

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1887-88.



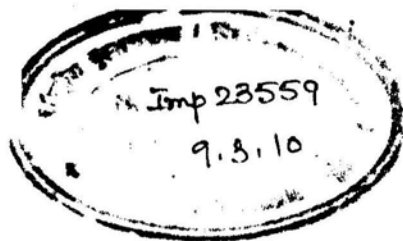
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FINANCE AND REVENUE ACCOUNTS, 1887-88.

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

RECEIPTS.		For details, vide page No.	
Revenue:			
Principal Heads of Revenue—	Rx.		
Land Revenue	23,189,292		
Opium	8,515,462		
Salt	6,670,728		
Stamps	3,876,298		
Excise	4,534,655		
Other Heads	7,994,571		
TOTAL, PRINCIPAL HEADS .		23	54,781,006
Interest		45	746,555
Post Office, Telegraph, and Mint		53	2,229,546
Receipts by Civil Departments		65	1,495,742
Miscellaneous		87	1,606,108
Railways		105	14,533,360
Irrigation		115	1,714,274
Buildings and Roads		137	592,338
Receipts by Military Department		155	1,060,815
TOTAL REVENUE . Rx.			78,759,744
Extraordinary Receipts		20	63,690
Debt, Deposits, and Advances:			
Permanent Debt (net Incurred)		197	5,435,799
Unfunded Debt (net Incurred)		197	926,491
Deposits and Advances (net)		197	4,827
Secretary of State's Bills drawn		220	15,358,577
TOTAL RECEIPTS .			100,549,128
Balance on April 1st—India	Rx. 13,195,785		
England	£ 5,280,829	221	18,476,614
GRAND TOTAL			119,025,742

and DISBURSEMENTS of the GOVERNMENT of India, in India and in England,
31st March 1888.

DISBURSEMENTS.	For details, <i>vide</i> page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,438,163
Interest	45	5,441,754
Post Office, Telegraph, and Mint	53	2,255,829
Salaries and Expenses of Civil Departments	65	12,906,364
Miscellaneous Civil Charges	87	4,761,130
Famine Relief and Insurance	99	91,408
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	103	80,945
Railway Revenue Account	105	16,655,746
Irrigation	115	2,461,646
Buildings and Roads	137	5,451,049
Army Services	155	20,417,934
Special Defence Works	169	456,017
TOTAL		80,417,985
	<i>Rx.</i>	
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	423,685	
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	53,094	
	173	370,591
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	<i>Rx.</i>	80,788,576
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	177	2,784,824
Debt, Deposits, and Advances:		
Loans to Municipalities, Native States, &c. (net Advances)	197	396,944
Capital of Railway Companies (net Payments)	197	574,127
Remittances (net)	197	14,333
Secretary of State's Bills paid	220	14,682,540
TOTAL DISBURSEMENTS		99,241,344
Balance on March 31st—India		<i>Rx.</i> 13,883,701
England		£ 5,900,697
	221	19,784,398
GRAND TOTAL		119,025,742

Revenue	<i>Rx.</i>
Expenditure chargeable thereon	78,759,744
	80,788,576
Deficit	2,028,832

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

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue :			<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Land Revenue	13A	27	125,755	624,272	1,597,351	429,939	1
Opium	14A	30	234	20,323	35,028	41,087	2
Salt	15A	31	1,547,135	27,556	41,013	...	3
Stamps	16	34	46,447	153,386	99,673	78,683	4
Excise	17	35	89,036	233,180	297,886	210,297	5
Provincial Rates	18	36	8,052	75,123	89,165	50,115	6
Customs	19A	37	...	...	570,454	...	7
Assessed Taxes	20	39	135,064	40,844	32	23,004	8
Forest	21	40	26,511	109,336	251,578	26,732	9
Registration	22	42	1,544	8,301	3,450	3,158	10
Tributes from Native States	23	43	225,286	13,107	1,750	10	11
TOTAL			2,205,064	1,305,428	2,987,380	863,025	12
Interest :	24	46	275,514	1,434	2,396	461	13
Post Office, Telegraph, and Mint :							
Post Office	27	54	79,505	49,840	59,529	28,839	14
Telegraph	28	56	747,466	...	...	...	15
Mint	29	62	117,230	...	...	...	16
TOTAL			944,201	49,840	59,529	28,839	17
Receipts by Civil Departments :							
Law and Justice	31A	69	35,432	42,019	70,118	15,263	18
Police	32	73	7,437	16,580	40,641	11,013	19
Marine	33A	74	73,254	...	22,995	313	20
Education	34	79	2,167	15,218	2,521	4,150	21
Medical	36A	81	538	870	1,358	121	22
Scientific and other Minor Departments	38A	84	29,950	1,854	171	4,743	23
TOTAL			148,778	76,541	137,774	35,603	24
Miscellaneous :							
Receipts in aid of Superannuation, &c.	41A	91	113,181	5,623	2,771	1,614	25
Stationery and Printing	42A	93	8,996	1,811	2,802	682	26
Exchange	43	95	744,471	...	...	...	27
Miscellaneous	44A	96	37,292	9,510	24,477	9,551	28
TOTAL			903,940	16,944	30,050	11,847	29
Railways :							
State Railways (gross Receipts)	49	106	6,351,900	235,070	331,041	6,188	30
Guaranteed Companies (net Traffic Receipts)	49	106	3,636,670	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	113	...	...	...	...	32
TOTAL			9,988,570	235,070	331,041	6,188	33
Irrigation :							
Major Works : Direct Receipts	56	116	...	...	...	...	34
" " Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	35
Minor Works and Navigation	59	122	1,567	...	2,676	...	36
TOTAL			1,567	...	2,676	...	37
Buildings and Roads :							
Military Works	61	138	23,578	215	1,263	612	38
Civil Works	61	138	9,670	15,914	13,701	13,821	39
TOTAL			33,248	16,129	14,964	14,433	40
Receipts by Military Department :							
Army : Effective	63	156	507,433	...	...	...	41
Non-Effective	63	156	26,143	...	...	...	42
TOTAL			533,576	...	...	...	43
Total Revenues			15,034,458	1,701,386	3,565,810	960,396	44

(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
 (b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, other words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of proportion to be added to the figures in the column headed England to

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1888.

transactions in *India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (b)	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
1	3,800,109	5,699,841	2,109,976	4,527,937	4,274,112	23,189,292	...	...	23,189,292
2	6,100,688	42,730	5,177	...	2,270,195	8,515,462	...	...	8,515,462
3	1,860,916	...	...	1,448,971	1,745,137	6,670,728	...	...	6,670,728
4	1,381,604	658,887	371,914	597,161	488,543	3,876,298	...	...	3,876,298
5	1,086,575	557,241	139,946	973,906	946,588	4,534,655	...	...	4,534,655
6	805,864	664,885	378,671	687,490	275,958	3,035,323	...	...	3,035,323
7	368,289	...	...	155,850	254,244	1,348,837	...	...	1,348,837
8	383,515	218,828	110,488	108,146	351,515	1,431,436	...	...	1,431,436
9	65,779	124,745	78,694	137,492	303,258	1,124,125	...	...	1,124,125
10	101,782	37,103	22,098	90,762	43,055	311,253	...	...	311,253
11	...	...	27,986	344,643	130,815	743,597	...	...	743,597
12	15,955,121	8,004,260	3,244,950	9,132,358	11,083,420	54,781,006	...	...	54,781,006
13	111,130	14,282	18,804	31,729	197,103	652,853	65,978	27,724	746,555
14	248,193	169,964	166,771	200,771	210,784	1,214,196	...	...	1,214,196
15	116	...	...	...	389	747,971	11,206	4,709	763,886
16	...	...	...	...	134,207	251,437	19	8	251,464
17	248,309	169,964	166,771	200,771	345,380	2,213,604	11,225	4,717	2,229,546
18	148,453	83,483	65,873	60,700	50,509	571,850	...	...	571,850
19	77,673	35,372	69,923	36,228	55,426	350,293	...	...	350,293
20	91,010	...	...	1,384	6,101	195,027	...	...	195,027
21	72,523	17,522	11,597	30,542	68,965	225,205	...	...	225,205
22	14,519	11,595	3,583	13,838	9,005	56,027	2,764	1,161	59,952
23	18,227	10,238	10,744	9,036	7,580	92,543	614	258	93,415
24	422,405	158,210	161,720	151,728	198,186	1,490,945	3,378	1,419	1,495,742
25	22,374	15,638	12,099	35,260	47,316	255,876	104,118	43,751	403,745
26	22,085	7,346	20,102	9,756	6,702	80,282	...	...	80,282
27	...	...	...	...	...	744,471	...	...	744,471
28	112,678	35,419	29,087	61,842	45,124	364,980	8,893	3,737	377,610
29	157,137	58,403	61,288	106,858	99,142	1,445,609	113,011	47,488	1,606,108
30	1,276,767	63,434	2,195,535	62,507	349,157	10,871,599	230	97	10,871,926
31	...	...	...	...	...	3,636,670	...	...	3,636,670
32	...	...	...	24,764	...	24,764	...	...	24,764
33	1,276,767	63,434	2,195,535	87,271	349,157	14,533,033	230	97	14,533,360
34	110,323	425,378	356,090	24,282	34,888	950,961	...	...	950,961
35	...	87,238	45,654	409,547	60,116	602,555	...	...	602,555
36	96,467	4,505	20,816	10,030	14,697	160,758	...	...	160,758
37	206,790	527,121	422,560	443,859	109,701	1,714,274	...	...	1,714,274
38	386	67	530	2,698	11,064	40,413	...	...	40,413
39	85,783	101,505	59,584	95,632	119,956	515,566	25,601	10,758	551,925
40	86,169	101,572	60,114	98,330	131,020	555,979	25,601	10,758	592,338
41	...	...	...	245,481	178,113	931,027	36,752	15,444	983,223
42	...	...	...	34,545	9,985	70,673	4,872	2,047	77,592
43	...	...	...	280,026	188,098	1,001,700	41,624	17,491	1,060,815
44	18,463,828	9,097,246	6,331,742	10,532,930	12,701,207	78,389,003	261,047	109,694	78,759,744

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. the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in rupees at the average rate of Exchange. During the year this average rate was 1s. 4'8991d. per rupee, see page 220 and the make the total express the value in tens of rupees was therefore 4202096.

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

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues :			<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Refunds and Drawbacks (b)	11	25	2,676	2,176	29,226	2,552	1
Assignments and Compensations (c)	12	26	304,499	6,911	...	3,996	2
Charges in respect of collection, <i>vis.</i> :—							
Land Revenue	13B	28	53,623	152,255	276,713	93,504	3
Opium (including cost of Production)	14C	31	1,315	...	...	...	4
Salt (including cost of Production)	15B	32	118,231	...	198	...	5
Stamps	16	34	—43,522	4,023	3,000	3,169	6
Excise	17	35	1,070	7,125	2,126	449	7
Provincial Rates	18	36	...	...	4,238	368	8
Customs	19B	38	...	...	16,999	...	9
Assessed Taxes	20	39	56	51	...	231	10
Forest	21	40	29,156	55,240	115,375	21,884	11
Registration	22	42	636	4,245	1,435	2,179	12
TOTAL			467,740	232,026	449,310	128,332	13
Interest :							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	269,826	453	...	22	14
Interest on other Obligations	26	50	319,323	487	258	4	15
TOTAL			589,149	940	258	26	16
Post Office, Telegraph, and Mint :							
Post Office	27	54	73,719	44,888	53,783	35,230	17
Telegraph	28	56	604,849	...	...	...	18
Mint	29	62	50,442	...	...	...	19
TOTAL			729,010	44,888	53,783	35,230	20
Salaries and Expenses of Civil Departments :							
General Administration	30	66	421,424	46,581	95,827	24,834	21
Law and Justice	31B	70	159,498	125,145	258,906	61,329	22
Police	32	73	55,119	133,406	1,038,947	96,209	23
Marine (including River Navigation)	33B	75	333,421	...	31,473	6,738	24
Education	34	79	18,426	64,949	45,344	32,057	25
Ecclesiastical	35	80	15,988	4,739	7,474	1,610	26
Medical	36B	81	21,760	31,310	42,595	18,499	27
Political	37	82	437,048	1,072	17,729	5,611	28
Scientific and other Minor Departments	38B	85	276,729	4,920	3,898	4,935	29
TOTAL			1,739,413	412,122	1,542,193	251,822	30
Miscellaneous Civil Charges :							
Territorial and Political Pensions	39	88	122,297	29,158	14,623	1,934	31
Civil Furlough and Absentee Allowances	40	90	1,347	...	134	...	32
Superannuation Allowances & Pensions	41A	92	67,973	17,328	19,937	6,727	33
Stationery and Printing	42B	93	—81,335	12,450	27,542	5,785	34
Miscellaneous	44B	97	30,366	6,402	16,950	8,820	35
TOTAL			140,648	65,338	79,186	23,266	36
Famine Relief and Insurance :							
Famine Relief	45	100	...	335	...	...	37
Construction of Protective Railways	46	100	...	...	...	...	38
Construction of Protective Irrigation Works	47	101	...	...	...	...	39
TOTAL			...	335	...	...	40
Carried forward			3,665,960	755,649	2,124,730	438,676	41

(a) See foot-note (b) to Account No. 2.

* The "Interest on Debt" distributed as follows :—

	India.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	275,441
Under Railway Revenue Account	2,557,786
Under Irrigation	1,017,542
TOTAL	3,850,769

REVENUES of India, in India and in England, for the Year ended 31st March 1888.

transactions in India including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£.	Rx.	Rx.
1	59,794	17,340	10,317	32,507	67,394	223,982	...	...	223,982
2	30,089	24,964	18,322	112,155	968,027	1,468,963	...	...	1,468,963
3	340,597	785,184	339,731	786,322	658,567	3,486,496	133	56	3,486,685
4	2,419,445	...	...	...	2,478	2,423,238	941	396	2,424,575
5	1,237	...	...	132,744	158,216	410,626	55	23	410,704
6	48,562	17,408	17,474	15,409	20,720	86,243	54,338	22,833	163,414
7	42,652	11,290	5,619	26,942	29,798	127,071	5	2	127,078
8	35,283	675	16,799	...	4,775	62,138	...	...	62,138
9	53,064	...	...	16,121	48,679	134,863	20	8	134,891
10	15,152	1,837	1,403	3,349	6,600	28,679	...	...	28,679
11	38,972	82,866	67,583	112,653	193,568	717,297	1,758	739	719,794
12	57,846	19,329	10,991	62,126	28,473	187,260	...	...	187,260
13	3,142,693	960,893	488,239	1,300,328	2,187,295	9,356,856	57,250	24,057	9,438,163
14	661	731	1,051	1,100	1,597	275,441	3,365,222	1,414,099	5,054,762
15	11,517	853	4,039	6,021	44,082	386,584	287	121	386,992
16	12,178	1,584	5,090	7,121	45,679	662,025	3,365,509	1,414,220	5,441,754
17	417,207	142,553	139,206	123,406	181,970	1,211,962	114,940	48,299	1,375,201
18	91	...	...	...	382	605,322	127,661	53,644	786,627
19	...	...	...	...	36,897	87,339	4,691	1,971	94,001
20	417,298	142,553	139,206	123,406	219,249	1,904,623	247,292	103,914	2,255,829
21	199,361	157,166	122,541	143,973	177,814	1,389,521	267,858	112,556	1,769,935
22	947,148	528,259	365,902	485,202	490,891	3,422,280	453	190	3,422,923
23	483,151	627,677	337,963	382,026	539,123	3,693,621	...	...	3,693,621
24	91,660	...	...	2,674	2,573	468,539	142,448	59,858	670,845
25	352,074	178,115	119,706	192,299	287,955	1,290,925	624	262	1,291,811
26	18,248	23,186	23,000	33,045	31,051	158,341	550	231	159,122
27	145,306	104,612	78,547	166,052	146,538	755,219	6,848	2,878	764,945
28	5,728	13,001	68,890	9,053	83,064	641,196	30,604	12,860	684,660
29	33,283	19,593	19,874	36,365	22,461	422,058	18,620	7,824	448,502
30	2,275,959	1,651,609	1,136,423	1,450,689	1,781,470	12,241,700	468,005	196,659	12,906,364
31	95,043	86,888	42,076	103,658	77,169	572,846	15,749	6,618	595,213
32	561	251	...	51	253	2,597	215,560	90,580	308,737
33	129,317	141,269	68,944	120,121	146,091	717,707	1,597,940	671,470	2,987,117
34	203,298	49,425	42,885	119,341	70,931	450,322	89,317	37,532	577,171
35	42,748	19,790	17,231	76,134	27,816	246,257	32,637	13,798	292,892
36	470,967	297,623	171,136	419,305	322,260	1,989,729	1,951,493	819,998	4,761,130
37	...	...	...	67	...	402	...	...	402
38	...	...	...	...	...	...	...	...	...
39	...	7,571	8,207	32,957	42,271	91,006	...	...	91,006
40	...	7,571	8,207	33,024	42,271	91,408	...	...	91,408
41	6,319,095	3,061,833	1,948,301	3,333,873	4,598,224	26,246,341	6,089,459	2,558,848	34,894,648

(b) See Note at head of Account No. 11, page 25.

