

PROVINCE OF ASSAM]

INDIAN ACCOUNTS—Local Series.

[Account No. 61]

No. 61—concluded.

[REMITTANCES]

From 1886-87 to 1893-94—concluded.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—concl'd.								
II.—DETAIL OF GROSS DEBITS IN ORDER OF PRESIDENCIES AND PROVINCES—cont'd.								
CIVIL AND PUBLIC WORKS—								
Civil Accounts . . .	240,973	203,792	188,518	202,419	202,294	243,630	387,383	624,310
P. W. Accounts . . .	20,364	21,752	17,976	15,045	15,928	18,907	27,530	34,096
TOTAL	261,337	225,544	206,494	217,464	218,222	262,537	414,913	658,406
CIVIL AND POST OFFICE—								
Civil Accounts . . .	30,056	42,956	71,189	74,125	65,714	58,449	54,623	59,813
P. O. Accounts . . .	289,857	286,456	304,297	324,859	343,196	...	...	...
TOTAL	319,913	329,412	375,486	398,984	408,910	58,449	54,623	59,813
CIVIL AND TELEGRAPH—								
Civil Accounts . . .	20,509	16,871	14,047	14,640	19,098	24,047	22,369	24,569
CIVIL AND MARINE—								
Civil Accounts . . .	1,707	2,295	212	68	...	74	90	19
PUBLIC WORKS AND TELEGRAPH—								
P. W. Accounts—								
Buildings and Roads . . .	3	...	50	13	29	...	...	...
POST OFFICE AND TELEGRAPH—								
Post Office Accounts . . .	879	1,111	1,205	1,430	1,717	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—								
Buildings and Roads . . .	35,800	25,228	35,872	19,172	13,375	28,114	29,811	24,414
Railway Capital . . .	3,937	5,249	1,970	2,337	2,485	40,212	258,569	268,635
Ditto Revenue . . .	7,201	5,566	2,975	3,485	3,549	2,060	2,190	2,962
TOTAL	46,938	36,043	40,817	24,994	19,409	70,386	290,570	296,011
TRANSFERS BETWEEN POSTAL OFFICERS								
	10,843	13,969	12,990	...	...	...	...	...

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 62]

INDIAN ACCOUNTS—Local Series.

[PROVINCE OF ASSAM

CASH BALANCES]

Account

CASH BALANCES in the TREASURIES under the ASSAM

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
April . . .	323,200	357,400	402,400	400,400	362,700	483,600	445,800	343,600	452,500
May . . .	262,200	338,900	364,400	426,000	349,200	486,500	439,000	400,600	419,000
June . . .	250,100	307,200	342,100	405,000	343,300	470,600	428,000	371,700	419,200
July . . .	249,600	274,500	305,300	386,100	350,300	428,500	331,200	340,100	414,500
August . . .	224,500	234,100	280,300	353,600	360,100	398,700	287,600	304,100	376,600
September . .	209,300	193,000	256,000	285,000	342,100	380,500	264,600	278,500	352,200
October . . .	212,100	208,900	236,400	290,700	224,700	371,800	269,000	262,600	332,100
November . .	205,600	215,100	213,600	205,500	225,700	360,800	245,400	233,600	298,500

PROVINCE OF ASSAM]

INDIAN ACCOUNTS—Local Series.

[Account No. 62

No. 62.

[CASH BALANCES

PROVINCE on the last day of each month in each YEAR from 1886-87 to 1894-95.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
December . . .	275,900	262,500	273,900	223,100	259,600	384,400	266,400	237,600	271,600
January . . .	366,700	350,500	414,900	202,800	414,900	336,400	340,200	297,800	401,300
February . . .	363,000	342,800	419,800	236,200	414,100	368,000	330,700	378,700	449,500
March . . .	386,700	395,200	441,500	304,000	519,300	387,900	330,700	459,400	471,800
Adjusted Cash Balance for the last month of the official year, as per Finance and Revenue Accounts . . .	386,702	395,245	441,517	304,026	519,338	387,864	330,703	459,398	

REVENUES]

GOVERNMENT

Account

ABSTRACT STATEMENT of REVENUE and

REVENUES.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
PRINCIPAL HEADS OF REVENUE—								
Land Revenue	3,877,486	3,800,109	3,737,346	3,888,212	3,881,940	3,867,957	3,849,609	3,871,432
Opium	6,212,405	6,100,688	6,445,242	6,532,791	5,971,099	6,012,895	6,152,786	4,868,237
Salt	1,958,722	1,860,916	2,281,688	2,270,754	2,319,488	2,404,487	2,410,119	2,374,133
Stamps	1,346,318	1,381,604	1,383,899	1,423,803	1,424,693	1,510,046	1,554,584	1,597,671
Excise	1,012,583	1,086,575	1,089,164	1,047,532	1,046,484	1,123,397	1,159,458	1,214,817
Other heads	1,652,779	1,725,229	1,764,992	1,853,774	1,923,900	2,011,403	2,033,574	2,080,475
	16,060,293	15,955,121	16,702,331	17,016,866	16,567,604	16,920,185	17,160,130	16,006,765
INTEREST	79,644	111,130	107,521	125,447	138,952	157,729	173,117	183,456
POST OFFICE, TELEGRAPH AND MINT	246,901	248,309	258,762	262,469	275,939	1,584	1,738	1,142
RECEIPTS BY CIVIL DEPARTMENTS .	394,066	422,405	422,589	427,740	443,435	469,163	465,281	460,229
MISCELLANEOUS	137,286	157,137	166,736	163,111	182,807	171,636	178,053	165,840
RAILWAYS	1,098,872	1,276,767	1,374,187	1,492,495	1,746,241	1,781,354	1,828,009	1,851,751
IRRIGATION	224,382	206,790	236,437	241,205	229,465	255,102	278,073	255,955
BUILDINGS AND ROADS	89,790	86,169	91,391	120,625	111,098	82,026	83,055	97,105
TOTAL .	18,331,234	18,463,828	19,359,954	19,849,958	19,695,541	19,838,779	20,167,456	19,022,243

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 63

[CHARGES

OF BENGAL.

No. 63.

EXPENDITURE and SURPLUS of the GOVERNMENT of BENGAL.

EXPENDITURE.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DIRECT DEMANDS ON THE REVENUES	3,446,444	3,142,693	3,336,693	2,362,662	2,971,204	2,713,963	2,511,389	2,802,166
INTEREST	12,081	12,178	17,322	18,055	19,134	22,155	25,174	28,828
POST OFFICE, TELEGRAPH AND MINT	393,712	417,298	406,203	412,212	407,846	37,103	37,273	37,069
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS	2,263,045	2,275,959	2,354,227	2,445,250	2,515,761	2,614,840	2,587,445	2,626,468
MISCELLANEOUS CIVIL CHARGES .	470,478	470,967	470,269	519,570	561,923	641,624	637,134	662,723
FAMINE RELIEF AND INSURANCE .	8,400	...	7,540	24,174	1,430	1,148	28,708	265
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE)	336	—185	—1,080	24	1,304	775	...	...
RAILWAY REVENUE ACCOUNT .	947,514	1,044,584	1,040,980	1,083,424	1,192,116	1,538,578	1,040,829	1,011,324
IRRIGATION	484,154	533,748	523,560	514,080	525,763	534,505	523,044	538,996
BUILDINGS AND ROADS	824,582	709,447	841,797	794,765	868,290	905,262	777,555	767,514
	8,850,746	8,606,689	8,997,511	8,174,216	9,064,771	9,009,953	8,168,551	8,475,353
ADD—Provincial and Local sur- pluses	52,488	135,493	...	94,940	...	...	...	46,448
DEDUCT—Provincial and Local de- ficits	...	...	57,400	...	153,577	34,508	11,214	...
TOTAL	8,903,234	8,742,182	8,940,111	8,269,156	8,910,894	8,975,445	8,157,337	8,521,801
Surplus	9,428,000	9,721,646	10,419,843	11,580,802	10,784,647	10,863,334	12,010,119	10,500,442
EXPENDITURE NOT CHARGED TO REVENUE— Capital Outlay on Railways and Irrigation Works—								
State Railways	298,078	323,318	271,823	283,720	193,299	153,833	—346,028	—58
Irrigation Works	57,636	51,682	72,239	42,556	41,752	56,801	38,059	35,531
TOTAL	355,714	375,000	344,062	326,276	235,051	210,634	—307,969	35,473

REVENUES]

Account No. 64.

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL and PUBLIC WORKS DEPARTMENTS.

MAJOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PRINCIPAL HEADS OF REVENUE—								
Land Revenue	3,877,486	3,800,109	3,737,246	3,888,212	3,881,940	3,867,957	3,849,609	3,871,432
Opium	6,212,405	6,100,688	6,445,242	6,532,791	5,971,099	6,012,895	6,152,786	4,868,237
Salt	1,958,722	1,860,916	2,281,688	2,270,754	2,319,488	2,404,487	2,410,119	2,374,133
Stamps	1,346,318	1,381,604	1,383,899	1,423,803	1,424,693	1,510,046	1,554,584	1,597,671
Excise	1,012,583	1,086,575	1,089,164	1,047,532	1,046,484	1,113,397	1,159,458	1,214,817
Provincial Rates	803,613	805,864	795,430	819,439	811,894	850,617	880,466	878,221
Customs	315,502	368,289	391,754	410,919	482,277	510,881	505,385	540,859
Assessed Taxes	364,457	383,515	400,763	426,537	433,082	437,519	429,855	442,320
Forest	65,363	65,779	67,691	76,872	72,739	78,955	74,488	80,161
Registration	103,844	101,782	109,354	120,007	123,908	133,431	143,380	138,914
TOTAL	16,060,293	15,955,121	16,702,331	17,016,866	16,567,604	16,920,185	17,160,130	16,006,765
INTEREST	79,644	111,130	107,521	125,447	138,952	157,729	173,117	183,456
POST OFFICE, TELEGRAPH AND MINT—								
Post Office	246,795	248,193	258,669	262,382	275,926	1,584	1,738	1,142
Telegraph	106	116	93	87	13	...	...	...
TOTAL	246,901	248,309	258,762	262,469	275,939	1,584	1,738	1,142
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice—								
Courts of Law	75,633	77,425	78,954	80,459	89,634	88,101	86,839	89,659
Jails	74,461	71,028	77,502	85,950	76,629	92,764	91,314	80,812
Police	70,740	77,673	77,016	81,992	90,258	91,367	92,746	94,262
Marine	89,719	91,010	91,173	85,421	91,874	96,541	91,976	93,373
Education	52,979	72,523	64,219	60,072	60,878	63,272	62,864	61,491
Medical	15,680	14,519	14,705	15,456	14,954	15,685	18,707	20,453
Scientific and other Minor De- partments	14,854	18,227	19,020	18,390	19,208	21,433	20,835	20,179
TOTAL	394,066	422,405	422,589	427,740	443,435	469,163	465,281	460,229
MISCELLANEOUS—								
Receipts in aid of Superannu- ation, Retired and Compas- sionate Allowances	23,086	22,374	23,872	22,893	30,834	30,109	25,348	26,066
Stationery and Printing	22,474	22,085	22,207	19,429	34,978	18,095	20,426	17,127
Miscellaneous	91,726	112,678	120,657	120,789	116,995	123,432	132,279	122,647
TOTAL	137,286	157,137	166,736	163,111	182,807	171,636	178,053	165,840
RAILWAYS—								
State Railways (Gross Earn- ings)	1,098,872	1,276,767	1,374,187	1,492,495	1,746,241	1,781,354	1,828,009	1,851,751
IRRIGATION—								
Major Works—Direct Receipts	138,663	110,323	139,437	152,128	134,673	160,271	188,767	167,262
Minor Works and Navigation	85,719	96,467	97,000	89,077	94,792	94,831	89,306	88,693
TOTAL	224,382	206,790	236,437	241,205	229,465	255,102	278,073	255,955
BUILDINGS AND ROADS—								
Military Works	746	386	210	3	14	22	3	15
Civil Works	89,044	85,783	91,181	120,622	111,084	82,004	83,052	97,090
TOTAL	89,790	86,169	91,391	120,625	111,098	82,026	83,055	97,105

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 65

Account No. 65.

[REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—								
Revenue from lands . . .	3,774,006	3,717,844	3,659,933	3,806,405	3,803,150	3,772,643	3,759,400	3,777,319
Recovery of Survey Charges . . .	...	...	...	...	...	...	...	792
Sale of Government Estates . . .	17,128	3,612	2,092	1,036	676	265	302	559
Assessment of Alienated Lands less Quit-rents . . .	7,709	7,543	7,836	7,845	7,473	7,410	7,409	7,273
Sale of Waste Lands and redemption of Land Revenue . . .	2,326	2,217	2,179	1,853	2,632	10,409	2,934	2,686
Capitation Tax . . .	1,660	2,444	1,964	2,259	1,782	1,889	1,850	1,619
Receipts for the improvement of Government Estates . . .	42,503	38,390	32,588	39,462	38,357	46,887	47,360	47,850
Revenue Record-room Receipts . . .	320	213	213	396	364	319	216	244
Malikana or allowances to excluded proprietors . . .	12,343	11,547	11,381	11,810	11,902	11,902	11,831	11,364
Land Registration Fees . . .	307	367	207	189	142	229	287	382
Miscellaneous . . .	19,184	15,932	18,953	16,957	15,462	16,004	18,020	21,344
TOTAL	3,877,486	3,800,109	3,737,346	3,888,212	3,881,940	3,867,957	3,849,609	3,871,432
OPIUM—								
Sale-proceeds by auction in Calcutta for export—								
Behar Opium . . .	3,227,242	3,073,247	3,195,119	3,099,191	2,832,457	2,874,120	3,066,666	2,519,012
Benares Opium . . .	2,919,736	2,964,720	3,188,879	3,374,378	3,080,429	3,075,540	3,026,599	2,289,364
Cost price of Opium sold by the Excise Department . . .	55,184	56,681	56,402	55,712	56,779	58,603	56,559	57,545
Miscellaneous . . .	10,243	6,040	4,842	3,510	1,434	4,632	2,962	2,316
TOTAL	6,212,405	6,100,688	6,445,242	6,532,791	5,971,099	6,012,895	6,152,786	4,866,237
SALT—								
Duty on Salt imported from England . . .	1,435,476	1,455,419	1,870,795	1,736,797	1,605,635	1,519,892	1,531,804	1,592,711
Duty on other imported Salt, sea-borne . . .	513,034	397,676	402,074	521,585	701,031	873,510	869,861	773,685
Miscellaneous, including Fines and Forfeitures . . .	3,367	3,248	3,419	3,362	3,468	2,764	3,090	3,429
Rents of Warehouses . . .	6,845	4,573	5,400	9,010	9,354	8,321	5,364	4,308
TOTAL	1,958,722	1,860,916	2,281,688	2,270,754	2,319,488	2,404,457	2,410,119	2,374,133

REVENUES];

Account No. 65—continued.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
STAMPS—								
Sale of Court-fee Stamps	999,217	1,026,478	1,008,811	1,034,883	1,018,873	1,095,062	1,119,393	1,149,855
Sale of Commercial and other Stamps	334,279	340,253	365,086	377,391	395,308	406,169	431,441	443,663
Fines and Penalties, &c.	2,931	2,943	2,904	3,027	2,632	2,875	2,671	3,015
Duty on impressing documents	9,464	11,635	6,951	7,802	7,604	5,776	818	832
Miscellaneous	427	295	147	200	276	164	261	306
TOTAL	1,346,318	1,381,604	1,383,899	1,423,803	1,424,693	1,510,046	1,554,584	1,597,671
EXCISE—								
License and distillery Fees and Duties for the sale of Liquors and Drugs—								
License Fees and Farmers' Rent	594,863	640,730	643,606	614,598	575,540	580,794	605,576	632,624
Distillery Fees	5,706	7,095	7,012	5,501	5,751	5,548	6,065	5,858
Still-head Duty	133,628	144,191	139,541	137,975	171,176	175,266	194,333	197,393
Duties levied on Drugs	120,490	133,076	138,782	131,120	133,159	183,366	191,489	213,416
Duty on Opium consumed in India	854,687	925,092	928,941	889,194	885,626	944,974	997,463	1,049,291
Fines, Confiscations and Miscellaneous	156,983	160,825	159,765	157,657	160,008	167,467	160,942	164,210
TOTAL	913	658	458	681	850	956	1,053	1,316
PROVINCIAL RATES—								
Rates and Cesses on lands	803,613	805,864	795,430	819,439	811,894	850,617	880,466	878,221
CUSTOMS—								
Imports	150,577	148,606	216,124	244,569	267,575	280,890	310,603	359,486
Exports	158,044	213,725	170,941	160,841	208,905	224,280	189,733	175,490
Miscellaneous—								
Warehouse and Wharf Rents	172	138	153	295	314	492	303	289
Miscellaneous	6,675	5,788	4,498	5,174	5,439	5,204	4,732	5,582
Fees for registration of cargo boats	34	32	38	40	44	15	14	12
TOTAL	315,502	368,289	391,754	410,919	482,277	510,881	505,385	540,859
ASSESSED TAXES—								
Income Tax Collections	364,457	383,515	400,763	426,537	433,082	437,519	429,855	442,320

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 65

Account No. 65—continued.

[REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—Continued.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
FOREST—								
Revenue from Timber and other Produce removed from the Forests by Government Agency . . .	10,748	8,443	5,677	7,911	7,988	4,150	2,608	1,502
Revenue from Timber and other Produce removed from the Forests by consumers or purchasers . .	51,474	54,059	59,672	65,647	61,187	69,506	66,867	74,846
Confiscated Drift and Waif wood . .	465	934	726	1,197	1,679	821	1,086	1,270
Revenue from Forests not managed by Government	2	...	...	...	...	...	...	...
Miscellaneous	2,674	2,343	1,616	2,117	1,885	4,478	3,927	2,543
TOTAL	65,363	65,779	67,691	76,872	72,739	78,955	74,488	80,161
REGISTRATION—								
Fees for registering Documents	96,198	95,909	104,240	114,562	118,527	127,702	137,873	133,621
Fees for copies of Registered Documents	2,621	2,249	2,260	2,141	2,138	2,341	1,978	1,935
Miscellaneous	5,025	3,624	2,854	3,304	3,243	3,388	3,529	3,358
TOTAL	103,844	101,782	109,354	120,007	123,908	133,431	143,380	138,914
INTEREST—								
Interest on loans to Native States, Presidency Corporations, &c.	61,447	96,717	91,941	109,340	124,760	141,531	153,878	162,312
Do. on do. to Mofussil Municipalities	155	172	128	120	112	890	915	1,216
Do. on do. to Port Funds	...	...	...	...	...	299	975	275
Do. on do. under the Land Improvement Act	818	1,058	...	...	...	...	...	...
Do. on do. to District Local Fund Committees	8	...	4	2	...	597	981	974
Do. on do. to Cultivators	553	425	1,219	1,876	2,119	2,501	2,659	3,173
Do. to Landholders and other Notabilities	...	24	35	73	453	1,042	1,764	5,137
Do. for Embankment and Drainage	1,972	878	1,096	1,352	684	564	437	132
	64,953	99,274	94,423	112,763	128,128	147,424	161,639	173,219
Interest on security investments of Provincial Funds (Education)	1,406	1,409	1,265	1,439	1,545	1,418	1,438	1,439
On arrears of District Road Cess	6,118	5,039	5,673	5,551	4,726	4,211	4,756	4,126
On arrear collection of P.W. Cess	6,612	5,301	5,617	5,335	4,285	4,368	4,863	4,188
On do. of Land Revenue	1	...	...	...	...	4	...	...
Interest on other accounts	554	107	543	359	268	304	451	484
TOTAL	79,644	111,130	107,621	125,447	138,952	157,729	173,117	183,456
POST OFFICE—(a)								
Postage on Letters, Newspapers and Parcels, exclusive of those carried on Public Service	44,813	43,243	43,896	43,653	46,985	...	...	...
Sale of Postage Stamps—								
Ordinary	125,780	124,075	125,067	121,885	125,695	...	...	...
Service	30,780	30,698	31,835	32,616	33,799	...	...	...
Carried over	201,373	198,016	200,798	198,104	206,479	...	...	...

(a) Departmental figures transferred to India, General, from 1891-92.

Account No. 65]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF BENGAL]

REVENUES]

Account No. 65—continued.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE—continued and brought forward	201,373	198,016	200,798	198,104	206,479	...	...	...
Money Order Receipts	42,572	47,908	54,849	60,833	65,487	...	...	...
Fees and Petty Receipts	1,877	1,701	1,872	1,925	2,925	...	...	...
Mail Cart, Parcel Van, &c.	...	...	...	32	32	...	...	...
Commission on sale of Indian Postal Notes	30	189	...	...	...	...	...	...
Ditto on British Postal Orders	7	7	8	8	13	...	...	...
Contribution from Native States District Post Collections, including Zemindari Dak Receipts	55	...	...	...	...	...	...	...
	1,263	1,490	1,396	1,682	1,295	1,584	1,738	1,142
	247,177	248,411	258,923	262,584	276,231	1,584	1,738	1,142
DEDUCT—Refunds	382	218	254	202	305	...	...	...
TOTAL	246,795	248,193	258,669	262,382	275,926	1,584	1,738	1,142
TELEGRAPH— Message Revenue (Provincial)	106	116	93	87	13	...	...	...
LAW AND JUSTICE— Courts of Law— Sale-proceeds of unclaimed and Escheated Property	2,993	2,755	3,072	2,674	4,786	2,324	2,754	2,963
Court-fees realised in cash	2,428	2,241	1,893	1,975	7,616	2,632	3,333	3,705
Pledership Examination Fees	2,017	1,734	2,058	1,984	2,297	2,119	2,282	2,664
General Fees, Fines and Forfeitures	66,439	68,788	70,366	72,151	73,266	79,809	76,571	79,178
Miscellaneous Fees and Fines	...	...	2	11	...	...	11	6
Miscellaneous	1,756	1,907	1,563	1,664	1,669	1,217	1,588	1,143
	75,633	77,425	78,954	80,459	89,634	88,101	86,839	89,659
Jails— Sale-proceeds of Jail Manufactures	73,889	70,592	76,727	85,718	76,346	91,843	90,908	80,269
Receipts on account of Convict Labour	...	...	28	1	48	60	4	3
Other Jail Receipts	572	436	747	231	235	861	402	540
	74,461	71,028	77,502	85,950	76,629	92,764	91,314	80,812
TOTAL	150,094	148,453	156,456	166,409	166,263	180,865	178,153	170,471
POLICE— Receipts on account of Police supplied to Public Departments, Private Companies and Persons	1,362	1,105	1,752	2,310	2,381	1,674	2,518	3,838
Contributions received for Police furnished to Municipal Cantonment and Town Funds	...	...	489	791	912	654	619	1,042
Presidency Police	...	...	...	5,943	15,226	13,119	10,189	7,886
Recoveries on account of Village Police	10,822	11,733	15,504	17,058	14,679	19,703	20,384	22,317
Fees, Fines and Forfeitures	49,352	54,775	49,888	45,305	47,886	49,538	51,880	53,307
Cash Receipts under the Arms Act	7	...	9	26	3	...	...	...
Contributions for Pensions	288	316	298	417	546	806	54	34
Miscellaneous	8,908	9,744	9,076	10,142	8,625	5,873	7,122	5,838
TOTAL	70,740	77,673	77,016	81,992	90,258	91,367	92,746	94,262

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 65

Account No. 65 —continued.

[REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94..
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MARINE—								
Pilotage Receipts . . .	84,655	86,380	84,735	80,425	83,958	88,403	84,115	85,079
Sale-proceeds of Marine Stores and Vessels . . .	94	106	2,274	345	135	777	63	229
Registration and other Fees .	2,553	2,583	2,423	2,919	3,621	3,211	3,468	3,585
Miscellaneous . . .	2,417	1,941	1,741	1,732	4,160	4,150	4,330	4,480
TOTAL .	89,719	91,010	91,173	85,421	91,874	96,541	91,976	93,373
EDUCATION—								
Fees . . .	48,594	51,836	53,855	55,069	55,399	56,796	55,567	56,815
Contributions . . .	2,249	2,918	2,612	2,621	2,461	2,540	3,994	1,928
Income from Endowments .	471	375	188	202	375	427	928	876
Miscellaneous . . .	1,661	17,380	7,555	2,176	2,630	3,503	2,369	1,842
Sale-proceeds of Books, etc. .	4	14	9	4	13	6	6	30
TOTAL .	52,979	72,523	64,219	60,072	60,878	63,272	62,864	61,491
MEDICAL—								
Medical School and College Fees	2,710	2,427	2,339	2,439	2,663	2,748	3,289	4,185
Hospital Receipts . . .	7,308	5,638	5,985	6,465	5,915	6,092	8,062	8,610
Lunatic Asylums Receipts .	2,389	2,527	2,059	2,422	2,315	2,216	2,346	2,870
Sale of Medical Stores . . .	...	1	...	...	...	...	1	21
Income from Endowments .	...	99	32	2	...	1	3	1
Contributions . . .	3,032	3,303	3,560	3,781	3,647	3,967	4,797	4,586
Miscellaneous . . .	241	524	730	347	414	661	209	180
TOTAL .	15,680	14,519	14,705	15,456	14,954	15,685	18,707	20,453
SCIENTIFIC AND OTHER MINOR DE- PARTMENTS—								
Receipts on account of Experi- mental Cultivation . . .	...	25	894	55	166	424	375	305
Examination Fees . . .	...	...	...	119	127	522	406	344
Botanical and other Public Gardens . . .	364	385	243	474	333	353	467	490
Veterinary and Stallion Re- ceipts . . .	...	...	...	...	...	3,001	2,500	15
Cinchona Plantation . . .	9,925	13,649	12,908	11,257	11,881	10,993	11,792	13,739
Public Exhibitions and Fairs .	117	74	86	105	142	312	365	468
Inland Labour Transport Fees .	2,631	2,596	2,504	2,812	1,326	1,516	1,472	1,422
Emigration Fees . . .	1,654	1,365	2,351	3,504	4,432	4,145	3,447	3,380
Miscellaneous . . .	163	133	34	64	801	167	11	16
TOTAL .	14,854	18,227	19,020	18,390	19,208	21,433	20,835	20,179

REVENUES.]

Account No. 65—concluded.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—concluded.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Subscription to the Military Fund	...	...	...	...	...	...	...	153
Subscriptions to the Military Orphan Fund	1,353	2,305	3,169	2,544	2,684	1,460	1,438	1,323
Subscriptions under the Civil Service Family Pension Regulations	749	629	751	994	996	1,258	1,546	1,912
Ditto to the Bengal Civil Fund	16,358	14,887	15,056	14,796	14,503	14,685	13,820	14,027
Subscriptions to the Bombay Civil Fund	...	2	...	...	...	...	...	8
Ditto to the Madras Civil Fund	2	1	11	...	...	8	...	...
Family subscriptions of Native Members of the Covenanted Civil Service	139	120	113	99	100	108	125	91
Deductions for Pension Fund	...	...	...	...	...	...	742	748
Contributions for Pensions, Gratuities, etc.	4,483	4,425	4,772	4,417	12,549	12,586	7,677	7,804
Miscellaneous	2	5	...	43	2	4	...	...
TOTAL	23,086	22,374	23,872	22,893	30,834	30,109	25,348	26,066
STATIONERY AND PRINTING—								
Receipts from sale of Stationery, etc.	9,950	6,484	8,029	7,145	8,249	5,171	9,037	4,633
Sale of Gazettes and other Publications	6,660	8,135	9,310	8,288	8,518	8,058	8,323	8,923
Other Press Receipts	5,864	7,466	4,868	3,996	18,211	4,866	3,066	3,571
TOTAL	22,474	22,085	22,207	19,429	34,978	18,095	20,426	17,127
MISCELLANEOUS—								
Premium on Bills of Exchange	4,316	4,773	5,726	5,201	4,326	5,514	5,711	5,666
Unclaimed Deposits	36,188	31,775	42,649	37,679	33,684	41,763	37,076	29,214
Treasure Trove	1	16	11	40	42	7	4	12
Unclaimed Bills of Exchange	49	49	87	77	75	23	37	...
Sale-proceeds of Durbar presents	1,047	2,688	995	1,717	1,608	1,711	896	513
Sale-proceeds of old materials, etc.	4,551	4,643	3,933	3,782	3,577	4,854	4,043	4,037
Sale of Lands and Houses, etc.	104	117	168	160	529	281	14	2,713
Government Audit Fees	2,347	2,073	2,420	3,796	2,327	6,614	9,095	7,010
Rents	2,015	1,893	2,147	1,858	3,487	3,634	3,931	4,765
Miscellaneous Fees, Fines, etc.	14,479	22,339	26,074	25,648	21,387	15,533	20,576	29,340
Percentages chargeable on European stores, etc.	3,969	14,579	9,311	11,874	10,316	11,784	19,333	3,486
Extraordinary items	...	...	...	...	6,262	...	...	83
Miscellaneous	22,660	27,733	27,136	28,967	29,375	31,714	31,563	35,808
TOTAL	91,726	112,678	120,657	120,789	116,995	123,432	132,279	122,647

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 66]

Account No. 66.

CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS.

GRANTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
DIRECT DEMANDS ON THE REVENUES—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks . . .	53,729	59,794	74,588	59,472	63,717	71,965	60,921	64,390
Assignments and Compensations . . .	30,960	30,089	25,762	28,061	28,594	30,732	30,917	29,275
Charges in respect of collection—								
Land Revenue . . .	352,142	340,597	351,306	354,796	363,096	411,434	456,810	472,522
Opium . . .	2,722,649	2,419,445	2,592,818	1,599,588	2,176,616	1,856,871	1,597,547	1,870,650
Salt . . .	1,122	1,237	2,122	4,652	6,826	5,161	12,459	2,684
Stamps . . .	48,515	48,562	49,378	51,290	48,528	45,178	59,556	63,171
Excise . . .	37,781	42,652	43,441	56,592	65,189	66,566	65,666	64,854
Provincial Rates . . .	22,616	35,283	32,336	35,470	42,522	45,778	44,343	43,548
Customs . . .	51,371	53,064	52,402	53,944	54,211	51,872	54,012	54,250
Assessed Taxes . . .	27,044	15,152	14,974	16,137	17,598	18,012	18,409	17,879
Forest . . .	42,278	38,972	37,620	39,797	41,333	42,047	38,129	40,393
Registration . . .	56,237	57,846	59,946	62,863	62,974	68,347	72,620	78,550
TOTAL	3,446,444	3,142,693	3,336,693	2,362,662	2,971,204	2,713,963	2,511,389	2,802,166
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works . . .	604	661	5,130	6,824	8,463	10,115	12,164	14,326
Interest on other Obligations . . .	11,477	11,517	12,192	11,231	10,671	12,040	13,010	14,502
TOTAL	12,081	12,178	17,322	18,055	19,134	22,155	25,174	28,828
POST OFFICE, TELEGRAPH AND MINT—								
Post Office . . .	393,626	417,207	406,115	412,125	407,894	37,103	37,273	37,069
Telegraph . . .	86	91	88	87	—48	...	...	...
TOTAL	393,712	417,298	406,203	412,212	407,846	37,103	37,273	37,069
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration . . .	200,547	199,361	209,033	215,793	213,462	218,410	222,741	231,001
Law and Justice—								
Courts of Law . . .	795,262	794,039	810,173	815,484	824,080	848,278	852,194	881,953
Jails . . .	166,613	153,109	179,580	189,908	204,031	202,201	211,353	207,548
Police . . .	476,977	483,151	488,416	535,127	592,597	603,994	611,487	585,839
Marine . . .	85,301	91,660	107,120	121,134	94,047	94,225	94,440	94,114
Education . . .	337,637	352,074	348,912	350,013	353,331	366,347	359,226	365,449
Ecclesiastical . . .	18,824	18,248	17,682	16,759	17,751	18,807	17,420	17,986
Medical . . .	146,514	145,306	151,398	157,382	162,486	164,356	170,836	184,407
Political . . .	2,679	5,728	8,325	9,580	9,638	9,081	7,231	6,789
Scientific and other Minor Departments . . .	32,691	33,283	33,588	34,070	44,338	89,141	40,517	51,382
TOTAL	2,263,045	2,275,959	2,354,227	2,445,250	2,515,761	2,614,840	2,587,445	2,626,468
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions . . .	97,880	95,043	102,328	126,361	124,685	119,990	118,611	112,461
Civil Furlough and Absentee Allowances . . .	1,100	561	654	232	202	45	71	28
Superannuation Allowances and Pensions . . .	127,084	129,317	137,647	143,954	153,163	160,234	177,069	185,755
Stationery and Printing . . .	197,356	203,298	198,991	215,878	253,334	323,736	313,276	327,866
Miscellaneous . . .	47,058	42,748	30,649	33,145	30,539	37,619	28,107	36,613
TOTAL	470,478	470,967	470,269	519,570	561,923	641,624	637,134	662,723
FAMINE RELIEF AND INSURANCE—								
Famine Relief . . .	...	...	7,540	24,174	1,430	1,148	28,708	265
Construction of Protective Irrigation Works . . .	8,400	...	...	...	...	...	...	...
TOTAL	8,400	...	7,540	24,174	1,430	1,148	28,708	265

CHARGES]

Account No. 66—continued.

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

GRANTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	336	—185	—1,080	24	1,304	775	...	...
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses)	684,397	685,711	669,834	679,507	736,083	1,131,787	1,023,137	987,117
Interest on Debt	206,775	308,170	326,138	343,267	358,155	369,851	...	...
Guaranteed Companies (Land and Supervision)	12,484	12,570	11,924	12,444	10,699	10,804	10,910	11,477
Subsidized Companies (Land, &c.)	30,787	29,016	13,596	16,180	11,484	12,070	6,441	1,229
Miscellaneous Railway Expenditure	13,071	9,117	19,488	32,026	25,695	14,003	341	11,501
TOTAL	947,514	1,044,584	1,040,980	1,083,424	1,192,116	1,538,578	1,040,829	1,011,324
IRRIGATION—								
Major Works (Working Expenses)	193,260	150,359	141,809	135,556	135,127	135,417	139,534	145,518
Interest on Debt	227,349	231,345	233,985	236,404	238,200	240,311	242,335	244,148
Minor Works and Navigation	123,545	152,044	147,766	142,120	152,436	158,777	141,175	149,330
TOTAL	484,154	533,748	523,560	514,080	525,763	534,505	523,044	538,996
BUILDINGS AND ROADS—								
Military Works	5,393	2,349	2,745	2,208	2,689	4,361	4,806	2,542
Civil Works	819,189	707,098	839,052	792,557	865,601	900,901	772,749	764,972
TOTAL	824,582	709,447	841,797	794,765	868,290	905,262	777,555	767,514

Account No. 67.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT.

