

**STATISTICS**

**COMPILED FROM THE**

**FINANCE AND REVENUE ACCOUNTS**

**OF THE**

**GOVERNMENT OF INDIA.**

## AGENTS FOR THE SALE OF BOOKS

PUBLISHED BY THE

# Superintendent of Government Printing, India, Calcutta.

### IN EUROPE.

Messrs. CONSTABLE & Co., 10, Orange Street, Leicester Square, London, W.C.  
 Messrs. KEGAN PAUL, TRENCH, TRÜBNER & Co., 68-74, Carter Lane, E.C., and 25, Museum Street, London, W.C.  
 Messrs. BERNARD QUARITCH, 11, Grafton Street, New Bond Street, London, W.  
 Messrs. T. FISHER UNWIN, Ltd., 1, Adelphi Terrace, London, W.C.  
 Messrs. P. S. KING & SONS, 2 and 4, Great Smith Street, Westminster, London, S.W.  
 Messrs. H. S. KING & Co., 65, Cornhill, E.C., and 9, Pall Mall, London, W.  
 Messrs. GRINDLAY & Co., 54, Parliament Street, London, S.W.  
 Messrs. W. THACKER & Co., 2, Creed Lane, London, E.C.  
 Messrs. WM. WESLEY & SON, 28, Essex Street, Strand, London.  
 Messrs. LUZAC & Co., 46, Great Russell Street, London, W.C.  
 Mr. B. H. BLACKWELL, 50 and 51, Broad Street, Oxford.  
 Messrs. DEIGHTON, BELL & Co., Ltd., Cambridge.  
 Messrs. OLIVER & BOYD, Tweeddale Court, Edinburgh.  
 Messrs. E. PONSONBY, Ltd., 116, Grafton Street, Dublin.  
 ERNEST LEROUX, 28, Rue Bonaparte, Paris, France.  
 MARTINUS NIJHOFF, The Hague, Holland.

### IN INDIA AND CEYLON.

Messrs. THACKER, SPINK & Co., Calcutta and Simla.  
 Messrs. NEWMAN & Co., Calcutta.  
 Messrs. R. CAMBRAY & Co., Calcutta.  
 Messrs. S. K. LAHIRI & Co., Calcutta.  
 Messrs. B. BANERJEE & Co., Calcutta.  
 THE INDIAN SCHOOL SUPPLY DEPÔT, 309, Bow Bazar Street, Calcutta, and 228, Nawabpur, Dacca.  
 Messrs. BUTTERWORTH & Co. (INDIA), Ltd., Calcutta.  
 The WELDON LIBRARY, 57, Park Street, West, Calcutta.  
 RAI M. C. SIRCAR BAHADUR & SONS, 90-2a, Harrison Road, Calcutta.  
 The STANDARD LITERATURE Co., Ltd., Calcutta.  
 LAL CHAND & SONS, Calcutta.

