

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1904-05,
COMPARED WITH THE RESULTS OF 1903-04.

India Office, }
11 May 1905. }

ARTHUR GODLEY,
Under Secretary of State for India.

(Presented pursuant to the Government of India Act, 1858, Sec. 53.)

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No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1903-04.	ESTIMATE,* 1904-05.
	£.	£.
PRINCIPAL HEADS OF REVENUE :		
Land Revenue	19,234,388	18,962,900
Opium	5,736,045	6,044,000
Salt	5,250,465	5,351,700
Stamps	3,580,247	3,743,000
Excise	4,980,096	5,302,000
Provincial Rates	2,825,349	2,825,000
Customs	3,966,298	4,361,400
Assessed Taxes	1,214,665	1,255,800
Forest	1,481,116	1,561,000
Registration	326,902	339,700
Tributes from Native States	609,086	635,700
TOTAL	£. 49,204,657	50,382,200
INTEREST	896,062	870,171
POST OFFICE	1,507,153	1,590,700
TELEGRAPH	857,635	885,935
MINT	2,884,766	197,046
RECEIPTS BY CIVIL DEPARTMENTS :		
Law and Justice :		
Courts	258,166	260,600
Jails	240,612	238,500
Police	323,060	326,900
Marine	391,290	367,300
Education	186,236	193,200
Medical	86,486	80,905
Scientific and other Minor Departments	111,495	92,117
TOTAL	£. 1,597,845	1,559,522
MISCELLANEOUS :		
Receipts in aid of Superannuation, &c.	199,159	187,948
Stationery and Printing	71,357	71,500
Exchange	58,429	99,100
Miscellaneous	365,032	323,784
TOTAL	£. 693,977	682,332
RAILWAYS :		
State Railways (Gross Receipts)	20,576,591	22,854,930
Guaranteed Companies (Net Traffic Receipts)	941,453	1,093,600
Subsidized Companies (Repayment of Advances of Interest, &c.)	39,812	48,725
TOTAL	£. 21,557,866	23,997,255
IRRIGATION :		
Major Works :		
Direct Receipts	1,920,030	1,983,500
Portion of Land Revenue due to Irrigation	837,139	860,300
Minor Works and Navigation	154,594	187,400
TOTAL	£. 2,911,763	3,031,200
OTHER PUBLIC WORKS :		
Military Works	45,083	45,100
Civil Works	510,420	492,029
TOTAL	£. 555,503	537,129
RECEIPTS BY MILITARY DEPARTMENT :		
Army :		
Effective	948,035	814,999
Non-effective	141,393	116,886
TOTAL	£. 1,089,428	931,885
TOTAL REVENUE	£. 88,756,155	84,665,375

* This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1904-05, compared with the RESULTS of 1903-04.

HEADS OF EXPENDITURE.	ACCOUNTS,	ESTIMATE,
	1903-04.	1904-05.
DIRECT DEMANDS ON THE REVENUES:		
Refunds and Drawbacks -	£ 261,880	£ 225,800
Assignments and Compensations -	1,168,246	1,197,600
Charges in respect of Collection, viz.:		
Land Revenue -		
Opium (including cost of Production)	3,048,884	3,102,875
Salt (including cost of Production)	2,225,744	1,971,610
Stamps	331,191	345,218
Excise	123,379	120,863
Provincial Rates	213,928	242,341
Customs	39,212	38,100
Assessed Taxes	168,165	181,448
Forest	23,208	22,500
Registration	813,618	875,814
	177,800	181,000
TOTAL	£ 8,593,755	£ 8,595,069
INTEREST:		
Interest on Debt		
Deduct,—Amounts chargeable to Railways	7,127,899	7,200,611
„ „ Amounts chargeable to Irrigation	4,867,463	5,033,548
Remainder chargeable on Ordinary Debt	994,235	1,015,900
Interest on other Obligations	1,276,203	1,191,165
	421,425	447,300
TOTAL	£ 1,697,637	£ 1,638,468
POST OFFICE	£ 1,403,224	£ 1,518,634
TELEGRAPH	£ 916,824	£ 890,468
MINT	£ 2,785,585	£ 121,859
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:		
General Administration -	1,493,345	1,470,116
Law and Justice:		
Courts	2,276,666	2,331,599
Jails	713,113	700,700
Police	3,087,309	3,152,322
Marine (including River Navigation)	726,676	706,019
Education	1,367,522	1,473,664
Ecclesiastical	113,741	120,190
Medical	948,296	1,002,859
Political	702,570	804,103
Scientific and other Minor Departments	549,994	524,091
TOTAL	£ 11,979,233	£ 12,375,663
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	257,469	254,972
Civil Furlough and Absentee Allowances	238,588	218,945
Superannuation Allowances and Pensions	2,856,159	2,906,380
Stationery and Printing	549,064	586,102
Miscellaneous	447,765	312,408
TOTAL	£ 4,349,645	£ 4,278,807
FAMINE RELIEF AND INSURANCE:		
Famine Relief	20,351	8,800
Construction of Protective Railways	96,605	121,891
Construction of Protective Irrigation Works	144,446	217,900
Reduction or Avoidance of Debt	644,278	643,100
TOTAL	£ 905,680	£ 991,691
RAILWAY REVENUE ACCOUNT:		
State Railways:—Working Expenses	10,378,158	11,086,500
Interest on Debt	4,441,781	4,627,639
Annuities in purchase of Railways	3,004,620	3,009,284
Interest chargeable against Companies on Advances	415,681	456,907
Interest on Capital deposited by Companies	1,222,001	1,268,272
Guaranteed Companies:—Surplus Profits, Land, and Supervision	102,066	121,400
Interest	1,048,017	1,063,643
Subsidized Companies:—Land, &c.	30,499	59,200
Miscellaneous Railway Expenditure	54,374	50,900
TOTAL	£ 20,637,197	£ 21,742,745
IRRIGATION:		
Major Works:—Working Expenses	810,751	873,400
Interest on Debt	994,235	1,015,900
Minor Works and Navigation	875,021	921,798
TOTAL	£ 2,680,007	£ 2,811,098
OTHER PUBLIC WORKS:		
Military Works	1,034,654	982,041
Ditto Re-organisation		2,300
Civil Works	4,602,264	4,814,482
Construction of Railways charged to Provincial or Local Revenues	26,550	6,700
TOTAL	£ 5,663,458	£ 5,808,423
ARMY SERVICES:		
Army:—Effective	14,799,770	16,039,301
Non-effective	3,065,438	3,104,352
Re-organisation		1,177,872
TOTAL	£ 17,865,208	£ 20,321,525
SPECIAL DEFENCE WORKS:		
Special Defences (1902)	£ 27,054	£ 140,246
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL)	£ 79,564,496	£ 81,230,788
	ACCOUNTS, 1903-04.	ESTIMATE 1904-05.
	£.	£.
Add.—Portion of Allotments to Provincial Governments not spent by them in the Year	1,381,770	623,400
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	186,511	647,600
TOTAL EXPENDITURE CHARGED TO REVENUE	£ 80,759,755	£ 81,206,588
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:		
Capital Outlay on Railways and Irrigation Works:		
State Railways	4,535,105	6,106,893
Irrigation Works	507,898	401,759
TOTAL	£ 5,043,003	£ 6,508,652
	ACCOUNTS, 1903-04.	ESTIMATE, 1904-05.
	£.	£.
Revenue	83,756,155	84,665,375
Expenditure chargeable to Revenue	80,759,755	81,206,683
Surplus	£ 2,996,400	£ 3,458,692