REFUNDS AND DRAWBACKS—								
Refunds—								
Land Revenue	3,626	4,411	4,706	4,628	5,365	8,641	4,859	5,247
Opium	67	123	48	66	1	12	135	3
Salt	20,537	20,204	22,641	23,619	20,938	20,111	15,447	18,466
Stamps	12,612	13,046	12,193	11,965	13,278	13,224	14,573	14,377
Excise	1,768	874	2,693	2,093	722	776	594	5,083
Provincial Rates	2,535	3,736	13,756	2,621	757	909	1,485	915
Customs	8,227	12,565	13,884	10,739	17,316	23,212	18,070	17,006
Assessed Taxes	3,787	4,241	4,141	3,324	4,906	4,394	5,260	2,817
Forest	...	65	7	18	67	246	32	11
Registration	383	407	316	253	203	221	274	325
Drawbacks—								
Customs	187	122	113	146	164	219	192	140
TOTAL	53,729	59,794	74,588	59,472	63,717	71,965	60,921	64,390

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 67]

Account No. 67—continued.

[CHARGES]

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
ASSIGNMENTS AND COMPENSATIONS—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Compensation to Bhutan Government for the resumption of the Dooars, Assam . . .	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Salt Compensation payable under Convention with the French Government in lieu of salt formerly supplied to them . . .	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Opium Compensation payable under the Convention with the French Government . . .	300	300	300	500	500	500	500	500
Sayer Compensation for sundry duties abolished . . .	4,197	3,486	3,773	3,848	3,047	3,951	3,928	4,808
Compensation in lieu of resumed Lands . . .	...	356	729	796	1,559	2,548	1,103	1,061
Malikana or Allowances to excluded Proprietors . . .	14,463	18,856	13,930	15,506	16,345	16,613	18,386	15,906
	30,960	29,998	25,732	27,650	28,451	30,612	30,917	29,275
Miscellaneous . . .	...	91	30	411	143	120	...	...
TOTAL . . .	30,960	30,089	25,762	28,061	28,594	30,732	30,917	29,275
LAND REVENUE—								
General Charges of District Administration—								
Moiety of Salaries of Collectors, &c.	129,122	134,835	133,964	133,796	134,409	137,873	137,843	145,995
Establishments—								
Office Establishment . . .	57,128	57,368	58,366	59,015	59,406	58,798	59,277	59,100
District Establishment . . .	36,638	27,704	29,605	30,758	31,369	31,608	31,561	33,642
Temporary Establishment . . .	633	816	815	1,024	725	662	1,159	1,558
Travelling and other Allowances, &c.	10,881	10,974	9,655	9,371	10,413	11,967	12,473	11,557
Revenue Process Service Charges . . .	18,747	19,964	20,078	19,576	19,661	20,125	20,623	20,833
Law Charges	5,412	3,938	2,285	3,505	1,462	1,555	1,819	1,888
Service Postage and Telegrams . . .	3,745	3,754	3,868	4,005	4,161	4,337	4,581	4,578
Revenue Record Room Charges . . .	2,257	2,262	1,461	1,666	1,874	1,483	1,678	1,534
Office Rents, Rates and Taxes . . .	1,298	1,303	3,299	3,080	3,496	3,449	4,454	3,427
Petty Construction and Repairs . . .	1,279	967	1,134	1,138	1,291	1,432	978	870
Other Contingent Charges . . .	20,816	19,829	18,726	16,680	16,618	18,199	18,393	19,586
	287,956	283,714	283,256	283,614	284,885	291,488	294,839	304,568
Management of Govt. Estates . . .	32,235	33,528	34,398	30,681	28,536	37,282	35,401	40,286
Survey and Settlement—								
Local Survey Charges . . .	7,134	3,594	765	217	150	423	674	57,827
Revenue Survey Charges . . .	11,635	5,905	18,019	22,126	33,318	40,645	68,207	4,282
Land Settlement Charges . . .	5,781	4,938	8,155	11,505	8,199	33,391	50,287	57,463
Land Records and Agriculture . . .	7,401	8,918	6,713	6,653	8,008	8,205	7,402	8,096
TOTAL . . .	352,142	340,597	351,306	354,796	363,096	411,434	456,810	472,522

CHARGES I.

Account No. 67—continued.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.		1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
OPIUM—									
BEHAR AGENCY.	Salaries and Establishments	32,625	33,214	33,432	33,142	33,659	32,590	32,359	...
	Travelling and other Miscellaneous Charges	18,630	17,226	20,880	14,354	17,233	15,472	14,453	...
	Payments to cultivators and Manufacturing Charges	1,249,171	1,081,672	1,190,344	678,188	916,770	806,410	683,354	...
		1,300,426	1,132,112	1,244,656	725,684	967,662	854,472	730,166	893,899
BENARES AGENCY.	Salaries and Establishments	55,212	54,634	53,997	53,769	55,991	55,238	54,174	...
	Travelling and other Miscellaneous Charges	19,501	21,012	18,361	15,935	16,898	16,741	16,930	...
	Payments to cultivators and Manufacturing Charges	1,343,961	1,208,878	1,272,784	800,484	1,133,294	928,011	793,841	...
		1,418,674	1,284,524	1,345,142	870,188	1,206,183	999,990	864,945	974,421
Charges in Calcutta		3,549	2,809	3,020	3,716	2,771	2,409	2,436	2,330
TOTAL		2,722,649	2,419,445	2,592,818	1,599,588	2,176,616	1,856,871	1,597,547	1,870,650
SALT—									
Pay of Intendants, Clerks, &c.		641	621	605	602	729	860	846	857
Rewards		66	20	136	263	462	365	545	400
Service Postage Stamps		3	3	...	...	...	...	...	...
Petty Construction and Repairs		153	137	142	107	60	155	169	166
Rents, Rates and Taxes		...	...	1,032	1,887	1,432	1,366	1,143	1,018
Scales and Weights		...	...	...	...	...	...	8,252	235
Miscellaneous Contingencies		237	456	207	1,793	4,143	2,415	1,504	8
		1,100	1,237	2,122	4,652	6,826	5,161	12,459	2,684
Preventive Establishments		22	...	...	...	...	...	...	...
TOTAL		1,122	1,237	2,122	4,652	6,826	5,161	12,459	2,684
STAMPS—									
Salary of the Superintendent, &c.		1,642	1,572	2,114	1,760	1,775	2,151	2,432	2,631
Establishment		4,122	3,940	3,332	3,112	3,161	3,205	3,196	3,354
Contingencies		1,360	1,799	1,653	1,432	1,454	1,614	1,425	1,486
		7,124	7,311	7,099	6,304	6,390	6,970	7,053	7,471
Charges for the sale of Stamps—									
Clerks and Servants		112	122	106	120	122	135	148	154
Discount on sale of Court-fee Stamps		13,981	14,327	11,558	11,862	11,501	12,373	12,575	12,901
Discount on sale of General Stamps		7,639	7,713	8,255	8,777	8,693	9,318	10,079	10,472
Contingencies		632	461	578	910	620	602	717	693
		22,364	22,623	20,497	21,669	20,936	22,428	23,519	24,220
Stamps supplied from Central Stores		19,027	18,628	21,782	23,317	21,202	15,780	28,984	31,480
TOTAL		48,515	48,562	49,378	51,290	48,528	45,178	59,556	63,171

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 67]

Account No. 67—continued.

I CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
EXCISE—								
Salaries and Establishments . .	31,105	4,658	34,559	40,687	44,614	45,292	45,371	45,670
Contingencies	4,901	6,616	7,485	12,475	14,320	19,664	16,606	18,336
	36,006	41,274	42,044	53,162	58,934	64,956	61,977	64,006
Petty Construction and Repairs . .	935	565	373	2,405	5,197	689	2,751	575
Rents, Rates and Taxes	840	813	1,024	1,025	1,058	921	938	273
TOTAL	37,781	42,652	43,441	56,592	65,189	66,566	65,666	64,854
PROVINCIAL RATES—								
Charges for the collection of Rates and Cesses	22,616	35,283	32,336	35,470	42,522	45,778	44,343	43,548
CUSTOMS—								
Salaries—								
Calcutta	3,114	3,568	3,534	3,967	4,169	2,361	3,663	4,156
Other Ports	1,080	1,080	1,116	1,183	1,566	450	586	916
	4,194	4,648	4,650	5,150	5,735	3,811	4,249	5,072
ESTABLISHMENTS—								
Calcutta	42,120	42,642	42,008	42,775	42,250	42,013	42,092	43,255
Other Ports	2,691	2,717	2,622	2,346	2,636	2,674	2,832	2,933
	44,811	45,359	44,630	45,121	44,886	44,687	44,924	46,188
CONTINGENCIES—								
Calcutta	2,109	2,755	2,910	3,444	3,371	3,177	4,612	2,685
Other Ports	257	302	212	229	219	197	227	305
	2,366	3,057	3,122	3,673	3,590	3,374	4,839	2,990
TOTAL	51,371	53,064	52,402	53,944	54,211	51,872	54,012	54,250
ASSESSED TAXES—								
Charges for the collection of—								
Income Tax	27,044	15,152	14,974	16,137	17,598	18,012	18,409	17,879
FOREST—								
Salaries and Establishments . .	18,935	17,819	17,277	18,256	19,040	19,863	20,795	21,019
Travelling Allowances	3,034	2,945	2,899	3,144	3,145	3,089	3,109	3,399
Contingencies	1,038	900	815	799	912	980	922	940
	23,007	21,664	20,991	22,199	23,097	23,932	24,826	25,358
Conservancy and Works	19,271	17,308	16,629	17,598	18,236	18,115	13,303	15,935
TOTAL	42,278	38,972	37,620	39,797	41,333	42,047	38,129	40,393
REGISTRATION—								
Superintendence	6,077	6,638	5,977	6,165	5,399	6,220	5,937	6,045
District Charges	50,160	51,208	53,969	56,698	57,575	62,127	66,683	72,505
TOTAL	56,237	57,846	59,946	62,863	62,974	68,347	72,620	78,550

CHARGES]

Account No. 67—continued.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS—								
Interest on India Stock Notes .	600	661	549	60	17	2	4	...
Commission on sale of Stock Notes	4	...	1	...	...	...	...	...
Interest on Provincial Advances and Loan Accounts .	...	...	4,580	6,764	8,446	10,113	12,160	14,326
TOTAL	604	661	5,130	6,824	8,463	10,115	12,164	14,326
INTEREST ON OTHER OBLIGATIONS—								
On Deposits in the Government Savings Bank, Calcutta .	9,791	9,789	10,168	9,170	8,426	8,909	9,178	9,457
On Deposits in the District Savings Banks . . .	...	303	...	...	...	...	...	...
On State Railway Provident Institutions	989	1,157	1,465	1,853	1,928	2,471	2,767	3,543
On other Accounts . . .	697	268	559	208	317	660	1,065	1,502
TOTAL	11,477	11,517	12,192	11,231	10,671	12,040	13,010	14,502
Post Office—(a)								
Chief Office, Calcutta . . .	46,971	48,837	49,244	50,045	49,496	...	...	...
Presidency and District Offices	200,437	216,484	205,853	207,644	207,337	...	...	...
Conveyance of Mails . . .	56,261	58,260	52,245	54,057	54,972	...	...	...
Subsidies	45,698	46,077	46,033	51,091	51,203	...	...	...
Bounty Money	6	3	6,160	...	1	...	...	...
Discount on sale of Postage Stamps	1,968	1,944	1,960	2,043	1,954	...	...	...
Miscellaneous	7,924	9,955	8,265	10,706	6,992	...	...	...
District Post Establishments, including Zemindari Dak Charges	34,361	35,647	36,855	36,539	35,939	37,103	37,273	37,069
TOTAL	393,626	417,207	406,115	412,125	407,894	37,103	37,273	37,069
TELEGRAPH—								
Establishment	63	63	88	87	—48	...	...	...
Construction	...	...						
Tools and Plant	23	28						
TOTAL	86	91	88	87	—48	...	...	...
GENERAL ADMINISTRATION—								
Lieutenant Governor . . .	9,600	9,600	9,600	9,600	9,626	9,600	9,600	11,109
Chief Commissioner of Burma	...	1,357	...	240	...	...	...	534
Staff and Household of the Lieutenant-Governor .	2,781	2,469	2,522	2,568	2,550	2,165	2,277	2,758
Legislative Council . . .	2,255	2,295	2,264	2,403	2,379	1,816	2,221	2,389
Secretariat	49,745	46,338	50,086	50,403	48,679	51,939	53,580	55,451
Tour Expenses	2,992	3,436	2,776	3,250	3,381	3,110	3,991	3,539
Board of Revenue	28,451	26,017	27,590	29,694	27,695	28,863	29,404	29,172
Commissioners	55,356	54,499	53,267	54,636	54,546	53,743	55,435	56,283
Accountant General's Office .	33,147	34,006	33,920	34,984	35,590	36,496	33,966	35,383
Paper Currency Department .	...	...	...	...	15	24	...	...
Allowance to Presidency Bank	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437
General Establishment of Local Funds	14,783	17,907	25,571	26,578	27,564	29,217	30,830	30,946
TOTAL	200,547	199,361	209,033	215,793	213,462	218,410	222,741	231,001

(a) Departmental Expenditure transferred to India, General, from 1891-92.

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 67]

Account No. 67—continued.

CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAW AND JUSTICE—								
Courts of Law—								
High Court Judges . . .	59,290	55,368	56,188	59,114	61,694	61,354	60,574	60,750
Appellate Branch . . .	28,879	28,796	31,915	31,140	31,053	31,229	30,589	30,857
Original Branch . . .	21,169	21,785	19,979	19,237	20,002	21,547	21,297	23,189
Law Officers . . .	25,667	26,038	27,676	27,917	26,244	31,524	27,947	30,079
Civil and Sessions Courts . .	401,815	404,420	415,629	424,198	425,884	435,927	447,565	462,854
Criminal Courts—								
General Establishment . .	205,966	202,915	204,435	204,048	207,466	213,098	224,644	234,922
Sub-Divisional Establishment .	12,429	11,768	11,517	11,693	11,452	11,325	(a)	(a)
Coroner's Court . . .	1,258	1,306	1,443	1,285	1,379	1,436	1,281	1,301
Presidency Magistrates . .	5,654	5,891	6,249	7,237	5,928	7,043	6,358	6,289
Courts of Small Causes . .	19,032	20,598	19,693	18,875	20,900	20,137	17,982	16,794
Pledership Examination Charges . . .	290	497	702	619	570	782	769	794
Refunds . . .	13,813	14,657	14,747	10,121	11,508	12,876	13,188	14,124
	795,262	794,039	810,173	815,484	824,080	848,278	852,194	881,953
JAILS—								
Inspection and General Superintendence . . .	4,948	5,524	5,586	5,192	5,567	5,062	5,207	6,073
Presidency Jail . . .	7,558	7,895	8,691	9,857	10,953	9,340	9,783	10,345
Central Jails . . .	35,646	33,772	41,635	47,987	42,924	50,196	49,292	50,689
District Jails . . .	45,529	39,866	44,516	54,199	47,128	55,950	60,693	62,076
Lock-ups . . .	10,160	10,436	11,449	11,444	11,393	11,844	11,918	12,300
School of Industry . . .	3,027	2,710	2,815	2,801	2,992	3,328	3,912	4,076
Jail Manufactures . . .	59,704	52,901	64,852	58,423	83,071	66,477	70,547	61,985
Refunds . . .	41	5	36	5	3	4	1	4
	166,613	153,109	179,580	189,908	204,031	202,201	211,353	207,548
TOTAL . . .	961,875	947,148	989,753	1,005,392	1,028,111	1,050,479	1,063,547	1,089,501
POLICE—								
Presidency Police . . .	32,179	31,699	32,065	70,529	71,406	72,911	75,631	73,722
District Police—								
Superintending Officers . .	11,975	11,663	11,307	12,718	13,455	12,339	13,808	15,189
District Executive Force . .	387,706	384,573	394,699	393,790	392,707	395,718	402,401	407,953
Special Police . . .	18,864	19,886	18,856	23,407	77,171	79,797	79,432	45,679
Railway Police . . .	9,296	9,790	10,195	10,246	9,778	11,285	10,341	10,194
Cantonment Police . . .	...	...	...	...	...	...	...	3,626
Village Police . . .	12,485	14,041	16,617	19,000	18,830	20,064	23,483	23,721
Cattle Pound . . .	2,501	2,208	2,361	2,823	3,598	4,061	3,939	3,201
Steam-boiler Inspection Establishment and Charges . .	1,310	1,307	1,761	1,898	2,010	2,148	2,218	2,323
Refunds . . .	561	7,984	555	716	3,642	5,671	234	321
TOTAL . . .	476,977	483,151	488,416	535,127	592,597	603,994	611,487	585,839

(a) Included under "Criminal Courts—General Establishment."

Account No. 67]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF BENGAL]

CHARGES:]

Account No. 67—continued.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MARINE—								
Salaries and Allowances of Officers and men afloat	7,502	7,376	5,855	6,041	7,033	6,184	5,580	6,038
Victualling of Officers and men afloat	1,348	1,390	932	1,079	1,965	1,255	1,641	1,633
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels	7,008	7,272	3,751	7,242	7,477	11,444	7,531	8,020
Purchase and Hire of Ships and Vessels	...	680	25,325	38,184	918	980	9,931	12,632
Pilotage, Pilot Establishments and Vessels	56,870	58,434	58,245	54,675	57,773	58,566	54,604	52,158
Marine Establishments	6,260	6,727	5,163	6,656	7,718	7,392	7,417	8,188
Subsidies to Steam Boat Companies	3,453	4,792	4,208	3,395	3,792	3,033	3,325	1,576
State Yacht Establishment	128	145	128	128	709	621	553	658
Miscellaneous	2,668	4,756	3,472	3,644	6,640	4,702	3,825	3,170
Refunds	64	88	21	40	22	48	33	41
TOTAL	85,301	91,660	107,120	121,134	94,047	94,225	94,440	94,114
EDUCATION—								
Direction	5,941	5,615	6,139	6,785	6,320	6,387	6,076	6,488
Inspection	44,986	33,585	33,975	50,264	60,186	61,821	59,093	58,797
Government Colleges	53,991	54,865	55,079	59,043	60,261	65,395	61,038	64,024
Ditto Schools	75,095	175,336	172,529	81,959	78,614	78,376	77,891	79,569
Grants-in-aid	63,912	39,783	40,280	66,767	59,090	58,807	59,513	110,015
Scholarships	19,608	23,797	22,056	21,441	21,175	21,261	21,295	21,903
Payments by results	71,093	15,519	15,081	60,405	63,410	69,720	67,888	18,218
Government Book Depôt	41	...	...	...	...	...	...	...
Grants for the encouragement of Literature	799	1,011	809	824	855	789	1,015	1,218
Miscellaneous	2,132	1,817	2,031	2,434	3,125	3,545	4,811	4,633
Refunds	39	746	933	91	295	246	606	584
TOTAL	337,637	352,074	348,912	350,013	353,331	366,347	359,226	365,449
ECCLIASTICAL—								
Church of England— Pay of Chaplains, &c.	13,220	12,191	11,249	10,705	10,951	12,159	10,874	11,365
Establishments	832	803	802	799	799	813	822	842
Church of Scotland— Pay of Chaplains and Registrars	1,464	1,006	1,246	1,200	1,527	1,261	1,200	1,381
Establishments	222	222	222	222	222	212	222	222
Allowances to Bishops and Priests, &c.	627	853	722	726	943	953	1,000	960
Contingent Charges	1,944	2,631	2,899	2,546	2,742	2,845	2,733	2,621
Cemetery Charges	515	542	542	561	567	564	569	595
TOTAL	18,824	18,248	17,682	16,759	17,751	18,807	17,420	17,986

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 67

Account No. 67—continued.

[CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
MEDICAL—								
Medical Establishments . . .	47,008	47,545	53,249	54,431	57,978	56,429	59,734	61,565
Hospitals and Dispensaries . .	43,830	40,774	38,647	41,711	41,220	44,341	49,104	56,208
Sanitation and Vaccination . .	17,188	17,518	18,526	19,392	20,589	21,402	19,847	21,968
Grants for Medical Purposes . .	263	301	273	303	307	343	408	193
Medical Schools and Colleges . .	23,950	24,421	25,836	26,675	26,903	26,771	26,630	29,130
Lunatic Asylums	11,816	10,798	10,830	10,856	11,223	10,967	11,208	11,267
Lock Hospital	...	1,009	1,652	1,668	1,764	1,496	1,580	1,626
Chemical Examiner's Dept. . .	2,445	2,896	2,355	2,303	2,450	2,580	2,293	2,397
Refunds	14	44	30	43	52	27	32	53
TOTAL	146,514	145,306	151,398	157,382	162,486	164,356	170,836	184,407
POLITICAL—								
Political Establishments and Contingencies	205	...	...	...	...	...	...	260
Entertainment of Envoys and Chiefs	460	129	153	194	151	539	147	144
Durbar Presents, and Allowances to Vakeels, Natives of rank, &c.	693	3,242	1,057	1,711	1,678	2,728	305	617
Refugees and State Prisoners . .	839	578	1,055	471	442	443	360	20
Mission and Expedition Charges	440	574	4,115	6,100	6,068	5,184	5,621	4,698
Special Political Expenditure . .	...	...	709	882	948	4	...	182
Demarkation of Boundary and Surveys	12	28	60	9	195	154	759	86
Miscellaneous	30	1,177	1,176	213	156	29	39	782
TOTAL	2,679	5,728	8,325	9,580	9,638	9,081	7,231	6,789
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Exploration of Coals, &c. . . .	...	...	...	52	71	...	...	...
Archæological Department . . .	626	...	...	...	...	...	...	...
Museums	1,094	1,076	1,305	1,424	1,378	2,057	2,543	2,079
Imperial Institute	...	...	...	...	...	...	43	3
Preservation and Translation of Ancient Manuscripts . .	...	...	...	620	620	620	804	620
Donations to Scientific Societies	1,200	1,410	1,200	1,200	1,200	1,200	1,400	1,400
Experimental Cultivation . . .	15	89	2,263	1,683	1,455	1,791	1,995	1,647
Cinchona Plantations	9,935	10,465	11,379	11,354	10,176	10,369	10,535	17,734
Public Exhibitions and Fairs . .	373	629	584	511	539	864	978	1,932
Veterinary and Stallion Charges	...	...	135	...	...	61	1,309	2,956
Botanical and other Public Gardens	10,219	10,055	9,416	10,017	10,745	10,798	10,677	11,635
Emigration Charges	2,309	2,156	2,107	2,265	2,226	2,272	2,271	2,529
Inland Labour Transport . . .	2,536	2,646	2,448	2,577	1,317	1,355	1,301	1,288
Inspector of Factories	...	...	...	...	...	...	1,325	2,049
Census	167	140	133	139	12,330	55,211	2,526	2,474
Carried over	28,474	28,666	30,970	31,842	42,057	86,598	37,707	48,346

CHARGES]

Account No. 67—continued.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued and brought forward	28,474	28,666	30,970	31,842	42,057	86,598	37,707	48,346
Registration of Railway Traffic	173	173	174	211	272	386	525	410
Ditto of River-borne Traffic	1,408	1,436	1,680	1,689	1,770	1,765	1,743	1,790
Provincial Statistics	2,477	2,759	580	219	18	175	204	477
Examinations	134	226	179	89	203	165	281	327
Miscellaneous	...	14	...	7	...	...	...	...
Refunds	25	9	5	13	18	52	57	32
TOTAL	32,691	33,283	33,588	34,070	44,338	89,141	40,517	51,382
TERRITORIAL AND POLITICAL PENSIONS—								
Pensions exceeding Rs5,000 per annum—								
Nizamut Family	...	...	62,494	62,662	63,078	61,339	61,090	53,813
Oudh Family	...	...	5,800	18,496	18,936	18,061	17,520	16,770
Khurda Family	...	...	2,560	2,560	2,560	2,560	2,560	2,560
Chitpore Family	...	...	1,452	1,443	1,452	1,472	1,517	1,832
Maharajah Situl Roy's Family	...	...	2,125	1,700	1,700	1,700	1,700	1,558
	73,826	72,369	74,431	86,861	87,726	85,132	84,387	76,533
Pensions not exceeding Rs5,000 per annum—								
Nizamut Family	...	...	16,505	14,425	13,540	13,172	13,293	14,415
Oudh Family	...	...	5,693	17,766	16,439	14,798	14,454	15,280
Chitpore Family	...	...	930	871	1,187	819	861	826
Maharajah Situl Roy's Family	...	...	78	69	40	20	28	2
Other pensions	...	...	4,054	5,686	5,116	5,389	4,968	4,690
	23,394	22,014	27,260	38,817	36,322	34,198	33,604	35,213
Charitable allowances—								
Unno-chutter charges paid in Cuttack and Balasore	660	660	637	683	637	660	620	715
TOTAL	97,880	95,043	102,328	126,361	124,685	119,990	118,611	112,461

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 67]

Account No. 67—concluded.

[CHARGES]

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—concluded.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
SUPERANNUATION ALLOWANCES AND PENSIONS—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Superannuation and Retired Allowances	122,893	124,228	134,413	140,497	149,836	157,506	167,113	169,942
Compassionate Allowances	1,815	2,018	1,582	2,375	1,779	1,787	2,571	2,171
Gratuities	2,070	2,136	1,248	939	1,191	786	626	1,873
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	414	473
Marine Pensions and Gratuities	...	...	...	...	...	...	5,916	5,724
Pensions of the Military Fund	...	...	...	...	...	...	234	1,335
Pensions of the Military Orphan Fund	...	...	...	...	...	...	...	4,042
Pensions of the Bengal Civil Fund	305	309	279	135	165	155	195	195
Refunds	1	626	125	8	192	...	...	...
TOTAL	127,084	129,317	137,647	143,954	153,163	160,234	177,069	185,755
STATIONERY AND PRINTING—								
Stationery supplied from Central Stores	54,115	53,329	53,093	50,656	65,158	80,543	77,037	61,151
Stationery Office at the Presidency	9,867	10,704	10,502	10,562	10,620	12,973	15,322	16,600
Purchase of Stationery	97,712	101,996	99,307	118,888	141,817	193,801	181,447	205,748
Printing Establishment and Charges	35,607	37,222	35,921	35,684	35,526	36,252	39,421	44,317
Refunds	55	47	168	88	213	167	49	50
TOTAL	197,356	203,298	198,991	215,878	253,334	323,736	313,276	327,866
MISCELLANEOUS—								
Travelling Allowances to Covenanted and Uncovenanted Officers attending examinations	157	227	275	169	193	254	356	346
Rewards for proficiency in Oriental Languages, &c.	955	1,025	1,310	1,100	848	850	400	934
Charges for the remittance of Treasure	4,499	3,363	2,794	2,909	2,425	3,349	1,535	2,013
Subscription to Periodicals, &c.	...	...	56	939	...	...	...	...
Cost of Books and Publications	461	487	501	575	242	70	60	60
Donations for charitable purposes	9,483	6,855	9,900	10,211	8,166	11,632	9,533	9,524
Charges on account of European vagrants	387	323	361	496	477	352	603	530
Rewards for destruction of wild animals	1,450	1,686	1,749	1,644	1,443	1,578	1,860	1,883
Petty Provincial and Local Establishments	4,217	3,073	3,567	3,594	4,159	4,900	5,717	7,277
Special Commissions of Enquiry	2,421	1,595	2,261	1,921	4,220	1,727	459	...
Contribution	...	...	...	...	...	...	1,551	1,859
Irrecoverable Temporary Loans written off	...	...	495	...	29	...	...	457
Rents, Rates and Taxes	16,760	13,393	1,932	2,062	1,898	2,459	2,092	6,800
Jubilee Celebration Charges	138	283	...	...	...	...	...	...
Charges for search for hidden Treasure	2	...	19	68	6	...	...	3
Miscellaneous and Unforeseen Charges	4,948	9,449	4,397	6,478	4,605	8,753	3,485	3,114
Miscellaneous Refunds	1,180	989	1,032	979	1,828	1,695	456	1,813
TOTAL	47,058	42,748	30,649	33,145	30,539	37,619	28,107	36,613

Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of BENGAL from 1886-87 to 1893-94, showing also DEBT INCURRED and the AGGREGATE OPENING

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross Revenue	18,331,234	18,463,828	19,359,954	19,849,958	19,695,541	19,838,779	20,167,456	19,022,243
Permanent Debt	859	822	192	...	...	...	...	...
Unfunded Debt	1,059,853	1,114,124	1,314,724	968,854	851,059	104,184	106,192	103,763
Deposits and Advances	3,449,642	3,217,967	2,837,219	3,029,245	2,876,245	3,147,883	3,103,440	3,280,910
Loans and Advances by Imperial Government	69,499	83,447	31,934	33,188	34,647	36,169	47,161	47,988
Loans and Advances by Provincial Government	190	669	15,288	29,111	31,389	49,007	33,903	50,972
Capital Receipts from Ry. Companies	5,706	...	...	...	...	...	...	...
Remittances	6,028,577	6,171,653	6,750,055	6,469,668	7,006,761	2,359,211	956,213	1,280,013
Opening Cash Balance	2,247,937	2,424,292	1,981,423	1,840,075	1,824,178	2,100,329	2,091,518	1,847,495
TOTAL	31,193,497	31,476,802	32,290,789	32,220,099	32,319,820	27,635,562	26,505,883	25,633,384

ABSTRACT of the NET RESULTS

Net Revenues or Surplus	9,428,000	9,721,646	10,419,843	11,580,802	10,784,647	10,863,334	12,010,119	10,500,442
Permanent Debt incurred	563	667	...	...	...	...	...	...
Unfunded Debt	163,234	249,658	260,568	...	136,965	15,753	15,792	5,399
Deposits, &c.	187,237	114,785	...	163,915	...	46,228	...	25,024
Loans and Advances by Imperial Government	...	...	...	...	...	...	...	27,408
Loans and Advances by Provincial Government	...	669	...	...	...	...	...	...
Capital Receipts from Ry. Companies	5,706	...	...	...	...	...	...	...
Opening Cash Balance	2,247,937	2,424,292	1,981,423	1,840,075	1,824,178	2,100,329	2,091,518	1,847,495
TOTAL	12,032,677	12,511,717	12,661,834	13,584,792	12,745,790	13,025,644	14,117,429	12,405,768

Account

TOTAL of each MINOR HEAD of DEBT DEPOSITS and

PERMANENT DEBT INCURRED—								
Government of India Stock Notes	859	822	192	...	...	...	...	...
UNFUNDED DEBT—								
Savings Bank Deposits	1,059,853	1,114,124	1,314,724	968,854	851,059	104,184	106,192	103,763
DEPOSITS AND ADVANCES NOT BEARING INTEREST—								
Balances of Provincial Allotments	52,488	135,493	...	94,940	...	...	...	46,448
Excluded Local Funds	46,118	43,923	42,521	39,512	51,461	41,883	46,618	49,618
Carried over	98,606	179,416	42,521	134,452	51,461	41,883	46,618	96,066

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 69

No. 68.

DISCHARGED, SUPPLIES from and to LONDON, SUPPLIES between the SEVERAL PRESIDENCIES and PROVINCES and CLOSING CASH BALANCES.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross Expenditure	8,850,746	8,606,889	8,997,511	8,174,216	9,064,771	9,009,953	8,168,551	8,475,353
Add—Provincial and Local Surpluses	52,488	13,493	...	94,940	...	...	...	46,448
Deduct—Provincial and Local Deficits	...	...	57,400	...	153,877	34,508	11,214	...
CAPITAL OUTLAY OF RAILWAYS AND IRRIGATION WORKS	8,903,234	8,742,182	8,940,111	8,269,156	8,910,894	8,975,445	8,157,337	8,521,801
	355,714	375,000	344,062	326,276	235,051	210,634	—307,969	35,473
	9,258,948	9,117,182	9,284,173	8,595,432	9,145,945	9,186,079	7,849,368	8,557,274
Permanent Debt	296	155	444	598	215	26	38	...
Unfunded Debt	896,619	864,466	1,054,156	975,819	714,094	88,431	90,400	98,364
Deposits and Advances	3,262,405	3,103,182	2,900,889	2,865,330	2,930,922	3,101,655	3,171,188	3,255,886
Loans and Advances by Imperial Government	322,961	300,225	516,968	378,295	438,618	402,862	400,891	20,580
Loans and Advances by Provincial Government	500	...	69,837	83,718	60,902	102,857	82,377	110,801
Payments to Railway Companies on Capital Account	...	3,384	10,706	13,502	13,787	11,701	201,977	395,086
Remittances	15,027,476	16,106,785	16,613,541	17,483,227	16,915,008	12,650,433	12,862,149	10,339,575
Closing Cash Balance	2,424,292	1,981,423	1,840,075	1,824,178	2,100,329	2,091,518	1,847,495	2,855,918
TOTAL	31,193,497	31,476,802	32,290,789	32,220,099	32,319,820	27,635,562	26,505,883	25,633,384

of the ABOVE ACCOUNT.

Capital Outlay on Railways and Irrigation Works	355,714	375,000	344,062	326,276	235,051	210,634	—307,969	35,473
Permanent Debt discharged	...	...	252	598	215	26	38	...
Unfunded Debt paid off	...	...	...	6,965	...	...	...	...
Deposits and Advances	...	...	63,670	...	54,677	...	67,748	...
Loans and Advances by Imperial Government	253,462	216,778	485,034	345,107	403,971	366,693	353,730	...
Loans and Advances by Provincial Government	310	...	54,549	54,607	29,513	53,850	48,474	59,829
Payments to Railway Companies on Capital Account	...	3,384	10,706	13,502	13,787	11,701	201,977	395,086
Remittances	8,998,899	9,935,132	9,863,486	11,013,559	9,908,247	10,291,222	11,905,936	9,059,562
Closing Cash Balance	2,424,292	1,981,423	1,840,075	1,824,178	2,100,329	2,091,518	1,847,495	2,855,818
TOTAL	12,032,677	12,511,717	12,661,834	13,584,792	12,745,790	13,025,644	14,117,429	12,405,768

No. 69.

ADVANCES, &c., in each YEAR from 1886-87 to 1893-94.

PERMANENT DEBT DISCHARGED—								
Government of India Stock Notes	296	155	444	598	215	26	38	...
UNFUNDED DEBT—								
Savings Bank Deposits	896,619	864,466	1,054,156	975,819	714,094	88,431	90,400	98,364
DEPOSITS AND ADVANCES NOT BEARING INTEREST—								
Balances of Provincial Allotments	...	...	57,400	...	153,877	34,508	11,214	...
Excluded Local Funds	45,583	44,864	43,258	41,902	47,195	41,318	45,007	56,030
Carried over	45,583	44,864	100,658	41,902	201,072	75,826	56,221	56,030

DEBT DEPOSITS, &c.]

