

39

# FINANCE AND REVENUE ACCOUNTS

OF THE

# GOVERNMENT OF INDIA

FOR THE YEAR

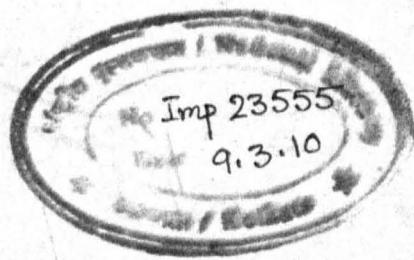
1883-84.



A. I.

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## FINANCE AND REVENUE ACCOUNTS, 1883-84.

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**NO. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS  
for the Year ended**

RECEIPTS.	For details, vide page No.	£
<b>Revenue—</b>		
Principal Heads of Revenue—		
Land Revenue . . . . .		22,361,899
Opium . . . . .		9,556,501
Salt . . . . .		6,145,413
Stamps . . . . .		3,513,201
Excise . . . . .		3,836,961
Other Heads . . . . .		6,623,716
	<b>TOTAL PRINCIPAL HEADS</b>	<b>27</b>
		52,037,691
Post Office, Telegraph, and Mint . . . . .		49
Receipts by Civil Departments . . . . .		61
Miscellaneous . . . . .		83
		1,672,761
		1,427,729
		1,512,604
Revenue from Productive Public Works . . . . .		99
Receipts on account of Public Works not classed as Productive . . . . .		113
Receipts by Military Departments . . . . .		147
		13,240,507
		879,897
		956,232
	<b>TOTAL REVENUE</b>	<b>71,727,421</b>
<b>Extraordinary Receipts—</b>		
Credit for Public Works "Ordinary" Expenditure now taken as productive and charged to Capital . . . . .		}
		28,105
<b>Debt, Deposits and Advances—</b>		
Permanent Debt (net Incurred) on account of Productive Public Works . . . . .		£ 4,020,134
Deduct—Net Discharged on account of Ordinary Debt . . . . .		(a) 957,181
		185
		3,062,953
Unfunded Debt (net Incurred) . . . . .		185
Loans to Municipalities Native States, &c., (net Recoveries) . . . . .		185
Remittances (net) . . . . .		185
Secretary of State's Bills drawn . . . . .		210
		10,120
		17,599,805
	<b>TOTAL RECEIPTS</b>	<b>£ 92,952,844</b>
Balance on April 1st—India . . . . .		£ 14,821,550
England . . . . .		3,429,874
		211
		18,251,424
	<b>GRAND TOTAL</b>	<b>£ 111,204,268</b>

(a) In addition to £300, 5 per cent. Debentures and £9,065, 4 per cent. Loans discharged in India and £990,000, India, 4 per cent. Debentures and £3,584, India 4 per cent. stock purchased in England, on account of the Commission for the Reduction of Debts, at a cost of £1,001,393 included under Deposits, and £34,243 purchased on account of the East Indian Railway Sinking Fund, included under "Expenditure on Productive Public Works."

and DISBURSEMENTS of the GOVERNMENT of India, in India and in England,  
31st March 1884.

DISBURSEMENTS.	For details, vide page No.	£
<b>Expenditure—</b>		
Interest . . . . .	21	4,276,266
Direct demands on the revenues . . . . .	27	8,482,613
Post Office, Telegraph, and Mint . . . . .	49	1,984,058
Salaries and Expenses of Civil Departments . . . . .	61	11,250,038
Miscellaneous Civil Charges . . . . .	83	3,882,529
Famine Relief and Insurance . . . . .	95	1,500,000
Expenditure on Productive Public Works (Revenue Account) . . . . .	99	12,033,873
Expenditure on Public Works not classed as Productive . . . . .	113	6,580,721
Army Services . . . . .	147	16,975,750
Exchange on Transactions with London . . . . .	163	3,838,756
TOTAL . . . . .		70,804,604
<i>Add</i> —Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them . . . . .	123,501	£
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial balances . . . . .	—588,180	—588,180
	165	—464,679
<b>TOTAL EXPENDITURE CHARGED AGAINST REVENUE</b>		<b>70,339,925</b>
<b>Expenditure on Productive Public Works Capital Account—</b>		
Expenditure during the year . . . . .	3,992,029	£
Expenditure formerly treated as Ordinary now transferred to Capital by credit as an Extraordinary Receipt . . . . .	28,105	28,105
		4,020,134
<b>Debt, Deposits, and Advances—</b>		
Deposits and Advances (net) . . . . .	185	690,233
Capital of Guaranteed and Subsidized Companies (net Payments) . . . . .	185	843,589
Secretary of State's Bills paid (exclusive of those drawn last year on account of the Commission for the Reduction of Debt) . . . . .	210	17,997,240
<b>TOTAL DISBURSEMENTS</b>		<b>93,891,121</b>
Balance on March 31st—India . . . . .	13,199,926	£
England . . . . .	4,113,221	4,113,221
		211
<b>GRAND TOTAL . £</b>		<b>111,204,268</b>

Revenue	71,727,421
Expenditure chargeable thereon	70,339,925
Surplus	1,387,496

## No. 2.—ACCOUNT of the REVENUE of India, showing the AMOUNT received on each Account

HEADS OF REVENUE.	No. of Account	No. of Page.	India, (a) General.	Central Provinces.	British Burmah.	Assam.	Number of Item.
<b>Principal Heads of Revenue—</b>							
Land Revenue . . . . .	14A	31	96,819	619,298	1,308,065	394,706	1
Opium . . . . .	15A	34	69	21,851	31,152	40,721	2
Salt . . . . .	16A	35	1,529,242	...	20,709	...	3
Stamps . . . . .	17	38	29,788	131,073	89,390	74,765	4
Excise . . . . .	18	39	30,414	235,643	224,202	212,364	5
Provincial Rates . . . . .	19	40	6,745	59,002	101,483	40,211	6
Customs . . . . .	20A	41	...	...	530,862	...	7
Assessed Taxes . . . . .	21	43	4	25,473	...	...	8
Forest . . . . .	22	44	10,262	99,477	250,928	21,145	9
Registration . . . . .	23	46	931	6,850	1,947	2,804	10
Tributes from Native States . . . . .	24	47	241,074	16,182	...	...	11
TOTAL . . . . .			1,945,348	1,214,849	2,558,738	786,716	12
<b>Post Office, Telegraph, and Mint</b>							
Post Office . . . . .	25	50	61,902	39,344	29,041	22,243	13
Telegraph . . . . .	26	52	470,793	...	...	...	14
Mint . . . . .	27	58	78,392	...	...	...	15
TOTAL . . . . .			611,087	39,344	29,041	22,243	16
<b>Receipts by Civil Departments—</b>							
Law and Justice . . . . .	29A	65	46,872	47,065	35,640	15,250	17
Police . . . . .	30	69	1,387	23,959	4,541	10,186	18
Marine . . . . .	31A	70	75,982	...	20,490	1,462	19
Education . . . . .	32	75	1,870	10,884	3,859	3,637	20
Medical . . . . .	34A	77	286	627	725	91	21
Scientific, and other Minor Departments . . . . .	36A	80	18,929	2,014	314	11	22
TOTAL . . . . .			145,326	84,549	65,569	30,637	23
<b>Miscellaneous—</b>							
Interest . . . . .	37	84	282,089	1,027	2,355	429	24
Receipts in aid of Superannuation, &c. . . . .	40A	89	97,310	621	359	85	25
Stationery and Printing . . . . .	41A	91	6,970	2,338	586	321	26
Miscellaneous . . . . .	42	93	23,022	9,906	10,918	4,373	27
TOTAL . . . . .			409,391	13,892	14,218	5,208	28
<b>Revenue from Productive Public Works—</b>							
State Railways (Gross Earnings) . . . . .	48	100	1,344,865	206,095	167,717	...	29
East Indian Railway (Gross Earnings) . . . . .	48	100	4,999,179	...	...	...	30
Guaranteed Railways (Net Traffic Receipts) . . . . .	48	100	3,688,143	...	...	...	31
Irrigation and Navigation (direct Receipts) . . . . .	50	106	...	...	...	...	32
Portion of Land Revenue due to Irrigation . . . . .	14A	31	...	...	...	...	33
TOTAL . . . . .			10,032,187	206,095	167,717	...	34
<b>Receipts on account of Public Works not classed as Productive—</b>							
State Railways . . . . .	54A	114	2,558	...	...	...	35
Subsidized Railways . . . . .	55A	115	...	...	...	...	36
Southern Mahratta Railway . . . . .	55C	115	...	...	...	...	37
Irrigation and Navigation . . . . .	57	116	1,820	...	3,987	...	38
Military Works . . . . .	60A	132	24,830	758	1,459	68	39
Civil Buildings, Roads, and Services . . . . .	60A	132	9,187	15,876	9,307	11,656	40
TOTAL . . . . .			38,395	16,634	14,753	11,724	41
<b>Receipts by Military Departments—</b>							
Army . . . . .	62	148	488,593	...	...	...	42
“ Military Operations in Egypt . . . . .	63	160	2,955	...	...	...	43
TOTAL . . . . .			491,548	...	...	...	44
<b>Total Revenues . . . . .</b>			13,673,282	1,575,363	2,850,036	856,528	45

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1884.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	GRAND TOTAL.
1	£ 3,791,872	£ 5,680,105	£ 1,996,510	£ 4,515,342	£ 3,959,182	£ 22,361,899	£ ...	£ 22,361,899
2	6,908,258	44,293	...	...	2,510,157	9,556,501	...	9,556,501
3	1,829,798	...	...	1,385,513	1,380,151	6,145,413	...	6,145,413
4	1,257,692	600,615	340,316	562,486	427,076	3,513,201	...	3,513,201
5	1,042,539	519,068	134,243	661,199	777,289	3,836,961	...	3,836,961
6	779,626	649,480	336,672	668,518	236,994	2,878,731	...	2,878,731
7	355,991	...	...	115,860	184,553	1,187,266	...	1,187,266
8	151,760	119,487	56,162	46,627	126,574	526,087	...	526,087
9	69,433	161,138	91,018	95,370	250,310	1,049,081	3,109	1,052,190
10	98,296	34,055	17,396	63,206	33,470	258,955	...	258,955
11	...	...	28,198	344,643	90,390	720,487	...	720,487
12	16,285,265	7,808,241	3,000,515	8,458,764	9,976,146	52,034,582	3,109	52,037,691
13	240,264	140,567	144,299	158,720	182,363	1,018,743	...	1,018,743
14	10	...	...	...	343	471,146	51,424	522,570
15	...	...	...	6	53,015	131,413	35	131,448
16	240,274	140,567	144,299	158,726	235,721	1,621,302	51,459	1,672,761
17	140,970	97,449	69,918	58,075	62,620	573,859	...	573,859
18	56,280	42,597	67,783	35,392	69,749	311,874	...	311,874
19	89,626	...	...	545	4,762	192,867	...	192,867
20	53,165	12,141	11,408	33,619	73,844	204,427	...	204,427
21	14,175	14,261	2,893	12,937	6,563	52,558	2,413	54,971
22	30,000	11,450	8,072	15,701	2,202	88,693	1,038	89,731
23	384,216	177,898	160,074	156,269	219,740	1,424,278	3,451	1,427,729
24	82,521	22,379	17,384	73,917	337,640	819,741	29,722	849,463
25	7,787	2,285	4,008	39,504	49,223	201,182	101,255	302,437
26	12,072	7,145	8,942	7,288	4,933	50,595	...	50,595
27	105,700	50,145	26,621	50,318	24,225	305,228	4,881	310,109
28	208,080	81,954	56,955	171,027	416,021	1,376,746	135,858	1,512,604
29	398,328	61,215	884,863	...	19,165	3,082,248	...	3,082,248
30	...	...	...	...	...	4,999,179	230	4,999,409
31	...	...	...	...	...	3,688,143	...	3,688,143
32	116,984	534,963	239,616	15,386	29,632	936,581	...	936,581
33	...	87,238	72,454	336,951	37,483	534,126	...	534,126
34	515,312	683,416	1,196,933	352,337	86,280	13,240,277	230	13,240,507
35	14,079	...	170,341	...	...	186,978	...	186,978
36	...	...	...	...	...	...	2,645	2,645
37	...	...	...	...	77	77	...	77
38	81,110	15,223	19,550	7,998	12,184	141,872	...	141,872
39	605	66	847	3,517	11,912	44,062	...	44,062
40	79,089	111,604	61,311	81,574	108,084	487,688	16,575	504,263
41	174,883	126,893	252,049	93,089	132,257	860,677	19,220	879,897
42	...	...	...	209,209	202,264	900,066	52,458	952,524
43	...	...	...	13	740	3,708	...	3,708
44	...	...	...	209,222	203,004	903,774	52,458	956,232
45	17,808,030	9,018,969	4,810,825	9,599,434	11,269,169	71,461,636	265,785	71,727,421

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the expenses of the British Representatives at the principal Native Courts in India.

## No. 3.—ACCOUNTS of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Number of page.	India, General.	Central Provinces.	British Burmah.	Assam.	Number of Item.
<b>Interest—</b>			£	£	£	£	
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	9	22	(a) 1,371,466	310	...	25	1
Interest on other Obligations . . .	10	24	256,397	2,311	1,116	1,312	2
<b>TOTAL</b>			1,627,863	2,621	1,116	1,337	3
<b>Direct Demands on the Revenues—</b>							
Refunds and Drawbacks (b) . . . .	12	29	7,955	4,505	15,349	1,644	4
Assignments and Compensations (c) . .	13	30	314,749	7,186	...	3,388	5
<b>Charges in respect of collection, viz.:—</b>							
Land Revenue . . . .	14B	32	41,513	66,098	245,043	90,125	6
Opium (including cost of Production) .	15C	35	1,285	...	...	...	7
Salt (including cost of Production) .	16B	36	163,119	..	243	...	8
Stamps . . . .	17	38	—32,987	4,045	2,153	3,612	9
Excise . . . .	18	39	962	5,814	1,406	729	10
Provincial Rates . . . .	19	40	...	...	4,695	391	11
Customs . . . .	20B	42	...	...	17,187	...	12
Assessed Taxes . . . .	21	43	...	45	...	...	13
Forest . . . .	22	44	17,706	43,535	121,606	19,744	14
Registration . . . .	23	46	427	2,982	1,056	1,528	15
<b>TOTAL</b>			514,729	134,210	408,738	121,261	16
<b>Post Office, Telegraph, and Mint—</b>							
Post Office . . . .	25	50	71,632	41,528	29,313	26,280	17
Telegraph . . . .	26	52	507,203	...	...	...	18
Mint . . . .	27	58	42,553	...	...	...	19
<b>TOTAL</b>			621,388	41,528	29,313	26,280	20
<b>Salaries and Expenses of Civil Departments—</b>							
General Administration . . . .	28	62	419,457	54,374	49,007	25,641	21
Law and Justice . . . .	29B	66	159,813	118,733	151,946	62,860	22
Police . . . .	30	69	36,625	137,088	237,095	89,944	23
Marine (including River Navigation) .	31B	71	246,629	..	40,755	10,309	24
Education . . . .	32	75	12,870	58,024	39,791	27,685	25
Ecclesiastical . . . .	33	76	15,181	4,438	6,262	1,754	26
Medical . . . .	34B	77	18,953	30,329	21,334	13,234	27
Political . . . .	35	78	270,633	2,273	2,095	6,248	28
Scientific and other Minor Departments	36B	81	235,948	10,604	24,569	3,019	29
<b>TOTAL</b>			1,416,109	415,863	572,854	240,694	30
<b>Miscellaneous Civil Charges—</b>							
Territorial and Political Pensions . .	38	86	175,659	38,088	3,521	2,639	31
Civil Furlough and Absentee Allowances	39	88	232	...	...	...	32
Superannuation Allowances and Pensions	40B	90	106,081	15,082	17,390	4,899	33
Stationery and Printing . . .	41B	91	—71,631	12,301	17,103	6,832	34
Miscellaneous . . . .	43	94	18,084	5,782	27,385	8,096	35
<b>TOTAL</b>			228,425	71,253	65,399	22,466	36
<b>Famine Relief and Insurance—</b>							
Famine Relief . . . .	44	96	...	...	...	209	37
Protective Works, Railways . . .	45	96	—108,888	...	...	...	38
Protective Works, Irrigation . . .	46	97	...	...	...	...	39
Reduction of Debt . . . .	47	98	581,137	...	...	...	40
<b>TOTAL</b>			472,249	...	...	209	41
<b>Carried forward</b>			4,880,763	665,475	1,077,420	412,247	42

(a) See Statement shewing Distribution of charges for Interest, page 23.

(b) See Note at head of Account 12, page 29.

## REVENUES, of India, for the Year ended 31st March 1884.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.		GRAND TOTAL.
							Stores for India.	Other Charges.	
	£	£	£	£	£	£	£	£	£
1	724	1,775	1,080	693	748	1,376,821	...	2,442,210	3,819,031
2	21,640	7,291	4,927	77,230	79,888	452,112	...	5,123	457,235
3	22,364	9,066	6,007	77,923	80,636	1,828,933	...	2,447,333	4,276,266
4	63,993	13,308	14,155	52,968	214,393	388,270	...	...	388,270
5	10,986	7,645	21,042	116,815	757,029	1,238,840	...	...	1,238,840
6	346,758	800,677	290,714	772,727	675,232	3,328,887	179	81	3,329,147
7	1,851,024	...	175	...	926	1,853,410	1,280	...	1,854,690
8	4,317	...	...	160,659	114,218	442,556	4,085	...	446,641
9	44,070	12,248	13,223	15,520	19,395	81,279	27,815	...	109,094
10	27,229	10,945	5,932	19,947	19,395	92,359	...	...	92,359
11	26,937	650	15,829	...	6,045	54,547	...	...	54,547
12	48,590	...	...	17,001	56,567	139,345	...	...	139,345
13	9,668	635	193	680	1,993	13,214	...	...	13,214
14	38,770	104,110	65,008	78,569	154,463	643,511	84	5,780	649,375
15	55,787	19,955	8,710	48,263	28,283	167,091	...	...	167,091
16	2,528,129	970,173	434,981	1,283,149	2,047,939	8,443,309	33,443	5,861	8,482,613
17	376,056	154,455	140,152	118,738	169,840	1,127,994	32,887	73,600	1,234,481
18	281	...	...	...	5,478	512,962	109,133	47,144	669,239
19	...	...	...	...	33,357	75,910	4,313	115	80,338
20	376,337	154,455	140,152	118,738	208,675	1,716,866	146,333	120,859	1,984,058
21	196,600	159,249	137,650	142,290	174,757	1,359,025	19,283	220,071	1,598,379
22	931,811	518,929	320,449	466,381	507,515	3,238,437	187	187	3,238,811
23	458,589	603,899	334,900	387,698	475,216	2,761,054	...	...	2,761,054
24	86,914	...	...	1,122	7,052	392,781	77,355	119,432	589,568
25	315,541	166,164	117,004	187,519	259,451	1,184,049	...	145	1,184,194
26	20,350	22,973	19,486	34,222	34,136	158,802	...	310	159,112
27	137,817	108,309	80,239	160,952	138,186	709,353	...	7,472	716,825
28	3,211	14,191	118,518	21,035	68,420	506,624	257	25,784	532,665
29	44,805	31,818	22,348	41,716	33,707	448,534	9,087	11,809	469,430
30	2,195,638	1,625,532	1,150,594	1,442,935	1,698,440	10,758,659	106,169	385,210	11,250,038
31	104,402	99,771	49,511	105,993	90,892	670,476	...	79,776	750,252
32	...	...	...	2,715	484	3,431	...	216,916	220,347
33	114,056	114,932	56,709	184,295	125,856	739,300	...	1,416,978	2,156,278
34	143,744	51,352	39,858	112,274	61,306	373,139	104,827	7,691	485,657
35	45,123	24,582	14,783	74,951	31,086	249,872	...	20,123	269,995
36	407,325	290,637	160,861	480,228	309,624	2,036,218	104,827	1,741,484	3,882,529
37	1,276	...	...	3,202	4,409	9,096	...	89	9,185
38	...	117,087	513,790	130,144	—25,672	626,461	...	...	626,461
39	30,000	111,675	39,012	17,860	84,644	283,191	26	...	283,217
40	...	...	...	...	...	581,137	...	...	581,137
41	31,276	228,762	552,802	151,206	63,381	1,499,885	26	89	1,500,000
42	5,561,069	3,278,625	2,445,397	3,554,179	4,408,695	26,283,870	390,798	4,700,836	31,375,504

(c) See Note at head of Account 13, page 30.

## No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Number of Page.	India, General.	Central Provinces.	British Burmah.	Assam.	Number of Item.
Brought forward			£ 4,880,763	£ 665,475	£ 1,077,420	£ 412,247	I
<b>Expenditure on Productive Public Works (Revenue Account) —</b>							
State Railways (Working Expenses)	48	100	708,745	86,192	102,117	...	2
East Indian Railway (Working Expenses)	48	100	1,996,842	...	...	...	3
Guaranteed Railways (Surplus Profits, Land and Supervision)	49	102	581,720	11	...	...	4
Irrigation and Navigation (Working Expenses)	51	107	...	...	...	...	5
Charges in respect of Capital—							
a. Interest on Debt:			(a)				
State Railways	9	23	1,027,074	34,903	85,318	...	6
East Indian and Eastern Bengal Railways	49	102	(a) 192,699	...	...	...	7
Irrigation and Navigation	9	23	(a) 382,143	...	...	...	8
b. Annuities in purchase of Guaranteed Railways (including Sinking Funds)	49	102	...	...	...	...	9
c. Guaranteed Railways: Interest	49	102	12,521	...	...	...	10
TOTAL			4,901,744	121,106	187,435	...	11
<b>Expenditure on Public Works not classed as Productive—</b>							
State Railway (Capital Account)	53	114	24,448	1,474	...	27,052	12
State Railways (Working and Maintenance)	54B	115	2,984	...	...	...	13
Subsidized Railways	55B	115	...	...	...	...	14
Southern Mahratta Railway	55C	115	...	...	...	...	15
Frontier Railways	56	115	—54,906	...	...	...	16
Irrigation and Navigation	58	121	4,364	...	59,316	...	17
Military Works	61	135	704,080	24,232	30,070	19,884	18
Civil Buildings, Roads, and Services	61	135	239,528	136,723	352,033	162,166	19
TOTAL			920,498	162,429	441,419	209,102	20
<b>Army Services—</b>							
Army	62	149	6,778,555	...	...	...	21
Military Operations in Egypt	63	160	29,417	...	...	...	22
TOTAL			6,807,972	...	...	...	23
<b>Exchange on Transactions with London</b>			2,046,239	—41	—702	—319	24
TOTAL			19,557,216	948,969	1,705,572	621,030	25
<i>Add</i> —Portion of Allotments to Provincial Governments not spent in the year	68	168	...	82,108	...	...	26
<i>Deduct</i> —Amount included in the above, met by Provincial Governments from accumulated balances of previous years	68	168	—28	...	—95,020	—5,271	27
<b>GRAND TOTAL EXPENDITURE £</b>			19,557,188	1,031,077	1,610,552	615,759	28
<b>Expenditure on Productive Public Works (Capital Account) —</b>							
State Railways	70	171	76,074	62,682	304,630	...	29
East Indian Railway	71	172	233,298	...	...	...	30
Eastern Bengal Railway	71	172	...	...	...	...	31
Irrigation and Navigation	72	173	...	...	...	...	32
Madras Irrigation and Canal Co.'s Undertakings	72	173	...	...	...	...	33
Miscellaneous Public Improvements	73	175	...	...	...	...	34
TOTAL £			309,372	62,682	304,630	...	35

(a) See Statement shewing Distribution of charges for Interest, page 23.

