

EAST INDIA (ESTIMATE).

ESTIMATE  
OF  
REVENUE AND EXPENDITURE  
OF THE  
GOVERNMENT OF INDIA,

For the Year 1907-08,

COMPARED WITH THE RESULTS OF 1906-07.

India Office, }  
11 May 1908. }

ARTHUR GODLEY,  
Under-Secretary of State for India.

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

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11 May 1908.*

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## No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.		ACCOUNTS, 1906-07.	ESTIMATE,* 1907-08.
		£.	£.
<b>PRINCIPAL HEADS OF REVENUE</b>			
Land Revenue - - - - -		19,831,653	18,565,900
Opium - - - - -		5,660,528	5,222,900
Salt - - - - -		4,362,706	3,336,900
Stamps - - - - -		4,029,908	4,235,300
Excise - - - - -		5,898,219	6,197,800
Provincial Rates - - - - -		2,280,577	2,298,800
Customs - - - - -		4,351,692	4,964,000
Assessed Taxes - - - - -		1,423,787	1,482,100
Forest - - - - -		1,768,911	1,741,660
Registration - - - - -		379,736	412,000
Tributes from Native States - - - - -		600,986	558,630
	<b>TOTAL - - - £.</b>	<b>50,588,703</b>	<b>49,015,960</b>
<b>INTEREST - - - - - £.</b>		<b>979,850</b>	<b>996,093</b>
<b>POST OFFICE - - - - - £.</b>		<b>1,751,146</b>	<b>1,833,500</b>
<b>TELEGRAPH - - - - - £.</b>		<b>953,006</b>	<b>1,004,070</b>
<b>MINT - - - - - £.</b>		<b>419,498</b>	<b>438,000</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>			
Law and Justice :			
Courts - - - - -		273,595	266,300
Jails - - - - -		251,719	247,700
Police - - - - -		314,292	336,300
Ports and Pilotage - - - - -		143,962	139,700
Education - - - - -		223,585	235,100
Medical - - - - -		83,205	84,407
Scientific and other Minor Departments - - - - -		100,925	105,487
	<b>TOTAL - - - £.</b>	<b>1,391,283</b>	<b>1,414,994</b>
<b>MISCELLANEOUS :</b>			
Receipts in aid of Superannuation, &c. - - - - -		189,888	214,026
Stationery and Printing - - - - -		78,531	88,700
Exchange - - - - -		190,022	60,000
Miscellaneous - - - - -		548,605	386,355
	<b>TOTAL - - - £.</b>	<b>1,007,046</b>	<b>749,081</b>
<b>RAILWAYS :</b>			
State Railways (Gross Receipts) - - - - -		25,821,298	27,472,030
Deduct—Working Expenses - - - - -		12,878,761	14,381,900
Surplus profits paid to Companies, &c. - - - - -		396,300	424,700
	<b>Net Receipts - - - - -</b>	<b>12,546,237</b>	<b>12,665,430</b>
Guaranteed Companies (Net Traffic Receipts) - - - - -		398,801	225,300
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -		56,189	58,683
	<b>TOTAL - - - £.</b>	<b>13,001,227</b>	<b>12,949,413</b>
<b>IRRIGATION :</b>			
Major Works :			
Direct Receipts - - - - -		2,342,231	2,181,300
Portion of Land Revenue due to Irrigation - - - - -		1,006,981	1,031,800
Minor Works and Navigation - - - - -		189,048	241,000
	<b>TOTAL - - - £.</b>	<b>3,538,260</b>	<b>3,454,100</b>
<b>OTHER PUBLIC WORKS :</b>			
Civil Works - - - - -		532,640	519,309
<b>MILITARY RECEIPTS :</b>			
Army :			
Effective - - - - -		1,095,514	926,430
Non-effective - - - - -		122,055	110,587
Marine - - - - -		146,585	81,700
Military Works - - - - -		50,999	56,700
	<b>TOTAL - - - £.</b>	<b>1,415,153</b>	<b>1,175,417</b>
	<b>TOTAL REVENUE - - - £.</b>	<b>75,577,812</b>	<b>73,549,937</b>

\* 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 1907-08, compared with the RESULTS of 1906-07.

HEADS OF EXPENDITURE		ACCOUNTS, 1906-07.	ESTIMATE, 1907-08.
<b>DIRECT DEMANDS ON THE REVENUES:</b>			
Refunds and Drawbacks		£.	£.
Assignments and Compensations		246,694	246,400
Charges in respect of Collection, viz.:		1,184,241	1,196,100
Land Revenue			
Opium (including cost of Production)		3,405,625	3,553,538
Salt (including cost of Production)		1,913,292	1,863,242
Stamps		564,489	564,415
Excise		186,207	197,080
Provincial Rates		274,609	294,194
Customs		32,180	32,300
Assessed Taxes		204,184	205,600
Forest		23,328	24,300
Registration		943,886	983,508
		199,431	210,700
	<b>TOTAL</b>	<b>£. 8,980,706</b>	<b>8,974,186</b>
<b>INTEREST:</b>			
Interest on Debt		7,903,353	8,095,654
Deduct,—Amounts chargeable to Railways		5,553,884	5,807,331
" Amounts chargeable to Irrigation		935,231	986,344
Remainder chargeable on Ordinary Debt		1,414,258	1,302,079
Interest on other Obligations		497,883	603,200
	<b>TOTAL</b>	<b>£. 1,912,141</b>	<b>1,895,279</b>
<b>POST OFFICE</b>		<b>£. 1,602,933</b>	<b>1,717,080</b>
<b>TELEGRAPH</b>		<b>£. 1,126,205</b>	<b>1,081,942</b>
<b>MINT</b>		<b>£. 166,808</b>	<b>167,852</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:</b>			
General Administration		1,610,248	1,704,019
Law and Justice:			
Courts		2,540,502	2,870,050
Jails		843,104	862,317
Police		3,692,348	3,946,793
Ports and Pilotage		181,977	189,321
Education		1,819,163	1,975,270
Ecclesiastical		125,908	125,076
Medical		1,124,656	1,163,885
Political		1,060,034	815,341
Scientific and other Minor Departments		729,872	819,309
	<b>TOTAL</b>	<b>£. 13,707,810</b>	<b>14,182,211</b>
<b>MISCELLANEOUS CIVIL CHARGES:</b>			
Territorial and Political Pensions		235,646	253,387
Civil Furlough and Absentee Allowances		253,509	334,426
Superannuation Allowances and Pensions		2,974,067	3,016,373
Stationery and Printing		654,308	742,403
Miscellaneous		237,490	303,502
	<b>TOTAL</b>	<b>£. 4,410,818</b>	<b>4,650,151</b>
<b>FAMINE RELIEF AND INSURANCE:</b>			
Famine Relief		307,715	524,900
Construction of Protective Railways		3,442	8,500
Construction of Protective Irrigation Works		356,400	407,244
Reduction or Avoidance of Debt		332,383	250,000
	<b>TOTAL</b>	<b>£. 1,000,000</b>	<b>1,190,644</b>
<b>RAILWAY REVENUE ACCOUNT:</b>			
State Railways:—Interest on Debt		5,039,985	5,251,028
Annuities in purchase of Railways		2,969,366	2,969,338
Sinking Funds		148,898	164,058
Interest chargeable against Companies on Advances		513,879	559,334
Interest on Capital deposited by Companies		1,413,745	1,489,606
Guaranteed Companies:—Surplus Profits, Land, and Supervision		41,702	19,700
Interest		584,751	580,376
Subsidized Companies:—Land, &c.		34,493	19,800
Miscellaneous Railway Expenditure		43,869	78,500
	<b>TOTAL</b>	<b>£. 10,687,686</b>	<b>11,001,637</b>
<b>IRRIGATION:</b>			
Major Works:—Working Expenses		911,733	984,900
Interest on Debt		933,231	986,344
Minor Works and Navigation		888,842	892,600
	<b>TOTAL</b>	<b>£. 2,768,705</b>	<b>2,863,844</b>
<b>OTHER PUBLIC WORKS:</b>			
Construction of Railways charged to Provincial or Local Revenues		3,236	1,300
Civil Works		5,554,101	6,038,202
	<b>TOTAL</b>	<b>£. 5,557,337</b>	<b>6,039,502</b>
<b>MILITARY SERVICES:</b>			
Army: Effective		16,557,541	16,627,154
Non-effective		3,100,304	3,114,612
Marine		628,919	491,192
Military Works		1,127,515	1,137,340
Special Defences (1907)		138,358	116,552
	<b>TOTAL</b>	<b>£. 21,552,637</b>	<b>20,486,800</b>
<b>TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL)</b>		<b>£. 73,473,976</b>	<b>74,161,388</b>
		<b>ACCOUNTS, 1906-07.</b>	<b>ESTIMATE 1907-08.</b>
		<b>£.</b>	<b>£.</b>
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year		719,669	81,100
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances		205,073	1,008,900
<b>TOTAL EXPENDITURE CHARGED TO REVENUE</b>		<b>£. 73,988,472</b>	<b>73,233,588</b>
<b>RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:</b>			
Capital Outlay on Railways and Irrigation Works:			
State Railways		7,915,041	8,403,314
Irrigation Works		797,627	868,917
	<b>TOTAL</b>	<b>£. 8,712,668</b>	<b>9,272,231</b>
Redemption of Liabilities		—	2,144,800
		<b>ACCOUNTS, 1906-07.</b>	<b>ESTIMATE, 1907-08.</b>
		<b>£.</b>	<b>£.</b>
Revenue		75,577,812	73,549,937
Expenditure chargeable to Revenue		73,988,472	73,233,588
<b>Surplus</b>		<b>£. 1,589,340</b>	<b>316,349</b>