(c) See Note at head of Account No. 12, page 26.

For further details, see page 49.

England.	Exchange.	Total.
3,365,222	1,414,099	5,054,762
558,080	231,990	3,341,856
...	...	1,017,542
3,917,302	1,646,089	5,414,160

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

[Rs. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
Brought forward from page 6			Rx. 3,665,960	Rx. 755,649	Rx. 2,124,730	Rx. 438,676	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	48	104	...	...	...	15,770	2
Railway Revenue Account:							
State Railways: Working Expenses	49	106	2,595,513	167,023	175,841	10,157	3
Interest on Debt	25	48	2,120,328	...	109,476	...	4
Annuities in purchase of Railways	50	110	...	...	...	...	5
Interest on Capital deposited by Companies	51	111	...	...	...	...	6
Guaranteed Companies: Surplus Profits, Land and Supervision	50	108	641,975	2,011	...	...	7
Interest	50	108	25,595	...	...	...	8
Subsidized Companies: Land, &c.	54A	113	...	...	...	10,611	9
Miscellaneous Railway Expenditure	55	114	36,302	-4,541	...	335	10
TOTAL			5,419,713	164,493	285,317	21,103	11
Irrigation:							
Major Works: Working Expenses	57	117	...	...	...	...	12
Interest on Debt	25	48	513,608	...	...	...	13
Minor Works and Navigation	60	127	56,785	...	48,880	...	14
TOTAL			570,393	...	48,880	...	15
Buildings and Roads:							
Military Works	62	141	681,496	7,663	340,486	15,228	16
Civil Works	62	141	266,500	154,009	493,360	151,391	17
TOTAL			947,996	161,672	833,846	166,619	18
Army Services:							
Army: Effective	63	157	7,901,257	...	...	...	19
Non-Effective	63	157	408,296	...	...	...	20
TOTAL			8,309,553	...	...	...	21
Special Defence Works	65	170	292,233	...	14,439	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			19,205,848	1,081,814	3,307,212	642,168	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	176	691	10,226	85,596	6,494	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	68	176	...	...	...	...	25
Total Expenditure charged against Revenue			19,206,539	1,092,040	3,392,808	648,662	26
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	178	51,435	-1,388,623	675,229	...	27
Irrigation Works	69	178	...	...	...	...	28
TOTAL			51,435	-1,388,623	675,229	...	29

REVENUES of India in India and in England, for the Year ended 31st March 1888—continued.

transactions in India including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
1	6,319,095	3,061,833	1,948,301	3,333,873	4,598,224	26,246,341	6,089,459	2,558,848	34,894,648
2	—185	65,360	...	...	...	80,945	...	...	80,945
3	685,711	44,176	1,633,529	60,099	222,138	5,594,187	...	...	5,594,187
4	308,170	...	19,812	...	...	2,557,786	552,080	231,990	3,341,856
5	...	...	...	...	...	...	1,683,456	707,405	2,390,861
6	...	...	...	...	378	378	468,936	197,051	666,365
7	12,570	13,598	...	22,446	21,457	714,057	...	...	714,057
8	...	...	...	...	...	25,595	2,694,920	1,132,431	3,852,946
9	29,016	4,000	...	...	...	43,027	...	...	43,627
10	9,117	92	8,668	23	1,851	51,847	...	...	51,847
11	1,044,584	61,866	1,662,009	82,568	245,824	8,987,477	5,399,392	2,268,877	16,655,746
12	150,359	226,736	161,237	106,597	32,678	677,607	...	...	677,607
13	231,345	272,589	...	...	...	1,017,542	...	...	1,017,542
14	152,044	18,692	65,794	254,507	169,762	766,464	23	10	766,497
15	533,748	518,017	227,031	361,104	202,440	2,461,613	23	10	2,461,646
16	2,349	12,525	27,934	52,831	82,251	1,222,763	6,516	2,751	1,232,060
17	707,098	555,927	508,717	602,554	647,547	4,087,103	92,864	39,022	4,218,989
18	709,447	568,452	536,651	655,385	729,798	5,309,866	99,410	41,773	5,451,049
19	...	...	...	3,895,917	2,446,802	14,243,976	1,843,046	774,466	16,861,488
20	...	...	...	305,537	147,099	860,932	1,897,969	797,545	3,556,446
21	...	...	...	4,201,454	2,593,901	15,104,908	3,741,015	1,572,011	20,417,934
22	...	...	...	...	64,465	371,137	59,766	25,114	456,017
23	8,606,689	4,275,528	4,373,992	8,634,384	8,434,652	58,562,287	15,389,065	6,466,633	80,417,985
24	135,493	...	20,100	148,531	16,554	423,685	...	...	423,685
25	...	53,094	...	...	...	53,094	...	...	53,094
26	8,742,182	4,222,434	4,394,092	8,782,915	8,451,206	58,932,878	15,389,065	6,466,633	80,788,576
27	323,318	—8,113	620,530	401,732	1,217	676,725	1,109,027	466,024	2,251,776
28	51,682	145,172	195,844	111,723	18,801	523,222	6,919	2,907	533,048
29	375,000	137,059	816,374	513,455	20,018	1,199,947	1,115,946	468,931	2,784,824

(a) See foot-note, (b) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1888.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks . . . . .	...	...	...
Assignments and Compensations . . . . .	...	...	...
Charges in respect of Collection, viz.—			
Land Revenue	7	126	133
Opium	941	...	941
Salt	55	...	55
Stamps	54,338	...	54,338
Excise	5	...	5
Provincial Rates . . . . .	...	...	...
Customs	20	...	20
Assessed Taxes . . . . .	...	...	...
Forest	5	1,753	1,758
Registration . . . . .	...	...	...
TOTAL	55,371	1,879	57,250
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	...	3,365,222	3,365,222
Interest on other Obligations . . . . .	...	287	287
TOTAL	...	3,365,509	3,365,509
Post Office, Telegraph, and Mint:			
Post Office	49,940	65,000	114,940
Telegraph	84,471	43,190	127,661
Mint	4,629	62	4,691
TOTAL	139,040	108,252	247,292
Salaries and Expenses of Civil Departments:			
General Administration	16,037	251,821	267,858
Law and Justice	151	302	453
Police . . . . .	...	...	...
Marine (including River Navigation)	69,738	72,710	142,448
Education . . . . .	...	624	624
Ecclesiastical . . . . .	...	550	550
Medical . . . . .	...	6,848	6,848
Political	197	30,407	30,604
Scientific and other Minor Departments	10,951	7,669	18,620
TOTAL	97,074	370,931	468,005
Miscellaneous Civil Charges:			
Territorial and Political Pensions . . . . .	...	15,749	15,749
Civil Furlough and Absentee Allowances . . . . .	...	215,560	215,560
Superannuation Allowances and Pensions . . . . .	...	1,597,940	1,597,940
Stationery and Printing	82,794	6,523	89,317
Miscellaneous . . . . .	...	32,837	32,837
TOTAL	82,794	1,868,609	1,951,403
Carried forward	374,279	5,715,180	6,089,459

No. 4.—STATEMENT showing the details of Expenditure in England, for the Year ended 31st March 1888—continued.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	374,279	5,715,180	6,089,459
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . . . .	...	...	...
Railway Revenue Account:			
State Railways: Working Expenses . . . . .	...	...	...
Interest on Debt . . . . .	...	552,080	552,080
Annuities in purchase of Railways . . . . .	...	1,683,456	1,683,456
Interest on Capital deposited by Companies . . . . .	...	468,936	468,936
Guaranteed Companies: Surplus Profits, Land and Supervision . . . . .	...	...	...
Interest . . . . .	...	2,694,920	2,694,920
Subsidized Companies: Land, &c. . . . .	...	...	...
Miscellaneous Railway Expenditure . . . . .	...	...	...
TOTAL . . . . .	...	5,399,392	5,399,392
Irrigation:			
Major Works: Working Expenses . . . . .	...	...	...
Interest on Debt . . . . .	...	...	...
Minor Works and Navigation	23	...	23
TOTAL	23	...	23
Buildings and Roads:			
Military Works	6,546	...	6,546
Civil Works	5,938	86,926	92,864
TOTAL	12,484	86,926	99,410
Army Services:			
Army: Effective	658,534	1,184,512	1,843,046
„ Non-Effective . . . . .	...	1,897,969	1,897,969
TOTAL	658,534	3,082,481	3,741,015
Special Defence Works	59,476	290	59,766
Total Expenditure charged against Revenue	1,104,796	14,284,269	15,389,065
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,065,648	43,379	1,109,027
Irrigation Works	6,919	...	6,919
TOTAL	1,072,567	43,379	1,115,946

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in India in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA.			TOTAL. Rs.
	Imperial. Rs.	Provincial. Rs.	Local. Rs.	
Principal Heads of Revenue:				
Land Revenue	14,214,844	8,845,965	128,483	23,189,292
Opium	8,515,462	...	...	8,515,462
Salt	6,043,454	27,274	...	6,070,728
Stamps	1,127,160	2,749,132	...	3,876,292
Excise	3,325,752	1,205,394	3,509	4,534,655
Provincial Rates	850	673,991	2,360,482	3,035,323
Customs	1,333,401	15,436	...	1,348,837
Assessed Taxes	823,667	607,769	...	1,431,436
Forest	521,415	602,710	...	1,124,125
Registration	150,710	154,543	...	311,253
Tributes from Native States	743,597	...	...	743,597
TOTAL	37,406,318	14,882,214	2,492,474	54,781,006
Interest	621,664	14,462	16,727	652,853
Post Office, Telegraph, and Mint:				
Post Office	1,209,329	2,256	2,611	1,214,196
Telegraph	747,406	505	...	747,911
Mint	251,437	...	...	251,437
TOTAL	2,208,232	2,761	2,611	2,213,604
Receipts by Civil Departments:				
Law and Justice	53,618	517,747	485	571,850
Police	25,711	227,247	97,335	350,293
Marine	73,254	121,075	98	195,027
Education	1,410	145,506	78,289	225,205
Medical	120	39,335	16,572	56,027
Scientific and other Minor Departments	29,775	45,964	16,804	92,543
TOTAL	183,888	1,097,474	209,563	1,490,945
Miscellaneous:				
Receipts in aid of Superannuation, &c.	218,692	37,080	104	255,876
Stationery and Printing	34,031	46,251	...	80,282
Exchange	744,471	...	...	744,471
Miscellaneous	99,371	136,080	129,529	364,980
TOTAL	1,096,565	219,411	129,633	1,445,609
Railways:				
State Railways (gross Receipts)	9,371,808	1,499,791	...	10,871,599
Guaranteed Companies (net Traffic Receipts)	3,636,670	...	...	3,636,670
Subsidized Companies (Repayment of Advances of Interest)	24,764	...	...	24,764
TOTAL	13,033,242	1,499,791	...	14,538,033
Irrigation:				
Major Works: Direct Receipts	418,453	532,508	...	950,961
Portion of Land Revenue due to Irrigation	602,555	...	...	602,555
Minor Works and Navigation	32,139	128,361	258	160,758
TOTAL	1,053,147	660,869	258	1,714,274
Buildings and Roads:				
Military Works	40,413	...	...	40,413
Civil Works	11,972	282,119	221,475	515,566
TOTAL	52,385	282,119	221,475	555,979
Receipts by Military Department:				
Army: Effective	931,027	...	...	931,027
Non-Effective	70,673	...	...	70,673
TOTAL	1,001,700	...	...	1,001,700
GRAND TOTAL, REVENUE	56,657,141	18,659,101	3,072,761	78,389,003

divisions, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1888.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues :				
Refunds and Drawbacks	150,468	67,602	5,912	223,982
Assignments and Compensations	541,538	927,425	...	1,468,963
Charges in respect of Collection, vis.—				
Land Revenue	241,393	2,774,337	470,766	3,486,496
Opium (including cost of Production)	2,423,238	...	...	2,423,238
Salt (including cost of Production)	409,191	1,435	...	410,626
Stamps	5,750	91,993	...	86,243
Excise	93,059	33,431	578	127,071
Provincial Rates	...	5,195	9,943	62,138
Customs	48,679	86,184	...	134,863
Assessed Taxes	15,019	13,000	...	28,077
Forest	322,955	394,342	...	717,297
Registration	93,981	93,279	...	187,260
TOTAL	4,333,771	4,535,886	487,199	9,356,856
Interest :				
Interest on Debt, other than that charged to Railways and Irrigation Works	275,441	...	...	275,441
Interest on other Obligations	384,045	...	2,539	386,584
TOTAL	659,486	...	2,539	662,025
Post Office, Telegraph, and Mint :				
Post Office	1,102,304	44,322	65,336	1,211,962
Telegraph	604,849	473	...	605,322
Mint	87,339	...	...	87,339
TOTAL	1,794,492	44,795	65,336	1,904,623
Salaries and Expenses of Civil Departments :				
General Administration	612,381	703,541	73,599	1,389,521
Law and Justice	228,013	3,104,023	244	3,422,280
Police	795,005	2,579,904	318,712	3,693,621
Marine (including River Navigation)	333,421	133,025	1,493	468,539
Education	16,894	718,107	555,924	1,290,925
Ecclesiastical	158,341	...	...	158,341
Medical	49,211	560,597	154,411	755,219
Political	626,085	14,914	197	641,196
Scientific and other Minor Departments	277,030	118,749	26,279	422,058
TOTAL	3,087,381	8,023,460	1,130,859	12,241,700
Miscellaneous Civil Charges :				
Territorial and Political Pensions	572,846	...	...	572,846
Civil Furlough and Absentee Allowances	2,597	...	...	2,597
Superannuation Allowances and Pensions	88,263	626,717	2,727	717,707
Stationery and Printing	60,903	384,129	5,290	450,322
Miscellaneous	61,065	100,898	84,294	246,257
TOTAL	785,674	1,111,744	92,311	1,989,729
Famine Relief and Insurance :				
Famine Relief	...	67	335	402
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	91,006	...	...	91,006
TOTAL	91,006	67	335	91,408
Construction of Railways: (charged against Revenue in addition to that under Famine Insurance)	...	80,945	...	80,945
Railway Revenue Account :				
State Railways : Working Expenses	4,792,939	801,248	...	5,594,187
Interest on Debt	2,120,328	437,458	...	2,557,786
Interest on Capital deposited by Companies	378	...	...	378
Guaranteed Companies : Surplus Profits, Land and Supervision	714,057	...	...	714,057
Interest	25,595	...	...	25,595
Subsidized Companies : Land, &c.	29,011	14,616	...	43,627
Miscellaneous Railway Expenditure	42,598	9,249	...	51,847
TOTAL	7,724,906	1,262,571	...	8,987,477
Irrigation :				
Major Works : Working Expenses	326,043	354,564	...	677,607
Interest on Debt	513,608	503,934	...	1,017,542
Minor Works and Navigation	292,815	471,861	1,788	766,464
TOTAL	1,132,466	1,327,359	1,788	2,461,613
Buildings and Roads :				
Military Works	1,222,763	...	...	1,222,763
Civil Works	893,026	1,732,667	1,461,410	4,087,103
TOTAL	2,115,789	1,732,667	1,461,410	5,309,866
Army Services :				
Army : Effective	14,243,976	...	...	14,243,976
Non-Effective	860,932	...	...	860,932
TOTAL	15,104,908	...	...	15,104,908
Special Defence Works	371,137	...	...	371,137
Add—Portion of Allotments to Provincial Governments not spent by them in the year	37,201,016	18,119,494	3,241,777	58,562,287
	...	+269,087	+108,504	+370,591
GRAND TOTAL, EXPENDITURE Rx.	37,201,016	18,388,581	3,343,281	58,932,878

