

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1909-10.
COMPARED WITH THE RESULTS OF 1908-09.

India Office,
8 June 1910. }

RICHMOND RITCHIE,
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, 1908-09. | ESTIMATE,* 1909-10. |
|---|-----------------------|------------------------|
| | £. | £. |
| PRINCIPAL HEADS OF REVENUE: | | |
| Land Revenue - - - - - | 19,759,060 | 21,292,100 |
| Opium - - - - - | 5,884,788 | 5,532,300 |
| Salt - - - - - | 3,276,159 | 3,306,600 |
| Stamps - - - - - | 4,344,156 | 4,551,500 |
| Excise - - - - - | 6,389,628 | 6,536,200 |
| Provincial Rates - - - - - | 533,595 | 546,300 |
| Customs - - - - - | 4,832,264 | 4,912,800 |
| Assessed Taxes - - - - - | 1,553,419 | 1,565,100 |
| Forest - - - - - | 1,700,894 | 1,718,700 |
| Registration - - - - - | 430,936 | 436,100 |
| Tributes from Native States - - - - - | 589,636 | 596,700 |
| TOTAL - - - £. | 49,294,535 | 50,994,400 |
| INTEREST - - - - - £. | 987,325 | 1,172,854 |
| POST OFFICE - - - - - £. | 1,825,620 | 1,904,800 |
| TELEGRAPH - - - - - £. | 978,097 | 921,894 |
| MINT - - - - - £. | 102,654 | 103,200 |
| RECEIPTS BY CIVIL DEPARTMENTS: | | |
| Law and Justice: | | |
| Courts - - - - - | 280,117 | 290,200 |
| Jails - - - - - | 246,234 | 242,400 |
| Police - - - - - | 158,123 | 149,700 |
| Ports and Pilotage - - - - - | 139,988 | 141,600 |
| Education - - - - - | 158,430 | 164,200 |
| Medical - - - - - | 56,549 | 57,628 |
| Scientific and other Minor Departments - - - - - | 106,536 | 103,945 |
| TOTAL - - - £. | 1,145,977 | 1,149,673 |
| MISCELLANEOUS: | | |
| Receipts in aid of Superannuation, &c. - - - - - | 195,011 | 188,734 |
| Stationery and Printing - - - - - | 95,568 | 94,100 |
| Exchange - - - - - | — | 42,900 |
| Miscellaneous - - - - - | 285,126 | 285,665 |
| TOTAL - - - £. | 575,705 | 611,399 |
| RAILWAYS: | | |
| State Railways (Gross Receipts) - - - - - | 26,799,888 | 28,983,230 |
| Deduct—Working Expenses - - - - - | 16,592,200 | 16,188,000 |
| Surplus profits paid to Companies, &c. - - - - - | 320,889 | 361,700 |
| Net Receipts | 9,886,799 | 12,433,530 |
| Guaranteed Companies (Net Traffic Receipts) - - - - - | —961 | —100 |
| Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - - | 72,203 | 57,387 |
| TOTAL - - - £. | 9,953,041 | 12,493,817 |
| IRRIGATION: | | |
| Major Works: | | |
| Direct Receipts - - - - - | 2,247,624 | 2,304,400 |
| Portion of Land Revenue due to Irrigation - - - - - | 1,091,044 | 1,128,100 |
| Minor Works and Navigation - - - - - | 219,334 | 231,400 |
| TOTAL - - - £. | 3,558,002 | 3,663,900 |
| OTHER PUBLIC WORKS: | | |
| Civil Works - - - - - | 287,938 | 272,300 |
| MILITARY RECEIPTS: | | |
| Army: | | |
| Effective - - - - - | 764,740 | 846,213 |
| Non-effective - - - - - | 98,199 | 101,060 |
| Marine - - - - - | 125,448 | 77,200 |
| Military Works - - - - - | 59,254 | 70,000 |
| TOTAL - - - £. | 1,047,641 | 1,094,473 |
| TOTAL REVENUE - - - £. | 69,761,535 | 74,379,710 |

* 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 1909-10, compared with the RESULTS of 1908-09.

| HEADS OF EXPENDITURE. | | ACCOUNTS, 1908-09. | ESTIMATE,* 1909-10. |
|--|-----------------------|---------------------------|----------------------------|
| DIRECT DEMANDS ON THE REVENUES: | | | |
| Refunds and Drawbacks - | | £. 265,591 | £. 448,300 |
| Assignments and Compensations - | | | |
| Charges in respect of Collection, viz.: | | 1,214,236 | 1,211,100 |
| Land Revenue - | | | |
| Opium (including cost of Production) | | 3,653,932 | 3,073,468 |
| Salt (including cost of Production) | | 1,236,098 | 1,103,964 |
| Stamps - | | 343,108 | 330,373 |
| Excise - | | 174,038 | 138,092 |
| Provincial Rates - | | 390,652 | 398,936 |
| Customs - | | 4,384 | 5,100 |
| Assessed Taxes - | | 209,023 | 217,571 |
| Forest - | | 25,568 | 26,300 |
| Registration - | | 994,158 | 1,022,541 |
| | | 231,809 | 237,800 |
| | TOTAL - - - £. | 8,742,487 | 8,813,545 |
| INTEREST: | | | |
| Interest on Debt - | | 8,469,594 | 8,757,190 |
| Deduct,—Amounts chargeable to Railways - | | 6,014,748 | 6,117,923 |
| " Amounts chargeable to Irrigation - | | 1,017,327 | 1,063,763 |
| Remainder chargeable on Ordinary Debt - | | 1,437,519 | 1,575,504 |
| Interest on other Obligations - | | 629,313 | 646,600 |
| | TOTAL - - - £. | 1,966,833 | 2,122,104 |
| POST OFFICE - - - - - | £. | 1,896,753 | 1,926,827 |
| TELEGRAPH - - - - - | £. | 1,028,073 | 1,024,889 |
| MINT - - - - - | £. | 192,129 | 123,430 |
| SALARIES AND EXPENSES OF CIVIL DEPARTMENTS: | | | |
| General Administration - | | 1,604,633 | 1,660,728 |
| Law and Justice: | | | |
| Courts - | | 2,753,587 | 2,763,450 |
| Jails - | | 932,996 | 888,307 |
| Police - | | 4,196,222 | 4,244,303 |
| Ports and Pilotage - | | 252,098 | 169,452 |
| Education - | | 1,682,335 | 1,706,463 |
| Ecclesiastical - | | 120,032 | 124,480 |
| Medical - | | 1,017,712 | 1,024,026 |
| Political - | | 1,007,512 | 858,050 |
| Scientific and other Minor Departments - | | 831,304 | 843,504 |
| | TOTAL - - - £. | 14,488,681 | 14,282,772 |
| MISCELLANEOUS CIVIL CHARGES: | | | |
| Territorial and Political Pensions - | | 242,755 | 240,150 |
| Civil Furlough and Absentee Allowances - | | 366,780 | 398,398 |
| Superannuation Allowances and Pensions - | | 3,058,234 | 3,091,003 |
| Stationery and Printing - | | 766,728 | 744,647 |
| Exchange - | | 34,437 | - |
| Miscellaneous - | | 421,079 | 354,174 |
| | TOTAL - - - £. | 4,910,013 | 4,828,372 |
| FAMINE RELIEF AND INSURANCE: | | | |
| Famine Relief - | | 992,079 | 66,500 |
| Construction of Protective Railways - | | 70 | 14,500 |
| Construction of Protective Irrigation Works - | | 403,030 | 478,012 |
| Reduction or Avoidance of Debt - | | 250,000 | 438,700 |
| | TOTAL - - - £. | 1,645,179 | 998,012 |
| RAILWAY REVENUE ACCOUNT: | | | |
| State Railways:—Interest on Debt - | | 5,535,946 | 5,645,011 |
| Annuities in purchase of Railways - | | 3,268,134 | 3,357,708 |
| Sinking Funds - | | 159,491 | 165,206 |
| Interest chargeable against Companies on Advances - | | 478,802 | 472,012 |
| Interest on Capital deposited by Companies - | | 1,649,196 | 1,906,975 |
| Guaranteed Companies:—Surplus Profits, Land, and Supervision - | | 12,743 | —1,700 |
| Subsidized Companies:—Land, &c. - | | 70,865 | 53,600 |
| Miscellaneous Railway Expenditure - | | 25,116 | 38,000 |
| | TOTAL - - - £. | 11,200,291 | 11,636,612 |
| IRRIGATION: | | | |
| Major Works:—Working Expenses - | | 1,036,599 | 1,088,700 |
| Interest on Debt - | | 1,017,327 | 1,063,763 |
| Minor Works and Navigation - | | 895,263 | 918,800 |
| | TOTAL - - - £. | 2,949,179 | 3,071,263 |
| OTHER PUBLIC WORKS: | | | |
| Construction of Railways charged to Provincial Revenues - | | 415 | 1,500 |
| Civil Works - | | 4,495,927 | 4,158,748 |
| | TOTAL - - - £. | 4,496,342 | 4,160,248 |
| MILITARY SERVICES: | | | |
| Army: Effective - | | 16,031,102 | 15,835,718 |
| Non-effective - | | 3,146,164 | 3,141,209 |
| Marine - | | 476,957 | 456,009 |
| Military Works - | | 987,362 | 854,530 |
| Special Defences (1903) - | | 29,044 | 34,824 |
| | TOTAL - - - £. | 20,650,629 | 20,322,289 |
| TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - £. | | 74,166,588 | 73,308,363 |
| | | ACCOUNTS, 1908-09. | ESTIMATE 1909-10. |
| | | £. | £. |
| Add.—Portion of Allotments to Provincial Governments not spent by them in the Year - | | 202,158 | 685,500 |
| Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances - | | 889,601 | 2,000 |
| TOTAL EXPENDITURE CHARGED TO REVENUE - - - £. | | 73,499,245 | 73,991,863 |
| RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: | | | |
| Capital Outlay on Railways and Irrigation Works: | | | |
| State Railways - | | 9,488,168 | 6,710,293 |
| Irrigation Works - | | 983,489 | 1,065,963 |
| | TOTAL - - - £. | 10,471,657 | 7,776,256 |
| | | ACCOUNTS, 1908-09. | ESTIMATE,* 1909-10. |
| | | £. | £. |
| Revenue - | | 69,761,535 | 74,379,710 |
| Expenditure chargeable to Revenue - | | 73,499,245 | 73,991,863 |
| Surplus(+), Deficit (-) - | | £. -3,737,710 | + 387,847 |