## REVENUES of India, for the Year ended 31st March 1884—continued.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.		GRAND TOTAL.
							Stores for India.	Other Charges.	
1	£ 5,561,069	£ 3,278,625	£ 2,445,397	£ 3,554,179	£ 4,408,695	£ 26,283,870	£ 390,798	£ 4,700,836	£ 31,375,504
2	239,906	38,023	530,672	...	...	1,705,655	...	...	1,705,655
3	...	...	...	...	...	1,996,842	...	...	1,996,842
4	3,985	18,008	9,430	9,918	14,200	637,272	...	...	637,272
5	106,940	194,372	98,897	90,358	24,227	514,794	...	43	514,837
6	159,383	11,978	11,115	...	...	1,329,771	...	...	1,329,771
7	...	...	...	...	...	192,699	...	311,593	504,292
8	216,076	247,105	...	...	...	845,324	...	...	845,324
9	...	...	...	...	...	...	...	1,203,118	1,203,118
10	...	...	...	...	...	12,521	...	3,284,241	3,296,762
11	726,290	509,486	650,114	100,276	38,427	7,234,878	...	4,798,995	12,033,873
12	—247,993	—196,664	821	2,234	—5,699	—394,327	...	...	—394,327
13	10,075	...	144,642	...	...	157,701	...	...	157,701
14	20,787	33,786	...	...	...	54,573	...	27,801	82,374
15	...	...	...	...	85,568	85,568	...	...	85,568
16	...	...	—59,759	...	217,497	102,832	97	...	102,929
17	192,396	24,258	59,506	252,667	156,806	749,313	1,591	...	750,904
18	44,062	793	23,991	59,018	106,173	1,012,303	5,825	...	1,018,128
19	985,991	630,537	369,607	1,200,295	614,049	4,690,929	470	86,045	4,777,444
20	1,005,318	492,710	538,808	1,514,214	1,174,394	6,458,892	7,983	113,846	6,580,721
21	...	...	...	2,647,349	2,478,388	11,904,292	534,983	4,482,439	16,921,714
22	...	...	...	1,514	16,943	47,874	...	6,162	54,036
23	...	...	...	2,648,863	2,495,331	11,952,166	534,983	4,488,601	16,975,750
24	—3,499	—18,283	—3,620	217,583	1,601,398	3,838,756	...	...	3,838,756
25	7,289,178	4,262,538	3,630,699	8,035,115	9,718,245	55,768,562	933,764	14,102,278	70,804,604
26	...	...	16,205	25,188	...	123,501	...	...	—464,679
27	—123,533	—354,946	...	...	—9,382	—588,180	...	...	...
28	7,165,645	3,907,592	3,646,904	8,060,303	9,708,863	55,303,883	933,764	14,102,278	70,339,925
							15,036,042		
29	783,127	533,563	466,619	...	6,643	2,233,343	761,543	8,185	3,003,071
30	...	...	...	...	...	233,298	...	510,319	743,617
31	...	...	...	...	...	...	...	55,942	55,942
32	133,897	124,211	232,690	146,886	63,427	701,111	8,573	...	709,684
33	...	...	...	...	...	...	...	12,785	12,785
34	...	...	...	—533,070	...	—533,070	...	...	—533,070
35	917,024	657,779	699,309	—386,184	70,070	2,634,682	770,116	587,231	3,992,029

## No. 4.—ACCOUNT of the REVENUE and EXPENDITURE in India in the three

REVENUE. For distribution by provinces see Accounts 5, 6 and 7 for Imperial, Provincial and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	£	£	£	£
<b>Principal Heads of Revenue—</b>				
Land Revenue . . . . .	14,424,845	7,808,777	128,277	22,361,899
Opium . . . . .	9,556,501	...	...	9,556,501
Salt . . . . .	6,118,285	27,128	...	6,145,413
Stamps . . . . .	1,771,495	1,741,706	...	3,513,201
Excise . . . . .	1,930,636	1,902,009	4,316	3,836,961
Provincial Rates . . . . .	553	627,984	2,250,194	2,878,731
Customs . . . . .	1,023,857	163,409	...	1,187,266
Assessed Taxes . . . . .	263,045	263,042	...	526,087
Forest . . . . .	481,986	507,095	...	1,049,081
Registration . . . . .	129,942	129,013	...	258,955
Tributes from Native States . . . . .	720,487	...	...	720,487
<b>TOTAL</b> . . . . .	36,421,632	13,230,163	2,382,787	52,034,582
<b>Post Office, Telegraph and Mint—</b>				
Post Office . . . . .	1,014,199	3,004	1,540	1,018,743
Telegraph . . . . .	470,793	353	...	471,146
Mint . . . . .	131,413	...	...	131,413
<b>TOTAL</b> . . . . .	1,616,405	3,357	1,540	1,621,302
<b>Receipts by Civil Departments—</b>				
Law and Justice . . . . .	46,837	526,987	35	573,859
Police . . . . .	346	268,638	42,890	311,874
Marine . . . . .	75,982	116,885	...	192,867
Education . . . . .	1,229	133,339	69,859	204,427
Medical . . . . .	2	36,139	16,417	52,558
Scientific and other Minor Departments . . . . .	18,574	58,085	12,034	88,693
<b>TOTAL</b> . . . . .	142,970	1,140,073	141,235	1,424,278
<b>Miscellaneous—</b>				
Interest . . . . .	784,680	15,116	19,945	819,741
Receipts in aid of Superannuation, &c. . . . .	172,545	28,610	27	201,182
Stationery and Printing . . . . .	7,264	43,331	...	50,595
Miscellaneous . . . . .	42,553	149,875	112,800	305,228
<b>TOTAL</b> . . . . .	1,007,042	236,932	132,772	1,376,746
<b>Revenue from Productive Public Works—</b>				
State Railways (Gross Earnings) . . . . .	2,325,422	756,826	...	3,082,248
East Indian Railway (Gross Earnings) . . . . .	4,999,179	...	...	4,999,179
Guaranteed Railways (net Traffic Receipts) . . . . .	3,688,143	...	...	3,688,143
Irrigation and Navigation (direct Receipts) . . . . .	284,634	651,947	...	936,581
Portion of Land Revenue due to Irrigation . . . . .	534,126	...	...	534,126
<b>TOTAL</b> . . . . .	11,831,504	1,408,773	...	13,240,277
<b>Receipts on account of Public Works not classed as Productive—</b>				
State Railways . . . . .	172,899	14,079	...	186,978
Southern Mahratta Railway . . . . .	77	...	...	77
Irrigation and Navigation . . . . .	30,886	107,898	3,088	141,872
Military Works . . . . .	44,062	...	...	44,062
Civil Buildings, Roads, and Services . . . . .	7,044	343,434	137,210	487,688
<b>TOTAL</b> . . . . .	254,968	465,411	140,298	860,677
<b>Receipts by Military Departments—</b>				
Army . . . . .	900,066	...	...	900,066
Military Operations in Egypt . . . . .	3,708	...	...	3,708
<b>TOTAL</b> . . . . .	903,774	...	...	903,774
<b>GRAND TOTAL REVENUE</b> . . . £	52,178,295	16,484,709	2,798,632	71,461,636
			19,283,341	

DIVISIONS, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1884.

EXPENDITURE.		INDIA.			TOTAL.
		Imperial.	Provincial.	Local.	
For distribution by provinces, see Accounts 5, 6 and 7 for Imperial, Provincial and Local, respectively.					
<b>Interest—</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest on Ordinary Debt (excluding that charged to Productive Public Works)		1,376,821	...	...	1,376,821
Interest on other Obligations	TOTAL	447,354	...	4,758	452,112
		1,824,175	...	4,758	1,828,933
<b>Direct Demands on the Revenues—</b>					
Refunds and Drawbacks		150,949	229,795	7,526	388,270
Assignments and Compensations		543,467	695,373	...	1,238,840
Charges in respect of Collection, <i>viz.</i> —					
Land Revenue		281,769	2,670,234	376,884	3,328,887
Opium (including cost of Production)		1,853,410	...	...	1,853,410
Salt (including cost of Production)		377,995	64,561	...	442,556
Stamps		24,146	57,133	...	81,279
Excise		46,030	45,699	630	92,359
Provincial Rates		...	4,608	49,939	54,547
Customs		6,607	6,007	...	13,214
Assessed Taxes		291,325	352,186	...	643,511
Forest		83,760	83,331	...	167,091
Registration	TOTAL	3,659,458	4,348,872	434,979	8,443,309
<b>Post Office, Telegraph, and Mint—</b>					
Post Office		1,024,491	38,673	64,830	1,127,994
Telegraph		507,203	5,759	...	512,962
Mint	TOTAL	75,910	...	...	75,910
		1,607,604	44,432	64,830	1,716,606
<b>Salaries and Expenses of Civil Departments—</b>					
General Administration		582,823	718,232	57,970	1,350,025
Law and Justice		159,735	3,078,624	78	3,238,437
Police		68,901	2,408,168	283,685	2,761,054
Marine (including River Navigation)		246,934	145,847	...	392,781
Education		11,487	757,997	414,565	1,184,049
Ecclesiastical		158,802	...	...	158,802
Medical		17,150	543,367	148,836	709,353
Political		505,971	484	169	506,024
Scientific and other Minor Departments	TOTAL	248,813	167,118	32,603	448,534
		2,000,616	7,820,137	937,906	10,758,659
<b>Miscellaneous Civil Charges—</b>					
Territorial and Political Pensions		670,476	...	...	670,476
Civil Furlough and Absentee Allowances		3,431	...	...	3,431
Superannuation Allowances and Pensions		212,325	525,943	1,032	739,300
Stationery and Printing		6,907	362,805	3,427	373,139
Miscellaneous	TOTAL	35,078	139,195	75,599	249,872
		928,217	1,027,943	80,058	2,036,218
<b>Famine Relief and Insurance—</b>					
Famine Relief		1,485	7,611	...	9,096
Protective Works, Railways		626,461	...	...	626,461
Protective Works, Irrigation		283,191	...	...	283,191
Reduction of Debt		581,137	...	...	581,137
	TOTAL	1,492,274	7,611	...	1,499,885
<b>Expenditure on Productive Public Works (Revenue Account)—</b>					
State Railways (Working Expenses)		1,261,037	444,618	...	1,705,655
East Indian Railway (Working Expenses)		1,996,842	...	...	1,996,842
Guaranteed Railways (Surplus Profits, Land and Supervision)		637,272	...	...	637,272
Irrigation and Navigation (Working Expenses)		213,482	301,312	...	514,794
Charges in respect of Capital—					
a. Interest on Debt—					
State Railways		1,027,074	302,697	...	1,329,771
East Indian and Eastern Bengal Railways		192,699	...	...	192,699
Irrigation and Navigation		382,143	463,181	...	845,324
b. Annuities in purchase of Guaranteed Railways (including Sinking Funds)		...	...	...	...
c. Guaranteed Railways: Interest		12,521	...	...	12,521
	TOTAL	5,723,070	1,511,808	...	7,234,878
<b>Expenditure on Public Works not classed as Productive—</b>					
State Railways (Capital Account)		79,040	-473,367	...	-394,327
State Railways (Working and Maintenance)		147,626	10,075	...	157,701
Subsidized Railways		47,616	6,957	...	54,573
Southern Mahratta Railway		85,568	...	...	85,568
Frontier Railways		102,832	...	...	102,832
Irrigation and Navigation		513,801	232,831	2,621	749,313
Military Works		1,012,303	...	...	1,012,303
Civil Buildings, Roads, and Services		1,005,360	2,131,812	1,553,757	4,690,929
	TOTAL	2,994,206	1,908,308	1,556,378	6,458,892
<b>Army Services—</b>					
Army		11,904,292	...	...	11,904,292
Military Operations in Egypt		47,874	...	...	47,874
	TOTAL	11,952,166	...	...	11,952,166
<b>Exchange on Transactions with London</b>		3,838,756	...	...	3,838,756
	TOTAL	36,020,542	16,669,111	3,078,909	55,768,562
<i>Add—Portion of allotments to Provincial Governments not spent in the year</i>		...	...	+65,542	
<i>Deduct—Amount included in the above met by Provincial Government from accumulated balances of previous years</i>		...	-530,221	...	-464,679
<b>GRAND TOTAL EXPENDITURE</b>	£	36,020,542	16,138,800	3,144,451	55,303,883
				19,283,341	

**No. 5.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of India, showing for the Year ended**

HEADS OF REVENUE.	India General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	£	£	£	£	£	£	£	£	£	£
<b>Principal Heads of Revenue—</b>										
Land Revenue . . . . .	95,797	317,116	758,006	137,030	2,872,408	4,842,377	1,102,675	3,026,020	1,272,326	14,424,845
Opium . . . . .	69	21,851	31,152	40,721	6,008,258	44,293	...	...	2,510,157	9,350,501
Salt . . . . .	1,520,242	...	13,099	...	1,819,799	...	...	...	1,373,656	6,118,285
Stamps . . . . .	29,788	65,536	44,695	37,383	628,846	300,308	170,158	281,243	213,538	1,771,495
Excise . . . . .	28,623	117,822	110,839	106,182	521,270	259,534	67,121	330,600	388,645	1,930,936
Provincial Rates . . . . .	553	...	...	...	...	...	...	...	...	553
Customs . . . . .	...	381,840	...	350,569	...	59,743	28,081	111,810	179,638	1,023,857
Assessed Taxes . . . . .	4	12,737	...	75,886	...	80,509	45,509	23,313	63,287	263,045
Forest . . . . .	10,262	49,739	125,464	10,572	34,716	...	...	...	125,155	481,986
Registration . . . . .	931	3,425	973	1,402	49,148	17,027	8,608	31,603	16,735	129,942
Tributes from Native States . . . . .	241,074	16,182	...	...	...	...	28,198	344,043	90,390	720,487
<b>TOTAL</b> . . . . .	<b>1,937,343</b>	<b>604,408</b>	<b>1,466,878</b>	<b>333,290</b>	<b>13,200,984</b>	<b>5,603,851</b>	<b>1,420,440</b>	<b>5,530,911</b>	<b>6,233,527</b>	<b>36,421,632</b>
<b>Post Office, Telegraph, and Mint—</b>										
Post Office . . . . .	61,902	39,344	28,986	22,243	238,779	140,567	141,295	158,720	182,363	1,014,199
Telegraph . . . . .	470,793	...	...	...	...	...	...	...	...	470,793
Mint . . . . .	78,392	...	...	...	...	...	...	6	53,015	131,413
<b>TOTAL</b> . . . . .	<b>611,087</b>	<b>39,344</b>	<b>28,986</b>	<b>22,243</b>	<b>238,779</b>	<b>140,567</b>	<b>141,295</b>	<b>158,726</b>	<b>235,378</b>	<b>1,616,405</b>
<b>Receipts by Civil Departments—</b>										
Law and Justice . . . . .	46,837	...	...	...	...	...	...	...	...	46,837
Police . . . . .	346	...	...	...	...	...	...	...	...	346
Marine . . . . .	75,082	...	...	...	...	...	...	...	...	75,082
Education . . . . .	1,229	...	...	...	...	...	...	...	...	1,229
Medical . . . . .	2	...	...	...	...	...	...	...	...	2
Scientific and other Minor Departments . . . . .	18,574	...	...	...	...	...	...	...	...	18,574
<b>TOTAL</b> . . . . .	<b>143,970</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>143,970</b>
<b>Miscellaneous—</b>										
Interest . . . . .	281,896	1,027	2,355	373	69,939	18,105	16,644	63,466	330,875	784,580
Receipts in aid of Superannuation, &c. . . . .	97,310	...	...	...	252	...	25	37,149	37,809	172,545
Stationery and Printing . . . . .	6,070	...	53	...	...	220	13	...	8	7,264
Miscellaneous . . . . .	20,317	64	293	13	7,473	634	8,003	1,451	4,305	42,553
<b>TOTAL</b> . . . . .	<b>406,493</b>	<b>1,091</b>	<b>2,701</b>	<b>386</b>	<b>77,664</b>	<b>18,959</b>	<b>24,685</b>	<b>102,066</b>	<b>372,997</b>	<b>1,007,042</b>
<b>Revenue from Productive Public Works—</b>										
State Railways (Gross Earnings) . . . . .	1,344,865	76,529	...	...	...	...	...	...	...	2,325,422
East Indian Railway (Gross Earnings) . . . . .	4,999,179	...	...	...	...	...	...	...	...	4,999,179
Guaranteed Railways (Net Traffic Receipts) . . . . .	3,688,143	...	...	...	...	...	...	...	...	3,688,143
Irrigation and Navigation (Direct Receipts) . . . . .	...	...	...	...	...	...	...	239,616	15,386	29,632
Portion of Land Revenue due to Irrigation . . . . .	...	...	...	...	...	...	87,238	72,454	336,951	37,483
<b>TOTAL</b> . . . . .	<b>10,032,187</b>	<b>76,529</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>87,238</b>	<b>1,196,933</b>	<b>352,337</b>	<b>86,280</b>
<b>11,831,504</b>										
<b>Receipts on account of Public Works not classed as Productive—</b>										
State Railways . . . . .	2,558	...	...	...	...	...	...	170,341	...	172,899
Southern Mahratta Railway . . . . .	...	...	...	...	...	...	...	...	77	77
Irrigation and Navigation . . . . .	1,820	...	...	...	463	...	13,089	2,430	12,184	30,886
Military Works . . . . .	24,830	758	1,459	68	605	66	847	3,317	11,912	44,062
Civil Buildings, Roads and Services . . . . .	7,029	15	...	...	...	...	...	...	...	7,024
<b>TOTAL</b> . . . . .	<b>36,237</b>	<b>773</b>	<b>1,459</b>	<b>68</b>	<b>1,068</b>	<b>66</b>	<b>185,177</b>	<b>5,947</b>	<b>24,173</b>	<b>254,968</b>
<b>Receipts by Military Departments—</b>										
Army . . . . .	488,593	...	...	...	...	...	...	209,209	202,264	900,066
Military Operations in Egypt . . . . .	2,955	...	...	...	...	...	...	13	740	3,708
<b>TOTAL</b> . . . . .	<b>491,548</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>209,222</b>	<b>203,004</b>	<b>903,774</b>
<b>TOTAL, IMPERIAL REVENUE . . . . . £</b>	<b>13,657,865</b>	<b>722,145</b>	<b>1,500,024</b>	<b>355,987</b>	<b>13,578,495</b>	<b>5,850,681</b>	<b>2,998,530</b>	<b>6,359,209</b>	<b>7,155,359</b>	<b>52,178,205</b>

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*  
31st March 1884.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
<b>Interest—</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	1,371,466	310	...	25	724	1,775	1,080	693	748	1,376,821
Interest on other Obligations	256,397	311	1,116	1,312	21,640	7,291	4,037	76,033	76,327	447,354
<b>TOTAL</b>	<b>1,627,863</b>	<b>2,621</b>	<b>1,116</b>	<b>1,337</b>	<b>22,364</b>	<b>9,066</b>	<b>6,007</b>	<b>76,726</b>	<b>77,075</b>	<b>1,824,175</b>
<b>Direct Demands on the Revenues—</b>										
Refunds and Drawbacks	7,955	1,955	9,480	702	47,290	6,758	7,744	33,891	35,174	150,949
Assignments and Compensations	314,749	7,186	...	3,388	10,986	7,645	21,042	116,815	61,656	543,467
Charges in respect of Collection, viz.—										
Land Revenue	41,480	749	117,507	15,059	16,454	54,302	35,609	...	...	281,769
Opium (including cost of Production)	1,285	...	...	...	1,851,024	...	175	...	936	1,853,410
Salt (including cost of Production)	163,119	...	...	...	2,485	...	...	160,659	51,732	377,995
Stamps	32,987	2,023	1,076	1,806	22,035	6,124	6,511	7,760	9,698	24,146
Excise	332	2,907	703	365	13,614	5,472	2,066	9,973	9,698	40,030
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	23	...	...	4,834	317	97	340	996	6,607
Forest	17,706	21,768	60,803	9,873	19,185	54,055	33,504	...	77,232	201,325
Registration	427	1,491	528	814	27,893	9,978	4,355	24,132	14,142	83,760
<b>TOTAL</b>	<b>514,075</b>	<b>38,102</b>	<b>190,097</b>	<b>32,606</b>	<b>2,016,000</b>	<b>142,651</b>	<b>111,103</b>	<b>353,570</b>	<b>261,254</b>	<b>3,659,458</b>
<b>Post Office, Telegraph, and Mint—</b>										
Post Office	71,500	37,020	19,069	24,042	344,076	135,094	125,873	106,892	160,865	1,024,491
Telegraph	507,203	...	...	...	...	...	...	...	...	507,203
Mint	42,553	...	...	...	...	...	...	...	...	75,910
<b>TOTAL</b>	<b>621,316</b>	<b>37,020</b>	<b>19,069</b>	<b>24,042</b>	<b>344,076</b>	<b>135,094</b>	<b>125,873</b>	<b>106,892</b>	<b>194,222</b>	<b>1,607,604</b>
<b>Salaries and Expenses of Civil Departments—</b>										
General Administration	417,234	5,909	8,112	4,236	29,276	21,719	17,615	30,352	48,363	582,823
Law and Justice	159,735	...	...	...	...	...	...	...	...	159,735
Police	34,686	202	...	...	...	9,132	14,436	6,822	3,623	68,901
Marine (including River Navigation)	246,629	...	...	...	...	...	...	305	...	246,629
Education	11,487	...	...	...	...	...	...	...	...	11,487
Ecclesiastical	15,181	4,438	6,262	1,754	20,350	22,973	19,486	34,222	34,136	158,803
Medical	17,150	...	...	...	...	...	...	...	...	17,150
Political	270,404	2,273	1,816	6,248	3,166	14,191	118,518	21,035	68,260	505,971
Scientific and other Minor Departments	235,399	...	328	41	620	733	3,659	1,955	6,078	248,813
<b>TOTAL</b>	<b>1,407,965</b>	<b>12,822</b>	<b>16,518</b>	<b>12,279</b>	<b>53,412</b>	<b>68,748</b>	<b>173,714</b>	<b>94,698</b>	<b>160,460</b>	<b>2,000,616</b>
<b>Miscellaneous Civil Charges—</b>										
Territorial and Political Pensions	75,659	38,088	3,521	2,639	104,402	99,771	49,511	105,993	90,892	670,476
Civil, Furlough and Absentee Allowances	232	...	...	...	...	...	...	2,715	484	3,431
Superannuation Allowances and Pensions	105,894	...	...	...	...	...	...	97,703	8,728	212,325
Stationery and Printing	-71,631	...	851	1,976	48,245	...	...	27,148	3,145	6,097
Miscellaneous	16,514	367	...	...	4,815	3,803	2,911	1,957	1,884	35,078
<b>TOTAL</b>	<b>226,668</b>	<b>38,455</b>	<b>4,372</b>	<b>4,615</b>	<b>157,462</b>	<b>103,574</b>	<b>52,422</b>	<b>235,516</b>	<b>105,133</b>	<b>928,317</b>
<b>Famine Relief and Insurance—</b>										
Famine Relief	...	...	...	209	1,276	...	...	...	...	1,485
Protective Works, Railways	-108,888	...	...	...	...	117,087	513,700	130,144	-25,672	626,601
Protective Works, Irrigation	...	...	...	...	30,000	111,675	39,012	17,860	84,044	283,191
Reduction of Debt	581,137	...	...	...	...	...	...	...	...	581,137
<b>TOTAL</b>	<b>473,249</b>	<b>...</b>	<b>...</b>	<b>209</b>	<b>31,276</b>	<b>228,762</b>	<b>552,802</b>	<b>148,004</b>	<b>58,972</b>	<b>1,492,274</b>
<b>Expenditure on Productive Public Works (Revenue Account)—</b>										
State Railways (Working Expenses)	708,745	21,620	...	...	...	...	...	530,672	...	1,261,037
East Indian Railway (Working Expenses)	1,996,842	...	...	...	...	...	...	...	...	1,996,842
Guaranteed Railways (Surplus Profits, Land and Supervision)	581,720	11	...	...	3,985	18,008	9,430	9,918	14,200	637,272
Irrigation and Navigation (Working Expenses)	...	...	...	...	...	...	...	98,897	90,358	24,227
Charges in respect of Capital—										
a. Interest on Debt—										
State Railways	1,027,074	...	...	...	...	...	...	...	...	1,027,074
East Indian and Eastern Bengal Railways	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	192,699	...	...	...	...	...	...	...	...	192,699
b. Annuities in Purchase of Guaranteed Railways (including Sinking Funds)	382,143	...	...	...	...	...	...	...	...	382,143
c. Guaranteed Railways: Interest	12,521	...	...	...	...	...	...	...	...	12,521
<b>TOTAL</b>	<b>4,901,744</b>	<b>21,631</b>	<b>...</b>	<b>...</b>	<b>3,985</b>	<b>18,008</b>	<b>638,999</b>	<b>100,276</b>	<b>38,427</b>	<b>5,723,070</b>
<b>Expenditure on Public Works not classed as Productive—</b>										
State Railways (Capital Account)	24,448	1,474	...	16,446	28,011	...	886	1,062	6,713	79,040
State Railways (Working and Maintenance)	2,984	...	...	...	...	...	144,642	...	...	147,626
Subsidized Railways	...	...	...	...	16,815	30,801	...	...	...	47,616
Southern Mahratta Railway	...	...	...	...	...	...	...	...	...	85,568
Frontier Railways	-54,906	...	...	...	...	...	-59,759	...	217,407	102,832
Irrigation and Navigation	4,364	...	...	...	74,614	615	58,119	219,343	156,806	513,861
Military Works	704,080	24,232	30,070	19,884	44,062	793	23,991	59,018	106,173	1,012,303
Civil Buildings, Roads and Services	234,710	1,543	...	4,119	147,533	19,475	9430	558,527	30,024	1,005,360
<b>TOTAL</b>	<b>915,680</b>	<b>27,249</b>	<b>30,070</b>	<b>40,440</b>	<b>311,034</b>	<b>51,664</b>	<b>177,309</b>	<b>837,950</b>	<b>602,781</b>	<b>2,094,206</b>
<b>Army Services—</b>										
Army	6,778,555	...	...	...	...	...	...	2,647,349	2,478,388	11,904,202
Military Operations in Egypt	39,417	...	...	...	...	...	...	1,514	10,043	47,874
<b>TOTAL</b>	<b>6,807,972</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,648,863</b>	<b>2,495,331</b>	<b>11,952,166</b>
<b>Exchange on Transactions with London</b>	<b>2,026,239</b>	<b>-47</b>	<b>-702</b>	<b>-319</b>	<b>-3,499</b>	<b>-18,283</b>	<b>-3,620</b>	<b>217,583</b>	<b>1,601,398</b>	<b>3,838,756</b>
<b>TOTAL IMPERIAL EXPENDITURE</b>	<b>19,541,771</b>	<b>177,859</b>	<b>260,540</b>	<b>115,218</b>	<b>2,936,110</b>	<b>739,304</b>	<b>1,834,609</b>	<b>4,820,078</b>	<b>5,595,053</b>	<b>36,020,542</b>