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

HEADS OF REVENUE	INDIA, GENERAL.		CENTRAL PROVINCES AND PEARAR.		BURMA.		
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>PRINCIPAL HEADS OF REVENUE :</b>							
Land Revenue - - - - -	15,29,743	15,12,000	1,70,73,308	1,62,75,000	3,85,64,491	3,85,24,300	1
Opium - - - - -	8	-	4,70,042	4,80,000	5,77,165	5,38,000	2
Salt - - - - -	1,46,41,087	1,10,97,000	-	-	17,30,510	18,80,000	3
Stamps - - - - -	3,79,972	4,36,000	24,60,477	27,25,000	39,76,661	40,00,000	4
Excise - - - - -	12,11,785	13,92,000	83,24,568	73,50,000	76,64,986	79,00,000	5
Provincial Rates - - - - -	61,723	59,000	12,38,579	12,46,000	19,07,927	20,50,000	6
Customs - - - - -	13,705	14,000	1,64,680	1,75,000	1,23,82,020	1,33,18,000	7
Assessed Taxes - - - - -	20,45,216	23,77,000	6,11,747	6,00,000	15,83,548	17,50,000	8
Forest - - - - -	8,94,5-3	6,75,000	24,01,150	23,50,000	98,12,535	90,00,000	9
Registration - - - - -	18,405	20,000	2,10,204	2,50,000	2,12,967	2,00,000	10
Tributes from Native States - - - - -	10,71,436	16,83,000	2,93,537	1,74,000	4,93,242	4,48,000	11
<b>TOTAL - - -</b>	<b>2,27,67,641</b>	<b>1,91,74,000</b>	<b>3,32,48,699</b>	<b>3,16,27,000</b>	<b>7,99,06,952</b>	<b>7,95,88,000</b>	<b>12</b>
<b>INTEREST - - - - -</b>	<b>51,70,233</b>	<b>58,16,000</b>	<b>91,548</b>	<b>1,00,000</b>	<b>62,017</b>	<b>89,000</b>	<b>13</b>
<b>POST OFFICE - - - - -</b>	<b>2,62,67,186</b>	<b>2,75,03,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>
<b>TELEGRAPH - - - - -</b>	<b>1,41,66,341</b>	<b>1,48,77,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>
<b>MINT - - - - -</b>	<b>32,10,134</b>	<b>29,00,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS:</b>							
<b>Law and Justice :</b>							
Courts - - - - -	2,73,085	2,63,000	1,81,532	1,90,000	5,05,230	4,60,000	17
Jails - - - - -	5,01,684	2,92,000	1,97,368	2,00,000	4,12,030	4,30,000	18
Police - - - - -	50,567	55,000	3,75,812	4,30,000	4,66,520	5,35,000	19
Ports and pilotage - - - - -	-	-	-	-	5,02,378	4,70,000	20
Education - - - - -	27,901	29,000	1,38,440	1,12,000	99,866	1,12,000	21
Medical - - - - -	13,260	11,000	11,449	13,000	63,403	62,000	22
Scientific and other Minor Departments - - - - -	1,76,959	1,75,000	71,886	83,000	2,081	4,000	23
<b>TOTAL - - -</b>	<b>8,43,456</b>	<b>7,65,000</b>	<b>9,76,187</b>	<b>10,28,000</b>	<b>20,51,508</b>	<b>20,71,000</b>	<b>24</b>
<b>MISCELLANEOUS :</b>							
Receipts in aid of Superannuation, &c. - - - - -	4,17,623	3,79,000	78,561	72,000	1,14,785	1,15,000	25
Stationery and Printing - - - - -	3,43,464	4,49,000	49,182	45,000	63,765	64,000	26
Exchange - - - - -	28,50,328	9,00,000	-	-	-	-	27
Miscellaneous - - - - -	24,53,046	14,87,000	4,63,703	4,35,000	7,69,989	7,00,000	28
<b>TOTAL - - -</b>	<b>60,64,461</b>	<b>32,15,000</b>	<b>5,89,446</b>	<b>5,52,000</b>	<b>9,48,039</b>	<b>8,79,000</b>	<b>29</b>
<b>RAILWAYS :</b>							
State Railways (Gross Receipts) - - - - -	38,66,26,526	41,13,18,000	-	-	-	-	30
Deduct—Working Expenses - - - - -	19,27,50,064	21,52,73,000	-	-	-	-	31
Surplus Profits paid to Companies, &c. - - - - -	59,44,506	63,70,000	-	-	-	-	32
<b>Net Receipts - - -</b>	<b>18,79,31,956</b>	<b>18,96,75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>
Guaranteed Companies (Net Traffic Receipts) - - - - -	59,92,017	53,79,000	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	3,88,746	3,00,000	-	-	-	-	35
<b>TOTAL - - -</b>	<b>19,43,02,719</b>	<b>19,33,54,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>
<b>IRRIGATION :</b>							
Major Works : Direct Receipts - - - - -	-	-	1,103	28,000	3,58,806	5,31,000	37
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	45,191	53,000	38
Minor Works and Navigation - - - - -	1,12,792	66,000	3,810	14,000	2,29,580	11,10,000	39
<b>TOTAL - - -</b>	<b>1,12,792</b>	<b>66,000</b>	<b>5,003</b>	<b>42,000</b>	<b>6,33,583</b>	<b>16,04,000</b>	<b>40</b>
<b>OTHER PUBLIC WORKS :</b>							
Civil Works - - - - -	1,12,867	1,01,000	2,13,083	2,92,000	5,46,590	6,10,000	41
<b>MILITARY RECEIPTS :</b>							
Army : Effective - - - - -	98,03,377	82,51,000	-	-	-	-	42
Non-effective - - - - -	13,80,251	12,15,000	-	-	-	-	43
Marine - - - - -	21,98,944	12,26,000	-	-	-	-	44
Military Works - - - - -	6,38,658	7,18,000	196	-	99,089	1,02,000	45
<b>TOTAL - - -</b>	<b>1,40,20,230</b>	<b>1,14,10,000</b>	<b>196</b>	<b>-</b>	<b>99,089</b>	<b>1,02,000</b>	<b>46</b>
<b>TOTAL REVENUE - - -</b>	<b>28,70,38,080</b>	<b>27,91,81,000</b>	<b>3,51,24,162</b>	<b>3,36,41,000</b>	<b>8,32,47,778</b>	<b>8,50,83,000</b>	<b>47</b>

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1907-08, RESULTS of 1906-07.

EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.	
1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	1,93,52,866	2,01,25,000	2,89,04,871	2,94,50,000	6,15,50,147	5,00,24,000	16,70,75,224	15,59,10,000	<b>PRINCIPAL HEADS OF REVENUE:</b> Land Revenue. Opium. Salt. Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration. Tributes from Native States.
2	6,44,655	6,92,000	7,42,12,555	6,69,15,000	6,04,104	5,85,000	7,65,08,327	6,92,10,000	
3	19,51,587	14,44,000	1,60,88,611	1,09,75,000	-	-	3,44,11,795	2,53,50,000	
4	90,68,715	96,00,000	1,47,06,699	1,56,50,000	92,21,308	96,50,000	3,98,13,831	4,20,50,000	
5	63,73,592	71,00,000	1,60,81,392	1,70,00,000	92,05,779	88,00,000	4,88,62,092	4,94,52,000	
6	32,11,438	40,67,000	71,14,143	72,60,000	69,81,371	60,59,000	2,11,18,561	2,18,13,000	
7	80,657	85,000	1,92,88,589	2,23,31,000	1,22,178	1,53,000	8,20,34,730	3,63,46,000	
8	10,34,161	11,00,000	49,20,717	50,75,000	21,56,076	21,50,000	1,23,51,465	1,00,32,000	
9	13,20,592	13,50,000	10,65,819	11,50,000	25,02,664	24,00,000	1,79,97,372	1,60,25,000	
10	8,30,821	9,10,000	12,25,432	13,40,000	4,98,429	5,70,000	29,96,258	32,00,000	
11	50,100	50,000	33,150	34,000	-	-	28,41,465	23,89,000	
12	4,46,04,962	4,65,23,000	18,36,42,017	17,77,00,000	9,28,45,056	8,11,91,000	45,60,15,327	43,58,03,000	- - - TOTAL.
13	46,730	75,000	16,25,318	18,77,000	5,70,160	6,32,000	75,66,006	85,89,000	INTEREST.
14	-	-	-	-	-	-	2,62,67,186	2,76,03,000	POST OFFICE.
15	-	-	-	-	-	-	1,41,66,341	1,48,77,000	TELEGRAPH.
16	-	-	-	-	-	-	32,10,134	29,00,000	MINT.
17	8,30,708	3,68,000	5,73,507	5,90,000	5,02,178	4,80,000	23,66,238	22,79,000	<b>RECEIPTS BY CIVIL DEPARTMENTS:</b> Law and Justice: Courts. Jails. Police. Ports and Pilotage. Education. Medical. Scientific and other Minor Departments.
18	3,38,383	3,30,000	12,07,552	11,80,000	3,65,821	3,40,000	28,22,738	27,72,000	
19	4,14,335	4,00,000	10,07,421	10,32,000	4,62,621	5,52,000	27,76,976	30,62,000	
20	33,684	32,000	15,30,306	15,00,000	-	-	20,75,350	20,02,000	
21	2,95,014	3,02,000	6,18,150	6,10,000	6,81,166	7,14,000	18,60,537	18,70,000	
22	50,466	68,000	2,80,321	2,97,000	2,81,943	2,50,000	7,00,842	7,01,000	
23	68,008	56,000	3,03,434	2,85,000	1,61,852	1,59,000	7,94,220	7,61,000	
24	15,20,576	16,13,000	55,29,693	54,84,000	24,75,481	24,95,000	1,33,96,001	1,34,50,000	- - - TOTAL.
25	76,071	80,000	2,25,984	5,76,000	2,59,539	2,60,000	11,69,983	14,82,000	<b>MISCELLANEOUS:</b> Receipts in aid of Superannuation, &c. Stationery and Printing. Exchange. Miscellaneous.
26	22,608	29,000	1,36,095	1,28,000	2,11,993	1,98,000	8,27,107	9,13,000	
27	-	-	-	-	-	-	28,50,328	9,00,000	
28	3,53,693	2,95,000	8,47,673	6,91,000	2,63,383	2,90,000	51,51,487	38,93,000	
29	4,62,372	4,04,000	12,09,652	13,96,000	7,34,915	7,48,000	99,98,885	71,93,000	- - - TOTAL.
30	86,198	92,000	-	-	-	-	34,67,12,722	41,14,10,000	<b>RAILWAYS:</b> State Railways (Gross Receipts). Deduct - Working Expenses. Surplus Profits paid to Companies, &c.  Net Receipts. Guaranteed Companies (Net Traffic Receipts). Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
31	89,709	89,000	-	-	-	-	19,28,39,166	21,53,62,000	
32	-	-	-	-	-	-	69,44,506	63,70,000	
33	-2,906	3,000	-	-	-	-	18,79,29,050	18,06,78,000	
34	-	-	-	-	-	-	58,82,017	33,78,000	
35	-	-	-	-	-	-	3,88,740	3,00,000	
36	-2,906	3,000	-	-	-	-	19,42,00,813	19,33,57,000	- - - TOTAL.
37	-	-	22,07,528	23,50,000	1,07,00,544	98,84,000	1,33,58,071	1,27,93,000	<b>IRRIGATION:</b> Major Works: Direct Receipts. Portion of Land Revenue due to Irrigation. Minor Works and Navigation.
38	-	-	-	-	15,62,148	16,02,000	16,07,339	16,55,000	
39	16,521	17,000	7,86,688	8,20,000	2,50,342	1,62,000	18,99,739	21,59,000	
40	16,521	17,000	30,84,216	31,70,000	1,25,13,034	1,16,48,000	1,63,65,149	1,66,37,000	- - - TOTAL.
41	6,36,523	6,85,000	10,17,233	10,95,000	9,71,059	9,24,000	34,97,345	36,17,000	<b>OTHER PUBLIC WORKS:</b> Civil Works.
42	-	-	-	-	-	-	98,03,377	82,51,000	<b>MILITARY RECEIPTS:</b> Army: Effective. Non-effective. Marine. Military Works.
43	-	-	-	-	-	-	13,80,251	12,15,000	
44	-	-	-	-	-	-	21,98,044	12,20,000	
45	5,943	6,000	2,239	2,000	626	1,000	7,46,651	8,29,000	
46	5,943	6,000	2,239	2,000	626	1,000	1,41,28,323	1,15,21,000	- - - TOTAL.
47	4,72,80,721	4,93,26,000	19,81,10,338	19,06,33,000	11,01,10,331	9,76,39,000	75,89,11,410	73,54,53,000	- - - 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.		BOMBAY.	
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	
<b>PRINCIPAL HEADS OF REVENUE :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	16,70,75,224	15,59,10,000	2,48,87,403	2,31,65,000	21,82,324	23,13,000	5,46,97,322	5,44,83,000	4,88,32,520	1
Opium - - - - -	7,65,08,527	6,92,10,000	83,317	80,000	9,256	18,000	-	-	83,08,822	2
Salt - - - - -	3,41,11,795	2,53,96,000	-	-	-	-	1,43,38,019	1,23,31,000	1,66,90,777	3
Stamps - - - - -	2,98,13,831	4,20,60,000	40,48,379	42,60,000	4,21,659	4,60,000	99,02,885	1,03,80,000	62,61,861	4
Excise - - - - -	4,88,62,092	4,94,52,000	39,89,919	43,00,000	2,24,797	2,65,000	2,05,60,146	2,29,00,000	1,48,38,335	5
Provincial Rates - - - - -	2,11,18,568	2,15,43,000	27,03,263	25,14,000	2,21,658	2,25,000	69,54,651	72,00,000	32,10,512	6
Customs - - - - -	3,20,38,730	3,65,96,000	7,464	8,000	-	-	55,21,027	63,22,000	2,77,08,163	7
Assessed Taxes - - - - -	1,23,51,465	1,30,3,000	13,84,702	13,70,000	1,25,253	1,28,000	27,90,557	29,50,000	47,04,652	8
Forest - - - - -	1,79,97,372	1,69,25,000	16,05,984	14,00,000	1,83,214	2,40,000	32,90,669	38,50,000	34,22,481	9
Registration - - - - -	29,99,254	32,90,000	2,73,120	2,85,000	27,994	30,000	17,43,762	18,85,000	6,54,907	10
Tributes from Native States - - - - -	26,41,165	23,89,000	2,76,780	2,77,000	-	-	45,07,902	45,08,000	13,88,648	11
<b>TOTAL</b> - - - - -	<b>45,60,15,327</b>	<b>43,58,03,030</b>	<b>3,92,59,631</b>	<b>3,76,49,000</b>	<b>33,96,155</b>	<b>36,79,000</b>	<b>12,43,06,930</b>	<b>12,67,39,000</b>	<b>13,58,17,863</b>	<b>12</b>
<b>INTEREST</b> - - - - -	<b>75,66,000</b>	<b>85,89,000</b>	<b>3,67,007</b>	<b>3,41,000</b>	<b>9,948</b>	<b>11,000</b>	<b>6,89,449</b>	<b>7,59,000</b>	<b>23,38,868</b>	<b>13</b>
<b>POST OFFICE</b> - - - - -	<b>2,62,67,186</b>	<b>2,75,03,000</b>	-	-	-	-	-	-	-	<b>14</b>
<b>TELEGRAPH</b> - - - - -	<b>1,41,66,341</b>	<b>1,48,77,000</b>	-	-	-	-	-	-	-	<b>15</b>
<b>MINT</b> - - - - -	<b>32,10,134</b>	<b>29,00,000</b>	-	-	-	-	-	-	<b>30,81,835</b>	<b>16</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>										
Law and Justice :										
Courts - - - - -	23,66,238	22,79,000	3,64,228	3,35,000	1,02,409	90,000	7,62,724	7,70,000	5,08,331	17
Jails - - - - -	28,22,738	27,72,000	1,94,058	1,80,000	19,209	19,000	5,18,631	5,30,000	2,21,144	18
Police - - - - -	27,76,976	30,62,000	6,81,112	6,38,000	78,998	75,000	4,27,377	4,83,000	7,46,914	19
Ports and Pilotage - - - - -	20,75,350	20,02,000	-	-	-	-	-	-	84,079	20
Education - - - - -	18,60,537	18,79,000	3,78,076	4,53,000	7,164	8,000	5,28,129	5,59,000	5,76,867	21
Medical - - - - -	7,00,942	7,01,000	89,600	96,000	5,048	6,000	2,04,061	2,10,000	2,33,926	22
Scientific and other Minor Departments.	7,94,320	7,61,000	1,87,833	2,15,000	6,174	6,000	4,81,244	4,94,000	84,894	23
<b>TOTAL</b> - - - - -	<b>1,33,96,931</b>	<b>1,34,56,000</b>	<b>19,97,912</b>	<b>19,17,000</b>	<b>2,19,002</b>	<b>2,04,000</b>	<b>28,72,166</b>	<b>30,46,000</b>	<b>24,59,155</b>	<b>24</b>
<b>MISCELLANEOUS :</b>										
Receipts in aid of Superannuation, &c.	11,69,983	14,82,000	1,50,483	1,65,000	12,781	19,000	1,68,457	1,64,000	3,50,431	25
Stationery and Printing - - - - -	8,27,107	9,13,000	1,50,496	1,86,000	8,235	9,000	1,11,211	1,30,000	80,911	26
Exchange - - - - -	28,50,328	9,00,000	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	51,51,487	3,98,000	4,44,566	4,34,000	1,05,822	1,08,000	9,86,340	9,97,000	12,24,882	28
<b>TOTAL</b> - - - - -	<b>99,98,895</b>	<b>71,93,000</b>	<b>7,45,544</b>	<b>7,85,000</b>	<b>1,26,838</b>	<b>1,37,000</b>	<b>12,66,038</b>	<b>12,91,000</b>	<b>16,54,224</b>	<b>29</b>
<b>RAILWAYS :</b>										
State Railways (Gross Receipts) - - - - -	38,67,12,722	41,14,10,000	-	-	-	-	6,03,305	6,68,000	-	30
Deduct—Working Expenses - - - - -	19,28,39,166	21,53,62,000	-	-	-	-	3,42,249	3,67,000	-	31
Surplus profits paid to Companies, &c.	59,44,506	63,70,000	-	-	-	-	-	-	-	32
<b>Net Receipts</b> - - - - -	<b>18,79,29,060</b>	<b>18,96,78,000</b>	-	-	-	-	<b>2,61,056</b>	<b>3,01,000</b>	-	<b>33</b>
Guaranteed Companies (Net Traffic Receipts).	59,82,017	33,79,000	-	-	-	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	3,88,746	3,03,000	-	-	-	-	-	-	-	35
<b>TOTAL</b> - - - - -	<b>10,42,99,813</b>	<b>19,33,57,000</b>	-	-	-	-	<b>2,61,056</b>	<b>3,01,000</b>	-	<b>36</b>
<b>IRRIGATION :</b>										
Major Works : Direct Receipts - - - - -	1,33,58,071	1,27,93,000	1,99,37,688	1,77,44,000	5,12,330	6,92,000	4,05,382	3,90,000	9,20,005	37
Portion of Land Revenue due to Irrigation.	16,07,339	16,55,000	22,08,758	19,39,000	50,420	52,000	85,10,604	90,91,000	26,27,589	38
Minor Works and Navigation - - - - -	13,99,739	21,89,000	8,28,030	8,52,000	1,37,968	11,000	1,67,822	1,62,000	3,02,156	39
<b>TOTAL</b> - - - - -	<b>1,63,65,149</b>	<b>1,66,37,000</b>	<b>2,30,74,476</b>	<b>2,05,35,000</b>	<b>7,00,718</b>	<b>7,55,000</b>	<b>6,58,808</b>	<b>6,43,000</b>	<b>12,49,750</b>	<b>40</b>
<b>OTHER PUBLIC WORKS :</b>										
Civil Works - - - - -	34,97,345	36,17,000	9,06,276	8,67,000	1,60,458	1,68,000	17,24,532	17,59,000	13,48,853	41
<b>MILITARY RECEIPTS :</b>										
Army : Effective - - - - -	98,03,377	82,51,000	-	-	-	-	-	-	-	42
Non-effective - - - - -	13,80,251	12,15,000	-	-	-	-	-	-	-	43
Marine - - - - -	21,98,044	12,26,000	-	-	-	-	-	-	-	44
Military Works - - - - -	7,46,851	8,29,000	2,464	3,000	-	-	4,364	5,000	11,515	45
<b>TOTAL</b> - - - - -	<b>1,41,28,523</b>	<b>1,15,21,000</b>	<b>2,464</b>	<b>3,000</b>	-	-	<b>4,364</b>	<b>5,000</b>	<b>11,515</b>	<b>46</b>
<b>TOTAL REVENUE</b> - - - - -	<b>78,99,11,410</b>	<b>78,44,95,000</b>	<b>6,92,88,800</b>	<b>6,79,87,000</b>	<b>40,18,110</b>	<b>40,44,000</b>	<b>14,02,08,818</b>	<b>14,35,52,000</b>	<b>15,05,04,088</b>	<b>47</b>