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

| HEADS OF REVENUE. | INDIA, GENERAL. | | CENTRAL PROVINCES AND BEHAR. | | BURMA. | | |
|---|---------------------|---------------------|------------------------------|--------------------|--------------------|--------------------|-----------|
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | |
| PRINCIPAL HEADS OF REVENUE : | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Land Revenue - - - - - | 17,93,778 | 18,40,000 | 1,66,30,891 | 1,88,00,000 | 4,00,88,789 | 4,27,53,300 | 1 |
| Opium - - - - - | 2 | 2,000 | 4,43,567 | 4,45,000 | 4,82,293 | 4,80,000 | 2 |
| Salt - - - - - | 1,12,44,476 | 1,14,75,000 | - | - | 18,90,109 | 20,24,000 | 3 |
| Stamps - - - - - | 4,61,739 | 4,22,000 | 29,92,479 | 32,60,000 | 37,76,057 | 36,50,000 | 4 |
| Excise - - - - - | 15,76,540 | 16,08,000 | 68,15,846 | 68,00,000 | 77,18,814 | 76,50,000 | 5 |
| Provincial Rates - - - - - | 52,694 | 28,000 | - | - | - | - | 6 |
| Customs - - - - - | 16,738 | 25,000 | 1,98,419 | 2,12,000 | 1,24,07,547 | 1,28,47,000 | 7 |
| Assessed Taxes - - - - - | 21,91,091 | 25,91,000 | 5,93,782 | 5,45,000 | 18,36,463 | 18,76,000 | 8 |
| Forest - - - - - | 4,90,137 | 5,50,000 | 20,78,163 | 21,20,000 | 92,48,634 | 92,00,000 | 9 |
| Registration - - - - - | 21,237 | 23,000 | 2,78,272 | 3,05,000 | 1,93,356 | 1,80,000 | 10 |
| Tributes from Native States - - - - - | 20,85,519 | 20,38,000 | 2,47,623 | 2,35,000 | 4,48,600 | 4,02,000 | 11 |
| TOTAL - - - - - | 1,99,13,941 | 2,06,02,000 | 3,00,79,041 | 3,25,22,000 | 7,89,91,642 | 8,10,42,000 | 12 |
| INTEREST - - - - - | 65,31,375 | 70,24,000 | 1,53,823 | 2,32,000 | 1,30,759 | 1,11,000 | 13 |
| POST OFFICE - - - - - | 2,73,84,300 | 2,85,72,000 | - | - | - | - | 14 |
| TELEGRAPH - - - - - | 1,45,62,059 | 1,37,65,000 | - | - | - | - | 15 |
| MINT - - - - - | 57,514 | 36,000 | - | - | - | - | 16 |
| RECEIPTS BY CIVIL DEPARTMENTS : | | | | | | | |
| Law and Justice : | | | | | | | |
| Courts - - - - - | 1,48,093 | 1,45,000 | 1,98,857 | 2,15,000 | 4,64,220 | 4,70,000 | 17 |
| Jails - - - - - | 2,89,071 | 2,98,000 | 2,16,060 | 2,37,000 | 4,15,792 | 4,60,000 | 18 |
| Police - - - - - | 42,597 | 45,000 | 23,299 | 23,000 | 2,26,998 | 2,17,000 | 19 |
| Ports and pilotage - - - - - | - | - | - | - | 4,46,458 | 4,73,000 | 20 |
| Education - - - - - | 25,904 | 24,000 | 95,541 | 1,07,000 | 1,38,208 | 1,75,000 | 21 |
| Medical - - - - - | 8,032 | 8,000 | 10,834 | 9,000 | 60,655 | 63,000 | 22 |
| Scientific and other Minor Departments - - - - - | 1,85,575 | 2,06,000 | 72,746 | 86,000 | 6,281 | 6,000 | 23 |
| TOTAL - - - - - | 6,99,272 | 7,24,000 | 6,17,337 | 6,77,000 | 17,57,610 | 18,64,000 | 24 |
| MISCELLANEOUS : | | | | | | | |
| Receipts in aid of Superannuation, &c. - - - - - | 3,61,926 | 2,95,000 | 1,17,408 | 1,18,000 | 1,20,038 | 1,07,000 | 25 |
| Stationery and Printing - - - - - | 5,34,965 | 4,71,000 | 52,917 | 50,000 | 55,174 | 52,000 | 26 |
| Exchange - - - - - | - | 6,43,000 | - | - | - | - | 27 |
| Miscellaneous - - - - - | 6,34,281 | 5,37,000 | 1,83,024 | 4,02,000 | 2,14,844 | 1,56,000 | 28 |
| TOTAL - - - - - | 15,31,172 | 19,46,000 | 3,33,347 | 5,70,000 | 3,90,056 | 3,15,000 | 29 |
| RAILWAYS : | | | | | | | |
| State Railways (Gross Receipts) - - - - - | 40,18,64,328 | 43,46,42,000 | - | - | - | - | 30 |
| Deduct—Working Expenses - - - - - | 24,88,02,040 | 24,27,21,000 | - | - | - | - | 31 |
| Surplus Profits paid to Companies, &c. - - - - - | 48,13,330 | 64,25,000 | - | - | - | - | 32 |
| Net Receipts - - - - - | 14,82,48,958 | 18,04,96,000 | - | - | - | - | 33 |
| Guaranteed Companies (Net Traffic Receipts) - - - - - | —14,419 | —1,000 | - | - | - | - | 34 |
| Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - - | 2,39,585 | 2,07,000 | - | - | - | - | 35 |
| TOTAL - - - - - | 14,84,74,124 | 18,67,02,000 | - | - | - | - | 36 |
| IRRIGATION : | | | | | | | |
| Major Works : Direct Receipts - - - - - | - | - | 34,638 | 45,000 | 5,91,688 | 10,45,000 | 37 |
| Portion of Land Revenue due to Irrigation. - - - - - | - | - | - | - | 80,136 | 1,30,000 | 38 |
| Minor Works and Navigation - - - - - | 37,402 | 72,000 | 21,138 | 20,000 | 10,98,434 | 11,00,000 | 39 |
| TOTAL - - - - - | 37,402 | 72,000 | 55,776 | 65,000 | 17,70,258 | 22,75,000 | 40 |
| OTHER PUBLIC WORKS : | | | | | | | |
| Civil Works - - - - - | 97,788 | 1,13,000 | 4,32,165 | 5,67,000 | 7,24,912 | 3,57,000 | 41 |
| MILITARY RECEIPTS : | | | | | | | |
| Army : Effective - - - - - | 67,58,888 | 80,18,000 | - | - | - | - | 42 |
| Non-effective - - - - - | 10,49,702 | 11,01,000 | - | - | - | - | 43 |
| Marine - - - - - | 18,81,727 | 11,58,000 | - | - | - | - | 44 |
| Military Works - - - - - | 7,52,684 | 9,13,000 | 204 | - | 98,598 | 1,05,000 | 45 |
| TOTAL - - - - - | 1,04,40,981 | 1,00,90,000 | 204 | - | 98,598 | 1,05,000 | 46 |
| TOTAL REVENUE - - - - - | 22,97,36,908 | 28,98,46,000 | 3,16,71,693 | 3,46,33,000 | 8,38,53,835 | 8,60,69,000 | 47 |

in each of the PROVINCES of *British India*, and in *England*, for 1909-10,
RESULTS of 1908-09.

| | EASTERN BENGAL AND ASSAM. | | BENGAL. | | UNITED PROVINCES OF AGRA AND OUDH. | | CARRIED FORWARD. | | HEADS OF REVENUE. |
|----|---------------------------|-------------|--------------|--------------|------------------------------------|--------------|------------------|--------------|---|
| | 1908-09. | 1909-10 | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 1 | 1,98,62,660 | 2,00,66,000 | 2,92,73,443 | 3,03,00,000 | 6,39,85,377 | 6,79,23,000 | 17,25,34,918 | 18,14,82,000 | PRINCIPAL HEADS OF REVENUE : |
| 2 | 6,83,826 | 6,30,000 | 6,44,38,031 | 6,90,70,000 | 5,52,953 | 5,85,000 | 6,65,85,672 | 7,11,92,000 | Land Revenue. |
| 3 | 14,76,151 | 13,50,000 | 1,12,46,304 | 1,15,50,000 | - | - | 2,58,57,040 | 2,63,93,000 | Opium. |
| 4 | 99,29,368 | 1,01,50,000 | 1,55,99,833 | 1,58,00,000 | 99,80,783 | 1,10,00,000 | 4,27,60,466 | 4,40,82,000 | Salt. |
| 5 | 70,35,670 | 72,24,000 | 1,70,01,004 | 1,67,50,000 | 85,62,248 | 89,50,000 | 4,85,10,122 | 4,89,82,000 | Stamps. |
| 6 | 16,66,296 | 17,10,000 | 38,10,886 | 40,35,000 | 24,27,840 | 23,85,000 | 79,57,716 | 81,58,000 | Excise. |
| 7 | 1,09,264 | 1,20,000 | 2,03,49,447 | 2,27,74,000 | 1,71,617 | 1,70,000 | 3,32,53,022 | 3,61,48,000 | Provincial Rates. |
| 8 | 11,04,448 | 12,00,000 | 57,00,841 | 55,50,000 | 23,43,479 | 22,80,000 | 1,36,60,104 | 1,40,42,000 | Customs. |
| 9 | 14,46,368 | 14,78,000 | 11,81,345 | 10,00,000 | 21,76,406 | 22,50,000 | 1,60,23,552 | 1,66,98,000 | Assessed Taxes. |
| 10 | 0,76,886 | 9,60,000 | 14,26,043 | 13,80,000 | 5,66,565 | 6,30,000 | 34,62,339 | 34,78,000 | Forest. |
| 11 | 50,200 | 50,000 | 34,175 | 62,000 | - | - | 28,47,117 | 27,77,000 | Registration. |
| 12 | 4,44,26,737 | 4,40,38,000 | 17,00,64,857 | 17,30,61,000 | 9,07,05,900 | 9,61,73,000 | 43,42,42,118 | 45,33,33,000 | Tributes from Native States. |
| | | | | | | | | | - - - TOTAL. |
| 13 | 1,39,914 | 1,42,000 | 17,89,382 | 19,50,000 | 13,18,653 | 17,25,000 | 1,00,52,008 | 1,11,84,000 | INTEREST. |
| 14 | - | - | - | - | - | - | 2,73,84,300 | 2,85,72,000 | POST OFFICE. |
| 15 | - | - | - | - | - | - | 1,45,69,059 | 1,37,65,000 | TELEGRAPH. |
| 16 | - | - | - | - | - | - | 57,514 | 36,000 | MINT. |
| | | | | | | | | | RECEIPTS BY CIVIL DEPARTMENTS : |
| 17 | 3,72,878 | 3,87,000 | 6,30,469 | 6,12,000 | 5,24,251 | 5,95,000 | 23,47,768 | 24,24,000 | Law and Justice : |
| 18 | 4,19,947 | 4,66,000 | 9,21,281 | 8,13,000 | 3,77,098 | 3,55,000 | 26,39,249 | 26,17,000 | Courts. |
| 19 | 1,76,368 | 1,40,000 | 1,80,904 | 1,89,000 | 86,551 | 90,000 | 7,36,703 | 7,04,000 | Jails. |
| 20 | 8,516 | 11,000 | 15,56,871 | 15,50,000 | - | - | 20,10,845 | 20,34,000 | Police. |
| 21 | 2,32,045 | 2,57,000 | 7,18,357 | 5,97,000 | 2,51,372 | 2,67,000 | 14,61,427 | 14,27,000 | Ports and Pilotage. |
| 22 | 59,879 | 63,000 | 2,81,855 | 2,84,000 | 36,068 | 35,000 | 4,67,323 | 4,62,000 | Education. |
| 23 | 64,457 | 47,000 | 2,86,008 | 2,83,000 | 1,45,828 | 1,36,000 | 7,59,895 | 7,64,000 | Medical. |
| | | | | | | | | | Scientific and other Minor Departments. |
| 24 | 13,34,078 | 13,61,000 | 45,83,745 | 43,28,000 | 14,21,168 | 14,78,000 | 1,04,13,210 | 1,04,32,000 | - - - TOTAL. |
| | | | | | | | | | MISCELLANEOUS : |
| 25 | 83,267 | 84,000 | 2,20,698 | 2,26,000 | 2,77,039 | 2,68,000 | 11,80,374 | 10,98,000 | Receipts in aid of Superannuation, &c. |
| 26 | 20,304 | 18,000 | 1,19,070 | 1,26,000 | 2,25,590 | 2,30,000 | 10,18,020 | 9,46,000 | Stationery and Printing. |
| 27 | - | - | - | - | - | - | - | 6,43,000 | Exchange. |
| 28 | 3,40,257 | 3,27,000 | 7,07,866 | 7,10,000 | 3,35,654 | 2,98,000 | 23,95,726 | 24,28,000 | Miscellaneous. |
| 29 | 4,43,828 | 4,29,000 | 10,57,434 | 10,61,000 | 8,38,283 | 7,94,000 | 45,94,120 | 51,15,000 | - - - TOTAL. |
| | | | | | | | | | RAILWAYS : |
| 30 | 99,592 | 1,02,000 | - | - | - | - | 40,19,63,020 | 43,47,44,000 | State Railways (Gross Receipts). |
| 31 | 80,960 | 99,000 | - | - | - | - | 24,68,83,000 | 24,28,20,000 | Deduct—Working Expenses. |
| 32 | - | - | - | - | - | - | 48,13,330 | 54,25,000 | Surplus Profits paid to Companies, &c. |
| 33 | 18,633 | 3,000 | - | - | - | - | 14,82,67,590 | 18,64,99,000 | Net Receipts. |
| 34 | - | - | - | - | - | - | -14,419 | -1,000 | Guaranteed Companies (Net Traffic Receipts). |
| 35 | - | - | - | - | - | - | 2,39,585 | 2,07,000 | Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). |
| 36 | 18,632 | 3,000 | - | - | - | - | 14,84,92,756 | 18,67,05,000 | - - - TOTAL. |
| | | | | | | | | | IRRIGATION : |
| 37 | - | - | 26,33,820 | 27,08,000 | 95,97,628 | 91,84,000 | 1,28,57,774 | 1,29,32,000 | Major Works : Direct Receipts. |
| 38 | - | - | - | - | 16,34,249 | 16,34,000 | 17,14,385 | 17,64,000 | Portion of Land Revenue due to Irrigation. |
| 39 | 127 | - | 6,81,613 | 6,86,000 | 1,62,215 | 1,63,000 | 20,00,929 | 20,41,000 | Minor Works and Navigation. |
| 40 | 127 | - | 83,15,433 | 33,94,000 | 1,13,94,092 | 1,09,31,000 | 1,65,73,088 | 1,67,37,000 | - - - TOTAL. |
| | | | | | | | | | OTHER PUBLIC WORKS : |
| 41 | 2,94,018 | 3,26,000 | 5,80,620 | 5,87,000 | 3,50,573 | 3,41,000 | 24,89,076 | 22,91,000 | Civil Works. |
| | | | | | | | | | MILITARY RECEIPTS : |
| 42 | - | - | - | - | - | - | 67,54,868 | 69,18,000 | Army : Effective. |
| 43 | - | - | - | - | - | - | 10,49,702 | 11,01,000 | Non-effective. |
| 44 | - | - | - | - | - | - | 18,81,727 | 11,58,000 | Marine. |
| 45 | 6,965 | 7,000 | 1,500 | 2,000 | 580 | 1,000 | 8,60,611 | 10,28,000 | Military Works. |
| 46 | 5,965 | 7,000 | 1,500 | 2,000 | 580 | 1,000 | 1,05,47,808 | 1,02,05,000 | - - - TOTAL. |
| 47 | 4,66,03,299 | 4,72,06,000 | 18,14,00,971 | 18,93,83,000 | 10,80,89,249 | 11,14,43,000 | 67,94,15,956 | 73,83,80,000 | - - - TOTAL REVENUE. |

