

9 MAR 2010

FOR

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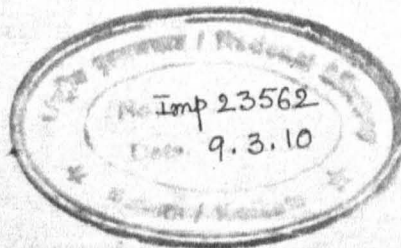


CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

9 MAR 2010

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RECEIPTS.										For details, vide page No.	
Revenue :											
Principal Heads of Revenue—							<i>Rx.</i>				
Land Revenue	.	.	.	.	.	.	24,045,209				
Opium	.	.	.	.	.	.	7,879,182				
Salt	.	.	.	.	.	.	8,523,368				
Stamps	.	.	.	.	.	.	4,068,969				
Excise	.	.	.	.	.	.	4,947,780				
Other Heads	.	.	.	.	.	.	9,425,726				
TOTAL, PRINCIPAL HEADS								.	23	58,890,234	
Interest	.	.	.	.	.	.	.	.	45	931,050	
Post Office, Telegraph, and Mint	.	.	.	.	.	.	.	.	53	2,537,689	
Receipts by Civil Departments	.	.	.	.	.	.	.	.	67	1,612,069	
Miscellaneous	.	.	.	.	.	.	.	.	89	927,127	
Railways	.	.	.	.	.	.	.	.	113	17,235,978	
Irrigation	.	.	.	.	.	.	.	.	123	2,172,578	
Buildings and Roads	.	.	.	.	.	.	.	.	147	649,289	
Receipts by Military Department	.	.	.	.	.	.	.	.	173	785,635	
TOTAL REVENUE								. Rx.		85,741,640	
Debt, Deposits, and Advances :											
Permanent Debt (Net Incurred)	.	.	.	.	.	.	.	.	217	6,293,714	
Unfunded Debt	.	.	.	.	.	.	.	.	217	595,430	
Deposits and Advances (Net)	.	.	.	.	.	.	.	.	217	1,051,693	
Secretary of State's Bills drawn	.	.	.	.	.	.	.	.	217	15,969,034	
TOTAL RECEIPTS								.		109,651,520	
Balance on April 1st—India	.	.	.	.	.	.	Rx. 14,748,821				
England	.	.	.	.	.	.	£ 5,402,873		243	20,151,694	
GRAND TOTAL								.		129,803,214	

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*,
31st March 1891.

DISBURSEMENTS.		For details, vide page No.	
Expenditure:			
Direct Demands on the Revenues		23	9,536,015
Interest		45	4,195,304
Post Office, Telegraph, and Mint		53	2,282,612
Salaries and Expenses of Civil Departments		67	13,386,261
Miscellaneous Civil Charges		89	4,678,516
Famine Relief and Insurance		107	600,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		111	—4,812
Railway Revenue Account		113	17,923,269
Irrigation		123	2,742,128
Buildings and Roads		147	5,730,907
Army Services		173	20,690,068
Special Defence Works		187	491,837
TOTAL			82,252,105
<i>Rx.</i>			
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	169,981		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	368,608		
		191	198,627
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	<i>Rx.</i>		82,053,478
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works		196	3,365,632
Capital Charge involved in Redemption of Liabilities, &c.		196	4,692,557
Debt, Deposits, and Advances:			
Loans to Native States, Presidency Corporations, &c. (Net Advances)		217	456,368
Loans and Advances by Provincial Governments		217	275,692
Capital of Railway Companies (Net Payments)		217	2,654,216
Remittances (Net)		217	122,278
Secretary of State's Bills paid		217	14,471,699
TOTAL DISBURSEMENTS			108,091,920
Balance on March 31st—India	<i>Rx.</i> 17,876,244		
England	£ 3,835,050		
		243	21,711,294
GRAND TOTAL			129,803,214

Revenue	<i>Rx.</i>
Expenditure chargeable thereon	85,741,649
	82,053,478
SURPLUS	3,688,171

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	150,397	676,166	2,108,715	452,855	1
Opium	14A	30	270	22,020	43,217	37,942	2
Salt	15A	31	1,930,502	...	158,819	...	3
Stamps	16	34	47,156	151,936	125,106	76,765	4
Excise	17	35	84,571	266,229	413,435	247,732	5
Provincial Rates	18	36	7,412	94,275	94,672	53,656	6
Customs	19A	37	...	...	747,309	...	7
Assessed Taxes	20	39	143,249	46,856	65,880	22,438	8
Forest	21	40	33,453	121,346	432,197	32,679	9
Registration	22	42	1,950	10,212	4,027	4,323	10
Tributes from Native States	23	43	221,946	25,012	24,659	15	11
TOTAL			2,620,906	1,414,052	4,218,036	928,405	12
Interest :	24	46	271,672	2,923	2,556	115	13
Post Office, Telegraph, and Mint :							
Post Office	27	54	89,736	56,682	76,048	33,993	14
Telegraph	28	56	761,136	...	...	...	15
Mint	29	64	149,582	...	...	...	16
TOTAL			1,000,454	56,682	76,048	33,993	17
Receipts by Civil Departments :							
Law and Justice	31A	71	34,175	44,717	79,143	13,087	18
Police	32	75	1,440	18,310	29,064	10,768	19
Marine	33A	76	97,361	...	29,956	6	20
Education	34	81	1,509	14,902	2,088	4,189	21
Medical	36A	83	731	1,322	2,193	105	22
Scientific and other Minor Departments	38A	86	6,968	1,516	30	5,780	23
TOTAL			142,184	80,767	142,474	33,935	24
Miscellaneous :							
Receipts in aid of Superannuation, &c.	41A	99	79,545	5,383	3,474	1,755	25
Stationery and Printing	42A	101	12,150	721	5,151	405	26
Exchange	43	103	78,198	...	...	...	27
Miscellaneous	44A	104	22,933	10,211	33,627	5,723	28
TOTAL			192,826	16,315	42,252	7,883	29
Railways :							
State Railways (Gross Receipts)	49	114	6,288,071	444,300	569,989	7,911	30
Guaranteed Companies (Net Traffic Receipts)	49	114	3,501,274	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	121	...	...	...	...	32
TOTAL			9,789,345	444,300	569,989	7,911	33
Irrigation :							
Major Works :							
Direct Receipts	56	124	...	...	...	...	34
Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	35
Minor Works and Navigation	59	130	2,839	...	9,990	...	36
TOTAL			2,839	...	9,990	...	37
Buildings and Roads :							
Military Works	61	148	35,735	91	4,402	229	38
Civil Works	61	148	6,556	13,894	21,298	14,743	39
TOTAL			42,291	13,985	25,700	14,972	40
Receipts by Military Department :							
Army :							
Effective	63	174	444,892	...	...	...	41
Non-Effective	63	174	29,886	...	...	...	42
TOTAL			474,778	...	...	...	43
Total Revenue			14,537,295	2,029,024	5,087,045	1,027,214	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the Expenses of the British Representatives at the principal Native

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore '3267509.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1891.

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

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	• Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(b) Exchange.	GRAND 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>
1	3,881,940	5,744,028	2,225,105	4,373,673	4,432,330	24,045,209	...	...	24,045,209
2	5,971,099	47,674	2,872	...	1,754,088	7,879,182	...	...	7,879,182
3	2,319,488	...	...	1,951,783	2,162,776	8,523,368	...	...	8,523,368
4	1,424,693	674,029	388,695	645,688	534,901	4,068,969	...	...	4,068,969
5	1,046,484	513,508	177,008	1,199,746	999,067	4,947,780	...	...	4,947,780
6	811,894	922,791	398,051	810,893	297,596	3,491,240	...	...	3,491,240
7	482,277	...	...	173,839	339,793	1,743,218	...	...	1,743,218
8	433,082	229,869	132,437	182,718	360,867	1,617,396	...	...	1,617,396
9	72,739	163,788	83,437	179,541	328,822	1,448,002	...	...	1,448,002
10	123,908	39,568	23,271	108,399	49,791	365,449	...	...	365,449
11	...	...	27,571	344,943	116,275	760,421	...	...	760,421
12	16,567,604	8,335,255	3,458,447	9,971,223	11,376,306	58,890,234	...	...	58,890,234
13	138,952	19,493	22,678	40,992	211,171	710,552	166,194	54,304	931,050
14	275,926	183,041	188,769	246,811	251,497	1,402,503	...	...	1,402,503
15	13	...	...	...	310	761,459	14,754	4,821	781,034
16	...	...	...	...	204,493	354,075	58	19	354,152
17	275,939	183,041	188,769	246,811	456,300	2,518,037	14,812	4,840	2,537,689
18	166,263	89,618	68,041	76,853	62,018	633,915	...	...	633,915
19	90,258	37,804	69,984	41,958	69,797	369,383	...	...	369,383
20	91,874	...	...	44	6,365	225,606	...	...	225,606
21	60,878	24,416	6,703	31,462	57,598	203,745	...	...	203,745
22	14,954	12,925	3,838	9,714	11,329	57,111	33,646	10,994	101,751
23	19,208	10,371	10,567	17,478	4,716	76,634	780	255	77,669
24	443,435	175,134	159,133	177,509	211,823	1,566,394	34,426	11,249	1,612,069
25	30,834	18,668	14,684	23,850	44,180	222,373	101,888	33,292	357,553
26	34,978	8,230	11,910	9,588	9,339	92,472	...	...	92,472
27	...	...	...	...	...	78,198	...	...	78,198
28	116,995	37,315	20,378	90,594	53,450	391,226	5,787	1,891	398,904
29	182,807	64,213	46,972	124,032	106,969	784,269	107,675	35,183	927,127
30	1,746,241	1,117,417	2,742,000	303,540	483,450	13,702,919	230	75	13,703,224
31	...	...	...	...	...	3,501,274	...	...	3,501,274
32	...	...	...	30,505	...	30,505	735	240	31,480
33	1,746,241	1,117,417	2,742,000	334,045	483,450	17,234,698	965	315	17,235,978
34	134,673	541,678	537,661	27,421	43,250	1,284,683	...	...	1,284,683
35	...	110,697	46,422	477,606	74,271	708,996	...	...	708,996
36	94,792	17,050	20,503	13,936	19,789	178,899	...	...	178,899
37	229,465	609,425	604,586	518,963	137,310	2,172,578	...	...	2,172,578
38	14	136	535	293	2,610	44,045	...	...	44,045
39	111,084	94,407	68,452	110,168	130,234	570,830	25,934	8,474	605,244
40	111,098	94,543	68,987	110,461	132,844	614,881	25,934	8,474	649,289
41	...	...	...	109,834	120,391	675,117	34,720	11,344	721,181
42	...	...	...	13,385	11,520	54,791	7,283	2,380	64,454
43	...	...	...	123,219	131,911	729,908	42,003	13,724	785,635
44	19,695,541	10,638,521	7,291,572	11,647,255	13,248,084	85,221,551	392,009	128,089	85,741,649

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General in Courts in India.

exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was 1s. 6'0893039d. per rupee, see page 242 and the proportion to be added to the figures in

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

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

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	11	25	4,341	2,184	27,071	3,264	1
Assignments and Compensations (b)	12	26	313,138	6,395	4	4,137	2
Charges in respect of collection, viz.:							
Land Revenue	13B	28	61,760	157,582	367,888	93,153	3
Opium (including cost of Production)	14C	31	1,228	...	...	...	4
Salt (including cost of Production)	15B	32	116,457	...	738	...	5
Stamps	16	34	46,882	4,280	3,354	3,412	6
Excise	17	35	916	5,487	3,445	876	7
Provincial Rates	18	36	...	...	4,441	310	8
Customs	19B	38	...	...	16,695	...	9
Assessed Taxes	20	39	29	184	1,337	93	10
Forest	21	40	35,428	73,362	138,794	27,349	11
Registration	22	42	469	4,268	2,209	2,449	12
TOTAL			486,884	253,742	565,976	135,043	13
Interest :							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	348,044	2,240	1,566	50	14
Interest on other Obligations	26	50	385,421	308	590	14	15
TOTAL			733,465	2,548	2,156	64	16
Post Office, Telegraph, and Mint :							
Post Office	27	54	74,324	51,573	74,061	36,587	17
Telegraph	28	56	602,008	...	...	...	18
Mint	29	64	47,991	...	...	...	19
TOTAL			724,323	51,573	74,061	36,587	20
Salaries and Expenses of Civil Departments :							
General Administration	30	68	414,507	43,822	103,304	25,057	21
Law and Justice	31B	72	143,975	129,454	302,322	64,243	22
Police	32	75	52,086	133,816	1,042,987	121,505	23
Marine (including River Navigation)	33B	77	229,410	...	56,221	18,554	24
Education	34	81	14,083	64,123	47,951	33,154	25
Ecclesiastical	35	82	16,642	3,999	8,074	1,829	26
Medical	36B	83	20,153	31,552	40,396	24,826	27
Political	37	84	458,148	1,641	38,301	6,317	28
Scientific and other Minor Departments	38B	87	255,867	7,664	13,009	5,705	29
TOTAL			1,604,871	416,071	1,652,565	301,190	30
Miscellaneous Civil Charges :							
Territorial and Political Pensions	39	90	41,026	26,461	15,695	1,614	31
Civil Furlough and Absentee Allowances	40	98	792	...	123	...	32
Superannuation Allowances & Pensions	41B	100	71,320	22,848	23,970	6,946	33
Stationery and Printing	42B	101	83,267	16,120	41,874	6,062	34
Miscellaneous	44B	105	34,203	5,202	14,175	7,791	35
TOTAL			64,074	70,631	95,837	22,413	36
Famine Relief and Insurance :							
Famine Relief	45	108	...	...	...	...	37
Construction of Protective Railways	46A	108	...	...	...	...	38
Construction of Protective Irrigation Works	46B	109	...	...	...	...	39
Reduction of Debt	47	110	520,029	...	...	...	40
TOTAL			520,029	...	...	...	41
Carried over			4,133,646	794,565	2,390,595	495,297	42

(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	<i>Rx.</i> 410,089
Under Railway Revenue Account	(d) 2,876,517
Under Irrigation	1,081,439
	4,368,045

(d) Includes Rx. 19,415 charged to
(e) Includes £122,845 charged to "Interest

REVENUES of India, in India and in England, for the Year ended 31st March 1891.