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

HEADS OF REVENUE.	India, Generat.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue:										
Land Revenue	125,686	262,119	950,519	112,635	2,845,308	4,190,523	1,206,404	2,862,599	1,659,051	14,214,844
Opium	234	20,323	35,028	41,087	6,100,688	42,730	5,177	...	2,270,195	8,515,462
Salt	1,547,135	27,556	41,013	...	1,853,095	...	...	1,434,538	1,740,117	6,643,454
Stamps	46,447	38,347	55,195	19,671	345,401	164,722	185,957	149,290	122,136	1,127,166
Excise	87,390	174,885	102,542	157,723	814,931	417,931	69,973	730,430	709,941	3,325,752
Provincial Rates	850	...	...	...	...	...	...	...	...	850
Customs . . . . .	...	...	567,977	...	362,331	...	...	153,122	249,971	1,333,401
Assessed Taxes	135,064	21,724	32	12,005	196,518	112,151	62,709	91,719	191,745	823,667
Forest	20,511	54,668	140,633	13,366	32,889	62,372	39,347	...	151,629	521,415
Registration	1,544	4,151	2,030	1,579	50,891	18,551	11,040	45,381	21,528	156,710
Tributes from Native States	225,280	13,107	1,750	10	...	...	27,986	344,643	130,815	743,597
TOTAL	2,196,153	616,880	1,956,725	358,076	12,602,052	5,008,980	1,608,602	5,811,722	7,247,128	37,406,318
Interest	275,477	1,073	2,396	405	99,382	10,861	18,055	23,166	190,849	621,664
Post Office, Telegraph, and Mint:										
Post Office	79,505	49,280	59,524	28,836	246,703	169,964	164,182	200,771	210,564	1,209,329
Telegraph	747,466	...	...	...	...	...	...	...	...	747,466
Mint	119,230	...	...	...	...	...	...	...	134,207	251,437
TOTAL	944,201	49,280	59,524	28,836	246,703	169,964	164,182	200,771	244,771	2,208,232
Receipts by Civil Departments:										
Law and Justice	35,406	...	18,212	...	...	...	...	...	...	53,618
Police	6,868	...	18,764	...	...	...	79	...	...	25,711
Marine	73,254	...	...	...	...	...	...	...	...	73,254
Education	1,410	...	...	...	...	...	...	...	...	1,410
Medical	95	...	25	...	...	...	...	...	...	120
Scientific and other Minor Departments	29,771	...	4	...	...	...	...	...	...	29,775
TOTAL	146,804	...	37,005	...	...	...	79	...	...	183,888
Miscellaneous:										
Receipts in aid of Superannuation, &c.	113,181	4,226	2,407	1,323	17,824	12,647	7,059	31,610	28,415	218,692
Stationery and Printing	8,906	989	2,395	325	3,245	992	15,002	924	1,163	34,031
Exchange	744,471	...	...	...	...	...	...	...	...	744,471
Miscellaneous	33,881	238	9,650	127	19,401	738	7,808	1,997	25,531	99,371
TOTAL	900,529	5,453	14,452	1,775	40,470	14,377	29,869	34,531	55,109	1,096,565
Railways:										
State Railways (gross Receipts)	6,351,900	235,070	...	...	149,418	35,571	2,188,185	62,507	349,157	9,371,808
Guaranteed Companies (net Traffic Receipts)	3,636,670	...	...	...	...	...	...	...	...	3,636,670
Subsidized Companies (Repayment of Advances of Interest) . . . . .	...	...	...	...	...	...	...	24,764	...	24,764
TOTAL	9,988,570	235,070	...	...	149,418	35,571	2,188,185	87,271	349,157	13,033,242
Irrigation:										
Major Works: Direct Receipts . . . . .	...	...	...	...	...	3,193	356,090	24,282	34,888	418,453
Portion of Land Revenue due to Irrigation . . . . .	...	...	...	...	...	87,238	45,654	409,547	60,116	602,555
Minor Works and Navigation	1,567	...	...	...	...	...	15,875	...	14,697	32,139
TOTAL	1,567	...	...	...	...	90,431	417,619	433,829	109,701	1,053,147
Buildings and Roads:										
Military Works	23,578	215	1,263	612	386	67	530	2,698	11,064	40,413
Civil Works	7,777	...	4,128	...	50	17	...	...	...	11,972
TOTAL	31,355	215	5,391	612	436	84	530	2,698	11,064	52,385
Receipts by Military Department:										
Army: Effective	507,433	...	...	...	...	...	...	245,481	178,113	931,027
Non-Effective	20,143	...	...	...	...	...	...	34,545	9,985	70,673
TOTAL	533,576	...	...	...	...	...	...	280,026	188,098	1,001,700
TOTAL, IMPERIAL REVENUE . Rx.	15,018,232	907,971	2,075,493	389,704	13,138,461	5,330,268	4,427,121	6,874,014	8,495,877	56,657,141

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*,
31st March 1888.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues:										
Refunds and Drawbacks	2,675	608	24,666	960	42,563	7,251	5,507	10,094	47,144	150,469
Assignments and Compensations	304,499	6,393	...	3,996	11,233	6,934	18,322	112,153	78,006	541,538
Charges in respect of Collection, <i>vis.</i> —										
Land Revenue	50,635	...	162,841	...	...	...	27,917	...	...	241,393
Opium (including cost of Production)	1,315	...	...	...	2,419,445	...	...	...	2,478	2,423,238
Salt (including cost of Production)	118,231	...	...	...	...	...	...	132,744	158,216	409,191
Stamps	43,522	1,006	1,713	792	12,140	4,352	8,737	3,852	5,180	5,750
Excise	492	5,344	1,005	337	31,989	8,468	2,810	20,266	22,348	93,059
Provincial Rates . . . . .	...	...	...	...	...	...	...	...	...	...
Customs . . . . .	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	56	26	...	115	7,582	918	1,347	1,675	3,300	15,019
Forest	29,156	27,620	63,743	10,942	10,486	41,433	33,791	...	96,784	322,955
Registration	636	2,122	750	1,090	28,923	9,004	5,496	31,063	14,237	93,981
TOTAL	404,173	43,119	254,778	18,232	2,573,361	79,020	103,927	320,789	476,372	4,333,771
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	269,826	453	...	22	661	731	1,051	1,100	1,597	275,441
Interest on other Obligations	319,323	487	258	4	11,517	853	4,039	5,116	42,448	384,045
TOTAL	589,149	940	258	20	12,178	1,584	5,090	6,216	44,045	659,486
Post Office, Telegraph, and Mint:										
Post Office	73,646	39,427	41,754	31,824	381,560	124,544	126,504	112,778	170,267	1,102,304
Telegraph	604,849	...	...	...	...	...	...	...	...	604,849
Mint	50,442	...	...	...	...	...	...	...	36,897	87,339
TOTAL	728,937	39,427	41,754	31,824	381,560	124,544	126,504	112,778	207,164	1,794,492
Salaries and Expenses of Civil Departments:										
General Administration	421,400	6,169	42,332	4,683	27,166	22,210	17,138	27,766	43,517	612,381
Law and Justice	159,391	...	68,622	...	...	...	...	...	...	228,013
Police	53,488	286	709,209	...	2,948	2,541	2,387	2,727	2,419	795,005
Marine (including River Navigation)	333,421	...	...	...	...	...	...	...	...	333,421
Education	16,894	...	...	...	...	...	...	...	...	16,894
Ecclesiastical	15,988	4,739	7,474	1,610	18,248	23,186	23,000	33,045	31,051	158,341
Medical	19,779	...	20,432	...	...	...	...	...	...	40,211
Political	436,851	...	17,643	...	5,728	13,001	68,890	908	83,064	626,855
Scientific and other Minor Departments	270,292	...	166	...	...	73	499	...	...	277,030
TOTAL	1,733,504	11,194	805,878	6,293	54,090	61,011	130,914	64,446	100,051	3,037,381
Miscellaneous Civil Charges:										
Territorial and Political Pensions	122,297	29,158	14,623	1,934	95,043	86,888	42,076	103,658	77,169	572,846
Civil Furlough and Absentee Allowances	1,347	...	134	...	501	251	...	51	253	2,597
Superannuation Allowances and Pensions	67,775	...	349	...	935	...	23	11,838	7,343	88,203
Stationery and Printing	81,333	...	4,012	...	95,009	...	...	29,516	13,701	60,903
Miscellaneous	29,543	393	10,179	2,372	3,417	4,082	3,617	4,340	3,122	61,065
TOTAL	139,627	29,551	29,297	4,306	194,965	91,221	45,716	149,403	101,588	785,674
Famine Relief and Insurance:										
Famine Relief . . . . .	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways . . . . .	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works . . . . .	...	...	...	...	...	7,571	8,207	32,957	42,271	91,006
TOTAL	...	...	...	...	...	7,571	8,207	32,957	42,271	91,006
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways: Working Expenses	2,590,513	167,023	...	...	92,225	22,412	1,633,529	60,099	222,138	4,792,939
Interest on Debt	2,120,328	...	...	...	...	...	...	...	...	2,120,328
Interest on Capital deposited by Companies . . . . .	...	...	...	...	...	...	...	...	378	378
Guaranteed Companies: Surplus Profits, Land & Supervision	641,975	2,011	...	...	12,570	13,598	...	22,446	21,457	714,057
Interest	25,595	...	...	...	...	...	...	...	...	25,595
Subsidized Companies: Land, &c. . . . .	...	...	...	...	29,011	...	...	...	...	29,011
Miscellaneous Railway Expenditure	36,302	4,541	...	335	2,288	...	8,214	...	...	42,598
TOTAL	5,419,713	164,493	...	335	136,094	36,010	1,641,743	82,545	243,973	7,724,906
Irrigation:										
Major Works: Working Expenses . . . . .	...	...	...	...	...	25,531	161,237	106,597	32,678	326,043
Interest on Debt	513,608	...	...	...	...	...	...	...	...	513,608
Minor Works and Navigation	56,785	...	12,608	...	...	333	61,566	8,230	169,762	292,815
TOTAL	570,393	...	12,608	...	...	25,864	222,803	98,358	202,440	1,132,466
Buildings and Roads:										
Military Works	681,496	7,663	340,486	15,226	2,349	12,525	27,934	52,831	82,251	1,222,763
Civil Works	261,535	2,238	342,993	1,726	62,218	16,106	176,633	2,222	27,355	893,086
TOTAL	943,031	9,901	683,479	16,954	64,567	28,631	204,567	55,053	109,606	2,115,789
Army Services:										
Army: Effective	7,901,257	...	...	...	...	...	...	3,895,917	2,446,802	14,243,976
Non-Effective	408,296	...	...	...	...	...	...	305,537	147,099	860,934
TOTAL	8,309,553	...	...	...	...	...	...	4,201,454	2,593,901	15,104,908
Special Defence Works	692,233	...	14,439	...	...	...	...	...	64,465	371,137
TOTAL IMPERIAL EXPENDITURE Rx.	19,190,313	298,625	1,902,491	77,970	3,416,815	455,456	2,489,471	5,123,999	4,245,876	37,201,016

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

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue :										
Land Revenue	302,153	646,036	317,304	954,801	1,509,318	899,921	1,557,670	2,598,762	8,845,965
Opium	7,821	...	...	14,433	5,020	27,274
Salt	271,644	139,310	60,973	243,476	236,647	1,205,394
Stamps	115,039	44,478	59,017	1,030,203	494,165	185,957	447,871	366,407	2,749,132
Excise	58,295	133,475	52,574	271,644	139,310	60,973	243,476	236,647	1,205,394
Provincial Rates	16,675	...	...	423,654	106,506	67,150	...	...	673,991
Customs	2,477	...	5,958	...	...	2,728	4,273	15,436
Assessed Taxes	19,120	...	10,990	186,997	106,677	47,779	76,427	159,770	607,769
Forest	54,668	110,945	13,366	32,890	62,373	39,347	137,492	151,029	602,710
Registration	4,150	1,414	1,579	50,891	18,552	11,049	45,381	21,527	154,543
Tributes from Native States
TOTAL	...	630,100	938,825	454,834	2,970,859	2,496,901	1,321,182	2,525,478	3,544,035	14,882,214
Interest	...	351	...	56	6,709	1,139	749	235	5,223	14,462
Post Office, Telegraph, and Mint :										
Post Office	560	...	...	...	...	1,476	...	220	2,256
Telegraph	116	...	...	...	389	505
Mint
TOTAL	...	560	...	...	116	...	1,476	...	609	2,761
Receipts by Civil Departments :										
Law and Justice	42,010	51,066	15,263	148,453	83,483	65,414	60,700	50,509	517,747
Police	2,325	18,138	6,561	31,335	35,372	60,459	30,228	30,829	227,247
Marine	22,807	313	91,010	...	...	1,384	6,101	121,675
Education	14,474	1,166	4,038	69,465	5,764	6,852	16,280	27,467	145,506
Medical	317	1,279	104	13,856	414	2,193	11,498	9,594	39,335
Scientific and other Minor Departments	1,421	162	81	15,639	10,198	2,942	9,036	6,494	45,964
TOTAL	...	60,556	95,518	26,360	369,749	135,311	143,860	135,126	130,994	1,099,474
Miscellaneous :										
Receipts in aid of Superannuation, &c.	1,397	364	201	4,550	2,091	5,040	3,546	18,091	37,080
Stationery and Printing	822	407	357	18,840	6,354	5,100	8,832	5,539	46,251
Miscellaneous	3,924	3,812	7,959	69,484	19,480	12,612	12,191	6,612	136,080
TOTAL	...	6,143	4,583	8,607	92,874	28,831	22,752	24,569	31,052	219,411
Railways :										
State Railways (gross Receipts)	331,041	6,188	1,127,349	27,863	7,350	...	...	1,499,791
Guaranteed Companies (net Traffic Receipts)
Subsidized Companies (Repayment of Advances of Interest)
TOTAL	331,041	6,188	1,127,349	27,863	7,350	...	...	1,499,791
Irrigation										
Major Works : Direct Receipts	110,323	422,185	...	...	...	532,508
Portion of Land Revenue due to Irrigation	96,467	14,505	4,683	10,030	...	128,361
Minor Works and Navigation	2,676	...	...	...	...	...	...	...
TOTAL	2,676	...	206,790	436,690	4,683	10,030	...	660,869
Buildings and Roads :										
Military Works
Civil Works	8,017	4,827	1,684	40,280	95,559	40,841	12,794	78,117	282,119
TOTAL	...	8,017	4,827	1,684	40,280	95,559	40,841	12,794	78,117	282,119
Receipts by Military Department :										
Army : Effective
Non-Effective
TOTAL
TOTAL, PROVINCIAL REVENUE . Rx.	...	705,727	1,377,470	497,729	4,814,726	3,222,294	1,542,893	2,708,232	3,790,030	18,699,161

