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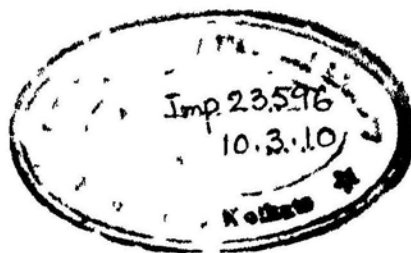
FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1924-25



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INTRODUCTORY.

Main Divisions of the Indian Accounts.

The main divisions are :—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with the proceeds of taxation and the expenditure therefrom, the net result of which represents the surplus or deficit which determines the feasibility of reduction, or the necessity for increase, of taxation. The second division deals with expenditure of a remunerative character met usually from borrowed funds and also final receipts of a capital nature intended to be applied to capital expenditure, such as, contributions received from Indian States or Railways for Railway construction and the proceeds of the special cesses imposed for the Bombay Development Scheme. The third division comprises debt heads, receipts under which represent a liability and payments an asset, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads under which appear all cash remittances from one treasury to another, besides those which are necessitated either by the constitution of the Accounts Department or the existence of the Home Treasury. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March as distinguished from amounts due to or by Government during the same period.

Sections and Major Heads of Accounts.

2. Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into the Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions while the Major Heads are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. A complete list of the Sections classified under the four main divisions is appended to this Note. The Major Heads comprising each Section will be found detailed on the respective sectional abstract pages of these Accounts.

Treasury Balances Paper Currency Reserve and Gold Standard Reserve.

3. The accounts work from balance to balance, these balances working up to the general cash balances, a small portion of which is kept in the treasuries all over India but the bulk of which is deposited with the Imperial Bank of India in India and in the Bank of England in England. Outside these cash balances are the Paper Currency Reserve and the Gold Standard Reserve, the transactions of which appear in the Treasury accounts as deposit transactions only, their balances being kept entirely distinct from the cash balances.

Peculiarities of the Indian Accounts.

4. The Indian Accounts are complicated by reason of their—

- (1) covering transactions not only of the Central Government but also of the Provincial Governments with their separate resources and separate balances; and

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- (2) combining transactions in two currencies, rupee and sterling with wide fluctuations in exchange.

The present method of exhibition of the accounts is the outcome of a series of changes which are briefly summarised below.

Summary of changes in the accounts.

5. The changes up to the end of 1878-79 were summarised in a Parliamentary Paper of 1880 which is reproduced below :—

“ From the time that the East India Company ceased to be a trading Company, till 1855, the Accounts of the Revenue and Expenditure of British India were presented to Parliament in rupees so far as related to transactions in India, and in pounds for transactions in England, a general abstract being given in which the rupees were converted into sterling money, at the rate of 2s. the sicca rupee (equal to 1s. 10½d. the Company's rupee), and the final surplus or deficit was stated in pounds sterling. The Accounts showed, on the one side, the net revenue, after deducting from the gross receipts the charges of collection, refunds and drawbacks, allowances and assignments under treaties and allowances to village officers, etc., and on the other side the general charges of administration. Thus, for 1839-40, the Parliamentary Accounts, when the figures are stated in round numbers at the rate now adopted, of 2s. the Company's or Government rupee, give the revenue as £15,545,000, and the charges at £17,623,000; by transferring to the expenditure side the direct claims on the revenue, the receipts become £20,149,000, and the charges £22,227,000.

“ The Accounts were presented to Parliament in the old form up to and including those for the year 1853-54. It having been considered, however, that this form called for revision, separate returns were also made in compliance with orders of the House of Commons, for 1851-52, 1852-53, and 1853-54, in which there were statements showing at the above mentioned rate of exchange the total income and the total expenditure, including in the latter direct claims on the revenue. Statements of net income were also given. In the Accounts of 1854-55 the form of these returns was adopted in place of the old form, rupees being converted into sterling at the exchange of 1s. 10½d. the Company's rupee.

“ In 1859 the rate of 2s. for the Government rupee (formerly called the Company's rupee) was fixed as that to be adopted in the Parliamentary Accounts,” (the income and expenditure being thereby *apparently* increased by 1½th or upwards of £2,000,000); those for 1857-58 and for all subsequent years have been so prepared.

“ In the Accounts presented to Parliament for 1859-60, the interest on Guaranteed Railway capital was for the first time shown as a charge on the revenue of the year.

“ In 1867-68 the policy of constructing Extraordinary, now called Productive, Works from borrowed money, and excluding the capital charge from the ordinary expenditure of the year, was sanctioned. The amount of this capital outlay is now shown in the Statement of Receipts and Disbursement under a heading of Debt Incurred, or Debt Transferred, for Productive Public Works, and the interest on that debt is shown as a charge of the year.

“ In 1870-71 the system was commenced of allotting to the Provincial Governments grants of money, with the responsibility of meeting therefrom certain charges. In that year the only financial effect was an advance of £200,000 to provide those Governments with a working balance; but in the following years the change affected the accounts in a two-fold manner; certain receipts, estimated at about £650,000, being deducted from the expenditure, both sides of the account were reduced to that extent during the years from 1871-72 to 1875-76, and expenditure to the amount of about £5,000,000, was shown in a single line as ‘ Allotments for Provincial Services ’ instead of under the several headings under which it was incurred.

" In the Accounts for 1871-72 the statement of net income was abandoned, and the revenue was thenceforward shown only in gross, the direct claims thereon being included in the expenditure.

" In the Accounts for 1876-77 the mode of exhibiting the transactions of the Provincial Governments was altered. Instead of one net sum being charged under Allotments for Provincial Services, the receipts and expenditure were shown (as before 1870-71) under their proper headings, and the difference between the grants and the actual outlay was stated under the head of ' Adjusting Receipts from Provincial Governments (Provincial Deficits)' on the revenue side, or ' Adjusting Payments to Provincial Governments (Provincial Surpluses)' on the expenditure side. These two headings show, practically, the balance by which the Government of India, as banker for the Provincial Governments, is debtor to, or creditor by, those administrations.

" In the Accounts of the same year, 1876-77, the practice was introduced of showing at the foot of the Abstract of Ordinary Revenue and Expenditure, the annual revenue from Productive Public Works, and the annual charge for interest and working expenses in connection with them. In the case of the State Works which are directly managed by the Government, the whole receipts and charges are shown; in that of the Guaranteed Companies, only the net traffic receipts are given, and the interest, surplus profits, etc., which have to be defrayed from them. Previously, only the net charge upon the revenue in connection with the Guaranteed Companies was shown; by adopting the mode of showing the whole of the net traffic receipts on the one side, and the charge for interest on the other, both sides of the Account were in 1876-77, increased by £4,705,000.

" In 1877-78, a new heading of Provincial Rates was introduced, under which were entered the receipts from the special taxation imposed on the land in 1877. In 1878-79 a further change was made, by bringing into the general account of revenue, chiefly under the head of Provincial Rates, local funds previously accounted for separately, a corresponding charge being entered under various headings on the other side. The increase to both sides of the Account caused by this alteration was about £2,850,000."

6. The changes in the accounts made subsequent to 1878-79 are indicated below. Up to 1879-80 the Provincial and Local Deficits were shown as Revenue, and the Surpluses as Expenditure, of the Government of India; in 1880-81 the Deficits were removed from the Accounts of Revenue, and the total Expenditure chargeable on the revenue of the year was arrived at by adding to or deducting from the Ordinary Expenditure the difference between the Provincial and Local Surpluses and Deficits. In 1881-82 the head ' Gain by Exchange ' was removed from the Account of Revenue, and the excess of loss over gain was shown in the Account of Expenditure as " Exchange on Transactions with London." In 1882-83 the gross (instead of the net) receipts of the East Indian Railway were credited to revenue, as in the case of State lines and the working expenses were included in the expenditure under Productive Public Works. In the Accounts of 1882-83 also the General Account was recast, the Revenue and expenditure being shown in greater detail than before, other receipts and disbursements being for the most part shown net instead of gross and the transactions in India and England being no longer separated. At the same time, the Accounts of Revenue and Expenditure were arranged in appropriate groups corresponding to the heads shown in the General Account. Further changes were made in the General Account in 1884-85, the most important of which related to the method of exhibition of exchange. This had previously been shown in lump under the head ' Exchange on transactions with London ' which represented roughly the difference between the sterling equivalent of the Indian rupee figures converted at the conventional rate of 2s. and the actual amount received in England through the sale of Council Bills. In the year 1884-85 was introduced the system of distributing exchange over the several Major Heads of revenue and expenditure

with the result that the transactions under each of these heads were shown in tens of rupees (Rx). The Exchange in respect of debt and remittance transactions, however, was shown in lump under a separate head and any difference between the actual exchange and the sum total of the exchange adjusted as above figured in the revenue account under the head 'Exchange' in the 'Miscellaneous' group.

7. In 1899-1900 the 'Rx' system referred to in the preceding paragraph was abandoned as a result of the rupee having attained stability at 1s. 4d., rupee figures being thenceforth converted at Rs. 15=£1, such trifling differences on account of exchange as occurred being distributed among the Revenue, Capital and Debt Sections, of the Account and shown in lump sums except under capital heads. In 1906-07, the Railway transactions were shown *net*, the working expenses being taken in reduction of gross receipts and certain other changes of a minor character were introduced. In 1907-08, there was a regrouping of Military charges, the Royal Indian Marine and Military Works transactions till then included with corresponding transactions in the Civil Department being transferred to the Military Section of the Accounts. Since 1920-21 the accounts have been prepared on the basis of the rate of 2s. per rupee for the conversion of English sterling transactions into rupees, and in 1921-22 the difference between the conventional rate and the average rate of Exchange, *i.e.*, the average of the daily Calcutta telegraphic transfers rates on London, has been distributed over the several Major Heads of revenue and expenditure. Minor changes of detail were introduced from time to time among which may be mentioned the unification of the heads 'Posts' and 'Telegraphs' as a result of the amalgamation of the two Departments, the bifurcation of several heads owing to expansion of Departmental activities and the introduction of a separate head for the adjustment of transfers between Imperial and Provincial Governments till then adjusted by an increase or decrease of the Provincial share of Land Revenue and by a corresponding decrease or increase of the Imperial share.

8. A complete recasting of the Accounts was rendered necessary by the Reforms Scheme and opportunity was then taken to introduce a number of improvements, all of which were given effect to in the accounts for the year 1921-22. The major changes are very briefly summarised below :—

- (i) The exhibition of Provincial transactions as a separate entity rendered necessary by the grant of Provincial autonomy and the consequent re-arrangement of the subsidiary accounts on the basis of Governments instead of areas.
- (ii) The regrouping of the Sections and Major Heads in which special attention was paid to the more complete exhibition of the transactions of Commercial Departments.
- (iii) The framing of the accounts on a rupee basis, the sterling figures being converted into rupees instead of *vice versa*.

9. Throughout these Accounts, a distinction has been drawn between items relating to Provincial revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a province alone (*vide* Accounts Nos. 2, 3, 5, 6, 14—16, etc.), is to be taken as referring to a geographical area, while in the heading of column the entries in which are intended to show the revenues of a province the word 'Government' has been inserted.

In the subsidiary statements the column 'other areas' includes Central transactions in Provincial areas which are not shown separately to avoid undue elaboration.

10. The following changes of importance have been introduced since the year 1922-23 :—

- (i) The constitution of the Shan States Federation as a separate sub-province of Burma with separate revenues and balances.

- (ii) The opening of new capital Major Heads in the different Sections of the Accounts for the exhibition of expenditure of a capital nature undertaken by Local Governments from borrowed funds.
- (iii) The opening of two new Major Heads under 'Sec. A—Principal Heads of Revenue' for the record of transactions in connection with taxes levied under the Scheduled Taxes Rules.
- (iv) The grouping of all forms of remittance transactions under 'Sec. T—Remittances' that Section being amplified so as to cover all remittances between England and India including remittances by council bills and reverse councils, which were formerly shown under 'Sec. U—Secretary of State's Bills and Sterling Bills on London.' The revised method of grouping is shown in the appendix to this Note.
- (v) The alteration in the nomenclature of the Major Head '21—Sinking Funds' to '21—Reduction or Avoidance of Debt.'
- (vi) The opening of a new Section "M.—Extraordinary Items" with two Major Heads for the record of special receipts and charges of a non-recurring character so as to distinguish them from the ordinary revenue and expenditure of Government.

II. The following changes introduced in 1924-25, require special notice—

- (i) The constitution of Coorg as a separate Province with separate revenues and balances.
- (ii) The separation of Railway finance from the general finances of the Government of India and the constitution of a Depreciation and a Reserve Fund in Railways. This is more fully described in the general note to the Railway Section (Sections B., and B. B.) of these accounts.
- (iii) The introduction of a commercial system of accounts in the Northern India Salt Revenue Department with a separate capital account and a Depreciation Fund for that Department.
- (iv) The introduction of a capital account in connection with the establishment of the Security Printing Press at Nasik.
- (v) The institution of a Depreciation Reserve Fund in Army Ordnance Factories.
- (vi) The alteration in the designation of the Major Heads 'xxxviii⁵⁰ Military Works' to 'xxxviii⁵⁰ Military Engineer Services'.
- (vii) The alteration in the designation of the Major Head "60A—Other Provincial Works not charged to Revenue" to "60A—Other Works not charged to Revenue."

APPENDIX.

LIST OF SECTIONS.

I.—Revenue—

- A.—Principal heads of Revenue.
- B.—Railway Revenue Account.
- BB.—Railway Capital Account charged to Revenue.
- C.—Irrigation Revenue Account.
- CC.—Irrigation Capital Account charged to Revenue.
- D.—Posts and Telegraphs Revenue Account.
- DD.—Posts and Telegraphs Capital Account charged to Revenue.
- E.—Debt Services.
- F.—Civil Administration.
- G.—Currency and Mint.
- H.—Civil Works.
- J.—Miscellaneous.
- K.—Military Services.
- L.—Provincial Contributions, and Miscellaneous Adjustments between Central and Provincial Governments.
- M.—Extraordinary Items.

II.—Capital—

- AA.—Principal Revenue Heads :—
Salt and other Capital Outlay not charged to Revenue.
- BB.—Railway Capital Account not charged to Revenue.
- CC.—Irrigation Capital Account not charged to Revenue.
- DD.—Posts and Telegraphs Capital Account not charged to Revenue.
- FF.—Civil Administration.
- HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue.
- JJ.—Miscellaneous.

III.—Debt—

- N.—Public Debt.
- O.—Unfunded Debt.
- P.—Deposits and Advances.
- Q.—Loans and Advances by the Central Government.
- R.—Loans and Advances by Provincial Governments.
- S.—Loans between Central and Provincial Governments.

IV.—Remittance—

T.—Remittances—

I.—Remittances within India :—

- (a) Between treasuries.
- (b) Between Provinces or Departments under different audit circles.

II. Remittances between England and India.

- (a) Remittance Account.
- (b) Secretary of State's Bills and other transfers.
 - (i) Secretary of State's Bills.
 - (ii) Bills on London.
 - (iii) Sterling purchased in India.
 - (iv) Sterling taken over in London.
 - (v) Transfers through Paper Currency Reserve.
 - (vi) Transfers through Gold Standard Reserve.

Note 1.—The opening and closing balances are shown under the head 'Cash Balances.'

Note 2.—In an account showing purely Central transactions, an additional adjusting head is necessary for showing the net transactions of Provincial Governments and this is shown under the head 'Balances of Provincial Governments' (*vide* Account No. 7).

GENERAL ACCOUNTS.

	Page.
1-A.—GENERAL ACCOUNT OF REVENUE AND EXPENDITURE	2 and 3
1-B.— " " OF RECEIPTS AND DISBURSEMENTS	4 and 5
2.—ACCOUNT OF REVENUE BY MAJOR HEADS	6 to 9
3.— " OF EXPENDITURE BY MAJOR HEADS	10 to 15
4-A.— " OF REVENUE IN ENGLAND	16 and 17
4-B.— " OF EXPENDITURE IN ENGLAND	18 to 21
5 & 6.—ACCOUNTS OF REVENUE AND EXPENDITURE OF THE CENTRAL GOVERNMENT	22 to 31
7.— " OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT	32 to 35
8 & 9.— " OF PROVINCIAL REVENUE AND EXPENDITURE	36 to 39
10 & 11.—ACCOUNTS OF RECEIPTS AND DISBURSEMENTS OF PROVINCIAL GOVERNMENTS	40 and 41
11-A TO 11-I.—STATEMENTS OF DISTRIBUTION OF THE EXPENDITURE OF PROVINCIAL GOVERN- MENTS BETWEEN RESERVED AND TRANSFERRED	42 to 59
12.—STATEMENT OF VOTED AND NON-VOTED EXPENDITURE OF CENTRAL AND PROVINCIAL GOVERNMENTS	60 to 65

In these Accounts a pound sterling has been taken as the equivalent of ten rupees. Had this rate of exchange been realised the sterling equivalent of any rupee figure would have been found by dividing it by ten. The average rate of exchange during the year, i.e., the average of the daily telegraphic transfer rates from Calcutta on London being however Rs. 13·7064 per £, the difference between the monthly average rates and the conventional rate of £1 = Rs. 10 on the sterling transactions has been exhibited against the respective heads under a separate column 'Exchange'. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent of the total figure against any head will therefore be obtained approximately by dividing the total rupee figure by the average rate given above.

NOTE.—The formula does not however apply to debt and remittance heads in respect of which no adjustment is made on account of exchange on English transactions finally booked in the Home Account. The sterling equivalent in such case will work out as follows :—

- (1) Indian rupee figure divided by the average rate, *plus*.
- (2) English sterling figure, i.e., the rupee figure shown in the column "England" divided by ten.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 1-A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE of the
for the year ended

REVENUE.	INDIA.			ENGLAND. [FIRST CONVERTED INTO RS. AT £1=RS. 10 AND THEN EXCHANGES ADDED.]			TOTAL INDIA AND ENGLAND.		
	Central.	Provincial	TOTAL.	Central.	Provincial	TOTAL.	Central.	Provincial	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Revenue.									
Principal Heads of Revenue.—									
Customs . . .	45,75,31,516	...	45,75,31,516	...	...	...	45,75,31,516	...	45,75,31,516
Taxes on Income . . .	16,03,09,947	19,75,698	16,22,85,645	—1,61,694	...	—1,61,694	16,01,48,253	19,75,698	16,21,28,951
Salt . . .	7,39,04,860	...	7,39,04,860	...	...	...	7,39,04,860	...	7,39,04,860
Opium . . .	3,79,76,177	...	3,79,76,177	...	...	...	3,79,76,177	...	3,79,76,177
Other Heads . . .	2,06,93,150	74,63,19,815	76,70,12,965	...	...	...	2,06,93,150	74,63,19,815	76,70,12,965
Total Principal Heads	75,04,15,650	74,82,95,513	1,49,87,11,163	—1,61,694	...	—1,61,694	75,02,53,956	74,82,95,513	1,49,85,49,469
Railways . Net Receipts	36,90,79,687	3,03,431	36,93,83,118	32,15,010	...	32,15,010	37,22,94,697	3,03,431	37,25,98,128
Irrigation Net Receipts	10,91,925	7,00,06,527	7,10,98,452	...	—33,071	—33,071	10,91,925	6,99,73,456	7,10,65,381
Posts and Telegraphs . Net Receipts	1,15,87,937	...	1,15,87,937	—4,62,850	...	—4,62,850	1,11,25,087	...	1,11,25,087
Interest Receipts . . .	92,24,148	1,94,61,411	2,86,85,559	2,48,76,117	...	2,48,76,117	3,41,00,265	1,94,61,411	5,35,61,676
Civil Administration . . .	73,97,538	3,51,35,948	4,25,33,481	...	...	...	73,97,538	3,51,35,948	4,25,33,481
Currency and Mint	3,28,33,310	...	3,28,33,310	70,99,594	...	70,99,594	3,99,32,894	...	3,99,32,894
Civil works . . .	13,21,263	72,39,464	85,60,727	...	...	...	13,21,263	72,39,464	85,60,727
Miscellaneous . . .	36,12,425	1,98,53,719	2,34,66,144	9,77,246	1,953	9,79,199	45,89,671	1,98,55,672	2,44,45,843
Military Receipts . . .	3,38,24,518	...	3,38,24,518	64,87,141	...	64,87,141	4,03,11,659	...	4,03,11,659
Extraordinary Items . . .	89,914	...	89,914	2,53,62,442	...	2,53,62,442	2,54,52,356	...	2,54,52,356
Total Revenues	1,22,04,78,310	90,02,96,013	2,12,07,74,323	6,73,92,996	—31,118	6,73,61,878	1,28,78,71,306	90,02,64,895	2,18,81,36,201
Provincial Contributions and Miscellaneous Adjustments between Central and Provin- cial Governments—	+8,74,46,813	—8,74,46,813	...	...	...	...	+8,74,46,813	—8,74,46,813	...
Revenue as finally distributed be- tween Central and Provincial	1,30,79,25,123	81,28,49,200	2,12,07,74,323	6,73,92,996	—31,118	6,73,61,878	1,37,53,18,119	81,28,18,082	2,18,81,36,201
TOTAL	...	...	...	...	...	...	1,37,53,18,119	81,28,18,082	2,18,81,36,201

CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in India and in England
31st March 1925.

Expenditure.	INDIA.			ENGLAND. [FIRST CONVERTED INTO RS. AT £1=RS. 10 AND THEN EXCHANGE ADDED.]			TOTAL INDIA AND ENGLAND.		
	Central.	Provincial.	Total.	Central.	Provincial.	Total.	Central.	Provincial.	Total.
	R	R	R	R	R	R	R	R	R
Expenditure—									
Direct Demands on the Revenues.	5,25,00,000	9,08,32,536	14,28,32,626	12,02,201	20,88,528	32,40,729	5,37,02,201	9,23,71,064	14,60,73,355
Salt and other Capital outlay charged to Revenue.	16,67,712	3,29,841	19,97,053	64,032	...	64,032	17,31,744	3,29,341	20,61,085
Railways: Interest and Miscellaneous Charges.	18,60,51,842	86,109	18,61,37,451	11,84,01,678	...	11,84,01,678	30,44,53,015	86,109	30,45,39,124
Irrigation . . .	21,66,586	4,80,42,699	5,02,09,285	69,704	9,07,464	9,77,168	22,36,290	4,89,50,163	5,11,86,453
Posts and Telegraphs .	6,66,817	...	6,66,817	24,21,037	...	24,21,037	30,87,854	...	30,87,854
Debt Services . . .	7,55,09,829	2,44,14,476	9,99,24,305	11,18,13,028	888	11,18,13,916	18,68,22,857	2,44,15,364	21,12,38,221
Civil Administration .	9,41,01,942	45,46,45,066	54,87,47,008	71,57,101	1,37,18,008	2,08,75,109	10,12,59,048	46,83,63,074	56,96,22,117
Currency and Mint . .	40,83,550	...	40,83,550	30,57,529	...	30,57,529	71,41,079	...	71,41,079
Civil Works . . .	1,76,57,819	7,89,19,526	9,65,77,345	1,15,056	23,92,185	25,07,241	1,77,72,875	8,13,11,711	9,90,84,586
Miscellaneous . . .	1,27,60,558	6,04,70,347	7,32,30,905	3,07,71,303	54,80,659	3,62,51,962	4,35,31,861	6,59,51,006	10,94,82,867
Military Services . .	45,84,65,162	...	45,84,65,162	18,81,66,715	...	18,81,66,715	59,66,51,877	...	59,66,51,877
Extraordinary Items .	1,01,685	22,91,891	23,93,526	...	...	...	1,01,685	22,91,891	23,93,526
Total Expenditure, Central and Provincial.	90,57,83,042	75,95,31,991	1,66,53,65,033	41,27,59,979	2,45,37,732	43,72,97,111	1,31,84,92,421	78,40,69,723	2,10,25,62,144
Surplus (+)	...	...	...	...	...	...	+ 5,68,25,698	+ 2,87,48,359	+ 8,55,74,057
Deficit (-)	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	1,37,53,18,119	81,28,18,082	2,18,81,36,201

* The distribution of this result amongst the several Provincial Governments is shown at foot of Account No 9.

No. 1-B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs.10.)	TOTAL.
	₹	₹	₹
Surplus	80,79,67,644	—25,11,41,946	5,68,25,698
Railway Capital not charged to Revenue—			
Capital contributed by Railway Companies and Indian States towards construction of State Rail- ways	—14,76,338	—34,50,000	—49,26,338
Debt, Deposits and Advances—			
Permanent Debt (net incurred)	11,56,22,076	18,54,858	11,74,76,934
Unfunded Debt (net incurred)	8,93,19,080	2,92,959	8,96,12,039
Deposits and Advances (net)	3,77 36,539	—1,44,52,668	2,32,83,871
Remittances (Net)	—37,45,57,681	38,58,93,655	1,13,35,974
Balances of Provincial Governments (net)	4,94,44,384	—2,29,49,269	2,64,95,115
TOTAL DEBT, DEPOSITS AND ADVANCES	—8,24,35,602	35,06,39,535	26,82,03,933
TOTAL RECEIPTS	22,40,55,704	9,60,47,589	32,01,03,293
Opening Balance on April 1st, 1924. { India 31,13,62,292 England (£10,384,247) }	...	10,38,42,476	41,52,04,768
GRAND TOTAL	53,54,17,996	19,98,90,065	73,53,08,061

GOVERNMENT in *India* and in *England* for the year ended 31st March 1925.

DISBURSEMENTS.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 10.)	TOTAL.
	R	R	R
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—			
Construction of State Railways	7,03,06,009	6,42,92,347	13,45,98,356
Construction of Irrigation, etc., Works	95,898	...	95,898
Capital Outlay on Indian Posts and Telegraphs	1,17,55,881	..	1,17,55,881
Initial Expenditure on new Capital at Delhi	1,37,89,407	4,29,461	1,42,18,868
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	9,59,47,195	6,47,21,808	16,06,69,003
Debt, Deposits and Advances—			
Floating Debt (net discharged)	2,11,80,000	..	2,11,80,000
Loans and Advances by the Central Government (net Advances)	1,22,69,059	..	1,22,69,059
Loans between Central and Provincial Governments (net Advances)	8,86,60,999	.	8,86,60,999
TOTAL DEBT, DEPOSITS AND ADVANCES	12,21,10,058	..	12,21,10,058
TOTAL DISBURSEMENTS	21,80,57,253	6,47,21,808	28,27,79,061
Closing Balance on { India 31,73,60,743			
March 31st, 1925. { England (£13,516,825)		13,51,68,257	45,25,29,000
GRAND TOTAL	53,54,17,996	19,98,90,065	73,53,08,061

FINANCE AND REVENUE ACCOUNTS OF THE

No. 2—ACCOUNT of the REVENUE of India (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India General (a)	Baluchistan.	North- West- Frontier Province.	Madras.	Bombay.	Bengal.
	No. of accounts.	Page.						
A.—Principal Heads of Revenue—			R	R	R	R	R	R
I.—Customs	14	77	2,86,035	...	1,378	3,34,32,054	18,81,56,280	17,41,56,662
II.—Taxes on Income	15	81	91,04,478	98,579	6,54, 16	1,81,56,365	4,03,77,094	5,54,73,933
III.—Salt	16	85	1,07,05,368	362	...	1,89,91,727	1,73,33,902	2,35,90,897
IV.—Opium	17	89	37,170	14,110	72,480	12,85,095	15,50,289	2,86,97,628
V.—Land Revenue	18	93	6,68,334	9,16,872	21,95,542	6,15,05,867	5,16,52,815	3,10,73,587
VI.—Excise	19	97	30,18,310	6,42,817	5,38,112	4,90,14,108	4,42,98,054	2,15,07,342
VII.—Stamps	20	100	12,79,508	1,95,240	12,13,874	2,41,51,274	1,78,07,556	3,36,67,757
VIII.—Forest	21	105	9,24,338	20,593	6,69,767	55,73,761	73,07,964	24,75,529
IX.—Registration	22	110	75,839	5,239	83,224	37,89,867	12,49,202	25,84,520
IX. A.—Scheduled Taxes	22B	113	...	...	...	...	9,03,407	21,51,935
X.—Tributes from Indian States	23	116	51,22,175	...	...	9,96,519	13,58,786	60,650
TOTAL			3,12,21,550	18,98,812	54,29,193	21,18,96,637	37,19,95,299	37,54,40,440
B.—Railways—								
XI.—State Railways—								
Gross receipts	27	138	1,01,19,23,324	...	...	...	...	...
Deduct—Working Expenses	27	139	62,90,78,686	...	...	...	...	...
" —Surplus Profits paid to Companies	24	121	1,42,27,560	...	...	...	...	...
Net Receipts			36,86,17,078	...	...	...	...	...
XII.—Subsidised Companies	29	150	4,62,609	...	...	...	...	98,439
TOTAL			36,90,79,687	...	...	...	...	98,439
C.—Irrigation, etc.—								
XIII.—Works for which Capital Accounts are kept—								
Gross Receipts:—								
Direct Receipts	35	201	...	73,832	15,32,782	5,67,286	30,88,216	13,06,594
Portion of Land Revenue due to Irrigation	33	184&185	...	...	1,10,709	1,25,13,742	74,37,558	...
Deduct.—Working Expenses	36	214	{	73,832 46,307	16,43,491 8,91,691	1,30,81,028 43,26,016	1,05,25,774 52,63,122	13,06,594 12,15,297
Net Receipts			...	27,625	10,51,870	87,55,012	52,62,652	91,297
XIV.—Works for which no Capital Accounts are kept	37-A	231	3,169	1,485	...	1,19,000	65,475	2,48,467
TOTAL			3,169	29,110	10,51,870	88,74,012	53,28,127	3,39,764
D.—Posts and Telegraphs—								
XV.—Gross Receipts	39	238	10,26,66,006	...	...	...	...	...
Deduct.—Working Expenses	39	238	9,10,78,069	...	...	...	...	...
Net Receipts			1,15,87,937	...	...	...	...	...
Carried over			41,18,92,343	19,22,922	64,81,063	22,07,70,649	37,73,23,426	37,58,73,643

(a) Throughout the accounts, this head includes the Receipts and Charges connected with the Army Services, the Northern India Salt Department, the Indian Stores Departments under the direct administration of the Governor-General in Council, the Revenue and Charges of the Administrations of Ahmednagar, &c.