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE	INDIA, GENERAL.		CENTRAL PROVINCES.		BERAR.		BURMA.		
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINCIPAL HEADS OF REVENUE :									
Land Revenue - - - - -	14,72,513	15,45,000	83,86,263	89,88,000	78,30,166	82,31,000	3,52,29,914	3,74,08,000	1
Opium - - - - -	65	-	2,61,356	2,85,000	-	-	5,99,573	6,60,000	2
Salt - - - - -	1,72,13,079	1,69,50,000	-	-	-	-	15,48,365	16,75,000	3
Stamps - - - - -	3,46,149	3,65,000	14,50,821	15,60,000	8,48,375	9,05,000	29,43,305	33,00,000	4
Excise - - - - -	11,91,060	12,63,000	25,60,285	31,00,000	19,94,331	24,20,000	74,64,332	75,50,000	5
Provincial Rates - - - - -	1,65,141	1,22,000	11,31,937	12,76,000	6,46,505	7,15,000	17,60,423	18,40,000	6
Customs - - - - -	12,739	16,000	1,32,387	1,45,000	16,984	19,000	1,31,65,521	1,43,00,000	7
Assessed Taxes - - - - -	13,79,497	21,50,000	3,07,642	3,12,000	1,45,102	2,81,000	12,24,083	13,50,000	8
Forest - - - - -	8,99,583	8,73,000	13,90,873	14,22,000	6,07,159	6,70,000	82,68,535	84,50,000	9
Registration - - - - -	16,086	17,000	86,162	95,000	97,065	1,07,000	1,70,465	1,86,000	10
Tributes from Native States - - - - -	21,85,769	19,18,000	1,91,400	2,76,000	-	-	4,79,926	5,23,000	11
TOTAL - - -	2,46,81,671	2,52,19,000	1,68,98,806	1,74,39,000	1,21,85,687	1,33,48,000	7,28,53,442	7,72,42,000	12
INTEREST - - - - -	50,76,525	55,11,000	1,49,432	80,000	21,991	23,000	47,255	45,000	13
POST OFFICE - - - - -	2,25,35,076	2,38,04,000	14,809	15,000	28	-	63	-	14
TELEGRAPH - - - - -	1,27,66,375	1,32,27,000	-	-	-	-	-	-	15
MINT - - - - -	1,09,36,475	11,55,000	-	-	-	-	-	-	16
RECEIPTS BY CIVIL DEPARTMENTS :									
Law and Justice :									
Courts - - - - -	1,79,469	1,76,000	1,23,625	1,28,000	39,086	49,000	5,03,053	4,90,000	17
Jails - - - - -	3,20,901	3,24,000	1,50,288	1,55,000	30,274	23,000	4,11,024	3,80,000	18
Police - - - - -	68,933	69,000	1,67,789	2,03,000	90,978	84,000	4,21,571	4,55,000	19
Marine - - - - -	36,42,095	34,95,000	-	-	-	-	4,87,991	5,04,000	20
Education - - - - -	26,697	30,000	54,530	53,000	75,223	80,000	61,257	73,000	21
Medical - - - - -	15,760	9,000	23,768	25,000	2,303	2,000	52,007	62,000	22
Scientific and other Minor Departments - - - - -	1,92,827	1,43,000	41,846	46,000	2,314	4,000	3,823	4,000	23
TOTAL - - -	44,46,682	42,46,000	5,61,846	6,10,000	2,40,178	2,42,000	19,40,726	19,68,000	24
MISCELLANEOUS :									
Receipts in aid of Superannuation, &c. - - - - -	4,40,560	3,78,000	67,478	63,000	34,151	28,000	1,15,479	1,15,000	25
Stationery and Printing - - - - -	1,53,820	2,70,000	19,012	21,000	4,218	2,000	41,662	50,000	26
Exchange - - - - -	8,76,433	14,87,000	-	-	-	-	-	-	27
Miscellaneous - - - - -	4,62,117	5,10,000	2,34,654	1,36,000	1,90,056	1,50,000	6,89,391	9,06,000	28
TOTAL - - -	19,32,930	26,45,000	3,21,144	2,20,000	2,28,425	1,80,000	8,46,532	10,71,000	29
RAILWAYS :									
State Railways (Gross Receipts) - - - - -	9,31,86,062	10,22,22,000	1,71,48,896	2,03,40,000	-	-	1,41,06,869	1,50,00,000	30
Guaranteed Companies (Net Traffic Receipts) - - - - -	1,41,21,946	1,64,05,000	-	-	-	-	-	-	31
Subsidized Companies (Repayment of Advances of Interest, &c.). - - - - -	-	-	-	-	-	-	-	-	32
TOTAL - - -	10,73,08,008	11,86,27,000	1,71,48,896	2,03,40,000	-	-	1,41,06,869	1,50,00,000	33
IRRIGATION :									
Major Works : Direct Receipts - - - - -	-	-	-	-	-	-	79,048	2,05,000	34
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	-	-	13,748	17,000	35
Minor Works and Navigation - - - - -	56,728	79,000	476	1,000	-	-	1,18,950	1,35,000	36
TOTAL - - -	56,728	79,000	476	1,000	-	-	2,11,746	3,57,000	37
OTHER PUBLIC WORKS :									
Military Works - - - - -	5,46,870	5,56,000	2	-	-	-	96,345	95,000	38
Civil Works - - - - -	1,09,857	94,000	1,19,419	1,45,000	26,774	20,000	6,50,661	5,40,000	39
TOTAL - - -	6,56,727	6,50,000	1,19,421	1,45,000	26,774	20,000	7,47,006	6,35,000	40
RECEIPTS BY MILITARY DEPARTMENT :									
Army : Effective - - - - -	59,31,138	50,98,000	-	-	-	-	-	-	41
Non-effective - - - - -	7,29,406	7,64,000	-	-	-	-	-	-	42
TOTAL - - -	66,60,542	58,62,000	-	-	-	-	-	-	43
TOTAL REVENUE - - -	19,70,57,737	20,10,25,000	3,42,14,630	3,88,50,000	1,27,03,093	1,38,13,000	9,07,53,639	9,68,18,000	44

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1904-05, RESULTS of 1903-04.

	ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	54,42,025	64,22,000	4,10,03,080	4,10,00,000	6,32,57,842	6,30,48,000	16,26,22,603	16,66,23,000	PRINCIPAL HEADS OF REVENUE : Land Revenue. Opium. Salt. Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration. Tributes from Native States.
2	4,53,671	4,73,000	7,09,80,798	7,70,14,000	5,46,359	5,60,000	7,28,41,812	7,89,92,000	
3	-	-	2,18,01,075	2,23,00,000	-	-	4,05,62,519	4,09,25,000	
4	9,87,443	10,10,000	1,98,35,814	2,08,00,000	82,52,191	85,50,000	3,46,63,498	3,64,90,000	
5	30,24,404	31,20,000	1,62,95,944	1,67,00,000	94,58,526	1,01,00,000	4,19,88,862	4,42,53,000	
6	6,13,991	6,86,000	1,02,99,440	1,06,52,000	1,04,76,391	1,05,30,000	2,50,92,828	2,58,21,000	
7	-	-	1,71,41,973	1,98,00,000	76,450	78,000	3,05,46,054	3,43,58,000	
8	2,55,788	2,61,000	50,36,483	50,00,000	20,70,343	20,40,000	1,04,25,436	1,13,84,000	
9	6,75,732	8,00,000	10,85,823	11,80,000	22,80,446	24,00,000	1,49,87,851	1,57,95,000	
10	69,590	72,000	16,66,453	17,00,000	4,55,563	4,65,000	25,61,384	26,32,000	
11	50,100	50,000	-	-	-	-	20,07,195	27,67,000	
12	1,15,73,742	1,28,84,000	20,51,26,283	21,61,46,000	9,68,80,411	9,77,62,000	43,92,00,042	46,00,40,000	- - - TOTAL.
13	3,161	3,000	17,99,532	17,49,000	4,07,107	3,72,000	75,05,003	77,83,000	INTEREST.
14	-	-	10,380	13,000	-	-	2,25,60,066	2,38,32,000	POST OFFICE.
15	-	-	-	-	-	-	1,27,66,375	1,32,27,000	TELEGRAPH.
16	-	-	-	-	-	-	1,09,36,475	11,55,000	MINT.
17	78,113	77,000	8,08,224	8,07,000	4,73,986	4,95,000	22,05,556	22,22,000	RECEIPTS BY CIVIL DEPARTMENTS : Law and Justice : Courts. Jails. Police. Marine. Education. Medical. Scientific and other Minor Departments.
18	59,790	72,000	14,15,485	13,50,000	3,53,712	3,54,000	27,41,474	28,58,000	
19	1,78,650	1,76,000	12,50,424	12,65,000	5,50,479	5,93,000	27,28,824	28,45,000	
20	-	-	13,48,977	13,70,000	-	-	54,79,063	53,69,000	
21	68,173	75,000	7,89,760	7,85,000	5,23,565	5,38,000	15,99,205	16,32,000	
22	9,984	11,000	2,96,290	2,06,000	2,64,131	2,80,000	6,64,223	6,85,000	
23	61,347	57,000	2,78,731	2,85,000	1,24,170	1,30,000	7,05,058	6,69,000	
24	4,56,037	4,68,000	61,87,891	61,58,000	22,90,043	23,88,000	1,61,23,403	1,60,80,000	
25	27,803	26,000	2,74,713	2,58,000	1,83,860	1,87,000	11,44,044	10,55,000	MISCELLANEOUS : Receipts in aid of Superannuation, &c. Stationery and Printing. Exchange. Miscellaneous.
26	4,356	5,000	2,76,109	2,05,000	2,34,353	2,05,000	7,33,530	7,68,000	
27	-	-	-	-	-	-	8,76,433	14,87,000	
28	45,209	36,000	13,85,128	12,24,000	3,08,943	2,98,000	33,15,498	32,60,000	
29	77,368	67,000	19,35,950	16,87,000	7,27,156	6,90,000	60,69,505	65,60,000	- - - TOTAL.
30	26,77,027	30,72,000	3,26,57,355	3,37,25,000	2,34,92,501	2,56,08,000	18,32,68,710	19,99,67,000	RAILWAYS : State Railways (Gross Receipts). Guaranteed Companies (Net Traffic Receipts). Subsidized Companies (Repayment of Advances of Interest, &c.).
31	-	-	-	-	-	-	1,41,21,946	1,64,05,000	
32	-	-	-	-	-	-	-	-	
33	26,77,027	30,72,000	3,26,57,355	3,37,25,000	2,34,92,501	2,56,08,000	19,73,90,656	21,63,72,000	- - - TOTAL.
34	-	-	20,20,889	20,00,000	80,55,330	83,48,000	1,01,55,267	1,05,53,000	IRRIGATION : Major Works : Direct Receipts. Portion of Land Revenue due to Irrigation. Minor Works and Navigation.
35	-	-	-	-	14,13,358	14,14,000	14,27,106	14,31,000	
36	-	-	7,23,199	8,66,000	2,22,751	2,30,000	11,22,102	13,11,000	
37	-	-	27,44,088	28,66,000	96,91,439	99,92,000	1,27,04,475	1,32,95,000	- - - TOTAL.
38	5,331	6,000	4,157	2,000	6,356	1,000	6,59,081	6,60,000	OTHER PUBLIC WORKS : Military Works. Civil Works.
39	2,15,278	2,13,000	14,14,628	12,63,000	9,68,499	9,28,000	35,05,106	32,03,000	
40	2,20,809	2,19,000	14,18,785	12,65,000	9,74,845	9,29,000	41,64,167	38,63,000	
41	-	-	-	-	-	-	59,31,136	50,98,000	RECEIPTS BY MILITARY DEPARTMENT : Army : Effective. Non-effective.
42	-	-	-	-	-	-	7,29,406	7,64,000	
43	-	-	-	-	-	-	66,60,542	58,62,000	
44	1,50,07,944	1,87,13,000	25,18,80,174	26,36,09,000	13,44,63,502	13,77,41,000	73,00,80,709	76,80,69,000	- - - TOTAL REVENUE.

