

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1905-06,
COMPARED WITH THE RESULTS OF 1904-05.

India Office, }
10 May 1906. }

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, 1904-05.	ESTIMATE,* 1905-06.
	£.	£.
PRINCIPAL HEADS OF REVENUE :		
Land Revenue	18,953,997	19,028,700
Opium	6,021,499	5,490,500
Salt	5,354,768	4,336,700
Stamps	3,738,362	3,867,700
Excise	5,353,424	5,653,500
Provincial Rates	2,824,481	2,774,600
Customs	4,361,771	4,324,900
Assessed Taxes	1,269,802	1,308,800
Forest	1,601,997	1,791,160
Registration	338,690	354,000
Tributes from Native States	633,844	593,900
TOTAL	50,452,635	49,524,460
INTEREST	849,579	946,477
POST OFFICE	1,575,980	1,658,700
TELEGRAPH	897,923	913,780
MINT	206,410	305,346
RECEIPTS BY CIVIL DEPARTMENTS :		
Law and Justice :		
Courts	254,292	272,700
Jails	245,405	259,900
Police	328,393	318,900
Marine	343,999	283,184
Education	194,381	211,700
Medical	82,884	101,256
Scientific and other Minor Departments	97,979	94,852
TOTAL	1,547,333	1,544,492
MISCELLANEOUS :		
Receipts in aid of Superannuation, &c.	190,973	193,693
Stationery and Printing	71,778	71,300
Exchange	94,065	91,700
Miscellaneous	333,310	387,722
TOTAL	690,126	744,415
RAILWAYS :		
State Railways (Gross Receipts)	22,900,337	23,701,230
Guaranteed Companies (Net Traffic Receipts)	1,074,814	912,700
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	47,314	44,253
TOTAL	24,022,465	24,658,183
IRRIGATION :		
Major Works :		
Direct Receipts	1,994,331	1,870,900
Portion of Land Revenue due to Irrigation	893,250	912,000
Minor Works and Navigation	183,455	169,600
TOTAL	3,071,036	2,952,500
OTHER PUBLIC WORKS :		
Military Works	45,462	46,800
Civil Works	493,091	479,438
TOTAL	538,553	526,238
RECEIPTS BY MILITARY DEPARTMENT :		
Army :		
Effective	844,334	950,740
Non-effective	116,541	128,809
Re-organisation	6	—
TOTAL	960,931	1,079,549
TOTAL REVENUE	84,812,971	84,854,140

* 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.

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

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BERAR.		BURMA.		
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	15,31,372	13,05,000	87,29,557	88,80,000	83,06,277	86,00,000	3,70,75,481	3,89,79,000	1
Opium - - - - -	47	-	2,88,409	3,05,000	-	-	6,49,480	6,10,000	2
Salt - - - - -	1,63,35,310	1,41,20,000	-	-	-	-	16,38,131	17,40,000	3
Stamps - - - - -	3,55,136	3,59,000	15,45,619	16,00,000	8,90,042	9,00,000	33,14,220	36,55,000	4
Excise - - - - -	12,46,491	12,21,000	31,76,849	38,25,000	24,46,388	32,81,000	72,81,670	84,00,000	5
Provincial Rates - - - - -	1,25,108	95,000	12,58,817	10,85,000	7,37,148	7,37,000	17,72,003	18,00,000	6
Customs - - - - -	16,124	19,000	1,43,492	1,50,000	17,878	20,000	1,46,57,838	1,32,50,000	7
Assessed Taxes - - - - -	18,25,687	22,22,000	3,21,954	3,02,000	2,66,473	2,57,000	14,03,015	15,30,000	8
Forest - - - - -	8,61,060	8,00,000	13,52,819	16,00,000	6,60,640	6,88,000	89,69,756	1,10,00,000	9
Registration - - - - -	16,798	18,000	96,852	1,06,000	1,03,249	1,17,000	1,85,161	2,00,000	10
Tributes from Native States - - - - -	19,21,597	18,72,000	2,44,550	2,60,000	-	-	5,22,292	5,33,000	11
TOTAL - - - - -	2,46,35,708	2,20,31,000	1,71,57,918	1,81,13,000	1,34,28,091	1,45,99,000	7,74,59,047	8,17,97,000	12
INTEREST - - - - -	52,61,537	54,47,000	80,486	70,000	21,116	20,000	49,062	52,000	13
POST OFFICE - - - - -	2,35,91,442	2,48,50,000	15,100	11,000	-	-	29	-	14
TELEGRAPH - - - - -	1,34,06,813	1,36,00,000	-	-	-	-	-	-	15
MINT - - - - -	12,71,015	20,80,000	-	-	-	-	-	-	16
RECEIPTS BY CIVIL DEPARTMENTS :									
Law and Justice :									
Courts - - - - -	1,57,803	2,57,000	1,25,828	1,20,000	61,114	47,000	4,88,303	4,95,000	17
Jails - - - - -	3,13,284	3,06,000	1,56,572	2,61,000	20,757	30,000	4,27,581	4,60,000	18
Police - - - - -	78,744	64,000	2,11,785	2,10,000	93,559	1,05,000	4,50,615	4,90,000	19
Marine - - - - -	29,71,195	18,00,000	-	-	-	-	5,26,587	5,60,000	20
Education - - - - -	28,881	27,000	51,557	50,000	72,964	76,000	75,543	89,000	21
Medical - - - - -	11,377	10,000	22,787	23,000	1,380	1,000	58,679	56,000	22
Scientific and other Minor Departments - - - - -	1,68,058	1,55,000	46,463	49,000	7,132	7,000	3,376	3,000	23
TOTAL - - - - -	37,29,322	27,19,000	6,14,972	7,13,000	2,46,906	2,66,000	20,30,684	21,53,000	24
MISCELLANEOUS :									
Receipts in aid of Superannuation, &c. - - - - -	4,09,613	4,40,000	61,928	67,000	25,159	3,000	1,13,136	1,12,000	25
Stationery and Printing - - - - -	2,48,565	2,40,000	25,860	29,000	3,409	5,000	49,372	50,000	26
Exchange - - - - -	14,10,977	13,76,000	-	-	-	-	-	-	27
Miscellaneous - - - - -	5,19,455	5,72,000	1,40,130	1,36,000	1,55,345	1,70,000	8,88,781	8,35,000	28
TOTAL - - - - -	25,88,610	26,28,000	2,27,916	2,32,000	1,83,913	1,78,000	10,61,289	9,97,000	29
RAILWAYS :									
State Railways (Gross Receipts) - - - - -	34,23,78,650	35,48,35,000	-	-	-	-	-	-	30
Guaranteed Companies (Net Traffic Receipts) - - - - -	1,61,22,208	1,36,90,000	-	-	-	-	-	-	31
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	5,66,840	3,96,000	-	-	-	-	-	-	32
TOTAL - - - - -	35,95,67,698	36,89,21,000	-	-	-	-	-	-	35
IRRIGATION :									
Major Works : Direct Receipts - - - - -	-	-	11	1,000	-	-	76,095	2,75,000	34
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	-	-	19,216	21,000	35
Minor Works and Navigation - - - - -	83,403	68,000	1,686	4,000	-	-	1,34,085	1,66,000	36
TOTAL - - - - -	83,403	68,000	1,707	5,000	-	-	2,23,996	4,61,000	37
OTHER PUBLIC WORKS :									
Military Works - - - - -	5,89,256	5,90,000	-	-	-	-	87,466	85,000	38
Civil Works - - - - -	89,410	91,000	1,52,970	1,54,000	34,495	23,000	5,12,015	5,53,000	39
TOTAL - - - - -	6,58,666	6,81,000	1,52,970	1,54,000	34,495	23,000	5,99,481	6,38,000	40
RECEIPTS BY MILITARY DEPARTMENT :									
Army : Effective - - - - -	55,42,381	69,15,000	-	-	-	-	-	-	41
Non-effective - - - - -	7,27,197	7,47,000	-	-	-	-	-	-	42
Re-organisation - - - - -	65	-	-	-	-	-	-	-	43
TOTAL - - - - -	62,69,643	76,62,000	-	-	-	-	-	-	44
TOTAL REVENUE - - - - -	44,10,63,857	45,06,67,000	1,82,61,069	1,92,98,000	1,39,14,521	1,50,86,000	8,14,13,688	8,60,98,000	45