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.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	£	<i>Rx.</i>	<i>Rx.</i>
1	63,717	19,293	10,890	29,618	75,285	235,663	...	...	235,663
2	28,594	21,983	15,573	112,557	1,007,711	1,510,092	...	...	1,510,092
3	363,096	749,470	380,418	840,528	662,241	3,676,136	347	113	3,676,596
4	2,176,616	...	...	...	2,436	2,180,280	390	127	2,180,797
5	6,826	...	...	169,379	135,125	428,525	368	120	429,013
6	48,528	17,596	16,636	16,375	21,321	84,620	34,218	11,181	130,019
7	65,189	11,934	5,469	47,103	34,562	174,981	54	18	175,053
8	42,522	666	895	...	5,206	54,040	...	...	54,040
9	54,211	...	...	15,644	48,102	134,652	...	...	134,652
10	17,598	1,859	1,121	1,620	5,405	29,246	...	...	29,246
11	41,333	90,594	64,995	123,921	185,673	781,449	2,008	656	784,113
12	62,974	20,376	7,107	67,696	29,183	196,731	...	...	196,731
13	2,971,204	933,771	503,104	1,424,441	2,212,250	9,486,415	37,385	12,215	9,536,015
14	8,463	13,396	17,492	3,665	15,173	410,089	2,512,812	821,063	3,743,964
15	10,671	2,321	6,161	4,059	41,546	451,091	188	61	451,340
16	19,134	15,717	23,653	7,724	56,719	861,180	2,513,000	821,124	4,195,304
17	407,894	155,926	153,308	145,448	193,110	1,292,231	78,774	25,739	1,396,744
18	—48	...	...	...	358	602,318	121,848	39,814	763,980
19	...	...	...	...	57,193	105,184	12,590	4,114	121,888
20	407,846	155,926	153,308	145,448	250,661	1,999,733	213,212	69,667	2,282,612
21	213,462	161,856	125,766	149,472	175,053	1,412,299	247,346	80,820	1,740,465
22	1,028,111	572,005	378,454	502,422	504,065	3,625,051	633	207	3,625,891
23	592,597	643,818	339,639	401,665	531,570	3,859,683	...	...	3,859,683
24	94,047	...	...	3,637	3,827	405,696	115,742	37,819	559,257
25	353,331	181,192	130,182	234,274	311,420	1,369,710	1,526	499	1,371,735
26	17,751	22,694	24,720	35,842	33,915	165,466	406	133	166,005
27	162,486	111,213	82,584	178,448	146,744	798,402	6,433	2,102	806,937
28	9,638	12,907	121,664	9,030	81,111	738,757	23,956	7,828	770,541
29	44,338	28,469	27,546	45,130	30,051	457,779	21,080	6,888	485,747
30	2,515,761	1,734,154	1,230,555	1,559,920	1,817,756	12,832,843	417,122	136,296	13,386,261
31	124,685	87,696	38,019	84,586	86,579	506,361	15,985	5,223	527,569
32	202	36	...	450	236	1,839	174,040	56,868	232,747
33	153,163	166,994	80,306	143,648	156,790	825,985	1,677,448	548,108	3,051,541
34	253,334	52,711	50,871	99,216	89,406	526,327	49,828	16,281	592,436
35	30,539	21,763	11,416	86,111	25,159	236,359	28,539	9,325	274,223
36	561,923	329,200	180,612	414,011	358,170	2,096,871	1,945,840	635,805	4,678,516
37	1,430	1,736	...	2,413	...	5,579	...	...	5,579
38	...	...	...	...	...	...	...	...	...
39	...	1,297	3,095	45,457	24,543	74,392	...	...	74,392
40	...	...	...	...	...	520,029	...	...	520,029
41	1,430	3,033	3,095	47,870	24,543	(c) 600,000	...	...	600,000
42	6,477,298	3,171,801	2,094,327	3,599,414	4,720,099	27,877,042	5,126,559	1,675,107	34,678,708

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

For further details, see page 49 :—

England.	Exchange.	Total.
£	<i>Rx.</i>	<i>Rx.</i>
2,512,812	821,063	3,743,964
(e) 988,187	322,891	4,187,595
...	...	1,081,439
3,500,999	1,143,954	9,012,998

(c) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies :—

Indian Midland Railway	<i>Rx.</i> 244,190
Bengal-Nagpur Railway	238,160
	<u>482,350</u>

State Railways—"Interest on Capital deposited by Companies," chargeable against Companies on Advances."

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

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

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Brought forward from page 6.			Rx. 4,133,646	Rx. 794,565	Rx. 2,390,595	Rx. 495,297	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	48	112	...	...	...	1,591	2
Railway Revenue Account:							
State Railways:							
Working Expenses	49A	116	2,421,064	323,334	316,123	7,714	3
Interest on Debt	25	48	2,363,625	...	115,461	...	4
Annuities in purchase of Railways	49A	116	...	...	...	...	5
Interest chargeable against Companies on advances	51	119	...	...	...	...	6
Interest on Capital deposited by Companies	50	119	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	49A & 52	116 & 120	438,948	10,074	...	...	8
Interest	49A	116	7,597	...	...	...	9
Subsidized Companies: Land, &c.	54A	121	...	...	...	10,113	10
Miscellaneous Railway Expenditure	55	122	28,557	2,035	20,568	...	11
TOTAL			5,259,791	354,858	452,152	17,827	12
Irrigation:							
Major Works:							
Working Expenses	57	125	...	...	...	...	13
Interest on Debt	25	48	565,246	...	...	...	14
Minor Works and Navigation	60	137	12,048	...	83,254	...	15
TOTAL			577,294	...	83,254	...	16
Buildings and Roads:							
Military Works	62	151	920,390	446	173,113	20,959	17
Civil Works	62	151	132,976	219,769	600,462	165,353	18
TOTAL			1,053,366	220,215	773,575	186,312	19
Army Services:							
Army:							
Effective	63	175	8,206,271	...	...	...	20
Non-Effective	63	175	470,373	...	...	...	21
TOTAL			8,676,644	...	...	...	22
Special Defence Works	65	188	233,878	...	18,520	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			19,934,619	1,369,638	3,718,096	701,027	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	194	483	...	117,411	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	68	194	...	32,166	...	2,547	26
Total Expenditure charged against Revenue			19,935,102	1,337,472	3,835,507	698,480	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	196	61,702	—65,911	312,356	...	28
Irrigation Works	69	196	...	...	...	...	29
TOTAL			61,702	—65,911	312,356	...	30
Capital charge involved in Redemption of Liabilities, &c.	72	207	...	...	...	...	31

• Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1891—*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.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	£	<i>Rx.</i>	<i>Rx.</i>
1	6,477,298	3,171,801	2,094,327	3,599,414	4,720,099	27,877,042	5,126,559	1,675,107	34,678,708
2	1,304	—36,319	...	28,612	...	—4,812	...	...	—4,812
3	786,083	640,039	1,749,515	191,353	336,715	6,771,940	...	...	6,771,940
4	358,155	...	19,861	...	...	2,857,102	865,342	282,751	4,005,195
5	...	...	...	...	...	...	1,690,632	552,415	2,243,047
6	...	...	...	...	...	...	122,845	40,140	162,985
7	...	...	...	...	...	19,415	669,258	218,681	907,354
8	10,699	7,026	...	11,406	38,169	516,322	...	...	516,322
9	...	...	...	...	...	7,597	2,354,130	769,214	3,130,941
10	11,484	4,000	10,691	...	...	36,288	...	...	36,288
11	25,695	1,474	52,306	17,482	1,080	149,197	...	...	149,197
12	1,192,116	652,539	1,832,373	220,241	375,964	10,357,861	5,702,207	1,863,201	17,923,269
13	135,127	257,039	205,254	125,237	35,756	758,413	...	...	758,413
14	238,200	277,993	...	...	...	1,081,439	...	...	1,081,439
15	152,436	25,968	67,907	355,906	201,859	899,378	2,184	714	902,276
16	525,763	561,000	273,161	481,143	237,615	2,739,230	2,184	714	2,742,128
17	2,689	1,413	38,800	11,459	20,848	1,190,117	23,033	7,526	1,220,676
18	865,601	622,847	438,535	692,195	647,384	4,385,122	94,297	30,812	4,510,231
19	868,290	624,260	477,335	703,654	668,232	5,575,239	117,330	38,338	5,730,907
20	...	...	...	3,017,698	2,612,994	13,836,963	2,344,493	766,065	16,947,521
21	...	...	...	328,915	162,877	962,165	2,095,632	684,750	3,742,547
22	...	...	...	3,346,613	2,775,871	14,799,128	4,440,125	1,450,815	20,690,068
23	...	...	...	...	...	252,398	180,470	58,969	491,837
24	9,064,771	4,973,281	4,677,196	8,379,677	8,777,781	61,596,086	15,568,875	5,087,144	82,252,105
25	...	17,750	34,337	...	...	169,981	...	...	169,981
26	153,877	...	...	94,821	85,197	368,608	...	...	368,608
27	8,910,894	4,991,031	4,711,533	8,284,856	8,692,584	61,397,459	15,568,875	5,087,144	82,053,478
28	193,299	—43,994	209,867	791,266	447	1,459,032	1,072,357	350,394	2,881,783
29	41,752	42,403	224,468	157,988	7,545	474,156	7,306	2,387	483,849
30	235,051	—1,591	434,335	949,254	7,992	1,933,188	1,079,663	352,781	3,365,632
31	...	...	...	...	...	...	4,692,557	...	4,692,557

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

c

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1891.

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, <i>vis.</i> :—			
Land Revenue	1	346	347
Opium	390	...	390
Salt	368	...	368
Stamps	34,218	...	34,218
Excise	54	...	54
Provincial Rates	...	...	...
Customs	...	...	...
Assessed Taxes	...	...	...
Forest	...	2,008	2,008
Registration	...	...	...
TOTAL .	35,031	2,354	37,385
Interest :			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,512,812	2,512,812
Interest on other Obligations	...	188	188
TOTAL .	...	2,513,000	2,513,000
Post Office, Telegraph, and Mint :			
Post Office	33,799	44,975	78,774
Telegraph	74,662	47,186	121,848
Mint	12,564	26	12,590
TOTAL .	121,025	92,187	213,212
Salaries and Expenses of Civil Departments:			
General Administration	17,181	230,165	247,346
Law and Justice	483	150	633
Police	...	...	...
Marine (including River Navigation)	75,638	40,104	115,742
Education	...	1,526	1,526
Ecclesiastical	...	406	406
Medical	...	6,433	6,433
Political	896	23,060	23,956
Scientific and other Minor Departments	10,686	10,394	21,080
TOTAL .	104,884	312,238	417,122
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	15,985	15,985
Civil Furlough and Absentee Allowances	...	174,040	174,040
Superannuation Allowances and Pensions	...	1,677,448	1,677,448
Stationery and Printing	44,477	5,351	49,828
Miscellaneous	...	28,539	28,539
TOTAL .	44,477	1,901,363	1,945,840
Carried forward .	305,417	4,821,142	5,126,559

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1891—*continued*.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	305,417	4,821,142	5,126,559
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways :			
Working Expenses	...	...	...
Interest on Debt	...	865,342	865,342
Annuities in purchase of Railways	...	1,690,632	1,690,632
Interest Chargeable against Companies on advances	...	122,845	122,845
Interest on Capital deposited by Companies	...	669,258	669,258
Guaranteed Companies :			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,354,130	2,354,130
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL .	...	5,702,207	5,702,207
Irrigation:			
Major Works :			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	2,184	...	2,184
TOTAL .	2,184	...	2,184
Buildings and Roads:			
Military Works	23,033	...	23,033
Civil Works	18,746	75,551	94,297
TOTAL .	41,779	75,551	117,330
Army Services:			
Army :			
Effective	1,019,030	1,325,463	2,344,493
Non-Effective	...	2,095,632	2,095,632
TOTAL .	1,019,030	3,421,095	4,440,125
Special Defence Works	180,436	34	180,470
Total Expenditure charged against Revenue . .	1,548,846	14,020,029	15,568,875
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works :			
State Railways	744,884	327,473	1,072,357
Irrigation Works	7,306	...	7,306
TOTAL .	752,190	327,473	1,079,663
Capital charge involved in Redemption of Liabilities, &c.	...	4,692,557	4,692,557

