

EAST INDIA (ESTIMATE).

ESTIMATE  
OF  
REVENUE AND EXPENDITURE  
OF THE  
GOVERNMENT OF INDIA,  
For the Year 1908-09.

COMPARED WITH THE RESULTS OF 1907-08.

India Office,  
10 May 1909. }

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, 1907-08.	ESTIMATE,* 1908-09.
		£.	£.
<b>PRINCIPAL HEADS OF REVENUE</b>			
Land Revenue - . . . . .		18,719,322	19,696,100
Opium - . . . . .		5,244,986	5,884,200
Salt - . . . . .		3,338,988	3,216,700
Stamps - . . . . .		4,259,649	4,337,800
Excise - . . . . .		6,227,010	6,412,100
Provincial Rates - . . . . .		525,829	531,900
Customs - . . . . .		5,004,494	4,852,300
Assessed Taxes - . . . . .		1,504,113	1,539,900
Forest - . . . . .		1,732,610	1,701,300
Registration - . . . . .		415,311	427,300
Tributes from Native States - . . . . .		584,520	585,200
	<b>TOTAL - - - £.</b>	<b>47,556,832</b>	<b>49,184,300</b>
<b>INTEREST - - - - - £.</b>		<b>965,757</b>	<b>926,088</b>
<b>POST OFFICE - - - - - £.</b>		<b>1,823,999</b>	<b>1,834,100</b>
<b>TELEGRAPH - - - - - £.</b>		<b>1,006,797</b>	<b>951,926</b>
<b>MINT - - - - - £.</b>		<b>443,918</b>	<b>123,200</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS:</b>			
Law and Justice :			
Courts - . . . . .		264,087	278,700
Jails - . . . . .		254,403	253,900
Police - . . . . .		153,651	157,200
Ports and Pilotage - . . . . .		138,870	140,300
Education - . . . . .		145,285	157,000
Medical - . . . . .		52,469	55,710
Scientific and other Minor Departments - . . . . .		89,154	105,159
	<b>TOTAL - - - £.</b>	<b>1,097,919</b>	<b>1,147,969</b>
<b>MISCELLANEOUS :</b>			
Receipts in aid of Superannuation, &c. - . . . . .		221,636	197,746
Stationery and Printing - . . . . .		91,472	91,400
Exchange - . . . . .		94,511	—
Miscellaneous - . . . . .		304,012	264,186
	<b>TOTAL - - - £.</b>	<b>711,631</b>	<b>553,332</b>
<b>RAILWAYS :</b>			
State Railways (Gross Receipts) - . . . . .		27,296,944	26,658,793
Deduct—Working Expenses - . . . . .		14,648,595	16,370,000
Surplus profits paid to Companies, &c. - . . . . .		430,239	303,600
	<b>Net Receipts</b>		
Guaranteed Companies (Net Traffic Receipts) - . . . . .		12,218,110	9,985,193
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - . . . . .		228,615	—700
		52,606	70,731
	<b>TOTAL - - - £.</b>	<b>12,499,331</b>	<b>10,055,224</b>
<b>IRRIGATION :</b>			
Major Works :			
Direct Receipts - . . . . .		2,208,014	2,266,700
Minoration of Land Revenue due to Irrigation - . . . . .		1,040,538	1,087,000
Navigation - . . . . .		232,045	214,500
	<b>TOTAL - - - £.</b>	<b>3,480,592</b>	<b>3,568,200</b>
<b>OTHER PUBLIC WORKS :</b>			
Civil Works - . . . . .		249,065	270,700
<b>MILITARY RECEIPTS :</b>			
Army :			
Effective - . . . . .		908,549	738,982
Non-effective - . . . . .		13,930	98,413
Marine - . . . . .		87,680	125,400
Military Works - . . . . .		57,268	59,300
	<b>TOTAL - - - £.</b>	<b>1,167,433</b>	<b>1,022,095</b>
	<b>TOTAL REVENUE - - - £.</b>	<b>71,003,275</b>	<b>69,637,134</b>

\* This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1908-09, compared with the RESULTS of 1907-08.

HEADS OF EXPENDITURE		ACCOUNTS, 1907-08.	ESTIMATE,* 1908-09
<b>DIRECT DEMANDS ON THE REVENUES:</b>			
Refunds and Drawbacks -		£. 244,228	£. 271,300
Assignments and Compensations -		1,193,428	1,210,530
Charges in respect of Collection, viz.:			
Land Revenue -			
Opium (including cost of Production)		3,501,340	3,060,764
Salt (including cost of Production)		1,669,441	1,748,016
Stamps -		303,484	343,182
Excise -		139,109	170,667
Provincial Rates -		296,094	389,649
Customs -		4,737	5,100
Assessol Taxes -		206,478	210,359
Forest -		24,577	25,500
Registration -		980,340	1,010,866
	TOTAL - - - £.	8,850,917	8,784,803
<b>INTEREST:</b>			
Interest on Debt -		8,065,307	8,453,265
<i>Deduct</i> ,—Amounts chargeable to Railways		5,763,170	6,016,751
" Amounts chargeable to Irrigation		980,912	1,023,689
Remainder chargeable on Ordinary Debt		1,321,315	1,412,825
Interest on other Obligations -		499,529	613,500
	TOTAL - - - £.	1,820,844	1,926,325
<b>POST OFFICE</b> - - - - -		£. 1,772,720	1,912,489
<b>TELEGRAPH</b> - - - - -		£. 1,084,447	1,027,688
<b>MINT</b> - - - - -		£. 164,901	123,563
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:</b>			
General Administration -		1,622,148	1,698,334
Law and Justice:			
Courts -		2,592,452	2,746,959
Jails -		856,766	926,329
Police -		3,813,354	4,183,232
Ports and Pilotage -		174,799	245,812
Education -		1,489,092	1,694,811
Ecclesiastical -		123,546	120,039
Medical -		858,603	1,009,669
Political -		790,155	992,635
Scientific and other Minor Departments		772,658	845,842
	TOTAL - - - £.	13,097,668	14,463,655
<b>MISCELLANEOUS CIVIL CHARGES:</b>			
Territorial and Political Pensions -		248,944	237,285
Civil Furlough and Absentee Allowances		320,515	367,139
Superannuation Allowances and Pensions		3,009,461	3,062,810
Stationery and Printing -		735,584	779,667
Exchange -		-	33,000
Miscellaneous -		440,675	406,800
	TOTAL - - - £.	4,773,079	4,886,701
<b>FAMINE RELIEF AND INSURANCE:</b>			
Famine Relief -		622,202	1,012,700
Construction of Protective Railways		6,561	100
Construction of Protective Irrigation Works		417,240	413,155
Reduction or Avoidance of Debt -		250,000	250,000
	TOTAL - - - £.	1,296,003	1,675,955
<b>RAILWAY REVENUE ACCOUNT:</b>			
State Railways:—Interest on Debt		5,243,208	5,500,538
Annuities in purchase of Railways -		2,869,336	3,268,132
Sinking Funds -		154,058	169,491
Interest chargeable against Companies on Advances		619,962	487,213
Interest on Capital deposited by Companies		1,461,146	1,641,871
Guaranteed Companies:—Surplus Profits, Land, and Supervision		11,739	12,900
Interest -		680,368	-
Subsidized Companies:—Land, &c.		14,715	81,600
Miscellaneous Railway Expenditure		81,793	30,500
	TOTAL - - - £.	10,936,329	11,211,243
<b>IRRIGATION:</b>			
Major Works:—Working Expenses		1,004,009	1,064,600
Interest on Debt -		980,912	1,023,689
Minor Works and Navigation		849,196	807,200
	TOTAL - - - £.	2,834,117	2,985,489
<b>OTHER PUBLIC WORKS:</b>			
Construction of Railways charged to Provincial or Local Revenues		553	100
Civil Works -		4,685,080	4,545,633
	TOTAL - - - £.	4,685,633	4,545,733
<b>MILITARY SERVICES:</b>			
Army: Effective		15,537,504	15,947,490
Non-effective		3,110,029	3,138,576
Marine -		485,024	482,134
Military Works -		1,168,943	954,967
Special Defences (1902) -		116,287	50,044
	TOTAL - - - £.	20,415,787	20,553,217
<b>TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - £.</b>		<b>71,718,415</b>	<b>74,096,883</b>
		<b>ACCOUNTS, 1907-08.</b>	<b>ESTIMATE 1908-09.</b>
		<b>£.</b>	<b>£.</b>
<i>Add</i> ,—Portion of Allotments to Provincial Governments not spent by them in the Year		-	164,400
<i>Deduct</i> ,—Portion of Provincial Expenditure defrayed from Provincial Balances		1,091,186	926,500
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - - - £.</b>		<b>70,697,229</b>	<b>73,334,783</b>
<b>RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:</b>			
Capital Outlay on Railways and Irrigation Works:			
State Railways -		10,667,045	8,151,527
Irrigation Works -		845,722	1,003,866
	TOTAL - - - £.	11,412,767	9,155,393
Redemption of Liabilities -		£. 2,144,800	1,600,000
		<b>ACCOUNTS, 1907-08.</b>	<b>ESTIMATE,* 1908-09.</b>
		<b>£.</b>	<b>£.</b>
Revenue - - - - -		71,003,275	89,837,134
Expenditure chargeable to Revenue - - - - -		70,697,229	78,334,783
Surplus, (+) Deficit (-) - - - - -		£. +306,046	-3,697,649

