

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, 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>
RECEIPTS.										
Fees for Registering Documents	1,698	6,264	3,336	4,275	118,527	26,155	17,458	99,660	48,253	325,626
Fees for Copies of Registered Documents	163	2,594	88	37	2,138	9,426	4,518	2,669	825	22,458
Miscellaneous	89	1,354	145	11	3,243	3,987	1,295	6,070	713	16,907
Upper Burma Receipts	...	...	458	...	...	...	...	...	...	458
TOTAL, REGISTRATION RECEIPTS . Rx.	1,950	10,212	4,027	4,323	123,908	39,568	23,271	108,399	49,791	365,449
Deduct,—Refunds	8	19	11	7	203	14	5	251	300	818
NET RECEIPTS under REGISTRATION . Rx.	1,942	10,193	4,016	4,316	123,705	39,554	23,266	108,148	49,491	364,631
CHARGES.										
Superintendence	...	1,325	...	198	5,399	1,406	...	3,324	3,636	15,288
District Charges	469	2,943	1,967	2,251	57,575	18,970	7,107	64,372	25,547	181,201
Upper Burma Charges	...	...	242	...	...	...	...	...	...	242
TOTAL CHARGES under REGISTRATION . Rx.	469	4,268	2,209	2,449	62,974	20,376	7,107	67,696	29,183	196,731

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES,
for the Year ended 31st March 1891.

INDIA, GENERAL.						Rx.	Rx.	Rx.
Tribute from Amjeerah	.	.	.	.	.	3,440		
" Ajehgurh	.	.	.	.	.	935		
" Boondee	.	.	.	.	.	12,000		
" Banswara	.	.	.	.	.	3,239		
" Behat	.	.	.	.	.	140		
" Chirkhari	.	.	.	.	.	858		
" Doongurpoor	.	.	.	.	.	4,108		
" Holkar	.	.	.	.	.	605		
" Jodhpoor	.	.	.	.	.	9,800		
" Jeypoor	.	.	.	.	.	40,000		
" Jhallawar	.	.	.	.	.	8,000		
" Kotah	.	.	.	.	.	18,472		
" Kilcheepoor	.	.	.	.	.	1,291		
" Oodeypoor	.	.	.	.	.	20,000		
" Punnah	.	.	.	.	.	996		
" Paldeo	.	.	.	.	.	44		
" Rutlam	.	.	.	.	.	6,552		
" Sillana	.	.	.	.	.	2,184		
" Sirohee	.	.	.	.	.	688		
Nizam's Government on account of Mahratta Chouth	.	.	.	.	.	10,811		
Contribution from Bhurtpur	.	.	.	.	.	1,400		
" " Dholepur	.	.	.	.	.	1,000		
" " Kerowlee	.	.	.	.	.	500		
" " Malani	.	.	.	.	.	120		
" of Jodhpoor towards cost of Erinpura Irregular Force	.	.	.	.	.	11,500		
" " Kotah towards cost of Deolee Irregular Force	.	.	.	.	.	20,000		
Contribution towards cost of United Malwa Contingent:								
From Dewas	.	.	.	.	.	3,302		
" Jowrah	.	.	.	.	.	15,903		
							144,163	
Contribution of Bhopal towards cost of Bhopal Levy	.	.	.	.	.	19,205		
Contributions towards cost of Malwa Bheel Corps:						18,182		
From Alirajpur	.	.	.	.	.	147		
" Amjeerah	.	.	.	.	.	1,966		
" Burwanea	.	.	.	.	.	393		
" Dhar	.	.	.	.	.	766		
" Jabooah	.	.	.	.	.	147		
							75,326	
Fees on Succession:								
Alirajpur State	.	.	.	.	.	1,000		
Barandha	.	.	.	.	.	729		
Gaurihar	.	.	.	.	.	500		
Jagirdar of Jaso	.	.	.	.	.	187		
" of Banka Pobari	.	.	.	.	.	41		
							2,457	
CENTRAL PROVINCES.								
Tributes from various Petty States	.	.	.	.	.		24,012	221,946
Fees on Succession:								
Lal Raghubar Singh, Chief of the Sarangarh State, Sambalpur	.	.	.	.	.		1,000	25,012
BURMA.								
Upper Burma	.	.	.	.	.		24,659	24,659
ASSAM.								
Tributes from Various Petty States	.	.	.	.	.		10	
Fees on Succession:								
Dwan Siem of Nabosohphoh in the Khasi and Jaintia Hills	.	.	.	.	.		5	15
PUNJAB.								
Tribute from Kupoorthulla	.	.	.	.	.		13,100	
" Chumba	.	.	.	.	.		210	
" Mundee	.	.	.	.	.		10,000	
" Sokeith	.	.	.	.	.		1,100	
" Various Petty States	.	.	.	.	.		3,161	27,571
MADRAS.								
Tribute from Travancore	.	.	.	.	.	78,311		
" Bastar	.	.	.	.	.	200		
" Jeypur	.	.	.	.	.	100		
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force	.	.	.	.	.		78,611	
" " Cochin for the maintenance of a Battalion of Native Infantry	.	.	.	.	.		245,000	
" " Travancore	.	.	.	.	.		20,000	
							1,332	344,943
BOMBAY.								
Tribute from Kattywar	.	.	.	.	.	53,231		
" various Petty States	.	.	.	.	.	6,898		
Subsidy from the Kutch Government	.	.	.	.	.	18,695		
Baroda	.	.	.	.	.	29,022		
Contribution from Jagirdars, Southern Mahratta Country	.	.	.	.	.	7,900		
							115,746	
Fees on Succession:								
Shri Swami of Sapkeshwar and Sauwsthan Karwir on his accession to the Spiritual Seat	.	.	.	.	.		529	116,275
TOTAL TRIBUTES, &c.							Rx.	760,421

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

Section B.—Interest.

Revenue *Rx.* 931,050. Expenditure *Rx.* 4,195,304.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Interest	24	Receipts	46	<i>Rx.</i> ...	<i>Rx.</i> 931,050	<i>Rx.</i> ...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,743,964
Interest on other Obligations	26	Expenditure	50	...	...	451,340
		TOTAL		...	931,050	4,195,304

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1890-91.

46

FINANCE AND REVENUE ACCOUNTS OF THE

	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>
SOURCES OF INTEREST.										
LOANS AND ADVANCES.										
To Native States, Presidency Corporations, &c., set forth in Account No. 83, page 228	4,570	...	...	...	124,760	...	...	20,076	187,648	337,054
To Local Bodies, Private Individuals, and Cultivators under the Provincial Loan Scheme, set forth in Account No. 83A, page 230	...	2,494	(a) 2,556	59	3,368	16,799	21,810	4,076	16,979	68,141
TOTAL INTEREST ON LOANS AND ADVANCES	4,570	2,494	2,556	59	128,128	16,799	21,810	24,152	204,627	405,195
INVESTMENTS.										
Securities held by the Paper Currency Department, vide Account No. 30C, page 70	253,662	...	...	...	...	...	...	...	...	253,662
Securities of Provincial Funds	31	407	...	56	1,545	2,693	853	9,431	5,948	20,964
TOTAL INTEREST ON INVESTMENTS	253,693	407	...	56	1,545	2,693	853	9,431	5,948	274,626
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	27	...	...	...	...	...	...	6,164	259	6,450
Of other Revenue	...	...	...	...	...	...	4	894	...	898

Of District Road Cess	...	...	...	...	4,726	...	...	...	...	4,726
Of Public Works Cess	...	...	...	...	4,285	...	...	...	...	4,285
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	9	...	9
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	27	...	...	...	9,011	...	4	7,067	259	16,368
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	866	...	...	...	...	...	...	...	53	919
Interest on Overdrawn Capital of Railway Companies	9,115	...	...	...	...	...	...	...	...	9,115
Sundry Items	3,401	22	...	...	268	1	11	342	284	4,329
TOTAL SUNDRY ACCOUNTS	13,382	22	...	...	268	1	11	342	337	14,363
TOTAL RECEIPTS IN INDIA . Rx	271,672	2,923	2,556	115	138,952	19,493	22,678	40,992	211,171	710,552
RECEIPTS IN ENGLAND:										£
Interest realized from Investment of Cash Balance									165,205	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland									989	
										166,194
EXCHANGE ON RECEIPTS IN ENGLAND									£ Rx.	54,304
TOTAL INTEREST RECEIPTS . Rx.										931,050

(a) Includes Rx. 739 on account of Upper Burma.

No. 25.—ACCOUNT of the PUBLIC DEBT of India, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1891.