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1905-06, RESULTS of 1904-05.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	63,37,356	1,60,33,000	4,11,45,565	8,32,54,000	6,31,54,365	5,84,29,000	16,62,79,878	16,44,80,000	PRINCIPAL HEADS OF REVENUE :
2	4,65,419	5,31,000	7,70,13,716	7,13,54,000	5,62,219	5,75,000	7,69,79,290	7,33,76,000	Land Revenue.
3	-	8,94,000	2,23,61,605	1,61,48,000	-	-	4,09,35,046	3,29,00,000	Opium.
4	9,98,662	45,80,000	2,03,60,708	1,82,52,000	84,46,788	87,70,000	3,64,11,175	3,81,16,000	Salt.
5	80,84,075	45,96,000	1,67,90,284	1,68,38,000	1,02,25,122	97,50,000	4,42,19,879	4,79,10,000	Stamps.
6	6,92,664	23,91,000	1,06,00,544	91,00,000	1,06,61,493	95,00,000	2,57,56,873	2,48,08,000	Excise.
7	-	34,000	1,97,71,503	2,05,77,000	80,588	1,18,000	3,46,87,419	3,41,68,000	Provincial Rates.
8	2,64,728	5,58,000	50,94,321	49,38,000	20,90,294	20,20,000	1,10,57,450	1,18,95,000	Customs.
9	8,15,877	11,28,000	11,67,472	10,88,000	23,97,318	23,87,000	1,62,14,742	1,86,88,000	Assessed Taxes.
10	71,845	3,73,000	16,89,610	14,32,000	4,54,425	5,10,000	26,17,940	27,58,000	Forest.
11	50,325	50,000	-	18,000	-	-	27,38,764	27,31,000	Registration.
12	1,27,40,549	3,01,68,000	21,65,04,328	19,29,91,000	9,79,72,610	9,20,59,000	46,98,98,251	46,17,58,000	- - - TOTAL.
13	8,661	20,000	17,30,285	16,91,000	3,69,724	4,14,000	75,05,871	77,14,000	INTEREST.
14	-	1,000	12,374	7,000	-	-	2,36,08,945	2,48,69,000	POST OFFICE.
15	-	-	-	-	-	-	1,34,06,818	1,36,00,000	TELEGRAPH.
16	-	-	-	-	-	-	12,71,015	20,80,000	MINT.
17	77,386	1,93,000	7,98,064	6,77,000	4,80,699	5,05,000	21,79,197	23,94,000	RECEIPTS BY CIVIL DEPARTMENTS :
18	77,937	1,80,000	13,86,712	13,28,000	3,40,275	3,45,000	27,23,148	29,10,000	Law and Justice :
19	1,73,521	3,40,000	12,32,153	10,34,000	5,74,544	6,03,000	28,14,901	28,48,000	Courts.
20	812	11,000	15,20,368	16,64,000	-	-	50,18,957	40,35,000	Jails.
21	74,884	1,67,000	8,03,454	7,49,000	5,38,886	5,70,000	16,46,189	17,28,000	Police.
22	7,567	22,000	3,09,014	5,88,000	2,86,983	2,84,000	6,97,767	9,84,000	Marine.
23	70,371	50,000	8,00,780	8,00,000	1,28,462	1,87,000	7,33,652	7,51,000	Education.
24	4,91,528	9,63,000	63,50,550	63,40,000	23,49,829	24,94,000	1,59,13,791	1,56,48,000	Medical.
25	25,448	51,000	2,56,289	2,50,000	1,90,574	2,45,000	10,82,145	11,68,000	Scientific and other Minor Departments.
26	4,739	11,000	2,08,907	1,37,000	2,04,939	2,46,000	7,45,791	7,18,000	- - - TOTAL.
27	-	-	-	-	-	-	14,10,977	13,76,000	MISCELLANEOUS :
28	38,669	3,15,000	11,10,646	8,03,000	3,78,166	3,08,000	32,26,182	31,89,000	Receipts in aid of Superannuation, &c.
29	68,856	3,77,000	15,75,842	11,90,000	7,68,669	7,99,000	64,65,095	64,01,000	Stationery and Printing.
30	75,720	80,000	-	-	-	-	34,29,54,370	35,49,15,000	Exchange.
31	-	-	-	-	-	-	1,61,22,208	1,36,90,000	Miscellaneous.
32	-	-	-	-	-	-	5,66,840	3,96,000	- - - TOTAL.
33	75,720	80,000	-	-	-	-	35,96,48,418	36,90,01,000	RAILWAYS :
34	-	0	20,46,167	21,50,000	85,94,276	71,67,000	1,07,11,149	95,93,000	State Railways (Gross Receipts).
35	-	-	-	-	14,64,062	14,64,000	14,83,278	14,85,000	Guaranteed Companies (Net Traffic Receipts).
36	-	9,000	8,63,934	8,16,000	2,55,094	1,64,000	13,38,214	12,26,000	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
37	-	9,000	29,10,101	29,66,000	1,03,13,434	87,95,000	1,35,32,641	1,23,04,000	- - - TOTAL.
38	5,528	6,000	2,062	2,000	654	1,000	6,84,986	6,84,000	IRRIGATION :
39	2,16,700	4,05,000	13,18,891	10,24,000	9,41,099	9,25,000	32,65,580	31,75,000	Major Works : Direct Receipts.
40	2,32,228	4,11,000	13,20,953	10,26,000	9,41,753	9,26,000	39,30,546	38,59,000	Portion of Land Revenue due to Irrigation.
41	-	-	-	-	-	-	55,42,381	60,15,000	Minor Works and Navigation.
42	-	-	-	-	-	-	7,27,197	7,47,000	- - - TOTAL.
43	-	-	-	-	-	-	65	-	OTHER PUBLIC WORKS :
44	-	-	-	-	-	-	62,69,643	76,62,000	Military Works.
45	1,86,02,542	8,20,29,000	28,93,94,433	20,82,11,000	11,27,16,019	10,54,87,000	91,13,46,029	91,48,76,000	Civil Works.
									- - - TOTAL.
									RECEIPTS BY MILITARY DEPARTMENT :
									Army : Effective.
									Non-effective.
									Re-organisation.
									- - - TOTAL.
									- - - TOTAL REVENUE.

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-	
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1901-05.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINCIPAL HEADS OF REVENUE :										
Land Revenue - - - - -	16,62,79,873	16,44,80,000	2,41,92,016	2,24,50,000	19,29,198	18,99,000	5,03,41,170	5,31,73,000	4,15,77,697	1
Opium - - - - -	7,89,79,290	7,33,75,000	62,688	75,000	7,225	7,000	-	-	1,12,73,288	2
Salt - - - - -	4,09,35,046	3,29,00,000	-	-	-	-	1,95,38,005	1,59,00,000	1,98,48,469	3
Stamps - - - - -	3,64,11,175	3,31,18,000	40,36,355	38,50,000	3,73,662	4,00,000	88,43,981	92,50,000	64,10,263	4
Excise - - - - -	4,42,19,879	4,78,10,000	31,62,955	35,30,000	1,96,028	2,12,000	1,87,55,824	1,90,50,000	1,39,68,682	5
Provincial Rates - - - - -	2,57,56,673	2,48,08,000	47,35,376	42,60,000	3,71,359	3,20,000	86,19,314	91,81,000	28,84,497	6
Customs - - - - -	3,46,87,419	3,41,68,000	2,607	5,000	-	-	53,01,169	47,00,000	2,54,35,367	7
Assessed Taxes - - - - -	1,10,57,450	1,18,25,000	12,63,807	12,43,000	1,09,970	1,15,000	27,13,006	26,00,000	39,02,990	8
Forest - - - - -	1,62,14,742	1,66,89,000	18,74,443	18,00,000	90,991	1,18,000	28,29,216	28,41,000	30,20,558	9
Registration - - - - -	28,17,940	27,56,000	2,31,704	2,44,000	26,182	25,000	16,08,117	16,30,000	5,96,402	10
Tributes from Native States - - - - -	27,38,764	27,31,000	4,10,109	3,00,000	-	-	45,07,902	45,09,000	18,50,879	11
TOTAL - - - - -	45,98,98,251	45,17,58,000	3,99,61,860	3,77,67,000	31,04,615	30,96,000	12,30,57,704	12,28,34,000	18,07,67,101	12
INTEREST - - - - -	75,05,871	77,14,000	3,33,902	3,41,000	8,440	9,000	5,39,169	6,73,000	19,58,232	13
POST OFFICE - - - - -	2,36,08,945	2,48,69,000	10,220	9,000	20,541	2,000	-	-	-	14
TELEGRAPH - - - - -	1,34,06,813	1,36,00,000	-	-	-	-	-	-	-	15
MINT - - - - -	12,71,015	20,60,000	-	-	-	-	-	-	18,24,430	16
RECEIPTS BY CIVIL DEPARTMENTS :										
Law and Justice :										
Courts - - - - -	21,79,197	23,94,000	3,34,911	3,38,000	84,279	95,000	7,80,528	8,04,000	4,35,469	17
Jails - - - - -	27,23,148	29,10,000	1,80,489	1,95,000	18,368	18,000	5,66,230	5,90,000	1,92,838	18
Police - - - - -	28,14,901	28,46,000	7,43,542	6,79,000	91,741	83,000	5,06,300	4,80,000	7,69,400	19
Marine - - - - -	50,18,857	40,35,000	-	-	-	-	-	-	81,034	20
Education - - - - -	16,46,169	17,28,000	2,00,585	3,36,000	4,472	5,000	5,26,408	5,36,000	5,38,095	21
Medical - - - - -	6,97,767	9,84,000	85,677	88,000	6,228	6,000	2,06,660	1,89,000	2,30,446	22
Scientific and other Minor Departments.	7,33,652	7,51,000	1,47,456	1,81,000	3,208	3,000	5,26,514	4,20,000	49,599	23
TOTAL - - - - -	1,58,13,791	1,56,48,000	16,92,659	18,17,000	2,08,296	2,10,000	31,12,638	30,09,000	22,90,880	24
MISCELLANEOUS :										
Receipts in aid of Superannuation, &c.	10,82,145	11,68,000	1,52,282	1,35,000	9,227	11,000	1,77,784	1,83,000	3,47,411	25
Stationery and Printing - - - - -	7,45,791	7,18,000	1,21,927	1,45,000	9,050	9,000	1,12,051	1,15,000	87,857	26
Exchange - - - - -	14,10,977	13,76,000	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	32,26,182	31,39,000	4,38,918	4,23,000	1,04,347	95,000	9,75,171	9,60,000	2,16,267	23
TOTAL - - - - -	64,65,095	64,01,000	7,13,127	7,03,000	1,22,624	1,15,000	12,65,006	12,58,000	6,51,565	29
RAILWAYS :										
State Railways (Gross Receipts) - - - - -	34,29,54,370	35,49,15,000	-	-	-	-	5,47,235	6,00,000	-	30
Guaranteed Companies (Net Traffic Receipts).	1,61,22,208	1,39,90,000	-	-	-	-	-	-	-	31
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	5,66,840	3,96,000	-	-	-	-	-	-	-	32
TOTAL - - - - -	35,96,43,418	36,90,01,000	-	-	-	-	5,47,235	6,00,000	-	33
IRRIGATION :										
Major Works: Direct Receipts - - - - -	1,07,11,149	95,93,000	1,74,24,676	1,66,11,000	4,82,779	4,40,000	3,59,086	3,72,000	9,37,281	34
Portion of Land Revenue due to Irrigation.	14,83,278	14,55,000	22,09,574	18,00,000	51,248	51,000	79,06,481	81,91,000	17,48,162	35
Minor Works and Navigation - - - - -	13,38,214	12,26,000	8,31,082	6,99,000	1,37,817	1,48,000	1,68,093	1,71,000	2,76,613	36
TOTAL - - - - -	1,35,32,641	1,23,04,000	2,04,65,332	1,91,10,000	6,71,844	6,39,000	84,33,660	87,34,000	29,62,056	37
OTHER PUBLIC WORKS :										
Military Works - - - - -	6,64,966	6,84,000	2,372	2,000	-	-	4,224	5,000	10,369	38
Civil Works - - - - -	32,65,590	31,76,000	8,31,780	7,18,000	1,36,455	1,51,000	15,67,981	15,87,000	12,01,141	39
TOTAL - - - - -	39,30,556	38,60,000	8,34,152	7,20,000	1,36,455	1,51,000	15,72,205	15,92,000	12,11,510	40
RECEIPTS BY MILITARY DEPARTMENT :										
Army: Effective - - - - -	55,42,381	69,15,000	-	-	-	-	10,20,151	9,70,000	11,93,326	41
Non-effective - - - - -	7,27,197	7,47,000	-	-	-	-	3,07,457	2,82,000	3,11,664	42
Re-organisation - - - - -	65	-	-	-	-	-	1	-	29	43
TOTAL - - - - -	62,69,643	76,62,000	-	-	-	-	13,27,609	12,52,000	15,05,019	44
TOTAL REVENUE - - - - -	91,13,46,029	91,48,76,000	6,40,01,152	6,04,67,000	42,73,815	42,22,000	13,98,55,226	13,99,52,000	14,31,70,802	45