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

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAH.		BURMA.		
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>PRINCIPAL HEADS OF REVENUE:</b>							
Land Revenue - - - - -	14,98,376	17,40,000	1,59,86,051	1,69,00,000	3,87,10,193	4,02,39,000	1
Opium - - - - -	8	-	4,78,900	4,80,000	8,30,809	4,80,000	2
Salt - - - - -	1,12,53,267	1,08,00,000	-	-	18,69,528	19,75,000	3
Stamps - - - - -	4,46,430	4,63,000	27,57,538	29,00,000	40,34,290	38,00,000	4
Excise - - - - -	16,15,359	15,87,000	72,99,056	66,00,000	78,57,176	77,50,000	5
Provincial Rates - - - - -	9,989	54,000	-	-	-	-	6
Customs - - - - -	14,830	17,000	1,75,944	2,00,000	1,35,40,232	1,26,54,000	7
Assessed Taxes - - - - -	21,19,859	24,97,000	6,16,973	5,76,000	17,70,601	17,70,000	8
Forest - - - - -	6,35,074	5,50,000	22,00,128	21,00,000	87,80,262	89,00,000	9
Registration - - - - -	19,911	20,000	2,56,018	2,65,000	2,03,813	1,90,000	10
Tributes from Native States - - - - -	18,91,451	20,77,000	1,41,437	2,44,000	4,47,196	4,58,000	11
<b>TOTAL</b> - - - - -	<b>1,94,05,554</b>	<b>1,97,85,000</b>	<b>3,00,02,045</b>	<b>3,02,35,000</b>	<b>7,77,49,899</b>	<b>7,82,20,000</b>	<b>12</b>
<b>INTEREST</b> - - - - -	<b>56,87,730</b>	<b>55,31,000</b>	<b>87,520</b>	<b>1,50,000</b>	<b>93,302</b>	<b>1,15,000</b>	<b>13</b>
<b>POST OFFICE</b> - - - - -	<b>2,73,59,963</b>	<b>2,75,12,000</b>	-	-	-	-	<b>14</b>
<b>TELEGRAPH</b> - - - - -	<b>1,49,17,910</b>	<b>1,41,77,000</b>	-	-	-	-	<b>15</b>
<b>MINT</b> - - - - -	<b>28,23,568</b>	<b>2,84,000</b>	-	-	-	-	<b>16</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS:</b>							
Law and Justice:							
Courts - - - - -	1,89,808	1,48,000	1,92,152	2,00,000	4,63,470	4,61,000	17
Jails - - - - -	2,94,194	2,95,000	1,81,259	2,07,000	4,62,119	4,30,000	18
Police - - - - -	47,707	44,000	42,956	24,000	2,20,364	2,10,000	19
Ports and pilotage - - - - -	-	-	-	-	4,69,521	4,40,000	20
Education - - - - -	27,167	27,000	80,425	90,000	1,11,284	1,42,000	21
Medical - - - - -	2,277	8,000	7,582	8,000	55,287	55,000	22
Scientific and other Minor Departments - - - - -	1,44,789	1,84,000	52,040	72,000	5,510	8,000	23
<b>TOTAL</b> - - - - -	<b>7,06,030</b>	<b>7,06,000</b>	<b>5,56,394</b>	<b>6,01,000</b>	<b>17,87,557</b>	<b>17,33,000</b>	<b>24</b>
<b>MISCELLANEOUS:</b>							
Receipts in aid of Superannuation, &c. - - - - -	3,84,762	3,83,000	1,07,381	1,15,000	1,17,767	1,22,000	25
Stationery and Printing - - - - -	4,71,097	4,45,000	46,293	47,000	54,004	59,000	26
Exchange - - - - -	14,17,664	-	-	-	-	-	27
Miscellaneous - - - - -	14,93,226	6,41,000	1,74,788	2,00,000	1,63,679	1,83,000	28
<b>TOTAL</b> - - - - -	<b>37,66,749</b>	<b>14,72,000</b>	<b>3,28,462</b>	<b>3,62,000</b>	<b>3,35,450</b>	<b>3,64,000</b>	<b>29</b>
<b>RAILWAYS:</b>							
State Railways (Gross Receipts) - - - - -	40,93,51,839	39,97,53,000	-	-	-	-	30
Deduct—Working Expenses - - - - -	21,96,32,758	24,54,87,000	-	-	-	-	31
Surplus Profits paid to Companies, &c. - - - - -	64,57,598	45,54,000	-	-	-	-	32
Net Receipts - - - - -	18,32,59,485	14,97,32,000	-	-	-	-	33
Guaranteed Companies (Net Traffic Receipts) - - - - -	34,29,324	-11,000	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	2,08,839	2,18,000	-	-	-	-	35
<b>TOTAL</b> - - - - -	<b>18,68,97,548</b>	<b>14,99,39,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>
<b>IRRIGATION:</b>							
Major Works: Direct Receipts - - - - -	-	-	10,958	30,000	6,59,749	7,20,000	37
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	29,681	61,000	38
Minor Works and Navigation - - - - -	65,320	45,000	7,917	15,000	11,96,877	11,35,000	39
<b>TOTAL</b> - - - - -	<b>65,320</b>	<b>45,000</b>	<b>18,875</b>	<b>45,000</b>	<b>18,86,207</b>	<b>19,26,000</b>	<b>40</b>
<b>OTHER PUBLIC WORKS:</b>							
Civil Works - - - - -	85,973	83,000	4,03,568	2,45,000	3,33,815	7,38,000	41
<b>MILITARY RECEIPTS:</b>							
Army: Effective - - - - -	79,83,278	63,71,000	-	-	-	-	42
Non-effective - - - - -	12,65,146	10,53,000	-	-	-	-	43
Marine - - - - -	13,15,296	18,91,000	-	-	-	-	44
Military Works - - - - -	7,24,946	7,51,000	295	-	1,01,487	1,08,000	45
<b>TOTAL</b> - - - - -	<b>1,12,88,666</b>	<b>1,00,56,000</b>	<b>295</b>	<b>-</b>	<b>1,01,487</b>	<b>1,08,000</b>	<b>46</b>
<b>TOTAL REVENUE</b> - - - - -	<b>27,30,05,031</b>	<b>22,95,90,000</b>	<b>3,18,97,127</b>	<b>3,16,88,000</b>	<b>8,22,87,717</b>	<b>8,31,09,000</b>	<b>47</b>