	Amount of Loan, 31st March 1891.	Annual Amount of Interest.	Amount of In- terest paid during the Year.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
RUPEE DEBT.				
<i>Loans bearing interest at 4½ per cent.:</i>				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	791,330	35,610	45,025	
Transfer Loan of 1879, 4½ per cent. portion	11,716,847	527,258	880,356	
Transfer Loan of 1879, 7s. Sterling per cent. portion	22,300	(a) 1,102	1,286	
				971,667
<i>Loans bearing interest at 4 per cent.:</i>				
Loan of 1832-33	730,922	29,237	40,752	
Loan of 1835-36	1,838,790	73,552	76,332	
Loan of 1842-43	25,872,370	1,034,895	992,364	
Loan of 1854-55	13,577,040	543,082	347,027	
Transfer Loan of 1st May 1865	35,073,481	1,402,939	1,421,105	
Reduced 4 per cent. Loan of 1879	6,867,010	274,680	289,181	
Promissory Notes for Mysore Family	52,576	2,103	2,116	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
East India Railway Commuted Stock	5,800	232	434	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
				3,369,311
<i>Loans bearing interest at 3½ per cent.:</i>				
Loan of 1853-54	52,180	1,826	1,343	
				1,343
<i>Provincial Debenture Loans:</i>				
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	1,720	69	75	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	1,890	76	12	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	6,470	259	463	
Cawnpore and Achneyra Section of the Rajputana-Malwa Rail- way Debenture Loan at 4 per cent.	75,950	3,038	3,445	
				3,995
<i>Paid in India on Loans in course of Discharge:</i>				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	...	...	23	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	...	...	921	
5½ per cent. Loan of 1859-60	...	...	27	
5 per cent. Loan of 1856-57	...	...	24	
4½ per cent. Transfer Loan of 1872	...	...	259	
4½ per cent. Transfer Loan of 1870	...	...	777	
				2,031
<i>Miscellaneous:</i>				
Government of India Stock Notes at 4 per cent.	3,859	154	196	
Commission on Stock Notes	...	...	1	
Discount on Loans	...	...	19,501	
				19,698
				4,175,112
TOTAL INTEREST PAID UPON RUPEE DEBT . Rx.				4,368,045
STERLING DEBT.				
	£	£	£	
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	57	
India 4 per cent. Stock	...	...	16	
India 3½ per cent. Stock	...	...	1,819,076	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock	...	...	244,897	
India 3½ per cent. Stock issued in redemption of portion of the East- ern Bengal Railway Annuity and Debenture Stock	64,298,126	2,250,434	20,714	
India 3½ per cent. Stock issued in redemption of portion of the Scinde, Punjab and Delhi Railway Annuity and Debenture Stock	...	...	167,706	
India 3½ per cent. Stock issued in redemption of portion of the Oude and Rohilkund Railway Debenture Stock (b)	...	...	—142	
India 3½ per cent. Debentures	3,000,000	105,000	105,000	
India 3½ per cent. Debentures	2,000,000	65,000	65,000	
				2,422,324
				4,368,045

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

(b) The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per cent. Stock, instead of India 3 per cent. Stock.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1891—*continued*.

	Amount of Loan, 31st March 1890.	Annual Amount of Interest.	Amount of In- terest paid during the year.	TOTAL.
	£	£	£	Rx.
Brought forward			2,422,324	4,368,045
STERLING DEBT— <i>continued</i> .				
India 3 per cent. Stock			597,675	
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock		2,420,434	7,435	
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway 4 per cent. Debenture Stock	28,855,079	865,652	21	
India 3 per cent. Stock issued in redemption of portion of the Oudh and Rohilkund Railway Debentures			219,974	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,947	13,947	
Oudh and Rohilkund Railway 4 per cent. Debenture Stock	384,700	15,388		
Oudh and Rohilkund Railway 3½ Debentures	2,530,300	88,560	124,366	
		TOTAL	3,450,346	
Outstanding Dividends on East India Stock			2	
Discount, Sinking Fund			8,312	
„ on the issue of £5,400,000 India 3 per cent. Stock			40,519	
		TOTAL INTEREST ON STERLING DEBT	£	3,499,179
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,143,360
		GRAND TOTAL	Rx.	(a)9,010,584

(a) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," see distribution statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Railways and Irrigation Works not charged to Revenue, and Interest and Commission on Stock Notes, and Interest on Provincial Advance and Loan Accounts, which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	...	328,483	19,561	348,044	(a)2,383,040	565,246	2,948,286
Central Provinces	...	2,231	9	2,240	...	...	...
Burma	...	1,566	...	1,566	115,461	...	115,461
Assam	...	49	1	50	...	...	...
Bengal	...	8,446	17	8,463	358,155	238,200	596,355
North-Western Provinces and Oudh	...	13,375	21	13,396	...	277,993	277,993
Punjab	...	17,482	10	17,492	19,861	...	19,861
Madras	...	3,631	34	3,665	...	...	...
Bombay	...	15,128	45	15,173	...	...	...
Total, India	Rx.	390,391	19,698	410,089	2,876,517	1,081,439	3,957,956
England	£	2,463,979	...	48,833	(b)986,367	...	986,367
Exchange	Rx.	805,107	...	15,956	322,297	...	322,297
TOTAL	Rx.	3,269,086	390,391	84,487	4,185,181	1,081,439	5,266,620

TOTAL Rx. 9,010,584 see above.

(a) Includes Rx. 19,415 charged to "State Railways—Interest on Capital deposited by Companies."

(b) Besides, £1,820 on account of Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised for the purchase of the property of the Oudh and Rohilkund Railway Company. Includes £122,845 on account of Interest chargeable against Railway Companies on Advances.

B.—Interest.

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No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of India, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1891, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.
<i>Special Loans.</i>				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,556,409	1,556,134	6, 5 and 4	73,950
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable an- nuities granted from 1727 to 1817 at the nomi- nal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,227
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	245
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asy- lum at Mount Abu	1,000	1,000	5	50
Charitable Endowment	4,000	4,000	6	234
<i>Treasury Notes.</i>				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3½	...
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	2,425
Non-transferable Treasury Notes, Madras, appertain- ing to Educational and Charitable Funds, &c.	8,462	7,162	4	396
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	1,098,788	1,135,548	6	64,103
Miscellaneous Service Funds	258	268	4½	12
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits (b)	5,869,676	6,346,741	3½	218,455
State Railway Provident Institutions	76,911	88,008	3½	2,916
Civil Engineers' Provident Fund	133,414	163,133	4	5,839
Postal Insurance and Life Annuity Funds (b)	15,987	20,981	3½	632
Post Office Guarantee Fund (b)	(a) 33,011	31,071	4	1,200
Regimental Savings Banks Deposits	88,165	75,503	3½	4,186
General Family Pension Fund	3,098	17,259	3½	424
Hindu Family Annuity Fund	3,994	7,751	3½	225
Bengal Christian Family Pension Fund	—44	26	3½	1
<i>Miscellaneous.</i>				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	41,684	23,566	4	2,358
Balances of Railway Funds	104,779	133,441	3½	3,924
Telegraph Fine and Guarantee Fund	4,873	4,774	3½	234
Miscellaneous Accounts, including Refunds	...	...	...	105
TOTAL	9,185,150	9,757,051		385,421
Carried forward Rx.	9,185,150	9,757,051		385,421

(a) Differs from last year's figure for correction of balance since made.

(b) The balances of these accounts were formerly distributed by Provinces although the total interest was shewn under India.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1891, &c.—*continued*.

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward	9,185,150	9,757,051		385,421
CENTRAL PROVINCES.				
<i>Savings Banks.</i>				
State Railway Provident Institutions	8,469	8,652	3½	308
BURMA.				
<i>Savings Banks.</i>				
State Railway Provident Institutions	14,805	18,828	3½	(a) 590
ASSAM.				
<i>Savings Banks.</i>				
State Railway Provident Institutions	368	487	3½	14
BENGAL.				
<i>Savings Banks.</i>				
Deposits in the Government Savings Bank (Calcutta) .	233,132	236,384	3½	8,426
State Railway Provident Institutions	57,200	68,365	3½	1,928
<i>Miscellaneous.</i>				
Compensation for Lands taken for Public Purposes .	...	...	...	64
Land Revenue Collections Refunded	...	...	...	80
Miscellaneous Accounts	...	...	...	160
Refunds	...	...	...	13
TOTAL	290,332	304,749		10,671
NORTH-WESTERN PROVINCES AND OUDH.				
<i>Special Loans.</i>				
Sum deposited with Government in 1830 by the Ma- haraja of Karwi as a Charitable Endowment	20,000	20,000	4	800
<i>Savings Banks.</i>				
State Railway Provident Institutions	39,552	45,629	3½	1,521
TOTAL	59,552	65,629		2,321
PUNJAB.				
<i>Special Loans.</i>				
Educational Funds	1,264	1,264	5 and 3½	100
<i>Savings Banks.</i>				
State Railway Provident Institutions	163,370	181,381	3½	6,061
TOTAL	164,634	182,645		6,161
MADRAS.				
<i>Special Loans.</i>				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	...
<i>Service Funds.</i>				
Apothecaries' Fund	11,024	11,559	4	439
<i>Savings Banks.</i>				
Government Savings Bank Deposits	58,505	52,694	3½	1,972
Regimental Savings Banks Deposits	24,799	25,259	3½	...
Deposits of the Administrator General	(b) 72	77	3½	3
<i>Miscellaneous.</i>				
Land Revenue Collections refunded	...	...	...	541
Miscellaneous Accounts	...	...	...	1,094
Refunds	...	...	...	10
TOTAL	94,526	89,715		4,059
Carried forward	9,817,836	10,427,756		409,545

(a) Includes Rx. 233 on account of Upper Burma.