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
31st March 1925.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg	TOTAL, INDIA.	ENGLAND. (Sterling con- verted into Rs at £1=	Exchange.	GRAND TOTAL
₹	₹	₹	₹	₹	₹	₹	₹	Rs. 10)	₹	₹
6,83,990	9,88,355	5,79,70,055	5,088	8,95,885	9,55,834	...	45,75,31,516	...	...	45,75,31,516
78,87,089	60,67,102	1,78,33,454	41,46,926	50,85,167	23,79,560	21,062	16,22,85,645	-1,20,587	-41,107	16,21,23,951
...	...	32,81,000	450	...	1,154	...	7,39,04,860	...	...	7,39,04,860
8,80,832	13,44,547	8,57,131	10,42,530	10,74,511	11,19,291	563	3,79,76,177	...	...	3,79,76,177
6,71,08,534	8,53,68,120	5,76,68,080	1,67,57,975	2,25,72,027	1,05,13,655	3,56,130	35,83,58,138	...	...	35,83,58,138
1,30,49,675	1,18,95,442	1,16,17,484	1,75,99,496	1,50,43,703	65,95,938	3,47,949	19,51,68,430	...	...	19,51,68,430
1,74,40,031	1,16,61,377	62,44,985	1,00,42,898	68,34,340	20,65,412	87,054	13,26,91,301	...	...	13,26,91,301
69,21,987	37,27,312	1,96,77,825	10,70,267	52,32,632	24,78,756	6,68,030	5,67,48,761	...	...	5,67,48,761
12,49,101	8,83,394	5,80,464	13,73,832	6,78,535	1,86,750	6,642	1,27,46,609	...	...	1,27,46,609
...	...	...	...	...	...	...	30,55,342	...	...	30,55,342
2,19,000	1,44,755	5,350	96,449	2,35,600	5,100	...	82,44,384	...	...	82,44,384
11,54,40,239	7,20,80,404	17,57,36,428	5,21,35,861	5,76,52,400	2,63,01,450	14,87,450	1,49,87,11,163	-1,20,587	-41,107	1,49,85,49,469
...	...	78,650	...	...	1,80,604	...	1,01,21,82,578	4,82,356	1,79,276	1,01,28,44,210
...	...	99,648	...	...	1,66,184	...	62,93,44,518	...	...	62,93,44,518
...	...	...	...	...	...	...	1,42,27,560	...	...	1,42,27,560
...	...	-20,998	...	...	14,420	...	36,86,10,500	4,82,356	1,79,276	36,92,72,132
2,14,348	...	...	...	...	2,222	...	7,72,618	18,66,166	6,87,212	33,25,996
2,14,348	...	-20,998	...	...	16,642	...	36,93,83,118	23,48,522	8,66,488	37,25,98,128
92,19,165	3,98,77,309	9,90,663	33,38,203	9,24,962	...	...	6,09,19,012	...	...	6,09,19,012
25,51,731	1,82,31,882	27,50,501	...	7,222	...	...	4,36,03,345	...	...	4,36,03,345
1,17,70,896	5,81,09,191	37,41,164	33,38,203	9,32,184	...	...	10,45,22,357	...	...	10,45,22,357
51,66,598	1,55,60,510	17,70,997	16,74,897	9,66,428	...	...	3,65,81,693	24,303	8,768	3,66,14,764
66,04,298	4,25,48,681	19,70,167	16,63,306	-34,244	...	...	6,79,40,664	-24,303	-8,768	6,79,07,593
30,326	4,64,650	19,38,779	1,61,441	1,24,993	...	3	31,57,788	...	...	31,57,788
66,34,624	4,30,13,831	39,08,946	18,24,747	90,749	...	3	7,10,98,452	-24,303	-8,768	7,10,65,381
...	...	...	...	...	...	...	10,26,66,006	8,27,388	3,06,350	10,37,99,744
...	...	...	...	...	...	...	9,10,78,069	11,61,901	4,34,687	9,26,74,657
...	...	...	...	...	...	...	1,15,87,937	-3,34,513	-1,28,337	1,11,25,087
12,22,89,211	11,50,93,735	17,96,24,876	5,30,60,608	5,77,43,149	2,63,18,092	14,87,453	1,95,07,80,670	18,69,119	6,88,276	1,95,33,38,065

Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Railways, Survey and other
and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

No. 2.—ACCOUNT of the REVENUE of India (both CENTRAL and *PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India, General. (a)	Baluchistan.	North- West Frontier Province.	Madras	Bombay.	Bengal.
	No. of accounts.	Page.						
Brought forward			R 41,18,92,343	R 19,22,922	R 64,81,063	R 22,07,70,649	R 37,78,23,426	R 37,58,73,643
E.—Interest Receipts—								
XVI.—Interest	42	263	54,53,383	67,517	49,214	20,48,898	1,45,61,358	15,28,689
F.—Civil Administration—								
XVII.—Administration of Justice	48	296	99,943	32,348	2,82,586	13,76,122	15,15,594	13,29,635
XVIII.—Jails and Convict Settlements	49	304	5,77,832	2,486	1,10,306	7,58,750	4,61,540	12,61,646
XIX.—Police	50	310	46,024	5,680	23,826	9,24,580	5,00,770	6,64,441
XX.—Ports and Pilotage	51	316	...	...	...	13	2,37,915	15,92,088
XXI.—Education	55	329	52,076	34,264	74,486	6,57,113	11,20,632	11,20,280
XXII.—Medical	56	335	2,00,766	8,696	1,669	3,61,574	6,25,269	7,26,895
XXIII.—Public Health	57	339	1,47,841	...	197	41,453	5,66,417	46,826
XXIV.—Agriculture	58	343	10,44,067	13,145	35,659	2,79,964	3,36,877	2,79,236
XXV.—Industries	59	348	2,225	...	379	13,71,594	3,575	6,65,851
XXVI.—Miscellaneous Departments	61	356	16,98,871	46	471	6,85,787	2,44,419	1,13,661
TOTAL	...	...	38,69,645	96,665	5,29,579	64,56,950	56,12,808	78,00,559
G.—Currency and Mint—								
XXVII.—Currency	62	365	2,85,03,891	1,415	8,853	99,476	62,314	14,979
XXVIII.—Mint	63	369	3,56,986	...	...	...	38,20,497	...
TOTAL	...	...	2,88,60,877	1,415	8,853	9,476	38,82,811	14,979
H.—Civil Works—								
XXX.—Civil Works	65	376	2,26,570	50,618	74,388	6,23,443	16,52,313	8,60,894
J.—Miscellaneous—								
XXXII.—Transfers from Famine Insurance Fund	70A	408	...	...	...	...	...	...
XXXIII.—Receipts in aid of Superannuation	72	417	3,26,060	12,715	73,589	8,84,175	20,06,649	9,56,101
XXXIV.—Stationery and Printing	73	423	9,66,089	250	18,480	2,49,827	2,49,424	2,24,497
XXXV.—Miscellaneous	74	439	—2,40,629	21,930	4,88,658	6,03,507	9,90,158	12,67,683
TOTAL	...	...	10,51,520	34,895	5,80,727	17,37,009	32,46,231	24,48,281
K.—Military Receipts—								
XXXVI.—Army—								
Effective	75A	453	2,78,35,502	...	...	...	...	...
Non-Effective			15,95,035	...	...	...	...	...
XXXVII.—Marine	76A	503	11,12,931	...	...	...	...	...
XXXVIII.—Military Engineer Services	77	506	82,81,060	...	...	...	...	...
TOTAL	...	...	3,88,24,518	...	...	...	...	...
M.—Extraordinary Items—								
XL.—Extraordinary Receipts	79A	529	60,679	...	...	...	29,235	...
TOTAL REVENUE	...	...	48,52,39,485	21,74,032	77,23,824	33,16,46,425	40,63,08,182	38,85,27,045

(a) Throughout the accounts, this heading includes the Receipts and Charges connected with the Army Services, the Northern India Salt Department, the Indian States Departments under the direct administration of the Governor-General in Council, the Revenue and Charges of the Administrations of Ajmer, Delhi, etc.

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
 31st March 1925—*contd.*

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL, INDIA.	ENGLAND. (Sterling converted into Rs. at 4s. 6d. = Rs. 10.)	Exchange.	GRAND TOTAL
R	R	R	R	R	R	R	R	R	R	R
12,22,89,211	11,50,93,785	17,96,24,876	5,39,60,608	5,77,43,149	2,63,18,092	14,87,453	1,95,07,80,670	18,69,119	6,88,276	1,95,33,38,065
18,19,410	9,31,008	12,75,040	5,53,677	3,30,303	60,766	6,346	2,86,85,559	1,82,97,944	65,78,173	5,35,61,676
18,39,215	10,50,049	11,13,857	4,66,960	5,66,959	1,72,848	5,096	93,51,207	...	...	93,51,207
4,58,793	4,29,003	4,53,450	5,49,924	2,87,959	1,18,693	675	54,70,857	...	...	54,70,857
2,77,794	1,80,994	8,89,453	2,19,299	1,87,820	2,83,360	926	42,04,967	...	...	42,04,967
...	...	7,65,567	—305	...	156	...	25,95,434	...	...	25,95,434
9,86,681	11,30,899	4,65,185	6,39,869	4,75,587	2,44,994	14,554	70,16,593	...	...	70,16,593
1,12,760	2,62,665	1,50,682	4,53,448	1,04,282	57,902	8,951	30,75,559	...	...	30,75,559
90,098	1,25,963	59,853	1,34,813	61,178	64,801	112	13,39,552	...	...	13,39,552
5,32,466	6,64,815	63,093	1,63,025	3,29,515	16,833	533	37,59,228	...	...	37,59,228
1,62,499	69,237	4,105	22,914	19,807	5,736	...	23,28,012	...	...	23,28,012
1,74,022	1,72,490	1,72,627	51,398	71,482	5,812	986	33,92,072	...	...	33,92,072
41,34,328	40,86,115	41,37,845	27,01,345	21,04,679	9,71,130	31,833	4,25,33,481	...	...	4,25,33,481
11,690	5,688	28,402	3,956	3,178	1,955	30	2,86,55,827	51,95,660	19,03,885	3,57,55,372
...	...	...	...	...	...	...	41,77,483	29	10	41,77,522
11,690	5,688	28,402	3,956	3,178	1,955	30	3,28,38,810	51,95,689	19,03,895	3,99,32,894
6,97,375	9,78,290	14,21,591	8,59,466	5,21,272	5,78,085	16,422	85,60,727	...	...	85,60,727
21,24,750	...	...	...	...	...	...	21,24,750	...	...	21,24,750
12,73,911	6,96,312	2,92,211	2,01,554	6,60,312	61,686	1,372	74,46,647	3,72,624	1,39,431	79,58,702
3,53,799	2,27,131	1,26,684	1,17,825	47,820	8,632	981	26,20,439	10,020	3,870	26,34,329
11,18,788	27,07,865	27,98,519	4,14,314	6,20,786	4,81,008	1,721	1,12,74,308	3,35,676	1,17,578	1,17,27,562
49,01,248	36,31,308	32,17,414	7,33,193	13,28,918	5,51,326	4,074	2,34,66,144	7,18,320	2,60,879	2,44,45,343
...	...	...	...	...	...	...	2,78,35,502	36,41,412	13,50,179	3,28,27,093
...	...	...	...	...	...	...	15,95,025	10,91,490	4,04,060	30,90,575
...	...	...	...	...	...	...	11,12,931	...	...	11,12,931
...	...	...	...	...	...	...	32,81,060	...	...	32,81,060
...	...	...	...	...	...	...	3,38,24,518	47,32,902	17,54,239	4,03,11,659
...	...	...	...	...	...	...	59,914	1,89,55,784	64,06,658	2,54,52,356
15,46,158	12,47,23,144	18,57,04,666	5,88,12,245	6,20,31,499	2,84,81,854	15,46,158	2,12,07,74,323	4,97,69,758	1,75,92,120	2,18,81,36,201

... the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Railways, Survey and other
 ... 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 REVENUES of INDIA (both CENTRAL and in *England* for the year

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.
	No of account	Page.							
A.—Direct Demands on the Revenue—			R	R	R	R	R	R	R
1.—Customs	14A	78	99,642	...	8,949	18,74,332	27,18,650	22,52,957	...
2.—Taxes on Income	15A	82	54,645	10,725	53,213	10,04,810	13,90,996	8,22,972	5,58,353
3.—Salt	10B	86	58,45,931	...	...	22,25,247	33,98,902	3,22,357	...
4.—Opium	17B	90	8,005	152	...	...	45,678	24,892	2,34,21,192
5.—Land Revenue	18A	95	1,89,616	2,82,469	6,44,083	37,22,251	61,98,668	30,82,321	79,46,428
6.—Excise	19A	98	1,77,015	15,344	33,713	26,61,913	40,15,394	12,87,902	6,14,316
7.—Stamps	20A	101	—5,96,677	2,616	28,647	5,31,825	45,126	9,47,543	4,09,177
8.—Forest	21A	107	21,97,774	30,478	5,88,713	39,22,546	42,69,046	14,01,588	36,53,188
9.—Registration	22A	111	15,145	2,824	11,084	23,84,010	6,75,029	18,08,139	4,56,284
9-A.—Scheduled Taxes	22C	113	...	...	...	...	17,748	15,000	...
TOTAL			79,91,036	3,44,608	13,68,402	1,78,26,934	2,27,75,237	1,19,65,871	13,70,58,936
AA.—Salt and other Capital outlay charged to Revenue—									
3-A.—Capital Outlay on Salt Works	16C	87	7,19,588	...	...	...	...	...	...
7-A.—Capital Outlay on Security Printing Press	20B	102	...	...	...	...	9,48,124	...	...
8-A.—Capital Outlay on Forests	21B	108	...	...	...	2,90,581	...	...	...
TOTAL			7,19,588	...	...	2,90,581	9,48,124	...	...
B.—Railway Revenue Account—									
10.—State Railways									
Interest on Debt	28	147	12,26,88,157	...	...	...	...	...	10,187
Interest on Capital contributed by Companies	28	147	2,89,869	...	...	...	...	...	...
11.—Subsidised Companies	30	151	3,09,285	...	...	...	...	...	5,000
12.—Miscellaneous Railway Expenditure	31	156	—10,43,166	...	...	...	...	...	1,890
12-A.—Surplus Railway Revenue transferred to Reserve	27C	145	6,38,07,197	...	...	...	...	...	...
TOTAL			18,60,51,342	...	...	...	...	...	17,077
BB.—Railway Capital Account (charged to Revenue)—									
13.—Construction of Railways (charged to Provincial Revenues)	25	127	...	...	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—									
14.—Works for which Capital Accounts are kept—									
Interest on Debt—									
A.—Financed from Ordinary Revenues	33	185	...	1,14,183	9,69,048	39,77,323	50,82,866	18,91,292	16,22,637
B.—Financed from Famine Insurance Grants	33	185	...	...	...	...	6,37,310	...	45,18,681
15.—Other Revenue Expenditure financed from Ordinary Revenues	38	233	50,556	15,001	8,04,583	39,88,077	34,14,963	13,11,089	1,95,687
15 (1)—Other Revenue Expenditure financed from Famine Insurance Grants	38	233	...	...	...	5,085	...	...	4,506
TOTAL			50,556	1,29,184	17,73,631	79,70,435	91,35,189	32,02,381	63,41,824
Carried over			19,48,12,563	4,73,792	31,42,083	2,60,87,950	3,28,58,500	1,51,85,002	4,84,17,134

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1925.

Punjab.	Burma.	Bihar and Oriss.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL, INDIA	England. (Sterling converted into Rs. at £1=Rs. 10)	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
9,161	10,35,066	12,852	1,568	...	...	75,13,177	1,45,135	53,978	77,12,290
5,07,689	6,08,889	2,56,420	3,67,677	2,92,321	...	59,28,710	78,793	30,028	60,37,531
...	63,594	76,000	...	1,041	.	1,10,33,072	63,132	24,516	1,20,20,720
...	...	...	...	...	...	2,34,99,919	41,816	15,392	2,35,57,127
41,75,081	57,24,739	21,14,106	23,80,107	16,29,104	72,278	3,81,61,201	2,07,954	74,997	3,84,44,152
4,56,064	17,82,899	9,89,784	7,44,319	1,74,504	5,491	1,29,58,658	92,650	35,305	1,30,86,613
2,50,185	1,43,390	2,85,666	2,52,616	92,110	1,971	23,94,195	6,85,165	2,42,898	33,22,258
25,92,581	96,82,744	7,78,572	31,42,215	13,18,728	3,18,482	3,38,96,655	10,47,294	3,79,457	3,53,23,406
95,317	1,52,935	5,45,464	2,34,780	1,32,271	1,009	65,14,291	16,091	5,527	65,35,909
...	...	...	...	...	.	32,748	150	151	33,349
80,86,028	1,91,94,256	50,58,864	71,23,282	36,40,079	3,90,231	14,28,32,626	23,78,480	8,62,249	14,60,73,355
...	...	...	...	...	.	7,19,588	...	...	7,19,588
...	...	...	...	...	...	9,48,124	47,857	16,175	10,12,156
643	...	...	...	...	38,117	3,29,341	...	...	3,29,341
643	...	...	...	...	38,117	19,97,053	47,857	16,175	20,61,085
...	28,766	...	...	46,888	...	12,27,73,098	6,51,46,473	2,44,63,946	21,23,84,417
...	...	...	...	...	...	2,89,869	1,92,18,223	72,07,525	2,67,15,617
...	...	...	...	19,129	...	3,33,414	...	...	3,33,414
...	-74,821	...	...	-8,700	...	-11,24,797	17,24,435	6,41,071	12,40,709
...	...	...	...	...	...	6,38,07,197	...	...	6,38,07,197
...	-46,055	...	...	57,317	...	18,60,79,681	8,60,89,131	3,23,12,542	30,44,81,354
...	...	...	...	57,770	...	57,770	...	...	57,770
91,87,154	13,25,488	20,38,450	21,59,043	...	...	2,83,17,484	...	...	2,83,17,484
...	...	...	...	...	...	51,55,991	...	...	51,55,991
18,61,993	31,26,941	4,64,471	1,57,307	73,763	6,420	1,49,70,801	7,15,274	2,61,894	1,59,47,969
...	...	3,492	2,43,622	...	...	2,56,652	...	...	2,56,652
1,04,99,147	44,52,429	25,06,413	25,59,972	73,763	6,420	4,87,00,928	7,15,274	2,61,894	4,96,78,096
1,38,35,918	1,36,00,620	75,65,277	96,83,254	38,28,929	4,43,768	37,96,68,058	8,92,30,742	3,34,52,580	50,22,51,660

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA (both CENTRAL and
and in *England* for the year

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.
	No. of account.	Page.							
Brought forward			₹	₹	₹	₹	₹	₹	₹
			19,48,12,582	4,73,792	31,42,033	2,60,87,950	3,28,58,500	1,51,68,002	4,34,17,523
CC.—Irrigation, etc., Capital Account (charged to Revenue)—									
16.—Construction of Irrigation, etc., Works—									
A.—Financed from Famine Insurance Grants	34	199	...	...	...	32,780	...	...	1,86,094
B.—Financed from Ordinary Revenues	34	199	...	21,512	71,027	26,838	...	3,77,921	...
TOTAL			...	21,512	71,027	59,618	...	3,77,921	1,86,094
D.—Posts and Telegraphs Revenue Account—									
17.—Posts and Telegraphs—Interest on Debt	39	238	68,60,034	...	...	...	...	...	...
DD.—Posts and Telegraphs Capital Account (charged to Revenue)—									
18.—Capital outlay on Posts and Telegraphs	40	239	—61,93,217	...	...	...	...	...	...
E.—Debt Services—									
19.—Interest on Ordinary Debt	43A	270	10,68,42,969	3,14,432	1,54,582	1,09,09,807	7,24,96,454	14,22,918	94,87,050
Deduct.—Amount chargeable to Railways	43A	270	12,26,88,157	...	...	...	...	...	10,187
" Amount chargeable to Irrigation	43A	270	...	1,14,183	9,69,048	39,77,323	57,30,176	18,91,292	61,41,318
" Amount chargeable to Posts and Telegraphs	43A	270	68,60,034	...	...	...	...	...	...
" Amount chargeable to Forests	43A	270	...	...	...	51,589	40,595	...	28,205
" Amount chargeable to Industries	43A	270	...	...	...	...	...	...	...
" Amount chargeable to Salt Department	43A	270	3,01,437	...	...	...	...	...	...
Remainder chargeable to Ordinary Debt	43A	270	—2,30,07,659	2,00,249	—8,14,466	68,80,895	6,67,35,688	—4,68,374	32,57,340
20.—Interest on other Obligations	44	277	2,88,17,556	12,405	...	6,95,352	14,81,696	7,87,219	21,13,643
21.—Reduction or Avoidance of Debt	45	279	96,05,150	...	...	21,55,564	11,91,595	...	4,67,454
TOTAL			1,54,16,047	2,12,654	—8,14,466	97,31,811	6,94,08,974	3,18,845	58,88,437
F.—Civil Administration—									
22.—General Administration	46	289	95,65,867	1,64,425	16,32,700	2,16,87,503	2,17,90,638	1,10,83,396	1,29,19,899
23.—Audit	47	294	27,02,645	...	...	5,99,533	8,51,170	6,65,126	6,67,203
24.—Administration of Justice	48A	299	4,54,653	46,661	5,61,718	93,54,846	70,85,305	1,06,30,647	68,57,366
25.—Jails and Convict Settlements	49A	307	29,34,947	70,071	5,92,499	29,13,532	25,89,974	31,99,981	29,88,795
26.—Police	50A	313	21,05,505	11,15,446	49,84,584	1,92,50,482	1,78,30,259	1,79,64,910	1,61,78,542
27.—Ports and Pilotage	51B	317	...	...	...	36,065	2,18,704	23,66,675	...
28.—Ecclesiastical	52	320	2,65,775	34,174	96,446	3,79,145	4,53,886	1,88,873	3,60,149
Carried over			1,80,29,392	14,30,777	78,67,947	5,42,21,106	5,06,19,938	4,60,99,606	3,99,86,915
			21,08,95,448	7,07,958	23,98,594	3,58,79,379	10,32,57,474	1,58,64,768	4,94,43,084

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1925.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL, INDIA.	England (Sterling converted into Rs at £1=Rs. 10)	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
1,85,85,818	2,36,00,680	75,65,277	96,83,254	38,28,929	4,43,768	37,96,68,058	8,92,30,742	3,34,52,860	50,23,51,660
...	...	4,820	..	..	..	2,23,694	...	...	2,23,694
...	7,80,266	7,099	..	..	..	12,84,663	..	...	12,84,663
...	7,80,266	11,919	..	..	..	15,08,357	..	...	15,08,357
...	...	..	..	..	..	68,60,034	..	...	68,60,034
..	..	...	..	..	..	-61,93,217	17,80,006	6,41,031	-37,72,180
56,63,214	37,07,142	9,21,061	15,90,690	1,06,201	5,257	21,35,71,777	12,55,60,925	4,70,22,845	38,61,55,547
...	28,766	...	...	46,888	..	12,27,73,998	6,51,46,473	2,11,63,946	21,23,84,417
91,37,154	113,25,488	20,38,450	21,59,043	..	..	3,34,73,475	..	...	3,34,73,475
...	...	...	...	..	..	68,60,034	..	...	68,60,034
789	...	..	16,404	17,822	1,096	1,56,500	..	...	1,56,500
6,839	..	..	..	..	..	6,839	..	...	6,839
..	...	..	...	..	..	3,01,437	..	...	3,01,437
-34,81,568	23,52,888	-11,17,389	-5,84,757	41,491	4,161	4,99,99,494	6,04,14,452	2,25,58,899	13,29,72,845
5,14,175	3,84,545	4,74,211	6,38,872	1,57,343	10,403	3,60,87,420	79,575	26,700	3,61,93,695
1,96,372	..	..	2,21,256	..	..	1,38,37,391	2,06,68,899	75,65,391	4,20,71,681
-27,71,021	27,37,433	-6,43,178	2,75,371	1,98,834	14,564	9,99,24,305	8,11,62,926	3,01,50,990	21,12,38,221
93,60,173	1,04,94,064	65,04,453	65,02,282	23,57,787	1,21,741	11,41,84,889	62,51,892	22,95,753	12,27,32,534
4,83,777	6,89,306	3,59,008	2,66,759	2,26,561	..	75,11,098	2,09,159	75,327	77,95,574
51,37,133	57,27,904	35,00,365	30,22,950	8,61,415	45,191	5,32,86,154	13,90,579	5,14,907	5,51,91,640
30,18,245	26,22,380	16,58,521	9,35,592	4,28,110	9,190	2,39,61,837	2,24,843	83,64	2,42,70,204
1,09,27,281	1,31,84,528	78,99,701	56,77,059	21,36,460	81,923	11,90,81,680	17,43,054	6,34,936	12,14,59,670
..	32,34,199	9,021	..	67,559	..	59,32,223	3,44,578	1,59,504	64,06,305
3,45,667	1,53,473	63,248	1,45,429	26,425	287	25,12,977	4,52,494	1,64,059	31,29,530
1,92,72,276	3,60,55,854	1,99,94,317	1,65,50,071	61,04,317	2,58,332	32,64,70,848	1,06,16,599	38,98,100	34,09,85,547
1,58,14,797	2,71,18,329	69,34,018	99,58,625	40,27,763	4,58,332	48,17,67,537	17,21,73,674	6,42,44,881	71,81,86,092

No. 3—ACCOUNT of the EXPENDITURE chargeable on the REVENUES OF INDIA (both CENTRAL and in England for the

HEADS OF EXPENDITURE	DETAIL OF SUBSIDIARY ACCOUNTS.		India, General	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.
	No of account	Page							
			R	R	R	R	R	R	R
Brought forward			21,08,95,448	7,07,958	23,98,594	3,58,79,379	10,22,67,474	1,58,64,768	4,94,42,054
F.—Civil Administration—contd			1,80,29,392	14,30,777	78,07,947	3,42,21,106	5,06,19,936	4,60,99,608	3,99,66,915
29.—Political	53	322	70,35,763	40,49,604	91,77,176	2,07,432	13,78,977	82,435	2,28,636
30.—Scientific Departments	54	325	67,87,252	9,823	3,992	1,34,344	65,500	25,010	19,807
31.—Education	55A	333	13,16,707	2,32,934	11,74,941	1,69,47,480	1,83,66,503	1,20,44,765	1,73,76,106
32.—Medical	56A	337	17,18,556	3,50,653	4,14,521	54,30,970	43,28,342	54,94,984	25,21,138
33.—Public Health	57A	340	13,09,394	14,427	1,71,800	31,17,220	23,42,944	28,31,690	16,42,259
34.—Agriculture	58A	345	26,32,421	71,752	1,28,147	26,66,376	25,75,391	17,88,164	23,54,623
35.—Industries	59A	351	60,91,467			16,98,274	19,021	9,16,259	9,51,993
36.—Aviation	60	354	18,498					...	...
37.—Miscellaneous Departments	61A	359	15,91,215	3,355	5,797	13,86,689	5,01,227	4,86,709	1,77,803
TOTAL			1,65,30,665	61,33,325	1,89,41,321	8,58,09,841	8,01,97,841	6,97,69,624	6,52,39,275
G.—Currency and Mint—									
38.—Currency	62A	367	9,41,589	1,011	2,449	3,02,638	5,92,601	56,289	2,64,990
39.—Mint	63	369	5,40,182			...	8,18,157	..	...
TOTAL			14,81,771	1,011	2,449	3,02,638	14,10,758	56,289	2,64,990
H.—Civil Works—									
41.—Civil Works	66	379	58,46,831	9,62,877	50,98,061	78,48,278	97,74,656	1,09,10,950	88,56,031
J.—Miscellaneous—									
43.—Famine Relief and Insurance —									
A.—Famine Relief	70	407	...		...	2,37,714	13,25,222	...	6,18,446
B.—Transfers to Famine Insurance Funds.	70A	408	.			3,85,471	43,97,468	2,00,000	..
44.—Territorial and Political Pensions	71	413	1,34,552	45,764	53,126	2,81,975	4,65,338	6,33,365	6,93,095
45.—Superannuation Allowances and Pensions	72B	419	10,46,030	91,400	3,44,261	54,53,543	53,89,849	51,14,991	47,93,259
46.—Stationery and Printing	73A	425	20,23,987	1,964	1,04,659	18,33,338	12,65,214	15,47,350	9,71,457
47.—Miscellaneous	74B	443	16,65,896	6,01,636	67,783	5,20,349	23,66,662	2,46,010	4,66,570
TOTAL			48,68,465	7,40,764	5,69,829	87,12,390	1,52,09,758	77,41,716	75,42,827
K.—Military Services—									
48.—Army—									
Effective	75B	454	37,48,42,794	..	..	..	...	...	...
Non-effective	75B	454	3,73,52,575	..	..	..	..	...	...
49.—Marine	76B	503	44,09,872	.	...	...	...	...	...
50.—Military Engineer Service	77A	507	4,18,59,921	..	..	...	...	...	...
TOTAL			45,84,65,162	..	...	...	...	...	...
M.—Extraordinary Items—									
52.—Extraordinary Payments	79B	520	1,01,635		..	22,91,891	...	...	...
Total Expenditure charged against Revenue			72,81,89,975	85,45,935	2,70,13,254	14,08,44,417	20,88,60,482	10,43,43,347	13,13,45,177

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* year ended 31st March 1925.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL, INDIA.	ENGLAND Sterling (converted into Rs at £ 1 = Rs 10)	Exchange	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
1,58,14,797	2,71,18,329	69,34,018	99,58,625	40,27,763	4,58,332	48,17,67,537	17,21,73,674	6,42,44,881	71,81,86,092
2,92,72,276	3,80,55,854	1,99,94,317	1,65,50,071	61,04,317	2,58,332	32,64,70,848	1,06,16,599	38,98,100	34,09,85,547
13,21,919	58,51,261	90,122	37,079	19,70,345	.	8,14,30,749	1,25,076	68,018	3,16,23,813
47,312	53,581	34,048	12,826	10,700	.	72,04,195	5,98,954	2,14,702	80,17,851
1,08,07,396	80,68,895	66,97,115	48,93,106	23,79,140	1,27,082	10,04,32,120	9,93,444	3,65,149	10,17,90,713
29,35,038	37,16,810	25,82,362	12,20,352	9,10,955	77,486	3,16,72,162	9,89,763	3,65,515	3,30,27,440
14,64,087	8,22,898	8,96,950	2,75,560	5,38,936	2,565	1,54,30,730	3,03,507	1,11,625	1,58,45,862
27,27,658	18,37,996	10,63,576	13,77,538	4,11,711	15,733	1,96,61,086	5,95,700	2,16,904	2,04,63,690
6,24,892	3,29,764	6,52,538	2,15,054	92,124	.	1,15,91,386	2,61,198	95,576	1,19,48,160
...	...	...	.	.	.	18,498	2,731	922	22,151
1,22,511	3,10,585	1,11,396	1,11,720	36,222	5	48,45,234	7,58,186	2,93,440	58,96,860
4,93,23,089	5,70,47,644	3,21,22,424	2,16,93,306	1,24,54,450	4,81,203	54,87,47,008	1,52,45,158	56,29,951	56,96,22,117
1,88,492	2,33,047	62,808	32,176	46,505	616	27,25,211	21,89,180	8,34,315	57,48,703
...	...	.	.	.	.	13,58,339	21,525	9,509	13,92,373
1,88,492	2,33,047	62,808	32,176	46,505	616	40,83,550	22,13,705	8,43,824	71,41,079
83,55,449	2,07,32,845	69,92,021	70,05,142	39,44,779	2,49,425	9,65,77,345	18,37,954	6,69,287	9,00,81,586
1,31,717	15,346	.	90	.	.	23,28,535	.	...	23,28,535
2,49,283	51,654	11,53,688	37,83,916	10,000	.	1,02,31,480	.	.	1,02,31,480
61,430	1,74,832	45,421	3,73,779	6,954	1,671	29,71,302	1,22,888	15,325	31,39,525
19,69,648	34,07,738	16,18,004	21,47,655	9,14,253	45,059	3,23,35,690	2,23,92,876	83,25,911	6,30,54,510
7,43,987	9,33,284	8,57,572	4,68,151	2,06,937	24,006	1,09,81,906	14,37,630	5,24,394	1,29,43,930
14,47,406	27,57,812	1,26,911	33,10,415	7,83,259	23,283	1,43,81,992	25,01,203	9,01,692	1,77,84,887
46,03,471	73,40,666	38,01,596	1,00,84,006	19,21,403	91,019	7,32,30,905	2,64,54,597	97,97,365	10,94,82,867
...	...	...	.	.	.	37,48,42,794	6,13,81,504	2,24,93,532	45,87,17,830
...	...	...	...	...	...	3,73,52,575	3,68,58,484	1,37,27,191	8,79,38,250
...	...	.	...	...	...	44,09,872	21,92,396	8,08,440	74,10,717
...	...	...	...	...	...	4,18,59,921	5,90,287	1,94,872	4,25,85,060
...	...	.	.	.	.	45,84,65,162	10,09,62,671	3,72,24,044	59,66,51,877
...	...	...	.	...	.	23,93,526	...	...	23,93,526
7,82,85,298	11,24,72,531	4,99,12,867	5,17,73,255	2,23,94,900	12,83,595	1,66,52,65,033	31,88,87,759	11,84,09,352	2,10,25,62,144

No. 4-A.—STATEMENT showing the DISTRIBUTION of REVENUE in *England* for the COMMISSIONER for *India* and (2) amongst the CENTRAL

HEADS OF REVENUE	TOTAL.	TOTAL DISTRIBUTED BETWEEN		DISTRIBUTION Central Government
		Secretary of State.	High Commissioner	
	£	£	£	£
A.—Principal Heads of Revenue—				
II.—Taxes on Income	—12,059		—12,059	—12,059
B.—Railways—				
XI.—State Railways— Gross Receipts	48,235	48,235		48,235
XII.—Subsidised Companies	186,617	186,617	..	186,617
TOTAL	234,852	234,852	...	234,852
C.—Irrigation, etc.—				
XIII.—Gross Receipts				
Deduct—Working Expenses	2,431	..	2,431	
Net Receipts	—2,431		—2,431	
D.—Posts and Telegraphs—				
XV.—Gross Receipts	82,739	82,739	..	82,739
Deduct—Working Expenses	116,190	34,960	81,230	116,190
Net Receipts	—33,451	47,779	—81,230	—33,451
E.—Interest Receipts—				
XVI.—Interest	1,829,794	1,827,526	2,268	1,829,794
G.—Currency and Mint—				
XXVII.—Currency	519,566	519,566	...	519,566
XXVIII.—Mint	3	3	...	3
TOTAL	519,569	519,569	...	519,569
J.—Miscellaneous—				
XXXIII.—Receipts in aid of Superannuation	37,263	13,442	23,821	37,263
XXXIV.—Stationery and Printing	1,002	..	1,002	857
XXXV.—Miscellaneous	33,567	2,656	30,911	33,567
TOTAL	71,832	16,098	55,734	71,687
K.—Military Receipts—				
XXXVI.—Army—				
(a) Effective	364,142	363,570	572	364,142
(b) Non-Effective	109,149	103,544	5,605	109,149
TOTAL	473,291	467,114	6,177	473,291
M.—Extraordinary Items—				
XL.—Extraordinary Receipts	1,895,579	1,645,579	250,000	1,895,579
TOTAL REVENUE	4,976,976	4,758,517	218,459	4,979,262
Capital not charged to Revenue—				
XLI.—Capital contributed by Railway Companies, etc.	105,000	105,000	..	105,000
GRAND TOTAL	5,081,976	4,863,517	218,459	5,084,262
Distribution of total between { Secretary of State	4,863,517	4,863,517	..	4,863,517
{ High Commissioner	218,459	...	218,459	220,745

year ended the 31st March 1925 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in India.