in each of the PROVINCES of *British India*, and in *England*, for 1908-09, RESULTS of 1907-08.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2,01,74,714	1,89,20,000	2,92,05,720	2,93,03,000	5,14,16,188	6,42,67,000	15,69,92,242	17,23,69,000	PRINCIPAL HEADS OF REVENUE:
2	6,90,437	6,74,000	6,69,21,111	6,44,29,000	5,88,482	5,55,000	6,92,16,747	6,66,79,000	Land Revenue.
3	14,63,247	14,50,000	1,07,88,894	1,10,25,000	-	-	2,63,74,936	2,62,50,000	Opium.
4	96,28,879	99,00,000	1,55,88,276	1,57,00,000	97,46,212	98,50,000	4,22,11,624	4,26,13,000	Salt.
5	67,88,680	70,50,000	1,70,77,609	1,72,00,000	89,34,549	85,75,000	4,94,72,418	4,87,42,000	Stamps.
6	16,80,091	17,20,000	37,78,438	37,50,000	23,56,753	24,20,000	78,44,371	79,44,000	Excise.
7	94,115	1,24,000	2,27,91,778	2,00,12,000	1,51,214	1,75,000	3,67,68,113	3,31,82,000	Provincial Rates.
8	11,32,325	11,85,000	52,57,914	55,30,000	21,71,411	22,50,000	1,30,69,083	1,38,03,000	Customs.
9	14,30,447	15,00,000	11,97,650	12,40,000	24,09,745	22,00,000	1,67,43,306	1,64,90,000	Assessed Taxes.
10	9,25,785	9,50,000	13,46,556	14,20,000	5,80,494	5,65,000	33,32,377	34,16,000	Forest.
11	50,000	50,000	28,675	28,000	-	-	25,58,759	26,65,000	Registration.
12	4,40,87,620	4,45,23,000	17,30,82,710	16,96,38,000	7,83,55,018	9,08,57,000	42,35,82,876	43,32,58,000	Tributes from Native States.
									- - - TOTAL.
13	76,350	1,30,000	17,23,873	17,99,000	6,18,175	14,07,000	82,86,950	91,32,000	INTEREST.
14	-	-	-	-	-	-	2,73,59,983	2,75,12,000	POST OFFICE.
15	-	-	-	-	-	-	1,49,17,910	1,41,77,000	TELEGRAPH.
16	-	-	-	-	-	-	28,23,568	2,84,000	MINT.
									RECEIPTS BY CIVIL DEPARTMENTS:
17	3,01,477	3,76,000	5,79,615	6,37,000	4,76,352	5,15,000	22,62,962	23,37,000	Law and Justice:
18	3,72,844	3,78,000	11,68,607	11,37,000	4,02,668	3,98,000	28,71,651	28,35,000	Courts.
19	1,77,859	2,00,000	1,41,084	1,44,000	97,173	89,000	7,27,123	7,11,000	Jails.
20	29,163	9,000	14,90,708	15,65,000	-	-	19,89,392	20,14,000	Police.
21	2,22,988	2,30,000	5,65,590	7,00,000	2,05,106	2,50,000	12,12,562	14,30,000	Ports and Pilotage.
22	40,967	62,000	2,34,934	2,82,000	34,722	38,000	3,79,709	4,53,000	Education.
23	54,062	80,000	2,99,901	3,11,000	1,32,180	1,43,000	6,79,482	7,95,000	Medical.
									Scientific and other Minor Departments.
24	12,59,360	13,35,000	44,65,499	47,76,000	13,48,101	14,33,000	1,01,22,941	1,05,84,000	- - - TOTAL.
									MISCELLANEOUS:
25	78,558	80,000	6,08,014	2,35,000	2,61,011	2,84,000	15,37,493	12,19,000	Receipts in aid of Superannuation, &c.
26	28,656	23,000	1,34,662	1,45,000	2,07,126	2,15,000	9,41,838	9,37,000	Stationery and Printing.
27	-	-	-	-	-	-	14,17,664	-	Exchange.
28	2,84,891	2,21,000	6,61,079	6,07,000	3,46,904	2,76,000	30,74,037	21,28,000	Miscellaneous.
29	3,41,605	3,24,000	14,03,755	9,87,000	8,16,041	7,75,000	69,91,032	42,84,000	- - - TOTAL.
									RAILWAYS:
30	98,874	94,000	-	-	-	-	40,04,50,713	39,98,47,000	State Railways (Gross Receipts).
31	90,157	83,000	-	-	-	-	27,97,28,915	24,55,50,000	Deduct - Working Expenses.
32	-	-	-	-	-	-	64,53,596	45,64,000	Surplus Profits paid to Companies, &c.
33	8,717	11,000	-	-	-	-	18,32,68,202	14,97,43,000	Net Receipts.
34	-	-	-	-	-	-	34,29,224	-11,000	Guaranteed Companies (Net Traffic Receipts)
35	-	-	-	-	-	-	2,08,839	2,18,000	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
36	8,717	11,000	-	-	-	-	18,69,06,265	14,98,50,000	- - - TOTAL.
									IRRIGATION:
37	-	-	23,80,950	26,00,000	98,39,575	97,09,000	1,28,91,232	1,30,69,000	Major Works: Direct Receipts.
38	-	-	-	-	16,33,384	16,33,000	16,62,965	16,91,000	Portion of Land Revenue due to Irrigation.
39	132	-	7,59,909	6,34,000	1,20,941	1,57,000	21,51,186	20,06,000	Minor Works and Navigation.
40	132	-	31,40,949	32,54,000	1,15,93,900	1,14,99,000	1,67,05,383	1,67,60,000	- - - TOTAL.
									OTHER PUBLIC WORKS:
41	2,76,816	2,87,000	4,50,545	5,91,000	3,16,192	3,11,000	18,66,707	22,55,000	Civil Works.
									MILITARY RECEIPTS:
42	-	-	-	-	-	-	79,63,278	63,71,000	Army: Effective.
43	-	-	-	-	-	-	17,65,146	10,53,000	Non-effective.
44	-	-	-	-	-	-	13,15,296	18,81,000	Marine.
45	5,427	6,000	1,705	2,000	700	1,000	8,34,669	8,62,000	Military Works.
46	5,427	6,000	1,705	2,000	700	1,000	1,13,98,289	1,01,08,000	- - - TOTAL.
47	4,60,65,827	4,66,16,000	18,51,60,038	18,10,47,000	9,30,47,166	10,62,83,000	71,09,61,904	67,83,73,000	- - - 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.	
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	
<b>PRINCIPAL HEADS OF REVENUE:</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	15,69,92,242	17,23,69,000	2,24,51,365	2,92,03,000	23,02,282	22,69,000	5,34,28,038	5,10,50,000	4,56,11,910	1
Opium - - - - -	6,92,15,747	6,65,79,000	87,238	1,95,000	17,221	18,000	14,140	4,10,000	93,45,440	2
Salt - - - - -	2,53,74,936	2,52,50,000	-	-	-	-	1,22,52,808	1,08,10,000	1,24,56,986	3
Stamps - - - - -	4,32,11,624	4,26,13,000	42,79,295	46,60,000	4,67,026	4,91,000	1,04,91,693	1,08,25,000	84,18,101	4
Excise - - - - -	4,94,72,418	4,87,42,000	42,15,327	46,50,000	2,59,701	2,90,000	2,30,71,102	2,55,00,000	1,63,86,607	5
Provincial Rates - - - - -	78,44,271	79,44,000	40,788	31,000	2,383	4,000	-	-	-	6
Customs - - - - -	3,67,68,113	3,31,82,000	8,746	11,000	-	-	64,08,886	68,60,000	2,18,81,659	7
Assessed Taxes - - - - -	1,30,69,083	1,38,08,000	14,25,394	13,60,000	1,30,061	1,30,000	30,20,081	29,50,000	49,17,074	8
Forest - - - - -	1,67,43,306	1,64,90,000	14,67,449	13,71,000	2,38,490	1,19,000	38,93,830	39,40,000	36,48,177	9
Registration - - - - -	33,32,377	34,16,000	2,76,934	3,17,000	33,001	37,000	18,92,437	19,40,000	6,94,869	10
Tributes from Native States - - - - -	25,58,759	28,65,000	2,76,168	2,77,000	-	-	46,07,902	45,08,000	14,24,976	11
<b>TOTAL</b> - - - - -	<b>42,35,92,976</b>	<b>43,32,58,000</b>	<b>3,45,17,694</b>	<b>3,50,75,000</b>	<b>34,50,163</b>	<b>33,58,000</b>	<b>11,89,81,067</b>	<b>12,17,83,000</b>	<b>13,28,10,789</b>	<b>12</b>
<b>INTEREST</b> - - - - -	<b>82,86,950</b>	<b>91,32,000</b>	<b>3,33,242</b>	<b>3,30,000</b>	<b>13,048</b>	<b>13,000</b>	<b>7,20,568</b>	<b>7,66,000</b>	<b>24,23,649</b>	<b>13</b>
<b>POST OFFICE</b> - - - - -	<b>2,73,59,983</b>	<b>2,75,12,000</b>	-	-	-	-	-	-	-	<b>14</b>
<b>TELEGRAPH</b> - - - - -	<b>1,49,17,910</b>	<b>1,41,77,000</b>	-	-	-	-	-	-	-	<b>15</b>
<b>MINT</b> - - - - -	<b>28,23,568</b>	<b>2,84,000</b>	-	-	-	-	-	-	<b>38,35,192</b>	<b>16</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS:</b>										
<b>Law and Justice:</b>										
Courts - - - - -	22,62,962	23,37,600	3,35,166	4,93,000	84,104	94,000	7,48,691	7,67,000	5,30,374	17
Jails - - - - -	28,71,651	28,35,000	1,83,276	2,00,000	19,753	20,000	5,26,828	5,34,000	2,14,538	18
Police - - - - -	7,27,123	7,11,000	5,82,309	5,75,000	73,598	71,000	4,73,022	5,91,000	4,48,709	19
Ports and Pilotage - - - - -	19,89,392	20,14,000	-	-	-	-	-	-	93,682	20
Education - - - - -	12,12,562	14,39,000	2,91,715	3,10,000	496	1,000	2,11,456	2,00,000	4,80,038	21
Medical - - - - -	3,79,769	4,53,000	51,564	28,000	2,607	1,000	1,19,796	1,17,000	2,19,707	22
Scientific and other Minor Departments - - - - -	6,79,482	7,95,000	99,360	99,000	218	-	4,65,379	5,95,000	65,571	23
<b>TOTAL</b> - - - - -	<b>1,01,22,941</b>	<b>1,05,84,000</b>	<b>15,46,390</b>	<b>16,16,000</b>	<b>1,80,776</b>	<b>1,87,000</b>	<b>25,65,172</b>	<b>28,01,000</b>	<b>20,32,609</b>	<b>24</b>
<b>MISCELLANEOUS:</b>										
Receipts in aid of Superannuation, &c. - - - - -	15,57,493	12,19,000	1,66,229	1,55,000	21,804	18,000	2,00,726	1,93,000	3,50,606	25
Stationery and Printing - - - - -	9,41,838	9,37,000	1,94,028	1,90,000	8,061	8,000	1,37,470	1,30,000	90,692	26
Exchange - - - - -	14,17,664	-	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	30,74,037	21,28,000	6,33,922	7,24,000	1,34,071	1,15,000	3,26,448	2,65,000	2,60,368	28
<b>TOTAL</b> - - - - -	<b>69,91,032</b>	<b>42,84,000</b>	<b>9,94,179</b>	<b>10,69,000</b>	<b>1,63,736</b>	<b>1,41,000</b>	<b>6,64,644</b>	<b>5,88,000</b>	<b>7,01,666</b>	<b>29</b>
<b>RAILWAYS:</b>										
State Railways (Gross Receipts) - - - - -	40,94,50,713	39,98,47,000	-	-	-	-	-	-	-	30
Deduct—Working Expenses - - - - -	21,97,28,915	24,55,50,000	-	-	-	-	-	-	-	31
Surplus profits paid to Companies, &c. - - - - -	64,53,596	45,54,000	-	-	-	-	-	-	-	32
<b>Net Receipts</b> - - - - -	<b>18,32,68,202</b>	<b>14,97,43,000</b>	-	-	-	-	-	-	-	<b>33</b>
Guaranteed Companies (Net Traffic Receipts) - - - - -	31,29,224	11,000	-	-	-	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest) - - - - -	2,08,839	2,18,000	-	-	-	-	-	-	-	35
<b>TOTAL</b> - - - - -	<b>18,69,06,265</b>	<b>14,99,50,000</b>	-	-	-	-	-	-	-	<b>36</b>
<b>IRRIGATION:</b>										
Major Works: Direct Receipts - - - - -	1,28,91,232	1,30,69,000	1,79,45,877	1,86,57,000	6,58,637	7,35,000	5,00,467	5,06,000	11,24,002	37
Portion of Land Revenue due to Irrigation - - - - -	16,62,965	18,94,000	23,81,364	23,15,000	52,568	63,000	93,49,279	93,03,000	21,01,818	38
Minor Works and Navigation - - - - -	21,51,186	20,06,000	7,73,199	6,26,000	-	-	1,91,308	2,01,000	3,65,084	39
<b>TOTAL</b> - - - - -	<b>1,67,05,383</b>	<b>1,69,69,000</b>	<b>2,11,00,440</b>	<b>2,15,98,000</b>	<b>7,11,205</b>	<b>7,98,000</b>	<b>1,00,40,954</b>	<b>1,01,00,000</b>	<b>36,90,899</b>	<b>40</b>
<b>OTHER PUBLIC WORKS:</b>										
Civil Works - - - - -	18,66,707	22,55,000	6,95,960	6,95,000	1,46,318	1,29,000	1,80,156	1,80,000	8,32,714	41
<b>MILITARY RECEIPTS:</b>										
Army: Effective - - - - -	79,83,278	63,71,000	-	-	-	-	-	-	-	42
Non-effective - - - - -	12,65,146	10,53,000	-	-	-	-	-	-	-	43
Marine - - - - -	13,15,298	18,81,000	-	-	-	-	-	-	-	44
Military Works - - - - -	8,24,569	8,03,000	3,761	3,000	-	-	4,858	9,000	15,827	45
<b>TOTAL</b> - - - - -	<b>1,13,98,289</b>	<b>1,01,98,000</b>	<b>3,761</b>	<b>3,000</b>	-	-	<b>4,858</b>	<b>9,000</b>	<b>15,827</b>	<b>46</b>
<b>TOTAL REVENUE.</b>	<b>71,09,61,904</b>	<b>67,83,73,000</b>	<b>6,91,81,066</b>	<b>6,98,85,000</b>	<b>46,65,240</b>	<b>46,16,000</b>	<b>18,31,57,410</b>	<b>18,62,30,000</b>	<b>14,03,03,385</b>	<b>47</b>

Provinces of British India, and in England, for 1908-09, compared with the Results of 1907-08—continued.

	BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.
	1908-09.	Rupees.		Rupees converted into £ at Rs. 16 = £1.		1907-08.	1908-09.	1907-08.	1908-09.	
		1907-08.	1908-09.	1907-08.	1908-09.					
	Rs.	Rs.	Rs.	£	£	£	£	£	£	
1	4,45,51,000	28,07,89,837	29,54,42,000	18,719,322	19,698,100	-	-	18,719,322	19,698,100	PRINCIPAL HEADS OF REVENUE :
2	2,10,61,000	7,86,74,786	8,42,63,000	5,244,988	5,884,200	-	-	5,244,988	5,884,200	Land Revenue.
3	1,12,00,000	5,00,84,820	4,82,50,000	3,338,988	3,216,700	-	-	3,338,988	3,216,700	Opium.
4	64,70,000	6,38,94,739	6,50,59,000	4,259,649	4,337,300	-	-	4,259,649	4,337,300	Salt.
5	1,70,00,000	9,31,05,154	9,81,82,000	6,227,010	6,412,100	-	-	6,227,010	6,412,100	Stamps.
6	-	78,87,441	79,79,000	525,829	531,000	-	-	525,829	531,000	Excise.
7	3,27,31,000	7,80,67,404	7,27,84,000	5,004,494	4,852,300	-	-	5,004,494	4,852,300	Provincial Rates.
8	48,50,000	2,25,61,693	2,30,98,000	1,504,113	1,539,900	-	-	1,504,113	1,539,900	Customs.
9	36,00,000	2,59,79,252	2,55,20,000	1,731,950	1,701,300	650	-	1,732,610	1,701,300	Assessed Taxes.
10	7,00,000	62,29,868	64,10,000	415,311	427,300	-	-	415,311	427,300	Forest.
11	11,28,000	87,67,795	87,78,000	584,520	585,200	-	-	584,520	585,200	Registration.
12	14,42,91,000	71,33,42,589	73,77,65,000	47,556,179	49,184,300	663	-	47,556,832	49,184,300	Tributes from Native States.
										- - - TOTAL.
13	23,06,000	1,17,77,457	1,25,47,000	785,164	836,500	180,593	69,688	965,757	926,088	INTEREST.
14	-	2,73,59,983	2,75,12,000	1,823,999	1,834,100	-	-	1,823,999	1,834,100	POST OFFICE.
15	-	1,49,17,910	1,41,77,000	994,527	945,100	12,270	6,826	1,006,797	951,026	TELEGRAPH.
16	15,54,000	66,58,760	18,48,000	443,918	133,200	-	-	443,918	133,200	MINT.
17	5,80,000	30,61,207	41,81,000	264,087	278,700	-	-	264,087	278,700	RECEIPTS BY CIVIL DEPARTMENTS :
18	2,20,000	38,16,046	38,09,000	254,403	253,900	-	-	254,403	253,900	Law and Justice :
19	4,10,000	23,04,761	23,58,000	153,651	157,200	-	-	153,651	157,200	Courts.
20	90,000	20,83,054	21,04,000	138,870	140,300	-	-	138,870	140,300	Jails.
21	4,05,000	21,79,267	23,55,000	145,285	157,000	-	-	145,285	157,000	Police.
22	2,32,000	7,73,413	8,21,000	51,582	54,700	907	1,010	82,469	85,710	Ports and Pilotage.
23	70,000	13,30,910	15,59,000	88,667	104,000	487	1,159	89,154	105,159	Education.
24	19,97,000	1,64,47,578	1,71,87,000	1,096,525	1,145,800	1,394	2,169	1,097,919	1,147,969	Medical.
25	3,35,000	22,96,658	19,20,000	153,110	128,000	68,526	69,746	221,636	197,746	Scientific and other Minor Departments.
26	1,05,000	13,72,059	13,70,000	91,472	91,400	-	-	91,472	91,400	- - - TOTAL.
27	-	14,17,864	-	94,511	-	-	-	94,511	-	MISCELLANEOUS :
28	2,45,000	44,28,848	34,77,000	295,257	231,800	8,765	32,386	304,012	264,186	Receipts in aid of Superannuation, &c.
29	6,85,000	95,15,257	67,67,000	634,350	451,200	77,281	102,132	711,631	553,332	Stationery and Printing.
30	-	40,94,50,713	39,98,47,000	27,296,714	26,656,500	230	2,293	27,296,944	26,658,793	Exchange.
31	-	21,97,28,915	24,55,60,000	14,648,595	16,370,000	-	-	14,648,595	16,370,000	Miscellaneous.
32	-	64,53,598	45,54,000	430,239	303,600	-	-	430,239	303,600	- - - TOTAL.
33	-	18,32,68,202	14,97,43,000	12,217,880	9,982,900	230	2,293	12,218,110	9,985,193	RAILWAYS :
34	-	34,29,224	-11,000	228,615	-700	-	-	228,615	-700	State Railways (Gross Receipts).
35	-	2,08,839	2,18,000	13,923	14,500	38,683	56,231	52,606	70,731	Deduct—Working Expenses.
36	-	18,60,06,266	14,99,50,000	12,460,418	9,996,700	38,913	58,524	12,499,331	10,055,224	Surplus Profits paid to Companies, &c.
37	10,84,000	8,31,20,215	8,40,01,000	2,208,014	2,268,700	-	-	2,208,014	2,268,700	Net Receipts.
38	29,50,000	1,56,07,989	1,03,05,000	1,640,533	1,087,000	-	-	1,640,533	1,087,000	Guaranteed Companies (Net Traffic Receipts).
39	3,84,000	34,80,677	32,17,000	232,045	214,500	-	-	232,045	214,500	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
40	42,68,000	5,22,08,881	5,35,23,000	3,480,592	3,508,200	-	-	3,480,592	3,508,200	- - - TOTAL.
41	7,93,000	87,11,865	40,61,000	217,457	270,700	1,609	-	249,066	270,700	OTHER PUBLIC WORKS :
42	-	79,83,278	63,71,000	532,219	424,700	376,330	314,282	908,540	738,982	Civil Works.
43	-	12,65,148	10,53,000	84,343	70,200	29,587	28,213	113,930	98,413	MILITARY RECEIPTS :
44	-	13,13,290	18,81,000	87,686	125,400	-	-	87,686	125,400	Army : Effective.
45	14,000	8,59,915	8,89,000	57,268	59,300	-	-	57,268	59,300	Non-effective.
46	14,000	1,14,22,735	1,01,04,000	761,516	679,800	405,917	342,495	1,167,433	1,022,095	Marine.
47	15,59,18,000	1,05,42,69,570	1,03,55,31,000	70,284,638	69,035,400	718,637	601,734	71,003,275	69,637,134	Military Works.
										- - - 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.		
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	
<b>DIRECT DEMANDS ON THE REVENUES:</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	39,514	41,000	88,369	81,000	5,21,226	5,24,000	1
Assignments and Compensations - - -	34,30,485	34,68,000	25,57,014	25,70,000	439	1,000	2
Charges in respect of Collection, viz.:							
Land Revenue - - - - -	6,70,757	7,25,000	35,51,474	37,70,000	61,45,276	67,00,030	3
Opium (including cost of Production) -	12,537	12,000	-	-	-	-	4
Salt (including cost of Production) - -	10,64,395	11,66,000	-	-	28,505	33,000	5
Stamps - - - - -	16,57,443	16,63,000	1,15,673	1,21,000	1,18,606	1,13,000	6
Excise - - - - -	1,46,373	1,93,000	2,68,333	2,80,000	11,10,881	11,70,000	7
Provincial Rates - - - - -	-	-	-	-	-	-	8
Customs - - - - -	-	-	-	-	4,64,682	4,80,000	9
Assessed Taxes - - - - -	1,456	1,000	12,216	10,000	40,137	38,000	10
Forest - - - - -	6,68,834	6,75,000	15,83,407	17,24,000	36,74,574	39,07,000	11
Registration - - - - -	7,167	7,000	1,07,890	1,12,000	76,007	86,000	12
<b>TOTAL</b> - - - - -	<b>43,96,680</b>	<b>46,25,000</b>	<b>62,94,468</b>	<b>66,68,000</b>	<b>1,24,78,323</b>	<b>1,30,52,000</b>	<b>13</b>
<b>INTEREST:</b>							
Interest on Debt - - - - -	4,35,65,443	4,42,52,000	86,647	1,44,000	55,621	74,000	14
Deduct—Amounts chargeable to Railways (a) -	3,96,67,621	4,14,56,000	-	-	-	-	15
" " " Irrigation - - - - -	1,36,88,523	1,37,80,000	-	-	-	-	16
Remainder chargeable on Ordinary Debt	-81,90,701	-1,09,24,000	86,647	1,44,000	55,621	74,000	17
Interest on other Obligations - - - - -	64,40,705	66,11,000	4,004	5,000	5,452	7,000	18
<b>TOTAL</b> - - - - -	<b>-37,49,996</b>	<b>-43,13,000</b>	<b>90,651</b>	<b>1,49,000</b>	<b>61,073</b>	<b>81,000</b>	<b>19</b>
<b>POST OFFICE</b> - - - - -	<b>2,56,73,099</b>	<b>2,78,65,000</b>	-	-	-	-	<b>20</b>
<b>TELEGRAPH</b> - - - - -	<b>1,28,13,078</b>	<b>1,31,85,000</b>	-	-	-	-	<b>21</b>
<b>MINT</b> - - - - -	<b>10,82,114</b>	<b>8,14,000</b>	-	-	-	-	<b>22</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:</b>							
General Administration - - - - -	61,58,696	64,73,000	8,90,421	9,45,000	16,08,990	17,87,000	23
Law and Justice:							
Courts - - - - -	3,44,555	3,44,000	21,64,239	25,19,000	42,51,933	44,00,000	24
Jails - - - - -	17,97,443	10,29,000	4,81,132	5,60,000	12,46,377	12,80,000	25
Police - - - - -	10,54,003	12,50,000	28,10,818	31,80,000	1,12,00,413	1,18,50,000	26
Ports and Pilotage - - - - -	-	-	-	-	11,65,176	12,00,000	27
Education - - - - -	5,15,137	7,46,000	14,18,902	15,83,000	18,00,094	19,00,000	28
Ecclesiastical - - - - -	2,01,138	1,94,000	79,883	85,000	1,37,841	1,21,000	29
Medical - - - - -	5,69,513	6,61,000	5,28,885	7,20,000	19,54,101	21,29,000	30
Political - - - - -	68,23,161	93,35,000	41,240	44,000	4,17,639	4,00,000	31
Scientific and other Minor Departments	82,69,744	67,10,000	3,77,092	5,05,000	3,79,788	4,30,000	32
<b>TOTAL</b> - - - - -	<b>2,27,33,392</b>	<b>2,66,42,000</b>	<b>87,92,702</b>	<b>1,01,41,000</b>	<b>2,42,52,348</b>	<b>2,55,03,000</b>	<b>33</b>
<b>MISCELLANEOUS CIVIL CHARGES:</b>							
Territorial and Political Pensions - - -	1,66,693	1,61,000	2,07,390	2,05,000	1,23,296	1,25,000	34
Civil Furlough and Absentee Allowances -	-1,621	-	-	-	-	-	35
Superannuation Allowances and Pensions	8,66,746	8,97,000	6,06,936	6,05,000	6,02,856	6,80,000	36
Stationery and Printing - - - - -	3,89,981	13,68,000	4,25,166	4,04,000	7,93,664	7,74,000	37
Exchange - - - - -	-	4,95,000	-	-	-	-	38
Miscellaneous - - - - -	6,54,547	5,39,000	1,67,341	1,65,000	3,43,302	3,23,000	39
<b>TOTAL</b> - - - - -	<b>20,76,346</b>	<b>34,00,900</b>	<b>13,98,833</b>	<b>13,79,000</b>	<b>19,23,118</b>	<b>19,02,000</b>	<b>40</b>
<b>FAMINE RELIEF AND INSURANCE:</b>							
Famine Relief - - - - -	70,088	28,000	1,45,224	11,30,000	-	-	41
Construction of Protective Railways - -	98,415	1,000	-	-	-	-	42
Construction of Protective Irrigation Works	80,314	69,000	12,01,047	15,43,000	2,079	14,000	43
Reduction or Avoidance of Debt - - - -	-	-	12,80,000	12,80,000	-	-	44
<b>TOTAL</b> - - - - -	<b>2,48,817</b>	<b>98,000</b>	<b>26,86,271</b>	<b>29,53,000</b>	<b>22,079</b>	<b>14,000</b>	<b>45</b>
Carried forward to page 12 - - - - -	6,82,73,530	7,23,76,000	2,12,50,915	2,42,00,000	3,87,30,941	4,05,52,000	46