No. 6.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of India, showing  
for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	£	£	£	£	£	£	£	£	£	£
<b>Principal Heads of Revenue—</b>										
Land Revenue . . . . .	302,182	549,062	257,676	919,374	837,728	800,582	1,378,219	2,673,954	7,805,777	
Opium . . . . .	...	6,800	...	9,099	...	...	3,834	6,495	27,128	
Salt . . . . .	65,537	44,605	37,382	628,846	300,307	170,158	281,243	213,338	1,741,706	
Stamps . . . . .	117,821	110,838	106,182	521,269	259,534	67,122	339,599	388,044	1,902,009	
Excise . . . . .	30,106	...	41	381,474	166,231	50,132	...	...	627,084	
Provincial Rates . . . . .	...	149,022	...	5,422	...	4,050	4,915	163,409		
Customs . . . . .	12,736	...	...	75,880	59,744	28,081	23,314	63,287	263,042	
Assessed Taxes . . . . .	49,738	125,464	10,573	34,717	80,560	45,509	95,370	125,155	567,095	
Forest . . . . .	3,425	974	1,402	49,148	17,028	8,098	31,693	10,735	129,013	
Registration . . . . .	...	...	...	...	...	...	...	...	...	
Tributes from Native States . . . . .	...	...	...	...	...	...	...	...	...	
<b>TOTAL</b>	<b>... 581,545</b>	<b>987,755</b>	<b>413,256</b>	<b>2,626,129</b>	<b>1,721,141</b>	<b>1,260,282</b>	<b>2,148,232</b>	<b>3,491,823</b>	<b>13,230,163</b>	
<b>Post Office, Telegraph, and Mint—</b>										
Post Office . . . . .	...	...	...	...	...	...	3,004	...	...	3,004
Telegraph . . . . .	...	...	...	10	...	...	...	...	343	353
Mint . . . . .	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>... ...</b>	<b>...</b>	<b>...</b>	<b>10</b>	<b>...</b>	<b>...</b>	<b>3,004</b>	<b>...</b>	<b>343</b>	<b>3,357</b>
<b>Receipts by Civil Departments—</b>										
Law and Justice . . . . .	47,055	35,640	15,250	140,970	97,449	69,918	58,075	62,620	526,087	
Police . . . . .	6,855	1,498	10,186	56,280	42,597	67,783	33,067	50,372	268,638	
Marine . . . . .	...	20,490	1,462	89,626	...	...	545	4,702	116,885	
Education . . . . .	10,884	3,599	3,581	53,105	3,228	11,408	21,282	26,192	133,339	
Medical . . . . .	592	717	91	14,175	405	2,893	10,816	6,390	36,139	
Scientific and other Minor Departments . . . . .	663	314	11	20,557	11,416	8,072	15,701	1,351	58,085	
<b>TOTAL</b>	<b>... 66,059</b>	<b>62,258</b>	<b>30,581</b>	<b>374,773</b>	<b>155,155</b>	<b>160,074</b>	<b>139,486</b>	<b>151,687</b>	<b>1,140,073</b>	
<b>Miscellaneous—</b>										
Interest . . . . .	...	...	56	6,761	1,745	740	329	5,485	15,116	
Receipts in aid of Superannuations, &c. . . . .	621	359	85	7,535	2,285	3,983	2,328	11,414	28,610	
Stationery and Printing . . . . .	2,338	523	321	12,072	6,925	8,929	7,288	4,025	43,331	
Miscellaneous . . . . .	1,170	3,184	3,968	71,402	48,875	8,427	7,900	5,883	149,875	
<b>TOTAL</b>	<b>... 4,129</b>	<b>4,076</b>	<b>3,430</b>	<b>97,830</b>	<b>59,830</b>	<b>22,079</b>	<b>17,851</b>	<b>27,707</b>	<b>236,933</b>	
<b>Revenue from Productive Public Works—</b>										
State Railways (Gross Earnings) . . . . .	129,566	167,717	...	398,348	61,215	...	...	...	756,826	
East Indian Railway (Gross Earnings) . . . . .	...	...	...	...	...	...	...	...	...	
Guaranteed Railways (Net Traffic Receipts) . . . . .	...	...	...	...	...	...	...	...	...	
Irrigation and Navigation (Direct Receipts) . . . . .	...	...	...	116,984	534,963	...	...	...	651,947	
Portion of Land Revenue due to Irrigation . . . . .	...	...	...	...	...	...	...	...	...	
<b>TOTAL</b>	<b>... 129,566</b>	<b>167,717</b>	<b>...</b>	<b>515,512</b>	<b>596,178</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,408,773</b>	
<b>Receipts on account of Public Works not classed as Productive—</b>										
State Railways . . . . .	...	...	...	14,079	...	...	...	...	14,079	
Subsidized Railways . . . . .	...	...	...	...	...	...	...	...	...	
Irrigation and Navigation . . . . .	...	3,987	...	79,234	13,548	5,561	5,568	...	107,803	
Military Works . . . . .	...	...	...	...	...	...	...	...	...	
Civil Buildings, Roads and Services . . . . .	6,456	4,862	1,022	79,064	105,094	61,298	14,665	70,973	343,434	
<b>TOTAL</b>	<b>... 6,456</b>	<b>8,849</b>	<b>1,022</b>	<b>172,377</b>	<b>118,642</b>	<b>66,859</b>	<b>20,233</b>	<b>70,973</b>	<b>465,411</b>	
<b>Receipts by Military Departments—</b>										
Army . . . . .	...	...	...	...	...	...	...	...	...	
Military Operations in Egypt . . . . .	...	...	...	...	...	...	...	...	...	
<b>TOTAL</b>	<b>... ...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	
<b>TOTAL PROVINCIAL REVENUE . . . £</b>	<b>... 787,755</b>	<b>1,230,655</b>	<b>448,289</b>	<b>3,786,431</b>	<b>2,650,046</b>	<b>1,512,298</b>	<b>2,335,802</b>	<b>3,742,533</b>	<b>16,484,709</b>	

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*  
31st March 1884.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
<b>Interest—</b>										
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	... ...	... ...	... ...	... ...	... ...	... 1 ...	... ...	... ...	... ...	... ...
Interest on other Obligations	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
<b>TOTAL</b>	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
<b>Direct Demands on the Revenue—</b>										
Refunds and Drawbacks	... ...	1,930 ...	4,790 ...	899 ...	14,243 ...	6,187 ...	6,358 ...	17,760 ...	177,628 ...	229,795 695,373
Assignments and Compensations	... ...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, viz.—										
Land Revenue	... ...	65,349 ...	127,536 ...	74,466 ...	330,304 ...	746,375 ...	194,186 ...	456,789 ...	675,229 ...	2,670,234 ...
Opium (including cost of Production)	... ...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	... ...	...	243 ...	...	1,832 ...	...	...	...	62,486 ...	64,501 ...
Stamps	... ...	2,022 ...	1,077 ...	1,806 ...	22,035 ...	6,124 ...	6,612 ...	7,760 ...	9,097 ...	57,133 45,099
Excise	... ...	2,907 ...	703 ...	364 ...	13,615 ...	5,473 ...	2,966 ...	9,974 ...	9,697 ...	4,688 ...
Provincial Rates	... ...	...	...	...	...	...	560 ...	3,958 ...	...	...
Customs	... ...	...	17,187 ...	...	48,500 ...	...	...	17,001 ...	50,567 ...	139,345 ...
Assessed Taxes	... ...	22 ...	...	...	4,834 ...	318 ...	96 ...	340 ...	997 ...	6,607 ...
Forest	... ...	21,707 ...	60,803 ...	9,872 ...	19,385 ...	52,055 ...	32,504 ...	78,569 ...	77,231 ...	352,186 83,331
Registration	... ...	1,491 ...	528 ...	814 ...	27,894 ...	9,977 ...	4,355 ...	24,131 ...	74,141 ...	...
<b>TOTAL</b>	... ...	95,488 ...	212,867 ...	88,221 ...	482,732 ...	827,150 ...	251,035 ...	612,324 ...	1,779,046 ...	4,348,872 ...
<b>Post Office, Telegraph and Mint—</b>										
Post Office	... ...	4,508 ...	4,601 ...	39 ...	...	...	8,704 ...	11,846 ...	8,075 ...	38,673 5,759
Telegraph	... ...	...	...	...	...	...	...	...	...	...
Mint	... ...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	... ...	4,508 ...	4,601 ...	39 ...	281 ...	...	8,704 ...	11,846 ...	14,453 ...	44,432 ...
<b>Salaries and Expenses of Civil Departments—</b>										
General Administration	... ...	35,844 ...	39,504 ...	21,405 ...	154,503 ...	129,835 ...	111,879 ...	100,735 ...	124,527 ...	718,232 3,078,624
Law and Justice	... ...	118,733 ...	151,946 ...	62,860 ...	931,811 ...	518,929 ...	326,449 ...	466,381 ...	507,515 ...	2,408,468 ...
Police	... ...	132,068 ...	202,010 ...	89,944 ...	458,589 ...	361,395 ...	320,464 ...	318,411 ...	465,587 ...	145,847 ...
Marine (including River Navigation)	... ...	...	40,755 ...	10,309 ...	86,914 ...	...	...	817 ...	7,052 ...	...
Education	... ...	57,783 ...	31,243 ...	16,114 ...	315,541 ...	35,255 ...	71,261 ...	116,549 ...	114,251 ...	757,997 ...
Ecclesiastical	... ...	...	...	...	...	...	...	...	...	...
Medical	... ...	27,299 ...	20,232 ...	12,691 ...	136,365 ...	61,823 ...	53,473 ...	108,509 ...	122,075 ...	543,367 ...
Political	... ...	...	279 ...	...	45 ...	...	...	...	160 ...	484 ...
Scientific and other Minor Departments	... ...	5,475 ...	23,740 ...	2,838 ...	39,708 ...	28,849 ...	10,263 ...	39,761 ...	16,424 ...	167,118 ...
<b>TOTAL</b>	... ...	377,202 ...	509,709 ...	216,161 ...	2,123,536 ...	1,136,086 ...	887,789 ...	1,211,163 ...	1,358,491 ...	7,820,137 ...
<b>Miscellaneous Civil Charges—</b>										
Territorial and Political Pensions	... ...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	... ...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	... ...	15,019 ...	17,350 ...	4,899 ...	114,008 ...	114,655 ...	56,709 ...	86,175 ...	117,128 ...	525,943 ...
Stationery and Printing	... ...	12,301 ...	17,103 ...	6,832 ...	92,784 ...	51,352 ...	39,658 ...	85,126 ...	57,649 ...	362,805 ...
Miscellaneous	... ...	2,071 ...	20,765 ...	2,042 ...	37,063 ...	20,369 ...	9,182 ...	25,865 ...	20,938 ...	39,195 ...
<b>TOTAL</b>	... ...	30,291 ...	55,218 ...	13,773 ...	243,855 ...	186,376 ...	105,549 ...	197,166 ...	195,715 ...	1,027,043 ...
<b>Famine Relief and Insurance—</b>										
Famine Relief	... ...	...	...	...	...	...	...	...	3,202 ...	4,409 ...
Protective Works, Railways	... ...	...	...	...	...	...	...	...	...	...
Protective Works, Irrigation	... ...	...	...	...	...	...	...	...	...	...
Reduction of Debt	... ...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	... ...	...	...	...	...	...	...	...	3,202 ...	4,409 ...
<b>Expenditure on Productive Public Works (Revenue Account)—</b>										
State Railways (Working Expenses)	... ...	64,572 ...	102,117 ...	...	239,906 ...	38,023 ...	...	...	...	444,618 ...
East Indian Railway (Working Expenses)	... ...	...	...	...	...	...	...	...	...	...
Guaranteed Railways (Surplus Profits)	... ...	...	...	...	...	...	...	...	...	...
Land and Supervision	... ...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation (Working Expenses)	... ...	...	...	...	106,940 ...	194,372 ...	...	...	...	301,312 ...
Charges in respect of Capital—										
a. Interest on Debt :										
State Railways	... ...	34,903 ...	85,318 ...	...	159,383 ...	11,978 ...	11,115 ...	...	...	302,697 ...
East Indian and Eastern Bengal Railways	... ...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	... ...	...	...	...	216,076 ...	247,105 ...	...	...	...	463,181 ...
b. Annuities in Purchase of Guaranteed Railways (including Sinking Funds)	... ...	...	...	...	...	...	...	...	...	...
c. Guaranteed Railways: interest	... ...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	... ...	99,475 ...	187,435 ...	...	722,305 ...	491,478 ...	11,115 ...	...	...	1,511,808 ...
<b>Expenditure on Public Works not classed as Productive—</b>										
State Railways (Capital Account)	... ...	...	...	10,606 ...	-276,004 ...	-196,664 ...	-665 ...	1,172 ...	-12,412 ...	-473,367 ...
State Railways (Working and Maintenance)	... ...	...	...	...	10,075 ...	...	...	...	...	10,075 ...
Subsidized Railways	... ...	...	...	...	3,973 ...	2,985 ...	...	...	...	6,957 ...
Southern Mahratta Railway	... ...	...	...	...	...	...	...	...	...	...
Frontier Railways	... ...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	... ...	...	58,598 ...	...	117,782 ...	21,740 ...	1,387 ...	33,324 ...	...	232,831 ...
Military Works	... ...	...	...	...	...	...	...	...	...	...
Civil Buildings, Roads and Services	... ...	104,579 ...	291,877 ...	46,981 ...	471,881 ...	319,513 ...	285,970 ...	246,040 ...	304,971 ...	2,131,812 ...
<b>TOTAL</b>	... ...	104,579 ...	350,475 ...	57,587 ...	327,706 ...	147,574 ...	287,292 ...	280,536 ...	352,559 ...	1,008,308 ...
<b>Army Services—</b>										
Army	... ...	...	...	...	...	...	...	...	...	...
Military Operations in Egypt	... ...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	... ...	...	...	...	...	...	...	...	...	...
<b>Exchange on Transactions with London</b>										
<b>TOTAL</b>	... ...	711,543 ...	1,320,305 ...	375,781 ...	3,900,415 ...	2,788,673 ...	1,551,484 ...	2,316,237 ...	3,704,673 ...	16,069,111 ...
Add—Portion of Allotments to Provincial Governments not spent in the year	... +76,212	...	...	...	...	...	...	+10,820	...	...
Deduct—Amount included in the above met by Provincial Governments from accumulated Balances of previous years	... ...	...	-90,030 ...	-5,216 ...	-146,027 ...	-357,630 ...	-15,765 ...	...	-25,85 ...	-530,321 ...
<b>TOTAL, PROVINCIAL EXPENDITURE</b>	... ...	787,755 ...	1,230,275 ...	370,565 ...	3,754,388 ...	2,431,043 ...	1,535,719 ...	2,327,057 ...	3,704,088 ...	16,138,890 ...

## No. 7.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of India, showing the for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	£	£	£	£	£	£	£	£	£	£
<b>Principal Heads of Revenue—</b>										
Land Revenue . . . . .	22	...	97	...	...	...	3,253	111,103	13,802	128,277
Opium . . . . .	...	...	...	...	...	...	...	...	...	...
Salt . . . . .	...	...	...	...	...	...	...	...	...	...
Stamps . . . . .	...	...	...	...	...	...	...	...	...	...
Excise . . . . .	1,791	...	2,525	...	...	...	...	...	...	4,316
Provincial Rates . . . . .	6,192	28,896	101,483	40,170	398,152	483,249	286,540	668,518	236,994	2,250,194
Customs . . . . .	...	...	...	...	...	...	...	...	...	...
Assessed Taxes . . . . .	...	...	...	...	...	...	...	...	...	...
Forest . . . . .	...	...	...	...	...	...	...	...	...	...
Registration . . . . .	...	...	...	...	...	...	...	...	...	...
Tributes from Native States . . . . .	...	...	...	...	...	...	...	...	...	...
<b>TOTAL . . . . .</b>	<b>8,005</b>	<b>28,896</b>	<b>104,105</b>	<b>40,170</b>	<b>398,152</b>	<b>483,249</b>	<b>289,793</b>	<b>779,621</b>	<b>250,796</b>	<b>2,382,787</b>
<b>Post Office, Telegraph, and Mint—</b>										
Post Office . . . . .	...	...	55	...	1,485	...	...	...	...	1,540
Telegraph . . . . .	...	...	...	...	...	...	...	...	...	...
Mint . . . . .	...	...	...	...	...	...	...	...	...	...
<b>TOTAL . . . . .</b>	<b>...</b>	<b>...</b>	<b>55</b>	<b>...</b>	<b>1,485</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,540</b>
<b>Receipts by Civil Departments—</b>										
Law and Justice . . . . .	35	...	...	...	...	...	...	...	...	35
Police . . . . .	1,041	17,104	3,043	...	...	...	...	2,325	19,377	42,890
Marine . . . . .	...	...	...	...	...	...	...	...	...	...
Education . . . . .	641	...	260	56	...	8,913	...	12,337	47,652	69,859
Medical . . . . .	284	35	8	...	...	13,796	...	2,121	173	16,417
Scientific and other Minor Departments . . . . .	355	1,351	...	...	9,443	34	...	...	851	12,034
<b>TOTAL . . . . .</b>	<b>2,356</b>	<b>18,490</b>	<b>3,311</b>	<b>56</b>	<b>9,443</b>	<b>22,743</b>	<b>...</b>	<b>16,783</b>	<b>68,053</b>	<b>741,235</b>
<b>Miscellaneous—</b>										
Interest . . . . .	193	...	...	...	5,821	2,529	...	10,132	1,280	19,945
Receipts in aid of Superannuations, &c. . . . .	...	...	...	...	...	...	...	27	...	27
Stationery and Printing . . . . .	...	...	...	...	...	...	...	...	...	...
Miscellaneous . . . . .	2,705	8,672	7,441	1,392	26,765	636	10,191	40,901	14,037	112,800
<b>TOTAL . . . . .</b>	<b>2,898</b>	<b>8,672</b>	<b>7,441</b>	<b>1,392</b>	<b>32,586</b>	<b>3,165</b>	<b>10,191</b>	<b>51,110</b>	<b>15,317</b>	<b>132,772</b>
<b>Revenue from Productive Public Works—</b>										
State Railways (Gross Earnings). . . . .	...	...	...	...	...	...	...	...	...	...
East Indian Railway (Gross Earnings) . . . . .	...	...	...	...	...	...	...	...	...	...
Guaranteed Railways (Net Traffic Receipts) . . . . .	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation (Direct Receipts) . . . . .	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation . . . . .	...	...	...	...	...	...	...	...	...	...
<b>TOTAL . . . . .</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>Receipts on account of Public Works not classed as Productive—</b>										
State Railways . . . . .	...	...	...	...	...	...	...	...	...	...
Subsidized Railways . . . . .	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation . . . . .	...	...	...	...	1,413	1,675	...	...	...	3,088
Military Works . . . . .	...	...	...	...	...	...	...	...	...	...
Civil Buildings, Roads and Services . . . . .	2,158	9,405	4,445	10,634	25	6,510	13	66,909	37,111	137,210
<b>TOTAL . . . . .</b>	<b>2,158</b>	<b>9,405</b>	<b>4,445</b>	<b>10,634</b>	<b>1,438</b>	<b>8,185</b>	<b>13</b>	<b>66,909</b>	<b>37,111</b>	<b>140,298</b>
<b>Receipts by Military Department—</b>										
Army . . . . .	...	...	...	...	...	...	...	...	...	...
Military Operations in Egypt . . . . .	...	...	...	...	...	...	...	...	...	...
<b>TOTAL . . . . .</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>TOTAL, LOCAL REVENUE £</b>	<b>15,417</b>	<b>65,463</b>	<b>110,357</b>	<b>52,352</b>	<b>443,104</b>	<b>517,342</b>	<b>299,997</b>	<b>914,423</b>	<b>371,277</b>	<b>2,798,612</b>

AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*  
31st March 1884.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindhi.	TOTAL INDIA.
<b>Interest—</b>	£	£	£	£	£	£	£	£	£	£
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	1,197	3,561	4,758
<b>TOTAL</b>	...	...	...	...	...	...	...	1,197	3,561	4,758
<b>Direct Demands on the Revenue—</b>										
Refunds and Drawbacks	...	620	1,079	43	2,460	363	53	1,317	1,591	7,526
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, viz.—										
Land Revenue	24	...	...	...	...	...	60,919	315,938	3	376,884
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	630	...	...	...	...	...	11,871	...	6,045	49,939
Provincial Rates	...	...	4,695	391	26,937	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	654	620	5,774	434	29,397	363	72,843	317,255	7,639	434,979
<b>Post Office, Telegraph, and Mint—</b>										
Post Office	72	...	5,643	2,199	31,980	19,361	5,575	...	...	64,830
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	72	...	5,643	2,199	31,980	19,361	5,575	...	...	64,830
<b>Salaries and Expenses of Civil Departments—</b>										
General Administration	2,223	12,621	1,391	...	12,821	7,695	8,156	11,196	1,867	57,970
Law and Justice	78	...	...	...	...	...	...	...	...	78
Police	1,939	4,818	35,085	...	...	233,372	...	2,465	6,006	283,685
Marine (including River Navigation)	...	...	...	...	...	...	...	...	...	...
Education	1,383	241	8,548	11,571	...	130,909	45,743	70,970	145,200	414,565
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,803	3,030	1,102	543	1,452	46,486	26,766	52,443	45,211	148,836
Political	169	...	...	...	...	...	...	...	...	169
Scientific and other Minor Departments	549	5,139	501	140	4,417	2,236	8,426	...	11,205	34,603
<b>TOTAL</b>	8,144	25,839	46,627	12,254	18,690	420,698	89,091	137,074	179,489	937,906
<b>Miscellaneous Civil Charges—</b>										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	187	63	40	...	48	277	...	477	...	1,032
Stationery and Printing	...	...	...	...	...	...	200	...	512	3,427
Miscellaneous	1,570	2,444	5,769	4,078	3,245	410	2,690	47,129	8,264	75,599
<b>TOTAL</b>	1,757	2,507	5,809	4,078	6,008	687	2,890	47,546	8,776	80,058
<b>Famine Relief and Insurance—</b>										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Protective Works, Railways	...	...	...	...	...	...	...	...	...	...
Protective Works, Irrigation	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	...	...	...	...	...	...	...	...	...	...
<b>Expenditure on Productive Public Works (Revenue Account)—</b>										
State Railways (Working Expenses)	...	...	...	...	...	...	...	...	...	...
East Indian Railway (Working Expenses)	...	...	...	...	...	...	...	...	...	...
Guaranteed Railways (Surplus Profits, Land and Supervision)	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation (Working Expenses)	...	...	...	...	...	...	...	...	...	...
Charges in respect of Capital—										
a. Interest on Debt—										
State Railways	...	...	...	...	...	...	...	...	...	...
East Indian and Eastern Bengal Railways	...	...	...	...	...	...	...	...	...	...
Irrigation and Navigation	...	...	...	...	...	...	...	...	...	...
b. Annuities in Purchase of Guaranteed Railways (including Sinking Funds)	...	...	...	...	...	...	...	...	...	...
c. Guaranteed Railways: Interest	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	...	...	...	...	...	...	...	...	...	...
<b>Expenditure on Public Works not classed as Productive—</b>										
State Railways (Capital Account)	...	...	...	...	...	...	...	...	...	...
State Railways (Working and Maintenance)	...	...	...	...	...	...	...	...	...	...
Subsidized Railways	...	...	...	...	...	...	...	...	...	...
Southern Mahratta Railway	...	...	...	...	...	...	...	...	...	...
Frontier Railways	...	...	...	718	...	...	1,903	...	...	2,621
Irrigation and Navigation	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Buildings, Roads and Services	4,818	30,601	60,156	111,066	366,578	291,549	74,207	395,728	210,054	1,553,757
<b>TOTAL</b>	4,818	30,601	60,874	111,066	366,578	293,452	74,207	395,728	210,054	1,556,378
<b>Army Services—</b>										
Army	...	...	...	...	...	...	...	...	...	...
Military Operations in Egypt	...	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	...	...	...	...	...	...	...	...	...	...
<b>Exchange on Transactions with London</b>										
<b>TOTAL</b>	15,445	59,567	124,727	130,031	452,653	734,561	244,606	898,800	418,519	3,078,909
Add—Portion of Local Revenue not spent in the year	...	+5,896	...	...	+22,494	+2,684	+31,970	+14,368	...	
Deduct—Amount included in the above, met from accumulated Balances of previous years	-28	...	-4,990	-55	...	...	...	...	-6,797	+6,542
<b>TOTAL, LOCAL EXPENDITURE</b>	15,417	65,463	119,737	129,976	475,147	737,245	276,576	913,168	411,722	3,144,451

## No. 8.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Revenue (from Account No. 2) . . . . .			£ 71,461,636 28,105	£ 265,785 ...	£ 71,727,421 28,105
Extraordinary Receipts . . . . .					
<b>Permanent Debt incurred—</b>					
(A.) Exclusive of Debt on account of Productive Public Works—					
<i>Sterling Debt.</i>					
India 4 p. c. Debentures . . . . .				...	...
<i>Rupee Debt.</i>					
4 p. c. Rupee Loan . . . . .				...	...
Stock Notes . . . . .				...	...
				...	...
(B.) Debt on account of Productive Public Works . . . . .	78A	188			
<i>Sterling Debt.</i>					
India 3½ p. c. Stock . . . . .				...	591,001
<i>Rupee Debt.</i>					
4 p. c. Rupee Loan . . . . .			2,500,019	...	
Stock Notes . . . . .			24,713	...	
Miscellaneous . . . . .			51	...	
Debt transferred for Productive Public Works . . . . .			904,350	...	
				(a) 3,429,133	591,001
				3,429,133	591,001
				...	4,020,134
					3,062,953
<b>TOTAL NET</b>					
<b>Unfunded Debt—</b>					
Temporary Loans . . . . .	79	189	...		1,250,000
Special Loans . . . . .	80	189	...	...	
Treasury Notes . . . . .	81	190	251,307	...	
Deposits of Service Funds . . . . .	82	190	649,951	4,339	
Savings Bank Deposits . . . . .	83	191	2,479,857	...	
				3,381,115	1,254,339
				...	4,635,454
					352,480
<b>TOTAL NET</b>					
<b>Deposits and Advances—</b>					
Unspent Balances of Provincial Allotments . . . . .	68	168	123,501	...	
Commission for the Reduction of Debt . . . . .	47A	98	581,137	...	
Excluded Local Funds . . . . .	84	192	763,554	...	
Political, Railway and Military Prize Funds . . . . .	85	192	25,112	...	
Departmental and Judicial Deposits . . . . .	86	193	14,447,224	...	
Advances . . . . .	210	Vide appendix A.	5,828,645	6,802	
Suspense Accounts . . . . .	219		47,828	...	
Miscellaneous . . . . .	220		642,966	1,004,594	
				22,459,967	1,011,396
				...	23,471,363
<b>TOTAL NET</b>					
<b>Loans to Municipalities, Native States, &amp;c.</b>					
NET . . . . .	87	197	278,702	...	278,702
			...	...	171,960
<b>TOTAL NET</b>					
<b>Capital of Guaranteed and Subsidized Companies</b>					
Capital of Southern Mahratta Railway . . . . .	88	206	1,732,940	1,752,221	
" Western Deccan Railway . . . . .			300	151,480	
			3,958	...	
				1,737,198	1,903,701
				...	3,640,899
<b>Remittances—</b>					
Inland Money Orders . . . . .	221	Vide appendix A.	7,313,417	...	
Other Departmental Accounts . . . . .	221		998,291	...	
Net Receipts by Civil Treasuries from—					
Post Office . . . . .	221		464,517	...	
Guaranteed Railways . . . . .	221		4,274,510	...	
Net Receipts from Civil Treasuries by—					
Telegraph . . . . .	221		91,027	...	
Marine . . . . .	221		225,222	...	
Military . . . . .	221		10,780,933	...	
Public Works . . . . .	221		4,547,752	...	
Remittance Account between England and India . . . . .	208		1,389,298	429,719	
				30,090,967	429,719
				...	30,520,686
					10,120
<b>TOTAL NET</b>					
<b>Secretary of State's Bills drawn . . . . .</b>		90	210	...	17,599,805
<b>Total Receipts . . . . .</b>				132,866,823	23,055,746
<b>Opening Balance . . . . .</b>		91	211	14,821,550	3,429,874
<b>GRAND TOTAL . £</b>				147,688,373	26,485,620

(a) vis:—	India.	England.
For East Indian Railway . . . . .	£ 208,558	535,059
For Eastern Bengal Railway . . . . .	"	55,942
For other Productive Public Works . . . . .	3,192,470	...
For ditto transferred from ordinary . . . . .	28,105	...
<b>TOTAL . . . . .</b>	<b>3,429,133</b>	<b>591,001</b>

of the GOVERNMENT of India in India and in England, for the Year ended 31st March 1884.

	No. of Account.	No. of Page.	India.	England?	TOTAL.
Expenditure (from Account No. 3) . . . . .			£ 55,768,562	£ 15,036,042	£ 70,804,604
Add—Provincial Surpluses transferred to "Deposits" . . . . .			123,501	... —	+ 123,501
Deduct—Provincial Deficits charged against "Deposits" . . . . .			—588,180	... —	—588,180
Productive Public Works Capital Expenditure . . . . .			2,634,682	1,357,347	3,992,029
Productive Public Works Expenditure formerly treated as Ordinary now transferred to Capital by Credit as an Extraordinary Receipt . . . . .			28,105	...	28,105
<b>Permanent Debt discharged</b> . . . . .	78	186			
<i>Sterling Debt.</i>					
East India Bonds . . . . .			...	1,400	
India 5 p. c. Stock . . . . .			...	3,491	
India 4 p. c. Debentures (besides £990,000 cancelled) (b)			...	...	
India 4 p. c. Stock (besides £37,827 cancelled) (c)			...	...	
Debentures, &c., E. I. Railway . . . . .			...	35,140	
<i>Rupee Debt.</i>					
5½ p. c. Loans . . . . .			10,830	...	
5 p. c. Loans . . . . .			146	...	
5 p. c. Debentures (besides £300 cancelled) (d)			...	...	
4½ p. c. Loans . . . . .			450	...	
4 p. c. Loans (besides £9,065 cancelled) (d)			1,301	...	
Miscellaneous . . . . .			73	...	
<i>Add—Permanent Debt reduced by transfer to Debt incurred</i> . . . . .			12,800	40,031	
for Productive Public Works . . . . .			904,350	...	
<b>TOTAL NET</b> . . . . .			917,150	40,031	957,181
<b>Unfunded Debt—</b>			...	...	O
Temporary Loans . . . . .	79	189	...	1,250,000	
Special Loans . . . . .	80	189	144,000	...	
Treasury Notes . . . . .	81	190	147,727	...	
Deposits of Service Funds . . . . .	82	190	533,647	835	
Savings Bank Deposits . . . . .	83	191	2,200,705	...	
<b>TOTAL NET</b> . . . . .			3,032,139	1,250,835	4,282,974
<b>Deposits and Advances—</b>			...	...	O
Unspent Balances of Provincial Allotments . . . . .	68	168	588,180	...	
Commission for the Reduction of Debt . . . . .	47A	98	756,065	1,001,393	
Excluded Local Funds . . . . .	84	192	784,176	...	
Political, Railway and Military Prize Funds . . . . .	85	192	43,020	...	
Departmental and Judicial Deposits . . . . .	86	193	14,402,132	...	
Advances . . . . .	Vide appen-	218	5,692,645	183	
Suspense Accounts . . . . .	dix A.	219	231,359	...	
Miscellaneous . . . . .		220	601,119	1,294	
<b>TOTAL NET</b> . . . . .			23,158,726	1,002,870	24,161,596
			...	...	690,233
<b>Loans to Municipalities, Native States, &amp;c.</b> . . . . .	NET	87	106,742	...	106,742
			...	...	O
<b>Capital of Guaranteed and Subsidized Companies</b> . . . . .		88	206	1,734,585	2,077,266
Capital of Southern Mahratta Railway . . . . .				408,116	235,205
" Western Deccan Railway . . . . .				29,316	...
<b>TOTAL NET</b> . . . . .			2,172,017	2,312,471	4,484,488
			...	...	843,589
<b>Remittances—</b>					
Inland Money Orders . . . . .	222		7,288,981	...	
Other Local Remittances (Net) . . . . .	222		26,441	...	
Other Departmental Accounts . . . . .	222		1,015,044	...	
Net Payments into Civil Treasuries by—					
Post Office . . . . .	222		470,026	...	
Guaranteed Railways . . . . .	222		4,274,510	...	
Net Issues from Civil Treasuries to—					
Telegraph . . . . .	222		92,583	...	
Marine . . . . .	222		227,487	...	
Military . . . . .	222		10,779,291	...	
Public Works . . . . .	222		4,571,315	...	
Remittance Account between England and India . . . . .	208		391,485	1,372,803	
<b>TOTAL NET</b> . . . . .			29,137,763	1,372,803	30,510,566
			...	...	O
<b>Secretary of State's Bills paid</b> . . . . .		90	210	17,997,240	...
<i>Total Disbursements</i>				134,488,447	22,372,399
<b>Closing Balance</b> . . . . .		91	211	13,199,926	4,113,221
<b>GRAND TOTAL</b> . . . . .				147,688,373	26,485,620

(b) Purchased for £997,681 and cancelled by charge to Commission for Reduction of Debt, under Deposits.

(c) Of this amount £3,584 was purchased for £3,712 and cancelled by charge to Commission for Reduction of Debt as above, and £34,243 by charge to E. I. Railway Sinking Fund, included under Expenditure on Productive Public Works (Revenue Account).

(d) These amounts were paid off by charge to Commission for Reduction of Debt.

GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS, 1883-84.

## Section A.—Interest.

Revenue £ nil. Expenditure £4,276,266.

MAJOR HEAD.		DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major head Total.	
					Revenue.	Expenditure.
Interest on Ordinary Debt.	9	Expenditure . . . . .	22	£	£	£
Interest on other Obligations.	10	Expenditure . . . . .	24	...	...	3,819,031
		TOTAL . . . . .	...	...	...	457,235
						4,276,266

No. 9.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1884.

	Amount of Loan, 31st March 1884.	Annual Amount of Interest.	Amount of In- terest paid during the Year.	TOTAL.
RUPEE DEBT.	£	£	£	£
<i>Loans bearing interest at 4½ per cent.—</i>				
Transfer Loan of 1870 . . . . .	1,830,890	82,390	83,270	
Railway Loan from Maharaja Holkar . . . . .	1,000,000	45,000	45,000	
Transfer Loan of 1878 . . . . .	1,759,540	79,179	83,505	
Transfer Loan of 1879, 4½ per cent. portion . . . . .	18,828,397	847,278	872,127	
Transfer Loan of 1879, 7s. Sterling per cent. portion . . . . .	23,300	(a) 992	1,127	
				1,085,029
<i>Loans bearing interest at 4 per cent.—</i>				
Loan of 1832-33 . . . . .	911,519	36,461	34,099	
Loan of 1835-36 . . . . .	2,417,200	96,688	104,864	
Loan of 1842-43 . . . . .	23,345,800	933,832	917,439	
Loan of 1854-55 . . . . .	5,184,590	207,384	214,495	
Transfer Loan of 1st May 1865 . . . . .	24,056,179	986,247	879,277	
Transfer Loan of 22nd April 1854 . . . . .	1,226,778	49,071	45,786	
Reduced 4 per cent. Loan of 1879 . . . . .	9,919,920	396,797	409,123	
Promissory Notes for Mysore Family . . . . .	90,898	3,636	3,531	
Railway Loan from Maharaja Sindiah . . . . .	1,500,000	60,000	60,000	
East India Railway commuted Stock . . . . .	10,075	427	331	
				2,668,945
<i>Loans bearing interest at 3½ per cent.—</i>				
Loan of 1853-54 . . . . .	55,060	1,927	1,806	
				1,806
<i>Provincial Debenture Loans:</i>				
Nagpore-Raijore Railway Debenture Loan at 4½ per cent. . . . .	43,235	1,946	1,456	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent. . . . .	50,080	2,003	2,092	
Mutra-Hathras Light Railway Debenture Loan at 4 per cent. . . . .	32,410	1,296	1,218	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent. . . . .	45,120	1,805	1,504	
				6,270
<i>Paid in India on Loans in course of Discharge:</i>				
5½ per cent. Loan of 1859-60 . . . . .			802	
5 per cent. Loan of 1841-42 . . . . .			...	
5 per cent. Loan of 1856-57 . . . . .			159	
5 per cent. Loan of 1854-55 for Public Works . . . . .			...	
5 per cent Debenture Loan of 1867-68 . . . . .			305	
4½ per cent. Transfer Loan of 1871 . . . . .			88	
4½ per cent. Transfer Loan of 1872 . . . . .			1,258	
4 per cent. Loan of 1824-25 . . . . .			8	
4 per cent. Loan of 1828-29 . . . . .			II	
Reduced 4 per cent. Loan of 1881 . . . . .			33	
Treasury Bills at 2½ pie per R100 per diem . . . . .			...	
				2,664
<i>Miscellaneous:</i>				
Interest on Government of India Stock Notes at 4 per cent. . . . .	193,913	7,757	5,242	
Commission on sale of Stock Notes . . . . .			152	
Discount on 4 per cent. Loan of 1883 . . . . .			34,508	
Deduct—Recredit of Interest paid on paper held on Government Account . . . . .			14,787	
				25,115
<b>STERLING DEBT.</b>				
<b>TOTAL INTEREST PAID UPON RUPEE DEBT £</b>				
				3,789,829
<b>STERLING DEBT.</b>				
India 4 per cent. Debentures . . . . .	8,006,500	320,260	330,087	
India 5 per cent. Stock (prior to 5th July 1880) . . . . .			4,655	
India 4 per cent. Stock . . . . .	53,426,084	2,137,043	1,937,983	
India 4 per cent. Stock created under East Indian Railway (Redemption of Annuities) . . . . .			201,339	
India 3½ per cent. Stock . . . . .			122,495	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity . . . . .	5,157,634	180,517	42,560	
India 3½ per cent. Stock issued in redemption of portion of East Indian Railway, 4½ per cent. Debenture Stock . . . . .			324	
Debentures and Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206 bearing 4½ per cent. interest . . . . .	1,475,260	66,387	67,370	
Temporary Loans . . . . .			1,456	
Outstanding dividends on East India Stock . . . . .			320	
<b>TOTAL INTEREST ON STERLING DEBT £</b>				
				2,708,589
<b>GRAND TOTAL £</b>				
				(b) 6,498,4 8

(a) Equivalent in rupees of 7s. per 100 rupees.

(b) For division of the total charge between "1 Interest on Ordinary Debt" and "39 Charges in respect of Capital, Interest on Debt for Productive Public Works," see distribution statement in the next page.

No. 9.—ACCOUNT of the Public Debt of India, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1884—*continued*.

*Statement shewing the Distribution of Charges for Interest.*

*Note.*—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due on account of Provincial Productive Public Works, and the Interest and Commission on Stock Notes, which are taken Provincially.

	ORDINARY DEBT.				DEBT INCURRED FOR PRODUCTIVE PUBLIC WORKS.			
	Sterling Debt.	Ordinary Rupee Debt.	Miscel- laneous.	TOTAL.	State Railways.	East Indian Railway.	Irrigation.	TOTAL.
India, General .	... 1,351,706	19,760	1,371,466	1,027,074	(a) 192,699	382,143	1,601,916	
Central Provinces .	... ...	310	310	34,903	...	...	34,903	
British Burmah .	... ...	...	...	85,318	...	...	85,318	
Assam .	... ...	25	25	...	...	...	...	
Bengal .	... ...	724	724	159,383	...	216,076	375,459	
North-Western Provinces and Oudh.	... ...	1,775	1,775	11,978	...	247,105	259,083	
Punjab .	... ...	1,080	1,080	11,115	...	...	11,115	
Madras .	... ...	693	693	...	...	...	...	
Bombay .	... ...	748	748	...	...	...	...	
Total India .	... 1,351,706	25,115	1,376,821	1,329,771	(a) 192,699	845,324	2,367,794	
England .	2,396,996	(b) 45,214	...	2,442,210	...	311,593	311,593	
<b>TOTAL</b>	<b>2,396,996</b>	<b>1,396,920</b>	<b>25,115</b>	<b>3,819,031</b>	<b>1,329,771</b>	<b>(a) 504,292</b>	<b>845,324</b>	<b>2,679,387</b>

TOTAL £ 6,498,418 as in last page.

(a) Includes £1,119 Interest on Debt incurred for the Eastern Bengal Railway.

(b) Interest on the Indian Transfer Loan of 22nd April 1854 paid in England.

No. 10.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1884, in continuation of the Account of the PUBLIC DEBT (Account No. 9).

INDIA, GENERAL.	Amount, 31st March 1883.	Amount, 31st March 1884.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
<i>Special Loans.</i>				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,728,723	1,584,723	6,5 & 4	87,096
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	300
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 & 6	1,903
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	63
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	...
<i>Treasury Notes.</i>				
Treasury notes on account of Soldier's Savings Bank Deposits	300	300	4 & 3½	...
Treasury Notes for Bhonsla Family Temples	34,370	34,370	5	2,038
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	11,662	7,162	4	736
<i>Service Funds.</i>				
Treasury Notes issued in favour of Service Funds	1,124,936	1,153,016	4	33,111
Civil Fund under Rules of 1st January 1850	695,035	720,976	4 & 5	34,380
Uncovenanted Service Family Pension Fund, Deferred Annuity Branch	119	125	...	4
Uncovenanted Service Family Pension Fund, Insurance Branch	20	21	...	1
Uncovenanted Service Family Pension Fund	797,405	844,487	6	47,465
<i>Savings Banks.</i>				
Deposits in District Savings Banks	52,868	55,911	3½	1,945
State Railway Provident Institutions	23,512	39,199	3½	901
Regimental Savings Banks Deposits	101,947	87,108	3½	4,736
Post Office Savings Bank Deposits	10,158	41,006	3½	18,722
General Family Pension Fund	91,294	4,615	3½	3,296
Hindu Family Annuity Fund	15,413	2,932	3½	429
<i>Miscellaneous.</i>				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	150,899	135,486	4	6,509
Balances of Railway Funds	141,989	140,417	...	5,980
Balances of net Railway Traffic Receipts	...	...	...	1,872
Post Office Guarantee Fund	...	...	3½	69
Miscellaneous Accounts	...	...	...	2,169
<i>CENTRAL PROVINCES.</i>	5,086,565	4,957,769		256,397
<i>Savings Banks.</i>				
Deposits in District Savings Banks	56,079	58,040	3½	2,191
State Railway Provident Institutions	2,235	4,643	3½	120
Post Office Savings Bank Deposits	19,356	(a) 35,710	3½	...
<i>BRITISH BURMAH.</i>	77,670	98,393		2,311
<i>Savings Banks.</i>				
Deposits in District Savings Banks	26,363	24,698	3½	897
State Railway Provident Institutions	5,053	6,989	3½	219
Post Office Savings Bank Deposits	7,559	(a) 16,489	3½	...
	38,975	48,176		1,116
Carried forward	£ 5,203,210	£ 5,104,338		259,824

(a) The interest on these Deposits is included in 18,722*l.* entered under "India, General."

No. 10.—Account showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1884, &c.—continued.

	Amount, 31st March 1883.	Amount, 31st March 1884.	Rate of Interest per cent.	Amount of Interest paid during the year.
Brought forward	£ 5,203,210	£ 5,104,338	£	£ 259,824
<b>ASSAM.</b>				
<i>Savings Banks.</i>				
Deposits in District Savings Banks . . . . .	36,672	36,147	3 <i>1</i>	1,312
Post Office Savings Bank Deposits . . . . .	8,229	(a) 17,521	3 <i>1</i>	...
	44,901	53,668		1,312
<b>BENGAL.</b>				
<i>Savings Banks.</i>				
Deposits in the Government Savings Bank (Calcutta) . . . . .	332,467	294,392	3 <i>1</i>	11,419
Deposits in District Savings Banks . . . . .	271,160	264,239	3 <i>1</i>	9,565
State Railway Provident Institutions . . . . .	10,917	14,627	3 <i>1</i>	457
Post Office Savings Bank Deposits . . . . .	111,156	(a) 229,564	...	...
<i>Miscellaneous.</i>				
Compensation for Lands taken for Public Purposes . . . . .	...	...	...	79
Law Charges . . . . .	...	...	...	11
Miscellaneous Accounts . . . . .	...	...	...	109
	725,700	802,822		21,640
<b>NORTH-WESTERN PROVINCES AND OUDH.</b>				
<i>Special Loans.</i>				
Sum deposited with Government in 1830 by the Ma- haraja of Kirwee as a Charitable Endowment . . . . .	20,000	20,000	4	800
<i>Savings Banks.</i>				
Deposits in District Savings Banks . . . . .	177,093	180,757	3 <i>1</i>	6,453
State Railway Provident Institutions . . . . .	960	1,278	3 <i>1</i>	...
Post Office Savings Banks Deposits . . . . .	55,543	(a) 115,467	3 <i>1</i>	...
<i>Miscellaneous.</i>				
Miscellaneous Accounts . . . . .	...	...	...	38
	253,596	317,502	...	7,291
<b>PUNJAB.</b>				
<i>Savings Banks.</i>				
Deposits in District Savings Banks . . . . .	112,780	107,404	3 <i>1</i>	3,857
State Railway Provident Institutions . . . . .	29,156	34,448	3 <i>1</i>	1,069
Post Office Savings Banks Deposits . . . . .	41,598	(a) 85,096	3 <i>1</i>	...
<i>Miscellaneous.</i>				
Miscellaneous Accounts including Refunds . . . . .	..	...	...	1
	183,534	226,948		4,927
<b>MADRAS.</b>				
<i>Service Funds.</i>				
Treasury Notes of Service Funds . . . . .	1,417,640	1,497,640	4	54,506
Civil Fund . . . . .	43,289	80,269	4 & 5	7,106
Apothecaries' Fund . . . . .	7,450	7,807	4	295
<i>Savings Banks.</i>				
Government Savings Bank Deposits . . . . .	293,536	282,184	3 <i>1</i>	10,230
Regimental Savings Banks Deposits . . . . .	30,620	27,023	3 <i>1</i>	1,377
Post Office Savings Banks Deposits . . . . .	26,074	(a) 74,665	...	...
<i>Miscellaneous.</i>				
Balances of Madras Railway Special Funds . . . . .	15,734	15,478	...	607
Deposits of the Administrator General . . . . .	199	138	...	7
Land Revenue Collections refunded . . . . .	...	...	...	3
Miscellaneous Accounts including Refunds . . . . .	...	...	...	3,099
	1,834,542	1,985,204		77,230
Carried forward . . . . .	8,245,483	8,490,482		372,224

(a) The interest on these Deposits is included in 18,722*l*, entered under "India, General."