OF TOTAL AMOUNT

Government of Madras.	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam
£	£	£	£	£	£	£	£	£
...	...	..	...	.	.	...	...	...
...	...	..	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	..	..	.	...	...	...	.
...	...	..	...	...	...	...	...	...
...	..	1,023	508	811	..	89	...	...
...	...	-1,023	-508	- 811	...	-89	...	...
...	...	...	...	...	.	...	...	...
...	...	..	...	...	.	...	...	...
...	...	...	...	...	...	.	...	...
...	..	..	...	...	...	..	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	.	.	...	..	...
...	...	...	...	...	...	...	...	...
...	...	...	..	...	...	...	...	...
19	26	33	6	21	17	18	2	3
...	...	...	...	...	...	...	...	...
19	26	33	6	21	17	18	2	3
...	...	..	...	..	.	...	...	...
...	...	...	...	..	..	...	..	...
...	...	...	...	...	.	...	...	...
...	..	...	..	..	.	..	.	...
19	26	-990	-502	-790	17	-71	2	3
...	...	...	...	...	...	...	...	...
19	26	-990	-502	-790	17	-71	2	3
...	...	...	...	...	..	...	...	...
19	26	-990	-502	-790	17	-71	2	3

No. 4-B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		DISTRIBUTION	
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
	£	£	£	£	£
A.—Direct Demands on the Revenue—					
1.—Customs	14,513	458	14,055	14,513	...
2.—Taxes on Income	7,880	245	7,635	7,880	...
3.—Salt	6,314	...	6,314	6,314	...
4.—Opium	4,182	...	4,182	4,182	...
5.—Land Revenue	20,795	3,842	16,953	336	4,764
6.—Excise	9,265	...	9,265	166	2,687
7.—Stamps	68,516	...	68,516	32,701	21,990
8.—Forest	104,729	522	104,207	21,883	9,812
9.—Registration	1,609	...	1,609	...	...
9A.—Scheduled Taxes	45	...	45	...	...
TOTAL	237,848	5,067	232,781	87,975	39,253
AA.—Salt and other Capital outlay charged to Revenues—					
7A.—Capital Outlay on Security Printing Press	4,786	...	4,786	4,786	...
B.—Railway Revenue Accounts—					
10.—State Railways —					
Interest on Debt	6,514,647	6,514,647	...	6,514,647	...
Interest on Capital contributed by Companies	1,921,823	1,921,823	...	1,921,823	...
12.—Miscellaneous Railway Expenditure	172,444	53,231	119,213	172,444	...
TOTAL	8,608,914	8,489,701	119,213	8,608,914	...
C.—Irrigation—					
15.—Other Revenue expenditure financed from Ordinary Revenues	71,527	216	71,311	4,982	...
DD.—Posts and Telegraphs Capital Account (charged to Revenue)—					
18.—Capital outlay on Posts and Telegraphs	178,001	350	177,651	178,001	...
E.—Debt Services—					
19.—Interest on Debt other than that charged to Railways	6,041,446	6,040,850	596	6,041,384	...
20.—Interest on other Obligations	7,957	4,439	3,518	7,957	...
21.—Reduction or Avoidance of Debt	2,066,890	2,066,890	...	2,066,890	...
TOTAL	8,116,293	8,112,179	4,114	8,116,231	...
F.—Civil Administration—					
22.—General Administration	625,189	87,836	537,353	281,794	45,038
23.—Audit	20,916	2,242	18,674	20,916	...
24.—Administration of Justice	139,058	1,809	137,249	3,660	18,192
25.—Jails and Convict Settlements	22,484	641	21,843	3,488	1,846
26.—Police	174,305	4,320	169,985	12,655	27,523
27.—Ports and Pilotage	34,458	1,363	33,095	11,141	...
28.—Ecclesiastical	45,249	280	44,969	45,249	...
29.—Political	12,508	—47,768	60,276	12,508	...
30.—Scientific Departments	59,895	4,885	55,010	59,543	352
31.—Education	99,344	759	98,585	5,856	13,082
32.—Medical	98,977	4,984	93,993	10,570	26,206
33.—Public Health	30,351	2,156	28,195	5,182	5,247
34.—Agriculture	59,570	3,065	56,505	12,038	4,919
35.—Industries	26,119	33	26,086	2,747	7,254
36.—Aviation	273	273	...	273	...
37.—Miscellaneous Departments	75,819	4,359	71,460	34,099	5,340
TOTAL	1,524,515	71,287	1,453,228	521,717	154,949
Carried over	18,741,884	16,678,750	2,063,134	17,522,606	194,202

year ended the 31st March 1925 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in India.

OF TOTAL AMONGST

Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Pan ab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Bihar.	Government of Assam.	Government of Coorg.
£	£	£	£	£	£	£	£	£
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
4,653	3,403	566	2,136	3,112	769	922	131	...
1,657	1,505	1,114	1	1,820	148	167	...	...
12,767	...	...	...	964	...	...	94	...
8,326	4,375	8,512	6,046	30,292	3,310	8,251	3,314	608
1,609	...	...	...	...	...	...	...	...
45	...	...	...	...	...	...	...	...
29,057	9,283	10,192	8,183	36,188	4,227	9,340	3,542	608
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
5,391	2,959	12,384	28,300	8,118	4,497	4,896	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	62	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	62	...	...	...	...	...
43,000	42,745	52,517	39,447	50,562	27,436	24,995	16,034	1,621
...	...	...	...	...	...	...	...	...
14,361	26,658	21,904	16,773	14,145	11,264	7,333	4,768	...
1,606	1,918	2,309	2,807	4,082	3,858	572	...	...
306	25,408	20,344	18,805	18,879	12,386	12,016	3,839	144
...	5,216	...	...	18,101	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
16,518	15,025	12,397	9,633	10,805	7,075	5,155	3,314	526
15,443	18,961	4,234	9,792	8,940	4,903	1,440	3,300	188
6,331	1,706	3,780	1,670	3,039	699	176	2,521	...
8,392	3,804	1,379	10,351	9,621	3,969	5,430	167	...
...	5,113	1,325	4,388	1,599	2,473	1,000	190	...
...	...	...	...	...	...	...	...	...
3,791	8,922	6,745	13,210	3,712	...	...	...	...
131,748	149,974	126,934	126,876	143,485	74,063	58,147	34,133	2,489
166,196	162,216	149,510	163,421	187,791	82,787	72,383	37,675	3,097

No. 4-B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the
COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE	TOTAL	DISTRIBUTION OF TOTAL BETWEEN		DISTRIBUTION	
		Secretary of State	High Commissioner	Central Government.	Government of Madras
	£	£	£	£	£
Brought forward	18,741,884	16,878,750	2,063,134	17,522,606	194,202
G.—Currency and Mint—					
38.—Currency	218,918	644	218,274	218,918	...
39.—Mint	2,453	5	2,448	2,453	...
TOTAL	221,371	649	220,722	221,371	...
H.—Civil Works—					
41.—Civil Works	183,795	2,617	181,178	8,422	32,062
J.—Miscellaneous—					
44.—Territorial and Political Pensions	12,289	12,239	50	12,289	...
45.—Superannuation Allowances and Pen- sions	2,219,287	472,985	1,766,302	1,924,708	35,814
46.—Stationery and Printing	143,763	1,569	145,332	73,351	24,425
47.—Miscellaneous	250,120	215,867	34,253	234,442	2,058
TOTAL	2,645,459	689,522	1,945,937	2,244,790	62,297
K.—Military Services—					
48.—Army—					
Effective	6,138,151	3,860,885	2,277,266	6,138,151	...
Non-Effective	3,685,848	3,639,656	46,192	3,685,848	...
49.—Marine	219,240	180,619	38,591	219,240	...
50.—Military Engineer Services	53,028	16,040	36,988	53,028	...
TOTAL	10,096,267	7,697,230	2,399,037	10,096,267	...
Total Expenditure charged against Revenue	31,888,776	25,078,768	6,810,008	30,093,456	288,561
AA. to JJ.—Expenditure not charged to Revenue :					
53.—Construction of State Railways	6,420,234	4,783,714	1,645,520	6,420,234	...
53-A.—Payments for discharge of Deben- tures	450,000	450,000	...	450,000	...
55.—Construction of Irrigation, etc., Works	479,007	...	479,007	...	...
56-A.—Capital Outlay on Improvement of Public Health	1,017	...	1,017	...	...
56-C.—Capital Outlay on Industrial Development	1,018	...	1,018	...	...
56-D.—Capital Outlay on Hydro-Electric Scheme	2,670	...	2,670	...	...
57.—Initial Expenditure on the new Capital at Delhi	42,947	16,147	26,800	42,947	...
59.—Bombay Development Scheme	12,688	...	12,688	...	...
60.—Civil Works	921	...	921	...	...
TOTAL	7,419,502	5,249,861	2,169,641	6,922,181	...
GRAND TOTAL	39,308,278	30,328,629	8,979,649	37,015,637	288,561
Distribution of the total between					
Secretary of State	30,328,629	30,328,629	...	30,307,743	1,678
High Commissioner	8,979,649	...	8,979,649	6,707,894	2,281,883

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year ended the 31st March 1925 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in India—contd.

OF TOTAL AMOUNT

Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.
£	£	£	£	£	£	£	£	£
166,196	162,216	149,510	163,421	187,791	82,787	72,383	37,675	3,097
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
30,539	6,201	12,227	10,276	69,863	4,136	7,073	2,906	...
...	...	...	...	...	...	...	...	...
38,589	44,876	52,994	40,839	42,840	24,283	23,611	10,733	...
6,113	9,459	1,384	2,188	11,428	14,598	816	1	...
1,450	2,029	3,007	1,633	2,200	2,385	893	23	...
46,152	56,364	57,385	44,060	56,468	41,266	25,320	10,757	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
242,887	224,781	219,122	218,357	314,122	128,189	104,776	51,428	3,097
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
316,727	144	76,727	83,444	...	...	1,965	...	...
1,017	...	...	...	...	...	...	...	...
...	...	...	1,018	...	...	...	...	...
...	...	...	2,670	...	...	...	...	...
...	...	...	...	...	...	...	...	...
12,688	...	...	...	...	...	...	...	...
...	...	...	921	...	...	...	...	...
330,432	144	76,727	86,053	...	...	1,965	...	...
573,319	224,925	295,849	306,410	314,122	128,189	106,741	51,428	3,097
3,869	4,986	572	1,639	3,954	1,096	222	2,868	...
569,450	219,939	295,277	304,771	310,168	127,091	106,519	48,560	3,097

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.
			R	R	R	R	R	R	R
A.—Principal Heads of Revenue—									
I.—Customs	14	77	2,86,035	...	1,378	3,34,32,054	18,81,56,230	17,41,56,662	6,83,990
II.—Taxes on Income	15	81	91,04,478	98,579	6,54,816	1,29,99,555	4,03,77,094	5,54,73,933	78,87,089
III.—Salt	10	85	1,07,05,368	362	...	1,89,91,727	1,73,33,902	2,35,90,897	...
IV.—Opium	17	89	37,170	14,110	72,480	12,85,095	15,50,289	2,86,97,628	8,80,832
V.—Land Revenue	18	93	6,68,334	9,16,872	21,95,542	...	...	...	...
VI.—Excise	19	97	30,18,310	6,42,817	5,38,112	...	...	...	...
VII.—Stamps	20	100	12,79,503	1,95,240	12,13,874	...	1,072	...	...
VIII.—Forest	21	105	9,24,338	20,593	6,69,767	...	...	...	...
IX.—Registration	22	110	75,839	5,239	83,224	...	90	...	...
X.—Tributes from Indian States	23	116	51,22,175	...	...	9,96,519	13,58,786	60,650	2,19,000
Total			3,12,21,550	18,93,812	54,29,193	6,77,04,950	24,87,77,463	28,19,79,770	96,70,911
B.—Railways—									
XI.—State Railways—									
Gross Receipts	27	138	1,01,19,23,324	...	...	...	...	...	...
Deduct—Working Expenses	27	139	62,90,78,686	...	...	...	...	...	...
„ Surplus Profits paid to Companies	24	121	1,42,27,560	...	...	...	...	...	...
Net receipt			36,86,17,078	...	...	...	...	...	...
XII.—Subsidised Companies	2	150	4,62,609	...	...	...	...	...	...
TOTAL			36,90,79,687	...	...	...	...	...	...
C.—Irrigation, etc.—									
XIII.—Works for which Capital accounts are kept—									
Gross Receipts—									
Direct Receipts	35 A	213	...	73,832	15,32,782	...	...	...	16,187
Portion of Land Revenue due to Irrigation	33	164 and 165	...	...	1,10,709	...	...	...	69,772
Deduct—Working Expenses	36 A	216	...	73,832	16,43,491	...	...	...	85,909
Net Receipts			...	46,207	5,91,621	...	...	...	78,133
XIV.—Works for which no Capital accounts are kept	37 A	231	3,169	1,485	...	...	...	...	...
TOTAL			3,169	20,110	10,51,870	...	...	...	7,776
D.—Posts and Telegraphs—									
XV.—Gross Receipts	39	238	10,26,66,006	...	...	...	...	...	...
Deduct—Working Expenses	39	238	9,10,78,069	...	...	...	...	...	...
Net Receipts			1,15,87,937	...	...	...	...	...	...
E.—Interest Receipts—									
XVI.—Interest	42	263	54,53,333	67,517	49,214	7,68,871	12,94,585	11,80,880	264
Carried over			41,73,45,676	19,90,439	65,30,277	6,84,73,621	25,00,72,048	28,31,60,650	96,72,951

PROVINCES of *British India* and in *England*, for the year ended 31st March 1925.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 10.)	Exchange.	TOTAL.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
9,88,355	5,79,70,055	5,038	8,95,885	9,55,834	...	45,75,31,516	...	...	45,75,31,516
58,77,056	1,72,43,879	38,92,407	48,54,645	18,25,334	21,082	16,03,09,947	-1,20,587	-41,107	16,01,48,253
...	32,81,000	450	...	1,154	...	7,39,04,860	...	...	7,39,04,860
13,44,547	8,57,131	10,42,530	10,74,511	11,19,291	563	3,79,76,177	...	...	3,79,76,177
...	...	...	...	...	...	37,80,748	...	...	37,80,748
...	...	...	...	...	...	41,99,239	...	...	41,99,239
...	...	...	...	...	...	26,89,689	...	...	26,89,689
...	...	...	...	...	...	16,14,698	...	...	16,14,698
...	...	...	...	...	...	1,64,392	...	...	1,64,392
1,44,755	5,350	96,449	2,35,600	5,100	...	82,44,384	...	...	82,44,384
88,54,713	7,93,57,415	50,36,874	70,60,641	39,06,713	21,645	75,04,15,650	-1,20,587	-41,107	75,02,53,956
...	...	...	...	...	...	1,01,19,23,324	4,82,356	1,79,276	1,01,25,84,950
...	...	...	...	...	...	62,90,78,686	...	...	62,90,78,686
...	...	...	...	...	...	1,42,27,560	...	...	1,42,27,560
...	...	...	...	...	...	36,86,17,078	4,82,356	1,79,276	36,92,78,710
...	...	...	...	...	...	4,62,609	18,66,166	6,87,212	30,15,987
...	...	...	...	...	...	36,90,79,687	23,48,522	8,66,488	37,22,94,697
...	...	...	...	...	...	16,22,751	...	...	16,22,751
...	...	...	...	...	...	1,80,481	...	...	1,80,481
...	...	...	...	...	...	18,03,232	...	...	18,03,232
...	...	...	...	...	...	7,15,961	...	...	7,15,961
...	...	...	...	...	...	10,87,271	...	...	10,87,271
...	...	...	...	...	...	4,654	...	...	4,654
...	...	...	...	...	...	10,91,925	...	...	10,91,925
...	...	...	...	...	...	10,26,66,006	8,27,388	3,06,350	10,37,99,744
...	...	...	...	...	...	9,10,78,069	11,61,901	4,34,687	9,26,74,657
...	...	...	...	...	...	1,15,87,937	-3,34,513	-1,28,387	1,11,25,087
3,40,088	13,936	49,164	...	...	6,346	92,24,148	1,82,97,944	65,78,173	8,41,00,265
96,94,751	7,98,71,351	50,86,089	70,60,641	39,06,713	27,991	1,14,13,99,347	2,01,91,366	72,75,217	1,16,88,65,930

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in several

HEADS OF REVENUE.	No. of account.	Page	India General	Baluchistan	North-West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces.
			R	R	R	R	R	R	R
Brought forward			41,73,45,676	19,90,439	65,30,277	6,84,73,821	25,00,72,048	28,31,60,650	96,78,951
F.—Civil Administration—									
XVII.—Administration of Justice	48	296	99,943	32,348	2,82,586	...	1,781	...	...
XVIII.—Jails and Convict Settlements	49	304	5,77,882	2,486	1,10,306	...	2,499	...	...
XIX.—Police	50	310	46,024	5,680	23,826	...	296	...	...
XX.—Ports and Pilotage	51	316	...	...	...	13	2,37,915	15,42,465	...
XXI.—Education	55	329	52,076	34,264	74,486	...	...	...	...
XXII.—Medical	56	335	2,00,766	8,696	1,669	...	220	...	...
XXIII.—Public Health	57	339	1,47,841	...	197	3,944	954	...	...
XXIV.—Agriculture	58	343	10,44,067	13,145	35,659	5,092	...	...	...
XXV.—Industries	59	348	2,225	...	379	...	...	...	...
XXVI.—Miscellaneous Departments	61	356	16,98,871	46	471	2,96,881	32,103	64,092	18,704
TOTAL			38,60,645	96,665	5,29,579	3,05,930	2,75,768	16,06,557	18,704
G.—Currency and Mint—									
XXVII.—Currency	62	365	2,85,03,891	1,415	8,853	9,476	62,314	14,979	11,690
XXVIII.—Mint	63	369	3,56,986	...	...	...	38,20,497	...	...
TOTAL			2,88,60,877	1,415	8,853	9,476	38,82,811	14,979	11,690
H.—Civil Works—									
XXX.—Civil Works	65	376	2,26,570	50,618	74,388	31,168	1,10,445	2,03,880	49,109
J.—Miscellaneous—									
XXXIII.—Receipts in aid of Superannuation	72	417	3,26,060	12,715	73,589	1,67,094	2,02,724	2,54,956	1,79,606
XXXIV.—Stationery and Printing	73	423	9,66,089	250	18,480	3,251	6,019	37,345	28,078
XXXV.—Miscellaneous	74	439	—2,40,629	21,930	4,88,658	12,851	2,63,497	14,995	57,834
TOTAL			10,51,520	34,895	5,80,727	1,83,196	4,72,240	3,07,296	2,60,017
K.—Military Receipts—									
XXXVI.—Army—									
Effective	75-A	453	2,78,35,502	...	...	...	...	...	...
Non-Effective	75-A	453	15,95,025	...	...	...	...	...	...
XXXVII.—Marine	76-A	503	11,12,931	...	...	...	...	...	...
XXXVIII.—Military Engineer Services	77	506	32,81,060	...	...	...	...	...	...
TOTAL			3,38,24,518	...	...	...	...	...	...
L.—Provincial Contributions, etc.—									
XXXIX.—Contributions to the Central Government by Provincial Governments	78	514	...	...	...	3,48,00,000	56,00,000	...	2,40,00,000
XXXIXA.—Miscellaneous Adjustments between the Central and Provincial Governments	79	517	...	...	...	—60,070	—40,51,682	—2,03,278	—1,25,009
TOTAL			...	...	...	3,47,39,930	15,48,318	—2,03,278	2,38,74,991
M.—Extraordinary Items—									
XL.—Extraordinary Receipts	79-A	520	60,679	...	...	...	29,285	...	...
TOTAL REVENUE			48,52,39,485	21,74,082	77,28,924	10,27,42,521	25,68,90,865	23,50,90,994	2,39,99,451

PROVINCES of British India and in England for the year ended 31st March 1925.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 10.)	Exchange.	GRAND TOTAL.
₹ 86,94,751	₹ 7,93,71,351	₹ 50,86,088	₹ 70,60,641	₹ 89,06,713	₹ 27,991	₹ 1,14,13,99,347	₹ 2,01,91,366	₹ 72,75,217	₹ 1,16,88,65,930
...	...	...	...	...	...	4,16,658	...	...	4,16,658
...	...	...	...	...	...	6,93,123	...	...	6,93,123
...	...	...	...	...	...	75,826	...	...	75,826
...	6,66,044	...	...	...	...	24,46,437	...	...	24,46,437
...	...	...	...	...	...	1,60,826	...	...	1,60,826
...	...	...	...	...	...	2,11,351	...	...	2,11,351
...	...	...	...	...	...	1,52,936	...	...	1,52,936
158	...	...	...	...	...	10,98,121	...	...	10,98,121
...	...	...	...	...	...	2,604	...	...	2,604
11,893	5,754	3,265	2,845	4,717	9	21,39,651	...	...	21,39,651
12,051	6,71,798	3,265	2,845	4,717	9	73,97,533	...	...	73,97,533
5,688	28,402	3,956	3,178	1,955	30	2,86,55,827	51,95,660	19,03,885	3,57,55,372
...	...	...	...	...	...	41,77,483	29	10	41,77,522
5,688	28,402	3,956	3,178	1,955	30	3,28,33,310	51,95,689	19,03,895	3,99,32,894
4,46,635	12,081	28,275	73,981	18,920	243	13,21,263	...	...	13,21,263
1,16,455	1,15,686	1,02,693	1,29,551	37,142	1,372	17,19,642	3,72,624	1,89,431	22,31,697
1,29,170	3,532	136	302	856	...	11,88,508	8,573	3,364	12,00,445
55,962	10,068	2,884	2,104	14,596	25	7,04,275	3,35,676	1,17,578	11,57,529
3,01,587	1,29,286	1,05,713	1,31,957	52,594	1,397	36,12,425	7,16,873	2,60,373	45,89,671
...	...	...	...	...	...	2,78,35,502	36,41,412	18,50,179	3,28,27,093
...	...	...	...	...	...	15,95,025	10,91,490	4,04,060	30,90,575
...	...	...	...	...	...	11,12,931	...	...	11,12,931
...	...	...	...	...	...	32,81,060	...	...	32,81,060
[...]	...	...	...	...	...	3,38,24,518	47,32,902	17,54,239	4,03,11,659
1,75,00,000	64,00,000	...	22,00,000	15,00,000	12,000	9,20,12,000	...	...	9,20,12,000
17,560	15,828	64,311	24,711	52,160	...	45,65,187	...	...	45,65,187
1,74,82,440	63,84,172	64,311	22,24,711	14,27,840	12,000	8,74,46,813	...	...	8,74,46,813
...	...	...	...	...	...	89,914	1,89,55,784	64,06,658	2,54,52,356
2,39,21,132	6,95,67,940	31,37,396	34,97,313	64,33,739	41,670	1,30,79,25,123	4,97,92,614	1,76,00,382	1,87,53,16,119

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT, in the several

HEADS OF EXPENDITURE.	No. of account.	Page	India General	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.
			R	R	R	R	R	R	R
A.—Direct Demands on the Revenues—									
1.—Customs	14A	78	99,642	...	8,949	13,74,332	27,18,650	22,52,957	...
2.—Taxes on income	15A	82	54,645	10,725	53,213	10,04,810	13,90,996	8,22,972	5,58,353
3.—Salt	16B	86	58,45,931	...	...	22,25,247	33,98,902	3,22,357	...
4.—Opium	17B	90	8,005	152	...	..	45,678	24,892	2,34,21,192
5.—Land Revenue	18A	95	1,89,616	2,82,469	6,44,083	...	...	...	...
6.—Excise	19A	98	1,77,015	15,344	33,713	...	...	...	...
7.—Stamps	20A	101	—5,96,677	2,616	28,647	...	2,368	...	...
8.—Forest	21A	107	21,97,774	30,478	5,88,713	...	...	...	...
9.—Registration	22A	111	15,145	2,824	11,084	...	...	...	...
Total			79,91,096	3,44,608	13,68,402	46,04,389	75,56,594	34,23,175	2,39,79,545
AA.—Salt and other Capital Outlay charged to Revenues—									
3.—A.—Capital Outlay on Salt Works	16C	87	7,19,588	...	...	...	...	...	...
7.—A.—Capital Outlay on Security Printing Press	20B	102	..	..	...	...	9,48,124	...	...
Total			7,19,588	..	...	...	9,48,124	...	...
B.—Railway Revenue Account—									
10.—State Railways—									
Interest on Debt	28	147	12,26,88,157	..	...	...	...	...	...
Interest on Capital contributed by Companies	28	147	2,89,869	...	...	...	...	...	...
11.—Subsidised Companies	30	151	3,08,285	...	...	...	...	...	...
12.—Miscellaneous Railway Expenditure	31	156	—10,43,166	...	...	...	...	...	...
12. A.—Surplus Railway Revenue transferred to Reserve	27C	145	6,38,07,197	...	...	...	...	...	...
TOTAL			18,60,51,342	...	...	...	...	...	...
C.—Irrigation, etc. Revenue Account—									
14.—Works for which Capital accounts are kept—Interest on Debt	33	185	...	1,14,183	9,69,048	...	...	...	1,15,689
15.—Other Revenue Expenditure etc.	38	233	50,556	15,001	8,04,583	...	...	...	5,637
TOTAL			50,556	1,29,184	17,73,631	...	...	...	1,20,676
Carried over			19,48,12,582	4,73,792	31,43,033	46,04,389	85,04,718	34,23,175	2,41,00,221

PROVINCES of *British India* and in *England*, for the year ended 31st March 1925.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND (Sterling converted into Rs. at £1 = Rs. 10)	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
9,161	10,35,066	12,852	1,568	...	...	75,13,177	1,45,135	53,978	77,12,290
5,07,689	6,08,889	2,56,420	3,67,677	2,92,321	...	59,28,710	78,793	30,028	60,37,531
...	63,594	76,000	...	1,041	...	1,19,33,072	63,132	24,516	1,20,20,720
...	...	...	...	...	...	2,34,99,919	41,816	15,392	2,35,57,127
...	...	...	...	...	...	11,16,168	3,364	1,863	11,20,895
...	...	...	...	...	...	2,26,072	1,665	559	2,28,296
...	...	...	...	...	...	-5,63,046	3,27,015	1,16,244	-1,19,787
...	...	...	...	...	...	28,16,965	2,18,835	80,866	31,16,166
...	...	...	...	...	...	29,053	...	...	29,053
5,16,850	17,07,549	3,45,272	3,69,245	2,93,362	...	5,25,00,090	8,79,755	3,22,446	5,37,02,291
...	...	...	...	...	...	7,19,588	...	...	7,19,588
...	...	...	...	...	...	9,48,124	47,857	16,175	10,12,156
...	...	...	...	...	...	16,67,712	47,857	16,175	17,31,744
...	...	...	...	...	...	12,26,88,157	6,51,46,473	2,44,63,946	21,22,98,576
...	...	...	...	...	...	2,89,869	1,92,18,223	72,07,525	2,67,15,617
...	...	...	...	...	...	3,09,285	...	...	3,09,285
...	...	...	...	...	...	-10,43,166	17,24,435	6,41,071	13,22,340
...	...	...	...	...	...	6,38,07,197	...	...	6,38,07,197
...	...	...	...	...	...	18,60,51,342	8,60,89,131	3,23,12,542	30,44,53,015
...	...	...	...	...	...	11,98,270	...	...	11,98,270
...	...	...	...	...	...	8,75,777	49,827	19,877	9,45,481
...	...	...	...	...	...	20,74,047	49,827	19,877	21,43,751
5,16,850	17,07,549	3,45,272	3,69,245	2,93,362	...	24,22,93,191	8,70,66,570	3,26,71,040	36,20,30,801

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

HEADS OF EXPENDITURE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.
Brought forward			R 19,48,12,582	R 4,73,792	R 31,42,038	R 46,04,389	R 85,04,718	R 34,23,178	R 2,41,00,221
CC.—Irrigation, etc., Capital Account (charged to Revenue)—									
16.—Construction of Irrigation, etc., Works financed from Ordinary Revenues	34	187	...	21,512	71,027	...	...	...	...
D.—Posts and Telegraphs Revenue Account—									
17.—Posts and Telegraphs—Interest on Debt	39	238	68,60,034	...	...	...	...	...	...
DD.—Posts and Telegraphs Capital Account (charged to Revenue)—									
18.—Capital Outlay on Posts and Telegraphs	40	239	—61,93,217	...	...	...	...	...	...
E.—Debt Services—									
19. Interest on Ordinary Debt	42A	268	10,68,42,969	3,14,432	1,54,582	1,09,09,807	6,58,46,917	14,22,918	67,00,528
<i>Deduct—Amount chargeable to—</i>									
Railways	43A	270	12,26,88,157	...	...	...	...	...	...
Irrigation	43A	270	...	1,14,163	9,69,048	...	...	...	1,15,039
Posts and Telegraphs	43A	270	68,60,034	...	...	...	...	...	...
Salt Department	...	...	3,01,437	...	...	...	...	...	...
Provincial Governments.	43	260	...	...	...	46,84,704	1,81,11,006	10,53,242	58,39,577
Remainder chargeable to Ordinary Debt	43A	270	—2,30,06,659	2,00,249	—8,14,466	62,25,108	4,77,35,911	3,69,676	7,45,910
20.—Interest on other Obligations	44	277	2,88,17,556	12,405	...	6,95,352	14,81,696	7,87,219	21,13,643
21.—Reduction or Avoidance of Debt	45	279	96,05,150	...	...	...	...	...	...
TOTAL			1,54,16,047	2,12,654	—8,14,466	69,20,455	4,92,17,607	11,56,896	28,59,553
F.—Civil Administration—									
22.—General Administration	46	288	95,65,867	1,64,425	16,32,700	64,125	23,707	59,861	...
23.—Audit	47	294	27,02,645	...	...	5,99,533	8,51,170	6,65,126	6,67,203
24.—Administration of Justice	48A	299	4,54,653	46,661	5,61,718	...	...	43,418	...
25.—Jails and convict Settlements	49A	307	29,34,947	70,071	5,92,499	...	...	...	...
26.—Police	50A	312	21,05,505	11,15,446	49,84,584	...	8,14,179	1,14,200	26,000
27.—Ports and Pilotage	51B	317	...	...	...	—5	1,98,556	16,31,911	...
28.—Ecclesiastical	52	320	2,65,775	34,174	96,446	3,79,145	4,53,886	1,88,873	3,60,149
29.—Political	53	322	70,35,763	40,49,604	91,77,176	2,07,432	13,78,977	82,435	2,28,638
30.—Scientific Departments	54	324	67,87,252	9,823	3,992	...	...	...	...
31.—Education	55A	332	13,16,707	2,32,934	11,74,941	...	23,540	...	3,00,000
32.—Medical	56A	336	17,18,556	3,20,658	4,14,521	...	...	...	...
Carried over	{	...	3,48,87,670 21,08,95,446	60,43,791 7,07,958	1,85,38,577 25,98,594	12,50,230 1,75,24,844	37,44,015 5,77,22,825	27,35,924 45,80,073	18,51,868 2,60,33,774

PROVINCES of *British India* and in *England*, for the year ended 31st March 1925.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 10.)	Exchange.	GRAND TOTAL.
R 5,16,850	R 17,07,549	R 8,45,272	R 3,69,245	R 2,93,362	R ...	R 24,22,93,191	Rs. 8,70,66,570	R 3,26,71,040	36,20,30,801
...	...	...	...	...	...	92,539	...	...	92,539
...	...	...	...	...	...	68,60,034	...	...	68,60,034
...	...	...	...	...	...	-61,93,217	17,80,006	6,41,081	-37,72,180
44,97,867	37,07,142	9,21,061	15,90,690	1,06,201	5,257	20,30,19,869	12,55,60,303	4,70,22,579	37,56,02,751
...	...	...	...	...	...	12,26,88,157	6,51,46,473	2,44,63,946	21,22,98,676
...	...	...	...	...	...	11,98,270	...	...	11,98,270
...	...	...	...	...	...	68,60,034	...	...	68,60,034
...	...	...	...	...	...	3,01,437	...	...	3,01,437
78,77,092	...	23,93,451	21,95,640	...	...	4,21,54,712	...	...	4,21,54,712
-33,79,725	37,07,142	-14,72,390	-6,04,950	1,06,201	5,257	2,98,17,259	6,04,13,830	2,25,58,633	11,27,89,722
5,14,175	3,84,545	4,74,211	6,38,872	1,57,343	10,403	3,60,87,420	79,575	26,700	3,61,93,695
...	...	...	...	...	...	96,05,150	2,06,68,899	75,65,391	3,78,39,440
-28,65,550	40,91,687	-9,98,179	33,922	2,63,544	15,660	7,55,09,829	8,11,62,304	3,01,50,724	18,68,22,857
...	...	...	...	...	...	1,15,10,685	28,17,946	10,37,447	1,53,66,078
4,83,777	6,89,306	3,59,008	2,66,759	2,26,561	..	75,11,088	2,09,159	75,327	77,95,574
...	...	...	...	...	...	11,06,450	36,598	12,876	11,55,924
...	...	...	...	...	..	35,97,517	34,866	12,940	36,45,323
16,301	...	...	...	...	..	91,76,215	1,26,546	47,142	93,49,903
...	4,89,655	8,311	...	...	...	23,28,428	1,11,414	41,647	24,81,489
3,45,667	1,53,473	63,248	1,45,429	26,425	287	25,12,977	4,52,494	1,64,059	31,29,580
13,21,019	58,51,261	90,122	37,079	10,70,345	...	3,14,30,749	1,25,076	68,018	3,16,23,843
...	...	...	...	...	...	68,01,067	5,95,432	2,13,177	76,09,676
10,706	...	30,000	...	...	...	30,88,828	58,563	22,155	31,69,546
6,000	...	...	...	...	...	24,59,730	1,05,699	41,842	26,07,271
21,54,376	71,83,695	5,50,689	4,49,267	22,23,331	287	8,15,23,734	46,73,793	17,36,630	8,79,34,157
-28,48,700	57,99,236	-6,53,907	4,03,167	5,56,906	15,660	31,85,62,376	17,00,08,880	6,34,62,795	55,20,34,051