## ACCOUNTS, 1907-08.

(a) Included under the following Heads:—	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
	Rs.	£	£	£
State Railways—Interest on Debt - - - -	2,61,94,702	2,412,980	2,830,223	5,243,208
Interest chargeable against Companies on Advances - -	34,72,919	231,528	288,454	519,962
<b>TOTAL</b> - - - - -	<b>3,06,67,621</b>	<b>2,644,508</b>	<b>3,118,682</b>	<b>5,783,170</b>



in each of the PROVINCES of *British India*, and in *England*, for 1908-09.  
RESULTS of 1907-08.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	70,023	98,000	8,21,806	7,85,000	1,72,029	2,73,000	17,12,967	18,02,000	DIRECT DEMANDS ON THE REVENUES :
2	90,540	1,94,000	1,75,957	1,81,000	3,37,585	3,40,000	65,98,020	67,84,000	Refunds and Drawbacks.
3	40,39,363	44,65,000	47,05,873	49,20,000	85,53,286	87,00,000	2,79,66,029	2,92,80,000	Assignments and Compensations.
4	-	-	2,49,08,077	1,86,50,000	-	-	2,49,78,614	1,86,62,000	Charges in respect of Collection, viz. :
5	28,070	29,000	3,62,630	3,84,000	-	-	14,83,600	16,12,000	Land Revenue.
6	4,20,820	4,14,000	4,09,854	4,80,000	2,63,609	2,39,000	-3,79,781	-2,98,000	Opium (including cost of Production).
7	2,28,203	2,87,000	7,73,049	8,00,000	1,64,584	2,10,000	26,92,080	29,40,000	Salt (including cost of Production).
8	25,767	24,000	45,282	49,000	-	-	71,049	77,000	Stamps.
9	39,486	41,000	10,93,792	10,73,000	-	-	15,97,980	15,94,000	Excise.
10	29,844	34,000	1,53,061	1,60,000	271	-	2,37,045	2,43,000	Provincial Rates.
11	8,00,373	9,03,000	7,13,394	6,22,000	11,94,013	12,36,000	84,34,595	90,67,000	Customs.
12	5,41,660	5,92,000	7,52,153	8,32,000	2,61,476	2,83,000	17,46,353	18,94,000	Assessed Taxes.
13	63,14,189	70,85,000	3,49,73,028	2,89,36,000	1,09,51,853	1,12,63,000	7,73,98,531	7,86,29,000	Forest.
									Registration.
									- - - TOTAL.
14	74,790	1,07,000	3,02,281	5,02,000	8,93,768	12,38,000	4,49,78,550	4,63,17,000	INTEREST :
15	-	-	-	-	-	-	3,96,67,621	4,14,58,000	Interest on Debt.
16	-	-	-	-	-	-	1,30,88,523	1,37,20,000	Deduct—Amounts chargeable to Railways (a)
17	74,790	1,07,000	3,02,281	5,02,000	8,93,768	12,38,000	-77,77,594	-88,59,000	" " " Irrigation.
18	5,023	6,000	17,085	18,000	7,19,123	7,32,000	71,91,392	73,79,000	Remainder chargeable on Ordinary Debt.
19	79,813	1,13,000	3,19,366	5,20,000	16,12,891	19,70,000	-5,86,202	-14,80,000	Interest on other Obligations.
									- - - TOTAL.
20	-	-	-	-	-	-	2,56,73,099	2,78,65,000	POST OFFICE.
21	-	-	-	-	-	-	1,28,13,078	1,31,85,000	TELEGRAPH.
22	-	-	-	-	-	-	10,82,114	8,14,000	MINT.
23	13,41,491	14,86,000	21,57,486	21,56,000	19,99,839	20,53,000	1,42,46,929	1,49,00,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :
24	41,91,047	44,77,000	75,61,397	82,00,000	57,79,483	60,50,000	2,42,92,554	2,59,90,000	General Administration.
25	12,38,987	11,29,000	24,06,952	27,42,000	19,93,037	24,00,000	94,53,928	1,00,31,000	Law and Justice :
26	44,19,659	50,20,000	73,93,804	78,75,000	96,29,268	1,01,70,000	3,65,07,967	3,93,45,000	Courts.
27	1,86,945	1,54,000	11,95,783	22,60,000	20,40,351	31,35,000	25,47,904	36,14,000	Jails.
28	17,79,007	20,80,000	45,54,894	56,50,000	24,41,008	2,47,000	9,04,555	8,92,000	Police.
29	28,268	31,000	2,16,417	2,14,000	14,31,463	21,29,000	75,98,228	88,39,000	Ports and Pilotage.
30	8,46,566	9,16,000	22,67,610	22,85,000	1,05,247	1,08,000	75,37,254	1,00,63,000	Education.
31	92,090	1,00,000	57,877	70,000	7,57,948	8,62,000	82,13,669	92,20,000	Ecclesiastical.
32	2,97,663	4,00,000	11,31,534	13,13,000	-	-	-	-	Medical.
33	1,44,21,623	1,57,83,000	2,92,33,754	3,27,65,000	2,39,77,644	2,71,54,000	12,34,11,463	13,79,88,000	Political.
									Scientific and other Minor Departments.
									- - - TOTAL.
34	7,842	9,000	8,55,761	8,63,000	7,99,513	8,65,000	21,60,495	22,28,000	MISCELLANEOUS CIVIL CHARGES :
35	45	-	-	-	1,389	1,000	-187	1,000	Territorial and Political Pensions.
36	6,74,364	6,91,000	26,39,774	26,63,000	27,19,320	28,05,000	81,59,996	83,41,000	Civil Furlough and Absentee Allowances.
37	3,85,590	4,76,000	14,67,251	13,58,000	10,96,737	9,10,000	44,68,389	52,90,000	Superannuation Allowances and Pensions.
38	-	-	-	-	-	-	-	-	Stationery and Printing.
39	7,45,889	7,79,000	10,12,098	4,95,000	20,38,757	20,38,000	49,51,934	43,36,000	Exchange.
40	18,13,730	19,55,000	59,64,884	53,79,000	65,65,716	66,16,000	1,97,40,627	2,06,91,000	Miscellaneous.
									- - - TOTAL.
41	2,893	25,000	6,73,526	11,50,000	83,95,189	1,25,23,000	92,86,920	1,48,56,000	FAMINE RELIEF AND INSURANCE :
42	-	-	-	-	-	-	98,415	1,000	Famine Relief.
43	53	8,000	8,98,231	7,11,000	23,64,319	20,70,000	48,26,043	44,15,000	Construction of Protective Railways.
44	-	-	2,60,000	2,80,000	4,50,000	4,50,000	19,90,000	19,90,000	Construction of Protective Irrigation Works.
45	2,946	-33,000	18,31,757	21,21,000	1,12,09,508	1,50,43,000	1,80,01,378	2,12,82,000	Reduction or Avoidance of Debt.
									- - - TOTAL.
46	2,38,32,301	2,40,60,000	7,23,22,789	6,97,21,000	5,43,17,612	6,20,46,000	27,55,34,088	29,39,54,000	- - - Carried forward to page 13.
ESTIMATE, 1908-09.									
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.					
	Rs.	£	£	£					
	3,74,36,000	2,495,700	3,033,833	5,529,533					
	40,20,000	268,000	219,213	487,213					
	4,14,56,000	2,763,700	3,253,051	6,016,751					
					(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.	
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>DIRECT DEMANDS ON THE REVENUES :</b>										
Refunds and Drawbacks - - - - -	17,12,967	18,03,000	1,41,956	1,52,000	24,553	31,000	4,17,732	4,01,000	13,66,219	1