### IN INDIA AND CEYLON—*concl'd.*

Messrs. HIGGINBOTHAM & Co., Madras.  
 Messrs. V. KALYANARAMA IYER & Co., Madras.  
 Messrs. G. A. NATESAN & Co., Madras.  
 Messrs. S. MURTHY & Co., Madras.  
 Messrs. THOMPSON & Co., Madras.  
 Messrs. TEMPLE & Co., Madras.  
 Messrs. P. R. RAMA IYER & Co., Madras.  
 Messrs. VAS & Co., Madras.  
 E. M. GOPALAKRISHNA KONE, Madura.  
 Messrs. THACKER & Co., Ltd., Bombay.  
 Messrs. A. J. COMBRIDGE & Co., Bombay.  
 Messrs. D. B. TARAPOREVALA, SONS & Co., Bombay.  
 Mrs. RADHABAI ATMARAM SAGOON, Bombay.  
 Mr. SUNDAR PANDURANG, Bombay.  
 Messrs. GOPAL NARAYAN & Co., Bombay.  
 Messrs. RAM CHANDRA GOVIND & SON, Kalbadevi, Bombay.  
 Messrs. A. H. WHEELER & Co., Allahabad, Calcutta, and Bombay.  
 Mr. N. B. MATHUR, Superintendent, Nazir Kanun Hind Press, Allahabad.  
 RAI SAHIB M. GULAB SINGH & SONS, Mufid-i-Am Press, Lahore and Allahabad.  
 RAMA KRISHNA & SONS, Lahore.  
 Superintendent, American Baptist Mission Press, Rangoon.  
 The Manager, the HITAVADA, Nagpur.  
 Babu S. C. TALUKDAR, Proprietor, Students and Co., Cooch Behar.  
 Messrs. A. M. & J. FERGUSON, Ceylon.  
 Manager, Educational Book Depôts, Nagpur and Jubbulpur.\*  
 Manager of the Imperial Book Depôt, 63, Chandney Chauk Street, Delhi.\*  
 Manager, "The Agra Medical Hall and Co-operative Association, Limited" (Successors to A. John & Co., Agra).  
 Superintendent, Basel Mission Book and Tract Depository, Mangalore.\*  
 Messrs. P. VARADACHARY & Co., Madras.\*  
 Mr. H. LIDDELL, Printer, etc., 7, South Road, Allahabad.\*  
 Mr. RAM DAYAL AGARWALLA, 184, Katra, Allahabad.\*  
 Messrs. D. C. ANAND & SONS, Peshawar.\*  
 Manager, NEWAL KISHORE PRESS, Lucknow.\*  
 The Standard Book Stall, Karachi.  
 MANGAL DASS HAR KISANDAS, Surat.  
 KASANDAS NARANDAS & SONS, Surat.

\*Agents for sale of Legislative Department publications only.