No. 10.—Account showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1884, &c.—continued.

	Amount, 31st March 1883.	Amount, 31st March 1884.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
Brought forward . . .	8,245,483	8,490,482		372,224
<b>BOMBAY.</b>				
<i>Special Loans.</i>				
Educational and Charitable Endowments . . .	95,689	95,689	...	4,707
<i>Service Funds.</i>				
Bombay Island Police Fund . . .	31,917	31,009	4½ & 5	1,554
Uncovenanted Service Family Pension Fund . . .	67,541	74,379	6	3,943
<i>Savings Banks.</i>				
Government Savings Banks Deposits . . .	1,737,619	1,707,949	3½	63,768
State Railway Provident Institutions . . .	1	1	3½	...
Regimental Savings Banks Deposits . . .	35,694	28,883	3½	1,453
Local Fund Pension Fund . . .	19,925	2,640	3½	...
Uncovenanted Service Family Pension Fund, Life Assurance Branch . . .	1,101	1,113	3½	40
<i>Miscellaneous.</i>				
Deposits of the Administrator General . . .	22,966	22,966	4	386
Miscellaneous Accounts including Refunds . . .	...	...	...	4,037
	2,012,453	1,964,629		79,888
<b>TOTAL IN INDIA . . . £</b>	<b>10,257,936</b>	<b>10,455,111</b>		<b>452,112</b>

CHARGES IN ENGLAND :

Interest on the Balance of the India Office Provident Fund . . .	973	£
Interest on Deposits in Regimental Savings Banks of men returned from India . . .	4,150	
	5,123	
<b>GRAND TOTAL . . . £</b>	<b>457,235</b>	

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
<b>SERVICE FUNDS.</b>										
Civil Fund including Treasury Notes . . .	67,491	...	...	...	...	...	...	61,612	...	129,103
Uncovenanted Service Fund . . .	47,470	...	...	...	...	...	...	...	3,943	51,413
Other Service Funds . . .	...	...	...	...	...	...	...	295	1,554	1,849
<b>TOTAL SERVICE FUNDS . . . £</b>	<b>114,961</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>61,907</b>	<b>5,497</b>	<b>182,365</b>
<b>SAVINGS BANKS.</b>										
Government Savings Bank . . .	...	...	...	...	11,419	...	...	10,230	63,768	85,417
District Savings Bank . . .	1,945	2,191	897	1,312	9,565	6,453	3,857	...	...	26,220
State Railway Provident Institutions . . .	901	120	219	...	457	...	1,069	...	...	2,766
Post Office Savings Bank . . .	18,722	...	...	...	...	...	...	...	...	18,722
Regimental Savings Bank . . .	4,736	...	...	...	...	...	...	1,377	1,453	7,566
Other Bank Accounts . . .	3,725	...	...	...	...	...	...	...	40	3,765
<b>TOTAL SAVINGS BANKS . . . £</b>	<b>30,029</b>	<b>2,311</b>	<b>1,116</b>	<b>1,312</b>	<b>21,441</b>	<b>6,453</b>	<b>4,926</b>	<b>11,607</b>	<b>65,261</b>	<b>144,156</b>

## GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS, 1883-84.

## Section B.—Revenue.

Revenue £52,037,691. Expenditure £8,482,613.

MAJOR HEAD.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
			Detail.	Major Head Total.	
				Revenue.	Expenditure.
Revenue . . .	11 Comparative statement of principal sources of Ordinary Revenue.	28	£ 38,638,382	...	...
Refunds and Assignments.	11A Detail of Refunds and Assignments . . .	28	3,339,880	...	...
Refunds and Drawbacks.	12 Expenditure . . . . .	29		...	388,270
Assignments and Compensations.	13 Expenditure . . . . .	30		...	1,238,840
Land Revenue . . .	14A Receipts . . . . .	31	22,361,899	...	
	14B Expenditure . . . . .	32		...	3,329,147
Opium . . .	15A Receipts . . . . .	34	9,556,501	...	
	15B Store Account . . . . .	34		...	...
	15C Expenditure . . . . .	35		...	1,854,690
Salt . . .	16A Receipts . . . . .	35	6,145,413	...	
	16B Expenditure . . . . .	36		...	446,641
	16C Store Account . . . . .	37		...	...
Stamps . . .	17 Receipts and Expenditure . . . . .	38	3,513,201	109,094	
Excise . . .	18 Receipts and Expenditure . . . . .	39	3,836,961	92,359	
Provincial Rates . . .	19 Receipts and Expenditure . . . . .	40	2,878,731	54,547	
Customs . . .	20A Receipts . . . . .	41	1,187,266	...	
	20B Expenditure . . . . .	42		...	139,345
Assessed Taxes . . .	21 Receipts and Expenditure . . . . .	43	526,087	13,214	
Forest . . .	22 Receipts and Expenditure . . . . .	44	1,052,190	649,375	
Registration . . .	23 Receipts and Expenditure . . . . .	46	258,955	167,091	
Tributes . . .	24 Receipts . . . . .	47	720,487	...	
		TOTAL . . . . .	52,037,691	8,482,613	

## No. 11.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1884.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
British Burmah	£ 1,308,065	£ 20,709	£ 89,390	£ 224,202	£ 101,483	£ 530,862	£ ...	£ 250,928	£ 2,525,639	£ 18,846	£ 2,506,793	Sq. Miles 88,364	No. 3,707,646	£ 28,369	£ 676
India, General	96,819	...	29,788	30,414	6,745	...	4	10,262	174,032	490,953	(a)-316,921	...	...	...	...
Central Provinces	619,298	...	131,073	235,643	59,002	...	25,473	99,477	1,169,966	49,754	1,120,212	84,048	11,505,149	13,328	97
Assam	394,706	...	74,765	212,364	40,211	...	...	21,145	743,191	7,664	735,527	41,798	4,815,157	17,597	153
Bengal	3,791,872	...	1,257,692	1,042,539	779,626	...	151,760	69,433	7,092,922	174,319	6,918,603	189,034	68,829,920	36,600	101
North-Western Provinces and Oudh.	5,767,343	...	600,615	519,068	649,480	...	119,487	161,138	7,817,131	466,765	7,350,366	105,471	44,107,061	69,691	167
Punjab	2,068,964	...	340,316	134,243	336,672	...	56,162	91,018	3,027,375	218,838	2,808,537	98,461	18,786,107	28,524	150
Madras	4,852,293	...	562,486	661,199	668,518	...	46,627	95,370	6,886,493	589,140	6,297,353	138,318	30,839,181	45,528	204
Bombay	3,996,665	...	427,076	777,289	236,994	...	126,574	250,310	5,814,908	1,323,601	4,491,307	124,457	16,383,422	36,087	274
Salt	22,896,025	20,709	3,513,201	3,836,961	2,878,731	530,862	526,087	1,049,081	35,251,657	3,339,880	31,911,777	869,951	198,973,643	36,682	160
Customs	...	6,124,704	...	...	...	...	...	...	6,124,704	34,146	6,090,558	...	...	...	...
...	...	...	...	...	...	656,404	...	...	656,404	20,357	636,047	...	...	...	...
TOTAL Revenue per 1,000 Square Miles.	£ 22,896,025	£ 6,145,413	£ 3,513,201	£ 3,836,961	£ 2,878,731	£ 1,187,266	£ 526,087	£ 1,049,081	£ 42,032,765	£ 3,394,383	£ 38,638,382	£ 869,951	£ 198,973,643	£ 44,414	£ 194
Revenue per 1,000 of Population.	26,319	7,064	4,038	4,410	3,309	1,365	605	1,206	48,316	...	44,414	...	...	...	...
	115.1	31	17.6	19.3	14.5	5.9	2.6	5.3	211.3	...	194.2	...	...	...	...

## No. 11 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 11.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Refunds, Account No. 12, page 29	£ 545	£ 4,480	£ (b) 15,325	£ 1,637	£ 29,968	£ 13,288	£ 14,122	£ 50,394	£ 202,405	£ (b) 332,164
Assignments & Compensations, Account No. 13, page 30.	314,749	7,186	...	3,388	10,986	7,645	21,042	116,815	757,029	1,238,840
Territorial & Political Pensions, Account No. 38, page 86.	175,659	38,088	3,521	2,639	104,402	99,771	49,511	105,993	90,892	670,476
Territorial & Political Pensions, paid in England	...	...	...	...	(c) 10,200	...	(d) 69,576	...	...	79,776
Allowances to District and Village Officers, Account No. 14B, page 32.	...	...	...	...	18,763	346,061	64,587	315,938	273,275	1,018,624
TOTAL	£ 490,953	49,754	18,846	7,664	174,319	466,765	218,838	589,140	1,323,601	3,339,880

(a) Excess charge.

(b) Includes 10,806L on account of Refunds of Customs Duties, and 451L Refunds of Salt Duties, in British Burmah.

(c) 10,000L paid to His Highness Nawab Nazim Said Munsoor Ali, and 200L to Nawab Said Ahmed Ali.

(d) Amount paid to His Highness the Maharajah Dhuleep Singh.

## NO. 12.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1884.

The figures of this Account include only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, formerly charged under this head, are since 1881-82 charged against the Departmental head of Expenditure.

		India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
		£	£	£	£	£	£	£	£	£	£	
Land Revenue		169	2,025	1,646	760	6,882	1,163	7,496	32,741	168,707	221,589	
Stamps		318	1,065	528	466	13,577	6,283	3,231	6,290	7,514	39,272	
Excise		57	79	639	156	434	634	90	9,445	18,944	30,478	
Provincial Rates		...	625	1,079	43	5,604	363	65	1,317	1,591	10,687	
Assessed Taxes		...	615	...	...	3,460	4,767	2,934	497	3,695	15,968	
Forest		1	71	176	212	11	78	306	104	1,954	2,913	
	TOTAL (a)	£	545	4,480	4,068	1,637	29,968	13,288	14,122	50,394	202,405	320,907
Opium		...	...	...	...	465	...	...	...	246	711	
Salt		7,409	...	451	...	18,707	...	...	1,208	6,822	34,597	
Customs		...	...	10,806	...	14,574	...	...	1,151	4,632	31,163	
Registration		1	25	24	7	279	20	33	215	288	892	
	TOTAL REFUNDS AND DRAWBACKS	£	7,955	4,505	15,349	1,644	63,993	13,308	14,155	52,968	214,393	388,270

## No. 13.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS for the Year ended 31st March 1884.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is since 1881-82 divided into two parts, the first being called "Assignments and Compensations" and the second "Territorial and Political Pensions."

INDIA, GENERAL.	£	£
<i>Assignments and Compensations.</i>		
Kesha Rao Patan (Compensation payable to Holkar) . . . . .	2,948	
Compensation to the Khan of Khelat . . . . .	1,500	
Compensation to Maharaja of Kissengurh for loss of transit duties on Rajputana Railway . . . . .	2,000	
Compensation to Sirohi Durbar for loss of transit duties, &c. . . . .	2,000	
Salt Compensation to Joudpore State . . . . .	96,140	
Salt Compensation to Jeypore State . . . . .	68,831	
Salt Compensation to Kishenghur State . . . . .	2,500	
Salt Compensation to Gwalior . . . . .	31,250	
Salt Compensation to Bhurtpore . . . . .	15,050	
Salt Compensation to Ulwar . . . . .	12,500	
Salt Compensation to Bhawalpore . . . . .	8,000	
Salt Compensation to Dholepore . . . . .	6,000	
Salt Compensation to Meywar . . . . .	20,415	
Salt Compensation to Kotah . . . . .	8,308	
Salt Compensation to Indore Durbar . . . . .	6,188	
Salt Compensation to various Petty States, &c. . . . .	9,317	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty . . . . .	20,496	
Miscellaneous . . . . .	1,306	
CENTRAL PROVINCES.		314,749
<i>Assignments and Compensations.</i>		
Compensation to Baba Bulwant Rao . . . . .	1,000	
Compensation not exceeding 5,000 rupees per annum . . . . .	2,062	
Miscellaneous . . . . .	4,124	
ASSAM.		7,186
<i>Assignments and Compensations.</i>		
Compensations . . . . .	1,586	
Miscellaneous . . . . .	1,822	
BENGAL.		3,388
<i>Assignments and Compensations.</i>		
<i>Salt.</i>		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them . . . . .	2,000	
<i>Sayer.</i>		
Compensations for sundry duties abolished . . . . .	3,965	
<i>Miscellaneous.</i>		
Compensation to the Bhooteeahs for the Resumption of the Dooars, Assam . . . . .	5,000	
Miscellaneous Payments . . . . .	21	
NORTH-WESTERN PROVINCES AND OUDH.		10,986
<i>Assignments and Compensations.</i>		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum . . . . .	4,102	
<i>Sayer Compensation.</i>		
Raja Mahendra Singh granted in perpetuity, 21st August 1840 . . . . .	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum . . . . .	1,133	
PUNJAB.		7,645
<i>Assignments and Compensations.</i>		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures . . . . .	18,484	
<i>Sayer Compensation.</i>		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished . . . . .	2,558	
MADRAS.		21,042
<i>Assignments and Compensations.</i>		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges . . . . .	43,714	
Salt Compensation payable under Convention with the French Government . . . . .	44,625	
Allowances to Zemindars, Jageerdars, Enamdar, &c. . . . .	28,033	
Miscellaneous . . . . .	443	
BOMBAY.		116,815
<i>Assignments and Compensations.</i>		
Dewasthan (a) and Wurshasun (b) Allowances . . . . .	165,425	
Enamdar and Surrunjamdar . . . . .	490,576	
Subsidy to the Goa Government . . . . .	45,027	
Sayer and Miscellaneous Compensations . . . . .	55,973	
Commutation of fractional parts of Enams . . . . .	28	
TOTAL ASSIGNMENTS AND COMPENSATIONS . . . . .	757,029	
		1,238,840

(a) Compensation for temple lands resumed.

(b) Compensation for miscellaneous lands resumed.

## No. 14 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1884.

	Ordinary Land Revenue.	Sale of Propri- etary Right of Government in Land.	Rent of resumed Police Service Lands and Service Communi- cations.	Sale of Waste Lands and Redemp- tion of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Receipts for the Improve- ment of Go- vernment Estates.	TOTAL.	Shewn in Account No. 2 under	
									Revenue, Ordinary.	Revenue from Productive Public Works, (see page 110).
	£	£	£	£	£	£	£	£	£	£
India, General . . .	82,966	69	...	751	1,217	11,816	...	96,819	96,819	...
Central Provinces . . .	616,381	...	...	...	...	2,917	...	619,298	619,298	...
British Burmah . . .	877,478	...	...	...	307,964	122,623	...	1,308,065	1,308,065	...
Assam . . .	354,051	...	...	5,196	...	35,459	...	394,706	394,706	...
Bengal . . .	3,706,671	1,418	7,409	2,536	1,616	35,281	36,941	3,791,872	3,791,872	...
North-Western Provin- ces and Oudh . . .	5,700,428	7,536	...	404	...	58,975	...	5,767,343	5,680,105	87,238
Punjab . . .	2,015,968	840	19,131	1,512	...	31,513	...	2,068,964	1,996,510	72,454
Madras . . .	4,629,820	203	...	3,723	...	218,547	...	4,852,293	4,515,342	336,951
Bombay . . .	3,182,365	...	676,398	3,146	...	134,756	...	3,996,665	3,959,182	37,483
<b>TOTAL LAND RE- VENUE RECEIPTS . . .</b>	<b>£ 21,166,128</b>	<b>10,066</b>	<b>702,938</b>	<b>17,268</b>	<b>310,797</b>	<b>651,887</b>	<b>36,941</b>	<b>22,896,025</b>	<b>22,361,899</b>	<b>534,126</b>

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NO. 14 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1884.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
<b>GENERAL CHARGES OF DISTRICT ADMINISTRATION:</b>										
Part* of Salaries of Collectors and Deputy Commissioners	2,856	15,969	16,737	9,329	48,148	52,813	31,440	45,023	27,500	249,815
Part* of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	2,422	10,148	24,538	11,863	81,480	75,259	59,761	58,659	39,490	363,620
Payments to Officers of other Provinces . . .	...	...	...	...	...	...	...	...	307	307
Compensation pay of ditto ditto . . .	...	...	...	...	...	1,037	...	...	...	1,037
Office Establishment . . .	4,959	9,495	16,370	15,363	55,400	64,703	28,011	56,721	54,174	305,196
District Establishment, including Tehsildar's and Sub-divisional Establishment . . .	8,703	23,911	3,448	2,067	42,122	125,361	27,852	123,478	116,462	473,404
Temporary Establishment . . .	...	91	57	...	383	4,155	1,662	1,624	2,612	10,584
Travelling Allowances, Purchase and Carriage of Tents . . .	515	1,386	4,112	1,422	9,346	7,740	3,697	20,728	28,210	77,156
Law Charges . . .	...	...	...	339	4,825	952	...	2,339	1,277	9,732
Service Postage and Telegrams . . .	298	979	656	734	3,193	4,912	4,885	11,027	10,491	37,175
Rents, Rates, and Taxes . . .	11	102	365	102	928	159	163	1,670	418	3,918
Petty Construction and Repairs . . .	315	105	37	61	1,644	45	...	...	4,485	6,692
Other Contingent Charges . . .	2,092	2,437	3,263	2,216	10,176	11,598	5,929	17,592	20,934	76,237
 <b>TOTAL, DISTRICT ADMINISTRATION</b>	 22,171	 64,623	 69,583	 43,496	 257,645	 348,734	 163,400	 338,861	 306,360	 1,614,873
 <b>LAND SETTLEMENT CHARGES:</b>										
Salaries of Officers . . . . .	1,728	...	6,972	807	1,072	7,094	16,158	8,868	9,796	52,495
Office Establishment . . . . .	403	...	2,835	1,222	5,027	3,821	6,740	4,111	5,014	29,173
Field Establishment (partly temporary) . . . .	"	...	7,570	789	612	24,037	24,923	10,446	11,585	79,962
Travelling Allowances . . . .	82	...	1,950	153	134	1,295	2,658	1,448	2,471	10,191
Service Postage . . . .	1	...	...	1	17	102	674	116	135	1,046
Other Contingent Charges . . . .	II	...	3,796	3,094	1,045	5,009	(a) 4,597	675	2,500	20,727
 <b>TOTAL, LAND SETTLEMENT</b>	 2,225	 ...	 23,123	 6,066	 7,907	 41,358	 55,750	 25,664	 31,501	 193,594

REVENUE SURVEY:										
Portion of the charge of the Survey of India, transferred from Account No. 36B:										
Controlling Staff . . . . .	4,982	...	...	...	...	...	...	...	...	4,982
Correspondence and Drawing . . . . .	5,239	...	...	...	...	...	...	...	...	5,239
Survey Charges . . . . .	522	1,475	62,817	7,468	7,577	29,563	1,507	...	...	110,929
Cadastral Maps . . . . .	...	...	3,646	...	1,921	2,161	...	...	...	7,728
Local Survey Charges:										
Controlling Staff . . . . .	...	...	...	...	...	...	...	10,199	4,295	14,494
Salaries of Officers . . . . .	...	...	2,699	...	1,453	...	...	22,571	24,217	50,940
Establishment . . . . .	343	...	2,532	...	4,101	...	...	30,439	23,525	60,940
Travelling Allowances . . . . .	18	...	592	...	509	...	...	3,602	5,659	10,380
Contingent Charges . . . . .	36	...	1,292	...	1,003	...	...	9,937	5,907	18,175
Advances repayable by "parcha fees"	...	...	...	...	...	...	3,526	...	...	3,526
Cost of Europe Stores, charged in the Accounts of Madras by reduction of Expenditure under India . . . . .	—178	...	...	...	...	...	...	178	...	...
TOTAL, REVENUE SURVEY . . . . .	10,962	1,475	73,578	7,468	16,564	31,724	5,033	76,926	63,603	287,333
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates . . . . .	...	...	...	...	28,764	25,813	...	...	...	54,577
" of Grazing Lands . . . . .	...	...	...	...	...	...	1,944	...	...	1,944
Commission on Land Revenue Collections . . . . .	...	...	49,910	28,812	...	114	...	...	...	78,836
" on Capitation Tax . . . . .	...	...	28,345	...	...	...	...	...	...	28,345
" on Fishery Collections . . . . .	...	...	504	...	...	...	...	...	...	1,672
Charges on account of Encumbered Estates . . . . .	...	...	...	...	...	2,881	...	1,168	...	2,881
Malikana or proprietary allowance to ousted Zemindars . . . . .	...	...	...	...	...	...	...	...	...	...
Service of Processes against defaulters . . . . .	...	...	...	4,283	18,763	23,351	...	...	...	42,114
Inam Commissioner, Madras . . . . .	...	...	...	...	17,115	3,992	...	12,796	493	38,679
Allowances to District and Village Officers . . . . .	...	...	...	...	...	...	...	1,374	...	1,374
Expenditure against Quetta Assigned Revenues . . . . .	6,155	...	...	...	...	322,710	64,587	315,938	273,275	976,510
TOTAL, DIRECT CHARGES OF COLLECTION . . . . .	6,155	...	78,759	33,095	64,642	378,861	66,531	331,276	273,768	1,233,087
TOTAL CHARGES IN INDIA . . . £	41,513	66,098	245,043	90,125	346,758	800,677	290,714	772,727	675,232	3,328,887
CHARGES IN ENGLAND:										£
Law Charges in connection with Appeals from India . . . . .	...	...	...	...	...	...	...	...	...	81
Stores for use in Revenue Survey . . . . .	...	...	...	...	...	...	...	...	...	179
TOTAL CHARGES AGAINST "LAND REVENUE" . . . £										260
										3,329,147

\* The remaining part is charged under "Law and Justice."  
(a) Includes 835*l.* on account of charges for erecting Boundary Pillars.

## NO. 15 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1884.

	£	£	£
BENGAL.			
Proceeds of 54,400 chests sold by auction in Calcutta for export, being at the average rate of R1,250-10-10 per chest . . . . . } . . . . .	... . . . .	6,803,708	
Miscellaneous Receipts of Opium Department . . . . .	... . . . .	48,480	
Value of 6,554 maunds and 20 seers of opium, at the rate of R7-4 per seer, amounting to 190,080 <i>l.</i> , issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:			
Bengal . . . . .	56,070	56,070	
		6,908,258	
India, General . . . . .	69		
Central Provinces . . . . .	21,851		
British Burmah . . . . .	31,152		
Assam . . . . .	40,721		
North-Western Provinces and Oudh . . . . .	44,293		
	(a) 194,156		
TOTAL BENGAL OPIUM . . . . .	7,046,344		
BOMBAY.			
Duty realised on 882½ chests of Ahmedabad and on 37,543½ chests of Malwa Opium, at R650 per chest, 2,497,690 <i>l.</i> , and on 160 chests of Ajmere Opium . . . . . }	2,508,490		
Confiscations and Miscellaneous Receipts . . . . .	1,667		
TOTAL BOMBAY OPIUM . . . . .	2,510,157		
TOTAL OPIUM REVENUE . . . . .	9,556,501		

(a) The difference between the Sale Proceeds (194,156*l.*) and the Value of Excise Opium issued (190,080*l.*) represents the amount by which the Stock of Opium remaining in the hands of Collectors at the end of the Year was decreased.