(b) Differs from last year's figure for correction of balance since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1891, &c.—*continued*.

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward .	9,817,836	10,427,756		409,545
BOMBAY.				
<i>Special Loans.</i>				
Educational and Charitable Endowments . .	91,689	91,155	5 & 6	4,638
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund . .	120,010	126,625	6	7,083
<i>Savings Banks.</i>				
Government Savings Bank Deposits	(a) 734,383	726,612	3 $\frac{3}{4}$	26,402
Regimental Savings Banks Deposits	29,118	24,566	3 $\frac{3}{4}$	1,035
Uncovenanted Service Family Pension Fund, Life } Assurance Branch	7,211	8,047	3 $\frac{3}{4}$	279
Deposits of the Administrator General	22,128	22,117	3 $\frac{3}{4}$	545
Local Fund Pension Fund	4,835	6,209	3 $\frac{3}{4}$	209
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	1,330
Refunds	...	...	...	25
TOTAL .	1,009,374	1,005,331		41,546
TOTAL IN INDIA . <i>Rx.</i>	10,827,210	11,433,087		451,091
CHARGES IN ENGLAND :				
Interest on Deposits in Regimental Savings Banks of men returned from India			£	188
EXCHANGE ON CHARGES IN ENGLAND			<i>Rx.</i>	61
GRAND TOTAL . <i>Rx.</i>				451,340

(a) Differs from last year's figure for correction of balance since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	<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>R.</i>
SERVICE FUNDS.										
Uncovenanted Service Fund	64,103	...	...	...	...	...	...	...	7,083	71,186
Other Service Funds	12	...	...	...	...	...	...	439	...	451
TOTAL SERVICE FUNDS . <i>Rx.</i>	64,115	...	...	...	...	...	...	439	7,083	71,637
SAVINGS BANKS.										
Government Savings Bank	...	...	...	...	8,426	...	...	1,972	26,402	36,800
Post Office Savings Bank	218,455	...	...	...	...	...	...	...	...	218,455
State Railway Provident Institutions	2,916	308	590	14	1,928	1,521	6,061	...	...	13,338
Civil Engineers' Provident Fund	5,839	...	...	...	...	...	...	...	...	5,839
Regimental Savings Bank	4,186	...	...	...	...	...	...	...	1,035	5,221
Other Bank Accounts	2,482	...	...	...	...	...	...	3	1,033	3,518
TOTAL SAVINGS BANKS . <i>Rx.</i>	233,878	308	590	14	10,354	1,521	6,061	1,975	28,470	283,171

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

Section C.—Post Office, &c.

Revenue *Rx.* 2,537,689. Expenditure *Rx.* 2,282,612.

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>
Post Office . . .	27	Receipts and Expenditure . . .	54	...	1,402,503	1,396,744
Telegraph . . .	28	Receipts and Expenditure . . .	56	...	781,034	763,980
" . . .	28A	Details of Message Revenue, Indian Telegraphs . . .	58	506,311	...	...
" . . .	28B	Details of Message Revenue, Indo-European Telegraphs . . .	58	131,798	...	...
" . . .	28C	Capital Cost of Indian Telegraph Lines . . .	58	196,853	...	...
" . . .	28D	Outlay on Construction of Telegraph Lines . . .	59	187,417	...	...
		Do. do. Lines under Agreement . . .	59	16,983	...	...
" . . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . . .	60	453,439	...	...
" . . .	28F	Capital Cost of Indo-European Telegraph Lines . . .	60	2,572	...	...
" . . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	62	76,006	...	...
" . . .	28H	Do. do. Persian Section . . .	62	29,790	...	...
Mint . . .	29	Receipts and Charges . . .	64	...	354,152	121,888
		TOTAL . . .		...	2,537,689	2,282,612

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1891.

54

FINANCE AND REVENUE ACCOUNTS OF THE

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	9,007	6,156	7,620	3,788	46,985	30,885	13,835	15,732	21,992	156,006
Sale of Postage Stamps :										
Ordinary Stamps	56,443	29,832	42,330	20,448	125,695	98,203	84,702	170,663	185,819	814,335
Service Stamps	9,877	8,739	8,903	3,287	33,799	26,721	38,443	35,146	38,608	203,523
Mail Cart, Parcel Van, and Passenger Service	...	1	12	...	32	...	21,702	...	...	21,747
Receipts on account of Money Orders	13,626	10,908	16,178	6,331	65,487	25,721	13,871	24,527	20,068	196,717
Receipts on account of British Postal Orders	9	3	11	2	13	27	29	14	22	130
Fees and Petty Receipts	271	211	785	137	2,925	1,533	427	766	817	7,872
Contributions from Native States	516	...	...	...	...	...	600	5	...	1,121
Bullock Train Collections	...	...	...	...	...	...	11,283	...	...	11,283
District Post Collections, including Zemindari Dāk Receipts in Bengal	...	979	18	5	1,295	...	3,903	2	160	6,362
GROSS RECEIPTS . Rx.	89,749	56,829	76,057	33,998	276,231	183,090	188,795	246,855	267,486	1,419,090
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	16,172	16,172
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	—334	—334
Refunds	13	147	9	5	305	49	26	44	151	749
	13	147	9	5	305	49	26	44	15,989	16,587
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . Rx.	89,736	56,682	76,048	33,993	275,926	183,041	188,769	246,811	251,497	1,402,503
CHARGES.										
Direction :										
Director General, Deputy Director General, Assistant Director General, Assistant Director General, Foreign Post, Secretary to the Director General, and Superintendent attached to Director General's Office	...	...	...	...	8,063	...	...	...	...	8,063
Office Establishment	...	...	...	...	3,679	...	...	...	...	3,679
Travelling Expenses	...	...	...	...	491	...	...	...	...	491
Office Expenses	...	...	...	...	1,683	...	...	...	...	1,683
Office of Account and Audit :										
Comptroller, Deputy Comptroller, and Assistant Comptroller	...	...	...	...	2,818	...	...	...	...	2,818
Office Establishment	...	...	...	...	31,798	...	...	...	...	31,798
Travelling Expenses	...	...	...	...	62	...	...	...	...	62
Office Expenses	...	...	...	...	902	...	...	...	...	902

Presidency and District Offices :											
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	}	2,712	1,260	1,618	850	4,769	2,776	2,105	1,960	2,123	20,173
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors		4,530	3,397	5,591	2,436	17,355	11,687	7,718	11,010	9,103	72,827
Office Establishments		34,460	24,363	31,021	13,838	147,560	87,637	52,989	70,295	99,016	561,179
Travelling Expenses		2,531	1,646	2,399	1,029	8,306	5,569	3,679	4,439	3,175	32,773
Office Expenses		3,843	3,324	4,925	1,551	29,347	6,581	6,324	9,900	14,931	80,726
Conveyance of Mails :											
Road Establishment		9,608	5,771	3,429	6,568	18,058	3,695	4,831	22,344	18,607	92,911
Ferry Establishment		...	...	16	1	142	...	44	24	...	227
Contingent Road Charges and Allowances		477	356	566	210	1,772	261	168	608	486	4,904
Bounty Money		3	...	39	...	1	...	...	585	249	877
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels.		...	...	...	...	...	...	...	...	955	955
Payments to State Railways		9,360	2,671	4,413	450	31,275	9,867	13,831	5,225	...	77,092
Bullock Train Establishment and Charges		...	...	...	...	...	...	15,251	...	...	15,251
Boat Establishment and Charges		36	14	314	331	925	...	22	179	96	1,917
Mail Cart Establishment and Charges		2,083	2,132	944	399	693	3,356	30,182	1,740	4,115	45,644
Railway Charges		6	...	...	376	2,107	...	...	2,891	16,263	21,643
Subsidies		...	...	4,800	4,250	51,203	...	...	...	4,375	64,628
Discount on Sale of Postage Stamps		896	462	661	317	1,954	1,538	1,329	2,631	2,859	12,647
Miscellaneous Charges of Post Office		492	308	826	257	6,992	4,686	536	2,038	5,898	22,033
District Post Establishments and Charges, including Zemindari Dāk Charges in Bengal		3,287	5,869	12,499	3,724	35,939	18,273	14,299	9,579	10,859	114,328
TOTAL CHARGES IN INDIA . Rx.		74,324	51,573	74,061	36,587	407,894	155,926	153,308	145,448	193,110	1,292,231
CHARGES IN ENGLAND :											
Stores for India					Rx. 953,673(a) £ 16,717(b)				7,865	9,217	33,799
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury											44,975
TOTAL CHARGES IN ENGLAND . £											78,774
EXCHANGE ON CHARGES IN ENGLAND . Rx.											25,739
N.B.—The estimated amount of Sea postage retained by India is £4,133.											
(a) Total Charges in India for the Bengal Presidency.											
(b) The Stores for the whole Bengal Presidency being sent to India together the charge cannot be divided among the several Provinces.											
TOTAL CHARGES of the POST OFFICE . Rx.											1,396,744

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1891.