Provinces of British India, and in England, for 1907-08, compared with the Results of 1906-07—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1906-07.	1907-08.	1906-07.	1907-08.		
	1906-07.	1907-08.	1906-07.	1907-08.						
	Ra.	Ra.	£	£	£	£	£	£	PRINCIPAL HEADS OF REVENUE:	
1	4,26,67,000	29,74,74,793	27,84,88,000	19,831,653	18,565,900	-	-	10,831,653	18,565,900	Land Revenue.
2	90,35,000	8,49,07,922	7,63,43,000	5,060,528	5,222,900	-	-	5,060,528	5,222,900	Opium.
3	1,23,28,000	6,54,40,591	5,00,53,000	4,362,706	3,356,900	-	-	4,362,706	3,356,900	Salt.
4	64,00,000	6,04,48,615	6,36,30,000	4,029,908	4,235,300	-	-	4,029,908	4,235,300	Stamps.
5	1,60,50,000	8,64,73,289	9,29,67,000	5,898,219	6,187,800	-	-	5,898,219	6,187,800	Excise.
6	30,00,000	3,42,03,652	3,41,82,000	2,280,577	2,289,800	-	-	2,280,577	2,289,800	Provincial Rates.
7	8,16,34,000	6,52,76,384	7,44,20,000	4,351,692	4,964,000	-	-	4,351,692	4,964,000	Customs.
8	47,52,000	2,13,56,809	2,23,32,000	1,423,787	1,482,100	-	-	1,423,787	1,482,100	Assessed Taxes.
9	37,00,000	2,64,99,020	2,61,15,000	1,766,601	1,741,000	2,310	660	1,768,911	1,741,600	Forest.
10	6,90,000	56,96,031	61,80,000	379,736	412,000	-	-	379,736	412,000	Registration.
11	12,05,000	90,14,790	83,79,000	600,986	558,000	-	-	600,936	558,600	Tributes from Native States.
12	13,13,59,000	75,87,05,896	73,52,29,000	50,586,303	49,015,300	2,310	660	50,588,703	49,015,960	- - - TOTAL.
13	25,32,000	1,03,71,378	1,22,32,000	731,418	815,500	248,132	180,593	979,850	996,093	INTEREST.
14	-	2,62,67,186	2,75,03,000	1,751,146	1,833,500	-	-	1,751,146	1,833,500	POST OFFICE.
15	-	1,41,66,341	1,48,77,000	944,423	991,800	8,583	12,270	953,008	1,004,070	TELEGRAPH.
16	36,70,000	62,91,969	65,70,000	419,465	438,000	83	-	419,498	438,000	MINT.
17	5,20,000	41,03,930	39,94,000	273,595	266,300	-	-	273,595	266,300	RECEIPTS BY CIVIL DEPARTMENTS:
18	2,15,900	37,75,780	37,10,000	261,719	247,700	-	-	251,710	247,700	Law and Justice:
19	7,87,000	47,14,377	50,45,000	314,292	336,300	-	-	314,292	336,300	Courts.
20	94,000	21,59,429	20,98,000	143,962	139,700	-	-	143,962	139,700	Jails.
21	6,27,000	83,53,773	35,26,000	223,585	235,100	-	-	223,585	235,100	Police.
22	2,40,000	12,33,477	12,53,000	82,232	83,500	973	907	83,205	84,407	Ports and Pilotage.
23	98,000	15,04,370	15,74,000	100,291	105,000	634	487	100,925	105,487	Education.
24	25,81,000	2,09,45,138	2,12,01,000	1,389,676	1,413,600	1,607	1,394	1,391,283	1,414,994	Medical.
25	3,53,000	18,52,115	21,83,000	123,474	145,500	66,414	69,526	189,893	214,026	Scientific and other Minor Departments.
26	92,000	11,77,959	13,30,000	78,531	88,700	-	-	78,531	88,700	- - - TOTAL.
27	-	28,50,328	9,00,000	190,922	60,000	-	-	190,922	60,600	MISCELLANEOUS:
28	2,28,000	79,13,097	56,64,000	527,640	377,600	21,065	8,755	548,605	386,355	Receipts in aid of Superannuation, &c.
29	6,71,000	1,37,93,499	1,00,77,000	919,567	671,800	87,479	77,281	1,007,046	749,081	Stationery and Printing.
30	-	38,73,16,027	41,20,78,000	25,821,068	27,471,800	230	230	25,821,298	27,472,030	Exchange.
31	-	19,31,81,415	21,57,29,000	12,878,761	14,381,500	-	-	12,878,761	14,381,500	Miscellaneous.
32	-	69,44,606	63,70,000	396,300	424,700	-	-	396,300	424,700	- - - TOTAL.
33	-	18,81,90,106	18,99,79,000	12,546,007	12,665,300	230	230	12,546,237	12,665,430	RAILWAYS:
34	-	59,82,017	33,79,000	398,801	226,300	-	-	398,801	226,300	State Railways (Gross Receipts).
35	-	3,83,746	3,00,000	25,917	20,000	80,272	38,683	66,189	58,683	Deduct—Working Expenses.
36	-	10,45,60,869	19,36,58,000	12,970,725	12,910,500	80,502	38,913	13,001,227	12,949,413	Surplus Profits paid to Companies, &c.
37	10,92,000	8,51,33,476	8,27,20,000	2,342,231	2,181,300	-	-	2,342,231	2,181,300	Net Receipts.
38	27,40,000	1,51,04,710	1,54,77,000	1,006,981	1,031,800	-	-	1,006,981	1,031,800	Guaranteed Companies (Net Traffic Receipts).
39	4,00,000	28,35,715	36,14,000	189,048	241,000	-	-	189,048	241,000	Subsidized Companies (Government share of surplus profits and repayment of Advances of Interest).
40	42,32,000	5,30,73,901	5,18,11,000	3,538,260	3,464,100	-	-	3,538,260	3,464,100	- - - TOTAL.
41	13,75,000	76,37,464	77,66,000	509,164	517,700	23,476	1,609	532,640	519,309	IRRIGATION:
42	-	98,03,377	82,51,000	6,3,558	550,100	441,956	376,330	1,095,514	926,430	Major Works: Direct Receipts.
43	-	13,80,251	13,15,000	92,017	81,000	30,038	29,587	122,055	110,587	Portion of Land Revenue due to Irrigation.
44	-	21,98,044	12,26,000	146,536	81,700	49	-	146,585	81,700	Minor Works and Navigation.
45	13,000	7,84,984	8,59,000	50,999	56,700	-	-	50,999	56,700	- - - TOTAL.
46	13,000	1,41,46,656	1,15,42,000	943,110	769,500	472,043	405,917	1,415,153	1,175,417	OTHER PUBLIC WORKS:
47	14,64,33,000	1,12,05,50,195	1,09,24,69,000	74,703,347	72,831,300	874,465	718,637	75,577,812	73,549,937	Civil Works.
48	-	-	-	-	-	-	-	-	-	MILITARY RECEIPTS:
49	-	-	-	-	-	-	-	-	-	Army: Effective.
50	-	-	-	-	-	-	-	-	-	Non-effective.
51	-	-	-	-	-	-	-	-	-	Marine.
52	-	-	-	-	-	-	-	-	-	Military Works.
53	-	-	-	-	-	-	-	-	-	- - - TOTAL.
54	-	-	-	-	-	-	-	-	-	- - - TOTAL REVENUE.

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	
<b>DIRECT DEMANDS ON THE REVENUES:</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	46,849	32,000	93,757	94,000	5,24,307	5,83,000	1
Assignments and Compensations - - - -	33,76,745	34,72,000	25,60,628	25,61,000	767	1,000	2
Charges in respect of Collection, viz.:							
Land Revenue - - - - -	6,19,477	6,50,000	33,43,930	35,63,000	62,96,215	64,20,000	3
Opium (including cost of Production) -	10,812	12,000	-	-	-	-	4
Salt (including cost of Production) - -	10,62,606	10,50,000	-	-	28,762	28,000	5
Stamps - - - - -	-7,06,446	-8,06,000	1,08,172	1,19,000	1,12,484	1,16,000	6
Excise - - - - -	91,923	1,35,000	2,38,144	2,65,000	11,18,880	11,00,000	7
Provincial Rates - - - - -	-	-	-	-	74,654	83,000	8
Customs - - - - -	-	-	-	-	4,12,632	4,60,000	9
Assessed Taxes - - - - -	1,466	1,000	10,320	14,000	38,267	41,000	10
Forest - - - - -	7,05,923	7,03,000	13,42,878	15,50,000	36,93,889	38,00,000	11
Registration - - - - -	6,733	7,000	1,03,103	1,03,000	69,627	73,000	12
<b>TOTAL</b> - - - - -	<b>52,16,094</b>	<b>52,57,000</b>	<b>78,00,930</b>	<b>82,74,000</b>	<b>1,23,71,484</b>	<b>1,27,05,000</b>	<b>13</b>
<b>INTEREST</b>							
Interest on Debt - - - - -	4,35,23,018	4,40,10,000	62,332	82,000	39,648	55,000	14
Deduct—Amounts chargeable to Railways (a) -	3,78,64,366	4,03,16,000	-	-	-	-	15
" " " Irrigation - - - - -	1,24,26,488	1,31,70,000	-	-	-	-	16
Remainder chargeable on Ordinary Debt - -	-67,57,826	-94,76,000	62,332	82,000	39,648	55,000	17
Interest on other Obligations - - - - -	63,05,744	64,67,000	3,176	4,000	5,127	6,000	18
<b>TOTAL</b> - - - - -	<b>-4,52,082</b>	<b>-30,09,000</b>	<b>65,508</b>	<b>86,000</b>	<b>44,770</b>	<b>61,000</b>	<b>19</b>
<b>POST OFFICE</b> - - - - -	<b>2,31,03,709</b>	<b>2,48,38,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>
<b>TELEGRAPH</b> - - - - -	<b>1,21,48,295</b>	<b>1,27,75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21</b>
<b>MINT</b> - - - - -	<b>9,82,017</b>	<b>11,00,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:</b>							
General Administration - - - - -	61,61,131	61,50,000	9,82,562	9,80,000	15,56,718	16,71,000	23
Law and Justice:							
Courts - - - - -	4,56,669	3,45,000	20,25,200	21,55,000	39,62,173	42,50,000	24
Jails - - - - -	18,28,925	18,55,000	5,11,843	5,10,000	11,01,280	12,08,000	25
Police - - - - -	9,59,418	9,95,000	29,89,320	32,90,000	1,08,20,056	1,11,90,000	26
Ports and Pilotage - - - - -	-	-	-	-	10,08,665	10,30,000	27
Education - - - - -	3,24,977	4,97,000	16,78,199	18,40,000	19,33,723	21,50,000	28
Ecclesiastical - - - - -	1,84,233	2,00,000	77,393	82,000	1,31,887	1,38,000	29
Medical - - - - -	5,75,190	5,91,000	7,34,798	7,59,000	20,65,788	21,50,000	30
Political - - - - -	1,08,35,658	71,19,000	40,783	39,000	4,50,663	4,16,000	31
Scientific and other Minor Departments -	49,76,758	52,81,000	3,27,591	4,41,000	3,19,882	4,25,000	32
<b>TOTAL</b> - - - - -	<b>2,63,02,957</b>	<b>2,30,33,000</b>	<b>93,67,660</b>	<b>1,00,56,000</b>	<b>2,34,40,839</b>	<b>2,45,38,000</b>	<b>33</b>
<b>MISCELLANEOUS CIVIL CHARGES:</b>							
Territorial and Political Pensions - - -	1,49,837	1,75,000	2,11,943	2,10,000	1,18,770	1,25,000	34
Civil Furlough and Absence Allowances -	2,143	-	-	-	-	-	35
Superannuation Allowances and Pensions	8,27,662	8,50,000	5,91,956	6,00,000	6,07,028	6,70,000	36
Stationery and Printing - - - - -	4,34,528	10,45,000	3,14,298	3,61,000	7,18,407	7,37,000	37
Miscellaneous - - - - -	7,35,870	6,47,000	1,06,748	1,18,000	6,50,415	5,06,000	38
<b>TOTAL</b> - - - - -	<b>21,50,040</b>	<b>27,17,000</b>	<b>12,24,945</b>	<b>12,89,000</b>	<b>20,95,518</b>	<b>20,38,000</b>	<b>39</b>
<b>FAMINE RELIEF AND INSURANCE:</b>							
Famine Relief - - - - -	4,20,016	42,000	-	2,50,000	-	-	40
Construction of Protective Railways - - -	51,626	1,28,000	-	-	-	-	41
Construction of Protective Irrigation Works	77,125	85,000	10,33,768	12,49,000	-	30,000	42
Reduction or Avoidance of Debt - - - - -	49,85,746	-	-	12,80,000	-	-	43
<b>TOTAL</b> - - - - -	<b>55,34,513</b>	<b>2,55,000</b>	<b>10,33,768</b>	<b>27,79,000</b>	<b>-</b>	<b>30,000</b>	<b>44</b>
Carried forward to page 12 - - - - -	7,49,65,543	8,69,66,000	1,94,92,810	2,24,84,000	3,79,52,611	3,93,72,000	45