## NO. 15 B.—ACCOUNT of BENGAL OPIUM STORE.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1883 . . . . .	50,377	85,798	452	678
In Store at Factories on above date . . . . .	2,304	3,924	(b) 725	(b) 1,087
Produce of Season 1882-83 . . . . .	52,681	89,722	1,177	1,765
	38,214	65,083	4,318	6,477
TOTAL . . . . .	90,895	154,805	5,495	8,242
Sold by Auction from 1st April 1883 to 31st March 1884 . . . . .	} 54,400	92,650	...	...
Issued to Excise Department . . . . .	...	...	4,370	6,555
Issued to Medical Department . . . . .	...	...	5	7
TOTAL EXPENDED . . . . .	54,400	92,650	4,375	6,562
Balance in Store in Calcutta on 31st March 1884 . . . . .	36,467	62,108	714	1,071
Balance in Factories , , , , , . . . . .	28	47	406	609
BALANCE IN STORE ON 31ST MARCH 1884 . . . . .	36,495	62,155	1,120	1,680

(b) Respectively exceeds the closing Balances in last Year's Account by 1 Chest and 1 Maund owing to corrections since made.

## No. 15 C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	£	£	£
Establishment and Contingent Charges of Patna Agency . . . . .	...	44,157	
Establishment and Contingent Charges of Benares Agency . . . . .	...	74,719	
Charges in Calcutta . . . . .	...	5,774	
Commission of Enquiry . . . . .	...	4,592	
Cultivation and Manufacturing Charges for Opium of Season 1881-82 and previous years . . . . .	994,032		
Cultivation and Manufacturing Charges for Opium of Season 1882-83 . . . . .	727,750		
		1,721,782	
TOTAL BENGAL . . £		1,851,024	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES: IN INDIA.			
Establishment and Contingent charges of the Agency at Indore . . . . .		1,285	
IN PUNJAB.			
Salary of Principal Assistant & Sub-Deputy Agent, Benares Agency . . . . .		175	
TOTAL CHARGES . . £		1,852,484	
CHARGES IN ENGLAND:			
Stores for India : for the Behar Opium Agency . . . . .		1,280	
TOTAL CHARGES FOR BENGAL OPIUM . . £		1,853,764	
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
(a) Salaries . . . . .		356	
Establishment . . . . .		272	
Payments to Officers of other Provinces . . . . .		236	
Contingent Charges . . . . .		62	
TOTAL BOMBAY . . £		926	
TOTAL CHARGES UNDER OPIUM . . £		1,854,690	

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is all taken under the head "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

## No. 16 A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1884.

	Sales of Go- vernment Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty Levied by the Inland Customs De- partment on Salt crossing the Customs, Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£	£	£	£	£	£	£
India, General . . . . .	195,384	13,743	...	...	1,276,590	43,525	1,529,242
British Burmah . . . . .	...	2,950	17,759	...	...	...	20,709
Bengal . . . . .	...	88,212	1,475,592	255,995	...	9,999	1,829,798
Madras . . . . .	1,289,829	91,624	185	39	2	3,834	1,385,513
Bombay . . . . .	33,160	1,337,855	262	992	1,387	6,495	1,380,151
TOTAL, SALT REVENUE . . £	1,518,373	1,534,384	1,493,798	257,026	1,277,979	63,853	6,145,413

**NO. 16 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1884.**

INDIA, GENERAL.	£	£	£
<b>ESTABLISHMENT AND CONTINGENCIES—</b>			
Salaries of Commissioner, Deputy and Assistant Commissioner, &c.	10,755		
Office Establishment	5,261		
Preventive Establishment	65,804		
House and Office-Rent	442		
Rewards	352		
Commission on Salt Tax Collections	2,872		
Petty Construction and Repairs	3,361		
Compensations	159		
Purchase of Service Postage Stamps	615		
Travelling Expenses	4,174		
Miscellaneous Contingent Charges	12,131		
	<hr/>	105,926	
<b>MANUFACTURE AND EXCAVATION OF SALT—</b>			
Sambhar	22,591		
Didwana	806		
Pachbudra	2,055		
Phalodi	46		
Punjab Mines	5,952		
	<hr/>	31,450	
<b>PURCHASE AND FREIGHT</b>		25,743	163,119
	<hr/>		
<b>BRITISH BURMAH.</b>			
<b>COMMISSION ON COLLECTIONS OF SALT TAX</b>		... 243	
	<hr/>		
<b>BENGAL.</b>			
<b>ESTABLISHMENT AND CONTINGENCIES—</b>			
Commissioner and Deputy Commissioner: Salaries, Establishment and Contingencies	973		
Pay of Intendants, Clerks, Servants, &c.	1,208		
Preventive Establishment and Contingencies	1,512		
Miscellaneous Contingencies	624		
	<hr/>	4,317	
<b>MADRAS.</b>			
<b>ESTABLISHMENT AND CONTINGENCIES—</b>			
Salary of Commissioner	3,107		
Salaries of Deputy and Assistant Commissioners	8,508		
Office Establishments, including Inspectors, and Assistant and Sub-Inspectors	63,902		
Travelling and Tentage Allowances	4,355		
Rewards	2,214		
Cost and Repairs of Salt Machines, and Miscellaneous Contingencies	6,526		
Rents, Rates and Taxes	,027		
Petty Construction and Repairs	14,751		
	<hr/>	104,390	
<b>PURCHASE AND FREIGHT</b>		56,269	160,659
	<hr/>		
<b>Carried forward</b>		328,338	
	<hr/>		

No. 16B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1884—*continued.*

	Brought forward				£ ...	£ 328,338
	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.		
BOMBAY.						
ESTABLISHMENT AND CONTINGENCIES—	£	£	£	£		
Salary of Commissioner and Staff .	1,600	...	...	...		
Salaries of Collector, Deputy and Assistant Collectors . . . }	4,316	2,545	863	...		
Superintendent and Petty Officers .	...	3,470	987	449		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c. . . . }	3,287	12,917	13,494	5,130		
Travelling Allowances and Charges .	821	916	978	242		
Office Expenses and Miscellaneous Contingent Charges . . . }	1,629	3,649	4,937	253		
	11,653	23,497	21,259	6,074	62,483	
Administration of Salt Revenue in Portuguese India . . . .					13,084	
Preventive Establishment . . . . .					1,086	
PURCHASE AND FREIGHT OF SALT . . . . .					76,653	
TREATY PROVISION OF SALT . . . . .					37,562	
					3	114,218
						442,556
TOTAL CHARGES IN INDIA . £						
CHARGES IN ENGLAND.						
Stores for India: Materials for construction of Railway at the Sambhar Salt Lake, &c. . . . .						4,085
						446,641

No. 16C.—ACCOUNT of SALT STORE, for the Year ended 31st March 1884.

	INDIA.			INDIA.	PUNJAB.	MADRAS.			
	Quantity.								
	Mds.	Mds.	Mds.						
Salt in Store on 1st April 1883 . . . . .				4,468,648	1,453,534	7,571,347			
Manufactured, excavated or purchased during the Year . . . . .				7,225,169	2,059,064	4,960,707			
				11,693,817	3,512,598	12,532,054			
Removed by Purchasers during the Year . . . . .				4,123,144	1,926,199	6,203,853			
Wastage, &c., written off . . . . .				...	...	412,319			
				4,123,144	1,926,199	6,616,172			
Balance in Store on 31st March 1884 . . . . .				7,570,673	1,586,399	5,915,882			

NO. 17.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1884.

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	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
<b>REVENUE.</b>										
Sale of Court Fee Stamps . . . . .	16,318	88,760	57,124	51,936	919,382	452,182	236,232	362,471	232,430	2,416,835
Sale of Commercial and other Stamps . . . . .	13,331	40,999	31,613	22,483	328,772	145,767	101,398	191,606	161,178	1,037,147
Fines and Penalties . . . . .	104	559	583	244	3,159	1,850	1,297	4,279	1,514	13,589
Miscellaneous . . . . .	35	755	70	102	6,379	816	1,389	4,130	31,954	45,630
<b>TOTAL STAMP REVENUE . . . £</b>	<b>29,788</b>	<b>131,073</b>	<b>89,390</b>	<b>74,765</b>	<b>1,257,692</b>	<b>600,615</b>	<b>340,316</b>	<b>562,486</b>	<b>427,076</b>	<b>3,513,201</b>
<i>Deduct—Refunds . . . . .</i>	<i>318</i>	<i>1,065</i>	<i>528</i>	<i>466</i>	<i>13,577</i>	<i>6,283</i>	<i>3,231</i>	<i>6,290</i>	<i>7,514</i>	<i>39,272</i>
<b>NET REVENUE from STAMPS . . . £</b>	<b>29,470</b>	<b>130,008</b>	<b>88,862</b>	<b>74,299</b>	<b>1,244,115</b>	<b>594,332</b>	<b>337,085</b>	<b>556,196</b>	<b>419,562</b>	<b>3,473,929</b>
<b>CHARGES OF COLLECTION.</b>										
Salary of the Superintendent or other Officers . . . . .	...	...	...	...	1,622	1,118	720	1,018	1,576	6,054
Establishment of Superintendent or other Officers . . . . .	...	...	...	234	4,055	485	283	1,462	2,767	9,286
Contingent Expenses, Packing Charges, &c. . . . .	...	...	...	30	1,351	71	978	665	792	3,887
Charges for the sale of Stamps, <i>viz.</i> :— . . . . .										
Clerks and Servants . . . . .	85	...	173	...	377	1,096	30	441	1,183	3,385
Commission to Vendors . . . . .	...	216	396	...	...	3,066	...	...	4,494	8,172
Discount on sale of Court Fee Stamps . . . . .	184	...	187	1,430	12,902	...	3,416	4,251	3,196	25,566
Discount on sale of General Stamps . . . . .	585	1,362	884	657	7,331	436	3,904	7,683	73	22,915
Contingencies and Miscellaneous . . . . .	50	125	37	...	696	628	...	...	478	2,014
Stamps supplied from Central Stores charged in the accounts of other Provinces by deduction from India } . . . . .	—33,891	2,342	476	1,261	15,736	5,348	3,892	...	4,836	...
<b>TOTAL CHARGES in India . . . £</b>	<b>—32,987</b>	<b>4,045</b>	<b>2,153</b>	<b>3,612</b>	<b>44,070</b>	<b>12,248</b>	<b>13,223</b>	<b>15,520</b>	<b>19,395</b>	<b>81,279</b>
<b>CHARGES IN ENGLAND :</b>										
Stores for India . . . . .						(a) 46,364				
						(b) 19,256				
<b>TOTAL CHARGES for COLLECTION of STAMP REVENUE . . . £</b>	<b>65,620</b>									
								3,273	5,286	27,815
								18,793	24,681	109,094

(a) Total charges in India for the Bengal Presidency.

(b) Total charges in England for the Bengal Presidency. The stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several Provinces.

## No. 18.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1884.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, <i>viz.</i> —										
License Fees and Farmers' Rents . . .	11,430	68,370	55,907	17,448	661,063	174,306	38,890	369,879	307,074	1,704,367
Distillery Fees . . . .	33	52,601	7,400	1,026	1,788	146	106	28	8,345	71,473
Still-head Duty . . . .	12,523	27,912	9,267	4,373	105,278	215,270	38,202	227,113	313,631	953,569
Duties levied on Drugs . . . .	3,507	(a) 43,556	46,915	24,170	114,655	75,490	15,768	3,676	31,475	359,212
TOTAL . . .	27,493	192,439	119,489	47,017	882,784	465,212	92,966	600,696	660,525	3,088,621
Duty on Opium consumed in India . . . .	1,068	42,914	103,488	165,316	159,242	53,457	36,834	60,308	96,664	719,291
Acreage on Land cultivated with the Poppy . . . .	...	...	...	...	...	...	4,125	...	...	4,125
Fines, Confiscations, and Miscellaneous . . . .	1,853	290	1,225	31	513	399	318	195	20,100	24,924
TOTAL EXCISE REVENUE . . .	£ 30,414	235,643	224,202	212,364	1,042,539	519,068	134,243	661,199	777,289	3,836,961
CHARGES.										
Salaries and Establishments . . . .	604	4,651	1,142	607	23,275	4,043	5,571	2,247	14,991	57,131
Contingent Expenses . . . .	209	531	257	122	2,687	760	361	(b) 17,700	4,335	26,962
Loss on Sale of Opium and by Dryage and Wastage of Ganja . . . .	...	...	...	...	...	6,108	...	...	...	6,108
Rents, Rates, and Taxes . . . .	47	2	...	...	808	34	...	...	69	960
Petty Construction and Repairs . . . .	149	585	5	...	459	...	...	...	...	1,198
TOTAL EXCISE CHARGES . . .	£ 962	5,814	1,406	729	27,229	10,945	5,932	19,947	19,395	92,359

(a) Includes 7,295*l.* duty on Ganja.(b) Includes 17,146*l.* for purchase of Spirits.

No. 19.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1884.

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REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
District Local Fund :										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	2,083	28,287	101,483	40,099	(a) 364,746	(r) 430,986	196,536	436,249	236,657	1,837,126
Provincial :										
Cess on Lands for expenditure on Roads, Schools, &c. . . . .	...	...	...	...	(a) 375,605	(f) 33,498	...	...	...	409,103
Cess on Lands for Famine Assurance, Canals, and Railways . . . . .	...	12,801	...	...	...	(f) 163,661	49,776	...	...	226,238
Cess on Lands for District Post . . . . .	...	3,670	...	71	33,405	3,722	8,752	(e)	...	49,620
Cess on Lands for Village Service and Patwaries . . . . .	2,153	14,244	...	...	...	...	81,252	228,024	..	325,673
Assessment on Wards' Estates for Establishment Charges . . . . .	...	...	...	41	5,870	...	356	...	...	6,267
Miscellaneous . . . . .	(b) 2,509	...	...	...	...	(c) 17,613	...	(d) 4,245	337	24,704
	<b>TOTAL</b>	<b>6,745</b>	<b>59,002</b>	<b>101,483</b>	<b>40,211</b>	<b>779,626</b>	<b>649,480</b>	<b>336,672</b>	<b>668,518</b>	<b>2,878,731</b>
<i>Deduct—Refunds</i>		...	625	1,079	43	5,604	363	65	1,317	10,687
<b>NET RECEIPTS Under PROVINCIAL RATES . £</b>	<b>6,745</b>	<b>58,377</b>	<b>100,404</b>	<b>40,168*</b>	<b>774,022</b>	<b>649,117</b>	<b>336,607</b>	<b>667,201</b>	<b>235,403</b>	<b>2,868,044</b>
CHARGES.										
Establishment and other Charges . . . . .	...	...	4 695	391	26,937	650	15,829	...	6,045	54,547

(a.) Roads and Public Works only.

(b.) Includes—

Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . . . £ 1,956  
Educational "Plough Tax" in Coorg . . . . . £ 553

(c.) Chowkidari (Village Police) cess in Oudh.

(d.) Irrigation cess in lieu of Labour.

(e.) Included in the item of £436,249.

(f.) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh.

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	£	£	£	£
"Local Rates," North-Western Provinces . . . . .	392,908	...	43,656	436,564
Ditto Oudh . . . . .	33,406	...	33,406	66,812
"Famine Assurance Rate," North-Western Provinces . . . . .	...	...	86,599	86,599
"1 per cent. Road Cess," North-Western Provinces . . . . .	4,672	...	...	4,672
"Original Rates," Oudh . . . . .	...	37,220	...	37,220
Deduct amount credited as cess for District Post . . . . .	...	-3,722	...	-3,722
<b>TOTAL £</b>	<b>430,986</b>	<b>33,498</b>	<b>163,661</b>	<b>628,145</b>

## NO. 20 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1884.

ARTICLES usually contributing not less than 1,000 <i>l.</i> annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	Bengal	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
IMPORTS.	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Arms, Ammunition, Military Stores . . . . .	6,003	1,778	5,254	1,667	14,702	1,710	824	496	402	3,432	4,293	954	4,758	1,265	11,270
Cotton Goods:															
Twist and Thread . . . . .	...	...	...	...	...	118	...	...	...	118	—118	...	...	...	—118
Drugs and Medicines . . . . .	129	...	80	...	209	1	...	...	...	1	128	...	80	...	208
Liquors:															
Ale, Beer and Porter . . . . .	3,759	1,095	1,647	1,357	7,858	21	...	3	...	24	3,738	1,095	1,644	1,357	7,834
Spirits . . . . .	118,275	36,983	123,595	76,162	355,015	400	220	589	65	1,274	117,875	36,763	123,006	76,097	353,741
Wines and Liqueurs . . . . .	22,935	11,114	21,600	3,616	59,265	151	30	122	8	311	22,784	11,084	21,478	3,608	58,954
Articles yielding, severally, less than 1,000 <i>l.</i> annually . . . . .	258	25	1,755	...	2,038	51	31	(a) 3,359	...	3,441	207	—6	—1,604	...	—1,403
TOTAL IMPORTS . . . . .	<i>£</i> 151,359	50,995	153,931	82,802	439,087	2,452	(b) 1,105	(c) 4,569	475	8,601	148,907	49,890	149,362	82,327	430,486
EXPORTS:															
Grain and Pulse:															
Paddy . . . . .	713	5,953	1,170	721	8,557	26	...	8	...	34	687	5,953	1,162	721	8,523
Rice . . . . .	198,497	54,770	22,520	443,997	719,784	12,096	46	55	10,295	22,492	186,401	54,724	22,465	433,702	697,292
Articles yielding, severally, less than 1,000 <i>l.</i> annually . . . . .	...	55	374	522	951	...	...	...	36	36	...	55	374	486	915
TOTAL, EXPORTS . . . . .	<i>£</i> 199,210	60,778	24,064	445,240	729,292	12,122	46	63	(d) 10,331	22,562	187,088	60,732	24,001	434,909	706,730
TOTAL, SEA CUSTOMS . . . . .	<i>£</i> 350,569	111,773	177,995	528,042	1,168,379	14,574	1,151	4,632	10,806	31,163	335,995	110,622	173,363	517,236	1,137,216

(a) Includes 2,773*l.*, paid to the Government of Portuguese India on account of their share of Customs Receipts.(b) Includes 13*l.*, Refunds of Miscellaneous Receipts.(c) Includes 3*l.*, Refunds of Miscellaneous Receipts.(d) Includes 20*l.*, Refunds of Miscellaneous Receipts.

## COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts.)	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	Total.		
British Burmah . . . . .	528,042	<i>£</i>	...	...	2,820	530,862
Bengal . . . . .	350,569	...	...	...	5,422	355,991
Madras . . . . .	111,773	...	...	...	4,087	115,860
Bombay . . . . .	177,995	...	...	...	6,558	184,553
TOTAL . . . . .	1,168,379	...	...	...	18,887	1,187,266

No. 20 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE,  
for the Year ended 31st March 1884.

	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£
<i>Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:</i>					
Commissioners, and Personal Assistant . . .	...	...	...	4,578	4,578
Their Establishment and Contingencies . . .	...	...	...	4,405	4,405
Collector, Deputy and Assistant . . .	2,365	3,089	2,205	4,294	11,953
Office Establishment . . .	2,965	8,052	2,251	2,774	16,042
Preventive Establishment . . .	3,407	27,319	84	11,833	42,643
Appraising Establishment . . .	453	2,042	138	1,900	4,533
Wharf Establishment . . .	...	2,270	...	814	3,084
Contingent Charges . . .	587	1,668	1,146	1,377	4,778
TOTAL, PRINCIPAL PORTS . . .	9,777	44,440	5,824	31,975	92,016
Charges at other Ports, vide detail below . . .	7,410	4,150	11,177	24,592	47,329
TOTAL, CUSTOMS CHARGES . £	17,187	48,590	17,001	56,567	139,345

## DETAIL OF OTHER PORTS:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	£	£	£	£
<b>BRITISH BURMAH:</b>				
Akyab . . . . .	240	1,863	97	2,200
Bassein . . . . .	240	1,036	18	1,294
Kyouk-Phyoo . . . . .	...	96	4	100
Mergui . . . . .	...	216	17	233
Moulmein . . . . .	240	1,898	154	2,292
Sandoway . . . . .	...	30	...	30
Tavoy . . . . .	...	186	6	192
Thayetmyo . . . . .	...	1,003	4	1,007
Toungoo . . . . .	...	60	2	62
	720	6,388	302	7,410
<b>BENGAL:</b>				
Balasore . . . . .	...	810	174	984
Chittagong . . . . .	720	1,410	103	2,233
Cuttack . . . . .	277	408	15	700
Dacca . . . . .	...	58	8	66
Pooree . . . . .	...	144	23	167
	997	2,830	323	4,150
<b>MADRAS:</b>				
Ganjam . . . . .	...	765	159	924
Godavery . . . . .	...	755	100	855
Kistna . . . . .	...	272	85	357
Madura . . . . .	...	423	86	509
Malabar . . . . .	...	2,633	632	3,265
Nellore . . . . .	...	323	17	340
South Arcot . . . . .	...	693	170	863
South Canara . . . . .	...	1,543	138	1,681
Tanjore . . . . .	...	1,031	247	1,278
Tinnevelly . . . . .	...	320	164	484
Vizagapatam . . . . .	...	483	138	621
	...	9,241	1,936	11,177
<b>BOMBAY:</b>				
Guzerat Division . . . . .	412	3,375	862	4,649
Konkan Division . . . . .	1,775	9,494	3,615	14,884
Kurrachee . . . . .	2,031	2,635	393	5,059
	4,218	15,504	4,870	24,592
TOTAL, OTHER PORTS . £	5,935	33,963	7,431	47,329

## No. 21.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1884.

	Gross Collections,	Refunds,	Net Receipts,	Charges connected with the Collection of Assessed Taxes— License Tax.
				£
India, General	4	...	4	...
Central Provinces	25,473	615	24,858	45
Bengal	151,760	3,460	148,300	9,668
North-Western Provinces and Oudh	119,487	4,767	114,720	635
Punjab	56,162	2,934	53,228	193
Madras	46,627	497	46,130	680
Bombay	126,574	3,695	122,879	1,993
TOTAL, ASSESSED TAXES	£ 526,087	£ 15,968	£ 510,119	£ 13,214

NO. 22.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1884.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
<b>REVENUE.</b>										
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber . . . . .	3,883	6,174	196,753	102	12,890	83,072	33,273	9,397	95,074	440,618
Firewood and Charcoal . . . . .	238	135	...	...	2,467	6,798	8,924	8,217	52,824	79,603
Bamboos . . . . .	105	374	...	...	176	400	1,370	210	100	2,735
Sandal Wood . . . . .	1,091	...	...	...	...	...	...	2,076	1,568	4,735
Grass and other Minor Produce . . . . .	4	1,351	...	76	1	143	...	5,221	7,279	14,075
Revenue from Timber and other Produce removed from the Forests by Consumers or purchasers:										
Timber . . . . .	295	12,673	20,800	14,381	22,234	34,852	2,295	22,758	14,945	145,233
Firewood and Charcoal . . . . .	370	8,397	123	258	15,102	5,890	15,766	16,764	20,493	83,163
Bamboos . . . . .	151	7,966	452	247	4,974	8,894	37	8,136	9,481	40,338
Grazing and Fodder Grass . . . . .	562	41,345	16	8	669	7,954	19,571	4,039	30,237	104,401
Other Minor Produce . . . . .	305	(a) 17,023	8,911	3,624	7,684	8,554	407	14,038	7,354	67,900
Miscellaneous . . . . .	2,177	...	...	1,210	...	...	...	...	...	3,387
Confiscated Drift and Waif Wood . . . . .	2	486	16,657	268	299	767	5,573	1,397	2,195	27,644
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce . . . . .	...	...	4,020	425	50	1,188	1,919	...	2,862	10,464
Revenue from shared and private Forests . . . . .	5	1,182	2	313	...	...	327	...	659	2,488
Miscellaneous:										
Fines and forfeitures . . . . .	56	606	517	33	483	301	291	21	161	2,469
Refunds . . . . .	2	28	60	6	181	803	152	581	450	2,263
Other Sources . . . . .	1,016	1,737	2,617	194	2,223	1,522	1,113	2,515	4,628	17,565
<b>TOTAL RECEIPTS IN INDIA . £</b>	<b>10,262</b>	<b>99,477</b>	<b>250,928</b>	<b>21,145</b>	<b>69,433</b>	<b>161,138</b>	<b>91,018</b>	<b>95,370</b>	<b>250,310</b>	<b>1,049,081</b>
<b>RECEIPTS IN ENGLAND:</b>										
Receipts from Students for the Indian Forestry Department, &c.	...	...	...	...	...	...	...	...	3,072	
Proceeds of sale of consignment of cedar and other woods from India . . . . .	...	...	...	...	...	...	...	...	37	3,109
<b>EXPENDITURE.</b>										
<b>GENERAL DIRECTION.</b>										
Salary of the Inspector General of Forests . . . . .	2,120	...	...	...	...	...	...	...	...	2,120
Establishment and Contingencies . . . . .	1,795	...	...	...	...	...	...	...	...	1,795
<b>TOTAL GENERAL DIRECTION . £</b>	<b>3,915</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,915</b>
<b>A.—CONSERVANCY AND WORKS.</b>										
Timber and other Produce removed from the Forests by Govt. Agency .	2,168	4,583	73,461	125	9,150	47,638	12,745	9,651	67,538	227,059
Timber and other Produce removed from the Forests by Consumers or Purchasers . . . . .	8	16,398	742	675	2,481	3,454	217	2,771	3,848	30,594
Confiscated Drift and Waif Wood . . . . .	...	...	6,744	6	29	27	7,909	228	31	14,974
Revenue from Forests not managed by Government . . . . .	...	...	...	...	...	113	1,119	...	528	1,760

