

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1906-07,
COMPARED WITH THE RESULTS OF 1905-06.

India Office, }
8 May 1907. }

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, 1905-06.	ESTIMATE,* 1906-07.
	£.	£.
PRINCIPAL HEADS OF REVENUE		
Land Revenue - - - - -	18,862,169	19,899,500
Opium - - - - -	5,468,780	5,607,700
Salt - - - - -	4,376,410	4,290,000
Stamps - - - - -	3,926,364	4,022,000
Excise - - - - -	5,687,820	5,906,700
Provincial Rates - - - - -	2,798,051	2,289,900
Customs - - - - -	4,348,017	4,307,100
Assessed Taxes - - - - -	1,321,393	1,410,900
Forest - - - - -	1,779,566	1,802,710
Registration - - - - -	361,959	383,600
Tributes from Native States - - - - -	597,430	614,100
TOTAL - - - £.	49,527,959	50,534,210
INTEREST - - - - - £.	944,986	950,132
POST OFFICE - - - - - £.	1,651,477	1,765,400
TELEGRAPH - - - - - £.	909,854	952,483
MINT - - - - - £.	321,183	415,733
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts - - - - -	277,747	276,600
Jails - - - - -	253,230	255,300
Police - - - - -	324,690	316,700
Marine - - - - -	287,314	272,949
Education - - - - -	211,971	220,300
Medical - - - - -	95,410	81,173
Scientific and other Minor Departments - - - - -	100,237	100,434
TOTAL - - - £.	1,550,599	1,523,456
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c. - - - - -	194,353	192,214
Stationery and Printing - - - - -	73,380	77,100
Exchange - - - - -	82,870	193,300
Miscellaneous - - - - -	413,800	496,365
TOTAL - - - £.	764,403	958,979
RAILWAYS:		
State Railways (Gross Receipts) - - - - -	23,629,545	26,004,630
Deduct:—Working Expenses - - - - -	11,301,098	12,761,900
Surplus profits paid to Companies, &c. - - - - -	368,630	392,900
Net Receipts - - - - -	11,959,817	12,849,830
Guaranteed Companies (Net Traffic Receipts) - - - - -	921,975	415,800
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	42,628	58,872
TOTAL - - - £.	12,924,420	13,324,502
IRRIGATION:		
Major Works:		
Direct Receipts - - - - -	1,869,156	2,346,900
Portion of Land Revenue due to Irrigation - - - - -	968,779	996,900
Minor Works and Navigation - - - - -	168,728	187,300
TOTAL - - - £.	3,006,663	3,531,100
OTHER PUBLIC WORKS:		
Military Works - - - - -	49,306	50,000
Civil Works - - - - -	487,411	508,931
TOTAL - - - £.	536,717	558,931
RECEIPTS BY MILITARY DEPARTMENT:		
Army:		
Effective - - - - -	1,058,668	1,087,897
Non-effective - - - - -	131,028	121,338
TOTAL - - - £.	1,189,696	1,209,235
TOTAL REVENUE - - - £.	73,327,957	75,724,161

* 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 1906-07, compared with the RESULTS of 1905-06.

HEADS OF EXPENDITURE		ACCOUNTS, 1905-06.	ESTIMATE,* 1906-07.
DIRECT DEMANDS ON THE REVENUES:			
Refunds and Drawbacks -		£.	£.
Assignments and Compensations -		230,375	243,300
Charges in respect of Collection, viz.:		1,186,540	1,189,700
Land Revenue -			
Opium (including cost of Production)		3,335,910	3,421,190
Salt (including cost of Production)		1,892,441	1,916,877
Stamps		363,166	382,770
Excise		128,104	186,800
Provincial Rates		258,116	273,580
Customs		37,211	33,400
Assessed Taxes		182,440	197,522
Forest		22,626	24,000
Registration		954,818	980,966
		187,613	197,600
	TOTAL - - - £.	8,779,439	9,627,704
INTEREST:			
Interest on Debt			
Deduct,—Amounts chargeable to Railways		7,349,455	7,930,244
" Amounts chargeable to Irrigation		5,353,212	6,012,009
Remainder chargeable on Ordinary Debt		1,041,466	1,077,900
Interest on other Obligations		954,787	840,385
		464,148	495,200
	TOTAL - - - £.	1,409,935	1,835,535
POST OFFICE		£. 1,575,936	1,599,186
TELEGRAPH		£. 1,076,489	1,123,773
MINT		£. 120,079	166,621
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:			
General Administration		1,593,584	1,593,502
Law and Justice:			
Courts		2,409,754	2,537,766
Jails		793,399	836,490
Police		3,393,586	3,690,000
Marine (including River Navigation)		680,047	794,810
Education		1,638,108	1,806,767
Ecclesiastical		121,371	123,878
Medical		1,056,508	1,113,487
Political		943,440	1,012,686
Scientific and other Minor Departments		638,692	718,647
	TOTAL - - - £.	13,258,489	14,228,113
MISCELLANEOUS CIVIL CHARGES:			
Territorial and Political Pensions		246,666	243,060
Civil Furlough and Absentee Allowances		234,696	253,397
Superannuation Allowances and Pensions		2,942,544	2,982,737
Stationery and Printing		557,513	657,632
Miscellaneous		336,700	291,961
	TOTAL - - - £.	4,818,113	4,428,807
FAMINE RELIEF AND INSURANCE:			
Famine Relief		135,887	312,000
Construction of Protective Railways		55,278	5,300
Construction of Protective Irrigation Works		296,573	349,893
Reduction or Avoidance of Debt		512,262	331,500
	TOTAL - - - £.	1,000,000	998,693
RAILWAY REVENUE ACCOUNT:			
State Railways:—Interest on Debt		4,854,914	5,499,868
Annuities in purchase of Railways		2,869,707	2,869,366
Sinking Funds		141,030	148,896
Interest chargeable against Companies on Advances		498,298	512,141
Interest on Capital deposited by Companies		1,315,192	1,422,681
Guaranteed Companies:—Surplus Profits, Land, and Supervision		126,225	43,700
Interest		1,041,308	584,751
Subsidized Companies:—Land, &c.		37,286	39,500
Miscellaneous Railway Expenditure		35,514	45,700
	TOTAL - - - £.	10,922,454	11,166,603
IRRIGATION:			
Major Works:—Working Expenses		897,823	950,100
Interest on Debt		1,041,456	1,077,900
Minor Works and Navigation		941,153	965,400
	TOTAL - - - £.	2,880,432	2,993,400
OTHER PUBLIC WORKS:			
Military Works		1,094,905	1,122,822
Civil Works		5,855,297	5,567,935
Construction of Railways charged to Provincial or Local Revenues		7,195	3,700
	TOTAL - - - £.	6,957,397	6,694,457
ARMY SERVICES:			
Army:—Effective		10,195,955	16,623,945
Non-effective		3,071,175	3,098,540
	TOTAL - - - £.	19,267,130	19,722,485
SPECIAL DEFENCE WORKS:			
Special Defences (1902)		146,306	127,571
	TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - £.	71,212,109	73,562,246
		ACCOUNTS, 1905-06.	ESTIMATE 1906-07.
		£.	£.
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year		557,461	786,800
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances		533,467	173,300
	TOTAL EXPENDITURE CHARGED TO REVENUE - - - £.	23,994	613,500
		71,236,103	74,175,746
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:			
Capital Outlay on Railways and Irrigation Works:			
State Railways		9,410,199	7,892,591
Irrigation Works		556,194	829,468
	TOTAL - - - £.	9,966,393	8,722,059
Redemption of Liabilities		£. 12,980,980	—
		ACCOUNTS, 1905-06.	ESTIMATE,* 1906-07.
		£.	£.
Revenue		73,327,957	75,724,161
Expenditure chargeable to Revenue		71,236,103	74,175,748
Surplus		£. 2,091,854	1,548,413