THE GOVERNMENT OF INDIA, FOR THE YEAR 1905-06.

7

Provinces of *British India*, and in *England*, for 1905-06, compared with the Results of 1904-05—*continued*.

DAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1904-05.	1905-06.	1904-05.	1905-06.		
	1904-05.	1905-06.	1904-05.	1905-06.						
	Ra.	Ra.	£	£	£	£	£	£		
1	4,34,20,000	28,43,00,954	28,54,31,000	18,953,997	19,028,700	-	-	18,953,997	19,028,700	PRINCIPAL HEADS OF REVENUE:
2	89,00,000	8,03,22,491	8,23,57,000	6,021,499	5,490,500	-	-	6,021,499	5,490,500	Land Revenue.
3	1,62,50,000	8,03,21,920	6,50,50,000	5,351,768	4,336,700	-	-	5,351,768	4,336,700	Opium.
4	64,00,000	5,60,75,438	5,80,16,000	3,738,362	3,867,700	-	-	3,738,362	3,867,700	Salt.
5	1,41,00,000	8,03,01,368	8,48,02,000	5,353,424	5,653,500	-	-	5,353,424	5,653,500	Stamps.
6	30,50,000	4,23,67,219	4,16,19,000	2,824,481	2,774,800	-	-	2,824,481	2,774,800	Excise.
7	2,60,00,000	6,54,28,582	6,48,73,000	4,361,771	4,324,900	-	-	4,361,771	4,324,900	Provincial Rates.
8	38,50,000	1,00,47,032	1,96,33,000	1,269,802	1,308,800	-	-	1,269,802	1,308,800	Customs.
9	34,00,000	2,40,20,050	2,68,48,000	1,601,997	1,789,900	-	1,360	1,601,997	1,791,160	Assessed Taxes.
10	6,55,000	50,80,345	53,10,000	338,690	354,000	-	-	338,690	354,000	Forest.
11	13,69,000	95,07,654	89,09,000	633,844	593,900	-	-	633,844	593,900	Registration.
										Tributes from Native States.
12	12,74,03,000	76,67,89,631	74,28,48,000	50,462,635	49,523,200	-	1,360	50,462,635	49,523,200	- - - TOTAL.
13	18,02,000	1,03,36,614	1,08,20,000	689,108	708,600	160,471	237,877	849,579	946,477	INTEREST.
14	-	2,36,39,706	2,48,80,000	1,575,980	1,658,700	-	-	1,575,980	1,658,700	POST OFFICE.
15	-	1,31,06,813	1,36,00,000	893,788	906,600	4,135	7,180	897,923	913,780	TELEGRAPH.
16	25,19,000	30,95,454	45,79,000	206,364	305,300	46	46	206,410	305,340	MINT.
										RECEIPTS BY CIVIL DEPARTMENTS:
17	4,60,000	38,14,384	40,91,000	254,292	272,700	-	-	254,292	272,700	Law and Justice:
18	1,85,000	36,81,072	38,98,000	245,405	259,900	-	-	245,405	259,900	Courts.
19	6,95,000	49,25,893	47,83,000	328,393	318,900	-	-	328,393	318,900	Jails.
20	80,000	50,99,991	41,15,000	339,999	274,300	4,000	10,384	343,999	285,184	Police.
21	5,80,000	29,15,717	31,75,000	194,381	211,700	-	-	194,381	211,700	Marine.
22	2,35,000	12,26,678	15,02,000	81,779	100,100	1,105	1,156	82,884	101,256	Education.
23	63,000	14,60,429	14,18,000	97,362	94,500	617	352	97,979	94,652	Medical.
										Scientific and other Minor Departments.
24	22,98,000	2,31,24,164	2,29,82,000	1,541,611	1,532,100	5,722	12,392	1,547,333	1,544,492	- - - TOTAL.
										MISCELLANEOUS:
25	3,45,000	17,68,870	18,42,000	117,925	122,800	73,048	70,893	190,973	193,693	Receipts in aid of Superannuation, &c.
26	83,000	10,76,676	10,70,000	71,778	71,300	-	-	71,778	71,300	Stationery and Printing.
27	-	14,10,977	13,76,000	94,065	91,700	-	-	94,065	91,700	Exchange.
28	3,50,000	49,60,885	49,67,000	330,726	331,300	2,584	56,522	333,310	337,722	Miscellaneous.
29	7,78,000	92,17,417	92,55,000	614,494	617,000	76,632	127,415	690,126	744,415	- - - TOTAL.
										RAILWAYS:
30	-	34,35,01,805	35,55,15,000	22,900,107	23,701,000	230	230	22,900,337	23,701,230	State Railways (Gross Receipts).
31	-	1,61,22,208	1,36,90,000	1,074,814	912,700	-	-	1,074,814	912,700	Guaranteed Companies (Net Traffic Receipts).
32	-	5,66,840	3,86,000	37,789	26,400	9,525	17,853	47,314	44,353	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
33	-	36,01,90,653	36,96,01,000	24,012,710	24,640,100	9,755	18,083	24,022,465	24,658,183	- - - TOTAL.
										IRRIGATION:
34	10,48,000	2,99,14,971	2,80,64,000	1,994,331	1,870,900	-	-	1,994,331	1,870,900	Major Works: Direct Receipts.
35	21,53,000	1,33,98,748	1,36,80,000	893,250	912,000	-	-	893,250	912,000	Portion of Land Revenue due to Irrigation.
36	8,00,000	27,51,819	25,44,000	183,455	169,600	-	-	183,455	169,600	Minor Works and Navigation.
37	35,01,000	4,60,65,533	4,42,88,000	3,071,036	2,952,500	-	-	3,071,036	2,952,500	- - - TOTAL.
										OTHER PUBLIC WORKS:
38	11,000	6,81,931	7,02,000	45,462	46,800	-	-	45,462	46,800	Military Works.
39	12,71,000	70,02,937	69,02,000	466,862	460,100	26,229	19,338	493,091	479,438	Civil Works.
40	12,82,000	76,84,868	76,04,000	512,324	506,900	26,229	19,338	538,553	526,238	- - - TOTAL.
										RECEIPTS BY MILITARY DEPARTMENT:
41	18,44,000	77,55,858	95,20,000	517,057	635,300	327,327	315,440	844,384	950,740	Army: Effective.
42	3,46,000	13,46,318	13,74,000	89,755	91,600	28,786	37,209	118,541	128,809	Non-effective.
43	-	95	-	6	-	-	-	6	-	Re-organization.
44	19,89,000	91,02,271	1,09,03,000	606,818	726,900	354,113	352,649	960,931	1,079,549	- - - TOTAL.
45	14,16,62,000	1,26,26,58,024	1,26,11,69,000	84,176,868	84,077,900	636,103	776,240	84,812,971	84,854,140	- - - TOTAL REVENUE.