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of British India
31st March 1888.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Pnnjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Refunds and Drawbacks	...	1,544	4,179	1,391	15,610	9,589	4,736	11,665	19,488	67,602
Assignments and Compensations	...	518	...	...	18,856	18,030	...	...	890,021	927,485
Charges in respect of Collection, viz.:
Land Revenue	...	115,706	113,872	93,504	340,597	783,184	205,356	464,489	657,629	2,774,337
Opium (including cost of Production)
Salt (including cost of Production)	198	...	1,237	...	...	...	...	1,435
Stamps	...	3,017	1,287	2,377	36,422	13,056	8,737	11,557	15,540	91,993
Excise	...	1,781	1,061	112	10,663	2,822	2,809	6,736	7,450	33,434
Provincial Rates	34,721	675	76,799	...	...	52,195
Customs	16,999	...	53,064	...	...	16,121	...	86,184
Assessed Taxes	...	25	...	116	7,570	919	56	1,674	3,300	13,660
Forest	...	27,620	51,632	10,942	19,486	41,433	33,792	112,653	96,784	394,342
Registration	...	2,123	685	1,089	28,923	9,665	5,495	31,003	14,239	93,379
TOTAL	...	152,334	189,913	109,531	567,140	879,373	277,780	655,358	1,704,448	4,535,886
Interest:
Interest on Debt, other than that charged to Railways and Irrigation Works
Interest on other Obligations
TOTAL
Post Office, Telegraph, and Mint:
Post Office	...	5,461	5,067	65	...	...	11,398	10,628	11,703	44,382
Telegraph	91	...	...	...	382	473
Mint
TOTAL	...	5,461	5,067	65	91	...	11,398	10,628	12,085	44,795
Salaries and Expenses of Civil Departments:
General Administration	...	37,038	52,084	20,151	154,288	126,114	93,602	96,426	123,838	703,541
Law and Justice	...	125,145	190,284	61,329	947,148	528,259	365,765	485,202	490,891	3,194,023
Police	...	128,195	296,888	96,209	478,678	379,342	315,366	379,299	505,927	2,579,904
Marine (including River Navigation)	29,980	6,738	91,660	...	...	2,674	2,573	133,625
Education	...	46,144	30,844	16,668	242,223	41,054	70,530	124,973	145,671	718,107
Ecclesiastical
Medical	...	26,794	19,751	14,071	144,369	59,138	51,215	115,085	130,174	560,597
Political	...	1,072	86	5,611	...	...	...	8,145	...	14,914
Scientific and other Minor Departments	...	4,105	3,206	946	30,360	19,250	7,459	36,365	17,038	118,749
TOTAL	...	368,493	623,123	221,723	2,088,726	1,153,157	903,937	1,248,169	1,416,132	8,023,460
Miscellaneous Civil Charges:
Territorial and Political Pensions
Civil Furlough and Absentee Allowances
Superannuation Allowances and Pensions	...	17,211	19,468	6,683	127,957	140,852	68,149	107,763	138,634	626,717
Stationery and Printing	...	12,426	23,530	5,762	104,642	49,174	42,529	89,825	56,241	384,129
Miscellaneous	...	4,854	3,636	3,483	34,314	13,522	6,265	16,250	18,574	100,898
TOTAL	...	34,491	46,634	15,928	266,913	203,548	116,943	213,838	213,449	1,111,744
Famine Relief and Insurance:
Famine Relief	67	...	67
Construction of Protective Railways
Construction of Protective Irrigation Works
TOTAL	67	...	67
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	15,770	—185	65,360	...	...	...	80,945
Railway Revenue Account:
State Railways: Working Expenses	175,841	10,157	593,486	21,764	...	...	...	801,248
Interest on Debt	109,476	...	308,176	...	19,812	...	...	437,458
Interest on Capital deposited by Companies
Guaranteed Companies: Surplus Profits, Land and Supervision
Interest
Subsidized Companies: Land, &c.	10,611	5	4,000	...	...	...	14,616
Miscellaneous Railway Expenditure	6,829	92	454	23	1,851	9,249
TOTAL	285,317	20,768	908,490	25,856	20,266	23	1,851	1,262,571
Irrigation:
Major Works: Working Expenses	150,359	201,205	...	...	...	351,564
Interest on Debt	231,845	272,589	...	...	...	503,934
Minor Works and Navigation	34,518	...	152,044	18,359	4,194	262,746	...	471,861
TOTAL	34,518	...	533,748	492,153	4,194	262,746	...	1,327,359
Buildings and Roads:
Military Works
Civil Works	...	126,665	117,340	56,418	292,681	293,690	235,247	202,759	407,867	1,732,667
TOTAL	...	126,665	117,340	56,418	292,681	293,690	235,247	202,759	407,867	1,732,667
Army Services:
Army: Effective
Non-Effective
TOTAL
ADD—Portion of Allotments to Provincial Governments not spent by them in the year	...	687,444	1,301,912	440,203	4,657,013	3,113,137	1,569,765	2,593,588	3,755,832	18,119,494
DEDUCT—Portion of Provincial Expenditure defrayed from Provincial balances	...	13,148	77,028	7,751	131,007	...	12,446	105,371	...	269,087
TOTAL PROVINCIAL EXPENDITURE Rx.	...	700,599	1,378,940	447,954	4,788,620	3,060,047	1,582,211	2,698,959	3,731,258	18,388,581

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of India, showing
for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Béngal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue:										
Land Revenue	69	...	796	...	...	...	3,651	107,668	16,299	128,483
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	1,640	...	1,860	...	...	...	...	...	...	3,500
Provincial Rates	7,202	58,448	89,165	50,115	382,210	498,379	311,515	687,490	275,958	2,360,482
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,911	58,448	91,830	50,115	382,210	498,379	315,166	795,158	292,257	2,492,482
Interest	37	10	...	...	5,039	2,282	...	8,328	1,031	16,727
Post Office, Telegraph, and Mint:	...	...	...	...	...	...	...	...	...	...
Post Office	...	...	5	3	1,490	...	1,113	...	...	2,611
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	5	3	1,490	...	1,113	...	...	2,611
Receipts by Civil Departments:										
Law and Justice	26	...	...	...	...	...	459	...	...	485
Police	569	14,255	3,739	4,452	46,338	...	3,385	...	24,597	97,335
Marine	...	...	98	...	...	...	...	...	...	98
Education	757	744	1,355	112	3,058	11,758	4,745	14,262	41,498	78,280
Medical	443	553	54	17	603	11,101	1,390	2,340	11	16,524
Scientific and other Minor Departments	179	433	5	4,662	2,597	20	7,802	...	1,086	16,804
TOTAL	1,974	15,985	5,251	9,243	52,656	22,899	17,781	16,602	67,192	209,383
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	104	...	104
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	3,411	5,348	11,015	1,465	23,793	15,195	8,667	47,654	12,981	129,329
TOTAL	3,411	5,348	11,015	1,465	23,793	15,195	8,667	47,258	12,981	129,633
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	...	...	258	...	...	258
TOTAL	...	...	...	...	...	...	258	...	...	258
Buildings and Roads:										
Military Works	1,893	7,897	4,746	12,137	45,453	5,929	18,743	82,838	41,839	221,475
Civil Works	...	...	...	...	...	...	...	...	...	...
TOTAL	1,893	7,897	4,746	12,137	45,453	5,929	18,743	82,838	41,839	221,475
Receipts by Military Department:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	Rx. 16,226	87,688	112,847	72,063	510,641	544,684	361,728	950,664	415,300	3,072,761

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*,
31st March 1888.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL,* INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues :										
Refunds and Drawbacks	1	24	381	201	1,021	500	74	2,348	762	5,912
Assignments and Compensations . . . . .	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, <i>vis.</i> :										
Land Revenue	2,988	36,549	...	...	...	2,000	106,458	321,833	938	470,766
Opium (including cost of Production) . . . . .	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production) . . . . .	...	...	...	...	...	...	...	...	...	...
Stamps . . . . .	...	...	...	...	...	...	...	...	...	...
Excise	578	...	...	...	...	...	...	...	...	578
Provincial Rates . . . . .	...	...	4,238	368	562	...	...	...	4,775	9,943
Customs . . . . .	...	...	...	...	...	...	...	...	...	...
Assessed Taxes . . . . .	...	...	...	...	...	...	...	...	...	...
Forest . . . . .	...	...	...	...	...	...	...	...	...	...
Registration . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	3,567	36,573	4,619	569	2,183	2,500	106,532	324,181	6,475	487,199
Interest :										
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations . . . . .	...	...	...	...	...	...	...	005	1,634	2,539
TOTAL . . . . .	...	...	...	...	...	...	...	005	1,634	2,539
Post Office, Telegraph, and Mint :										
Post Office	73	...	6,962	3,341	35,647	18,009	1,304	...	...	65,336
Telegraph . . . . .	...	...	...	...	...	...	...	...	...	...
Mint . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	6,962	3,341	35,647	18,009	1,304	...	...	65,336
Salaries and Expenses of Civil De- partments :										
General Administration	24	3,374	1,411	...	17,907	8,842	11,801	19,781	10,459	73,599
Law and Justice	107	...	...	...	...	...	137	...	...	244
Police	1,631	4,925	32,850	...	1,525	245,794	1,210	...	39,777	318,712
Maring (including River Navigation) . . . . .	...	...	1,493	...	...	...	...	...	...	1,493
Education	1,532	18,805	14,500	15,389	109,851	137,061	49,176	67,326	142,284	555,924
Ecclesiastical . . . . .	...	...	...	...	...	...	...	...	...	...
Medical	1,981	4,516	2,412	4,428	937	45,474	27,332	50,967	16,364	154,411
Political	197	...	...	...	...	...	...	...	...	197
Scientific and other Minor Departments	437	815	526	2,089	2,923	270	11,916	...	5,403	26,279
TOTAL	5,000	32,435	53,192	23,866	133,143	437,441	101,572	138,074	205,287	1,130,859
Miscellaneous Civil Charges :										
Territorial and Political Pensions . . . . .	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances . . . . .	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	198	117	120	44	425	417	772	520	114	2,727
Stationery and Printing . . . . .	...	24	...	23	3,647	251	356	...	989	5,290
Miscellaneous	823	1,155	3,135	2,965	5,017	2,186	7,349	55,544	6,120	84,294
TOTAL	1,021	1,296	3,255	3,032	9,089	2,854	8,477	56,064	7,223	92,311
Famine Relief and Insurance :										
Famine Relief . . . . .	...	335	...	...	...	...	...	...	...	335
Construction of Protective Railways . . . . .	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL . . . . .	...	335	...	...	...	...	...	...	...	335
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance) . . . . .	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account :										
State Railways: Working Expenses . . . . .	...	...	...	...	...	...	...	...	...	...
Interest on Debt . . . . .	...	...	...	...	...	...	...	...	...	...
Interest on Capital de- posited by Companies . . . . .	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Super- vision . . . . .	...	...	...	...	...	...	...	...	...	...
Interest . . . . .	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c. . . . .	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...	...	...	...	...
Irrigation :										
Major Works: Working Expenses . . . . .	...	...	...	...	...	...	...	...	...	...
Interest on Debt . . . . .	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation . . . . .	...	...	1,754	...	...	...	34	...	...	1,788
TOTAL . . . . .	...	...	1,754	...	...	...	34	...	...	1,788
Buildings and Roads :										
Military Works . . . . .	...	...	...	...	...	...	...	...	...	...
Civil Works	4,965	25,106	33,927	93,247	352,199	246,131	96,837	397,573	212,325	1,461,410
TOTAL	4,965	25,106	33,927	93,247	352,199	246,131	96,837	397,573	212,325	1,461,410
Army Services :										
Army: Effective . . . . .	...	...	...	...	...	...	...	...	...	...
Non-Effective . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	15,535	95,745	102,809	123,995	532,201	706,935	314,750	916,737	432,944	3,241,777
Add —Portion of Local Revenue not spent in the year	+691	...	+8,568	...	+4,486	...	+7,654	+43,160	+41,128	+101,504
Deduct —Portion of Local Expenditure de- frayed from Local balances . . . . .	...	-2,922	...	-1,257	...	-4	...	...	...	...
TOTAL, LOCAL EXPENDITURE . Rx.	16,226	92,823	111,377	122,738	536,747	706,931	322,410	959,957	474,072	3,343,281

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Revenue	2	5	Rx. 78,389,003	£ 261,047	78,650,050
Extraordinary Receipts (a)			63,690	...	63,690
Exchange added to Revenue	2	5	109,694	...	109,694
TOTAL			78,562,387	261,047	78,823,434
Permanent Debt incurred :	75	198			
<i>Sterling Debt.</i>					
India 3½ p. c. Stock			...	...
India 3 p. c. Stock			...	...
<i>Rupee Debt.</i>					
4. p. c. Rupee Loan			5,500,000	...	
Stock Notes			5,264	...	
TOTAL NET			5,505,273	...	5,505,273
Unfunded Debt :					
Treasury Notes	77	200	100	...	
Deposits of Service Funds	78	200	123,322	...	
Savings Bank Deposits	79	201	4,679,135	...	
TOTAL NET			4,802,607	...	4,802,607
Deposits and Advances :					
Balances of Provincial Allotments	68	176	423,685	...	
Excluded Local Funds	80	202	720,734	...	
Political and Railway Funds	81	202	309,115	...	
Departmental and Judicial Deposits	82	203	14,255,238	...	
Advances	220		10,120,503	9,090	
Suspense Accounts	229		83,972	...	
Miscellaneous	231		368,642	...	
TOTAL NET			26,287,889	9,090	26,296,979
Loans to Municipalities, Native States, &c.	83	208	271,197	...	271,197
Capital Receipts from Railway Companies :	84	216			
On account of Subscribed Capital			504	5,564,153	
Repayments			1,388,007	20,715	
TOTAL NET			1,388,601	15,593,868	6,982,469
Remittances :					
Inland Money Orders		234	11,665,664	...	
Other Departmental Accounts		232	274,527	...	
Net Receipts by Civil Treasuries from :					
Post Office		232	921,993	...	
Guaranteed Railways		232	3,272,499	...	
Net Receipts from Civil Treasuries by :					
Telegraph		232	77,388	...	
Marine		232	209,263	...	
Military		232	13,682,427	...	
Public Works		232	3,934,992	...	
Remittance Account between England and India	85	218	1,192,092	205,994	
TOTAL NET			35,320,845	205,994	35,526,839
Secretary of State's Bills drawn	86	220	...	15,358,577	15,358,577
Total Receipts			152,138,799	21,428,576	173,567,375
Opening Balance	87	221	13,195,785	5,280,829	18,476,614
GRAND TOTAL			165,334,584	26,709,405	192,043,989

(a) Amount of Government Promissory Notes belonging to the North Western Provinces Educational Funds purchased originally from Government money now cancelled.

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EXPENDITURE of the GOVERNMENT of India in India and in England, for the Year March, 1888.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Expenditure.	3	9	<i>Rx.</i> 58,502,287	<i>£</i> 15,389,065	73,951,352
Exchange charged as Expenditure	3	9	6,466,633	...	6,466,633
<i>Add</i> —Provincial Surpluses transferred to "Deposits"	3	9	423,685	...	423,685
<i>Deduct</i> —Provincial Deficits charged against "Deposits"	3	9	—53,094	...	—53,094
TOTAL			65,399,511	15,389,065	80,788,576
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	1,190,947	1,115,946	
Exchange on Expenditure not charged to Revenue	3	9	408,931	...	
TOTAL			1,668,878	1,115,946	2,784,824
Permanent Debt discharged:	75	198			
<i>Sterling Debt.</i>					
India 5 p. c. Stock			...	...
India 3½ p. c. Stock (besides £88,029, cancelled) (a)			...	...
Eastern Bengal Railway Debentures			...	...
East Indian Railway Debentures			...	...
<i>Rupee Debt.</i>					
5½ p. c. Loans			670	...	
5 p. c. Loans			50	...	
4½ p. c. Loans			1,540	...	
4 p. c. Loans			66,701	...	
Stock Notes			513	...	
TOTAL NET			69,474	...	69,474
Unfunded Debt:					
Special Loans	76	200	524	...	
Deposits of Service Funds	78	200	81,122	...	
Savings Bank Deposits	79	201	3,794,479	...	
TOTAL NET			3,876,116	...	3,876,116
Deposits and Advances:					
Balances of Provincial Allotments	68	176	53,094	...	
Excluded Local Funds	80	202	708,909	...	
Political and Railway Funds	81	202	262,387	...	
Departmental and Judicial Deposits	82	203	14,188,352	...	
Advances		227	10,322,203	8,439	
Suspense Accounts		220	212,109	...	
Exchange on Remittance Accounts		230	480,482	...	
Miscellaneous		231	45,935	2,022	
TOTAL NET			20,281,691	10,461	26,292,152
Loans to Municipalities, Native States, &c.	83	208	668,141	...	668,141
NET			...	...	396,944
Payments to Railway Companies on Capital Account^(b)	84	216			
For discharge of Debentures			...	426,000	
For Expenditure			4,420,287	2,710,302	
TOTAL NET			4,420,287	3,136,309	7,556,596
Remittances:					
Inland Money Orders		234	11,660,656	...	
Other Local Remittance		234	20,947	...	
Other Departmental Accounts		232	267,640	...	
Net Payments into Civil Treasuries by:					
Post Office		233	928,788	...	
Guaranteed Railways		233	3,272,459	...	
Net Issues from Civil Treasuries to:					
Telegraph		233	77,271	...	
Marine		233	304,532	...	
Military		233	13,745,552	...	
Public Works		233	3,905,236	...	
Remittance Account between England and India	85	218	201,124	1,156,927	
TOTAL NET			34,384,245	1,156,927	35,541,172
Secretary of State's Bills paid	86	220	14,682,540	...	14,682,540
Total Disbursements			151,450,883	20,802,708	172,259,591
Closing Balance	87	221	13,883,701	5,900,697	19,784,398
GRAND TOTAL			165,334,584	26,709,405	192,043,989

(a) £4,386, £3,537, and £28,643 aggregating £80,566 cancelled by charge to E. Indian, Eastern Bengal and S. P. & Delhi Railways Sinking Funds—the purchase money £82,232 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £7,463 is on account of Discount Sinking Fund, and the cost of purchase £7,576 is included under Interest on Debt.