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

HEADS OF EXPENDITURE.	Number of account.	Page.	India General.	Baluchistan.	North West-Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.
			R	R	R	R	R	R	R
Brought forward			21,08,95,446	7,07,956	23,98,594	1,15,24,844	5,77,22,325	45,80,073	2,69,59,774
F.—Civil Administration—contd.			3,48,87,870	60,48,791	1,86,38,577	12,50,230	37,44,015	27,85,824	15,81,988
33.—Public Health . . .	57A	340	18,09,894	14,427	1,71,800	24,615	1,39,728	3,173	...
34.—Agriculture . . .	58A	345	26,32,421	71,752	1,28,147	45,603	...	...	...
35.—Industries . . .	59A	350	60,91,467	...	...	...	...	...	...
36.—Aviation . . .	60	354	18,498	...	...	...	...	...	...
37.—Miscellaneous Departments . . .	61A	358	15,91,215	3,355	5,797	57,115	33,424	68,073	73,938
TOTAL . . .			4,65,30,665	61,33,325	1,89,44,321	13,77,563	39,17,167	28,57,070	16,55,926
G.—Currency and Mint—									
38.—Currency . . .	62A	367	9,41,589	1,011	2,449	3,02,638	5,92,601	56,289	2,64,990
39.—Mint . . .	63	369	5,40,182	...	...	...	8,18,157	..	...
TOTAL . . .			14,81,771	1,011	2,449	3,02,638	14,10,758	56,289	2,64,990
H.—Civil Works—									
41.—Civil Works . . .	66	379	58,46,831	9,62,877	50,98,061	1,29,319	6,96,985	13,80,531	8,30,614
J.—Miscellaneous—									
43.—Famine Relief and Insurance—									
A.—Famine Relief . . .	70	407	...	...	..	...	...	...	...
44.—Territorial and Political Pensions . . .	71	413	1,34,552	45,764	53,126	2,81,975	4,65,838	6,33,365	6,93,095
45.—Superannuation Allowances and Pensions . . .	72B	419	10,46,030	91,400	3,44,261	2,87,217	4,46,812	2,14,888	—3,83,838
46.—Stationery and Printing . . .	73A	425	20,23,987	1,964	1,04,659	37,020	1,44,946	87,000	81,515
47.—Miscellaneous . . .	74B	443	16,63,896	6,01,636	67,783	6,558	1,15,207	6,815	41,086
TOTAL . . .			48,68,465	7,40,764	5,69,829	6,12,770	11,71,803	9,42,068	3,82,308
K.—Military Services—									
48.—Army—									
Effective . . .	75B	454	37,48,42,794	...	...	...	...	...	...
Non-Effective . . .	75B	454	3,73,52,575	...	...	...	...	...	...
49.—Marine . . .	76B	503	44,09,872	...	...	...	...	...	...
50.—Military Engineer Services . . .	77A	507	4,18,50,921	...	...	...	...	..	...
TOTAL . . .			45,84,65,162	...	...	...	...	...	...
M.—Extraordinary items—									
52.—Extraordinary Payments . . .	79B	520	1,01,635	...	...	...	...	...	...
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . .			72,81,89,975	85,45,935	2,70,13,254	1,89,47,134	6,49,19,038	98,16,091	3,00,93,512

PROVINCES of British India and in England, for the year ended 31st March 1925.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 10.)	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
-23,48,700	57,99,236	-6,52,907	4,03,167	5,56,906	15,660	31,85,62,376	17,00,08,880	6,34,62,795	55,20,34,051
21,84,370	71,83,695	5,50,689	4,49,267	22,23,331	287	8,15,23,734	46,73,798	17,36,630	8,79,34,157
...	...	1,384	...	...	...	16,64,521	51,811	17,953	17,34,285
...	...	...	...	...	...	28,77,923	1,20,386	44,713	30,43,022
...	...	...	...	...	...	60,91,467	27,472	10,220	61,29,159
...	...	..	...	...	...	18,498	2,731	922	22,151
15,760	10,064	40,003	2,207	18,848	...	19,25,799	3,40,984	1,29,486	23,96,269
22,00,130	71,99,759	5,92,076	4,51,474	22,42,179	287	9,41,01,942	52,17,177	19,39,924	10,12,59,043
1,88,492	2,33,047	62,808	32,176	46,505	616	27,25,211	21,89,180	8,34,315	57,48,706
...	...	..	...	...	...	13,58,339	24,525	9,509	13,92,373
1,88,492	2,33,047	62,808	32,176	46,505	616	40,83,550	22,13,705	8,43,824	71,41,079
14,77,183	1,01,820	3,07,446	6,20,229	2,04,664	1,259	1,76,57,819	84,222	30,834	1,77,72,875
...	...	...	...	...	...	...	..	...	...
61,430	1,74,832	45,421	3,73,779	6,954	1,671	29,71,302	1,22,888	45,335	31,39,525
1,67,841	19,148	-19,116	-11,455	-13,286	90	21,89,992	1,92,47,083	71,06,671	2,86,03,746
15,693	58,379	12,963	7,050	9,709	...	25,34,885	7,38,517	2,65,698	35,34,100
34,395	9,194	1,512	25,00,936	15,411	...	50,64,379	23,44,417	8,45,694	82,54,490
2,79,359	2,61,553	40,780	28,70,310	18,788	1,761	1,27,60,558	2,24,47,905	83,23,398	4,85,31,861
...	...	...	...	...	...	37,48,42,794	6,13,81,504	2,24,93,532	45,87,17,830
...	...	...	...	...	...	3,73,52,575	3,68,58,484	1,37,27,191	8,79,38,250
...	...	...	...	...	...	44,09,872	21,92,396	8,08,449	74,10,717
...	...	...	...	...	...	4,18,59,921	5,30,287	1,94,872	4,25,85,080
...	...	...	...	...	...	45,84,65,162	10,09,62,671	3,72,24,044	59,66,51,877
...	...	...	...	...	...	1,01,635	...	..	1,01,635
17,96,464	1,35,95,415	3,50,203	43,77,356	30,69,042	19,583	90,57,33,042	30,09,34,560	11,18,24,819	1,31,84,92,421

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT.

RECEIPTS.	No. of Account.	No. of Page.	INDIA.	ENGLAND. (Sterling converted into Rs. at £ 1 = Rs. 10.)	TOTAL.
			R	R	R
Revenue (as per Account No. 5)	5	25	1,30,79,25,123	4,97,92,614	
Exchange added to Revenue			1,76,00,382	...	
TOTAL			1,32,55,25,505	4,97,92,614	1,37,53,18,119
Excess of Revenue over Expenditure charged to Revenue					5,68,25,698
Railway Capital not charged to Revenue—					
Capital contributed by Railway Companies and Indian States towards outlay on State Railways			(c) 3,54,878	10,50,000	14,04,878
NET					—49,26,338
N.—Public Debt incurred—					
Permanent Debt :—					
<i>Sterling Debt—</i>					
Debenture Stock of the East Indian Railway Company taken over £18,500,000 (a)	82	535	...	...	
5½ per cent. Stock			...	(b) 9,87,226	
4½ per cent. Stock			...	(b) 8,67,632	
<i>Rupee Debt—</i>					
5 per cent. Bonds, 1945-55	82	535	5,93,36,500	...	
5 per cent. Bonds, 1933			7,27,86,000	...	
TOTAL			13,21,22,500	18,54,858	13,39,77,358
NET					11,74,76,934
Floating Debt—					
<i>Treasury Bills.—</i>					
Issued to Public	82	535	49,65,00,000	...	
Issued to Paper Currency Reserve			...	...	
TOTAL			49,65,00,000	...	49,65,00,000
NET					0
O.—Unfunded Debt :					
Deposits of Service Funds	85	542	11,31,691	2,14,992	
Post Office Cash Certificates	86	542	6,09,94,454	...	
Savings Bank Deposits	86	545	26,10,86,868	2,29,321	
TOTAL			32,32,13,013	4,44,313	32,36,57,326
NET					3,98,12,039
P.—Deposits and Advances :					
Deposits of Local Funds	88	547	21,81,45,325	...	
Appropriation for Reduction or Avoidance of Debt.—					
Sinking Funds for Central Loans	89	549	90,29,233	...	
Other Appropriations	App. A	...	7,74,150	...	
Sinking Fund Investment Account	89	549	35,82,697	...	
Sinking Funds for loans granted to Local Bodies	89A	550	3,38,128	...	
Gold Standard Reserve	App. A	...	...	179,99,35,014	
Paper Currency Reserve			...	70,66,30,534	
Deposits of Branch Line Companies	90	551	—13,36,666	...	
Departmental and Judicial Deposits	93	559	79,72,99,706	...	
Railway Depreciation Fund	27B	143	10,35,00,000	...	
Railway Reserve Fund	27C	145	6,38,07,197	...	
Advances	App. A	...	17,89,42,516	55,43,430	
Suspense			2,69,49,773	2,22,97,725	
Miscellaneous			1,35,05,286	39,89,472	
TOTAL			1,41,45,37,343	1,53,83,46,175	2,95,28,88,518
NET					3,32,83,871
Carried over			3,69,22,53,239	1,59,14,87,960	5,28,37,41,199

(a) The transaction has not been passed through the accounts of the year.

(b) Represents discounts written off to Revenue in the year. Under the system of discount adjustment adopted in respect of the 5½ and 4½ per cent. sterling loans the nominal amount of debt created has been shown in Account No. 82 and the actual cash receipts have been credited to this Account, the difference representing discount being written off to Revenue by a series of book adjustments extending over the currency of the loans.

(c) Represents exchange on sterling transactions.

in India and in England for the year ended 31st March 1925.

DISBURSEMENT.	No of Account	No of page	INDIA.	ENGLAND (Sterling converted into Rs at £1 = Rs. 10.)	TOTAL.
			₹	₹	₹
Expenditure (as per account No. 6)	6	31	90,57,33,042	30,09,34,560	
Exchange charged as Expenditure			11,18,24,819	...	
TOTAL	...		1,01,75,57,861	30,09,34,560	1,31,84,92,421
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—					
BB.—Construction of State Railways	25C	132	(d) 7,03,06,009	6,42,92,347	13,45,98,356
BB.—Payments for Discharge of Debentures	25A	128	(e) 18,31,216	45,00,000	63,31,216
CC.—Construction of Irrigation, etc., Works	34	187	95,898	...	95,898
DD.—Capital Outlay on Posts and Telegraphs	40A	240	1,17,55,881	...	1,17,55,881
HH.—Initial Expenditure on new Capital at Delhi	67	393	(f) 1,37,89,407	4,29,461	1,42,18,868
N.—Public Debt Discharged—					
Permanent Debt—					
<i>Sterling Debt—</i>					
State Railway Annuities (£1,258,966)	•	{			
British Government 5 per cent. War Loan, 1929-47					
(£4,0,535) cancelled (b)					
India 5½, 3½ and 3 p. c. Stock (£598,608 cancelled) (a)					
<i>Rupee Debt—</i>					
5½ p. c. War Bonds, 1920	82	533	3,65,500	...	
5½ p. c. War Bonds, 1921			3,56,475	...	
5½ p. c. War Bonds, 1922			3,78,325	...	
5½ p. c. War Bonds, 1923			3,61,375	...	
5½ p. c. War Bonds, 1925			15,02,000	...	
5½ p. c. War Bonds, 1928			8,14,800	...	
5 p. c. War Loan, 1929-47			38,24,100	...	
5 p. c. Loan of 1945-55			73,95,000	...	
4 p. c. Terminable Loan of 1915-16			11,62,300	...	
4 p. c. Gwalior Loan of 1887			2,00,000	...	
3½ p. c. Loans			6,749	...	
3 p. c. Loans			(c) 1,33,800	...	
TOTAL NET			1,65,00,424	...	1,65,00,424
Floating Debt :					
<i>Treasury Bills—</i>					
Issued to Public	82	533	2,11,80,000	...	
Issued to Paper Currency Reserve			49,60,00,000	...	
TOTAL NET			51,76,80,000	...	51,76,80,000
O.—Unfunded Debt:—					
Special Loans	83	541	25,681	...	
Deposits of Service Funds	85	542	14,41,860	46,898	
Post Office Cash Certificates	86	512	1,40,31,736	...	
Savings Bank Deposits	86	545	21,83,94,606	1,04,456	
TOTAL NET			23,38,93,933	1,51,354	23,40,45,287
P.—Deposits and Advances:—					
Deposits of Local Funds	88	547	21,75,22,233	..	
Appropriation for Reduction or Avoidance of Debt.—					
Sinking Funds for Central Loans	89	549	1,25,71,832	...	
Sinking Fund Investment Account			...	...	
Gold Standard Reserve	App. A	{	...	79,99,12,568	
Paper Currency Reserve			...	70,66,30,534	
Deposits of Branch Line Companies	90	551	3,22,169	...	
Departmental and Judicial Deposits	93	559	80,76,99,081	...	
Railway Depreciation Fund	27B	143	7,29,01,490	...	
Railway Reserve Fund	27C	145	38,28,797	...	
Advances	App. A	{	17,62,58,643	5,83,995	
Suspense			5,00,92,929	2,39,60,055	
Exchange on Remittance Account	94	561	3,14,51,376	...	
Miscellaneous	App. A	..	41,52,245	2,17,11,691	
TOTAL NET			1,37,68,00,804	1,55,27,98,843	2,92,95,99,647
Carried over			3,26,02,11,433	1,92,31,06,565	5,18,33,17,998

(a) £271,703, £20,324 and £150,247 aggregating £442,274 cancelled by charge to East Indian, Eastern Bengal and N. P. and Delhi Railway Sinking Funds—the purchase money £243,219 being charged under Appropriation for Reduction and Avoidance of Debt. The remaining £2,50,124 is on account of Discount Sinking Fund, and the cost of purchase £118,591 is charged in the Accounts, partly under "Interest on Ordinary Debt," and partly under "State Railways—Interest on Debt."

(b) Liability cancelled by payment to His Majesty's Treasury of £464,705 on account of the Sinking Fund [vide note (g), page 835].

(c) Discharge due to the conversion of 3 per cent. loans into 3½ per cent. loans [vide note (d), page 533].

(d) Includes Rs. 2,33,83,084 on account of exchange on sterling transactions.

(e) Represents Exchange on sterling transactions.

(f) Includes Rs. 1,68,001

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS	No. of Account	No. of Page	INDIA	ENGLAND (Sterling con- verted into Rs at £1 = Rs 10)	TOTAL
			R	R	R
Brought forward			3,69,22,53,239	1,50,14,87,960	5,28,37,41,199
Q.—Loans and Advances by the Central Gov- ernment.	95	563	19,68,759		19,68,759
Nil					0
S.—Loans between Central and Provincial Gov- ernments.	82	535	1,28,38,501		1,28,38,501
Nil					0
T.—Remittances—					
I.—Remittances within India					
Inland Money Orders			87,62,46,429		
Other Departmental Accounts			34,53,796		
Net Receipts by Civil Treasuries from—					
Railways			21,57,43,756	...	
Posts and Telegraphs	App. A		3,38,00,849		
Net Receipts from Civil Treasuries by—					
Marine			37,94,582		
Army and Military Engineer Services			38,65,73,814		
II.—Remittances between England and India					
(i) Remittance Account	97	577	1,81,90,136	4,58,37,477	
(ii) Secretary of State's Bills and other Transfers—					
Secretary of State's Bills drawn	98	579		7,57,91,621	
Sterling purchased in India			...	33,19,10,000	
Sterling obtained in England	App. A		...	70,00,000	
Transfers through the Paper Currency Reserve			5,99,66,357		
TOTAL			1,59,77,69,719	46,05,39,098	2,05,83,08,817
Nil					1,13,35,974
V.—Balances of Provincial Governments			4,94,44,384		4,94,44,384
NET			..	...	2,64,95,115
Total Receipts			5,35,62,74,602	2,05,20,27,058	7,40,83,01,660
W.—Opening Balance	99	581	31,13,62,292	(a) 10,88,42,476	41,52,04,768
GRAND TOTAL			5,66,76,36,894	2,15,58,69,534	7,82,35,06,428

(a) Of this amount, £941 represents the funds of the Gold Standard Reserve.

GOVERNMENT in India and in England for the year ended 31st March 1925.

DISBURSEMENTS.	No. of Account	No. of page	INDIA	ENGLAND. (Sterling con- verted into Rs at £1 = Rs. 10).	TOTAL
			R	R	R
Brought forward			3,26,02,11,433	1,92,31,06,565	5,18,33,17,998
Q.—Loans and Advances by the Central Govern- ment.	95	563	1,62,37,818		1,62,37,818
NET					1,22,69,059
S.—Loans between Central and Provincial Gov- ernments.	82	535	10 14 99,500		10,14,99,500
NET					8,86,60,999
T.—Remittances—					
I.—Remittances within India :—					
Inland Money Orders	App A	..	87,58,21,484	...	
Other Local Remittances			4 81,141		
Other Departmental Accounts			2 37,287		
Net Payments into Civil Treasuries by —					
Railways	App A	..	21,31,06,711	.	
Posts and Telegraphs			3,38 77,351		
Net Issues from Civil Treasuries to—					
Marine	App A	..	39,56,870	..	
Army and Military Engineer Services			38,68,02,369	.	
II.—Remittances between England and India—					
(i) Remittance Account	97	577	4,33,42,566	1 46,79,086	
(ii) Secretary of State's Bills and other Transfers —					
Secretary of State's Bills paid	98	579	7,57,91,621		
Sterling purchased in India	App. A.	..	38,19,10,000	..	
Sterling obtained in England			70,00,000		
Transfers through the Paper Currency Reserve				5,99,66,357	
TOTAL			1,97,23,27,400	7,46,45,443	2,04,69,72,843
NET					0
V. Balances of Provincial Governments	..		..	2,29,49,269	2,29,49,269
NET					0
Total Disbursements			5,35,02,76,151	2,02,07,01,277	7,37,09,77,428
W.—Closing Balance	99	581	31,73,60,743	(b) 13,51,68,257	45,25,29,000
GRAND TOTAL			5,66,76,36,894	2,15,58,69,534	7,82,35,06,428

(b) Of this amount, £3,186 represents the funds of the Gold Standard Reserve

No. 8.—ACCOUNT of the REVENUE of the several PROVINCIAL GOVERNMENTS for the year ended 31st March 1925.

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Madras.	Government of Bombay	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
	No. of Acct.	Page.						Government of Burma.	Shan States Federation.					
			R	R	R	R	R	R	R	R	R	R	R	R
A.—Principal Heads of Revenue—														
II.—Taxes on Income	15	81	1,56,810				1,90,046	5,89,575		2,54,519	2,30,522	5,54,226		19,75,698
V.—Land Revenue	18	93	6,15,05,867	5,16,52,815	3,10,73,587	6,71,08,534	3,53,68,120	5,71,37,583	5,31,097	1,67,57,975	2,25,72,027	1,05,13,655	3,56,130	35,45,77,390
VI.—Excise	19	97	4,90,14,108	4,42,98,054	2,15,07,342	1,30,49,675	1,18,95,442	1,10,09,525	7,959	1,75,99,496	1,50,41,703	65,95,938	3,47,949	19,09,69,191
VII.—Stamps	20	100	2,41,51,274	1,78,06,484	3,36,67,757	1,74,40,031	1,10,61,377	32,44,985		1,00,42,898	68,34,340	20,65,412	87,034	13,00,01,612
VIII.—Forest	21	105	55,73,761	73,07,964	24,75,529	69,21,987	37,27,312	1,81,84,905	14,92,920	10,70,167	52,32,632	24,78,756	6,68,030	5,51,34,063
IX.—Registration	22	110	37,89,867	12,49,112	25,84,520	12,49,101	8,83,394	5,80,337	127	13,73,832	6,78,535	1,86,750	6,642	1,25,82,217
IXA.—Scheduled Taxes	22B	113		9,03,407	21,51,935									30,55,342
TOTAL			14,41,91,687	12,32,17,835	9,34,60,670	10,57,69,328	6,37,25,691	9,43,46,910	20,32,103	4,70,98,987	5,05,91,759	2,23,91,737	14,65,805	74,82,95,513
B.—Railways—														
XI.—State Railways—														
Gross Receipts	27	138	...	...	...	...	...	78,650	...	...	...	1,80,604	...	2,59,254
Deduct—Working Expenses	27	139	...	...	...	...	...	99,648	...	...	...	1,66,184	...	2,65,832
Net Receipts			...	...	...	...	...	—10,998	...	...	...	14,420	...	—6,578
XII.—Subsidised Companies	29	150	...	...	93,439	2,14,348	...	...	...	...	...	2,222	...	3,10,009
TOTAL			...	...	93,439	2,14,348	...	—20,998	...	...	...	16,642	...	3,03,431
C.—Irrigation, etc.—														
XIII.—Works for which Capital Accounts are kept—														
Gross Receipts—														
Direct Receipts	35A	213	5,67,286	30,88,216	13,06,594	92,03,028	3,98,77,309	9,90,663	...	33,38,203	9,21,962	...	...	5,92,96,261
Portion of Land Revenue due to Irrigation	33	176 & 185	1,25,13,742	74,37,558	...	24,81,959	1,82,31,882	27,50,501	...	...	7,222	...	...	4,33,22,864
Deduct.—Working Expenses	36A	228	1,30,81,028	1,05,25,774	13,06,594	1,16,84,987	5,81,09,191	37,41,164	...	33,38,203	9,32,184	...	...	10,27,19,125
Net Receipts			43,26,016	52,63,122	12,15,297	75,08,465	1,55,60,510	17,70,997	...	16,74,897	9,66,428	...	...	3,58,65,732
XIV.—Works for which no Capital Accounts are kept	37A	231	87,55,012	52,62,652	91,297	65,96,522	4,25,48,681	19,70,167	...	16,63,306	—54,144	...	...	6,68,53,398
TOTAL			88,74,012	53,28,127	3,39,764	66,26,848	4,30,13,331	39,08,946	...	18,24,747	90,749	...	3	7,00,06,527
D.—Interest Receipts—														
XVI.—Interest	42	263	12,80,027	1,32,66,773	3,47,809	18,19,146	5,90,970	12,61,104	...	5,04,513	3,30,303	60,766	...	1,94,61,411
E.—Civil Administration—														
XVII.—Administration of Justice	48	296	13,76,122	15,13,813	13,29,635	13,39,215	10,50,049	10,82,560	31,297	4,66,960	5,66,959	1,72,843	5,096	89,34,549
XVIII.—Jails and Convict Settlements	49	304	7,58,750	4,58,841	12,61,646	4,58,793	4,29,003	4,53,450	...	5,49,924	2,87,959	1,18,693	676	47,77,734
XIX.—Police	50	310	9,24,580	5,00,474	6,64,441	2,77,794	1,80,994	8,83,637	5,816	2,19,299	1,87,820	2,83,360	926	41,29,141

AA.—Ports and wharves	51 A	316	...	...	49,623	...	...	99,523	...	—305	...	156	...	1,48,997
XXI.—Education	55	329	6,57,113	11,20,632	11,20,280	9,86,681	11,30,899	4,60,548	4,610	6,39,869	4,75,587	2,44,994	14,554	68,55,767
XXII.—Medical	56	335	3,61,574	6,25,049	7,26,895	1,12,760	2,62,665	1,50,019	663	4,53,448	1,04,282	57,902	8,951	28,64,208
XXIII.—Public Health	57	339	37,509	5,65,463	46,826	90,098	1,25,963	59,836	17	1,34,813	61,178	64,801	112	11,86,616
XXIV.—Agriculture	58	343	2,74,872	3,36,877	2,79,236	5,32,466	6,64,657	62,380	713	1,63,025	3,29,515	19,833	533	26,61,107
XXV.—Industries	59	348	13,71,594	3,375	6,65,851	1,62,499	69,237	4,105	...	22,914	19,897	5,736	...	23,25,408
XXVI.—Miscellaneous Departments	61	356	3,88,906	2,12,316	49,569	1,55,318	1,60,597	1,66,873	...	48,153	68,637	1,095	977	12,52,421
TOTAL			61,51,020	53,37,040	61,94,002	41,15,624	40,74,064	34,22,931	43,116	26,98,080	21,01,834	9,66,413	31,824	3,51,35,948
H.—Civil Works.—														
XXX.—Civil Works	65 A	377	5,92,275	15,41,868	6,57,014	6,48,266	5,31,655	13,10,211	99,349	8,36,191	4,47,291	5,59,105	16,179	72,39,464
J.—Miscellaneous.—														
XXXII.—Transfers from Famine Insurance Fund	70 A	408	...	...	...	21,24,750	...	...	...	...	...	...	...	21,24,750
XXXIII.—Receipts in aid of Superannuation	72 A	417	7,17,981	18,03,925	7,01,145	10,94,306	5,79,857	1,76,525	...	98,861	5,30,761	24,544	...	52,27,005
XXXIV.—Stationery and Printing	73	423	2,46,076	2,43,405	1,87,152	3,60,721	97,961	1,23,152	...	1,17,189	47,518	7,776	981	14,31,931
XXXV.—Miscellaneous	74 A	440	5,90,656	7,26,661	12,52,688	10,61,454	26,51,903	4,31,386	23,57,065	4,11,430	6,18,682	4,66,412	1,696	1,05,70,033
TOTAL			15,53,813	27,73,991	21,40,985	46,41,231	33,29,721	7,31,063	23,57,065	6,27,400	11,96,961	4,98,732	2,677	1,98,53,719
L.—Provincial Contributions etc.														
XXXIX.—Contributions to the Central Government by Provincial Governments	78	514	—3,48,00,000	—56,00,000	...	—2,40,00,000	—1,75,00,000	—64,00,000	...	...	—22,00,000	—15,00,000	—12,000	—9,20,12,000
XXXIXA.—Miscellaneous adjustments between the Central and Provincial Governments	79	517	60,070	40,51,682	2,03,278	1,25,000	17,560	15,828	...	64,311	—24,711	52,160	...	45,65,187
TOTAL			—3,47,39,930	—15,48,318	2,03,278	—2,38,74,991	—1,74,82,440	—63,84,172	...	64,311	—22,24,711	—14,47,840	—12,000	—8,74,46,813
Total Revenue in India			12,79,02,904	14,99,17,317	10,34,36,961	9,99,59,800	9,77,82,992	9,85,76,995	45,31,633	5,36,54,369	5,25,34,186	2,30,45,615	15,04,488	81,28,49,200
REVENUE IN ENGLAND CONVERTED INTO RS. AT £1 = RS. 10.														
(For details see Account No. 4-A.)	...	...	190	258	—9,901	—5,021	—7,897	169	...	—706	18	34	...	—22,856
Exchange on Ditto (b)			64	96	—3,350	—1,664	—3,255	65	...	—236	6	12	...	—8,262
Total Revenue of Provincial Governments			12,79,03,158	14,99,17,671	10,34,23,710	9,99,53,115	9,77,71,840	9,85,76,229	45,31,633	5,36,53,367	5,25,34,210	2,30,48,661	15,04,488	81,28,18,082

(a) Includes Rs. 7,57,036 met from Famine Insurance Grants.

(b) For distribution between Major Heads see the relative subsidiary Accounts.

No. 9.—ACCOUNT of the EXPENDITURE of the several PROVINCIAL GOVERNMENTS in India and in England for the year ended 31st March 1925.