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

HEADS OF REVENUE	INDIA, GENERAL.		CENTRAL PROVINCES AND PHERAR.		BURMA.		
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	13,40,480	14,76,000	1,70,23,716	1,67,74,000	3,82,84,552	3,91,59,000	1
Opium - - - - -	7	-	3,07,789	4,60,000	6,08,306	5,75,000	2
Salt - - - - -	1,48,51,309	1,39,50,000	-	-	17,47,821	16,70,000	3
Stamps - - - - -	3,54,707	3,60,000	25,63,657	24,80,000	37,38,656	40,50,000	4
Excise - - - - -	12,16,544	12,10,000	71,99,390	82,00,000	83,01,928	77,00,000	5
Provincial Rates - - - - -	89,674	60,000	17,47,731	12,61,000	18,30,513	19,25,000	6
Customs - - - - -	15,954	15,000	1,68,743	1,65,000	1,29,21,437	1,20,55,000	7
Assessed Taxes - - - - -	19,84,227	23,29,000	5,74,235	5,95,000	15,70,470	15,80,000	8
Forest - - - - -	8,74,748	9,25,000	24,49,131	24,63,000	1,03,29,869	1,00,00,000	9
Registration - - - - -	18,705	18,000	2,30,970	2,10,000	3,02,388	2,20,000	10
Tributes from Native States - - - - -	17,73,439	20,97,000	2,31,037	2,52,000	5,28,087	5,02,000	11
TOTAL - - - - -	2,25,18,794	2,24,59,000	3,24,96,399	3,28,60,000	8,00,84,025	7,93,86,000	12
INTEREST - - - - -	53,79,217	52,40,000	86,737	83,000	55,956	64,000	13
POST OFFICE - - - - -	2,47,39,623	2,64,81,000	12,558	-	-	-	14
TELEGRAPH - - - - -	1,35,40,107	1,41,58,000	-	-	-	-	15
MINT - - - - -	23,49,916	32,03,000	-	-	-	-	16
RECEIPTS BY CIVIL DEPARTMENTS							
Law and Justice :							
Courts - - - - -	3,58,395	2,68,000	1,66,677	1,83,000	4,06,122	5,10,000	17
Jails - - - - -	3,06,021	3,06,000	2,46,421	2,10,000	4,30,595	4,10,000	18
Police - - - - -	70,997	66,000	3,23,292	3,86,000	4,89,505	4,95,000	19
Marine - - - - -	19,67,672	19,16,000	-	-	5,64,473	5,10,000	20
Education - - - - -	28,336	30,000	1,28,924	1,53,000	90,346	98,000	21
Medical - - - - -	10,638	12,000	26,475	14,000	56,272	63,000	22
Scientific and other Minor Departments - - - - -	1,75,608	1,57,000	62,329	66,000	3,126	3,000	23
TOTAL - - - - -	29,15,667	27,45,000	9,54,118	9,92,000	21,30,442	20,89,000	24
MISCELLANEOUS :							
Receipts in aid of Superannuation, &c. - - - - -	4,32,573	4,36,000	71,438	77,000	1,08,075	1,19,000	25
Stationery and Printing - - - - -	2,46,946	3,20,000	56,960	60,000	51,907	52,000	26
Exchange - - - - -	12,43,057	29,00,000	-	-	-	-	27
Miscellaneous - - - - -	5,84,740	24,74,000	3,85,313	3,66,000	7,68,507	8,58,000	28
TOTAL - - - - -	25,07,316	61,30,000	4,93,711	5,03,000	9,28,489	10,29,000	29
RAILWAYS :							
State Railways (Gross Receipts) - - - - -	35,37,54,409	38,93,76,000	-	-	-	-	30
Deduct—Working Expenses - - - - -	16,91,06,760	19,09,89,000	-	-	-	-	31
Surplus Profits paid to Companies, &c. - - - - -	55,29,458	58,93,000	-	-	-	-	32
Net Receipts - - - - -	17,91,19,193	19,24,94,000	-	-	-	-	33
Guaranteed Companies (Net Traffic Receipts) - - - - -	1,34,29,631	62,37,000	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	3,71,619	4,29,000	-	-	-	-	35
TOTAL - - - - -	19,33,20,442	19,91,60,000	-	-	-	-	36
IRRIGATION :							
Major Works : Direct Receipts - - - - -	-	-	506	2,000	2,03,313	3,31,000	37
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	16,944	41,000	38
Minor Works and Navigation - - - - -	67,460	1,09,000	2,592	6,000	1,71,061	2,05,000	39
TOTAL - - - - -	67,460	1,09,000	4,098	8,000	3,91,318	5,77,000	40
OTHER PUBLIC WORKS :							
Military Works - - - - -	6,25,607	6,27,000	9	-	84,505	96,000	41
Civil Works - - - - -	97,524	1,01,000	1,96,261	2,20,000	5,37,944	5,91,000	42
TOTAL - - - - -	7,23,131	7,28,000	1,96,270	2,20,000	6,22,349	6,87,000	43
RECEIPTS BY MILITARY DEPARTMENT :							
Army : Effective - - - - -	85,23,539	96,85,000	-	-	-	-	44
Non-effective - - - - -	14,07,285	13,70,000	-	-	-	-	45
TOTAL - - - - -	99,30,824	1,10,55,000	-	-	-	-	46
TOTAL REVENUE - - - - -	27,79,93,497	29,14,68,000	3,42,43,801	3,46,66,000	8,41,92,579	8,38,32,000	47

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1906-07, RESULTS of 1905-06.

EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.	
1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	1,50,80,520	1,95,62,000	3,31,72,728	2,88,50,000	5,88,90,212	6,17,86,000	16,38,02,208	16,76,06,000	PRINCIPAL HEADS OF REVENUE : Land Revenue. Opium. Salt. Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration. Tributes from Native States.
2	5,36,802	6,54,000	7,13,61,031	7,42,24,000	5,74,014	6,03,000	7,33,87,840	7,65,16,000	
3	8,01,675	19,40,000	1,62,84,401	1,59,20,000	-	-	3,37,85,208	3,34,80,000	
4	47,08,080	90,00,000	1,83,71,878	1,46,00,000	89,58,607	91,50,000	3,86,05,585	3,96,60,000	
5	46,20,132	64,20,000	1,68,46,156	1,60,80,000	99,75,427	94,00,000	4,81,59,575	4,90,10,000	
6	23,76,883	39,88,000	90,44,649	72,70,000	95,27,513	64,75,000	2,46,16,943	2,13,79,000	
7	28,493	65,000	2,05,78,466	1,91,47,000	1,16,410	1,16,000	3,38,29,503	3,15,63,000	
8	5,87,545	10,05,000	50,83,643	48,40,000	21,09,418	20,80,000	1,19,09,538	1,23,79,000	
9	11,06,096	13,35,000	11,16,542	10,80,000	24,33,428	26,00,000	1,83,11,814	1,84,03,000	
10	3,89,364	8,30,000	14,50,482	12,50,000	5,08,995	5,02,000	28,00,904	30,30,000	
11	50,285	50,000	20,550	20,000	-	-	26,03,398	29,30,000	
12	3,03,95,855	4,48,49,000	19,33,32,526	18,32,90,000	9,30,94,024	9,31,12,000	45,19,02,623	45,59,56,000	- - - TOTAL.
13	19,313	47,000	16,58,395	11,54,000	4,23,145	5,24,000	76,27,763	71,12,000	INTEREST.
14	974	-	7,718	-	-	-	2,47,60,873	2,64,81,000	POST OFFICE.
15	-	-	-	-	-	-	1,35,40,107	1,41,68,000	TELEGRAPH.
16	-	-	-	-	-	-	23,49,916	32,03,000	MINT.
17	1,99,664	3,36,000	6,98,376	5,80,000	5,22,620	5,12,000	24,39,854	23,89,000	RECEIPTS BY CIVIL DEPARTMENTS : Law and Justice : Courts. Jails. Police. Marine. Education. Medical. Scientific and other Minor Departments.
18	2,34,101	2,51,000	12,87,166	12,30,000	3,59,302	3,62,000	28,63,609	28,69,000	
19	3,75,949	4,11,000	10,39,093	10,23,000	6,09,486	4,69,000	29,08,322	28,20,000	
20	16,252	34,000	15,18,584	15,48,000	-	-	40,66,981	40,08,000	
21	1,74,624	2,76,000	7,22,178	6,11,000	5,81,395	6,62,000	17,25,803	18,30,000	
22	21,773	40,000	5,02,099	2,71,000	2,86,369	2,78,000	9,03,626	6,78,000	
23	47,837	58,000	2,97,283	3,19,000	2,26,499	1,70,000	8,12,682	7,73,000	
24	10,70,200	15,06,000	60,64,779	55,62,000	25,85,671	24,53,000	1,57,20,877	1,53,67,000	- - - TOTAL.
25	42,733	77,000	2,67,266	2,15,000	2,46,588	2,64,000	11,68,673	11,88,000	MISCELLANEOUS : Receipts in aid of Superannuation &c. Stationery and Printing. Exchange. Miscellaneous.
26	12,582	25,000	1,33,459	1,23,000	2,60,976	2,15,000	7,42,829	7,95,000	
27	-	-	-	-	-	-	12,43,057	29,00,000	
28	4,32,150	3,62,000	8,02,321	8,44,000	4,22,581	3,02,000	33,95,612	62,06,000	
29	4,87,465	4,84,000	12,03,046	11,82,000	9,30,144	7,81,000	65,50,171	1,00,89,000	- - - TOTAL.
30	86,825	90,000	-	-	-	-	35,38,40,234	38,94,66,000	RAILWAYS : 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	73,246	80,000	-	-	-	-	16,91,79,006	19,10,69,000	
32	-	-	-	-	-	-	65,29,466	63,93,000	
33	12,579	10,000	-	-	-	-	17,91,31,772	19,25,04,000	
34	-	-	-	-	-	-	1,38,29,631	62,37,000	
35	-	-	-	-	-	-	3,71,618	4,29,000	
36	12,579	10,000	-	-	-	-	19,33,33,021	19,91,70,000	- - - TOTAL.
37	-	-	21,89,054	22,20,000	71,09,953	1,09,35,000	94,52,826	1,34,89,000	IRRIGATION : Major Works : Direct Receipts. Portion of Land Revenue due to Irrigation. Minor Works and Navigation.
38	-	-	-	-	15,37,392	15,37,000	15,54,336	15,78,000	
39	11,077	16,000	8,00,409	7,45,000	1,73,282	2,37,000	12,26,881	13,18,000	
40	11,077	16,000	29,89,463	29,65,000	88,20,627	1,27,10,000	1,22,34,043	1,63,85,000	- - - TOTAL.
41	6,215	6,000	1,701	2,000	586	1,000	7,18,623	7,32,000	OTHER PUBLIC WORKS : Military Works. Civil Works.
42	4,02,179	6,30,000	10,43,202	10,10,000	9,27,860	9,41,000	32,64,870	34,93,000	
43	4,68,394	6,36,000	10,44,903	10,12,000	9,28,446	9,42,000	39,83,493	42,25,000	- - - TOTAL.
44	-	-	-	-	-	-	85,23,539	96,85,000	RECEIPTS BY MILITARY DEPARTMENT : Army : Effective. Non-effective.
45	-	-	-	-	-	-	14,07,285	13,70,000	
46	-	-	-	-	-	-	99,30,824	1,10,55,000	- - - TOTAL.
47	3,24,65,857	4,75,28,000	20,62,50,830	19,51,85,000	10,67,87,057	11,65,22,000	74,19,33,711	76,32,01,000	- - - 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.	
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	16,38,02,208	16,76,08,000	2,21,83,994	2,49,77,000	18,85,143	20,90,000	5,28,17,104	5,45,90,000	4,22,44,097	1
Opium - - - - -	7,33,87,949	7,65,16,000	73,499	88,000	8,747	11,000	-	-	85,61,499	2
Salt - - - - -	3,37,85,206	3,34,80,000	-	-	-	-	1,57,89,722	1,43,30,000	1,60,71,215	3
Stamps - - - - -	3,86,95,585	3,96,60,000	39,20,382	40,50,000	4,12,305	4,20,000	93,86,886	99,00,000	64,80,290	4
Excise - - - - -	4,81,59,575	4,90,10,000	35,65,129	39,70,000	2,11,197	2,21,000	1,91,13,741	2,05,00,000	1,42,67,687	5
Provincial Rates - - - - -	2,46,16,943	2,13,79,000	42,90,158	26,50,000	3,25,911	2,20,000	95,86,759	71,50,000	31,50,985	6
Customs - - - - -	3,38,29,503	3,15,63,000	5,144	8,000	-	-	47,32,239	54,35,000	2,66,63,378	7
Assessed Taxes - - - - -	1,19,09,538	1,23,79,000	12,86,245	13,35,000	1,17,756	1,25,000	26,41,484	27,25,000	38,65,876	8
Forest - - - - -	1,83,11,814	1,84,03,000	17,81,653	17,00,000	1,28,529	1,78,000	29,67,604	32,75,000	34,84,993	9
Registration - - - - -	28,00,904	30,30,000	2,59,018	2,80,000	26,456	28,000	16,89,264	17,40,000	6,73,734	10
Tributes from Native States - - - - -	26,03,398	29,30,000	3,02,017	2,78,000	-	-	45,08,402	45,08,000	15,47,634	11
TOTAL - - - - -	45,19,02,623	45,59,56,000	3,76,67,239	3,93,36,000	31,16,044	32,93,000	12,32,03,214	12,41,53,000	12,70,11,368	12
INTEREST - - - - -	76,27,763	71,12,000	3,50,161	3,51,000	8,847	9,000	6,90,179	7,11,000	19,29,691	13
POST OFFICE - - - - -	2,47,60,873	2,64,81,000	8,975	-	2,319	-	-	-	-	14
TELEGRAPH - - - - -	1,35,40,107	1,41,58,000	-	-	-	-	-	-	-	15
MINT - - - - -	23,49,916	32,03,000	-	-	-	-	-	-	24,67,136	16
RECEIPTS BY CIVIL DEPARTMENTS :										
Law and Justice :										
Courts - - - - -	24,39,854	23,89,600	3,43,614	3,61,000	97,521	98,000	8,07,543	7,76,000	4,77,981	17
Jails - - - - -	28,63,609	28,69,000	1,86,121	2,00,000	17,822	20,000	5,39,339	5,30,000	1,91,541	18
Police - - - - -	29,08,322	28,20,000	6,93,918	6,90,000	83,122	77,000	4,77,842	4,25,000	7,07,147	19
Marine - - - - -	40,66,981	40,08,000	-	-	-	-	-	-	79,466	20
Education - - - - -	17,25,803	18,30,000	3,56,969	3,80,000	4,736	6,000	5,20,723	5,17,000	5,71,384	21
Medical - - - - -	9,03,628	6,78,000	89,593	84,000	6,035	6,000	1,83,821	2,00,000	2,31,744	22
Scientific and other Minor Departments - - - - -	8,12,682	7,73,000	1,83,807	1,83,000	5,110	6,000	4,28,091	4,55,000	68,581	23
TOTAL - - - - -	1,57,20,877	1,53,67,000	18,53,022	18,98,000	2,14,346	2,13,000	29,57,359	29,03,000	23,27,497	24
MISCELLANEOUS :										
Receipts in aid of Superannuation, &c. - - - - -	11,68,673	11,88,000	1,45,463	1,60,000	11,272	13,000	1,76,289	1,70,000	3,50,201	25
Stationery and Printing - - - - -	7,42,829	7,95,000	1,51,239	1,60,000	9,886	11,000	1,10,103	1,05,000	86,642	26
Exchange - - - - -	12,43,057	29,00,000	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	33,95,612	52,06,000	4,44,532	4,02,000	1,12,287	1,22,000	9,88,595	9,97,000	4,18,144	28
TOTAL - - - - -	65,50,171	1,00,89,000	7,41,234	7,22,000	1,33,445	1,46,000	12,74,987	12,72,000	8,54,987	29
RAILWAYS :										
State Railways (Gross Receipts) - - - - -	35,38,40,234	38,94,66,000	-	-	-	-	5,99,483	6,00,000	-	30
Deduct—Working Expenses - - - - -	18,91,79,008	19,10,69,000	-	-	-	-	3,37,457	3,60,000	-	31
Surplus profits paid to Companies, &c. - - - - -	55,29,456	68,93,000	-	-	-	-	-	-	-	32
Net Receipts - - - - -	17,91,31,772	19,25,04,000	-	-	-	-	2,62,026	2,40,000	-	33
Guaranteed Companies (Net Traffic Receipts). - - - - -	1,38,29,631	62,37,000	-	-	-	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	3,71,618	4,29,000	-	-	-	-	-	-	-	35
TOTAL - - - - -	19,33,33,021	19,91,70,000	-	-	-	-	2,62,026	2,40,000	-	36
IRRIGATION :										
Major Works: Direct Receipts - - - - -	94,52,826	1,34,89,000	1,67,46,470	1,98,08,000	4,39,630	5,16,000	3,79,322	3,90,000	10,10,084	37
Portion of Land Revenue due to Irrigation. - - - - -	15,54,336	15,78,000	19,89,134	22,23,000	48,672	50,000	84,76,297	85,01,000	24,83,248	38
Minor Works and Navigation - - - - -	12,26,881	13,18,000	6,89,509	8,29,000	1,24,469	1,58,000	1,75,187	1,61,000	3,14,877	39
TOTAL - - - - -	1,22,34,043	1,63,85,000	1,94,05,113	2,28,60,000	6,12,771	7,24,000	90,30,806	90,52,000	38,17,209	40
OTHER PUBLIC WORKS :										
Military Works - - - - -	7,18,623	7,32,000	2,898	2,000	-	-	6,273	5,000	11,988	41
Civil Works - - - - -	32,64,870	34,93,000	7,19,845	8,43,000	1,55,835	1,53,000	15,45,389	16,66,000	13,35,361	42
TOTAL - - - - -	39,83,493	42,25,000	7,22,343	8,45,000	1,55,835	1,53,000	15,51,662	16,71,000	13,47,349	43
RECEIPTS BY MILITARY DEPARTMENT :										
Army: Effective - - - - -	85,23,539	96,85,600	-	-	-	-	-	-	-	44
Non-effective - - - - -	14,07,285	13,70,000	-	-	-	-	-	-	-	45
TOTAL - - - - -	99,30,824	1,10,55,000	-	-	-	-	-	-	-	46
TOTAL REVENUE - - - - -	74,19,33,711	76,32,01,000	0,07,48,087	0,69,12,000	42,43,607	45,38,000	13,80,70,233	14,00,02,000	13,97,55,237	47