Account

TOTAL of each MINOR HEAD of DEBT DEPOSITS and

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
DEPOSITS AND ADVANCES NOT BEARING INTEREST—continued.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward	98,606	179,416	42,521	134,452	51,461	41,883	46,618	96,066
Deposits of Sinking Funds	...	...	...	...	...	...	...	765
Departmental and Judicial Deposits	3,083,010	2,796,954	2,563,747	2,634,321	2,639,250	2,963,081	2,935,287	2,994,593
Advances	247,100	240,208	211,439	242,65	108,768	119,007	121,534	131,200
Suspense Accounts	20,926	1,389	19,512	17,307	76,766	23,912	1	58,286
Miscellaneous	...	...	...	...	...	...	...	...
TOTAL	3,449,642	3,217,967	2,837,219	3,029,245	2,876,245	3,147,883	3,103,440	3,280,910
LOANS AND ADVANCES BY IMPERIAL GOVERNMENT	69,499	83,447	31,934	33,188	34,647	36,169	47,161	47,988
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	190	669	15,288	29,111	31,389	49,007	33,903	50,972
TOTAL	69,689	84,116	47,222	62,299	66,036	85,176	81,064	98,960
CAPITAL RECEIPTS FROM RAILWAY COMPANIES—								
Bengal Central Railway.	5,706	...	...	...	...	...	...	...
REMITTANCES—								
Inland Money Orders	3,279,307	3,569,308	4,116,197	4,752,112	5,103,794	...	...	...
Local Remittances (Net)	...	...	...	...	...	...	...	...
Accounts Current between Presidencies and Provinces	2,730,240	2,580,035	2,604,319	1,680,655	1,873,241	2,313,292	867,672	1,253,164
Remittance Account between England and India	19,030	22,310	29,539	36,901	29,726	45,919	88,541	26,849
TOTAL	6,028,577	6,171,653	6,750,055	6,469,668	7,006,761	2,359,211	956,213	1,280,013

Account

DETAIL of MINOR HEADS of UNFUNDED DEBT

SAVINGS BANK DEPOSITS—								
Presidency Savings Bank	130,529	137,748	137,885	78,346	80,845	85,488	87,446	84,072
District ditto	60	5,617	...	...	...	...	...	...
Post Office ditto	905,388	955,371	1,162,266	867,190	737,060	...	...	...
State Railway Provident Institutions	23,876	15,388	14,573	19,197	27,785	18,696	18,746	19,691
Post Office Life Insurance Fund*	...	...	...	2,581	2,917	...	...	...
Post Office Departmental Guarantee Fund*	...	...	...	1,540	2,452	...	...	...
TOTAL	1,059,853	1,114,124	1,314,724	968,854	851,059	104,184	106,192	103,762

* The transactions of these Funds were before shown under Deposits.

Account

DETAIL of MINOR HEADS of DEPOSITS

DEPOSITS—								
CIVIL DEPARTMENT—								
Revenue	322,684	321,815	297,957	309,631	282,787	273,854	292,781	266,093
Judicial	845,600	835,755	798,879	810,709	795,559	1,034,099	824,050	873,470
General	2,109	...	...	...	...	...	...	...
Personal	589,413	724,734	819,215	799,537	887,617	939,542	952,529	1,094,302
Forest	8	7	54	29	45	328	470	208
Presidency Bank Deposits	263	1,741	534	1,301	1,505	3,241	2,345	3,231
Marine	400	310	1,063	703	454	670	...	...
Municipal Funds	157,713	164,993	170,533	174,487	174,864	190,778	206,680	206,153
Deposits for Government Loans	209	...	450	2	...	...	...	195
Trust Interest Fund	97,761	50,688	61,699	112,652	93,376	68,484	63,687	88,423
Port Trust Deposit	...	...	...	5,623	6,186	5,915	7,018	7,758
Deceased Emigrants' Deposits	...	...	...	...	1,155	...	...	...
Deposits for work done for public bodies or individuals	...	...	...	...	...	8,115	66,367	6,653
Incorporated Local Funds' Debt Accounts	221,628	192,612	170,050	217,765	185,897	208,006	283,257	214,454
Carried over	2,237,788	2,292,655	2,320,434	2,432,439	2,429,445	2,733,032	2,699,184	2,760,940

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 71

No. 69—continued.

[DEBT DEPOSITS, &c.

ADVANCES, &c., in each YEAR from 1886-87 to 1893-94—continued.

• PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
DEPOSITS AND ADVANCES NOT BEARING INTEREST—continued.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	45,583	44,864	100,658	41,902	201,072	75,826	56,221	56,030
Departmental and Judicial Deposits	2,969,042	2,724,368	2,561,176	2,556,327	2,594,118	2,904,018	2,905,683	3,051,889
Advances	233,065	244,743	206,016	254,446	118,750	116,974	124,617	139,703
Suspense Account	14,715	2,397	33,039	12,655	16,982	4,837	84,667	8,764
Miscellaneous	...	8,810	...	...	...	...	...	...
TOTAL	3,262,405	3,103,182	2,900,889	2,865,330	2,930,922	3,101,655	3,171,188	3,255,886
LOANS AND ADVANCES BY IMPERIAL GOVERNMENT	322,961	300,225	516,968	378,295	438,618	402,862	400,891	20,580
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	500	...	69,837	83,718	60,902	102,857	82,377	110,801
TOTAL	323,461	300,225	586,805	462,013	499,520	505,719	483,268	131,381
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT—								
Assam Bengal Railway	...	...	...	...	...	...	195,471	394,777
Bengal Central Railway	...	3,384	10,706	13,502	13,787	11,701	6,506	309
TOTAL	...	3,384	10,706	13,502	13,787	11,701	201,977	395,086
REMITTANCES—								
Inland Money Orders	3,472,966	3,766,650	4,267,213	4,915,191	5,264,834	...	...	...
Local Remittances (Net)	10,474,496	11,402,406	11,264,072	11,376,167	10,562,503	11,521,357	12,556,808	10,735,113
Accounts Current between Presidencies and Provinces	1,079,041	937,225	1,082,170	1,190,510	1,087,349	1,126,928	304,436	204,372
Remittance Account between England and India	973	504	86	1,359	322	2,148	905	90
TOTAL	15,027,476	16,106,785	16,613,541	17,483,227	16,915,008	12,650,433	12,862,149	10,839,575

No. 70.

INCURRED and DISCHARGED from 1886-87 to 1893-94.

SAVINGS BANK DEPOSITS—								
Presidency Savings Bank	143,156	129,492	143,899	115,052	77,593	71,873	80,947	91,735
District ditto	109,758	5,469	...	...	...	...	...	...
Post Office ditto	613,700	722,776	902,970	853,744	611,939	...	...	...
State Railway Provident Institutions	30,005	6,729	7,287	6,862	16,620	16,558	9,453	6,629
Post Office Life Insurance Fund*	...	...	...	158	306	...	...	...
Post Office Departmental Guarantee Fund *	...	...	...	3	7,636	...	...	...
TOTAL	896,619	864,466	1,054,156	975,819	714,094	38,431	90,400	98,364

* The transactions of these Funds were before shown under Deposits.

No. 71.

ADVANCES, and LOANS AND ADVANCES, &c., from 1886-87 to 1893-94.

DEPOSITS—								
CIVIL DEPARTMENT—								
Revenue	313,457	297,128	313,316	323,578	262,470	297,309	292,588	265,240
Judicial	815,060	818,282	823,832	789,847	785,405	970,974	880,435	879,924
General	2,091	...	...	...	...	...	...	...
Personal	573,194	708,347	812,271	783,020	832,026	938,030	955,542	1,101,143
Forest Deposits	10	16	4	58	21	317	487	169
Presidency Bank Deposits	235	1,800	604	1,147	2,619	3,196	2,376	2,692
Marine	300	160	1,113	903	212	912	...	...
Municipal Funds	161,943	161,872	167,826	177,603	174,603	187,827	206,855	201,124
Deposits for Govt. Loans	209	...	450	2	...	...	...	195
Trust Interest Fund	93,159	57,583	60,565	62,141	143,696	69,560	64,045	88,335
Port Trust Deposits	...	...	...	3,317	5,782	7,702	10,910	6,067
Deposits for work done for Public bodies or individuals	...	...	...	...	...	276	6,943	64,071
Incorporated Local Funds' Debt Accounts	196,755	156,679	160,997	200,522	165,148	190,942	252,471	204,279
Carried over	2,156,413	2,201,867	2,340,978	2,342,138	2,371,976	2,667,045	2,672,702	2,813,239

DEBT DEPOSITS, etc.]

Account

DETAIL of MINOR HEADS of DEPOSITS

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
DEPOSITS— <i>contd.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward	2,237,788	2,292,655	2,320,434	2,432,439	2,429,445	2,733,032	2,699,184	2,760,940
OTHER DEPOSITS—								
Postal	13	...	...	...	...	...	...	...
Trust Interest Account (P. O.)	156	156	41	8	793	...	...	...
Life Insurance Fund (P. O.)	1,391	1,834	2,120	...	...	...	...	...
British Postal Orders	1,401	1,559	1,643	1,798	2,670	...	...	...
Departmental Guarantee Fund (Post Office)	1,585	1,485	1,903	...	...	...	...	...
Dead Accounts, Savings Bank (Post Office)	...	...	...	1,781	313	...	...	...
Void money orders (Post Office)	...	...	...	...	733	...	...	...
Foreign money orders (Post Office)	...	...	...	...	829	...	...	...
Short payments on account of money orders (Post Office)	...	...	...	...	142	...	...	...
PUBLIC WORKS—								
Buildings and Roads	208,116	89,058	67,863	30,514	14,188	17,115	17,116	7,132
Irrigation	5,371	8,021	7,731	5,658	8,717	10,277	13,992	16,066
Railway	625,925	401,168	160,845	161,159	180,275	201,480	203,988	209,131
State Railway Fine Fund	1,264	1,018	1,167	1,204	1,145	1,177	1,007	1,324
TOTAL DEPOSITS	3,083,010	2,796,954	2,563,747	2,634,621	2,639,250	2,963,081	2,935,287	2,994,593
ADVANCES RECOVERABLE—								
Civil	11,715	18,641	22,773	34,397	29,091	29,347	39,303	22,264
Special Advances	728	676	766	11,627	15,164	16,584	28,770	42,037
Forest Advances	26,594	28,038	24,943	26,514	28,904	22,445	20,393	20,695
Advances to Cultivators	15,765	10,605	...	...	...	...	...	...
Advances under Special Laws	10,140	9,244	...	...	...	...	...	...
Public Works Department (Buildings and Roads)	605	140	148	214	163	138	235	...
Irrigation	2,877	3,061	3,530	3,220	2,652	5,192	5,907	14,136
Advances for Survey Marks	3	6	...	...	...	...	...	...
Post Office	130,774	181,085	132,573	138,386	1,768	...	...	...
Opium Advances	10,956	7,627	5,918	7,990	4,483	4,135	4,530	4,393
Permanent Advances (Civil)—	436	380	298	988	4,282	208	562	60
" " Post Office	24	4	166	221	39	...	...	...
Accounts Current with Native States	36,483	30,581	15,317	19,308	15,802	40,658	20,434	26,580
Small Coin Depot Balances	...	120	5,007	...	6,420	300	1,400	1,035
TOTAL	247,100	240,208	211,439	242,865	108,768	119,007	121,534	131,200
SUSPENSE ACCOUNTS—								
Capitalised outstandings	...	...	...	...	...	10,036	...	9,044
Suspense Account	2,480	...	9,501	...	1,693	...	1	1
Forest Suspense	...	...	...	...	244	...	...	...
Post Office Suspense Account	1,044	...	...	2,203	77	...	...	...
English Stores Suspense Account	...	...	22	...	14	16	...	...
Pre-audit Cheques	...	1,389	...	5,785	6,282	...	...	4,099
Departmental Cheques	...	...	...	...	...	...	...	2
Civil Department—								
Cash Balance	15,290	...	...	3,994	67,821	8,773	...	36,904
Public Works Department Balance	2,112	...	9,989	5,325	635	5,087	...	8,236
TOTAL	20,926	1,389	19,512	17,307	76,766	23,912	1	58,286

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 71]

No. 71—continued.

[DEBT DEPOSITS, etc.]

ADVANCES, &c., from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DEPOSITS—contd.								
Brought forward	2,156,413	2,207,867	2,340,978	2,342,138	2,371,976	2,667,045	2,672,702	2,813,239
OTHER DEPOSITS—								
Life Insurance Fund (P. O.)	475	320	407	...	...	...	...	...
Postal	49	...	...	...	...	...	...	...
Departmental Guarantee Fund Accounts (Post Office)	5	7	8	...	...	...	...	...
Dead Accounts, Savings Bank (Post Office)	...	...	...	...	137	...	...	...
British Postal Orders	2	3	3	5	11	...	...	...
Trust Interest Account (P. O.)	156	156	41	68	793	...	...	...
Void money orders (Post Office)	...	...	...	...	144	...	...	...
Foreign money orders (Post Office)	...	...	...	...	20,343	...	...	...
Short payments on account of money orders (Post Office)	...	...	...	...	1	...	...	...
PUBLIC WORKS—								
Buildings and Roads	163,393	106,828	49,592	48,840	20,134	23,265	16,082	8,966
Irrigation	13,358	5,421	7,887	7,533	6,884	8,783	13,353	11,292
Railway	633,959	406,770	161,125	156,543	172,639	203,972	202,698	216,467
State Railway Fine Fund	1,232	996	1,135	1,200	1,056	953	848	1,425
TOTAL DEPOSITS	2,969,042	2,722,368	2,561,176	2,556,327	2,594,118	2,904,018	2,905,683	3,051,389
ADVANCES RECOVERABLE—								
Civil	12,552	18,968	24,797	34,915	27,974	26,488	38,261	39,225
Forest Advances	26,633	27,474	24,977	26,686	28,513	22,574	20,534	20,566
Advances to Cultivators	7,566	8,132	...	...	...	...	...	...
Special Advances	310	289	2,327	8,939	25,372	23,469	29,974	44,785
Advances under Special Laws	6,124	18,881	...	...	...	...	...	...
Public Works Department (Buildings and Roads)	454	198	86	287	137	239	...	...
Irrigation	4,644	4,538	2,126	11,260	10,212	7,256	...	1,510
Advances for Survey Marks	...	1	3	...	...	...	...	...
Post Office	132,021	132,621	130,927	128,178	2,883	...	...	...
Opium Advances	5,560	4,779	7,644	3,973	3,787	5,783	3,119	2,090
Permanent Advances (Civil)	386	215	1,092	878	4,218	746	341	173
" " Post Office	22	38	37	83	42	...	...	...
Accounts Current with Native States	33,395	28,609	12,000	30,307	15,612	30,419	32,388	31,354
Coinage Accounts—Small Coin Depôt Balances	3,398	...	...	8,940	...	...	...	...
TOTAL	233,065	244,743	206,016	254,446	118,750	116,974	124,617	139,703
SUSPENSE ACCOUNTS—								
Capitalised outstandings	575	208	489	115	107	...	74	...
English Stores Suspense Account	21	...	...	30	...	...	2	136
Suspense Account	...	4,905	...	6,889	...	2,189	...	...
Forest Suspense	...	...	...	247	...	...	...	...
Post Office Suspense Account	...	187	2,571	...	...	...	...	...
Savings Bank Investment Account (P. O.)	...	...	...	91	185	...	...	...
Unadjusted Balances	3	...	...	...	...	...	...	...
Pre-audit Cheques	3,105	...	4,360	...	...	2,648	64	...
Civil Department Cash Balance	...	58,117	20,075	...	...	...	73,820	...
Public Works Ditto	6,909	9,917	...	478	5,728	...	10,707	8,628
Postal Ditto	4,102	9,063	5,544	4,505	10,962	...	...	...
TOTAL	14,715	82,397	33,039	12,655	16,982	4,837	84,667	8,764

DEBT DEPOSITS, etc.]

Account

DETAIL of MINOR HEADS of DEPOSITS.

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LOANS AND ADVANCES BY IMPERIAL GOVERNMENT—								
Loan to Cooch Behar State . . .	...	...	...	...	...	...	9,401	8,570
Consolidated Loan of the Calcutta Municipality . . .	17,831	18,597	19,544	20,235	21,104	22,010	22,956	23,941
Calcutta Port Trust Consolidated Loan . . .	11,335	11,850	12,390	12,953	13,543	14,159	14,804	15,477
Loans for Hooghly Bridge . . .	40,333	53,000	...	...	...	...	...	...
TOTAL . . .	69,499	83,447	31,934	33,188	34,647	36,169	47,161	47,968
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—								
Loans to Mofussil Municipalities . . .	162	169	177	185	194	549	676	1,111
„ to Port Funds . . .	...	...	...	...	...	...	...	2,500
„ to District and other Local Fund Committees . . .	28	...	21	30	...	1,719	2,926	3,042
„ to Landholders and other notabilities . . .	...	500	25	661	5,108	10,753	5,513	15,888
Drainage Advances . . .	...	...	3,308	1,786	1,280	2,233	761	5,139
Embankment Advances . . .	...	...	2,976	3,812	7,286	9,636	2,508	1,979
Advances for improvement of land . . .	...	...	5,623	4,469	5,378	9,516	6,541	5,353
Advances to Cultivators . . .	...	...	3,158	18,168	12,143	14,601	14,978	15,960
TOTAL . . .	190	669	15,288	29,111	31,389	49,007	33,903	50,972

Account

DETAIL of MINOR HEADS

LOCAL REMITTANCES—								
Gross Receipts . . .	10,846,925	11,277,515	12,489,676	15,452,573	19,216,017	16,318,636	16,169,072	14,557,180
Net Receipts . . .	...	...	...	...	...	...	...	...
DETAIL OF GROSS RECEIPTS—								
Supply Bills since April 1873 . . .	296,731	506,835	575,102	925,883	1,122,961	1,433,737	1,354,595	1,250,666
„ „ Foreign . . .	1,130	3,816	2,247	8,564	2,931	7,160	9,384	13,666
Remittance Transfer Receipts since April 1873 . . .	624,504	571,313	625,433	676,293	285,192	482,599	367,788	436,215
„ „ Foreign . . .	27,419	21,696	25,645	26,697	23,816	25,701	27,827	40,050
Cash Remittances between Treasuries . . .	5,976,167	6,413,259	6,612,122	8,861,178	7,936,182	8,846,537	8,905,009	7,733,650
Carried over . . .	6,925,951	7,516,919	7,840,549	10,498,615	9,371,082	10,795,734	10,664,603	9,474,247

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 72

No. 71—concluded.

[DEBT DEPOSITS, etc.

ADVANCES, &c., from 1886-87 to 1893-94—concluded.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
MISCELLANEOUS—								
Government Account . . .	...	8,810	...	...	...	...	...	...
LOANS AND ADVANCES BY IMPERIAL GOVERNMENT—								
Loans to Cooch Behar State .	...	...	...	...	...	12,862	36,660	19,821
Loans to Calcutta Port Trust for construction of Kidderpore Dock . . .	322,961	300,225	516,968	378,295	438,618	390,000	291,731	759
Loan to Prince Ferookshah .	...	...	...	...	...	...	72,500	...
	322,961	390,225	516,968	378,295	438,618	402,862	400,891	20,580
LOANS AND ADVANCES BY PRO- VINCIAL GOVERNMENT—								
Loans to Mofussil Municipa- lities	...	...	...	...	11,000	3,750	5,500	29,800
„ to Port Funds . . .	...	...	...	3,000	6,346	6,377	7,277	...
„ to District and other Local Fund Committees .	...	...	...	...	10,500	13,000	21,000	5,900
„ to Landholders and other notabilities	500	...	1,900	10,100	23	46,100	5,500	27,200
Drainage Advances . . .	...	...	44,268	26,336	9,368	13,666	12,404	14,633
Embankment Advances . .	...	...	3,756	3,230	3,589	5,570	1,738	18,854
Advances for improvement of land	...	...	5,015	8,053	2,831	9,462	8,984	3,004
Advances to Cultivators .	...	...	14,898	32,999	17,245	4,932	19,974	11,410
TOTAL	500	...	69,837	83,718	60,902	102,857	82,377	110,801

No. 72.

of REMITTANCES from 1886-87 to 1893-94.

LOCAL REMITTANCES—								
Gross Payments	21,321,421	22,679,921	23,703,748	26,828,740	29,778,520	27,839,993	28,725,880	24,692,293
Net Payments	10,474,496	11,402,406	11,264,072	11,376,167	10,562,503	11,521,357	12,556,808	10,135,113
DETAIL OF GROSS PAYMENTS—								
Supply Bills since April 1873	288,631	508,435	574,523	933,342	1,118,181	1,436,487	1,348,935	1,250,565
„ „ Foreign	1,355	2,257	3,787	8,541	2,801	7,310	9,397	13,419
Remittance Transfer Receipts since April 1873	636,333	553,075	635,500	652,210	330,259	485,651	367,494	428,610
„ „ Foreign	26,352	22,400	26,149	26,722	23,647	25,762	28,159	30,935
Cash Remittances between Treasuries	5,976,445	6,411,796	6,619,157	8,854,927	7,937,910	8,845,946	8,904,589	7,733,660
Carried over	6,929,116	7,497,963	7,859,116	10,475,742	9,412,798	10,801,156	10,658,574	9,457,179

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 72]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF BENGAL

REMITTANCES]

Account

DETAIL of MINOR HEADS of REMITTANCES

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DETAIL OF GROSS RECEIPTS—								
<i>contd.</i>								
Brought forward . . .	6,925,951	7,516,919	7,840,549	10,498,611	9,371,082	10,795,734	10,664,603	9,474,247
Forest Cash Remittances . .	124,703	100,416	101,460	116,598	109,663	116,705	107,431	118,430
Customs " " . . .	2,195,559	2,150,799	2,585,213	2,572,227	2,861,710	2,769,814	2,793,334	2,799,164
Opium " " . . .	1,304,908	1,198,634	1,265,268	769,982	925,482	873,166	816,553	885,835
Judicial " " . . .	4,508	3,902	5,158	5,721	8,747	6,293	1,278	1,243
Miscellaneous Remittances . .	...	...	...	...	444	6,502	6,357	8,572
Small Coin Depôt Remittances .	...	...	...	19,963	10,620	5,160	1,400	1,035
Post Office Remittances . . .	...	22,560	18,418	164,325	4,742,454	...	...	...
Postal Notes payable . . .	2,010	1	...	...	...	...	...	...
Remittances adjusted on the Central Books . . .	289,286	284,284	623,610	1,305,147	1,385,815	1,745,262	1,778,116	1,268,654
TOTAL . . .	10,846,925	11,277,515	12,439,676	15,452,573	19,216,017	16,318,636	16,169,072	14,557,180
REMITTANCES ACCOUNT BETWEEN ENGLAND AND INDIA--								
Her Majesty's Imperial Government . . .	9,453	9,626	8,578	8,693	9,623	11,042	7,291	5,357
Her Majesty's Indian Government in London . . .	9,577	12,684	20,961	28,208	20,103	34,877	81,250	21,492
TOTAL . . .	19,030	22,310	29,539	36,901	29,726	45,919	88,541	26,849
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES.								
Gross Credits	11,378,331	12,451,916	13,546,690	14,350,838	13,899,778	11,791,912	14,950,129	12,430,878
Net Credits	2,730,240	2,589,035	2,604,319	1,680,655	1,873,241	2,313,292	867,672	1,253,164
I.—DETAIL OF GROSS AND NET CREDITS IN ORDER OF DEPARTMENTS—								
GROSS CREDITS—								
Between Civil and Civil . . .	3,071,611	3,048,309	2,972,114	3,525,356	2,837,136	2,592,788	2,542,457	2,510,036
" " Military . . .	29,164	21,244	42,775	36,914	84,712	52,848	46,466	39,881
" " Public Works . . .	3,176,646	4,123,676	4,730,551	4,790,961	4,726,471	5,047,133	4,723,420	5,268,819
" " Post Office . . .	3,003,827	3,104,328	3,611,387	4,108,150	4,327,289	2,131,458	2,155,982	2,314,225
" " Telegraph . . .	161,252	165,375	173,127	182,074	176,561	192,406	214,859	229,278
" " Marine . . .	39,467	21,292	28,821	24,574	16,759	22,636	32,109	28,756
Carried over . . .	9,481,967	10,484,224	11,558,775	12,668,029	12,168,928	10,039,269	9,715,293	10,390,995

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 72

No. 72—continued.

[REMITTANCES

from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
DETAIL OF GROSS RECEIPTS— contd.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . . .	6,929,116	7,487,963	7,859,116	10,475,742	9,412,798	10,801,156	10,658,574	9,457,179
Forest Cash Remittances . .	126,937	100,642	102,302	114,376	108,835	116,453	108,012	117,354
Customs „ „ . . .	2,195,554	2,150,803	2,585,199	2,572,227	2,661,714	2,769,823	2,793,325	2,799,160
Opium „ „ . . .	1,304,908	1,198,634	1,264,898	770,291	925,543	890,044	820,075	875,435
Judicial „ „ . . .	4,508	3,902	5,158	5,721	8,747	6,293	1,278	1,243
Miscellaneous Remittances . .	...	...	...	...	...	5,232	7,398	8,620
Small Coin Depôt Remittances .	...	22,560	18,418	19,963	10,620	5,160	1,400	1,035
Post Office Remittances . . .	...	...	...	171,315	4,733,370	...	...	...
Postal Notes payable . . .	2,220	495	...	...	...	...	...	...
Remittances adjusted on the Central Books . . .	10,758,178	11,705,222	11,868,657	12,699,105	11,916,893	13,245,832	14,335,818	11,432,267
TOTAL . . .	21,321,421	22,679,921	23,703,748	26,828,740	29,778,520	27,839,993	28,725,880	24,692,293
REMITTANCE ACCOUNT BE- TWEEN ENGLAND AND INDIA—								
Her Majesty's Imperial Gov- ernment . . .	107	85	80	112	165	184	106	90
Her Majesty's Indian Govern- ment in London . . .	866	419	6	1,247	157	1,964	799	...
TOTAL . . .	973	504	86	1,359	322	2,148	905	90
ACCOUNTS CURRENT BE- TWEEN PRESIDENCIES AND PROVINCES—								
Gross Debits . . .	9,727,132	10,809,106	12,024,541	13,860,693	13,113,886	10,605,548	14,386,893	11,382,086
Net Debits . . .	1,079,041	937,225	1,082,170	1,190,510	1,087,349	1,126,928	304,436	204,372
I.—DETAIL OF GROSS AND NET DEBITS IN ORDER OF DEPARTMENTS—								
GROSS DEBITS—								
Between Civil and Civil . . .	950,983	886,842	744,135	1,793,011	848,952	776,926	1,005,190	1,070,003
„ „ Military . . .	244,141	261,228	365,722	737,406	670,617	288,020	309,308	268,982
„ „ Public Works . . .	3,733,726	4,140,240	4,688,942	4,796,134	4,768,071	5,064,158	4,742,969	5,235,610
„ „ Post Office . . .	3,047,320	3,144,411	3,655,110	4,153,392	4,384,735	2,231,274	2,333,370	2,556,479
„ „ Telegraph . . .	29,083	32,395	33,584	34,817	35,956	37,074	33,280	34,797
„ „ Marine . . .	31,944	13,760	13,028	152,016	73,685	78,032	74,393	69,750
Carried over . . .	8,037,197	8,478,876	9,500,521	11,666,776	10,782,016	8,475,484	8,498,510	9,235,821

Account No. 72]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF BENGAL

REMITTANCES]

Account

DETAIL of MINOR HEADS

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—contd.								
I.—DETAIL OF GROSS AND NET CREDITS IN ORDER OF DEPARTMENTS—contd.								
GROSS CREDITS—continued.								
Brought forward . . .	9,481,967	10,484,224	11,558,775	12,668,029	12,168,928	10,039,269	9,715,293	10,390,995
Between Public Works and Telegraph . . .	9,382	11,659	10,752	11,008	12,770	15,212	15,627	16,863
Post Office and Telegraph . . .	48,572	59,591	71,051	81,155	92,064	...	...	...
Guaranteed Railways and Public Works . . .	3	59	132	34	77	5	135	5
Transfers between Public Works Officers . . .	1,693,706	1,723,317	1,708,671	1,590,612	1,625,629	1,737,426	5,219,074	2,023,015
“ “ Postal Officers . . .	144,615	172,975	197,221	...	...	...	...	...
“ “ Telegraph Officers . . .	86	91	88	...	310	...	...	...
TOTAL . . .	11,378,331	12,451,916	13,546,690	14,350,838	13,899,778	11,791,912	14,950,129	12,430,878
NET CREDITS—								
OTHER DEPARTMENTAL ACCOUNTS—								
Accounts Current between Civil and Civil . . .	2,120,628	2,161,467	2,227,979	1,732,345	1,988,184	1,818,862	1,537,267	1,440,093
Accounts Current between Public Works and Telegraph—Public Works Accounts . . .	8,152	8,290	10,137	10,540	12,081	13,455	14,515	15,794
Do. do. Post Office and Telegraph—Post Office Accounts . . .	44,533	55,233	66,144	75,393	85,825	...	...	...
Transfers between P.W. Officers . . .	151,475	—427,329	—603,827	—597,065	—698,938	—390,874	—668,185	—122,390
Transfers between Postal Officers . . .	4,644	4,902	—8,365	...	...	...	...	...
Transfers between Telegraph Officers . . .	—20	—25	—4	...	—61	...	...	...
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND TELEGRAPH—								
Accounts Current between Civil and Post Office—Civil Accounts . . .	21,770	—54,918	11,440	—227,549	—98,567	—99,816	—177,388	—242,254
Accounts Current between Civil and Telegraph—Civil Accounts . . .	132,169	132,980	139,543	147,257	140,605	155,332	181,579	194,481
NET RECEIPTS FROM CIVIL TREASURIES BY PUBLIC WORKS—								
Accounts Current between Civil and Public Works—Public Works Accounts . . .	246,889	699,435	761,272	539,734	444,112	819,333	—20,116	—32,510
TOTAL . . .	2,730,240	2,580,035	2,604,319	1,680,655	1,873,241	2,313,292	867,672	1,253,164

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 72]

No. 72—continued.

[REMITTANCES]

of REMITTANCES from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—contd.								
I.—DETAIL OF GROSS AND NET DEBITS IN ORDER OF DEPARTMENTS—contd.								
Gross Debits—contd.								
Brought forward . . .	8,037,197	8,478,876	9,500,521	11,666,776	10,782,016	8,475,484	8,498,510	9,235,621
Between Public Works and Telegraph . . .	1,230	3,369	615	468	689	1,757	1,112	1,069
Post Office and Telegraph . . .	4,039	4,358	4,907	5,762	6,239	...	...	...
Guaranteed Railways and Public Works . . .	2,358	3,668	322	10	4	7	12	1
Transfers between P. W. Officers . . .	1,542,231	2,150,646	2,312,498	2,187,677	2,324,567	2,128,300	5,887,259	2,145,395
" Postal Officers . . .	139,971	168,073	205,586	...	...	...	...	...
" Telegraph Officers . . .	106	116	92	...	371	...	...	...
TOTAL . . .	9,727,132	10,809,106	12,024,541	13,860,693	13,113,886	10,605,548	14,386,893	11,382,086
NET DEBITS—								
OTHER DEPARTMENTAL ACCOUNTS—								
Account between Guaranteed Railways and Public Works—								
Public Works Accounts . . .	2,355	3,609	190	—24	—73	2	—123	—4
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND TELEGRAPH—								
Accounts Current between Civil and Post Office—								
Post Office . . .	65,263	—14,835	55,163	—182,307	—41,121	...	...	...
NET ISSUES FROM CIVIL TREASURIES TO MARINE, MILITARY AND PUBLIC WORKS—								
Accounts Current between Civil and Marine—								
Civil Accounts . . .	—7,523	—7,532	—15,793	127,442	56,926	55,396	42,284	40,994
Accounts Current between Civil and Military—								
Civil Accounts . . .	214,977	239,984	322,947	700,492	585,905	235,172	262,842	229,101
Accounts Current between Civil and Public Works—								
Civil Accounts . . .	803,969	715,999	719,663	544,907	485,712	836,358	—567	—65,719
TOTAL . . .	1,079,041	937,225	1,082,170	1,190,510	1,087,349	1,126,928	304,436	204,372

REMITTANCES]

Account
DETAIL of MINOR HEADS of

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>contd.</i>								
II.—DETAIL OF GROSS CREDITS IN ORDER OF PRESIDENCIES AND PROVINCES—								
CIVIL AND CIVIL—								
India, General	1,108,629	1,159,944	1,050,893	1,569,641	1,073,024	884,531	790,969	686,739
Central Provinces	56,604	6,309	15,599	60,890	46,270	162,803	261,799	209,465
Burma	4,177	4,653	5,180	5,893	5,682	6,332	6,806	6,571
Assam	403,459	439,640	448,177	452,693	415,894	452,936	479,336	472,771
N.-W. Provinces and Oudh	1,386,198	1,348,656	1,388,905	1,391,949	1,246,169	1,051,949	938,763	1,036,154
Punjab	4,891	6,683	8,364	7,683	6,523	7,624	29,375	81,077
Madras	51,317	69,561	48,120	30,498	36,579	10,583	25,101	6,722
Bombay	56,336	12,863	6,876	6,109	6,995	16,030	10,308	10,537
TOTAL	3,071,611	3,048,309	2,972,114	3,525,356	2,837,136	2,592,788	2,542,457	2,510,036
CIVIL AND MILITARY—								
Civil Accounts—								
Bengal	28,591	20,617	42,597	36,569	84,279	51,907	45,902	39,415
Madras	564	575	177	345	392	902	562	466
Bombay	9	52	1	...	41	39	2	...
TOTAL	29,164	21,244	42,775	36,914	84,712	52,848	46,466	39,881
CIVIL AND PUBLIC WORKS—								
Civil Accounts	1,465,539	1,711,916	1,985,400	2,133,495	1,941,113	1,808,257	2,059,919	2,277,664
Public Works Accounts	1,711,107	2,411,760	2,745,151	2,657,466	2,785,358	3,238,876	2,663,501	2,991,155
TOTAL	3,176,646	4,123,676	4,730,551	4,790,961	4,726,471	5,047,133	4,723,420	5,268,819
CIVIL AND POST OFFICE—								
Civil Accounts	1,496,573	1,511,300	1,797,623	1,923,423	2,101,458	2,131,458	2,155,982	2,314,225
Post Office Accounts	1,507,254	1,593,028	1,813,764	2,184,724	2,225,831	...	...	...
TOTAL	3,003,827	3,104,328	3,611,387	4,108,150	4,327,289	2,131,458	2,155,982	2,314,225
POST OFFICE AND TELEGRAPH—								
Post Office Accounts	48,572	59,591	71,051	81,155	92,064	...	...	...

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

[Account No. 72

No. 72 —continued.