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BERAR.		BURMA.		
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	
DIRECT DEMANDS ON THE REVENUES:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	57,337	61,000	65,704	60,000	25,038	35,000	4,77,836	5,00,000	1
Assignments and Compensations - - -	33,18,765	33,58,000	51,133	61,000	25,12,533	25,10,000	423	1,000	2
Charges in respect of Collection, viz.:									
Land Revenue - - - - -	5,71,038	5,87,000	20,21,104	20,35,000	14,83,216	14,81,000	57,56,058	61,00,000	3
Opium (including cost of Production) -	11,181	11,000	-	-	-	-	-	-	4
Salt (including cost of Production) - -	10,36,056	11,30,000	-	-	-	-	23,736	30,000	5
Stamps - - - - -	-7,82,637	-7,14,000	72,786	80,000	52,169	52,000	1,26,826	1,21,000	6
Excise - - - - -	30,948	54,000	54,052	1,00,000	22,405	50,000	10,24,268	10,63,000	7
Provincial Rates - - - - -	-	-	-	-	-	-	59,983	80,000	8
Customs - - - - -	-	-	-	-	-	-	3,94,798	4,00,000	9
Assessed Taxes - - - - -	1,452	1,000	-	-	6,124	14,000	34,954	36,000	10
Forest - - - - -	6,39,275	6,75,000	10,66,197	10,70,000	2,54,418	2,58,000	34,46,924	38,00,000	11
Registration - - - - -	6,198	6,000	51,437	55,000	46,903	47,000	58,307	65,000	12
TOTAL - - - - -	49,09,613	51,59,000	33,82,418	34,61,000	44,02,804	44,47,000	1,14,04,118	1,22,01,000	13
INTEREST:									
Interest on Debt - - - - -	4,12,08,849	4,19,62,000	60,089	58,000	-	-	25,000	30,000	14
Deduct—Amounts chargeable to Railways (a) -	5,52,79,467	5,85,22,000	-	-	-	-	-	-	15
" " " Irrigation - - - - -	1,52,28,363	1,56,04,000	-	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt -	-2,92,98,981	-3,21,64,000	60,089	58,000	-	-	25,000	30,000	17
Interest on other Obligations - - - - -	53,02,014	58,86,000	3,958	3,000	-	-	4,387	5,000	18
TOTAL - - - - -	-2,39,96,967	-2,62,78,000	64,047	61,000	-	-	29,387	35,000	19
POST OFFICE - - - - -	4,91,97,677	2,05,55,000	75,971	72,000	20,969	21,000	3,11,377	3,21,000	20
TELEGRAPH - - - - -	1,06,42,134	1,11,05,000	-	-	-	-	-	-	21
MINT - - - - -	8,42,830	7,98,000	-	-	-	-	-	-	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:									
General Administration - - - - -	55,57,434	58,10,000	8,09,469	8,32,000	99,760	97,000	1,50,854	15,80,000	23
Law and Justice:									
Courts - - - - -	3,99,763	3,96,000	12,24,694	12,89,000	3,12,455	3,26,000	32,09,448	36,43,000	24
Jails - - - - -	17,48,385	18,41,000	4,44,951	5,56,000	83,711	81,000	10,17,490	10,70,000	25
Police - - - - -	8,37,200	8,38,000	16,68,460	18,00,000	8,23,747	8,45,000	1,01,18,578	1,06,00,000	26
Marine (including River Navigation) - -	44,54,207	40,06,000	-	-	-	-	10,56,320	9,50,000	27
Education - - - - -	3,06,477	3,05,000	9,98,303	10,95,000	3,83,013	4,00,000	13,58,656	16,00,000	28
Ecclesiastical - - - - -	1,91,140	1,85,000	70,990	63,000	9,703	11,000	1,14,767	1,31,000	29
Medical - - - - -	4,69,845	4,76,000	5,56,125	5,16,000	1,56,905	1,58,000	11,39,807	18,70,000	30
Political - - - - -	69,37,915	90,18,000	46,075	45,000	-	-	4,35,156	4,50,000	31
Scientific and other Minor Departments -	39,48,312	41,80,000	2,15,321	2,69,000	35,061	88,000	2,66,701	3,08,000	32
TOTAL - - - - -	2,48,50,678	2,73,54,000	60,34,388	64,64,000	19,14,355	20,06,000	2,01,73,777	2,17,02,000	33
MISCELLANEOUS CIVIL CHARGES:									
Territorial and Political Pensions - - -	1,59,724	1,63,000	2,09,942	2,17,000	5,694	6,000	1,25,580	1,21,000	34
Civil Furlough and Absentee Allowances -	95	-	-	1,000	-	-	-	-	35
Superannuation Allowances and Pensions -	7,83,240	8,14,000	4,35,490	4,30,000	1,65,274	1,47,000	5,22,690	5,80,000	36
Stationery and Printing - - - - -	-3,70,863	3,70,000	3,25,505	2,67,000	35,676	38,000	6,46,636	6,85,000	37
Miscellaneous - - - - -	3,58,247	8,28,000	3,18,467	1,50,000	67,523	59,000	6,49,214	6,40,000	38
TOTAL - - - - -	9,30,443	21,73,000	12,89,404	10,65,000	2,74,167	2,50,000	19,44,120	20,06,000	39
FAMINE RELIEF AND INSURANCE:									
Famine Relief - - - - -	-	6,98,000	136	-	-	-	228	6,000	40
Construction of Protective Railways - - -	14,56,817	7,40,000	-	-	-	-	-	-	41
Construction of Protective Irrigation Works -	81,614	1,09,000	8,91,999	9,58,000	-	-	-	-	42
Reduction or Avoidance of Debt - - - - -	1,00,06,451	73,96,000	-	-	-	-	-	-	43
TOTAL - - - - -	1,15,44,882	89,40,000	8,92,135	9,58,000	-	-	228	6,000	44
Carried forward to page 12 - - - - -	4,89,21,290	4,98,06,000	1,17,38,358	1,20,81,000	60,12,295	67,24,000	8,38,03,002	8,62,71,000	45

ACCOUNTS 1904-05.

(a) Included under the following Heads:—

State Railways—Interest on Debt - - - - -

Interest chargeable against Companies on Advances - - - - -

TOTAL - - - - -

India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
Rs.	£	£	£
5,20,02,868	3,466,858	1,141,439	4,608,297
32,76,599	218,440	237,307	455,747
5,52,79,467	3,685,298	1,378,746	5,064,044

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1905-06,
RESULTS of 1904-05.

EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.	
1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	34,806	41,000	8,44,923	7,65,000	1,57,973	1,83,000	19,63,717	16,45,000	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	35,974	1,32,000	2,57,049	2,26,000	3,52,556	3,31,000	64,98,433	66,19,000	
3	11,52,516	19,46,000	52,62,009	52,33,000	82,36,416	84,49,000	2,44,82,357	2,58,31,000	
4	-	-	2,94,31,976	2,63,75,000	-	-	2,94,43,157	2,63,86,000	
5	-	7,000	3,98,843	3,34,000	-	-	13,69,635	14,91,000	
6	41,149	2,63,000	6,92,057	4,47,000	2,34,808	2,44,000	4,57,156	4,93,000	
7	37,739	1,18,000	8,18,668	7,70,000	82,743	1,00,000	20,80,820	22,57,000	
8	3,183	67,000	4,29,575	3,80,000	442	-	4,93,163	5,27,000	
9	-	14,300	10,03,449	10,17,000	-	-	13,98,247	14,35,000	
10	1,072	12,000	1,55,746	1,52,000	314	-	1,99,662	2,15,000	
11	5,03,656	6,50,000	6,88,589	6,30,000	13,91,583	13,67,000	79,90,842	84,50,000	
13	59,584	2,14,000	9,70,708	8,17,000	2,29,674	2,42,000	14,02,811	14,46,000	
13	18,49,779	34,65,000	4,08,64,592	3,91,46,000	1,06,66,506	1,09,16,000	7,74,79,820	7,87,95,000	
14	2,386	4,000	1,96,488	2,05,000	3,35,729	3,81,000	4,18,28,530	4,26,40,000	INTEREST : Interest on Debt. Deduct—Amounts chargeable to Railways (a). " " " Irrigation.
15	-	-	-	-	-	-	6,52,79,467	6,55,22,000	
16	-	-	-	-	-	-	1,52,28,363	1,56,04,000	
17	2,386	4,000	1,96,488	2,05,000	3,35,729	3,81,000	-2,86,79,291	-3,14,36,000	Remainder chargeable on Ordinary Debt. Interest on other Obligations.
18	403	3,000	1,04,059	22,000	7,61,735	7,10,000	61,76,556	66,29,000	
19	2,789	7,000	3,00,545	2,27,000	10,97,464	10,91,000	-2,25,02,735	-2,48,57,000	- - - TOTAL.
20	44,018	91,000	3,80,357	2,86,000	1,89,167	1,90,000	2,01,99,536	2,15,36,000	POST OFFICE.
21	-	-	-	-	-	-	1,06,42,134	1,11,05,000	TELEGRAPH.
22	-	-	-	-	-	-	8,42,830	7,98,000	MINT.
23	3,69,482	7,80,000	25,35,332	25,50,000	18,25,107	20,25,000	1,26,53,438	1,36,74,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS : General Administration. Law and Justice : Courts. Jails. Police. Marine (including River Navigation). Education. Ecclesiastical. Medical. Political. Scientific and other Minor Departments.
24	7,45,314	90,00,000	98,62,504	86,79,000	55,31,282	56,00,000	2,12,85,440	2,19,33,000	
25	1,88,343	5,10,000	26,75,164	26,30,000	14,54,348	16,80,000	75,12,392	83,67,000	
26	15,59,263	24,29,000	72,88,430	71,50,000	85,74,507	94,30,000	3,08,80,185	3,30,91,000	
27	1,22,875	1,10,000	18,54,516	11,96,000	-	-	74,37,918	62,62,000	
28	7,02,260	15,23,000	54,59,203	49,02,000	31,49,069	36,15,000	1,23,86,967	1,34,40,000	
29	17,281	19,000	2,18,037	2,12,000	2,46,724	2,53,000	8,63,692	8,74,000	
30	4,54,194	7,12,000	27,43,036	25,94,000	16,26,755	17,44,000	71,46,657	76,69,000	
31	83,827	85,000	80,231	55,000	1,18,732	1,13,000	77,01,936	97,66,000	
32	1,07,337	1,25,000	7,82,955	8,41,000	5,01,682	6,16,000	58,57,429	67,27,000	
33	43,50,232	82,92,000	3,33,94,458	3,08,09,000	2,30,28,186	2,50,78,000	11,37,46,074	12,17,03,000	
34	5,394	8,000	9,93,965	8,88,000	8,06,808	8,41,000	23,07,107	22,44,000	MISCELLANEOUS CIVIL CHARGES : Territorial and Political Pensions. Civil Furlough and Absence Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Miscellaneous.
35	-	-	211	1,000	184	1,000	490	3,000	
36	1,41,566	3,67,000	27,98,354	27,07,000	25,38,224	26,14,000	73,79,838	76,39,000	
37	1,26,061	1,73,000	17,48,433	10,87,000	7,77,930	8,44,000	82,89,378	34,64,000	
38	1,43,420	1,12,000	4,56,803	4,34,000	1,71,605	1,76,000	21,65,279	23,97,000	
39	4,16,441	6,62,000	59,92,766	51,17,000	42,94,751	44,76,000	1,51,42,092	1,57,49,000	- - - TOTAL.
40	117	-	3,007	-	-	6,48,000	3,488	13,48,000	FAMINE RELIEF AND INSURANCE : Famine Relief. Construction of Protective Railways. Construction of Protective Irrigation Works. Reduction or Avoidance of Debt.
41	-	-	-	-	-	-	14,56,817	7,40,000	
42	-	-	4,38,683	4,75,000	8,62,964	21,40,000	22,75,260	38,82,000	
43	-	-	-	-	-	-	1,00,06,451	73,95,000	
44	117	-	4,41,690	4,75,000	8,62,964	27,86,000	1,37,42,016	1,31,65,000	- - - TOTAL.
45	69,63,376	1,25,17,000	8,13,54,408	7,60,60,000	4,01,39,038	4,45,35,000	22,92,91,767	23,79,94,000	- - - Carried forward to page 13.
ESTIMATE, 1905-06.									
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.					
	Rs.	£	£	£					
	5,50,17,000	3,687,800	1,169,282	4,837,082					
	35,05,000	233,700	265,719	499,419					
	5,85,22,000	3,901,500	1,435,001	5,336,501					
						- - - TOTAL.			
(a) Included under the following Heads :— State Railways—Interest on Debt. Interest chargeable against Companies on Advances.									

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-
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks - - - - -	16,83,717	16,45,000	1,09,329	1,05,000	17,518	18,000	3,54,028	4,30,000	12,22,767
Assignments and Compensations - - - - -	64,98,433	66,19,000	2,50,526	2,26,000	21,944	22,000	11,54,632	12,10,000	97,44,746
Charges in respect of Collection, viz. :—									
Land Revenue - - - - -	2,44,82,357	2,58,31,000	44,07,328	45,80,000	8,20,423	7,73,000	1,09,24,972	1,12,25,000	74,06,612
Opium (including cost of Production) - - - - -	2,94,43,157	2,83,86,000	-	-	-	-	-	-	28,477
Salt (including cost of Production) - - - - -	13,69,635	14,91,000	-	-	-	-	20,02,112	21,89,000	17,01,012
Stamps - - - - -	4,57,156	4,93,000	1,71,032	1,32,000	18,826	14,000	3,52,640	3,68,000	2,34,258
Excise - - - - -	20,80,820	22,57,000	63,849	77,000	7,174	8,000	9,99,842	10,22,000	4,70,418
Provincial Rates - - - - -	4,93,183	5,27,000	-	-	-	-	-	-	58,430
Customs - - - - -	13,98,247	14,35,000	-	-	-	-	2,74,483	2,76,000	10,10,735
Assessed Taxes - - - - -	1,99,662	2,15,000	13,463	11,000	923	1,000	28,852	32,000	78,354
Forest - - - - -	79,90,642	84,50,000	10,12,354	12,80,000	74,958	95,000	19,86,098	22,00,000	19,03,804
Registration - - - - -	14,02,811	14,46,000	94,021	96,000	8,985	8,000	9,22,987	9,46,000	2,84,682
TOTAL	7,74,79,820	7,87,95,000	61,22,497	64,86,000	9,71,750	9,39,000	1,90,00,652	1,98,98,000	2,42,32,294
INTEREST :									
Interest on Debt - - - - -	4,18,28,539	4,26,40,000	2,24,367	2,40,000	-	-	1,82,638	2,14,000	6,18,516
Deduct—Amounts chargeable to Railways - - - - -	5,52,79,467	5,85,22,000	-	-	-	-	-	-	-
" " " Irrigation - - - - -	1,52,28,363	1,56,04,000	-	-	-	-	-	-	-
Remainder chargeable on Ordinary Debt - - - - -	-2,66,79,291	-3,14,86,000	2,24,367	2,40,000	-	-	1,82,638	2,14,000	6,18,516
Interest on other Obligations - - - - -	61,76,556	66,29,000	2,22,818	9,000	-	-	24,091	32,000	2,57,009
TOTAL	-2,25,02,735	-2,48,57,000	4,47,185	2,49,000	-	-	2,06,729	2,46,000	8,75,525
POST OFFICE	2,01,99,536	2,15,36,000	1,56,695	13,000	42,897	18,000	-	-	1,02,755
TELEGRAPH	1,06,42,184	1,11,05,000	-	-	-	-	-	-	-
MINT	8,42,830	7,98,000	-	-	-	-	-	-	7,00,937
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration - - - - -	1,26,53,438	1,36,74,000	13,74,333	15,00,000	2,71,587	2,98,000	16,79,142	17,90,000	20,69,497
Law and Justice :									
Courts - - - - -	2,12,85,440	2,19,33,000	34,30,088	36,40,000	4,90,693	4,82,000	40,40,216	49,70,000	49,20,112
Jails - - - - -	75,12,392	83,67,000	9,49,507	10,21,000	98,779	1,05,000	12,63,518	13,50,000	7,73,764
Police - - - - -	3,08,80,185	3,30,81,000	37,83,595	42,40,000	10,41,495	11,19,000	51,37,008	51,33,000	65,30,614
Marine (including River Navigation) - - - - -	74,87,918	82,62,000	-	-	-	-	14,243	15,000	44,741
Education - - - - -	1,23,56,987	1,34,40,000	19,50,482	24,50,000	1,01,832	1,06,000	85,84,081	87,36,000	41,25,314
Ecclesiastical - - - - -	8,63,692	8,74,000	2,41,164	2,16,000	38,328	35,000	3,27,576	3,37,000	3,38,967
Medical - - - - -	71,46,667	75,69,000	14,67,037	16,07,000	1,07,293	1,37,000	37,91,708	36,17,000	23,46,966
Political - - - - -	77,01,936	97,66,000	7,00,372	6,75,000	24,05,256	26,30,000	1,02,408	1,00,000	8,83,709
Scientific and other Minor Departments - - - - -	58,57,429	67,27,000	4,39,975	5,50,000	20,655	75,000	7,98,809	9,50,000	4,27,763
TOTAL	11,37,46,074	12,17,03,000	1,48,36,551	1,58,99,000	45,75,918	49,87,000	2,16,28,787	2,10,98,000	2,24,61,447
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions - - - - -	23,07,107	22,44,000	1,82,472	1,68,000	64,001	61,000	4,45,651	4,36,000	5,05,804
Civil Furlough and Absentee Allowances - - - - -	490	3,000	-	-	-	-	288	1,000	-
Superannuation Allowances and Pensions - - - - -	73,79,838	76,30,000	14,23,162	14,59,000	1,12,098	1,17,000	20,81,846	21,40,000	24,16,963
Stationery and Printing - - - - -	32,89,378	34,66,000	5,07,661	5,43,000	57,440	74,000	15,74,081	15,66,000	16,53,559
Miscellaneous - - - - -	21,85,279	23,97,000	3,16,810	5,63,000	29,429	27,000	6,91,351	6,64,000	4,93,880
TOTAL	1,51,42,092	1,57,49,000	24,29,005	27,33,000	2,63,568	2,79,000	47,42,717	48,07,000	51,29,706
FAMINE RELIEF AND INSURANCE :									
Famine Relief - - - - -	3,488	13,48,000	-2,970	52,000	-	-	-	1,07,000	30,647
Construction of Protective Railways - - - - -	14,56,817	7,40,000	-	-	-	-	-	-	-
Construction of Protective Irrigation Works - - - - -	22,75,260	36,82,000	-	-	1,397	11,000	5,91,647	5,00,000	8,56,896
Reduction or Avoidance of Debt - - - - -	1,00,06,451	73,95,000	-	-	-	-	-	-	-
TOTAL	1,37,42,016	1,31,65,000	-2,970	52,000	1,397	11,000	5,91,647	6,07,000	3,87,543
Carried forward to page 14 - - - - -	22,92,91,767	23,79,94,000	2,34,89,893	2,54,32,000	58,55,330	62,34,000	4,61,70,632	4,75,56,000	5,38,99,207