Provinces of *British India*, and in *England*, for 1906-07, compared with the Results of 1905-06—*continued*.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1905-06.	1906-07.	1905-06.	1906-07.		
	1905-06.	1906-07.	1905-06.	1906-07.						
1906-07.	Rs.	Rs.	£	£	£	£	£	£		
1	4,82,30,000	28,29,32,546	20,84,93,000	18,862,160	19,899,500	-	-	18,862,160	19,899,500	PRINCIPAL HEADS OF REVENUE :
2	75,00,000	8,20,31,684	8,41,15,000	6,468,780	5,607,700	-	-	6,468,780	5,607,700	
3	1,85,40,000	6,56,46,143	6,43,50,000	4,376,410	4,290,000	-	-	4,376,410	4,290,000	
4	63,00,000	5,86,95,457	6,03,30,000	3,926,364	4,022,000	-	-	3,926,364	4,022,000	
5	1,49,00,000	8,53,17,309	8,80,01,000	5,887,820	5,806,700	-	-	5,887,820	5,806,700	
6	29,50,000	4,19,70,756	3,43,49,000	2,788,051	2,289,900	-	-	2,788,051	2,289,900	
7	2,76,00,000	6,52,20,264	6,46,08,000	4,348,017	4,307,100	-	-	4,348,017	4,307,100	
8	46,00,000	1,98,20,899	2,11,64,000	1,331,393	1,410,900	-	-	1,331,393	1,410,900	
9	34,50,000	2,66,74,693	2,70,08,000	1,778,306	1,800,400	1,260	2,310	1,779,566	1,802,710	
10	6,75,000	54,29,376	57,53,000	381,959	383,600	-	-	381,959	383,600	
11	14,95,000	89,61,451	92,11,000	597,430	614,100	-	-	597,430	614,100	
12	13,52,40,000	74,29,00,488	75,79,78,000	49,526,690	50,531,900	1,260	2,310	49,527,959	50,534,210	- - - TOTAL.
13	23,43,000	1,06,06,641	1,05,28,000	707,100	701,700	237,877	248,432	944,986	950,132	INTEREST.
14	-	2,47,72,167	2,84,81,000	1,651,477	1,765,400	-	-	1,651,477	1,765,400	POST OFFICE.
15	-	1,35,40,107	1,41,58,000	902,674	948,900	7,180	8,583	909,854	952,483	TELEGRAPH.
16	30,33,000	43,17,052	62,36,000	321,137	415,700	48	33	321,183	415,733	MINT.
17	5,25,000	41,66,213	41,49,000	277,747	276,600	-	-	277,747	276,600	RECEIPTS BY CIVIL DEPARTMENTS
18	2,10,000	37,98,432	38,29,000	253,230	255,300	-	-	253,230	255,300	Law and Justice :
19	7,38,000	45,70,351	47,50,000	321,890	316,700	-	-	321,890	316,700	Courts.
20	86,000	41,46,447	40,94,000	274,430	272,900	10,884	49	287,314	272,949	Jails.
21	5,73,000	31,79,565	33,05,000	211,971	220,300	-	-	211,971	220,300	Police.
22	2,35,000	14,13,819	12,03,000	94,254	80,200	1,156	973	95,410	81,173	Marine.
23	79,000	14,98,274	14,96,000	99,885	99,800	352	634	100,237	100,434	Education.
24	24,48,000	2,30,73,101	2,28,28,000	1,538,207	1,521,800	12,392	1,656	1,550,599	1,523,456	Medical.
25	3,55,000	18,51,898	18,86,000	123,460	125,900	70,893	66,414	104,353	192,214	Scientific and other Minor Departments.
26	86,000	11,00,690	11,57,000	73,380	77,100	-	-	73,380	77,100	- - - TOTAL.
27	-	12,43,057	20,00,000	82,870	193,300	-	-	82,870	193,300	MISCELLANEOUS :
28	4,03,000	53,59,170	71,30,000	357,278	475,300	56,522	21,065	413,800	496,365	Receipts in aid of Superannuation, &c.
29	8,44,000	95,54,824	1,30,73,000	636,988	871,500	127,415	87,479	764,403	958,979	Stationery and Printing.
30	-	35,44,39,717	39,00,66,000	23,629,315	26,004,400	230	230	23,629,545	26,004,630	Exchange.
31	-	16,95,16,463	19,14,29,000	11,301,098	12,761,900	-	-	11,301,098	12,761,900	Miscellaneous.
32	-	55,29,456	58,93,000	388,630	392,900	-	-	388,630	392,900	- - - TOTAL.
33	-	17,93,93,798	19,27,44,000	11,959,587	12,849,600	230	230	11,959,817	12,849,830	RAILWAYS :
34	-	1,38,29,631	62,37,000	921,975	415,800	-	-	921,975	415,800	State Railways (Gross Receipts).
35	-	3,71,618	4,29,000	24,775	28,600	17,553	30,272	42,828	58,872	Deduct—Working Expenses.
36	-	10,35,95,047	10,94,10,000	12,906,337	13,294,000	18,083	30,502	12,924,420	13,324,502	Surplus Profits paid to Companies, &c.
37	10,00,000	2,80,37,332	3,52,03,000	1,869,158	2,346,900	-	-	1,869,158	2,346,900	Net Receipts.
38	20,02,000	1,45,31,687	1,49,54,000	968,779	998,900	-	-	968,779	998,900	Guaranteed Companies (Net Traffic Receipts).
39	3,44,000	25,30,923	28,10,000	168,728	187,300	-	-	168,728	187,300	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
40	39,46,000	4,50,99,942	5,29,67,000	3,006,663	3,531,100	-	-	3,006,663	3,531,100	- - - TOTAL.
41	11,000	7,39,582	7,50,000	49,306	50,000	-	-	49,306	50,000	IRRIGATION :
42	13,25,000	70,21,100	74,80,000	468,078	498,700	19,338	10,231	487,411	508,931	Major Works : Direct Receipts.
43	13,36,000	77,60,682	82,30,000	617,379	648,700	19,338	10,231	536,717	558,931	Portion of Land Revenue due to Irrigation.
44	-	85,23,539	96,85,000	568,236	645,700	490,432	442,197	1,058,668	1,087,897	Minor Works and Navigation.
45	-	14,07,285	13,70,000	93,519	91,300	37,200	30,038	131,028	121,338	- - - TOTAL.
46	-	99,30,824	1,10,55,000	662,055	737,000	527,641	472,235	1,189,896	1,209,235	OTHER PUBLIC WORKS :
47	14,91,87,000	1,08,56,50,876	1,12,29,40,000	72,376,725	74,862,700	951,232	861,461	73,327,957	75,724,161	Military Works.
										Civil Works.
										- - - TOTAL.
										RECEIPTS BY MILITARY DEPARTMENT :
										Army : Effective.
										Non-effective.
										- - - TOTAL.
										- - - TOTAL REVENUE.

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	55,366	51,000	95,314	86,000	5,03,573	5,05,000	1
Assignments and Compensations - - -	33,56,926	34,02,000	25,64,173	25,60,000	1,211	1,000	2
Charges in respect of Collection, viz. :							
Land Revenue - - - - -	5,97,527	6,28,000	35,15,950	34,00,000	60,80,459	63,44,000	3
Opium (including cost of Production) -	10,956	11,000	-	-	-	-	4
Salt (including cost of Production) - -	11,04,083	10,60,000	-	-	27,970	29,000	5
Stamps - - - - -	-6,80,525	-7,60,000	1,12,896	1,18,000	1,17,028	1,20,000	6
Excise - - - - -	55,210	95,000	1,46,228	2,30,000	10,74,448	11,30,000	7
Provincial Rates - - - - -	-	-	-	-	74,019	80,000	8
Customs - - - - -	-	-	-	-	4,00,547	4,12,000	9
Assessed Taxes - - - - -	1,390	1,000	10,943	11,000	37,102	38,000	10
Forest - - - - -	6,69,087	6,90,000	13,07,153	13,30,000	39,38,063	39,52,000	11
Registration - - - - -	6,501	7,000	1,04,627	1,06,000	63,817	68,000	12
TOTAL - - - - -	51,76,521	51,85,000	78,57,284	78,41,000	1,23,18,235	1,26,75,000	13
INTEREST							
Interest on Debt - - - - -	4,22,35,266	4,39,18,000	56,301	60,000	28,059	37,000	14
Deduct—Amounts chargeable to Railways (a) -	5,87,73,158	6,31,73,000	-	-	-	-	15
" " " Irrigation - - - - -	1,56,21,842	1,61,69,000	-	-	-	-	16
Remainder chargeable on Ordinary Debt - -	-3,21,59,734	-3,54,84,000	56,301	60,000	28,059	37,000	17
Interest on other Obligations - - - - -	57,78,928	63,15,000	2,722	4,000	5,322	5,000	18
TOTAL - - - - -	-2,63,80,806	-2,91,09,000	59,023	64,000	33,381	42,000	19
POST OFFICE - - - - -	2,07,94,669	2,30,47,000	90,857	-	3,23,414	-	20
TELEGRAPH - - - - -	1,13,83,141	1,21,20,000	-	-	-	-	21
MINT - - - - -	7,93,120	9,50,000	-	-	-	-	
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :							
General Administration - - - - -	58,80,001	60,00,000	9,33,247	9,95,000	15,76,567	15,42,000	23
Law and Justice :							
Courts - - - - -	4,00,789	4,49,000	16,21,153	20,16,000	36,64,883	39,50,000	24
Jails - - - - -	18,78,091	18,67,000	6,15,740	5,40,000	11,35,936	11,00,000	25
Police - - - - -	8,32,090	9,79,000	26,45,978	29,82,000	1,03,66,809	1,08,80,000	26
Marine (including River Navigation) - -	40,35,860	40,55,000	-	-	8,72,127	10,30,000	27
Education - - - - -	3,11,201	3,18,000	15,48,115	17,03,000	17,17,719	19,24,000	28
Ecclesiastical - - - - -	1,81,874	1,83,000	74,566	78,000	1,26,806	1,31,000	29
Medical - - - - -	4,93,929	5,99,000	7,20,124	7,68,000	14,52,346	20,20,000	30
Political - - - - -	91,08,828	1,00,69,000	43,072	41,000	4,17,425	4,55,000	31
Scientific and other Minor Departments -	43,07,036	48,67,000	3,40,619	3,38,000	3,09,813	3,13,000	32
TOTAL - - - - -	2,74,29,699	2,93,76,000	85,42,614	94,61,000	2,17,40,431	2,34,25,000	33
MISCELLANEOUS CIVIL CHARGES :							
Territorial and Political Pensions - - -	1,72,445	1,61,000	2,15,734	2,10,000	1,20,218	1,20,000	34
Civil Furlough and Absentee Allowances -	443	1,000	748	-	-	-	35
Superannuation Allowances and Pensions -	7,99,894	8,16,000	5,78,432	5,97,000	5,51,710	6,10,000	36
Stationery and Printing - - - - -	1,73,140	9,33,000	2,77,007	3,20,000	6,73,048	6,96,000	37
Miscellaneous - - - - -	10,12,757	8,44,000	1,50,739	1,39,000	7,40,631	6,14,000	38
TOTAL - - - - -	21,58,679	27,55,000	12,22,680	12,66,000	20,85,605	20,40,000	39
FAMINE RELIEF AND INSURANCE :							
Famine Relief - - - - -	6,77,569	4,98,000	-	-	1,693	-	40
Construction of Protective Railways - - -	7,00,456	79,000	-	-	-	-	41
Construction of Protective Irrigation Works -	95,900	76,000	9,71,762	10,76,000	-	-	42
Reduction or Avoidance of Debt - - - - -	76,83,923	49,73,000	-	-	-	-	43
TOTAL - - - - -	91,57,853	56,26,000	9,71,762	10,76,000	1,693	-	44
Carried forward to page 12 - - - - -	5,05,12,876	4,99,50,000	1,87,44,000	1,97,08,000	3,65,02,759	3,81,86,000	45

ACCOUNTS, 1905-06.