ESTIMATE OF REVENUE AND EXPENDITURE OF

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

| HEADS OF REVENUE. | BROUGHT FORWARD. | | PUNJAB. | | N.W. FRONTIER PROVINCE. | | MADRAS. | | BOMBAY. | |
|--|---------------------|---------------------|--------------------|--------------------|-------------------------|------------------|---------------------|---------------------|---------------------|-----------|
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | |
| PRINCIPAL HEADS OF REVENUE : | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Land Revenue - - - - - | 17,25,34,918 | 18,14,52,000 | 2,30,88,900 | 2,89,62,000 | 22,51,791 | 23,01,000 | 5,41,24,859 | 5,52,39,000 | 4,53,85,430 | 1 |
| Opium - - - - - | 5,65,85,872 | 7,11,92,000 | 1,95,407 | 4,00,000 | 18,640 | 22,000 | 4,30,030 | 4,70,000 | 2,10,42,075 | 2 |
| Salt - - - - - | 2,58,57,940 | 2,63,99,000 | - | - | - | - | 1,06,20,404 | 1,06,50,000 | 1,26,64,943 | 3 |
| Stamps - - - - - | 4,27,56,466 | 4,40,82,000 | 46,81,393 | 49,50,000 | 4,86,447 | 5,21,000 | 1,08,22,572 | 1,14,10,000 | 64,21,462 | 4 |
| Excise - - - - - | 4,85,10,122 | 4,89,82,000 | 47,59,938 | 44,50,000 | 2,86,548 | 3,30,000 | 2,54,42,448 | 2,70,80,000 | 1,68,45,360 | 5 |
| Provincial Rates - - - - - | 79,57,716 | 81,88,000 | 37,131 | 33,000 | 9,074 | 4,000 | - | - | - | 6 |
| Customs - - - - - | 3,32,53,922 | 3,61,48,000 | 9,609 | 8,000 | - | - | 68,52,070 | 61,52,000 | 3,23,69,264 | 7 |
| Assessed Taxes - - - - - | 1,38,60,104 | 1,40,42,000 | 14,74,629 | 15,00,000 | 1,33,887 | 1,36,000 | 30,29,585 | 31,00,000 | 48,03,002 | 8 |
| Forest - - - - - | 1,66,23,551 | 1,65,98,000 | 12,88,792 | 10,23,000 | 1,23,782 | 2,40,000 | 38,90,919 | 41,10,000 | 35,87,366 | 9 |
| Registration - - - - - | 34,62,389 | 34,78,000 | 3,13,631 | 3,34,000 | 36,928 | 40,000 | 19,47,887 | 19,50,000 | 7,03,210 | 10 |
| Tributes from Native States - - - - - | 28,47,117 | 27,77,000 | 2,84,116 | 3,78,000 | - | - | 45,07,902 | 44,97,000 | 12,05,407 | 11 |
| TOTAL - - - - - | 43,42,42,118 | 45,33,38,000 | 3,51,33,546 | 4,20,38,000 | 33,46,097 | 35,92,000 | 12,16,68,671 | 12,46,88,000 | 14,50,27,580 | 12 |
| INTEREST - - - - - | 1,00,52,906 | 1,11,84,000 | 3,24,746 | 3,93,000 | 12,939 | 12,000 | 7,63,851 | 8,59,000 | 23,11,624 | 13 |
| POST OFFICE - - - - - | 2,73,84,300 | 2,85,72,000 | - | - | - | - | - | - | - | 14 |
| TELEGRAPH - - - - - | 1,45,69,059 | 1,37,65,000 | - | - | - | - | - | - | - | 15 |
| MINT - - - - - | 57,514 | 36,000 | - | - | - | - | - | - | 14,82,294 | 16 |
| RECEIPTS BY CIVIL DEPARTMENTS : | | | | | | | | | | |
| Law and Justice : | | | | | | | | | | |
| Courts - - - - - | 23,47,768 | 24,24,500 | 4,02,269 | 3,90,000 | 92,771 | 1,00,000 | 7,69,646 | 8,40,000 | 5,89,301 | 17 |
| Jails - - - - - | 26,39,249 | 26,17,000 | 2,00,197 | 2,20,000 | 20,307 | 20,000 | 6,16,288 | 5,29,000 | 2,17,461 | 18 |
| Police - - - - - | 7,36,703 | 7,04,000 | 5,77,975 | 5,76,000 | 70,893 | 81,000 | 5,92,474 | 4,80,000 | 3,93,799 | 19 |
| Ports and Pilotage - - - - - | 20,10,845 | 20,34,000 | - | - | - | - | - | - | 84,978 | 20 |
| Education - - - - - | 14,61,427 | 14,27,000 | 3,02,735 | 4,28,000 | 484 | 1,000 | 2,03,269 | 1,97,000 | 4,08,538 | 21 |
| Medical - - - - - | 4,57,323 | 4,62,000 | 33,908 | 40,000 | 611 | 1,000 | 1,18,849 | 1,23,000 | 2,22,402 | 22 |
| Scientific and other Minor Departments - - - - - | 7,59,895 | 7,64,000 | 1,01,929 | 1,09,000 | 185 | - | 6,54,886 | 5,80,000 | 63,759 | 23 |
| TOTAL - - - - - | 1,04,13,210 | 1,04,32,000 | 16,19,011 | 17,69,000 | 1,85,251 | 2,03,000 | 29,55,412 | 27,57,000 | 19,84,233 | 24 |
| MISCELLANEOUS : | | | | | | | | | | |
| Receipts in aid of Superannuation, &c. - - - - - | 11,80,374 | 10,98,000 | 1,50,491 | 1,77,000 | 15,068 | 11,000 | 1,92,344 | 2,01,000 | 3,40,701 | 25 |
| Stationery and Printing - - - - - | 10,18,020 | 9,46,000 | 1,66,098 | 2,27,000 | 7,951 | 11,000 | 1,31,212 | 1,20,000 | 1,10,181 | 26 |
| Exchange - - - - - | - | 6,43,000 | - | - | - | - | - | - | - | 27 |
| Miscellaneous - - - - - | 23,95,726 | 24,28,000 | 7,08,648 | 7,89,000 | 1,24,594 | 1,31,000 | 3,18,069 | 3,47,000 | 2,44,067 | 28 |
| TOTAL - - - - - | 45,94,120 | 51,15,000 | 10,25,235 | 11,93,000 | 1,47,611 | 1,53,000 | 6,41,685 | 6,68,000 | 6,94,949 | 29 |
| RAILWAYS : | | | | | | | | | | |
| State Railways (Gross Receipts) - - - - - | 40,19,63,920 | 43,47,44,000 | - | - | - | - | - | - | - | 30 |
| Deduct—Working Expenses - - - - - | 24,88,83,000 | 24,28,20,000 | - | - | - | - | - | - | - | 31 |
| Surplus profits paid to Companies, &c. - - - - - | 48,13,320 | 54,25,000 | - | - | - | - | - | - | - | 32 |
| Net Receipts - - - - - | 14,82,67,990 | 18,64,99,000 | - | - | - | - | - | - | - | 33 |
| Guaranteed Companies (Net Traffic Receipts) - - - - - | -14,419 | -1,000 | - | - | - | - | - | - | - | 34 |
| Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest) - - - - - | 2,39,585 | 2,07,000 | - | - | - | - | - | - | - | 35 |
| TOTAL - - - - - | 14,84,92,756 | 18,67,05,000 | - | - | - | - | - | - | - | 36 |
| IRRIGATION : | | | | | | | | | | |
| Major Works: Direct Receipts - - - - - | 1,28,57,774 | 1,29,32,000 | 1,86,79,549 | 1,92,39,000 | 7,20,250 | 7,70,000 | 4,78,820 | 4,65,000 | 9,82,954 | 37 |
| Portion of Land Revenue due to Irrigation - - - - - | 17,14,385 | 17,64,000 | 24,90,477 | 26,51,000 | 90,330 | 60,000 | 95,76,374 | 97,16,000 | 24,94,102 | 38 |
| Minor Works and Navigation - - - - - | 20,00,929 | 20,41,000 | 6,75,182 | 8,53,000 | - | - | 2,09,090 | 2,17,000 | 4,04,806 | 39 |
| TOTAL - - - - - | 1,65,73,088 | 1,67,37,000 | 2,18,45,208 | 2,27,43,000 | 8,10,580 | 8,30,000 | 1,02,59,284 | 1,03,98,000 | 88,81,862 | 40 |
| OTHER PUBLIC WORKS : | | | | | | | | | | |
| Civil Works - - - - - | 24,89,076 | 22,91,000 | 7,07,456 | 6,91,000 | 1,24,186 | 1,36,000 | 2,14,886 | 2,27,000 | 7,63,468 | 41 |
| MILITARY RECEIPTS : | | | | | | | | | | |
| Army: Effective - - - - - | 67,56,868 | 69,18,000 | - | - | - | - | - | - | - | 42 |
| Non-effective - - - - - | 10,49,792 | 11,01,000 | - | - | - | - | - | - | - | 43 |
| Marine - - - - - | 18,81,727 | 11,58,000 | - | - | - | - | - | - | - | 44 |
| Military Works - - - - - | 8,59,511 | 10,28,000 | 3,672 | 3,000 | - | - | 8,442 | 5,000 | 17,180 | 45 |
| TOTAL - - - - - | 1,05,47,898 | 1,02,05,000 | 3,672 | 3,000 | - | - | 8,442 | 5,000 | 17,180 | 46 |
| TOTAL REVENUE - - - - - | 67,94,15,955 | 73,83,30,000 | 6,06,59,874 | 6,88,30,000 | 46,26,673 | 49,26,000 | 18,65,12,231 | 18,06,02,000 | 16,61,63,199 | 47 |

Provinces of *British India*, and in *England*, for 1909-10, compared with the Results of 1908-09—*continued*.