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNT.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
	No. of Acct.	Page.						Government of Burma.	Shan States Federation.					
EXPENDITURE IN INDIA.			R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
A.—Direct Demands on the Revenues—														
5.—Land Revenue	18 A	95	37,22,251	61,98,668	30,82,321	79,46,428	41,75,031	56,98,836	25,963	21,14,106	23,80,107	16,29,104	72,278	3,70,45,033
6.—Excise	19 A	98	26,61,913	40,15,394	12,87,902	6,14,316	4,56,964	17,81,684	1,215	9,89,784	7,44,319	1,74,504	5,491	1,27,32,586
7.—Stamps	20 A	101	5,31,825	42,758	9,47,543	4,09,177	2,50,185	1,43,390	...	2,85,666	2,52,616	92,110	1,971	29,57,241
8.—Forests	21 A	107	39,22,546	42,69,046	14,01,588	26,53,188	25,92,581	92,06,545	3,86,199	7,78,572	31,42,215	13,18,728	3,18,482	3,10,79,690
9.—Registration	22 A	111	23,84,010	6,75,029	18,08,139	4,56,284	95,317	1,52,915	20	5,45,464	2,34,780	1,32,271	1,009	64,85,238
9A.—Scheduled Taxes	22 C	113	...	17,748	15,000	...	...	...	...	...	...	...	...	32,748
TOTAL			1,32,22,545	1,52,18,643	85,42,493	1,30,79,393	75,69,178	1,70,73,370	4,13,337	47,13,592	67,54,037	33,46,717	3,99,231	9,03,32,526
AA.—Salt and other Capital outlay charged to Revenue—														
8A.—Capital Outlay on Forests	21 B	10	2,90,581	...	...	...	643	...	...	...	...	...	38,117	3,29,341
B.—Railway Revenue Account—														
10.—State Railways:														
Interest on Debt	28	147	...	...	...	10,187	...	28,766	...	...	...	46,888	...	85,841
11.—Subsidized Companies	30	151	...	...	...	5,000	...	...	...	...	...	19,129	...	24,129
12.—Miscellaneous Railway Expenditure	31	156	...	...	...	1,890	...	—74,821	...	...	...	—8,700	...	—81,631
TOTAL			...	...	...	17,077	...	—46,055	...	...	...	57,317	...	28,339
BB.—Railway Capital Account (charged to revenue)—														
13.—Construction of Railways charged to Provincial Revenues	25	126	...	...	...	...	...	...	...	...	...	57,770	...	57,770
C.—Irrigation, etc., Revenue Account—														
14.—Works for which Capital Accounts are kept—														
Interest on Debt														
A. Financed from Ordinary Revenues	33	185	39,77,320	50,82,666	18,91,292	15,07,598	91,37,154	13,25,488	...	20,38,450	21,59,043	...	...	2,71,19,214
B. Financed from Finance Insurance Grants			...	6,37,310	...	45,18,681	...	...	...	...	...	...	...	51,55,991
15.—Other Revenue Expenditure financed from Ordinary Revenues.	38	223	39,88,077	34,14,963	13,11,039	1,90,050	13,61,993	31,23,220	3,721	4,64,471	1,57,307	73,763	6,420	1,40,95,024
15 (1).—Other Revenue Expenditure financed from Famine Insurance Grants	38	233	5,035	...	...	4,503	...	...	...	3,492	2,43,622	...	...	2,56,652
TOTAL			79,70,435	91,35,139	32,02,331	62,20,832	1,04,99,147	44,48,708	3,721	25,06,413	25,59,972	73,763	6,420	4,66,26,881
CC.—Irrigation, etc., Capital Account (charged to Revenue)—														
16.—Construction of Irrigation, etc., Works—														
A.—Financed from Famine Insurance Grants	34	199	32,780	...	...	1,86,094	...	...	...	4,820	...	...	...	2,23,694
B.—Financed from Ordinary Revenues	34	199	26,838	...	3,77,921	...	...	7,80,266	...	7,099	...	...	...	11,92,124
TOTAL			59,618	...	3,77,921	1,86,094	...	7,80,266	...	11,919	...	...	...	14,15,818
D.—Debt Services—														
19.—Interest on Ordinary Debt	43	269	46,84,704	2,47,60,543	10,53,242	85,76,101	90,42,939	...	...	23,93,451	21,95,640	...	...	5,27,06,620

Deduct—Amount chargeable to—														
Railways	43A	270	...	...	...	10,187	...	28,766	...	...	46,888	...	85,841	
Irrigation	43A	270	39,77,323	57,20,176	18,91,292	60,26,279	91,37,154	13,25,488	...	20,38,450	21,59,043	...	3,22,75,205	
Forests	43A	270	51,589	40,595	...	28,205	789	...	...	...	16,404	17,822	1,096	1,56,500
Industries	...	...	...	...	...	...	6,839	...	...	...	...	...	...	6,539
Remainder chargeable to Ordinary Debt		43A	270	6,55,792	1,89,99,772	—8,38,050	25,11,430	—1,01,843	—13,54,254	...	3,55,001	20,193	—64,710	2,01,82,235
21.—Reduction or Avoidance of Debt		45	279	21,55,564	11,91,595	...	4,67,454	1,96,372	...	...	(c) 2,21,256	...	...	42,32,241
TOTAL				28,11,356	2,01,91,367	—8,38,050	29,78,884	94,529	—13,54,254	...	3,55,001	2,41,449	—64,710	2,44,14,476
F.—Civil Administration—														
22.—General Administration	46	289	2,16,23,378	2,17,66,931	1,10,23,535	1,29,19,860	93,60,173	99,41,933	5,52,131	65,04,453	65,02,282	23,57,787	1,21,741	10,26,74,204
24.—Administration of Justice	48A	299	93,54,846	70,85,205	1,05,87,229	68,57,366	51,37,133	57,24,154	3,750	35,00,365	30,22,950	8,61,415	45,191	5,21,79,704
25.—Jails and Convict Settlements	49A	307	29,13,532	25,89,974	31,99,981	29,88,795	30,18,245	25,98,747	23,633	16,58,521	9,35,592	4,28,110	9,190	2,03,64,320
26.—Police	50A	313	1,92,50,482	1,68,16,080	1,78,50,710	1,61,47,542	1,09,10,980	1,29,18,114	2,16,384	78,99,701	56,77,059	21,36,460	81,923	10,99,05,465
27.—Ports and Pilotage	51C	318	36,070	20,148	7,34,764	...	...	27,44,544	...	710	...	67,559	...	36,03,795
30.—Scientific Departments	54	325	1,34,344	65,500	25,010	19,807	47,312	53,581	...	34,048	12,826	10,700	...	4,03,128
31.—Education	55A	333	1,69,47,430	1,83,42,963	1,20,44,765	1,70,76,106	1,07,96,690	77,60,217	3,08,678	66,67,115	48,93,106	23,79,140	1,27,082	9,73,43,292
32.—Medical	56A	337	54,30,970	43,28,342	54,94,984	25,21,133	29,29,038	34,85,206	2,31,604	25,82,362	12,20,352	9,10,953	77,486	2,92,12,432
33.—Public Health	57A	340	30,92,605	22,03,216	28,28,517	16,42,259	14,64,087	7,95,787	27,111	8,95,566	2,75,560	5,38,936	2,565	1,37,66,209
34.—Agriculture	58A	345	26,20,773	25,75,391	17,88,164	23,54,623	27,27,658	18,21,773	16,223	10,63,576	13,77,538	4,11,711	15,733	1,67,73,163
35.—Industries	59A	351	16,98,274	19,021	9,16,259	9,51,993	6,24,892	3,29,764	...	6,52,538	2,15,954	92,124	...	54,99,919
37.—Miscellaneous Departments	61A	359	13,29,574	4,67,803	4,18,636	1,03,865	1,06,751	2,89,662	4,859	71,393	1,09,513	17,374	5	29,19,435
TOTAL			8,44,32,278	7,62,80,674	6,69,12,554	6,35,83,349	4,71,22,959	4,84,63,512	13,84,373	3,15,30,348	2,42,41,832	1,02,12,271	4,80,916	45,46,45,066
H.—Civil Works—														
41.—Civil Works	66A	381	77,18,959	90,77,671	95,30,419	80,25,417	68,78,266	1,82,45,612	23,85,413	66,84,575	63,84,913	37,40,115	2,48,166	7,89,19,526
J.—Miscellaneous—														
43.—Famine Relief and Insurance—														
A.—Famine Relief	70	407	2,37,714	13,25,222	...	6,18,446	1,31,717	15,346	...	...	90	...	...	23,28,535
B.—Transfers to Famine Insurance Funds	70A	408	3,85,471	43,97,468	2,00,000	...	2,49,283	51,654	...	11,53,688	37,83,916	10,000	...	1,02,31,480
45.—Superannuation Allowances and Pensions	72C	420	51,66,326	49,43,537	49,00,103	51,76,597	18,01,807	33,88,590	...	16,37,120	21,59,110	9,27,539	44,969	3,01,45,698
46.—Stationery and Printing	73B	427	17,96,318	11,20,268	14,60,350	9,39,942	7,28,294	8,68,393	6,512	8,44,600	4,61,101	1,97,228	24,006	84,47,021
47.—Miscellaneous	74C	445	5,13,791	22,51,455	2,39,195	4,25,534	14,13,011	24,50,398	2,98,220	1,25,899	8,09,479	7,67,848	23,283	93,17,613
TOTAL			80,99,620	1,40,37,950	67,99,648	71,60,519	43,24,112	67,74,381	3,04,732	37,60,816	72,13,696	19,02,615	92,258	6,04,70,347
M.—Extraordinary Items—														
52.—Extraordinary payments	79B	520	22,91,891	...	...	...	...	...	...	...	...	...	...	22,91,891
Total Expenditure in India charged against Revenue.			12,68,97,283	14,39,41,444	9,45,27,316	10,12,51,565	7,64,88,824	9,43,85,540	44,91,576	4,95,62,664	4,73,95,899	1,93,25,858	12,64,012	75,95,31,991
EXPENDITURE IN ENGLAND CONVERTED INTO RS. AT £ 1=RS. 10 (FOR DETAILS, SEE ACCOUNT NO. 4-B)		4B	21	28,85,604	24,28,837	22,47,812	21,91,216	21,83,567	31,41,219	...	12,81,898	10,47,758	5,14,288	30,970
Exchange on ditto (a)				10,67,585	8,86,480	8,26,610	8,06,297	8,01,078	11,46,796	...	4,67,820	3,81,897	1,88,607	11,353
Total Expenditure of Provincial Governments charged against Revenue				13,08,50,472	14,72,56,791	9,76,01,738	10,42,49,078	7,94,73,479	9,86,73,555	44,91,576	5,13,12,392	4,88,25,554	2,00,28,753	78,40,69,723
Total Revenue (see Account No. 8)		8	37	12,79,03,158	14,99,17,671	10,34,23,710	9,99,53,115	9,77,71,840	9,85,76,229	45,31,633	5,36,53,367	5,25,34,210	2,30,48,661	81,28,18,082
Surplus (+) Deficit (—) of each Government				—29,47,314	+26,60,880	+58,21,972	—42,95,963	+1,82,98,361	—97,326	+40,057	+23,40,975	+37,08,656	+30,19,908	+2,87,48,359

(a) For distribution of Exchange over Major Heads see the relative Subsidiary Accounts.

(b) Includes Rs. 480,806 met from Famine Insurance Grant.

(c) Includes Rs. 217,708 met from Famine Insurance Grant.

No. 10.—ACCOUNT of the RECEIPTS of the several PROVINCIAL GOVERNMENTS showing the AMOUNT received on each ACCOUNT for the year ended the 31st March 1925.

RECEIPTS	DETAILS OF SUBSIDIARY ACCOUNTS		Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	BURMA		Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	Total Provincial Governments.
	No. of Acct	Page						Government of Burma	Shan States Federation					
Revenue as per Account No. 8	8	37	R 12,79,03,158	R 14,99,17,671	R 10,34,23,710	R 9,99,53,115	R 9,77,71,840	R 9,85,76,229	R 45,51,633	R 5,36,53,367	R 5,25,34,210	R 2,30,18,661	R 15,04,488	R 81,28,18,082
H. H. XLII—Bombay Development Scheme	68	397		24,25,692										24,25,692
Public Debt incurred—														
S—Loans from Central Government	82A	538	1,30,00,000	7,04,68,000	..	1,48,81,500				5,00,000	26,50,000			10,14,99,500
TOTAL			1,30,00,000	7,04,68,000		1,48,81,500				5,00,000	26,50,000			10,14,99,500
P.—Deposits and Advances—														
Famine Insurance Fund	87	546	4,52,424	50,22,765	2,28,678	16,89,922	2,85,980	55,664		16,24,813	44,30,806	11,492		1,38,02,544
Appropriation for Reduction or Avoidance Debt —														
Sinking Funds for Provincial Loans	89	549		11,34,984		3,46,283								14,81,267
Other Appropriations			21,55,564	2,52,662	..	1,67,454	1,96,372				2,21,556			29,93,308
Sinking Funds for loans granted to Local Bodies, etc.	89A	550												296
Suspense	App			1,45,807	..		3,455				296			1,49,262
TOTAL			26,07,988	65,56,218	2,28,678	22,03,659	4,85,807	55,664		16,24,813	46,52,358	11,492		1,84,26,677
R.—Loans and Advances by Provincial Governments	96	569	21,91,969	37,13,666	12,71,381	30,03,652	17,90,879	37,17,441	1,000	7,94,983	2,80,715	5,15,328		1,92,81,014
Total Provincial Receipts			14,57,03,115	23,30,81,247	10,49,23,769	12,00,41,926	10,90,48,526	10,23,49,334	45,32,633	5,65,73,163	6,21,17,283	2,35,75,481	15,04,488	95,44,50,965
Opening Balance, April 1st, 1924			12,52,473	5,82,40,583	1,29,63,981	1,44,49,659	72,16,486	3,03,99,720	25,71,913	1,75,92,635	1,72,43,617	23,27,606		16,42,58,673
GRAND TOTAL			14,69,55,588	29,18,21,830	11,78,87,750	13,44,91,585	10,72,65,012	13,27,49,054	71,04,546	7,41,65,798	7,93,60,900	2,59,03,087	15,04,488	1,11,87,09,638

No. 11.—ACCOUNT of the DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS showing the AMOUNTS paid on each ACCOUNT for the year ended the 31st March 1925.

DISBURSEMENTS.	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
	No. of Acct.	Page.						Government of Burma.	Shan States Federation.					
Expenditure charged against Revenue—			R	R	R	R	R	R	R	R	R	R	R	R
As per Account No. 9	9	39	13,08,50,472	14,72,56,791	9,76,01,738	10,42,49,078	7,94,73,479	9,86,73,555	44,91,576	5,13,12,392	4,88,25,554	2,00,28,753	13,06,335	78,40,69,723
Forest, Irrigation and other capital not charged to Revenue—														
AA.—52-A.—Capital Outlay on Forests	21B	108	8,24,277	1,02,730	...	2,01,068	...	...	...	...	1,25,584	1,26,476	...	13,80,135
CC.—55.—Construction of Irrigation, etc., Works	34	199	9,71,234	1,55,84,734	...	1,18,26,349	82,86,817	...	...	...	25,55,532	...	...	3,92,24,666
FF.—56-A.—Capital Outlay on Improvements of Public Health	57B	341	...	24,399	...	2,12,000	...	...	...	...	...	...	...	2,36,399
56-B.—Capital Outlay on Agricultural Improvements	58B	346	...	...	...	1,25,088	...	...	...	...	...	...	...	1,25,088
56-C.—Capital Outlay on Industrial Development	59B	352	1,95,904	...	...	...	1,66,547	...	...	...	...	...	...	3,62,451
56-D.—Capital Outlay on Hydro-Electric Scheme	54B	327	...	...	...	...	1,10,918	...	...	...	...	...	...	1,10,918
HH.—{ 59.—Bombay Development Scheme	68A	399	...	1,57,90,945	...	...	...	...	...	...	...	...	...	1,57,90,945
60.—Civil Works	69	401	6,05,335	85,22,232	...	5,80,289	20,22,168	...	...	...	...	...	...	1,17,30,024
JJ.—60-A.—Other Works not charged to Revenue	74D	446	—7,77,509	60,000	...	3,32,338	...	...	...	...	...	...	...	—3,85,171
TOTAL	...	...	18,19,241	4,00,85,040	...	1,32,77,132	1,05,86,450	...	...	...	26,81,116	1,26,476	...	6,85,75,455
Public Debt Discharged—														
S.—Loans from Central Government	82A	588	21 50,974	29,67,295	4,63,044	25,00,000	1,26,000	...	...	5,21,115	28,42,822	12,67,251	...	1,28,38,501
P.—Deposits and Advances—														
Famine Insurance Fund	87	546	2,66,850	...	...	58,19,923	...	...	...	7,99,924	2,96,023	...	...	71,82,720
Sinking Fund Investment Account	89	549	...	11,37,933	...	3,18,625	...	...	...	...	...	...	...	14,56,558
Suspense	App.	...	...	4,102	...	...	...	...	...	7,515	...	...	...	11 617
TOTAL	...	...	2,66,850	11,42,035	...	61,38,548	...	...	...	8,07,439	2,96,023	...	...	86,50,895
R.—Loans and Advances by Provincial Governments	96	569	88,12,612	3,30 53,340	4,32,394	8,13,619	29,55,876	61,28,020	...	13,07,225	2,40,653	77,537	...	5,38,21,276
Total Provincial Disbursements	...	...	14,39,00,149	22,45,04,501	9,84,97,176	12,69,78,377	9,31,41,806	10,48,01,575	44,91,576	5,39,48,171	5,48,86 168	2,15,00,017	13,06 335	92,79,55,850
Closing Balance, March 31st, 1925	...	...	(a) 30,55,439	(b) 6,68,17,329	(c) 1,93,90,574	(d) 75 13,308	(e) 1,41 23,207	(f) 2,79,47,479	26 12,970	(g) 2,02,17,627	(h) 2,44 74 732	(i) 44,03,070	1,98,153	19,07,53,788
GRAND TOTAL	...	...	14,69,55,588	29,13,21 830	11,78,87,750	13,44,91,585	10,72,65,012	13,27,49,054	71,04,546	7,41,65,798	7,93,60,900	2,59,03,087	15,04,488	1,11,87,09,638

(a) Includes Rs. 14,25,883
 (b) " " 1,44,32,815
 (c) " " 8,52 299
 (d) " " 49,16,815
 (e) " " 10,58,555 on account of the balance of the Famine Insurance Fund on 31st March 1925.
 (f) " " 1,40,069
 (g) " " 40,84,688
 (h) " " 1,13,62,096
 (i) " " 43,908

No. 11-A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1925.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	37,22,251	...	65,581	...	37,87,832	...
6.—Excise	(a) 69,192	25,92,721	...	37,082	69,192	25,92,803
7.—Stamps	5,31,825	...	2,97,437	...	8,29,262	...
8.—Forest	39,22,546	...	1,33,179	...	40,55,725	...
8-A.—Capital Outlay on Forests charged to Revenue	2,90,581	...	..	...	2,90,581	...
9.—Registration	(a) 3,362	23,80,648	...	...	3,362	23,80,648
TOTAL .	85,39,757	49,73,369	4,96,197	37,082	90,35,954	50,10,451
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	39,77,323	...	...	...	39,77,323	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	39,88,077	...	...	...	39,88,077	...
15. (1)—Other Expenditure financed from Famine Insurance Grant.	5,085	...	..	...	5,085	...
TOTAL .	79,70,435	...	...	...	79,70,435	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grant	32,780	...	...	...	32,780	...
B.—Financed from Ordinary Revenues	26,838	...	...	...	26,838	...
TOTAL .	59,618	...	...	...	59,618	...
E.—Debt Services—						
19.—Interest on Ordinary Debt.	46,84,704	...	...	...	46,84,704	...
Deduct—Amount chargeable to Irrigation	39,77,323	...	...	...	39,77,323	...
„ Amount chargeable to Forests	51,589	...	...	...	51,589	...
Remainder chargeable to Ordinary Debt	6,55,792	...	...	...	6,55,792	...
21.—Reduction or Avoidance of Debt	21,55,564	...	...	...	21,55,564	...
TOTAL .	28,11,356	...	...	...	28,11,356	...
Carried over .	1,93,81,166	49,73,369	4,96,197	37,082	1,98,77,363	50,10,451

(a) Relates to expenditure in Agency Tracts which have been declared to be Backward Tracts under Sub-Section 3 of Section 53-A. of the Government of India Act.

No. 11-A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in India and in England for the year ended 31st March 1925—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	1,93,81,166	49,73,369	4,96,197	37,082	1,98,77,363	50,10,451
F.—Civil Administration—						
22.—General Administration	2,12,02,757	4,20,621	6,15,548	...	2,18,18,305	4,20,621
24.—Administration of Justice	93,54,846	...	2,49,281	...	96,04,127	...
25.—Jails and Convict Settlements	29,13,532	...	25,125	...	29,38,657	...
26.—Police	1,92,50,482	...	3,76,019	...	1,96,26,501	...
27.—Ports and Pilotage	36,070	...	...	...	36,070	...
30.—Scientific Departments	42,179	92,165	...	5,047	42,179	97,212
31.—Education	(a) 11,02,029	1,58,45,401	2,228	1,75,399	11,04,257	1,60,20,800
32.—Medical	(b) 72,411	53,58,559	...	3,59,210	72,411	57,17,769
33.—Public Health	(b) 33,678	30,58,927	...	71,896	33,678	31,30,823
34.—Agriculture	(b) 23,514	25,97,259	...	66,742	23,514	26,64,001
35.—Industries	2,04,974	14,93,300	—14	98,524	2,04,960	15,91,824
37.—Miscellaneous Departments	10,82,359	2,47,215	4,605	75,335	10,86,964	3,22,550
TOTAL	5,53,18,831	2,91,13,447	12,72,792	8,52,153	5,65,91,623	2,99,65,600
H.—Civil Works—						
41.—Civil Works	10,84,203	66,34,756	...	4,37,735	10,84,203	70,72,491
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	2,37,714	...	...	...	2,37,714	...
E.—Transfers to Famine Insurance Fund	3,85,471	...	...	...	3,85,471	...
45.—Superannuation Allowances and Pensions	51,66,326	...	4,90,796	...	56,57,122	...
46.—Stationery and Printing	15,54,123	2,42,195	3,38,473	...	18,92,596	2,42,195
47.—Miscellaneous	2,59,750	2,54,041	27,961	...	2,87,711	2,54,041
TOTAL	76,03,884	4,96,236	8,57,230	...	84,60,614	4,96,236
M.—Extraordinary Items—						
52.—Extraordinary Payments	16,91,800	6,00,091	...	...	16,91,800	6,00,091
Total Expenditure as in Account No. 9	8,50,79,384	4,18,17,899	26,26,219	13,26,970	8,77,05,603	4,31,44,869
C. XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	43,26,016	...	...	...	43,26,016	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	3,48,00,000	...	...	...	3,48,00,000	...
51A.—Miscellaneous Adjustments between Central and Provincial Governments	55,874	...	...	...	55,874	...
TOTAL	3,48,55,874	...	...	...	3,48,55,874	...
Refunds of Revenue	11,79,720	84,016	...	...	11,79,720	84,016
AA. to JJ.—Forest, Irrigation and other Capital (not charged to Revenue)—						
52A.—Capital Outlay on Forests	8,24,277	...	...	...	8,24,277	...
55.—Construction of Irrigation, etc., Works	9,71,234	...	...	...	9,71,234	...
56 C.—Capital Outlay on Industrial Development	1,10,112	85,792	...	...	1,10,112	85,792
60.—Civil Works	5,063	6,00,272	...	...	5,063	6,00,272
60A.—Other Works not charged to Revenue	...	—7,77,509	...	...	...	—7,77,509
TOTAL	19,10,686	—91,445	...	...	19,10,686	—91,445
GRAND TOTAL	12,73,51,680	4,18,10,470	26,26,219	13,26,970	12,99,77,899	4,31,37,440

(a). Includes expenditure in Agency Tracts.
(b). Expenditure in Agency Tracts.

No. 11-B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BOMBAY in *India* and in *England* for the year ended 31st March 1925.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	61,98,668	...	62,910	...	62,61,578	...
6.—Excise	...	40,15,394	...	23,296	...	40,38,690
7.—Stamps	42,768	...	1,72,979	...	2,15,737	...
8.—Forest	...	42,69,046	...	1,13,270	...	43,82,316
9.—Registration	...	6,75,029	...	21,618	...	6,96,647
9A.—Scheduled Taxes	17,748	...	601	...	18,349	...
TOTAL .	62,59,174	89,59,469	2,36,490	1,58,184	64,95,664	91,17,653
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt—						
A.—Financed from Ordinary Revenues	50,82,866	...	...	...	50,82,866	...
B.—Financed from Famine Insurance Grants	6,37,310	...	...	...	6,37,310	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	34,14,963	...	74,793	...	34,89,756	...
TOTAL .	91,35,139	...	74,793	...	92,09,932	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	2,47,60,543	...	...	...	2,47,60,543	...
Deduct—Amount chargeable to Irrigation	57,20,176	...	...	...	57,20,176	...
Amount chargeable to Forests	40,595	...	...	...	40,595	...
Remainder chargeable to Ordinary Debt	1,89,99,772	...	...	...	1,89,99,772	...
21.—Reduction or Avoidance of Debt	11,91,595	...	...	...	11,91,595	...
TOTAL .	2,01,91,867	...	...	...	2,01,91,867	...
Carried over .	3,55,85,680	89,59,469	3,11,283	1,58,184	3,58,96,963	91,17,653

No.11-B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in India and in England for the year ended the 31st. March 1925—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1 = Rs. 10 AND THEN EXCHANGE ADDED.		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
Brought forward	R 3,55,85,680	R 89,59,469	R 3,11,283	R 1,58,184	R 3,58,96,963	R 91,17,653
F.—Civil Administration—						
22.—General Administration	2,16,11,954	1,54,977	5,86,301	...	2,21,98,255	1,54,977
24.—Administration of Justice	70,85,305	...	1,95,661	...	72,80,966	...
25.—Jails and Convict Settlements	25,89,974	...	22,125	...	26,12,099	...
26.—Police	1,68,16,080	...	3,05,104	...	1,71,21,184	...
27.—Ports and Pilotage	20,148	...	...	...	20,148	...
30.—Scientific Departments	...	65,500	...	...	...	65,500
31.—Education	6,67,348	1,76,75,615	4,442	2,21,798	6,71,790	1,78,97,413
32.—Medical	(a) 7,100	43,21,242	...	2,11,633	7,100	45,32,875
33.—Public Health	...	22,03,216	...	86,684	...	22,89,900
34.—Agriculture	...	25,75,391	...	1,14,342	...	26,89,733
35.—Industries	...	19,021	...	...	...	19,021
37.—Miscellaneous Departments	4,51,978	15,825	51,733	...	5,03,711	15,825
TOTAL	4,92,49,887	2,70,30,787	11,85,366	6,34,457	5,04,15,253	2,76,65,244
H.—Civil Works—						
41.—Civil Works	3,82,089	86,95,582	13,357	4,01,629	3,95,446	90,97,211
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	13,25,222	...	...	...	13,25,222	...
B.—Transfers to Famine Insurance Fund	43,97,468	...	...	...	43,97,468	...
45.—Superannuation Allowances and Pensions	49,43,537	...	5,28,649	...	54,72,186	...
46.—Stationery and Printing	9,55,670	1,64,598	82,678	...	10,38,348	1,64,598
47.—Miscellaneous	6,54,316	15,97,139	19,744	...	6,74,060	15,97,139
TOTAL	1,22,76,213	17,61,737	6,31,071	...	1,29,07,284	17,61,737
Total Expenditure as in Account No. 9	9,74,93,869	4,64,47,575	21,21,077	11,94,270	9,96,14,946	4,76,41,845
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	52,63,122	...	...	...	52,63,122	...
L.—Provincial Contributions, etc.						
51.—Provincial Contributions	56,00,000	...	...	...	56,00,000	...
51A.—Miscellaneous Adjustments between Central and Provincial Governments	...	51,114	...	...	...	51,114
TOTAL	56,00,000	51,114	...	...	56,00,000	51,114
Refunds of Revenue	10,11,387	7,59,485	...	...	10,11,387	7,59,485
AA. to JJ.—Forest, Irrigation and other Capital (not charged to Revenue)—						
52A.—Capital Outlay on Forests	...	1,02,730	...	...	...	1,02,730
55.—Construction of Irrigation, etc., Works	1,12,53,859	...	43,30,875	...	1,55,84,734	...
56A.—Capital outlay on Improvement of Public Health	...	10,115	...	14,284	...	24,899
59.—Bombay Development Scheme	1,56,18,659	...	1,72,286	...	1,57,90,945	...
60.—Civil Works	...	85,22,232	...	...	...	85,22,232
60A.—Other Provincial Works not charged to Revenue	...	60,000	...	...	...	60,000
TOTAL	2,68,72,518	86,95,077	45,03,161	14,284	3,13,75,679	87,09,361
GRAND TOTAL	13,62,40,896	5,59,53,251	66,24,238	12,08,554	14,28,65,134	5,71,61,805

(a) Represents grant to the Bombay Medical Council which has been classified as 'Reserved'.

No. 11-C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1925.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
A.—Direct Demands on the Revenue—						
5.—Land Revenue	30,82,321	...	46,103	...	31,28,424	...
6.—Excise	(a) 41,414	12,46,488	...	20,655	41,414	12,67,143
7.—Stamps	9,47,543	...	...	...	9,47,543	...
8.—Forest	14,01,588	...	59,634	...	14,61,222	...
9.—Registration	(a) 4,211	18,03,928	...	...	4,211	18,03,928
9A.—Scheduled Taxes	15,000	...	...	...	15,000	...
TOTAL	54,92,077	30,50,416	1,05,737	20,655	55,97,814	30,71,071
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	18,91,292	...	...	...	18,91,292	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	13,11,039	...	40,877	...	13,51,916	...
TOTAL	32,02,331	...	40,877	...	32,43,208	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	3,77,921	...	...	...	3,77,921	...
E.—Debt Service—						
19.—Interest on Ordinary Debt	10,53,242	...	...	...	10,53,242	...
Deduct—Amount chargeable to Irrigation	—18,91,292	...	...	...	—18,91,292	...
Remainder chargeable to Ordinary Debt	—8,38,050	...	...	...	—8,38,050	...
Carried over	82,34,279	30,50,416	1,46,614	20,655	83,80,893	30,71,071

(a) Represents expenditure in Darjeeling and Chittagong Hill Tracts, which have been declared to be Backward Tracts.

No. 11-C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1925—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS AT £1=RS 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved.	Transferred.	Reserved	Transferred.
	R	R	R	R	R	R
Brought forward	82,34,279	30,60,416	1,46,614	20,655	83,80,893	30,71,071
F.—Civil Administration—						
22.—General Administration	1,06,62,117	3,61,418	5,61,646	23,516	1,12,23,763	3,84,934
24.—Administration of Justice	1,05,87,229	...	3,66,754	...	1,09,53,983	...
25.—Jails and Convict Settlements	31,99,981	...	26,179	..	32,26,160	...
26.—Police	1,78,50,710	...	3,46,439	...	1,81,97,149	...
27.—Ports and Pilotage	7,34,764	...	72,797	...	8,07,561	...
30.—Scientific Departments	25,010	..	...	..	25,010	...
31.—Education	(b)13,24,917	1,07,19,848	41,508	1,64,564	13,66,425	1,08,84,412
32.—Medical	(a)1,14,271	53,80,713	2,008	1,86,718	1,16,279	55,67,431
33.—Public Health	(a)36,536	27,91,981	...	23,009	36,536	28,14,990
34.—Agriculture	(a)47,000	17,41,164	(a) 12,730	32,416	59 730	17,73,580
35.—Industries	(b)3,61,966	5,54,293	53,527	15,771	4,15 493	5,70,064
37.—Miscellaneous Departments	3,84,027	34,609	1,22,142	...	5,06,169	34,609
TOTAL	4,53,28,528	2,15,84,026	16,05,730	4,45,994	4,69,34,258	2,20,30,020
H.—Civil Works -						
41.—Civil Works	17,80,304	77,50,115	5,288	79,896	17,85,592	78,30,011
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	..	...	...	...	...	...
B.—Transfers to Famine Insurance Fund	2,00,000	...	..	...	2,00,000	...
45.—Superannuation Allowances and Pensions	49,00,103	...	6,14,538	...	55,14,641	...
46.—Stationery and Printing	14,20,018	40,332	1,28,114	...	15,48,132	40,332
47.—Miscellaneous	2,30,846	8,349	27,393	...	2,58,439	8,349
TOTAL	67,50,967	48,681	7,70,245	...	75,21,212	48,681
Total Expenditure as in Account No. 9	6,20,94,078	3,24,33,238	25,27,877	5,46,545	6,46,21,955	3,29,79,783
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	12,15,297	..	13,686	...	12,28,983	...
L.—Provincial Contributions, etc.—						
51A.—Miscellaneous Adjustments between Central and Provincial Governments	17,250	...	...	...	17,250	...
Refunds of Revenue	15,08,887	1,33,107	..	..	15,08,887	1,33,107
C.C.—Irrigation Capital (not charged to Revenue)—						
55.—Construction of Irrigation, etc., Works	—1,927	...	+1,927	...	...	...
GRAND TOTAL	6,48,33,585	3,25,66,345	25,43,490	5,46,545	6,73,77,071	3,31,12,890

(a) Vide footnote on page 46.

(b) Includes expenditure in Darjeeling and Chittagong Hill Tracts.

No. 11-D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended 31st March 1925.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	79,46,428	...	7,595	...	79,54,023	...
6.—Excise	...	6,14,316	...	15,471	...	6,29,787
7.—Stamps	4,09,177	...	...	...	4,09,177	...
8.—Forest	36,53,188	...	1,15,941	...	37,69,129	...
9.—Registration	...	4,56,284	...	...	...	4,56,284
TOTAL	1,20,08,793	10,70,600	1,23,536	15,471	1,21,32,329	10,86,071
B.—Railway Revenue Account—						
10.—State Railways : Interest on Debt .	10,187	...	...	...	10,187	...
11.—Subsidized Companies	5,000	...	...	...	5,000	...
12.—Miscellaneous Railway Expenditure .	1,890	...	...	...	1,890	...
TOTAL	17,077	...	...	...	17,077	...
BB.—Railway Capital Account (charged to Revenue)—						
13.—Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt—						
A.—Financed from Ordinary Revenues	15,07,598	...	...	...	15,07,598	...
B.—Financed from Famine Insurance Grants	45,18,681	...	...	...	45,18,681	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	1,90,050	...	1,69,166	...	3,59,216	...
15(1)—Other Irrigation, etc., revenue expenditure financed from Famine Insurance Grant	4,503	...	...	...	4,503	...
TOTAL	62,20,832	...	1,69,166	...	63,89,998	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
* 16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grant	1,86,094	...	...	...	1,86,094	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	85,76,101	...	...	...	85,76,101	...
Deduct—Amount chargeable to Railways	10,187	...	...	...	10,187	...
" Amount chargeable to Irrigation	60,26,279	...	...	...	60,26,279	...
" Amount chargeable to Forests	28,205	...	...	...	28,205	...
Remainder chargeable to Ordinary Debt	25,11,430	...	...	...	25,11,430	...
21.—Reduction or Avoidance of Debt	4,67,454	...	...	...	4,67,454	...
TOTAL	29,78,884	...	...	...	29,78,884	...
Carried over	2,14,11,680	10,70,600	2,92,702	15,471	2,17,04,882	10,86,071

No. 11-D.—STATEMENT showing the DISTRIBUTION between RESERVED AND TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended the 31st March 1925—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	2,14,11,680	10,70,600	2,92,702	15,471	2,17,04,382	10,86,071
F.—Civil Administration—						
22.—General Administration	1,28,47,860	72,000	7,19,691	...	1,35,67,551	72,000
24.—Administration of Justice	68,57,366	...	3,00,611	...	71,57,977	...
25.—Jails and Convict Settlements	29,88,795	...	31,641	...	30,20,436	...
26.—Police	1,61,47,542	...	2,76,503	...	1,64,24,045	...
30.—Scientific Departments	...	19,807	...	...	...	19,807
31.—Education	9,62,896	1,61,13,210	...	1,69,958	9,62,896	1,62,83,168
32.—Medical	...	25,21,133	...	57,453	...	25,78,586
33.—Public Health	...	16,42,259	...	52,060	...	16,94,319
34.—Agriculture	...	23,54,623	...	17,892	...	23,72,515
35.—Industries	...	9,51,993	...	18,030	...	9,70,023
37.—Miscellaneous Departments	70,543	33,322	...	93,217	70,543	1,26,569
TOTAL	3,98,75,002	2,37,08,347	13,28,446	4,08,640	4,12,03,418	2,41,16,987
H.—Civil Works—						
41.—Civil Works	1,78,527	78,46,890	...	1,67,834	1,78,527	80,14,724
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	6,18,446	...	...	...	6,18,446	...
B.—Transfers to Famine Insurance Fund	...	...	...	...	...	...
45.—Superannuation Allowances and Pensions	51,76,597	...	7,24,654	...	59,01,251	...
46.—Stationery and Printing	8,79,419	60,493	16,737	...	8,98,186	60,493
47.—Miscellaneous	3,03,002	1,22,532	41,029	...	3,44,031	1,22,532
TOTAL	69,77,494	1,83,025	7,84,420	...	77,61,914	1,83,025
Total Expenditure as in Account No. 9	6,84,42,703	3,28,08,862	24,05,568	5,91,945	7,08,48,271	3,34,00,807
C. XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	50,88,465	...	6,769	...	50,95,234	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	2,40,00,000	...	...	...	2,40,00,000	...
51A.—Miscellaneous Adjustments between Central and Provincial Governments	55,688	...	...	...	55,688	...
TOTAL	2,40,55,688	...	...	...	2,40,55,688	...
Refunds of Revenue	9,71,486	2,06,308	...	...	9,71,486	2,06,308
AA. to JJ.—Forest, Irrigation and other Capital (not charged to Revenue)—						
52A.—Capital Outlay on Forests	2,01,068	...	...	...	2,01,068	...
55.—Construction of Irrigation, etc. Works	1,07,72,327	...	10,54,022	...	1,18,26,349	...
56A.—Capital Outlay on Improvement of Public Health	...	2,12,000	...	...	...	2,12,000
56B.—Capital Outlay on Agricultural Improvements	...	1,25,088	...	...	...	1,25,088
60.—Civil Works	...	5,80,289	...	...	...	5,80,289
60A.—Other Works not charged to Revenue	5,37,338	—2,05,000	...	...	5,37,338	—2,05,000
TOTAL	1,15,10,733	7,12,377	10,54,022	...	1,25,64,755	7,12,377
GRAND TOTAL	11,00,69,075	3,37,27,547	34,66,359	5,91,945	11,35,25,434	3,43,19,492

No. 11-E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1925.