	India.	England.	Exchange.	Capital.	Revenue.
RECEIPTS.					
INDIAN TELEGRAPHS.					
REVENUE.	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
<i>Imperial:</i>					
Message Revenue <i>Statement 28A</i>	506,311	...	...	...	506,311
Rent of Wires and Instruments leased to Railways and Canals	143,184	...	...	...	143,184
Rent of Local and Private Lines	9,816	...	...	...	9,816
Royalty from Telephone Companies	1,068	...	...	...	1,068
Recoveries from Guarantors	3,634	...	...	...	3,634
Miscellaneous Revenue	2,651	...	...	...	2,651
TOTAL IMPERIAL .	666,664	...	...	...	666,664
<i>Provincial:</i>					
Message Revenue:					
Bengal <i>Rx. 13</i>					
Bombay " 310	323	...	...	...	323
TOTAL INDIAN TELEGRAPHS .	666,987	...	...	...	666,987
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
<i>Imperial:</i>					
Message Revenue <i>Statement 28B</i>	92,091	29,928	9,779	...	131,798
Joint Purse Agreement—Net difference between receipts and payments	...	—16,470	—5,382	...	—21,852
Miscellaneous Revenue	2,381	1,296	424	...	4,101
TOTAL INDO-EUROPEAN TELEGRAPHS .	94,472	14,754	4,821	...	114,047
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	761,459	14,754	4,821	...	781,034
GRAND TOTAL .	...	...	...	781,034	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines <i>Statement 28C</i>	204,400	...	...	204,400	...
Buildings " "	414	...	...	414	...
Apparatus and Plant " "	5,972	...	...	5,972	...
Stores and other Suspense Accounts " "	—125,128	74,662	24,396	—26,070	...
DEDUCT:					
Receipts on Capital Account	85,658	74,662	24,396	184,716	...
	1,626	...	...	1,626	...
TOTAL CAPITAL .	84,032	74,662	24,396	183,090	...
REVENUE:					
General Charges <i>Statement 28E</i>	107,505	5,910	1,931	...	115,346
Maintenance of Lines " "	76,128	...	...	...	76,128
Working and Maintenance of Signal Offices " "	263,981	...	...	...	263,981
Suspense Accounts " "	—2,016	...	...	...	—2,016
TOTAL REVENUE .	445,598	5,910	1,931	...	453,439
TOTAL IMPERIAL carried forward .	529,630	80,572	26,327	183,090	453,439

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1891—*continued*.

	India.	England.	Exchange.	Capital.	Revenue.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward .	529,630	80,572	26,327	183,090	453,439
INDIAN TELEGRAPHS— <i>contd.</i>					
PROVINCIAL:					
Capital <i>Statement 28 C</i>	—63	...	...	—63	...
Revenue	373	...	...	...	373
TOTAL PROVINCIAL { Bengal <i>Rx.</i> —48 Bombay 358	310	...	...	—63	373
TOTAL INDIAN TELEGRAPHS .	529,940	80,572	26,327	183,027	453,812
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
<i>Persian Gulf Section :</i>					
Buildings <i>Statement 28 F</i>	(a) 1,030	...	...	1,030	...
Stores and other Suspense Ac- counts " "	—31,314	19,962	6,523	—4,829	...
TOTAL PERSIAN GULF SECTION . .	—30,284	19,962	6,523	—3,799	...
<i>Persian Section :</i>					
Buildings <i>Statement 28 F</i>	2,621	...	...	2,621	...
Stores and Suspense Account " "	—1,394	...	...	—1,394	...
TOTAL PERSIAN SECTION . . .	1,227	...	...	1,227	...
TOTAL CAPITAL	—29,057	19,962	6,523	—2,572	...
REVENUE:					
<i>Persian Gulf Section :</i>					
General Charges <i>Statement 28 G</i>	9,950	1,541	503	...	11,994
Cable Maintenance " "	39,995	...	...	...	39,995
Maintenance of Lines " "	4,097	...	...	...	4,097
Working and Maintenance of Signal Offices " "	15,990	...	...	...	15,990
Subsidies and Royalties " "	3,142	100	33	...	3,275
TOTAL	73,174	1,641	536	...	75,351
Charges by other Departments . .	655	...	...	...	655
TOTAL PERSIAN GULF SECTION . .	73,829	1,641	536	...	76,006
<i>Persian Section :</i>					
General Charges <i>Statement 28 H</i>	10,031	410	134	...	10,575
Maintenance of Lines " "	8,491	618	202	...	9,311
Working and Maintenance of Signal Offices " "	9,084	618	202	...	9,904
TOTAL PERSIAN SECTION . . .	27,606	1,646	538	...	29,790
TOTAL REVENUE	101,435	3,287	1,074	...	105,796
TOTAL INDO-EUROPEAN TELEGRAPHS .	72,378	23,249	7,597	—2,572	105,796
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .	...	18,027	5,890	...	23,917
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	602,318	121,848	39,814	180,455	583,525
GRAND TOTAL				<i>Rx.</i>	763,980

(a) Includes Rx. 528, charges by other Departments.

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.		TOTAL.
<i>Receipts:</i>		<i>Rx.</i>
Sale of Telegraph Stamps		551,415
Postage Stamps on Messages		89,331
State-bearing Messages, &c.		42,643
From other Telegraph Administrations		23,324
	TOTAL	706,713
<i>Deduct:</i>		
Payments to other Telegraph Administrations		197,767
Refunds of Over-charges and Delivery Charges		2,635
	TOTAL DEDUCTION	200,402
	NET MESSAGE REVENUE	506,311

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>
Receipts from other Telegraph Administrations	84,904	29,928	9,779	124,611
Cash collections in Gulf Section	3,110	...	...	3,110
" Persian Section	5,816	...	...	5,816
	TOTAL	93,830	29,928	133,537
<i>Deduct:</i>				
Payments to other Administrations	1,739	...	...	1,739
	NET MESSAGE REVENUE	92,091	29,928	131,798

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1890-91.

	Depart- mental Expendi- ture.	Expendi- ture in other Depart- ments.	TOTAL.	Previous years.	To end of year.
<i>IMPERIAL:</i>					
<i>Telegraph Lines:</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Departmental Railway and Canal } <i>Statement 28 D</i> {	187,417	...	187,417	3,434,445	3,621,862
under Agreements.	16,983	...	16,983	107,676	124,659
Temporary lines for military purposes	...	...	...	—5,675	—5,675
TOTAL TELEGRAPH LINES	204,400	...	204,400	3,536,446	3,740,846
<i>Telegraph Buildings:</i>					
Signal Offices	19	12,169	12,188	468,008	480,196
Quarters for Staff	15	167	182	1,125	1,307
Cable Houses and Tanks	44	...	44	3,860	3,904
Store Houses	336	1,155	1,491	36,712	38,203
Workshop Buildings	...	277	277	26,118	26,395
TOTAL BUILDINGS	414	13,768	14,182	535,823	550,005
<i>Apparatus and Plant:</i>					
Equipment of Signal Offices	5,939	...	5,939	170,547	176,486
Miscellaneous	33	...	33	16,194	16,227
TOTAL APPARATUS AND PLANT	5,972	...	5,972	186,741	192,713
Stores	—26,663	...	—26,663	353,370	326,707
Other Suspense Accounts	593	...	593	—133	460
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	—26,070	...	—26,070	594,181	568,111
TOTAL	184,716	13,768	198,484	4,853,191	5,051,675
<i>Deduct:</i>					
Receipts on Capital Account	1,626	...	1,626	25,881	27,507
TOTAL CAPITAL IMPERIAL	183,090	13,768	196,858	4,827,310	5,024,168
<i>PROVINCIAL:</i>					
Telegraph Lines	—63	...	—63	5,242	5,237
" Buildings	...	58	58		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	—63	58	—5	5,242	5,237
TOTAL CAPITAL EXPENDITURE	183,027	13,826	196,853	4,832,552	5,029,405

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1890-91.