(b) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajpootana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section A.—Revenue.

Revenue Rx. 54,781,006. Expenditure Rx. 9,438,163.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	Rx.	
Revenue.	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	42,469,673	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments	24	3,291,678	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	223,982
Assignments and Compensations.	12	Expenditure	26	...	...	1,468,963
Land Revenue	13A	Receipts	27	...	23,189,292	...
"	13B	Expenditure	28	...	...	3,486,665
Opium	14A	Receipts	30	...	8,515,462	...
"	14B	Store Account	30	...	...	...
"	14C	Expenditure	31	...	...	2,424,575
Salt	15A	Receipts	31	...	6,670,728	...
"	15B	Expenditure	32	...	...	410,704
"	15C	Store Account	33	...	...	...
Stamps	16	Receipts and Expenditure	34	...	3,876,298	163,414
Excise	17	Receipts and Expenditure	35	...	4,534,655	127,078
Provincial Rates	18	Receipts and Expenditure	36	...	3,035,323	62,138
Customs	19A	Receipts	37	...	1,348,837	...
"	19B	Expenditure	38	...	...	134,891
Assessed Taxes	20	Receipts and Expenditure	39	...	1,431,436	28,679
Forest	21	Receipts and Expenditure	40	...	1,124,125	719,794*
Registration	22	Receipts and Expenditure	42	...	311,253	187,260
Tributes	23	Receipts	43	...	743,597	...
		TOTAL		...	54,781,006	9,438,163

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1888.

	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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Sq. Miles	No.	Rx.	Rx.
Burma	1,597,351	41,013	99,673	297,886	89,165	570,454	32	251,578	2,947,152	43,795	2,903,357	*258,364	*7,207,646	11,237	403
India, General	125,755	...	46,447	89,036	8,052	...	135,064	26,511	430,865	429,482	1,383	...	...	...	...
Central Provinces	624,272	...	153,386	233,180	75,123	...	40,844	109,336	1,236,141	74,778	1,161,363	84,048	11,505,149	13,818	161
Assam	429,939	...	78,683	210,297	50,115	...	23,004	26,732	818,770	8,471	810,299	41,798	4,815,157	19,386	168
Bengal	3,800,109	...	1,381,604	1,086,575	805,864	...	383,515	65,779	7,523,446	152,405	7,371,041	189,034	68,829,920	38,993	107
North-Western Provinces and Oudh.	5,787,079	...	658,887	557,241	664,885	...	218,828	124,745	8,011,665	450,911	7,560,754	105,471	44,107,061	71,686	171
Punjab	2,155,630	...	371,914	139,946	378,671	...	110,488	78,694	3,235,343	195,735	3,039,608	98,461	18,786,107	30,871	162
Madras	4,937,484	...	597,161	973,906	687,490	...	168,146	137,492	7,501,679	564,611	6,937,068	138,318	30,839,181	50,153	225
Bombay	4,334,228	...	488,543	946,588	275,958	...	351,515	303,258	6,700,090	1,371,430	5,328,660	124,457	16,383,422	42,815	325
Salt	23,791,847	41,013	3,876,298	4,534,655	3,035,323	570,454	1,431,436	1,124,125	38,405,151	3,291,618	35,113,533	1,039,951	202,473,643	33,764	173
Customs	...	6,629,715	...	...	...	...	...	...	6,629,715	33,155	6,596,560	...	...	...	...
	...	...	...	...	...	778,383	...	...	778,383	18,803	759,580	...	...	...	...
TOTAL Rx.	23,791,847	6,670,728	3,876,298	4,534,655	3,035,323	1,348,837	1,431,436	1,124,125	45,813,249	3,343,576	42,469,673	1,039,951	202,473,643	40,838	210
Revenue per 1,000 Square Miles.	22,878	6,415	3,726	4,361	2,919	1,297	1,376	1,081	44,953	...	40,838	...	...	...	...
Revenue per 1,000 of Population.	117.5	32.9	19.1	22.4	15	6.7	7.1	5.6	226.3	...	209.8	...	...	...	...

* Includes approximate area (170,000 square miles) and estimated population (3,500,000) of Upper Burma.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Refunds, Account No. 11, page 25	2,207	2,160	(a) 29,172	2,541	26,373	17,329	10,305	26,965	53,749	170,801
Assignments & Compensations, Account No. 12, page 26.	304,499	6,911	...	3,996	30,089	24,964	18,322	112,155	968,027	1,468,963
Territorial & Political Pensions, Account No. 39, page 88.	122,297	29,158	14,623	1,934	95,043	86,888	42,076	103,658	77,169	572,846
Territorial & Political Pensions, paid in England	...	...	...	...	(b) 900	...	(c) 14,849	...	...	15,749
Allowances to District and Village Officers, Account No. 13B, page 28 (d)	479	36,549	...	...	...	321,739	116,183	321,833	272,485	1,063,259
TOTAL Rx.	429,482	74,778	43,795	8,471	152,405	450,911	195,735	564,611	1,371,430	3,291,618

(a) Includes Rs. 13,273 and 1,906 on account of Refunds of Customs and Salt duties respectively, in Burma, and Rs. 5,531 on account of refunds in Upper Burma.
 (b) Paid to the Members of the Bengal Nizamut family.
 (c) Paid to His Highness Maharajah Dhuleep Singh.
 (d) Includes Karunge Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

FINANCE AND REVENUE ACCOUNTS OF THE

PART I

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1888.

This Account includes 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.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	404	337	1,637	455	4,411	4,525	4,220	13,233	13,244	42,466
Stamps	393	1,247	749	461	13,046	8,633	3,147	8,089	8,537	44,302
Excise	271	52	6,288	507	874	432	198	887	24,044	33,553
Provincial Rates . . . . .	...	25	381	201	3,736	502	86	2,348	691	7,970
Assessed Taxes	1,124	445	3	112	4,241	3,028	2,446	2,139	6,401	19,949
Forest	5	54	4	805	65	209	208	269	832	2,451
TOTAL (a) . Rx.	2,207	2,160	9,062	2,541	26,373	17,329	10,305	26,965	53,749	150,691
Opium . . . . .	...	...	6	...	123	...	...	...	...	129
Salt	469	...	1,306	...	20,204	...	...	3,600	8,882	34,461
Customs . . . . .	...	...	13,273	...	12,687	...	...	1,681	4,435	32,076
Registration . . . . .	...	16	48	11	407	11	12	261	328	1,094
Upper Burma . . . . .	...	...	5,531	...	...	...	...	...	...	5,531
TOTAL REFUNDS AND DRAWBACKS . Rx.	2,676	2,176	29,226	2,552	59,794	17,340	10,317	32,507	67,394	223,982

(a) For comparison with figures given in Account No. 10A, page 24. As regards Burma see note (a), page 24

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1888

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."

	Rx.	Rx.
INDIA, GENERAL.		
<i>Assignments and Compensations.</i>		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	3,000	
Compensation to Maharaja of Kissengurh for loss of transport duties on Rajputana Railway	2,000	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore	68,831	
Salt Compensation to Kishenghur "	2,500	
Salt Compensation to Gwalior "	31,250	
Salt Compensation to Bhurutpore "	15,050	
Salt Compensation to Ulwar "	12,500	
Salt Compensation to Bhawalpore "	8,000	
Salt Compensation to Meywar "	20,910	
Salt Compensation to Kotah "	1,917	
Salt Compensation to Tonk "	2,000	
Salt Compensation to Indore Durbar	6,188	
Salt &c. Compensation to various Petty States	8,765	
Payment to Joudpore and Jeypore States under the Sambhur Lake Treaty	22,192	
Miscellaneous	308	
		304,499
CENTRAL PROVINCES.		
<i>Assignments and Compensations.</i>		
Compensation to Babu Balwant Rao	417	
" " Raghunath Rao	791	
Compensation not exceeding 5,000 rupees per annum	1,926	
Miscellaneous	3,259	
Malikana or Allowances to excluded Proprietors	518	
		6,911
ASSAM.		
<i>Assignments and Compensations.</i>		
Compensations	1,086	
Miscellaneous	1,831	
Malikana or Allowances to excluded Proprietors	179	
		3,996
BENGAL.		
<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>Opium.</i>		
Compensation payable under Convention with the French Government	300	
<i>Sayer.</i>		
Compensations for sundry duties abolished	3,486	
<i>Miscellaneous.</i>		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Compensation in lieu of resumed Lands	356	
Miscellaneous	91	
Malikana or Allowances to excluded Proprietors	18,856	
		30,089
NORTH-WESTERN PROVINCES AND OUDH.		
<i>Assignments and Compensations.</i>		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	3,333	
<i>Sayer Compensation.</i>		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,191	
<i>Miscellaneous.</i>		
Malikana or Allowances to excluded Proprietors	18,030	
		24,964
PUNJAB.		
<i>Assignments and Compensations.</i>		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	14,317	
Purchase of Life Pensions	68	
<i>Sayer Compensation.</i>		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,937	
		18,322
MADRAS.		
<i>Assignments and Compensations.</i>		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges, &c.	40,242	
Salt Compensation payable under Convention with the French Government	43,500	
Allowances to Zemindars, Jageerdars, Enamidars, &c.	27,984	
Miscellaneous	429	
		112,155
BOMBAY.		
<i>Assignments and Compensations.</i>		
Dewasthan (a) and Wurshasun (b) Allowances	116,437	
Enamidars and Surrunjamdars	743,287	
Subsidy and Compensations to the Goa Government	56,270	
Sayer and Miscellaneous Compensations	51,974	
Commutation of fractional parts of Enams	59	
		968,027
TOTAL, ASSIGNMENTS AND COMPENSATIONS	Rx.	1,468,963

(a) Compensation for temple lands resumed.

(b) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1888.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under	
										Principal Heads of Revenue against Land Revenue.	Irrigation against Portion of Land Revenue due to Irrigation (see page 120).
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General . . .	97,354	28	...	252	1,413	...	26,708	...	125,755	125,755	...
Central Provinces . . .	621,219	...	...	...	...	...	3,053	...	624,272	624,272	...
Burma	768,568	...	...	46	333,506	...	116,425	378,806	1,597,351	1,597,351	...
Assam	394,294	...	...	2,516	...	...	33,129	...	429,939	429,939	...
Bengal	3,717,844	3,612	7,543	2,217	2,444	38,390	28,059	...	3,800,109	3,800,109	...
North-Western Provinces and Oudh } Pro- }	5,742,414	874	...	113	...	...	43,678	...	5,787,079	5,699,841	87,238
Punjab	2,070,912	177	18,177	328	...	...	66,036	...	2,155,630	2,109,976	45,654
Madras	4,820,529	255	...	1,528	...	...	115,172	...	4,937,484	4,527,937	409,547
Bombay	3,425,966	...	876,816	...	...	...	31,446	...	4,334,228	4,274,112	60,116
TOTAL LAND REVENUE RECEIPTS } Rx.	21,659,100	4,946	902,536	7,000	337,363	38,390	463,706	378,806	23,791,847	23,189,292	602,555

A.—Revenue Heads.
B 2

PART I.]

GOVERNMENT OF INDIA, FOR THE YEAR 1887-88.

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No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part(a) of Salaries of Collectors and Deputy Commissioners	3,361	16,650	15,092	9,469	48,972	51,341	33,447	45,828	28,371	252,531
Part(a) of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	2,485	11,301	26,648	10,959	85,863	80,735	27,987	57,226	35,144	338,348
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	359	359
Compensation pay of Covenanted Civilians	...	...	...	...	...	743	...	...	...	743
Office Establishment	5,212	10,316	17,944	6,454	57,368	64,787	24,085	58,943	54,687	299,796
District Establishment, including Tehsildar's and Sub-divisional Establishment	14,454	61,308	3,895	15,878	29,966	423,029	73,906	121,369	110,636	854,441
Temporary Establishment	...	51	89	266	816	3,262	1,998	880	4,824	12,186
Travelling Allowances, Purchase and Carriage of Tents	914	1,158	5,042	1,611	10,974	9,591	3,523	22,940	28,134	83,887
Service of Processes against Defaulters	...	...	1,238	3,762	19,964	3,281	...	3,121	743	32,109
Law Charges	...	...	60	214	3,938	931	...	1,118	104	6,365
Service Postage and Telegrams	622	1,125	711	708	3,754	5,818	5,972	13,060	11,615	43,385
Rents, Rates, and Taxes	...	109	852	41	1,303	200	221	1,541	377	4,644
Petty Construction and Repairs	...	33	74	105	967	123	...	5,387	2,457	9,146
Other Contingent Charges	1,239	7,638	3,330	2,247	19,829	21,966	6,375	16,231	11,829	90,684
TOTAL, DISTRICT ADMINISTRATION	28,287	109,689	74,975	51,714	283,714	665,807	177,514	347,644	289,280	2,028,624
SURVEY AND SETTLEMENT:										
<i>Land Settlement Charges:</i>										
Salaries of Officers	...	9,140	1,680	886	925	13,163	9,432	12,278	825	48,329
Office Establishment	...	1,617	...	...	3,198	5,548	5,622	5,575	328	21,888
Field Establishment (partly temporary)	...	9,869	3,103	1,591	268	19,136	22,491	9,420	...	65,878
Travelling Allowances	...	1,226	172	250	132	2,270	1,680	1,630	206	7,575
Service Postage and Telegrams	...	145	3	54	3	90	460	144	1	906
Other Contingent Charges	20	3,576	111	1,171	412	5,077	1,843	541	35	12,786
Rents, Rates, and Taxes	...	79	72	...	...	324	410	270	...	1,155
REVENUE SURVEY:										
Portion of the charge of the Survey of India transferred from Account No. 38B:										
Controlling Staff	5,746	...	...	...	...	...	...	...	...	5,746
Correspondence and Drawing	4,791	...	...	...	...	...	...	...	...	4,791
Survey Charges	...	12,853	21,154	10,609	5,904	31,144	5,141	...	...	86,805
Cadastral Maps	...	...	1,503	524	1	3,469	...	...	...	5,497
Extra, Departmental mapping	...	201	...	...	...	46	...	...	...	247

Local Survey Charges :

Controlling Staff . . . . .	...	...	...	...	...	...	...	12,092	8,271	20,363
Salaries of Officers	316	...	165	...	1,030	...	...	8,615	27,989	38,115
Payment to Officers of other Provinces . . . . .	...	...	...	...	...	...	...	...	18	18
Establishment	619	...	82	...	1,597	...	...	51,406	13,205	66,909
Field Establishment	268	...	...	...	397	...	...	...	16,873	17,538
Travelling Allowances	20	...	109	...	269	...	...	3,133	8,034	11,565
Service Postage and Telegrams	6	...	...	...	1	...	...	335	974	1,316
Contingent Charges	44	...	2	...	300	...	...	4,042	11,639	16,027

TOTAL, SURVEY AND SETTLEMENT 11,830 38,706 28,156 15,085 14,437 80,267 47,094 109,481 88,398 433,454

LAND RECORDS AND AGRICULTURE :

Salaries of Director and Assistants . . . . .	...	2,701	2,824	1,173	4,007	2,672	2,241	985	2,939	19,542
Office Establishment (partly temporary) . . . . .	...	697	4,945	221	2,412	3,234	618	3,157	2,978	18,262
Travelling Allowances . . . . .	...	253	771	325	716	676	173	462	819	4,195
Service Postage and Telegrams . . . . .	...	23	17	34	60	227	158	162	218	899
Other Contingent Charges . . . . .	...	134	1,076	62	1,723	811	230	331	506	4,873

TOTAL LAND RECORDS AND AGRICULTURE 3,808 9,633 1,815 8,918 7,620 3,420 5,097 7,460 47,771

CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE :

Management of Government Estates . . . . .	...	52	...	53	33,528	(b) 19,711	...	...	...	53,344
" of Grazing Lands . . . . .	...	...	...	...	...	...	1,520	...	...	1,520
Commission on Land Revenue Collections, &c. . . . .	...	...	46,706	24,837	...	508	...	...	913	72,964
" on Capitation Tax . . . . .	...	...	29,124	...	...	...	...	...	...	29,124
" on Fishery Collections . . . . .	...	...	1,024	...	...	...	...	859	32	1,915
Charges on account of Encumbered Estates . . . . .	...	...	...	...	...	1,434	...	...	...	1,434
Inam Commissioner, Madras . . . . .	...	...	...	...	...	...	...	1,408	...	1,408
Allowances to District and Village Officers . . . . .	...	...	...	...	...	9,837	110,183	321,833	272,484	714,337
Expenditure against Quetta Assigned Revenues	12,613	...	...	...	...	...	...	...	...	12,613
Expenditure against Bori Valley Revenues	697	...	...	...	...	...	...	...	...	697
Expenditure against Khetran Land Revenue	196	...	...	...	...	...	...	...	...	196

TOTAL, DIRECT CHARGES OF COLLECTION 13,506 52 76,854 24,890 33,528 31,490 111,703 324,100 273,429 889,552

UPPER BURMA CHARGES 87,095

TOTAL CHARGES IN INDIA . Rx. 53,623 152,255 276,713 93,504 340,597 785,184 339,731 786,322 658,567 3,486,496

CHARGES IN ENGLAND :

Law charges in connection with Appeals from India, a portion of which is recoverable in India	£	126
Stores for India : for use in the Revenue Survey	7	

EXCHANGE ON CHARGES IN ENGLAND 133 56

TOTAL CHARGES AGAINST "LAND REVENUE" . Rx. 3,486,685

(a) The remaining part is charged under "Law and Justice."