Provinces of British India, and in England, for 1905-06, compared with the Results of 1904-05—continued.

DAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 16 = £1.		1904-05.	1905-06.	1904-05.	1905-06.		
	1904-05.	1905-06.	1904-05.	1905-06.						
	Rs.	Rs.	Rs.	£	£	£	£	£	£	
1	17,85,000	33,67,359	33,83,000	224,400	225,500	-	-	224,400	225,500	DIRECT DEMANDS ON THE REVENUES:
2	98,34,000	1,76,70,280	1,79,10,000	1,178,019	1,194,000	-	-	1,178,019	1,194,000	Refunds and Drawbacks.
3	74,00,000	4,80,42,287	4,97,89,000	3,202,819	3,319,300	875	1,811	3,203,694	3,321,111	Assignments and Compensations.
4	33,000	2,94,71,634	2,84,19,000	1,964,775	1,894,600	2,310	1,761	1,967,085	1,896,361	Charges in respect of Collection, viz.:-
5	18,85,000	51,82,759	55,45,000	344,184	369,700	918	391	345,102	370,091	Land Revenue.
6	2,60,000	12,34,918	12,67,000	82,328	84,500	38,763	41,602	121,091	126,303	Opium (including cost of Production).
7	5,12,000	36,22,103	39,76,000	241,473	258,400	841	2	242,314	258,402	Salt (including cost of Production).
8	47,000	5,49,613	5,74,000	36,641	38,300	-	-	36,641	38,300	Stamps.
9	10,26,000	26,83,465	27,37,000	178,898	182,400	348	438	179,246	182,838	Excise.
10	80,000	3,21,253	3,39,000	21,417	22,600	-	-	21,417	22,600	Provincial Rates.
11	21,50,000	1,29,67,856	1,41,76,000	864,524	945,000	4,614	4,250	869,138	949,250	Customs.
12	3,04,000	27,13,486	28,00,000	180,899	186,700	-	-	180,899	186,700	Assessed Taxes.
13	2,46,96,000	12,78,07,013	13,08,14,000	8,520,487	8,721,000	48,689	50,455	8,569,136	8,771,455	Forest.
										Registration.
										- - - TOTAL.
14	6,12,000	4,28,54,060	4,37,06,000	2,856,937	2,913,800	4,423,911	4,419,371	7,280,848	7,332,171	INTEREST:
15	-	5,52,79,467	5,55,22,000	3,685,298	3,801,500	1,378,746	1,435,001	5,064,044	5,336,501	Interest on Debt.
16	-	1,52,22,363	1,58,04,000	1,015,224	1,040,300	-	-	1,015,224	1,040,300	Deduct—Amounts chargeable to Railways.
17	6,12,000	-2,76,53,770	-3,04,20,000	-1,843,585	-2,022,000	3,045,165	2,983,370	1,201,580	955,370	" " " Irrigation.
18	2,68,000	66,80,474	69,38,000	445,365	482,500	-	-	445,365	482,500	Remainder chargeable on Ordinary Debt.
19	8,80,000	-2,09,73,296	-2,34,62,000	-1,398,220	-1,565,500	3,045,165	2,983,370	1,646,945	1,417,870	Interest on other Obligations.
										- - - TOTAL.
20	-	2,05,01,633	2,15,67,000	1,366,779	1,437,800	153,034	121,334	1,519,813	1,559,134	POST OFFICE.
21	-	1,06,42,134	1,11,05,000	709,476	740,300	192,792	317,613	902,288	1,057,913	TELEGRAPH.
22	8,20,000	15,52,767	16,18,000	103,518	107,900	14,330	11,436	117,877	119,336	MINT.
23	21,10,000	1,80,47,997	1,93,72,000	1,203,200	1,291,500	272,236	290,241	1,475,436	1,581,741	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
24	49,91,000	3,50,66,547	3,60,16,000	2,337,770	2,401,100	480	152	2,338,250	2,401,252	General Administration.
25	8,08,000	1,05,97,958	1,16,51,000	706,530	776,700	19	-	706,549	776,700	Law and Justice:
26	66,75,000	4,73,72,897	5,02,68,000	3,158,193	3,350,500	622	1,108	3,158,815	3,351,608	Courts.
27	42,000	75,47,002	63,19,000	503,134	421,300	292,519	250,112	795,653	671,412	Jails.
28	41,15,000	2,21,18,676	2,38,47,000	1,474,578	1,589,800	5,064	5,846	1,479,642	1,595,446	Police.
29	3,54,000	18,09,727	18,18,000	120,649	121,100	890	282	121,039	121,382	Marine (including River Navigation).
30	25,29,000	1,48,59,661	1,54,59,000	990,644	1,030,600	6,196	10,865	996,840	1,041,465	Education.
31	8,80,000	1,17,93,681	1,40,51,000	786,245	936,700	4,094	5,534	790,339	942,234	Ecclesiastical.
32	8,09,000	75,34,631	91,11,000	502,309	607,400	34,891	45,148	537,200	652,548	Medical.
33	2,33,13,000	17,67,48,777	18,79,00,000	11,783,252	12,596,700	616,511	609,083	12,399,763	13,135,788	Political.
										Scientific and other Minor Departments.
										- - - TOTAL.
34	6,10,000	35,65,635	35,19,000	237,709	234,600	10,672	11,117	248,381	245,717	MISCELLANEOUS CIVIL CHARGES:
35	-	778	4,000	62	300	218,692	234,473	218,744	234,773	Territorial and Political Pensions.
36	24,80,000	1,33,63,407	1,38,35,000	890,894	922,300	2,019,439	2,019,383	2,910,333	2,941,633	Civil Furlough and Absentee Allowances.
37	15,45,000	70,82,119	71,94,000	472,141	479,600	102,802	89,771	574,943	569,371	Superannuation Allowances and Pensions.
38	6,74,000	36,96,049	43,25,000	246,403	288,300	65,986	21,846	312,389	310,146	Stationery and Printing.
39	53,09,000	2,77,07,988	2,88,77,000	1,847,199	1,925,100	2,417,591	2,376,590	4,264,790	4,301,690	Miscellaneous.
										- - - TOTAL.
40	5,40,000	31,165	20,47,000	2,078	136,500	-	-	2,078	136,500	FAMINE RELIEF AND INSURANCE:
41	-	14,56,817	7,40,000	97,131	49,300	18,691	8,581	115,812	57,881	Famine Relief.
42	4,50,000	32,25,200	46,43,000	215,018	309,500	-	3,769	215,018	313,269	Construction of Protective Railways.
43	-	1,00,06,451	73,95,000	667,097	493,000	-	-	667,097	493,000	Construction of Protective Irrigation Works.
44	9,90,000	1,47,19,633	1,48,25,000	981,309	983,300	18,691	12,350	1,000,000	1,000,650	Reduction or Avoidance of Debt.
										- - - TOTAL.
45	5,60,08,000	35,87,04,099	37,32,24,000	23,913,780	24,891,600	6,506,812	6,482,236	30,420,592	31,363,836	- - - Carried forward to page 15.