| BOMBAY. | TOTAL INDIA. | | | | ENGLAND. | | GRAND TOTAL. | | HEADS OF REVENUE. | |
|----------|--------------|----------------|--|------------|------------|----------|--------------|------------|-------------------|---|
| | Rupees. | | Rupees converted into £ at Rs. 15 = £1. | | 1908-09. | 1909-10. | 1908-09. | 1909-10. | | |
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | | | | | | |
| 1909-10. | Rs. | Rs. | £ | £ | £ | £ | £ | £ | | |
| 1 | 5,13,98,000 | 20,43,85,898 | 31,03,81,000 | 19,759,060 | 21,202,100 | - | - | 19,759,060 | 21,202,100 | Land Revenue. |
| 2 | 1,09,00,000 | 8,82,71,824 | 8,29,84,000 | 5,884,788 | 5,532,300 | - | - | 5,884,788 | 5,532,300 | Opium. |
| 3 | 1,25,50,000 | 4,91,42,387 | 4,95,99,000 | 3,278,169 | 3,306,600 | - | - | 3,278,169 | 3,306,600 | Salt. |
| 4 | 72,80,000 | 6,51,62,340 | 6,42,73,000 | 4,344,156 | 4,551,500 | - | - | 4,344,156 | 4,551,500 | Stamps. |
| 5 | 1,73,00,000 | 9,58,44,411 | 9,80,42,000 | 6,389,828 | 6,536,200 | - | - | 6,389,828 | 6,536,200 | Excise. |
| 6 | - | 80,03,921 | 81,95,000 | 533,596 | 546,300 | - | - | 533,596 | 546,300 | Provincial Rates. |
| 7 | 3,13,83,000 | 7,24,83,265 | 7,36,91,000 | 4,832,264 | 4,912,300 | - | - | 4,832,264 | 4,912,300 | Customs. |
| 8 | 47,00,000 | 2,33,01,287 | 2,34,77,000 | 1,553,410 | 1,565,100 | - | - | 1,553,410 | 1,565,100 | Assessed Taxes. |
| 9 | 38,10,000 | 2,55,13,401 | 2,57,81,000 | 1,700,894 | 1,718,700 | - | - | 1,700,894 | 1,718,700 | Forest. |
| 10 | 7,40,000 | 84,64,045 | 65,42,000 | 430,936 | 436,100 | - | - | 430,936 | 436,100 | Registration. |
| 11 | 12,99,000 | 88,44,542 | 89,51,000 | 589,636 | 596,700 | - | - | 589,636 | 596,700 | Tributes from Native States. |
| 12 | 14,12,80,000 | 73,94,18,021 | 76,49,16,000 | 49,294,535 | 50,994,400 | - | - | 49,294,535 | 50,994,400 | - - - TOTAL. |
| 13 | 26,28,000 | 1,34,66,088 | 1,50,76,000 | 897,737 | 1,005,100 | 80,588 | 167,754 | 987,325 | 1,172,854 | INTEREST. |
| 14 | - | 2,73,84,300 | 2,85,72,000 | 1,825,620 | 1,904,800 | - | - | 1,825,620 | 1,901,800 | POST OFFICE. |
| 15 | - | 1,45,69,059 | 1,37,95,000 | 971,271 | 917,700 | 6,826 | 4,194 | 978,097 | 921,894 | TELEGRAPH. |
| 16 | 15,12,000 | 15,39,808 | 15,48,000 | 102,654 | 103,200 | - | - | 102,654 | 103,200 | MINT. |
| 17 | 6,00,000 | 42,01,755 | 43,54,000 | 280,117 | 290,200 | - | - | 280,117 | 290,200 | RECEIPTS BY CIVIL DEPARTMENTS : |
| 18 | 2,50,000 | 36,93,502 | 36,36,000 | 246,234 | 242,400 | - | - | 246,234 | 242,400 | Law and Justice : |
| 19 | 3,86,000 | 23,71,844 | 22,45,000 | 158,123 | 149,700 | - | - | 158,123 | 149,700 | Courts. |
| 20 | 90,000 | 20,99,818 | 21,24,000 | 139,988 | 141,600 | - | - | 139,988 | 141,600 | Jails. |
| 21 | 4,10,000 | 23,76,453 | 24,63,000 | 158,430 | 164,200 | - | - | 158,430 | 164,200 | Police. |
| 22 | 2,20,000 | 8,33,091 | 8,52,000 | 55,539 | 56,800 | 1,010 | 828 | 56,549 | 57,628 | Ports and Pilotage. |
| 23 | 80,000 | 15,80,654 | 15,33,000 | 105,377 | 102,200 | 1,169 | 1,745 | 106,536 | 103,945 | Education. |
| 24 | 20,16,000 | 1,71,57,117 | 1,72,07,000 | 1,143,898 | 1,147,100 | 2,169 | 2,573 | 1,145,977 | 1,149,673 | Medical. |
| 25 | 3,80,000 | 18,78,976 | 18,47,000 | 125,265 | 123,100 | 69,746 | 65,634 | 195,011 | 188,734 | Scientific and other Minor Depart- ments. |
| 26 | 1,07,000 | 14,33,520 | 14,11,000 | 95,568 | 94,100 | - | - | 95,568 | 94,100 | - - - TOTAL. |
| 27 | - | - | 6,43,000 | - | 42,900 | - | - | - | 42,900 | MISCELLANEOUS : |
| 28 | 3,72,000 | 37,91,104 | 40,67,000 | 252,740 | 271,100 | 32,386 | 14,565 | 265,126 | 285,665 | Receipts in aid of Superannuation, &c. |
| 29 | 8,38,000 | 71,03,609 | 79,68,000 | 473,573 | 531,200 | 102,132 | 80,199 | 675,705 | 611,399 | Stationery and Printing. |
| 30 | - | 40,19,63,920 | 43,47,44,000 | 26,797,595 | 28,983,000 | 2,293 | 230 | 26,799,888 | 28,983,230 | Exchange. |
| 31 | - | 24,88,83,000 | 24,28,20,000 | 16,592,200 | 16,188,000 | - | - | 16,592,200 | 16,188,000 | Miscellaneous. |
| 32 | - | 48,13,330 | 51,25,000 | 320,889 | 361,700 | - | - | 320,889 | 361,700 | - - - TOTAL. |
| 33 | - | 14,82,67,590 | 18,64,99,000 | 9,884,506 | 12,433,300 | 2,293 | 230 | 9,886,799 | 12,433,530 | RAILWAYS : |
| 34 | - | -14,419 | -1,000 | -861 | -100 | - | - | -861 | -100 | State Railways (Gross Receipts). |
| 35 | - | 2,39,585 | 2,07,000 | 15,972 | 13,800 | 56,231 | 43,587 | 72,203 | 67,397 | Deduct—Working Expenses. |
| 36 | - | 14,24,92,756 | 18,67,05,000 | 9,899,517 | 12,447,000 | 58,524 | 43,817 | 9,958,041 | 12,490,817 | Surplus Profits paid to Com- panies, &c. |
| 37 | 11,60,000 | 8,37,14,358 | 3,45,66,000 | 2,247,624 | 2,304,400 | - | - | 2,247,624 | 2,304,400 | Net Receipts. |
| 38 | 27,80,000 | 1,03,45,668 | 1,69,21,000 | 1,091,044 | 1,128,100 | - | - | 1,091,044 | 1,128,100 | Guaranteed Companies (Net Traffic Receipts). |
| 39 | 3,60,000 | 32,00,007 | 34,71,000 | 219,334 | 231,400 | - | - | 219,334 | 231,400 | Subsidized Companies (Government share of surplus profits and repay- ment of Advances of Interest). |
| 40 | 42,50,000 | 5,33,70,031 | 5,49,58,000 | 3,558,002 | 3,663,900 | - | - | 3,558,002 | 3,663,900 | - - - TOTAL. |
| 41 | 7,40,000 | 43,19,072 | 40,85,000 | 287,938 | 272,300 | - | - | 287,938 | 272,300 | IRRIGATION : |
| 42 | - | 67,56,868 | 69,18,000 | 450,458 | 461,200 | 314,282 | 385,013 | 764,740 | 846,213 | Major Works : Direct Receipts. |
| 43 | - | 10,10,702 | 11,01,000 | 66,980 | 73,400 | 28,219 | 27,660 | 98,199 | 101,060 | Portion of Land Re- venue due to Irri- gation. |
| 44 | - | 18,81,727 | 11,58,000 | 125,448 | 77,200 | - | - | 125,448 | 77,200 | Minor Works and Navigation. |
| 45 | 14,000 | 8,88,805 | 10,50,000 | 69,254 | 70,000 | - | - | 69,254 | 70,000 | - - - TOTAL. |
| 46 | 14,000 | 1,95,77,102 | 1,92,27,000 | 705,140 | 681,800 | 342,501 | 412,673 | 1,047,641 | 1,004,473 | MILITARY RECEIPTS : |
| 47 | 15,32,89,000 | 1,03,73,96,932 | 1,10,50,27,000 | 69,159,795 | 73,668,500 | 601,740 | 711,210 | 69,761,535 | 74,379,710 | Army : Effective. |
| | | | | | | | | | | Non-effective. |
| | | | | | | | | | | Marine. |
| | | | | | | | | | | Military Works. |
| | | | | | | | | | | - - - TOTAL. |
| | | | | | | | | | | - - - TOTAL REVENUE. |

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

| HEADS OF EXPENDITURE. | INDIA, GENERAL. | | CENTRAL PROVINCES AND BERAR. | | BURMA. | | |
|--|--------------------|--------------------|------------------------------|--------------------|--------------------|--------------------|-----------|
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | |
| DIRECT DEMANDS ON THE REVENUES: | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Refunds and Drawbacks - - - - - | 47,411 | 46,000 | 1,04,162 | 1,51,000 | 5,41,337 | 4,98,000 | 1 |
| Assignments and Compensations - - - | 34,55,861 | 34,60,000 | 25,65,392 | 24,61,000 | 400 | 1,000 | 2 |
| Charges in respect of Collection, viz.: | | | | | | | |
| Land Revenue - - - - - | 7,13,738 | 7,04,000 | 37,39,513 | 38,02,000 | 68,19,354 | 67,69,000 | 3 |
| Opium (including cost of Production) - | 11,219 | 9,000 | - | - | - | - | 4 |
| Salt (including cost of Production) - - | 11,62,351 | 11,17,000 | - | - | 31,534 | 26,000 | 5 |
| Stamps - - - - - | -15,95,864 | -17,89,000 | 1,19,549 | 1,33,000 | 1,10,660 | 1,13,000 | 6 |
| Excise - - - - - | 1,94,590 | 1,54,000 | 2,80,480 | 2,83,000 | 11,92,508 | 12,40,000 | 7 |
| Provincial Rates - - - - - | - | - | - | - | - | - | 8 |
| Customs - - - - - | - | - | - | - | 4,72,600 | 4,99,000 | 9 |
| Assessed Taxes - - - - - | 1,409 | 2,000 | 10,059 | 11,000 | 38,179 | 41,000 | 10 |
| Forest - - - - - | 6,63,540 | 6,97,000 | 17,53,307 | 16,20,000 | 38,18,603 | 38,71,000 | 11 |
| Registration - - - - - | 7,259 | 7,000 | 1,11,433 | 1,14,000 | 82,127 | 83,000 | 12 |
| TOTAL - - - - - | 46,61,514 | 44,07,000 | 86,84,495 | 86,75,000 | 1,31,07,292 | 1,31,41,000 | 13 |
| INTEREST: | | | | | | | |
| Interest on Debt - - - - - | 4,45,06,292 | 4,52,75,000 | 1,40,072 | 1,62,000 | 66,916 | 68,000 | 14 |
| Deduct—Amounts chargeable to Railways (a) - | 4,14,25,434 | 4,21,26,000 | - | - | - | - | 15 |
| " " " Irrigation - - - - - | 1,36,25,073 | 1,43,29,000 | - | - | - | - | 16 |
| Remainder chargeable on Ordinary Debt - - | -1,05,44,215 | -1,11,80,000 | 1,40,072 | 1,62,000 | 66,916 | 68,000 | 17 |
| Interest on other Obligations - - - - - | 68,32,364 | 70,71,000 | 4,878 | 10,000 | 6,203 | 9,000 | 18 |
| TOTAL - - - - - | -37,11,851 | -41,09,000 | 1,44,950 | 1,72,000 | 73,119 | 77,000 | 19 |
| POST OFFICE - - - - - | 2,76,29,469 | 2,80,73,000 | - | - | - | - | 20 |
| TELEGRAPH - - - - - | 1,31,90,770 | 1,37,10,000 | - | - | - | - | 21 |
| MINT - - - - - | 18,44,329 | 10,56,000 | - | - | - | - | 22 |
| SALARIES AND EXPENSES OF CIVIL DEPARTMENTS: | | | | | | | |
| General Administration - - - - - | 63,79,781 | 60,90,000 | 9,46,735 | 10,10,000 | 17,66,493 | 18,31,000 | 23 |
| Law and Justice: | | | | | | | |
| Courts - - - - - | 3,42,069 | 3,61,000 | 25,10,402 | 24,90,000 | 43,90,265 | 45,88,000 | 24 |
| Jails - - - - - | 19,55,130 | 17,86,000 | 5,86,090 | 6,05,000 | 12,83,422 | 12,45,000 | 25 |
| Police - - - - - | 12,80,434 | 12,48,000 | 32,28,761 | 31,74,000 | 1,19,27,176 | 1,18,97,000 | 26 |
| Ports and Pilotage - - - - - | - | - | - | - | 12,86,363 | 12,00,000 | 27 |
| Education - - - - - | 7,61,694 | 6,00,000 | 15,89,039 | 16,58,000 | 18,83,630 | 19,25,000 | 28 |
| Ecclesiastical - - - - - | 1,93,499 | 1,94,000 | 86,240 | 85,000 | 1,18,544 | 1,28,000 | 29 |
| Medical - - - - - | 6,70,421 | 6,68,000 | 7,18,278 | 8,33,000 | 21,21,431 | 21,17,000 | 30 |
| Political - - - - - | 93,80,223 | 74,30,000 | 45,011 | 51,000 | 4,11,405 | 4,09,000 | 31 |
| Scientific and other Minor Departments - | 55,68,082 | 53,99,000 | 4,88,434 | 4,38,000 | 4,32,491 | 4,99,000 | 32 |
| TOTAL - - - - - | 2,65,41,333 | 2,38,76,000 | 1,01,98,890 | 1,03,44,000 | 2,56,21,620 | 2,58,37,000 | 33 |
| MISCELLANEOUS CIVIL CHARGES: | | | | | | | |
| Territorial and Political Pensions - - - | 1,64,045 | 1,60,000 | 2,01,367 | 2,02,000 | 1,39,286 | 1,63,000 | 34 |
| Civil Furlough and Absentee Allowances - | -2,560 | - | - | - | - | - | 35 |
| Superannuation Allowances and Pensions - | 8,80,261 | 9,09,000 | 6,03,920 | 6,11,000 | 6,79,001 | 7,00,000 | 36 |
| Stationery and Printing - - - - - | 11,07,592 | 5,98,000 | 4,57,596 | 4,18,000 | 8,32,630 | 8,08,000 | 37 |
| Exchange - - - - - | 5,16,552 | - | - | - | - | - | 38 |
| Miscellaneous - - - - - | 6,10,259 | 2,95,000 | 1,53,084 | 1,32,000 | 3,85,073 | 3,96,000 | 39 |
| TOTAL - - - - - | 31,76,659 | 18,72,000 | 14,15,947 | 13,63,000 | 20,36,180 | 20,67,000 | 40 |
| FAMINE RELIEF AND INSURANCE: | | | | | | | |
| Famine Relief - - - - - | 23,785 | 1,000 | 11,17,733 | 23,000 | - | - | 41 |
| Construction of Protective Railways - - - | 1,048 | 2,22,000 | - | - | - | - | 42 |
| Construction of Protective Irrigation Works - | 66,421 | 20,000 | 15,80,253 | 16,95,000 | 12,751 | 17,000 | 43 |
| Reduction or Avoidance of Debt - - - - - | - | 28,30,000 | 12,60,000 | 12,60,000 | - | - | 44 |
| TOTAL - - - - - | 91,254 | 30,73,000 | 39,77,986 | 29,98,000 | 12,751 | 17,000 | 45 |
| Carried forward to page 12 - - - - - | 7,34,22,877 | 7,19,58,000 | 2,44,22,368 | 2,35,52,000 | 4,08,50,972 | 4,11,39,000 | 46 |

ACCOUNTS, 1908-09.