LIST OF LINES CONSTRUCTED.		LIST OF LINES CONSTRUCTED.	
Departmental and Railway Lines.	Outlay during the year.	Departmental and Railway Lines.	Outlay during the year.
	Rx.		Rx.
DEPARTMENTAL LINES.			118,188
Bellary Division.		Brought forward	8,373
Erecting a wire from Bellary to Gadag	1,341	East Coast Division.	
" an extra wire from Poona to Hubli Junction West, Indian Midland Railway	4,973	Constructing the line along East Coast Railway from Bezwada to Coconada	4,590
Adding a wire from Hubli Junction East to Bangalore Railway Junction	4,714	Constructing the line along East Coast Railway from Samalkot to Vizagapatam	3,644
Erecting an extra wire from Poona to Miraj	1,532	Constructing the line along East Coast Railway from Vizagapatam to Vizianagram	1,150
Bengal Division.		Completing and making permanent the line from Bezwada to Coconada	5,246
Erecting a copper wire from Hooghly Junction to Asansol	1,553	Completing and making permanent the line from Samalkot to Vizagapatam	4,000
" " " " Asansol to Chakradharpur	1,568	Completing and making permanent the line from Vizagapatam to Vizianagram	1,427
Nagpur Division.		Madras Division.	
Erecting a copper wire from Nagpur to Chakradharpur	7,883	Making permanent the line from Pakal to Dharmavaram	3,995
Erecting an additional wire from Bilaspur to Chakradharpur	2,850	Nagpur Division.	
Bombay Division.		Erecting an extra wire from Sahdol to Bilaspur	1,424
Reconstructing line from Bombay to Dadar	3,490	Reconstructing the line from Raigarh to Chakradharpur	2,477
Constructing a new line from Campoli to Poona	3,348	Oudh and Rohilkhand Division.	
Reconstructing line from Kalyan to Campoli	9,156	Making permanent the line from Darbanga to Sitamari and Bairagnia	2,118
Constructing the line from Deesa to the frontier of the Rao of Cutch East of Ardesir	5,870	Constructing a line from Gonda to Baramghat	1,775
Upper Burma Division.		Punjab Division.	
Reconstructing the line from Mandalay to Maymyo	1,094	Constructing a line from Mianwali to Mari	1,033
Strengthening the line from Hlaingdet to Fort Stedman	1,896	Erecting a third wire on line from Delhi to Umballa	1,604
Constructing the line from Maymyo to Lashio	1,696	Rajputana Division.	
East Coast Division.		Constructing a line from Jodhpur to Kachaman Road	6,215
Constructing the line from Midnapore to Tamluk	1,354	Completing with three wire " "	4,808
Indore Division.		CANAL LINES.	
Constructing the line from Nasirabad to Deoli with a loop to Kepri	1,172	Madras Division.	
Madras Division.		Dismantling the Kurnool Canal lines from Krishnapuram to Kurnool	—4,808
Constructing a line from Salem to Podanur	5,047	Minor items each costing less than 1,000 Rx.	49,071
Erecting an extra wire from Arkonam to Kalpadi	3,917		10,003
" " " " Kalpadi to Guntakul	2,444	TOTAL	59,074
Constructing a second line from St. Thomas' Mount to Chingleput	2,102	Add—	
" " " " Chingleput to Cuddalore	6,114	Share of Establishment	(a) 8,861
Malabar Division.		" Store Contingencies	1,294
Constructing a line from Shoranore to Podanur	1,199	TOTAL RAILWAY AND CANAL LINES	69,229
Punjab Division.		TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	187,417
Constructing a line, Wazirabad to Hafizabad	1,241		
Rajputana Division.		LINES UNDER AGREEMENT.	
Erecting a wire from Dausa to Hyderabad (Sind)	4,859	Assam Division.	
Sind and Baluchistan Division.		Constructing the line from Rangamati to Bengbari through Mangaldai	1,063
Making permanent the line from Morgha to Apozai	2,341	Bombay Division.	
Minor items each costing less than Rx. 1,000	84,754	Constructing the line from Cutch Mandvi to the frontier 3 miles east of Ardesir	6,425
TOTAL	100,852	Burma Division.	
Add—		Constructing the Harbour Defence lines, Rangoon	1,449
Share of Establishment	(a) 15,128	Oudh and Rohilkhand.	
" Store Contingencies	2,208	Constructing the line from Kaladanda to Srinagar through Paori	1,785
TOTAL DEPARTMENTAL LINES	118,188	Constructing telephone lines, Cawnpore	1,718
RAILWAY LINES.		Minor works each costing less than 1,000 Rx.	12,440
Upper Burma Division.		TOTAL	2,052
Constructing line along the Mu Valley Railway from Sagain to Kawlin	8,373	Add—	
	8,373	Share of Establishment	(a) 2,174
Carried over	118,188	" Store Contingencies	317
		TOTAL LINES UNDER AGREEMENT	16,983

(a) Share of Establishment Departmental Lines . . Rx. 15,128
Ditto ditto Railway Lines 8,861
Ditto ditto Lines under Agreement 2,174

As in Note (a) p. 60 26,163

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year 1890-91.

ITEMS OF CHARGE.	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Direction and Divisional Supervision	62,817	...	...	62,817
Accounts Office	2,748	...	...	2,748
Check Office	1,431	...	...	1,431
Stores, Workshop and Electrician	3,481	...	...	3,481
OFFICE ESTABLISHMENTS:				
Direction	3,542	...	...	3,542
Divisional	4,359	2,223	19,085	25,667
Accounts	6,982	...	...	6,982
Message Check	4,470	...	...	4,470
Stores, Workshop and Electrician	3,246	...	...	3,246
SUBORDINATES:				
Sub-Assistant Superintendents	18,757	4,266	3,221	26,244
Inspectors, &c.	1,576	5,272	...	6,848
Telegraph Masters and Signallers	1,140	1,289	146,647	149,076
Military Signallers	...	...	9,382	9,382
Line and Signal Office Establishments	...	12,742	1,254	13,996
Temporary Establishment	1,885	444	2,331	4,660
TOTAL SALARIES	116,434	26,236	181,920	324,590
Furlough Allowances, &c.	7,841	...	...	7,841
Allowances for special localities, &c.	6,677	1,513	27,807	35,997
Travelling Allowances	9,474	4,508	7,741	21,723
TOTAL SALARIES AND ESTABLISHMENTS	140,426	32,257	217,468	390,151
<i>Deduct charge to Capital:</i>				
Portion charged to Works (a) 26,216				
Do. do. other Departments 556				
Workshop Outturn (b) 3,976				
	30,748	...	...	30,748
NET CHARGE TO REVENUE	109,678	32,257	217,468	359,403
Payments to Postal Department for working Combined Offices	...	...	26,233	26,233
Apparatus and Plant	941	449	8,993	10,383
Repairs to Lines	...	42,522	...	42,522
Repairs to Buildings	...	288	...	288
Rent of Offices	137	278	2,407	2,822
Office Contingencies	3,319	334	8,880	12,533
Store Contingencies	1,271	...	...	1,271
Suspense	-2,016	...	...	-2,016
	3,652	43,871	46,513	94,036
GRAND TOTAL	113,330	76,128	263,981	453,439
India <i>Rx.</i>	105,489	76,128	263,981	445,598
England £	5,910	...	...	5,910
Exchange <i>Rx.</i>	1,931	...	...	1,931

(a) Telegraph Lines *Rx.* 26,163 see note (a) page 59.

" Buildings " 53 in item *Rx.* 414 in Capital Account.

26,216

(b) Charged to Stores Capital Item *Rx.*—26,663 in Account No. 28C.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1890-91.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried over	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1890-91—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward	...	...	...	824,443	824,443
<i>Telegraph Buildings:</i>					
Signal Offices	...	80	80	57,657	57,737
Quarters for Staff	502	448	950	1,253	2,203
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,758	2,758
TOTAL BUILDINGS	502	528	1,030	62,845	63,875
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant Miscellaneous	...	...	...	1,293	1,293
Stores	-4,958	...	-4,958	35,834	30,876
Other Suspense Accounts	129	...	129	347	476
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
Deduct—	-4,327	528	-3,799	972,064	968,265
Receipts on Capital Account	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION	-4,327	528	-3,799	966,463	962,664
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
<i>Telegraph Buildings:</i>					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	2,621	...	2,621	1,613	4,234
TOTAL BUILDINGS	2,621	...	2,621	6,133	8,754
Other Suspense Accounts	-1,394	...	-1,394	2,251	857
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
Deduct—	1,227	...	1,227	163,445	164,672
Receipts on Capital Account	...	...	...	410	410
TOTAL PERSIAN SECTION	1,227	...	1,227	163,035	164,262
Turkish Line	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	-3,100	528	-2,572	1,145,897	1,143,325

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—
GULF SECTION.