[REMITTANCES

REMITTANCES from 1886-87 to 1893-94 —continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>contd.</i>								
II.—DETAIL OF GROSS DEBITS IN ORDER OF PRESIDENCIES AND PROVINCES—								
CIVIL AND CIVIL—								
India, General	861,559	791,603	649,766	1,209,706	747,611	642,367	866,660	922,650
Central Provinces	4,526	935	651	522	1,366	14,410	12,027	19,318
Burma	11,818	19,388	17,044	14,358	13,729	9,446	8,456	11,454
Assam	8,397	11,850	6,999	15,762	17,472	15,387	36,014	13,150
N.-W. Provinces and Oudh . .	52,473	45,548	43,984	532,540	48,145	67,296	58,824	61,640
Punjab	3,038	2,693	9,660	3,901	3,620	6,807	4,128	18,048
Madras	7,921	12,112	11,684	14,509	15,046	19,732	17,360	21,600
Bombay	1,251	2,713	4,347	1,713	1,963	1,481	1,721	2,143
TOTAL	950,983	886,842	744,135	1,793,011	848,952	776,926	1,005,190	1,070,003
CIVIL AND MILITARY—								
Civil Accounts—								
Bengal	228,030	243,109	351,434	706,457	641,576	282,498	302,130	264,114
Madras	13,514	15,755	12,131	27,577	26,783	5,438	7,018	4,748
Bombay	2,597	2,364	2,157	3,372	2,258	84	160	120
TOTAL	244,141	261,228	365,722	737,406	670,617	288,020	309,308	268,982
CIVIL AND PUBLIC WORKS—								
Civil Accounts	2,269,508	2,427,715	2,705,063	2,678,402	2,426,825	2,644,615	2,059,352	2,211,945
Public Works Accounts	1,464,218	1,712,525	1,983,879	2,117,732	2,341,246	2,419,543	2,683,617	3,023,665
TOTAL	3,733,726	4,140,240	4,688,942	4,796,134	4,768,071	5,064,158	4,742,969	5,235,610
CIVIL AND POST OFFICE—								
Civil Accounts	1,474,803	1,566,218	1,786,183	2,150,975	2,200,025	2,231,274	2,333,370	2,556,479
Post Office Accounts	1,572,517	1,578,193	1,868,927	2,002,417	2,184,710	...	...	...
TOTAL	3,047,320	3,144,411	3,655,110	4,153,392	4,384,735	2,231,274	2,333,370	2,556,479
POST OFFICE AND TELEGRAPH—								
Post Office Accounts	4,039	4,358	4,907	5,762	6,239	...	...	...

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 72]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF BENGAL

REMITTANCES]

Account

DETAIL of MINOR HEADS

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>contd.</i>								
II.—DETAIL OF GROSS CREDITS IN ORDER OF PRESIDENCIES AND PROVINCES— <i>continued.</i>								
CIVIL AND TELEGRAPH— Civil Accounts	161,252	165,375	173,127	182,074	176,561	192,406	214,859	229,278
CIVIL AND MARINE— Civil Accounts	39,467	21,292	28,821	24,574	16,759	22,636	32,109	28,756
GUARANTEED RAILWAYS AND PUBLIC WORKS— Public Works Accounts . .	3	59	132	34	77	5	135	5
PUBLIC WORKS AND TELEGRAPH— Public Works Accounts . .	9,382	11,659	10,752	11,008	12,770	15,212	15,627	16,863
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—								
Buildings and Roads . . .	208,187	225,315	233,313	280,856	196,435	172,708	122,422	126,476
Railway Capital	899,826	911,748	789,864	643,681	598,538	590,532	4,184,930	921,363
„ Revenue	546,916	526,318	621,862	600,544	761,715	898,992	845,029	877,725
Irrigation	38,777	60,036	63,632	65,531	68,941	75,194	66,693	97,451
TOTAL	1,693,706	1,723,317	1,708,671	1,590,612	1,625,629	1,737,426	5,219,074	2,023,015
TRANSFERS BETWEEN POSTAL OFFICERS	144,615	172,975	197,221	...	...	...	...	...
TRANSFERS BETWEEN TELEGRAPH OFFICERS	86	91	88	...	310	...	...	...

GOVT. OF BENGAL]

INDIAN ACCOUNTS—Local Series.

Account No. 72

No. 72—concluded.

[REMITTANCES

of REMITTANCES from 1886-87 to 1893-94—concluded.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>contd.</i>								
II.—DETAIL OF GROSS DEBITS IN ORDER OF PRESIDENCIES AND PROVINCES— <i>continued.</i>								
CIVIL AND TELEGRAPH—								
Civil Accounts	29,083	32,395	33,584	34,817	35,956	37,074	33,280	34,797
CIVIL AND MARINE—								
Civil Accounts	31,944	13,760	13,028	152,016	73,685	78,032	74,393	69,750
GUARANTEED RAILWAYS AND PUBLIC WORKS—								
Public Works Accounts . . .	2,358	3,668	322	10	4	7	12	1
PUBLIC WORKS AND TELEGRAPH—								
Public Works Accounts . . .	1,230	3,369	615	468	689	1,757	1,112	1,069
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—								
Buildings and Roads . . .	160,771	220,866	241,998	257,656	175,405	160,223	170,130	177,246
Railway Capital	769,022	1,364,363	1,433,410	1,262,345	1,069,501	661,589	4,554,056	844,067
„ Revenue	502,804	465,772	512,746	542,066	960,220	1,191,040	1,064,765	983,717
Irrigation	109,634	99,645	124,344	125,610	119,441	115,448	98,308	140,365
TOTAL	1,542,231	2,150,646	2,312,498	2,187,677	2,324,567	2,128,300	5,887,259	2,145,395
Transfers between Postal Officers	139,971	168,073	205,586	...	...	...	...	...
Transfers between Telegraph Officers	106	116	92	...	371	...	...	...

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 73]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF BENGAL]

CASH BALANCES]

Account

CASH BALANCES in the TREASURIES under the GOVERNMENT of

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
April	1,388,300	1,346,000	1,108,500	1,545,900	1,169,400
May	1,144,500	1,147,600	1,114,700	1,271,000	1,096,900
June	1,544,500	1,367,500	1,533,300	1,584,500	1,293,400
July	1,225,600	1,154,000	1,337,800	1,346,800	1,199,900
August	979,100	944,200	993,700	1,133,200	1,109,300
September	1,334,200	1,116,600	1,393,300	1,058,800	1,485,500
October	1,286,200	1,192,800	1,209,100	1,049,000	948,700
November	1,245,200	1,206,400	1,154,800	1,058,600	955,700
December	1,245,000	1,261,100	1,086,400	1,138,300	1,176,100
January	1,533,700	1,269,700	1,176,100	1,216,600	1,260,500
February	1,318,100	1,091,300	994,100	1,800,400	1,047,300
March	2,424,300	1,981,400	1,840,100	1,824,200	2,100,300
Adjusted Cash Balance for the last month of the official year as per Finance and Revenue Accounts.	2,424,292	1,981,423	1,840,075	1,824,178	2,100,329

Account

BALANCES at CREDIT of the GOVERNMENT of BENGAL in

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
April	142,100	140,700	119,100	102,100	105,900
May	146,900	148,600	117,500	102,000	145,400
June	152,400	170,600	130,300	205,500	119,700
July	123,000	141,900	146,400	136,600	117,500
August	126,300	101,700	128,000	152,200	124,900
September	126,800	102,000	100,800	72,600	152,500
October	148,800	137,100	121,300	151,500	131,400
November	108,000	116,600	118,500	141,600	129,400
December	99,200	104,400	176,900	171,200	142,000
January	113,100	118,400	84,400	144,800	135,300
February	124,400	107,700	144,800	123,200	140,700
March	113,300	118,000	114,900	267,200	186,700

GOVT. OF BENGAL.]

INDIAN ACCOUNTS—Local Series.

[Account No. 74]

No. 73.

[CASH BALANCES]

BENGAL, on the last day of each month in each year, from 1886-87 to 1894-95.

1891-92.	1892-93.	1893-94.	1894-95.	
<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
1,412,400	1,425,700	1,440,900	2,391,500	April.
1,115,700	1,155,200	1,093,100	2,368,800	May.
1,411,600	1,303,200	1,389,500	2,775,800	June.
1,201,400	1,221,200	1,482,500	2,567,100	July.
1,170,900	1,116,800	1,072,200	2,165,700	August.
1,588,500	1,217,000	1,523,200	2,504,000	September.
918,700	1,124,200	1,108,800	2,243,100	October.
1,119,100	860,900	1,319,400	1,978,500	November.
1,124,600	959,800	1,426,500	2,046,000	December.
1,485,900	1,079,800	1,926,900	2,306,700	January.
1,183,500	1,060,100	1,809,100	1,531,100	February.
2,091,500	1,847,500	2,855,800	2,263,200	March.
2,909,518	1,847,495	2,855,818	...	Adjusted Cash Balance for the last month of the official year as per Finance and Revenue Accounts.

No. 74.

the BANK of BENGAL, CALCUTTA, from 1886-87 to 1894-95 included in the above.

1891-92.	1892-93.	1893-94.	1894-95.	
<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
163,600	197,900	108,700	126,500	April.
125,000	110,100	125,500	119,600	May.
170,700	146,200	120,000	143,400	June.
122,300	145,700	107,700	144,200	July.
115,900	111,700	143,400	126,100	August.
146,400	103,900	130,900	102,600	September.
78,900	119,800	106,700	107,300	October.
171,000	102,700	111,000	116,200	November.
145,800	109,400	118,300	105,100	December.
116,100	136,700	162,500	105,800	January.
156,000	110,200	109,000	114,200	February.
210,800	192,700	116,400	103,900	March.

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 75]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. AND OUDH]

GOVT. OF THE N.-W.

REVENUES]

Account

ABSTRACT of REVENUES, EXPENDITURE and SURPLUS

REVENUES.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PRINCIPAL HEADS OF REVENUE—								
LAND REVENUE	5,762,997	5,699,841	5,651,137	5,819,133	5,744,028	5,930,886	5,927,414	5,936,875
OPIMUM	43,732	42,730	44,426	50,615	47,674	47,834	51,478	49,168
STAMPS	636,846	658,887	660,990	694,188	674,029	693,518	715,256	724,973
EXCISE	577,819	557,241	561,719	565,336	513,508	524,303	549,877	572,202
OTHER HEADS	1,082,495	1,045,561	1,069,755	1,347,665	1,356,016	1,379,549	1,376,762	1,396,320
	8,103,889	8,004,260	7,988,027	8,476,937	8,335,255	8,576,090	8,620,787	8,679,538
INTEREST	19,304	14,282	11,855	15,359	19,493	25,364	21,913	33,282
POST OFFICE, TELEGRAPH AND MINT	161,635	169,964	174,230	174,419	183,041	...	...	...
RECEIPTS BY CIVIL DEPART- MENTS	184,773	158,210	164,158	177,023	175,134	194,004	187,637	216,601
MISCELLANEOUS	63,125	58,403	65,982	67,532	64,213	62,547	66,828	62,131
RAILWAYS	155,878	63,434	323,023	1,142,349	1,117,417	1,373,602	1,359,780	1,407,082
IRRIGATION	563,233	527,121	564,896	573,828	669,425	724,064	705,542	720,298
BUILDINGS AND ROADS	97,838	101,572	93,243	88,764	94,543	86,989	101,895	84,018
TOTAL	9,349,675	9,097,246	9,385,414	10,716,211	10,658,521	11,042,660	11,064,382	11,202,950

Account

TOTAL of REVENUES, under each MAJOR HEAD, in the

MAJOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PRINCIPAL HEADS OF REVENUE—								
Land Revenue	5,762,997	5,699,841	5,651,137	5,819,133	5,744,028	5,930,886	5,927,414	5,936,875
Opium	43,732	42,730	44,426	50,615	47,674	47,834	51,478	49,168
Stamps	636,846	658,887	660,990	694,188	674,029	693,518	715,256	724,973
Excise	577,819	557,241	561,719	565,336	513,508	524,303	549,877	572,202
Provincial Rates	668,606	664,885	662,945	911,029	922,791	938,266	938,531	944,423
Assessed Taxes	222,068	218,828	222,561	226,058	229,869	227,721	231,712	238,782
Forest	157,356	124,745	146,280	171,416	163,788	173,151	165,254	170,986
Registration	34,465	37,103	37,969	39,162	39,568	40,411	41,265	42,129
TOTAL	8,103,889	8,004,260	7,988,027	8,476,937	8,335,255	8,576,090	8,620,787	8,679,538
INTEREST	19,304	14,282	11,855	15,359	19,493	25,364	21,913	33,282

GOVT. OF THE N.-W. P. AND OUDH]

INDIAN ACCOUNTS—Local Series.

[Account No. 76]

PROVINCES AND OUDH.

No. 75.

[CHARGES]

of the Govt. of the N.-W. PROVINCES AND OUDH.

EXPENDITURE.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DIRECT DEMANDS ON THE REVENUES	979,210	960,893	940,795	955,546	933,771	966,667	956,383	977,315
INTEREST	2,378	1,584	9,921	11,076	15,717	21,397	97,659	102,111
POST OFFICE, TELEGRAPH AND MINT	148,405	142,553	137,832	145,839	155,926	18,284	18,420	18,281
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS	1,642,379	1,651,609	1,658,320	1,688,883	1,734,154	1,811,526	1,811,818	1,889,285
MISCELLANEOUS CIVIL CHARGES	301,025	297,623	304,923	299,895	329,200	327,934	369,844	374,928
FAMINE RELIEF AND INSURANCE	11,969	7,571	3,279	2,633	3,033	1,199	965	2,060
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE, IN ADDITION TO THAT UNDER FAMINE INSURANCE)	160,922	65,360	18,370	2,994	—36,319	2,300	...	...
RAILWAY REVENUE ACCOUNT	139,147	61,866	165,788	619,080	652,539	704,693	733,068	745,177
IRRIGATION	500,960	518,017	538,686	543,023	561,000	560,256	574,737	571,732
BUILDINGS AND ROADS	576,797	568,452	536,209	516,246	624,260	718,348	609,849	574,775
	4,463,192	4,275,528	4,314,123	4,785,215	4,973,281	5,132,604	5,172,743	5,255,664
ADD—Provincial and Local Surpluses	...	...	47,149	117,005	17,750	21,780	6,622	...
DEDUCT—Provincial and Local Deficits	10,120	53,094	...	...	...	...	...	4,652
TOTAL	4,453,072	4,222,434	4,361,272	4,902,220	4,991,031	5,154,384	5,179,365	5,251,012
Surplus	4,896,603	4,874,812	5,024,142	5,813,991	5,667,490	5,888,276	5,885,017	5,951,938
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways	—25,811	—8,113	—41,786	—96,865	—43,994	—5,985	163,086	198,933
Irrigation and Navigation	168,285	145,172	113,248	81,987	42,403	47,634	37,070	47,209
TOTAL	142,474	137,059	71,462	—14,878	—1,591	41,649	200,156	246,142

No. 76.

CIVIL and PUBLIC WORKS DEPARTMENTS.

MAJOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE, TELEGRAPH AND MINT—								
Post Office	161,635	169,964	174,230	174,419	183,041	...	...	...
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice—								
Courts of Law	51,399	51,411	50,489	52,246	51,738	54,475	53,911	58,763
Jails	49,874	32,072	35,068	39,355	37,880	45,102	40,035	46,057
Police	35,348	35,372	35,901	39,433	37,801	43,557	40,773	50,662
Education	27,694	17,522	20,363	22,656	24,416	27,036	26,274	28,124
Medical	9,941	11,595	11,966	12,624	12,925	13,799	16,065	16,676
Scientific and other Minor Departments	10,517	10,298	10,371	10,709	10,371	10,035	10,579	16,319
TOTAL	184,773	158,210	164,158	177,023	175,134	194,004	187,637	216,601

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 76]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. AND OUDH]

REVENUES]

Account No. 76—continued.

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

MAJOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
MISCELLANEOUS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts in aid of Superannuation, etc.	15,550	15,638	15,682	16,498	18,668	16,482	18,402	21,296
Stationery and Printing	6,189	7,346	5,285	6,906	8,230	8,970	6,758	8,287
Miscellaneous	41,386	35,419	45,015	44,128	37,315	35,095	41,668	32,548
TOTAL	63,125	58,403	65,982	67,532	64,213	62,547	66,828	62,131
RAILWAYS—								
State Railways (Gross Earnings)	155,846	63,434	323,023	1,142,349	1,117,417	1,373,602	1,359,780	1,407,082
Subsidised Companies (Repayment of Advances of Interest)	32	...	...	...	...	...	...	...
TOTAL	155,878	63,434	323,023	1,142,349	1,117,417	1,373,602	1,359,780	1,407,082
IRRIGATION—								
Major Works (Direct Receipts)	459,864	425,378	461,485	460,715	541,678	591,902	569,371	585,353
Portion of Land Revenue due to Irrigation	87,238	87,238	87,413	97,843	110,697	114,581	117,498	117,498
Minor Works and Navigation	16,131	14,505	15,998	15,870	17,050	17,581	18,673	17,447
TOTAL	563,233	527,121	564,896	573,828	669,425	724,064	705,542	720,298
BUILDINGS AND ROADS—								
Military Works	103	67	43	79	136	39	37	68
Civil Works	97,735	101,505	93,200	88,685	94,407	86,950	101,858	83,950
TOTAL	97,838	101,572	93,243	88,764	94,543	86,989	101,895	84,018

Account No. 77.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT.

LAND REVENUE—								
Ordinary Land Revenue	5,807,434	5,742,414	5,692,320	5,871,945	5,807,804	5,996,825	5,999,415	6,010,722
Sale of Government Estates	382	574	950	938	1,384	1,506	165	323
Sale-proceeds of waste lands and redemption of Land Revenue	...	113	1,550	...	...	69	65	...
Revenue Record Room Receipts	10,085	12,360	12,740	12,827	13,624	15,330	15,147	13,209
Miscellaneous	32,334	31,318	30,990	31,266	31,913	31,737	30,120	30,116
	5,850,235	5,787,079	5,738,550	5,916,976	5,854,725	6,045,467	6,044,912	6,054,371
DEDUCT—Portion of Land Revenue due to Irrigation	87,238	87,238	87,413	97,843	110,697	114,581	117,498	117,498
TOTAL	5,762,997	5,699,841	5,651,137	5,819,133	5,744,028	5,930,886	5,927,414	5,936,873
OPIMUM—								
Cost price of Opium sold by the Excise Department	43,732	42,730	44,426	50,615	47,674	47,834	51,478	49,16
STAMPS—								
Sale of Commercial and other Stamps	150,647	160,985	162,876	167,961	166,829	170,847	172,256	175,51
Ditto Court-fee Stamps	483,627	493,666	495,131	523,238	505,212	520,324	541,025	547,41
Fines and Penalties	1,446	1,442	1,183	1,274	1,401	1,428	1,451	1,3
Miscellaneous	1,126	2,794	1,800	1,715	587	919	524	5
TOTAL	636,846	658,887	660,990	694,188	674,029	693,518	715,256	724,9

GOVT. OF THE N.-W. P. AND OUDH]

INDIAN ACCOUNTS—Local Series.

[Account No. 77

Account No. 77—continued.

[REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
EXCISE—								
License and Distillery fees and duties for the sale of Liquors and Drugs	523,906	505,118	506,848	502,275	453,814	465,729	487,115	508,535
Duty on Opium consumed in India	53,475	51,571	53,625	61,088	57,537	57,704	62,086	63,099
Fines, Confiscations and Miscellaneous	438	552	1,246	1,973	2,157	870	676	568
TOTAL	577,819	557,241	561,719	565,336	513,508	524,303	549,877	572,202
PROVINCIAL RATES—								
Rates and Cesses on Lands	668,606	664,885	662,945	911,029	922,791	938,266	938,531	944,423
ASSESSED TAXES—								
Income Tax—Collections, etc.	222,068	218,828	222,561	226,058	229,869	227,721	231,712	238,782
FOREST—								
Revenue from Timber and other produce removed by Government agency	82,329	50,476	61,074	70,720	65,315	75,309	63,579	68,971
Do. removed by Purchasers	70,994	68,707	80,308	93,099	91,711	91,259	94,933	97,500
Revenue from Forests not managed by Government	861	1,440	1,380	1,875	1,411	818	677	595
Confiscated Drift and Waif Wood	1,266	1,658	1,939	2,914	3,550	2,249	1,899	1,621
Miscellaneous	1,906	2,464	1,579	2,808	1,801	3,516	4,166	2,299
TOTAL	157,856	124,745	146,280	171,416	163,788	173,151	165,254	170,986
REGISTRATION—								
Fees for registering Documents	23,056	24,529	25,004	25,977	26,155	26,263	27,066	27,672
Fees for copies of Registered Documents	6,852	7,707	8,268	8,866	9,426	9,991	10,197	10,442
Miscellaneous	4,557	4,867	4,697	4,319	3,987	4,157	4,002	4,015
TOTAL	34,465	37,103	37,969	39,162	39,568	40,411	41,265	42,129
INTEREST—								
On Loans and Advances to Local Bodies, Private Individuals, etc.	14,592	10,796	9,333	10,441	16,799	22,687	19,459	30,750
On security investments of Provincial and Local Funds	4,632	3,421	2,493	2,726	2,693	2,603	2,402	2,488
On purchase-money of waste lands	12	12	9	...	...	...	...	...
On overdrawn Capital of Railway Companies	...	...	...	2,049	...	...	...	...
On Sundry Accounts	68	53	20	140	1	74	52	44
TOTAL	19,304	14,282	11,855	15,359	19,493	25,364	21,913	33,282

Account No. 77]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. AND OUDH]

REVENUES]

Account No. 77—continued.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE—(a)								
Postage collected on newspapers, letters, and parcels, exclusive of those carried on Public Service	27,279	27,764	29,460	28,467	30,885	...	...	...
Sale of Postage Stamps—								
Ordinary Stamps	87,334	93,044	92,706	93,236	98,203	...	...	...
Service Stamps	25,263	25,959	26,446	26,166	26,721	...	...	...
Mail Cart, Parcel Van and Passenger Service	7	...	...	...	...	...	...	...
Money Order Receipts	19,884	22,399	23,595	24,269	25,721	...	...	...
Commission on sale of Indian Postal Notes	21	85	...	...	...	...	...	...
Do. on British Postal Orders	7	8	11	14	27	...	...	...
Fees and Petty Receipts	2,367	722	2,050	2,300	1,533	...	...	...
	161,662	169,981	174,268	174,452	183,090	...	...	...
DEDUCT—Refunds	27	17	38	33	49	...	...	...
TOTAL	161,635	169,964	174,230	174,419	183,041	...	...	...
LAW AND JUSTICE—								
Courts of Law—								
Sale-proceeds of Unclaimed and Escheated Property	1,626	2,249	1,586	1,773	2,527	1,814	2,064	2,083
Court-fees realised in cash	17,896	19,363	19,270	21,446	21,654	22,556	22,816	22,993
Pleadership Examination Fees	4,788	1,023	1,060	469	591	630	806	1,280
General Fees, Fines and Forfeitures	25,687	27,694	26,844	27,484	25,989	28,601	27,902	32,091
Miscellaneous Fees and Fines	731	737	863	763	121	92	103	103
Miscellaneous	671	345	866	311	856	782	220	213
	51,399	51,411	50,489	52,246	51,738	54,475	53,911	58,763
Jails—								
Sale-proceeds of Jail Manufactures	29,933	26,298	26,125	33,712	33,168	39,498	39,279	45,056
Hire of convicts	19,821	5,463	8,793	5,412	4,357	5,166	152	226
Other Jail Receipts	120	311	150	231	355	438	604	775
	49,874	32,072	35,068	39,355	37,880	45,102	40,035	46,057
TOTAL	101,273	83,483	85,557	91,601	89,618	99,577	93,946	104,820
POLICE—								
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	2,523	2,366	2,208	2,243	2,539	2,541	1,905	10,898
Police supplied to Municipal, Cantonment and Town Funds	5,830	6,294	6,996	6,969	6,295	6,303	6,086	6,919
Fees, Fines and Forfeitures	2,700	24,344	24,254	27,744	26,824	30,751	29,017	28,591
Cash Receipts under the Arms Act	57	23	30	8	4	3	11	3
Contributions for Pensions	491	450	482	469	489	446	339	656
Miscellaneous	3,747	1,895	1,931	2,000	1,653	3,513	3,415	3,595
TOTAL	35,348	35,372	35,901	39,433	37,804	43,557	40,773	50,662

(a) Figures transferred to India General from 1891-92.

GOVT. OF THE N.-W. P. AND OUDH] INDIAN ACCOUNTS—Local Series.

[Account No. 77

Account No. 77—continued.

[REVENUES

Amounts of the MINOR HEADS, under each HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
EDUCATION—								
Fees	10,858	11,893	13,867	16,136	18,169	19,085	19,202	20,683
Contributions	1,361	1,339	1,496	1,677	1,881	3,580	2,513	2,689
Income from Endowments	60	60	60	60	60	60	96	96
Sale-proceeds of Books, etc.	4,136	1,028	851	1,043	831	1,018	1,103	1,064
Miscellaneous	11,279	3,202	4,089	3,740	3,475	3,293	3,281	3,592
TOTAL	27,694	17,522	20,363	22,656	24,416	27,036	26,274	28,124
MEDICAL—								
Medical College and School fees	...	...	...	...	2	...	...	...
Hospital Receipts	39	45	32	52	66	47	57	56
Lunatic Asylum Receipts	397	361	427	441	397	500	528	733
Sale of Medical Stores	35	17	11	28	8	3	16	2
Income from Endowments	315	384	190	465	374	222	427	284
Contributions	8,787	10,030	10,621	10,981	10,986	11,790	13,824	14,041
Miscellaneous	368	758	685	657	1,092	1,237	1,213	1,560
TOTAL	9,941	11,595	11,966	12,624	12,925	13,799	16,065	16,676
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Receipts on account of experimental cultivation	2,522	1,514	1,303	1,852	1,742	1,401	2,688	2,550
Botanical and other Public Gardens	3,155	3,001	3,543	3,507	3,075	3,125	3,386	4,261
Public Exhibitions and Fairs	4,376	5,171	5,099	5,080	5,119	5,187	4,231	9,139
Veterinary and Stallion Receipts	1	...	52	2	3	8	12	156
Examination Fees	8	5	8	22	34	20	22	10
Emigration Fees and Fees levied under Inland Labor Transport Act	222	33	40	12	9	30	44	24
Miscellaneous	233	514	326	234	389	264	196	179
TOTAL	10,517	10,238	10,371	10,709	10,371	10,035	10,579	16,319
RECEIPTS IN AID OF SUPERANNUATION AND RETIRED ALLOWANCES—								
Subscriptions to the Military Fund	...	...	...	...	...	...	...	745
Subscriptions to the Military Orphan Fund	...	...	...	...	...	...	...	305
Subscriptions under the Indian Civil Service Family Pension Regulations	539	615	907	1,263	1,530	1,903	2,313	2,198
Subscriptions to the Bengal Civil Fund	12,935	12,032	12,057	12,303	11,618	10,704	10,290	11,538
Subscription to the Bombay Civil Fund	...	...	...	...	...	61	32	82
Family Subscriptions of Native Members of the Covenanted Civil Service	56	78	18	82	85	93	118	113
Contribution for Pensions and Gratuities	1,985	2,890	2,675	2,674	4,669	5,347	5,629	6,225
Miscellaneous	35	23	25	176	766	374	20	90
TOTAL	15,550	15,638	15,682	16,498	18,668	18,482	18,402	21,296

Account No. 77]

INDIAN ACCOUNTS—Local Series. [GOVT. OF THE N.-W. P. AND OUDH

CHARGES]

Account No. 77—concluded.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—concluded.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
STATIONERY AND PRINTING—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Receipts from sale of Stationery	985	933	145	1,311	1,192	710	930	818
Sale of Gazettes and other Publications	4,577	3,420	3,243	4,483	4,509	3,031	4,344	5,809
Other Press Receipts	627	2,093	1,897	1,112	2,529	5,229	1,484	1,660
TOTAL	6,189	7,346	5,285	6,906	8,230	8,970	6,758	8,287
MISCELLANEOUS—								
Gain by Exchange	...	24	...	...	...	...	...	...
Premium on Bills of Exchange	371	525	431	323	309	236	274	344
Unclaimed Deposits	4,024	3,043	10,291	6,951	8,066	5,385	7,661	2,946
Treasure Trove	21	77	112	74	32	34	28	107
Unclaimed Bills of Exchange	58	34	12	25	62	27	28	108
Sale-proceeds of Old Stores, Materials, etc.	322	348	429	362	348	391	563	476
Sale of Lands, Houses, etc. . . .	1,115	1,061	2,267	7,837	1,389	400	773	636
Contributions	17,507	13,299	11,855	11,687	10,838	10,879	10,681	10,443
Rents	14,423	13,987	14,512	14,455	13,763	14,981	16,023	15,349
Miscellaneous Fees, Fines, etc.	89	78	76	116	126	105	32	58
Percentages chargeable on European Stores	116	156	168	101	153	169	162	220
Extraordinary items	...	...	2,156	...	...	150	1,600	...
Miscellaneous Receipts	3,340	2,787	2,706	2,177	2,229	2,248	3,843	1,861
TOTAL	41,386	35,419	45,015	44,128	37,315	35,095	41,668	32,548

Account No. 78.

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS.

DIRECT DEMANDS ON THE REVENUES—								
Refunds and Drawbacks	15,873	17,340	15,868	19,754	19,293	20,453	24,793	21,636
Assignments and Compensation	24,617	24,964	24,438	23,798	21,983	37,060	37,990	32,894
Charges in respect of Collection, viz. :—								
Land Revenue	795,068	785,184	765,123	762,526	749,470	761,490	749,208	777,660
Stamps	17,127	17,408	17,746	18,359	17,596	15,070	13,806	16,480
Excise	11,336	11,290	11,459	12,744	11,934	14,200	15,783	9,217
Provincial Rates	640	675	672	649	666	694	634	702
Assessed Taxes	3,868	1,837	1,764	1,946	1,859	1,798	1,880	2,098
Forest	91,936	82,866	84,287	95,938	90,594	95,224	92,240	96,070
Registration	18,745	19,329	19,438	19,832	20,376	20,678	20,046	20,558
TOTAL	979,210	960,893	940,795	955,546	933,771	966,667	956,383	977,315
INTEREST—								
Interest on Debt, other than that charged to Railways and Irrigation Works	1,539	731	8,600	8,872	13,396	18,868	23,831	28,923
Interest on other Obligations	839	853	1,321	2,204	2,321	2,529	73,828	73,188
TOTAL	2,378	1,584	9,921	11,076	15,717	21,397	97,659	102,111
POST OFFICE, TELEGRAPH AND MINT—								
Post Office	148,405	142,553	137,832	145,839	155,926	18,284	18,420	18,281

Account No. 78—continued.

[CHARGES

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENT—continued.

GRANTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration	160,907	157,166	161,319	155,318	161,856	152,843	157,785	162,753
Law and Justice—Courts of Law	420,629	421,617	422,182	427,521	438,340	461,600	462,108	497,812
Jails	96,792	106,642	111,357	120,651	133,665	143,727	139,501	143,540
Police	623,499	627,677	627,012	641,683	643,818	653,919	672,785	699,221
Education	173,866	178,115	177,430	179,690	181,192	186,848	194,193	195,052
Ecclesiastical	24,642	23,186	23,301	22,619	22,694	23,282	24,281	25,498
Medical	110,024	104,612	105,862	109,715	111,213	112,969	121,906	125,433
Political	11,181	13,001	11,946	13,890	12,907	16,395	14,435	14,414
Scientific and other Minor Departments	20,839	19,593	17,911	17,796	28,469	59,943	25,024	25,562
TOTAL	1,642,379	1,651,609	1,658,320	1,688,883	1,734,154	1,811,526	1,811,818	1,889,285
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions	80,624	86,888	83,436	71,639	87,696	80,295	106,604	104,932
Civil Furlough and Absentee Allowances	3	251	...	...	30	...	183	58
Superannuation Allowances and Pensions	138,138	141,269	149,472	157,541	166,994	174,391	183,598	191,329
Stationery and Printing	54,575	49,425	52,300	51,665	52,711	54,268	62,157	59,141
Miscellaneous	27,685	19,790	19,715	19,050	21,763	18,980	17,302	19,468
TOTAL	301,025	297,623	304,923	299,895	329,200	327,934	369,844	374,928
FAMINE RELIEF AND INSURANCE—								
Famine Relief	...	...	...	...	1,736	209	16	...
Construction of Protective Irrigation works	11,969	7,571	3,279	2,633	1,297	990	949	2,060
TOTAL	11,969	7,571	3,279	2,633	3,033	1,199	965	2,060
CONSTRUCTION OF RAILWAYS—								
(Charged against Revenue, in addition to that under Famine Insurance)	160,922	65,360	18,370	2,994	—36,319	2,300	...	...
RAILWAY REVENUE ACCOUNT—								
State Railways—(Working Expenses)	100,270	44,176	151,089	606,586	640,039	682,135	703,513	711,538
Interest on Debt	17,424	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	2,050	...	7,439	10,693	12,394
Guaranteed Companies' Surplus Profits, Land and Supervision	15,375	13,598	10,699	6,444	7,226	10,416	12,545	11,930
Subsidized Companies	4,000	4,000	4,000	4,000	4,000	4,000	4,067	3,933
Miscellaneous Railway Expenditure	2,078	92	...	...	1,474	703	2,250	5,382
TOTAL	139,147	61,866	165,788	619,080	652,539	704,693	733,068	746,177

Account No. 78]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. AND OUDH]

CHARGES]•

Account No. 78—concluded.

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENT—concluded.

GRANTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
IRRIGATION—								
Major Works—Working Expenses	220,615	226,736	248,805	247,995	257,039	251,785	253,952	254,665
Interest on Debt	258,668	272,589	274,215	276,135	277,993	279,787	290,092	291,777
Minor Works and Navigation	21,677	18,692	15,666	18,893	25,968	28,684	30,693	25,290
TOTAL	500,960	518,017	538,686	543,023	561,000	560,256	574,737	571,732
BUILDINGS AND ROADS—								
Military Works	10,697	12,525	6,637	1,568	1,413	630	1,492	3,068
Civil Works	566,100	555,927	529,572	514,678	622,847	717,718	608,357	571,707
TOTAL	576,797	568,452	536,209	516,246	624,260	718,348	609,849	574,775

Account No. 79.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT.

REFUNDS AND DRAWBACKS—								
Land Revenue	1,973	4,525	3,525	4,247	4,786	5,881	8,972	6,545
Stamps	8,686	8,633	8,505	9,482	9,008	9,088	8,948	9,566
Excise	439	432	616	3,309	1,547	1,818	2,747	2,383
Provincial Rates	181	502	393	246	239	960	1,393	866
Assessed Taxes	4,561	3,028	2,647	2,069	2,373	2,072	2,109	2,029
Forest	22	209	168	377	1,326	597	614	232
Registration	11	41	14	24	14	37	10	15
TOTAL	15,873	17,340	15,868	19,754	19,293	20,453	24,793	21,636
ASSIGNMENTS AND COMPENSATIONS—								
Pensions in lieu of Resumed Lands	3,737	3,333	3,202	3,233	3,131	3,072	3,286	2,956
Sayer Compensations	2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410
Compensation not exceeding Rs. 5,000 per annum	1,120	1,191	944	1,183	1,052	7,109	6,958	1,706
Malikana or Allowances to excluded Proprietors	17,350	18,030	17,882	16,972	15,390	24,469	25,336	25,822
TOTAL	24,617	24,964	24,438	23,798	21,983	37,060	37,990	32,894

Account No. 79—continued.

[CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—								
General Charges of District Administration—								
Salaries	132,991	132,076	178,056	175,886	186,907	201,665	202,081	205,135
Compensation Pay of Covenanted Civilians	709	743	148	...	...	...	...	...
Establishments	493,446	491,078	437,168	447,625	439,653	430,252	428,747	112,917
Travelling Allowances	7,584	9,591	9,905	11,145	12,390	12,902	13,036	14,637
Service of Revenue Processes against Defaulters	3,353	3,281	3,111	3,326	3,019	3,392	3,771	3,323
Law Charges	454	931	493	896	212	548	218	292
Service Postage and Telegrams	5,455	5,818	5,798	5,759	5,842	5,787	5,406	5,246
Rents, Rates and Taxes	158	200	299	196	183	126	187	163
Petty Construction and Repairs	49	123	96	142	75	61	83	70
Contingencies	11,961	13,495	18,105	17,463	17,760	18,456	19,389	9,796
Revenue Record Room Charges	8,287	8,471	8,737	9,217	9,696	10,438	10,711	11,271
	664,447	665,807	661,916	671,655	675,737	683,627	683,629	362,850
Land Settlement Charges	47,822	45,608	45,992	45,922	29,485	26,338	29,725	52,243
Revenue Survey	34,693	34,659	20,241	7,746	10,592	10,884	10,497	8,731
Land Records and Agriculture	10,110	7,620	8,405	7,308	7,150	8,230	8,168	335,659(a)
Charges directly connected with the Collection of Land Revenue—								
Management of Government Estates	25,321	19,711	17,395	19,023	15,730	21,572	16,389	17,360
Commission on Land Revenue Collections	1,588	508	516	510	509	385	508	613
Charges on account of Encumbered Estates	1,250	1,434	770	708	456	1,388	100	51
Allowances to District and Village Officers	9,837	9,837	9,888	9,654	9,811	9,066	192	153
TOTAL	795,068	785,184	765,123	762,526	749,470	761,490	749,208	777,660
STAMPS—								
Salary of the Superintendent or other Officers	741	648	648	768	648	614	...	...
Establishments of do.	629	401	391	393	394	397	...	...
Contingent Charges	117	93	141	72	95	88	...	...
	1,487	1,142	1,180	1,233	1,137	1,099	...	...
Charges for the sale of Stamps	5,862	6,222	6,099	6,254	6,238	6,403	6,405	6,623
Stamps supplied from Central Stores	9,778	10,044	10,467	10,872	10,221	7,568	7,404	9,857
TOTAL	17,127	17,408	17,746	18,359	17,596	15,070	13,809	16,480

(a) Includes Kanunge and Patwari charges, which were formerly shown under Charges of District Administration.

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 79]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. AND OUDH

CHARGES]

Account No. 79.—continued.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
EXCISE—								
Salaries, Establishments and Contingencies . . .	5,225	5,396	5,332	5,764	5,363	7,644	8,739	7,594
Loss on sale and by Dryage and Wastage of Opium .	6,111	5,894	6,127	6,980	6,571	6,556	7,044	1,623
TOTAL .	11,336	11,290	11,459	12,744	11,934	14,200	15,783	9,217
PROVINCIAL RATES—								
Charges for the collection of Rates and Cesses . . .	640	675	672	649	666	694	634	702
ASSESSED TAXES—								
Establishments and Contingencies . . .	3,868	1,837	1,764	1,946	1,859	1,798	1,880	2,005
FOREST—								
Salaries, Establishments and Contingent Charges .	29,033	29,562	30,078	30,900	31,184	32,392	34,599	37,596
Conservancy and Works . .	62,903	53,304	54,209	65,038	59,410	62,832	57,641	58,474
TOTAL .	91,936	82,866	84,287	95,938	90,594	95,224	92,240	96,070
REGISTRATION—								
Superintendence . . .	1,649	1,427	1,471	1,560	1,406	1,398	84	84
District Charges . . .	17,096	17,902	17,967	18,272	18,970	19,280	19,962	20,474
TOTAL ...	18,745	19,329	19,438	19,832	20,376	20,678	20,046	20,558
INTEREST ON DEBT, OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS—								
Interest on India Stock Notes .	1,534	731	1,325	93	21	7	7	5
Commission on do. . .	5	...	...	...	...	...	...	...
Interest on Provincial Advances and Loan Accounts .	...	...	7,275	8,779	13,375	18,861	23,824	28,918
TOTAL .	1,539	731	8,600	8,872	13,396	18,868	23,831	28,923
INTEREST ON OTHER OBLIGATIONS—								
Interest on State Railway Provident Institutions . . .	...	...	521	1,404	1,521	1,729	1,988	2,249
Do. on Special Loans . .	800	800	800	800	800	800	71,663	70,939
Do. on Political Funds . .	...	...	...	...	...	...	177	...
Do. on Miscellaneous accounts .	39	53	...	...	...	...	...	...
TOTAL .	839	853	1,321	2,204	2,321	2,529	73,828	73,188
POST OFFICE— (a)								
Presidency and District Offices .	114,780	110,683	106,234	109,820	114,250	...	...	...
Conveyance of Mails . . .	8,498	8,070	7,610	11,506	17,179	...	...	...
Discount on sale of Postage Stamps . . .	1,859	1,450	1,446	1,504	1,538	...	...	...
Miscellaneous . . .	4,528	4,341	4,597	4,728	4,686	...	...	...
District Post Establishments .	19,240	18,009	17,945	18,281	18,273	18,284	18,420	18,281
TOTAL .	148,405	142,553	137,832	145,839	155,926	18,284	18,420	18,281

(a) Departmental Expenditure transferred to India—General, from 1891-92.

GOVT. OF THE N.-W. P. AND OUDH]

INDIAN ACCOUNTS—Local Series.

[Account No. 79

Account No. 79—continued.

[CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
GENERAL ADMINISTRATION—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Lieutenant-Governor and Chief Commissioner of Oudh . . .	9,600	9,746	9,600	9,600	9,600	9,600	9,627	9,833
Staff and Household Expenses of the Lieutenant-Governor . . .	3,713	4,230	3,509	2,795	3,535	3,802	3,842	4,491
Legislative Council . . .	43	263	267	278	248	233	292	297
Tour Expenses . . .	5,849	3,630	8,523	4,767	8,733	4,422	5,734	5,303
Secretariat . . .	31,458	31,665	31,219	32,032	32,230	30,196	29,413	31,056
Board of Revenue . . .	21,315	21,955	21,195	21,383	22,517	25,653	26,912	27,023
Inspector General of Stamps, Registration and Excise . . .	...	...	...	...	...	...	4,740	5,129
Commissioners . . .	58,205	55,731	57,134	56,431	56,594	51,019	48,415	50,552
Office of the Accountant General . . .	23,121	22,725	22,986	21,201	21,664	21,260	22,241	22,435
Paper Currency Office . . .	1,612	1,482	1,504	1,376	1,381	1,343	1,271	1,261
General Establishment of Local Funds . . .	5,991	5,739	5,382	5,455	5,354	5,315	5,362	5,373
TOTAL . . .	160,907	157,166	161,319	155,318	161,856	152,843	157,785	162,753
LAW AND JUSTICE—								
Courts of Law—								
High Court Judges . . .	22,996	23,567	23,209	23,640	22,852	24,015	24,381	30,728
Do. Establishment . . .	12,076	12,314	12,837	11,975	12,668	13,402	13,975	14,139
Law Officers . . .	6,406	7,490	7,750	9,064	10,086	12,542	12,194	20,288
Judicial Commissioner, Oudh . . .	6,350	6,806	6,150	7,088	8,707	12,787	11,540	13,331
Civil and Sessions Courts . . .	206,680	208,172	210,314	214,316	215,007	229,989	233,498	240,676
Criminal Courts . . .	152,435	150,207	150,416	150,003	157,712	158,073	154,951	165,788
Courts of Small Causes . . .	6,802	6,602	6,591	6,827	6,720	6,624	6,662	6,432
Compensation Pay of Covenanted Civilians . . .	709	743	148	...	...	...	...	...
Pledership Examination Charges . . .	2,840	2,068	1,235	411	614	617	722	1,278
Refunds . . .	3,335	3,648	3,532	4,197	3,974	3,551	4,185	5,152
	420,629	421,617	422,182	427,521	438,340	461,600	462,108	497,812
Jails—								
Inspection and General Superintendence . . .	4,285	4,207	4,662	4,124	4,033	4,450	4,792	4,511
Central Jails . . .	32,987	32,999	36,025	38,003	43,425	47,451	45,576	43,498
District Jails . . .	35,074	46,073	48,312	48,866	53,340	56,805	53,814	56,009
Jail Manufactures . . .	19,683	18,433	17,459	24,199	24,890	25,094	25,393	29,651
Lock-ups . . .	4,410	4,927	4,879	5,129	6,267	6,421	5,507	6,017
Charges for Transportation of Convicts . . .	353	...	...	...	353	376	250	220
School of Industry . . .	...	...	...	328	1,324	3,128	3,935	3,596
Refunds . . .	...	3	20	2	33	2	34	38
	96,792	106,642	111,357	120,651	133,665	143,727	139,301	143,540
TOTAL . . .	517,421	528,259	533,539	548,172	572,005	605,327	601,409	641,352

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 79]

INDIAN ACCOUNTS—Local Series. [GOVT. OF THE N.-W. P. AND OUDH]

CHARGES]

Account No. 79—continued.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLICE—								
Superintending Officers .	11,815	12,771	13,212	13,669	14,617	14,109	14,515	15,768
District Executive Force .	353,830	355,634	352,791	362,400	363,786	369,657	380,845	397,991
Village Police . . .	245,925	247,114	248,858	250,056	252,190	255,309	257,188	263,594
Railway Police . . .	3,061	3,147	2,839	5,130	2,521	5,120	9,915	11,279
Special Police . . .	2,771	2,673	2,641	2,652	2,402	447	406	435
Cattle Pounds . . .	5,777	6,054	6,378	7,401	7,889	8,864	9,521	10,069
Thuggee and Dacoity . .	28	26	15	13	14	13	11	8
Miscellaneous . . .	9	7	8	64	8	2	4	1
Refunds . . .	283	251	270	298	391	398	380	76
TOTAL	623,499	627,677	627,012	641,683	643,818	653,919	672,785	699,221
EDUCATION—								
Direction . . .	3,752	3,880	3,906	4,052	3,960	4,220	3,919	4,453
Inspection . . .	24,149	22,919	22,853	24,657	25,219	26,754	25,317	25,913
University . . .	...	177	...	28	...	...	...	...
Government Colleges . .	10,561	11,210	10,923	11,343	11,165	10,172	11,768	14,296
Government Schools . .	97,188	98,058	99,764	99,571	101,602	103,751	105,472	105,891
Grants-in-aid . . .	27,401	9,776	9,896	18,659	18,016	21,142	25,167	732
Payments by Results . .	...	20,960	19,676	12,166	12,882	12,391	12,298	34,852
Grants for the encouragement of Literature . . .	624	647	523	367	831	719	30	...
Scholarships . . .	5,856	5,657	5,511	5,317	5,401	5,629	5,215	5,160
Government Book Depot .	1,369	...	...	216	...	...	1,431	1,585
Miscellaneous . . .	2,928	4,824	4,290	3,237	2,105	1,986	2,471	2,161
Refunds . . .	38	7	88	77	11	84	1,105	9
TOTAL	173,866	178,115	177,430	179,690	181,192	186,848	194,193	195,052

GOVT. OF THE N.-W. P. AND OUDH] INDIAN ACCOUNTS—Local Series.

[Account No. 79]

Account No. 79—continued.

CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ECCLESIASTICAL—								
Church of England . . .	18,948	17,624	17,270	16,786	16,491	16,477	17,606	18,090
Church of Scotland . . .	2,281	1,288	1,177	1,245	1,181	1,792	1,646	1,966
Church of Rome . . .	400	402	401	401	401	402	402	401
Allowances to other Clergymen . . .	...	...	1,485	1,282	1,365	1,321	1,059	943
Contingent Charges . . .	2,317	3,166	2,258	2,169	2,528	2,549	2,845	3,334
Cemeteries . . .	696	706	710	736	728	741	751	764
TOTAL	24,642	23,186	23,301	22,619	22,694	23,282	24,281	25,498
MEDICAL—								
Medical Establishments . . .	48,683	41,363	41,456	44,206	44,419	43,776	44,466	46,843
Medical Colleges and Schools . . .	2,075	2,414	2,675	3,321	2,678	2,708	2,949	2,850
Sanitation and Vaccination . . .	14,389	15,213	14,814	14,783	15,618	15,820	18,989	20,107
Hospitals and Dispensaries . . .	38,144	38,576	39,708	40,136	40,793	42,497	46,936	45,559
Lunatic Asylum . . .	5,894	6,208	6,291	6,160	6,445	6,450	6,665	6,807
Chemical Examiner's Dept. . . .	317	358	341	368	361	366	792	2,289
Grants for Medical Purposes . . .	522	471	526	682	897	1,182	1,109	944
Refunds . . .	...	9	51	59	2	170	...	34
TOTAL	110,024	104,612	105,862	109,715	111,213	112,969	121,906	125,433
POLITICAL—								
Salaries, Establishments and Contingent Charges . . .	2,406	2,376	2,213	2,464	2,867	3,264	2,695	2,473
Charges on account of State Prisoners and Refugees . . .	2,060	1,949	2,322	4,681	4,478	5,231	4,975	4,910
Charges on account of the ex-Amir of Cabul . . .	6,604	7,026	6,550	6,502	5,415	7,497	6,512	6,490
Durbar Presents, etc. . .	...	1,484	486	87	...	111	...	44
Demarcation of Boundary and Trans-Frontier Surveys . . .	89	166	98	99	94	115	44	215
Miscellaneous . . .	22	...	277	57	53	177	209	282
TOTAL	11,181	13,001	11,946	13,890	12,907	16,395	14,435	14,414

Account No. 79]

INDIAN ACCOUNTS—Local Series. [GOVT. OF THE N.-W. P. AND OUDH]

CHARGES]

Account No. 79—continued.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Emigration and Inland Labor Transport Charges . . .	147	103	198	166	206	256	171	233
Inspector of Factories . . .	...	...	...	...	...	...	96	279
Examinations . . .	...	...	17	2	...	2	1	...
Archæological Department . .	10	73	...	...	...	270	...	...
Experimental Cultivation . .	4,491	3,675	3,966	3,154	2,923	3,739	2,538	3,602
Cinchona Plantation . . .	...	...	...	...	...	...	150	...
Census . . .	...	...	...	12	9,297	37,053	2,138	—20
Veterinary and Stallion Charges	164	149	255	242	368	212	2,388	3,268
Preservation and translation of ancient manuscripts . . .	...	...	73	96	80	130	30	...
Provincial Statistics . . .	14	...	...	...	8	600	630	142
Provincial Museums . . .	1,910	2,387	1,759	1,645	1,436	1,336	1,291	1,148
Imperial Institute . . .	...	...	...	...	...	...	100	50
Botanical and other Public Gardens . . .	10,811	8,989	8,612	8,775	9,036	8,979	9,391	8,865
Public Exhibitions and Fairs .	3,029	3,543	2,613	3,259	4,726	6,907	5,116	7,512
Miscellaneous . . .	49	641	398	386	386	382	270	332
Refunds . . .	214	33	20	59	3	8	714	51
TOTAL . . .	20,839	19,593	17,911	17,796	28,469	59,943	25,024	25,562
TERRITORIAL AND POLITICAL PENSIONS—								
<i>Pensions exceeding Rs5,000 per annum—</i>								
Ex-Royal Family of Oudh . . .			12,825	11,117	10,979	10,610	9,142	10,279
Jalaun Pensioners . . .			720	720	720	720	720	720
Ex-Royal Family of Delhi . . .			1,745	1,297	1,274	1,297	1,297	1,405
Maharajah of Benares . . .			10,000	2,500	15,000	10,000	10,000	10,000
Punjab State Pensioners . . .			3,243	3,160	3,160	3,160	2,860	2,440
Bahu Begum's Zamanat Wasika (a) . . .			...	...	...	...	1,440	1,027
Other Pensions . . .			5,948	6,483	7,006	6,064	6,704	5,351
	32,417	59,854	34,481	25,277	38,139	31,851	32,163	31,222
<i>Pensions not exceeding Rs5,000 per annum—</i>								
Ex-Royal Family of Oudh . . .			20,831	20,757	21,429	22,681	20,921	20,436
Ex-Royal Family of Delhi . . .			7,218	5,806	6,305	5,671	5,713	5,685
Punjab State Pensioners . . .			...	...	...	...	157	542
Bahu Begum's Zamanat Wasika (a) . . .			...	...	...	...	22,771	28,507
Other Pensions . . .			12,675	11,453	13,024	11,260	16,783	10,777
	39,927	18,910	40,724	38,016	40,758	39,612	66,345	65,947
<i>Charitable Allowances—</i>								
Exceeding Rs5,000 per annum .	905	905	1,490	1,445	2,325	1,490	1,446	1,445
Not exceeding Rs5,000 per annum . . .	7,375	7,219	6,741	6,901	6,474	7,342	6,650	6,318
	8,280	8,124	8,231	8,346	8,799	8,832	8,096	7,763
TOTAL . . .	80,624	86,888	83,436	71,639	87,696	80,295	106,604	104,932

GOVT. OF THE N.-W. P. & OUDH]

INDIAN ACCOUNTS—Local Series.

[Account No. 79

Account No. 79—concluded.

[CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—concluded.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
SUPERANNUATION ALLOWANCES AND PENSIONS—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Superannuation and Retired Allowances	130,583	134,170	143,045	151,524	161,225	169,087	177,146	181,988
Compassionate Allowances	4,138	3,923	3,971	3,622	3,270	3,078	3,062	2,883
Gratuities	2,029	1,367	797	873	1,085	897	1,147	948
Marine Pensions	...	...	...	...	...	...	...	90
Covenanted Civil Service Annuities	1,374	1,332	1,582	1,460	1,412	1,297	1,433	1,627
Pensions of the Bombay Civil Fund	14	...	...	...	...	...	...	...
Pensions of the Military Fund	...	...	...	...	...	...	569	2,413
Pensions of the Military Orphan Fund	...	...	...	...	...	...	235	1,063
Pensions of the Medical Retiring Fund	...	...	...	...	...	...	...	256
Refunds	...	477	77	62	2	32	6	61
TOTAL	138,138	141,269	149,472	157,541	166,994	174,391	183,598	191,329
STATIONERY AND PRINTING—								
Stationery supplied from Central Stores	20,460	16,569	18,827	17,507	17,961	17,375	20,675	19,686
Purchase of Stationery	6,223	6,673	6,375	6,429	6,282	6,681	6,687	6,743
Printing Establishments and Charges	27,884	26,170	27,086	27,725	28,465	30,200	34,792	32,711
Refunds	8	13	12	4	3	12	3	1
TOTAL	54,575	49,425	52,300	51,665	52,711	54,268	62,157	59,141
MISCELLANEOUS—								
Travelling Allowances to Officers attending Examinations	159	196	183	166	306	368	309	241
Rewards for Proficiency in Oriental Languages	200	118	...	36	150	280	268	330
Charges for Remittance of Treasure	4,064	4,055	3,701	3,567	3,433	3,141	2,879	2,608
Donations for Charitable Purposes	5,542	4,828	4,920	4,362	4,278	4,186	3,934	3,867
Special Commissions of Enquiry	85	371	389	706	4,958	1,791	1,210	197
Rewards for the Destruction of wild Animals	1,657	1,643	1,544	1,218	1,240	1,103	909	793
Purchase of Books, Periodicals and Publications	2,058	1,593	2,225	1,731	1,558	1,760	2,088	2,450
Charges on account of European Vagrants	298	535	343	364	334	329	267	270
Petty Provincial and Local Establishments	5,409	4,792	4,440	4,239	3,723	4,091	4,078	4,094
Irrecoverable Temporary Loans written off	2,468	26	222	20	103	145	190	2,967
Charges for Searching for Hidden Treasures	...	...	...	...	21	2	12	...
Rents, Rates and Taxes	...	...	...	20	34	29	...	...
Petty Construction and Repairs	...	...	...	...	1	...	1	...
Miscellaneous and Unforeseen Charges	5,184*	1,291*	1,310	2,294	789	1,375	677	1,276
Miscellaneous Refunds	561	342	438	327	836	380	480	375
TOTAL	27,685	19,790	19,715	19,050	21,763	18,980	17,302	19,468

* Includes Jubilee celebration charges, Rx. 4,723 and Rx. 210 respectively.

ABSTRACT of the RECEIPTS and DISBURSEMENTS of the N.-W. PROVINCES and OUDH, from 1886-87 to 1893-94, showing the aggregate opening and

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross Revenues	9,349,675	9,097,246	9,385,414	10,716,211	10,658,521	11,042,660	11,064,382	11,202,950
Permanent Debt	927	1,356	275	...	...	...	...	...
Unfunded Debt	494,269	516,179	614,928	444,440	337,253	14,794	17,179	12,882
Deposits and Advances	3,097,926	2,939,838	3,035,227	3,454,191	3,264,411	3,482,566	3,373,331	3,511,093
Loans and Advances by Imperial Government	5,691	483	...	...	...	...	...	...
Loans and Advances by Provincial Government	52,148	20,568	59,663	70,607	70,983	81,777	98,466	69,307
Capital Receipts from Railway Companies	...	...	...	...	...	160,837	...	...
Remittances	1,414,207	2,495,724	1,313,042	15,070	93,936	—2,258,288	—1,587,445	—1,650,924
Opening Cash Balance	1,499,154	1,892,609	2,186,587	1,607,021	2,042,371	1,557,728	1,866,035	1,598,372
TOTAL	15,913,997	16,964,003	16,595,136	16,307,540	16,467,475	14,082,074	14,831,948	14,743,680

ABSTRACT of the NET RESULTS

Net Revenue or Surplus	4,896,603	4,874,812	5,024,142	5,813,991	5,667,490	5,888,276	5,885,017	5,951,938
Permanent Debt	863	1,270	...	...	...	...	...	...
Unfunded Debt incurred	64,159	74,206	149,502	...	26,037	6,516	5,904	7,820
Deposits and Advances	38,547	...	55,504	140,696	40,292	100,450	57,633	41,406
Loans and Advances by Imperial Government	5,691	483	...	...	...	...	...	...
Loans and Advances by Provincial Government	52,148	19,568	24,995	...	...	...	...	...
Capital Receipts from Railway Companies	...	...	...	...	...	57,657	...	...
Opening Cash Balance	1,499,154	1,892,609	2,186,587	1,607,021	2,042,371	1,557,728	1,866,035	1,598,372
TOTAL	6,557,165	6,862,948	7,440,730	7,561,708	7,776,190	7,610,627	7,814,589	7,599,536

TOTAL of each MINOR HEAD of DEBT DEPOSITS

PERMANENT DEBT— Govt. of India Stock Notes	927	1,356	275	...	...	...	...	...
UNFUNDED DEBT— Savings Banks Deposits	494,269	516,179	614,928	444,440	337,253	14,794	17,179	12,882
DEPOSITS AND ADVANCES— Political Fund	...	...	...	...	...	...	3,442	...
Departmental and Judicial Deposits	2,755,818	2,593,266	2,658,295	2,968,270	2,938,800	3,275,520	3,164,404	3,312,857
Advances Recoverable	255,672	254,522	237,271	279,407	207,400	92,047	82,324	87,563
Suspense Accounts	2,736	7,470	4,346	3,172	12,944	1,866	17,038	9,105
Balances of Provincial Allotments	...	...	47,149	117,005	17,750	21,780	6,622	...
Miscellaneous	...	...	...	...	...	...	...	...
Excluded Local Funds	83,700	84,580	88,166	86,337	87,517	91,353	99,501	107,568
TOTAL	3,097,926	2,939,838	3,035,227	3,454,191	3,264,411	3,482,566	3,373,331	3,511,093
LOANS AND ADVANCES BY IMPERIAL GOVERNMENT	5,691	483	...	...	...	...	...	...
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	52,148	20,568	59,663	70,607	70,983	81,777	98,466	69,307

GOVT. OF THE N.-W. P. & OUDH]

INDIAN ACCOUNTS—Local Series.

[Account No. 81

No. 80.

also DEBT incurred and discharged, Supplies from and to LONDON, Supplies between the several PRESIDENCIES and PROVINCES, and closing CASH BALANCES.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Gross Expenditure	4,463,192	4,275,528	4,314,123	4,785,215	4,973,281	5,132,604	5,172,743	5,255,664
ADD—Provincial and Local Surpluses	...	...	47,149	117,005	17,750	21,780	6,622	...
DEDUCT—Provincial and Local Deficits	10,120	53,094	...	...	...	...	...	4,652
Capital Outlay on Railways and Irrigation Works	4,453,072	4,222,434	4,361,272	4,902,220	4,991,031	5,154,384	5,179,365	5,251,012
	142,474	137,059	71,462	—14,878	—1,591	41,649	200,156	246,142
Permanent Debt	4,595,546	4,359,493	4,432,734	4,887,342	4,989,440	5,196,033	5,379,521	5,497,154
	64	86	361	269	20	5	...	2
Unfunded Debt	430,110	441,973	465,426	464,771	311,216	8,278	11,275	5,062
Deposits and Advances	3,059,379	3,011,978	2,979,723	3,313,495	3,224,119	3,382,116	3,315,698	3,469,687
Loans and Advances by Provincial Government	...	1,000	34,668	170,854	200,501	226,594	201,779	220,698
Payments to Railway Companies on Capital Account	774,228	1,227,010	1,505,311	342,021	267,100	103,180	37,227	11,418
Remittances	5,162,061	5,735,876	5,569,892	5,086,417	5,917,351	3,299,833	4,288,076	3,476,500
Closing Cash Balance	1,892,609	2,186,587	1,607,021	2,042,371	1,557,728	1,866,035	1,598,372	2,063,159
TOTAL	15,913,997	16,964,008	16,595,136	16,307,540	16,467,475	14,082,074	14,891,948	14,743,680

of the above ACCOUNT.

Capital Outlay on Railways and Irrigation Works	142,474	137,059	71,462	—14,878	—1,591	41,649	200,156	246,142
Permanent Debt	...	...	86	269	20	5	...	2
Unfunded Debt paid off	...	...	...	20,331	...	...	...	...
Deposits and Advances	...	72,140	...	...	...	...	...	...
Loans and Advances by Provincial Government	...	...	...	100,247	129,518	144,817	103,313	151,391
Payments to Railway Companies on Capital Account	774,228	1,227,010	1,505,311	342,021	267,100	...	37,227	11,418
Remittances	3,747,854	3,240,152	4,256,850	5,071,347	5,823,415	5,558,121	5,875,521	5,127,424
Closing Cash Balance	1,892,609	2,186,587	1,607,021	2,042,371	1,557,728	1,866,035	1,598,372	2,063,159
TOTAL	6,557,165	6,862,948	7,440,730	7,561,708	7,776,190	7,610,627	7,814,589	7,599,536

No. 81.

and ADVANCES, etc., in each year, from 1886-87 to 1893-94.

PERMANENT DEBT DISCHARGED—								
Govt. of India Stock Notes	64	86	361	269	20	5	...	2
UNFUNDED DEBT—								
Special Loans	...	...	...	...	...	...	88	145
Savings Banks Deposits	430,110	441,973	465,426	464,771	311,216	8,278	11,187	4,917
DEPOSITS AND ADVANCES—								
Political Fund	...	...	...	...	...	...	8,820	...
Departmental and Judicial Deposits	2,718,745	2,599,023	2,644,210	2,947,556	2,936,379	3,184,732	3,126,035	3,268,951
Advances Recoverable	232,050	260,060	241,898	273,217	186,920	99,852	81,601	87,012
Suspense Accounts	13,740	11,176	9,941	8,131	7,724	6,904	1,113	1,342
Balances of Provincial Allotments	10,120	53,094	...	...	...	...	...	4,652
Miscellaneous	...	32	...	...	...	...	...	...
Excluded Local Funds	84,724	88,593	83,674	84,591	93,096	90,626	98,129	107,730
TOTAL	3,059,379	3,011,978	2,979,723	3,313,495	3,224,119	3,382,116	3,315,698	3,469,687
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	...	1,000	34,668	170,854	200,501	226,594	201,779	220,698

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 81]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. & OUDH]

DEPOSITS, ADVANCES, etc.]

Account

TOTAL of each MINOR HEAD of DEPOSITS and

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CAPITAL RECEIPTS FROM RAILWAY COMPANIES—								
Rohilkhand Kumaon . . .	...	...	...	...	...	160,837	...	...
Indian Midland . . .	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	160,837	...	...
REMITTANCES—								
Inland Money Orders . . .	1,453,119	1,657,852	1,708,878	1,848,065	2,053,386	...	...	...
Local Remittances . . .	...	428,967	...	...	...	...	...	...
Accounts Current between Presidencies and Provinces . . .	—46,504	402,459	—407,632	—1,838,107	—1,969,184	—2,270,232	—1,591,998	—1,655,843
Remittance Account between England and India . . .	7,592	6,446	11,796	5,112	9,734	11,944	4,553	4,919
TOTAL	1,414,207	2,495,724	1,313,042	15,070	93,936	—2,258,288	—1,587,445	—1,650,924

Account

DETAIL of MINOR HEADS of UNFUNDED

SAVINGS BANK DEPOSITS—								
District Savings Banks . . .	92	...	...	...	...	...	...	...
Post Office Savings Banks . . .	492,921	516,179	558,049	431,694	325,221	...	...	...
State Railway Provident Institutions . . .	1,256	...	56,879	11,507	10,753	14,794	17,179	12,882
Post Office Life Insurance Fund . . .	...	...	...	328	515	...	...	...
Post Office Departmental Guarantee Fund . . .	...	...	...	911	764	...	...	...
TOTAL	494,269	516,179	614,928	444,440	337,253	14,794	17,179	12,882

Account

DETAIL of MINOR HEADS of DEPOSITS, ADVANCES, and

DEPOSITS—								
Revenue	229,549	224,562	246,105	223,436	221,004	232,879	245,789	257,419
Judicial	617,314	611,708	573,437	601,962	538,493	615,252	664,703	747,482
Personal	1,457,916	1,370,375	1,414,979	1,553,156	1,457,682	1,556,842	1,482,136	1,478,035
Trust Interest Fund . . .	28,893	24,530	22,987	30,515	65,880	42,673	35,036	31,497
Forest	269	218	294	1,372	465	371	373	735
Municipal Funds	324,193	329,127	337,249	479,496	511,619	633,561	577,044	617,127
Deposits for Government Loans . . .	79	44	34	...	...	...	...	1,677
Postal Deposits	21	1	...	...	...	...	...	...
Trust Interest Account (Post Office)	12	19	15	45	261	...	...	...
Public Works, Buildings and Roads	22,024	17,188	15,896	32,315	29,849	81,197	60,097	38,183
Irrigation	4,351	5,549	6,756	6,810	4,990	4,814	3,965	4,940
Railway Capital	2,482	4,513	2,022	714	46,374	8,696	14,325	11,055
Ditto Revenue	65,515	35	33,854	32,499	53,891	97,476	78,347	92,963
State Railway Fine Fund . . .	521	3	710	633	1,565	1,198	1,643	749
Life Insurance (Post Office) . . .	256	272	365	...	...	...	...	...
British Postal Orders (Post Office)	1,600	1,646	2,332	2,937	5,735	...	...	...
Departmental Guaranteed Fund (Post Office)	792	802	1,188	...	...	...	...	...
Dead Accounts, Savings Bank (Post Office)	...	...	...	774	56	...	...	...
Incorporated Local Funds' Debt Accounts	31	2,624	72	1,606	776	561	946	995
Void Money Orders (Post Office) . . .	...	...	...	...	160	...	...	...
TOTAL	2,755,818	2,593,266	2,658,295	2,968,270	2,938,800	3,275,520	3,164,404	3,312,857

GOVT. OF THE N.-W. P. & OUDH]

INDIAN ACCOUNTS—Local Series.

[Account No. 83]

No. 81—continued.

[DEPOSITS, ADVANCES, etc.]

ADVANCES, etc., in each year, from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT—								
Rohilkhand Kumaon . . .	774,228	1,227,010	1,505,311	7,054	116,477	38,132	12,450	10,694
Indian Midland . . .				334,967	150,623	65,048	24,777	724
TOTAL . . .	774,228	1,227,010	1,505,311	342,021	267,100	103,180	37,227	11,418
REMITTANCES—								
Inland Money Orders . . .	2,219,115	2,520,640	2,659,052	2,896,599	3,224,566	...	...	...
Local Remittances . . .	210,262	...	477,201	426,997	1,384,169	1,256,620	2,139,464	1,204,799
Accounts Current between Presidencies and Provinces . . .	2,732,060	3,214,972	2,433,482	1,762,763	1,308,477	2,043,145	2,148,534	2,271,650
Remittance Account between England and India . . .	624	264	157	58	139	68	78	51
TOTAL . . .	5,162,061	5,735,876	5,569,892	5,086,417	5,917,351	3,299,833	4,288,076	3,476,500

No. 82.

DEBT incurred and discharged from 1886-87 to 1893-94.

SAVINGS BANK DEPOSITS—								
District Savings Banks . . .	51,580	...	...	...	...	...	...	...
Post Office Savings Banks . . .	373,043	441,973	459,199	441,559	306,292	...	...	...
State Railway Provident Institutions . . .	5,380	...	6,227	22,606	4,676	8,278	11,187	4,917
Civil Engineers' Provident Fund . . .	107	...	...	...	...	...	...	...
Post Office Life Insurance Fund . . .	...	...	...	603	246	...	...	...
Post Office Departmental Guarantee Fund . . .	...	...	...	3	2	...	...	...
TOTAL . . .	430,110	441,973	465,426	464,771	311,216	8,278	11,187	4,917

No. 83.

LOANS and ADVANCES by IMPERIAL and PROVINCIAL GOVERNMENTS, from 1886-87 to 1893-94.

DEPOSITS—								
Revenue	230,785	233,336	246,166	222,498	224,476	226,377	225,571	270,393
Judicial	567,854	619,210	564,117	615,949	544,127	589,139	644,719	719,410
Personal	1,473,298	1,352,711	1,416,177	1,552,305	1,452,870	1,556,627	1,476,192	1,496,083
Trust Interest Fund . . .	33,516	24,583	22,291	31,745	60,444	48,434	35,083	31,270
Forest	394	342	247	1,408	480	163	373	598
Municipal Funds	316,582	337,308	340,126	464,056	509,306	580,941	592,566	593,458
Deposits for Government Loans . . .	79	44	34	...	...	...	...	1,677
Postal Deposits	21	1	...	...	...	...	...	...
Trust Interest Account (Post Office)	12	18	16	41	263	...	...	...
Public Works, Buildings and Roads	18,287	19,174	16,239	26,269	32,815	75,837	55,075	43,666
Irrigation	5,119	5,063	8,135	6,533	3,675	5,936	3,690	4,634
Railway Capital	2,711	4,555	2,049	698	46,255	6,036	12,089	14,157
Ditto Revenue	69,514	8	28,329	21,620	58,583	92,792	78,775	91,284
State Railway Fine Fund . . .	524	...	231	943	1,653	1,133	603	812
British Postal Orders (Post Office)	5	8	5	16	25	...	...	...
Departmental Guaranteed Fund (Post Office)	13	7	4	...	...	...	...	...
Dead Accounts, Savings Bank (Post Office)	...	...	...	...	43	...	...	...
Void Money Orders (Post Office) . . .	...	...	...	...	527	...	...	...
Incorporated Local Funds' Debt Accounts	31	2,661	44	3,475	837	1,319	1,299	1,509
TOTAL	2,718,745	2,599,023	2,644,210	2,947,556	2,936,379	3,184,734	3,126,035	3,268,951

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA

Account No. 83]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. & OUDH

DEPOSITS, ADVANCES, etc.]