(a) Included under the following Heads:—

State Railways—Interest on Debt - - - - -

Interest chargeable against Companies on Advances - - -

TOTAL - - - - -

| India. | India converted into £ at Rs. 15 = £1. | England. | TOTAL. |
|------------------------|--|------------------|------------------|
| Rs. | £ | £ | £ |
| 3,75,31,608 | 2,502,107 | 3,033,839 | 5,535,946 |
| 38,93,826 | 259,580 | 210,213 | 478,802 |
| TOTAL - - - - - | 4,14,25,434 | 3,253,052 | 6,014,748 |

in each of the PROVINCES of *British India*, and in *England*, for 1909-10.
RESULTS of 1908-09.

| | EASTERN BENGAL AND ASSAM. | | BENGAL. | | UNITED PROVINCES OF AGRA AND OUDH. | | CARRIED FORWARD. | | HEADS OF EXPENDITURE. | |
|---------------------------|---------------------------|---|-------------|-------------|------------------------------------|---|------------------|--------------|---|---|
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 1 | 1,00,227 | 85,000 | 7,96,030 | 7,83,000 | 2,94,332 | 2,39,000 | 18,73,499 | 18,02,000 | DIRECT DEMANDS ON THE REVENUES : Refunds and Drawbacks. Assignments and Compensations. Charges in respect of Collection, viz. : Land Revenue. Opium (including cost of Production). Salt (including cost of Production). Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration. | |
| 2 | 1,94,182 | 1,44,000 | 1,83,955 | 1,91,000 | 3,21,686 | 3,23,000 | 67,22,076 | 66,80,000 | | |
| 3 | 43,53,103 | 46,10,000 | 48,27,257 | 48,60,000 | 86,78,311 | 83,66,000 | 2,91,34,270 | 2,91,11,000 | | |
| 4 | - | - | 1,84,76,627 | 1,65,00,000 | - | - | 1,84,87,846 | 1,65,00,000 | | |
| 5 | 26,403 | 25,000 | 2,65,620 | 2,44,000 | - | - | 15,85,908 | 16,12,000 | | |
| 6 | 4,14,981 | 4,56,000 | 4,82,368 | 4,70,000 | 2,40,879 | 2,94,000 | -2,47,437 | -3,23,000 | | |
| 7 | 2,77,319 | 2,27,000 | 7,85,537 | 8,44,000 | 2,05,253 | 3,19,000 | 29,35,687 | 31,27,000 | | |
| 8 | 24,332 | 30,000 | 41,429 | 46,000 | - | - | 65,761 | 76,000 | | |
| 9 | 42,789 | 43,000 | 10,62,240 | 10,93,000 | - | - | 15,77,645 | 16,35,000 | | |
| 10 | 34,266 | 30,000 | 1,60,003 | 1,55,000 | 321 | - | 2,44,237 | 2,48,000 | | |
| 11 | 8,91,340 | 10,02,000 | 5,83,981 | 5,81,000 | 12,22,436 | 12,45,000 | 89,33,216 | 90,16,000 | | |
| 12 | 5,92,316 | 6,26,000 | 8,14,977 | 7,81,000 | 2,65,888 | 2,77,000 | 18,74,000 | 18,80,000 | | |
| 13 | 69,56,260 | 73,47,000 | 2,85,60,050 | 2,86,48,000 | 1,12,17,166 | 1,10,63,000 | 7,31,86,717 | 7,12,81,000 | - - - TOTAL. | |
| 14 | 1,13,935 | 1,27,000 | 4,92,409 | 6,21,000 | 12,55,079 | 11,36,000 | 4,85,74,703 | 4,73,80,000 | INTEREST : Interest on Debt. Deduct—Amounts chargeable to Railways (a). " " " Irrigation. | |
| 15 | - | - | - | - | - | - | 2,14,25,434 | 2,21,26,000 | | |
| 16 | - | - | - | - | - | - | 1,36,25,073 | 1,43,29,000 | | |
| 17 | 1,13,935 | 1,27,000 | 4,92,409 | 6,21,000 | 12,55,079 | 11,36,000 | -84,75,804 | -90,66,000 | Remainder chargeable on Ordinary Debt Interest on other Obligations. | |
| 18 | 6,619 | 9,000 | 20,112 | 20,000 | 7,38,059 | 7,48,000 | 76,08,235 | 78,76,000 | | |
| 19 | 1,20,554 | 1,36,000 | 5,12,521 | 6,50,000 | 19,93,138 | 18,84,000 | -8,67,569 | -11,90,000 | - - - TOTAL. | |
| 20 | - | - | - | - | - | - | 2,76,29,469 | 2,80,73,000 | POST OFFICE. | |
| 21 | - | - | - | - | - | - | 1,31,90,770 | 1,37,10,000 | TELEGRAPH. | |
| 22 | - | - | - | - | - | - | 18,44,329 | 10,56,000 | MINT. | |
| 23 | 14,98,576 | 15,98,000 | 22,02,565 | 22,35,000 | 20,82,783 | 19,73,000 | 1,48,76,938 | 1,46,67,000 | 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. | |
| 24 | 44,85,535 | 45,17,000 | 83,75,876 | 83,04,000 | 60,18,614 | 58,99,000 | 2,61,22,761 | 2,61,59,000 | | |
| 25 | 11,12,391 | 11,19,000 | 27,70,423 | 28,00,000 | 24,12,421 | 20,70,000 | 1,01,19,777 | 96,25,000 | | |
| 26 | 50,41,025 | 52,49,000 | 80,25,874 | 80,06,000 | 1,00,94,761 | 1,02,78,000 | 3,95,98,034 | 3,09,52,000 | | |
| 27 | 1,58,435 | 1,16,000 | 22,62,057 | 11,48,000 | - | - | 37,06,855 | 24,64,000 | | |
| 28 | 21,67,643 | 24,03,000 | 55,28,726 | 55,50,000 | 29,84,191 | 28,30,000 | 1,49,14,923 | 1,49,66,000 | | |
| 29 | 31,100 | 27,000 | 2,15,590 | 2,43,000 | 2,53,843 | 2,60,000 | 8,98,616 | 9,35,000 | | |
| 30 | 9,33,857 | 10,16,000 | 23,28,034 | 23,39,000 | 20,82,419 | 17,00,000 | 88,54,440 | 86,73,000 | | |
| 31 | 1,08,483 | 95,000 | 64,865 | 53,000 | 1,07,400 | 1,01,000 | 1,01,29,797 | 81,39,000 | | |
| 32 | 3,86,504 | 4,77,000 | 12,63,116 | 12,23,000 | 8,48,929 | 11,46,000 | 69,87,556 | 91,62,000 | | |
| 33 | 1,59,23,459 | 1,65,47,000 | 3,30,38,926 | 3,19,01,000 | 2,68,85,369 | 2,62,57,000 | 13,82,09,697 | 13,47,62,000 | | - - - TOTAL. |
| 34 | 8,619 | 10,000 | 9,40,002 | 8,83,000 | 8,69,254 | 8,03,000 | 23,22,573 | 22,21,000 | | MISCELLANEOUS CIVIL CHARGES : Territorial and Political Pensions. Civil Furlough and Absence Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Exchange. Miscellaneous. |
| 35 | - | - | 68 | 1,000 | 344 | - | -2,148 | 1,000 | | |
| 36 | 6,98,936 | 7,43,000 | 26,65,060 | 27,58,000 | 27,07,268 | 29,36,000 | 83,24,446 | 86,57,000 | | |
| 37 | 6,68,981 | 7,85,000 | 13,36,933 | 13,30,000 | 8,82,641 | 8,35,000 | 52,85,533 | 46,67,000 | | |
| 38 | - | - | - | - | - | - | 5,16,562 | - | | |
| 39 | 7,85,014 | 6,27,000 | 5,91,548 | 4,05,000 | 21,24,361 | 14,87,000 | 45,49,319 | 33,42,000 | | |
| 40 | 21,61,550 | 21,48,000 | 55,31,661 | 53,77,000 | 66,73,868 | 60,61,000 | 2,09,96,275 | 1,88,88,000 | - - - TOTAL. | |
| 41 | 33,018 | 21,000 | 9,40,121 | 7,57,000 | 1,25,91,720 | 1,83,000 | 1,46,96,377 | 9,85,000 | FAMINE RELIEF AND INSURANCE : Famine Relief. Construction of Protective Railways. Construction of Protective Irrigation Works. Reduction or Avoidance of Debt. | |
| 42 | - | - | - | - | - | - | 1,048 | 2,22,000 | | |
| 43 | 2,327 | 6,000 | 7,36,899 | 10,15,000 | 18,26,135 | 14,66,000 | 42,24,786 | 42,18,000 | | |
| 44 | - | - | 2,60,000 | 2,80,000 | 4,50,000 | 4,60,000 | 19,90,000 | 48,20,000 | | |
| 45 | 35,345 | 27,000 | 19,37,020 | 20,32,000 | 1,48,57,855 | 20,98,000 | 2,09,12,211 | 1,02,45,000 | - - - TOTAL. | |
| 46 | 2,51,97,108 | 2,62,08,000 | 6,95,81,178 | 6,66,08,000 | 6,16,27,336 | 4,73,63,000 | 29,51,01,890 | 27,68,25,000 | - - - Carried forward to page 13. | |
| ESTIMATE, 1909-10. | | | | | | | | | | |
| | India. | India converted into £ at Rs. 15 = £1. | England. | TOTAL. | | | | | | |
| | Rs. | £ | £ | £ | | | | | | |
| | 8,83,34,000 | 2,555,600 | 3,090,311 | 5,645,911 | | | | | | |
| | 87,92,000 | 252,800 | 210,212 | 472,012 | | | | | | |
| | 4,21,26,000 | 2,808,400 | 3,300,523 | 6,117,923 | | | | | | |
| | | | | | | (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 and Provincial) in each of the