## ACCOUNTS, 1906-07.

	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
(a) Included under the following Heads:—				
State Railways—Interest on Debt - - - -	Rs. 3,41,50,247	£ 2,276,683	£ 2,763,302	£ 5,039,985
Interest chargeable against Companies on Advances - -	37,38,568	249,238	264,641	513,879
<b>TOTAL</b> - - - - -	<b>3,78,88,815</b>	<b>2,525,921</b>	<b>3,027,943</b>	<b>5,553,864</b>



and Local) in each of the PROVINCES of *British India*, and in *England*, for 1907-08, RESULTS of 1906-07.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	80,155	92,000	8,83,609	8,27,000	1,90,371	1,75,000	18,19,049	18,03,000	DIRECT DEMANDS ON THE REVENUES :
2	1,49,426	1,46,000	2,10,088	1,78,000	3,16,117	3,38,000	66,13,769	66,26,000	Refunds and Drawbacks.
3	34,53,743	40,77,000	45,60,473	50,00,000	84,44,078	85,00,000	2,07,17,916	2,52,10,000	Assignments and Compensations.
4	-	-	2,86,23,673	2,48,76,000	-	-	2,86,34,485	2,47,57,000	Charges in respect of Collection, viz. :
5	23,437	26,000	3,30,724	3,60,000	-	-	14,45,529	11,84,000	Land Revenue.
6	3,81,198	4,23,000	4,08,020	4,64,000	2,98,863	2,55,000	5,82,397	5,72,000	Opium (including cost of Production).
7	2,00,192	2,29,000	7,43,120	7,78,000	1,00,877	1,60,000	24,93,136	26,67,000	Salt (including cost of Production).
8	98,050	1,12,000	2,63,056	2,39,000	-	-	4,36,760	4,34,000	Stamps.
9	44,405	43,000	11,01,007	11,03,000	-	-	15,59,044	16,06,000	Excise.
10	28,570	29,000	1,50,230	1,52,000	315	-	2,29,168	2,37,000	Provincial Rates.
11	7,07,860	8,00,000	6,32,489	6,24,000	13,00,651	12,28,000	83,83,600	87,05,000	Customs.
12	5,14,969	5,30,000	6,42,687	7,30,000	2,52,553	2,39,000	15,89,672	17,07,000	Assessed Taxes.
13	56,82,006	65,07,000	3,85,49,176	3,53,30,000	1,08,33,825	1,09,15,000	8,04,63,515	7,89,88,000	Forest.
									Registration.
									- - - TOTAL.
14	82,856	74,000	2,30,226	3,10,000	4,86,978	8,97,000	4,43,91,053	4,54,28,000	INTEREST :
15	-	-	-	-	-	-	3,78,84,366	4,03,16,000	Interest on Debt.
16	-	-	-	-	-	-	1,24,26,488	1,31,70,000	Deduct—Amounts chargeable to Railways (a).
17	32,856	74,000	2,36,226	3,10,000	4,86,978	8,97,000	-58,99,791	-80,58,000	" " " Irrigation.
18	8,658	9,000	20,531	22,000	7,32,066	7,29,000	70,77,202	72,37,000	Remainder chargeable on Ordinary Debt.
19	42,514	83,000	2,56,767	3,32,000	12,19,044	10,26,000	11,77,411	-8,21,000	Interest on other Obligations.
									- - - TOTAL.
20	-	-	-	-	-	-	2,31,03,709	2,48,38,000	POST OFFICE.
21	-	-	-	-	-	-	1,21,48,295	1,27,75,000	TELEGRAPH.
22	-	-	-	-	-	-	9,62,017	11,00,000	MINT.
23	13,05,749	14,46,000	23,30,291	23,88,000	20,69,994	21,90,000	1,44,06,445	1,48,25,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :
24	39,80,507	41,20,000	74,09,956	76,10,000	57,73,941	57,43,000	2,35,88,446	2,42,23,000	General Administration.
25	11,59,390	12,60,000	26,63,436	27,25,000	18,30,732	19,80,000	91,85,612	95,38,000	Law and Justice :
26	89,15,805	43,54,000	74,64,555	79,70,000	1,01,98,719	1,06,00,000	3,63,47,873	3,82,69,000	Courts.
27	1,84,513	1,83,000	11,74,053	15,53,000	-	-	23,67,231	27,66,000	Jails.
28	23,10,930	26,32,000	49,94,906	54,34,000	43,27,257	42,91,000	1,55,70,052	1,68,44,000	Police.
29	27,540	29,000	2,11,589	2,22,000	2,63,639	2,49,000	8,96,281	9,20,000	Ports and Pilotage.
30	11,01,373	11,47,000	25,70,213	26,60,000	18,65,193	21,76,000	89,12,553	94,91,000	Education.
31	79,619	94,000	46,328	65,000	1,78,393	1,18,000	1,16,31,422	78,46,000	Ecclesiastical.
32	2,60,258	2,26,000	10,79,371	11,94,000	7,57,383	8,66,000	77,21,243	85,32,000	Medical.
									Political.
									Scientific and other Minor Departments.
33	1,43,05,684	1,55,90,000	3,99,44,758	3,18,30,000	2,72,65,251	2,82,07,000	13,06,27,158	13,32,54,000	- - - TOTAL.
34	11,132	8,000	8,70,605	8,70,000	8,38,794	8,15,000	22,01,081	22,03,000	MISCELLANEOUS CIVIL CHARGES :
35	-	-	-	-	1,541	2,000	3,684	2,000	Territorial and Political Pensions.
36	6,47,788	6,84,000	25,58,040	26,90,000	26,59,782	27,20,000	78,93,154	82,04,000	Civil Furlough and Absentee Allowances.
37	2,79,044	3,65,000	13,25,626	14,10,000	7,78,312	8,08,000	38,50,815	47,26,000	Superannuation Allowances and Pensions.
38	2,07,398	2,76,000	4,11,737	5,48,000	2,09,456	2,56,000	23,21,624	23,51,000	Stationery and Printing.
									Miscellaneous.
39	11,45,982	18,33,000	51,66,008	55,08,000	44,87,885	46,01,000	1,62,70,358	1,74,86,000	- - - TOTAL.
40	1,06,103	3,000	8,41,536	7,44,000	19,28,646	67,50,000	32,96,301	77,89,000	FAMINE RELIEF AND INSURANCE :
41	-	-	-	-	-	-	51,626	1,28,000	Famine Relief.
42	-	2,000	6,45,953	9,34,000	24,23,625	22,00,000	41,80,461	45,00,000	Construction of Protective Railways.
43	-	-	-	2,60,000	-	4,50,000	49,65,746	19,90,000	Construction of Protective Irrigation Works.
									Reduction or Avoidance of Debt.
44	1,06,103	5,000	14,87,489	19,38,000	43,62,271	94,00,000	1,25,14,134	1,44,07,000	- - - TOTAL.
45	2,12,82,269	2,35,18,000	7,54,04,168	7,49,38,000	4,81,59,176	5,47,49,000	27,79,56,597	28,20,27,000	- - - Carried forward to page 13.
ESTIMATE, 1907-08.									
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.					
	Rs.	£	£	£					
	8,63,12,000	2,420,600	2,827,097	5,247,697					
	40,64,000	270,900	288,434	569,334					
	4,08,76,000	2,691,700	3,115,531	5,807,231					
					(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.		BOMBAY.
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.
<b>DIRECT DEMANDS ON THE REVENUES :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks - - - - -	18,19,049	18,03,000	1,13,545	1,38,000	18,900	24,000	4,12,427	4,26,000	12,36,493
Assignments and Compensations - - -	66,13,769	66,96,000	1,62,237	1,17,000	20,413	20,000	11,83,383	12,48,000	97,98,756
Charges in respect of Collection, viz. :-									
Land Revenue - - - - -	2,67,17,916	2,82,10,000	47,13,488	49,09,000	7,15,041	6,08,000	1,14,18,373	1,18,63,000	75,07,721
Opium (including cost of Production) - -	2,96,34,485	2,48,87,000	-	-	-	-	-	-	39,732
Salt (including cost of Production) - -	14,45,529	14,64,000	-	-	-	-	21,10,337	20,56,000	18,90,920
Stamps - - - - -	5,32,297	5,72,000	1,50,716	1,48,000	17,458	16,000	8,78,846	4,05,000	2,10,181
Excise - - - - -	24,93,136	26,67,000	70,639	71,000	7,639	8,000	10,08,771	10,16,000	5,37,698
Provincial Rates - - - - -	4,35,760	4,34,000	-	-	142	-	-	-	46,792
Customs - - - - -	15,59,044	16,06,000	-	-	-	-	2,79,904	2,98,000	11,60,486
Assessed Taxes - - - - -	2,29,168	2,37,000	10,768	11,000	853	1,000	32,775	34,000	83,857
Forest - - - - -	83,83,690	87,05,000	11,44,403	11,84,000	93,650	95,000	24,80,660	27,80,000	19,90,749
Registration - - - - -	15,89,672	17,07,000	1,09,843	1,07,000	8,046	9,000	9,72,273	10,10,000	3,11,629
<b>TOTAL</b> - - - - -	<b>8,04,53,515</b>	<b>7,89,88,000</b>	<b>64,75,739</b>	<b>66,85,000</b>	<b>8,82,142</b>	<b>7,81,000</b>	<b>2,02,77,749</b>	<b>2,11,36,000</b>	<b>2,49,15,014</b>
<b>INTEREST :</b>									
Interest on Debt - - - - -	4,43,81,053	4,54,28,000	2,47,077	2,75,000	-	-	2,38,192	2,69,000	6,30,310
Deduct—Amounts chargeable to Railways -	3,78,54,356	4,03,16,000	-	-	-	-	34,459	60,000	-
" " " Irrigation - - - - -	1,24,26,488	1,31,70,000	-	-	-	-	-	-	-
Remainder chargeable on Ordinary Debt -	-58,99,791	-80,58,000	2,47,077	2,75,000	-	-	2,03,733	2,09,000	6,30,310
Interest on other Obligations - - - - -	70,77,202	72,37,000	9,043	12,000	-	-	36,120	30,000	3,45,880
<b>TOTAL</b> - - - - -	<b>11,77,411</b>	<b>-8,21,000</b>	<b>2,56,120</b>	<b>2,87,000</b>	<b>-</b>	<b>-</b>	<b>2,39,853</b>	<b>2,39,000</b>	<b>9,76,190</b>
<b>POST OFFICE</b> - - - - -	<b>2,31,03,709</b>	<b>2,48,35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TELEGRAPH</b> - - - - -	<b>1,21,48,295</b>	<b>1,27,75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MINT</b> - - - - -	<b>9,62,017</b>	<b>11,00,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,96,628</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b>									
General Administration - - - - -	1,44,06,445	1,48,25,000	14,43,077	14,87,000	2,90,683	2,86,000	17,11,476	17,36,000	21,01,926
Law and Justice :									
Courts - - - - -	2,35,88,448	2,42,23,000	39,59,499	37,00,000	5,24,760	5,07,000	60,35,823	51,28,000	50,62,015
Jails - - - - -	91,85,612	95,38,000	10,49,749	10,21,000	1,14,550	1,17,000	14,01,976	13,80,000	8,93,325
Police - - - - -	3,63,47,873	3,82,69,000	47,07,080	51,76,000	12,04,141	13,20,000	58,10,552	64,89,000	72,84,069
Ports and Pilotage - - - - -	23,67,231	27,66,000	-	-	-	-	16,134	16,000	45,290
Education - - - - -	1,55,70,052	1,68,44,000	27,61,785	29,50,000	1,34,111	1,50,000	40,49,291	46,07,000	46,79,850
Ecclesiastical - - - - -	8,96,281	9,20,000	2,40,646	2,21,000	37,726	37,000	2,26,854	3,43,000	3,81,413
Medical - - - - -	89,12,553	94,91,000	18,77,964	19,34,000	1,23,253	1,62,000	34,46,798	35,70,000	25,15,454
Political - - - - -	1,16,31,422	78,46,000	6,41,474	6,30,000	25,72,577	26,84,000	1,00,490	80,000	8,97,761
Scientific and other Minor Departments -	77,21,243	85,32,000	7,14,098	7,62,000	47,172	85,000	9,66,535	10,86,000	6,73,632
<b>TOTAL</b> - - - - -	<b>13,06,27,158</b>	<b>13,32,54,000</b>	<b>1,70,95,369</b>	<b>1,78,81,000</b>	<b>50,53,976</b>	<b>53,29,000</b>	<b>2,28,71,927</b>	<b>2,45,09,000</b>	<b>2,45,84,755</b>
<b>MISCELLANEOUS CIVIL CHARGES :</b>									
Territorial and Political Pensions - - -	22,01,081	22,03,000	1,80,653	1,59,000	62,077	51,000	4,12,521	4,15,000	5,41,463
Civil Furlough and Absentee Allowances -	3,684	2,000	8	-	-	-	528	1,000	466
Superannuation Allowances and Pensions -	78,93,154	82,04,000	14,92,736	15,84,000	1,18,473	1,32,000	22,27,162	23,35,000	25,89,118
Stationery and Printing - - - - -	38,50,815	47,26,000	6,24,699	6,22,000	62,105	60,000	18,31,602	18,36,000	17,15,560
Miscellaneous - - - - -	23,21,624	23,51,000	3,79,757	4,80,000	28,467	34,000	6,62,522	6,53,000	6,28,975
<b>TOTAL</b> - - - - -	<b>1,62,70,358</b>	<b>1,74,86,000</b>	<b>26,57,853</b>	<b>28,25,000</b>	<b>2,71,122</b>	<b>2,86,000</b>	<b>51,34,335</b>	<b>52,40,000</b>	<b>54,75,582</b>
<b>FAMINE RELIEF AND INSURANCE :</b>									
Famine Relief - - - - -	82,98,301	77,89,000	94,368	50,000	-	-	-	-	12,25,064
Construction of Protective Railways - -	51,626	1,28,000	-	-	-	-	-	-	-
Construction of Protective Irrigation Works -	41,80,461	45,00,000	11,145	10,000	-27,480	-	4,88,269	25,000	6,03,112
Reduction or Avoidance of Debt - - - - -	49,85,746	19,90,000	-	1,40,000	-	-	-	2,50,000	-
<b>TOTAL</b> - - - - -	<b>1,25,14,134</b>	<b>1,44,07,000</b>	<b>1,05,513</b>	<b>2,00,000</b>	<b>-27,480</b>	<b>-</b>	<b>4,88,269</b>	<b>2,75,000</b>	<b>18,28,176</b>
Carried forward to page 14 - - - - -	27,72,56,597	28,20,27,000	2,65,90,594	2,78,78,000	61,79,759	63,90,000	4,90,12,133	5,13,99,000	5,87,96,325