	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
(a) Included under the following Heads :—				
State Railways—Interest on Debt - - - - -	Rs. 5,52,84,473	£ 3,685,632	£ 1,169,282	£ 4,854,914
Interest chargeable against Companies on Advances - -	34,88,085	232,579	265,719	498,298
TOTAL - - - - -	5,87,73,158	3,918,211	1,435,001	5,353,212

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1906-07, RESULTS of 1905-06.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	44,315	81,000	7,82,353	9,00,000	1,91,778	1,98,000	16,72,699	18,21,000	DIRECT DEMANDS ON THE REVENUES :
2	1,35,461	1,57,000	2,33,361	2,24,000	3,20,030	3,05,000	66,20,162	66,49,000	Refunds and Drawbacks.
3	19,94,011	33,76,000	54,36,414	46,35,000	84,16,351	84,15,000	2,60,40,712	2,67,98,000	Assignments and Compensations.
4	-	-	2,83,16,920	2,86,80,000	-	-	2,83,27,876	2,86,91,000	Charges in respect of Collection, viz. :
5	9,687	22,000	3,01,739	3,20,000	-	-	14,43,479	14,31,000	Land Revenue.
6	2,09,189	3,72,000	5,15,266	4,40,000	2,45,942	2,31,000	5,19,794	5,21,000	Opium (including cost of Production).
7	1,08,894	1,97,000	7,84,900	7,26,000	94,103	96,000	22,43,783	24,74,000	Salt (including cost of Production).
8	59,306	1,05,000	3,76,910	2,66,000	-	-	5,10,235	4,51,000	Stamps.
9	17,092	55,000	10,14,039	11,00,000	-	-	14,31,678	15,67,000	Excise.
10	13,052	30,000	1,54,806	1,52,000	301	-	2,17,594	2,32,000	Provincial Rates.
11	5,93,910	7,15,000	5,93,509	6,75,000	14,06,182	13,30,000	85,06,904	86,92,000	Customs.
12	2,00,984	4,65,000	8,30,561	6,50,000	2,47,100	2,53,000	14,53,590	15,49,000	Assessed Taxes.
									Forest.
									Registration.
13	33,85,901	55,76,000	3,93,20,778	3,87,68,000	1,09,29,787	1,08,28,000	7,89,88,506	8,08,74,000	- - - TOTAL.
14	3,372	36,000	2,10,291	2,47,000	3,76,650	4,91,000	4,29,09,939	4,47,89,000	INTEREST :
15	-	-	-	-	-	-	6,87,73,158	6,31,73,000	Interest on Debt.
16	-	-	-	-	-	-	1,56,21,848	1,81,69,000	Deduct—Amounts chargeable to Railways (a).
17	3,372	36,000	2,10,291	2,47,000	3,76,650	4,91,000	-3,14,85,081	-3,45,53,000	" " " Irrigation
18	4,657	10,000	18,959	20,000	7,07,723	7,37,000	65,18,311	70,91,000	Remainder chargeable on Ordinary Debt.
19	8,029	46,000	2,29,250	2,67,000	10,84,373	12,28,000	-2,49,66,750	-2,74,62,000	Interest on other Obligations.
									- - - TOTAL.
20	89,748	-	2,88,086	-	1,89,520	-	2,17,76,094	2,30,47,000	POST OFFICE.
21	-	-	-	-	-	-	1,13,63,141	1,21,20,000	TELEGRAPH.
22	-	-	-	-	-	-	7,83,120	9,50,000	MINT.
23	8,13,446	13,00,000	25,69,848	23,16,000	20,29,079	20,57,000	1,38,02,188	1,42,10,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :
24	20,17,927	39,60,000	67,52,854	74,20,000	55,76,546	57,75,000	2,20,34,152	2,36,70,000	General Administration.
25	5,43,071	11,30,000	27,47,027	25,10,000	16,76,018	18,40,000	85,95,833	90,67,000	Law and Justice:
26	24,07,812	30,14,000	73,33,930	74,22,000	95,50,539	1,01,82,000	3,31,36,667	3,63,59,000	Courts.
27	98,915	1,98,000	12,86,932	13,28,000	-	-	63,93,834	65,11,000	Jails.
28	14,53,924	23,50,000	49,26,002	50,31,000	37,05,689	43,56,000	1,36,62,630	1,56,82,000	Police.
29	18,697	29,000	2,31,978	2,10,000	2,49,842	2,54,000	8,73,763	8,85,000	Marine (including River Navigation).
30	7,08,731	10,62,000	27,33,709	25,34,000	17,55,445	18,45,000	78,64,284	88,28,000	Education.
31	80,841	78,000	95,736	32,000	1,20,292	1,81,000	96,65,994	1,08,46,000	Ecclesiastical.
32	1,22,575	2,49,000	10,63,701	10,61,000	6,88,073	7,53,000	68,11,817	76,81,000	Medical.
									Political.
									Scientific and other Minor Departments.
33	82,65,239	1,42,70,000	3,17,31,736	2,97,64,000	2,53,31,523	2,72,43,000	12,30,41,232	13,35,39,000	- - - TOTAL.
34	4,951	11,000	8,97,374	8,71,000	8,43,594	8,41,000	22,54,316	22,14,000	MISCELLANEOUS CIVIL CHARGES :
35	301	-	858	-	519	1,000	2,869	2,000	Territorial and Political Pensions.
36	3,65,248	6,45,000	27,09,503	25,50,000	28,06,860	26,56,000	76,11,647	78,74,000	Civil Furlough and Absentee Allowances.
37	2,06,689	2,90,000	11,36,129	11,73,000	7,50,132	7,27,000	32,16,143	41,30,000	Superannuation Allowances and Pensions.
38	1,77,993	2,17,000	4,47,461	4,22,000	1,96,498	1,99,000	27,26,079	24,36,000	Stationery and Printing.
									Miscellaneous.
39	7,55,182	11,63,000	51,91,325	50,16,000	43,97,603	44,24,000	1,58,11,054	1,66,64,000	- - - TOTAL.
40	-	75,000	-	8,00,000	8,93,843	19,41,000	15,73,105	33,14,000	FAMINE RELIEF AND INSURANCE :
41	-	-	-	-	-	-	7,90,456	79,000	Famine Relief.
42	-	-	4,72,503	5,94,000	19,13,714	24,10,000	34,53,879	41,56,000	Construction of Protective Railways.
43	-	-	-	-	-	-	76,83,928	49,73,000	Construction of Protective Irrigation Works.
44	-	75,000	4,72,503	13,94,000	28,07,557	43,51,000	1,84,11,368	1,25,22,000	Reduction or Avoidance of Debt.
									- - - TOTAL.
45	1,25,04,099	2,11,29,000	7,72,33,668	7,52,09,000	4,47,40,363	4,80,74,000	24,02,37,765	25,22,56,000	- - - Carried forward to page 13.
ESTIMATE, 1906-07.									
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.					
	Rs.	£	£	£					
	5,94,60,000	3,964,000	1,535,868	5,499,868					
	37,13,000	247,500	264,641	512,141					
	6,31,73,000	4,211,500	1,800,509	6,012,009					
						(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.	
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	16,72,699	18,21,000	1,09,324	1,01,000	19,333	16,000	4,43,847	3,90,000	12,10,415	1
Assignments and Compensations - - -	66,20,162	66,49,000	1,66,165	1,78,000	20,923	21,000	11,78,690	11,78,000	98,11,169	2
Charges in respect of Collection, viz. :-										
Land Revenue - - - - -	2,60,40,712	2,67,98,000	45,91,269	47,80,000	7,63,098	7,60,000	1,11,02,820	1,14,45,000	74,28,582	3
Opium (including cost of Production) - -	2,83,27,876	2,86,91,000	-	-	-	-	-	-	32,325	4
Salt (including cost of Production) - - -	14,43,479	14,31,000	-	-	-	-	21,73,084	21,26,000	18,25,065	5
Stamps - - - - -	5,19,794	5,21,000	1,40,446	1,57,000	18,032	22,000	3,78,682	3,77,000	2,38,470	6
Excise - - - - -	22,43,783	24,74,000	77,962	72,000	7,712	8,000	10,20,908	10,03,000	5,21,359	7
Provincial Rates - - - - -	5,10,235	4,51,000	-	-	-	-	-	-	47,933	8
Customs - - - - -	14,31,678	15,67,000	-	-	-	-	2,73,236	2,76,000	10,25,358	9
Assessed Taxes - - - - -	2,17,594	2,32,000	11,049	11,000	834	1,000	32,862	33,000	77,043	10
Forest - - - - -	85,06,904	86,92,000	12,63,664	11,94,000	95,258	1,00,000	22,66,602	24,70,000	21,26,093	11
Registration - - - - -	14,53,590	15,49,000	97,301	1,12,000	6,895	9,000	9,47,327	9,80,000	3,09,085	12
TOTAL - - -	7,89,88,506	8,08,76,000	64,57,180	66,05,000	9,32,085	8,77,000	1,99,09,108	2,02,78,000	2,46,47,897	13
INTEREST :										
Interest on Debt - - - - -	4,29,09,939	4,47,89,000	2,38,700	2,53,000	-	-	2,07,143	2,29,000	6,10,475	14
Deduct—Amounts chargeable to Railways -	5,87,73,158	6,31,73,000	-	-	-	-	-	-	-	15
" " " Irrigation - - - - -	1,56,21,842	1,61,69,000	-	-	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt -	—3,14,85,061	—3,45,53,000	2,38,700	2,53,000	-	-	2,07,143	2,29,000	6,10,475	17
Interest on other Obligations - - - - -	65,18,311	70,91,000	8,276	9,000	-	-	33,391	36,000	2,67,244	18
TOTAL - - -	—2,49,66,750	—2,74,62,000	2,46,976	2,62,000	-	-	2,40,534	2,65,000	8,77,719	19
POST OFFICE - - - - -	2,17,76,094	2,30,47,000	13,478	-	29,452	-	-	-	-	20
TELEGRAPH - - - - -	1,13,83,141	1,31,20,000	-	-	-	-	-	-	-	21
MINT - - - - -	7,93,120	9,50,000	-	-	-	-	-	-	8,36,529	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :										
General Administration - - - - -	1,38,02,188	1,42,10,000	15,06,082	14,59,000	2,89,271	2,80,000	17,93,346	17,04,000	21,57,748	23
Law and Justice :										
Courts - - - - -	2,20,34,152	2,35,70,000	36,84,510	38,30,000	4,93,956	5,27,000	49,51,055	50,42,000	50,00,394	24
Jails - - - - -	85,95,883	90,67,000	10,38,539	10,50,000	1,06,563	1,14,000	18,36,511	14,15,000	8,25,450	25
Police - - - - -	3,31,36,867	3,63,59,000	43,14,236	47,20,000	11,39,871	12,06,000	51,46,392	58,00,000	66,97,984	26
Marine (including River Navigation) - -	63,93,834	65,11,000	-	-	-	-	14,638	17,000	40,747	27
Education - - - - -	1,36,62,650	1,56,82,000	26,43,774	26,94,000	1,07,064	1,25,000	37,45,770	39,41,000	43,27,072	28
Ecclesiastical - - - - -	8,73,763	8,85,000	2,14,499	2,33,000	33,865	36,000	3,39,010	3,25,000	3,55,174	29
Medical - - - - -	78,64,284	88,28,000	15,63,559	16,05,000	1,33,078	1,31,000	36,31,218	35,00,000	24,92,518	30
Political - - - - -	98,65,994	1,08,46,000	6,60,847	6,81,000	28,00,781	26,10,000	1,01,500	95,000	8,39,473	31
Scientific and other Minor Departments -	68,11,817	75,81,000	5,58,574	6,87,000	78,892	63,000	9,20,711	9,53,000	8,33,572	32
TOTAL - - -	12,30,41,232	13,35,39,000	1,61,62,620	1,69,59,000	49,83,956	51,52,000	2,19,82,151	2,27,92,000	2,35,70,127	33
MISCELLANEOUS CIVIL CHARGES :										
Territorial and Political Pensions - - -	22,54,316	22,14,000	1,69,723	1,65,000	57,129	60,000	4,39,121	4,15,000	6,13,946	34
Civil Furlough and Absentee Allowances -	2,869	2,000	-	-	-	-	327	1,000	-	35
Superannuation Allowances and Pensions -	76,11,847	78,74,000	14,78,393	14,97,000	1,18,364	1,17,000	21,55,204	22,25,000	24,85,135	36
Stationery and Printing - - - - -	32,16,143	41,39,000	5,35,487	5,80,000	74,708	71,000	16,32,242	17,79,000	15,57,480	37
Miscellaneous - - - - -	27,26,079	24,35,000	5,04,485	5,04,000	33,232	31,000	7,36,574	6,51,000	7,22,449	38
TOTAL - - -	1,58,11,054	1,66,64,000	26,87,088	27,26,000	2,83,513	2,79,000	49,63,468	50,71,000	53,79,010	39
FAMINE RELIEF AND INSURANCE :										
Famine Relief - - - - -	15,73,105	33,14,000	4,918	1,18,000	-	-	97,404	-	3,62,882	40
Construction of Protective Railways - -	7,00,456	79,000	-	-	-	-	-	-	-	41
Construction of Protective Irrigation Works -	24,53,879	41,66,000	-	-	8,964	-	4,96,025	4,76,000	4,33,190	42
Reduction or Avoidance of Debt - - - - -	76,83,928	49,73,000	-	-	-	-	-	-	-	43
TOTAL - - -	1,34,11,368	1,25,22,000	4,918	1,18,000	8,964	-	5,93,429	4,76,000	7,96,072	44
Carried forward to page 14 - - -	24,02,37,765	25,22,56,000	2,55,72,260	2,66,70,000	62,37,970	63,08,000	4,76,88,000	4,88,82,000	5,01,07,354	45