HEADS OF EXPENDITURE	INDIA		ENGLAND (FIRST CONVERTED INTO RS AT £. = RS. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	41,75,031	...	28,856	...	42,03,887	...
6.—Excise	...	4,56,064	..	12	...	4,56,076
7.—Stamps	2,50,185	...	...	...	2,50,185	...
8.—Forest	25,92,581	...	82,362	...	26,74,943	...
8-A.—Capital Outlay on Forests charged to Revenue	643	...	...	...	643	...
9.—Registration	...	95,317	...	...	...	95,317
TOTAL	70,18,440	5,51,381	1,11,218	12	71,29,658	5,51,393
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	91,37,154	...	...	...	91,37,154	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	13,61,993	...	3,83,733	...	17,45,726	...
TOTAL	1,04,99,147	...	3,83,733	...	1,08,82,880	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	90,42,939	...	888	...	90,43,827	...
Deduct—Amount chargeable to Irrigation	91,37,154	...	...	...	91,37,154	...
„ Amount chargeable to Forest	789	...	...	...	789	...
„ Amount chargeable to Industries	6,839	...	...	...	6,839	...
Remainder chargeable to Ordinary Debt	—1,01,843	...	888	...	—1,00,955	...
21.—Reduction or Avoidance of Debt	1,96,372	...	...	...	1,96,372	...
TOTAL	94,529	...	888	...	95,417	...
F.—Civil Administration—						
22.—General Administration	92,88,362	1,21,811	5,38,934	...	97,77,296	1,21,811
24.—Administration of Justice	51,37,133	...	2,31,185	...	53,68,268	...
25.—Jails and Convict Settlements	30,18,245	...	38,491	...	30,56,736	...
26.—Police	1,09,10,980	...	2,56,179	...	1,11,67,159	...
30.—Scientific Departments	...	47,312	...	...	...	47,312
31.—Education	6,39,730	1,01,56,960	4,539	1,27,165	6,44,269	1,02,84,125
32.—Medical	...	29,29,038	...	1,34,161	...	30,63,199
33.—Public Health	...	14,64,087	...	22,706	...	14,86,798
34.—Agriculture	...	27,27,658	...	1,41,004	...	28,68,662
35.—Industries	...	6,24,892	...	59,942	...	6,84,834
37.—Miscellaneous Departments	53,273	53,478	...	1,84,264	53,273	2,37,742
TOTAL	2,89,97,723	1,81,25,236	10,69,278	6,69,242	3,00,67,001	1,87,94,478
Carried over	4,66,09,839	1,86,76,617	15,65,117	6,69,254	4,81,74,956	1,93,45,871

No. 11-E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in India and in England for the year ended the 31st March 1925—*contd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £1: RS. 10 AND THE EXCHANGE ADDED).		INDIA AND ENGLAND	
	Reserved	Transferred.	Reserved.	Transferred	Reserved	Transferred.
	R	R	R	R	R	R
Brought forward	4,66,09,839	1,86,76,617	15,65,117	6,69,254	4,81,74,956	1,93,45,871
H.—Civil Works—						
41.—Civil Works	1,36,186	67,42,080	...	1,40,366	1,36,186	68,82,446
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	1,31,717	...	...	...	1,31,717	...
B.—Transfers to Famine Insurance Fund	2,49,283	...	...	...	2,49,283	...
45.—Superannuation Allowances and Pensions	18,01,807	...	5,58,253	...	23,60,060	...
46.—Stationery and Printing	6,88,433	39,861	29,595	...	7,18,028	39,861
47.—Miscellaneous	1,58,878	12,54,133	22,060	...	1,80,938	12,54,133
TOTAL	30,30,118	12,93,994	6,09,908	...	36,40,026	12,93,994
Total Expenditure as in account No. 9	4,97,76,143	2,67,12,691	21,75,025	8,09,620	5,19,51,168	2,75,22,311
C. XIII.—Irrigation, etc. -						
Working Expenses adjusted by deduction from Receipts	1,55,60,510	...	11,433	...	1,55,71,943	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	1,75,00,000	...	...	...	1,75,00,000	...
51-A—Miscellaneous Adjustments between Central and Provincial Governments	84,090	...	...	...	84,090	...
TOTAL	1,75,84,090	...	...	...	1,75,84,090	...
Refunds of Revenue	5,63,386	65,188	...	...	5,63,386	65,188
AA to HH.—Forest, Irrigation and other Capital (not charged to Revenue)—						
55.—Construction of Irrigation, etc., Works	71,64,668	...	11,22,149	..	82,86,817	...
56-C.—Capital Outlay on Industrial Development	...	1,52,925	...	13,622	...	1,66,547
56-D.—Capital Outlay on Hydro-Electric Scheme	...	74,024	...	36,894	...	1,10,918
60.—Civil Works	...	20,09,841	...	12,327	...	20,22,168
TOTAL	71,64,668	22,36,790	11,22,149	62,843	82,86,817	22,99,633
GRAND TOTAL	9,06,48,797	2,90,14,669	33,08,607	8,72,463	9,39,57,404	2,98,87,192

No. 11-F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1925.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	56,20,501	(b)78,335	42,522	...	56,63,023	78,335
6.—Excise	(a)1,552	17,80,132	...	25,018	1,552	18,05,150
7.—Stamps	1,43,390	...	13,120	...	1,56,510	...
8.—Forest	(a)1,23,246	91,73,299	...	4,12,584	1,23,246	95,85,883
9.—Registration	...	1,52,915	...	...	...	1,52,915
TOTAL	58,88,689	1,11,84,681	55,642	4,37,602	59,44,331	1,16,22,283
B.—Railway Revenue Account—						
10.—State Railways. Interest on Debt	28,766	...	...	...	28,766	...
12.—Miscellaneous Railway Expenditure	—74,821	...	...	...	—74,821	...
TOTAL	—46,055	...	...	...	—46,055	...
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	13,25,488	...	...	...	13,25,488	...
15.—Other Revenue expenditure financed from Ordinary Revenues	31,23,220	...	1,10,559	...	32,33,779	...
TOTAL	44,48,708	...	1,10,559	...	45,59,267	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	7,80,296	...	...	...	7,80,266	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	...	...	...	...	...	...
Deduct—Amount chargeable to Irrigation	13,25,488	...	...	...	13,25,488	...
Amount chargeable to Railways	28,766	...	...	...	28,766	...
Remainder chargeable to Ordinary Debt	—13,54,254	...	...	...	—13,54,254	...
Carried over	97,17,354	1,11,84,681	1,66,201	4,37,602	98,83,555	1,16,22,283

(a) Relates to expenditure in Backward Tracts, which is Reserved.
(b) Represents charges on account of Fishery collections.

No. 11-F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in India and in England for the year ended 31st March 1925—contd.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs AT £1=Rs 10 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved	Transferred	Reserved	Transferred.
	R	R	R	R	R	R
Brought forward	97,17,354	1,11,84,681	1,66,201	4,37,602	98,83,555	1,16,22,283
F.—Civil Administration—						
22.—General Administration	98,21,933	1,20,000	6,68,988	20,583	1,04,90,921	1,40,583
24.—Administration of Justice	57,24,154	...	1,92,537	...	59,16,691	...
25.—Jails and Convict Settlements	25,98,747	...	56,634	...	26,55,381	...
26.—Police	1,29,18,144	...	2,56,059	...	1,31,74,203	...
27.—Ports and Pilotage	27,44,544	...	2,48,224	...	29,92,768	...
30.—Scientific Departments	50,425	3,156	...	...	50,425	3,156
31.—Education	(c) 59,885	77,00,332	...	1,46,314	59,885	78,46,646
32.—Medical	(b) 69,644	34,15,562	...	1,22,250	69,644	35,37,812
33.—Public Health	(b) 4,214	7,91,573	...	41,949	4,214	8,33,522
34.—Agriculture	(b) 3,135	18,18,635	...	1,31,543	3,138	19,50,178
35.—Industries	...	3,29,764	...	22,844	...	3,52,608
37.—Miscellaneous Departments	2,68,355	21,307	49,830	...	3,18,185	21,307
TOTAL	3,42,63,183	1,42,00,320	14,72,272	4,85,483	3,57,35,455	1,46,85,812
H.—Civil Works—						
41.—Civil Works	37,87,376	1,44,58,236	...	9,52,927	37,87,376	1,54,11,163
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	15,346	...	...	...	15,346	...
B.—Transfers to Famine Insurance Fund	51,654	...	...	...	51,654	...
45.—Superannuation Allowances and Pensions	33,88,590	...	5,87,296	...	39,75,886	...
46.—Stationery and Printing	8,27,950	40,443	1,56,606	...	9,84,556	40,443
47.—Miscellaneous	11,35,745	13,14,653	29,628	...	11,65,373	13,14,653
TOTAL	54,19,285	13,55,096	7,73,530	...	61,92,815	13,55,096
Total Expenditure as in Account No. 9	5,31,87,198	4,11,98,342	24,12,003	18,76,012	5,55,99,201	4,30,74,354
B.—XI—State Railways—						
Working Expenses adjusted by deduction from Receipts	99,648	...	...	...	99,648	...
C.—XIII—Irrigation, etc—						
Working Expenses adjusted by deduction from Receipts	17,70,997	...	...	...	17,70,997	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	64,00,000	...	...	...	64,00,000	...
51A.—Miscellaneous Adjustments between Central and Provincial Governments	1,83,965	...	...	...	1,83,965	...
TOTAL	65,83,965	...	...	...	65,83,965	...
Refunds of Revenue	15,53,512	1,67,045	...	...	15,53,512	1,67,045
GRAND TOTAL	6,31,95,320	4,13,65,387	24,12,003	18,76,012	6,56,07,323	4,32,41,399

(b) Vide footnote (a) on page 52.

(c) Relates to expenditure in Backward Tracts and for Reformatory Schools

No. 11-G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR AND ORISSA in *India* and in *England* for the year ended 31st March 1925.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 10 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved	Transferred.	Reserved	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	21,14,106	...	10,545	...	21,24,651	...
6.—Excise	(a) 10,377	9,79,407	...	1,972	10,377	9,81,380
7.—Stamps	2,85,666	...	...	..	2,85,666	...
8.—Forest	7,78,572	...	41,924	..	8,23,496	...
9.—Registration	148	5,45,316	...	...	148	5,45,316
TOTAL .	31,88,869	15,24,723	55,469	1,973	32,44,338	15,26,696
C.—Irrigation, etc. Revenue Account—						
14.—Works for which Capital Accounts are kept.—						
Interest on Debt	20,38,450	...	...	...	20,38,450	...
15.—Other Revenue Expenditure financed from Ordinary Revenues .	4,64,471	...	61,364	...	5,25,835	...
15 (1)—Other Revenue Expenditure financed from Famine Insurance Grant	3,492	...	...	...	3,492	...
TOTAL .	25,06,413	...	61,364	...	25,67,777	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grants	4,820	...	...	...	4,820	...
B.—Financed from Ordinary Revenues	7,099	...	...	...	7,099	...
TOTAL .	11,919	...	...	...	11,919	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . .	23,93,451	...	...	...	23,93,451	...
Deduct—Amount chargeable to Irrigation.	20,38,450	...	...	...	20,38,450	...
Remainder chargeable to Ordinary Debt .	3,55,001	...	...	...	3,55,001	...
Carried over .	60,62,202	15,24,723	1,16,833	1,973	61,79,035	15,26,696

(a) Represents expenditure in Angul which has been declared to be a Backward Tract.

No. 11-G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of GOVERNMENT of BIHAR and ORISSA in *India* and in *England* for the year ended 31st March 1925—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 10 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	60,62,202	15,24,723	1,16,833	1,073	61,79,035	15,26,696
I.—Civil Administration—						
22.—General Administration	65,04,453	...	3,74,132	...	68,78,585	...
24.—Administration of Justice	35,00,365	...	1,51,317	...	36,54,712	...
25.—Jails and Convict Settlements	16,58,521	...	52,821	...	17,11,342	...
26.—Police	78,99,701	...	1,69,048	...	80,68,749	...
27.—Ports and Pilotage	710	...	...	...	710	...
30.—Scientific Departments	...	34,048	...	...	...	34,048
31.—Education	(b) 2,01,431	64,65,684	...	97,551	2,01,431	65,63,235
32.—Medical	(a) 39,111	25,43,251	...	66,532	39,111	26,09,783
33.—Public Health	(a) 41,275	8,54,291	...	9,758	41,275	8,64,049
34.—Agriculture	(a) 7,229	10,56,347	...	54,475	7,229	11,10,822
35.—Industries	(a) 4,356	6,48,182	...	33,891	4,356	6,82,073
37.—Miscellaneous Departments	47,236	24,157	...	...	47,236	24,157
TOTAL	1,99,04,388	1,16,25,960	7,50,348	2,62,207	2,06,54,736	1,18,88,167
H.—Civil works—						
41.—Civil Works	20,77,372	46,07,203	15,605	40,532	20,92,977	46,47,735
J.—Miscellaneous—						
43.—Famine Relief and Insurance— B.—Transfers to Famine Insurance Fund	11,53,688	...	...	...	11,53,688	...
45.—Superannuation Allowances and Pensions	16,37,120	...	3,32,424	...	19,69,544	...
46.—Stationery and Printing	8,44,609	...	1,97,315	...	10,41,924	...
47.—Miscellaneous	1,00,401	24,998	32,491	...	1,32,892	24,998
TOTAL	37,35,818	24,998	5,62,230	...	42,08,048	24,998
Total Expenditure as in Account No. 9	3,17,79,780	1,77,82,884	14,45,016	3,04,712	3,32,24,796	1,80,87,596
C.—XIII—Irrigation, etc.— Working Expenses adjusted by deduction from Receipts	16,74,897	..	1,183	...	16,76,080	...
L.—Provincial Contributions, etc.						
51-A.—Miscellaneous Adjustments between Central and Provincial Governments	...	4,000	...	...	...	4,000
Refunds of Revenue	5,18,678	68,504	...	...	5,18,678	68,504
GRAND TOTAL	3,39,73,855	1,78,55,388	14,46,199	3,04,712	3,54,19,554	1,81,60,100

(a) Vide footnote Page 54
(b) Includes expenditure in Angul.

No. 11-H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES and BERAR in India and in England for the year ended 31st March 1925.

HEADS OF EXPENDITURE	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 10 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	23,80,107	...	12,326	...	23,92,433	...
6.—Excise	...	7,44,319	...	2,224	...	7,46,543
7.—Stamps	2,52,616	...	...	...	2,52,616	...
8.—Forest	31,42,215	...	1,12,161	...	32,54,376	...
9.—Registration	...	2,34,780	...	...	...	2,34,780
TOTAL .	57,74,938	9,79,099	1,24,487	2,224	58,99,425	9,81,323
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	21,59,043	...	...	...	21,59,043	...
15.—Other Revenue Expenditure financed from Ordinary Revenues .	1,57,307	...	66,972	...	2,24,279	...
15 (1).—Other Revenue Expenditure financed from Famine Insurance Grant	2,43,622	...	...	...	2,43,622	...
TOTAL .	25,59,972	...	66,972	...	26,26,944	...
E.—Debt Services—						
19.—Interest on Ordinary Debt, . .	21,95,640	...	...	...	21,95,640	...
Deduct—Amount chargeable to Irrigation .	21,59,043	...	...	...	21,59,043	...
" " " Forest .	16,404	...	...	...	16,404	...
Remainder chargeable to Ordinary Debt	20,193	...	...	...	20,193	...
21.—Reduction or Avoidance of Debt .	2,21,256	...	...	...	2,21,256	...
TOTAL .	2,41,449	...	...	...	2,41,449	...
Carried over .	85,76,359	9,79,099	1,91,459	2,224	87,67,818	9,81,323

No. 11-H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES and BERAR in India and in England for the year ended 31st March 1925—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs AT 4/-=Rs 10 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND	
	Reserved	Transferred	Reserved	Transferred	Reserved	Transferred.
	R	R	R	R	R	R
Brought forward	85,76,359	9,79,099	1,01,459	2,224	87,07,818	9,81,823
F.—Civil Administration—						
22.—General Administration	65,02,282		3,41,197	...	68,43,479	.
24.—Administration of Justice	30,22,950		1,00,502		31,23,452	.
25.—Jails and Convict Settlements	9,35,592		7,635		9,43,227	..
26.—Police	56,77,059		1,61,353		58,41,412	.
30.—Scientific Departments		12,826				12,826
31.—Education	1,38,730	47,54,376		70,029	1,38,730	48,24,405
32.—Medical		12,20,352		20,336		12,40,688
33.—Public Health		2,75,560		2,352		2,77,912
34.—Agriculture		13,77,538		74,137		14,51,675
35.—Industries	26,980	1,88,074		13,977	26,980	2,02,051
37.—Miscellaneous Departments	1,09,513				1,09,513	.
TOTAL	1,64,13,106	78,28,726	6,13,687	1,80,831	1,70,26,793	80,09,557
H.—Civil Works—						
41.—Civil Works	40,637	63,44,276	..	95,968	40,637	64,40,244
J.—Miscellaneous -						
43.—Famine Relief and Insurance—						
A.—Famine Relief	90	...	...	..	90	...
B.—Transfers to Famine Insurance Fund	37,83,916	...		...	37,83,916	...
45.—Superannuation Allowances and Pensions	21,59,110	...	3,22,240	..	24,81,350	...
46.—Stationery and Printing	4,47,951	13,150	11,287	...	4,59,238	13,150
47.—Miscellaneous	82,780	7,26,699	11,959		94,739	7,26,699
TOTAL	64,73,847	7,39,849	3,45,486	...	68,19,333	7,39,849
Total Expenditure as in Account No. 9	3,15,03,949	1,58,91,950	11,50,632	2,79,023	3,26,54,581	1,61,70,973
C.—XIII. -Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	9,66,428	...	...	...	9,66,428	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	22,00,000	...	...	..	22,00,000	...
51A.—Miscellaneous Adjustments between Central and Provincial Governments	56,957	...	...	...	56,957	...
TOTAL	22,56,957	...	...	...	22,56,957	...
Refunds of Revenue	2,44,556	17,894	..	..	2,44,556	17,894
AA to J.J.—Forest, Irrigation, etc.. Capital (not charged to Revenue)—						
52A.—Capital Outlay on Forests	1,25,584	.	...	...	1,25,584	...
55.—Construction of Irrigation, etc., Works	25,29,022	...	26,510	...	25,55,532	...
TOTAL	26,54,606	..	26,510	...	26,81,116	...
GRAND TOTAL	3,76,26,406	1,59,09,844	11,77,142	2,79,023	3,68,03,688	1,61,98,867

No. 11-I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1925.

HEADS OF EXPENDITURE	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS 10 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred	Reserved	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	16,29,104		1,786	..	16,30,890	...
6.—Excise	1,74,504	...	...	..	1,74,504	...
7.—Stamps	92,110	...	1,268	...	93,378	...
8.—Forest	13,18,728	...	45,262		13,63,990	...
9.—Registration	..	1,32,271	...	...	...	1,32,271
TOTAL	32,14,446	1,32,271	48,316	.	32,62,762	1,32,271
B.—Railway Revenue Account—						
10.—State Railways						
Interest on Debt	46,888	.	...	...	46,888	...
11.—Subsidized Companies	19,129	...	...	...	19,129	...
12.—Miscellaneous Railway Expenditure	—8,700	...	...	...	—8,700	..
TOTAL	57,317	...	...	...	57,317	...
BB.—Railway Capital Account (charged to Revenue)—						
13.—Construction of Railways charged to Provincial Revenues	57,770	...	...	..	57,770	...
C.—Irrigation, etc., Revenue Account—						
15.—Other Revenue Expenditure financed from Ordinary Revenues.	73,763	...	...	...	73,763	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	...	...	...	...	...	...
Deduct—Amount chargeable to Railways	46,888	...	...	..	46,888	...
Do. Amount chargeable to Forest	17,822	...	...	..	17,822	...
Remainder chargeable to Ordinary Debt	—64,710	...	...	...	—64,710	...
Carried over	33,38,586	1,32,271	48,316	...	33,86,902	1,32,271

No. 11-I.- STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in India and in England for the year ended 31st March 1925—*contd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO Rs AT £2=Rs 10 AND THEN EXCHANGED ADDED)		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved.	Transferred	Reserved	Transferred
	Rs	Rs	Rs	Rs	Rs	Rs
Brought forward	33,38,586	1,32,271	48,316	.	33,86,902	1,32,271
F.—Civil Administration—						
22.—General Administration	22,97,684	60,103	2,19,234	.	25,16,918	60,103
24.—Administration of Justice	8,61,415	.	65,184	.	9,26,599	.
24.—Jails and Convict Settlements	4,28,110	.	.	.	4,28,110	.
26.—Police	21,36,460	.	52,675	.	21,89,135	.
27.—Ports and Pilotage	67,559	.	...	.	67,559	...
30.—Scientific Departments	10,600	100	...	...	10,600	100
31.—Education	71,914	23,07,226	.	45,207	71,914	23,52,433
32.—Medical	.	9,10,955	.	44,924	.	9,55,879
33.—Public Health	.	5,38,936	...	34,954	.	5,73,890
34.—Agriculture	...	4,11,711	...	2,224	.	4,13,935
35.—Industries	...	92,124	.	2,590	..	94,714
37.—Miscellaneous Departments	12,840	4,534	...	.	12,840	4,534
TOTAL	58,86,582	43,25,689	3,37,093	1,29,899	62,23,675	44,55,588
H.—Civil Works—						
41.—Civil Works	31,52,386	5,87,729	41,048	..	31,93,434	5,87,729
J.—Miscellaneous—						
43.—Famine Relief and Insurance— B—Transfers to Famine Insurance Fund	10,000	...	..	...	10,000	...
45.—Superannuation Allowances and Pensions	9,27,539	.	1,46,216	...	10,73,755	..
46.—Stationery and Printing	1,79,075	18,153	4	...	1,79,079	18,153
47.—Miscellaneous	4,65,291	3,02,557	319	...	4,65,610	3,02,557
TOTAL	15,81,905	3,20,710	1,46,539	.	17,28,444	3,20,710
Total Expenditure as in Account No. 9	1,39,59,459	53,66,399	5,72,996	1,29,899	1,45,32,456	54,96,298
B. XI.—State Railways— Working Expenses adjusted by deduction from Receipts	1,66,184	...	...	...	1,66,184	...
L. Provincial Contributions, etc.—						
51.—Provincial Contributions	15,00,000	...	..	...	15,00,000	...
TOTAL	15,00,000	..	..	...	15,00,000	...
Refunds of Revenue	1,73,548	3,443	...	...	1,73,548	3,443
A A.—Forest Capital (not charged to Revenue)—						
52-A.—Capital Outlay on Forests	1,26,476	...	...	...	1,26,476	...
GRAND TOTAL	1,59,25,667	53,69,842	5,72,996	1,29,899	1,64,98,663	54,99,741

No. 12.—STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R	R	R
1.—Customs	66,67,330	10,44,961	..	..	..	..	..	..
2.—Taxes on Income	57,17,784	3,19,777	..	..	..	..	..	..
3.—Salt	82,79,244	37,41,476	..	..	..	..	..	..
4.—Opium	2,34,54,291	1,02,836	..	..	..	..	..	..
5.—Land Revenue	10,51,100	99,795	36,57,320	1,30,012	47,33,838	15,27,740	28,74,833	2,52,001
6.—Excise	1,34,013	94,284	24,80,024	2,09,371	21,68,879	18,09,811	11,37,651	1,70,906
7.—Stamps	—1,78,902	19,175	3,83,808	4,43,304	2,15,737	..	9,45,561	1,083
8.—Forest	25,91,285	5,34,901	33,07,142	6,88,583	37,56,915	6,25,401	7,90,038	8,71,187
9.—Registration	25,635	3,418	23,72,643	11,967	6,86,071	8,576	18,38,928	4,211
9-A.—Scheduled Taxes	..	..	..	..	18,749	..	18,000	..
TOTAL	4,77,71,078	59,00,613	1,22,70,497	14,85,327	1,15,51,789	40,31,628	75,00,496	11,01,687
A A.—Salt and other Capital outlay charged to Revenue—								
3-A.—Capital outlay on Salt Works	7,19,588	..	..	..	..	..	..	..
7-A.—Capital outlay on Security Printing Press	10,12,156	..	..	..	..	..	..	..
8-A.—Capital outlay on Forests	..	..	2,90,362	219	..	..	..	..
TOTAL	17,31,744	..	2,90,62	219	..	..	..	..
B.—Railway Revenue Account—								
10.—State Railways—								
Interest on Debt	..	21,22,98,576	..	..	..	..	..	..
Interest on Capital contributed by Companies	..	2,67,15,617	..	..	..	..	..	..
11.—Subsidised Companies	3,09,285	..	..	..	..	..	..	..
12.—Miscellaneous Railway Expenditure	30,216	12,92,125	..	..	..	..	..	..
12-A.—Surplus Railway Revenue transferred to Reserve	6,38,07,197	..	..	..	..	..	..	..
TOTAL	6,41,46,997	4,01,08,318	..	..	..	..	..	..
B. B. Railway Capital Account charged to Revenue—								
13.—Construction of Railways charged to Provincial Revenues	..	..	..	..	..	..	..	..
C.—Irrigation, etc., Revenue Account—								
14.—Works for which Capital accounts are kept—								
Interest on Debt	..	11,98,270	..	39,77,323	6,97,310	50,82,806	..	18,91,292
15.—Other Revenue Expenditure financed from ordinary revenues	8,8,438	64,053	36,40,005	1,47,472	34,18,627	76,129	11,91,948	1,59,968
15 (1)—Other Revenue Expenditure financed from Famine Insurance grants	..	..	5,035	..	..	..	..	..
TOTAL	8,81,438	12,62,323	38,45,040	41,24,795	40,50,937	51,58,935	11,91,948	20,51,260
C. C.—Irrigation, etc., Capital Account charged to Revenue—								
16.—Construction of Irrigation, etc	92,539	..	59,618	..	..	..	3,43,255	34,606
D.—Posts and Telegraphs Revenue Account—								
17.—Posts and Telegraphs—								
Interest on Debt	..	68,60,034	..	..	..	..	..	..
D. D.—Posts and Telegraphs Capital Account (charged to Revenue)—								
18.—Capital Outlay on Posts and Telegraphs	—37,72,180	..	..	..	..	..	..	..
E.—Debt Services—								
19.—Interest on Ordinary Debt	19,06,743	11,08,53,179	..	6,55,792	..	1,89,99,772	..	—2,38,050
20.—Interest on other Obligations	3,60,87,430	1,06,375	..	..	..	..	..	..
21.—Reduction or Avoidance of debt	..	3,78,39,440	..	21,68,564	..	11,91,595	..	..
TOTAL	3,79,93,903	4,88,28,594	..	28,11,356	..	2,01,91,367	..	—2,38,050
Carried over	14,88,43,569	40,31,86,162	1,04,68,117	94,21,097	1,55,52,726	2,98,81,890	91,02,301	20,62,798

No. 12.—STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year ended

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	14,88,45,609	40,31,88,182	1,64,66,117	4,21,097	1,60,32,726	2,98,81,690	91,02,201	28,49,768
F.—Civil Administration—								
22.—General Administration	92,33,568	61,32,528	1,92,12,442	30,20,444	1,00,06,341	1,22,66,691	87,00,232	28,48,485
23.—Audit	70,41,607	7,51,087	..	..	..	..	..	..
24.—Administration of Justice	9,08,349	2,47,538	53,37,809	42,80,188	69,71,266	12,00,700	91,87,100	17,86,683
25.—Jails and Convict Settlements	34,20,386	2,24,938	28,20,070	1,12,027	14,55,913	1,26,187	30,80,636	1,86,624
26.—Police	76,34,110	10,95,717	1,53,19,427	13,07,074	1,59,23,742	11,97,443	1,68,41,484	16,60,606
27.—Ports and Pilotage	12,06,039	12,14,860	31,888	4,202	20,149	..	7,02,674	1,04,987
28.—Ecclesiastical	..	31,20,630	..	..	..	..	..	..
29.—Political	..	3,16,23,843	..	..	..	..	..	..
30.—Scientific Departments	58,69,274	17,50,402	1,00,097	39,294	65,800	..	21,010	4,000
31.—Education	27,02,548	4,66,998	1,28,40,691	45,54,406	1,76,07,622	9,01,081	1,13,17,680	9,38,177
32.—Medical	17,98,684	8,08,687	49,82,777	8,07,403	36,88,663	8,51,311	44,18,424	12,68,286
33.—Public Health	11,12,864	6,21,431	29,94,167	1,70,344	19,10,201	3,79,637	27,38,128	1,18,398
34.—Agriculture	26,21,454	4,31,668	4,01,221	2,86,284	23,43,261	3,46,472	16,92,009	2,41,301
35.—Industries	25,45,896	35,83,263	16,37,071	1,59,713	10,806	8,456	8,51,667	1,38,990
36.—Aviation	20,294	1,887	..	..	..	..	..	..
37.—Miscellaneous Departments	20,22,028	3,73,341	13,56,824	53,180	3,70,007	1,49,446	8,09,788	80,990
TOTAL	4,82,09,701	5,30,40,342	7,17,89,984	1,44,17,239	6,06,23,272	1,75,67,226	8,90,94,612	92,69,768
G.—Currency and Mint—								
38.—Currency	55,96,972	1,52,734	..	..	..	..	..	..
39.—Mint	12,78,730	1,13,637	..	..	..	..	..	..
TOTAL	68,74,706	2,66,371	..	..	..	..	..	..
H.—Civil Works—								
41.—Civil Works	1,19,31,315	58,41,870	78,60,785	5,95,926	91,04,368	3,68,294	82,62,071	18,62,632
J.—Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief	..	..	2,37,714	..	18,25,222	..	..	..
B.—Transfers to Famine Insurance Fund	..	..	..	3,85,471	..	43,97,468	..	2,00,900
44.—Territorial and Political Pensions	..	31,30,626	..	..	..	..	..	..
45.—Superannuation Allowances and Pensions	45,21,906	2,40,81,840	51,18,905	5,38,127	50,12,169	4,00,027	49,38,404	5,76,237
46.—Stationery and Printing	34,14,423	1,19,677	20,46,455	88,310	11,04,364	8,682	18,54,778	3,688
47.—Miscellaneous	49,49,632	84,04,968	5,28,095	19,067	22,47,065	24,134	2,55,146	11,643
TOTAL	1,27,85,861	3,07,40,000	79,31,659	10,24,991	97,78,810	48,90,211	67,78,826	7,91,567
K.—Military Services—								
48.—Army—								
Effective	..	45,67,17,830	..	..	..	..	..	..
Non-Effective	..	8,79,38,260	..	..	..	..	..	..
49.—Marine	..	74,10,717	..	..	..	..	..	..
50.—Military Engineer Services	..	4,36,86,080	..	..	..	..	..	..
TOTAL	..	59,06,51,877	..	..	..	..	..	..
M.—Extraordinary Items—								
52.—Extraordinary Payments	..	1,01,638	22,45,931	45,980	..	..	..	..
TOTAL EXPENDITURE CHARGED TO REVENUE	23,86,47,454	1,08,08,44,967	10,59,44,659	2,40,06,813	9,50,39,171	5,32,17,630	8,38,27,110	1,37,74,639
Carried over	23,86,47,454	1,08,08,44,967	10,59,44,659	2,40,06,813	9,50,39,171	5,32,17,630	8,38,27,110	1,37,74,639