Provinces of British India, and in England, for 1907-08, compared with the Results of 1906-07—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1906-07.	1907-08.	1906-07.	1907-08.	
	1906-07.	1907-08.	1906-07.	1907-08.					
1907-08.	Rs.	Rs.	Rs.	£	£	£	£	£	£
1	13,06,000	37,00,414	36,97,000	246,694	246,400	-	-	246,694	246,400
2	98,60,000	1,77,78,608	1,78,41,000	1,185,241	1,196,100	-	-	1,185,241	1,196,100
3	78,98,000	5,10,72,539	5,32,86,000	3,404,835	3,552,400	790	1,138	3,405,625	3,553,538
4	36,000	2,86,74,217	2,49,33,000	1,911,615	1,661,500	1,677	1,742	1,913,292	1,663,242
5	19,40,000	54,46,736	54,60,000	363,119	364,000	1,370	415	364,489	364,415
6	2,20,000	12,89,498	13,61,000	85,967	90,700	100,300	107,280	186,287	197,980
7	6,50,000	41,17,933	44,12,000	274,529	294,100	80	94	274,609	294,194
8	50,000	4,82,694	4,84,000	32,180	32,300	-	-	32,180	32,300
9	11,69,000	29,99,434	30,73,000	199,962	204,900	222	609	200,184	205,509
10	81,000	3,57,421	3,64,000	23,828	24,300	-	-	23,828	24,300
11	19,50,000	1,40,93,152	1,47,14,000	939,543	980,900	9,323	4,608	948,866	985,508
12	3,27,000	29,91,463	31,60,000	199,431	210,700	-	-	199,431	210,700
13	2,52,85,000	13,30,04,159	13,28,75,000	8,866,944	8,858,300	113,762	115,886	8,980,706	8,974,186
14	6,53,000	4,54,96,632	4,66,25,000	3,033,109	3,108,300	4,870,244	4,987,354	7,903,353	8,095,654
15	-	3,78,88,815	4,03,76,000	2,526,921	2,691,700	3,027,943	3,115,531	5,553,864	5,807,231
16	-	1,84,36,488	1,31,70,000	828,433	878,000	106,798	108,344	835,231	986,344
17	6,53,000	-48,18,671	-69,21,000	-321,245	-461,400	1,735,503	1,763,479	1,414,258	1,302,079
18	2,69,000	74,68,245	75,48,000	497,983	503,200	-	-	497,983	503,200
19	9,22,000	26,49,574	6,27,000	176,638	41,800	1,735,503	1,763,479	1,912,141	1,805,279
20	-	2,31,03,709	2,48,38,000	1,540,247	1,655,900	62,088	61,180	1,602,938	1,717,080
21	-	1,21,48,295	1,27,75,000	809,886	851,700	316,319	230,242	1,126,205	1,081,942
22	9,00,000	19,58,645	20,00,000	130,577	133,300	36,321	34,552	166,898	167,852
23	22,05,000	1,99,53,607	2,05,30,000	1,330,240	1,369,300	280,008	334,719	1,610,248	1,704,019
24	51,25,000	3,81,00,543	3,86,83,000	2,540,036	2,578,900	466	150	2,540,502	2,579,050
25	8,45,000	1,26,45,211	1,29,07,000	843,014	860,500	90	1,817	843,104	862,317
26	79,10,000	5,53,59,715	5,91,64,000	3,690,648	3,944,300	1,700	2,493	3,692,348	3,946,793
27	55,000	24,28,655	23,37,000	161,910	189,100	67	221	161,977	189,321
28	49,00,000	2,71,95,089	2,95,11,000	1,813,906	1,967,400	6,157	7,870	1,819,163	1,975,270
29	3,50,000	18,82,920	18,71,000	125,528	124,700	378	806	125,906	125,006
30	22,20,000	1,66,81,032	1,73,78,000	1,112,069	1,158,500	12,587	7,355	1,124,656	1,165,855
31	9,10,000	1,58,43,714	1,21,39,000	1,056,248	809,200	3,786	6,041	1,060,034	815,241
32	7,56,000	1,01,22,678	1,12,20,000	674,845	748,000	55,027	71,309	729,873	819,309
33	2,52,76,000	20,92,13,164	20,62,49,000	13,347,544	13,740,900	360,266	432,311	13,707,810	14,182,211
34	6,20,000	33,77,795	34,48,000	225,186	229,900	10,460	23,487	235,646	253,387
35	2,000	4,686	5,000	312	300	253,197	334,126	253,509	334,426
36	26,21,000	1,43,20,643	1,48,56,000	954,710	990,400	2,024,957	2,025,973	2,979,667	3,016,378
37	18,10,000	80,84,781	90,63,000	538,986	604,200	115,320	138,263	654,306	742,468
38	5,06,000	40,21,345	40,24,000	268,090	268,300	19,400	35,202	287,490	303,502
39	55,59,000	2,98,99,250	3,13,96,000	1,987,284	2,093,100	2,423,384	2,557,051	4,410,618	4,650,151
40	34,000	46,15,733	78,73,000	307,715	524,900	-	-	307,715	524,900
41	-	51,626	1,38,000	8,442	8,500	-	-	8,442	8,500
42	13,75,000	52,55,507	59,10,000	360,367	394,000	6,093	13,244	366,460	407,244
43	13,70,000	49,85,746	37,50,000	332,383	250,000	-	-	332,383	250,000
44	27,79,000	1,49,08,612	1,76,61,000	993,907	1,177,400	6,093	13,244	1,000,000	1,190,644
45	6,07,21,000	41,77,95,408	42,84,21,000	27,353,927	28,561,400	5,054,284	5,207,945	32,907,811	33,769,345