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.
	Imperial.	Provincial.	Local.	
	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue:				
Land Revenue	15,484,115	8,425,684	135,410	24,045,209
Opium	7,879,182	...	...	7,879,182
Salt	8,485,035	38,333	...	8,523,368
Stamps	1,192,633	2,876,336	...	4,068,969
Excise	3,697,511	1,249,467	802	4,947,780
Provincial Rates	528	680,189	2,810,523	3,491,240
Customs	1,727,480	15,738	...	1,743,218
Assessed Taxes	926,579	690,817	...	1,617,396
Forest	733,172	714,830	...	1,448,002
Registration	183,929	181,520	...	365,449
Tributes from Native States	760,421	...	...	760,421
TOTAL	41,070,585	14,872,914	2,946,735	58,890,234
Interest	612,645	80,367	17,540	710,552
Post Office, Telegraph, and Mint:				
Post Office	1,396,141	1,260	5,102	1,402,503
Telegraph	761,136	323	...	761,459
Mint	354,075	...	...	354,075
TOTAL	2,511,352	1,583	5,102	2,518,037
Receipts by Civil Departments:				
Law and Justice	56,082	575,806	1,127	633,015
Police	18,582	243,128	107,673	369,383
Marine	99,044	120,478	84	223,606
Education	1,302	125,702	76,681	203,745
Medical	442	38,777	17,892	57,111
Scientific and other Minor Departments	6,750	54,323	15,561	76,634
TOTAL	183,162	1,164,214	219,018	1,566,394
Miscellaneous:				
Receipts in aid of Superannuation, &c.	166,081	56,232	60	222,373
Stationery and Printing	28,332	64,140	...	92,472
Exchange	78,198	...	...	78,198
Miscellaneous	101,198	154,585	135,443	391,226
TOTAL	373,809	274,957	135,503	784,269
Railways:				
State Railways (Gross Receipts)	11,791,566	1,911,353	...	13,702,919
Guaranteed Companies (Net Traffic Receipts)	3,501,274	...	...	3,501,274
Subsidized Companies (Repayment of Advances of Interest)	30,505	...	...	30,505
TOTAL	15,323,345	1,911,353	...	17,234,698
Irrigation:				
Major Works:				
Direct Receipts	615,787	668,896	...	1,284,683
Portion of Land Revenue due to Irrigation	708,996	...	...	708,996
Minor Works and Navigation	35,187	137,520	6,192	178,899
TOTAL	1,359,970	806,416	6,192	2,172,578
Buildings and Roads:				
Military Works	44,045	...	...	44,045
Civil Works	12,815	308,201	249,820	570,836
TOTAL	56,860	308,201	249,820	614,881
Receipts by Military Department:				
Army:				
Effective	675,117	...	...	675,117
Non-Effective	54,791	...	...	54,791
TOTAL	729,908	...	...	729,908
GRAND TOTAL, REVENUE . Rx.	62,221,636	19,420,005	3,579,910	85,221,551

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1891.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
Direct Demands on the Revenues :	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	165,922	65,465	4,276	235,663
Assignments and Compensations	562,808	947,284	...	1,510,092
Charges in respect of Collection :				
Land Revenue	339,558	2,458,607	877,971	3,676,136
Opium (including cost of Production)	2,180,280	...	...	2,180,280
Salt (including cost of Production)	416,352	12,173	...	428,525
Stamps	8,745	93,305	...	84,620
Excise	130,308	44,673	...	174,981
Provincial Rates	...	42,126	11,914	54,040
Customs	48,102	86,550	...	134,652
Assessed Taxes	15,151	14,095	...	29,246
Forest	361,549	419,900	...	781,449
Registration	98,723	98,008	...	196,731
TOTAL	4,310,008	4,282,246	894,161	9,486,415
Interest :				
Interest on Debt, other than that charged to Railways and Irrigation Works	348,181	61,908	...	410,089
Interest on other Obligations	448,937	...	2,154	451,091
TOTAL	797,118	61,908	2,154	861,180
Post Office, Telegraph, and Mint :				
Post Office	1,181,118	40,594	70,519	1,292,231
Telegraph	602,008	310	...	602,318
Mint	105,184	...	...	105,184
TOTAL	1,888,310	40,904	70,519	1,999,733
Salaries and Expenses of Civil Departments :				
General Administration	592,784	737,613	81,902	1,412,299
Law and Justice	251,910	3,372,074	1,067	3,625,051
Police	819,891	2,728,991	310,801	3,859,683
Marine (including River Navigation)	257,549	144,773	3,374	405,696
Education	19,618	764,431	585,661	1,369,710
Ecclesiastical	165,466	...	...	165,466
Medical	34,776	574,117	189,509	798,402
Political	684,455	54,256	46	738,757
Scientific and other Minor Departments	312,842	120,698	24,239	457,779
TOTAL	3,139,291	8,496,953	1,196,599	12,832,843
Miscellaneous Civil Charges :				
Territorial and Political Pensions	506,361	...	...	506,361
Civil Furlough and Absentee Allowances	1,839	...	...	1,839
Superannuation Allowances and Pensions	85,882	735,974	4,129	825,985
Stationery and Printing	107,190	411,878	7,259	526,327
Miscellaneous	52,030	85,352	98,977	236,359
TOTAL	753,302	1,233,204	110,365	2,096,871
Famine Relief and Insurance :				
Famine Relief	...	5,417	162	5,579
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	74,392	...	...	74,392
Reduction of Debt	520,029	...	...	520,029
TOTAL	594,421	5,417	162	600,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	4,812	...	4,812
Railway Revenue Account :				
State Railways :				
Working Expenses	5,807,449	964,491	...	6,771,940
Interest on Debt	2,363,625	493,477	...	2,857,102
Interest on Capital deposited by Companies	19,415	...	...	19,415
Guaranteed Companies :				
Surplus Profits, Land and Supervision	516,322	...	...	516,322
Interest	7,597	...	...	7,597
Subsidized Companies: Land, &c.	21,662	14,626	...	36,288
Miscellaneous Railway Expenditure	119,080	30,117	...	149,197
TOTAL	8,855,150	1,502,711	...	10,357,861
Irrigation :				
Major Works :				
Working Expenses	376,781	381,632	...	758,413
Interest on Debt	565,246	516,193	...	1,081,439
Minor Works and Navigation	279,523	611,631	8,224	899,378
TOTAL	1,221,550	1,509,456	8,224	2,739,230
Buildings and Roads :				
Military Works	1,190,117	...	...	1,190,117
Civil Works	596,751	2,188,276	1,600,095	4,385,122
TOTAL	1,786,868	2,188,276	1,600,095	5,575,239
Army Services :				
Army :				
Effective	13,836,963	...	...	13,836,963
Non-Effective	962,165	...	...	962,165
TOTAL	14,799,128	...	...	14,799,128
Special Defence Works	252,398	...	...	252,398
Add —Portion of Allotments to Provincial Governments not spent by them in the year	38,397,544	19,316,263	3,882,279	61,596,086
Deduct —Portion of Provincial Expenditure defrayed from Provincial Balances	...	137,583	140,874	278,457
	...	442,991	34,093	477,084
GRAND TOTAL, EXPENDITURE . Rx.	38,397,544	19,010,855	3,989,060	61,397,459

**No. 6.—ACCOUNT of the IMPERIAL 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	150,373	307,722	1,291,223	108,216	3,112,421	4,485,445	1,258,916	2,859,110	1,910,689	15,484,115
Opium	270	22,020	43,217	37,942	5,971,099	47,674	2,872	...	1,754,088	7,879,182
Salt	1,930,502	...	158,819	...	2,306,666	...	...	1,930,826	2,158,222	8,485,035
Stamps	47,156	37,984	74,127	19,191	356,173	168,507	194,348	161,422	133,725	1,192,033
Excise	83,769	199,672	320,663	185,799	784,863	385,131	88,504	899,810	749,300	3,697,511
Provincial Rates	528	...	...	...	...	...	...	...	...	528
Customs	...	...	745,144	...	476,480	...	...	170,526	335,330	1,727,480
Assessed Taxes	143,249	24,180	40,063	11,706	221,138	118,331	73,047	100,587	194,278	926,579
Forest	33,453	60,673	298,313	16,340	36,369	81,894	41,719	...	164,411	733,172
Registration	1,950	5,106	2,243	2,161	61,954	19,784	11,635	54,200	24,896	183,929
Tributes from Native States	221,946	25,012	24,659	15	...	...	27,571	344,943	116,275	760,421
TOTAL	2,613,196	682,369	2,998,471	381,370	13,327,163	5,306,766	1,698,612	6,521,424	7,541,214	41,070,585
Interest	271,644	...	739	...	124,816	...	15	27,188	188,243	612,645
Post Office, Telegraph, and Mint :										
Post Office	89,736	55,703	76,030	33,988	274,631	183,041	184,866	246,809	251,337	1,396,141
Telegraph	761,136	...	...	...	...	...	...	...	...	761,136
Mint	149,582	...	...	...	...	...	...	...	204,493	354,075
TOTAL	1,000,454	55,703	76,030	33,988	274,631	183,041	184,866	246,809	455,830	2,511,352
Receipts by Civil Departments :										
Law and Justice	34,127	...	22,855	...	...	...	...	...	...	56,982
Police	478	...	18,104	...	...	...	...	...	...	18,582
Marine	97,361	...	1,683	...	...	...	...	...	...	99,044
Education	1,310	...	52	...	...	...	...	...	...	1,362
Medical	187	...	255	...	...	...	...	...	...	442
Scientific and other Minor Departments	6,750	...	...	...	...	...	...	...	...	6,750
TOTAL	140,213	...	42,949	...	...	...	...	...	...	183,162
Miscellaneous :										
Receipts in aid of Superannuation, &c.	79,545	4,362	3,195	1,544	18,184	13,426	6,769	20,417	18,639	166,081
Stationery and Printing	12,150	26	2,553	220	5,563	1,208	2,710	1,113	2,789	28,332
Exchange	78,198	...	...	...	...	...	...	...	...	78,198
Miscellaneous	20,910	101	5,549	160	20,980	524	900	17,194	34,880	101,198
TOTAL	190,803	4,489	11,297	1,924	44,727	15,158	10,379	38,724	56,308	373,809
Railways :										
State Railways (Gross Receipts)	16,288,071	444,300	193,311	...	281,741	1,066,378	2,730,775	303,540	483,450	11,791,566
Guaranteed Companies (Net Traffic Receipts)	3,501,274	...	...	...	...	...	...	...	...	3,501,274
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	30,505	...	30,505
TOTAL	9,789,345	444,300	193,311	...	281,741	1,066,378	2,730,775	334,045	483,450	15,323,345
Irrigation :										
Major Works :										
Direct Receipts	...	...	...	...	...	7,455	537,661	27,421	43,250	615,787
Portion of Land Revenue due to Irrigation	...	...	...	...	...	110,697	46,422	477,606	74,271	708,996
Minor Works and Navigation	2,839	...	...	...	...	...	13,600	...	18,748	35,187
TOTAL	2,839	...	...	...	...	118,152	597,683	505,027	136,269	1,359,970
Buildings and Roads :										
Military Works	35,735	91	4,402	229	14	136	535	293	2,610	44,045
Civil Works	4,012	...	4,507	...	40	...	4,256	...	...	12,815
TOTAL	39,747	91	8,909	229	54	136	4,791	293	2,610	56,860
Receipts by Military Department :										
Army :										
Effective	444,892	...	...	...	...	...	...	109,834	120,391	675,117
Non-Effective	29,886	...	...	...	...	...	...	13,385	11,520	54,791
TOTAL	474,778	...	...	...	...	...	...	123,219	131,911	729,908
TOTAL, IMPERIAL REVENUE . Rx.	14,523,019	1,186,952	3,331,706	417,511	14,053,132	6,689,631	5,227,121	7,796,729	8,995,835	62,221,636

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*,
31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	3,853	577	24,349	1,753	48,877	8,830	5,764	16,531	55,388	165,922
Assignments and Compensations	313,138	6,055	4	4,137	12,249	6,593	15,573	112,557	92,502	562,808
Charges in respect of Collection, <i>vis.</i> :										
Land Revenue	58,777	...	245,371	...	...	...	35,410	...	...	339,558
Opium (including cost of Production)	1,228	...	...	...	2,176,616	...	...	...	2,436	2,180,280
Salt (including cost of Production)	110,457	...	78	...	...	...	...	164,692	135,195	416,352
Stamps	46,882	1,070	1,941	853	12,132	4,399	8,318	4,094	5,330	8,745
Excise	916	4,115	2,795	657	48,892	8,951	2,734	35,327	25,921	130,308
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	48,102	48,102
Assessed Taxes	29	92	671	47	8,805	929	1,065	810	2,703	15,151
Forest	35,428	36,681	84,470	13,674	20,666	45,297	32,497	...	92,836	361,549
Registration	469	2,134	1,226	1,225	31,487	10,188	3,554	33,848	14,592	98,723
TOTAL	483,413	50,724	360,905	22,346	2,359,724	85,187	104,915	367,869	474,935	4,310,008
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	348,044	9	...	...	17	21	10	34	46	348,181
Interest on other Obligations	385,421	308	590	14	10,671	2,321	6,161	3,217	40,234	448,937
TOTAL	733,465	317	590	14	10,688	2,342	6,171	3,251	40,280	797,118
Post Office, Telegraph, and Mint:										
Post Office	74,252	45,704	61,562	32,863	371,955	137,653	139,009	135,869	182,251	1,181,118
Telegraph	602,008	...	...	...	...	...	...	...	...	602,008
Mint	47,991	...	...	...	...	...	...	...	57,193	105,184
TOTAL	724,251	45,704	61,562	32,863	371,955	137,653	139,009	135,869	239,444	1,888,310
Salaries and Expenses of Civil Departments:										
General Administration	414,363	6,517	37,889	4,735	27,401	20,847	16,481	25,738	38,813	592,784
Law and Justice	143,957	...	107,953	...	...	...	...	...	...	251,910
Police	50,875	488	735,826	...	3,046	1,139	22,276	2,168	4,073	819,891
Marine (including River Navigation)	229,410	...	28,139	...	...	...	...	...	...	257,549
Education	13,010	...	6,608	...	...	...	...	...	...	19,618
Ecclesiastical	16,642	3,999	8,074	1,829	17,751	22,694	24,720	35,842	33,915	165,466
Medical	16,451	...	16,325	...	...	...	...	...	...	34,776
Political	458,102	...	38,285	...	7,458	12,527	121,664	602	45,817	684,455
Scientific and other Minor Departments	255,610	2,527	7,301	2,347	12,950	9,377	7,508	6,743	8,479	312,842
TOTAL	1,600,420	13,531	986,400	8,911	68,606	66,584	192,649	71,093	131,097	3,139,291
Miscellaneous Civil Charges:										
Territorial and Political Pensions	41,026	26,461	15,695	1,614	124,685	87,696	38,019	84,586	86,579	506,361
Civil Furlough and Absentee Allowances	792	...	123	...	202	36	...	450	236	1,839
Superannuation Allowances and Pensions	71,311	...	1,906	...	170	...	...	8,855	3,640	85,882
Stationery and Printing	83,267	...	2,249	...	133,437	...	...	24,343	30,428	107,190
Miscellaneous	32,974	449	3,488	464	2,461	3,535	2,186	3,934	2,539	52,030
TOTAL	62,836	26,910	23,461	2,078	260,955	91,267	40,205	122,168	123,422	753,302
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	1,297	3,095	45,457	24,543	74,392
Reduction of Debt	520,029	...	...	...	...	...	...	...	...	520,029
TOTAL	520,029	...	...	...	...	1,297	3,095	45,457	24,543	594,421
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)										
...	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,421,064	323,334	108,278	...	73,002	604,188	1,749,515	191,353	336,715	5,807,449
Interest on Debt	2,363,625	...	...	...	...	...	...	...	...	2,363,625
Interest on Capital deposited by Companies	...	19,415	...	...	...	...	...	...	...	19,415
Guaranteed Companies:										
Surplus Profits, Land & Supervision	438,948	10,074	...	...	10,699	7,026	...	11,406	38,169	516,322
Interest	7,597	...	...	...	...	...	...	...	...	7,597
Subsidized Companies: Land, &c.	...	...	...	...	10,971	...	10,691	...	...	21,662
Miscellaneous Railway Expenditure	28,557	2,035	20,568	...	17,704	2,448	52,402	...	262	119,080
TOTAL	5,259,791	354,858	128,846	...	112,376	608,766	1,812,608	202,759	375,146	8,855,150
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	10,534	205,254	125,237	35,756	376,781
Interest on Debt	565,246	...	...	...	...	...	...	...	...	565,246
Minor Works and Navigation	12,048	...	28,167	...	...	588	62,813	...	175,907	279,523
TOTAL	577,294	...	28,167	...	...	11,122	268,067	125,237	211,663	1,221,550
Buildings and Roads:										
Military Works	920,390	446	173,113	20,959	2,689	1,413	38,800	11,459	20,848	1,190,117
Civil Works	128,415	2,910	298,664	1,606	81,492	16,510	41,563	2,565	23,086	599,751
TOTAL	1,048,805	3,356	471,717	22,565	84,181	17,923	80,363	14,024	43,934	1,786,868
Army Services:										
Army:										
Effective	8,206,271	...	...	...	...	...	...	3,017,698	2,612,994	13,836,963
Non-Effective	470,373	...	...	...	...	...	...	328,915	162,877	962,165
TOTAL	8,676,644	...	...	...	...	...	...	3,346,613	2,775,871	14,799,128
Special Defence Works	233,878	...	18,520	...	...	...	...	...	...	252,398
TOTAL, IMPERIAL EXPENDITURE Rx.	19,920,826	495,400	2,080,168	88,777	3,268,485	1,022,141	2,647,082	4,434,330	4,440,335	38,397,544

