...	14,709	1,63,635	3,58,900	...	...	...	3,10,101	...	2,925	8,56,070
Deduct—80 per cent. debitable to 19A—Law and Justice Court of Law	...	...	21,80,601	...	...	...	...	...	...	...	...	21,80,601
TOTAL DISTRICT ADMINISTRATION—Carried over	4,42,125	4,80,518	50,88,069	50,64,954	28,14,655	56,32,014	24,05,441	23,63,140	17,94,680	13,14,806	8,37,155	2,82,37,557

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

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1919—*contd.*

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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.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	4,42,125	4,80,518	50,88,069	50,64,954	28,14,655	56,32,014	24,05,441	23,63,140	17,94,680	13,14,806	8,37,155	2,82,37,557
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office (a)	...	...	1,46,604	...	...	...	...	1,22,178	...	...	...	2,68,782
Salaries of Officers (a)	...	...	1,02,116	...	3,19,800	2,37,799	1,24,041	92,838	2,39,907	1,41,721	3,213	12,61,435
Office Establishment	...	700	76,071	...	220	43,627	32,648	10,686	287	52,126	...	2,10,365
Field Establishment (partly temporary)	...	951	...	...	2,61,160	706	1,73,700	1,03,828	38,282	33,232	293	6,12,152
Temporary Establishments	...	28	1,64,721	...	1,44,159	1,08,179	1,00,044	1,907	2,18,152	78,023	3,663	8,18,876
Contract Works and Special Services	...	...	...	...	8,60,532	22,786	...	...	76,426	...	150	9,59,894
Travelling and other Allowances	...	33	81,136	...	82,478	22,460	73,782	15,147	50,692	57,120	899	3,83,747
Service Postage and Telegrams	...	...	4,326	...	6,491	1,721	12,573	175	2,946	1,690	...	29,922
Rents, Rates and Taxes	...	...	5,003	...	3,095	2,923	4,056	838	8,428	327	...	24,670
Other Charges	...	...	9,830	...	1,70,496	61,881	50,637	3,048	1,67,193	90,044	1,029	5,53,558
Share of Charges transferred from Land Records	...	...	...	...	27,312	...	...	...	22,556	...	...	49,868
Less—Recoveries and Contributions	...	...	20,000	...	1,19,377	...	...	...	50,911	...	...	1,90,888
	...	1,712	5,69,807	...	17,56,366	5,02,082	5,70,881	3,50,845	7,73,955	4,54,283	9,247	49,88,981
Revenue Survey—												
<i>Portion of the Survey of India Charges transferred from Account No. 40-E, page 104:</i>												
Controlling Staff	36,583	...	...	...	...	...	...	...	...	...	...	36,583
Correspondence and Drawing	77,786	...	...	...	...	...	...	...	...	...	...	77,786
Charges of Survey Parties	...	...	...	...	...	...	1,21,789	...	...	...	...	1,21,789
	1,14,369	...	...	...	...	...	1,21,789	...	...	...	...	2,36,158
Local Survey Charges:												
Controlling Office	...	...	2,27,811	...	3,830	...	...	...	3,593	...	2,807	2,31,041
Salaries of Officers (a)	...	...	76,376	18,708	14,788	...	...	...	2,760	...	13,150	1,35,777
Office Establishment	439	...	1,89,210	13,886	1,519	...	...	...	...	...	3,280	2,08,334
Field Establishment (partly temporary)	6,114	...	3,46,769	...	1,05,226	...	...	70,646	19,922	...	18,851	5,67,528
Extra Department and Mapping Charges	...	...	...	85,230	...	...	...	...	2,619	...	...	87,849
Travelling and other Allowances	626	...	1,78,242	5,797	11,916	...	...	9,675	4,460	...	6,314	2,16,970
Service Postage and Telegrams	...	...	7,554	3,954	304	...	...	60	673	...	292	12,538
Rents, Rates and Taxes	...	...	6,247	...	6,258	...	...	1,100	517	...	869	14,991
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	28,749	...	...	...	1,408	...	...	30,157
Drawing Office	...	...	...	...	70,372	...	...	...	66,067	...	15,179	1,61,515
Other Charges	1,240	...	2,38,950	3,107	24,077	...	...	20,916	5,082	...	1,988	2,96,350