Account

DETAIL of MINOR HEADS of DEPOSITS, ADVANCES, and

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ADVANCES RECOVERABLE—								
Advances, Civil . . .	23,263	25,283	16,666	26,449	40,853	29,945	31,339	31,596
Special Advances . . .	...	...	...	...	2	1,002	22	327
Forest Advances . . .	58,817	48,010	47,287	64,264	66,084	60,115	49,890	49,220
Advances to Cultivators .	29,131	26,994	...	...	522	789	...	...
• Ditto for Rest Camps .	694	932	701	387	13	...	318	463
Ditto for Survey Operations	...	...	...	...	...	65	568	21
Ditto under Special Laws	...	2,896	...	...	145	...	...	...
Permanent Advances . . .	267	24	65	17	1,800	112	158	203
Ditto Post Office . . .	513	5	5	...	...	...	...	...
Post Office Advances . . .	55,649	58,027	64,515	69,177	4,350	...	...	...
Account Current with Native States	8	15	...	...	11	19	29	1,228
• Do. do. with Post Office	73,075	92,336	102,622	113,950	93,620	...	...	...
Small Coin Depôt Balances .	10,820	...	5,410	...	...	...	...	4,505
Loans under the Land Improvement Act . . .	3,435	...	...	5,163	...	...	...	...
TOTAL .	255,672	254,522	237,271	279,407	207,400	92,047	82,324	87,563
SUSPENSE ACCOUNTS—								
Suspense Account . . .	...	...	1,072	...	...	196	...	37
Post Office Suspense Account .	...	1,405	2,439	...	40	...	...	...
Pre-Audit Cheques . . .	...	...	...	583	100	186	...	674
Civil Department Cash Balances	855	312	180	...	...	...	645	...
Public Works Cash Balance .	1,881	2,057	655	1,938	12,534	...	16,251	2,394
Postal Cash Balances . . .	...	3,696	...	581	...	...	...	...
Cheques issued, Local Funds .	...	...	...	...	270	1,484	142	...
Savings Banks Investment Account, Post Office . . .	...	...	...	70	...	...	...	...
TOTAL ...	2,736	7,470	4,346	3,172	12,944	1,866	17,088	3,105
LOANS AND ADVANCES BY IMPERIAL GOVERNMENT—								
Loans to Native States . . .	5,691	483	...	...	...	...	...	...
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—								
Loans to Mofussil Municipalities	2,173	2,635	1,183	17,124	1,042	1,352	12,279	7,533
Do. to Landholders and other Notabilities	49,975	17,933	8,049	5,342	3,158	3,194	385	843
Advances under Special Laws	...	...	16,171	11,589	11,450	19,033	12,334	5,792
Do. to Cultivators . . .	...	...	34,260	36,552	55,333	58,198	73,468	55,140
TOTAL .	52,148	20,568	59,663	70,607	70,983	81,777	98,466	69,307

GOVT. OF THE N.-W. P. & OUDH]

INDIAN ACCOUNTS—Local Series.

[Account No. 83

No. 83—continued.

[DEPOSITS, ADVANCES, etc.

LOANS and ADVANCES by IMPERIAL AND PROVINCIAL GOVERNMENTS, from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ADVANCES RECOVERABLE—								
Advances, Civil	27,805	21,608	22,687	23,387	41,382	31,003	29,033	37,594
Special Advances	...	...	...	...	2	1,002	22	327
Forest Advances	49,099	47,527	47,539	63,530	68,597	60,133	50,180	46,763
Advances to Cultivators . .	21,992	32,747	...	...	...	...	...	...
Ditto for Rest Camps . .	644	983	448	412	473	787	344	444
Ditto under Special Laws .	...	426	...	...	...	...	...	...
Permanent Advances	522	104	51	60	4,068	383	209	457
Ditto Post Office	304	...	6	8	185	...	...	...
Small Coin Depôt Balances . .	...	5,420	...	...	1	5,973	1,610	...
Post Office Advances	55,701	58,893	64,415	65,422	2,693	...	...	...
Advance for Survey Operations .	...	...	...	...	160	481	84	24
Account Current with Native States	1	15	...	...	36	90	119	1,403
Do, do. with Post Office	73,075	92,337	106,752	120,398	69,323	...	...	...
Loans under the Land Improvement Act	2,907	...	...	...	...	...	...	...
TOTAL	232,050	260,060	241,898	273,217	186,920	99,852	81,601	87,012
MISCELLANEOUS—								
Government Account	...	32	...	...	...	...	...	...
SUSPENSE ACCOUNTS—								
Suspense Account	102	608	...	45	814	...	192	...
English Stores Suspense Account	...	92	...	...	...	...	...	...
Cheques issued, Local Fund . .	...	...	...	...	...	...	...	1,179
Post Office Suspense Account . .	4,209	...	...	156	...	...	...	...
Pre-Audit Cheques	310	506	37	...	...	...	656	...
Civil Department Cash Balance . .	...	...	...	1,309	940	977	...	163
Public Works Cash Balance . .	4,439	9,970	6,403	6,621	127	5,927	265	...
Postal Cash Balance	4,680	...	3,501	...	5,100	...	...	...
Savings Bank Investment Account, Post Office	...	...	...	...	1,243	...	...	...
TOTAL	13,740	11,176	9,941	8,131	7,724	6,904	1,113	1,342
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—								
Loans to Mofussil Municipalities . .	...	1,000	...	128,121	115,096	169,105	129,166	183,970
Do. to Landholders and other Notabilities	...	...	300	...	3,220	...	6	...
Advances under Special Laws . .	...	...	700	...	453	1,371	...	207
Do. to Cultivators	...	...	33,668	42,733	81,732	56,118	72,607	36,521
TOTAL	...	1,000	34,668	170,854	200,501	226,594	201,779	220,698

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 84]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. & OUDH]

REMITTANCES]

Account

DETAIL of MINOR HEADS of REMITTANCES

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
LOCAL REMITTANCES—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Gross Receipts . . .	7,406,005	7,022,424	6,146,334	7,638,136	9,278,873	7,751,029	8,541,952	7,002,078
Net Receipts . . .	...	428,967	...	...	...	...	...	...
DETAILS OF GROSS RECEIPTS—								
Supply Bills since April 1873	283,620	181,711	127,805	115,320	144,064	213,376	390,330	439,320
Do. Foreign . . .	2,530	51,521	1,404	1,280	855	36,399	2,669	8,727
Remittance Transfer Receipts since April 1873	377,020	349,670	342,498	363,173	325,905	349,123	323,520	312,251
Do. do. Foreign .	348,549	295,955	308,761	272,628	292,693	274,887	252,227	265,441
Cash Remittances between Treasuries . . .	4,915,591	4,080,460	4,145,558	5,119,149	4,809,216	5,308,206	6,222,649	5,671,293
Forest Remittances . .	194,670	177,723	192,230	243,759	211,402	215,512	211,111	224,418
Post Office Remittances .	...	...	...	162,283	2,758,228	...	...	...
Small Coin Dépôt Remittances . . .	...	40,625	14,660	21,681	19,167	52,808	33,480	23,196
Miscellaneous ditto .	131,555	126,064	126,264	133,562	131,060	159,725	102,771	82,993
Postal Notes payable .	1,352	9	...	...	...	...	...	...
Remittances adjusted on the Central Books . .	1,151,118	1,718,686	887,154	1,205,301	586,283	1,140,993	1,003,195	574,439
TOTAL .	7,406,005	7,022,424	6,146,334	7,638,136	9,278,873	7,751,029	8,541,952	7,002,078
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—								
Her Majesty's Indian Government in London . . .	7,589	6,446	11,796	5,112	9,734	11,944	4,551	4,919
Her Majesty's Imperial Government . . .	3	...	...	...	...	...	2	...
TOTAL .	7,592	6,446	11,796	5,112	9,734	11,944	4,553	4,919
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—								
Gross Credits . . .	8,223,820	9,046,840	9,616,718	8,679,959	10,802,886	9,355,007	9,260,630	9,886,682
Net Credits . . .	—46,504	402,459	—407,632	—1,838,107	—1,969,184	—2,270,232	—1,591,998	—1,655,843
I.—DETAIL OF GROSS CREDITS IN ORDER OF DEPARTMENTS—								
Between Civil and Civil .	1,467,595	1,472,799	1,081,218	1,125,460	1,017,175	1,115,237	1,293,383	1,587,405
" " Military .	97,987	77,239	81,411	61,991	53,487	83,228	108,503	98,776
" " Public Works .	2,867,435	3,289,947	3,444,487	3,841,523	4,521,680	5,272,987	5,010,499	5,244,729
Carried over .	4,433,017	4,839,985	4,607,116	5,028,974	5,592,342	6,471,452	6,412,385	6,930,910

No. 84.

from 1886-87 to 1893-94.

[REMITTANCES

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
LOCAL REMITTANCES—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Gross Payments . . .	7,616,267	6,593,457	6,623,535	8,065,133	10,663,042	9,007,649	10,681,416	8,806,877
Net Payments . . .	210,262	...	477,201	426,997	1,384,169	1,256,620	2,139,464	1,204,799
DETAILS OF GROSS PAYMENTS—								
Supply Bills since April 1873	287,280	173,271	135,465	115,720	142,074	186,406	377,660	439,420
Do. Foreign . . .	2,552	51,441	1,534	1,095	1,010	36,445	2,404	8,630
Remittance Transfer Receipts since April 1873 . . .	381,801	346,593	345,042	363,452	325,324	350,860	314,505	320,223
Do. do. Foreign . . .	363,772	294,755	311,408	273,296	293,807	273,993	251,135	265,858
Cash Remittances Between Treasuries	4,915,591	4,080,460	4,145,558	5,119,149	4,809,216	5,308,206	6,222,649	5,671,293
Forest Remittances . . .	194,101	177,111	197,139	235,135	218,036	213,194	213,043	223,802
Post Office Remittances . . .	...	...	...	141,915	2,739,114	...	...	...
Small Coin Depôt Remittances	...	40,625	14,660	21,681	19,167	52,808	33,480	23,196
Miscellaneous ditto . . .	131,563	126,064	126,264	133,562	131,060	159,701	102,711	82,831
Postal Notes Payable . . .	1,572	90	...	...	...	...	...	...
Remittances adjusted on the Central Books . . .	1,338,035	1,303,047	1,346,465	1,660,128	1,984,234	2,426,036	3,163,829	1,771,624
TOTAL . . .	7,616,267	6,593,457	6,623,535	8,065,133	10,663,042	9,007,649	10,681,416	8,806,877
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—								
Her Majesty's Indian Government in London . . .	554	203	100	3	74	4	19	...
Her Majesty's Imperial Government	70	61	57	55	65	64	59	51
TOTAL . . .	624	264	157	58	139	68	78	51
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—								
Gross Debits	11,002,384	11,859,353	12,457,832	12,280,829	14,080,547	13,668,384	13,001,162	13,814,175
Net Debits	2,732,060	3,214,972	2,433,482	1,762,763	1,308,477	2,043,145	2,148,534	2,271,650
I.—DETAIL OF GROSS DEBITS IN ORDER OF DEPARTMENTS—								
Between Civil and Civil . . .	2,474,474	2,518,630	2,633,413	2,022,003	2,352,769	2,331,373	1,836,627	1,854,140
" " Military . . .	2,146,878	2,383,973	2,459,712	2,427,528	2,628,821	2,547,911	2,532,852	2,774,029
" " Public Works . . .	3,018,170	3,312,475	3,469,711	3,861,786	4,480,019	5,304,337	5,015,678	5,210,912
Carried over	7,639,522	8,215,078	8,562,842	8,311,317	9,461,609	10,183,621	9,385,157	9,969,081

Account No. 84]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. & OUDH

REMITTANCES]

Account

DETAIL of MINOR HEADS of

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—contd.								
I.—DETAIL OF GROSS AND NET CREDITS IN ORDER OF DEPARTMENTS—contd.								
Brought forward	4,433,017	4,839,985	4,607,116	5,028,974	5,592,342	6,471,452	6,412,385	6,930,910
Between Civil and Post Office	2,013,926	2,262,153	2,324,757	2,471,358	3,027,703	1,045,685	978,068	921,196
" " Telegraph	19,152	20,359	21,005	21,244	18,279	19,993	18,147	19,082
" " Marine	35	27	89	48	314	93	125	845
" P. W. and Telegraph	2,781	4,955	4,783	13,093	13,484	13,847	13,221	13,690
" Post Office and do.	126	236	263	368	393	...	...	...
" Civil and Guaranteed Railways	622,370	755,600	576,420	...	...	...	...	...
" Guaranteed Railways and P. W. Dept.	98,042	292,854	214,479	54,084	93,190	39,433	16,393	25,709
Transfers between P.W. Officers	928,105	728,971	1,724,140	1,090,790	2,057,176	1,764,504	1,822,291	1,975,750
" " Postal Officers	106,266	141,700	143,666	...	...	...	...	...
TOTAL	8,223,820	9,046,840	9,616,718	8,679,959	10,802,886	9,355,007	9,260,630	9,886,682
OTHER DEPARTMENTAL ACCOUNTS—								
Accounts Current between Civil and Civil	—1,006,879	—1,045,831	—1,552,195	—896,542	—1,335,594	—1,216,136	—543,244	—366,735
Guaranteed Railways and Public Works Department—P. W. Accounts	82,164	273,084	19,337	16,208	53,199	—69,094	—92,929	—51,353
Accounts Current between Public Works and Telegraph—								
Public Works Accounts	2,677	4,866	4,649	11,875	12,802	13,385	12,875	13,269
Transfers between Public Works Officers	165,109	—111,037	846,766	—313,567	152,083	144,240	184,880	237,242
Transfers between Postal Officers	—13,705	—16,755	—7,498	...	...	...	...	...
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—								
Accounts Current between Civil and Post Office—Civil Accounts	—625,581	—763,831	—824,328	—1,001,855	—659,560	—673,688	—852,644	—1,068,072
Account between Civil and Guaranteed Railways—Civil Accounts	203,523	435,911	281,508	...	...	...	...	...
NET RECEIPTS FROM CIVIL TREASURIES BY PUBLIC WORKS DEPARTMENT—								
Accounts Current between Civil and Public Works—								
Public Works Accounts	1,146,188	1,626,052	824,129	345,775	—192,114	—468,939	—300,936	—420,194
TOTAL	—46,504	402,459	—407,632	—1,838,107	—1,969,184	—2,270,232	—1,591,998	—1,655,843

GOVT. OF THE N.-W. P. & OUDH] INDIAN ACCOUNTS—Local Series.

[Account No. 84

No. 84—continued.

[REMITTANCES

REMITTANCES from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—contd.								
I.—DETAIL OF GROSS AND NET DEBITS IN ORDER OF DEPARTMENTS—contd.								
Brought forward	7,639,522	8,215,078	8,562,842	8,311,317	9,461,609	10,183,621	9,385,157	9,969,08
Between Civil and Post Office	2,004,630	2,271,323	2,341,798	2,485,716	2,631,301	1,719,373	1,830,712	1,989,268
" " Telegraph	37,747	31,933	31,399	35,609	36,568	36,137	38,214	39,835
" " Marine	...	1	...	44	17	...	...	...
" P. W. and Telegraph	104	89	134	1,218	682	462	346	421
" Post Office and do.	2,689	3,007	3,067	4,692	5,286	...	...	...
" Civil and Guaranteed Railways	418,847	319,689	294,912	...	...	...	...	...
" Guaranteed Railways and P. W. Dept.	15,878	19,770	195,142	37,876	39,991	108,527	109,322	77,062
Transfers between P. W. Officers	762,996	840,008	877,374	1,404,357	1,905,093	1,620,264	1,637,411	1,738,508
" " Postal Officers	119,971	158,455	151,164	...	...	...	...	...
TOTAL	11,002,384	11,859,353	12,457,832	12,280,829	14,080,547	13,668,384	13,001,162	13,814,175
OTHER DEPARTMENTAL ACCOUNTS—								
Accounts Current between Post Office and Telegraph—								
Post Office Accounts	2,563	2,771	2,804	4,324	4,893	...	...	...
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND TELEGRAPH—								
Accounts Current between Civil and Post Office—								
Post Office Accounts	—634,877	—754,661	—807,287	—987,497	—1,055,967	...	...	...
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY AND PUBLIC WORKS—								
Accounts Current between Civil and Military—								
Civil Accounts	2,048,891	2,306,734	2,378,307	2,365,537	2,575,334	2,464,683	2,424,340	2,675,253
Accounts Current between Civil and Marine—								
Civil Accounts	—35	—26	—89	—4	—297	—93	—125	—345
Accounts Current between Civil and P. W.—								
Civil Accounts	1,296,923	1,648,580	849,353	366,036	—233,775	—437,589	—295,757	—424,011
Accounts Current between Civil and Telegraph—								
Civil Accounts	18,595	11,574	10,394	14,365	18,289	16,144	20,067	20,753
TOTAL	2,732,060	3,214,972	2,433,482	1,762,763	1,308,477	2,043,145	2,148,534	2,271,650

REMITTANCES.]

Account

DETAIL of MINOR HEADS of REMITTANCES

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>contd.</i>								
II.—DETAIL OF GROSS CREDITS IN ORDER OF PRESIDENCIES AND PROVINCES—								
CIVIL AND CIVIL—								
India, General	1,192,831	1,210,719	844,128	861,596	749,455	827,395	1,047,031	1,318,342
Central Provinces	6,290	9,036	9,874	6,055	2,676	5,416	2,389	5,680
Burma	4,051	4,538	3,278	2,443	2,384	1,397	852	2,710
Assam	174	865	129	6,214	2,144	847	951	829
Bengal	52,550	45,390	43,723	55,940	46,027	67,327	58,920	61,616
Punjab	109,467	107,885	93,815	87,343	88,410	100,736	79,389	79,177
Madras	3,261	4,645	4,013	3,985	5,328	2,138	1,691	1,605
Bombay	98,971	89,721	82,258	101,884	120,751	109,981	102,160	117,446
TOTAL	1,467,595	1,472,799	1,081,218	1,125,460	1,017,175	1,115,237	1,293,383	1,587,405
CIVIL AND MILITARY—								
Civil Accounts—								
Bengal	97,905	77,125	80,891	61,860	53,271	83,098	108,386	96,786
Madras	35	108	278	112	175	17	51	1,708
Bombay	47	6	242	19	41	113	66	282
TOTAL	97,987	77,239	81,411	61,991	53,487	83,228	108,503	98,776
CIVIL AND PUBLIC WORKS—								
Civil Accounts	984,776	726,543	1,190,059	1,705,906	2,340,734	2,862,300	2,641,486	2,826,367
Public Works Accounts	1,882,659	2,563,404	2,254,428	2,135,617	2,180,946	2,410,687	2,369,013	2,418,362
TOTAL	2,867,435	3,289,947	3,444,487	3,841,523	4,521,680	5,272,987	5,010,499	5,244,729
CIVIL AND POST OFFICE—								
Civil Accounts	690,324	746,302	747,327	729,488	973,323	1,045,685	978,068	921,196
Post Office Accounts	1,323,602	1,515,851	1,577,430	1,741,870	2,054,385	...	...	...
TOTAL	2,013,926	2,262,153	2,324,757	2,471,358	3,027,708	1,045,685	978,068	921,196
CIVIL AND TELEGRAPH—								
Civil Accounts	19,152	20,359	21,005	21,244	18,279	19,993	18,147	19,082
CIVIL AND GUARANTEED RAILWAYS—								
Civil Accounts	622,370	755,600	576,420	...	...	...	...	...
GUARANTEED RAILWAYS AND P. W. DEPT.—								
P. W. Accounts	98,042	292,854	214,479	54,084	93,190	39,433	16,393	25,709

GOVT. OF THE N.-W. P. & OUDH]

INDIAN ACCOUNTS—Local Series.

[Account No. 84]

No. 84—continued.

[REMITTANCES]

from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>contd.</i>								
II.—DETAIL OF GROSS DEBITS IN ORDER OF PRESIDENCIES AND PROVINCES—								
CIVIL AND CIVIL—								
India, General	883,697	974,546	1,082,824	919,717	907,614	1,075,495	717,170	682,398
Central Provinces	27,934	21,107	12,243	15,621	11,223	46,129	12,948	15,617
Burma	32,122	31,182	30,506	17,156	19,324	10,262	13,552	9,516
Assam	6,984	6,306	4,751	7,305	4,942	5,765	6,782	7,524
Bengal	1,386,413	1,350,345	1,387,341	914,857	1,244,360	1,051,542	939,812	1,034,948
Punjab	94,583	93,765	84,344	114,275	127,674	102,195	98,639	136,555
Madras	16,190	17,348	10,645	12,040	11,837	12,093	24,423	39,982
Bombay	26,551	24,031	20,759	21,032	25,795	27,892	23,301	27,600
TOTAL	2,474,474	2,518,630	2,633,413	2,022,003	2,352,769	2,331,373	1,836,627	1,954,140
CIVIL AND MILITARY—								
Civil Accounts—								
Bengal	2,125,859	2,350,733	2,437,737	2,422,211	2,620,299	2,539,258	2,521,992	2,753,395
Madras	13,169	19,504	8,909	1,290	1,598	3,157	3,366	11,711
Bombay	7,850	13,736	13,072	4,027	6,924	5,496	7,494	8,923
TOTAL	2,146,878	2,383,973	2,459,718	2,427,528	2,628,821	2,547,911	2,532,852	2,774,029
CIVIL AND PUBLIC WORKS—								
Civil Accounts	2,281,699	2,375,123	2,039,412	2,071,944	2,106,959	2,424,711	2,345,729	2,402,356
Public Works Accounts .	736,471	937,352	1,430,299	1,789,842	2,373,060	2,879,626	2,669,949	2,838,556
TOTAL	3,018,170	3,312,475	3,469,711	3,861,786	4,480,019	5,304,337	5,015,678	5,240,912
CIVIL AND POST OFFICE—								
Civil Accounts	1,315,905	1,510,133	1,571,655	1,731,343	1,632,883	1,719,373	1,830,712	1,989,268
Post Office Accounts . .	688,725	761,190	770,143	754,373	998,418	...	...	...
TOTAL	2,004,630	2,271,323	2,341,798	2,485,716	2,631,301	1,719,373	1,830,712	1,989,268
CIVIL AND TELEGRAPH—								
Civil Accounts	37,747	31,933	31,399	35,609	36,568	36,137	38,214	39,835
CIVIL AND GUARANTEED RAILWAYS—								
Civil Accounts	418,847	319,689	294,912	...	...	...	...	...
GUARANTEED RAILWAYS AND P. W. DEPT.—								
P. W. Accounts	15,878	19,770	195,142	37,876	39,991	108,527	109,322	77,062

Account No. 84]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE N.-W. P. & OUDH

REMITTANCES]

Account

DETAIL of MINOR HEADS of REMITTANCES

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>concl'd.</i>								
II.—DETAIL OF GROSS CREDITS IN ORDER OF PRESIDENCIES AND PROVINCES— <i>cont'd.</i>								
PUBLIC WORKS AND TELEGRAPH— Public Works Accounts	2,781	4,955	4,783	13,093	13,484	13,847	13,221	13,690
Post Office AND TELEGRAPH— Post Office Accounts	126	236	263	368	393	...	...	...
CIVIL AND MARINE— Civil Accounts	35	27	89	48	314	93	125	345
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS— Buildings and Roads	105,360	107,751	64,746	72,686	78,717	207,198	139,865	109,076
Railway, Capital	648,471	467,073	1,419,266	394,619	841,733	334,185	392,245	476,990
„ Revenue	102,823	55,072	168,677	536,373	1,074,379	1,163,785	1,232,623	1,326,217
Irrigation	71,451	99,075	71,451	87,112	62,347	59,336	57,558	63,467
TOTAL	928,105	728,971	1,724,140	1,090,790	2,057,176	1,764,504	1,822,291	1,975,750
TRANSFERS BETWEEN POSTAL OFFICERS	106,266	141,700	143,666	...	...	...	...	...

CASH BALANCES]

Account

CASH BALANCE in the TREASURIES in the NORTH-WESTERN PROVINCES

MONTHS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
April	1,669,600	1,478,300	1,530,800	1,554,600	1,705,800	1,552,500	1,683,800	1,414,300	1,451,800
May	2,166,900	2,168,100	1,980,100	2,494,300	2,477,000	2,473,000	2,761,700	1,932,200	2,443,700
June	2,889,100	2,877,600	2,739,400	2,947,200	3,027,400	3,423,400	2,878,200	2,176,200	3,275,500
July	3,025,600	2,425,800	2,684,600	2,547,000	2,239,000	2,368,600	2,354,900	2,169,800	2,963,100
August	2,678,400	1,940,000	1,916,500	2,076,300	1,767,800	1,934,000	1,643,300	1,829,300	2,471,000
September	2,107,700	1,416,200	1,475,500	1,630,300	1,370,600	1,515,900	1,199,900	1,540,900	2,117,200
October	1,888,900	1,206,000	1,064,400	1,306,100	1,045,400	1,089,100	1,141,000	1,064,100	1,791,800
November	2,015,900	1,476,100	1,222,800	1,303,800	1,346,400	1,272,200	1,208,000	1,323,500	2,018,300

FINANCE AND REVENUE ACCOUNTS OF INDIA.

[Part II

GOVT. OF THE N.-W. P. & OUDH]

INDIAN ACCOUNTS—Local Series

[Account No. 85

No. 84—concluded.

[REMITTANCES

from 1886-87 to 1893-94—concluded.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>consolid.</i>								
II.—DETAIL OF GROSS DEBITS IN ORDER OF PRESIDENCIES AND PROVINCES— <i>contd.</i>								
PUBLIC WORKS AND TELEGRAPH—Public Works Accounts	104	89	134	1,218	682	462	346	421
POST OFFICE AND TELEGRAPH—Post Office Accounts	2,689	3,007	3,067	4,692	5,286	...	...	...
CIVIL AND MARINE—Civil Accounts	...	1	...	44	17	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—								
Buildings and Roads	123,669	310,349	260,251	280,764	273,505	389,518	324,160	317,184
Railway, Capital	484,590	103,559	179,890	444,344	940,354	492,573	463,060	517,555
„ Revenue	126,203	368,356	391,381	605,937	638,284	690,923	808,147	864,710
Irrigation	28,534	57,744	45,852	73,312	52,950	47,250	42,044	39,059
TOTAL	762,996	840,008	877,374	1,404,357	1,905,093	1,620,264	1,637,411	1,738,508
TRANSFERS BETWEEN POSTAL OFFICERS	119,971	158,455	151,164	...	...	...	...	...

No. 85.

[CASH BALANCES

and OUDH, on the last day of each month, in each year, from 1886-87 to 1894-95.

MONTHS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
December	2,224,400	2,000,100	1,863,600	1,589,900	1,782,300	1,943,600	1,671,200	1,949,500	2,559,300
January	2,155,700	2,253,100	1,785,400	2,066,500	1,876,600	1,901,400	1,785,900	2,547,400	3,203,000
February	2,108,700	2,059,800	1,639,600	1,924,200	1,857,300	1,943,900	1,446,700	2,420,700	2,440,000
March	1,892,600	2,186,600	1,607,000	2,042,400	1,557,700	1,866,000	1,598,400	2,063,200	2,092,600
Adjusted Cash Balance for the last month of the official year, as per Finance and Revenue Accounts	1,892,609	2,186,587	1,607,021	2,042,371	1,557,728	1,866,035	1,598,372	2,063,159	...

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 86

THE PUNJAB.

No. 86.

[CHARGES

SURPLUS of the GOVERNMENT OF THE PUNJAB.

EXPENDITURE.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DIRECT DEMANDS ON THE REVENUES	488,124	488,239	503,942	507,871	503,104	514,508	503,213	503,744
INTEREST	7,160	5,090	22,742	22,483	23,653	25,701	28,030	29,605
POST OFFICE, TELEGRAPH, AND MINT	139,714	139,206	140,570	150,870	153,308	14,915	17,047	19,968
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS	1,152,421	1,136,423	1,154,741	1,201,145	1,230,555	1,288,805	1,326,275	1,375,913
MISCELLANEOUS CIVIL CHARGES .	169,130	171,136	164,075	173,169	180,612	190,521	177,458	187,344
FAMINE RELIEF AND INSURANCE .	9,877	8,207	4,677	6,566	3,095	1,000	—179	2,087
RAILWAY REVENUE ACCOUNT .	1,369,378	1,662,009	1,772,227	1,965,509	1,832,373	2,020,596	1,839,165	1,930,095
IRRIGATION	199,201	227,031	256,214	258,954	273,161	295,246	325,081	302,606
BUILDINGS AND ROADS	450,422	536,651	584,499	491,379	477,335	492,903	476,343	489,134
	3,985,427	4,373,992	4,603,687	4,777,946	4,677,196	4,844,195	4,692,433	4,840,496
ADD—Provincial and Local Surpluses	23,820	20,100	30,177	42,375	34,337	...	...	...
DEDUCT—Provincial and Local Deficits	...	...	...	...	...	10,510	107,834	17,675
	4,009,247	4,394,092	4,633,864	4,820,321	4,711,533	4,833,685	4,584,599	4,822,821
Surplus	2,408,079	1,937,650	2,239,907	2,527,753	2,580,039	3,037,903	2,616,934	2,857,764
EXPENDITURE NOT CHARGED TO REVENUE—CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways	2,421,261	620,530	563,944	443,396	209,867	167,280	383,042	521,190
Irrigation Works	190,117	195,844	118,846	104,102	224,468	441,375	260,967	352,104
TOTAL .	2,611,378	816,374	682,790	547,498	434,335	608,655	644,009	873,294

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 87]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB]

REVENUES]

Account No. 87.

TOTAL of REVENUES under each MAJOR HEAD in the CIVIL and PUBLIC WORKS DEPARTMENTS.

MAJOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
PRINCIPAL HEADS OF REVENUE—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	2,104,210	2,109,976	2,172,722	2,224,278	2,225,105	2,321,461	2,342,709	2,423,636
Opium	3,161	5,177	4,410	3,732	2,872	2,869	3,285	5,137
Stamps	351,440	371,914	389,213	389,662	388,695	406,930	410,383	413,377
Excise	136,986	139,946	144,558	159,079	177,008	183,938	182,284	197,133
Provincial Rates	373,722	378,671	392,246	399,634	398,051	398,997	408,956	423,896
Assessed Taxes	112,377	110,488	117,303	124,374	132,437	133,192	134,953	140,696
Forest	112,727	78,694	104,577	92,171	83,427	102,007	81,263	91,330
Registration	19,286	22,098	22,939	22,348	23,271	26,494	32,410	30,129
Tributes from Native States	27,948	27,986	27,778	27,371	27,571	28,072	28,519	27,751
TOTAL	3,241,857	3,244,950	3,375,746	3,442,649	3,458,447	3,603,960	3,624,764	3,753,075
INTEREST	18,347	18,804	21,023	20,196	22,678	24,131	27,435	29,633
POST OFFICE, TELEGRAPH AND MINT—								
Post Office	160,099	166,771	177,188	177,757	188,769	5,148	4,954	5,581
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice—								
Courts of Law	35,620	41,848	43,777	49,863	47,532	44,036	42,292	41,309
Jails	28,217	24,025	23,111	19,544	20,509	24,794	19,707	22,675
Police	64,591	69,923	67,123	69,017	69,984	70,673	70,005	79,275
Education	9,932	11,597	6,162	6,342	6,703	7,758	8,818	11,434
Medical	4,432	3,583	3,166	3,468	3,838	4,356	4,836	4,776
Scientific and other Minor Departments	9,816	10,744	11,632	13,111	10,567	16,253	12,484	12,511
TOTAL	152,608	161,720	154,971	161,345	159,133	167,870	158,142	171,980
MISCELLANEOUS—								
Receipts in aid of Superannuation, etc., allowances	12,340	12,099	12,748	13,483	14,684	12,026	11,695	12,700
Stationery and Printing	16,974	20,102	5,828	5,771	11,910	13,739	9,904	11,641
Miscellaneous	31,297	29,087	19,605	21,131	20,378	19,601	19,600	21,017
TOTAL	60,611	61,288	33,181	40,385	46,972	45,366	41,199	45,358
RAILWAYS—								
State Railways (Gross Earnings)	2,380,565	2,195,535	2,581,928	2,915,570	2,742,000	3,320,234	2,569,878	3,031,472
IRRIGATION—								
Major Works (Direct Receipts)	252,581	356,090	391,932	452,049	537,661	579,613	669,059	515,912
Portion of Land Revenue due to Irrigation	68,144	45,654	45,744	45,211	46,422	25,106	13,725	21,899
Minor Works and Navigation	17,991	20,816	21,743	22,494	20,503	33,589	26,718	33,525
TOTAL	338,716	422,560	459,419	519,754	604,586	638,308	709,502	571,336
BUILDINGS AND ROADS—								
Military Works	601	530	506	475	535	723	371	407
Civil Works	63,922	59,584	64,809	69,943	68,452	65,848	65,288	71,743
TOTAL	64,523	60,114	65,315	70,418	68,987	66,571	65,659	72,150

Account No. 88.

[REVENUES]

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT.

MAJOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—								
Ordinary Revenue	2,087,449	2,070,912	2,120,314	2,161,753	2,167,292	2,194,949	2,223,834	2,318,670
Sale of Government Estates	35	177	28	7	1,168	33	48	125
Assessment of Alienated Lands less Quit-rents	19,202	18,177	19,277	20,916	19,112	21,005	20,606	22,338
Sale-proceeds of Waste Lands	352	328	167	89	378	1,614	3,006	1,524
Miscellaneous	56,422	62,523	73,662	83,424	80,726	123,715	103,799	97,134
Revenue Record-room Receipts	8,894	3,513	5,018	3,300	2,851	5,251	5,141	5,744
	2,172,354	2,155,630	2,218,466	2,269,489	2,271,527	2,346,567	2,356,434	2,445,535
Deduct—portion of Land Revenue due to Irrigation	68,144	45,654	45,744	45,211	46,422	25,106	13,725	21,899
TOTAL	2,104,210	2,109,976	2,172,722	2,224,278	2,225,105	2,321,461	2,342,709	2,423,636
OPIUM—								
Cost price of Opium sold by the Excise Department	3,161	5,177	4,410	3,732	2,872	2,869	3,285	5,127
STAMPS—								
Sale of Court-fee Stamps	235,462	241,282	253,792	256,535	254,086	264,299	256,631	274,717
Sale of Commercial and other Stamps	113,167	127,042	131,601	129,285	130,540	138,323	149,326	133,936
Fines and Penalties	856	897	841	950	854	1,204	1,112	980
Miscellaneous	1,955	2,693	2,979	2,892	3,215	3,104	3,316	3,744
TOTAL	351,440	371,914	389,213	389,662	388,695	406,930	410,385	413,377
EXCISE—								
License and Distillery fees and Duties for the sale of Liquors and Drugs	100,562	104,330	106,508	116,909	130,964	132,452	134,426	143,723
Duty on Opium consumed in India	32,966	32,066	33,790	37,884	42,124	46,479	43,364	49,973
Acreage on Land cultivated with Poppy	2,982	3,185	4,082	3,684	3,689	4,245	4,234	3,107
Fines, Confiscations and Miscellaneous	476	365	178	602	231	762	260	330
TOTAL	136,986	139,946	144,558	159,079	177,008	183,938	182,284	197,133
PROVINCIAL RATES—								
Collection of Rates and Cesses on Lands	373,722	378,671	392,246	399,634	398,051	398,997	408,956	423,896
ASSESSED TAXES—								
Income Tax Collections	112,377	110,488	117,303	124,374	132,437	133,192	134,953	140,696

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 88]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB]

REVENUES]

Account No. 88—continued.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
FOREST—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Revenue from Timber and other Produce removed by Government Agency . . .	71,792	39,511	61,669	55,013	52,418	67,194	52,349	55,470
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers	37,358	35,716	39,242	32,842	27,313	29,648	24,547	26,118
Confiscated, Drift and Waif Wood	1,403	1,171	1,268	2,016	1,009	2,013	2,071	7,344
Revenue from Forests not managed by Government . .	245	290	161	151	273	322	352	281
Miscellaneous	1,929	2,006	2,237	2,149	2,424	2,830	1,944	2,117
TOTAL	112,727	78,694	104,577	92,171	83,437	102,007	81,263	91,330
REGISTRATION—								
Fees for Registering Documents	15,466	17,737	18,420	17,933	17,458	19,703	24,165	22,212
Fees for copies of Registered Documents	3,791	4,315	4,474	4,330	4,518	5,247	6,644	6,258
Miscellaneous	29	46	45	85	1,295	1,544	1,601	1,659
TOTAL	19,286	22,098	22,939	22,348	23,271	26,494	32,410	30,129
TRIBUTES FROM NATIVE STATES—								
Tributes from various States	27,898	27,973	27,778	27,371	27,571	28,072	27,629	27,751
Fees on Succession to Native States	50	13	...	...	...	...	890	...
TOTAL	27,948	27,986	27,778	27,371	27,571	28,072	28,519	27,751
INTEREST—								
On Loans and Advances to Local Bodies, private individuals, &c.	17,612	18,013	20,154	19,337	21,810	23,277	26,589	29,485
On Security Investments of Provincial Funds	731	750	836	850	853	849	839	132
On Arrears of Revenue	1	25	18	...	4	...	...	...
On Miscellaneous Accounts	3	16	15	9	11	5	7	16
TOTAL	18,347	18,804	21,023	20,196	22,678	24,131	27,435	29,633
POST OFFICE—(a)								
Postage collected in Cash on Letters, Newspapers and Parcels, exclusive of those carried on Public Service . .	13,636	13,346	14,047	13,285	13,835	...	...	...
Proceeds of sale of Postage Stamps—								
Ordinary	70,628	74,331	79,221	80,134	84,702	...	...	...
Service	30,831	32,005	34,107	35,483	38,443	...	...	...
Mail Cart, Parcel Van and Passenger Service	19,342	19,990	21,496	20,216	21,702	...	...	...
Bullock Train Collections	10,163	10,490	10,681	10,943	11,283	...	...	...
Commission on sale of Indian Postal Notes	11	68	...	...	...	...	...	...
Carried over	144,611	150,230	159,552	160,061	169,965	...	...	...

(a) Departmental figures transferred to India, General, from 1891-92.

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 88

Account No. 88—continued.

[REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
POST OFFICE—continued.—Brought forward	<i>Rx.</i> 144,611	<i>Rx.</i> 150,230	<i>Rx.</i> 159,552	<i>Rx.</i> 160,061	<i>Rx.</i> 169,965	<i>Rx.</i> ...	<i>Rx.</i> ...	<i>Rx.</i> ...
Commission on British Postal Orders	12	12	11	15	29	...	...	...
Money Order Receipts	10,537	11,585	12,427	12,710	13,871	...	...	...
District Post Collections	3,331	2,589	3,979	3,837	3,903	5,148	4,954	5,581
Fees and Petty Receipts	1,025	1,776	627	550	427	...	...	...
Contribution from Native States	600	600	600	600	600	...	...	...
	160,116	166,792	177,196	177,773	188,795	5,148	4,954	5,581
Deduct—Refunds	17	21	8	16	26	...	...	...
TOTAL	160,099	166,771	177,188	177,757	188,769	5,148	4,954	5,581
LAW AND JUSTICE—								
Courts of Law—								
Sale-proceeds of Unclaimed and Escheated Property	1,409	1,755	1,348	1,331	1,089	1,277	1,652	1,429
Court-fees realized in Cash	719	1,061	893	950	644	736	601	550
Fees, Fines and Forfeitures	33,355	38,416	40,173	43,746	41,652	40,126	38,378	37,684
Miscellaneous Fees and Fines	...	459	1,175	3,603	3,657	1,627	1,549	1,550
Miscellaneous	137	157	188	233	490	270	112	96
	35,620	41,848	43,777	49,863	47,532	44,036	42,292	41,309
Jails—								
Jail Manufactures	19,114	18,085	20,040	16,876	15,900	15,131	13,826	15,763
Receipts on account of Convict Labour	8,885	5,768	2,996	2,400	4,164	9,493	5,791	6,716
Other Jail Receipts	218	172	75	268	445	170	90	206
	28,217	24,025	23,111	19,544	20,509	24,794	19,707	22,675
TOTAL	63,837	65,873	66,888	69,407	68,041	68,830	61,999	63,984
POLICE—								
Receipts on account of Railway Police	38	79	...	...	...	...	...	...
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	1,793	4,337	2,322	3,585	3,704	1,843	1,282	1,021
Contributions received for Police supplied to Municipalities, &c.	51,407	54,278	53,481	54,214	54,704	55,286	55,290	55,413
Recoveries on account of Village Police	6	7	7	5	9	3	2	1
Fees, Fines and Forfeitures	10,538	10,439	10,155	10,118	10,443	11,194	11,709	12,078
Cash Receipts under the Arms Act	112	76	153	9	35	29	19	15
Contributions for Pensions	31	84	97	111	85	1,256	121	116
Miscellaneous	666	623	908	975	1,004	1,062	1,582	10,631
TOTAL	64,591	69,923	67,123	69,017	69,984	70,673	70,005	79,275
EDUCATION—								
Fees	3,421	5,114	5,191	5,515	5,957	6,900	8,123	9,325
Contributions	16	374	82	158	245	472	517	698
Sale-proceeds of Books, &c.	6,172	5,658	715	543	134	125	23	96
Miscellaneous	323	451	174	126	367	261	155	1,315
TOTAL	9,932	11,597	6,162	6,342	6,703	7,758	8,818	11,434
MEDICAL—								
Medical College and School Fees	...	27	64	134	180	251	306	478
Hospital Receipts	502	489	606	671	658	406	666	442
Lunatic Asylum Receipts	2,781	1,117	958	896	144	106	84	114
Sale of Medical stores	130	124	217	137	151	124	96	77
Contributions	864	899	868	1,321	2,450	3,148	3,285	3,358
Miscellaneous	155	927	453	309	255	321	399	307
TOTAL	4,432	3,583	3,166	3,468	3,838	4,356	4,836	4,776

REVENUES]

Account No. 88—concluded.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—concluded.

DETAIL OF MINOR HEADS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Experimental cultivation . . .	647	552	632	522	936	1,417	798	1,161
Botanical Gardens . . .	2,175	3,472	3,987	6,031	4,569	5,052	4,790	4,751
Public Exhibitions and Fairs . . .	6,676	3,783	5,950	5,182	3,913	7,277	5,242	5,100
Veterinary Receipts . . .	2	103	12	3	17	375	412	501
Examinations . . .	24	...	18	19	18	30	36	65
Emigration Fees . . .	...	21	...	...	...	...	...	...
Miscellaneous . . .	292	2,813	1,033	1,354	1,114	2,102	1,206	933
TOTAL . . .	9,816	10,744	11,632	13,111	10,567	16,253	12,484	12,511
RECEIPTS IN AID OF SUPERANNUATION AND RETIRED ALLOWANCES—								
Subscriptions to the Military Fund . . .	...	...	...	...	...	...	...	339
Do. to the Military Orphan Fund . . .	...	...	...	...	...	...	...	196
Do. under the Indian Civil Service Family Pension Regulations . . .	175	232	374	413	545	693	609	1,046
Do. to the Bombay Civil Fund . . .	7	253	89	1	...	...	...	11
Do. to the Bengal do. . .	6,674	6,574	7,019	6,768	6,224	6,266	6,168	6,580
Do. Madras do. . .	5	...	...	...	...	...	...	...
Contributions for Pensions, &c. . .	5,469	5,029	5,266	6,248	7,915	5,067	4,918	4,528
Miscellaneous . . .	10	11	...	53	...	...	...	...
TOTAL . . .	12,340	12,099	12,748	13,483	14,684	12,026	11,695	12,700
STATIONERY AND PRINTING—								
Receipts from sale of Stationery, &c. . .	7,764	10,011	2,033	1,250	2,754	2,466	2,390	2,568
Sale of Gazettes and other Publications . . .	246	330	228	222	273	524	601	376
Other Press Receipts . . .	8,964	9,761	3,567	4,299	8,883	10,749	6,913	8,697
TOTAL . . .	16,974	20,102	5,828	5,771	11,910	13,739	9,904	11,641
MISCELLANEOUS—								
Premium on Bills of Exchange . . .	247	647	606	578	559	508	733	1,142
Unclaimed do. do. . .	24	39	33	173	61	62	143	103
Unclaimed Deposits . . .	1,787	1,969	3,164	5,131	4,902	3,149	4,568	2,815
Sale-proceeds of Durbar Presents . . .	192	834	35	75	132	17	87	39
Sale-proceeds of old Stores, &c. . .	562	507	634	404	381	471	433	509
Do. do. Lands and Houses, &c. . .	800	...	...	28	12	11	6	23
Rents, &c. . .	4,394	4,092	4,147	4,131	4,072	4,221	3,972	4,163
Miscellaneous Fees, Fines and Forfeitures . . .	401	96	100	174	317	298	523	657
Percentages chargeable on European stores . . .	16	572	1,482	268	281	305	820	197
Treasure Trove . . .	...	...	...	5	7	...	...	73
Extraordinary Items . . .	...	6,550	...	...	...	1,490	380	4,055
Tolls on Khyber Roads . . .	7,329	6,497	5,650	7,280	6,782	6,504	6,093	5,437
Miscellaneous . . .	15,545	7,284	3,754	2,884	2,872	2,565	1,842	1,804
TOTAL . . .	31,297	29,087	19,605	21,131	20,378	19,601	19,600	21,017

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 89

Account No. 89.

[CHARGES

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS.

GRANTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DIRECT DEMANDS ON THE REVENUES—								
Refunds and Drawbacks	13,352	10,317	9,887	15,550	10,890	17,921	12,854	8,112
Assignments and Compensations	18,543	18,322	17,621	16,199	15,573	15,725	15,188	14,558
<i>Charges in respect of Collection, viz. :—</i>								
Land Revenue	332,456	339,731	362,600	371,262	380,418	387,195	374,347	382,210
Stamps	15,503	17,474	17,666	17,186	16,636	14,836	19,565	19,071
Excise	5,771	5,619	5,526	5,054	5,469	5,098	5,095	5,185
Provincial Rates	17,178	16,799	18,084	9,890	895	605	524	363
Assessed Taxes	3,425	1,403	1,828	1,085	1,121	1,112	1,111	1,131
Forest	71,623	67,583	59,384	64,532	64,995	63,936	65,512	63,617
Registration	10,273	10,991	11,346	7,113	7,107	8,080	9,017	9,497
TOTAL	488,124	488,239	503,942	507,871	503,104	514,508	503,213	503,744
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works	1,727	1,051	17,836	16,984	17,492	18,633	20,390	21,305
Interest on other Obligations	5,433	4,039	4,906	5,499	6,161	7,068	7,640	8,300
TOTAL	7,160	5,090	22,742	22,483	23,653	25,701	28,030	29,605
POST OFFICE, TELEGRAPH AND MINT—								
Post Office	139,714	139,206	140,570	150,870	153,308	14,916	17,047	19,968
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration	126,925	122,541	118,970	119,263	125,766	126,115	130,906	133,550
Law and Justice—								
Courts of Law	275,317	278,975	287,583	285,642	290,134	296,922	301,224	319,442
Jails	78,944	86,927	91,506	84,386	88,320	95,085	96,843	92,196
Police	331,052	337,963	334,709	337,171	339,639	365,500	386,174	386,325
Education	140,381	119,706	123,722	126,060	130,182	137,380	138,391	136,399
Ecclesiastical	21,565	23,000	24,169	25,327	24,720	23,660	23,520	25,051
Medical	83,326	78,547	82,176	82,417	82,584	84,299	92,892	94,015
Political	73,826	68,890	68,940	117,766	121,664	120,274	127,408	155,767
Scientific and other Minor Departments	21,535	19,874	22,966	23,113	27,546	39,570	28,917	33,168
TOTAL	1,152,421	1,136,423	1,154,741	1,201,145	1,230,555	1,288,805	1,326,275	1,375,913

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 89]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB]

CHARGES]

Account No. 89.—continued.

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

GRANTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions	44,318	42,076	39,528	39,751	38,019	36,094	35,196	33,584
Civil Furlough and Absentee Allowances	...	...	...	289	...	...	...	...
Superannuation Allowances and Pensions	65,065	68,944	73,557	76,280	80,306	85,359	85,024	92,508
Stationery and Printing	44,118	42,885	38,865	44,505	50,871	54,847	46,597	48,318
Miscellaneous	15,629	17,231	12,125	12,344	11,446	14,221	10,641	12,934
TOTAL	169,130	171,136	164,075	173,169	180,612	190,521	177,458	187,344
FAMINE RELIEF AND INSURANCE—								
Construction of Protective Irrigation Works	9,877	8,207	4,677	6,566	3,095	1,000	—179	2,087
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses)	1,314,668	1,633,529	1,742,526	1,856,235	1,749,515	1,953,535	1,811,837	1,998,197
Interest on Debt	19,832	19,812	19,799	19,832	19,861	19,855	...	...
Guaranteed Companies, Surplus Profits, Land and Supervision	131	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	38,484	10,691	3,574	121	...
Miscellaneous Railway Expenditure	34,747	8,668	9,902	50,958	62,306	43,632	27,207	21,898
TOTAL	1,369,378	1,662,009	1,772,227	1,965,509	1,832,373	2,020,596	1,839,165	1,930,095
IRRIGATION—								
Major Works—Working Expenses	135,608	161,237	186,587	198,660	205,254	213,038	232,079	231,340
Minor Works and Navigation	63,593	65,794	69,627	60,294	67,907	82,208	93,002	71,266
TOTAL	199,201	227,031	256,214	258,954	273,161	295,246	325,081	302,606
BUILDINGS AND ROADS—								
Military Works	22,977	27,934	36,196	21,587	38,800	17,893	21,115	57,688
Civil Works	427,445	508,717	548,303	469,792	438,535	475,010	455,228	431,446
TOTAL	450,422	536,651	584,499	491,379	477,335	492,903	476,343	489,134

Account No. 90.

[CHARGES]

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REFUNDS AND DRAWBACKS—								
<i>Refunds—</i>								
Land Revenue	6,220	4,220	3,148	9,819	3,578	9,486	3,483	2,923
Stamps	3,525	3,147	3,969	3,980	3,511	3,493	4,322	3,844
Excise	220	198	449	145	1,629	3,238	3,533	153
Provincial Rates	56	86	102	217	27	131	484	133
Assessed Taxes	3,300	2,446	2,204	1,380	1,830	1,456	892	1,023
Forest	28	208	4	53	310	92	115	26
Registration	3	12	11	6	5	25	25	10
TOTAL	13,352	10,317	9,887	15,550	10,890	17,921	12,854	8,112
ASSIGNMENTS AND COMPENSATIONS—								
Pensions in lieu of Resumed Lands	14,553	14,317	13,772	12,672	12,387	12,165	11,358	10,556
Purchase of Life Pensions	...	68	6	146	371	382	429	536
Sayer Compensations and Miscellaneous	3,990	3,937	3,843	3,381	2,815	3,178	3,401	3,466
TOTAL	18,543	18,322	17,621	16,199	15,573	15,725	15,188	14,558
LAND REVENUE—								
<i>General Charges of District Administration—</i>								
Salaries	59,744	61,434	98,169	97,164	99,728	99,598	100,297	106,429
Establishments	97,541	98,098	65,140	66,037	66,951	68,209	68,464	48,830
Travelling and other Allowances	3,552	3,523	4,195	5,978	9,521	10,327	9,620	10,028
Service Postage and Telegram	5,460	5,972	6,013	6,496	7,133	7,872	9,267	9,831
Rents, Rates, and Taxes	245	221	197	184	197	195	109	40
Revenue Record-room Charges	3,210	3,538	2,349	2,414	2,573	2,753	3,275	3,734
Contingencies	5,233	4,728	4,838	4,702	5,889	6,417	6,290	6,741
	174,985	177,514	180,901	182,975	191,992	195,371	197,322	185,633
Land Settlement	42,886	41,953	55,106	54,917	54,503	54,371	44,940	37,398
Revenue Survey	1,869	5,141	2,514	3,680	3,456	3,149	1,992	1,935
Local Survey Charges	...	...	...	...	1,774	3,073	705	...
Land Record and Agriculture	3,661	3,420	3,803	3,015	3,563	3,856	4,155	(a)148,339
<i>Charges directly connected with the Collection of Land Revenue—</i>								
Management of Grazing Lands	1,686	1,520	1,454	1,572	1,546	1,783	1,618	1,437
Allowances to District and Village Officers	107,369	110,183	117,822	125,103	123,584	125,592	123,615	7,468
TOTAL	332,456	339,731	362,600	371,262	380,418	387,195	374,347	382,210

(a) Includes Kanungo and Patwari charges which were formerly shown under charges of District Administration and Allowances to District and Village Officers.

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 90]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB.]

CHARGES]

Account No. 90—continued.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
STAMPS—								
Salary of the Superintendent or other Officers	734	773	798	...	...	...	...	...
Establishment of do.	332	340	309	...	...	...	...	...
Contingencies	1,097	215	230	...	...	...	...	...
	2,163	1,328	1,337	...	...	...	...	...
Charges for the sale of Stamps	7,827	9,608	10,023	10,708	10,625	11,442	11,865	11,556
Stamps supplied from Central Stores	5,513	6,538	6,306	6,478	6,011	3,394	7,700	7,515
TOTAL	15,503	17,474	17,666	17,186	16,636	14,836	19,565	19,071
EXCISE—								
Salaries, Establishments and Contingent Charges	5,771	5,619	5,526	5,054	5,469	5,098	5,095	5,185
PROVINCIAL RATES—								
Charges for Collection of Rates	17,178	16,799	18,084	9,890	895	605	524	363
ASSESSED TAXES—								
Salaries, Establishments and Contingencies	3,425	1,403	1,828	1,085	1,121	1,112	1,111	1,131
FOREST—								
Salaries, Establishments, &c.	30,887	30,251	28,895	28,602	29,042	27,894	29,749	29,276
Conservancy and Works	40,726	37,332	30,489	35,930	35,953	36,042	35,763	34,341
TOTAL	71,623	67,583	59,384	64,532	64,995	63,936	65,512	63,617
REGISTRATION—								
Superintendence	1,854	1,977	1,997	...	...	...	...	...
District Charges	8,419	9,014	9,349	7,113	7,107	8,080	9,017	9,497
TOTAL	10,273	10,991	11,346	7,113	7,107	8,080	9,017	9,497
INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS—								
Interest on Government of India Stock Notes	1,726	1,051	888	101	10	14	2	7
Commission on Sale of Govern- ment of India Stock Notes	1	...	...	...	...	...	...	...
Interest on Provincial Advances and Loan Accounts	...	...	16,948	16,883	17,482	18,619	20,388	21,298
TOTAL	1,727	1,051	17,836	16,984	17,492	18,633	20,390	21,305

Account No. 90—continued.

[CHARGES]

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
INTEREST ON OTHER OBLIGATIONS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest on State Railway Provident Institutions . . .	3,076	3,989	4,796	5,497	6,061	6,968	7,615	8,186
Ditto on Educational Funds . . .	50	50	...	...	100	100	25	113
Refunds	2,307	...	110	2	...	...	...	1
TOTAL	5,433	4,039	4,906	5,499	6,161	7,068	7,640	8,300
POST OFFICE—(a)								
Presidency and District Offices . . .	65,746	65,703	66,304	66,900	72,815	...	...	...
Conveyance of Mails	58,261	59,039	58,657	67,955	64,329	...	...	...
Discount on sale of Postage Stamps	1,100	1,161	1,236	1,289	1,329	...	...	...
Miscellaneous Charges	337	601	364	555	536	...	...	...
District Post Establishments . . .	14,270	12,702	14,009	14,171	14,299	14,915	17,047	19,968
TOTAL	139,714	139,206	140,570	150,870	153,308	14,915	17,047	19,968
GENERAL ADMINISTRATION—								
Lieutenant-Governor	9,600	9,774	9,600	9,600	9,600	10,073	9,533	9,833
Staff and Household Expenses of do.	2,817	2,835	2,129	2,195	2,131	2,122	1,996	2,231
Tour Expenses	5,808	5,936	5,811	2,548	4,849	4,563	5,999	7,156
Secretariats—								
Civil	21,440	19,952	19,545	20,225	21,926	21,309	24,093	23,353
Military	3,129	672	192	...	...	...	...	...
Financial Commissioner	18,423	18,554	17,574	18,591	18,834	18,844	19,782	20,072
Commissioners	33,363	34,988	35,384	33,319	33,832	34,136	32,873	35,051
Office of the Accountant-General . . .	16,135	16,855	15,336	15,559	16,152	17,193	18,087	16,743
Paper Currency Office	1,104	1,174	1,168	1,148	1,144	1,145	1,235	1,175
General Establishment of Local Funds . . .	15,106	11,801	12,231	11,866	12,417	12,492	12,896	13,199
Inspector General of Stamps, &c.	...	...	...	4,212	4,881	4,238	4,312	4,737
TOTAL	126,925	122,541	118,970	110,263	125,766	126,115	130,906	133,550
LAW AND JUSTICE—								
Courts of Law—								
Chief Court Judges	16,469	19,010	23,757	22,360	21,378	20,102	20,408	21,873
Ditto Establishments	10,397	10,015	10,766	10,570	10,935	10,482	11,459	11,079
Law Officers	2,764	3,832	4,049	3,820	4,201	6,690	6,735	7,562
Civil and Sessions Courts	118,913	117,407	117,471	116,702	116,730	116,696	117,375	123,719
Criminal Courts	118,966	121,778	123,927	123,699	128,602	132,621	135,487	146,287
Courts of Small Causes	3,994	3,648	3,749	3,769	3,760	3,908	3,935	3,593
Refunds	3,814	3,285	3,864	4,722	4,528	6,423	5,825	5,330
	275,317	278,975	287,583	285,642	290,134	296,922	301,224	319,442
Jails—								
Inspection and General Superintendence . . .	3,398	3,104	3,270	3,166	3,701	3,282	3,705	4,051
Central Jails	8,034	9,495	9,742	7,386	9,012	9,635	9,743	9,912
District Jails	38,863	47,949	53,461	49,126	46,935	51,785	54,241	49,123
Lock-ups	3,446	4,140	4,105	3,811	3,949	4,666	5,188	5,276
Convict Camps and Temporary Central Jails . . .	9,509	7,137	6,504	8,490	9,902	10,796	9,704	10,261
Charges for transportation of Convicts	373	946	...	226	217	217	200	60
Jail Manufactures	14,671	14,147	14,404	11,996	14,334	14,704	14,050	13,485
Refunds	...	9	20	185	270	...	12	28
	78,494	86,927	91,506	84,386	88,320	95,085	96,843	102,196
TOTAL	352,811	365,902	379,089	370,028	378,454	392,007	398,067	411,638

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 90]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB]

CHARGES]

Account No. 90—continued.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLICE—								
Superintending Officers of the District Police . . .	13,727	13,397	12,923	13,169	13,810	13,549	12,371	12,310
District Executive Force . . .	287,816	241,726	238,817	238,848	238,751	252,472	272,626	271,071
Railway Police . . .	12,438	12,799	13,186	12,855	13,249	12,995	13,118	12,673
Municipal Police . . .	...	53,814	53,445	54,180	54,709	55,226	55,061	55,383
Special Police . . .	13,806	13,231	13,172	14,697	15,736	27,711	29,287	31,068
Cattle Pounds . . .	2,642	2,802	2,871	3,023	2,943	3,016	3,152	3,230
Miscellaneous . . .	...	...	171	255	303	412	423	395
Refunds . . .	623	194	124	144	138	119	136	195
TOTAL	331,052	337,963	334,709	337,171	339,639	365,500	386,174	386,325
EDUCATION—								
Director of Public Instruction	3,970	4,038	4,410	4,632	4,613	4,059	4,342	4,637
Inspectors of Schools . . .	12,971	14,447	13,536	15,020	16,026	16,435	16,601	16,692
University . . .	2,516	3,195	3,258	3,108	3,437	4,255	3,755	3,755
Government Colleges . . .	5,600	4,780	4,844	5,955	5,770	5,322	5,511	5,943
Government Schools . . .	51,563	58,637	59,647	62,453	65,263	67,900	68,911	68,123
Grants-in-aid . . .	52,114	27,158	29,876	27,155	26,805	28,664	29,233	28,146
Payments by Results . . .	...	...	5	86	21	29	...	...
Scholarships . . .	5,021	4,969	5,962	6,103	6,542	6,971	7,780	7,622
Grants for the encouragement of Literature . . .	164	136	217	235	414	796	603	243
Miscellaneous . . .	6,133	2,343	1,967	1,304	1,264	2,948	1,654	1,188
Refunds . . .	323	3	...	1	27	1	1	...
TOTAL	140,381	119,706	123,722	126,060	130,182	137,380	138,391	136,399
ECCLIASTICAL—								
Church of England—Salaries and Establishments	16,177	17,198	19,036	19,020	19,165	18,549	17,864	19,023
Ditto of Scotland do. do.	2,312	1,849	1,919	1,910	534	5	294	529
Allowances to Bishops and Priests of the Church of Rome . . .	150	...	29	502	430	381	381	200
Do. to other Clergymen . . .	...	...	103	606	1,515	1,665	1,974	2,090
Contingent Charges . . .	2,372	3,399	2,532	2,729	2,489	2,475	2,398	2,593
Cemetery Charges . . .	554	554	550	560	587	585	609	616
TOTAL	21,665	23,000	24,169	25,327	24,720	23,660	23,520	25,051

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 90

Account No. 90—continued.

[CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
MEDICAL—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Medical Establishments	32,011	30,093	32,305	30,249	29,473	28,560	31,111	33,718
Medical School	9,226	9,633	9,738	10,483	10,374	10,227	13,038	12,029
Sanitation and Vaccination	10,389	9,839	10,296	11,137	10,664	10,999	11,817	11,417
Hospitals and Dispensaries	26,000	25,156	26,298	27,124	28,685	31,195	32,657	33,598
Lunatic Asylums	5,472	3,531	3,420	3,321	3,284	3,210	3,142	2,996
Chemical Examiner's Department	171	154	118	102	102	102	125	168
Refunds	57	141	1	1	2	6	2	89
TOTAL	83,326	78,547	82,176	82,417	82,584	84,299	92,892	94,015
POLITICAL—								
Political Establishments and Charges	14,815	12,001	11,994	15,635	18,842	16,882	23,828	42,178
Charges on North-West Frontier— Establishment and Contingent Charges on account of Khyber Tribes	464	464	462	503	510	581	600	621
Allowances to Khyber Tribes	8,869	9,473	9,600	9,131	9,376	7,952	9,287	9,257
Charges for Jezailchi Corps and Khohat Levies	8,351	9,597	12,085	11,656	11,590	11,749	11,620	11,759
Payments for guarding Hill Passes	2,119	2,677	2,069	2,151	2,297	8,274	8,627	9,271
Entertainment of Envoys and Chiefs	2,713	3,278	3,367	3,086	3,762	4,103	4,636	5,816
Durbar Presents and Allowances to Vakeels, &c.	2,548	1,531	2,570	787	1,073	1,790	1,046	1,052
Political Subsidies	...	...	...	1,230	1,230	1,760	440	1,320
Allowances to Cabul Refugees	20,547	17,284	18,583	35,055	24,850	20,438	15,317	14,959
Charges on account of Ayub Khan	...	...	...	30,562	30,804	29,963	29,802	29,329
Other Refugees and State Prisoners	19	15	145	136	237	2,693	1,450	1,927
Pensions and Gratuities	...	127	...	...	...	...	...	...
Special Political Expenditure— Mission and Expedition Charges	8,427	2,877	417	...	5,530	...	11,768	20,510
Viceregal Durbar at Peshawar	...	1,662	578	...	...	...	...	...
Special Political Charges	8	1,593	2,157	2,095	5,887	6,559	1,866	1,444
Rewards to Native Chiefs for Political Services	8	400	40	783	516	754	962	1,004
Secret Service Charges	...	...	194	...	...	...	...	287
Rewards for Intelligence, &c.	1,320	1,152	789	441	525	870	1,028	637
Demarkation of Boundary and Trans-Frontier Surveys	50	25	15	60	...	...	48	65
Allowance to Hostages	1,430	1,330	471	737	628	232	212	7
Miscellaneous	2,638	3,404	3,404	3,718	4,011	2,674	4,871	4,324
TOTAL	73,826	68,890	68,940	117,766	121,664	120,274	127,408	155,767

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 90]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB]

CHARGES].

Account No. 90—continued.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Museums	483	315	386	2,444	483	1,913	974	671
Imperial Institute	...	...	...	...	...	...	...	62
Experimental Cultivation	883	713	964	648	850	1,121	1,281	1,027
Public Exhibitions and Fairs	2,394	1,727	1,562	2,264	2,128	2,479	3,406	3,761
Veterinary and stallion Charges	4,348	3,731	4,704	4,969	5,665	9,417	10,223	14,362
Botanical and other Public Gardens	11,723	11,709	12,099	11,094	9,763	10,383	10,568	9,771
Emigration	...	...	...	...	...	...	...	105
Inspector of Factories	...	...	...	...	...	...	71	...
Census Charges	...	...	...	58	6,937	12,227	248	...
Registration of Railway Traffic	246	411	217	216	216	296	216	216
Gazetteer and Statistical Memoirs	100	34	269	...	...	42	248	116
Provincial Statistics	1,247	1,056	963	985	1,126	1,011	978	984
Examinations	15	5	...	...	...	9	...	...
Miscellaneous	89	173	1,801	433	430	735	675	2,058
Refunds	7	...	1	2	8	17	29	35
TOTAL	21,535	19,874	22,966	23,113	27,546	39,570	28,917	33,168
TERITORIAL AND POLITICAL PENSIONS—								
Pensions exceeding R5,000 per annum—								
Family of the ex-King of Cabul }	6,553	6,919	600	600	600	500	100	39
Other Pensioners			5,736	6,736	5,903	6,714	7,620	6,987
Pensions not exceeding R5,000 per annum—								
Family of the ex-King of Cabul }	21,800	20,033	2,456	2,584	3,282	2,603	2,861	2,927
Other Pensioners			16,640	16,081	15,390	14,060	13,687	12,928
Charitable Allowances exceeding R5,000 per annum	1,550	1,650	1,550	1,600	1,450	1,013	1,000	1,000
Not exceeding ditto	14,415	13,474	12,546	12,150	11,394	11,204	9,928	9,703
TOTAL	44,318	42,076	39,528	39,751	38,019	36,094	35,196	33,584
SUPERANNUATION ALLOWANCES AND PENSIONS—								
Superannuation and Retired Allowances	60,460	63,953	69,524	71,833	76,436	81,125	81,346	87,098
Compassionate Allowances	2,854	2,726	2,834	2,709	2,590	2,429	2,175	1,838
Gratuities	1,617	2,009	904	889	1,067	1,377	667	1,051
Pensions for Distinguished and Meritorious Services	...	197	270	252	212	328	473	347
Pensions of the Bengal Civil Fund	...	...	...	36	...	...	...	...
Pensions of the Military Fund	...	...	...	...	...	...	73	946
Pensions of the Military Orphan Fund	...	...	...	...	...	...	279	821
Refunds	134	59	25	561	1	100	11	407
TOTAL	65,065	68,944	73,557	76,280	80,306	85,359	85,024	92,508

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 90]

Account No. 90—concluded.

[CHARGES.]

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—concluded.

MINOR HEADS UNDER EACH GRANT.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
STATIONERY AND PRINTING—								
Stationery supplied from Central Stores	9,006	10,544	6,422	11,128	11,807	10,921	7,458	6,935
Purchase of Stationery	12,800	11,377	13,265	12,757	12,282	13,856	13,563	13,613
Refunds	395	30	43	4	...	35	2	24
Printing Establishments and Charges	21,917	20,934	19,135	20,616	26,782	30,035	25,574	27,746
TOTAL	44,118	42,885	38,865	44,505	50,871	54,847	46,597	48,318
MISCELLANEOUS—								
Travelling Allowance to Officers attending examinations	199	188	177	179	234	177	207	233
Rewards for proficiency in Oriental Languages	545	334	337	336	212	165	363	668
Remittance of Treasure	4,349	3,488	2,528	2,364	2,186	1,794	1,520	2,089
Discount on Supply Bills	...	...	...	...	...	9	3	65
Cost of Books and Publications	234	202	197	346	61	2	...	15
Donations for Charitable purposes	413	312	255	665	627	359	400	336
Charges on account of European Vagrants	147	182	145	150	191	199	165	148
Rewards for destruction of Wild Animals	1,626	2,978	1,933	1,403	1,423	768	723	1,050
Petty Provincial and Local Establishments	3,853	4,024	4,338	4,504	4,885	5,357	5,892	6,012
Special Commissions of Enquiry	...	...	109	77	...	...	...	...
Victualling Forts	293	323	336	...	...	...	...	...
Irrecoverable temporary Loans written off	10	...	...	64	20	36	47	13
Contributions	...	...	...	...	...	266	600	775
Jubilee celebration Charges	2,126	2,278	...	...	...	...	...	...
Miscellaneous and unforeseen Charges	1,663	1,475	959	1,701	1,344	4,932	600	1,007
Miscellaneous Refunds	171	1,447	811	555	213	157	121	523
TOTAL	15,629	17,231	12,125	12,344	11,416	14,221	10,641	12,934

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 91]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB]

DEBT, DEPOSITS, etc.]

Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of the GOVERNMENT of the PUNJAB from 1886-87 to 1893-94, showing also AGGREGATE OPENING

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross Receipts	6,417,326	6,331,742	6,873,771	7,348,074	7,291,572	7,871,588	7,201,533	7,680,585
Permanent Debt incurred (Government of India Stock Notes)	3,276	550	116	...	...	...	...	...
Unfunded Debt	482,826	446,646	492,185	418,300	308,030	47,473	65,531	45,837
Deposits and Advances not bearing Interest	2,070,949	2,018,088	2,739,163	2,156,839	2,312,946	2,107,377	2,285,182	2,447,442
Loans and Advances by Provincial Government	8,555	8,185	41,009	39,570	37,235	39,875	42,959	51,568
Remittances	4,696,757	3,382,162	2,409,959	2,375,442	2,663,798	1,146,606	1,626,162	2,108,053
TOTAL RECEIPTS	13,679,689	12,187,373	12,556,203	12,338,225	12,613,581	11,182,919	11,221,367	12,333,485
Opening Balance	867,259	924,909	918,457	987,599	831,995	1,081,799	1,113,974	954,705
GRAND TOTAL	14,546,948	13,112,282	13,474,660	13,325,824	13,445,576	12,264,718	12,335,341	13,288,190

ABSTRACT of the

Net Revenue or Surplus	2,408,079	1,937,650	2,239,907	2,527,753	2,580,039	3,037,903	2,616,934	2,857,764
Permanent Debt incurred	97	423	...	...	...	...	...	...
Unfunded Debt	102,439	78,209	94,300	24,222	48,753	27,063	10,292	21,929
Deposits and Advances	...	...	320,076	...	...	11,944	...	...
Loans and Advances by Provincial Government	...	1,335	10,718	...	...	...	...	8,533
Remittances	275,917	...	...	...	...	...	...	...
TOTAL NET RECEIPTS	2,786,592	2,017,617	2,665,001	2,551,975	2,628,792	3,076,910	2,627,226	2,888,226
OPENING BALANCE	867,259	924,909	918,457	987,599	831,995	1,081,799	1,113,974	954,705
GRAND TOTAL	3,653,851	2,942,526	3,583,458	3,539,574	3,460,787	4,158,709	3,741,200	3,842,931

Account

TOTAL of each MINOR HEAD of DEBT, DEPOSITS and

UNFUNDED DEBT—								
Savings Bank Deposits	482,826	446,646	492,185	418,300	308,030	47,473	65,531	45,837

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 92]

No. 91.

[DEBT, DEPOSITS, etc.]

Debt incurred and discharged, Supplies from and to LONDON, Supplies between the several PRESIDENCIES and PROVINCES, and the CLOSING CASH BALANCES.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross Expenditure	3,985,427	4,373,992	4,603,687	4,777,946	4,677,196	4,844,195	4,692,433	4,840,496
ADD—Provincial and Local Surpluses transferred to Deposits	23,820	20,100	30,177	42,375	34,337	...	...	...
DEDUCT—Provincial Deficits charged against Deposits	...	...	...	...	...	10,510	107,834	17,675
Capital Outlay on Railways and Irrigation Works	4,009,247	4,394,092	4,633,864	4,820,321	4,711,533	4,833,685	4,584,599	4,822,821
	2,611,378	816,374	682,790	547,498	434,335	608,655	644,009	873,294
Permanent Debt discharged (Government of India Stock Notes)	6,620,625	5,210,466	5,316,654	5,367,819	5,145,868	5,442,340	5,228,608	5,696,115
	3,179	127	163	110	50	52	5	23
Unfunded Debt	380,327	368,437	397,885	394,078	259,277	20,410	55,239	23,908
Deposits and Advances not bearing Interest	2,181,148	2,074,672	2,419,087	2,178,888	2,396,260	2,095,433	2,434,819	2,473,005
Loans and Advances by Provincial Government	15,920	6,850	30,291	47,068	59,650	74,318	96,999	43,035
Remittances	4,420,840	4,533,273	4,322,981	4,505,866	4,502,672	3,518,191	3,564,966	4,093,484
TOTAL DISBURSEMENTS	13,622,039	12,193,825	12,487,061	12,493,829	12,363,777	11,150,744	11,380,636	12,329,570
Closing Balance	924,909	918,457	987,599	831,995	1,081,799	1,113,974	954,705	958,620
GRAND TOTAL	14,546,948	13,112,282	13,474,660	13,325,824	13,445,576	12,264,718	12,335,341	13,288,190

NET RESULTS of the ABOVE ACCOUNT.

Capital Outlay on Railways and Irrigation Works	2,611,378	816,374	682,790	547,498	434,335	608,655	644,009	873,294
Permanent Debt discharged	...	...	47	110	50	52	5	23
Unfunded Debt	...	...	...	...	...	...	...	...
Deposits and Advances	110,199	56,584	...	22,049	83,314	...	149,637	25,563
Loans and Advances by Provincial Government	7,365	...	...	7,498	22,415	34,443	54,040	...
Remittances	...	1,151,111	1,913,022	2,130,424	1,838,874	2,401,585	1,938,804	1,985,431
TOTAL DISBURSEMENTS	2,728,942	2,024,069	2,595,859	2,707,579	2,378,988	3,044,735	2,786,495	2,894,311
CLOSING BALANCE	924,909	918,457	987,599	831,995	1,081,799	1,113,974	954,705	958,620
GRAND TOTAL	3,653,851	2,942,526	3,583,458	3,539,574	3,460,787	4,158,709	3,741,200	3,842,931

No. 92.

ADVANCES, &c., in each YEAR, from 1886-87 to 1893-94.

UNFUNDED DEBT— Special Loans	...	...	...	...	...	...	...	264
Savings Bank Deposits	380,327	368,437	397,885	394,078	259,277	20,410	55,239	23,644
TOTAL	380,327	368,437	397,885	394,078	259,277	20,410	55,239	23,908

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 92]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB

DEBT]

Account

TOTAL of each MINOR HEAD of DEBT, DEPOSITS and

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DEPOSITS AND ADVANCES—								
Departmental and Judicial Deposits	1,790,586	1,719,091	2,473,349	1,830,336	1,984,221	1,944,140	1,978,514	2,035,572
Advances Recoverable	203,301	223,073	171,434	225,193	228,982	96,314	234,558	324,465
Suspense Accounts	2,399	7,889	14,496	846	8,215	4,631	1,390	12,455
Excluded Local Funds	50,843	47,933	49,707	58,089	57,191	62,292	70,720	74,950
Balances of Provincial Allotments	23,820	20,100	30,177	42,375	34,337	...	...	...
Miscellaneous	...	2	...	...	...	...	...	...
TOTAL	2,070,949	2,018,088	2,739,163	2,156,839	2,312,946	2,107,377	2,285,182	2,447,442
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	8,555	8,185	41,009	39,570	37,235	39,875	42,959	51,568
REMITTANCES—								
Inland Money Orders	800,738	873,521	916,879	1,001,882	1,208,772	...	...	...
Local Remittances (Net)	1,417,054	1,437,811	1,200,123	1,226,713	1,345,908	1,402,125	1,388,328	1,489,190
Accounts Current between Presidencies and Provinces	2,475,686	1,068,147	188,116	130,812	91,591	—300,131	218,032	615,050
Remittance Account between England and India	3,279	2,683	104,841	16,035	17,527	14,612	19,802	3,813
TOTAL	4,696,757	3,382,162	2,409,959	2,375,442	2,663,798	1,116,606	1,626,162	2,108,053

Account

DETAIL of MINOR HEADS of UNFUNDED DEBT incurred

SAVINGS BANKS—								
District Saving Bank Deposits	2	...	...	...	...	...	...	...
Post Office Savings Banks Deposits	403,946	392,392	442,171	371,285	262,223	...	...	...
State Railway Provident Institutions	78,878	54,254	50,014	46,237	45,051	47,473	65,531	45,837
Post Office Life Insurance Fund	...	...	...	263	330	...	...	...
Post Office Departmental Guarantee Fund	...	...	...	515	426	...	...	...
TOTAL	482,826	446,646	492,185	418,300	308,030	47,473	65,531	45,837

Account

DETAIL of MINOR HEADS of DEPOSITS, ADVANCES

DEPOSITS—								
CIVIL—								
Municipal Funds	247,060	327,284	353,635	361,757	406,747	393,224	383,601	409,046
Personal	612,172	618,649	614,643	645,377	739,110	742,099	738,418	725,616
Deposits for Government Loans	303	224	73,212	2,040	...	...	...	15,741
Carried over	959,535	946,157	1,041,490	1,009,174	1,145,857	1,135,323	1,122,019	1,150,403

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 94

No. 92—continued.

[DEBT

ADVANCES, &c., in each YEAR, from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DEPOSITS AND ADVANCES—								
Departmental and Judicial Deposits	1,918,593	1,771,711	2,193,561	1,890,050	2,108,850	1,894,171	1,998,444	2,025,043
Advances Recoverable . . .	199,879	243,405	172,383	217,226	228,506	126,598	234,046	342,635
Suspense Accounts . . .	8,411	10,119	4,863	15,251	4,418	1,537	19,940	14,363
Excluded Local Funds . . .	54,265	49,437	48,280	56,361	54,486	62,617	74,555	73,289
Balances of Provincial Allotments .	...	...	...	...	...	10,510	107,834	17,675
TOTAL	2,181,148	2,074,672	2,419,087	2,178,888	2,396,260	2,095,433	2,434,819	2,473,005
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT . . .	15,920	6,850	30,291	47,068	59,650	74,318	96,999	43,035
REMITTANCES—								
Inland Money Orders . . .	1,141,914	1,226,023	1,288,279	1,355,176	1,542,184	...	...	...
Local Remittances (Net) . . .	...	...	...	...	...	...	...	...
Accounts Current between Presidencies and Provinces . . .	3,278,312	3,306,610	3,034,088	3,149,930	2,959,713	3,517,149	3,563,816	4,092,548
Remittance Account between England and India . . .	614	640	614	760	775	1,042	1,150	936
TOTAL	4,420,840	4,533,273	4,322,981	4,505,866	4,502,672	3,518,191	3,564,966	4,093,484

No. 93.

and discharged in the PUNJAB from 1886-87 to 1893-94.

SAVINGS BANKS—								
District Savings Bank Deposits . . .	48,366	...	...	...	...	...	...	...
Post Office Savings Banks . . .	284,176	337,618	370,240	364,214	232,235	...	...	...
State Railway Provident Institutions . . .	47,785	30,819	27,645	29,861	27,040	20,410	55,239	23,644
Post Office Life Insurance Fund . . .	...	...	...	...	1	...	...	...
Post Office Departmental Guarantee Fund . . .	...	...	...	3	1	...	...	...
TOTAL	380,327	368,437	397,885	394,078	259,277	20,410	55,239	23,644

No. 94.

and LOANS and ADVANCES by PROVINCIAL GOVERNMENT from 1886-87 to 1893-94.

DEPOSITS—								
CIVIL—								
Revenue . . .	285,148	272,215	329,262	345,927	364,961	378,453	400,926	405,836
Personal . . .	622,620	627,275	594,204	649,335	731,203	749,757	738,160	732,788
Deposits for Government Loans	303	224	69,212	6,040	...	...	...	15,741
Carried over . . .	908,071	899,714	992,678	1,001,302	1,096,164	1,128,210	1,139,086	1,154,365

DEBT]

Account

DETAIL of MINOR HEADS of DEPOSITS, ADVANCES,

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DEPOSITS—continued.								
CIVIL—continued.								
Brought forward	959,535	946,157	1,041,490	1,009,174	1,145,857	1,135,323	1,122,019	1,150,403
Revenue	285,280	282,821	357,487	363,642	345,494	399,299	389,347	406,244
Forest Deposits	843	207	204	1,193	287	223	76	56
Trust Interest Fund	10,494	23,910	26,393	12,481	21,527	33,022	28,837	14,652
Deposits for work done for public bodies or individuals.	...	...	...	...	...	661	707	3,591
Incorporated Local Funds' Debt Accounts	...	327	6,392	5,137	2,934	1,620	3,148	2,947
OTHER DEPOSITS—								
Deposits of the P. W. D. Buildings and Roads	9,688	46,018	30,722	29,059	75,612	29,189	77,080	22,890
Ditto Irrigation	104,324	47,599	90,103	41,579	94,643	88,169	44,687	49,991
Ditto Railways (Revenue and Capital)	415,269	368,837	917,115	364,592	291,246	256,634	312,613	384,798
Life Insurance Fund, Post Office	155	150	200	...	...	...	...	...
Trust Interest Account (P. O.)	12	12	11	23	88	...	...	...
State Railway Fine Fund	1,961	...	...	...	...	...	...	...
Void Money Orders (P. O.)	...	...	...	...	227	...	...	...
British Postal Orders	2,536	2,596	2,476	3,203	6,244	...	...	...
Departmental Guarantee Fund (P. O.)	489	457	756	...	...	...	...	...
Dead Accounts, Savings Bank (P. O.)	...	...	...	253	62	...	...	...
TOTAL	1,790,586	1,719,091	2,473,349	1,830,336	1,984,221	1,944,140	1,978,514	2,035,572
ADVANCES RECOVERABLE—								
Advances Recoverable, Civil	18,041	12,471	7,239	8,930	7,910	22,125	60,108	25,426
P. W. D. Irrigation	1,444	2,408	3,179	3,211	4,453	5,295	5,456	7,421
Special Advances	20	1,851	...	...	332	333	3,203	1,223
Account Current with Native States	3,059	19,147	14,894	23,657	89,933	27,233	122,338	249,872
Ditto with Post Office	62,848	75,231	75,213	100,297	80,915	...	...	...
Forest Advances	46,669	41,363	28,716	36,030	40,244	38,743	41,022	38,593
Advances to Cultivators	23,535	31,268	...	810	...	...	...	...
Post Office Advances	36,484	39,279	36,454	43,130	2,249	...	...	...
Post Office Permanent Advances	...	13	8	5	405	...	...	...
Carried over.	192,100	223,031	165,703	216,070	226,441	93,729	232,127	322,535

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 94]

No. 94—continued.

[DEBT]

and LOANS and ADVANCES by PROVINCIAL GOVERNMENT from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
DEPOSITS—continued.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL—continued.								
Brought forward . . .	908,071	899,714	992,678	1,001,302	1,096,164	1,128,210	1,139,086	1,154,365
Forest Deposits . . .	458	305	423	1,139	389	241	57	21
Municipal Funds . . .	367,006	337,287	334,312	367,859	413,741	389,404	384,429	390,973
Trust Interest Fund . .	13,322	22,852	27,512	12,556	22,714	30,986	31,069	14,622
Deposits for work done for public bodies or individuals .	...	...	...	...	...	661	349	3,845
Incorporated Local Funds' Debt Accounts . . .	...	4,179	8,443	1,915	2,029	2,081	2,600	3,036
OTHER DEPOSITS—								
Deposits of the P. W. D. Buildings and Roads . .	7,267	35,705	31,070	34,941	70,601	34,434	59,712	30,386
Ditto Railways (Revenue and Capital) . .	485,694	394,548	745,526	421,186	392,101	233,249	318,228	391,779
Ditto Irrigation . . .	134,997	77,085	53,569	49,113	110,490	74,905	62,914	36,017
State Railway Fine Fund .	1,699	...	...	...	...	...	...	...
Trust Interest Account (Post Office) . . .	12	12	11	23	86	...	...	...
British Postal Orders . .	4	14	6	16	22	...	...	...
Departmental Guarantee Fund (Post Office) . . .	3	10	10	...	...	...	...	...
Life Insurance Fund, Post Office . . .	...	...	1	...	...	...	...	...
Dead Accounts, Savings Bank (P. O.) . . .	...	...	...	...	11	...	...	...
Void Money Orders (P. O.) .	...	...	...	...	502	...	...	...
TOTAL . . .	1,918,593	1,771,711	2,193,561	1,890,050	2,108,850	1,894,171	1,998,444	2,025,043
ADVANCES RECOVERABLE—								
Advances Recoverable, Civil .	18,241	10,483	5,888	9,388	6,122	33,885	50,703	25,133
" " P. W. D. Irrigation . .	1,562	2,335	3,096	3,239	4,085	4,312	4,806	6,574
Special Advances . . .	20	...	...	22	712	278	3,049	1,028
Forest Advances . . .	44,385	41,388	28,555	36,003	40,056	38,732	41,643	38,102
Account Current with Native States . . .	2,567	23,094	19,058	19,300	90,036	41,056	131,710	265,435
Ditto with Post Office . .	62,848	75,231	75,429	106,941	78,147	...	...	...
Advances to Cultivators . .	30,787	38,577	...	310	...	...	...	...
Advances for Survey Operations .	...	...	1,252	199	...	...	...	179
Post Office Permanent Advances .	8	14	4	119	15	...	...	...
Carried over . . .	160,718	191,222	133,282	175,521	219,173	118,263	231,971	336,451

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 94]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB]

REMITTANCES]

Account

DETAIL of MINOR HEADS of DEPOSITS, ADVANCES

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ADVANCES RECOVERABLE— <i>contd.</i>								
Brought forward	192,100	223,031	165,703	216,070	226,441	93,729	232,127	322,535
Advance for Rest-camps	1,274	...	1,674	1,802	2,439	2,341	1,897	1,630
Permanent Advances, Civil	97	42	92	95	102	244	229	121
Advances for Survey Operations	...	...	925	26	...	...	...	179
Small Coin Depôt Balances	9,830	...	3,040	7,200	...	...	305	...
TOTAL	203,301	223,073	171,434	225,193	228,982	96,314	234,558	324,465
SUSPENSE ACCOUNTS—								
English Stores Suspense Account	329	...	...	...	62	...	...	...
Suspense Account	...	58	...	415	...	29	607	...
Post Office do.	...	937	...	...	28	...	...	...
Pre-audit Cheques	22	...	2,356	...	...	...	575	...
Savings Bank Investment Account (P. O.)	...	...	...	...	30	...	...	...
Civil Department Balances	1,012	...	2,655	...	4,013	393	...	...
Public Works Cash Balances	1,036	5,257	9,485	431	4,082	4,209	208	12,455
Postal Cash Balances	...	1,637	...	...	...	...	...	...
TOTAL	2,359	7,889	14,496	846	8,215	4,631	1,390	12,455
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—								
Loans to Mofussil Municipalities	3,254	3,327	3,802	4,544	7,109	8,979	12,371	11,048
Do. to Landholders and other Notabilities	5,301	4,858	7,317	6,998	5,835	5,526	2,725	2,021
Advances to Cultivators	...	...	29,890	28,028	24,291	25,370	27,863	38,504
TOTAL	8,555	8,185	41,009	39,570	37,235	39,875	42,959	51,568

Account
DETAIL of MINOR HEADS of

LOCAL REMITTANCES—								
Gross Receipts	6,792,743	6,690,076	6,931,853	7,191,831	8,530,763	6,919,771	8,075,851	8,865,629
Net Receipts	1,417,054	1,437,811	1,200,123	1,226,713	1,345,908	1,402,125	1,388,328	1,489,190
DETAILS OF GROSS RECEIPTS—								
Supply Bills since April 1873	392,918	459,614	457,331	409,723	294,334	275,247	327,458	331,169
Ditto Foreign	136,621	70,044	38,391	44,732	118,895	106,540	145,286	143,535
Remittance Transfer Receipts since April 1873	386,107	367,693	327,081	392,351	283,707	299,021	280,232	305,545
Ditto ditto Foreign	185,479	192,653	170,856	179,758	149,043	163,702	133,811	135,742
Carried over	1,001,125	1,090,004	993,659	1,026,564	845,979	844,510	856,787	915,991

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 95

No. 94—concluded.

[REMITTANCES

and LOANS to NATIVE STATES, &c., from 1886-87 to 1893-94—concluded.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
ADVANCES RECOVERABLE— <i>contd.</i>								
Brought forward	160,718	191,222	133,282	175,521	219,173	118,263	231,971	336,451
Post Office Advances	37,467	38,343	37,004	39,948	3,694	...	...	...
Advances for Rest-camps	1,289	1,571	2,032	1,686	2,061	2,424	1,829	1,871
Permanent Advances	405	227	65	71	878	996	246	273
Small Coin Depôt Balances	...	12,042	...	...	2,700	4,915	...	4,040
TOTAL	199,879	243,405	172,383	217,226	228,506	126,598	234,046	342,635
SUSPENSE ACCOUNTS—								
Suspense Account	556	...	52	...	237	...	...	147
Post Office Suspense Account	227	...	1,566	11	...	...	...	...
English Stores	...	...	...	62	...	...	...	...
Pre-audit Cheques	...	504	...	1,692	606	12	...	98
Civil Department Balances	...	1,339	...	4,198	...	...	6,160	13,192
Public Works Cash Balances	5,730	8,276	732	8,739	833	1,525	13,780	926
Postal Cash Balances	1,898	...	2,513	519	2,742	...	...	...
Savings Bank Investment Account (P. O.)	...	...	...	30	...	...	...	...
TOTAL	8,411	10,119	4,863	15,251	4,418	1,537	19,940	14,363
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—								
Loans to Mofussil Municipalities	13,800	2,850	3,350	15,000	23,733	42,738	48,552	13,639
Do. to Landholders and other Notabilities	2,120	4,000	100	4,125	...	4,700	...	...
Advances to Cultivators	...	...	26,841	27,943	35,917	26,880	48,447	29,396
TOTAL	15,920	6,850	30,291	47,068	59,650	74,318	96,999	43,035

No. 95.

REMITTANCES from 1886-87 to 1893-94.

LOCAL REMITTANCES—								
Gross Payments	5,375,689	5,252,265	5,731,730	5,965,118	7,184,855	5,517,646	6,687,523	7,376,439
Net Payments	...	...	...	...	...	...	...	...
DETAILS OF GROSS PAYMENTS—								
Supply Bills since April 1873	289,877	459,826	459,029	411,296	290,499	275,977	324,626	332,458
Ditto Foreign	136,021	72,433	37,736	45,227	119,425	104,213	107,358	153,550
Remittance Transfer Receipts since April 1873	394,008	371,894	325,794	391,946	284,815	300,469	279,750	301,797
Ditto ditto Foreign	188,210	195,364	171,316	174,524	152,462	163,793	127,427	141,430
Carried over	1,008,116	1,099,517	993,875	1,022,993	847,201	844,452	839,161	929,235

Part II]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 95]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB]

REMITTANCES]

Account

DETAIL of MINOR HEADS of

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LOCAL REMITTANCES— <i>contd.</i>								
DETAILS OF GROSS RECEIPTS— <i>contd.</i>								
Brought forward . . .	1,001,125	1,090,004	993,659	1,026,564	845,979	844,510	856,787	915,991
Cash Remittances between Treasuries . . .	4,196,312	3,881,919	4,243,154	4,407,132	4,307,046	4,480,538	5,513,774	6,023,319
Forest ditto . . .	145,860	136,722	135,864	132,438	118,823	116,923	119,224	128,401
Post Office Remittances . . .	...	...	...	116,498	1,593,775	...	...	...
Miscellaneous ditto . . .	650	3,500	1,600	250	500	780	710	50
Postal Notes Payable . . .	688	...	...	...	...	...	...	...
Remittances adjusted on the Central Books—								
Foreign Remittances . . .	1,430,221	1,552,922	1,536,228	1,485,553	1,642,375	1,472,362	1,575,070	1,794,357
Central Adjusting Account . . .	17,877	25,009	21,318	23,396	22,265	4,638	10,286	3,511
Stock Notes Transfers . . .	10	...	30	...	...	...	...	...
TOTAL . . .	6,792,743	6,690,076	6,931,853	7,191,831	8,530,763	6,919,791	8,075,851	8,865,629
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—								
Her Majesty's Indian Government . . .	3,277	2,683	104,841	16,028	17,527	14,612	19,802	3,813
Her Majesty's Imperial Government . . .	2	...	...	7	...	...	...	...
TOTAL . . .	3,279	2,683	104,841	16,035	17,527	14,612	19,802	3,813
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—								
Gross Credits . . .	14,181,284	14,369,872	15,437,524	14,307,238	13,904,509	13,849,746	13,105,475	14,557,661
Net Credits . . .	2,475,686	1,068,147	189,116	130,812	91,591	—300,131	218,032	615,050
L—DETAIL OF GROSS AND NET CREDITS IN ORDER OF DEPARTMENTS—								
GROSS CREDITS—								
Between Civil and Civil . . .	1,483,448	1,391,820	1,321,966	1,237,525	1,158,978	1,052,696	1,245,957	1,943,775
Ditto and Military . . .	101,025	91,721	83,663	69,988	53,413	90,004	184,757	148,586
Ditto and P. W. D. . . .	4,365,135	5,878,631	7,086,486	6,042,055	6,837,356	7,891,702	7,237,532	7,693,447
Ditto and Post Office . . .	1,171,952	1,203,923	1,289,749	1,350,990	1,885,452	804,460	783,948	844,642
Ditto and Telegraph . . .	25,688	24,135	27,656	24,129	29,812	32,641	32,351	35,947
Ditto and Marine . . .	9	3	4	2	1	...	...	...
Carried over, . . .	7,147,257	8,590,233	9,809,524	9,324,689	9,965,012	9,871,503	9,484,545	10,666,397

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 95]

No. 95—continued.

[REMITTANCES]

REMITTANCES from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LOCAL REMITTANCES—contd.								
DETAILS OF GROSS PAYMENTS—contd.								
Brought forward . . .	1,008,116	1,099,517	993,875	1,022,993	847,201	844,452	839,161	929,235
Cash Remittances between Treasuries . . .	4,196,312	3,881,919	4,243,154	4,407,132	4,307,046	4,480,538	5,513,774	6,023,319
Forest ditto . . .	146,151	136,586	137,595	130,657	117,612	116,476	118,536	130,795
Post Office Remittances . . .	..	..	..	144,043	1,595,144	..	..	..
Miscellaneous ditto . . .	650	3,500	1,600	250	500	780	710	50
Postal Notes Payable . . .	643	71	..	..	..	..	..	..
Remittances adjusted on the Central Books—								
Foreign Remittances . . .	..	100,001	326,602	230,000	170,000	600	170,700	274,650
Central Adjusting Account . . .	23,792	30,671	28,844	30,043	147,352	74,800	44,642	18,390
Stock Notes Transfers . . .	25	..	60	..	..	..	..	..
TOTAL . . .	5,375,689	5,252,265	5,731,730	5,965,118	7,184,855	5,517,646	6,687,523	7,376,439
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA—								
Her Majesty's Indian Government . . .	..	14	12	26	13	108	209	130
Her Majesty's Imperial Government . . .	614	626	602	734	762	934	941	806
TOTAL . . .	614	640	614	760	775	1,042	1,150	936
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—								
Gross Debits . . .	14,983,910	16,608,335	18,283,496	17,326,356	16,772,631	17,667,026	16,451,259	18,035,159
Net Debits . . .	3,278,312	3,306,610	3,034,088	3,149,930	2,959,713	3,517,149	3,563,816	4,092,548
I.—DETAIL OF GROSS AND NET DEBITS IN ORDER OF DEPARTMENTS—								
GROSS DEBITS—								
Between Civil and Civil . . .	829,654	737,882	789,297	693,878	822,802	759,866	829,189	925,209
" " and Military . . .	3,081,719	3,336,658	3,501,319	3,561,929	3,459,904	3,690,043	3,825,018	4,034,020
" " and P. W. D. . . .	5,016,157	5,891,536	7,098,999	6,302,548	6,877,067	7,879,959	7,224,001	7,748,421
" " and Post Office . . .	1,184,629	1,217,115	1,305,627	1,367,663	1,568,703	865,905	1,022,193	1,227,645
" " and Telegraph . . .	38,012	37,876	41,737	35,850	38,881	44,338	51,343	56,766
" " and Marine . . .	..	1,055	25	26	..	..	..	..
Carried over . . .	10,150,171	11,222,122	12,737,004	12,261,794	12,767,357	13,240,171	12,951,744	13,992,061

REMITTANCES]

Account

DETAIL of MINOR HEADS of

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>contd.</i>								
I.—DETAIL OF GROSS AND NET CREDITS IN ORDER OF DEPARTMENTS— <i>contd.</i>								
GROSS CREDITS— <i>contd.</i>								
Brought forward . . .	7,147,257	8,590,233	9,809,524	9,324,689	9,965,012	9,871,503	9,484,545	10,666,397
Civil and Guaranteed Railways . . .	10,006	...	...	...	...	...	...	...
Between P. W. and Telegraph . . .	15,924	26,664	24,995	26,834	28,853	27,821	28,114	29,119
Do. Post Office and do. . . .	39	188	234	280	350	...	...	...
Guaranteed Railways and Public Works . . .	16,975	23,009	23,860	64	173	21	166	3,645
Transfers between P. W. Officers . . .	6,896,991	5,607,962	5,458,091	4,955,371	3,910,121	3,950,401	3,592,650	3,858,500
Ditto Postal Officers	94,092	121,816	120,820	...	...	...	...	...
TOTAL	14,181,284	14,369,872	15,437,524	14,307,238	13,904,509	13,849,746	13,105,475	14,557,661
NET CREDITS—								
OTHER DEPARTMENTAL ACCOUNTS—								
Accounts Current between Civil and Civil	653,794	653,938	532,669	543,647	336,176	292,830	416,768	1,018,566
Guaranteed Railways and Public Works, P. W. Accounts . . .	2,388	10,085	8,917	—381	82	—270	109	3,612
Transfers between P. W. Officers	2,212,141	375,076	66,563	—100,133	—87,877	—473,994	95,700	—182,383
Transfers between Postal Officers	—12,060	—9,859	—11,977	...	...	...	...	...
Accounts Current between Public Works and Telegraph—								
Public Works Accounts	12,670	20,404	20,378	21,130	25,169	25,592	25,606	26,937
TOTAL OTHER DEPTL. ACCOUNTS	2,868,933	1,049,644	616,550	464,263	273,550	—155,842	538,183	836,732
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, MARINE AND GUARANTEED RAILWAYS—								
Accounts Current between Civil and Post Office—								
Civil Accounts	—206,013	—272,466	—278,656	—338,295	—45,347	—61,445	—238,245	—383,003
Account between Civil and Guaranteed Railways—								
Civil Accounts	—12,597	...	...	...	...	...	...	...
Accounts Current between Civil and Marine—								
Civil Accounts	9	—1,052	—21	—24	1	...	...	...
NET RECEIPTS FROM CIVIL TREASURIES BY PUBLIC WORKS—								
Accounts Current between Civil and Public Works—								
Public Works Accounts	—174,646	292,021	—149,757	4,868	—136,613	—82,844	—81,906	131,321
TOTAL	2,475,686	1,068,147	188,116	130,812	91,591	—300,131	218,032	615,050

GOVT. OF THE PUNJAB]

INDIAN ACCOUNTS—Local Series.

[Account No. 95

No. 95—continued.

[REMITTANCES.

REMITTANCES from 1886-87 to 1893-94—continued.

PAYMENTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES—contd.								
I.—DETAIL OF GROSS AND NET DEBITS IN ORDER OF DEPARTMENTS—contd.								
GROSS DEBITS—contd.								
Brought forward	10,150,171	11,222,122	12,737,004	12,261,794	12,767,357	13,240,111	12,951,744	13,992,061
Civil and Guaranteed Railways	22,603	...	...	...	...	...	...	...
Between P. W. and Telegraph	3,254	6,260	4,617	5,704	3,684	2,229	2,508	2,182
Do. Post Office and do.	2,293	2,468	2,607	2,909	3,501	...	...	...
Guaranteed Railways and Public Works	14,587	12,924	14,943	445	91	291	57	33
Transfers between P. W. Officers	4,684,850	5,232,886	5,391,528	5,055,504	3,997,998	4,424,395	3,496,950	4,040,883
Ditto Postal Officers	106,152	131,675	132,797	...	...	...	...	...
TOTAL	14,983,910	16,608,335	18,283,496	17,326,356	16,772,631	17,667,026	16,451,259	18,035,159
NET DEBITS—								
OTHER DEPARTMENTAL ACCOUNTS—								
Accounts Current between Post Office and Telegraph—								
Post Office Accounts	2,254	2,280	2,373	2,629	3,151	...	...	...
TOTAL OTHER DEPARTMENTAL ACCOUNTS	2,254	2,280	2,373	2,629	3,151	...	...	...
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE—								
Accounts Current between Civil and Post Office—								
Post Office Accounts	—193,336	—259,274	—262,778	—321,722	—362,096	...	...	...
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MILITARY AND PUBLIC WORKS—								
Accounts Current between Civil and Military—								
Civil Accounts	2,980,694	3,244,937	3,417,656	3,491,941	3,406,491	3,600,039	3,640,261	3,885,434
Accounts Current between Civil and Public Works—								
Civil Accounts	476,376	304,926	—137,244	—34,639	—96,992	—94,687	—95,437	186,295
Accounts Current between Civil and Telegraph—								
Civil Accounts	12,324	13,741	14,081	11,721	9,069	11,697	18,992	20,819
TOTAL	3,278,312	3,306,610	3,034,088	3,149,930	2,959,713	3,517,149	3,563,816	4,092,548

Account No. 95]

INDIAN ACCOUNTS—Local Series.

[GOVT. OF THE PUNJAB.]

REMITTANCES]

Account

DETAIL of MINOR HEADS of

RECEIPTS.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN PRESIDENCIES AND PROVINCES— <i>contd.</i>								
II.—DETAIL OF GROSS CREDITS IN ORDER OF PRESIDENCIES & PROVINCES—								
CIVIL AND CIVIL—								
India, General	851,308	738,149	859,279	747,626	464,738	497,040	794,398	1,098,442
Central Provinces	1,420	685	1,704	1,926	1,002	797	1,161	590
Burma	2,934	3,060	2,247	2,537	2,622	1,208	996	1,200
Assam	467	239	296	520	530	1,057	528	315
Bengal	3,094	7,204	6,682	3,598	3,778	6,983	4,187	17,568
N.-W. P. and Oudh	94,443	93,808	84,543	114,241	127,674	102,243	97,059	137,650
Madras	3,896	5,165	5,251	4,980	3,480	2,173	1,341	1,453
Bombay	525,886	543,510	361,964	362,097	555,154	441,195	346,292	686,557
TOTAL	1,483,448	1,391,820	1,321,966	1,237,525	1,158,978	1,052,696	1,245,957	1,943,775
CIVIL AND MILITARY—								
Civil Accounts—								
Bengal	100,486	91,541	82,960	68,952	52,983	89,669	184,187	148,040
Madras	6	14	54	155	179	64	53	144
Bombay	533	166	649	881	251	271	517	402
TOTAL	101,025	91,721	83,663	69,988	53,413	90,004	184,757	148,586
CIVIL AND PUBLIC WORKS—								
Civil Accounts	1,954,801	2,033,961	2,663,686	2,442,664	2,647,670	3,088,651	2,958,050	2,794,960
P. W. Accounts	2,410,334	3,844,670	4,422,800	4,199,391	4,189,686	4,803,051	4,279,482	4,898,487
TOTAL	4,365,135	5,878,631	7,086,486	6,642,055	6,837,356	7,891,702	7,237,532	7,693,447
CIVIL AND POST OFFICE—								
Civil Accounts	481,172	464,235	504,326	504,606	751,131	804,460	783,948	844,642
Post Office Accounts	690,780	739,688	785,423	846,384	1,134,321	...	...	...
TOTAL	1,171,952	1,203,923	1,289,749	1,350,990	1,885,452	804,460	783,948	844,642
CIVIL AND TELEGRAPH—								
Civil Accounts	25,688	24,135	27,656	24,129	29,812	32,641	32,351	35,947
CIVIL AND MARINE—								
Civil Accounts	9	3	4	2	1	...	...	...