**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	...	368,444	816,205	344,639	769,519	1,255,027	963,064	1,404,612	2,504,174	8,425,684
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	12,822	...	...	20,957	4,554	38,333
Stamps	...	113,952	50,979	57,574	1,068,520	505,522	194,347	484,266	401,176	2,876,336
Excise	...	66,557	92,772	61,933	261,621	128,377	88,504	299,936	249,767	1,249,467
Provincial Rates	...	21,041	...	...	431,993	171,005	56,150	...	...	680,189
Customs	...	...	2,165	...	5,797	...	...	3,313	4,463	15,738
Assessed Taxes	...	22,676	25,817	10,732	211,944	111,538	59,390	82,131	166,589	690,817
Forest	...	60,673	133,884	16,339	36,370	81,894	41,718	179,541	164,411	714,830
Registration	...	5,106	1,784	2,162	61,954	19,784	11,636	54,199	24,895	181,520
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	658,449	1,123,606	493,379	2,860,540	2,273,147	1,414,809	2,528,955	3,520,029	14,872,914
Interest	...	2,883	1,817	115	9,251	17,303	22,551	4,320	22,127	80,367
Post Office, Telegraph, and Mint:										
Post Office	...	979	...	...	...	...	119	2	160	1,260
Telegraph	...	...	...	...	13	...	...	...	310	323
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	979	...	...	13	...	119	2	470	1,583
Receipts by Civil Departments:										
Law and Justice	...	44,717	56,288	13,087	166,263	89,618	66,962	76,853	62,018	575,806
Police	...	3,075	5,881	5,844	45,167	37,804	64,777	41,958	38,622	243,128
Marine	...	...	28,189	6	91,874	...	...	44	6,365	126,478
Education	...	13,963	1,192	4,154	57,569	6,840	1,406	13,519	26,969	125,702
Medical	...	379	1,894	100	14,281	1,157	2,379	7,269	11,318	38,777
Scientific and other Minor Departments	...	980	30	40	17,740	10,361	3,925	17,478	3,769	54,323
TOTAL	...	63,114	93,474	23,231	392,894	145,780	139,539	157,121	149,061	1,164,214
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,021	270	211	12,650	5,242	7,915	3,373	25,541	56,232
Stationery and Printing	...	695	2,598	185	29,415	7,022	9,200	8,475	6,550	64,140
Miscellaneous	...	5,415	3,064	5,037	77,025	23,523	15,163	14,755	10,603	154,585
TOTAL	...	7,131	5,941	5,433	119,090	35,787	32,278	26,603	42,694	274,957
Railways:										
State Railways (Gross Receipts)	...	...	376,678	7,911	1,464,500	51,039	11,225	...	...	1,911,353
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	376,678	7,911	1,464,500	51,039	11,225	...	...	1,911,353
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	134,673	534,223	...	...	...	668,896
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	6,093	...	93,770	17,050	5,630	13,936	1,041	137,520
TOTAL	...	...	6,093	...	228,443	551,273	5,630	13,936	1,041	806,416
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	5,937	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
TOTAL	...	5,937	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	738,493	1,614,171	534,514	5,148,421	3,159,458	1,664,162	2,743,810	3,816,976	19,420,005

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
Direct Demands on the Revenues :	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	...	1,597	2,669	1,503	14,814	10,224	5,104	10,663	18,891	65,465
Assignments and Compensations	...	340	...	...	16,345	15,390	...	...	915,209	947,284
Charges in respect of Collection, <i>vis.</i> :										
Land Revenue	...	122,228	122,517	93,153	363,096	436,785	224,846	457,917	638,065	2,458,607
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	660	...	6,826	...	...	4,687	...	12,173
Stamps	...	3,210	1,413	2,559	36,396	13,197	8,318	12,281	15,991	93,365
Excise	...	1,372	650	219	16,297	2,983	2,735	11,776	8,641	44,673
Provincial Rates	...	...	...	...	40,565	666	895	...	...	42,126
Customs	...	...	16,695	...	54,211	...	...	15,644	...	86,550
Assessed Taxes	...	92	666	46	8,793	930	56	810	2,702	14,095
Forest	...	36,681	54,324	13,675	20,667	45,297	32,498	123,921	92,837	419,900
Registration	...	2,134	983	1,224	31,487	10,188	3,553	33,848	14,591	98,008
TOTAL	...	167,654	200,577	112,379	609,497	535,660	278,005	671,547	1,706,927	4,282,246
Interest :										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,231	1,566	50	8,446	13,375	17,482	3,631	15,127	61,908
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,231	1,566	50	8,446	13,375	17,482	3,631	15,127	61,908
Post Office, Telegraph, and Mint :										
Post Office	...	5,869	4,567	81	...	...	9,639	9,579	10,859	40,594
Telegraph	...	...	...	...	—45	...	...	...	358	310
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	5,869	4,567	81	—48	...	9,639	9,579	11,217	40,904
Salaries and Expenses of Civil Departments :										
General Administration	...	34,556	63,648	20,046	158,496	133,551	96,868	98,631	131,817	737,613
Law and Justice	...	129,454	194,369	64,243	1,028,111	572,005	377,405	502,422	504,065	3,372,074
Police	...	127,853	272,230	121,505	586,588	391,922	315,486	399,497	513,910	2,728,991
Marine (including River Navigation)	...	...	24,708	18,554	94,047	...	...	3,637	3,827	144,773
Education	...	44,646	27,861	17,840	252,486	40,251	76,067	140,190	165,084	764,431
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	26,611	20,592	18,584	156,594	63,111	52,880	107,276	128,469	574,117
Political	...	1,641	16	6,317	2,180	380	...	8,428	35,294	54,256
Scientific and other Minor Departments	...	4,299	4,576	517	29,705	18,059	7,994	38,387	16,561	120,698
TOTAL	...	369,060	608,000	267,612	2,308,207	1,219,879	926,700	1,298,468	1,499,027	8,496,953
Miscellaneous Civil Charges :										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	22,710	21,954	6,946	151,342	166,202	80,058	133,887	152,875	735,974
Stationery and Printing	...	16,048	39,625	6,062	115,109	52,581	49,102	74,873	58,478	411,878
Miscellaneous	...	3,900	3,877	4,697	22,564	16,059	4,645	12,918	16,632	85,352
TOTAL	...	42,718	65,456	17,705	289,015	234,842	133,805	221,678	227,985	1,233,204
Famine Relief and Insurance :										
Famine Relief	...	...	...	...	1,268	1,736	...	2,413	...	5,417
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	1,268	1,736	...	2,413	...	5,417
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	1,591	1,304	—36,319	...	28,612	...	—4,812
Railway Revenue Account :										
State Railways :										
Working Expenses	...	...	297,845	7,714	713,081	35,851	...	...	...	964,491
Interest on Debt	...	...	115,461	...	358,155	...	19,861	...	...	493,477
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies :										
Surplus Profits, Land and Supervision Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies Land, &c.	...	...	...	10,113	513	4,000	...	...	...	14,626
Miscellaneous Railway Expenditure	...	...	...	...	7,991	3,922	—96	17,482	818	30,117
TOTAL	...	...	323,306	17,827	1,079,740	43,773	19,765	17,482	818	1,502,711
Irrigation :										
Major Works :										
Working Expenses	...	...	...	...	135,127	246,505	...	...	...	1381,632
Interest on Debt	...	...	...	...	238,200	277,993	...	...	...	516,193
Minor Works and Navigation	...	...	50,230	...	151,450	25,380	3,985	354,634	25,952	611,631
TOTAL	...	...	50,230	...	524,777	549,878	3,985	354,634	25,952	1,500,456
Buildings and Roads :										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	176,205	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,188,276
TOTAL	...	176,205	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,188,276
Army Services :										
Army :										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	703,737	1,506,475	533,427	5,179,353	2,898,218	1,675,055	2,870,185	3,889,813	19,316,263
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	106,216	...	...	...	31,367	...	...	137,583
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	31,573	...	17,871	120,377	12,544	...	136,730	123,887	442,001
TOTAL PROVINCIAL EXPENDITURE, Rx	...	732,164	1,612,691	515,556	5,058,976	2,885,674	1,706,422	2,733,446	3,765,926	19,010,855

**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.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue :	<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>
Land Revenue	24	...	1,287	...	...	3,556	3,125	109,951	17,467	135,410
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	802	...	...	...	...	...	...	...	...	802
Provincial Rates	6,884	73,234	94,672	53,656	379,901	751,786	341,901	810,893	297,596	2,810,523
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	7,710	73,234	95,959	53,656	379,901	755,342	345,026	920,844	315,063	2,946,735
Interest	28	40	...	...	4,885	2,190	112	9,484	801	17,540
Post Office, Telegraph, and Mint :										
Post Office	...	...	18	5	1,295	...	3,784	...	...	5,102
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	18	5	1,295	...	3,784	...	...	5,102
Receipts by Civil Departments :										
Law and Justice	48	...	...	...	...	...	1,079	...	...	1,127
Police	962	15,235	5,079	4,924	45,091	...	5,207	...	31,175	107,673
Marine	...	...	84	...	...	...	...	...	...	84
Education	199	939	844	35	3,309	17,576	5,207	17,943	30,629	76,681
Medical	544	943	44	5	673	11,768	1,450	2,445	11	17,892
Scientific and other Minor Departments	218	536	...	5,740	1,468	10	6,642	...	947	15,561
TOTAL	1,971	17,653	6,051	10,704	50,541	29,354	19,594	20,388	62,762	219,018
Miscellaneous :										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	60	...	60
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	2,023	4,695	25,014	526	18,990	13,268	4,315	58,645	7,967	135,443
TOTAL	2,023	4,695	25,014	526	18,990	13,268	4,315	58,705	7,967	135,503
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	...	...	3,897	...	1,022	...	1,273	...	...	6,192
TOTAL	...	...	3,897	...	1,022	...	1,273	...	...	6,192
Buildings and Roads :										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,544	7,957	10,229	10,298	37,354	9,278	26,185	97,295	48,680	249,820
TOTAL	2,544	7,957	10,229	10,298	37,354	9,278	26,185	97,295	48,680	249,820
Receipts by Military Department :										
Army :										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	14,276	103,579	141,168	75,189	493,988	809,432	400,289	1,106,716	435,273	3,579,910