Provinces of *British India*, and in *England*, for 1906-07, compared with the Results of 1905-06—*continued*.

	ROMBAY.		TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	1906-07.		Rupees.		Rupees converted into £ at Rs. 15 = £1.		1905-06.	1906-07.	1905-06.	1906-07.	
	Rs.	Ra.	Rs.	£	£	£	£	£	£		
1	13,21,000	34,55,618	86,40,000	230,375	243,300	-	-	230,375	243,300	DIRECT DEMANDS ON THE REVENUES :	
2	98,20,000	1,77,98,109	1,73,46,000	1,186,540	1,189,700	-	-	1,186,540	1,189,700	Refunds and Drawbacks.	
3	75,83,000	5,00,11,481	5,13,06,000	3,334,099	3,420,400	1,811	790	3,335,910	3,421,190	Assignments and Compensations.	
4	37,000	2,83,60,201	2,87,28,000	1,890,680	1,915,200	1,761	1,677	1,892,441	1,916,877	Charges in respect of Collection, viz. :-	
5	18,64,000	54,41,628	54,21,000	362,776	361,400	391	1,370	363,166	362,770	Land Revenue.	
6	2,20,000	12,95,424	12,07,000	86,362	86,500	41,802	100,300	128,164	166,800	Opium (including cost of Production).	
7	5,46,000	38,71,724	41,03,000	258,115	273,500	1	80	258,116	273,580	Salt (including cost of Production).	
8	50,000	5,58,168	5,01,000	37,211	33,400	-	-	37,211	33,400	Stamps.	
9	11,16,000	27,30,322	29,59,000	182,021	197,300	438	222	182,459	197,522	Excise.	
10	53,000	3,39,382	3,60,000	22,626	24,000	-	-	22,626	24,000	Provincial Rates.	
11	21,22,000	1,42,58,521	1,45,78,000	950,568	971,900	4,250	9,065	954,818	980,965	Customs.	
12	3,14,000	28,14,198	29,64,000	187,613	197,600	-	-	187,613	197,600	Assessed Taxes.	
13	2,50,76,000	13,09,34,776	13,37,12,000	8,728,985	8,014,200	50,454	113,504	8,779,439	9,027,704	Forest.	
										Registration.	
										- - - TOTAL.	
14	6,29,000	4,39,66,257	4,59,00,000	2,931,084	3,060,000	4,418,371	4,870,244	7,349,455	7,930,244	INTEREST :	
15	-	5,87,73,158	6,31,73,000	3,918,211	4,211,500	1,435,001	1,800,509	5,353,212	6,012,009	Interest on Debt.	
16	-	1,56,21,842	1,61,69,000	1,041,456	1,077,900	-	-	1,041,456	1,077,900	Deduct—Amounts chargeable to Railways.	
17	6,29,000	-3,04,28,743	-3,34,42,000	-2,028,583	-2,229,400	2,983,370	3,069,735	954,787	840,335	" " " Irrigation.	
18	2,93,000	68,27,222	74,29,000	455,148	495,200	-	-	455,148	495,200	Remainder chargeable on Ordinary Debt.	
19	9,22,000	-2,36,01,521	-2,60,13,000	-1,573,435	-1,734,200	2,983,370	3,069,735	1,409,935	1,335,535	Interest on other Obligations.	
										- - - TOTAL.	
20	-	2,18,19,024	2,30,47,000	1,454,602	1,536,500	121,334	62,686	1,576,936	1,599,186	POST OFFICE.	
21	-	1,13,83,141	1,21,20,000	758,876	808,000	317,613	315,773	1,076,489	1,123,773	TELEGRAPH.	
22	9,90,000	16,29,649	19,40,000	108,643	129,300	11,436	36,321	120,079	166,621	MINT.	
23	20,65,000	1,95,48,630	1,97,18,000	1,303,242	1,314,600	290,342	278,992	1,593,584	1,593,582	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :	
24	50,00,000	3,61,44,067	3,80,59,000	2,409,604	2,537,300	150	466	2,409,754	2,537,766	General Administration.	
25	9,00,000	1,19,00,946	1,25,46,000	793,307	836,400	2	90	793,309	836,490	Law and Justice :	
26	71,80,000	5,04,37,150	5,53,25,000	3,362,477	3,688,300	1,109	1,700	3,363,586	3,690,000	Courts.	
27	43,000	64,49,219	65,71,000	429,948	438,100	250,099	356,710	680,047	794,810	Jails.	
28	45,67,000	2,44,86,930	2,70,09,000	1,632,462	1,800,600	5,646	6,157	1,638,108	1,806,757	Police.	
29	3,74,000	18,16,331	18,53,000	121,089	123,500	282	378	121,371	123,878	Marine (including River Navigation).	
30	24,80,000	1,56,84,652	1,65,14,000	1,045,843	1,100,900	10,865	12,587	1,056,608	1,113,487	Education.	
31	9,02,000	1,40,68,505	1,51,34,000	937,906	1,008,900	5,534	3,786	943,440	1,012,686	Eccelesiastical.	
32	6,70,000	92,03,566	99,54,000	613,571	663,600	45,121	55,047	658,692	718,647	Medical.	
33	2,42,41,000	18,97,40,086	20,26,83,000	12,649,339	13,612,200	609,150	715,913	13,258,489	14,228,113	Political.	
										Scientific and other Minor Departments.	
										- - - TOTAL.	
34	6,35,000	35,33,235	34,89,000	235,549	232,600	11,117	10,460	246,666	243,060	MISCELLANEOUS CIVIL CHARGES :	
35	1,000	3,196	4,000	213	200	284,473	253,197	284,686	253,397	Territorial and Political Pensions.	
36	26,54,000	1,38,48,763	1,43,67,000	923,251	957,800	2,019,297	2,024,957	2,942,548	2,982,757	Civil Furlough and Absentee Allowances.	
37	15,86,000	70,16,120	81,34,000	487,742	542,300	89,771	115,332	557,513	657,632	Superannuation Allowances and Pensions.	
38	5,23,000	47,22,819	41,49,000	314,854	276,600	21,846	15,381	336,700	291,961	Stationery and Printing.	
39	54,03,000	2,91,24,133	3,01,43,000	1,941,609	2,009,500	2,376,504	2,419,307	4,318,113	4,428,807	Miscellaneous.	
										- - - TOTAL.	
40	12,57,000	20,38,309	46,89,000	135,887	312,600	-	-	135,887	312,600	FAMINE RELIEF AND INSURANCE :	
41	-	7,00,456	79,000	46,697	5,300	8,581	-	55,278	5,300	Famine Relief.	
42	5,20,000	43,92,058	51,52,000	292,804	343,500	3,769	6,093	296,573	349,593	Construction of Protective Railways.	
43	-	76,83,928	49,73,000	512,262	331,500	-	-	512,262	331,500	Construction of Protective Irrigation Works.	
44	17,77,000	1,48,14,751	1,48,93,000	987,650	992,900	12,350	6,093	1,000,000	998,993	Reduction or Avoidance of Debt.	
										- - - TOTAL.	
45	5,84,00,000	37,58,44,039	39,25,25,000	25,059,289	26,168,400	6,482,211	6,789,332	31,538,480	32,907,732	- - - 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 AND BERAH.		BURMA.		
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8	5,05,12,876	4,99,50,000	1,87,44,000	1,97,08,000	3,65,02,759	3,81,86,000	1