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

HEADS OF EXPENDITURE	INDIA, GENERAL.		CENTRAL PROVINCES.		BERAR.		BURMA.		
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8 - - -	4,89,21,290	4,98,06,000	1,17,33,358	1,20,81,000	66,12,295	67,24,000	3,38,63,002	3,62,71,000	1
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Working Expenses - - - - -	16,90,58,527	17,40,56,000	-	-	-	-	-	-	2
Interest on Debt - - - - -	5,20,02,868	5,50,17,000	-	-	-	-	-	-	3
Annuities in purchase of Railways - - -	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	32,15,083	34,57,000	-	-	-	-	-	-	5
Interest on Capital deposited by Companies -	3,81,736	3,74,000	-	-	-	-	-	-	6
Guaranteed Companies:									
Surplus Profits, Land, and Supervision -	18,01,760	29,82,000	-	-	-	-	-	-	7
Interest - - - - -	2,77,131	40,000	-	-	-	-	-	-	8
Subsidized Companies:									
Land, &c. - - - - -	7,49,583	7,17,000	-	-	-	-	-	-	9
Miscellaneous Railway Expenditure - - -	6,38,164	5,58,000	-	-	-	-	77,502	20,000	10
TOTAL - - -	22,81,24,852	23,71,81,000	-	-	-	-	77,502	20,000	11
IRRIGATION:									
Major Works:									
Working Expenses - - - - -	-	-	-	-	-	-	75,301	1,21,000	12
Interest on Debt - - - - -	94,49,130	73,07,000	-	-	-	-	-	-	13
Minor Works and Navigation - - - - -	1,19,148	1,19,000	2,72,854	4,15,000	-	-	14,91,461	15,26,000	14
TOTAL - - -	95,68,278	74,26,000	2,72,854	4,15,000	-	-	15,66,762	16,47,000	15
OTHER PUBLIC WORKS:									
Military Works - - - - -	1,27,00,492	1,14,95,000	9,598	10,000	5,291	4,000	5,63,022	10,00,000	16
Ditto Re-organisation - - - - -	32,310	23,25,000	-	-	-	-	-	49,000	17
Civil Works - - - - -	22,74,719	25,13,000	35,72,874	36,43,000	10,61,035	12,51,000	1,09,80,924	1,33,97,000	18
Construction of Railways charged to Provincial or Local Revenues.	-	-	-	-	-	-	-	-	19
TOTAL - - -	1,50,08,021	1,63,33,000	35,82,470	36,53,000	10,66,356	12,55,000	1,15,43,946	1,44,46,000	20
ARMY SERVICES:									
Army:									
Effective - - - - -	11,80,81,645	11,01,45,000	-	-	-	-	-	-	21
Non-effective - - - - -	54,16,082	54,27,000	-	-	-	-	-	-	22
Re-organisation - - - - -	32,86,642	43,57,000	-	-	-	-	-	-	23
TOTAL - - -	12,67,84,369	11,99,29,000	-	-	-	-	-	-	24
SPECIAL DEFENCE WORKS:									
Special Defences (1902) - - - - -	5,38,613	12,14,000	-	-	-	-	-	-	25
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -									
	42,89,45,423	43,18,89,000	1,55,93,682	1,61,49,000	76,78,651	79,79,000	4,70,51,212	5,23,84,000	26
Add.—Portion of Allotments to Provincial Governments not spent by them in the year.	-	-	-	33,63,000	91,704	87,000	-	-	27
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	14,981	26,000	7,02,146	-	-	-	15,70,179	17,85,000	28
TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -	42,89,30,442	43,18,63,000	1,48,91,536	1,95,12,000	77,70,355	80,66,000	4,54,81,033	5,05,99,000	29
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works:									
State Railways - - - - -	6,60,28,941	9,86,72,000	-	-	-	-	-	-	30
Irrigation Works - - - - -	-	-	-	-	-	-	11,47,787	13,00,000	31
TOTAL - - -	6,60,28,941	9,86,72,000	-	-	-	-	11,47,787	13,00,000	32

Provinces of *British India*, and in *England*, for 1905-06, compared with the Results of 1904-05—*continued*.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	66,63,376	1,26,17,000	8,13,54,408	7,60,80,000	4,01,89,038	4,45,35,000	22,92,91,767	23,79,94,000	- - - Brought forward from page 9.
2	81,672	73,000	-	-	-	-	16,91,40,199	17,41,09,000	RAILWAY REVENUE ACCOUNT : State Railways: Working Expenses.
3	-	-	-	-	-	-	5,20,02,868	5,50,17,000	Interest on Debt.
4	-	-	-	-	-	-	-	-	Annuities in purchase of Railways.
5	-	-	-	-	-	-	32,15,083	34,57,000	Interest chargeable against Companies on Advances.
6	-	-	-	-	-	-	3,81,736	3,74,000	Interest on Capital deposited by Companies.
7	-	-	-	-	-	-	12,01,760	29,82,000	Guaranteed Companies: Surplus Profits, Land, and Supervision.
8	-	-	-	-	-	-	2,77,181	40,000	Interest.
9	-	-	3,965	-	-	1,00,000	7,53,548	8,17,000	Subsidized Companies: Land, &c.
10	-	-	-	-	-	-	7,15,866	5,78,000	Miscellaneous Railway Expenditure.
11	81,672	73,000	3,965	-	-	1,00,000	22,82,87,991	23,73,74,000	- - - TOTAL.
12	-	-	9,89,006	10,50,000	31,92,524	31,53,000	42,55,830	43,24,000	IRRIGATION : Major Works: Working Expenses.
13	-	-	24,51,988	24,52,000	33,27,245	33,67,000	1,52,28,363	1,31,26,000	Interest on Debt.
14	-	6,000	16,93,331	22,41,000	5,52,868	6,82,000	41,29,962	49,89,000	Minor Works and Navigation.
15	-	6,000	51,33,324	57,43,000	70,72,437	72,02,000	2,36,14,155	2,24,39,000	- - - TOTAL.
16	74,468	69,000	75,760	80,000	46,009	91,060	1,34,74,638	1,27,49,000	OTHER PUBLIC WORKS : Military Works.
17	-	-	-	-	-	-	32,810	23,74,000	Ditto Re-organisation.
18	29,52,286	58,80,000	1,35,37,942	1,30,89,000	1,02,18,844	99,65,000	4,45,98,654	4,97,38,000	Civil Works.
19	437	3,000	-	-	-	-	437	8,000	Construction of Railways charged to Provincial or Local Revenue.
20	30,27,191	59,52,000	1,36,13,702	1,31,69,000	1,02,64,863	1,00,56,000	5,81,08,539	6,48,64,000	- - - TOTAL.
21	-	-	-	-	-	-	11,80,81,645	11,01,45,000	ARMY SERVICES : Army: Effective.
22	-	-	-	-	-	-	54,16,082	54,27,000	Non-effective.
23	-	-	-	-	-	-	32,86,642	43,57,000	Re-organisation.
24	-	-	-	-	-	-	12,07,84,369	11,99,29,000	- - - TOTAL.
25	-	0	-	-	-	-	5,38,613	12,14,000	SPECIAL DEFENCE WORKS : Special Defences (1902).
26	97,72,239	1,85,48,000	10,01,05,999	9,49,72,000	5,74,76,328	6,19,93,000	66,66,33,434	68,38,14,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
27	-	85,81,000	-	8,36,000	-	-	91,704	79,26,000	Add.—Portion of Allotments to Provincial Governments not spent by them in the year.
28	1,48,185	45,000	11,92,604	-	7,92,488	34,22,000	44,18,581	52,78,000	Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.
29	96,20,054	2,20,84,000	9,89,13,395	9,58,07,000	5,66,83,842	5,84,71,000	66,22,96,557	68,64,62,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
30	-	-	-	-	-	-	6,60,28,941	9,86,72,000	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE : Capital Outlay on Railways and Irrigation Works: State Railways.
31	-	-	-1,419	-	10,95,016	9,00,000	22,41,384	22,00,000	Irrigation Works.
32	-	-	-1,419	-	10,95,016	9,00,000	6,82,70,325	10,08,72,000	- - - 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-	
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10 - - -	22,92,91,767	23,79,94,000	2,34,89,863	2,54,32,000	58,55,330	62,34,000	4,61,70,532	4,75,56,000	5,38,99,207	1
RAILWAY REVENUE ACCOUNT : *										
State Railways :										
Working Expenses - - - - -	16,91,40,199	17,41,09,000	-	-	-	-	2,91,361	3,45,000	-	2
Interest on Debt - - - - -	5,20,02,368	5,50,17,000	-	-	-	-	-	-	-	3
Annuities in purchase of Railways -	-	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	32,15,083	34,57,000	-	-	-	-	61,518	49,000	-	5
Interest on Capital deposited by Companies.	3,81,730	3,74,000	-	-	-	-	68,519	60,000	-	6
Guaranteed Companies :										
Surplus Profits, Land, and Supervision Interest - - - - -	18,01,760	29,82,000	-	-	-	-	-	-	-	7
	2,77,181	40,000	-	-	-	-	-	-	-	8
Subsidized Companies :										
Land, &c. - - - - -	7,53,548	8,17,000	-	-	-	-	-	-	-	9
Miscellaneous Railway Expenditure -	7,15,666	5,78,000	-	-	-	-	8,103	26,000	-	10
TOTAL - - -	22,82,87,991	23,73,74,000					4,29,499	4,88,000		11
IRRIGATION :										
Major Works :										
Working Expenses - - - - -	42,55,930	43,24,000	58,83,551	62,13,000	3,17,878	96,000	18,11,244	18,00,000	10,00,709	12
Interest on Debt - - - - -	1,52,28,363	1,31,26,000	-	15,92,000	-	-	-	-	-	13
Minor Works and Navigation - - -	41,29,962	49,89,000	11,92,843	10,53,000	1,98,007	3,91,000	48,07,430	49,26,000	30,78,705	14
TOTAL - - -	2,36,14,155	2,24,39,000	70,76,194	88,58,000	3,15,885	4,87,000	66,18,674	67,25,000	41,40,414	15
OTHER PUBLIC WORKS :										
Military Works - - - - -	1,34,74,638	1,27,49,000	1,74,854	1,54,000	-	-	94,618	1,05,000	2,02,252	16
Ditto Re-organisation - - - - -	32,810	23,74,000	-	-	-	-	-	-	-	17
Civil Works - - - - -	4,45,98,654	4,97,38,000	61,55,361	69,80,000	22,55,763	22,00,000	98,64,963	1,13,84,000	76,91,559	18
Construction of Railways charged to Provincial or Local Revenues.	437	3,000	-	-	-	-	93,317	94,000	-	19
TOTAL - - -	5,81,06,539	6,48,64,000	63,30,115	71,14,000	22,55,763	22,00,000	1,00,53,098	1,15,83,000	78,93,811	20
ARMY SERVICES :										
Army :										
Effective - - - - -	11,80,81,645	11,01,45,000	-	-	-	-	3,42,99,697	3,09,35,000	4,29,58,714	21
Non-effective - - - - -	54,16,082	54,27,000	-	-	-	-	31,22,403	30,77,000	15,42,147	22
Re-organisation - - - - -	32,86,842	43,57,000	-	-	-	-	5,44,785	10,23,000	23,35,660	23
TOTAL - - -	19,67,84,369	11,99,29,000					3,79,66,885	3,50,35,000	4,68,36,521	24
SPECIAL DEFENCE WORKS :										
Special Defences (1902) - - - - -	5,38,613	12,14,000	-	-	-	-	-	-	-	25
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -										
	66,66,23,434	68,38,14,000	3,68,96,172	4,14,01,000	84,26,978	89,21,000	10,12,33,688	10,13,87,000	11,27,69,953	26
<i>Add.</i> —Portion of Allotments to Provincial Governments not spent by them in the year.	91,704	79,26,000	50,54,891	-	-	25,000	-	6,40,000	39,84,271	27
<i>Deduct.</i> —Portion of Provincial Expenditure defrayed from Provincial Balances.	44,18,581	52,76,000	-	20,51,000	5,919	-	22,64,363	-	-	28
TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -	66,22,96,557	68,64,62,000	4,19,51,063	3,93,23,000	84,21,069	89,46,000	9,89,74,325	10,20,27,000	11,67,54,224	29
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :										
Capital Outlay on Railways and Irrigation Works :										
State Railways - - - - -	6,60,28,941	9,86,72,000	-	-	-	-	-	-	-	30
Irrigation Works - - - - -	22,41,384	22,00,000	17,90,475	42,00,000	-	1,61,000	9,80,438	10,00,000	2,90,402	31
TOTAL - - -	6,82,70,325	10,08,72,000	17,90,475	42,00,000		1,61,000	9,80,438	10,00,000	2,98,402	32
Redemption of Liabilities - - -	-	-	-	-	-	-	-	-	-	