ESTIMATE OF REVENUE AND EXPENDITURE OF

No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOM-	
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	16,26,22,603	16,66,23,000	2,33,32,178	2,46,04,000	17,74,809	19,72,000	5,32,32,857	4,91,08,000	4,75,53,569	1
Opium - - - - -	7,28,41,812	7,89,92,000	73,763	60,000	9,197	3,000	-	-	1,31,15,903	2
Salt - - - - -	4,05,62,519	4,09,25,000	-	-	-	-	1,95,35,805	1,93,50,000	1,86,58,849	3
Stamps - - - - -	8,46,63,498	8,64,90,000	40,48,003	41,00,000	3,85,886	3,85,000	84,57,894	87,70,000	61,48,418	4
Excise - - - - -	4,19,88,862	4,42,53,000	28,00,404	30,70,000	2,04,035	2,06,000	1,77,03,781	1,87,50,000	1,20,04,364	5
Provincial Rates - - - - -	2,50,92,828	2,58,21,000	44,76,990	47,48,000	3,60,404	3,85,000	90,45,714	83,21,000	34,04,292	6
Customs - - - - -	3,05,46,054	3,43,58,000	1,104	2,000	-	-	53,91,577	53,30,000	2,35,55,735	7
Assessed Taxes - - - - -	1,04,25,436	1,13,84,000	13,02,006	11,90,000	1,00,934	1,13,000	25,82,733	25,20,000	38,08,867	8
Forest - - - - -	1,49,87,851	1,57,95,000	17,17,797	18,00,000	1,01,833	95,000	26,57,727	28,25,000	27,51,539	9
Registration - - - - -	25,61,384	26,32,000	2,19,180	2,40,000	30,115	29,000	15,38,492	18,00,000	5,54,365	10
Tributes from Native States - - - - -	29,07,195	27,67,000	2,91,860	4,10,000	-	-	45,07,903	45,08,000	14,29,327	11
TOTAL - - - - -	43,92,00,042	46,00,40,000	3,82,63,286	4,02,24,000	29,67,013	31,93,000	12,46,54,483	12,10,82,000	13,29,85,028	13
INTEREST - - - - -	75,05,003	77,83,000	3,46,286	3,31,000	7,971	8,000	5,67,625	5,43,000	28,87,227	13
POST OFFICE - - - - -	2,25,60,066	2,38,32,000	10,234	11,000	36,987	18,000	-	-	-	14
TELEGRAPH - - - - -	1,27,66,375	1,32,27,000	-	-	-	-	-	-	-	15
MINT - - - - -	1,09,36,475	11,55,000	-	-	-	-	-	-	3,23,34,279	16
RECEIPTS BY CIVIL DEPARTMENTS :										
Law and Justice :										
Courts - - - - -	22,05,566	22,22,000	3,18,271	3,39,000	1,08,014	99,000	8,55,320	8,49,000	3,85,328	17
Jails - - - - -	27,41,474	26,58,000	1,57,468	1,62,000	16,447	17,000	4,65,585	5,05,000	2,28,204	18
Police - - - - -	27,28,824	28,45,000	7,05,340	7,20,000	97,111	91,000	6,19,736	5,07,000	6,84,891	19
Marine - - - - -	54,79,083	53,68,000	-	-	-	-	17	-	75,267	20
Education - - - - -	15,99,205	16,32,000	1,53,389	2,06,000	3,849	4,000	5,06,813	5,21,000	5,30,283	21
Medical - - - - -	6,64,223	6,85,000	82,983	85,000	7,495	8,000	1,82,680	1,92,000	3,39,649	22
Scientific and other Minor Departments.	7,05,058	6,69,000	1,42,097	1,53,000	2,404	3,000	7,55,563	4,90,000	56,433	23
TOTAL - - - - -	1,61,23,463	1,60,80,000	15,59,548	16,65,000	2,35,320	2,22,000	33,85,714	30,64,000	23,10,056	24
MISCELLANEOUS :										
Receipts in aid of Superannuation, & Stationary and Printing - - - - -	11,44,044	10,55,000	1,53,353	1,44,000	10,934	11,000	1,81,848	1,74,000	3,23,503	25
Exchange - - - - -	7,33,530	7,58,000	1,52,146	1,29,000	8,353	9,000	1,05,926	98,000	70,398	26
Miscellaneous - - - - -	8,76,433	14,87,000	-	-	-	-	-	-	-	27
TOTAL - - - - -	33,15,498	32,60,000	4,60,902	3,90,000	1,46,909	1,03,000	8,72,535	8,98,000	4,84,259	28
RAILWAYS :										
State Railways (Gross Receipts) - - - - -	18,32,68,710	19,99,67,000	5,20,87,345	6,35,00,000	-	-	2,00,72,628	2,21,78,000	5,32,16,736	30
Guaranteed Companies (Net Traffic Receipts).	1,41,21,946	1,64,05,000	-	-	-	-	-	-	-	31
Subsidized Companies (Repayment of Advances of Interest, &c.).	-	-	-	-	-	-	4,88,845	5,83,000	-	32
TOTAL - - - - -	19,73,90,656	21,63,72,000	5,20,87,345	6,35,00,000	-	-	2,05,61,473	2,27,61,000	5,32,16,736	33
IRRIGATION :										
Major Works : Direct Receipts - - - - -	1,01,55,267	1,05,53,000	1,67,74,410	1,72,89,000	5,10,505	4,90,000	3,79,069	3,70,000	9,81,198	34
Portion of Land Revenue due to Irrigation.	14,27,106	14,31,000	18,19,290	17,76,000	55,240	50,000	73,06,400	73,31,000	18,59,054	35
Minor Works and Navigation - - - - -	11,22,102	13,11,000	6,44,816	8,57,000	1,32,399	1,74,000	1,55,576	1,68,000	2,04,017	36
TOTAL - - - - -	1,27,04,475	1,32,95,000	1,92,38,516	1,99,22,000	6,98,144	7,14,000	79,31,045	78,69,000	31,04,269	37
OTHER PUBLIC WORKS :										
Military Works - - - - -	6,59,081	6,80,000	487	2,000	-	-	6,370	5,000	10,326	38
Civil Works - - - - -	35,05,106	32,03,000	7,15,875	8,44,000	1,24,175	1,36,000	14,93,925	15,90,000	14,24,600	39
TOTAL - - - - -	41,64,167	38,83,000	7,16,362	8,46,000	1,24,175	1,36,000	15,00,295	15,95,000	14,34,926	40
RECEIPTS BY MILITARY DEPARTMENT :										
Army : Effective - - - - -	59,31,136	50,98,000	-	-	-	-	6,93,263	9,03,000	15,56,646	41
Non-effective - - - - -	7,29,406	7,64,000	-	-	-	-	2,70,042	3,04,000	4,05,141	42
TOTAL - - - - -	66,60,542	58,62,000	-	-	-	-	9,63,305	12,07,000	19,61,787	43
TOTAL REVENUE - - - - -	73,00,80,709	76,80,69,000	11,29,87,877	12,71,62,000	42,35,806	44,14,000	16,07,24,240	15,92,91,000	23,11,12,527	44

THE GOVERNMENT OF INDIA, FOR THE YEAR 1904-05.

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Provinces of British India, and in England, for 1904-05, compared with the Results of 1903-04—continued.

DAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1903-04.	1904-05.	1903-04.	1904-05.		
	1903-04.	1904-05.	1903-04.	1904-05.						
	Rs.	Rs.	£	£	£	£	£	£		
1	4,21,37,000	28,85,15,816	28,44,44,000	19,234,388	18,962,800	-	-	19,234,388	18,962,800	PRINCIPAL HEADS OF REVENUE:
2	1,16,00,000	8,80,40,876	9,03,60,000	5,730,045	6,014,000	-	-	5,730,045	6,014,000	Land Revenue.
3	2,00,00,000	7,87,56,973	8,02,75,000	5,260,485	5,351,700	-	-	5,260,485	5,351,700	Opium.
4	64,00,000	5,37,03,699	5,61,45,000	3,680,247	3,743,000	-	-	3,680,247	3,743,000	Salt.
5	1,32,50,000	7,47,01,446	7,95,20,000	4,980,096	5,302,000	-	-	4,980,096	5,302,000	Stamps.
6	31,00,000	4,23,80,228	4,23,75,000	2,835,349	2,825,000	-	-	2,835,349	2,825,000	Excise.
7	2,57,30,000	5,94,04,470	6,54,20,000	3,066,298	4,361,400	-	-	3,066,298	4,361,400	Provincial Rates.
8	36,30,000	1,82,19,978	1,88,37,000	1,214,665	1,255,800	-	-	1,214,665	1,255,800	Customs.
9	29,00,000	2,22,10,747	2,34,15,000	1,481,116	1,561,000	-	-	1,481,116	1,561,000	Assessed Taxes.
10	5,95,000	49,03,536	50,96,000	326,902	339,700	-	-	326,902	339,700	Forest.
11	18,61,000	91,36,285	95,36,000	609,086	635,700	-	-	609,086	635,700	Registration. Tributes from Native States.
12	13,11,93,000	73,80,69,851	75,57,32,000	49,204,657	50,382,200	-	-	49,204,657	50,382,200	- - - TOTAL.
13	19,80,000	1,13,14,113	1,06,48,000	754,274	709,700	141,788	160,471	896,062	870,171	INTEREST.
14	-	2,26,07,287	2,38,61,000	1,507,153	1,590,700	-	-	1,507,153	1,590,700	POST OFFICE.
15	-	1,27,66,375	1,33,27,000	851,092	881,800	6,543	4,135	857,635	885,935	TELEGRAPH.
16	18,00,000	4,32,70,754	29,55,000	2,884,717	197,000	49	46	2,884,766	197,046	MINT.
17	4,00,000	38,72,489	39,09,000	258,166	260,600	-	-	258,166	260,600	RECEIPTS BY CIVIL DEPARTMENTS:
18	2,33,000	86,09,178	53,77,000	240,612	238,500	-	-	240,612	238,500	Law and Justice:
19	7,40,000	48,45,002	49,03,000	323,080	328,900	-	-	323,080	328,900	Courts.
20	80,000	65,54,347	54,49,000	370,290	363,300	21,000	4,000	391,290	367,300	Jails.
21	5,36,000	27,98,539	28,09,000	186,236	183,200	-	-	186,236	183,200	Police.
22	2,27,000	12,77,030	11,97,000	85,135	79,800	1,351	1,105	86,486	80,905	Marine.
23	58,000	16,61,555	13,73,000	110,770	91,600	725	617	111,495	92,117	Education. Medical. Scientific and other Minor Depart- ments.
24	22,76,000	2,36,14,040	2,33,07,000	1,574,260	1,553,800	23,076	5,722	1,597,346	1,559,522	- - - TOTAL.
25	3,40,000	18,13,582	17,24,000	120,905	114,900	78,254	73,048	199,159	187,948	MISCELLANEOUS:
26	73,000	10,70,353	10,72,000	71,357	71,600	-	-	71,357	71,600	Receipts in aid of Superannuation, &c.
27	-	8,76,433	14,87,000	58,429	99,100	-	-	58,429	99,100	Stationery and Printing.
28	1,66,000	52,80,103	48,17,000	352,007	321,200	13,025	2,584	365,032	323,784	Exchange. Miscellaneous.
29	5,84,000	80,40,471	91,00,000	602,698	608,700	91,279	75,632	693,977	682,332	- - - TOTAL.
30	5,71,75,000	30,86,45,419	34,28,20,000	20,578,361	22,954,700	230	230	20,578,591	22,954,930	RAILWAYS:
31	-	1,41,21,946	1,64,05,000	941,463	1,093,600	-	-	941,463	1,093,600	State Railways (Gross Receipts).
32	5,000	4,98,845	5,88,000	32,590	39,200	7,222	9,525	39,812	48,725	Guaranteed Companies (Net Traffic Receipts).
33	5,71,80,000	32,32,56,210	35,98,13,000	21,550,414	23,987,500	7,452	9,755	21,557,866	23,997,255	Subsidized Companies (Repayment of Advances of Interest, &c.).
34	10,60,000	2,88,00,449	2,97,52,000	1,920,030	1,983,500	-	-	1,920,030	1,983,500	IRRIGATION:
35	23,17,000	1,26,67,030	1,23,05,000	837,139	860,300	-	-	837,139	860,300	Major Works: Direct Receipts.
36	3,01,000	23,18,910	28,11,000	164,594	187,400	-	-	164,594	187,400	Portion of Land Revenue due to Irrigation.
37	36,88,000	4,36,76,449	4,54,63,000	2,911,768	3,031,200	-	-	2,911,763	3,031,200	Minor Works and Navigation.
38	10,000	6,76,244	6,77,000	45,083	45,100	-	-	45,083	45,100	OTHER PUBLIC WORKS:
39	12,13,000	72,63,741	69,86,000	484,249	465,800	26,171	26,229	510,420	492,029	Military Works.
40	12,23,000	79,39,985	76,63,000	529,332	510,900	26,171	26,229	555,503	537,129	Civil Works.
41	13,01,000	81,81,945	73,02,000	545,403	486,800	402,632	328,199	948,035	814,999	RECEIPTS BY MILITARY DEPARTMENT:
42	2,84,000	14,04,589	13,52,000	93,639	90,100	47,754	26,786	141,393	118,886	Army: Effective.
43	15,65,000	95,85,634	86,64,000	639,042	676,900	450,886	354,985	1,089,428	931,885	Non-effective.
44	20,14,89,000	1,24,61,41,168	1,28,04,25,000	83,009,411	84,023,400	746,744	636,976	83,756,155	84,660,376	- - - TOTAL REVENUE.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL. ₹		CENTRAL PROVINCES.		BERAR.		BURMA.		
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	2,10,331	48,000	46,788	66,000	22,009	28,000	5,38,001	5,15,000	1
Assignments and Compensations - - -	31,46,268	33,27,000	52,266	52,000	25,11,463	25,13,000	21	1,000	2
Charges in respect of Collection, viz. :									
Land Revenue - - - - -	5,67,545	5,69,000	19,01,347	20,08,000	13,60,513	15,08,000	56,94,523	50,00,000	3
Opium (including cost of Production)	12,204	12,000	-	-	-	-	-	-	4
Salt (including cost of Production)	9,32,496	10,43,000	-	-	-	-	15,574	22,000	5
Stamps - - - - -	-7,65,971	-7,32,000	58,806	74,000	28,751	51,000	86,381	1,00,000	6
Excise - - - - -	27,116	34,000	51,362	56,000	22,452	22,000	7,01,455	10,17,000	7
Provincial Rates - - - - -	-	-	-	-	-	-	77,324	80,000	8
Customs - - - - -	-	-	-	-	-	-	3,55,843	3,93,000	9
Assessed Taxes - - - - -	1,559	2,000	-	-	5,922	17,000	38,341	36,000	10
Forest - - - - -	5,79,308	6,47,000	10,39,709	10,50,000	2,41,257	2,55,000	33,52,404	36,00,000	11
Registration - - - - -	6,161	6,000	48,748	53,000	49,583	47,000	49,048	58,000	12
TOTAL - - - - -	47,17,377	48,96,000	31,90,006	33,59,000	42,41,950	44,41,000	1,09,09,405	1,17,22,000	13
INTEREST :									
Interest on Debt - - - - -	4,00,66,998	4,13,42,000	78,828	59,000	-	-	24,058	26,000	14
Deduct—Amounts chargeable to Railways (a) -	5,24,72,714	5,55,72,000	-	-	-	-	-	-	15
" " " Irrigation - - - - -	1,49,13,519	1,52,38,000	-	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt - -	-2,73,79,235	-2,94,69,000	78,828	59,000	-	-	24,058	26,000	17
Interest on other Obligations - - - - -	49,37,755	53,21,000	3,104	4,000	1,501	-	3,616	4,000	18
TOTAL - - - - -	-2,23,81,480	-2,41,47,000	81,932	63,000	1,501	-	27,674	30,000	19
POST OFFICE - - - - -	1,80,71,392	1,91,47,000	77,755	78,000	19,848	22,000	2,86,269	3,03,000	20
TELEGRAPH - - - - -	1,00,98,716	1,04,65,000	-	-	-	-	-	-	21
MINT - - - - -	1,06,25,569	9,17,000	-	-	-	-	-	-	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration - - - - -	56,42,864	54,51,000	7,67,453	8,11,000	2,36,847	1,01,000	14,10,996	14,40,000	23
Law and Justice :									
Courts - - - - -	3,53,245	3,90,000	11,88,022	12,24,000	3,00,737	3,04,000	30,28,185	32,00,000	24
Jails - - - - -	16,33,191	15,00,000	4,43,412	4,80,000	78,760	81,000	10,76,767	10,27,000	25
Police - - - - -	7,25,370	8,08,000	16,04,990	16,85,000	8,65,965	8,72,000	96,33,881	1,00,00,000	26
Marine (including River Navigation) - - -	44,86,870	45,11,000	-	-	-	-	9,85,842	10,65,000	27
Education - - - - -	2,80,424	3,05,000	8,91,434	9,70,000	3,79,747	3,90,000	11,76,328	13,55,000	28
Ecclesiastical - - - - -	1,61,133	1,89,000	64,380	68,000	7,142	10,000	1,00,836	1,12,000	29
Medical - - - - -	4,42,141	4,61,000	5,11,789	5,49,000	1,94,918	1,55,000	10,35,165	11,52,000	30
Political - - - - -	54,00,058	59,92,000	44,657	47,000	-	-	4,01,484	4,15,000	31
Scientific and other Minor Departments -	43,69,947	37,94,000	1,93,620	1,91,000	32,228	36,000	2,27,108	2,71,000	32
TOTAL - - - - -	2,35,46,243	2,44,01,000	57,09,757	60,25,000	20,96,344	19,49,000	1,90,75,582	2,00,37,000	33
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions - - -	1,58,395	1,67,000	2,26,614	2,17,000	27,995	6,000	1,26,670	1,26,000	34
Civil Furlough and Absentee Allowances -	-1,363	3,000	-	-	-	-	-	-	35
Superannuation Allowances and Pensions -	6,45,088	7,54,000	4,24,348	4,35,000	1,90,932	1,67,000	4,83,002	5,22,000	36
Stationery and Printing - - - - -	-21,85,369	-3,52,000	2,29,866	2,47,000	42,230	32,000	7,06,396	7,13,000	37
Miscellaneous - - - - -	4,91,284	4,09,000	13,80,258	3,06,000	66,639	70,000	7,34,010	6,29,000	38
TOTAL - - - - -	-8,01,965	9,81,000	22,61,086	12,05,000	3,27,796	2,75,000	20,80,078	19,90,000	39
FAMINE RELIEF AND INSURANCE :									
Famine Relief - - - - -	213	-	3,05,469	-	104	-	-	-	40
Construction of Protective Railways - - -	-	85,000	5,38,026	9,00,000	-	-	-	-	41
Construction of Protective Irrigation Works	1,46,854	96,47,000	-	-	-	-	-	-	42
Reduction or Avoidance of Debt - - - - -	96,64,168	-	-	-	-	-	-	-	43
TOTAL - - - - -	98,13,230	97,32,000	8,43,495	9,00,000	104	-	-	-	44
Carried forward to page 12 - - - - -	5,35,89,082	4,63,92,000	1,21,73,031	1,16,80,000	66,87,643	66,87,000	3,23,49,098	3,40,82,000	45

ACCOUNTS 1903-04.

(a) Included under the following Heads :-	India.	India converted into ₹ at Rs. 15 = £1.	England.	TOTAL.
	Rs.	₹	£	₹
State Railways—Interest on Debt - - - - -	4,95,20,758	3,301,384	1,140,397	4,441,781
Interest chargeable against Companies on Advances - - -	29,51,956	196,797	216,584	416,681
TOTAL - - - - -	5,24,72,714	3,498,181	1,356,981	4,857,162

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1904-05, RESULTS of 1903-04.

ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.		
1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
1	30,126	39,000	9,72,747	8,34,000	1,80,165	1,60,000	20,00,167	16,90,000	DIRECT DEMANDS ON THE REVENUES : Refunds and Drawbacks. Assignments and Compensations. Charges in respect of Collection, viz. : Land Revenue. Opium (including cost of Production). Salt (including cost of Production). Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration.	
2	70,890	52,000	2,79,872	2,85,000	3,13,435	3,30,000	63,74,205	65,60,000		
3	10,34,840	11,40,000	48,04,308	51,33,000	79,84,082	82,26,000	2,33,46,958	2,44,84,000		
4	-	-	3,32,95,347	2,95,00,000	-	-	3,33,07,551	2,95,12,000		
5	-	-	3,07,300	2,98,000	-	-	12,55,870	13,63,000		
6	43,049	45,000	7,39,998	7,12,000	2,33,886	2,50,000	4,25,240	4,40,000		
7	19,747	37,000	8,13,558	8,20,000	1,06,314	93,000	17,41,894	20,79,000		
8	1,865	3,000	4,54,202	4,38,000	1,147	-	5,35,138	5,21,000		
9	-	-	9,77,774	10,52,000	-	-	13,33,517	14,45,000		
10	1,225	1,000	1,54,878	1,60,000	810	-	2,32,035	2,18,000		
11	4,25,484	5,00,000	7,03,508	6,84,000	10,81,438	13,28,000	74,23,108	80,64,000		
12	39,235	39,000	9,60,366	9,65,000	2,30,435	2,31,000	13,83,576	13,99,000		
13	16,66,261	18,56,000	4,44,93,668	4,08,81,000	1,01,31,112	1,03,18,000	7,93,58,859	7,77,73,000		- - - TOTAL
14	1,912	3,000	1,95,719	1,99,000	3,37,395	3,36,000	4,07,04,910	4,10,65,000	INTEREST : Interest on Debt. Deduct—Amounts chargeable to Railways (a). " " " Irrigation.	
15	-	-	-	-	-	-	5,24,72,714	5,55,72,000		
16	-	-	-	-	-	-	1,49,15,519	1,52,38,000		
17	1,912	3,000	1,95,719	1,99,000	3,37,395	3,36,000	-2,66,87,322	-2,38,45,000	Remainder chargeable on Ordinary Debt. Interest on other Obligations.	
18	329	-	99,108	1,08,000	7,71,343	7,67,000	58,16,766	62,04,000		
19	2,241	3,000	2,94,827	3,07,000	11,08,738	11,03,000	-2,08,64,567	-2,28,41,000	- - - TOTAL	
20	51,225	44,000	3,59,439	3,70,000	1,91,479	1,89,000	1,90,57,507	2,01,53,000	POST OFFICE.	
21	-	-	-	-	-	-	1,00,98,718	1,04,65,000	TELEGRAPH.	
22	-	-	-	-	-	-	1,06,25,569	9,17,000	MINT.	
23	3,92,919	3,72,000	25,11,222	25,85,000	18,64,877	18,28,000	1,28,28,178	1,25,88,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS : General Administration. Law and Justice : Courts. Jails. Police. Marine (including River Navigation). Education. Eccelesiastical. Medical. Political. Scientific and other Minor Departments.	
24	6,89,097	7,40,000	96,48,518	98,50,000	54,71,725	55,30,000	2,06,79,529	2,12,38,000		
25	1,88,154	1,96,000	27,33,193	27,30,000	14,37,363	14,55,000	76,39,830	74,69,000		
26	15,08,169	15,88,000	71,34,780	73,23,000	84,79,376	85,56,000	2,09,50,541	3,08,32,000		
27	84,873	1,10,000	10,72,861	18,10,000	-	-	66,30,246	74,98,000		
28	5,93,241	6,75,000	52,61,418	54,00,000	29,56,247	32,65,000	1,15,38,839	1,23,60,000		
29	18,944	17,000	2,00,826	2,14,000	2,46,248	2,47,000	7,09,509	8,57,000		
30	4,48,268	4,58,000	25,62,917	26,50,000	16,72,898	16,43,000	68,48,174	70,68,000		
31	1,60,659	82,000	46,792	71,000	1,14,890	1,20,000	61,88,630	77,27,000		
32	1,02,599	1,13,000	7,89,790	7,87,000	4,10,458	5,03,000	61,25,750	56,95,000		
33	41,84,723	43,51,000	3,19,62,407	3,34,20,000	2,26,54,170	2,31,47,000	10,92,29,226	11,33,30,000		- - - TOTAL
34	7,302	6,000	10,02,598	9,98,000	8,27,570	8,38,000	23,77,144	23,56,000		MISCELLANEOUS CIVIL CHARGES : Territorial and Political Pensions. Civil Furlough and Absentee Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Miscellaneous.
35	2,486	-	141	1,000	2,014	-	3,278	4,000		
36	1,37,364	1,40,000	26,65,493	27,90,000	24,38,597	25,35,000	60,84,824	73,43,000		
37	1,10,487	1,20,000	34,75,438	18,22,000	8,69,739	8,40,000	32,38,787	34,22,000		
38	1,16,554	1,32,000	4,31,528	4,41,000	1,88,912	1,05,000	34,00,185	21,82,000		
39	3,74,193	3,98,000	75,75,198	60,50,000	43,36,832	44,08,000	1,60,13,318	1,53,07,000	- - - TOTAL	
40	-	-	-	-	-	-	3,05,736	-	FAMINE RELIEF AND INSURANCE : Famine Relief. Construction of Protective Railways. Construction of Protective Irrigation Works. Reduction or Avoidance of Debt.	
41	-	-	-	-	-	-	-	-		
42	-	-	3,27,082	4,54,000	1,57,120	8,50,000	11,71,082	22,89,000		
43	-	-	-	-	-	-	96,64,163	96,47,000		
44	-	-	3,27,082	4,54,000	1,57,120	8,50,000	1,11,41,031	1,19,38,000	- - - TOTAL	
45	62,78,843	66,52,000	8,50,12,611	8,14,82,000	3,85,69,451	4,03,15,000	23,46,59,559	22,72,40,000	- - - Carried forward to page 13.	
ESTIMATE, 1904-05.										
India.		India converted into £ at Rs. 15 = £1.	England.		TOTAL.					
Rs.		£	£		£					
5,22,93,000		3,486,200	1,141,439		4,627,639					
32,79,000		218,600	237,307		465,907					
5,55,72,000		3,704,800	1,378,746		5,083,546					
(a) Included under the following Heads :— State Railways—Interest on Debt. Interest chargeable against Companies on Advances. - - - TOTAL.										