ITEMS OF CHARGE.	General Charges.	Cable Main-tenance.	Line Main-tenance.	Signalling.	TOTAL.
GULF SECTION:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
London Office including Constantinople Office	554	...	...	...	554
<i>Gazetted Officers:</i>					
Direction and Supervision	5,688	...	...	736	6,424
Engineering and Electrician	336	3,353	...	...	3,689
Accounts	560	...	...	...	560
<i>Office Establishments:</i>					
Direction	793	...	...	...	793
Message check	...	...	...	660	660
Accounts	392	...	...	...	392
Stores and Workshops	151	...	...	137	288
<i>Subordinates:</i>					
Signallers	...	...	...	10,360	10,360
Cable Establishment	...	1,952	...	...	1,952
Cable Steamer Establishment	...	1,733	...	...	1,733
Medical Establishment	711	...	...	...	711
Line and Signal Office Establishment	...	...	1,213	823	2,036
Temporary Establishment	133	3	...	236	372
TOTAL SALARIES	8,764	7,041	1,213	12,952	29,970
Furlough Allowances, &c.	1,489	...	...	...	1,489
Travelling Allowances	572	108	14	185	879
Allowances for special localities	127	60	...	...	187
TOTAL SALARIES AND ESTABLISHMENT	10,952	7,209	1,227	13,137	32,525
Apparatus and Plant	1	...	4	30	35
Repairs of Lines, Offices, and Cables	...	23,325	2,866	198	26,389
Advertising Charges, Expenses of the Berne Bureau	...	...	...	44	44
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	7,143	...	...	7,143
Provision for Crew	...	2,300	...	...	2,300
Office Contingencies	327	18	...	2,077	2,422
Royalties to Patentees	...	...	...	133	133
Store-keeping	160	...	...	...	160
	488	32,786	2,870	2,086	39,130
TOTAL	11,994	39,995	4,097	16,123	72,209
Subsidies to Chiefs (a)	3,142	...	...	...	3,142
Charges by other Departments	...	...	...	655	655
GRAND TOTAL	15,136	39,995	4,097	16,778	76,006
India <i>Rx.</i>	13,092	39,995	4,097	16,645	73,829
England £	1,541	...	...	100	1,641
Exchange <i>Rx.</i>	503	...	...	33	536

(a) Excluding Rx. 1,225 Royalty paid to the Shah of Persia shown in Administration Accounts.

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—
PERSIAN SECTION.

ITEMS OF CHARGE.	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
London Office	277	...	...	277
SALARIES:				
<i>Gazetted Officers:</i>				
Direction and Supervision	5,420	...	...	5,420
Accounts	280	...	...	280
Medical Officers	1,707	...	...	1,707
Carried over	7,407	...	...	7,407

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued*.

ITEMS OF CHARGE.	General Charges.	Line Maintenance	Signalling.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
Brought forward	277	...	...	277
PERSIAN SECTION— <i>contd.</i>	7,407	...	...	7,407
<i>Office Establishments:</i>				
Direction	457	...	...	457
Divisional	...	45	398	443
Accounts	196	...	...	196
Stores	90	...	...	90
Medical	43	...	...	43
<i>Subordinates:</i>				
Inspectors	...	2,463	120	2,583
Signallers	...	...	5,315	5,315
Interpreters	...	...	314	314
Line and Signal Office Establishment	...	854	...	854
Temporary Establishment	66	...	178	244
TOTAL SALARIES	8,259	3,362	6,325	17,946
Furlough Allowances, &c.	267	...	...	267
Allowances for special localities, &c.	382	458	285	1,125
Travelling Allowances	1,129	1,077	209	2,415
TOTAL SALARIES AND ESTABLISHMENT	10,037	4,897	6,819	21,753
Apparatus and Plant	...	51	547	598
Repairs of Lines and Buildings	...	4,183	643	4,826
Office Contingencies	261	180	1,895	2,336
Advertising Charges	...	...	...	...
Store Contingencies	...	...	...	...
	261	4,414	3,085	7,760
GRAND TOTAL	10,575	9,311	9,904	29,790
India Rx.	10,031	8,491	9,084	27,606
England £	410	618	618	1,646
Exchange Rx.	134	202	202	538

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1891.

CALCUTTA MINT.										Rx.	Rx.
RECEIPTS.											
Seignorage on Gold	.	.	.	.	.	.	.	.	.	100	
Seignorage on Silver	.	.	.	.	.	.	.	.	.	72,798	
Gain on Coinage Operations	.	.	.	.	.	.	.	.	.	3,336	
Gain on Copper Coinage	.	.	.	.	.	.	.	.	.	66,419	
Miscellaneous Receipts	.	.	.	.	.	.	.	.	.	6,929	
TOTAL RECEIPTS										Rx.	149,582
CHARGES.											
Establishment and Contingencies:										Rx.	
Direction and Office	.	.	.	.	.	.	.	.	.	7,049	
Bullion Establishment	.	.	.	.	.	.	.	.	.	2,466	
Operative Establishment	.	.	.	.	.	.	.	.	.	12,512	
Assay Establishment	.	.	.	.	.	.	.	.	.	5,298	
Office Expenses	.	.	.	.	.	.	.	.	.	3,166	
										30,491	
Loss of Weight in Coinage:											
Silver	.	.	.	.	.	.	.	.	.	2,817	
Value of Copper used for Contingent purposes	.	.	.	.	.	.	.	.	.	101	
Cost of Copper Alloy	.	.	.	.	.	.	.	.	.	696	
Loss on melting Remittances	.	.	.	.	.	.	.	.	.	7,581	
										11,195	
Purchase of Local Stores:											
Cost of Country Coal, Oil, &c.	.	.	.	.	.	.	.	.	.	6,305	
											47,991
Charges in England—Stores for India	.	.	.	.	.	.	.	.	.	£	3,528
TOTAL CHARGES under the Head "MINT"											51,519
Add—Charges on account of the Mint falling under other Heads of Service, <i>vis.</i> —											
Pensions and Gratuities to Mint Servants	.	.	.	.	.	.	.	.	.	723	
Value of Stationery supplied	.	.	.	.	.	.	.	.	.	23	
Value of Printing executed by Government Press	.	.	.	.	.	.	.	.	.	117	
											863
TOTAL CHARGES										Rx.	52,382
Estimated Value of Mint Buildings on 31st March 1891	.	.	.	.	.	.	.	.	.	Rx.	161,421
AMOUNT COINED DURING THE YEAR.										Number.	Value.
Silver:											Rx.
Ulwar Rupees	.	.	.	.	.	.	.	.	.	150,025	15,003
Rupees	.	.	.	.	.	.	.	.	.	37,166,698	3,716,670
Eighth Rupees	.	.	.	.	.	.	.	.	.	9,836,357	122,954
Copper:											
Quarter-Annas	.	.	.	.	.	.	.	.	.	77,980,800	121,845
Half-Pice	.	.	.	.	.	.	.	.	.	3,504,000	2,737
Pie-Pieces	.	.	.	.	.	.	.	.	.	21,732,075	11,319
Straits Cents	.	.	.	.	.	.	.	.	.	11,006,000	24,763
Ceylon 5 Cents	.	.	.	.	.	.	.	.	.	1,001,000	5,005
Ceylon Whole Cents	.	.	.	.	.	.	.	.	.	4,939,513	4,940
Single pice of the Imperial British East Africa Co.	.	.	.	.	.	.	.	.	.	4,927,962	7,700
TOTAL COINAGE										172,244,430	4,032,936
MADRAS MINT.											
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.											
CHARGES.											
Charges on account of the Mint falling under other Heads of Service, <i>vis.</i> —											
Pensions to Mint Servants	.	.	.	.	.	.	.	.	.		139
TOTAL CHARGES										Rx.	139
Estimated Value of Mint Buildings on 31st March 1891	.	.	.	.	.	.	.	.	.	Rx.	56,600

Note.—This does not include Absentee and Pension Allowances in England.

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1891 —*continued*.

BOMBAY MINT. RECEIPTS.						Rx.	Rx.
Seignorage on Silver	.	.	.	.	.	192,065	
Assay Fees	.	.	.	.	.	44	
Gain on Coinage Operations	.	.	.	.	.	10,024	
Sale of old Stores and Materials	.	.	.	.	.	229	
Miscellaneous Receipts	.	.	.	.	.	2,131	
TOTAL RECEIPTS						Rx.	204,493
CHARGES.						Rx.	
Establishment and Contingencies:							
Direction and Office	.	.	.	.	.	7,540	
Operative Establishment	.	.	.	.	.	15,267	
Assay Establishment	.	.	.	.	.	5,611	
Office Expenses, &c.	.	.	.	.	.	2,007	
						30,425	
Loss of Weight in Coinage:							
Miscellaneous	.	.	.	.	.	15,482	
Stores purchased locally	.	.	.	.	.	11,286	
Charges in England—Stores for India	.	.	.	.	.	£	57,193 9,036
TOTAL CHARGES under the Head "MINT"							66,229
Add—Charges on account of the Mint falling under other Heads of Service, <i>viz.</i> :—							
Pensions to Mint Servants	.	.	.	.	.	1,379	
Value of Stationery supplied	.	.	.	.	.	25	
Value of Printing executed by Government Press	.	.	.	.	.	65	
							1,469
TOTAL CHARGES						Rx.	67,698
Estimated Value of Mint Buildings on 31st March 1891						Rx.	276,251

AMOUNT COINED DURING THE YEAR.						Number.	Value.
Silver:							Rx.
Rupees	.	British Indian Coins	.	.	.	92,000,000	9,200,000
Quarter Rupees	.	British Indian Coins	.	.	.	1,658,960	41,474
Eighth Rupees	.	British Indian Coins	.	.	.	7,789,760	97,372
TOTAL COINAGE						101,448,720	9,338,846
RECEIPTS IN ENGLAND:							
Proceeds of sale of Indian Coins sent to England for assay						£	58
EXCHANGE ON RECEIPTS IN ENGLAND						Rx.	19
CHARGES IN ENGLAND:						£	
Cost of Assay of Indian Coins						26	
Stores for India, shown above:							
For Bengal						3,528	
For Bombay						9,036	
EXCHANGE ON CHARGES IN ENGLAND						Rx.	12,590 4,114

SUMMARY of MINT RECEIPTS and CHARGES.