(b) Includes Rx. 193 on account of Revenue Surveys charged here by deduction from expenditure under Survey of India. Vide Account No. 38 B, page 83.

A.—Revenue Heads.

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1888.

		Rx.	Rx.
BENGAL.			
Proceeds of 57,000 chests sold by auction in Calcutta for export, being at the average rate of R1,059-4-8 per chest		6,037,967	
Miscellaneous Receipts of Opium Department		6,040	
Value of 6,838 maunds and 20 seers of opium, at the rate of R7-4 per seer, amounting to Rx. 198,316 issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:			
	Rx.		
Bengal	56,681	56,681	
		6,100,688	
India, General	234		
Central Provinces	20,323		
Burma	35,028	144,579	
Assam	41,087		
North-Western Provinces and Oudh	42,730		
Punjab	5,177		
	(a) 201,260		
TOTAL, BENGAL OPIUM . Rx.			6,245,267
BOMBAY.			
Duty realised on 34,884½ chests of Malwa and Ahmedabad Opium, at R650 per chest		2,267,493	
Confiscations and Miscellaneous Receipts		2,702	
TOTAL, BOMBAY OPIUM . Rx.			2,270,195
TOTAL, OPIUM REVENUE . Rx.			8,515,462

(a) The difference between the Sale Proceeds (Rx. 201,260) and the Value of Excise Opium issued (Rx. 198,316) represents the value of the Opium sold from Stock at the close of last Year.

No. 14 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 1887	67,118	114,310	1,797	2,696
In Store at Factories on above date	12,337	21,011	918	1,377
	79,455	135,321	2,715	4,073
Produce of Season 1886-87	57,500	97,929	4,034	6,051
TOTAL	136,955	233,250	6,749	10,124
Sold by Auction from 1st April 1887 to 31st March 1888	57,000	97,078	...	...
Issued to Excise Department . . . . .	...	...	4,559	6,838
Issued to Medical Department . . . . .	...	...	14	21
TOTAL EXPENDED	57,000	97,078	4,573	6,859
Balance in Store in Calcutta on 31st March 1888	75,416	128,442	951	1,427
Balance in Factories " " "	4,539	7,730	1,225	1,838
BALANCE IN STORE ON 31st MARCH 1888	79,955	136,172	2,176	3,265

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

	Rx.	Rx.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency . . . . .	...	50,440	
Establishment and Contingent Charges of Benares Agency . . . . .	...	75,646	
Charges in Calcutta . . . . .	...	2,809	
Cultivation and Manufacturing Charges for Opium of Season 1885-86 and previous years	1,665,549		
Cultivation and Manufacturing Charges for Opium of Season 1886-87	625,001		
		2,290,550	
TOTAL, BENGAL . Rx.		2,419,445	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES:			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,315	
TOTAL CHARGES . Rx.		2,420,760	
CHARGES IN ENGLAND :			
Stores for India : for the Behar and Benares Opium Agencies	£	941	
EXCHANGE ON CHARGES IN ENGLAND Rx.		396	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			2,422,097
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (a)		40	
Establishment		978	
Contingent Charges		1,460	
TOTAL, BOMBAY . Rx.			2,478
TOTAL CHARGES UNDER OPIUM . Rx.			2,424,575

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which has been charged under "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. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1888.

	Sales of Gov- ernment 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.	Upper Burma.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	136,230	11,630	...	...	1,382,724	16,551	...	1,547,135
Central Provinces	27,556	...	...	...	...	...	...	27,556
Burma . . . . .	...	2,616	38,357	...	...	...	40	41,013
Bengal . . . . .	...	...	1,455,419	397,676	...	7,821	...	1,860,916
Madras	257,370	1,175,013	2,154	...	1	14,433	...	1,448,971
Bombay	46,065	1,690,734	539	535	1,157	6,107	...	1,745,137
TOTAL, SALT RE- VENUE Rx.	467,221	2,879,993	1,496,469	398,211	1,383,882	44,912	40	6,670,728

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1888:

	Rx.	Rx.	
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES :			
Salary of Commissioner	3,560		
Salaries of Deputy and Assistant Commissioners, &c.	8,393		
Office Establishment	5,640		
Commission on Salt Tax Collections	2,136		
Rewards	165		
Compensations	134		
Conveyance of Tents and Records	283		
House and Office-Rent	352		
Petty Construction and Repairs	3,443		
Service Postage Stamps	537		
Travelling Allowances	3,844		
Miscellaneous Contingencies	7,261		
Manufacture and Excavation of Salt :		35,748	
Sambhar	19,496		
Didwana	1,015		
Pachbudra	6,366		
Phalodi	139		
Punjab Mines	5,386		
		32,402	
CARRIAGE AND FREIGHT		68,150	
PREVENTIVE ESTABLISHMENT		3	
		50,078	118,231
BURMA.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES :			
Commission on Salt Tax Collections		198	198
BENGAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES :			
Pay of Intendants, Clerks, Servants, &c.		621	
Rewards		20	
Service Postage Stamps		3	
Petty Construction and Repairs		137	
Miscellaneous Contingencies		456	
			1,237
MADRAS.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES :			
Salary of Commissioner	3,337		
Salaries of Deputy and Assistant Commissioners	14,567		
Office Establishments, including Inspectors and Assistant and Sub-Inspectors	96,612		
Rewards	4,994		
Purchase, Repair and Carriage of Tents	854		
Travelling Allowances	7,216		
Service Postage Stamps	1,434		
Rents, Rates, and Taxes	325		
Conveying Salt to French Government and Fish-curing Yards	2,103		
Freight and other Charges for export and import of Salt	1,585		
Petty Construction and Repairs	6,796		
Miscellaneous Contingencies	5,494		
SALT PURCHASE AND FREIGHT		145,317	
		14,332	
		159,649	
		26,905	
			132,744
			252,410
			Carried forward
			DEDUCT—Amount chargeable to Excise

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1888—continued.

BOMBAY.					Brought forward	Rx.	Rx.
Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.	...	252,410	
Rx.	Rx.	Rx.	Rx.	Rx.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES :							
Salaries of Collector, Deputy and Assistant Collectors	3,716	2,130	1,709	988	8,543		
Superintendent and Petty Officers	275	2,060	3,569	736	6,640		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,218	5,514	30,486	1,570	41,788		
Account Office	2,088	...	...	...	2,088		
Preventive Establishment	...	...	2,018	3,983	6,601		
Commission on Salt Tax Collections	...	1,685	...	...	1,685		
Rewards	245	145	130	5	525		
Travelling Allowances	646	551	1,260	294	2,751		
Service Postage Stamps	129	43	129	37	338		
Rents, Rates and Taxes	6	20	23	24	73		
Petty Construction and Repairs	30	193	303	69	595		
Office Expenses and Miscellaneous	978	2,049	3,567	121	6,715		
Contingent Charges	...	...	...	...	...
Payments to officers of other Provinces	...	...	...	5	5		
	12,331	14,390	43,194	7,832	77,747		
Administration of Salt Revenue in Portuguese India				10,291		88,038	
SALT PURCHASE AND FREIGHT						52,503	
PREVENTIVE ESTABLISHMENT						17,072	
TREATY PROVISION OF SALT						3	
							158,216
							TOTAL CHARGES IN INDIA . Rx.
							410,626
CHARGES IN ENGLAND :							
Stores for India: for the Salt Department, Madras						£	55
EXCHANGE ON CHARGES IN ENGLAND						Rx.	23
							TOTAL CHARGES UNDER SALT . Rx.
							410,704

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1888.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.
Salt in Store on 1st April 1887	4,826,625	1,219,352	(a) 1,222,973
Manufactured, excavated or purchased during the Year	3,741,738	1,949,982	1,058,515
	8,568,363	3,169,334	2,281,488
Removed by Purchasers during the Year	3,568,940	2,206,559	1,117,624
Wastage, &c., written off	180,229	...	96,805
	3,749,169	2,206,559	1,208,429
Balance in Store on 31st March 1888	4,819,194	962,775	1,073,059

(a) Exceeds the closing balance of last year by 1,038 Mds. by which the stock was then understated.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REVENUE.										
Sale of Court Fee Stamps	24,667	108,237	55,583	60,199	1,026,478	493,666	241,282	370,952	268,850	2,649,914
Sale of Commercial and other Stamps	21,441	44,666	31,598	18,035	340,253	160,985	127,042	218,953	174,272	1,187,245
Fines and Penalties	231	415	552	332	2,943	1,442	897	4,341	1,258	12,411
Miscellaneous	108	68	1,222	117	11,930	2,794	2,693	2,915	44,163	66,010
Upper Burma Revenue	...	...	10,718	...	...	...	...	...	...	10,718
TOTAL, STAMP REVENUE	45,447	153,386	99,673	78,683	1,381,604	658,887	371,914	597,161	488,543	3,876,298
<i>Deduct—Refunds</i>	393	1,247	749	461	13,046	8,633	3,147	8,089	8,537	44,302
NET REVENUE from STAMPS	46,054	152,139	98,924	78,222	1,368,558	650,254	368,767	589,072	480,006	3,831,996
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	121	1,572	648	773	100	1,529	4,743
Establishment of Superintendent or other Officers	...	...	...	79	3,940	401	340	1,332	2,738	8,830
Contingent Expenses, Packing Charges, &c.	...	...	...	87	1,799	93	215	551	935	3,680
Charges for the sale of Stamps, viz.—										
Clerks and Servants	85	...	172	...	122	1,306	30	333	965	3,013
Commission to Vendors	...	...	450	11	...	195	...	...	635	1,291
Discount on sale of Court Fee Stamps	404	...	293	942	14,327	...	3,528	3,851	3,448	26,793
Discount on sale of General Stamps	939	1,474	956	532	7,713	3,854	4,875	8,852	4,696	33,891
Contingencies and Miscellaneous	79	190	15	36	461	867	1,175	390	536	3,749
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—45,029	2,359	689	1,361	18,628	10,044	6,538	...	5,238	...
Do. do. do. Upper Burma	...	...	172	...	...	...	...	...	...	...
Upper Burma Charges	...	...	253	...	...	...	...	...	...	253
TOTAL CHARGES in INDIA	—43,522	4,023	3,000	3,169	48,562	17,408	17,474	15,409	20,720	86,243
Rx. 50,114 (a)										
CHARGES IN ENGLAND:										
Stores for India	£ 40,518 (b)									
Rx. ...										
EXCHANGE ON CHARGES IN ENGLAND										
										22,833
TOTAL CHARGES for COLLECTION of STAMP REVENUE										Rx. 163,414

(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 Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1888.

PART I.]

GOVERNMENT OF INDIA, FOR THE YEAR 1887-88.

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	India, General.	Central Provinces.	Burma.	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, viz.—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
License Fees and Farmers' Rents	10,236	67,992	85,027	23,893	640,730	205,450	45,781	(a) 907,699	155,607	2,142,415
Distillery Fees	15,550	51,720	433	...	7,095	103	114	...	113,358	188,373
Still-head Duty	50,844	24,998	9,095	695	144,191	208,924	41,960	...	526,282	1,006,989
Duties levied on Drugs	9,499	(b) 47,417	58,002	22,929	133,076	90,641	16,475	5,900	26,182	410,121
TOTAL	86,129	192,127	152,557	47,517	925,092	505,118	104,330	913,599	821,429	3,747,898
Duty on Opium consumed in India	2,817	39,855	116,076	162,752	160,825	51,571	32,066	59,358	117,119	742,439
Acreage on Land cultivated with the Poppy . . . . .	...	...	...	...	...	...	3,185	...	...	3,185
Fines, Confiscations, and Miscellaneous	90	1,198	187	28	658	552	365	949	8,040	12,067
Upper Burma Revenue . . . . .	...	...	29,066	...	...	...	...	...	...	29,066
TOTAL, EXCISE REVENUE . Rx.	89,036	233,180	297,886	210,297	1,086,575	557,241	139,946	973,906	946,588	4,534,655
CHARGES.										
Salaries and Establishments	935	4,303	1,827	272	34,658	4,526	5,340	20,743	20,942	93,546
Contingent Expenses	135	2,189	294	177	6,616	870	279	6,199	8,329	25,088
Loss on Sale and by Dryage and Wastage of Opium . . . . .	...	...	...	...	...	5,894	...	...	...	5,894
Rents, Rates, and Taxes . . . . .	...	49	...	...	813	...	...	...	103	965
Petty Construction and Repairs . . . . .	...	584	...	...	565	...	...	...	424	1,573
Upper Burma Charges . . . . .	...	...	5	...	...	...	...	...	...	5
TOTAL CHARGES in INDIA . Rx.	1,070	7,125	2,126	449	42,652	11,290	5,619	26,942	29,798	127,071
CHARGES IN ENGLAND:										
Stores for India: Hydrometer, &c.									£	5
EXCHANGE ON CHARGES IN ENGLAND									Rx.	2
TOTAL, EXCISE CHARGES . Rx.										127,078

(a) Includes Rx.407 for Contribution for Revenue Establishments. (b) Includes Rx.8,913 Duty on Ganja.

A.—Revenue Heads.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1888.