# STATISTICS

COMPILED FROM THE

# FINANCE AND REVENUE ACCOUNTS

OF THE

## GOVERNMENT OF INDIA

RECEIPTS AND DISBURSEMENTS OF HOME AND INDIAN ACCOUNTS

---

*From 1st April 1910 to 31st March 1918.*

---



Compiled in the Finance Department

DELHI  
SUPERINTENDENT GOVERNMENT PRINTING, INDIA  
1920

# STATISTICS

COMPILED FROM THE

## FINANCE AND REVENUE ACCOUNTS

OF THE

### GOVERNMENT OF INDIA.

*From 1st April 1910 to 31st March 1918.*

#### TABLE OF CONTENTS.

No. of Account.	Section I.	Pages.
1.	GROSS REVENUES and CHARGES in ENGLAND and INDIA, SURPLUS or DEFICIT, CASH BALANCES, and DEBT at the close of each year . . . . .	1
2A.	GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged against REVENUE of the GOVERNMENT of INDIA in INDIA and in ENGLAND . . . . .	2 & 3
2B.	GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND . . . . .	4 & 5
3.	REVENUE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND . . . . .	6 to 9
4.	EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND . . . . .	10 to 17
5.	RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA . . . . .	18 to 21
6.	DITTO DITTO DITTO in ENGLAND . . . . .	22 & 23
7.	DITTO DITTO DITTO in INDIA and in ENGLAND . . . . .	24 to 27
8.	ACCOUNT showing the NET REVENUE OR EXPENDITURE against each MAJOR HEAD . . . . .	28 & 29
9.	REVENUE of the GOVERNMENT of INDIA distributed under Provinces in the two divisions, IMPERIAL and PROVINCIAL . . . . .	31 to 62
10.	EXPENDITURE of the GOVERNMENT of INDIA distributed under Provinces in the two divisions, IMPERIAL and PROVINCIAL . . . . .	63 to 126
11.	COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE . . . . .	127
12.	SECTION A.—PRINCIPAL HEADS OF REVENUE—GENERAL ABSTRACT . . . . .	128 & 129
13.	REFUNDS and DRAWBACKS . . . . .	130 & 131
14.	ASSIGNMENTS and COMPENSATIONS . . . . .	132 & 133
14A.	CHARGES on account of ASSIGNMENTS and COMPENSATIONS distributed under REVENUE HEADS . . . . .	134 to 136
15.	LAND REVENUE . . . . .	137 & 138
15A.	LAND REVENUE EXPENDITURE . . . . .	139 & 140
16.	OPIUM REVENUE . . . . .	141
16A.	OPIUM EXPENDITURE . . . . .	142
17.	SALT REVENUE . . . . .	143
17A.	SALT EXPENDITURE . . . . .	144
18.	STAMP REVENUE . . . . .	145
18A.	STAMP CHARGES . . . . .	146
19.	EXCISE REVENUE . . . . .	147
19A.	EXCISE EXPENDITURE . . . . .	148
20.	PROVINCIAL RATES REVENUE . . . . .	149
20A.	PROVINCIAL RATES EXPENDITURE . . . . .	150
21.	CUSTOMS REVENUE . . . . .	151 & 154
21A.	CUSTOMS CHARGES . . . . .	155
22.	INCOME TAX REVENUE AND CHARGES for COLLECTION, AND STATISTICS . . . . .	156
23.	FOREST REVENUE . . . . .	157
23A.	FOREST EXPENDITURE . . . . .	158
24.	REGISTRATION RECEIPTS . . . . .	159
24A.	REGISTRATION CHARGES . . . . .	160
25.	TRIBUTES from NATIVE STATES . . . . .	161 & 162