| HEADS OF EXPENDITURE | BROUGHT FORWARD. | | PUNJAB. | | N.W. FRONTIER PROVINCE. | | MADRAS. | | BOMBAY. | |
|---|---------------------|---------------------|--------------------|--------------------|-------------------------|------------------|--------------------|--------------------|--------------------|-----------|
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | |
| DIRECT DEMANDS ON THE REVENUES : | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Refunds and Drawbacks - - - - - | 18,73,499 | 18,02,000 | 1,53,521 | 1,45,000 | 37,383 | 39,000 | 3,79,418 | 4,20,000 | 15,10,037 | 1 |
| Assignments and Compensations - - - - - | 67,92,070 | 66,60,000 | 1,07,456 | 1,22,000 | 19,542 | 20,000 | 13,13,307 | 12,24,000 | 1,00,51,165 | 2 |
| Charges in respect of Collection, viz. :— | | | | | | | | | | |
| Land Revenue - - - - - | 2,91,34,279 | 2,91,11,000 | 49,74,947 | 48,39,000 | 5,38,745 | 5,92,000 | 1,20,17,254 | 1,24,82,000 | 81,10,793 | 3 |
| Opium (including cost of Production) - - - - - | 1,84,87,846 | 1,65,09,000 | - | - | - | - | - | - | 36,599 | 4 |
| Salt (including cost of Production) - - - - - | 15,85,908 | 15,12,000 | - | - | - | - | 15,81,817 | 13,82,000 | 19,55,166 | 5 |
| Stamps - - - - - | -2,47,437 | -3,23,000 | 1,61,660 | 1,76,000 | 20,467 | 21,000 | 4,04,320 | 4,18,000 | 2,21,554 | 6 |
| Excise - - - - - | 29,35,687 | 31,27,000 | 74,291 | 72,000 | 8,176 | 9,000 | 18,19,223 | 18,11,000 | 10,18,665 | 7 |
| Provincial Rates - - - - - | 65,761 | 76,000 | - | - | - | - | - | - | - | 8 |
| Customs - - - - - | 15,77,645 | 16,35,000 | - | - | - | - | 3,19,813 | 3,38,000 | 12,35,500 | 9 |
| Assessed Taxes - - - - - | 2,44,237 | 2,48,000 | 11,507 | 11,000 | 948 | 1,000 | 37,656 | 40,000 | 89,176 | 10 |
| Forest - - - - - | 69,33,216 | 90,16,000 | 8,51,627 | 7,07,000 | 81,413 | 84,000 | 29,17,261 | 33,20,000 | 20,43,873 | 11 |
| Registration - - - - - | 18,74,000 | 18,88,000 | 1,17,545 | 1,17,000 | 9,507 | 10,000 | 11,24,011 | 11,84,000 | 8,52,076 | 12 |
| TOTAL - - - - - | 7,31,86,717 | 7,12,81,000 | 64,62,554 | 61,89,000 | 7,39,181 | 7,76,000 | 2,10,14,080 | 2,26,28,000 | 2,66,60,604 | 13 |
| INTEREST : | | | | | | | | | | |
| Interest on Debt - - - - - | 4,65,74,703 | 4,73,89,000 | 2,60,438 | 2,53,000 | - | - | 2,98,238 | 3,05,000 | 6,22,063 | 14 |
| Deduct—Amounts chargeable to Railways - - - - - | 4,14,25,434 | 4,21,26,000 | - | - | - | - | - | - | - | 15 |
| " " " Irrigation - - - - - | 1,36,25,073 | 1,45,29,000 | - | - | - | - | - | - | - | 16 |
| Remainder chargeable on Ordinary Debt - - - - - | -84,75,804 | -90,68,000 | 2,60,438 | 2,53,000 | - | - | 2,88,238 | 3,05,000 | 6,22,063 | 17 |
| Interest on other Obligations - - - - - | 76,08,235 | 78,76,000 | 9,628 | 14,000 | - | - | 29,967 | 34,000 | 2,91,657 | 18 |
| TOTAL - - - - - | -5,67,569 | -11,90,000 | 2,70,262 | 2,67,000 | - | - | 3,18,205 | 3,39,000 | 9,13,720 | 19 |
| POST OFFICE - - - - - | 2,76,29,469 | 2,80,73,000 | - | - | - | - | - | - | - | 20 |
| TELEGRAPH - - - - - | 1,31,90,770 | 1,37,10,000 | - | - | - | - | - | - | - | 21 |
| MINT - - - - - | 18,44,329 | 10,56,000 | - | - | - | - | - | - | 5,77,660 | 22 |
| SALARIES AND EXPENSES OF CIVIL DEPARTMENTS : | | | | | | | | | | |
| General Administration - - - - - | 1,48,76,938 | 1,46,67,000 | 13,56,121 | 13,50,000 | 3,13,660 | 3,12,000 | 14,43,786 | 15,27,000 | 21,30,480 | 23 |
| Law and Justice : | | | | | | | | | | |
| Courts - - - - - | 2,61,22,761 | 2,61,59,000 | 37,49,229 | 37,73,000 | 5,42,005 | 5,49,000 | 56,01,900 | 57,09,000 | 52,80,586 | 24 |
| Jails - - - - - | 1,01,19,777 | 96,25,000 | 12,34,169 | 10,99,000 | 1,35,681 | 1,26,000 | 15,13,084 | 14,87,000 | 9,92,226 | 25 |
| Police - - - - - | 3,95,98,034 | 3,99,52,000 | 55,04,576 | 52,74,000 | 15,03,365 | 15,45,000 | 73,72,784 | 75,44,000 | 89,37,993 | 26 |
| Ports and Pilotage - - - - - | 37,06,855 | 24,64,000 | - | - | - | - | 18,223 | 17,000 | 53,216 | 27 |
| Education - - - - - | 1,49,14,923 | 1,49,61,000 | 22,24,247 | 22,16,000 | 1,02,110 | 81,000 | 87,39,835 | 87,79,000 | 41,21,248 | 28 |
| Ecclesiastical - - - - - | 8,98,616 | 9,35,000 | 2,29,898 | 2,27,000 | 35,386 | 39,000 | 2,98,842 | 3,23,000 | 3,27,116 | 29 |
| Medical - - - - - | 88,54,440 | 86,73,000 | 14,25,184 | 14,00,000 | 1,56,703 | 1,76,000 | 21,18,682 | 22,87,000 | 25,52,234 | 30 |
| Political - - - - - | 1,01,29,797 | 81,30,000 | 6,32,268 | 6,31,000 | 32,41,775 | 30,11,000 | 92,315 | 1,08,000 | 8,91,504 | 31 |
| Scientific and other Minor Departments - - - - - | 89,87,556 | 91,82,000 | 6,31,984 | 8,00,000 | 32,510 | 49,000 | 12,37,783 | 14,04,000 | 7,28,561 | 32 |
| TOTAL - - - - - | 13,82,09,697 | 13,47,62,000 | 1,69,87,666 | 1,67,70,000 | 60,63,194 | 58,88,000 | 2,34,36,234 | 2,41,85,000 | 2,60,14,564 | 33 |
| MISCELLANEOUS CIVIL CHARGES : | | | | | | | | | | |
| Territorial and Political Pensions - - - - - | 23,22,573 | 22,21,000 | 1,54,081 | 1,51,000 | 63,274 | 64,000 | 3,88,716 | 4,10,000 | 5,46,463 | 34 |
| Civil Furlough and Absentee Allowances - - - - - | -2,748 | 1,000 | - | - | - | - | 3,204 | 1,000 | 1,058 | 35 |
| Superannuation Allowances and Pensions - - - - - | 83,24,446 | 86,57,000 | 16,06,965 | 16,07,000 | 1,18,786 | 1,21,000 | 23,48,173 | 24,27,000 | 27,58,465 | 36 |
| Stationery and Printing - - - - - | 52,85,533 | 46,67,000 | 6,77,210 | 7,49,000 | 78,122 | 75,000 | 19,33,752 | 18,76,000 | 18,59,960 | 37 |
| Exchange - - - - - | 5,16,552 | - | - | - | - | - | - | - | - | 38 |
| Miscellaneous - - - - - | 45,49,319 | 33,42,000 | 3,88,075 | 3,99,000 | 28,638 | 28,000 | 4,42,634 | 4,26,000 | 3,62,106 | 39 |
| TOTAL - - - - - | 2,09,96,275 | 1,88,88,000 | 28,26,331 | 29,66,000 | 2,86,820 | 2,88,000 | 51,16,479 | 51,40,000 | 55,58,903 | 40 |
| FAMINE RELIEF AND INSURANCE : | | | | | | | | | | |
| Famine Relief - - - - - | 1,46,96,377 | 9,85,000 | 1,35,958 | 11,000 | 1,162 | - | 14,880 | 1,000 | 32,800 | 41 |
| Construction of Protective Railways - - - - - | 1,048 | 2,52,000 | - | - | - | - | - | - | - | 42 |
| Construction of Protective Irrigation Works - - - - - | 42,24,786 | 42,18,000 | 3,320 | 1,000 | - | - | -20,623 | 62,000 | 17,05,149 | 43 |
| Reduction or Avoidance of Debt - - - - - | 19,90,000 | 48,20,000 | 1,40,000 | 1,40,000 | - | - | 2,50,000 | 2,50,000 | 13,70,000 | 44 |
| TOTAL - - - - - | 2,09,12,211 | 1,02,46,000 | 2,79,278 | 1,52,000 | 1,162 | - | 2,44,257 | 3,13,000 | 31,07,949 | 45 |
| Carried forward to page 14 - - - - - | 29,51,01,899 | 27,68,25,000 | 2,68,16,091 | 2,63,44,000 | 70,87,357 | 69,62,000 | 5,10,29,255 | 5,26,05,000 | 6,28,27,500 | 46 |

Provinces of British India, and in England, for 1909-10, compared with the Results of 1908-09.—continued.

| BOMBAY. | TOTAL INDIA. | | | | ENGLAND. | | GRAND TOTAL. | | HEADS OF EXPENDITURE. | |
|---------|--------------|--------------|--|------------|------------|-----------|--------------|------------|-----------------------|--|
| | Rupees. | | Rupees converted into £ at Rs. 15 = £1. | | 1908-09. | 1909-10. | 1908-09. | 1909-10. | | |
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | | | | | | |
| Rs. | Rs. | Rs. | £ | £ | £ | £ | £ | £ | | |
| 1 | 43,10,000 | 39,83,858 | 67,25,000 | 265,591 | 448,300 | - | - | 265,591 | 448,300 | DIRECT DEMANDS ON THE REVENUES: |
| 2 | 1,01,20,000 | 1,82,13,543 | 1,81,66,000 | 1,214,236 | 1,211,100 | - | - | 1,214,236 | 1,211,100 | Refunds and Drawbacks. |
| 3 | 80,70,000 | 5,48,02,018 | 5,50,01,000 | 3,653,468 | 3,672,900 | 404 | 568 | 3,653,932 | 3,673,468 | Assignments and Compensations. |
| 4 | 39,000 | 1,83,21,445 | 1,65,43,000 | 1,234,963 | 1,103,200 | 1,125 | 764 | 1,236,068 | 1,103,964 | Charges in respect of Collection, viz.:- |
| 5 | 20,83,000 | 51,22,891 | 49,47,000 | 341,626 | 329,800 | 1,582 | 573 | 343,108 | 330,373 | Land Revenue. |
| 6 | 2,27,000 | 5,60,564 | 5,19,000 | 37,371 | 34,800 | 136,567 | 103,492 | 174,034 | 138,092 | Opium (including cost of Production). |
| 7 | 9,00,000 | 53,56,012 | 52,79,000 | 390,403 | 338,800 | 149 | 330 | 390,552 | 398,933 | Salt (including cost of Production). |
| 8 | - | 65,761 | 76,000 | 4,384 | 5,100 | - | - | 4,384 | 5,100 | Stamps. |
| 9 | 12,85,000 | 31,32,958 | 32,58,000 | 209,864 | 217,300 | 159 | 371 | 209,923 | 217,671 | Excise. |
| 10 | 95,000 | 3,83,524 | 3,95,000 | 25,868 | 26,300 | - | - | 25,668 | 26,300 | Provincial Rates. |
| 11 | 21,37,000 | 1,48,27,390 | 1,52,64,000 | 988,492 | 1,017,000 | 5,668 | 4,941 | 994,158 | 1,022,541 | Customs. |
| 12 | 3,64,000 | 34,77,139 | 35,67,000 | 231,809 | 237,800 | - | - | 231,809 | 237,800 | Assessed Taxes. |
| 13 | 2,96,64,000 | 12,89,50,134 | 13,05,38,000 | 8,596,875 | 8,703,590 | 145,812 | 111,045 | 8,742,487 | 8,813,546 | Forest. |
| | | | | | | | | | | Registration. |
| | | | | | | | | | | - - - TOTAL. |
| 14 | 6,23,000 | 4,77,45,440 | 4,85,70,000 | 3,183,023 | 3,239,000 | 5,286,565 | 5,519,190 | 8,409,594 | 8,767,190 | INTEREST: |
| 15 | - | 4,14,25,434 | 4,21,26,000 | 2,761,696 | 2,808,400 | 3,253,052 | 3,309,523 | 6,014,748 | 6,117,923 | Interest on Debt. |
| 16 | - | 1,36,25,073 | 1,43,29,000 | 908,338 | 955,200 | 108,989 | 108,563 | 1,017,327 | 1,063,763 | Deduct—Amounts chargeable to Railways. |
| 17 | 6,23,000 | -73,05,067 | -73,85,000 | -487,005 | -625,600 | 1,924,524 | 2,101,104 | 1,437,519 | 1,575,504 | " " " Irrigation. |
| 18 | 2,75,000 | 79,39,685 | 81,99,000 | 529,313 | 546,600 | - | - | 529,313 | 546,600 | Remainder chargeable on Ordinary Debt. |
| 19 | 8,93,000 | 6,31,618 | 3,14,000 | 42,308 | 21,000 | 1,924,524 | 2,101,104 | 1,966,832 | 2,122,104 | Interest on other Obligations. |
| | | | | | | | | | | - - - TOTAL. |
| 20 | - | 2,74,29,469 | 2,80,73,000 | 1,841,964 | 1,871,500 | 54,780 | 55,327 | 1,896,763 | 1,926,827 | POST OFFICE. |
| 21 | - | 1,31,90,770 | 1,37,10,000 | 879,385 | 914,000 | 148,688 | 110,989 | 1,028,073 | 1,024,889 | TELEGRAPH. |
| 22 | 5,74,000 | 24,21,989 | 16,30,000 | 101,466 | 108,700 | 30,663 | 14,730 | 192,129 | 123,430 | MINT. |
| 23 | 21,61,000 | 2,01,20,985 | 2,00,17,000 | 1,341,399 | 1,334,500 | 353,434 | 326,226 | 1,694,833 | 1,660,728 | SALARIES AND EXPENSES OF CIVIL DEPARTMENTS: |
| 24 | 52,60,000 | 4,12,06,481 | 4,14,50,000 | 2,763,099 | 2,763,300 | 488 | 150 | 2,753,587 | 2,763,450 | General Administration. |
| 25 | 9,80,000 | 1,39,94,937 | 1,33,23,000 | 932,996 | 888,200 | - | 107 | 932,996 | 888,307 | Law and Justice: |
| 26 | 93,15,000 | 6,29,15,852 | 6,36,30,000 | 4,194,390 | 4,242,000 | 1,832 | 2,303 | 4,196,222 | 4,244,303 | Courts. |
| 27 | 60,000 | 37,78,294 | 25,41,000 | 251,866 | 169,400 | 212 | 52 | 252,098 | 169,452 | Jails. |
| 28 | 44,00,000 | 2,51,01,363 | 2,54,42,000 | 1,673,424 | 1,696,100 | 8,911 | 10,363 | 1,682,335 | 1,706,463 | Police. |
| 29 | 3,37,900 | 17,80,147 | 18,61,000 | 119,343 | 124,000 | 739 | 480 | 120,082 | 124,489 | Ports and Pilotage. |
| 30 | 26,75,000 | 1,51,07,243 | 1,52,11,000 | 1,007,150 | 1,014,100 | 10,582 | 9,926 | 1,017,712 | 1,024,026 | Education. |
| 31 | 8,85,000 | 1,49,57,659 | 1,27,74,000 | 999,177 | 851,600 | 8,385 | 6,450 | 1,007,512 | 858,050 | Eccelesiastical. |
| 32 | 7,49,000 | 1,16,18,394 | 1,21,84,000 | 774,580 | 812,300 | 56,744 | 81,204 | 831,304 | 843,504 | Medical. |
| 33 | 2,68,28,000 | 21,07,11,355 | 2,184,33,000 | 14,047,424 | 13,895,500 | 441,257 | 387,272 | 14,488,681 | 14,232,772 | Political. |
| | | | | | | | | | | Scientific and other Minor Departments. |
| | | | | | | | | | | - - - TOTAL. |
| 34 | 5,50,000 | 34,75,049 | 33,96,000 | 231,670 | 228,400 | 11,085 | 13,750 | 242,755 | 240,150 | MISCELLANEOUS CIVIL CHARGES: |
| 35 | 1,000 | 2,114 | 3,000 | 141 | 200 | 366,639 | 398,198 | 366,780 | 398,398 | Territorial and Political Pensions. |
| 36 | 29,00,000 | 1,51,51,835 | 1,57,72,000 | 1,010,122 | 1,051,500 | 2,048,112 | 2,039,503 | 3,058,234 | 3,091,003 | Civil Furlough and Absentee Allowances. |
| 37 | 20,45,000 | 98,62,586 | 94,12,000 | 657,506 | 627,500 | 129,222 | 117,147 | 786,728 | 744,647 | Superannuation Allowances and Pensions. |
| 38 | - | 5,16,552 | - | 34,437 | - | - | - | 34,437 | - | Stationery and Printing. |
| 39 | 3,55,000 | 57,70,772 | 45,50,000 | 384,718 | 303,300 | 36,361 | 50,874 | 421,079 | 354,174 | Exchange. |
| 40 | 58,51,000 | 3,47,78,908 | 3,31,33,000 | 2,318,694 | 2,208,000 | 2,591,419 | 2,619,472 | 4,910,013 | 4,828,372 | Miscellaneous. |
| | | | | | | | | | | - - - TOTAL. |
| 41 | 1,000 | 1,48,81,177 | 9,98,000 | 992,079 | 66,500 | - | - | 992,079 | 66,500 | FAMINE RELIEF AND INSURANCE: |
| 42 | - | 1,048 | 2,22,000 | 70 | 14,800 | - | - | 70 | 14,800 | Famine Relief. |
| 43 | 27,02,000 | 59,12,632 | 69,83,000 | 394,175 | 465,500 | 8,855 | 12,512 | 403,030 | 478,012 | Construction of Protective Railways. |
| 44 | 13,70,000 | 37,50,000 | 65,80,000 | 250,000 | 438,700 | - | - | 250,000 | 438,700 | Construction of Protective Irrigation Works. |
| 45 | 40,73,000 | 2,45,44,847 | 1,47,83,000 | 1,636,324 | 985,500 | 8,855 | 12,512 | 1,645,179 | 998,012 | Reduction or Avoidance of Debt. |
| | | | | | | | | | | - - - TOTAL. |
| 46 | 6,78,88,000 | 44,28,62,102 | 43,06,14,000 | 29,524,140 | 28,707,600 | 5,346,007 | 5,412,351 | 34,870,147 | 34,119,951 | - - - Carried forward to page 15. |