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.

INTEREST:  
 Interest on Debt.  
 Deduct—Amounts chargeable to Railways.  
 " " " Irrigation.  
 Remainder chargeable on Ordinary Debt.  
 Interest on other Obligations.

POST OFFICE.

TELEGRAPH.

MINT.

SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:  
 General Administration.  
 Law and Justice:  
 Courts.  
 Jails.  
 Police.  
 Ports and Pilotage.  
 Education.  
 Ecclesiastical.  
 Medical.  
 Political.  
 Scientific and other Minor Departments.

MISCELLANEOUS CIVIL CHARGES:  
 Territorial and Political Pensions.  
 Civil Furlough and Absentee Allowances.  
 Superannuation Allowances and Pensions.  
 Stationery and Printing.  
 Miscellaneous.

FAMINE RELIEF AND INSURANCE:  
 Famine Relief.  
 Construction of Protective Railways.  
 Construction of Protective Irrigation Works.  
 Reduction or Avoidance of Debt.

Carried forward to page 12.

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

HEADS OF EXPENDITURE	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8 . . . . .	7,49,65,543	6,69,66,000	1,94,92,810	2,24,84,000	3,79,52,611	3,93,72,000	1
<b>RAILWAY REVENUE ACCOUNT :</b>							
State Railways :							
Interest on Debt . . . . .	3,41,50,247	3,63,12,000	-	-	-	-	2
Annuities in purchase of Railways . . . . .	-	-	-	-	-	-	3
Sinking Funds . . . . .	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances . . . . .	36,56,755	39,58,000	-	-	-	-	5
Interest on Capital deposited by Companies . . . . .	5,99,118	12,20,000	-	-	-	-	6
Guaranteed Companies :							
Surplus Profits, Land, and Supervision . . . . .	6,25,535	2,95,000	-	-	-	-	7
Interest . . . . .	-	57,000	-	-	-	-	8
Subsidized Companies :							
Land, &c. . . . .	4,31,378	2,48,000	-	-	-	-	9
Miscellaneous Railway Expenditure . . . . .	5,84,037	11,59,000	-	-	-150	-	10
TOTAL . . . . .	4,00,47,070	4,32,49,000	-	-	-150	-	11
<b>IRRIGATION :</b>							
Major Works :							
Working Expenses . . . . .	-	-	4,502	13,000	1,33,139	1,90,000	12
Interest on Debt . . . . .	51,09,899	57,11,000	-	-	-	-	13
Minor Works and Navigation . . . . .	2,22,360	2,25,000	3,37,941	5,00,000	14,04,865	14,22,000	14
TOTAL . . . . .	53,32,259	59,36,000	3,42,443	5,13,000	15,38,004	16,12,000	15
<b>OTHER PUBLIC WORKS :</b>							
Construction of Railways charged to Provincial or Local Revenues . . . . .	-	-	-	-	-	-	16
Civil Works . . . . .	31,09,133	34,15,000	57,19,286	60,21,000	1,24,02,298	1,33,34,000	17
TOTAL . . . . .	31,09,133	34,15,000	57,19,286	60,21,000	1,24,02,298	1,33,34,000	18
<b>ARMY SERVICES :</b>							
Army :							
Effective . . . . .	20,19,69,620	20,12,04,000	-	-	-	-	19
Non-effective . . . . .	1,01,16,965	99,60,000	-	-	-	-	20
Marine . . . . .	40,84,793	36,89,000	-	-	-	-	21
Military Works . . . . .	1,38,72,866	1,41,11,000	5,912	8,000	14,05,285	11,91,000	22
Special Defences (1902) . . . . .	14,11,302	14,35,000	-	-	-	-	23
TOTAL . . . . .	23,14,55,546	23,03,99,000	5,912	8,000	14,05,285	11,91,000	24
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -</b>							
	35,49,09,551	34,99,65,000	2,55,60,451	2,99,20,000	5,32,98,048	5,55,09,000	25
Add—Portion of Allotments to Provincial Governments not spent by them in the year . . . . .	33,429	-	19,11,721	-	21,57,006	-	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . . . .	-	7,000	-	9,88,000	-	23,96,000	27
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -</b>	35,49,42,980	34,99,68,000	2,74,72,172	2,89,32,000	5,54,25,054	5,81,13,000	28
<b>RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :</b>							
Capital Outlay on Railways and Irrigation Works :							
State Railways . . . . .	8,04,50,245	8,98,36,000	-	-	-	-	29
Irrigation Works . . . . .	-	-	-	-	12,30,778	10,99,000	30
TOTAL . . . . .	8,04,50,245	8,98,36,000	-	-	12,30,778	10,99,000	31
Redemption of Liabilities . . . . .	-	-	-	-	-	-	32

Provinces of *British India*, and in *England*, for 1907-08, compared with the Results of 1906-07—*continued*.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2,12,82,269	2,35,18,000	7,54,04,188	7,49,38,000	4,81,59,178	5,47,49,000	27,72,56,597	28,20,27,000	- - - Brought forward from page 9.
2	-	-	-	-	-	-	3,41,50,247	3,63,12,000	RAILWAY REVENUE ACCOUNT :
3	-	-	-	-	-	-	-	-	State Railways :
4	-	-	-	-	-	-	-	-	Interest on Debt.
5	-	-	-	-	-	-	36,56,755	39,58,000	Annuities in purchase of Railways.
6	-	-	-	-	-	-	5,99,118	12,20,000	Sinking Funds.
7	-	-	-	-	-	-	6,25,535	2,95,000	Interest chargeable against Companies on Advances.
8	-	-	-	-	-	-	-	57,000	Interest on Capital deposited by Companies.
9	-	-	-	1,000	86,009	50,000	5,17,327	2,89,000	Guaranteed Companies :
10	8,763	5,000	-	-	-	-	5,92,650	11,84,000	Surplus Profits, Land, and Supervision.
11	8,763	5,000	-	1,000	86,009	50,000	4,01,41,892	4,33,05,000	Interest.
									Subsidized Companies :
									Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL
12	-	-	11,88,907	13,49,000	33,73,064	32,08,000	46,99,613	47,58,000	IRRIGATION :
13	-	-	21,21,310	21,23,000	29,48,382	29,69,000	1,01,79,591	1,08,03,000	Major Works :
14	64,461	75,000	23,21,684	22,45,000	7,11,008	5,71,000	50,62,319	50,38,000	Working Expenses.
15	64,461	75,000	56,31,901	57,17,000	70,32,464	67,46,000	1,89,41,522	2,05,99,000	Interest on Debt.
									Minor Works and Navigation.
									- - - TOTAL
16	13,432	17,000	-	-	-	-	13,432	17,000	OTHER PUBLIC WORKS :
17	75,72,152	86,96,000	1,37,59,675	1,43,50,000	97,39,527	96,45,000	5,23,02,071	5,63,61,000	Construction of Railways charged to Provincial or Local Revenues.
18	75,85,684	87,13,000	1,37,59,675	1,43,50,000	97,39,527	96,45,000	5,23,15,503	5,63,78,000	Civil Works.
									- - - TOTAL
19	-	-	-	-	-	-	20,19,69,620	20,12,04,000	ARMY SERVICES :
20	-	-	-	-	-	-	1,01,16,965	99,60,000	Army :
21	-	-	-	-	-	-	40,84,793	36,89,000	Effective.
22	69,688	70,000	63,903	39,000	58,851	23,000	1,54,76,503	1,54,42,000	Non-effective.
23	-	-	-	-	-	-	14,11,302	14,35,000	Marine.
24	69,688	70,000	63,903	39,000	58,851	23,000	23,30,59,183	23,17,30,000	Military Works.
									Special Defences (1902).
									- - - TOTAL
25	2,90,10,763	3,23,81,000	9,48,59,657	9,60,45,000	6,50,76,017	7,12,13,000	62,27,14,497	63,40,39,000	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL
26	-	-	-	-	10,04,261	-	50,76,417	-	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
27	3,09,252	19,95,000	24,03,052	31,06,000	-	34,25,000	27,72,304	1,18,97,000	Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.
28	2,86,41,511	3,03,86,000	9,24,56,615	9,10,39,000	6,60,80,278	6,77,38,000	62,50,18,610	62,21,42,000	TOTAL EXPENDITURE CHARGED TO REVENUE
29	-	-	-	-	-	-	8,04,50,245	8,98,36,000	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :
30	-	-	-783	-3,000	10,20,637	9,40,000	22,50,632	20,36,000	Capital Outlay on Railways and Irrigation Works :
31	-	-	-783	-3,000	10,20,637	9,40,000	8,27,00,877	9,18,73,000	State Railways.
32	-	-	-	-	-	-	-	-	Irrigation Works.
									- - - TOTAL
									Redemption of Liabilities.