No. of ACCOUNT.	PAGES.
26. SECTION B.—INTEREST.—GENERAL ABSTRACT . . . . .	163
27. INTEREST RECEIPTS . . . . .	164 & 165
28. INTEREST ON DEBT . . . . .	166
28A. STERLING DEBT and INTEREST thereon . . . . .	167 & 168
28B. RUPEE DEBT and INTEREST thereon . . . . .	169 & 170
29. INTEREST on other OBLIGATIONS . . . . .	171
29A. INTEREST bearing OBLIGATIONS in INDIA— SPECIAL LOANS and ENDOWMENTS . . . . .	172
TREASURY NOTES, SERVICE FUNDS, and SAVINGS BANKS.— <i>Transactions</i> . . . . .	173
DITTO DITTO DITTO <i>Balances on 31st March</i> . . . . .	174
DITTO DITTO DITTO <i>Interest paid</i> . . . . .	175
MISCELLANEOUS ACCOUNTS,— <i>Interest paid</i> . . . . .	176
30. BALANCES of LOANS by GOVERNMENT on 31st March— LOANS and ADVANCES by IMPERIAL GOVERNMENT . . . . .	177
LOANS and ADVANCES by PROVINCIAL GOVERNMENTS . . . . .	178
31. SECTION C.—POSTS and TELEGRAPHS, and MINT.—GENERAL ABSTRACT . . . . .	179
32. POSTS and TELEGRAPHS RECEIPTS . . . . .	180 & 182
32A. POSTS and TELEGRAPHS CHARGES . . . . .	181 & 183
33. MINT RECEIPTS . . . . .	184
33A. MINT CHARGES . . . . .	185
34. SECTION D.—CIVIL DEPARTMENTS.—GENERAL ABSTRACT . . . . .	187
35. GENERAL ADMINISTRATION CHARGES . . . . .	188 to 190
35A. DETAILS of GENERAL ADMINISTRATION CHARGES in ENGLAND . . . . .	191
35B. DETAILS of INDIA CIVIL SECRETARIAT CHARGES . . . . .	191
36. LAW AND JUSTICE—COURTS OF LAW RECEIPTS . . . . .	192 & 194
36A. DITTO DITTO CHARGES . . . . .	193 & 195
37. DITTO JAILS—RECEIPTS . . . . .	196
37A. DITTO JAILS—CHARGES . . . . .	197
38. POLICE RECEIPTS . . . . .	198 & 200
38A. POLICE CHARGES . . . . .	199 & 201
39. PORTS and PILOTAGE RECEIPTS . . . . .	202 & 204
39A. DITTO CHARGES . . . . .	203 & 205
40. EDUCATION RECEIPTS . . . . .	206 & 208
40A. EDUCATION CHARGES . . . . .	207 & 209
41. ECCLESIASTICAL CHARGES . . . . .	210 & 211
42. MEDICAL RECEIPTS . . . . .	212 & 214
42A. MEDICAL CHARGES . . . . .	213 & 215
43. SANITATION RECEIPTS . . . . .	216
43A. SANITATION CHARGES . . . . .	217
44. POLITICAL CHARGES . . . . .	218 & 219
44A. DETAILS of POLITICAL CHARGES in ENGLAND . . . . .	219
45. AGRICULTURE—RECEIPTS . . . . .	220
45A. AGRICULTURE—CHARGES . . . . .	221
46. SCIENTIFIC and MISCELLANEOUS DEPARTMENTS—RECEIPTS . . . . .	222 & 224
46A. DITTO DITTO CHARGES . . . . .	223 & 225
47. SECTION E.—MISCELLANEOUS.—GENERAL ABSTRACT . . . . .	227
48. TERRITORIAL and POLITICAL PENSIONS . . . . .	228 & 229
48A. CIVIL FURLOUGH and ABSENTEE ALLOWANCES . . . . .	229
49. SUPERANNUATION RECEIPTS . . . . .	230 & 232
49A. SUPERANNUATION CHARGES . . . . .	231 & 233
50. STATIONERY and PRINTING RECEIPTS . . . . .	234
50A. STATIONERY and PRINTING CHARGES . . . . .	235
51. GAIN or Loss by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON . . . . .	236 & 237
51A. GAIN or Loss by EXCHANGE BROUGHT TO REVENUE ACCOUNT . . . . .	238
52. MISCELLANEOUS RECEIPTS . . . . .	239 & 240
52A. MISCELLANEOUS CHARGES . . . . .	241 & 242
53. SECTION F.—FAMINE RELIEF and INSURANCE—ABSTRACT . . . . .	243
54. FAMINE RELIEF . . . . .	244
55. CONSTRUCTION of PROTECTIVE RAILWAYS . . . . .	244
56. CONSTRUCTION of PROTECTIVE IRRIGATION WORKS (in the year) . . . . .	245 & 246
56A. DITTO DITTO (to end of the year) . . . . .	247 & 248
57. SECTION H.—RAILWAY REVENUE ACCOUNT.—GENERAL ABSTRACT . . . . .	249
58. RAILWAY REVENUE ACCOUNT.—RAILWAYS—GROSS RECEIPTS . . . . .	250
59. DITTO DITTO WORKING EXPENSES . . . . .	251
60. DITTO DITTO NET RECEIPTS . . . . .	252
61. SUBSIDIZED RAILWAYS: GOVERNMENT SHARE OF SURPLUS PROFITS AND REPAYMENT of ADVANCES of INTEREST . . . . .	253
62. RAILWAY REVENUE ACCOUNT.—INTEREST AND ANNUITIES.—ABSTRACT . . . . .	255