Loss—Recoveries and Contributions	...	...	3,56,997	...	792	...	...	...	8,978	...	4,915	3,71,000
	1,32,828	...	9,07,162	1,30,677	2,66,149	...	1,21,789	1,02,897	97,712	...	57,815	18,06,520
TOTAL SURVEY AND SETTLEMENT	1,32,828	1,712	14,76,969	1,30,677	(b) 20,22,515	5,02,082	6,92,670	4,53,042	2,71,670	4,54,283	67,062	67,95,510
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc. (a)	3,893	...	15,557	63,227	27,411	53,163	22,791	...	17,559	35,611	8,180	2,47,892
Establishments (partly temporary)	627	...	4,086	91,370	23,177	40,856	7,994	...	11,161	26,423	96	2,05,539
Travelling and other Allowances	...	...	7,211	31,172	8,513	8,667	6,104	...	8,137	8,137	1,646	69,887
Service Postage and Telegrams	...	...	329	5,852	600	1,630	...	...	...	2,457	...	10,868
Rents, Rates, and Taxes	...	...	70	63	...	...	527	...	10	339	...	1,009
Other Charges	...	...	1,130	18,685	5,016	6,787	4,975	...	8,346	16,947	...	61,836
Loss—Share of charges transferred to "Land Settlement"	...	...	...	...	27,312	...	...	...	22,556	...	...	49,868
District Charges	1,91,984	1,72,716	29,47,457	34,24,302	25,465	37,00,485	17,28,713	15,82,244	86,357	12,83,391	2,22,976	1,53,66,030
TOTAL LAND RECORDS	1,96,504	1,72,716	29,75,840	36,24,521	62,810	38,11,588	17,71,104	15,82,244	1,09,014	13,73,304	2,32,898	1,59,12,603
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Managing of Government Estates	...	...	...	...	8,47,812	2,71,113	4,389	...	3,47,522	28,752	3,836	15,03,424
Charges on account of Encumbered Estates	...	...	...	...	...	...	...	...	...	...	3,798	79,903
Management of Grazing Lands	1,620	20,401	...	...	...	...	54,144	...	...	...	...	23,71,806
Commission on Land Revenue Collections, etc.	15,628	...	...	...	23,167	4,099	...	18,84,771	3,646	49,115	3,91,382	6,96,653
Commission on Capitation Tax (c)	...	...	...	...	...	...	...	6,96,653	...	...	...	63,432
Commission on Fishery Collections	...	...	...	...	...	...	...	62,877	...	...	555	7,390
Inam Commissioner, Madras	...	...	7,390	...	...	...	...	...	...	...	...	58,76,054
Allowances to District and Village Officers	...	16,233	34,40,894	13,75,539	...	...	13,014	...	...	10,27,745	2,629	...
TOTAL DIRECT CHARGES OF COLLECTION	17,246	36,634	34,48,284	13,75,539	8,70,979	2,75,212	71,547	26,44,301	3,51,168	11,05,612	4,02,200	1,05,98,722
TOTAL CHARGES IN INDIA	7,78,703	6,91,580	1,29,89,162	1,01,95,691	57,71,019	1,02,20,896	49,40,762	70,42,727	31,36,532	42,48,005	15,39,315	6,15,44,393

Total India converted into £ at Rs15-£1 £ 4,102,960

CHARGES IN ENGLAND:

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

1,367

Stores for India

6

1,373

TOTAL CHARGES AGAINST "LAND REVENUE" £ **4,104,333**

(a) Includes Exchange Compensation Allowance.

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

1/5th share recoverable from Zemindars	8,53,917
1/5th " " from Tenants	6,09,396
1/5th to be borne by Government	4,81,438
Total	19,44,753

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

No. 16A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1919.

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
BENGAL OPIUM—												
Proceeds of 5,102 Chests sold by Public auction in Calcutta for export, at the average rate of Rs. 418-13-1 per chest.	...	...	...	...	1,74,42,820	...	...	...	...	...	...	1,74,42,820
Proceeds of 4,586 chests sold direct to the governments of Hong-Kong and Straits Settlements at the rate of Rs. 2,000 per chest and of 4,080 sold to the Government of the Netherlands, Indies, British North Borneo and Siam at the rate of Rs. 2,500 per chest, less Rs. 7,00,006 made up of a short recovery of Rs. 6 from the Crown Agents for the Colonies in adjustment of an overcharge in previous year, and Rs. 7,00,000 actually realised in the year 1919-20.	...	...	...	...	1,86,71,994	...	...	...	...	...	...	1,86,71,994
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of Rs. 13 per seer.	35,323	89,778	6,03,150	11,93,769	5,44,338	6,42,540	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	67,23,157
Miscellaneous Receipts, including sale proceeds of opium, etc., in England.	...	...	...	...	64,13,119	83,693	...	...	...	...	...	64,96,812
TOTAL BENGAL OPIUM	R 35,323	89,778	6,03,150	11,93,769	4,30,72,271	7,26,233	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	4,93,34,783
BOMBAY OPIUM—												
Miscellaneous receipts.	...	...	...	1,887	...	...	...	...	...	...	...	1,887
TOTAL OPIUM REVENUE	R 35,323	89,778	6,03,150	11,95,656	4,30,72,271	7,26,233	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	4,93,36,670
Total India converted into £ at Rs 15 = £1												£3,289,111

No. 16B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1919.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1918	10,057	(a) 17,128	1,191	1,786
In store in Factories on above date	...	...	382	572
Produce of season 1917-18	14,500	24,695	8,417	12,635
TOTAL	24,557	41,823	9,990	14,993
Sold by Auction from 1st April 1918 to 31st March 1919	5,102	8,689	...	...
Sold direct to the governments of Hong-Kong, Straits Settlements, Netherlands, Indies, British North Borneo and Siam from 1st April 1918 to 31st March 1919	8,666	14,759	...	...
Issued to Excise Department from 1st April 1918 to 31st March 1919	...	...	8,608	12,912
Issued to Medical Department ditto ditto	...	...	22	32
TOTAL EXPENDED	13,768	23,448	8,630	12,944
Balance in store in Calcutta on 31st March 1919	10,789	18,375	977	1,466
Balance in Factories " " "	...	...	383	574
BALANCE IN STORE ON 31st MARCH 1919	10,789	18,375	1,360	2,040

(a) Differs from last year's closing balance by 328 maunds for correction since made.