No. 12 STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	R	R	R	R	R	R	R	R
Brought forward .	22,80,47,458	1,08,98,44,967	10,59,44,869	2,49,05,813	9,50,39,171	5,32,17,630	8,38,27,110	1,87,74,638
B-XI.—Railways—								
Working Expenses adjusted by deduction from Receipts.	62,54,98,883	35,84,883	..	..	..	..	..	..
Surplus Profits paid to Companies do. do.	1,42,27,800	..	..	..	..	..	..	..
C.—XIII.—Irrigation, etc.—								
Working Expenses adjusted by deduction from Receipts	6,49,599	60,062	41,02,978	2,29,0,8	30,08,265	2,54,887	11,66,888	62,128
D.—XV.—Posts and Telegraph —								
Working Expenses adjusted by deduction from Receipts.	9,09,01,301	17,13,356	..	..	..	..	..	..
L.—Contribution and Assignment, &c .	13,78,144	30,95,981	55,874	3,45,00,000	51,114	56,00,000	17,250	..
Refunds of Revenue	97,30,416	3,07,93,585	6,34,865	6,38,861	17,03,165	67,707	..	16,41,994
B. B. to J. J. Railway, Irrigation and other Capital not charged to Revenue—								
52-A.—Capital outlay on Forests .	..	..	8,24,277	..	1,02,730	..	..	..
53.—Construction of State Railways . . .	13,41,80,047	4,16,800	..	..	..	..	..	..
53-A.—Payments for Discharge of Debentures	..	63,31,216	..	..	..	..	..	..
55.—Construction of Irrigation, etc., Works	95,806	..	9,2,096	50,138	1,49,82,125	6,02,609	..	..
56.—Capital Outlay on Indian Posts and Telegraph Department .	1,17,55,881	..	..	..	..	..	..	..
56-A.—Capital Outlay on Improvements of Public Health	..	..	..	..	24,899	..	..	..
56-B.—Capital Outlay on Agricultural Improvement	..	..	..	..	..	..	..	..
56-C.—Capital Outlay on Industrial Development .	..	..	1,95,904	..	..	..	..	..
56-D.—Capital Outlay on Hydro-electric Scheme .	..	..	..	..	..	..	..	..
57.—Initial Expenditure on New Capital at Delhi .	1,37,98,125	4,20,743	..	..	..	..	..	..
58.—Bombay Development Scheme . . .	..	..	..	..	1,55,18,200	2,77,685	..	..
60.—Civil Works	..	..	5,06,512	38,823	63,08,096	2,18,536	..	..
60-A.—Other Works not charged to Revenues .	..	..	—7,77,509	..	60,000	..	..	..
TOTAL .	15,98,32,961	71,07,368	17,31,250	88,981	3,59,80,210	10,88,630	..	..
DEBT HEADS.								
Advances Repayable	5,84,08,643	..	..	..	..	..	..	..
Coinage Accounts	4,96,282	..	..	..	..	..	..	..
Loans and Advances by the Central Government .	1,63,37,818	..	..	..	..	..	..	..
Loans between Central and Provincial Governments	10,14,90,500	..	..	31,50,974	..	29,07,395	..	4,63,044
Loans and advances by Provincial Governments .	..	..	88,12,612	..	3,30,53,340	..	4,32,394	..
Famine Insurance Fund—								
Advances to Cultivators	..	..	3,66,850	..	..	..	..	..
Appropriation from the Fund for expenditure .	..	..	..	..	..	..	..	..
Sinking Fund Investment Account	..	..	..	..	..	11,97,963	..	..
Surplus	..	..	..	..	..	..	..	..
TOTAL .	17,17,04,243	..	90,79,463	31,50,974	3,50,53,340	41,06,238	4,32,394	4,63,044
GRAND TOTAL .	1,30,30,35,920	1,14,86,08,083	13,15,48,128	6,37,97,637	17,39,41,368	6,32,44,233	2,54,48,613	1,32,41,790

Expenditure of the CENTRAL GOVERNMENT, and of the PROVINCIAL GOVERNMENTS in INDIA and in ended 31st March 1925—*contd.*

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BENGAL.		GOVERNMENT OF ASSAM.		SHAN STATE FEDERATION.
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Non-voted.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
8,59,16,425	1,53,37,653	6,28,41,800	1,68,31,679	8,58,08,301	1,18,65,354	4,17,87,876	95,24,516	3,81,34,513	1,06,91,043	1,70,69,151	29,39,602	44,91,570
...	...	...	...	99,648	...	...	...	...	...	1,66,184	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
4,92,584	2,98,960	1,47,90,167	7,81,776	16,84,063	80,934	15,68,385	1,07,098	9,00,268	60,160	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	2,40,55,688	84,090	1,75,00,000	38,227	65,45,738	4,000	...	56,957	22,00,000	...	15,00,000	...
3,51,253	8,26,541	3,07,484	3,31,000	13,30,850	3,59,707	...	5,67,182	1,33,458	1,28,092	1,82,082	24,969	0,832
2,01,068	...	...	...	...	...	...	...	1,25,584	...	1,20,470	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1,15,89,756	2,85,593	76,96,466	5,90,381	...	...	...	...	23,92,804	1,02,725	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
2,12,000	...	...	...	...	...	...	...	...	...	...	...	...
1,25,088	...	...	...	...	...	...	...	...	...	...	...	...
...	...	1,66,547	...	...	...	...	...	...	...	...	...	...
...	...	64,145	46,773	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
5,80,369	...	20,22,168	...	...	...	...	...	...	...	...	...	...
8,32,338	...	...	...	...	...	...	...	...	...	...	...	...
1,29,90,539	2,86,593	99,49,326	6,37,134	...	...	...	...	25,18,888	1,62,728	1,20,470	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	25,00,000	...	1,26,000	...	...	...	5,21,115	...	25,42,822	...	12,07,251	...
8,13,619	...	29,55,876	...	61,35,020	...	13,07,225	...	2,40,653	...	77,537	...	...
36,96,178	...	...	...	...	...	...	7,99,924	2,96,023	...	...	...	...
...	21,24,750	...	...	...	...	...	...	...	...	...	...	...
...	3,18,625	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	4,83,810	...	...	...	...	...
45,08,792	49,47,375	23,55,876	1,26,000	61,35,020	...	13,07,225	18,04,549	4,36,076	25,42,822	77,537	12,07,251	...
10,55,86,363	4,57,40,130	9,07,36,743	3,61,07,069	9,00,69,009	1,86,07,733	4,46,07,486	1,20,34,743	4,22,06,259	1,80,65,744	1,76,11,890	57,81,612	45,01,186

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS

1924-25.

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Revenue Rs. 1,49,85,49,469 . Expenditure

{	Charged to Revenue	Rs. 14,81,34,440
	Not charged to Revenue	Rs. 13,80,135

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue	Expenditure
					R	R
General	13	Statement of Principal Sources of Ordinary Revenue.	70	...	...	.
"	13-A	Detailed Statement of Assignments, etc.	70	...	...	.
Customs	14	Receipts	77	...	45,75,31,516	...
"	14-A	Expenditure	78	...	...	77,12,290
Taxes on Income	15	Receipts	81	...	16,21,23,951	...
"	15-A	Expenditure	82	...	...	60,37,531
Salt	16	Receipts	85	...	7,39,04,860	...
"	16-A	Store Account	85	...	...	...
"	16-B	Expenditure	86	...	..	1,20,20,720
Opium	17	Receipts	89	...	3,79,76,177	..
"	17-A	Store Account	90	...	.	...
"	17-B	Expenditure	90	...	...	2,35,57,127
Land Revenue	18	Receipts	93	...	35,83,58,138	...
"	18-A	Expenditure	95	...	..	3,84,44,152
Excise	19	Receipts	97	..	19,51,68,430	...
"	19-A	Expenditure	98	...	..	1,30,86,613
Stamps	20	Receipts	100	..	13,26,31,301	...
"	20-A	Expenditure	101	...	...	33,27,258
Forest	21	Receipts	105	..	5,67,48,761	...
"	21-A	Expenditure	107	...	...	3,53,23,406
Registration	22	Receipts	110	...	1,27,46,609	...
"	22-A	Expenditure	111	...	...	65,35,909
Scheduled Taxes	22-B	Receipts	113	...	30,55,342	...
" "	22-C	Expenditure	113	...	...	33,349
Tributes	23	Receipts	116	...	82,44,384	...
		TOTAL		...	1,49,85,49,469	14,60,73,355
Salt	16-C	Capital Outlay charged to Revenue	87	...	...	7,19,588
Stamps	20-B	" " " " "	102	...	...	10,12,156
Forest	21B	" " " " "	108	...	...	3,29,341
		TOTAL		..	...	20,61,085
Forest	21 B	Capital Outlay not charged to Revenue	108	...	...	13,80,135

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Section A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments, *viz.*, Railways, Irrigation and Posts and Telegraph are dealt with in separate sections assigned to those Departments. The arrangement of the heads in this section follows the order of their relative importance as determined by their yield, the Central heads being shown first and the Provincial heads thereafter. Tributes from Indian States though a source of Central revenue are shown last of all in view of their relative insignificance.

Section AA deals with the capital expenditure incurred in Revenue Departments from borrowed funds for improvement or development of revenue sources (*e.g.*, Salt, Forests, etc.).

Statement of Principal sources of ordinary Revenue.

This statement brings out the net revenue for the whole of British India and Burma under the principal sources of ordinary revenue both in respect of an area of 1,000 square miles and per 1,000 of population.

2. It includes all the heads under "Principal Heads of Revenue" except "Opium" and "Tributes from Indian States" which are not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.

In this Statement, Burma is treated separately as it is a self-contained province and is out of India. In the case of other provinces, the Salt and the Customs figures are shown in lump for all India, as the revenue brought to account under these heads in each province does not represent the collections from the people of that province only. Salt revenue is realised in the provinces in which salt is manufactured or into which it is imported and Customs revenue is collected mainly in the seaport towns, but the taxes so levied are met by the consuming public in the whole of India.

3 The receipts shown under each head represent net collections after deduction of refunds. Assignments of Land Revenue, and Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue which are really of the nature of refunds of revenue, are also deducted from the total receipts so as to deduce the net revenue under each head.

A.—Principal Revenue Heads.

No. 13.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1925.

	Customs.	Taxes on Income.	Salt.	Land Revenue.	Excise.	Stamps.	Forest.	Registration.	Scheduled Taxes.	TOTAL.	Deduct Assignments, Compensations, etc.	Net Revenue.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.		R	R
Burma	5,79,70,055	1,78,33,454	32,81,000	5,76,68,680	1,16,17,484	62,44,985	1,96,77,825	5,80,464		17,48,73,947		17,48,73,947	233,707	13,212,192	7,48,261	13,236
India General	...	89,42,784	...	6,68,334	30,18,310	12,79,503	9,24,338	75,839		1,49,09,108	78,435	1,48,30,673	6,447	1,010,545		
Baluchistan	...	98,579	...	9,16,872	6,42,817	1,95,240	20,593	5,239		18,79,340	11,542	18,67,798	54,228	420,648	34,443	4,440
North-West Frontier Province	...	6,54,816	...	21,95,542	5,38,112	12,13,874	6,69,767	83,224		53,55,335	26,610	53,28,725	13,419	2,251,340	3,97,103	2,367
Madras	...	1,31,56,365	...	6,15,05,867	4,90,14,108	2,41,51,274	55,73,761	37,89,867		15,71,91,242	71,36,919	15,00,54,323	142,260	42,318,985	10,54,789	3,546
Bombay	...	4,03,77,094	...	5,16,52,815	4,42,98,054	1,78,07,556	73,07,964	12,49,202	9,03,407	16,35,96,092	1,65,77,681	14,70,18,411	123,621	19,348,219	11,89,267	7,599
Bengal	...	5,54,73,933	...	3,10,73,587	2,15,07,342	3,36,67,757	24,75,529	25,84,620	21,51,935	14,89,34,603	2,17,589	14,87,17,014	76,843	46,695,536	19,35,336	3,185
United Provinces	...	78,87,089	...	6,71,08,534	1,30,49,675	1,74,40,031	69,21,987	12,49,101		11,36,56,417	3,40,642	11,33,15,775	106,295	45,375,787	10,66,049	2,497
Punjab	...	60,67,102	...	3,53,68,120	1,18,95,442	1,16,61,377	37,27,312	8,83,394		6,96,02,747	86,361	6,95,16,386	99,846	20,685,024	6,96,236	3,361
Bihar and Orissa	...	41,46,926	...	1,67,57,975	1,75,99,496	1,00,42,898	10,70,267	13,73,832		5,09,91,394	1,04,663	5,08,86,731	83,161	34,002,189	6,11,906	1,497
Central Provinces and Berar	...	50,85,167	...	2,25,72,027	1,50,43,703	68,34,340	52,32,632	6,78,535		5,54,46,404	19,71,093	5,34,75,311	99,876	13,912,760	5,35,417	3,844
Assam	...	23,79,560	...	1,05,13,655	65,95,938	20,65,412	24,78,756	1,86,750		2,42,20,071	43,094	2,41,76,977	53,015	7,606,230	4,56,040	3,179
Coorg	...	21,082	...	3,56,136	3,47,949	87,034	6,68,030	6,642		14,86,887		14,86,887	1,582	163,838	9,39,878	9,075
TOTAL	5,79,70,055	16,21,23,951	32,81,000	35,83,58,138	19,51,68,430	13,26,91,301	5,67,48,761	1,27,46,609	30,55,342	98,21,43,587	2,65,94,629	95,55,48,958	1,094,300	247,003,293	8,73,206	8,860
Salt			7,06,23,860							7,06,23,860	36,37,463	6,69,86,397				
Customs	39,95,61,461									39,95,61,461	6,04,275	39,89,57,186				
TOTAL REVENUE	45,75,31,516	16,21,23,951	7,39,04,860	35,83,58,138	19,51,68,430	13,26,91,301	5,67,48,761	1,27,46,609	30,55,342	1,45,23,28,908	3,08,36,367	1,42,14,92,541	1,094,300	247,003,293	12,98,997	5,755
Revenue per 1,000 Square Miles	4,18,104	1,48,153	67,536	3,27,477	1,78,350	1,21,257	51,859	11,648				12,98,997				
Revenue per 1,000 of Population	1,852.3	656.4	299.2	1,450.8	790.1	537.2	229.7	51.6				5,755				

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

No. 13A.—DETAILED STATEMENT of ASSIGNMENTS, COMPENSATIONS, etc., in Account No. 13.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Assignments and Compensations (Land Revenue and Excise) Account Nos. 18-A and 19-A	67,357	11,542	17,038	6,57,365	36,04,885	2,17,589	3,40,642	76,512	...	1,04,663	29,859	43,094	51,70,546
Allowances to District and Village Officers, (a) Account No. 18-A	11,078	...	9,572	64,79,554	1,29,72,796	...	...	9,849	...	...	19,41,234	...	2,14,24,063
TOTAL	78,435	11,542	26,610	71,36,919	1,65,77,681	2,17,589	3,40,642	86,361	...	1,04,663	19,71,093	43,094	2,65,94,629

(a) Shown against "District Charges" under "Land Records".

(b) Represents Allowances to District and Village Officers classified under "23 General Administration"—District Administration—Other establishments.

I and A.—Customs.

REVENUE.

The Revenue under this head includes also certain *excise* duties levied on cotton manufactures, motor spirit, and kerosine, the head 'Excise' being restricted in the Government accounts mainly to the duties levied on drugs and intoxicants produced in the country. On the other hand, the customs duty on salt is credited not to the head 'Customs' but to 'Salt' along with the excise duty thereon which that duty is intended to counter-vail. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue while license duty for sale of foreign liquors is treated as 'Excise'.

2. Apart from the excise duties referred to in paragraph 1 above, the great bulk of the customs revenue is made up of :—

(a) Import Duties

(b) Export Duties

the duties being credited under two distinct sub-heads in the accounts, *viz.*, 'Sea Customs' and 'Land Customs'. This latter class consists of duty levied on goods imported from or exported to foreign territory into or from British India and forms but an insignificant fraction of the total revenue.

3 The various articles on which duties were levied during 1924-25 are set forth in Account No. 14 together with the gross yield of each and the net yield after deducting the refunds and drawbacks. The normal rate of import duty levied during 1924-25 is 15 per cent *ad valorem*, though certain articles were taxed at lower and others at specially higher rates. For the complete schedule of tariff duties levied during 1924-25, see Schedules II and III to the Indian Tariff Act 1894 as subsequently amended.

EXPENDITURE.

4. The charges incurred are almost wholly on account of establishments engaged in the collection of revenue. In Bombay, besides the Customs staff proper, there is a combined Salt and Customs establishment of which a portion of the cost is charged to 'Customs'.

No. 14.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1925.

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SEA CUSTOMS.	GROSS RECEIPTS.											No. of Items.
	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	
Imports.												
<i>Special Duties.</i>												
Liquors :	R	R	R	R	R	R	R	R	R	R	R	
(a) Ale, Beer, Porter, Cider and other fermented Liquors.	...	...	99,082	7,75,939	4,56,812	...	...	2,91,335	...	...	...	1
(b) Spirits and Liqueurs	...	...	20,88,457	1,13,62,144	56,24,165	...	...	29,03,981	...	...	...	2
(c) Wines	...	...	1,62,599	6,88,331	4,19,795	...	...	1,39,559	...	...	...	3
Sugar, all sorts, excluding confectionery	...	...	26,49,407	3,03,57,585	2,24,01,029	...	...	22,82,131	...	...	...	4
Tobacco	...	...	43,89,286	41,24,656	67,04,131	...	...	21,53,999	...	...	...	5
Coal, Coke and Patent fuel	...	...	16,355	2,12,363	1,146	...	...	53,247	...	...	...	6
Mineral oils.	...	...	18,65,260	58,97,535	62,15,108	...	...	3,61,013	...	...	...	7
Arms, Ammunition and Military Stores, other than gun powder and other arms assessable to duty at 30 per cent. <i>ad valorem</i>	...	...	40,387	4,94,458	2,55,985	...	...	73,284	...	...	...	8
Opium	...	...	305	1,356	861	...	...	433	...	...	...	9
Cotton yarn and thread	...	...	9,49,598	26,09,203	13,02,658	...	...	2,79,524	...	...	...	10
Cotton piece goods	...	...	39,24,269	3,15,66,734	3,59,08,556	...	...	59,76,612	...	...	...	11
Hatches	...	...	15,21,156	54,46,884	36,54,407	...	...	9,50,679	...	...	...	12
Hatch Splints and Veneers	...	...	8,741	5,35,454	2,49,738	...	...	2,17,994	...	...	...	13
<i>Duty at 2½ per cent.</i>												
Locomotive Engines and Tenders	...	...	...	7,718	2,072	...	...	...	...	...	...	14
Machinery (excluding Locomotive Engines and Tenders)	...	...	4,00,079	18,00,919	15,37,936	...	...	5,39,643	...	...	...	15
Other articles	...	...	12,965	55,689	42,893	...	...	4,409	...	...	...	16
<i>Duty at 10 per cent.</i>												
Metals—Iron and Steel	...	...	6,89,680	42,12,854	28,51,922	...	...	8,57,146	...	...	...	17
Railway Plant and Rolling Stock	...	...	4,19,829	17,36,787	24,66,875	...	...	1,25,861	...	...	...	18
Other articles	...	...	8,054	78,297	17,318	...	...	61,380	...	...	...	19
<i>Duty at 15 per cent.</i>												
Articles of food and drink (excluding grain and pulse other than flour and sugar and vinegar).	...	...	15,12,091	70,00,166	34,20,844	...	...	19,81,859	...	...	...	20
Raw materials and articles mainly unmanufactured, other than metallic ores	...	...	6,34,399	40,10,517	14,83,090	...	...	2,59,970	...	...	...	21
Articles wholly or mainly manufactured :—												
(a) Cutlery and hardware, other than electro-plated ware and implements and instruments other than musical	...	...	10,58,984	51,23,021	43,53,781	...	...	14,61,487	...	...	...	22
(b) Metals, other than iron and steel	...	...	13,72,352	60,43,712	37,04,262	...	...	1,12,96,884	...	...	...	23
(c) Yarn and textile fabrics (other than cotton yarn cotton piece goods and silk manufactures)	...	...	3,77,103	88,84,204	32,42,413	...	...	17,87,161	...	...	...	24
(d) All other articles wholly or mainly manufactured	...	...	44,01,959	1,98,87,445	1,13,08,672	...	...	43,49,742	...	...	...	25
	6,23,563		30,14,392	16,31,424				3,66,472				26

FINANCE AND REVENUE ACCOUNTS OF THE

Duty at 30 per cent.													
Motor cars and cycles	...	...	9,09,594	38,63,457	23,75,015	...	...	7,95,439	...	...	...	79,43,505	27
Silk piece goods and other manufactures of silk	...	...	45,507	69,11,738	4,73,213	...	...	15,74,142	...	...	...	90,04,600	28
Pneumatic rubber tyres and tubes	...	...	4,89,965	12,53,627	7,72,410	...	...	2,53,331	...	...	...	27,69,333	29
Other articles	...	...	9,73,848	55,43,207	27,13,254	...	...	6,28,569	...	...	...	98,58,878	30
Protective Special Duties.													
Metals—Iron and Steel	...	...	19,92,401	83,97,403	91,42,993	...	...	19,98,803	...	...	...	2,15,32,400	31
Coal Tube	...	...	7,198	29,083	1,07,033	...	...	760	...	...	...	1,44,074	32
Railway Track Material	...	...	1,11,870	3,83,449	3,30,983	...	...	74,418	...	...	...	9,00,720	33
Duty on Government Stores.													
Railway Plant and Rolling Stock imported by State Railways.	...	...	...	2,20,097	4,99,598	...	...	...	...	...	...	7,19,695	34
Other stores	...	...	5,06,278	30,77,301	14,98,045	...	...	2,27,184	...	...	...	53,08,808	35
Total Imports	...	...	3,42,72,621	18,56,07,655	13,69,90,437	...	...	3,32,08,875	...	...	...	39,00,79,588	36
Exports.													
Hides and skins, raw	...	...	1,92,777	6,00,586	18,00,461	...	...	81,414	...	...	...	26,75,238	37
Jute—	...	...	...	...	...	...	...	...	...	...	...	...	...
(a) Raw	...	...	370	...	1,66,29,077	...	...	10	...	...	...	1,66,29,457	38
(b) Manufactured	...	...	242	64,004	2,08,68,910	...	...	1,307	...	...	...	2,09,34,463	39
Rice	...	...	2,95,042	4,34,586	18,19,547	...	...	98,43,931	4,200	...	...	1,23,97,306	40
Tea	...	...	3,25,640	45,481	45,40,325	...	...	327	...	...	...	49,11,773	41
Duty on Government Stores	...	...	...	5,147	...	...	...	2	...	...	...	5,149	42
Total Exports	...	...	8,14,071	11,49,804	4,56,58,320	...	...	99,26,991	4,200	...	...	5,75,53,386	43
Miscellaneous	...	...	65,780	4,95,030	6,96,057	...	...	92,925	5	...	...	13,49,806	44
TOTAL SEA CUSTOMS	...	...	3,51,52,481	18,72,32,489	18,33,44,814	...	...	4,32,28,791	4,205	...	...	44,89,82,780	45
LAND CUSTOMS.													
IMPORT DUTY	...	...	...	...	...	...	...	...	...	...	...	...	...
On Cotton goods	...	...	96,798	1,096	...	...	...	...	...	...	...	97,894	46
" Other Goods	...	...	9,42,674	8,90,756	...	...	...	...	...	...	...	18,33,430	47
TOTAL IMPORT DUTY	...	...	10,39,472	8,91,852	...	...	...	...	...	...	...	19,31,324	48
Export Duty	...	...	39,589	22,634	...	...	...	...	...	...	...	62,223	49
Miscellaneous	...	...	83,978	6,501	...	...	...	...	...	...	...	90,479	50
TOTAL LAND CUSTOMS	...	...	11,63,039	9,20,987	...	...	...	...	...	...	...	20,84,026	51
Excise duty on Cotton Manufactures.	2,88,0	196	9,03,764	1,7,03,383	2,62,518	6,88,558	19,268	...	9,01,145	...	...	2,17,66,893	52
Excise duty on Motor Spirit	...	...	...	...	...	...	6,34,272	66,25,865	...	...	6,25,193	78,86,870	53
Excise duty on Kerosine	...	...	...	...	...	...	4,65,072	90,43,773	...	...	3,30,601	98,39,446	54
Warehouse and Wharf Rents	...	1,182	26,611	7,214	19,027	...	...	972	...	...	...	55,006	55
Miscellaneous	...	...	65,901	2,43,372	2,379	...	...	1,60,941	1,209	...	...	4,73,802	56
GRAND TOTAL	2,88,061	1,378	3,73,11,796	20,71,27,445	18,36,28,738	6,88,558	11,19,112	5,90,60,342	5,414	9,01,145	9,55,834	49,10,87,823	57

Principal Revenue Heads.

No. 14.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1925—contd.

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	Total Gross Receipts brought forward.	REFUNDS AND DRAWBACKS.												No. of Items.
		India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Drawbacks Carried over.	
SEA CUSTOMS.	R	R	R	R	R	R	R	R	R	R	R	R	R	
Imports.														
Special Duties.														
Liquors :-														
(a) Ale, Beer, Porter, Cider and other fermented Liquors	16,23,168	...	...	4,971	3,671	4,585	...	...	361	...	...	...	13,588	1
(b) Spirits and Liqueurs	2,19,98,747	...	...	35,003	1,39,195	58,394	...	...	68,272	...	...	...	3,00,864	2
(c) Wines	14,10,284	...	...	155	9,307	10,622	...	...	1,271	...	...	...	21,355	3
Sugar, all sorts excluding confectionery	5,76,90,152	...	...	22,356	6,46,118	24,739	...	...	1,001	...	...	...	6,94,214	4
Tobacco	1,73,72,072	...	...	7,393	62,671	7,449	...	...	350	...	...	...	77,863	5
Coal, Coke and Patent fuel	2,83,111	...	...	8,153	31,143	...	...	...	166	...	...	...	39,462	6
Mineral oils	1,43,38,916	...	...	5,270	1,60,743	6,098	...	...	197	...	...	...	1,72,308	7
Arms, Ammunition and Military Stores, other than gunpowder and other arms assessable to duty at 30 per cent. <i>ad valorem</i>	8,64,114	...	...	2,037	22,077	3,596	...	...	1,147	...	...	...	28,857	8
Opium	2,955	...	...	1	...	...	...	...	...	...	...	...	1	9
Cotton yarn and thread	51,40,983	...	...	13,488	79,145	1,478	...	...	7,167	...	...	...	1,01,278	10
Cotton piece goods	7,73,76,171	...	...	65,856	11,91,960	45,923	...	...	32,783	...	...	...	13,36,522	11
Matches	1,15,73,126	...	...	...	1,61,449	158	...	...	2	...	...	...	1,61,609	12
Match Splints and Veneers	10,11,927	...	...	...	192	16	...	...	...	...	...	...	208	13
Duty at 2½ per cent.														
Locomotive Engines and Tenders	9,790	...	...	...	...	...	...	...	...	...	...	...	...	14
Machinery (excluding Locomotive Engines and Tenders)	42,78,577	...	...	2,19,208	29,227	18,945	...	...	2,120	...	...	...	2,69,500	15
Other articles	1,15,956	...	...	82	961	406	...	...	788	...	...	...	2,237	16
Duty at 10 per cent.														
Metals—Iron and Steel	84,11,602	...	...	1,57,857	53,689	12,653	...	...	10,597	...	...	...	2,34,798	17
Railway Plant and Rolling Stock	47,49,352	...	...	25,14,633	1,07,68,265	17,502	...	...	2,96,435	...	...	...	1,35,96,835	18
Other articles	1,64,999	...	...	12,933	1,92,761	4,857	...	...	24,892	...	...	...	2,35,443	19
Duty at 15 per cent.														
Articles of Food and Drink (excluding grain and pulse other than flour, sugar and vinegar)	1,39,14,980	...	...	6,238	4,31,420	20,856	...	...	7,142	...	...	...	4,65,656	20
Raw materials and articles mainly unmanufactured other than metallic ores	63,87,976	...	...	19,971	3,33,696	3,624	...	...	23,435	...	...	...	3,80,726	21
Articles wholly or mainly manufactured:—														
(a) Cutlery and hardware, other than electroplated ware and implements and instruments other than musical	1,19,97,273	...	...	1,85,055	1,28,816	54,743	...	...	26,393	...	...	...	3,95,007	22
(b) Metals, other than iron and steel	1,12,96,884	...	...	96,088	1,48,922	13,860	...	...	1,434	...	...	...	2,60,304	23

FINANCE AND REVENUE ACCOUNTS OF THE

(c) Yarn and textile fabrics (other than Cotton yarn, cotton piece goods and silk manufactures)	1,42,90,881	...	...	35,993	1,62,702	13,563	...	...	3,823	...	...	...	2,16,101	24
(d) All other articles wholly or mainly manufactured	3,99,47,818	...	...	3,44,899	4,17,911	70,918	...	...	52,361	...	...	...	8,86,089	25
Miscellaneous	56,45,781	...	...	3,890	14,61,309	...	...	...	5	...	...	...	14,65,204	26
<i>Duty at 30 per cent.</i>														
Motor cars and cycles	79,43,505	...	...	21,508	1,78,153	48,547	...	...	14,493	...	...	...	2,62,701	27
Silk piece goods and other manufactures of silk	90,04,600	...	...	637	1,31,813	4,661	...	...	11,372	...	...	...	1,48,483	28
Pneumatic rubber tyres and tubes	27,69,333	...	...	7,032	7,592	2,002	...	...	2,773	...	...	...	19,399	29
Other articles	98,58,878	...	...	26,526	2,10,021	82,714	...	...	27,806	...	...	...	3,47,066	30
<i>Protective Special Duties.</i>														
Metals—Iron and Steel	2,15,32,400	...	...	33,170	47,995	16,845	...	...	7,763	...	...	...	1,05,773	31
Coal Tubs	1,44,074	...	...	157	...	...	...	...	...	...	...	...	157	32
Railway Track Material	9,00,720	...	...	74	3,876	194	...	...	38	...	...	...	4,182	33
<i>Duty on Government Stores.</i>														
Railway, Plant and Rolling Stock imported by State Railways	7,19,695	...	...	...	...	...	...	...	...	...	...	...	...	34
Other stores	53,08,808	...	...	4,420	10,86,440	...	...	...	4	...	...	...	10,90,864	35
Total Imports	39,00,79,588	...	...	38,55,054	1,83,03,240	5,49,970	...	...	6,26,390	...	...	...	2,33,34,654	36
Exports.														
Hides and skin, raw	26,75,238	...	...	1,473	7,817	15,671	...	...	588	...	...	...	25,549	37
Jute—														
(a) Raw	1,66,29,457	...	...	1	...	2,30,138	...	...	...	...	...	...	2,50,139	38
(b) Manufactured	2,09,34,463	...	...	161	1,829	1,70,703	...	...	278	...	...	...	1,72,971	39
Rice	1,23,97,306	...	...	6,602	14,684	50,754	...	...	4,54,562	376	...	...	5,26,978	40
Tea	49,11,773	...	...	10,272	570	4,633	...	...	...	...	...	...	15,475	41
Duty on Government Stores	5,149	...	...	...	...	...	...	...	...	...	...	...	...	42
Total Exports	5,75,53,386	...	...	18,509	24,900	4,91,899	...	...	4,55,428	376	...	...	9,91,112	43
Miscellaneous	13,49,806	...	...	101	50,464	1,14,657	...	...	4,035	...	...	...	1,69,257	44
TOTAL SEA CUSTOMS	44,89,82,780	...	...	38,73,604	1,83,78,604	11,56,526	...	...	10,85,853	376	...	...	2,44,95,023	45
LAND CUSTOMS.														
IMPORT DUTY:														
On Cotton Goods	97,894	...	...	141	...	...	...	...	...	...	...	...	141	46
„ other Goods	18,33,430	...	...	3,736	59,668	...	...	...	...	...	...	...	63,404	47
TOTAL IMPORT DUTY	19,31,324	...	...	3,877	59,668	...	...	...	...	...	...	...	63,545	48
Export Duty	62,223	...	...	64	57	...	...	...	...	...	...	...	121	49
Miscellaneous	90,479	...	...	691	1,661	...	...	...	...	...	...	...	2,352	50
TOTAL LAND CUSTOMS	20,84,026	...	...	4,632	61,386	...	...	...	...	...	...	...	66,018	51
Excise Duty on Cotton manufactures	2,17,66,893	2,026	...	520	5,28,806	25	4,568	45	...	...	...	...	5,41,250	52
Excise Duty on Motor Spirit	78,85,870	...	...	...	...	...	...	1,22,424	...	...	...	...	1,22,424	53
Excise Duty on Kerosine	98,39,446	...	...	...	...	...	...	8,288	...	...	...	...	8,288	54
Warehouse and Wharf Rents	55,006	...	...	54	...	...	...	...	...	...	...	...	54	55
Miscellaneous	4,73,802	...	...	872	2,419	83,15,525*	...	...	4,434	...	...	...	83,23,250	56
GRAND TOTAL	49,10,87,823	2,026	...	38,79,742	1,89,71,215	94,72,076	4,568	1,30,757	10,90,297	376	5,260	...	3,35,56,307	57

*Represents refunds of Customs duty to Railway Companies working State lines as a result of the Privy Council decision that stores imported by them came under the definition of Government stores which were, previous to the passing of the amendment to the Sea Customs Act, 1924, passed free of duty. Distribution of this figure under various heads is not available.