Assignments and Compensations - - -	65,98,020	67,54,000	1,18,243	1,06,000	19,778	20,000	12,36,151	13,28,000	99,29,177	2
Charges in respect of Collection, viz. :—										
Land Revenue - - - - -	2,79,66,029	2,92,80,000	48,11,303	49,59,000	5,98,411	5,51,000	1,15,00,742	1,21,30,000	76,26,640	3
Opium (including cost of Production) -	2,49,78,614	1,86,62,000	-	-	-	-	-	-	36,867	4
Salt (including cost of Production) - -	14,83,600	16,12,000	-	-	-	-	20,50,514	16,82,000	19,11,925	5
Stamps - - - - -	-3,19,781	-2,96,000	1,59,557	1,62,000	18,334	17,000	3,98,958	4,06,000	2,20,371	6
Excise - - - - -	26,92,080	29,40,000	69,830	79,000	7,699	8,000	10,19,638	18,11,000	6,50,761	7
Provincial Rates - - - - -	71,049	77,000	-	-	-	-	-	-	-	8
Customs - - - - -	15,97,960	15,94,000	-	-	-	-	3,01,589	3,19,000	11,88,487	9
Assessed Taxes - - - - -	2,37,045	2,43,000	10,828	12,000	865	1,000	34,765	37,000	85,149	10
Forest - - - - -	86,34,595	90,67,000	11,76,698	9,20,000	88,400	90,000	37,80,857	29,00,000	19,55,427	11
Registration - - - - -	17,46,363	18,94,000	1,10,917	1,19,000	8,861	10,000	10,12,459	11,21,000	2,26,380	12
<b>TOTAL - - - - -</b>	<b>7,73,98,531</b>	<b>7,36,29,000</b>	<b>65,99,228</b>	<b>65,09,000</b>	<b>7,66,900</b>	<b>7,28,000</b>	<b>2,07,53,405</b>	<b>2,20,35,000</b>	<b>2,52,97,403</b>	<b>13</b>
<b>INTEREST :</b>										
Interest on Debt - - - - -	4,49,78,550	4,63,17,000	2,47,885	2,68,000	-	-	2,68,651	2,87,000	6,28,598	14
Deduct—Amounts chargeable to Railways -	3,96,67,621	4,14,56,000	-	-	-	-	-	-	-	15
"    "    "    Irrigation - - - - -	1,30,88,523	1,37,20,000	-	-	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt -	-77,77,594	-88,59,000	2,47,885	2,68,000	-	-	2,68,651	2,87,000	6,28,598	17
Interest on other Obligations - - - - -	71,91,392	73,79,000	7,663	11,000	-	-	26,849	29,000	2,67,016	18
<b>TOTAL - - - - -</b>	<b>-6,86,202</b>	<b>-14,80,000</b>	<b>2,55,568</b>	<b>2,79,000</b>	<b>-</b>	<b>-</b>	<b>2,95,500</b>	<b>3,16,000</b>	<b>8,95,614</b>	<b>19</b>
<b>POST OFFICE - - - - -</b>	<b>2,56,73,009</b>	<b>2,78,65,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>
<b>TELEGRAPH - - - - -</b>	<b>1,28,13,078</b>	<b>1,31,85,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21</b>
<b>MINT - - - - -</b>	<b>10,82,114</b>	<b>8,14,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,73,117</b>	<b>22</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b>										
General Administration - - - - -	1,42,46,929	1,49,00,000	13,40,592	13,60,000	2,70,619	3,00,000	14,08,343	14,50,000	20,44,893	23
Law and Justice :										
Courts - - - - -	2,42,92,554	2,59,90,000	37,24,018	37,62,000	5,14,067	5,45,000	51,73,160	56,00,000	51,80,722	24
Jails - - - - -	94,53,928	1,00,31,000	10,31,616	12,30,000	1,17,136	1,35,000	13,55,256	16,13,000	8,66,303	25
Police - - - - -	3,65,07,967	3,93,45,000	52,34,373	55,77,000	13,30,043	15,00,000	64,49,126	73,50,000	76,41,400	26
Ports and Pilotage - - - - -	25,47,904	36,14,000	-	-	-	-	16,382	18,000	54,386	27
Education - - - - -	1,21,08,475	1,50,94,000	22,68,154	22,49,000	78,052	1,08,000	37,95,573	37,77,000	39,67,094	28
Ecclesiastical - - - - -	9,04,555	8,02,000	2,24,711	2,37,000	35,348	35,000	3,38,844	2,96,000	3,47,141	29
Medical - - - - -	75,98,228	88,39,000	13,51,673	12,30,000	1,20,958	1,50,000	17,64,450	21,33,000	19,03,065	30
Political - - - - -	75,37,254	1,00,63,000	6,41,892	6,34,000	27,00,710	30,76,000	89,028	97,000	8,22,746	31
Scientific and other Minor Departments -	82,13,669	92,20,000	5,30,112	6,09,000	40,898	44,000	10,92,562	12,40,000	6,43,666	32
<b>TOTAL - - - - -</b>	<b>12,34,11,463</b>	<b>13,79,88,000</b>	<b>1,63,47,041</b>	<b>1,68,88,000</b>	<b>52,08,837</b>	<b>58,92,000</b>	<b>2,14,80,724</b>	<b>2,34,74,000</b>	<b>2,35,31,416</b>	<b>33</b>
<b>MISCELLANEOUS CIVIL CHARGES :</b>										
Territorial and Political Pensions - - -	21,60,495	22,28,000	1,61,728	1,56,000	53,675	65,000	4,01,697	3,94,000	6,04,266	34
Civil Furlough and Absentee Allowances -	- 187	1,000	-	-	-	-	977	4,000	1,544	35
Superannuation Allowances and Pensions -	51,59,996	83,41,000	15,59,135	16,03,000	1,22,113	1,17,000	22,62,016	23,60,000	26,49,059	36
Stationery and Printing - - - - -	44,68,389	52,90,000	6,65,457	6,47,000	68,900	66,000	18,41,177	18,93,000	19,18,111	37
Exchange - - - - -	-	4,96,000	-	-	-	-	-	-	-	38
Miscellaneous - - - - -	49,51,934	43,36,000	4,93,992	4,08,000	28,848	30,000	3,37,659	4,34,000	4,03,039	39
<b>TOTAL - - - - -</b>	<b>1,97,40,627</b>	<b>2,06,91,000</b>	<b>28,80,312</b>	<b>28,14,000</b>	<b>2,73,536</b>	<b>2,78,000</b>	<b>48,43,526</b>	<b>50,86,000</b>	<b>55,70,019</b>	<b>40</b>
<b>FAMINE RELIEF AND INSURANCE :</b>										
Famine Relief - - - - -	92,86,920	1,48,56,000	32,077	1,35,000	-	1,000	171	16,000	14,781	41
Construction of Protective Railways - - -	98,415	1,000	-	-	-	-	-	-	-	42
Construction of Protective Irrigation Works -	46,26,043	44,15,000	13,737	3,000	-	-	22,174	- 18,000	13,08,036	43
Reduction or Avoidance of Debt - - - - -	19,90,000	19,90,000	1,40,000	1,40,000	-	-	2,50,000	2,50,000	18,70,000	44
<b>TOTAL - - - - -</b>	<b>1,60,01,378</b>	<b>2,12,62,000</b>	<b>1,85,814</b>	<b>2,78,000</b>	<b>-</b>	<b>1,000</b>	<b>2,72,345</b>	<b>2,47,000</b>	<b>27,82,797</b>	<b>45</b>
<b>Carried forward to page 14 - - - - -</b>	<b>27,55,34,088</b>	<b>29,30,54,000</b>	<b>2,62,67,063</b>	<b>2,67,68,000</b>	<b>62,49,273</b>	<b>68,99,000</b>	<b>4,70,45,600</b>	<b>5,11,67,000</b>	<b>5,89,58,360</b>	<b>46</b>