REVENUE.	India, General.	Central Provinces.	Burma.	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	Rx. 2,107	Rx. 27,563	Rx. 89,157	Rx. 50,115	(a) 347,882	(e) 433,550	Rx. 197,039	Rx. 435,915	Rx. 250,904	Rx. 1,834,232
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	...	...	...	382,019	(e) 33,061	...	...	...	415,080
Cess on Lands for Famine Assurance, Canals, and Railways	...	12,962	...	...	...	(e) 162,833	66,711	...	...	242,506
Cess on Lands for District Post	...	3,379	...	...	34,328	3,673	940	...	...	42,320
Cess on Lands for Village Service and Patwaries	3,337	31,219	...	...	...	...	113,537	247,517	25,054	420,654
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	10,315	...	444	...	...	10,759
Miscellaneous	(b) 2,608	...	8	...	31,320	(c) 31,768	...	(d) 4,058	...	69,762
TOTAL RECEIPTS under PROVINCIAL RATES	8,052	75,123	89,165	50,115	805,864	664,885	378,671	687,490	275,958	3,035,323
<i>Deduct—Refunds</i>	...	25	381	201	3,736	502	86	2,348	691	7,970
NET RECEIPTS under PROVINCIAL RATES . Rx.	8,052	75,098	88,784	49,914	802,128	664,383	378,585	685,142	275,267	3,027,353
CHARGES.										
Establishment and other Charges	...	...	4,238	368	35,283	675	16,799	...	4,775	62,138

- (a) Roads and Public Works only.
 (b) Includes—
 Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,758
 Educational "Plough Tax" in Coorg . Rx. 850
 (c) Chowkidari (Village Police) Cess in Oudh.
 (d) Irrigation Cess in lieu of Labour.
 (e) 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.
	Rx.	Rx.	Rx.	Rx.
"Local Rates," North-Western Provinces	395,894	...	42,715	438,609
Ditto Oudh	33,001	...	33,001	66,002
"Famine Assurance Rate," North-Western Provinces	...	...	87,117	87,117
"1 per cent. Road Cess," North-Western Provinces	4,655	...	...	4,655
"Original Rates," Oudh	...	36,734	...	36,734
<i>Deduct—Amount credited as Cess for District Post</i>	...	3,673	...	3,673
TOTAL . Rx.	433,550	33,061	162,833	629,444

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1888.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET-PRODUCE.				
	Bengal.	Madras.	Bombay.	Burma.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	Burma.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	Burma.	Total Net Produce.
IMPORTS.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Arms, Ammunition, Military Stores	8,701	3,197	7,678	2,795	22,371	4,106	1,505	1,108	2,572	9,291	4,595	1,692	6,570	223	13,080
Drugs and Medicines	193	...	62	...	255	...	...	...	...	...	193	...	62	...	255
Oil, Mineral, Petroleum	5,456	27	5,693	2,533	13,709	...	...	...	...	...	5,456	27	5,693	2,533	13,709
Liquors:															
Ale, Beer, and Porter	4,486	2,454	2,603	3,635	13,178	4	...	...	1,291	1,295	4,482	2,454	2,603	2,344	11,883
Spirits	113,133	90,057	175,917	83,829	462,936	257	48	2,964	195	3,464	112,876	90,009	172,953	83,634	459,472
Wines and Liqueurs	16,637	7,258	22,897	4,882	51,674	103	71	225	26	425	16,534	7,187	22,672	4,856	51,249
Articles yielding, severally, less than 1,000 Rx. annually	...	2	129	...	131	...	(b)12	(a)32	...	44	...	—10	97	...	87
TOTAL, IMPORTS	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	148,606	102,995	214,979	97,674	564,254	4,470	(b)1,636	4,329	4,084	14,519	144,136	101,359	210,650	93,590	549,735
EXPORTS.															
Grain and Pulse:															
Paddy	1,991	5,695	890	2,588	11,164	282	45	1	...	328	1,709	5,650	889	2,588	10,836
Rice	211,734	36,877	31,334	465,359	745,304	7,902	...	105	9,107	17,114	203,832	36,877	31,229	456,252	728,190
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	2,356	2,356	(c)33	...	...	82	115	—33	...	...	2,274	2,241
TOTAL, EXPORTS	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	213,725	42,572	32,224	470,303	758,824	(c)8,217	45	106	(d)9,189	17,557	205,508	42,527	32,118	461,114	741,267
TOTAL, SEA CUSTOMS	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	362,331	145,567	247,203	567,977	1,323,078	12,687	1,681	4,435	13,273	32,076	349,644	143,886	242,768	554,704	1,291,002

(a) Includes Rx. 28, Refunds of Miscellaneous Receipts.

(b) Includes Rx. 12, Refunds of Miscellaneous Receipts.

(c) Includes Rx. 33, Refunds of Miscellaneous Receipts.

(d) Includes Rx. 82, 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.		
Burma	567,977	...	...	...	2,477	570,454
Bengal	362,331	...	...	...	5,958	368,289
Madras	145,567	7,514*	8	7,522	2,761	155,850
Bombay	247,203	...	5	5	7,936	254,244
TOTAL	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	1,323,078	7,514	13	7,527	18,232	1,348,837

* Includes Rx. 1,633 on account of Import Duty.

No. 10 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1888.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
<i>Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Commissioner, and Personal Assistant . . . . .	...	...	...	3,802	3,802
Their Establishment and Contingencies . . . . .	...	...	...	4,257	4,257
Collectors, Deputy, and Assistant	2,520	3,568	2,740	3,938	12,766
Office Establishment	2,924	8,456	2,178	2,832	16,390
Preventive Establishment	4,001	28,162	84	12,839	45,086
Appraising Establishment	472	3,182	138	2,595	6,387
Wharf Establishment . . . . .	...	2,842	...	...	2,842
Contingent Charges	264	2,755	911	1,101	5,031
TOTAL, PRINCIPAL PORTS	10,181	48,965	6,051	31,364	96,561
<i>Charges at other Ports, vide details below</i>	6,818	4,099	10,070	17,315	38,302
TOTAL, CUSTOMS CHARGES IN INDIA . Rx.	16,999	53,064	16,121	48,679	134,863
CHARGES IN ENGLAND:					
Stores for India, Hydrometers, &c.,					20
EXCHANGE ON CHARGES IN ENGLAND					8
					134,891

DETAIL OF OTHER PORTS:

BURMA:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Akyab	240	1,829	85	2,154
Bassein	226	1,074	21	1,321
Kyook-Phyoo . . . . .	...	72	4	76
Mergui . . . . .	...	220	...	220
Moulmein	240	1,914	121	2,275
Sandoway . . . . .	...	30	...	30
Tavoy . . . . .	...	186	6	192
Thayetmyo . . . . .	...	494	14	508
Tounggoo . . . . .	...	42	...	42
	706	5,861	251	6,818

BENGAL:

Balasore . . . . .	...	770	73	843
Chittagong	780	1,340	177	2,297
Cuttack	300	408	22	730
Dacca . . . . .	...	59	11	70
Pooree . . . . .	...	140	19	159
	1,080	2,717	302	4,099

MADRAS:

Ganjam . . . . .	...	543	82	625
Godavery . . . . .	...	735	181	916
Kistna . . . . .	...	273	84	357
Madura . . . . .	...	313	77	390
Malabar . . . . .	...	2,098	541	2,639
Nellore . . . . .	...	260	17	277
South Arcot . . . . .	...	690	676	1,366
South Canara . . . . .	...	1,235	150	1,385
Tanjore . . . . .	...	924	271	1,195
Tinnevelly . . . . .	...	273	147	420
Vizagapatam . . . . .	...	408	92	500
	...	7,752	2,318	10,070

BOMBAY:

Guzerat Division	945	3,129	1,016	5,090
Konkan Division	2,589	3,291	2,067	7,947
Sindh Division	1,108	2,645	525	4,278
	4,642	9,065	3,608	17,315

TOTAL, OTHER PORTS . Rx. **6,428** **25,395** **6,479** **38,302**

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1888.

	Gross Collections.	Refunds..	Net Receipts.	Charges connected with the Collection of Assessed Taxes.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
India. General	135,064	1,134	133,930	56
Central Provinces	40,844	445	40,399	51
Burma	32	3	29	...
Assam	23,004	112	22,892	231
Bengal	383,515	4,241	379,274	15,152
North-Western Provinces and Oudh	218,828	3,028	215,800	1,837
Punjab	110,188	2,446	108,042	1,403
Madras	168,146	2,139	166,007	3,349
Bombay	351,515	6,401	345,114	6,600
TOTAL, ASSESSED TAXES . Rx.	1,431,436	19,949	1,411,487	28,679

A.—Revenue Heads.

PART I.]

GOVERNMENT OF INDIA, FOR THE YEAR 1887-88.

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REVENUE.										
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	15,989	11,267	162,672	123	3,583	42,867	30,221	14,766	94,573	376,061
Firewood and Charcoal	549	42	...	...	3,691	6,475	7,785	9,919	69,939	98,400
Bamboos	13	309	...	...	1,094	442	1,285	317	24	3,484
Sandal Wood	2,487	...	...	...	...	...	...	649	1,488	4,624
Grass and other Minor Produce	...	2,664	..	75	75	692	220	4,136	12,658	20,520
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	774	11,261	17,724	16,620	24,814	36,774	2,494	21,876	43,355	175,692
Firewood and Charcoal	1,411	6,438	793	199	15,556	3,360	12,949	25,988	16,377	83,071
Bamboos	260	7,827	404	374	4,017	9,871	13	12,062	10,247	45,075
Grazing and Fodder Grass	932	49,496	24	27	774	8,923	19,718	10,581	36,337	126,812
Other Minor Produce	2,975	(a) 16,875	19,908	5,429	8,898	9,779	542	34,241	8,526	107,173
Confiscated Drift and Waif Wood	1	388	13,074	180	934	1,658	1,171	1,238	1,338	19,982
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	3,206	793	...	1,440	...	...	2,766	8,205
Revenue from shared and private Forests	...	734	...	541	...	...	290	1	595	2,161
Miscellaneous:										
Fines and forfeitures	72	159	1,400	94	9	214	92	191	710	2,941
Refunds	55	29	13	35	160	72	41	...	126	531
Other Sources	993	1,847	2,672	2,242	2,174	2,178	1,873	1,527	4,199	19,705
Upper Burma Receipts	...	...	29,688	...	...	...	...	...	...	29,688
TOTAL RECEIPTS IN INDIA	Rx. 26,511	109,336	251,578	26,732	65,779	124,745	78,694	137,492	303,258	1,124,125
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	3,142	...	...	...	...	...	...	...	...	3,142
Establishment and Contingencies	2,084	...	...	...	...	...	...	...	...	2,084
TOTAL, GENERAL DIRECTION	Rx. 5,226	...	...	...	...	...	...	...	...	5,226
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	6,427	6,272	59,538	423	4,416	28,739	25,233	16,286	82,561	229,895
Timber and other Produce removed from the Forests by Consumers or Purchasers	70	15,304	865	845	4,177	3,829	221	6,865	3,130	35,306
Confiscated Drift and Waif Wood	...	1	5,796	11	229	815	381	200	30	7,463
Revenue from Forests not managed by Government	...	...	656	...	...	233	...	2	509	1,400

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	15	53	...	...	...	1,250	4,343	1,544	3,383	10,588
Live Stock, Stores, Tools and Plant	1,664	746	2,844	1,466	1,519	2,052	289	2,134	369	13,083
Communications and Buildings	316	493	746	991	2,707	9,210	1,458	5,486	985	22,392
Demarcation, improvement, and extension of Forests	2,700	(b)7,179	5,243	3,587	3,683	(b)6,597	5,285	(b)22,858	(b)16,436	73,568
Miscellaneous	1,089	349	478	472	577	579	122	801	366	4,833
TOTAL, CONSERVANCY AND WORKS	Rx. 12,281	30,397	76,166	7,795	17,308	53,304	37,332	56,176	107,769	398,528
B.—ESTABLISHMENTS.										
<i>I.—Salaries.</i>										
Pay of Conservators	...	1,800	3,292	1,795	1,502	3,678	1,366	3,290	4,500	21,223
Pay of Superior Officers	5,199	10,933	8,886	5,210	7,693	11,485	12,155	17,560	18,419	97,540
Subordinate Forest and Depot Establishments	2,969	7,157	5,995	2,840	6,340	6,555	8,220	15,321	39,688	95,085
Office Establishments	649	1,365	4,862	1,309	1,876	2,686	2,314	7,245	6,691	28,997
Deputation and Special Allowances	447	...	...	227	408	187	279	5	81	1,634
	9,264	21,255	23,035	11,381	17,819	24,591	24,334	43,421	69,379	244,479
<i>II.—Travelling Allowances.</i>										
Conservators	...	147	252	270	276	484	244	669	750	3,092
Superior Officers	1,155	1,524	1,848	1,432	1,607	1,753	2,237	4,095	5,397	21,048
Subordinate Forest and Depot Establishments	533	128	862	533	911	780	1,210	4,435	2,314	11,706
Office Establishments	62	101	188	10	151	416	424	1,102	2,164	4,618
	1,750	1,900	3,150	2,245	2,945	3,433	4,115	10,301	10,625	40,464
<i>III.—Contingencies.</i>										
Stationery	19	25	8	3	3	46	90	13	623	830
Carriage of Tents and Records	127	645	14	11	85	395	339	353	685	2,654
Rents, Rates, and Taxes	104	219	355	85	319	117	532	232	522	2,485
Pay of Police Guards	...	...	...	...	...	117	...	...	...	117
Official Postage	102	411	115	171	197	185	309	764	995	3,249
Sundries	283	388	422	193	296	678	532	1,398	2,970	7,155
	635	1,688	914	463	900	1,538	1,802	2,755	5,795	16,490
TOTAL, ESTABLISHMENTS	Rx. 11,649	24,843	27,099	14,089	21,664	29,562	30,251	56,477	85,799	301,433
Upper Durma Charges	...	...	12,110	...	...	...	...	...	...	12,110
TOTAL, EXPENDITURE IN INDIA	Rx. 29,156	55,240	115,375	21,884	38,972	82,866	67,583	112,653	193,568	717,297
CHARGES IN ENGLAND:										
Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c.									£ 1,753	
Stores for India									5	1,758
EXCHANGE ON CHARGES IN ENGLAND									Rx.	739
TOTAL, FOREST EXPENDITURE										Rx. 719,794

(a) Includes Commutation Fees Rx. 8,296.

(b) Include Rx. 2,614, Rx. 118, Rx. 1,030 and Rx. 5,334 on account of Revenue Surveys charged to Central Provinces, North Western Provinces and Oudh, Madras and Bombay respectively by deduction from Expenditure under Survey of India. *Vide* Account No. 38 B, page 85.

A.—Revenue Heads.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oodh.	Punjab.	Madras.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
RECEIPTS.										
Fees for Registering Documents	1,388	4,621	2,650	3,108	95,909	24,529	17,737	88,241	41,651	279,834
Fees for Copies of Registered Documents	137	2,422	77	29	2,249	7,707	4,315	2,192	625	19,753
Miscellaneous	19	1,258	102	21	3,624	4,867	46	329	779	11,045
Upper Burma Receipts . . . . .	...	...	621	...	...	...	...	...	...	621
TOTAL, REGISTRATION RECEIPTS . Rx.	1,544	8,301	3,450	3,158	101,782	37,103	22,098	90,762	43,055	311,253
<i>Deduct—Refunds</i>	...	16	48	11	497	11	12	261	328	1,094
NET RECEIPTS under REGISTRATION . Rx.	1,544	8,285	3,402	3,147	101,375	37,092	22,086	90,501	42,727	310,159
CHARGES.										
Superintendence . . . . .	...	1,211	...	171	6,638	1,427	1,977	3,505	4,236	19,165
District Charges	636	3,034	1,370	2,008	51,208	17,902	9,014	58,621	24,237	168,030
Upper Burma Charges . . . . .	...	...	65	...	...	...	...	...	...	65
TOTAL CHARGES under REGISTRATION . Rx.	636	4,245	1,435	2,179	57,846	19,329	10,991	62,126	28,473	187,260

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES,
for the Year ended 31st March 1888.

		Rx.	Rx.	Rx.
INDIA, GENERAL.				
Tribute from Amjeerah		3,440		
„ Ajehgurh		701		
„ Boondee		12,000		
„ Banswara		1,956		
„ Behat		140		
„ Chirkhari		858		
„ Doongurpoor		2,730		
„ Holkar		2,719		
„ Jodhpoor		9,800		
„ Jeypoor		40,000		
„ Jhallawar		8,000		
„ Kotah		18,472		
„ Kilcheepoor		1,291		
„ Oodeypoor		20,255		
„ Punnah		996		
„ Paldeo		44		
„ Rutlam		6,553		
„ Sillana		3,276		
„ Sirohec		588		
„ Lawa		45		
Nizam's Government on account of Mahratta Chouth		10,811		
Contribution of Bhopal towards cost of Bhopal Levy		22,727	144,784	
Contribution from Dholepur		500		
Contribution from Malani		110		
Contribution from Kerwlee		250		
Contributions towards cost of United Malwa Contingent :				
From Dewas	3,302			
„ Jowrah	15,903			
Contribution of Jodhpoor towards cost of Erinpura Irregular Force		10,205		
Contribution of Kotah towards cost of Dcolee Irregular Force		11,500		
Contributions towards cost of Malwa Bheel Corps :				
From Alirajpur	148			
„ Amjeerah	1,966			
„ Burwancee	393			
„ Dhar	765			
„ Jabooah	147			
		3,419		
Fees on Succession :			77,711	
Kothi State		728		
Girawli State*		228		
Beronda State		929		
Chief of Korwajee		106		
Alirajpur State		800		
			2,701	
CENTRAL PROVINCES.				
Tributes from various Petty States		...		225,286
				13,107
BURMA.				
Upper Burma		...		750
ASSAM.				
Tributes from Various Petty States		...		10
PUNJAB.				
Tribute from Chumba		500		
„ Kupoorthulla		13,100		
„ Mundee		10,000		
„ Sokeih		1,100		
„ Various Petty States		3,273		
			27,973	
Fees on Succession :				
Sirdar Fateh Singh of Gujranwala District		...	13	
				27,986
MADRAS.				
Tribute 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	
				344,643
BOMBAY.				
Tribute from Kattywar		56,531		
various Petty States		5,970		
Subsidy from the Kutch Government		18,695		
Boroda		38,862		
Contribution from Jagirdars for Southern-Mahratta Horse		8,275		
			128,333	
Fees on Succession :				
Savanore State (Dharwar District)		1,978		
Wao State		429		
Uttaradimath State		75		
			2,482	
				130,815
TOTAL, TRIBUTES, &c. Rx.				743,597

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section B.—Interest.