RAILWAY REVENUE ACCOUNT :							
State Railways :							
Interest on Debt	5,52,84,473	5,94,60,000	-	-	-	-	2
Annuities in purchase of Railways	-	-	-	-	-	-	3
Sinking Funds	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances	34,40,406	36,66,000	-	-	-	-	5
Interest on Capital deposited by Companies	3,61,044	7,34,000	-	-	-	-	6
Guaranteed Companies :							
Surplus Profits, Land, and Supervision	18,93,378	6,56,000	-	-	-	-	7
Interest	40,318	-	-	-	-	-	8
Subsidized Companies :							
Land, &c.	4,59,489	4,42,000	-	-	-	-	9
Miscellaneous Railway Expenditure	4,89,263	6,65,000	-	-	19,639	-	10
TOTAL	6,19,68,371	6,56,23,000	-	-	19,639	-	11
IRRIGATION :							
Major Works :							
Working Expenses	-	-	-	5,000	99,165	1,27,000	12
Interest on Debt	73,17,552	77,30,000	-	-	-	-	13
Minor Works and Navigation	1,54,870	1,59,000	3,67,408	3,50,000	14,05,394	14,89,000	14
TOTAL	74,72,422	78,89,000	3,67,408	3,55,000	15,04,559	16,16,000	15
OTHER PUBLIC WORKS :							
Military Works	1,40,70,743	1,37,62,000	9,724	7,000	10,51,635	14,12,000	16
Civil Works	22,80,427	30,13,000	49,97,560	56,71,000	1,32,51,773	1,25,11,000	17
Construction of Railways charged to Provincial or Local Revenues	-	-	-	-	-	-	18
TOTAL	1,63,51,170	1,67,75,000	50,07,294	56,78,000	1,43,03,408	1,39,23,000	19
ARMY SERVICES :							
Army :							
Effective	20,12,06,853	20,29,41,000	-	-	-	-	20
Non-effective	1,02,95,803	1,00,91,000	-	-	-	-	21
TOTAL	21,15,01,656	21,30,32,000	-	-	-	-	22
SPECIAL DEFENCE WORKS :							
Special Defences (1902)	11,28,782	14,00,000	-	-	-	-	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -							
	34,89,35,277	35,46,69,000	2,41,18,702	2,57,41,000	5,33,30,365	5,37,25,000	24
Add.—Portion of Allotments to Provincial Governments not spent by them in the year	-	16,000	34,16,908	16,01,000	-	24,08,000	25
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances	36,885	-	-	-	25,45,404	-	26
TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -	34,88,98,392	35,46,85,000	2,75,35,610	2,73,42,000	4,97,84,961	5,61,34,000	27
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :							
Capital Outlay on Railways and Irrigation Works :							
State Railways	11,04,13,408	8,01,14,000	-	-	-	-	28
Irrigation Works	-	-	-	-	12,73,115	13,99,000	29
TOTAL	11,04,13,408	8,01,14,000	-	-	12,73,115	13,99,000	30
Redemption of Liabilities	-	-	-	-	-	-	31

Provinces of *British India*, and in *England*, for 1906-07, compared with the Results of 1905-06—*continued*.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	1,35,04,099	2,11,29,000	7,72,33,668	7,52,09,000	4,47,40,363	4,80,74,000	24,02,37,765	25,22,56,000	- - - Brought forward from page 9.
2	-	-	-	-	-	-	5,52,34,473	5,94,60,000	RAILWAY REVENUE ACCOUNT:
3	-	-	-	-	-	-	-	-	State Railways:
4	-	-	-	-	-	-	-	-	Interest on Debt.
5	-	-	-	-	-	-	34,40,408	36,66,000	Annuities in purchase of Railways.
6	-	-	-	-	-	-	8,61,044	7,34,000	Sinking Funds.
7	-	-	-	-	-	-	12,93,378	6,56,000	Interest chargeable against Companies on Advances.
8	-	-	-	-	-	-	40,318	-	Interest on Capital deposited by Companies.
9	-	-	21	-	98,474	1,50,000	5,58,984	5,92,000	Guaranteed Companies:
10	-	-	-	-	-	-	5,08,902	6,65,000	Surplus Profits, Land, and Supervision.
11	-	-	21	-	98,474	1,50,000	6,20,87,505	6,57,73,000	Interest.
									Subsidized Companies:
									Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
12	-	-	10,18,139	11,60,000	31,37,339	33,36,000	42,54,648	46,28,000	IRRIGATION:
13	-	-	24,51,959	24,52,000	33,65,363	34,06,000	1,31,34,894	1,35,88,000	Major Works:
14	6,957	49,000	21,70,444	25,23,000	6,01,006	6,91,000	47,06,079	52,61,000	Working Expenses.
15	6,957	49,000	56,40,542	61,35,000	71,03,728	74,33,000	2,20,95,616	2,34,77,000	Interest on Debt.
									Minor Works and Navigation.
									- - - TOTAL.
16	61,841	60,000	75,555	75,000	88,136	58,000	1,53,57,644	1,53,74,000	OTHER PUBLIC WORKS:
17	57,72,719	80,19,000	1,35,94,354	1,34,23,000	96,64,276	95,78,000	4,95,61,109	5,22,15,000	Military Works.
18	1,014	15,000	-	-	-	-	1,014	15,000	Civil Works.
19	58,35,574	80,94,000	1,36,69,909	1,34,98,000	97,52,412	96,36,000	6,49,19,767	6,76,04,000	Construction of Railways charged to Provincial or Local Revenues.
									- - - TOTAL.
20	-	-	-	-	-	-	20,12,05,853	20,29,41,000	ARMY SERVICES:
21	-	-	-	-	-	-	1,02,95,803	1,00,91,000	Army:
22	-	-	-	-	-	-	21,15,01,656	21,30,32,000	Effective.
									Non-effective.
									- - - TOTAL.
23	-	-	-	-	-	-	11,28,782	14,00,000	SPECIAL DEFENCE WORKS:
									Special Defences (1902).
24	1,83,46,830	2,92,52,000	9,65,44,140	9,48,42,000	6,16,95,977	6,52,93,000	60,19,71,091	62,35,42,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	36,04,258	-	-	-	-	15,16,000	70,21,166	55,44,000	Add.—Portion of Allotments to Provincial Governments not spent by them in the year.
26	-	4,50,000	3,20,634	18,45,000	28,30,513	-	57,33,436	22,96,000	Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	2,19,50,888	2,88,22,000	9,62,23,506	9,29,07,000	5,98,65,464	6,68,11,000	60,32,58,821	62,67,91,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
28	-	-	-	-	-	-	11,04,13,408	8,01,14,000	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:
29	-	-	-159	-	9,35,464	12,23,000	22,08,420	26,22,000	Capital Outlay on Railways and Irrigation Works:
30	-	-	-159	-	9,35,464	12,23,000	11,26,21,828	8,27,36,000	State Railways.
									Irrigation Works.
									- - - TOTAL.
31	-	-	-	-	-	-	-	-	Redemption of Liabilities.