No. of ACCOUNT.	Pages.
63. CHARGES incurred in ENGLAND on account of INTEREST on SPECIFIC DEBT, SINKING FUNDS, ANNUITIES in PURCHASE, INTEREST CHARGEABLE AGAINST COMPANIES OR ADVANCES, and INTEREST ON CAPITAL DEPOSITED by COMPANIES . . . . .	256 & 257
64. STATE RAILWAYS.—INTEREST and ANNUITIES—INDIA and ENGLAND . . . . .	253 to 265
65. RECEIPTS and CHARGES of GOVERNMENT in respect of RAILWAYS . . . . .	266 to 281
66. GUARANTEED RAILWAYS—SURPLUS PROFITS, LAND and SUPERVISION; SUBSIDIZED COMPANIES—LAND etc.; and MISCELLANEOUS RAILWAY EXPENDITURE . . . . .	282 & 283
67. SECTION J.—IRRIGATION.—GENERAL ABSTRACT . . . . .	285
68. IRRIGATION.—MAJOR WORKS.—DIRECT RECEIPTS . . . . .	286
68A. DITTO DITTO WORKING EXPENSES . . . . .	287
69. DITTO DITTO Portion of LAND REVENUE due to IRRIGATION . . . . .	288
70. DITTO DITTO INTEREST ON DEBT . . . . .	289
71. DITTO MINOR WORKS and NAVIGATION RECEIPTS . . . . .	290 & 292
71A. DITTO DITTO EXPENDITURE . . . . .	291, 293 & 294
72. SECTION K.—Other PUBLIC WORKS.—GENERAL ABSTRACT . . . . .	295
73. RECEIPTS from CIVIL WORKS . . . . .	296
73A. EXPENDITURE ON CIVIL WORKS.—ABSTRACT . . . . .	297
74. DITTO DITTO IMPERIAL . . . . .	298 & 299
74A. DITTO DITTO PROVINCIAL . . . . .	300 & 301
75. EXPENDITURE ON CONSTRUCTION of RAILWAYS charged to PROVINCIAL REVENUES . . . . .	302
76. SECTION L.—MILITARY SERVICES.—GENERAL ABSTRACT . . . . .	303
77. ARMY RECEIPTS . . . . .	304 & 305
78. ARMY CHARGES . . . . .	306 & 307
79. MARINE RECEIPTS . . . . .	308
79A. MARINE CHARGES . . . . .	308
80. RECEIPTS from MILITARY WORKS . . . . .	309
80A. EXPENDITURE ON MILITARY WORKS . . . . .	309
81. SPECIAL DEFENCE WORKS . . . . .	310
82. SECTION M.—PROVINCIAL SURPLUS or DEFICIT—GENERAL ABSTRACT . . . . .	311
83. DETAILS of TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL REVENUES . . . . .	312 to 320
84. PROVINCIAL BALANCES on 31st March . . . . .	321
85. PROVINCIAL SURPLUS or DEFICIT . . . . .	322
86. SECTION N.—EXPENDITURE not charged to REVENUE.—ABSTRACT . . . . .	323
87. CAPITAL EXPENDITURE ON CONSTRUCTION of RAILWAYS (whether charged to REVENUE or not).—GENERAL ABSTRACT . . . . .	324 & 325
87A. DETAILS of CAPITAL EXPENDITURE ON CONSTRUCTION of RAILWAYS (whether charged to REVENUE or not) . . . . .	326 & 327
88. CAPITAL EXPENDITURE ON CONSTRUCTION of IRRIGATION WORKS (whether charged to REVENUE or not)—GENERAL ABSTRACT . . . . .	328 & 329
89. DETAILS of CAPITAL EXPENDITURE ON CONSTRUCTION of IRRIGATION WORKS (whether charged to REVENUE or not) . . . . .	330 & 331
90. CAPITAL RAISED THROUGH COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS . . . . .	332
91. CAPITAL INVOLVED IN THE REDEMPTION OF LIABILITIES OF RAILWAY COMPANIES . . . . .	333
92. STATEMENT of RECEIPTS from and PAYMENTS to RAILWAY COMPANIES on CAPITAL ACCOUNT and the BALANCES at the end of each year . . . . .	334 to 336
<b>Section II.</b>	
93. STATEMENT showing the ADDITION to, and DISCHARGE of, PERMANENT DEBT and the amount of PERMANENT DEBT at the close of each year . . . . .	338 to 341
93A. STATEMENT showing the ADDITION to, and DISCHARGE of, TEMPORARY DEBT and the BALANCE at the close of the year . . . . .	342
94. DETAILS of the MINOR HEADS of UNFUNDED DEBT, INCURRED and DISCHARGED, the NET RECEIPTS, and the BALANCES on the last day of each year . . . . .	344 & 345
95. DETAILS of DEPOSITS and ADVANCES in INDIA . . . . .	346 to 351
96. PROVINCIAL DETAILS of CERTAIN HEADS of DEPOSITS, ADVANCES, etc. . . . .	352 & 353
97. ACCOUNT of EXCHANGE on REMITTANCES between ENGLAND and INDIA . . . . .	354
98. STATEMENT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE . . . . .	355 & 356
99. ACCOUNT of LOANS to LOCAL BOARDS FOR RAILWAY CONSTRUCTION . . . . .	357
100. DETAILS of LOANS and ADVANCES by IMPERIAL GOVERNMENT . . . . .	358 & 359
101. DETAILS of LOANS and ADVANCES by the PROVINCIAL GOVERNMENTS . . . . .	358 & 359
102. DETAILS of LOANS to PRESIDENCY CORPORATIONS, etc. . . . .	358 & 359
103. DETAILS of PROVINCIAL LOANS to MOPUSSIL MUNICIPALITIES and other bodies . . . . .	360 & 361
104. DETAILS of LOCAL REMITTANCES . . . . .	362 & 363
105. ACCOUNT of SECRETARY of STATE'S BILLS drawn in ENGLAND and paid in INDIA . . . . .	364
106. MONEY in the PUBLIC TREASURIES and at credit of the GOVERNMENT in the PRESIDENCY BANKS and their BRANCHES . . . . .	365
107. MONEY in the PUBLIC TREASURIES and at credit of the GOVERNMENT in the PRESIDENCY BANKS and their BRANCHES in each PRESIDENCY and PROVINCE on the last day of each year . . . . .	365