No. 14.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1925—*concl'd.*

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	Total Gross Receipts brought forward.	Total Refunds and Drawbacks brought forward.	NET RECEIPTS.												No. of Items.
			India General.	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	
SEA CUSTOMS.	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Imports.															
<i>Special Duties.</i>															
<i>Liquors:</i>															
(a) Ale, Beer, Porter, Cider and other fermented Liquors	16,23,168	13,588	...	...	94,111	7,72,268	4,52,227	...	...	2,90,974	...	...	...	16,09,580	1
(b) Spirits and Liqueurs	2,19,98,747	3,00,864	...	...	20,53,454	1,12,22,949	55,85,771	...	...	28,35,709	...	...	...	2,16,97,883	2
(c) Wines	14,10,284	21,355	...	...	1,62,444	6,79,024	4,09,173	...	...	1,38,288	...	...	...	13,88,929	3
Sugar, all sorts excluding confectionery	5,76,90,152	6,94,214	...	...	26,27,051	2,97,11,467	2,23,76,290	...	...	22,81,130	...	...	...	5,69,95,938	4
Tobacco	1,73,72,072	77,863	...	...	43,81,893	40,61,985	66,96,682	...	...	21,53,649	...	...	...	1,72,94,209	5
Coal, Coke and Patent fuel	2,83,111	39,462	...	...	8,202	1,81,220	1,145	...	...	53,081	...	...	...	2,43,649	6
Mineral oil	1,43,38,916	1,72,308	...	...	18,59,990	57,36,792	62,09,010	...	...	3,60,816	...	...	...	1,41,66,608	7
Arms, Ammunition and Military Stores, other than gunpowder and other arms assessable to duty at 30 per cent. <i>ad valorem</i>	8,64,114	28,857	...	...	38,350	4,72,381	2,52,389	...	...	72,137	...	...	...	8,35,257	8
Opium	2,955	1	...	...	304	1,356	861	...	...	433	...	...	...	2,954	9
Cotton yarn and thread	51,40,983	1,01,278	...	...	9,36,110	25,30,058	13,01,180	...	...	2,72,357	...	...	...	50,39,706	10
Cotton piece goods	7,73,76,171	13,36,522	...	...	38,58,413	3,03,74,774	3,58,62,633	...	...	59,43,829	...	...	...	7,60,39,649	11
Matches	1,15,73,126	1,61,609	...	...	15,21,156	52,85,435	36,54,249	...	...	9,50,677	...	...	...	1,14,11,517	12
Match Splints and Veneers	10,11,927	208	...	...	8,741	5,35,262	2,49,722	...	...	2,17,994	...	...	...	10,11,719	13
<i>Duty at 2½ per cent.</i>															
Locomotive Engines and Tenders	9,790	...	...	...	...	7,718	2,072	...	...	...	...	...	...	9,790	14
Machinery (excluding Locomotive Engines and Tenders)	42,78,577	2,69,500	...	...	1,80,871	17,71,692	15,18,991	...	...	5,37,523	...	...	...	40,09,077	15
Other articles	1,15,956	2,237	...	...	12,833	54,728	42,487	...	...	3,621	...	...	...	1,13,719	16
<i>Duty at 10 per cent.</i>															
Metals—Iron and Steel	84,11,602	2,34,798	...	...	5,31,823	41,59,165	26,39,267	...	...	8,46,549	...	...	...	81,76,804	17
Railway Plant and Rolling Stock	47,49,352	1,35,96,835	...	...	—20,94,804	—90,31,478	24,49,373	...	...	—1,70,574	...	...	...	—89,47,483	18
Other articles	1,64,999	2,35,443	...	...	—4,879	—1,14,464	12,461	...	...	36,438	...	...	...	—70,444	19
<i>Duty at 15 per cent.</i>															
Articles of food and drink (excluding grain and pulse other than flour, sugar and vinegar)	1,39,14,960	4,65,656	...	...	15,05,853	65,68,746	33,99,988	...	...	19,74,717	...	...	...	1,34,49,304	20
Raw materials and articles mainly unmanufactured, other than metallic ores	63,87,976	3,80,726	...	...	6,14,428	36,76,821	14,79,456	...	...	2,36,535	...	...	...	60,07,250	21
Articles wholly or mainly manufactured—															
(a) Cutlery, hardware, other than electroplated ware and implements and instruments other than musical	1,19,97,273	3,95,007	...	...	8,73,929	49,94,206	42,99,038	...	...	14,36,094	...	...	...	1,16,62,266	22
(b) Metals, other than iron and steel	1,12,96,884	2,60,304	...	...	12,76,264	58,94,790	36,90,402	...	...	1,75,124	...	...	...	1,10,36,580	23

(c) Yarn and textile fabrics (other than cotton yarn, cotton piece goods and silk manufactures)	1,42,90,881	2,16,101	...	...	3,41,110	87,21,502	32,28,830	...	...	17,83,338	...	...	...	1,40,74,780	24
(d) All other articles wholly or mainly manufactured	3,99,47,818	8,86,089	...	...	40,57,060	1,94,69,534	1,12,37,754	...	...	42,97,381	...	...	...	3,90,61,729	25
Miscellaneous	56,45,781	14,65,204	...	...	6,29,673	15,53,013	16,31,424	...	...	3,66,467	...	...	...	41,80,577	26
<i>Duty at 30 per cent.</i>															
Motor cars and cycles	79,43,505	2,62,701	...	...	8,88,086	36,83,304	23,26,468	...	...	7,80,946	...	...	...	76,80,804	27
Silk piece goods and other manufactures of silk	90,04,600	1,48,483	...	...	44,870	67,79,925	4,68,552	...	...	15,62,770	...	...	...	88,56,117	28
Pneumatic rubber tyres and tubes	27,69,333	19,399	...	...	4,82,933	12,46,035	7,70,408	...	...	2,50,558	...	...	...	27,49,934	29
Other articles	98,58,878	3,47,066	...	...	9,47,322	53,33,186	26,30,540	...	...	6,00,764	...	...	...	96,11,812	30
<i>Protective Special Duties.</i>															
Metals—Iron and Steel	2,15,32,400	1,05,773	...	...	19,59,231	83,49,408	91,26,148	...	...	19,91,840	...	...	...	2,14,56,627	31
Coal Tubs	1,44,074	157	...	...	7,041	29,083	1,07,033	...	...	760	...	...	...	1,43,917	32
Railway Track Material	9,00,720	4,182	...	...	1,11,796	3,79,573	3,30,789	...	...	74,380	...	...	...	8,96,538	33
<i>Duty on Government Stores.</i>															
Railway Plant and Rolling Stock imported by State Railways	7,19,695	...	...	...	...	2,20,097	4,99,598	...	...	...	...	...	...	7,19,695	34
Other Stores	53,09,808	10,90,864	...	...	5,01,858	19,90,861	14,98,045	...	...	2,27,180	...	...	...	42,17,944	35
Total Imports	39,00,79,588	2,33,24,654			3,04,17,567	16,73,04,415	13,61,40,167			3,25,82,485				36,67,44,974	36
Exports.															
Hides and skins, raw	26,75,238	25,549	...	...	1,91,304	3,92,769	17,84,790	...	...	80,926	...	...	...	26,49,689	37
Jute—															
(a) Raw	1,66,59,437	2,50,139	...	...	369	...	1,63,78,939	...	...	10	...	...	...	1,63,79,318	38
(b) Manufactured	2,09,34,463	1,72,971	...	...	81	62,175	2,06,98,207	...	...	1,029	...	...	...	2,07,61,492	39
Rice	1,23,97,306	5,26,978	...	...	2,88,440	4,19,902	17,68,793	...	...	93,89,369	3,824	...	...	1,18,70,328	40
Tea	49,11,773	15,475	...	...	3,15,368	44,911	45,35,692	...	...	327	...	...	...	48,96,298	41
Duty on Government Store	5,149	...	...	...	...	5,147	...	...	...	2	...	...	...	5,149	42
Total Exports	5,75,53,386	9,91,112			7,95,562	11,24,904	4,51,66,421			94,71,563	3,824			5,65,62,274	43
Miscellaneous	13,49,506	1,69,257	...	...	63,688	4,44,563	5,81,400	...	...	88,890	5	...	...	11,80,549	44
TOTAL SEA CUSTOMS	44,89,82,780	2,44,95,023			3,12,78,817	16,88,73,885	18,21,88,288			4,21,42,938	3,829			42,44,87,757	45
LAND CUSTOMS.															
IMPORT DUTY:															
On Cotton Goods	97,894	141	...	...	9,657	1,096	...	...	...	...	...	...	...	97,753	46
" other Goods	18,33,430	63,404	...	...	9,38,938	8,31,088	...	...	...	...	...	...	...	17,70,026	47
TOTAL IMPORT DUTY	19,31,324	63,545			10,37,595	8,32,184								18,67,779	48
Export Duty	62,223	121	...	...	9,525	22,577								62,102	49
Miscellaneous	90,479	2,352	...	...	83,287	4,840								88,127	50
TOTAL LAND CUSTOMS	20,84,026	66,018			11,58,407	8,59,601								20,18,008	51
Excise Duty on Cotton Manufactures	2,17,66,893	5,41,250	2,86,635	196	9,03,544	1,81,74,577	2,62,463	6,83,990	19,223	...	8,95,885	...	...	2,12,25,643	52
Excise Duty on Motor Spirit	78,85,870	1,52,424	...	...	...	...	...	...	5,12,348	66,25,865	...	...	6,25,233	77,63,446	53
Excise Duty on Kerosine	98,59,446	8,288	...	...	...	...	...	...	4,56,784	90,43,773	...	...	3,20,601	98,31,158	54
Warehouse and Wharf Rents	55,006	54	1,182	26,537	7,214	19,027	...	...	...	972	...	...	...	54,952	55
Miscellaneous	4,73,802	53,23,250	...	...	65,029	2,40,953	-83,13,146	...	...	1,56,507	1,509	...	...	-78,49,448	56
GRAND TOTAL	49,10,87,823	3,35,56,307	2,86,035	3,378	3,24,32,054	18,81,56,220	17,41,56,662	6,83,990	9,88,355	5,79,70,055	5,038	8,95,885	9,55,834	45,75,31,516	57

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1925.

	India General.	North-West Frontier Province.	Madras.	Bombay.		Bengal.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.
	R	R	R	Bombay.	Karachi.	R	R	R	R	R	R
CHARGES IN INDIA.											
Charges at the Major Ports of Madras, Bombay, Calcutta, Rangoon and Karachi											
Pay of Officers			59,447	1,41,312	85,910	1,45,505	...	88,025	...	...	5,14,290
Pay of Establishment		...	2,59,489	12,07,691	3,96,541	14,24,609	...	5,38,781	...	...	38,26,971
Allowances, Honoraria, etc		...	55,152	8,41,374	1,35,323	4,50,622	...	1,82,782	...	...	11,45,153
Supplies and Services	...	...	3,974	25,177	8,661	78,225	...	61,535	...	...	1,77,572
Contingencies		...	17,010	41,248	23,359	75,514	...	82,775	...	...	1,94,904
Grants-in-aid—Contributions, Donations, etc		...		25,300	3,520	...	...	...	...	...	28,720
Establishment charges payable to other Governments Departments, etc.	89,642	...	5,000	...	...	...	...	...	...	...	1,04,702
Add—Customs Departments share of Combined Salt and Customs establishment in Bombay. (See Account No. 16-B.)		...	...	2,39,104	...	...	...	...	...	...	2,39,104
Deduct—Contributions, Recoveries, etc.		...	841	50,584	1,041	...	...	...	...	...	52,449
"Recoveries of cost of combined Customs and Excise testing station at Calcutta						15,000	...	...	...	...	15,000
TOTAL CHARGES AT THE MAJOR PORTS	89,642		3,09,291	19,70,450	6,56,270	21,59,475	...	8,78,848			61,03,976
				26,26,720							
TOTAL CHARGES AT OTHER PORTS (vide details at page 74)			2,60,628			92,482	...	1,56,121	12,852		5,23,083
Cotton Excise Establishment				55,411		...	...	...		1,568	56,979
Assignment and Compensations		300	5,58,295	36,519			9,161				6,04,275
Land Customs Charges		8,049	1,56,118	...				97			1,64,864
TOTAL CHARGES IN INDIA	89,642	8,949	18,74,332	27,18,550		22,52,957	9,161	10,35,066	12,852	1,568	75,13,177

CHARGES IN ENGLAND—	Secretary of State.	High Commissioner.	Total.
	£	£	£
Leave and Deputation Salaries	...	12,105	12,105
Cost of maintenance, etc., of an Officer by the Seamen's Hospital Society	...	33	33
Sterling Expenses Pay	...	1,767	1,767
Passage to India	...	60	60
Stores for India	...	90	90
Contribution to the International Customs Tariffs Bureau	217	...	217
Law Charges in connection with Appeals from India	241	...	241
TOTAL	458	14,055	14,513

Total converted into Rs. at £1 = Rs. 10	1,45,135
Exchange on Ditto	53,978
TOTAL CUSTOMS CHARGES	77,12,290

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st MARCH 1925—*contd.*

DETAILS of CUSTOMS CHARGES at OTHER than the Major Ports.

Other Ports.	Pay of Officers.	Pay of Establishments	Supplies and Services, Contingencies, etc.	TOTAL
	R	R	R	R
<i>Madras.</i>				
Outports	97,167	95,759	67,702	2,60,628
<i>Bengal.</i>				
Chittagong	9,487	61,668	19,327	93,482
<i>Burma.</i>				
Akyab	2,600	27,884	18,437	48,921
Bassein	2,400	10,291	11,023	26,714
Rhamo	...	2,994	2,001	4,995
Kyauk-Phyu	...	1,865	97	1,962
Maungdaw	..	.	234	234
Mergui	.	.	153	153
Moulmein	2,400	28,911	12,337	43,648
Sandoway	..	315	377	692
Tavoy	..	7,457	1,363	8,820
Victoria Point	...	15,105	4,977	20,082
Total	7,400	94,822	53,899	1,56,121
<i>Bihar and Orissa.</i>				
Balasore	3,810	2,328	1,531	7,669
Cuttack	...	2,244	25	2,269
Puri	...	2,397	517	2,914
Total	3,810	6,969	2,073	12,852
TOTAL CHARGES AT OTHER PORTS	1,17,864	2,62,218	1,43,001	5,23,083

A.—Principal Revenue Heads.

II and 2—Taxes on Income.

REVENUE.

The taxes on income are of two kinds:—

- (1) Income Tax.
- (2) Super Tax.

During 1924-25 Income Tax was charged on a graduated scale from 5 to 18 pies in the rupee the latter rate being payable on annual total incomes of Rs. 40,000 or upwards. In the case of companies, registered firms and interest on securities, the tax was levied at the maximum rate. Shareholders of companies, partners of registered firms and holders of securities are however entitled to a refund of Tax with reference to the rate for which they are personally liable. Annual Income of less than Rs. 2,000 is not liable to the tax except in the case of Companies, registered firms and interest on securities which are taxed whatever the annual total income may be.

2. Super Tax is payable in addition to Income Tax and is levied on a graduated and ascending scale on so much of the income as is in excess of Rs. 50,000 per annum. The rates of tax levied during 1924-25 varied from one anna to six annas in the rupee. In the case of a Hindu undivided family, the Super Tax is levied on so much of the income as in excess of Rs. 75,000. In the case of Companies the Super Tax is however levied at a flat rate of one anna. For complete schedules of the rates of Income Tax and Super Tax in force during 1924-25 see Schedule III to the Indian Finance Act of 1924.

3. The Excess Profits Duty Act, 1919 was in force for one year only, viz., 1919-20. The receipts credited in the accounts for 1924-25 represent collections of arrears.

Share of Provincial Governments.

Under Rule 15 of the Devolution Rules as it was in force in 1921-22 Provincial Governments were credited with a share in the Income Tax collected within their jurisdiction at the rate of three pies on each rupee brought under assessment in respect of which the Income Tax assessed was collected. In consideration of this credit, the Governments made assignments to the Central Government equivalent to the amounts which would have accrued to them in the year 1920-21 if the three-pie rate had been in force during that year after deducting therefrom the Provincial share of the cost of the special Income Tax establishment in 1920-21. Under this procedure, the revenue accruing to the Central Government from Income Tax was shown partly under this head and partly under the head "Contributions and Assignments between the Central and Provincial Governments." This procedure has been discontinued and a revised method of allocation adopted with effect from the 1st April 1922, in accordance with revised Rule 15 of the Devolution Rules. Under the revised rule, whenever the assessed income of any year of any province exceeds the assessed income of 1920-21, the Local Government of that province is credited with an amount calculated at three pies in each rupee of the amount of such excess. The entire revenue of the Central Government thus appears under this head, the share allocated to Provincial Governments being credited to this head in the Provincial Section of the accounts.

EXPENDITURE

The charges shown under this head relate chiefly to the establishments employed on the collection and assessment of the taxes. Much of this work was, however, performed by the ordinary District Establishments the charges of which prior to the 1st April 1921 were shared between "Land Revenue" and "Administration of Justice." From the 1st April 1921, the Local Governments are paid 10 per cent of net collections of income tax, excluding tax on Government salaries and interest on Government securities, in areas or districts of a province where the work of assessment and collection is done by the revenue staff of the Local Government, after deducting the cost of special income tax staff in the areas, if any.

Under the Devolution Rules in force during 1921-22, one fourth of the cost of special income tax establishments employed within the jurisdiction of Local Governments was payable by the Provincial Government concerned. Since 1922-23 the entire expenditure is being borne by the Central Government.

No. 15.—ACCOUNT of TAXES ON INCOME for the Year ended 31st March 1925.

REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL.
Income Tax :	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Ordinary Collections	13,61,777	54,638	6,34,834	1,06,69,765	2,83,81,699	3,39,13,081	52,08,725	54,87,525	1,21,35,664	34,45,375	36,04,208	18,12,145	14,155	10,66,73,591
Deduction by Government from salaries and pensions (a)	60,91,687	50,652	1,28,553	8,99,364	11,41,386	10,35,616	9,20,121	2,50,607	9,69,664	4,65,616	3,79,123	1,89,952	7,076	1,30,49,417
Deduction from interest on Government securities	16,42,688	2,009	1,459	2,47,197	17,66,884	66,302	3,65,309	1,45,251	25,331	30,976	16,059	3,414	205	43,13,084
	90,96,152	1,07,299	7,64,846	1,18,16,326	3,13,09,969	3,50,14,999	64,94,155	63,33,383	1,31,30,659	39,41,967	39,99,390	20,05,511	21,436	12,40,36,092
Deduct—Refunds	1,08,863	8,720	1,23,203	7,39,021	32,45,465	19,73,373	2,59,802	7,73,785	9,38,595	4,09,051	1,81,661	34,800	354	87,93,703
TOTAL INCOME TAX	89,90,289	98,579	6,41,643	1,10,77,305	2,80,64,504	3,30,41,626	62,34,353	55,59,598	1,21,92,064	35,32,916	38,17,729	19,70,702	21,082	11,52,42,390
Deduct—Amount payable to Provincial Governments	...	...	...	1,56,810	...	...	...	1,90,045	5,89,575	2,54,519	2,30,522	5,54,226	...	19,75,698
NET INCOME TAX—CENTRAL	89,90,289	98,579	6,41,643	1,09,20,495	2,80,64,504	3,30,41,626	62,34,353	53,69,552	1,16,02,489	32,78,397	35,87,207	14,16,476	21,082	11,32,66,692
Super-Tax :	1,22,318	...	23,711	21,35,379	1,27,33,643	2,25,31,095	16,52,939	6,90,220	56,55,734	6,54,142	12,93,835	4,08,858	...	4,79,01,874
Deduct—Refunds	8,129	...	10,538	64,269	4,21,083	1,13,566	893	1,82,716	14,344	40,132	26,397	...	...	8,81,347
TOTAL SUPER TAX	1,14,189	...	13,173	20,71,110	1,23,12,590	2,24,17,529	16,52,736	5,07,504	56,41,390	6,14,010	12,67,438	4,08,858	...	4,70,20,527
Excess Profits Duty :	...	...	...	7,950	...	14,778	...	...	...	...	...	...	...	22,728
Deduct—Refunds	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL EXCESS PROFITS DUTY	...	...	...	7,950	...	14,778	...	...	...	...	...	...	...	22,728
TOTAL REVENUE IN INDIA FROM TAXES ON INCOME :	91,04,478	98,579	6,54,816	1,31,56,365	4,03,77,094	5,54,73,933	78,87,089	60,67,102	1,78,33,454	41,46,926	50,85,167	23,79,560	21,082	16,22,85,645

ENGLAND	£
High Commissioner.	
Refund under Section 45 to Residents in the United Kingdom	—12,059
Converted into Rs. at £1=R10	—1,20,587
Exchange on Ditto	—41,107
TOTAL REVENUE FROM TAXES ON INCOME	16,21,23,951
Central	16,01,48,253
Provincial	19,75,698

(a) Includes collections in Posts and Telegraphs Department
 " " Railway "
 " " Military "
 " " Marine "
Rs.
 4,63,359
 6,32,521
 38,68,261
 39,781
 50,11,322

A.—Principal Revenue Heads

GOVERNMENT OF INDIA, FOR THE YEAR 1924-25.

No. 15A.—ACCOUNT of CHARGES for COLLECTION of TAXES on INCOME for the Year ended 31st March 1925.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.													
Pay of Officers	8,241	5,440	20,439	2,35,061	2,76,728	3,60,931	2,94,752	2,13,811	1,83,856	1,23,623	1,29,310	...	18,52,202
Pay of Establishment	27,967	3,537	19,208	2,44,332	6,29,096	2,67,333	1,64,363	1,60,956	1,93,328	75,180	1,03,905	...	18,90,205
Allowances, Honoraria, etc.	1,338	833	6,787	62,734	1,03,017	48,833	30,899	56,396	54,822	22,115	96,830	...	4,84,604
Supplies and Services and Contingencies	3,501	915	6,779	95,094	1,57,405	64,644	68,339	76,526	40,883	34,502	37,632	...	5,86,320
Establishment charges payable to other Governments	13,578	...	...	2,67,599	2,24,750	81,231	...	...	1,36,000	...	...	2,92,321	11,15,479
TOTAL	54,645	10,725	53,213	10,04,810	13,90,996	8,22,972	5,58,353	5,07,689	6,08,889	2,56,420	3,67,677	2,92,321	59,28,710
										Secretary of State.	High Com- missioner.	TOTAL.	
										£	£	£	
CHARGES IN ENGLAND.													
Leave and Deputation Salaries										...	7,073	7,073	
Study Allowance of an Officer										...	56	56	
Sterling over seas Pay										...	506	506	
Law charges in connection with Appeals from India, etc.										245	...	245	
TOTAL £										245	7,635	7,880	
Total converted into Rs. at £ 1=R10													78,793
Exchange on Ditto													30,028
TOTAL CHARGES FOR THE COLLECTION OF TAXES ON INCOME													60,37,531

III and 3—Salt.

REVENUE.

Salt revenue is derived from three principal sources, viz. :—

- (1) Excise duty on Indian Salt,
- (2) Customs duty on Imported Salt,
- (3) Sale of Government salt.

Salt is manufactured in India both by Government, either directly or indirectly, and by private persons. In the case of the former, the work is carried on either by Government as in the case of the Northern India Salt source (principally Sambhar Lake in Rajputana and salt mines at Khewra), or by private agency under Government supervision as in Madras and Bombay. Where the salt is produced by private agency, it is purchased by Government to be subsequently sold to the trade. In the case of private salt works which exist in Madras, Bombay and Burma, Government supervises the manufacture and collects excise duty on all the salt produced.

The rate of customs duty on foreign and the excise duty on Indian Salt is Rs. 1-4-0 per maund (of 82½ lbs.) all round, with the exception of a few districts of Burma where a composition system is in force. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

EXPENDITURE.

2. Consequent on the introduction of a commercial system of accounts in the Manufacturing Branch of the Northern India Salt Revenue Department with effect from 1st April 1924, the figures of expenditure in that Department have been split up into the following main divisions :—

- (1) Working Expenses.
- (2) Preventive Establishment.
- (3) Salt Compensations to Indian States, etc.
- (4) Interest on Capital.
- (5) Capital Expenditure.

The sub-divisions of the head "Working Expenses" are shown in Account No 16-B. The Working Expenses of the Northern India Salt Revenue Department have been shown on the expenditure side and not as a deduct entry on the receipt side of the account as is done in the case of other commercial Departments. This procedure has been adopted as the Salt Department, as a whole, has not been completely commercialised.

The commercialisation of the accounts of the Northern India Salt Revenue Department has also necessitated the creation of a Depreciation Fund for the renewal and replacement of wasting assets of the Department, the annual contribution to the Fund being charged to Working Expenses. The department is further charged with interest on capital outlay and other items of indirect charges such as cost of audit and accounts, pensions, etc., which are necessarily included in the Working Expenses to bring out the true commercial profit and loss on the working of the Department.

Salt Compensation consists of payments mostly to Indian States in Rajputana for the cession to Government of rights in connection with this source of revenue. These payments do not form part of the Working Expenses of the Department.

The whole of the capital expenditure in the Northern India Salt Revenue Department is met out of Revenue—*vide* paragraph 4 below.

3. The main items of Salt expenditure in Provincial areas are :—

- (1) Cost of salt purchased by Government.
- (2) Cost of administrative and preventive establishments.
- (3) Works.
- (4) Salt Compensations.

(1) Occurs in Madras and Bombay where, as stated in paragraph 1 above the salt produced in Government Works run by private agency is purchased by Government. In some provinces there are combined Salt and Excise establishments, while in Bombay there is a combined Salt and customs establishment. The charges of the combined establishments are distributed in proportionate shares between the heads concerned. This explains the "add" and "deduct" entries in Account No. 16-B.

Head (3) records expenditure on extension and improvement of the Pritchard Salt Works in Bombay, Excise Licenses, works in Madras and other petty works for manufacture and storage of Salt.

3-A.—CAPITAL OUTLAY ON SALT WORKS (CHARGED TO REVENUE).

CAPITAL EXPENDITURE.

4 This new major head has been opened in the accounts of 1924-25 to record the capital outlay on Northern India Salt Revenue Department in consequence of the introduction of a commercial system of accounts in that Department. The details of expenditure are shown in Account No. 16-C.

In respect of the expenditure under the head "D.—Bags", it may be explained that a large quantity of bags is stocked by the Northern India Salt Revenue Department, for issue to traders on payment and both the cost of bags as well as the recoveries therefor are taken to the Capital Account. Thus the amount that remains finally charged to Capital Account represents the cost of bags in stock.

No. 16.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1925.

	Northern India Salt Revenue Department.	Baluchis- tan	Madras	Bombay.	Bengal.	Burma.	Bihar and Orissa	Asham	TOTAL
	R	R	R	R	R	R	R	R	R
Sales of Government Salt .	19,58,739	...	7,31,060	13,66,559	..	...	...	...	40,56,358
Excise duty on Salt manu- factured locally .	1,19,95,768	362	1,85,03,859	1,56,12,029	60	7,73,092	.	..	4,68,85,170
Duty on Imported Salt .	...	...	1,494	11,878	2,35,43,784	26,88,461	..	.	2,62,45,617
Frontier duty on Salt im- ported by land .	...	...	...	4,20,671	...	...	..	...	4,20,671
Rent of warehouses .	...	..	...	...	1,98,293	.	...	..	1,98,293
Miscellaneous Receipts .	3,36,858	...	2,61,711	1,28,770	42,046	475	450	1,154	7,71,464
TOTAL SALT REVENUE .	1,42,91,365	362	1,94,96,124	1,75,39,907	2,37,84,183	34,62,028	450	1,154	7,85,77,573
Deduct—Refunds .	35,85,997	...	5,06,397	2,06,005	1,93,286	1,81,028	...	...	46,72,713
Net Revenue from Salt .	1,07,05,368	362	1,89,91,727	1,73,33,902	2,35,90,897	32,81,000	450	1,154	7,39,04,860

No. 16A.—ACCOUNT of SALT STORE for the Year ended 31st March 1925.

	Northern India Salt Revenue Department.	Madras	Bombay.
	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.
Salt in store on 1st April 1924 (a)	95,08,785	35,79,383	77,34,930
Manufactured, excavated or purchased during the year	1,09,41,928	19,53,974	39,48,424
	2,04,45,713	55,33,357	1,16,83,354
Removed by Purchasers during the year	1,46,36,811	25,29,049	36,05,820
Wastage, etc., written off	8,041	2,34,713	8,92,911
	1,46,44,852	27,63,762	44,98,740
Balance in store on 31st March 1925	58,00,861	27,69,595	71,84,614

(a) Balances of Salt Stores in Northern India Salt Revenue Department, Bombay and Burma belonging to private parties have been omitted from this Account.

A.—Principal Revenue Heads.

No. 16B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges, Cost of SALT, and other Revenue Expenditure of the Salt Department, for the Year ended 31st March 1925.

Charges in India.	Northern India Salt Revenue Department.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
WORKING EXPENSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,35,294	9,66,552	27,07,765	1,02,357	...	...	...	39,11,968
Manufacture	16,85,013	...	...	...	...	...	...	16,85,013
Weighment								
Stores and workshop establishment	6,128	...	...	...	...	...	...	6,128
Medical establishment	...	...	...	...	...	...	...	...
Renewal and replacement of wasting assets	...	...	...	...	...	...	...	...
Deduct—Amount met from Depreciation Fund	...	...	...	...	...	...	...	...
Contribution to Depreciation Fund	2,59,690	...	...	...	...	...	...	2,59,690
Cost of Account and Audit	31,302	...	...	...	...	...	...	31,302
Pensionary charges (a)	...	...	...	...	...	...	...	...
	21,17,427	9,66,552	27,07,765	1,02,357	...	...	...	58,94,101
Add—Amounts payable to Provincial Governments for share of Combined Salt and Excise Establishments. (See Account No. 19A)	...	87,820	...	2,00,000	63,594	76,000	...	4,27,414
Deduct—Amounts recoverable from Government of Bombay for the share of Combined Salt and Excise Establishment. (See Account No. 19A)	...	...	1,85,949	...	...	...	...	1,85,949
Amount chargeable to Customs. (See Account No. 14A)	...	...	2,39,104	...	...	...	...	2,39,104
Contributions	...	...	12,650	...	...	...	...	12,650
TOTAL WORKING EXPENSES	21,17,427	10,54,372	22,70,062	3,02,357	63,594	76,000	...	58,83,812
Salt purchase and freight	...	4,04,128	10,43,316	...	...	...	...	14,47,444
Preventive Establishment	8,86,465	...	...	...	...	...	...	8,86,465
Works	...	2,80,275	6,279	...	...	...	...	2,86,554
Interest on Capital	3,01,437	...	...	...	...	...	...	3,01,437
Compensations	30,51,746	4,86,472	79,245	20,000	...	...	...	36,37,483
Miscellaneous	—18,144	...	...	...	...	...	1,041	—12,103
TOTAL CHARGES IN INDIA	58,45,931	22,25,247	38,98,902	3,22,357	63,594	76,000	1,041	1,19,33,072

CHARGES IN ENGLAND—

High Commissioner.	£
Leave and Deputation Salaries	4,864
Sterling Overseas Pay	442
Stores for India	1,008
Total £	6,314

Do. converted into Rs. at 21=Rs. 10 63,132
 Exchange on ditto 24,516
TOTAL CHARGES UNDER SALT 1,20,20,720

(a) These charges will be taken to Salt commencing from the next year's accounts.

No. 16C.—ACCOUNT of CAPITAL OUTLAY in the NORTHERN INDIA SALT REVENUE
DEPARTMENT CHARGED AGAINST REVENUE during and to end of the year 1924-25.

	Expenditure during 1924-25	Expenditure to end of 1924-25.
A.—Works—	R	R
Buildings	35,262	10,47,032
Other Works	5,23,855	42,40,060
B.—Plant and machinery	1,10,918	14,96,680
C.—Stores (net)	16,684	89,657
D.—Bags	4,57,322	8,38,664
<i>Deduct recoveries on account of ditto</i>	<i>4,24,452</i>	<i>4,24,453</i>
E.—Other ^a Items	...	1,03,935
TOTAL CHARGED AGAINST REVENUE .	7,19,588	73,91,575