Provinces of British India, and in England, for 1908-09, compared with the Results of 1907-08.—continued.

	BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	1908-09.	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1907-08.	1908-09.	1907-08.	1908-09.	
		1907-08.	1908-09.	1907-08.	1908-09.					
	Rs.	Rs.	Rs.	£	£	£	£	£	£	
1	16,84,000	36,63,436	40,70,000	244,228	271,300	-	-	244,228	271,300	DIRECT DEMANDS ON THE REVENUES:
2	90,50,000	1,79,01,369	1,81,58,000	1,193,425	1,210,500	-	-	1,193,425	1,210,500	Refunds and Drawbacks.
3	80,75,000	5,23,03,025	5,49,95,000	3,500,202	3,668,300	1,138	464	3,501,340	3,668,764	Assignments and Compensations.
4	38,000	2,50,15,481	1,87,00,000	1,667,690	1,246,700	1,743	1,316	1,669,441	1,248,016	Charges in respect of Collection, viz.:-
5	19,30,000	54,46,039	51,24,000	363,069	341,800	415	1,582	363,484	343,182	Land Revenue.
6	2,20,000	4,77,439	5,09,000	31,829	34,000	107,280	136,667	139,109	170,667	Opium (including cost of Production).
7	10,05,000	44,40,008	58,43,000	296,000	389,500	94	149	296,094	389,049	Salt (including cost of Production).
8	-	71,049	77,000	4,737	5,100	-	-	4,737	5,100	Stamps.
9	12,40,000	30,89,036	31,53,000	205,869	210,200	609	159	206,478	210,359	Excise.
10	89,000	3,63,450	3,82,000	24,577	25,500	-	-	24,577	25,500	Provincial Rates.
11	21,00,000	1,46,35,975	1,50,77,000	975,732	1,005,200	4,603	5,666	980,340	1,010,866	Customs.
12	3,50,000	32,04,970	34,94,000	213,604	232,900	-	-	213,604	232,900	Assessed Taxes.
13	2,66,81,000	13,03,15,467	12,95,82,000	8,721,031	8,638,900	115,886	146,003	8,836,917	8,784,803	Forest.
										Registration.
										- - - TOTAL.
14	6,28,000	4,61,23,684	4,75,03,000	3,074,912	3,166,700	4,990,485	5,286,565	8,065,397	8,453,265	INTEREST:
15	-	3,96,67,621	4,14,56,000	2,644,508	2,763,700	3,118,662	3,253,051	5,763,170	6,018,761	Interest on Debt.
16	-	1,30,88,523	1,37,80,000	872,568	914,700	108,344	108,989	980,912	1,023,889	Deduct—Amounts chargeable to Railways.
17	6,23,000	-66,32,460	-76,76,000	-442,164	-511,700	1,763,479	1,924,525	1,321,315	1,412,825	" " " Irrigation.
18	2,94,000	74,92,940	77,02,000	499,529	513,500	-	-	499,529	513,500	Remainder chargeable on Ordinary Debt.
19	9,12,000	8,60,480	27,000	57,365	1,800	1,763,479	1,924,525	1,820,844	1,926,325	Interest on other Obligations.
										- - - TOTAL.
20	-	2,54,73,039	2,78,65,030	1,711,540	1,857,700	61,180	54,789	1,772,720	1,912,489	POST OFFICE.
21	-	1,38,13,078	1,31,85,000	854,205	879,000	230,242	148,688	1,084,447	1,027,689	TELEGRAPH.
22	5,80,000	19,55,231	13,94,000	130,349	92,900	34,552	30,663	164,901	123,563	MINT.
23	21,30,000	1,93,11,376	2,01,40,000	1,287,425	1,349,600	331,718	355,734	1,622,143	1,698,334	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
24	53,00,000	3,58,84,521	4,11,97,000	2,592,302	2,746,500	150	459	2,592,452	2,746,959	General Administration.
25	9,85,000	1,28,24,239	1,38,04,000	854,949	826,300	1,817	29	856,766	926,329	Law and Justice:
26	80,50,000	5,71,62,909	6,27,32,000	3,810,861	4,181,400	2,493	1,832	3,813,354	4,183,332	Courts.
27	52,000	26,18,672	36,94,000	174,578	245,600	221	212	174,799	245,812	Jails.
28	40,60,000	2,22,18,348	2,52,88,000	1,481,223	1,685,900	7,869	8,911	1,489,092	1,694,811	Police.
29	3,30,000	18,48,599	17,90,000	123,240	119,300	306	739	123,546	120,039	Ports and Pilotage.
30	26,30,000	1,27,38,274	1,49,87,000	849,218	999,100	7,365	10,562	856,603	1,009,662	Education.
31	9,00,000	1,18,51,636	1,47,64,000	790,109	984,900	6,046	8,335	796,155	992,635	Eccelesiastical.
32	7,23,000	1,05,20,907	1,18,36,000	701,394	789,100	71,204	56,742	772,658	845,843	Medical.
33	2,60,60,000	18,99,79,481	21,03,02,000	12,665,999	14,020,100	432,209	443,555	13,097,508	14,463,655	Political.
										Scientific and other Minor Departments.
										- - - TOTAL.
34	5,50,000	33,81,861	33,93,000	225,457	226,200	33,487	11,085	248,044	237,285	MISCELLANEOUS CIVIL CHARGES:
35	2,000	2,334	7,000	156	500	329,359	366,639	329,515	367,139	Territorial and Political Pensions.
36	28,00,000	1,47,52,319	1,52,21,000	983,488	1,014,700	2,025,973	2,048,110	3,009,461	3,062,810	Civil Furlough and Absentee Allowances.
37	18,58,000	89,62,034	97,64,000	607,469	650,200	138,115	129,467	735,584	779,067	Superannuation Allowances and Pensions.
38	-	-	4,95,000	-	33,000	-	-	-	33,000	Stationery and Printing.
39	3,52,000	62,15,472	55,60,000	414,365	370,700	35,210	36,100	449,575	406,807	Exchange.
40	55,62,000	3,33,14,020	3,44,30,000	2,220,935	2,205,800	2,552,144	2,591,401	4,773,079	4,886,701	Miscellaneous.
										- - - TOTAL.
41	1,83,000	93,33,920	1,51,90,000	622,262	1,012,700	-	-	622,262	1,012,700	FAMINE RELIEF AND INSURANCE:
42	-	98,415	1,000	6,561	100	-	-	6,561	100	Famine Relief.
43	16,65,000	60,59,990	60,55,000	403,999	404,300	13,241	8,855	417,240	413,155	Construction of Protective Railways.
44	13,70,000	37,50,000	37,50,000	250,000	250,000	-	-	250,000	250,000	Construction of Protective Irrigation Works.
45	32,18,000	1,92,42,334	2,50,06,000	1,282,822	1,667,100	13,241	8,855	1,296,063	1,675,955	Reduction or Avoidance of Debt.
										- - - TOTAL.
46	6,30,13,000	41,46,63,190	44,17,91,000	27,613,546	29,452,700	5,202,993	5,348,479	32,846,539	34,801,179	- - - 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.		
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8 - - -	6,62,73,570	7,23,76,000	2,12,50,915	2,42,90,000	3,87,36,941	4,05,62,000	1
<b>RAILWAY REVENUE ACCOUNT:</b>							
State Railways:							
Interest on Debt - - - - -	3,61,94,702	3,74,36,000	-	-	-	-	2
Annuities in purchase of Railways - -	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	34,72,919	40,20,000	-	-	-	-	5
Interest on Capital deposited by Companies -	11,64,608	10,90,000	-	-	-	-	6
Guaranteed Companies:							
Surplus Profits, Land, and Supervision -	1,76,088	1,93,000	-	-	-	-	7
Interest - - - - -	56,873	-	-	-	-	-	8
Subsidized Companies:							
Land, &c. - - - - -	2,03,048	11,80,000	-	-	-	-	9
Miscellaneous Railway Expenditure - - -	12,10,766	4,32,000	-	-	1,930	13,000	10
TOTAL - - -	4,24,79,009	4,43,41,000	-	-	1,930	13,000	11
<b>IRRIGATION:</b>							
Major Works:							
Working Expenses - - - - -	-	-	12,889	25,000	2,00,866	2,80,000	12
Interest on Debt - - - - -	57,29,250	48,05,000	-	-	-	-	13
Minor Works and Navigation - - - - -	2,27,841	3,63,000	4,80,011	6,00,000	13,56,438	16,00,000	14
TOTAL - - -	59,57,091	51,66,000	4,92,900	6,25,000	15,57,304	18,80,000	15
<b>OTHER PUBLIC WORKS:</b>							
Construction of Railways charged to Provincial or Local Revenues.	-	-	-	-	-	-	16
Civil Works - - - - -	34,12,587	42,61,000	61,73,297	68,98,000	1,15,61,846	99,27,000	17
TOTAL - - -	34,12,587	42,61,000	61,73,297	68,98,000	1,15,61,846	99,27,000	18
<b>MILITARY SERVICES:</b>							
Army:							
Effective - - - - -	19,97,88,207	20,34,36,000	-	-	-	-	19
Non-effective - - - - -	98,91,248	1,00,33,000	-	-	-	-	20
Marine - - - - -	35,96,072	37,45,000	-	-	-	-	21
Military Works - - - - -	1,45,38,170	1,23,42,000	6,973	16,000	12,14,643	7,84,000	22
Special Defences (1902) - - - - -	14,31,376	2,64,000	-	-	-	-	23
TOTAL - - -	22,92,45,073	22,98,25,000	6,973	16,000	12,14,643	7,84,000	24
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -</b>							
	84,73,67,290	35,59,69,000	2,79,24,085	3,18,20,000	5,30,72,664	5,31,56,000	25
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	-	-	-	-	-	-	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-	-	9,27,028	32,05,000	31,29,590	25,81,000	27
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -</b>	34,73,67,290	35,59,69,000	2,69,97,057	2,86,24,000	4,99,43,074	5,05,75,000	28
<b>RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE:</b>							
Capital Outlay on Railways and Irrigation Works:							
State Railways - - - - -	12,22,92,466	7,23,30,000	-	-	-	-	29
Irrigation Works - - - - -	-	-	-	-	10,92,115	12,86,000	30
TOTAL - - -	12,22,92,466	7,23,30,000	-	-	10,92,115	12,86,000	31
Redemption of Liabilities - - - - -	-	-	-	-	-	-	32

Provinces of *British India*, and in *England*, for 1908-09, compared with the Results of 1907-08—*continued*.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2,26,32,301	2,49,69,000	7,23,22,789	6,97,21,000	5,48,17,612	6,20,46,000	27,55,34,088	29,39,54,000	- - - Brought forward from page 9
2	-	-	-	-	-	-	3,61,04,702	3,74,36,000	RAILWAY REVENUE ACCOUNT :
3	-	-	-	-	-	-	-	-	State Railways :
4	-	-	-	-	-	-	-	-	Interest on Debt.
5	-	-	-	-	-	-	34,72,919	40,20,000	Annuities in purchase of Railways.
6	-	-	-	-	-	-	11,64,608	10,90,000	Sinking Funds.
7	-	-	-	-	-	-	1,76,088	1,93,000	Interest chargeable against Companies on Advances.
8	-	-	-	-	-	-	56,878	-	Interest on Capital deposited by Companies.
9	-	10,000	3,413	-	14,270	35,000	2,20,731	12,25,000	Guaranteed Companies :
10	3,665	11,000	-	-	-	-	12,16,361	4,46,000	Surplus Profits, Land, and Supervision.
11	3,665	21,000	3,413	-	14,270	35,000	4,25,02,287	4,44,10,000	Interest.
									Subsidized Companies :
									Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
12	-	-	14,25,201	14,73,000	34,04,512	36,69,000	50,43,468	53,47,000	IRRIGATION :
13	-	-	21,06,968	21,08,000	29,02,622	29,25,000	1,07,38,838	98,36,000	Major Works :
14	72,693	90,000	18,29,894	20,04,000	5,60,541	5,87,000	45,77,418	52,44,000	Working Expenses.
15	72,693	90,000	54,22,061	55,85,000	68,67,675	70,81,000	2,03,59,724	2,04,27,000	Interest on Debt.
									Minor Works and Navigation.
									- - - TOTAL.
16	8,286	1,000	-	-	-	-	8,286	1,000	OTHER PUBLIC WORKS :
17	66,67,021	71,38,000	1,09,14,080	93,12,000	64,03,785	60,48,000	4,51,22,616	4,35,78,000	Construction of Railways charged to Provincial or Local Revenues.
18	66,65,307	71,34,000	1,09,14,080	93,12,000	64,03,785	60,48,000	4,51,30,902	4,35,80,000	Civil Works.
									- - - TOTAL.
19	-	-	-	-	-	-	19,97,88,207	20,34,36,000	MILITARY SERVICES :
20	-	-	-	-	-	-	98,91,348	1,00,38,000	Army :
21	-	-	-	-	-	-	35,96,072	37,45,000	Effective.
22	81,713	85,000	42,424	41,000	16,332	13,000	1,59,00,255	1,32,81,000	Non-effective.
23	-	-	-	-	-	-	14,31,376	2,64,000	Marine.
24	81,713	85,000	42,424	41,000	16,332	13,000	23,06,07,158	23,07,64,000	Military Works.
									Special Defences (1902).
									- - - TOTAL.
25	2,94,55,679	3,22,90,000	8,87,04,767	8,46,59,000	6,76,09,674	7,62,23,000	61,41,34,159	63,31,35,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
26	-	-	-	-	-	9,98,000	-	9,98,000	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
27	25,95,768	23,68,000	22,56,894	12,51,000	35,87,032	-	1,24,96,406	94,03,000	Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.
28	2,68,59,917	2,99,22,000	8,64,47,773	8,34,08,000	6,40,22,642	7,62,21,000	60,16,37,753	62,47,30,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
29	-	-	-	-	-	-	12,22,92,466	7,23,30,000	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :
30	-	-	-4,425	-	7,63,426	5,50,000	18,52,116	18,34,000	Capital Outlay on Railways and Irrigation Works :
31	-	-	-4,425	-	7,63,426	5,50,000	12,41,44,582	7,41,66,000	State Railways.
32	-	-	-	-	-	-	-	-	Irrigation Works.
									- - - TOTAL.
									Redemption of Liabilities.