## ESTIMATE OF REVENUE AND EXPENDITURE OF

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.		BOMBAY.	
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10 - - -	27,72,56,597	28,20,27,000	2,65,90,594	2,78,78,000	61,79,759	63,96,000	4,90,12,133	5,13,99,000	5,87,58,325	1
<b>RAILWAY REVENUE ACCOUNT :</b>										
Stat Railways :										
Interest on Debt - - - - -	3,41,50,247	3,63,12,000	-	-	-	-	-	-	-	2
Annuities in purchase of Railways - - -	-	-	-	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances - - - - -	36,56,755	39,58,000	-	-	-	-	81,813	1,06,000	-	5
Interest on Capital deposited by Companies - - - - -	5,99,118	12,20,000	-	-	-	-	70,846	71,000	-	6
Guaranteed Companies :										
Surplus Profits, Land, and Supervision Interest - - - - -	6,25,535	2,95,000	-	-	-	-	-	-	-	7
Subsidized Companies :										
Land, &c. - - - - -	5,17,387	2,99,000	-	-	-	-	-	-	-	8
Miscellaneous Railway Expenditure - - -	5,92,650	11,64,000	-	-	-	-	20,379	-	-	9
<b>TOTAL - - -</b>	<b>4,01,41,692</b>	<b>4,33,05,000</b>					<b>1,73,038</b>	<b>1,77,000</b>		<b>10</b>
<b>IRRIGATION :</b>										
Major Works :										
Working Expenses - - - - -	46,99,612	47,58,000	66,42,432	68,54,000	1,13,839	2,07,000	16,87,818	18,85,000	10,25,788	11
Interest on Debt - - - - -	1,01,79,591	1,08,03,000	14,60,436	15,63,000	-	-	-	-	7,88,461	12
Minor Works and Navigation - - - - -	50,62,319	50,38,000	10,45,270	11,09,000	2,19,160	52,000	42,47,585	41,90,000	27,58,389	13
<b>TOTAL - - -</b>	<b>1,99,41,522</b>	<b>2,05,99,000</b>	<b>91,48,138</b>	<b>95,26,000</b>	<b>3,32,999</b>	<b>2,59,000</b>	<b>59,35,403</b>	<b>60,75,000</b>	<b>45,70,638</b>	<b>14</b>
<b>OTHER PUBLIC WORKS :</b>										
Construction of Railways charged to Provincial or Local Revenues - - - - -	13,432	17,000	-	-	-	-	35,118	2,000	-	15
Civil Works - - - - -	5,23,02,071	5,63,61,000	70,73,494	76,01,000	16,89,485	18,93,000	1,14,02,082	1,19,90,000	98,33,012	16
<b>TOTAL - - -</b>	<b>5,23,15,503</b>	<b>5,63,78,000</b>	<b>70,73,494</b>	<b>76,01,000</b>	<b>16,89,485</b>	<b>18,93,000</b>	<b>1,14,37,200</b>	<b>1,19,92,000</b>	<b>98,33,012</b>	<b>17</b>
<b>ARMY SERVICES :</b>										
Army :										
Effective - - - - -	20,19,69,620	20,12,04,000	-	-	-	-	-	-	-	18
Non-effective - - - - -	1,01,14,965	99,60,000	-	-	-	-	-	-	-	19
Marine - - - - -	40,84,793	36,89,000	-	-	-	-	-	-	-	20
Military Works - - - - -	1,54,76,503	1,54,42,000	3,79,082	3,81,000	-	-	73,438	96,000	99,893	21
Special Defences (1902) - - - - -	14,11,302	14,35,000	-	-	-	-	-	-	-	22
<b>TOTAL - - -</b>	<b>23,20,59,183</b>	<b>23,17,30,000</b>	<b>3,79,082</b>	<b>3,81,000</b>			<b>73,438</b>	<b>96,000</b>	<b>99,893</b>	<b>23</b>
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -</b>										
	62,27,14,497	63,40,39,000	4,31,91,308	4,53,86,000	81,82,243	85,46,000	6,66,31,212	6,97,40,000	7,32,59,766	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year - - - - -	50,76,417	-	-	-	5,169	21,000	20,59,183	11,95,000	27,57,259	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances - - - - -	37,72,304	1,18,97,000	3,03,788	2,97,000	-	-	-	-	-	26
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -</b>	<b>62,50,18,610</b>	<b>62,21,42,000</b>	<b>4,28,87,520</b>	<b>4,31,89,000</b>	<b>81,87,412</b>	<b>85,69,000</b>	<b>6,95,90,395</b>	<b>7,09,35,000</b>	<b>7,60,17,025</b>	<b>27</b>
<b>RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :</b>										
Capital Outlay on Railways and Irrigation Works :										
State Railways - - - - -	8,04,50,245	8,98,36,000	-	-	-	-	-	-	-	28
Irrigation Works - - - - -	22,50,632	20,36,000	61,46,262	74,69,000	4,03,779	6,45,000	18,68,193	12,92,000	1,05,018	29
<b>TOTAL - - -</b>	<b>8,27,00,877</b>	<b>9,18,72,000</b>	<b>61,46,262</b>	<b>74,69,000</b>	<b>4,03,779</b>	<b>6,45,000</b>	<b>18,68,193</b>	<b>12,92,000</b>	<b>1,05,018</b>	<b>30</b>
Redemption of Liabilities - - - - -	-	-	-	-	-	-	-	-	-	31

Calcutta, 11 April 1908.  
India Office, 9 May 1908.

Provinces of British India, and in England, for 1907-08, compared with the Results of 1906-07—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.		
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1906-07.	1907-08.	1906-07.	1907-08.			
	1907-08.	1906-07.	1907-08.	1906-07.						1907-08.	
Rs.	Rs.	Rs.	£	£	£	£	£	£			
1	6,07,21,000	41,77,95,408	42,84,21,000	27,853,027	28,561,400	6,034,284	5,207,945	32,907,311	33,769,345	- - - Brought forward from page 11.	
2	-	3,41,50,247	3,63,12,000	2,276,683	2,420,800	2,763,302	2,830,228	5,039,985	5,251,028	RAILWAY REVENUE ACCOUNT: State Railways: Interest on Debt. Annuities in purchase of Railways. Sinking Funds. 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	-	-	-	-	-	2,869,368	2,869,335	2,869,368	2,869,335		
4	-	-	-	-	-	148,896	154,058	148,898	154,058		
5	-	37,39,568	40,64,000	249,238	270,900	264,841	288,434	513,879	559,334		
6	-	6,69,964	12,01,000	44,664	86,100	1,369,081	1,383,508	1,413,745	1,469,808		
7	-	6,25,535	2,95,000	41,702	19,700	-	-	41,702	19,700		
8	-	-	57,000	-	3,800	584,751	576,576	584,751	580,376		
9	-	5,17,387	2,99,000	34,493	19,900	-	-	34,493	19,900		
10	13,000	6,13,029	11,77,000	40,869	78,500	-	-	40,869	78,500		
11	13,000	4,03,14,730	4,34,95,000	2,687,649	2,899,700	8,000,037	8,102,137	10,687,686	11,001,837		- - - TOTAL.
12	10,70,000	1,41,69,487	1,47,74,000	944,632	984,900	-	-	944,632	984,900		IRRIGATION: Major Works: Working Expenses. Interest on Debt. Minor Works and Navigation.
13	8,14,000	1,24,26,488	1,31,70,000	828,433	878,000	106,798	108,344	935,231	986,344		
14	30,00,000	1,33,32,923	1,33,89,000	888,842	892,600	-	-	888,842	892,600		
15	48,74,000	3,99,28,598	4,13,33,000	2,661,907	2,755,500	108,798	108,344	2,768,705	2,863,844	- - - TOTAL.	
16	-	48,550	20,000	3,236	1,300	-	-	3,236	1,300	OTHER PUBLIC WORKS: Construction of Railways charged to Provincial or Local Revenues. Civil Works.	
17	1,17,06,000	8,22,80,144	8,95,51,000	5,485,343	5,970,100	68,758	68,102	5,554,101	6,038,202		
18	1,17,06,000	8,23,28,694	8,95,71,000	5,488,579	5,971,400	68,758	68,102	5,557,837	6,039,502		- - - TOTAL.
19	-	20,19,69,620	20,12,04,000	13,464,641	13,413,600	3,092,900	2,213,554	16,557,541	15,627,154	ARMY SERVICES: Army: Effective. Non-effective. Marine. Military Works. Special Defences (1902).	
20	-	1,01,16,965	99,60,000	674,484	684,000	2,425,840	2,450,612	3,100,304	3,114,612		
21	-	40,84,793	36,89,000	272,320	245,900	358,599	245,292	628,919	491,192		
22	81,000	1,60,23,916	1,60,00,000	1,063,594	1,066,700	58,921	70,640	1,127,515	1,137,340		
23	-	14,11,302	14,35,000	94,007	95,700	44,271	20,862	138,358	116,562		
24	81,000	23,26,11,598	23,22,88,000	15,574,108	15,485,900	5,978,531	5,000,960	21,552,637	20,486,860		- - - TOTAL.
25	7,73,95,000	81,89,79,028	83,51,08,000	54,265,268	55,872,900	19,208,408	18,487,488	73,473,676	74,161,388	{ 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.	
26	-	1,07,98,028	12,16,000	719,869	81,100	-	-	719,869	81,100		
27	10,39,000	30,76,092	1,51,33,000	205,073	1,008,900	-	-	205,073	1,008,900		
28	7,69,56,000	82,17,00,962	82,11,01,000	54,780,064	54,746,100	19,208,408	18,487,488	73,988,472	73,233,588	{ TOTAL EXPENDITURE CHARGED TO REVENUE.	
29	-	8,04,50,245	8,98,36,000	5,383,350	5,989,100	2,551,691	2,414,214	7,955,041	8,403,314	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: Capital Outlay on Railways and Irrigation Works: State Railways. Irrigation Works.	
30	2,83,000	1,07,73,884	1,17,25,000	718,259	781,700	79,368	8,217	797,627	868,917		
31	2,83,000	9,12,24,129	10,15,61,000	6,081,609	6,770,800	2,631,059	2,501,431	8,712,668	9,272,231		- - - TOTAL.
32	-	-	-	-	-	-	2,144,800	-	2,144,800	Redemption of Liabilities.	

O. T. Barrow, Comptroller and Auditor General.  
Walter Badoock, Accountant-General.