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOM-	
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	20,00,167	16,90,000	1,34,296	1,09,000	18,883	18,000	3,67,507	3,50,000	13,99,860	1
Assignments and Compensations - - -	63,74,205	65,60,000	1,20,622	2,60,000	22,521	24,000	11,91,653	11,70,000	98,14,683	2
Charges in respect of Collection, viz. :-										
Land Revenue - - - - -	2,33,46,958	2,44,84,000	41,72,355	43,63,000	7,66,678	8,16,000	1,06,17,011	1,08,67,000	68,24,103	3
Opium (including cost of Production) - -	3,33,07,551	2,95,12,000	-	-	-	-	-	-	24,609	4
Salt (including cost of Production) - -	12,55,370	13,63,000	-	-	-	-	19,04,910	19,91,000	17,75,573	5
Stamps - - - - -	4,25,240	4,40,000	1,67,348	1,70,000	17,367	23,000	3,56,622	3,60,000	2,35,796	6
Excise - - - - -	17,41,894	20,79,000	58,248	64,000	7,780	8,000	9,96,980	9,96,000	4,03,627	7
Provincial Rates - - - - -	5,35,138	5,21,000	-	-	-	-	-	-	53,035	8
Customs - - - - -	13,33,617	14,45,000	-	-	-	-	2,73,862	2,72,000	9,13,071	9
Assessed Taxes - - - - -	2,32,035	2,16,000	19,873	15,000	817	1,000	29,909	28,000	72,492	10
Forest - - - - -	74,23,106	80,64,000	11,56,415	10,00,000	60,603	75,000	17,50,930	19,50,000	17,75,937	11
Registration - - - - -	13,83,576	13,99,000	92,020	93,000	8,711	9,000	9,05,648	9,30,000	2,77,054	12
TOTAL - - - - -	7,93,58,859	7,77,73,000	59,14,207	60,74,000	9,03,360	9,74,000	1,83,95,032	1,89,14,000	2,35,69,730	13
INTEREST :										
Interest on Debt - - - - -	4,07,04,910	4,19,65,000	2,26,148	2,29,000	-	-	1,82,101	1,82,000	6,62,933	14
Deduct—Amounts chargeable to Railways - -	5,24,72,714	5,55,72,000	-	-	-	-	-	-	-	15
" " " Irrigation - - - - -	1,49,13,519	1,52,38,000	-	-	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt - -	-2,66,51,323	-2,83,45,000	2,26,148	2,29,000	-	-	1,82,101	1,82,000	6,62,933	17
Interest on other Obligations - - - - -	58,16,756	62,04,000	2,09,167	2,26,000	-	-	21,857	23,000	2,73,552	18
TOTAL - - - - -	-2,08,64,567	-2,28,47,000	4,35,315	4,55,000	-	-	2,03,958	2,05,000	9,36,485	19
POST OFFICE - - - - -	1,90,57,507	2,01,53,000	1,55,465	1,52,000	65,058	89,000	1,06,530	-	1,02,408	20
TELEGRAPH - - - - -	1,00,98,716	1,04,65,000	-	-	-	-	-	-	-	21
MINT - - - - -	1,06,25,569	9,17,000	-	-	-	-	-	-	3,10,36,762	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :										
General Administration - - - - -	1,28,28,178	1,25,88,000	12,69,228	13,74,000	2,58,741	2,70,000	17,00,499	16,74,000	21,49,493	23
Law and Justice :										
Courts - - - - -	2,06,79,529	2,12,38,000	33,61,686	34,09,000	4,82,952	4,99,000	48,73,030	49,80,000	47,41,120	24
Jails - - - - -	76,39,830	74,69,000	9,76,329	9,56,000	99,827	95,000	12,17,431	12,15,000	7,62,041	25
Police - - - - -	2,99,50,541	3,08,32,000	37,56,241	37,96,000	10,55,937	10,45,000	49,95,305	50,75,000	65,37,102	26
Marine (including River Navigation) - - -	66,30,246	74,96,000	-	-	-	-	16,203	10,000	35,963	27
Education - - - - -	1,15,38,839	1,23,60,000	17,18,362	17,79,000	89,023	1,06,000	34,45,502	35,84,000	36,65,484	28
Ecclesiastical - - - - -	7,99,509	8,57,000	2,04,163	2,40,000	38,242	40,000	3,02,125	3,25,000	3,48,030	29
Medical - - - - -	68,68,174	70,68,000	14,97,059	15,46,000	1,09,794	1,12,000	34,67,487	39,04,000	21,93,617	30
Political - - - - -	61,68,630	77,27,000	7,63,701	6,95,000	23,27,183	25,09,000	95,603	1,11,000	11,07,056	31
Scientific and other Minor Departments - -	61,25,750	66,95,000	4,06,956	4,25,000	19,781	18,000	8,33,295	8,06,000	3,46,272	32
TOTAL - - - - -	10,92,29,226	11,33,30,000	1,39,53,725	1,42,20,000	44,81,480	46,94,000	2,09,46,480	2,16,00,000	2,18,86,178	33
MISCELLANEOUS CIVIL CHARGES :										
Territorial and Political Pensions - - -	23,77,144	23,56,000	1,84,109	1,85,000	59,802	62,000	5,17,350	4,73,000	5,60,976	34
Civil Furlough and Absence Allowances - -	3,278	4,000	70	-	-	-	764	1,000	160	35
Superannuation Allowances and Pensions -	69,84,824	73,43,000	13,36,265	14,25,000	1,18,403	1,14,000	19,12,597	20,17,000	23,14,472	36
Stationery and Printing - - - - -	32,38,787	34,22,000	5,28,139	5,20,000	69,540	69,000	15,14,668	16,31,000	15,45,827	37
Miscellaneous - - - - -	34,09,185	21,82,000	9,18,248	3,80,000	67,242	35,000	7,57,539	6,92,000	13,27,913	38
TOTAL - - - - -	1,60,18,218	1,53,07,000	29,66,831	24,60,000	3,14,087	2,80,000	47,02,924	48,14,000	57,49,347	39
FAMINE RELIEF AND INSURANCE :										
Famine Relief - - - - -	3,05,786	-	-2,760	-	-	-	-	-	1,636	40
Construction of Protective Railways - - -	-	-	-	-	-	-	11,22,534	15,48,000	-	41
Construction of Protective Irrigation Works -	11,71,082	22,80,000	-	-	2,823	3,000	6,39,247	5,04,000	8,45,693	42
Reduction or Avoidance of Debt - - - - -	96,04,163	96,47,000	-	-	-	-	-	-	-	43
TOTAL - - - - -	1,11,41,031	1,19,36,000	-2,760	-	2,823	3,000	17,02,081	21,42,000	8,47,331	44
Carried forward to page 14 - - - - -	23,46,59,530	22,72,40,000	2,34,23,383	2,33,68,000	57,58,608	59,90,000	4,61,17,005	4,77,35,000	8,36,28,331	45

Provinces of British India, and in England, for 1904-05, compared with the Results of 1903-04—continued.

PAY.	TOTAL INDIA.					ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1903-04.	1904-05.	1903-04.	1904-05.		
	1903-04.	1904-05.	1903-04.	1904-05.						
1904-05.	Rs.	Rs.	£	£	£	£	£	£		
1	13,20,000	39,20,703	33,87,000	261,380	225,800	-	-	261,380	325,800	DIRECT DEMANDS ON THE REVENUES:
2	99,49,000	1,75,23,684	1,79,63,000	1,168,248	1,197,500	-	-	1,168,248	1,197,500	Refunds and Drawbacks.
3	73,50,000	4,57,27,135	4,78,80,000	3,048,476	3,192,000	408	875	3,048,884	3,192,875	Assignments and Compensations.
4	27,000	3,33,32,160	2,95,39,000	2,322,144	1,989,300	8,600	2,310	2,325,744	1,971,610	Charges in respect of Collection.
5	18,10,000	49,35,853	51,04,000	329,057	344,300	2,134	918	331,191	345,218	Land Revenue.
6	2,38,000	12,02,373	12,31,000	80,158	82,100	42,221	38,763	122,379	130,863	Opium (including cost of Production).
7	4,75,000	32,08,429	36,22,000	213,895	241,500	33	841	213,928	242,341	Salt (including cost of Production).
8	51,000	5,88,173	5,72,000	39,212	38,100	-	-	39,212	38,100	Stamps.
9	10,00,000	25,20,550	27,17,000	168,037	181,100	128	348	168,165	181,448	Excise.
10	78,000	3,48,126	3,38,000	23,208	23,500	-	-	23,208	22,500	Provincial Rates.
11	19,79,000	1,21,66,993	1,30,68,000	811,133	871,200	2,485	4,614	813,618	875,814	Customs.
12	2,84,000	26,67,009	27,15,000	177,800	181,000	-	-	177,800	181,000	Assessed Taxes.
13	2,44,61,000	12,81,41,188	12,81,96,000	8,542,746	8,546,400	51,009	48,669	8,593,755	8,595,069	Forest.
										Registration.
										- - - TOTAL.
14	6,24,000	4,17,76,092	4,30,00,000	2,785,073	2,866,700	4,342,828	4,423,911	7,127,899	7,290,611	INTEREST:
15	-	5,24,72,714	5,55,72,000	3,498,181	3,704,800	1,359,281	1,378,746	4,857,462	5,083,546	Interest on Debt.
16	-	1,49,13,519	1,52,38,000	994,235	1,015,900	-	-	994,235	1,015,900	Deduct—Amounts chargeable to Railways.
17	6,24,000	-2,56,10,141	-2,78,10,000	-1,707,343	-1,854,000	2,983,545	3,045,165	1,276,202	1,191,165	" " " Irrigation.
18	2,56,000	63,21,332	67,09,000	421,422	447,300	3	-	421,425	447,300	Remainder chargeable on Ordinary Debt.
19	8,80,000	-1,92,88,809	-2,11,01,000	-1,285,921	-1,408,700	2,983,548	3,045,165	1,697,627	1,638,465	Interest on other Obligations.
										- - - TOTAL.
20	1,03,000	1,94,77,958	2,04,54,000	1,298,530	1,383,800	104,694	153,034	1,403,224	1,516,834	POST OFFICE.
21	-	1,00,98,716	1,04,65,000	673,248	697,700	243,576	192,798	916,824	890,498	TELEGRAPH.
22	6,95,000	4,16,62,331	16,12,000	2,777,489	107,500	8,096	14,359	2,785,585	121,859	MINT.
23	20,62,000	1,82,08,139	1,79,68,000	1,213,743	1,197,900	279,609	272,216	1,498,345	1,470,116	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
24	48,70,000	3,41,38,317	3,49,66,000	2,275,888	2,351,100	778	1,499	2,276,666	2,331,599	General Administration.
25	7,75,000	1,06,95,458	1,05,10,000	713,030	700,700	83	-	713,113	700,700	Law and Justice:
26	65,28,000	4,62,95,128	4,73,76,000	3,086,342	3,151,700	967	622	3,087,309	3,182,322	Courts.
27	40,000	68,82,412	75,52,000	445,494	503,500	281,182	292,519	720,676	790,019	Jails.
28	42,00,000	2,04,57,210	2,20,29,000	1,363,814	1,463,600	3,708	5,064	1,367,522	1,473,664	Police.
29	3,35,000	16,92,069	17,97,000	112,805	119,800	936	390	113,741	120,190	Marine (including River Navigation).
30	23,21,000	1,41,36,131	1,49,51,000	942,409	996,700	5,887	6,159	948,296	1,002,859	Education.
31	9,65,000	1,04,62,178	1,20,07,000	697,478	800,400	5,092	3,703	702,570	804,103	Ecclesiastical.
32	3,94,000	77,32,054	73,38,000	515,470	489,200	84,524	34,891	549,994	524,091	Medical.
33	2,24,90,000	17,04,97,089	17,63,94,000	11,366,473	11,759,000	612,759	616,063	11,979,232	12,375,663	Political.
										Scientific and other Minor Departments.
										- - - TOTAL.
34	5,89,000	86,99,387	86,65,000	246,626	244,300	10,843	10,672	257,469	254,972	MISCELLANEOUS CIVIL CHARGES:
35	1,000	4,271	6,000	286	400	238,303	218,545	238,588	218,945	Territorial and Political Pensions.
36	23,99,000	1,24,66,561	1,32,98,000	844,437	886,500	2,011,722	2,019,850	2,856,159	2,808,390	Civil Furlough and Absentee Allowances.
37	16,08,000	68,98,981	72,50,000	459,798	483,300	89,866	102,802	649,664	686,102	Superannuation Allowances and Pensions.
38	4,58,000	64,80,127	36,97,000	432,008	246,500	15,757	65,908	447,765	812,408	Stationery and Printing.
39	50,55,000	2,97,47,307	2,78,18,000	1,983,154	1,861,000	2,366,491	2,417,807	4,349,645	4,278,807	Miscellaneous.
										- - - TOTAL.
40	1,32,000	3,05,264	1,32,000	20,351	8,800	-	-	20,351	8,800	FAMINE RELIEF AND INSURANCE:
41	-	11,22,834	15,48,000	74,855	103,200	21,750	18,691	96,505	121,891	Famine Relief.
42	3,82,000	21,58,845	32,68,000	143,923	217,900	623	-	144,446	217,900	Construction of Protective Railways.
43	-	96,64,163	96,47,000	644,278	643,100	-	-	644,278	643,100	Construction of Protective Irrigation Works.
44	5,14,000	1,32,51,108	1,45,95,000	883,407	973,000	22,278	18,691	(b) 905,680	991,691	Reduction or Avoidance of Debt.
										- - - TOTAL.
45	5,41,98,000	38,35,86,888	38,85,31,000	26,239,126	23,902,100	6,392,446	6,508,588	32,631,572	30,408,686	- - - Carried forward to page 16.