## 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.	
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10 - - -	27,55,34,088	29,39,54,000	2,62,67,963	2,67,68,000	62,49,273	68,99,000	4,76,45,500	5,11,57,000	5,89,56,366	1
<b>RAILWAY REVENUE ACCOUNT :</b>										
State Railways :										
Interest on Debt - - - - -	3,61,94,702	3,74,36,000	-	-	-	-	-	-	-	2
Annuities in purchase of Railways -	-	-	-	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	34,72,910	40,20,000	-	-	-	-	-	-	-	5
Interest on Capital deposited by Companies.	11,64,608	10,90,000	-	-	-	-	-	-	-	6
Guaranteed Companies :										
Surplus Profits, Land, and Supervision Interest - - - - -	1,76,088	1,93,000	-	-	-	-	-	-	-	7
Subsidized Companies :										
Land, &c. - - - - -	2,20,731	12,25,000	-	-	-	-	-	-	-	8
Miscellaneous Railway Expenditure -	12,16,361	4,46,000	-	-	-	-	-	-	10,602	10
<b>TOTAL - - -</b>	<b>4,25,02,387</b>	<b>4,44,10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,602</b>	<b>11</b>
<b>IRRIGATION :</b>										
Major Works :										
Working Expenses - - - - -	50,43,468	53,47,000	67,98,875	69,72,000	2,26,120	2,00,000	19,12,570	22,94,000	10,79,104	12
Interest on Debt - - - - -	1,07,38,838	98,36,000	15,51,873	16,74,000	-	-	-	13,84,000	7,97,812	13
Minor Works and Navigation - - -	45,77,418	52,14,000	10,82,747	11,37,000	39,315	52,000	39,99,294	58,56,000	30,39,173	14
<b>TOTAL - - -</b>	<b>2,03,59,724</b>	<b>2,04,97,000</b>	<b>94,33,495</b>	<b>97,83,000</b>	<b>2,65,435</b>	<b>2,52,000</b>	<b>59,11,864</b>	<b>75,34,000</b>	<b>49,16,088</b>	<b>15</b>
<b>OTHER PUBLIC WORKS :</b>										
Construction of Railways charged to Provincial or Local Revenues.	8,286	1,000	-	-	-	-	-	-	-	16
Civil Works - - - - -	4,51,22,616	4,35,79,000	64,79,401	67,47,000	18,11,903	21,54,000	67,64,427	64,93,000	90,76,462	17
<b>TOTAL - - -</b>	<b>4,51,30,902</b>	<b>4,35,80,000</b>	<b>64,79,401</b>	<b>67,47,000</b>	<b>18,11,903</b>	<b>21,54,000</b>	<b>67,64,427</b>	<b>64,93,000</b>	<b>90,76,462</b>	<b>18</b>
<b>ARMY SERVICES :</b>										
Army :										
Effective - - - - -	19,97,88,207	20,34,36,000	-	-	-	-	-	-	-	19
Non-effective - - - - -	98,91,248	1,00,38,000	-	-	-	-	-	-	-	20
Marine - - - - -	35,96,072	37,45,000	-	-	-	-	-	-	-	21
Military Works - - - - -	1,58,90,255	1,32,81,000	3,77,449	2,62,000	-	-	83,555	70,000	83,275	22
Special Defences (1902) - - - - -	14,31,376	2,64,000	-	-	-	-	-	-	-	23
<b>TOTAL - - -</b>	<b>23,06,07,158</b>	<b>23,07,64,000</b>	<b>3,77,449</b>	<b>2,62,000</b>	<b>-</b>	<b>-</b>	<b>83,555</b>	<b>70,000</b>	<b>83,275</b>	<b>24</b>
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -</b>	<b>61,41,34,159</b>	<b>63,31,35,900</b>	<b>4,25,58,308</b>	<b>4,26,60,000</b>	<b>83,26,611</b>	<b>93,05,000</b>	<b>6,04,05,346</b>	<b>6,52,54,000</b>	<b>7,80,42,793</b>	<b>25</b>
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	-	9,98,000	-	-	-	-	-	14,68,000	-	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	1,24,90,406	94,03,000	24,08,709	18,54,000	-	-	44,992	-	3,67,679	27
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -</b>	<b>60,16,37,753</b>	<b>62,47,30,000</b>	<b>4,01,49,599</b>	<b>4,07,06,000</b>	<b>83,26,611</b>	<b>93,05,000</b>	<b>6,03,60,354</b>	<b>6,67,22,000</b>	<b>7,26,75,114</b>	<b>28</b>
<b>RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE :</b>										
Capital Outlay on Railways and Irrigation Works :										
State Railways - - - - -	12,22,92,466	7,23,30,000	-	-	-	-	-	-	-	29
Irrigation Works - - - - -	18,62,116	18,36,000	74,71,246	97,83,000	5,32,277	11,41,000	12,09,164	12,00,000	2,52,763	30
<b>TOTAL - - -</b>	<b>12,41,44,582</b>	<b>7,41,66,000</b>	<b>74,71,246</b>	<b>97,83,000</b>	<b>5,32,277</b>	<b>11,41,000</b>	<b>12,09,164</b>	<b>12,00,000</b>	<b>2,52,763</b>	<b>31</b>
Redemption of Liabilities - - -	-	-	-	-	-	-	-	-	-	32

Provinces of *British India*, and in *England*, for 1908-09, compared with the Results of 1907-08—*continued*.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.		
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1907-08.	1908-09.	1907-08.	1908-09.			
	1907-08.	1908-09.	1907-08.	1908-09.							
1908-09.	Rs.	Rs.	£	£	£	£	£	£			
1	6,30,13,000	41,40,53,190	44,17,91,000	27,043,546	29,452,700	5,202,938	5,348,479	32,846,539	34,801,179	- - - Brought forward from page 11.	
2	-	3,61,94,702	3,74,36,000	2,412,980	2,495,700	2,830,228	3,033,838	5,243,208	5,529,538	RAILWAY REVENUE ACCOUNT: State Railways: Interest on Debt. Annuities in purchase of Railways. Sinking Funds. Interest chargeable against Companies on Advances. Interest on Capital deposited by Companies. Guaranteed Companies: Surplus Profits, Land, and Supervision-Interest. Subsidized Companies: Land, &c. Miscellaneous Railway Expenditure.	
3	-	-	-	-	-	2,869,335	3,268,132	2,969,335	3,268,132		
4	-	-	-	-	-	154,058	159,491	154,058	159,491		
5	-	84,73,919	40,20,000	231,528	268,000	288,434	219,213	519,962	487,213		
6	-	11,64,608	10,90,000	77,640	73,700	1,383,506	1,569,171	1,461,146	1,641,871		
7	-	1,76,083	1,93,000	11,739	12,900	-	-	11,739	12,900		
8	-	56,878	-	3,792	-	576,576	-	580,368	-		
9	-	2,20,781	12,25,000	14,715	81,600	-	-	14,715	81,600		
10	11,000	12,26,963	4,57,000	81,798	30,500	-	-	81,798	30,500		
11	11,000	4,25,12,839	4,44,21,000	2,834,192	2,961,400	8,102,187	8,249,845	10,936,329	11,211,245		- - - TOTAL.
12	11,56,000	1,50,60,137	1,59,69,000	1,004,009	1,064,600	-	-	1,004,009	1,064,600		IRRIGATION: Major Works: Working Expenses. Interest on Debt. Minor Works and Navigation.
13	8,26,000	1,30,88,623	1,37,30,000	872,568	914,700	108,344	108,989	980,912	1,023,689		
14	31,70,000	1,27,37,946	1,34,59,000	819,196	897,200	-	-	849,196	697,200		
15	51,52,000	4,08,86,606	4,31,48,000	2,725,773	2,876,500	108,344	108,989	2,834,117	2,985,489	- - - TOTAL.	
16	-	8,286	1,000	553	100	-	-	553	100	OTHER PUBLIC WORKS: Construction of Railways charged to Provincial or Local Revenues. Civil Works.	
17	90,11,000	6,92,54,809	6,89,84,000	4,616,988	4,465,600	68,102	80,053	4,685,090	4,545,653		
18	90,11,000	6,92,63,095	6,89,85,000	4,617,541	4,465,700	68,102	80,053	4,685,843	4,545,753	- - - TOTAL.	
19	-	19,97,88,207	20,34,36,000	13,319,214	13,562,400	2,218,290	2,385,096	15,537,504	15,947,496	ARMY SERVICES: Army: Effective. Non-effective. Marine. Military Works. Special Defences (1903).	
20	-	09,91,248	1,00,33,000	659,416	669,200	2,450,618	2,469,376	3,110,029	3,138,576		
21	-	85,96,072	37,45,000	239,738	249,700	245,286	232,434	485,024	482,134		
22	95,000	1,64,44,534	1,37,08,000	1,096,303	913,900	70,640	41,067	1,166,943	954,967		
23	-	14,31,378	2,64,000	95,425	17,600	20,862	12,444	116,267	30,044		
24	95,000	23,11,51,437	23,11,01,000	15,410,096	15,412,800	5,005,691	5,140,417	20,415,787	20,553,217	- - - TOTAL.	
25	7,72,82,000	70,84,67,217	82,75,36,000	53,231,148	55,169,100	18,487,267	18,927,763	71,718,413	74,096,883	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL. Add—Portion of Allotments to Provincial Governments not spent by them in the year. Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	
26	-	-	24,66,000	-	164,400	-	-	-	164,400		
27	28,40,000	1,53,17,786	1,38,97,000	1,021,188	926,600	-	-	1,021,188	926,500		
28	7,46,42,000	78,31,49,431	81,61,05,000	52,209,962	54,407,000	18,487,267	18,927,763	70,697,229	73,334,783	TOTAL EXPENDITURE CHARGED TO REVENUE.	
29	-	12,22,02,466	7,23,30,000	8,152,831	4,822,000	2,414,214	3,329,527	10,667,045	8,151,527	RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE: Capital Outlay on Railways and Irrigation Works: State Railways. Irrigation Works.	
30	2,50,000	1,13,77,666	1,41,60,000	758,505	944,000	87,217	59,866	846,722	1,003,866		
31	2,50,000	13,36,70,032	8,64,90,000	8,911,336	5,766,000	2,501,431	3,389,393	11,412,767	9,155,393	- - - TOTAL.	
32	-	-	-	-	-	2,144,800	1,500,000	2,144,800	1,500,000	Redemption of Liabilities.	

J. A. ROBERTSON, *Officiating Comptroller and Auditor General.*  
WALTER BADOCK, *Accountant-General.*