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	25	...	...	1,293	3,804	1,913	2,057	9,092
Live Stock, Stores, Tools and Plant	429	774	4,410	1,435	1,347	3,897	357	721	509
Communications and Buildings	321	469	2,069	2,099	2,537	8,523	1,473	4,270	3,600
Demarcation, improvement and extension of Forests	3,102	3,079	5,896	4,311	3,406	6,867	7,087	14,721	(b) 28,564
Miscellaneous	146	326	473	201	629	981	154	782	583
<b>TOTAL, CONSERVANCY AND WORKS</b>	<b>£ 6,174</b>	<b>25,654</b>	<b>93,795</b>	<b>8,852</b>	<b>19,579</b>	<b>72,793</b>	<b>34,865</b>	<b>35,057</b>	<b>107,258</b>
<b>B.—ESTABLISHMENTS.</b>									
<i>I.—Salaries.</i>									
Pay of Conservators	...	1,368	3,000	1,254	1,200	5,044	1,575	2,720	4,291
Pay of Superior Officers	2,684	8,959	9,749	3,869	7,197	12,998	12,252	15,962	13,574
Subordinate Forest and Depôt Establishments	2,994	3,847	5,833	2,808	5,951	5,017	8,031	11,248	11,356
Office Establishments	550	1,052	4,431	913	1,628	2,450	2,368	4,503	5,172
Deputation and Special Allowances	145	...	152	114	208	852	486	...	1,957
Payments to Officers of other Presidencies	...	...	...	...	...	...	...	744	744
<i>II.—Travelling Allowances.</i>	<b>£ 6,373</b>	<b>15,226</b>	<b>23,165</b>	<b>8,958</b>	<b>16,184</b>	<b>26,361</b>	<b>24,712</b>	<b>34,433</b>	<b>35,137</b>
Conservators	...	130	357	198	189	544	245	524	744
Superior Officers	656	1,206	2,135	1,017	1,174	2,108	2,201	3,819	4,721
Subordinate Forest and Depôt Establishments	308	115	715	318	631	398	967	2,052	2,011
Office Establishment	34	80	228	1	145	405	442	528	1,768
<i>III.—Contingencies.</i>	<b>£ 998</b>	<b>1,531</b>	<b>3,435</b>	<b>1,534</b>	<b>2,139</b>	<b>3,455</b>	<b>3,855</b>	<b>6,923</b>	<b>9,244</b>
Stationery	5	15	17	2	3	63	151	...	455
Carriage of Tents and Records	66	397	17	16	53	331	299	...	578
Rents, Rates, and Taxes	2	197	399	61	486	170	400	260	495
Pay of Police Guards	...	...	12	...	...	172	...	...	184
Official Postage	63	254	94	121	139	175	286	530	832
Sundries	110	261	672	200	187	590	440	1,366	464
<b>TOTAL, ESTABLISHMENTS</b>	<b>£ 246</b>	<b>1,124</b>	<b>1,211</b>	<b>400</b>	<b>868</b>	<b>1,501</b>	<b>1,576</b>	<b>2,156</b>	<b>2,824</b>
<b>TOTAL, EXPENDITURE IN INDIA</b>	<b>£ 7,617</b>	<b>17,881</b>	<b>27,811</b>	<b>10,892</b>	<b>19,191</b>	<b>31,317</b>	<b>30,143</b>	<b>43,512</b>	<b>47,205</b>
<b>EXPENDITURE IN ENGLAND:</b>	<b>£ 17,706</b>	<b>43,535</b>	<b>121,606</b>	<b>19,744</b>	<b>38,770</b>	<b>104,110</b>	<b>65,008</b>	<b>78,569</b>	<b>154,463</b>
<i>(a)</i> Includes Commutation Fees £ 7,674l.									
<i>(b)</i> Inclusive of £ 5,149l. on account of Revenue Surveys charged to this Province by deduction from Expenditure under Survey of India. Vide Account No. 36 B.									
<i>Allowances to successful Candidates for the Indian Forest Department, Passages to India on Appointment, Fees to Professors for Instruction, &amp;c.</i> £ 5,780									
Stores for India: Chemical Apparatus for the Central Forest School									
<b>TOTAL, FOREST EXPENDITURE</b>									
<b>£ 649,375</b>									

No. 23.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1884.

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FINANCE AND REVENUE ACCOUNTS OF THE

[PART I.]

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
<b>RECEIPTS.</b>										
Fees for Registering Documents . . . . .	833	3,840	1,885	2,734	92,193	23,671	13,802	61,578	32,552	233,088
Fees for Copies of Registered Documents . . . . .	84	1,836	4	34	2,638	7,692	3,556	1,473	486	17,803
Land Registration Fees . . . . .	...	...	...	23	999	...	...	...	...	1,022
Miscellaneous . . . . .	14	1,174	58	13	2,466	2,692	38	155	432	7,042
<b>TOTAL . . . . .</b>	<b>931</b>	<b>6,850</b>	<b>1,947</b>	<b>2,804</b>	<b>98,296</b>	<b>34,055</b>	<b>17,396</b>	<b>63,206</b>	<b>33,470</b>	<b>258,955</b>
<i>Deduct—Refunds . . . . .</i>	<i>1</i>	<i>25</i>	<i>24</i>	<i>7</i>	<i>279</i>	<i>20</i>	<i>33</i>	<i>215</i>	<i>288</i>	<i>892</i>
<b>NET RECEIPTS under REGISTRATION . . . . .</b>	<b>930</b>	<b>6,825</b>	<b>1,923</b>	<b>2,797</b>	<b>98,017</b>	<b>34,035</b>	<b>17,363</b>	<b>62,991</b>	<b>33,182</b>	<b>258,063</b>
<b>CHARGES.</b>										
Superintendence . . . . .	...	1,041	...	240	6,296	2,386	1,804	3,301	2,742	17,810
District Charges . . . . .	427	1,941	1,056	1,388	44,959	17,569	6,906	44,962	25,541	144,749
Land Registration Charges . . . . .	...	...	...	...	4,532	...	...	...	...	4,532
<b>TOTAL CHARGES under REGISTRATION . . . . .</b>	<b>427</b>	<b>2,982</b>	<b>1,056</b>	<b>1,628</b>	<b>55,787</b>	<b>19,955</b>	<b>8,710</b>	<b>48,263</b>	<b>28,283</b>	<b>167,091</b>

No. 24.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES,  
for the Year ended 31st March 1884.

	INDIA, GENERAL.	£	£	£
Tribute from Oodeypoor . . . . .		26,963		
" Doongurpoor . . . . .		2,739		
" Jodhpoor . . . . .		9,800		
" Jeypoor . . . . .		40,000		
" Kotah . . . . .		18,472		
" Boondree . . . . .		12,000		
" Jhallawar . . . . .		8,000		
" Amjeerah . . . . .		3,440		
" Kilcheepoor . . . . .		1,719		
" Banswara . . . . .		4,096		
" Rutlam . . . . .		6,549		
" Holkar . . . . .		77		
" Sillana . . . . .		3,272		
" Sirohee . . . . .		688		
" Punnah . . . . .		995		
" Chirkhari . . . . .		853		
" Ajehgurh . . . . .		701		
" Behat . . . . .		140		
" Paldeo . . . . .		24		
" Lawa . . . . .		22		
Nizam's Government on account of Mahratta Chouth . . . . .		10,811		
Contribution of Bhopal towards cost of Bhopal Levy . . . . .		151,966		
Contribution of Bhopal towards cost of Bhopal Levy . . . . .		18,182		
Contributions towards cost of United Malwa Contingent : . . . . .		£		
From Dewas . . . . .		3,302		
" Jowrah . . . . .		15,903		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force . . . . .		19,205		
Contribution of Kotah towards cost of Deolee Irregular Force . . . . .		11,500		
Contribution of Kotah towards cost of Deolee Irregular Force . . . . .		20,000		
Contributions towards cost of Malwa Bheel Corps : . . . . .		£		
From Dhar . . . . .		724		
" Jabooh . . . . .		147		
" Burwanee . . . . .		393		
Contribution from Alirajpore . . . . .		1,264		
Contribution from Amjeerah . . . . .		148		
Contribution from Amjeerah . . . . .		1,966		
Contribution from Amjeerah . . . . .			72,265	
Fees on Successions : . . . . .				
Chirkhari State (Nowgong, Bundelkhand) . . . . .		15,000		
Tori Futtehpore State (Nowgong, Bundelkhand) . . . . .		103		
Sarila State (Nowgong, Bundelkhand) . . . . .		1,630		
Siem of Ramroi . . . . .		10		
Chief of Nung Klow . . . . .		10		
Chief of Nung Klow . . . . .		16,843		
Chief of Nung Klow . . . . .				241,074
CENTRAL PROVINCES.				
Tributes from various Petty States . . . . .		...		
PUNJAB.				
Tributes from Sokeith . . . . .		1,100		
" Mundee . . . . .		10,000		
" Kupoorthulla . . . . .		13,100		
" Chumba . . . . .		500		
" Various Petty States . . . . .		3,360		
" Various Petty States . . . . .		28,060		
Fees on Successions : . . . . .				
Nawab of Mumdot . . . . .		138		
Nawab of Mumdot . . . . .				28,198
MADRAS.				
Tributes from Travancore . . . . .		78,311		
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force . . . . .		245,000		
Contribution from Travancore . . . . .		1,332		
Contribution from Cochin for the maintenance of a Battalion of Native Infantry . . . . .		20,000		
Contribution from Cochin for the maintenance of a Battalion of Native Infantry . . . . .				344,643
BOMBAY.				
Tributes from Kattywar . . . . .		55,200		
" Joonaghur . . . . .		2,374		
" Ballasinore . . . . .		1,108		
" Durumpoor . . . . .		900		
" Loonawara . . . . .		1,047		
" Various Petty States . . . . .		626		
Subsidy from the Kutch Government . . . . .		18,695		
Contribution from Jagirdars for Southern Mahratta Horse . . . . .		10,440		
Contribution from Jagirdars for Southern Mahratta Horse . . . . .				90,390
TOTAL TRIBUTES, &c. . . . .		£	720,487	

GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS, 1883-84.

## Section C.—Post Office, &amp;c.

Revenue £1,672,761. Expenditure £1,984,058.

MAJOR HEAD.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
			Detail.	Major Head Total.	
				Revenue.	Expenditure.
Post Office . .	25 Receipts and Expenditure . . . . .	50	£	1,018,743	1,234,481
Telegraph . .	26 Receipts and Expenditure . . . . .	52		522,570	669,239
	26A Establishment—Indian Telegraphs . . . . .	53	361,753		
	26B Construction—Indian Telegraphs . . . . .	54	196,055		
	26C Indo-European Telegraph, Persian Gulf Section—Working and Maintenance . . . . .	55	48,045		
	26D Indo-European Telegraph, Persian Section —Working and Maintenance . . . . .	56	19,346		
	26E Capital Expenditure included in Account No. 26 . . . . .	57	215,401		
Mint . . . .	27 Receipts and Charges . . . . .	58		131,448	80,338
	TOTAL REVENUE AND EXPENDITURE . . . . .			1,672,761	1,984,058

No. 25.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of India, for the Year ended 31st March 1884.

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	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
<b>RECEIPTS.</b>											
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service . . . . .	19,559	11,113	10,573	7,904	67,967	42,061	27,207	26,340	48,447	261,171	
Sale of Postage Stamps:											
Ordinary Stamps . . . . .	25,856	16,146	11,445	8,148	124,826	60,690	45,754	92,386	109,345	494,596	
Service Stamps . . . . .	8,359	6,649	2,561	2,893	26,903	23,024	27,196	27,362	32,329	157,276	
Mail Cart, Parcel Van and Passenger Service . . . . .	...	...	...	...	...	32	16,233	...	...	16,265	
Fees and Petty Receipts . . . . .	191	134	295	67	1,081	1,795	797	484	1,004	5,848	
Contributions from Native States . . . . .	...	...	...	...	...	...	600	...	...	600	
Money Order Receipts . . . . .	7,955	5,282	4,131	3,232	28,089	12,938	7,825	12,071	9,734	91,257	
Commission on sale of Indian Postal Notes . . . . .	11	25	2	3	70	38	23	86	27	285	
Bullock Train . . . . .	...	...	...	...	...	...	15,725	...	...	15,725	
District Post Collections, including Zemindary Dak Receipts in Bengal . . . . .	...	...	55	...	1,485	...	3,004	...	...	4,544	
GROSS RECEIPTS £		61,931	39,349	29,062	22,247	250,421	140,578	144,364	158,729	200,886	1,047,567
Deduct—											
Amount of Postage received in India and paid to the Post Master General, London . . . . .	...	...	...	...	10,031	...	...	...	18,395	28,426	
Payments to Colonial and other Foreign Administrations . . . . .	...	...	...	...	...	...	...	...	101	101	
Refunds . . . . .	29	5	21	4	126	11	65	9	27	297	
...	29	5	21	4	10,157	11	65	9	18,523	28,824	
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 £		61,902	39,344	29,041	22,243	240,264	140,567	144,299	158,720	182,363	1,018,743
<b>CHARGES.</b>											
Chief Office, Calcutta :											
Director General, Deputy Director General, Assistant Director General and Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General . . . . .	...	...	...	...	9,382	...	...	...	...	9,382	
Comptroller, Deputy Comptroller, and Assistant Comptroller . . . . .	...	...	...	...	2,705	...	...	...	...	2,705	
Office Establishment of the Director General . . . . .	...	...	...	...	2,898	...	...	...	...	2,898	
Do. do. of the Comptroller . . . . .	...	...	...	...	21,034	...	...	...	...	21,034	
Office Expenses of the Director General . . . . .	...	...	...	...	3,317	...	...	...	...	3,317	
Do. do. of the Comptroller . . . . .	...	...	...	...	1,096	...	...	...	...	1,096	
Travelling Expenses of the Office of the Director General . . . . .	...	...	...	...	479	...	...	...	...	479	

Presidency and District Offices:														
Post Masters General, Deputy Post Masters General, and Assistant Director General, R. M. S.	2,513	1,365	788	840	5,723	1,855	2,400	1,713	1,885	19,082				
Post Masters of Calcutta, Madras, and Bombay, Superintendents, and Inspectors	3,180	2,609	1,168	1,131	17,265	12,777	7,990	10,383	9,440	65,943				
Office Establishments	28,267	19,230	11,037	10,554	127,590	79,879	50,361	59,157	87,543	473,618				
Office Expenses	1,710	2,285	2,189	1,056	11,462	16,271	3,036	3,876	7,795	49,680				
Travelling Expenses	2,197	2,286	691	759	8,062	5,690	4,056	4,186	3,183	31,110				
Conveyance of Mails:														
Road Establishment		8,180	5,006	110	8,033	17,292	3,892	5,075	19,404	18,893	85,885			
Ferry Establishment		...	19	1	2	164	...	75	35	...	296			
Contingent Road Charges		285	457	70	139	1,619	91	136	500	977	4,274			
Payments to P. & O. Company for conveyance of Mails by non-contract Vessels		...	...	...	...	...	...	...	...	...	1,248	1,248		
Steam Service Contract		...	...	1,800	...	37	...	...	...	...	...	1,837		
Payments to State Railways		10,965	545	279	...	30,568	402	2,336	147	845	46,087			
Bullock Train Establishment		...	...	...	...	...	...	15,464	...	...	15,464			
Boat Establishment and Charges		67	...	124	244	2,230	...	...	126	103	2,894			
Mail Cart Establishment and Charges		2,012	2,325	210	768	580	5,355	30,991	1,602	10,446	54,289			
Railway Charges		...	...	114	82	1,795	...	2,055	2,073	12,408	18,527			
Discount on Sale of Postage Stamps		820	502	357	254	3,917	1,887	1,426	2,840	3,377	15,380			
Miscellaneous Charges of Post Office		302	391	114	180	3,421	6,995	472	833	2,547	15,255			
Subsidies		...	...	1	...	71,440	...	...	...	...	71,441			
Bounty Money		...	...	16	...	...	...	...	17	175	208			
District Post Establishments, including Zemindary Dak Charges in Bengal	11,134	4,508	10,244	2,238	31,980	19,361	14,279	11,846	8,975	114,565				
TOTAL CHARGES IN INDIA	£ 71,632	41,528	29,313	26,280	376,056	154,455	140,152	118,738	169,840	1,127,994				

## CHARGES IN ENGLAND:

Stores for India	(a) 839,416													
	(b) 18,774													
		858,190												
Payments under the Postal arrangement with the Lords of the Treasury.														
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad														
N. B.—The estimated amount of sea-postage retained by India is 2,467L.														
(a) Total charges in India for the Bengal Presidency.														
(b) The stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.														
TOTAL CHARGES IN ENGLAND	£ 106,487													
TOTAL CHARGES of the POST OFFICE	£ 1,234,481													

No. 26.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT for the year ended 31st March 1884.

	CAPITAL.		REVENUE.		TOTAL.	
	India.	England.	India.	England.	India.	England.
<b>RECEIPTS.</b>						
<b>INDIAN TELEGRAPHS.</b>						
<i>Message Revenue.</i>	£	£	£	£	£	£
Sale of Stamps deducting Refunds . . . . .	...	...	287,142	...	287,142	...
Receipts from other Administrations . . . . .	...	...	23,197	...	23,197	...
Other Receipts by Cash and Postage Stamps . . . . .	...	...	9,150	...	9,150	...
<i>Interest and Recoveries.</i>						
Interest on Railway Lines and Rent of Instruments and Appliances . . . . .	...	...	29,560	...	29,560	...
Recoveries from Railways of Maintenance Charges . . . . .	...	...	37,202	...	37,202	...
Recoveries from Guaranteed Lines and Offices . . . . .	...	...	11,153	...	11,153	...
<i>Miscellaneous Receipts</i> . . . . .	...	...	4,542	...	4,542	...
<i>Receipts of Provincial Telegraphs.</i>						
Message Revenue, Bombay . . . . .	...	...	343	...	343	...
Message Revenue, Bengal . . . . .	...	...	10	...	10	...
<b>TOTAL</b> . . . . .	...	...	402,299*	...	402,299	...
<b>INDO-EUROPEAN TELEGRAPH.</b>						
<b>PERSIAN GULF SECTION.</b>						
Message Revenue . . . . .	...	...	66,557	...	66,557	...
Miscellaneous . . . . .	...	...	—215	...	—215	...
<b>PERSIAN SECTION.</b>						
Message Revenue . . . . .	...	...	966	...	966	...
Miscellaneous . . . . .	...	...	1,539	...	1,539	...
<b>REVENUE IN ENGLAND.</b>						
Message Revenue . . . . .	...	...	38,916	...	38,916	...
Common Purse Arrangement . . . . .	...	...	3,601	...	3,601	...
Repayment, &c. . . . .	...	8,907	...	...	...	8,907
<b>TOTAL</b> . . . . .	...	8,907	68,847	42,517	68,847	51,424
					471,146	51,424
						522,570
<b>CHARGES.</b>						
<i>Provincial Telegraphs.</i>						
Establishment, see Statement A . . . . .	66,430	...	286,460	8,863	352,890	8,863
Construction, see Statement B . . . . .	35,446	109,133	51,476	...	86,922	109,133
<b>TOTAL</b> . . . . .	101,876	109,133	337,936	8,863	439,812	117,996
<i>Provincial Telegraphs.</i>						
<i>Bombay.</i>						
Establishment . . . . .	514	...	1,207	...	1,721	...
Construction . . . . .	3,428	...	...	...	3,428	...
Tools and Plant . . . . .	260	...	69	...	329	...
<i>Bengal.</i>						
Establishment . . . . .	21	...	52	...	73	...
Construction . . . . .	140	...	...	...	140	...
Tools and Plant . . . . .	29	...	39	...	68	...
<b>TOTAL</b> . . . . .	4,392	...	1,367	...	5,759	...
<b>INDO-EUROPEAN TELEGRAPH.</b>						
Persian Gulf Section. Working and Maintenance, see Statement C.	—42,883	...	88,944	...	46,061	...
Persian Section. Working and Maintenance, see Statement D.	1,736	...	17,610	...	19,346	...
Charges in England—						
Establishment . . . . .	...	...	...	5,198	...	5,198
Refund of Revenue; Common Purse Arrangement . . . . .	...	...	...	5,847	...	5,847
Royalties . . . . .	...	...	...	200	...	200
Miscellaneous . . . . .	...	...	...	676	...	676
Stores . . . . .	...	7,679	...	654	...	8,333
Charges in other Departments . . . . .	622	...	1,362	...	1,984	...
<b>TOTAL</b> . . . . .	—40,525	7,679	107,916	12,575	67,391	20,254
<b>RED SEA TELEGRAPH.</b>						
Annuity to Shareholders of the late Red Sea and India Telegraph Company . . . . .	...	...	...	18,027	...	18,027
					512,962	156,277
						669,239

## No. 26 A.—ESTABLISHMENT INDIAN TELEGRAPHS.

		Direction.	Accounts.	Check Office.	Superinten- dence.	Line Maintenance.	Signalling.	Stores and Workshops.	TOTAL.
	IN INDIA.	£	£	£	£	£	£	£	£
Superior Officers . . . . .		9,987	...	...	...	...	...	...	9,987
Examiner and Assistant Examiner . . . . .		...	1,959	...	...	...	...	...	1,959
Superintendents and Assistant Superintendents . . . . .		4,457	...	1,241	62,501	...	...	1,759	69,958
Establishment . . . . .		2,757	3,810	2,981	10,121	16,379	139,000	7,288	182,336
Allowances . . . . .		1,519	206	81	1,739	445	25,695	576	30,261
Rent . . . . .		...	...	...	433	...	3,950	20	4,403
Travelling charges . . . . .		1,165	15	13	9,689	2,445	4,575	125	18,027
Contingent charges . . . . .		524	135	127	1,047	24	6,376	103	8,336
Tools and Plant . . . . .		921	56	189	802	762	17,668	...	20,398
Combined Postal and Telegraph Offices . . . . .		...	...	...	...	...	2,845	...	2,845
Non-departmental Offices . . . . .		...	...	...	...	...	18,787	...	18,787
	TOTAL . . . . .	21,330	6,181	4,632	86,332	20,055	218,896	9,871	367,297
DEDUCT—Charged against the grants of other Departments . . . . .		...	...	...	...	601	4,552	...	5,153
Recovered from other Department . . . . .		57	17	...	149	84	84	...	391
	TOTAL . . . . .	57	17	...	149	685	4,636	...	5,544
	NET TOTAL . . . . .	21,273	6,164	4,632	86,183	19,370	214,260	9,871	361,753
Of which charged to Capital . . . . .		5,325	1,598	...	13,845	...	35,791	9,871	66,430
Revenue . . . . .		15,948	4,566	4,632	72,338	19,370	178,469	...	295,323