(b) £94,320, representing the net charge on the Revenues in 1903-04, on account of Protective Railways constructed through the agency of Companies, is also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account. This charge will no longer be taken against this grant.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE	INDIA, GENERAL.		CENTRAL PROVINCES.		BERAR.		BURMA.		
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8 - - -	5,35,89,082	4,63,92,000	1,21,73,031	1,16,30,000	66,87,643	66,87,000	3,23,49,098	3,40,82,000	1
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Working Expenses - - - - -	3,75,66,356	3,87,17,000	90,03,282	98,76,000	-	-	89,17,418	93,00,000	2
Interest on Debt - - - - -	4,95,20,768	5,22,93,000	-	-	-	-	-	-	3
Annuities in purchase of Railways - - -	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	-	-	24,91,517	27,78,000	-	-	-	-	5
Interest on Capital deposited by Companies -	-	-	79,529	1,00,000	-	-	35,469	93,000	6
Guaranteed Companies:									
Surplus Profits, Land, and Supervision -	4,66,856	8,10,000	-	-	-	-	79,853	80,000	7
Interest - - - - -	2,28,672	2,78,000	-	-	-	-	-	-	8
Subsidized Companies:									
Land, &c. - - - - -	-	-	-	-	-	-	-	-	9
Miscellaneous Railway Expenditure - - -	3,52,217	3,09,000	1,26,001	1,46,000	-	-	85,255	1,20,000	10
TOTAL - - -	8,81,24,859	9,24,07,000	1,17,00,329	1,28,99,000	-	-	91,18,015	95,93,000	11
IRRIGATION:									
Major Works:									
Working Expenses - - - - -	-	-	-	-	-	-	82,027	90,000	12
Interest on Debt - - - - -	91,86,052	94,56,000	-	-	-	-	-	-	13
Minor Works and Navigation - - - - -	2,01,398	1,41,000	2,75,169	3,00,000	-	-	16,75,283	16,62,000	14
TOTAL - - -	93,87,448	95,97,000	2,75,169	3,00,000	-	-	16,67,310	17,52,000	15
OTHER PUBLIC WORKS:									
Military Works - - - - -	1,35,08,771	1,26,67,000	12,621	14,000	2,442	5,000	6,47,927	5,96,000	16
Ditto Re-organisation - - - - -	-	34,000	-	-	-	-	-	-	17
Civil Works - - - - -	19,73,265	23,70,000	30,26,480	36,44,000	8,82,672	9,60,000	1,08,96,049	1,11,40,000	18
Construction of Railways charged to Provincial or Local Revenues.	-	-	-	-	-	-	-	-	19
TOTAL - - -	1,54,82,036	1,50,71,000	30,39,101	36,58,000	8,85,114	9,65,000	1,15,43,976	1,17,36,000	20
ARMY SERVICES:									
Army:									
Effective - - - - -	11,00,93,047	11,90,98,000	-	-	-	-	-	-	21
Non-effective - - - - -	54,13,653	53,45,000	-	-	-	-	-	-	22
Re-organisation - - - - -	-	35,22,000	-	-	-	-	-	-	23
TOTAL - - -	11,55,06,700	12,79,65,000	-	-	-	-	-	-	24
SPECIAL DEFENCE WORKS:									
Special Defences (1902) - - - - -	3,25,395	7,18,000	-	-	-	-	-	-	25
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -									
	28,24,15,620	29,21,50,000	2,71,87,630	2,84,87,000	75,72,757	76,62,000	5,40,78,399	5,71,63,000	26
Add.—Portion of Allotments to Provincial Governments not spent by them in the year.	167	-	-	-	85,066	80,000	-	-	27
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	-	22,000	8,81,819	6,72,000	-	-	19,15,858	19,70,000	28
TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -	28,24,15,687	29,21,28,000	2,63,05,811	2,78,15,000	76,57,823	77,42,000	5,27,62,547	5,51,93,000	29
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works:									
State Railways - - - - -	1,64,89,425	2,06,75,000	-65,968	-68,000	-	-	-	13,50,000	30
Irrigation Works - - - - -	-	-	-	-	-	-	13,36,688	12,80,000	31
TOTAL - - -	1,64,89,425	2,06,75,000	-65,968	-68,000	-	-	13,36,688	26,30,000	32

Provinces of *British India*, and in *England*, for 1904-05, compared with the Results of 1903-04—*continued*.

	ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	62,78,648	66,52,000	8,50,12,611	8,14,82,000	3,85,69,451	4,03,15,000	23,45,59,559	22,72,40,000	- - - Brought forward from page 9.
2	31,61,529	30,33,000	2,00,59,450	2,08,50,000	1,18,16,002	1,38,39,000	8,95,14,037	9,46,14,000	RAILWAY REVENUE ACCOUNT :
3	-	-	-	-	-	-	4,95,20,768	5,22,93,000	State Railways :
4	-	-	-	-	-	-	-	-	Working Expenses.
5	-	-	9,330	10,000	4,14,067	4,29,000	29,14,914	32,17,000	Interest on Debt.
6	-	-	88,185	25,000	1,79,387	1,98,000	3,82,590	4,16,000	Annuities in purchase of Railways.
7	66,868	60,000	1,79,501	1,94,000	1,28,964	1,33,000	9,22,040	12,77,000	Interest chargeable against Companies on Advances.
8	-	-	-	-	-	-	2,28,672	2,78,000	Interest on Capital deposited by Companies.
9	2,226	-	3,07,764	3,01,000	14,894	2,39,000	3,24,884	5,40,000	Guaranteed Companies :
10	5,567	7,000	96,715	-6,000	48,123	18,000	7,18,877	5,94,000	Surplus Profits, Land, and Supervision.
11	22,36,188	31,00,000	2,07,40,945	2,13,74,000	1,26,01,436	1,38,56,000	14,45,21,772	15,32,29,000	Interest.
									Subsidized Companies :
									Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
12	-	-	10,17,041	10,20,000	30,72,194	32,00,000	41,61,262	43,10,000	IRRIGATION :
13	-	-	24,52,568	24,52,000	32,74,899	33,80,000	1,49,13,519	1,62,33,000	Major Works :
14	-	-	17,65,571	18,21,000	4,83,466	5,54,000	43,03,885	44,78,000	Working Expenses.
15	-	-	52,38,180	52,93,000	68,30,559	70,94,000	2,33,98,666	2,40,26,000	Interest on Debt.
									Minor Works and Navigation.
									- - - TOTAL.
16	88,228	79,000	73,329	89,000	33,459	54,000	1,43,66,777	1,35,04,000	OTHER PUBLIC WORKS :
17	-	-	-	-	-	-	-	34,000	Military Works.
18	31,33,674	30,62,000	1,41,65,142	1,32,28,000	87,54,863	1,03,89,000	4,28,32,145	4,47,93,000	Ditto Re-organisation.
19	2,860	1,000	-	-	-	-	2,860	1,000	Civil Works.
20	32,24,762	31,42,000	1,42,38,471	1,33,17,000	87,88,322	1,04,43,000	5,72,01,782	5,83,32,000	Construction of Railways charged to Provincial or Local Revenues.
									- - - TOTAL.
21	-	-	-	-	-	-	11,00,93,047	11,90,98,000	ARMY SERVICES :
22	-	-	-	-	-	-	54,13,653	53,45,000	Army :
23	-	-	-	-	-	-	-	35,22,000	Effective.
24	-	-	-	-	-	-	11,55,06,700	12,79,65,000	Non-effective.
									Re-organisation.
									- - - TOTAL.
25	-	-	-	-	-	-	3,25,395	7,18,000	SPECIAL DEFENCE WORKS :
									Special Defences (1902).
26	1,17,39,593	1,28,94,000	12,52,30,207	12,14,66,000	6,67,89,768	7,16,98,000	57,56,13,874	59,15,10,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
27	11,48,784	-	89,00,967	-	89,17,133	-	1,40,52,117	90,000	Add.—Portion of Allotments to Provincial Governments not spent by them in the year.
28	-	1,99,000	-	19,60,000	-	15,13,000	27,97,671	63,36,000	Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.
29	1,28,88,877	1,28,95,000	13,41,31,174	11,95,06,000	7,07,06,901	7,01,85,000	58,68,68,320	58,52,64,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
30	34,81,529	21,98,000	75,97,125	1,45,21,000	72,84,633	70,30,000	3,47,86,744	4,57,06,000	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :
31	-	-	-29,494	-	16,94,294	12,89,000	80,01,488	25,19,000	Capital Outlay on Railways and Irrigation Works :
32	34,81,529	21,98,000	75,67,631	1,45,21,000	89,78,927	83,19,000	3,77,68,232	4,82,25,000	State Railways.
									Irrigation Works.
									- - - TOTAL.