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

| HEADS OF EXPENDITURE | INDIA, GENERAL. | | CENTRAL PROVINCES AND BERAR. | | BURMA. | | |
|--|---------------------|---------------------|------------------------------|--------------------|--------------------|--------------------|-----------|
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | |
| Brought forward from page 8 - - - | Rs. 7,34,22,877 | Rs. 7,19,58,000 | Rs. 2,44,22,368 | Rs. 2,36,52,000 | Rs. 4,08,50,972 | Rs. 4,11,39,000 | 1 |
| RAILWAY REVENUE ACCOUNT: | | | | | | | |
| State Railways: | | | | | | | |
| Interest on Debt - - - - - | 3,75,31,608 | 3,83,31,000 | - | - | - | - | 2 |
| Annuities in purchase of Railways - - | - | - | - | - | - | - | 3 |
| Sinking Funds - - - - - | - | - | - | - | - | - | 4 |
| Interest chargeable against Companies on Advances. | 38,93,826 | 37,92,000 | - | - | - | - | 5 |
| Interest on Capital deposited by Companies - | 12,00,372 | 23,42,000 | - | - | - | - | 6 |
| Guaranteed Companies: | | | | | | | |
| Surplus Profits, Land, and Supervision - | 1,91,150 | - 25,000 | - | - | - | - | 7 |
| Subsidized Companies: | | | | | | | |
| Land, &c. - - - - - | 10,19,065 | 7,85,000 | - | - | - | - | 8 |
| Miscellaneous Railway Expenditure - - - | 2,93,969 | 5,48,000 | - | - | 14,034 | - | 9 |
| TOTAL - - - | 4,41,29,990 | 4,57,76,000 | - | - | 14,034 | - | 10 |
| IRRIGATION: | | | | | | | |
| Major Works: | | | | | | | |
| Working Expenses - - - - - | - | - | 23,181 | 30,000 | 2,01,983 | 2,17,000 | 11 |
| Interest on Debt - - - - - | 47,37,745 | 52,25,000 | - | - | - | - | 12 |
| Minor Works and Navigation - - - - - | 3,41,966 | 4,06,000 | 5,57,537 | 5,00,000 | 14,69,007 | 12,00,000 | 13 |
| TOTAL - - - | 50,79,711 | 56,31,000 | 5,80,618 | 5,30,000 | 16,70,990 | 14,17,000 | 14 |
| OTHER PUBLIC WORKS: | | | | | | | |
| Construction of Railways charged to Provincial Revenues. | - | - | - | - | - | - | 15 |
| Civil Works - - - - - | 42,17,589 | 30,27,000 | 68,30,935 | 61,21,000 | 97,07,006 | 72,11,000 | 16 |
| TOTAL - - - | 42,17,589 | 30,27,000 | 68,30,935 | 61,21,000 | 97,07,006 | 72,11,000 | 17 |
| MILITARY SERVICES: | | | | | | | |
| Army: | | | | | | | |
| Effective - - - - - | 20,46,86,485 | 20,43,85,000 | - | - | - | - | 18 |
| Non-effective - - - - - | 1,01,51,545 | 1,01,72,000 | - | - | - | - | 19 |
| Marine - - - - - | 36,88,571 | 36,72,000 | - | - | - | - | 20 |
| Military Works - - - - - | 1,25,61,656 | 1,12,12,000 | 14,509 | 9,000 | 7,64,792 | 6,10,000 | 21 |
| Special Defences (1902) - - - - - | 2,55,230 | 1,76,000 | - | - | - | - | 22 |
| TOTAL - - - | 23,13,23,487 | 22,94,17,000 | 14,509 | 9,000 | 7,64,792 | 6,10,000 | 23 |
| TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - - | 35,81,73,654 | 35,60,09,000 | 3,18,48,330 | 3,02,12,000 | 5,30,07,794 | 5,03,77,000 | 24 |
| <i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the year. | - | - | - | - | - | 23,00,000 | 25 |
| <i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial Balances. | - | - | 30,97,865 | 30,000 | 20,80,678 | - | 26 |
| TOTAL EXPENDITURE CHARGED TO REVENUE - - - - - | 35,81,73,654 | 35,60,09,000 | 2,87,50,465 | 3,01,82,000 | 5,09,47,116 | 5,26,77,000 | 27 |
| RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: | | | | | | | |
| Capital Outlay on Railways and Irrigation Works: | | | | | | | |
| State Railways - - - - - | 9,23,78,720 | 6,91,99,000 | - | - | - | - | 28 |
| Irrigation Works - - - - - | - | - | - | - | 12,33,191 | 12,63,000 | 29 |
| TOTAL - - - | 9,23,78,720 | 6,91,99,000 | - | - | 12,33,191 | 12,63,000 | 30 |

Provinces of British India, and in England, for 1909-10, compared with the Results of 1908-09—continued.

| | EASTERN BENGAL AND ASSAM. | | BENGAL. | | UNITED PROVINCES OF AGRA AND OUDH. | | CARRIED FORWARD. | | HEADS OF EXPENDITURE. |
|----|---------------------------|-------------|-------------|-------------|------------------------------------|-------------|------------------|--------------|---|
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 1 | 2,51,97,168 | 2,82,05,000 | 6,95,81,178 | 6,66,08,000 | 6,16,27,336 | 4,73,63,000 | 29,51,01,899 | 27,88,25,000 | - - - Brought forward from page 9. |
| 2 | - | - | - | - | - | - | 3,75,31,608 | 3,83,34,000 | RAILWAY REVENUE ACCOUNT: State Railways: Interest on Debt. |
| 3 | - | - | - | - | - | - | - | - | Annuities in purchase of Railways. |
| 4 | - | - | - | - | - | - | - | - | Sinking Funds. |
| 5 | - | - | - | - | - | - | 38,93,826 | 37,92,000 | Interest chargeable against Companies on Advances. |
| 6 | - | - | - | - | - | - | 12,00,372 | 23,42,000 | Interest on Capital deposited by Companies. |
| 7 | - | - | - | - | - | - | 1,91,150 | -25,000 | Guaranteed Companies: Surplus Profits, Land, and Supervision. |
| 8 | 8,500 | - | - | 1,000 | 34,416 | 16,000 | 10,62,081 | 8,02,000 | Subsidized Companies: Land, &c. |
| 9 | 11,000 | 21,000 | - | - | - | - | 3,19,003 | 5,69,000 | Miscellaneous Railway Expenditure. |
| 10 | 20,500 | 21,000 | - | 1,000 | 34,416 | 16,000 | 4,41,98,940 | 4,58,14,000 | - - - TOTAL. |
| 11 | - | - | 13,97,147 | 13,81,000 | 35,07,044 | 37,23,000 | 51,29,355 | 53,51,000 | IRRIGATION: Major Works: Working Expenses. |
| 12 | - | - | 20,90,527 | 20,91,000 | 29,39,581 | 29,61,000 | 97,67,953 | 1,02,77,000 | Interest on Debt. |
| 13 | 57,208 | 1,36,000 | 20,43,172 | 21,61,000 | 6,76,287 | 6,07,000 | 51,44,977 | 50,10,000 | Minor Works and Navigation. |
| 14 | 57,208 | 1,36,000 | 55,30,846 | 56,33,000 | 71,23,012 | 72,91,000 | 2,00,42,285 | 2,06,38,000 | - - - TOTAL. |
| 15 | 6,235 | 23,000 | - | - | - | - | 6,235 | 23,000 | OTHER PUBLIC WORKS: Construction of Railways charged to Provincial Revenues. |
| 16 | 72,61,173 | 63,34,000 | 93,32,576 | 77,26,000 | 59,52,460 | 66,40,000 | 4,33,01,739 | 3,73,59,000 | Civil Works. |
| 17 | 72,67,408 | 66,57,000 | 93,32,576 | 77,26,000 | 59,52,460 | 66,40,000 | 4,33,07,974 | 3,73,82,000 | - - - TOTAL. |
| 18 | - | - | - | - | - | - | 20,46,86,485 | 20,43,95,000 | MILITARY SERVICES: Army: Effective. |
| 19 | - | - | - | - | - | - | 1,01,51,545 | 1,01,72,000 | Non-effective. |
| 20 | - | - | - | - | - | - | 36,68,571 | 36,72,000 | Marine. |
| 21 | 69,492 | 79,000 | 38,105 | 41,000 | 9,526 | 15,000 | 1,34,58,080 | 1,19,66,000 | Military Works. |
| 22 | - | - | - | - | - | - | 2,55,230 | 1,76,000 | Special Defences (1902). |
| 23 | 69,492 | 79,000 | 38,105 | 41,000 | 9,526 | 15,000 | 23,22,19,911 | 23,03,71,000 | - - - TOTAL. |
| 24 | 3,26,11,776 | 3,30,98,000 | 8,44,82,705 | 8,00,09,000 | 7,47,40,750 | 6,13,25,000 | 63,48,71,009 | 61,10,30,000 | { TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL. |
| 25 | - | 5,40,000 | - | 28,94,000 | 10,07,200 | 15,73,000 | 10,07,200 | 73,16,000 | Add—Portion of Allotments to Provincial Governments not spent by them in the year. |
| 26 | 23,57,687 | - | 15,30,371 | - | - | - | 88,46,601 | 30,000 | Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances. |
| 27 | 3,02,54,089 | 3,36,47,000 | 8,31,82,334 | 8,29,03,000 | 7,57,54,010 | 6,28,98,000 | 62,70,31,668 | 61,83,16,000 | { TOTAL EXPENDITURE CHARGED TO REVENUE. |
| 28 | - | - | - | - | - | - | 0,28,78,720 | 0,01,00,000 | RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: Capital Outlay on Railways and Irrigation Works: State Railways. |
| 29 | - | - | - | - | 4,94,603 | 7,32,000 | 17,27,794 | 19,95,000 | Irrigation Works. |
| 30 | - | - | - | - | 4,94,603 | 7,32,000 | 9,41,06,514 | 7,11,94,000 | - - - TOTAL. |