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*,
31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues :	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	488	10	53	8	26	239	22	2,424	1,006	4,276
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, <i>vis.</i> :										
Land Revenue	2,983	35,354	...	...	...	312,685	120,162	382,611	24,176	877,971
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	4,441	310	1,957	...	...	...	5,206	11,914
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,471	35,364	4,494	318	1,983	312,924	120,184	385,035	30,388	894,161
Interest :										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	842	1,312	2,154
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	842	1,312	2,154
Post Office, Telegraph, and Mint :										
Post Office	72	...	7,932	3,643	35,939	18,273	4,660	...	...	70,519
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	72	...	7,932	3,643	35,939	18,273	4,660	...	...	70,519
Salaries and Expenses of Civil De- partments :										
General Administration	144	2,749	1,767	276	27,565	7,458	12,417	25,103	4,423	81,902
Law and Justice	18	...	...	...	...	...	1,049	...	...	1,067
Police	1,211	5,475	34,931	...	2,963	250,757	1,877	...	13,587	310,801
Marine (including River Navigation)	...	...	3,374	...	...	...	...	...	...	3,374
Education	1,073	19,477	13,482	15,308	100,845	140,941	54,115	94,084	146,336	585,661
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,702	4,941	3,479	6,242	5,892	48,102	29,704	71,172	18,275	189,509
Political	46	...	...	...	...	...	...	...	...	46
Scientific and other Minor Departments	257	838	1,132	2,841	1,683	433	12,044	...	5,011	24,239
TOTAL	4,451	33,480	58,165	24,667	138,948	447,691	111,266	190,359	187,632	1,196,599
Miscellaneous Civil Charges :										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	9	138	110	...	1,651	792	248	906	275	4,129
Stationery and Printing	...	72	...	...	4,788	130	1,769	...	500	7,259
Miscellaneous	1,229	793	6,810	2,630	5,514	2,169	4,585	69,259	5,988	98,977
TOTAL	1,238	1,003	6,920	2,630	11,953	3,691	6,602	70,165	6,763	110,365
Famine Relief and Insurance :										
Famine Relief	...	...	...	...	162	...	...	...	...	162
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	162	...	...	...	...	162
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 deposited by Com- panies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies :										
Surplus Profits, Land and Supervision Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation :										
Major Works :										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,857	...	986	...	1,109	1,272	...	8,224
TOTAL	...	...	4,857	...	986	...	1,109	1,272	...	8,224
Buildings and Roads :										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	4,561	40,654	49,085	47,565	426,962	270,943	111,298	427,489	221,538	1,600,695
TOTAL	4,561	40,654	49,085	47,565	426,962	270,943	111,298	427,489	221,538	1,600,695
Army Services :										
Army :										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	13,793	110,501	131,453	78,823	616,933	1,052,922	355,059	1,075,102	447,633	3,882,279
Add —Portion of Local Revenue not spent in the year	483	...	11,195	15,324	...	30,294	2,970	41,918	38,690	140,874
Deduct —Portion of Local Expenditure de- frayed from Local balances	...	593	...	...	33,500	...	...	...	...	34,093
TOTAL, LOCAL EXPENDITURE . Rx.	14,276	109,908	142,648	94,147	583,433	1,083,216	358,029	1,117,080	486,323	3,980,060

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

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Revenue :			<i>Rx.</i>	<i>£</i>	
Revenue :	2	5	85,221,551	392,009	85,613,560
Exchange added to Revenue	2	5	128,089	...	128,089
TOTAL			85,349,640	392,009	85,741,649
Permanent Debt incurred :	75	218			
<i>Sterling Debt.</i>					
India 3 p. c. Stock			...	5,400,000	
South Indian Railway Debentures and Debenture Stock . . .			...	1,495,000	
<i>Rupee Debt.</i>					
4 p. c. Rupee Loan			75	...	
TOTAL NET			75	6,895,000	6,895,075
			...	...	6,293,714
Unfunded Debt :					
Treasury Notes	77	220	1,500	...	
Deposits of Service Funds	78	220	129,593	...	
Savings Bank Deposits	79	221	3,482,396	...	
TOTAL NET			3,613,489	...	3,613,489
			...	...	595,430
Deposits and Advances :					
Balances of Provincial Allotments	68	194	169,981	...	
Appropriation for Reduction of Debt	App. 89	250	520,029	...	
Excluded Local Funds	80	222	701,017	...	
Political and Railway Funds	81	223	241,584	...	
Departmental and Judicial Deposits	82	223	15,004,381	...	
Advances	250	250	16,306,555	3,784	
Suspense Accounts	253	253	166,073	...	
Exchange on Remittance Account	254	254	168,615	...	
Miscellaneous	255	255	655,673	...	
TOTAL NET			33,933,908	3,784	33,937,692
			...	...	1,051,693
Loans to Native States, Presidency Corporations, &c.	83	228	87,933	...	87,933
Loans and Advances by Provincial Governments	83A	230	235,331	...	235,331
			...	...	0
Capital Receipts from Railway Companies :					
On account of Subscribed Capital	84	238	20,000	86,400	
Repayments	84	238	1,321,709	5,693	
TOTAL NET			1,341,709	92,093	1,433,802
			...	...	0
Remittances :					
Inland Money Orders		256	16,484,723	...	
Other Departmental Accounts		256	260,656	...	
Net Receipts by Civil Treasuries from :					
Post Office		256	617,192	...	
Guaranteed Railways		256	3,575,421	...	
Net Receipts from Civil Treasuries by :					
Telegraph		256	51,550	...	
Marine		256	209,710	...	
Military		256	13,816,919	...	
Public Works		256	477,068	...	
Remittance Account between England and India	85	240	862,388	199,565	
TOTAL NET			36,355,627	199,565	36,555,192
			...	...	0
Secretary of State's Bills drawn	86	242	...	15,969,034	15,969,034
Total Receipts			160,917,712	23,551,485	184,469,197
Opening Balance	87	243	14,748,821	5,402,873	20,151,694
GRAND TOTAL			175,666,533	28,954,358	204,620,891

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EXPENDITURE of the GOVERNMENT of India, in India and in England, for the Year March 1891.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Expenditure :	3	9	<i>Rx.</i>	<i>£</i>	
Exchange charged as Expenditure	3	9	61,596,086	15,568,875	77,164,961
Add—Provincial Surpluses transferred to "Deposits"	3	9	5,087,144	...	5,087,144
Deduct—Provincial Deficits charged against "Deposits"	3	9	169,981	...	169,981
			368,608	...	368,608
TOTAL			66,484,603	15,568,875	82,053,478
Expenditure not charged to Revenue :					
Capital Outlay on Railways and Irrigation Works	3	9	1,933,188	1,079,663	
Capital charge involved in redemption of Liabilities	72	207	...	4,692,557	
Exchange on Expenditure not charged to Revenue	3	9	352,781	...	
TOTAL			2,285,969	5,772,220	8,058,189
Permanent Debt discharged :	75	218			
<i>Sterling Debt.</i>					
India 5 p. c. Stock			...	1,306	
India 4 p. c. Stock			...	84,670	
India 3½ p. c. Stock (besides £93,207, cancelled) (a)			...	...	
Oudh and Rohilkhand Railway Debentures			...	500,000	
<i>Rupee Debt.</i>					
5½ p. c. Loans			200	...	
5 p. c. Loans			470	...	
4½ p. c. Loans			3,876	...	
4 p. c. Loans			10,381	...	
Stock Notes			458	...	
TOTAL NET			15,385	585,976	601,361
Unfunded Debt :					
Special Loans	76	220	...	...	0
Treasury Notes	77	220	809	...	
Deposits of Service Funds	78	220	2,860	...	
Savings Bank Deposits	79	221	85,674	...	
			2,928,776	...	
TOTAL NET			3,018,059	...	3,018,059
Deposits and Advances :					
Balances of Provincial Allotments	68	194	368,608	...	
Excluded Local Funds	80	222	731,118	...	
Political and Railway Funds	81	223	231,040	...	
Departmental and Judicial Deposits	82	223	15,009,541	...	
Advances	251		16,311,952	7,498	
Suspense Accounts	253		166,862	...	
Miscellaneous	255		59,369	11	
TOTAL NET			32,878,490	7,509	32,885,999
Loans to Native States, Presidency Corporations, &c.	83	228	...	...	0
Loans and Advances by Provincial Governments	83A	230	544,301	...	544,301
			...	...	456,368
			511,023	...	511,023
			...	...	275,692
Payments to Railway Companies on Capital Account (b)					
For discharge of Debentures	84	238	...	898,100	
For Expenditure	84	238	1,829,580	1,300,338	
TOTAL NET			1,829,580	2,258,438	4,088,018
Remittances :					
Inland Money Orders		257	16,485,629	...	
Other Local Remittances		257	33,310	...	
Other Departmental Accounts		257	258,084	...	
Net Payments into Civil Treasuries by :					
Post Office		257	617,194	...	
Guaranteed Railways		257	3,572,992	...	
Net Issues from Civil Treasuries to :					
Telegraph		257	49,473	...	
Marine		257	210,771	...	
Military		257	13,816,919	...	
Public Works		257	546,225	...	
Remittance Account between England and India	85	240	160,583	926,290	
TOTAL NET			35,751,180	926,290	36,677,470
Secretary of State's Bills paid	86	242	14,471,699	...	14,471,699
Total Disbursements			157,790,289	25,119,308	182,909,597
Closing Balance	87	243	17,876,244	3,835,050	21,711,294
GRAND TOTAL			175,666,533	28,954,358	204,620,891

(a) £49,722 £3,708, and £30,270 aggregating £83,700 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railways Sinking Funds—the purchase-money £89,475 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £9,507 is on account of Discount Sinking Fund, and the cost of purchase £10,132 is charged in the accounts, *vis.*, £8,312 under Interest on Debt, and £1,820 under State Railways—Interest on Debt.

(b) This does not include advances to the East Indian, the South Indian (after date of purchase) and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section A.—Revenue.

Revenue *Rx.* 58,890,234. Expenditure *Rx.* 9,536,015.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Revenue	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	46,467,329	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments	24	3,352,924	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	235,663
Assignments and Compensations.	12	Expenditure	26	...	...	1,510,092
Land Revenue . .	13A	Receipts	27	...	24,045,209	...
"	13B	Expenditure	28	...	...	3,676,596
Opium	14A	Receipts	30	...	7,879,182	...
"	14B	Store Account	30	...	...	...
"	14C	Expenditure	31	...	...	2,180,797
Salt	15A	Receipts	31	...	8,523,368	...
"	15B	Expenditure	32	...	...	429,013
"	15C	Store Account	33	...	...	...
Stamps	16	Receipts and Expenditure	34	...	4,068,969	130,019
Excise	17	Receipts and Expenditure	35	...	4,947,780	175,053
Provincial Rates .	18	Receipts and Expenditure	36	...	3,491,240	54,040
Customs	19A	Receipts	37	...	1,743,218	...
"	19B	Expenditure	38	...	...	134,652
Assessed Taxes .	20	Receipts and Expenditure	39	...	1,617,396	29,246
Forest	21	Receipts and Expenditure	40	...	1,448,002	784,113
Registration . .	22	Receipts and Expenditure	42	...	365,449	196,731
Tributes	23	Receipts	43	...	760,421	...
		TOTAL		...	58,890,234	9,536,015

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1891.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (b)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	<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>Sq. Miles</i>	<i>No.</i>	<i>Rx.</i>	<i>Rx.</i>
Burma . . .	2,108,715	158,819	125,106	413,435	94,672	747,309	65,880	432,197	4,146,133	42,759	4,103,374	164,516	(c) 7,605,560	24,942	540
India, General . .	150,397	...	47,156	84,571	7,412	...	143,249	33,453	466,238	357,561	108,677	...	903,659	...	120
Central Provinces	676,166	...	151,936	266,229	94,275	...	46,856	121,346	1,356,808	70,375	1,286,433	86,501	10,784,287	14,872	119
Assam . . .	452,855	...	76,765	247,732	53,656	...	22,438	32,679	886,125	9,008	877,117	45,349	5,435,243	19,341	161
Bengal . . .	3,881,940	...	1,424,693	1,046,484	811,894	...	433,082	72,739	7,670,832	179,535	7,491,297	150,717	71,270,302	49,704	105
North-Western Provinces and Oudh. }	5,744,028	...	674,029	513,508	922,791	...	229,869	163,788	8,248,013	449,454	7,798,559	107,441	46,903,102	72,585	166
Punjab . . .	2,225,105	...	388,695	177,008	398,051	...	132,437	83,437	3,404,733	208,108	3,196,625	106,613	20,866,847	29,983	153
Madras . . .	4,373,673	...	645,688	1,199,746	810,893	...	182,718	179,541	7,392,259	604,771	6,787,488	140,149	35,616,030	48,430	191
Bombay . . .	4,432,330	...	534,901	999,067	297,596	...	360,867	328,822	6,953,583	1,431,353	5,522,230	124,352	18,857,044	44,408	293
	24,045,209	158,819	4,068,969	4,947,780	3,491,240	747,309	1,617,396	1,448,002	40,524,724	3,352,924	37,171,800	925,638	218,242,074	40,158	170
Salt . . .	...	8,364,549	...	...	...	...	...	...	8,364,549	32,761	8,331,788	...	...	...	...
Customs . . .	...	...	...	...	...	995,909	...	...	995,909	32,168	963,741	...	...	...	...
TOTAL . Rx.	24,045,209	8,523,368	4,068,969	4,947,780	3,491,240	1,743,218	1,617,396	1,448,002	49,885,182	3,417,853	46,467,329	925,638	218,242,074	50,200	213
Revenue per 1,000 Square Miles. }	25,977	9,208	4,396	5,345	3,772	1,883	1,748	1,564	53,893	...	50,200	...	...	...	...
Revenue per 1,000 of Population. }	110.2	39.1	18.6	22.7	16	8	7.4	6.6	228.6	...	212.9	...	...	...	...

(a) From the latest Administration Reports received.

(b) From the late Census Returns.