No 3.—Account showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOM-	
	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	1904-05.	1903-04.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10 - - -	23,46,59,559	22,72,40,000	2,34,23,383	2,33,68,000	57,58,608	59,90,000	4,61,17,005	4,77,35,000	8,36,28,331	1
RAILWAY REVENUE ACCOUNT:										
State Railways:										
Working Expenses - - - -	8,95,14,037	9,46,14,000	2,64,98,970	2,85,00,000	-	-	1,10,83,563	1,28,58,000	2,85,75,705	2
Interest on Debt - - - -	4,95,20,758	5,22,93,000	-	-	-	-	-	-	-	3
Annuities in purchase of Railways -	29,14,914	32,17,000	-	-	-	-	37,042	62,000	-	4
Interest chargeable against Companies on Advances.	3,82,590	4,16,000	-	-	-	-	45,986	68,000	-	5
Interest on Capital deposited by Companies.										6
Guaranteed Companies:										
Surplus Profits, Land, and Supervision Interest - - - -	9,22,040	12,77,000	-	-	-	-	1,84,817	1,56,000	4,14,131	7
	2,28,672	2,78,000								8
Subsidized Companies:										
Land, &c. - - - -	3,24,884	5,40,000	23,491	3,49,000	-	-	1,08,705	-1,000	320	9
Miscellaneous Railway Expenditure -	7,13,877	5,94,000	18,401	96,000	-	25,000	71,371	29,000	11,967	10
TOTAL - - -	14,45,21,772	15,32,29,000	2,65,40,869	2,89,45,000	-	25,000	1,15,41,574	1,31,72,000	2,90,02,213	11
IRRIGATION:										
Major Works:										
Working Expenses - - - -	41,81,262	43,10,000	53,99,893	58,10,000	97,710	1,15,000	16,43,582	17,66,000	8,38,821	12
Interest on Debt - - - -	1,49,13,519	1,52,38,000	-	-	-	-	-	-	-	13
Minor Works and Navigation - - -	43,03,885	44,78,000	9,95,264	12,26,000	1,12,544	2,12,000	45,82,669	48,20,000	30,98,705	14
TOTAL - - -	2,33,98,666	2,40,26,000	63,95,157	70,36,000	2,10,254	3,27,000	62,26,251	65,86,000	39,37,526	15
OTHER PUBLIC WORKS:										
Military Works - - - -	1,43,86,777	1,35,04,000	55,980	1,90,000	-	-	78,426	1,04,000	2,24,012	16
Ditto Re-organisation - - - -		34,000								17
Civil Works - - - -	4,28,32,145	4,47,93,000	64,84,699	68,90,000	22,02,847	21,95,000	82,81,802	99,86,000	77,71,936	18
Construction of Railways charged to Provincial or Local Revenues.	2,860	1,000	-	-	-	-	3,95,388	1,00,000	-	19
TOTAL - - -	5,72,01,782	5,83,32,000	65,40,679	65,80,000	22,02,847	21,95,000	88,35,616	1,01,90,000	79,95,948	20
ARMY SERVICES:										
ARMY:										
Effective - - - -	11,00,93,047	11,90,98,000	-	-	-	-	3,22,76,812	3,44,74,000	4,03,44,999	21
Non-effective - - - -	54,13,653	53,45,000	-	-	-	-	31,48,574	30,99,000	16,29,821	22
Re-organisation - - - -		35,22,300	-	-	-	-	-	5,62,000	-	23
TOTAL - - -	11,55,06,700	12,79,65,000	-	-	-	-	3,54,25,386	3,81,35,000	4,19,74,820	24
SPECIAL DEFENCE WORKS:										
Special Defences (1902) - - - -	3,25,395	7,18,000	-	-	-	-	-	-	-	25
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL:										
	57,56,13,874	59,15,10,000	6,29,00,081	6,59,29,000	81,71,709	85,87,000	10,81,45,832	11,58,18,000	16,04,39,838	26
Add.—Portion of Allotments to Provincial Governments not spent by them in the year.	1,40,52,117	90,000	8,41,577	51,64,000	8,155	3,000	54,88,809	-	3,35,808	27
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	27,97,671	63,36,000	-	-	-	-	-	83,77,000	-	28
TOTAL EXPENDITURE CHARGED TO REVENUE - - - -	58,68,68,320	58,52,64,000	6,37,41,658	7,10,93,000	81,79,864	85,40,000	11,36,34,731	11,24,41,000	16,67,74,646	29
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:										
Capital Outlay on Railway and Irrigation Works:										
State Railways - - - -	3,47,86,744	4,57,06,000	15,39,397	63,47,000	-	-	85,72,657	70,54,000	36,01,269	30
Irrigation Works - - - -	30,01,488	25,19,000	28,09,581	20,00,000	-	-	10,41,737	10,48,000	9,05,534	31
TOTAL - - -	3,77,88,232	4,82,25,000	41,48,978	83,47,000	-	-	96,14,294	81,02,000	45,06,803	32

Calcutta, 4 April 1905.

India Office, 11 May 1905.

Provinces of British India, and in England, for 1904-05, compared with the Results of 1903-04—continued.

SAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1903-04.	1904-05.	1903-04.	1904-05.		
	1903-04.	1904-05.	1903-04.	1904-05.						
	Rs.	Rs.	Rs.	£	£	£	£	£	£	
1	5,41,98,000	39,35,86,886	35,85,31,000	26,239,126	23,902,100	6,392,448	6,506,586	32,631,572	30,408,686	- - Brought forward from page 11.
2	3,03,25,000	15,56,72,365	16,62,97,000	10,378,158	11,086,500	-	-	10,378,158	11,086,500	RAILWAY REVENUE ACCOUNT: State Railways: Working Expenses. Interest on Debt. Annuities in purchase of Railways. Interest chargeable against Companies on Advances. Interest on Capital deposited by Companies. Guaranteed Companies: Surplus Profits, Land, and Supervision. Interest. Subsidized Companies: Land, &c. Miscellaneous Railway Expenditure. - - - TOTAL.
3	-	4,95,20,758	5,22,93,000	3,301,334	3,486,200	1,140,397	1,141,439	4,441,781	4,627,639	
4	-	29,51,956	32,79,000	196,797	218,600	3,004,620	3,009,284	3,004,620	3,009,284	
5	-	4,28,576	4,84,000	28,572	32,300	218,884	237,307	415,681	455,907	
6	-	-	-	-	-	1,103,429	1,235,972	1,222,001	1,288,272	
7	3,98,000	15,30,988	18,21,000	102,066	121,400	-	-	102,066	121,400	
8	-	2,28,672	2,78,000	15,245	18,500	1,032,772	1,045,143	1,048,017	1,063,643	
9	-1,000	4,57,490	8,87,000	30,499	59,200	-	-	30,499	59,200	
10	20,000	8,15,616	7,64,000	54,374	50,900	-	-	54,374	50,900	
11	3,07,32,000	21,16,06,421	22,61,03,000	14,107,095	15,073,600	6,590,102	6,669,145	20,697,197	21,742,745	
12	11,00,000	1,21,61,268	1,31,01,000	810,751	873,400	-	-	810,751	873,400	
13	-	1,49,13,519	1,52,38,000	994,235	1,015,900	-	-	994,235	1,015,900	
14	30,62,000	1,30,93,067	1,37,98,000	872,871	919,800	2,150	1,998	875,021	921,798	
15	41,62,000	4,01,67,854	4,21,37,000	2,677,857	2,809,100	2,150	1,998	2,680,007	2,811,098	
16	2,02,000	1,47,25,195	1,40,00,000	981,680	933,300	52,974	49,641	1,034,654	982,941	OTHER PUBLIC WORKS: Military Works. Ditto Re-organisation. Civil Works. Construction of Railways charged to Provincial or Local Revenues. - - - TOTAL.
17	77,45,000	6,76,53,429	7,11,09,000	4,510,228	4,740,600	92,026	73,882	4,602,254	4,814,482	
18	-	3,98,248	1,01,000	26,550	6,700	-	-	26,550	6,700	
19	79,47,000	8,27,76,872	8,52,44,000	5,518,458	5,682,900	145,000	123,523	5,663,458	5,806,423	
20	4,28,07,000	18,27,14,858	19,63,79,000	12,180,990	13,091,900	2,618,780	2,947,461	14,799,770	16,039,361	ARMY SERVICES: Army: Effective. Non-effective. Re-organisation. - - - TOTAL.
21	15,61,000	1,00,92,048	1,00,05,000	672,803	667,000	2,392,635	2,437,342	3,065,438	3,104,352	
22	32,89,000	-	73,73,000	-	491,500	-	686,372	-	1,177,872	
23	4,76,57,000	19,28,06,906	21,37,57,000	12,863,793	14,250,400	5,011,415	6,071,195	17,865,208	20,331,585	
24	-	8,25,395	7,18,000	21,693	47,900	5,361	92,346	27,054	140,246	SPECIAL DEFENCE WORKS: Special Defences (1902).
25	14,46,96,000	92,12,70,334	92,64,90,000	61,418,022	61,766,000	18,146,474	19,464,783	79,564,496	81,230,783	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL. Add.—Portion of Allotments to Provincial Government not spent by them in the year. Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.
26	49,94,000	2,07,28,556	93,61,000	1,381,770	623,400	-	-	1,381,770	623,400	
27	-	87,97,871	97,13,000	186,511	647,500	-	-	186,511	647,500	
28	14,87,90,000	93,91,93,219	92,61,38,000	62,613,281	61,741,900	18,146,474	19,464,783	80,759,755	81,206,683	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
29	1,00,70,000	4,84,99,987	6,91,77,000	3,233,331	4,011,800	1,301,774	1,405,003	4,535,105	6,106,893	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: Capital Outlay on Railway and Irrigation Works: State Railways. Irrigation Works. - - - TOTAL.
30	3,61,000	76,61,340	59,18,000	504,089	394,500	3,809	7,259	507,898	401,759	
31	1,04,21,000	5,80,61,307	7,59,95,000	3,737,420	5,006,300	1,305,583	1,502,352	5,043,003	6,508,652	

A. F. Cox, Comptroller and Auditor General.
Arthur Guillum Scott, Accountant General.

EAST INDIA (ESTIMATE).

**ESTIMATE of REVENUE and EXPENDITURE of
the GOVERNMENT of INDIA for the Year 1904-05
compared with the Results of 1903-04.**

*(Presented pursuant to the Government of India Act, 1858,
Sec. 53.)*

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