## No. 26B.—CONSTRUCTION INDIAN TELEGRAPHS.

	Capital.	Revenue.	TOTAL,	DETAILS OF LINES CONSTRUCTED.		
				Railway Lines.	Departmental Lines.	
Railway Lines . . . .	£	£	£		£	£
79,838	...	79,838		Bangalore to Tumkoor . . .	1,179	Mozufferpore to Bettiah . . .
Departmental Lines . . . .	58,859	...	58,859	Sultanpore to Serajgunge . . .	1,614	Rangoon to Toungoo . . .
Workshop and Press . . . .	604	...	604	Amritsar to Batala . . .	1,818	Barrackpore to Poradah . . .
Repairs of Lines and Buildings . . . .	... 51,376	100	51,376	Hissar to Ferozepore . . .	8,066	Constructing line to new Office in Madras . . . *
Losses . . . .	...	100	100	Rahabari station Dibrugar to Talup . . .	2,243	Goalparah to Gowhati . . .
Suspense . . . .	—1,701	...	—1,701	Hapjan to Margheritta . . .	1,679	Quetta to Pishin . . .
				Sutna to Rewah . . .	1,820	Allahabad and Nynee to Mogulserai . . .
TOTAL . . . .	137,600	51,476	189,076	Sonepore to Baraitch . . .	20,851	Dhobhai to Chandole . . .
DEDUCT—Value of stores expended in excess of amount purchased on same account (i.e., diminution of stock) . . . .	—6,979	...	—6,979	Naraingunge to Mymensing . . .	4,662	Madras to Ootacamund . . .
NET CHARGE FOR CONSTRUCTION . . . .	144,579	51,476	196,055	Bangalore Office to Mysore Office . . .	1,461	Mysore to Ootacamund . . .
OF WHICH—				Cuddapah to Kurnool . . .	2,896	Wazirabad to Sialkot . . .
Charged in India . . . .	30,863	51,476	82,339	Jhansi to Manickpore . . .	1,693	Delhi to Rohtak . . .
Charged in England being purchase of stores there . . . .	109,133	...	109,133	Nagpore to Raj Nundgaon . . .	1,526	Cuttack to Berhampore . . .
Charged against grants of other Departments . . . .	4,583	...	4,583	Bareilly Railway Station to Katgodam . . .	3,135	Cuttack to Balasore . . .
				Kaingunge to Hattras Road . . .	4,626	Midnapore to Raneegunge . . .
				Nalaghur to Roopur . . .	1,167	Berhampore to Chicacole . . .
				Lahore to Multan . . .	2,472	Chicacole to Bimlipatam . . .
				Sukkur Bundar to Kotree . . .	2,507	Vizagapatam to Coonada . . .
				Jhansi to Gwalior . . .	3,546	Berhampore to Chicacole . . .
				Mozufferpore to Hajeeapore . . .	1,156	Katkupura to Fazilka . . .
				Moradabad to Saharunpore . . .	7,891	Tavoy to Siam . . .
				Khoolna to Burrisal . . .	3,074	Other lines . . .
				Other Lines . . .	—1,244	
					79,838	
						58,859

## No. 26C.—INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION WORKING and MAINTENANCE.

	Direction.	Accounts.	Traffic Manager's Office.	Line Maintenance.	Signalling.	Stores.	Political.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Director		1,643	...	...	...	...	...	...	...	1,643
Traffic Manager and Assistant		...	...	1,140	...	...	...	...	...	1,140
Superintendent and Assistant Superintendents		...	...	...	763	2,468	...	...	...	3,231
Establishment		545	163	444	5,664	12,246	1,363	...	...	20,425
Travelling Charges		87	...	...	437	297	...	...	...	821
Rent		...	...	...	...	390	...	...	...	390
Contingencies		46	12	...	543	278	284	...	...	1,163
Tools and Plant		110	...	49	812	1,938	6	...	...	2,915
Cable Steamer		...	...	...	11,091	...	...	...	...	11,091
Subsidies		...	...	...	...	...	1,914	...	...	1,914
Repairs		...	...	...	...	...	...	47,255	...	47,255
Suspense		...	...	...	...	...	...	—99	...	11,888
Works		...	...	...	...	...	...	...	—36,698	—36,698
DEDUCT—Value of Stores expended in excess of amount purchased on same account		2,431	175	1,633	19,310	17,617	13,640	1,914	47,156	—36,698
NET EXPENDITURE		...	...	...	...	...	19,133	...	...	19,133
Of which—		2,431	175	1,633	19,310	17,617	—5,493	1,914	47,156	—36,698
Charged in India, Revenue		2,431	175	1,633	19,281	17,617	...	1,914	45,893	...
Capital		...	...	...	29	...	—5,493	...	—99	—37,320
Charged in other Departments		...	...	...	...	...	...	...	1,362	—42,883
TOTAL		2,431	175	1,633	19,310	17,617	—5,493	1,914	47,156	—36,698
										*48,045

\* Includes £607 on account of charges in the Public Works Department during 1882-83.

## No. 26D.—INDO-EUROPEAN TELEGRAPH, PERSIAN SECTION WORKING and MAINTENANCE.

	Direction.	Accounts.	Superintendence.	Line Maintenance.	Signalling.	Stores.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£
Director and Assistant Director . . . . .	1,800	...	477	...	...	...	...	...	2,277
Superintendent and Assistant Superintendents . . . . .	...	...	960	...	2,105	...	...	...	3,065
Inspectors . . . . .	...	...	...	1,760	...	...	...	...	1,760
Establishment . . . . .	232	245	1,769	1,150	4,853	234	...	...	8,483
Rent . . . . .	40	...	53	96	258	...	...	...	447
Travelling charges . . . . .	272	...	77	500	492	...	...	...	1,341
Contingencies . . . . .	68	18	218	20	356	...	...	...	680
Tools and Plant . . . . .	...	...	...	79	93	...	...	...	172
Profit and Loss . . . . .	...	...	...	...	200	...	...	...	200
Repairs . . . . .	...	...	...	...	...	...	499	...	499
Works . . . . .	...	...	...	...	...	...	...	1,802	1,802
Suspense . . . . .	...	...	...	...	...	...	-66	...	-66
DEDUCT—Value of Stores expended in excess of amount purchased on same account . . . . .	2,412	263	3,554	3,605	8,357	234	433	1,802	20,660
NET EXPENDITURE . . . . .	...	...	...	...	...	1,314	...	...	1,314
Of which—	2,412	263	3,554	3,605	8,357	-1,080	433	1,802	19,346
Charged in India—	2,412	263	3,554	3,605	8,357	-1,080	499	...	17,610
Revenue . . . . .	...	...	...	...	...	...	-66	1,802	1,736
Capital . . . . .	2,412	263	3,554	3,605	8,357	-1,080	433	1,802	19,346

NO. 26E.—STATEMENT showing COST of TELEGRAPH LINES defrayed from the REVENUES of *India* to close of 1883-84.  
INDIA.

	EXPENDITURE OF THE YEAR.				Charges to rented lines and offices for ex- change paid in England and on stores used for them.	TOTAL.	Previous Years.	To end of Year.	Corrections.	Net.						
	BY TELEGRAPH DEPARTMENT.			By other Departments from their Grants.												
	Direct Outlay.	15 per cent. for Establishment on Works.	Total Departmental Expenditure as in Finance Accounts.													
LINES:																
Departmental . . . . .	£ 72,394	£ 10,859	£ 83,253	£ 55	£ ...	£ 83,308	£ 1,808,056	£ 1,891,364	£ ...	£ 1,891,364						
Railway . . . . .	64,511	9,676	74,187	...	13,286	87,473	389,332	476,805	...	476,805						
Guaranteed . . . . .	1,270	191	1,461	...	...	1,461	56,544	58,005	...	58,005						
Temporary Telegraphs for Military purposes . . . . .	243	...	243	...	...	243	—9,507	—9,26	...	—9,264						
TOTAL LINES . £	138,418	20,726	159,144	55	13,286	172,485	2,244,425	2,416,910	...	2,416,910						
BUILDINGS:																
Signal Offices . . . . .	165	25	190	23,595	...	23,785	335,447	359,232	...	359,232						
Quarters for Officers . . . . .	...	...	...	...	...	...	1,224	1,224	...	1,224						
Cable Houses and Tanks . . . . .	...	...	...	920	...	920	2,801	3,721	...	3,721						
Store Houses . . . . .	55	8	63	11,398	...	11,461	21,668	33,129	...	33,129						
Workshop and Press Buildings . . . . .	59	9	68	...	...	68	16,315	16,383	...	16,383						
TOTAL BUILDINGS . £	279	42	321	35,913	...	36,234	377,455	413,689	...	413,689						
TOOLS AND PLANT:																
First fitting of Railway Offices . . . . .	35,791	...	35,791	...	...	35,791	99,715	135,506	—18,502	117,004						
Other Tools and Plant . . . . .	604	...	604	...	...	604	13,843	14,447	...	14,447						
TOTAL TOOLS AND PLANT . £	36,395	...	36,395	...	...	36,395	113,558	149,953	—18,502	131,451						
STORES:			Issues of stores.													
Europe Stores . . . . .	109,133	...	...	...	...	...	...	...	...	...						
Other Stores . . . . .	66,124	...	...	...	...	...	...	...	...	...						
TOTAL STORES . £	175,257	—158,407	16,850	...	...	16,850	183,050	199,900	...	199,900						
SUSPENSE HEADS AFFECTING BUDGET GRANT CHARGE FOR EXCHANGE PAID IN ENGLAND.																
TOTAL . £	348,648	—137,639	211,009	53,111	13,286	277,406	2,946,802	3,224,208	—32,252	3,191,956						
PROVINCIAL TELEGRAPH LINES:																
Bengal . . . . .	169	21	190	...	...	190	...	190	...	190						
Bombay . . . . .	3,688	514	4,202	100	...	4,302	658	4,960	...	4,960						
TOTAL . £	3,857	535	4,392	100	...	4,492	658	5,150	...	5,150						
TOTAL CAPITAL EXPENDITURE, INDIA . £	352,505	—137,104	215,401	53,211	13,286	281,898	2,947,460	3,229,358	—32,252	3,197,106						

No. 27.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1884.

CALCUTTA MINT. RECEIPTS.		£	£
Seignorage on Gold . . . . .		112	
Seignorage on Silver . . . . .		14,785	
Gain on Coinage Operations . . . . .		2,301	
Gain on Copper Coinage . . . . .		56,023	
Sale of old Stores and Materials . . . . .		93	
Miscellaneous Receipts . . . . .		5,078	
	TOTAL RECEIPTS	£	78,392
CHARGES.		£	
Establishment:			
Direction and Office . . . . .		5,943	
Civil Guard . . . . .		453	
Bullion Establishment . . . . .		2,098	
Mechanical and Operative Establishment . . . . .		13,863	
Assay Establishment . . . . .		4,872	
Office Expenses, &c. . . . .		618	
Loss of Weight in Coinage:			
Gold . . . . .		120	
Silver . . . . .		1,863	
Value of Silver and Copper used for Contingent purposes . . . . .		640	
Loss on melting Remittances . . . . .		5,588	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c. . . . .		5,055	
House, Lighting, Police and Water Rates . . . . .		1,440	
Charges in England—Stores for India . . . . .			42,553
			1,522
	TOTAL CHARGES under the Head "MINT"	£	44,075
Add—Charges on account of the Mint falling under other Heads of Service, viz.:—			
Pensions and Gratuities to Mint Servants . . . . .		622	
Value of Stationery supplied . . . . .		26	
Value of Printing executed by Government Press . . . . .		81	
Note.—This does not include Absentee and Pension Allowances in England.			729
	TOTAL CHARGES	£	44,804
Estimated Value of Mint Buildings on 31st March 1884 . . . . .		£	161,421
AMOUNT COINED DURING THE YEAR.		Number.	Value.
Silver:			£
Rupees . . . . .		11,181,443	1,118,144
Half Rupees . . . . .		1,035,862	51,793
Quarter Rupees . . . . .		2,870,737	71,768
Eighth Rupees . . . . .		2,636,379	32,955
Copper:			
Quarter-Annas . . . . .		57,571,200	89,955
Pie Pieces . . . . .		9,840,000	5,125
Straits Cents . . . . .		8,022,000	18,050
" Half Cents . . . . .		2,040,000	2,295
	TOTAL COINAGE	£	1,390,085

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

RECEIPTS.

Sale Proceeds of Old Stores and Materials . . . . .		6
	TOTAL RECEIPTS	£
CHARGES.		6
Charges on account of the Mint falling under other Heads of Service, viz.:—		
Pensions to Mint Servants . . . . .		367
	TOTAL CHARGES	£
Estimated Value of Mint Buildings on 31st March 1884 . . . . .		56,600

No. 27.—Account of Receipts and Charges of the Mints in India, and of Coinage Operations, for the Year ended 31st March 1884—*continued.*

BOMBAY MINT. RECEIPTS.	£	£
Seignorage on Silver . . . . .	49,675	
Assay Fees . . . . .	11	
Gain on Coinage Operations . . . . .	1,460	
Sale of old Stores and Materials . . . . .	168	
Miscellaneous Receipts . . . . .	1,701	
TOTAL RECEIPTS . . . . .	53,015	

CHARGES.	£	£
Establishment:		
Direction and Office . . . . .	6,499	
Operative Establishment . . . . .	12,150	
Assay Establishment . . . . .	5,485	
Office Expenses, &c. . . . .	2,069	
Payment to Officers of other Provinces . . . . .	107	
Loss of Weight in Coinage:		
Miscellaneous . . . . .	3,677	
Stores purchased locally . . . . .	3,370	
		33,357
Charges in England—Stores for India . . . . .		2,791
TOTAL CHARGES under the Head "MINT" . . . . .	36,148	

Add—Charges on account of the Mint falling under other Heads of Service, <i>viz.</i> :	£	£
Pensions to Mint Servants . . . . .	885	
Value of Stationery supplied . . . . .	38	
Value of Printing executed by Government Press . . . . .	28	
	951	
TOTAL CHARGES . . . . .	37,099	

Estimated Value of Mint Buildings on 31st March 1884 . . . . .	£	276,251
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AMOUNT COINED DURING THE YEAR.	Number.	Value.
Silver:		£
Rupees . . . { British Indian Coins . . . . .	22,734,419	2,273,442
New Portuguese Coin . . . . .	1	...
Half Rupees . . . { British Indian Coins . . . . .	1,110,141	55,507
New Portuguese Coin . . . . .	1	...
Quarter Rupees { British Indian Coins . . . . .	183,577	4,589
New Portuguese Coins . . . . .	3	...
Eighth Rupees { British Indian Coins . . . . .	4,416,147	55,202
New Portuguese Coins . . . . .	3	...
Copper:		
Quarter annas . . . . .	12,442,752	19,442
Pies . . . . .	4,794,432	2,497
TOTAL COINAGE . . . . .	45,681,476	2,410,679

In England:	£	£	£
Proceeds of Sale of Indian Coins sent to England for Assay . . . . .			35
Charges—Cost of Assay of Indian Coins . . . . .	20		
Pay and Passage to India of an officer appointed to the Calcutta Mint	95		
Stores for India, also shown above:			
For Bengal . . . . .	1,522	115	
For Bombay . . . . .	2,791		
	4,313		
			4,428

Summary of Mint Receipts and Charges.

	India, General.	Madras.	Bombay.	TOTAL INDIA.	England.	GRAND TOTAL.
Mint Receipts (as per details above)	£ 78,392	£ 6	£ 53,015	£ 131,413	£ 35	£ 131,448
„ Charges do.	42,553	...	33,357	75,910	4,428	80,338

GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS, 1883-84.

## Section D.—Civil Department.

Revenue £1,427,729. Expenditure £11,250,038.

MAJOR HEAD.	DETAIL OF ACCOUNTS.			Page.	AMOUNT OF EACH ACCOUNT.		
					Detail.	Major Head Total.	Revenue.
General Administration.	28	Expenditure . . . . .	.	62	£	...	1,598,379
	28A	Details of Charges under Secretariats . . .	.	63	285,818	...	
	28B	" " Tour Charges . . .	.	63	95,776	...	
Law and Justice	28C	Receipts and Charges on account of Paper Currency . . . . .	.	64		...	
	29A	Receipts . . . . .	.	65	573,859	...	
	29B	Expenditure . . . . .	.	66		...	3,238,841
	29C	Details of Charges under High Courts, &c. . . . .	.	67	277,780	...	
	29D	" " Civil and Sessions Courts . . . . .	.	67	1,077,062	...	
	29E	" " Criminal Courts . . . . .	.	67	874,793	...	
	29F	" " Jails . . . . .	.	68	624,435	...	
	29G	" " Convict Charges . . . . .	.	68	136,017	...	
Police	30	Receipts and Expenditure . . . . .	.	69	311,874	2,761,054	
Marine	31A	Receipts . . . . .	.	70	192,867	...	
	31B	Expenditure . . . . .	.	71		...	589,568
Education	32	Receipts and Expenditure . . . . .	.	75	204,427	1,184,194	
Ecclesiastical	33	Expenditure . . . . .	.	76		...	159,112
Medical	34A	Receipts . . . . .	.	77	54,971	...	
	34B	Expenditure . . . . .	.	77		...	716,825
Political	35	Expenditure . . . . .	.	78		...	532,665
Scientific and other Minor Departments	36A	Receipts . . . . .	.	80	89,731	...	
	36B	Expenditure . . . . .	.	81		...	469,430
		TOTAL . . . . .	.		1,427,729	11,250,038	

## No. 28.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1884.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North- Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
Salary of Governor General . . . . .	£ 25,080	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 25,080	£ .
Salaries of Governors . . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	24,000	
" of Lieutenant-Governors . . . . .	... . . . .	... . . . .	... . . . .	... . . . .	9,600	9,600	9,600	12,000	12,000	28,800	
" of Chief Commissioners including Salary, Establishments, &c . . . . .	... . . . .	4,967	4,924	6,614	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	28,380	
" of Commissioner in Sindh . . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	11,875		
Staff and Household Charges . . . . .	£ 11,414	600	598	... . . . .	2,757	3,402	2,105	(b) 12,072	(b) 1,173	52,121	
Durbar Fund . . . . .	(a) 14,551	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	14,551	
Salaries of Members of Executive Council . . . . .	42,444	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	12,372	12,636	67,452	172,932
Legislative Council . . . . .	22,652	108	... . . . .	... . . . .	2,495	... . . . .	... . . . .	1,322	... . . . .	26,577	
Military Secretary . . . . .	32,449	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	3,943	6,206	9,213	51,811
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 28A.) . . . . .	£ 107,792	8,185	11,726	8,154	40,341	28,150	20,761	28,034	32,675	285,818	
Tour Charges (as per Details in Account No. 28B) . . . . .	65,203	1,936	298	523	6,635	11,768	7,407	349	1,657	95,776	527,434
Salaries, Establishment, and Contingencies of:—											
Board of Revenue . . . . .	... . . . .	... . . . .	... . . . .	... . . . .	26,682	23,459	... . . . .	26,705	... . . . .	76,846	
Financial Commissioner . . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	14,241	... . . . .	14,241	
Commissioners : Salaries, Establishments, &c. . . . .	... . . . .	19,234	20,680	5,303	53,651	54,677	53,170	... . . . .	24,271	230,986	322,073
Salaries, Establishment, and Contingencies of:—											
Comptroller General . . . . .	42,196	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	42,196	
Accountant General, Public Works Department . . . . .	13,790	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	13,790	
Accountants General and Comptrollers . . . . .	... . . . .	6,906	8,802	5,047	34,674	21,587	17,313	22,888	26,405	143,712	
Paper Currency Office . . . . .	9,888	55	1,064	... . . . .	... . . . .	1,817	1,114	2,633	10,140	26,711	
Reserve Treasury . . . . .	698	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	54	105	857	
Allowances to Presidency Banks . . . . .	24,817	... . . . .	... . . . .	... . . . .	1,726	... . . . .	... . . . .	6,379	14,607	47,529	
General Establishment of Local Funds (including Wards' Establishment)	2,223	12,381	825	... . . . .	18,039	4,774	7,996	11,276	... . . . .	57,514	274,795
Press Commission . . . . .	868	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	... . . . .	868	
Rents, Rates, and Taxes . . . . .	3,392	2	... . . . .	... . . . .	... . . . .	15	... . . . .	... . . . .	... . . . .	3,409	61,791
<b>TOTAL CHARGES IN INDIA . £</b>	<b>419,457</b>	<b>54,374</b>	<b>49,007</b>	<b>25,641</b>	<b>196,600</b>	<b>159,249</b>	<b>137,650</b>	<b>142,290</b>	<b>174,757</b>	<b>1,359,025</b>	
<b>CHARGES IN ENGLAND:</b>											
Salaries of the Secretary of State and Council for India and Establishment . . . . .											
Auditor and Assistants under Act 21 and 23 Vict. C. 106 S. 52 . . . . .										35,613	
Store Department . . . . .										5,685	
Bank of England and Bank of Ireland for management of Debt . . . . .										24,112	
Law Charges Postage of Despatches and Telegrams to India . . . . .										27,283	
Office Contingencies . . . . .										10,913	
Copy of Portrait of Lord Lytton for Government House, Calcutta, and Cost of Books and Newspapers supplied to India . . . . .										15,513	
										952	
<b>STORES FOR INDIA:</b>										<b>220,071</b>	
Currency Notes, &c. . . . .										19,283	
											239,354
<b>TOTAL GENERAL ADMINISTRATION CHARGES . £</b>										<b>1,598,379</b>	

(a) Includes Additional Grant of 2,500l. hitherto charged under Tour Allowances.

(b) Includes Expenditure from Contract Allowance, viz., 8,556l. in Madras and 8,805l. in Bombay.

No. 28 A.—DETAILED ACCOUNT of CHARGES under SECRETARIES : SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1884.

	INDIA, GENERAL.		£	£
Secretaries :				
Financial Department	.	.	27,555	
Home Department	.	.	17,265	
Foreign Department	.	.	28,004	
Revenue and Agricultural Department	.	.	13,663	
Translator's Department	.	.	598	
Public Works Department	.	.	20,331	
Cost of Europe Stores	.	.	376	
				107,792
CENTRAL PROVINCES.				
Secretary to the Chief Commissioner :				
Salary, Establishment, and Contingent Charges	.	.	.	8,185
BRITISH BURMAH.				
Secretary to the Chief Commissioner :				
Salary, Establishment, and Contingent Charges	.	.	.	11,726
ASSAM.				
Secretaries to the Chief Commissioner :				
Salaries, Establishment, and Contingent Charges	.	.	.	8,154
BENGAL.				
Secretaries to Government :				
Salaries, Establishment, and Contingent Charges	.	.	.	40,341
NORTH-WESTERN PROVINCES AND OUDH.				
Secretaries to Government :				
Salaries, Establishment, and Contingent Charges	.	.	.	28,150
PUNJAB.				
Secretaries to Government :				
Salaries, Establishment, and Contingent Charges	.	.	.	20,761
MADRAS.				
Secretaries to Government :				
Salaries, Establishment, and Contingent Charges	.	.	.	28,034
BOMBAY.				
Secretaries to Government :				
Salaries, Establishment, and Contingent Charges	.	.	.	32,675
TOTAL CHARGES UNDER SECRETARIES, &c.	.	.	£	285,818

No. 28 B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1884.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Tour and Extra Allowances to Clerks and Servants . . . }	961	...	75	222	1,083	37	...	...	...	2,378
Travelling Allowances . . .	25,243	268	176	225	140	1,147	1,636	349	841	30,025
Deputation Allowances . . .	733	...	...	...	1,967	1,904	231	...	...	4,835
Maintenance Allowances . . .	13,685	...	...	...	...	...	...	...	...	13,685
Education Allowances . . .	325	...	...	...	...	36	...	...	...	361
Special Train . . .	1,477	...	...	...	...	...	...	...	...	1,477
Posting, Bullock Train, and Rail-way Train hire . . .	2,165	...	...	...	...	3,219	462	...	...	5,846
Commissariat Carriage and Supplies . . .	424	...	...	...	...	...	...	...	...	424
Purchase and Repair of Tents, and Camp Establishment & Furniture . . .	2,411	893	25	26	...	4,056	611	...	...	8,022
House Rent . . .	7,359	..	...	...	...	164	...	...	...	7,523
Keep of Elephants . . .	...	...	...	...	...	...	402	...	...	402
Miscellaneous . . .	10,420	775	22	50	3,445	1,205	4,065	...	816	20,798
TOTAL TOUR CHARGES . . .	65,203	1,936	298	523	6,635	11,768	7,407	349	1,657	95,776