	India, General.	Bombay.	TOTAL, INDIA.	England.	Exchange.	GRAND TOTAL.
	Rx.	Rx.	Rx.	£	Rx.	Rx.
MINT RECEIPTS (as per details above)	149,582	204,493	354,075	58	19	354,152
" CHARGES ditto)	47,991	57,193	105,184	12,590	4,114	121,888

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

Section D.—Civil Departments.

Revenue *Rx.* 1,612,069. Expenditure *Rx.* 13,386,261.

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>
General Administration	30	Expenditure	68	...	...	1,740,465
"	30A	Details of Charges under Secretariats . .	69	349,243	...	...
"	30B	" " Tour Charges . .	69	39,808	...	...
"	30C	Receipts and Charges on account of Paper } Currency }	70	...	...	...
Law and Justice	31A	Receipts	71	...	633,915	...
"	31B	Expenditure	72	...	...	3,625,891
"	31C	Details of Charges under High Courts, &c. .	73	299,057	...	...
"	31D	" " Civil and Sessions } Courts }	73	1,212,743	...	...
"	31E	" " Criminal Courts . .	73	922,565	...	...
"	31F	" " Jails	74	721,280	...	...
"	31G	" " Convict Charges . .	74	112,892	...	...
Police	32	Receipts and Expenditure	75	...	369,383	3,859,683
Marine	33A	Receipts	76	...	225,606	...
"	33B	Expenditure	77	...	...	559,257
Education . . .	34	Receipts and Expenditure	81	...	203,745	1,371,735
Ecclesiastical . .	35	Expenditure	82	...	...	166,005
Medical	36A	Receipts	83	...	101,751	...
"	36B	Expenditure	83	...	...	806,937
Political	37	Expenditure	84	...	...	770,541
Scientific and other } Minor Departments	38A	Receipts	86	...	77,669	...
"	38B	Expenditure	87	...	...	485,747
		TOTAL	...	...	1,612,069	13,386,261

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1891.

68

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	11,932	12,000	23,932	
" of Lieutenant-Governors	...	...	...	...	9,626	9,600	9,600	...	...	28,826	
" of Chief Commissioners, including Salary, Establishments, &c.,	200	4,449	8,010	4,800	...	...	...	...	...	17,459	
" of Commissioner in Sindh	...	...	...	...	...	...	...	...	11,482	11,482	
Staff and Household Charges	23,114	570	2,139	388	2,550	3,535	2,131	(a) 13,190	(a) 18,986	66,603	
Durbar Fund	16,594	...	...	...	...	...	...	...	...	16,594	189,976
Executive Council	38,674	...	...	...	...	...	...	13,525	12,167	64,366	
Legislative Council	19,224	328	...	...	2,379	248	...	1,170	400	23,749	
Military Secretary: Salaries, Establishment, &c.	40,702	...	...	...	...	...	...	6,378	7,716	54,796	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	140,783	8,023	21,512	8,272	48,679	32,230	21,926	31,508	36,310	349,243	
Tour Charges (as per Details in Account No. 30B)	19,346	1,046	841	708	3,381	8,733	4,849	65	839	39,808	531,962
Salaries, Establishment, and Contingencies of:											
Board of Revenue	...	...	...	...	27,695	22,517	...	16,659	...	66,871	
Financial Commissioner	...	...	7,672	...	...	...	18,834	...	...	26,506	
Inspector General of Stamps, Registration, and Excise	...	...	...	...	...	...	4,881	...	...	4,881	
Commissioners: Salaries, Establishments, &c.	117	19,210	21,460	5,378	54,546	56,594	33,832	...	22,535	213,672	311,930
Salaries, Establishment, and Contingencies of:											
Comptroller General, Accountants General and Comptrollers	40,166	7,390	18,670	5,235	35,590	21,664	16,152	23,933	25,920	194,720	
Accountant General, Public Works Department	21,296	...	...	...	...	...	...	...	...	21,296	
Paper Currency Department	11,168	57	2,086	...	15	1,381	1,144	2,559	8,306	26,716	
Reserve Treasury	610	...	...	...	...	...	...	207	...	817	
Allowances to Presidency Banks	17,288	...	...	...	1,437	...	...	3,243	8,161	30,129	273,678
General Establishment of Local Funds (including Wards Establishment)	145	2,749	989	276	27,564	5,354	12,417	25,103	10,231	84,828	
Upper Burma Charges	...	...	19,925	...	...	...	...	...	...	19,925	104,753
TOTAL CHARGES IN INDIA . Rx.	414,507	43,822	103,304	25,057	213,462	161,856	125,766	149,472	175,053		1,412,299
CHARGES IN ENGLAND:										£	
Salaries of the Secretary of State and Council for India and Establishment										134,071	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,590	
Store Department: Wages of labourers, &c.										24,998	
Bank of England and Bank of Ireland for management of Debt										44,446	
Law Charges, Postage of Despatches and Telegrams to India										6,825	
Books and Newspapers supplied to India, not invoiced as stores										580	
Passage and outfit allowance of the Governor of Madras and of two Members of the Council of the Governor General										1,600	
Office Contingencies										11,055	
STORES FOR INDIA:											
Currency Notes, &c.										230,165	
										17,181	
EXCHANGE ON CHARGES IN ENGLAND . Rx.											247,346
											80,820
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.											1,740,465

(a) Includes Expenditure from Contract allowance, viz., Rx. 9,000 in Madras and Rx. 9,300 in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1891.

INDIA, GENERAL.						Rx.	Rx.
Secretariats :							
Financial Department	.	.	.	.	.	33,405	
Home Department	.	.	.	.	.	22,894	
Foreign Department	.	.	.	.	.	35,512	
Revenue and Agricultural Department	.	.	.	.	.	19,691	
Translator's Department	.	.	.	.	.	734	
Public Works Department	.	.	.	.	.	28,547	
							140,783
CENTRAL PROVINCES.							
Secretary to the Chief Commissioner :							
Salary, Establishment, and Contingent Charges	.	.	.	.	.		8,023
BURMA.							
Secretary to the Chief Commissioner :							
Salary, Establishment, and Contingent Charges	.	.	.	.	.		21,512
ASSAM.							
Secretaries to the Chief Commissioner :							
Salaries, Establishment, and Contingent Charges	.	.	.	.	.		8,272
BENGAL.							
Secretaries to Government :							
Salaries, Establishment, and Contingent Charges	.	.	.	.	.		48,679
NORTH-WESTERN PROVINCES AND OUDH.							
Secretaries to Government :							
Salaries, Establishment, and Contingent Charges	.	.	.	.	.		32,230
PUNJAB.							
Secretaries to Government :							
Salaries, Establishment, and Contingent Charges	.	.	.	.	.		21,926
MADRAS.							
Secretaries to Government :							
Salaries, Establishment, and Contingent Charges	.	.	.	.	.		31,508
BOMBAY.							
Secretaries to Government :							
Salaries, Establishment, and Contingent Charges	.	.	.	.	.		36,310
TOTAL CHARGES UNDER SECRETARIATS, &C.						Rx.	349,243

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES 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.
Tour and Extra Allowances to Clerks and Servants	1,111	...	...	...	2,990	...	...	...	...	4,101
Travelling Allowances	4,775	486	722	708	...	580	495	65	613	8,444
Special Train	2,003	...	...	...	...	142	...	...	...	2,145
Posting, Bullock Train, and Rail- way Train hire.	...	...	...	...	...	5,889	...	...	...	5,889
Purchase and Repair of Tents, and Camp Establishment & Furniture	321	99	...	...	...	1,031	...	...	...	1,451
Miscellaneous	11,136	461	119	...	391	1,091	4,354	...	226	17,778
TOTAL TOUR CHARGES . Rx.	19,346	1,046	841	708	3,381	8,733	4,849	(a)65	(a)839	39,808

(a) The tour charges in these provinces are met from the Contract allowances shewn under staff and household charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1891.