No. of ACCOUNT.	Pages.
108. MONEY in the PUBLIC TREASURIES and at credit of the GOVERNMENT in the PRESIDENCY BANKS and their BRANCHES in the three Divisions of PRESIDENCY BANKS, PUBLIC TREASURIES, and MINT on the last day of each year . . . . .	366
109. MONEY at CREDIT of the Government in the HEAD OFFICES of the three PRESIDENCY BANKS on the last day of each month in each year . . . . .	366
110. MONEY in the THREE RESERVE TREASURIES on the last day of each month in each year . . . . .	366
111. MONEY in the MOFUSSIL TREASURIES, including BRANCH BANKS in INDIA, on the last day of each month in each year . . . . .	367
SUPPLEMENT.	
STATISTICS OF REVENUE AND EXPENDITURE OF BRITISH INDIA from 1792-93 to 1917-18 . . . . .	369 to 374
STATISTICS OF CAPITAL OUTLAY of RAILWAY and IRRIGATION WORKS, CAPITAL INVOLVED in REDEMPTION of LIABILITIES, LOANS and ADVANCES by IMPERIAL and PROVINCIAL GOVERNMENTS, ADVANCES to SUBSIDIZED COMPANIES, and DEBT BEARING INTEREST from 1878-79 to 1917-18 . . . . .	376 & 377
ACCOUNT of REVENUE and EXPENDITURE OF DISTRICT LOCAL FUNDS . . . . .	380
ACCOUNT of REVENUE and EXPENDITURE of OTHER LOCAL FUNDS . . . . .	382 & 383
ACCOUNT of REVENUE and EXPENDITURE of MUNICIPALITIES . . . . .	384 & 385
INDEBTEDNESS OF MUNICIPALITIES, LOCAL FUNDS and other Bodies . . . . .	388 to 390
STATEMENT of LOANS raised under the GUARANTEE of GOVERNMENT. . . . .	391 & 392