Revenue Rx. 746,555. Expenditure Rx. 5,441,754.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Interest	24	Receipts	46	Rx.	Rx.	Rx.
				...	746,555	...
Interest on Debt, other than that charged to Railways and Irrigation Works	25	Expenditure	48	...	...	5,054,762
Interest on other Obligations	26	Expenditure	50	...	...	386,992
		TOTAL		...	746,555	5,441,754

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madraſ.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SOURCES OF INTEREST.										
LOANS AND ADVANCES.										
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities set forth in Account No. 83, page 208	2,828	744	2,350	60	96,879	5,610	11,849	19,392	189,186	328,896
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities not included in Account No. 83	...	...	...	12	36	1,323	...	...	6	1,377
Under the Land Improvement Act	...	147	...	...	1,058	2,788	6,164	...	...	10,157
To Cultivators	77	181	46	2	425	1,075	...	436	970	3,212
For Embankment and Drainage	...	...	...	...	878	...	...	...	...	878
TOTAL INTEREST ON LOANS AND ADVANCES	2,905	1,072	2,396	74	99,274	10,796	18,013	19,828	190,162	344,520
INVESTMENTS.										
Securities held by the Paper Currency Department, <i>vide</i> Account No. 30C, page 68	250,090	...	...	...	...	...	...	...	...	250,090
Securities of Provincial Funds	41	361	...	56	1,409	3,421	750	8,066	6,254	20,358
TOTAL INTEREST ON INVESTMENTS	250,131	361	...	56	1,409	3,421	750	8,066	6,254	270,448
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	169	...	...	...	...	...	...	2,384	346	2,899
Of other Revenue	...	...	...	...	...	...	...	1,158	...	1,158

Of District Road Cess . . . . .	...	...	...	...	5,039	...	...	...	...	5,039
Of Public Works Cess . . . . .	...	...	...	...	5,301	...	...	...	...	5,301
Of Balances due for Purchase Money of Waste Lands	...	...	...	59	...	12	25	6	...	102
Of Balances due for Commutation of Land Tax . . . . .	...	...	...	272	...	...	...	...	...	272
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	169	...	...	331	10,340	12	25	3,548	346	14,771
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	336	...	...	...	...	...	...	...	46	382
Interest on Overdrawn Capital of Guaranteed Railways	21,926	...	...	...	...	...	...	...	...	21,926
Sundry Items	47	1	...	...	107	53	16	287	295	806
TOTAL SUNDRY ACCOUNTS	22,309	1	...	...	107	53	16	287	341	23,114
TOTAL RECEIPTS IN INDIA . Rx.	275,514	1,434	2,396	461	111,130	14,282	18,804	31,729	197,103	652,853

RECEIPTS IN ENGLAND:

Interest realised from Investment of Cash Balance	£	65,478
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	£	500

EXCHANGE ON RECEIPTS IN ENGLAND

£	65,978
Rx.	27,724

TOTAL INTEREST RECEIPTS . Rx. 746,555

B.—Int. acct.

No. 25.—ACCOUNT of the PUBLIC DEBT of India, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1888.

	Amount of Loan, 31st March 1888.	Annual Amount of Interest.	Amount of In- terest paid * during the Year.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
RUPEE DEBT.				
<i>Loans bearing interest at 4½ per cent. :—</i>				
Transfer Loan of 1870	1,787,540	80,439	79,477	
Railway Loan from Maharaja Holkar	1,000,000	45,000	44,997	
Transfer Loan of 1878	1,312,960	59,083	58,865	
Transfer Loan of 1879, 4½ per cent. portion	19,166,853	862,508	805,449	
Transfer Loan of 1879, 7s. Sterling per cent. portion	22,300	(a)1,040	1,231	
				990,019
<i>Loans bearing interest at 4 per cent. :—</i>				
Loan of 1832-33	823,072	32,923	30,057	
Loan of 1835-36	2,199,740	87,990	85,599	
Loan of 1842-43	24,470,110	978,804	967,040	
Loan of 1854-55	4,262,100	170,484	170,988	
Transfer Loan of 1st May 1865	29,441,184	1,176,449	1,082,784	
Reduced 4 per cent. Loan of 1879	8,155,980	326,239	328,274	
Promissory Notes for Mysore Family	64,007	2,560	3,406	
Railway Loan from Maharaja Sindiah	1,500,000	60,000	68,000	
East India Railway Commuted Stock	9,750	390	373	
Gwalior Loan of 1887	3,500,000	140,000	75,447	
				2,803,368
<i>Loans bearing interest at 3½ per cent. :—</i>				
Loan of 1853-54	52,180	1,826	1,183	
				1,183
<i>Provincial Debenture Loans:</i>				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	5,160	232	568	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	1,711	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	2,570	103	425	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	4,970	199	218	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	66,540	2,662	3,168	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan at 4 per cent.	11,950	478	...	
<i>Paid in India on Loans in course of Discharge:</i>				
5½ per cent. Loan of 1859-60	...	...	157	
5 per cent. Loan of 1856-57	...	...	10	
4½ per cent. Transfer Loan of 1872	...	...	589	
4½ per cent. Transfer Loan of 1871	...	...	22	
				6,090
<i>Miscellaneous:</i>				
Government of India Stock Notes at 4 per cent.	161,151	6,446	6,037	
Commission on Stock Notes	...	...	27	
Discount on Loans	...	...	44,058	
<i>Deduct—Re-credit of Interest on paper held on Government Account</i>	...	...	747	
				49,375
TOTAL INTEREST PAID UPON RUPEE DEBT				Rx. 3,850,769
STERLING DEBT.				
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	3	
India 4 per cent. Stock	...	...	1,755,531	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	4,403,807	176,152	194,122	
India 3½ per cent. Stock	...	...	969,394	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock	...	...	79,081	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock	60,168,001	2,105,880	21,223	
India 3½ per cent. Stock issued in redemption of portion of Scinde, Punjab and Delhi Railway Annuity and Debenture Stock	...	...	171,647	
India 3½ per cent. Debentures	5,000,000	175,000	175,000	
India 3 per cent. Stock	...	...	374,986	
India 3 per cent. Stock issued in redemption of a portion of the East Indian Railway Annuity and Debenture Stock	12,748,548	382,456	7,436	
India 3 per cent. Stock issued in redemption of a portion of Eastern Bengal Railway 4 per cent. Debenture Stock	...	...	21	
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	1,435,650	64,604	64,604	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,606	13,947	13,946	
				3,826,994
Commission on conversion of India 4 per cent. Stock into 3½ per cent. Stock			82,732	
Discount, Sinking Fund			7,576	
TOTAL INTEREST ON STERLING DEBT				£ 3,917,302
EXCHANGE ON PAYMENTS IN ENGLAND				Rx. 1,046,089
GRAND TOTAL				Rx. (b)9,414,160

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

(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation-Major Works, Interest on Debt", See distribution statement on the next page.

No. 25.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1888—*continued*.

Statement showing 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 from Provincial Governments for Railways, and Irrigation Works not charged to Revenue, and the Interest and Commission on Stock Notes, which are taken provincially.

	ORDINARY DEBT.				DEBT INCURRED FOR RAILWAYS, AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General . . . . .	...	Rx. 226,066	Rx. 43,760	Rx. 269,826	Rx. 2,120,328	Rx. 513,608	Rx. 2,633,936
Central Provinces . . . . .	...	...	453	453	...	...	...
Burma . . . . .	...	...	...	...	109,476	...	109,476
Assam . . . . .	...	...	22	22	...	...	...
Bengal . . . . .	...	...	661	661	308,170	231,345	539,515
North-Western Provinces and Oudh . . . . .	...	...	731	731	...	272,589	272,589
Punjab . . . . .	...	...	1,051	1,051	19,812	...	19,812
Madras . . . . .	...	...	1,100	1,100	...	...	...
Bombay . . . . .	...	...	1,597	1,597	...	...	...
Total, India Rx.	...	226,066	49,375	275,441	2,557,786	1,017,542	3,575,328
England £	3,274,914	...	(a) 90,308	3,365,222	552,080	...	552,080
Exchange Rx.	1,376,150	...	37,949	1,414,099	231,990	...	231,990
TOTAL Rx.	4,651,064	226,066	177,632	5,054,762	3,341,856	1,017,542	4,359,398

TOTAL Rx. 9,414,160 as in last page.

(a) Includes £82,732 on account of Commission on conversion of India 4 per cent. stock into ½ per cent. stock, and £7,576 paid in respect of the Discount Sinking Fund in redemption of Debt incurred in excess of money raised.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of India, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1888, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1887.	Amount, 31st March 1888.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	Rx.	Rx.	Rx.
INDIA, GENERAL.				
<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	1,557,507	1,556,983	6, 5 & 4	66,882
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	180
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	1,631
Kollab Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	271
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Charitable Endowment	4,000	4,000	6	...
<i>Treasury Notes.</i>				
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	1,938
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	7,162	7,262	4	287
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	984,944	1,020,042	6	57,290
Miscellaneous Service Funds	(a) 235	243	...	10
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	294,719	343,386	3½	167,381
State Railway Provident Institutions	46,661	52,570	3½	1,811
Civil Engineers' Provident Fund	48,986	79,607	4	2,503
Postal Insurance and Annuity Funds	...	...	...	364
Regimental Savings Banks Deposits	89,977	96,286	3½	3,462
General Family Pension Fund	3,597	3,470	3½	96
Hindu Family Annuity Fund	3,827	3,720	3½	187
Bengal Christian Family Pension Fund	275	211	3½	15
<i>Miscellaneous.</i>				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	90,636	75,082	4	4,323
Balances of Railway Funds	98,028	157,078	3½	3,823
Balances of net Railway Traffic Receipts	...	...	...	2,265
Post Office Guarantee Fund	...	...	...	634
Telegraph Guarantee Fund	...	...	...	257
Miscellaneous Accounts, including Refunds	...	...	...	773
	3,370,989	3,540,375		319,323
CENTRAL PROVINCES.				
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	167,538	192,528	3½	(b)
State Railway Provident Institutions	5,355	7,074	3½	212
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	275
	172,893	199,602		487
BURMA.				
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	89,572	143,660	3½	(b) ...
State Railway Provident Institutions	6,110	8,808	3½	258
	95,682	152,468		258
Carried forward Rx.	3,639,564	3,892,445		320,068

(a) Differs from the closing balance of last year by Rx. 1 for corrections since made.
 (b) Included in Rx. 167,381 entered under "India, General."

No. 26.—Account showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1888, &c.—*continued.*

	Amount, 1st April 1887.	Amount, 31st March, 1888.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	Rx.	Rx.	Rx.
Brought forward	3,639,564	3,892,445		320,068
ASSAM.				
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	87,502	102,286	3½	(a)
State Railway Provident Institutions	81	140	3½	4
	87,583	102,426		4
<i>BENGAL.</i>				
<i>Savings Banks.</i>				
Deposits in the Government Savings Bank (Calcutta)	267,596	275,852	3½	9,789
Deposits in District Savings Banks	...	...	...	303
Post Office Savings Bank Deposits	907,681	1,140,276	3½	(a)
State Railway Provident Institutions	28,919	37,578	3½	1,157
<i>Miscellaneous.</i>				
Compensation for Lands taken for Public Purposes	...	...	...	60
Land Revenue Collections Refunded	...	...	...	1
Miscellaneous Accounts	...	...	...	207
	1,204,196	1,453,706		11,517
NORTH-WESTERN PROVINCES AND OUDH.				
<i>Special Loans.</i>				
Sum deposited with Government in 1830 by the Maharaja of Kirwee as a Charitable Endowment	20,000	20,000	4	800
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	493,308	567,514	3½	(a)
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	53
	513,308	587,514		853
PUNJAB.				
<i>Special Loans.</i>				
Educational Funds	1,264	1,264	5 & 3½	50
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	377,354	432,128	3½	(a)
State Railway Provident Institutions	101,191	124,626	3½	3,989
	479,809	558,018		4,039
MADRAS.				
<i>Service Funds.</i>				
Apothecaries' Fund	9,478	10,077	4	370
<i>Savings Banks.</i>				
Government Savings Bank Deposits	80,773	78,631	3½	2,684
Post Office Savings Bank Deposits	455,923	518,180	3½	(a)
Regimental Savings Banks Deposits	29,095	27,805	3½	1,159
Deposits of the Administrator General	105	89	...	4
<i>Miscellaneous.</i>				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	6
Balances of Madras Railway Special Funds	22,119	25,350	3½	824
Land Revenue Collections refunded	...	...	...	6
Miscellaneous Accounts, including Refunds	...	...	...	968
	597,619	660,258		6,021
Carried forward	6,522,079	7,254,367		342,502

(a) Included in Rx. 167,381 entered under "India General."

No. 26.—Account showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1888, &c.—continued.

	Amount, 1st April 1887.	Amount, 31st March 1888.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	Rx.	Rx.	Rx.
Brought forward	6,522,079	7,254,367		342,502
BOMBAY.				
<i>Special Loans.</i>				
Educational and Charitable Endowments	91,689	91,689	5 & 6	4,523
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	100,442	106,937	6	5,662
<i>Savings Banks.</i>				
Government Savings Banks Deposits	814,681	808,476	3½	28,653
Post Office Savings Bank Deposits	1,380,402	1,614,792	3½	(a)
Regimental Savings Banks Deposits	21,883	23,368	3½	987
Uncovenanted Service Family Pension Fund, Life Assurance Branch	5,305	5,665	3½	207
Deposits of the Administrator General	21,710	21,695	4	1,131
<i>Miscellaneous.</i>				
Miscellaneous Accounts, including Refunds . . . . .	...	...	...	2,919
	2,436,202	2,672,622		44,082
TOTAL IN INDIA . Rx.	8,958,281	9,926,989		386,584
CHARGES IN ENGLAND :				
Interest on Deposits in Regimental Savings Banks of men returned from India			£	287
EXCHANGE ON CHARGES IN ENGLAND Rx.				121
			GRAND TOTAL . Rx.	386,992

(a) Included in Rx. 167,381 entered under "India, General."

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SERVICE FUNDS.										
Uncovenanted Service Fund	57,290	...	...	...	...	...	...	...	5,662	62,952
Other Service Funds	10	...	...	...	...	...	...	370	...	380
TOTAL, SERVICE FUNDS . Rx.	57,300	...	...	...	...	...	...	370	5,662	63,332
SAVINGS BANKS.										
Government Savings Bank . . . . .	...	...	...	...	9,789	...	...	2,684	28,653	41,126
Post Office Savings Bank	167,381	...	...	...	...	...	...	...	...	167,381
State Railway Provident Institutions	1,811	212	258	4	1,157	...	3,989	...	...	7,431
Civil Engineers' Provident Fund	2,503	...	...	...	...	...	...	...	...	2,503
Regimental Savings Bank	3,402	...	...	...	...	...	...	1,159	987	5,608
Other Bank Accounts	662	...	...	...	...	...	...	4	1,338	2,004
TOTAL SAVINGS BANKS . Rx.	175,819	212	258	4	10,946	...	3,989	3,847	30,978	226,053