(c) Includes Area (77,296 square miles) and Population (2,946,933) 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.
	<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>
Refunds, Account No. 11, page 25 . . .	2,835	2,165	(a) 27,060	3,257	25,095	19,279	10,885	25,017	54,322	169,915
Assignments and Compensations, Account No. 12, page 26. }	313,138	6,395	4	4,137	28,594	21,983	15,573	112,557	1,007,711	1,510,092
Territorial and Political Pensions, Account No. 39, page 90. }	41,026	26,461	15,695	1,614	124,685	87,696	38,019	84,586	86,579	506,361
Territorial and Political Pensions, paid in England . . .	...	...	...	...	(b) 1,161	...	(c) 20,047	...	...	21,208
Allowances to District and Village Officers, Account No. 13B, page 28 (d) }	562	35,354	...	...	...	320,496	123,584	382,611	282,741	1,145,348
TOTAL . Rx.	357,561	70,375	42,759	9,008	179,535	449,454	208,108	604,771	1,431,353	3,352,924

(a) Includes *Rx.* 14,010 and 2,899 on account of Refunds of Customs and Salt duties respectively, in Burma, and *Rx.* 4,513 on account of Refunds in Upper Burma.

(b) Equivalent of £875 (Sterling) paid to the Members of the Bengal Nizamut family.

(c) Equivalent of £15,110 (Sterling) paid to His Highness Maharajah Duleep Singh.

(d) Includes Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1891.

	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	1,013	487	1,771	233	5,365	4,786	3,578	12,286	16,693	46,212
Stamps	415	1,116	1,693	442	13,278	9,008	3,511	8,057	8,581	46,101
Excise	491	70	143	1,409	722	1,547	1,629	348	23,834	30,193
Provincial Rates	...	19	53	7	757	239	27	2,425	730	4,257
Assessed Taxes	711	280	1,978	130	4,906	2,373	1,830	1,130	3,168	16,506
Forest	205	193	...	1,036	67	1,326	310	771	1,316	5,224
TOTAL (a) . Rx.	2,835	2,165	5,638	3,257	25,095	19,279	10,885	25,017	54,322	148,493
Opium	...	...	...	...	1	...	...	...	...	1
Salt	1,498	...	2,899	...	20,938	...	...	713	9,612	35,660
Customs	...	...	14,010	...	17,480	...	...	3,637	11,051	46,178
Registration	8	19	11	7	203	14	5	251	300	818
Upper Burma	...	...	4,513	...	...	...	...	...	...	4,513
TOTAL REFUNDS AND DRAWBACKS . Rx.	4,341	2,184	27,071	3,264	63,717	19,293	10,890	29,618	75,285	235,663

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

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1891.

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.			
Compensation to Holkar for Kishorae Patun		2,949	
Compensation to the Khan of Khelat		3,000	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway		2,000	
Compensations not exceeding 5,000 rupees per annum		1,407	
Salt Compensation to Jodhpur State		96,140	
" Jeypur "		68,831	
" Kishenghur "		2,500	
" Gwalior "		31,250	
" Bhurutpur "		15,050	
" Ulwar "		12,500	
" Bhawalpur "		8,000	
" Dholepur "		6,000	
" Meywar "		23,970	
" Kotah "		1,917	
" Tonk "		2,000	
" Holkar "		6,188	
" various Petty States		7,632	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty		21,521	
Miscellaneous		283	
			313,138
CENTRAL PROVINCES.			
Compensation to Raghunath Rao		500	
Compensation not exceeding 5,000 rupees per annum		1,964	
Pensions in lieu of resumed Lands		574	
Malikana or Allowances to excluded Proprietors		340	
Miscellaneous		3,017	
			6,395
BURMA.			
Miscellaneous		4	
			4
ASSAM.			
Compensations		1,706	
Malikana or Allowances to excluded Proprietors		391	
Miscellaneous		2,040	
			4,137
BENGAL.			
Salt.			
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them		2,000	
Opium.			
Compensation payable under Convention with the French Government		500	
Sayer.			
Compensations for sundry duties abolished		3,047	
Miscellaneous.			
Compensation to Bhutan Government for resumption of Dooars in Assam		5,000	
Pensions in lieu of resumed Lands		1,559	
Malikana or Allowances to excluded Proprietors		16,345	
Miscellaneous		143	
			28,594
NORTH-WESTERN PROVINCES AND OUDH.			
Pensions in lieu of resumed Lands		3,131	
Sayer Compensation.			
Raja Mahendra Singh granted in perpetuity, 21st August 1840		2,410	
Miscellaneous.			
Malikana or Allowances to excluded Proprietors		15,390	
Miscellaneous Compensations not exceeding 5,000 rupees per annum		1,052	
			21,983
PUNJAB.			
Pensions in lieu of resumed Lands		12,387	
Purchase of Life Pensions		371	
Sayer Compensation.			
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished		2,815	
			15,573
MADRAS.			
Salt Compensation payable under Convention with the French Government		42,427	
" to Pudukota State		3,800	
Other Salt Compensation		952	
Compensation to Travancore and Cochin States on account of Customs Revenue		14,944	
Other Compensations		534	
Allowances to Zemindars, Jageerdars, Enamdars, &c.		25,977	
Pensions in lieu of resumed Lands, Offices and Privileges		23,226	
Miscellaneous		697	
			112,557
BOMBAY.			
Dewasthan (a) and Wurshasun (b) Allowances		89,099	
Inamdars and other Grantees		788,523	
Subsidy and Compensations to the Goa Government		63,935	
Sayer and Miscellaneous Compensations		66,125	
Commutation of fractional parts of Inams		29	
			1,007,711
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.			1,510,092

(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 1891.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	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 128).
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General . . .	97,790	94	...	1,465	1,403	...	49,645	...	150,397	150,397	...
Central Provinces . . .	671,287	...	...	...	...	...	4,879	...	676,166	676,166	...
Burma	942,947	...	...	...	362,918	...	186,852	615,998	2,108,715	2,108,715	...
Assam	417,183	...	...	180	...	...	35,492	...	452,855	452,855	...
Bengal	3,803,150	676	7,473	2,632	1,782	38,357	27,870	...	3,881,940	3,881,940	...
North-Western Provinces and Oudh }	5,807,804	1,384	...	...	...	...	45,537	...	5,854,725	5,744,028	110,697
Punjab	2,167,292	1,168	19,112	378	...	...	83,577	...	2,271,527	2,225,105	46,422
Madras	4,732,772	195	...	1,477	...	...	116,835	...	4,851,279	4,373,673	477,606
Bombay	3,582,709	...	894,704	...	...	...	29,188	...	4,506,601	4,432,330	(a) 74,271
TOTAL LAND REVENUE RECEIPTS } Rx.	22,222,934	3,517	921,289	6,132	366,103	38,357	579,875	615,998	24,754,205	24,045,209	708,996

(a) Total collection at page 128 Rx. 83,946
Less collection charges . . . 9,675

74,271

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1891.

25

	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, Commissioners, and Deputy Commissioners	1,139	16,019	17,902	9,506	48,949	52,343	33,632	45,091	28,421	253,002
Part(a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,595	11,858	26,571	12,522	83,499	35,496	31,292	100,048	59,527	362,408
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	3,861	13,585	305	2,834	1,961	99,068	34,804	1,818	...	158,236
Payments to Officers of other Provinces	...	...	...	...	...	...	...	216	150	366
Office Establishment	5,024	4,915	17,987	6,639	59,406	63,423	25,039	43,772	55,075	281,280
District Establishments, including Tehsildars' and Sub-divisional Establishments	11,116	55,292	4,114	13,197	32,365	381,291	41,240	99,285	86,706	724,606
Temporary Establishments	11	77	56	524	1,196	4,075	2,833	1,198	2,457	12,427
Travelling Allowances, Purchase and Carriage of Tents	542	1,708	4,861	2,035	10,413	12,390	9,521	21,428	27,078	89,976
Service of Processes against Defaulters	...	...	1,551	3,781	19,661	3,019	...	2,508	916	31,436
Law Charges	28	...	30	122	1,462	212	...	993	333	3,180
Service Postage and Telegrams	623	1,123	982	721	4,161	5,842	7,133	17,896	11,651	50,132
Rents, Rates, and Taxes	20	52	61	74	3,496	183	197	1,643	263	5,989
Petty Construction and Repairs	...	1	49	13	1,291	75	...	6,133	2,681	10,243
Other Contingent Charges	1,585	5,260	2,989	1,865	17,025	18,320	6,301	19,030	12,070	84,445
TOTAL, DISTRICT ADMINISTRATION	25,544	109,890	77,458	53,833	284,885	675,737	191,992	361,059	287,328	2,067,726
SURVEY AND SETTLEMENT:										
<i>Land Settlement Charges:</i>										
Salaries of Officers	...	11,990	1,276	1,037	3,076	10,302	15,437	12,047	360	55,525
Office Establishment	...	3,952	421	...	556	5,274	6,489	6,359	403	23,454
Field Establishment (partly temporary)	...	14,781	2,742	1,652	2,204	7,416	25,917	10,467	47	65,226
Travelling Allowances	...	1,772	282	360	664	1,647	2,498	1,420	71	8,714
Service Postage and Telegrams	...	250	9	35	48	117	589	166	1	1,215
Rents, Rates, and Taxes	...	215	66	...	62	315	428	352	32	1,470
Other Contingent Charges	...	10,058	395	763	1,589	4,414	3,145	590	...	20,954
<i>Revenue Survey:</i>										
Portion of the Charge of the Survey of India transferred from Account No. 38B:										
Controlling Staff	5,201	...	...	...	...	...	...	...	...	5,201
Correspondence and Drawing	5,298	...	...	...	...	...	...	...	...	5,298
Charges of Survey Parties	...	...	19,258	9,498	33,314	6,303	3,300	...	...	71,673
Cadastral Maps	...	...	1,330	937	...	3,916	...	...	...	6,183
Extra, Departmental Mapping	...	70	28	...	4	373	156	...	...	631

Local Survey Charges:

Controlling Staff	...	...	...	...	...	...	...	10,220	4,298	14,518
Salaries of Officers	1,226	...	929	...	50	...	112	9,599	30,524	42,440
Establishment	1,071	...	4,329	...	45	...	800	33,450	11,307	51,002
Field Establishment	1,827	...	...	...	...	...	...	...	20,249	22,076
Travelling Allowances	265	...	611	...	...	...	37	2,202	7,940	11,055
Service Postage and Telegrams	17	...	13	...	...	...	5	227	1,128	1,390
Other Contingent Charges	1,020	...	2,256	...	55	...	820	3,298	8,235	15,684
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	606	606
TOTAL, SURVEY AND SETTLEMENT	15,925	43,088	33,945	14,282	41,667	40,077	59,733	90,397	85,201	424,315

LAND RECORDS AND AGRICULTURE:

Salaries of Director and Assistants, &c.	...	2,775	5,243	1,512	4,216	2,528	2,143	593	2,800	21,810
Office Establishment (partly temporary)	...	815	6,855	217	2,476	3,462	566	3,566	2,781	20,738
Travelling Allowances	...	428	862	261	777	439	306	162	485	3,720
Service Postage and Telegrams	...	231	136	51	143	254	223	215	161	1,414
Other Contingent Charges	...	353	741	78	396	467	325	187	548	3,095

TOTAL, LAND RECORDS AND AGRICULTURE**CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:**

Management of Government Estates	...	2	...	230	28,536	(b) 15,730	...	...	...	44,498
Management of Grazing Lands	...	...	...	...	...	...	1,546	...	...	1,546
Commission on Land Revenue Collections, &c.	1,661	...	55,897	22,689	...	509	...	...	2	80,758
Commission on Capitation Tax	...	...	28,184	...	...	...	...	...	...	28,184
Commission on Fishery Collections	...	...	1,104	...	...	...	...	834	194	2,132
Charges on account of Encumbered Estates	...	...	...	...	...	456	...	...	...	456
Inam Commissioner, Madras	...	...	...	...	...	...	...	904	...	904
Allowances to District and Village Officers	...	...	...	...	...	9,811	123,584	382,611	282,741	798,747
Expenditure against Quetta Assigned Revenues	15,750	...	...	...	...	...	...	...	...	15,750
Expenditure against Khelat Land Revenue	140	...	...	...	...	...	...	...	...	140
Expenditure against Bori Valley Revenues	779	...	...	...	...	...	...	...	...	779
Expenditure against Khetran Land Revenue	698	...	...	...	...	...	...	...	...	698
Expenditure against Zhob Valley Revenue	1,263	...	...	...	...	...	...	...	...	1,263

TOTAL, DIRECT CHARGES OF COLLECTION**UPPER BURMA CHARGES****TOTAL CHARGES IN INDIA . Rx.****CHARGES IN ENGLAND:**

Law charges in connection with Appeals from India, a portion of which is recoverable in India	...	...	...	...	...	...	...	...	...	£ 346
Stores for India: for use in the Revenue Survey	...	...	...	...	...	...	...	...	...	1
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	...	...	...	...	...	347

TOTAL CHARGES AGAINST "LAND REVENUE" . Rx.

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

(b) Includes Rx. 935 on account of Revenue Surveys charged here by deduction from expenditure under Survey of India. Vide Account No. 38 B.

(c) Includes Rx. 26,153 on account of

ditto

ditto

ditto.

3,676,596

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1891.

BENGAL OPIUM.		Rx.	Rx.	Rx.
BENGAL.				
Proceeds of 57,000 Chests sold by auction in Calcutta for export, being at the average rate of $\text{Rs. } 1,037-5-6\frac{1}{2}$ per Chest		5,912,886	5,912,886	
Miscellaneous Receipts of Opium Department.			1,434	
Value of 7,882½ Maunds of opium, at the rate of $\text{Rs. } 7-4$ per Seer, amounting to $\text{Rs. } 228,592$ issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:—				
Bengal		56,779	56,779	
India, General		270	5,971,099	
Central Provinces		22,020		
Burma, Lower		41,852		
„ Upper		1,365	153,995	
Assam		37,942		
North-Western Provinces and Oudh		47,674		
Punjab		2,872		
		(a) 210,774		
TOTAL, BENGAL OPIUM			Rx.	6,125,094
BOMBAY.				
Duty realised on 6,718 Chests of Malwa Opium, at $\text{Rs. } 650$ per Chest		436,670		
Do. 21,823½ do. do. 600 do.		1,309,410	1,749,330	
Do. 50 do. Ahmedabad 650 do.		3,250		
Confiscations and Miscellaneous Receipts			4,758	
TOTAL, BOMBAY OPIUM			Rx.	1,754,088
TOTAL, OPIUM REVENUE			Rx.	7,879,182

(a) The difference between the Sale Proceeds (Rs. 210,774) and the Value of Excise Opium issued (Rs. 228,592) represents the value of the unsold Opium by which the Stock remaining in the hands of Collectors at the end of the Year was increased.