Calcutta, 12 April 1906.
India Office, 10 May 1906.

Provinces of British India, and in England, for 1905-06, compared with the Results of 1904-05—continued.

BAY.	TOTAL INDIA.					ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1904-05.	1905-06.	1904-05.	1905-06.			
	1904-05.	1905-06.	1904-05.	1905-06.							
1905-06.	Rs.	Rs.	£	£	£	£	£	£			
1	5,60,08,000	35,87,06,699	37,32,24,000	23,913,780	24,881,800	6,506,812	6,482,238	30,420,592	31,363,836	- - - Brought forward from page 11.	
2	-	16,94,31,560	17,44,54,000	11,295,437	11,630,300	-	-	11,295,437	11,630,300	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.	
3	-	5,20,02,868	5,50,17,000	3,466,858	3,667,800	1,141,430	1,169,282	4,608,297	4,837,082		
4	-	-	-	-	-	3,009,333	3,013,737	3,009,333	3,013,737		
5	-	32,76,599	35,05,000	218,440	233,700	237,307	265,719	455,747	499,419		
6	-	4,50,255	4,43,000	30,017	29,500	1,235,972	1,286,600	1,265,989	1,316,100		
7	-	18,01,760	29,82,000	120,117	198,800	-	-	120,117	198,800		
8	-	2,77,131	40,000	18,478	2,700	1,045,142	1,038,620	1,003,619	1,041,320		
9	-	7,53,548	8,17,000	50,237	54,500	-	-	50,237	54,500		
10	-	7,23,769	6,04,000	48,251	40,300	-	-	48,251	40,300		
11	-	22,87,17,490	23,78,62,000	15,247,833	15,857,800	6,669,194	6,773,958	21,917,027	22,631,658		- - - TOTAL.
12	10,50,000	1,31,29,212	1,34,83,000	875,281	898,900	-	-	875,281	898,900		IRRIGATION: Major Works: Working Expenses. Interest on Debt. Minor Works and Navigation.
13	8,86,000	1,52,28,363	1,58,04,000	1,015,224	1,040,300	-	-	1,015,224	1,040,300		
14	31,82,000	1,34,07,747	1,45,40,000	893,850	969,400	1,998	-	895,848	969,400		
15	51,18,000	4,17,65,322	4,36,27,000	2,784,355	2,908,600	1,998	-	2,786,353	2,908,600	- - - TOTAL.	
16	1,09,000	1,39,46,562	1,31,17,000	929,771	874,500	49,641	47,645	979,412	922,145	OTHER PUBLIC WORKS: Military Works. Ditto Re-organisation. Civil Works. Construction of Railways charged to Provincial or Local Revenues.	
17	-	22,810	23,74,000	2,187	158,300	-	554	2,187	158,854		
18	89,93,000	7,05,86,200	7,92,75,000	4,704,413	5,285,000	73,882	75,011	4,778,295	5,360,011		
19	-	93,764	97,000	6,250	6,400	-	-	6,250	6,400		
20	91,02,000	8,46,39,326	8,48,63,000	5,642,621	6,324,200	123,523	123,210	5,766,144	6,447,410	- - - TOTAL.	
21	5,34,62,000	19,53,40,056	19,45,32,000	13,022,670	12,968,800	2,946,125	2,066,711	15,968,795	15,035,511	ARMY SERVICES: Army: Effective. Non-effective. Re-organisation.	
22	17,97,000	1,00,80,632	1,03,01,000	672,042	686,700	2,437,352	2,384,788	3,109,394	3,071,488		
23	16,47,000	61,07,087	69,27,000	411,139	461,600	686,366	715,567	1,097,505	1,177,167		
24	5,67,99,000	21,15,87,775	21,17,60,000	14,105,851	14,117,100	6,069,843	5,167,066	20,175,694	19,284,166	- - - TOTAL.	
25	-	5,38,613	12,14,000	35,908	80,000	92,387	71,046	128,295	151,946	SPECIAL DEFENCE WORKS: Special Defences (1903).	
26	12,70,24,000	92,50,55,225	96,25,50,000	61,730,348	64,170,000	19,463,757	18,617,516	81,194,105	82,787,516	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL. Add.—Portion of Allotments to Provincial Governments not spent by them in the year. Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	
27	-	91,30,866	85,91,000	603,724	572,700	-	-	608,724	572,700		
28	28,000	66,88,863	73,85,000	445,994	492,300	-	-	445,994	492,300		
29	12,69,98,000	92,83,97,228	96,37,56,000	61,893,148	64,250,400	19,463,757	18,617,516	81,356,905	82,867,916	{ TOTAL EXPENDITURE CHARGED TO REVENUE.	
30	-	6,60,28,941	6,86,72,000	4,401,930	6,578,100	1,495,093	2,049,305	5,897,023	8,057,405	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: Capital Outlay on Railway and Irrigation Works: State Railways. Irrigation Works.	
31	1,60,000	53,08,699	77,31,000	353,913	514,700	7,259	31,949	361,172	546,649		
32	1,60,000	7,13,37,640	10,63,98,000	4,755,843	7,092,800	1,502,352	2,081,254	6,258,195	9,174,054		- - - TOTAL.
33	-	-	-	-	-	-	12,980,960	-	12,980,960	Redemption of Liabilities.	

J. C. E. Branson, Offg. 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 1905-06
compared with the Results of 1904-05.

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

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