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.	
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10 - - -	24,02,37,765	25,22,56,000	2,55,72,260	2,66,70,000	62,37,970	63,08,000	4,76,88,690	4,88,82,000	5,61,07,354	1
RAILWAY REVENUE ACCOUNT :										
State Railways :										
Interest on Debt - - - - -	5,52,84,473	5,94,60,000	-	-	-	-	-	-	-	2
Annuities in purchase of Railways -	-	-	-	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	34,40,406	36,66,000	-	-	-	-	48,279	47,000	-	5
Interest on Capital deposited by Companies.	3,61,044	7,34,000	-	-	-	-	67,834	70,000	-	6
Guaranteed Companies :										
Surplus Profits, Land, and Supervision Interest - - - - -	18,93,373	6,56,000	-	-	-	-	-	-	-	8
Subsidized Companies :										
Land, &c. - - - - -	5,58,984	5,92,000	-	-	-	-	-	-	-	9
Miscellaneous Railway Expenditure -	5,08,902	6,65,000	-	-	-	-	23,819	21,000	-	10
TOTAL - - -	6,20,87,505	6,57,73,000	-	-	-	-	1,39,932	1,38,000	-	11
IRRIGATION :										
Major Works :										
Working Expenses - - - - -	42,54,643	46,28,000	62,36,329	67,25,000	83,924	1,29,000	18,28,479	17,39,000	10,63,972	12
Interest on Debt - - - - -	1,31,34,894	1,35,88,000	15,93,098	16,75,000	-	-	-	-	8,93,850	13
Minor Works and Navigation - - -	47,06,079	52,61,000	10,53,086	10,88,000	3,79,434	2,30,000	48,80,264	41,01,000	30,98,434	14
TOTAL - - -	2,20,95,616	2,34,77,000	88,82,513	94,88,000	4,63,358	3,59,000	67,08,743	58,40,000	50,56,256	15
OTHER PUBLIC WORKS :										
Military Works - - - - -	1,53,57,644	1,53,74,000	1,44,178	3,88,000	-	-	95,745	89,000	1,03,007	16
Civil Works - - - - -	4,95,61,109	5,22,15,000	71,32,489	70,43,000	22,37,752	16,82,000	1,11,96,434	1,11,94,000	90,74,978	17
Construction of Railways charged to Provincial or Local Revenues.	1,014	15,000	-	-	-	-	1,06,919	40,000	-	18
TOTAL - - -	6,49,19,767	6,76,04,000	72,76,667	74,31,000	22,37,752	16,82,000	1,13,09,098	1,13,23,000	91,77,985	19
ARMY SERVICES :										
Army :										
Effective - - - - -	20,12,05,853	20,29,41,000	-	-	-	-	-	-	-	20
Non-effective - - - - -	1,02,95,803	1,00,91,000	-	-	-	-	-	-	-	21
TOTAL - - -	21,15,01,656	21,30,32,000	-	-	-	-	-	-	-	22
SPECIAL DEFENCE WORKS :										
Special Defences (1902) - - - -	11,28,782	14,00,000	-	-	-	-	-	-	-	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -										
	60,19,71,091	62,35,42,000	4,17,31,440	4,35,89,000	89,89,080	83,49,000	6,59,36,463	6,61,83,000	7,03,41,595	24
Add.—Portion of Allotments to Provincial Governments not spent by them in the year.	70,21,166	55,44,000	-	-	18,948	33,000	11,58,222	35,06,000	1,63,584	25
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	57,33,436	22,95,000	22,88,574	3,04,000	-	-	-	-	-	26
TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -										
	60,32,58,821	62,67,91,000	3,94,42,866	4,32,85,000	89,88,028	83,82,000	6,70,94,685	6,97,49,000	7,05,05,179	27
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :										
Capital Outlay on Railways and Irrigation Works :										
State Railways - - - - -	11,04,13,408	8,01,14,000	-	-	-	-	-	-	-	28
Irrigation Works - - - - -	22,08,420	26,22,000	41,05,507	61,41,000	2,21,523	4,11,000	12,16,419	19,22,000	1,11,808	29
TOTAL - - -	11,26,21,828	8,27,36,000	41,05,507	61,41,000	2,21,523	4,11,000	12,16,419	19,22,000	1,11,808	30
Redemption of Liabilities - - -	-	-	-	-	-	-	-	-	-	31

Calcutta, 11 April 1907.
India Office, 9 May 1907.

Provinces of *British India*, and in *England*, for 1906-07, compared with the Results of 1905-06—*continued*.

BOMBAY.	TOTAL INDIA.					ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	1906-07.	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1905-06.	1906-07.	1905-06.	1906-07.	
		1905-06.	1906-07.	1905-06.	1906-07.					
Rs.	Rs.	Rs.	£	£	£	£	£	£		
1	5,84,09,000	37,58,44,039	39,25,25,000	25,056,269	26,168,400	6,482,211	6,730,332	31,538,480	32,007,732	- - - Brought forward from page 11.
RAILWAY REVENUE ACCOUNT:										
2	-	5,52,84,473	5,94,60,000	3,685,632	3,964,000	1,169,282	1,535,868	4,854,914	5,499,868	State Railways:
3	-	-	-	-	-	2,869,707	2,869,366	2,869,707	2,869,366	Interest on Debt.
4	-	-	-	-	-	144,030	148,896	144,030	148,896	Annuities in purchase of Railways.
5	-	34,88,685	37,13,000	232,570	247,500	265,719	264,641	498,298	512,141	Sinking Funds.
6	-	4,28,878	8,04,000	28,592	53,600	1,286,600	1,369,081	1,315,102	1,422,681	Interest chargeable against Companies on Advances.
7	-	18,93,378	6,56,000	126,225	43,700	-	-	126,225	43,700	Interest on Capital deposited by Companies.
8	-	40,318	-	2,688	-	1,038,620	584,751	1,041,308	584,751	Guaranteed Companies:
9	-	5,58,984	5,92,000	37,266	39,500	-	-	37,266	39,500	Surplus Profits, Land, and Supervision.
10	-	5,32,721	6,84,000	35,514	45,700	-	-	35,514	45,700	Interest.
11	-	6,22,27,437	6,59,11,000	4,148,406	4,394,000	6,773,058	6,772,603	10,922,454	11,166,608	Subsidized Companies:
IRRIGATION:										
12	10,30,000	1,34,67,347	1,42,51,000	897,823	950,100	-	-	897,823	950,100	Major Works:
13	9,06,000	1,56,21,842	1,61,69,000	1,041,456	1,077,900	-	-	1,041,456	1,077,900	Working Expenses.
14	29,00,000	1,41,17,297	1,35,80,000	941,153	905,400	-	-	941,153	905,400	Interest on Debt.
15	46,36,000	4,32,06,486	4,40,00,000	2,880,432	2,933,400	-	-	2,880,432	2,933,400	Minor Works and Navigation.
OTHER PUBLIC WORKS:										
16	1,08,000	1,57,00,574	1,50,59,000	1,046,706	1,063,900	48,199	58,922	1,094,905	1,122,822	Military Works.
17	1,03,49,000	7,02,02,762	8,24,83,000	5,280,184	5,498,900	75,023	69,035	5,356,207	5,567,935	Civil Works.
18	-	1,07,933	55,000	7,195	3,700	-	-	7,195	3,700	Construction of Railways charged to Provincial or Local Revenues.
19	1,04,57,000	9,50,11,269	9,84,97,000	6,334,085	6,566,500	123,222	127,957	6,457,307	6,694,457	- - - TOTAL.
ARMY SERVICES:										
20	-	20,12,05,853	20,20,41,000	13,413,723	13,529,400	2,782,232	3,084,545	16,195,955	16,623,945	Army:
21	-	1,02,95,803	1,00,91,000	686,387	672,700	2,384,786	2,425,840	3,071,175	3,008,540	Effective.
22	-	21,15,01,656	21,30,32,000	14,100,110	14,202,100	5,167,020	5,520,385	19,267,130	19,722,485	Non-effective.
SPECIAL DEFENCE WORKS:										
23	-	11,28,782	14,00,000	76,252	93,300	71,054	44,271	146,306	137,571	Special Defences (1902).
24	7,37,02,000	78,80,10,689	81,58,65,000	52,594,644	54,367,700	18,617,465	10,204,548	71,212,109	73,562,248	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	26,59,000	83,61,920	1,18,02,000	557,461	786,300	-	-	557,461	786,800	Add.—Portion of Allotments to Provincial Governments not spent by them in the year.
26	-	80,02,010	85,99,000	533,467	173,300	-	-	533,467	173,300	Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	7,03,61,000	78,02,70,579	82,45,68,000	52,618,638	54,971,200	18,617,465	10,204,548	71,236,103	74,176,748	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:										
28	-	11,04,13,408	8,01,14,000	7,360,894	5,340,900	2,049,305	2,551,691	9,410,199	7,892,591	Capital Outlay on Railways and Irrigation Works:
29	1,55,000	78,63,677	1,12,61,000	624,245	750,100	31,949	79,388	556,194	629,468	State Railways.
30	1,55,000	11,82,77,085	9,13,65,000	7,885,139	6,001,000	2,081,254	2,631,059	9,966,393	8,722,059	Irrigation Works.
31	-	-	-	-	-	12,980,960	-	12,980,960	-	- - - TOTAL.
Redemption of Liabilities.										

O. T. Barrow, 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 1906-07
compared with the Results of 1905-06.**

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

*Ordered, by The House of Commons, to be Printed,
9 May 1907.*

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