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 1890	57,260	97,521	367	550½
In Store at Factories on above date	16,500	28,101	464	696
Produce of Season 1889-90	73,760	125,622	831	1,246½
	44,760	76,232	7,063	10,594½
TOTAL	118,520	201,854	7,894	11,841
Sold by Auction from 1st April 1890 to 31st March 1891	57,000	97,078	...	...
Issued to Excise Department	27	46	5,255	7,882½
Issued to Medical Department	...	...	4	6
TOTAL EXPENDED	57,027	97,124	5,259	7,888½
Balance in Store in Calcutta on 31st March 1891	52,493	89,402	2,122	3,183
Balance in Factories	9,000	15,328	513	769½
BALANCE IN STORE ON 31st MARCH 1891	61,493	104,730	2,635	3,952½

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

		Rx.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency		50,892	
Establishment and Contingent Charges of Benares Agency		72,889	
Charges in Calcutta		2,771	
	Rx.		
Cultivation and Manufacturing Charges for Opium of Season 1888-89 and previous years	1,473,292		
Cultivation and Manufacturing Charges for Opium of Season 1889-90	576,772		
		2,050,064	
TOTAL, BENGAL . Rx.		2,176,616	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES.			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,228	
TOTAL CHARGES . Rx.		2,177,844	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies	£	390	
EXCHANGE ON CHARGES IN ENGLAND	Rx.	127	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			2,178,361
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Establishment		1,079	
Contingent Charges		1,357	
TOTAL, BOMBAY . Rx.			(a) 2,436
TOTAL CHARGES UNDER OPIUM . Rx.			2,180,797

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is 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 1891.

	Sales of Government Salt.	Excise Duty on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	Upper Burma.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	141,442	1,772,091	...	...	...	16,969	...	1,930,502
Burma	...	17,251	140,648	...	...	...	920	158,819
Bengal	...	...	1,605,635	701,031	...	12,822	...	2,319,488
Madras	218,956	1,711,402	415	...	1	21,009	...	1,951,783
Bombay	45,883	2,109,397	613	739	3	6,141	...	2,162,776
TOTAL, SALT REVENUE Rx.	406,281	5,610,141	1,747,311	701,770	4	56,941	920	8,523,368

A.—Revenue Heads.

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1891.

INDIA, GENERAL.	Rx.	Rx.	Rx.
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.			
Salary of Commissioner	2,934		
Salaries of Deputy and Assistant Commissioners, &c.	8,107		
Office Establishment	5,429		
Travelling Allowances	4,051		
Purchase and Repair of Tents	549		
Commission on Salt Tax Collections	2,601		
Rewards	404		
Compensations to Frontier Chiefs and others	109		
Removal of Salt purchased by traders	5,114		
Conveyance of Tents and Records	711		
House and Office-Rent	412		
Petty Construction and Repairs	2,699		
Service Postage Stamps	573		
Miscellaneous Contingencies	2,493		
Manufacture and Excavation of Salt :		36,186	
Sambhar	21,489		
Didwana	684		
Pachbudra	2,767		
Phalodi	362		
Punjab Mines	7,265		
		32,567	
PREVENTIVE ESTABLISHMENT		47,704	
			116,457
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES :			
Commission on Salt Tax Collections :			
Lower Burma		660	
Upper Burma		78	
			738
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES :			
Pay of Intendants, Clerks, Servants, &c.		729	
Rewards		462	
Petty Construction and Repairs		60	
Rents, Rates, and Taxes		1,432	
Miscellaneous Contingencies		4,143	
			6,826
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES :			
Salary of Commissioner	3,797		
Salary of Secretary to Commissioner	1,517		
Salaries of Deputy and Assistant Commissioners	12,155		
Inspectors and Assistant and Sub-Inspectors	49,616		
Office Establishment	67,210		
Travelling Allowances	8,362		
Purchase, Repair, and Carriage of Tents	1,822		
Rewards	8,233		
Cost, Freight, &c., of Spirits	923		
Conveying Salt to French Government and Fish-curing Yards	2,536		
Freight and other Charges for export and import of Salt	3,162		
Petty Construction and Repairs	15,375		
Service Postage Stamps	1,965		
Rents, Rates, and Taxes	375		
Miscellaneous Contingencies	7,906		
		184,954	
<i>Deduct</i> —Amount chargeable to Excise		47,054	
		137,900	
SALT PURCHASE AND FREIGHT		31,479	
			169,379
	Carried forward		293,400

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1891 —continued.

BOMBAY.					Rx.	Rx.
Brought forward						293,400
	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	
SALARIES, ESTABLISHMENT, AND CONTINGENCIES :—						
Salaries of Collector, Deputy and Assistant Collectors, &c.	4,226	1,762	1,929	1,020	8,937	
Superintendent and Petty Officers	300	2,128	4,564	891	7,883	
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,142	5,767	30,428	1,876	42,213	
Account Office	2,188	...	...	...	2,188	
Preventive Establishment	165	...	1,700	3,600	5,465	
Commission on Salt Tax Collections	...	1,067	...	...	1,067	
Rewards	...	77	229	11	317	
Travelling Allowances	521	478	892	322	2,213	
Service Postage Stamps	130	37	120	44	331	
Rents, Rates, and Taxes	7	33	10	24	74	
Conveyance of tents and Records	77	...	40	9	126	
Petty Construction and Repairs	58	51	1,714	134	1,957	
Office Expenses and Miscellaneous Contingent Charges	763	492	4,191	128	5,574	
	12,577	11,892	45,817	8,059	78,345	
Administration of Salt Revenue in Portuguese India					10,740	
						89,085
SALT PURCHASE AND FREIGHT						29,516
PREVENTIVE ESTABLISHMENT						16,524
						135,125
TOTAL CHARGES IN INDIA . Rx.						428,525
CHARGES IN ENGLAND :						
Stores for India: for the Salt Department, Madras, &c.					£	368
EXCHANGE ON CHARGES IN ENGLAND					Rx.	120
TOTAL CHARGES UNDER SALT . Rx.						429,013

No. 15 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1891.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.
Salt in Store on 1st April 1890	53,95,348 ^a	5,38,730	13,58,554	21,90,486
Manufactured, excavated, or purchased during the Year	60,80,485	26,36,430½	16,54,829	28,93,868
	1,14,75,833	31,75,160½	30,13,383	50,84,354
Removed by Purchasers during the Year	43,06,646	23,86,108½	10,21,977	27,66,742
Wastage, &c., written off	2,20,729	...	43,350	2,77,072
	45,27,375	23,86,108½	10,65,327	30,43,814
Balance in Store on 31st March 1891	69,48,458	7,89,052	19,48,056	20,40,540

(a) Excess of 1 over last year's closing balance, due to fraction of a *Md.* having been reckoned as one *Md.* in this year's account.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	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>
REVENUE.										
Sale of Court Fee Stamps	24,180	107,227	61,799	54,706	1,018,873	505,212	254,086	393,504	296,003	2,715,590
Sale of Commercial and other Stamps	22,482	44,240	38,971	21,758	395,308	166,829	130,540	243,525	187,447	1,251,100
Fines and Penalties	313	347	571	233	2,632	1,401	854	4,171	1,339	11,861
Miscellaneous	181	122	616	68	7,880	587	3,215	4,488	50,112	67,269
Upper Burma Revenue	...	...	23,149	...	...	...	...	...	...	23,149
TOTAL, STAMP REVENUE . Rx.	47,156	151,936	125,106	76,765	1,424,693	674,029	388,695	645,688	534,901	4,068,969
Deduct,—Refunds	415	1,116	1,693	442	13,278	9,008	3,511	8,057	8,581	46,101
NET REVENUE from STAMPS . Rx.	46,741	150,820	123,413	76,323	1,411,415	665,021	385,184	637,631	526,320	4,022,868
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	139	1,775	648	...	348	1,534	4,444
Establishment of Superintendent or other Officers	...	...	...	85	3,161	394	...	1,023	2,689	7,352
Contingent Expenses, Packing Charges, &c.	...	...	...	49	1,454	95	...	517	750	2,865
Charges for the sale of Stamps, viz.—										
Clerks and Servants	24	...	186	...	122	1,184	29	281	985	2,811
Commission to Vendors	...	...	438	14	...	220	...	...	185	857
Discount on sale of Court Fee Stamps	352	7	402	843	11,501	...	3,811	4,026	3,590	24,532
Discount on sale of General Stamps	1,014	1,383	937	639	8,693	4,052	5,055	9,916	5,385	37,074
Contingencies and Miscellaneous	109	377	23	18	620	782	1,730	264	440	4,363
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India }	—48,381	2,513	840	1,625	21,202	10,221	6,011	...	5,763	...
Do. do. do. Upper Burma	...	...	206	...	...	...	...	...	...	322
Upper Burma Charges	...	...	322	...	...	...	...	...	...	...
TOTAL CHARGES in INDIA . Rx.	—46,882	4,280	3,354	3,412	48,528	17,596	16,636	16,375	21,321	84,620
CHARGES IN ENGLAND :										
Stores for India				£25,499 (b)				5,339	3,380	34,218
EXCHANGE ON CHARGES IN ENGLAND										11,181
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										130,019

(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 1891.

	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, <i>vis.</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>
License Fees and Farmers' Rents	10,517	46,148	147,486	37,551	575,540	181,799	56,206	1,125,264	159,970	2,340,481
Distillery Fees	8,578	108,675	1,708	...	5,751	95	185	...	39,414	164,406
Still-head Duty	52,971	16,069	20,908	991	171,176	177,979	56,623	...	639,746	1,136,463
Duties levied on Drugs	(a) 9,259	(a) 50,342	61,099	28,717	133,159	93,941	17,950	16,383	41,073	451,923
TOTAL	81,325	221,234	231,201	67,259	885,626	453,814	130,964	1,141,647	880,203	4,093,273
Duty on Opium consumed in India	2,716	43,154	139,754	180,401	160,008	57,537	42,124	55,485	111,383	792,562
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	3,689	...	...	3,689
Fines, Confiscations, and Miscellaneous	530	1,841	134	72	850	2,157	231	2,614	7,481	15,910
Upper Burma Revenue	...	...	42,346	...	...	...	...	...	...	42,346
TOTAL, EXCISE REVENUE . Rx.	84,571	266,229	413,435	247,732	1,046,484	513,508	177,008	1,199,746	999,067	4,947,780
CHARGES.										
Salaries and Establishments	894	3,700	1,883	347	44,614	4,611	4,977	35,072	24,962	121,060
Contingent Expenses	22	1,483	715	529	14,320	752	484	11,921	9,012	39,238
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	6,571	...	...	...	6,571
Rents, Rates, and Taxes	...	76	2	...	1,058	...	8	84	111	1,339
Petty Construction and Repairs	...	228	...	...	5,197	...	...	26	477	5,928
Upper Burma Charges	...	...	845	...	...	...	...	...	...	845
TOTAL CHARGES in INDIA . Rx.	916	5,487	3,445	876	65,189	11,934	5,469	47,103	34,562	174,981
CHARGES IN ENGLAND:										
Stores for India: Hydrometers, &c.	...	...	...	...	...	...	...	...	...	£ 54
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	...	...	...	...	...	Rx. 18
TOTAL, EXCISE CHARGES . Rx.	...	...	...	...	...	...	...	...	...	175,053

(a) Includes Rx. 56 and 10,356 respectively on account of Duty on Ganja.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

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. 2,067	Rx. 30,130	Rx. 94,670	Rx. 53,656	Rx. (a) 379,303	Rx. (d) 447,752	Rx. 215,844	Rx. 482,390	Rx. 259,752	Rx. 1,965,564
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	255	...	...	389,346	(d) 32,729	...	...	...	422,330
Cess on Lands for Famine Assurance, Canals and Railways	...	14,364	...	...	...	(d) 167,368	54,069	...	...	235,801
Cess on Lands for District Post	...	3,610	...	...	36,103	3,637	...	...	...	43,350
Cess on Lands for Village Service and Patwaries .	3,257	43,103	...	...	...	235,528	126,058	322,683	37,844	768,473
Assessment on Wards' Estates for Establishment Charges	...	2,813	...	...	7,142	...	1,466	...	...	11,421
Miscellaneous	(b) 2,088	...	2	..	...	(c) 35,777	614	5,820	...	44,301
TOTAL RECEIPTS under PROVINCIAL RATES .	7,412	94,275	94,672	53,656	811,894	922,791	398,051	810,893	297,596	3,491,240
<i>Deduct,—Refunds</i> .	...	19	53	7	757	239	27	2,425	730	4,257
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,412	94,256	94,619	53,649	811,137	922,552	398,024	808,468	296,866	3,486,983
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	4,441	310	42,522	666	895	...	5,206	54,040

(a) Roads and Public Works only.