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

| HEADS OF EXPENDITURE. | BROUGHT FORWARD. | | PUNJAB. | | N.W. FRONTIER PROVINCE. | | MADRAS. | | BOMBAY. | |
|--|------------------|--------------|-------------|-------------|-------------------------|-----------|-------------|-------------|-------------|----|
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | 1909-10. | 1908-09. | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Brought forward from page 10 - - | 29,51,01,899 | 27,68,25,000 | 2,68,16,091 | 2,63,44,000 | 70,87,357 | 69,52,000 | 5,10,29,255 | 5,26,05,000 | 6,28,27,500 | 1 |
| RAILWAY REVENUE ACCOUNT : | | | | | | | | | | |
| State Railways : | | | | | | | | | | |
| Interest on Debt - - - - - | 3,75,31,608 | 3,83,34,000 | - | - | - | - | - | - | - | 2 |
| Annuities in purchase of Railways - | - | - | - | - | - | - | - | - | - | 3 |
| Sinking Funds - - - - - | - | - | - | - | - | - | - | - | - | 4 |
| Interest chargeable against Companies on Advances. | 38,93,826 | 37,92,000 | - | - | - | - | - | - | - | 5 |
| Interest on Capital deposited by Companies. | 12,00,372 | 23,42,000 | - | - | - | - | - | - | - | 6 |
| Guaranteed Companies : | | | | | | | | | | |
| Surplus Profits, Land, and Supervision | 1,91,150 | - 25,000 | - | - | - | - | - | - | - | 7 |
| Subsidized Companies : | | | | | | | | | | |
| Land, &c. - - - - - | 10,62,981 | 8,02,000 | - | - | - | - | - | - | - | 8 |
| Miscellaneous Railway Expenditure - | 3,19,003 | 5,69,000 | - | - | - | - | 10,914 | 1,000 | 46,829 | 9 |
| TOTAL - - - | 4,41,98,940 | 4,58,14,000 | - | - | - | - | 10,914 | 1,000 | 46,829 | 10 |
| IRRIGATION : | | | | | | | | | | |
| Major Works : | | | | | | | | | | |
| Working Expenses - - - - - | 51,29,355 | 53,51,000 | 69,07,873 | 74,77,000 | 2,12,192 | 2,50,000 | 21,24,692 | 22,00,000 | 11,74,714 | 11 |
| Interest on Debt - - - - - | 97,67,953 | 1,02,77,000 | 16,81,327 | 17,97,000 | - | - | 13,72,810 | 13,91,000 | 8,22,983 | 12 |
| Minor Works and Navigation - - - | 51,44,977 | 50,10,000 | 11,77,382 | 10,83,000 | 32,930 | 66,000 | 88,11,129 | 41,53,000 | 82,62,629 | 13 |
| TOTAL - - - | 2,00,42,285 | 2,06,38,000 | 97,46,582 | 1,03,57,000 | 2,45,122 | 3,16,000 | 73,08,631 | 77,44,000 | 52,60,226 | 14 |
| OTHER PUBLIC WORKS : | | | | | | | | | | |
| Construction of Railways charged to Provincial Revenues. | 6,235 | 23,000 | - | - | - | - | - | - | - | 15 |
| Civil Works - - - - - | 4,33,01,739 | 3,73,59,000 | 54,73,576 | 56,99,000 | 21,42,997 | 22,32,000 | 64,06,541 | 70,60,000 | 89,12,471 | 16 |
| TOTAL - - - | 4,33,07,974 | 3,73,82,000 | 54,73,576 | 56,99,000 | 21,42,997 | 22,32,000 | 64,06,541 | 70,60,000 | 89,12,471 | 17 |
| MILITARY SERVICES : | | | | | | | | | | |
| Army : | | | | | | | | | | |
| Effective - - - - - | 20,46,86,485 | 20,43,85,000 | - | - | - | - | - | - | - | 18 |
| Non-effective - - - - - | 1,01,51,545 | 1,01,72,000 | - | - | - | - | - | - | - | 19 |
| Marine - - - - - | 36,68,571 | 36,72,000 | - | - | - | - | - | - | - | 20 |
| Military Works - - - - - | 1,34,58,080 | 1,19,86,000 | 2,66,806 | 1,77,000 | - | - | 79,903 | 77,000 | 89,625 | 21 |
| Special Defences (1902) - - - - - | 2,55,230 | 1,76,000 | - | - | - | - | - | - | - | 22 |
| TOTAL - - - | 23,22,19,911 | 23,03,71,000 | 2,66,806 | 1,77,000 | - | - | 79,903 | 77,000 | 89,625 | 23 |
| TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - - | 63,48,71,009 | 61,10,30,000 | 4,23,03,055 | 4,25,77,000 | 94,75,476 | 95,00,000 | 6,48,35,244 | 6,74,87,000 | 7,71,36,051 | 24 |
| Add—Portion of Allotments to Provincial Governments not spent by them in the year. | 10,07,260 | 75,16,000 | - | 10,53,000 | - | - | 20,25,100 | 12,12,000 | - | 25 |
| Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances. | 88,46,601 | 30,000 | 16,78,981 | - | - | - | - | - | 26,18,926 | 26 |
| TOTAL EXPENDITURE CHARGED TO REVENUE - - - - - | 62,70,31,668 | 61,53,16,000 | 4,07,26,074 | 4,36,30,000 | 94,75,476 | 95,00,000 | 6,68,60,353 | 6,86,90,000 | 7,45,17,225 | 27 |
| RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE : | | | | | | | | | | |
| Capital Outlay on Railways and Irrigation Works : | | | | | | | | | | |
| State Railways - - - - - | 9,23,78,720 | 6,91,99,000 | - | - | - | - | - | - | - | 28 |
| Irrigation Works - - - - - | 17,27,794 | 19,95,000 | 95,53,786 | 1,07,49,000 | 11,48,719 | 16,33,000 | 11,31,643 | 8,68,000 | 2,42,404 | 29 |
| TOTAL - - - | 9,41,06,514 | 7,11,94,000 | 95,53,786 | 1,07,49,000 | 11,48,719 | 16,33,000 | 11,81,643 | 8,68,000 | 2,42,404 | 30 |

Provinces of *British India*, and in *England*, for 1909-10, compared with the Results of 1908-09—*continued*.

| BOMBAY. | TOTAL INDIA. | | | | ENGLAND. | | GRAND TOTAL. | | HEADS OF EXPENDITURE. | | |
|---------|--------------|--------------|---|------------|------------|------------|--------------|------------|-----------------------|---|--|
| | Rupees. | | Rupees converted into £ at Rs. 15 = £1. | | 1908-09. | 1909-10. | 1908-09. | 1909-10. | | | |
| | 1908-09. | 1909-10. | 1908-09. | 1909-10. | | | | | | | |
| Rs. | Rs. | Rs. | £ | £ | £ | £ | £ | £ | | | |
| 1 | 6,78,88,000 | 44,28,62,102 | 43,06,14,000 | 29,524,140 | 28,707,600 | 5,346,007 | 5,412,351 | 34,870,147 | 34,119,951 | - - - Brought forward from page 11. | |
| 2 | - | 3,75,31,008 | 3,83,31,000 | 2,502,107 | 2,555,600 | 3,033,839 | 3,000,311 | 5,535,946 | 5,645,911 | 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. Subsidized Companies: Land, &c. Miscellaneous Railway Expenditure. | |
| 3 | - | - | - | - | - | 3,268,182 | 3,357,708 | 3,268,132 | 3,357,708 | | |
| 4 | - | - | - | - | - | 159,491 | 165,208 | 159,491 | 165,208 | | |
| 5 | - | 39,93,826 | 37,92,000 | 259,589 | 252,800 | 219,213 | 219,212 | 478,802 | 472,012 | | |
| 6 | - | 12,00,372 | 23,42,000 | 80,025 | 156,200 | 1,569,171 | 1,749,775 | 1,849,196 | 1,005,975 | | |
| 7 | - | 1,91,150 | -25,000 | 12,743 | -1,700 | - | - | 12,743 | -1,700 | | |
| 8 | - | 10,62,081 | 8,02,000 | 70,865 | 53,500 | - | - | 70,865 | 53,500 | | |
| 9 | - | 3,76,746 | 5,70,000 | 25,116 | 38,000 | - | - | 25,116 | 38,000 | | |
| 10 | - | 4,42,56,683 | 4,58,15,000 | 2,950,445 | 3,054,400 | 8,240,846 | 8,682,212 | 11,300,291 | 11,636,812 | | - - - TOTAL. |
| 11 | 10,52,000 | 1,55,48,828 | 1,63,30,000 | 1,036,589 | 1,088,700 | - | - | 1,036,589 | 1,088,700 | | IRRIGATION: Major Works: Working Expenses. Interest on Debt. Minor Works and Navigation. |
| 12 | 8,64,000 | 1,36,25,973 | 1,43,29,000 | 908,338 | 955,200 | 108,989 | 108,563 | 1,017,327 | 1,083,763 | | |
| 13 | 34,70,000 | 1,34,24,947 | 1,37,82,000 | 895,263 | 918,800 | - | - | 895,263 | 918,800 | | |
| 14 | 53,86,000 | 4,26,03,846 | 4,44,41,000 | 2,840,190 | 2,962,700 | 108,989 | 108,563 | 2,949,179 | 3,071,263 | - - - TOTAL. | |
| 15 | - | 6,235 | 23,000 | 415 | 1,500 | - | - | 415 | 1,500 | OTHER PUBLIC WORKS: Construction of Railways charged to Provincial Revenues. Civil Works. | |
| 16 | 88,23,900 | 6,62,37,324 | 6,11,73,000 | 4,415,822 | 4,078,200 | 80,105 | 78,548 | 4,495,927 | 4,156,748 | | |
| 17 | 88,23,900 | 6,62,43,559 | 6,11,96,000 | 4,416,237 | 4,079,700 | 80,105 | 78,548 | 4,496,342 | 4,158,248 | | - - - TOTAL. |
| 18 | - | 20,46,86,485 | 20,43,85,000 | 13,645,766 | 13,625,700 | 2,385,336 | 2,210,018 | 16,031,109 | 15,835,718 | MILITARY SERVICES: Army: Effective. Non-effective. Marine. Military Works. Special Defences (1902). | |
| 19 | - | 1,01,51,545 | 1,01,72,000 | 676,770 | 678,100 | 2,469,394 | 2,403,108 | 3,146,164 | 3,141,208 | | |
| 20 | - | 36,68,571 | 36,72,000 | 244,571 | 244,800 | 232,386 | 211,209 | 476,957 | 456,008 | | |
| 21 | 80,000 | 1,38,94,414 | 1,23,00,000 | 926,295 | 820,000 | 41,067 | 34,530 | 967,362 | 854,530 | | |
| 22 | - | 2,35,230 | 1,76,000 | 17,015 | 11,700 | 12,029 | 23,124 | 29,044 | 34,824 | | |
| 23 | 80,000 | 23,26,56,245 | 23,07,05,000 | 15,510,417 | 15,380,300 | 5,140,212 | 4,941,989 | 20,650,629 | 20,322,289 | | - - - TOTAL. |
| 24 | 8,21,77,000 | 82,96,21,435 | 81,27,71,000 | 55,241,429 | 54,184,700 | 18,925,159 | 19,123,663 | 74,166,588 | 73,308,363 | { 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. | |
| 25 | 7,01,000 | 39,32,389 | 1,02,82,000 | 202,158 | 685,500 | - | - | 202,158 | 685,500 | | |
| 26 | - | 1,30,42,508 | 30,000 | 869,501 | 2,000 | - | - | 869,501 | 2,000 | | |
| 27 | 8,28,78,000 | 81,86,11,296 | 82,30,23,000 | 54,574,086 | 54,869,200 | 18,925,159 | 19,123,663 | 73,498,245 | 73,991,863 | { TOTAL EXPENDITURE CHARGED TO REVENUE. | |
| 28 | - | 9,23,78,720 | 6,91,89,000 | 6,158,581 | 4,613,300 | 3,339,587 | 2,096,893 | 9,488,168 | 6,710,393 | RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: Capital Outlay on Railways and Irrigation Works: State Railways. Irrigation Works. | |
| 29 | 2,00,000 | 1,38,54,316 | 1,54,45,000 | 923,623 | 1,029,700 | 59,866 | 36,263 | 983,489 | 1,065,663 | | |
| 30 | 2,00,000 | 10,62,33,066 | 8,46,44,000 | 7,082,204 | 5,643,000 | 3,389,453 | 2,133,256 | 10,471,657 | 7,776,256 | | - - - TOTAL. |

O. T. BARROW, *Comptroller and Auditor General*.
WALTER BADOCK, *Accountant-General*.