(b) Includes—

Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,560

Educational "Plough Tax" in Coorg . Rx. 528

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

(d) 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	410,591	...	44,369	454,960
Ditto Oudh	32,581	...	32,580	65,161
"Famine Assurance Rate," North-Western Provinces .	...	...	90,419	90,419
"1 per cent. Road Cess," North-Western Provinces .	4,580	...	...	4,580
"Original Rates," Oudh	...	36,366	...	36,366
<i>Deduct,—Amount credited as Cess for District Post</i> .	...	—3,637	...	—3,637
TOTAL . Rx.	447,752	32,729	167,368	647,849

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1891.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Burma.	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma.	Bengal.	Madras.	Bombay.	Total Refunds and Drawbacks.	Burma.	Bengal.	Madras.	Bombay.	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	1,249	14,095	5,703	7,006	28,053	548	8,972	3,359	1,204	14,083	701	5,123	2,344	5,802	13,970
Drugs and Medicines	5	237	9	75	326	...	...	...	...	...	5	237	9	75	326
Oil, Mineral, Petroleum	6,960	91,783	9,664	56,633	165,040	7	756	5	841	1,609	6,953	91,027	9,659	55,792	163,431
Liquors :															
Ale, Beer, and Porter	3,093	4,590	3,288	6,353	17,324	232	14	1	1	248	2,861	4,576	3,287	6,352	17,076
Spirits	84,393	139,720	97,423	211,851	533,387	35	594	54	3,262	3,945	84,358	139,126	97,369	208,589	529,442
Wines and Liqueurs	3,741	17,150	7,292	22,007	50,190	2	109	26	159	296	3,739	17,041	7,266	21,848	49,894
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	118	118	...	...	...	(a) 5,253	5,253	...	...	...	—5,135	—5,135
TOTAL, IMPORTS . Rx.	99,441	267,575	123,379	304,043	794,438	824	10,445	3,445	10,720	25,434	98,617	257,130	119,934	293,323	769,004
EXPORTS.															
Grain and Pulse :															
Paddy	1,723	1,106	10,141	898	13,868	99	35	143	...	277	1,624	1,071	9,998	898	13,591
Rice	643,980	207,799	30,738	28,453	910,970	12,920	6,988	31	178	20,117	631,060	200,811	30,707	28,275	890,853
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	...	...	(b) 167	(b) 12	(b) 18	(b) 153	350	—167	—12	—18	—153	—350
TOTAL, EXPORTS . Rx.	645,703	208,905	40,879	29,351	924,838	13,186	7,035	192	331	20,744	632,517	201,870	40,687	29,020	904,094
TOTAL, SEA CUSTOMS . Rx.	745,144	476,480	164,258	333,394	1,719,276	14,010	17,480	3,637	11,051	46,178	731,134	459,000	160,621	322,343	1,673,098

(a) Represents amount paid to the Government of Portuguese India on account of the share of Custom Receipts for the 9th Treaty year plus Rx. 2 Refunds of Miscellaneous Receipts. (b) 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.	Miscellaneous Receipts.	TOTAL.		
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Burma	745,144	...	...	...	2,165	747,309
Bengal	476,480	...	...	...	5,797	482,277
Madras	164,258	(c) 6,207	14	6,221	3,360	173,839
Bombay	333,394	...	...	...	6,399	339,793
TOTAL . Rx	1,719,276	6,207	14	6,221	17,721	1,743,218

(c) Includes Rx. 1,366 on account of Import Duty.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE,
for the Year ended 31st March 1891.

	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 Assistant Commissioner . . .	...	...	...	3,711	3,711
Establishment and Contingencies of ditto . . .	...	...	...	4,109	4,109
Collectors, Deputy, and Assistant . . .	2,871	4,169	2,816	3,588	13,444
Office Establishment . . .	2,865	7,944	2,182	3,025	16,016
Preventive Establishment . . .	3,798	27,459	81	12,528	43,866
Appraising Establishment . . .	509	3,474	136	2,981	7,100
Wharf Establishment . . .	...	3,373	...	...	3,373
Contingent Charges . . .	377	3,371	707	1,354	5,809
TOTAL, PRINCIPAL PORTS .	10,420	49,790	5,922	31,296	97,428
<i>Charges at other Ports, vide details below . . .</i>	6,275	4,421	9,722	16,806	37,224
TOTAL, CUSTOMS CHARGES . Rx.	16,695	54,211	15,644	48,102	134,652

DETAIL OF OTHER PORTS:

BURMA:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Akyab	240	1,718	45	2,003
Bassein	254	1,014	15	1,283
Kyouk-Phyoo	...	30	1	31
Mergui	...	407	6	413
Moulmein	* 240	1,932	68	2,240
Sandoway	...	28	1	29
Tavoy	...	254	22	276
	734	5,383	158	6,275

BENGAL:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Balasore	...	431	32	463
Chittagong	1,234	1,607	163	3,004
Cuttack	332	407	6	745
Dacca	...	59	7	66
Pooree	...	132	11	143
	1,566	2,636	219	4,421

MADRAS:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Ganjam	...	583	78	661
Godavery	...	830	178	1,008
Kistna	...	296	111	407
Madura	...	365	112	477
Malabar	...	2,088	446	2,534
Nellore	...	279	17	296
South Arcot	...	686	158	844
South Canara	...	1,241	170	1,411
Tanjore	...	900	313	1,213
Tinnevely	...	278	111	389
Vizagapatam	...	400	82	482
	...	7,946	1,776	9,722

BOMBAY:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Gujarat Division	960	3,171	881	5,012
Konkan Division	2,515	3,295	1,825	7,635
Sind Division	1,140	2,640	379	4,159
	4,615	9,106	3,085	16,806
TOTAL, OTHER PORTS . Rx.	6,915	25,071	5,238	37,224

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL DEPARTMENT :										
Income Tax :										
Ordinary Collections	10,903	30,006	39,815	17,586	373,315	190,100	98,379	127,405	286,131	1,173,640
Deductions by Government from Salaries and Pensions	27,051	7,043	11,461	3,793	45,308	27,772	18,733	28,923	31,228	201,312
Deductions from Interest on Government Securities	57,814	172	339	21	1,625	5,048	1,511	7,469	15,592	89,591
Penalties	...	176	19	65	2,522	156	119	461	127	3,645
Recoveries from Surplus Profits of Railway Companies	2,754	...	...	...	...	...	...	...	12,607	15,361
Other items	...	...	...	...	1,118	...	38	4	99	1,259
License Tax	...	7,955	...	...	...	...	...	...	...	7,955
Upper Burma Receipts	...	...	7,792	...	...	...	...	...	...	7,792
TOTAL CIVIL DEPARTMENT	98,522	45,352	59,426	21,465	423,888	223,076	118,780	164,262	345,784	1,500,555
OTHER DEPARTMENTS :										
Income Tax :										
Deductions from Salaries and Pensions:—										
In Military Department	28,212	...	...	...	...	...	...	12,615	10,694	51,521
„ Public Works „	6,346	1,239	5,852	801	7,273	5,914	12,963	5,238	3,481	49,107
„ Post Office „	401	265	602	172	1,921	879	694	603	908	6,445
„ Telegraph „	7,629	...	...	...	...	...	...	...	...	7,629
„ Marine „	2,139	...	...	...	...	...	...	...	...	2,139
TOTAL OTHER DEPARTMENTS	44,727	1,504	6,454	973	9,194	6,793	13,657	18,456	15,083	116,841
TOTAL ASSESSED TAXES	143,249	46,856	65,880	22,438	433,082	229,869	132,437	182,718	360,867	1,617,396
<i>Deduct,—Refunds</i>	711	280	1,978	130	4,906	2,373	1,830	1,130	3,168	16,506
NET REVENUE from ASSESSED TAXES	142,538	46,576	63,902	22,308	428,176	227,496	130,607	181,588	357,699	1,600,890
CHARGES.										
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	29	184	1,337	93	17,598	1,859	1,121	1,620	5,405	29,246

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1891.

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FINANCE AND REVENUE ACCOUNTS OF THE

	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	19,281	4,401	160,258	385	1,586	49,083	21,347	16,066	76,472	348,879
Firewood and Charcoal	459	200	...	19	5,875	13,584	29,519	15,814	75,706	141,176
Bamboos	30	212	...	...	400	253	1,258	488	2	2,643
Sandal Wood	5,288	...	...	...	...	...	...	2,815	1,612	9,715
Grass and other Minor Produce	50	3,987	...	4	127	2,395	294	6,592	15,794	29,243
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers :										
Timber	2,532	14,703	64,563	20,208	30,764	52,748	2,289	29,555	65,829	283,191
Firewood and Charcoal	856	9,331	2,115	248	15,993	3,800	4,107	27,250	15,317	79,017
Bamboos	452	11,747	554	553	4,426	11,844	6	16,653	9,360	55,595
Grazing and Fodder Grass	977	56,414	25	284	1,142	10,460	20,163	15,002	49,167	153,634
Other Minor Produce	2,186	(a) 17,117	7,456	5,562	8,862	12,859	748	43,969	8,922	107,681
Confiscated Drift and Waif Wood	1	519	10,976	242	1,679	3,550	1,009	1,018	1,016	20,010
Revenue from Forests not managed by Government :										
Duty on Foreign Timber and other Forest Produce	...	...	18,554	504	...	1,411	...	...	2,848	23,317
Revenue from shared and private Forests	801	722	...	717	...	...	273	5	467	2,985
Miscellaneous :										
Fines and forfeitures	113	72	1,455	171	2	91	301	459	871	3,535
Refunds	150	45	66	104	247	59	9	...	51	731
Other Sources	277	1,876	1,745	3,678	1,636	1,651	2,114	3,855	5,388	22,220
Upper Burma Receipts	...	...	164,430	...	...	...	...	...	...	164,430
TOTAL RECEIPTS IN INDIA . Rx.	33,453	121,346	432,197	32,679	72,739	163,788	83,437	179,541	328,822	1,448,002
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	2,760	...	...	...	...	...	...	...	...	2,760
Establishment and Contingencies	2,981	...	...	...	...	...	...	...	...	2,981
TOTAL, GENERAL DIRECTION . Rx.	5,741	...	...	...	...	...	...	...	...	5,741
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Government Agency	9,786	2,039	52,033	805	5,072	33,390	23,819	18,299	70,165	215,408
Timber and other Produce removed from the Forests by Consumers or Purchasers	127	9,717	1,053	1,334	4,121	3,864	157	7,784	3,831	31,988
Confiscated Drift and Waif Wood	...	2	4,391	22	464	1,089	667	326	17	6,978
Revenue from Forests not managed by Government	...	...	669	58	...	138	...	...	17	882

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	25	...	...	...	1,169	3,715	1,665	3,017	9,591
Live Stock, Stores, Tools and Plant	2,591	976	2,631	2,215	1,324	2,831	1,182	2,727	336	16,813
Communications and Buildings	2,047	1,118	1,729	1,172	2,166	8,782	1,432	6,894	1,042	26,382
Demarcation, improvement, and extension of Forests	2,765	(b) 17,127	(b) 14,691	7,480	(b) 4,193	(b) 7,411	4,943	(b) 26,623	(b) 21,505	106,738
Miscellaneous	414	276	499	367	896	736	38	657	1,149	5,032
TOTAL, CONSERVANCY AND WORKS Rx.	17,730	31,280	77,696	13,453	18,236	59,410	35,953	64,975	101,079	419,812
B.—ESTABLISHMENTS.										
I.—Salaries.										
Pay of Conservators	...	2,777	2,547	1,781	1,821	5,170	1,762	3,316	4,812	23,986
Pay of Superior Officers	5,548	13,399	11,449	5,219	8,999	10,112	10,848	18,700	17,846	102,120
Subordinate Forest and Depôt Establishments	2,963	17,531	6,086	2,812	6,105	7,592	8,181	16,178	39,668	107,116
Office Establishments	839	3,833	4,542	1,408	1,824	3,004	2,514	8,120	6,575	32,659
Deputation and Special Allowances	564	78	1,374	207	291	212	54	174	68	3,022
	9,914	37,618	25,998	11,427	19,040	26,090	23,359	46,488	68,969	268,903
II.—Travelling Allowances.										
Conservators	...	172	386	200	317	446	223	588	715	3,047
Superior Officers	834	1,665	2,553	1,158	1,922	1,650	1,991	3,337	4,758	19,868
Subordinate Forest and Depôt Establishments	252	331	942	503	730	938	896	4,694	2,431	11,717
Office Establishments	56	192	243	58	176	432	399	1,195	2,197	4,948
	1,142	2,360	4,124	1,919	3,145	3,466	3,509	9,814	10,101	39,580
III.—Contingencies.										
Stationery	17	13	2	3	1	54	103	8	593	794
Carriage of Tents and Records	135	689	40	9	76	486	332	420	643	2,830
Rents, Rates, and Taxes	209	174	365	91	299	162	514	235	519	2,568
Pay of Police Guards	...	...	...	...	...	107	...	...	...	107
Official Postage	114	488	131	169	248	219	354	976	1,137	3,836
Sundries	426	740	292	278	288	600	871	1,005	2,632	7,132
	901	2,104	830	550	912	1,628	2,174	2,644	5,524	17,267
TOTAL, ESTABLISHMENTS Rx.	11,957	42,082	30,952	13,896	23,097	31,184	29,042	58,946	84,594	325,750
Upper Burma Charges	...	...	30,146	...	...	...	...	...	...	30,146
TOTAL, EXPENDITURE IN INDIA Rx.	35,428	73,362	138,794	27,349	41,333	90,594	64,995	123,921	185,673	781,449
CHARGES IN ENGLAND:										
Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c.									£	2,008
EXCHANGE ON CHARGES IN ENGLAND Rx.										656
TOTAL, FOREST EXPENDITURE Rx.										784,113

a) Includes Commutation Fees Rx. 6,161.

(b) Include Rx. 8,610, Rx. 5,036, Rx. 972, Rx. 30, Rx. 6,419, and Rx. 287 on account of Revenue Surveys charged to Central Provinces, Burma, Bengal, North-Western Provinces and Oudh, Madras, and Bombay, respectively, by deduction of these amounts aggregating Rx. 21,354 from Expenditure under Survey of India. Vide Account No. 38B., page 87.