	Rx.	Rx.									
RECEIPTS:											
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—see Account No. 24, page 46, Interest Receipts.	253,662										
Miscellaneous Receipts	1,222										
TOTAL RECEIPTS . Rx.		254,884									
Note.—Amount of Securities held on the 31st March 1891 was as follows:— <table> <tr> <th></th><th>Amount.</th><th>Cost Price.</th></tr> <tr> <th></th><th>R</th><th>R a. p.</th></tr> <tr> <td>4 per cent.</td><td>7,20,37,300</td><td>6,99,99,958 6 4</td></tr> </table>				Amount.	Cost Price.		R	R a. p.	4 per cent.	7,20,37,300	6,99,99,958 6 4
	Amount.	Cost Price.									
	R	R a. p.									
4 per cent.	7,20,37,300	6,99,99,958 6 4									
CHARGES:											
Salaries and Charges of the several Currency Offices	24,090										
Repairs of Buildings and other Public Works Charges connected with the Department	1,106										
Value of Stationery supplied	329										
Value of Printing executed by Government Press	582										
House, Lighting, Police, and Water Rates	680										
Cost of Note Forms received from England, including Freight	12,111										
Pensions	1,189										
Service Telegrams	107										
Purchase of Service Stamps	266										
Cost of Chests, Bags, and Locks	184										
Charges for Remittance	30										
Contingencies	1,511										
Dead Stock (Cost of Office Furniture, &c.)	101										
Travelling Allowances	69										
Refunds	69										
TOTAL CHARGES . Rx.		42,424									
NET PROFIT IN 1890-91 . Rx.		212,460									

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
<i>Courts of Law :</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>
Sale proceeds of Unclaimed and Escheated Property	1,166	1,690	976	582	4,786	2,527	1,089	1,082	3,467	17,365
Court Fees realized in Cash	94	978	8	188	7,616	21,654	544	2,530	1,036	34,748
Pledership Examination Fees	...	53	...	86	2,297	591	...	974	13	4,014
General Fees, Fines, and Forfeitures	4,214	10,193	27,500	6,270	73,266	25,989	41,652	51,283	31,265	271,632
<i>Miscellaneous Fees and Fines :</i>										
Record Room Receipts	...	...	...	...	...	120	3,644	...	3,072	6,836
Other Receipts	...	192	5	...	...	1	13	150	114	475
Miscellaneous	16	321	135	68	1,669	856	490	522	1,077	5,154
Upper Burma Receipts	...	...	15,298	...	...	...	...	...	...	15,298
<i>Fails :</i>										
Sale Proceeds of Jail Manufactures	1,736	21,327	24,964	1,195	76,346	33,168	15,900	19,040	10,040	203,716
Receipts on account of Thuggee School of Industry	...	9,432	...	...	...	...	...	...	...	9,432
Convict Receipts at Port Blair	25,422	...	...	...	...	...	...	...	...	25,422
Hire of Convicts	1,372	221	1,148	4,668	48	4,357	4,164	876	9,640	26,494
Other Jail Receipts	155	310	1,552	30	235	355	445	396	2,294	5,772
Upper Burma Receipts	...	...	7,557	...	...	...	...	...	...	7,557
TOTAL RECEIPTS UNDER LAW AND JUSTICE . Rx.	34,175	44,717	79,143	13,087	166,263	89,618	68,041	76,853	62,018	633,915

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
<i>Courts of Law:</i>										
Salaries, Establishments and Contingencies of:—	<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>
High Courts (as per details in Account No. 31c)	...	...	...	...	112,749	35,520	...	53,328	65,147	266,744
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	32,313	...	...	32,313
Judicial Commissioner	434	6,668	5,748	...	...	10,086	...	...	4,724	27,660
Recorder	...	...	6,894	...	...	...	...	...	...	6,894
Law Officers	255	250	4,517	335	26,244	8,707	4,201	14,177	17,559	76,245
Administrator General	...	...	...	...	...	...	...	...	300	300
Civil and Sessions Courts (as per details in Account No. 31d)	7,759	3,025	4,523	14,754	425,884	215,007	116,730	237,889	187,172	1,212,743
Criminal Courts (as per details in Account No. 31e)	13,124	58,559	85,125	37,937	218,918	157,712	128,602	92,919	129,669	922,565
Coroner's Court	...	...	...	...	1,379	...	...	...	1,315	2,694
Presidency Magistrates	...	...	...	...	5,928	...	...	4,799	7,616	18,343
Courts of Small Causes	526	3,463	3,337	...	20,900	6,720	3,760	8,729	24,107	71,542
Pledership Examination charges	...	1	...	5	570	614	...	923	20	2,133
Refunds	2,051	1,654	7,743	426	11,508	3,974	4,528	5,738	3,911	41,533
Upper Burma Charges	...	...	76,882	...	...	...	...	...	...	76,882
<i>Jails:</i>										
Jails (as per details in Account No. 31f)	6,025	55,834	76,480	10,786	204,028	133,632	88,050	83,920	62,525	721,280
Convict charges at Port Blair and Nicobars (as per details in Account No. 31g)	112,892	...	...	...	...	...	...	...	...	112,892
Convict charges at Straits Settlements	909	...	...	...	...	...	...	...	...	909
Refunds	...	...	2	...	3	33	270	...	...	308
Upper Burma Charges	...	...	31,071	...	...	...	...	...	...	31,071
TOTAL CHARGES IN INDIA . Rx.	143,975	129,454	302,322	64,243	1,028,111	572,005	378,454	502,422	504,065	3,625,051
CHARGES IN ENGLAND:										
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports									£ 150	
Stores for India:										
Coal for Port Blair &c.									483	
										£ 633
EXCHANGE ON CHARGES IN ENGLAND									Rx.	207
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.										3,625,891

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1891.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges	61,694	22,852	21,378	28,118	33,055	167,097
Appellate Branch—Establishment and Contingencies	31,053	12,668	10,935	16,113	10,502	81,271
Original Branch—Establishment & Contingencies	20,002	...	...	9,097	21,590	50,689
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	112,749	35,520	32,313	53,328	65,147	299,057

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS 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.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges, and Moonsiffs	4,096	2,291	2,422	6,928	213,449	111,505	73,064	97,982	86,299	598,036
Establishment	1,315	705	1,242	3,153	95,236	50,437	16,269	60,862	50,389	279,608
Ditto Judicial Record	...	...	...	...	...	6,603	...	...	...	6,603
Service of Processes	1,959	...	446	3,597	78,681	38,349	19,323	67,889	36,591	246,835
Travelling Allowances	52	29	221	119	2,604	1,500	1,377	733	2,807	9,442
Diet of Witnesses	36	...	91	63	1,778	1,248	...	3,119	3,067	9,402
Service Postage	24	...	8	64	2,415	1,210	3,305	781	1,822	9,626
Contingent Charges	277	...	93	830	31,721	4,155	3,392	6,523	5,521	52,512
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	676	676
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	7,759	3,025	4,523	14,754	425,884	215,007	116,730	237,889	187,172	1,212,743

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS 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.
Part* of Salaries of Magistrates and Deputy Commissioners	2,324	16,019	17,902	9,506	48,949	52,343	33,632	11,273	27,088	219,036
Part* of Salaries, of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	1,595	11,858	26,571	12,522	83,415	35,496	31,292	27,690	57,874	288,313
Salaries of Cantonment, City, and Railway Magistrates, &c.	4,289	1,171	397	...	2,676	12,187	7,636	870	9,234	38,460
Establishments	3,090	16,544	18,783	10,971	46,444	35,051	34,940	36,087	14,014	216,824
Travelling Allowances	422	1,412	4,885	1,912	8,776	5,196	4,694	6,009	12,524	45,830
Diet and Road Money to Witnesses	156	687	5,052	121	2,242	7,913	4,984	3,672	4,492	29,319
Service of Processes	...	7,711	9,209	789	11,346	...	...	144	...	29,199
Service Postage	194	1,137	685	562	2,157	1,945	6,072	197	3,210	16,159
Other Contingencies	1,054	2,020	1,641	1,554	12,913	7,581	5,352	6,077	1,047	39,239
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	180	186
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	13,124	58,559	85,125	37,937	218,918	157,712	128,602	92,919	129,669	922,565

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS 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.
Inspection and General Superintendence	...	...	2,899	609	5,567	4,033	3,701	4,108	2,604	23,521
Presidency Jails	...	...	...	...	10,953	...	...	7,382	5,515	23,850
Central Jails	...	15,371	39,959	...	42,924	43,425	9,012	32,499	7,420	190,610
District Jails	4,332	9,129	14,433	6,058	47,128	53,340	46,935	19,562	29,063	229,980
Lock-ups	327	760	3,831	1,009	11,393	6,267	3,949	6,536	3,113	37,185
Convict Camps and Temporary Central Jails	...	...	...	2,314	...	...	9,902	...	4,467	16,683
School of Industry	...	2,094	1,380	...	2,992	1,324	...	...	2,552	10,342
Charges for Transportation of Convicts	...	103	794	2	...	353	217	611	276	2,356
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	69	69
Jail Manufactures	1,366	28,377	13,184	794	83,071	24,890	14,334	13,222	7,446	186,684
TOTAL CHARGES UNDER JAILS . Rx.	6,025	55,834	76,480	10,786	204,028	133,632	88,050	83,920	62,525	721,280

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1891.

INDIA, GENERAL.	Rx.	Rx.
Salary and Establishment of the Superintendent, including Judicial Establishment	11,960	
Police Establishment	13,698	
Medical, Commissariat, and other Establishments	11,006	
Ecclesiastical Establishment, Chaplain	771	
Commissariat Supplies	39,368	
Stores, Clothing, Tools, &c.	5,775	
Passage and Subsistence Money to Convicts	14,422	
Freight	10,752	
Miscellaneous Services, Supplies, and Contingencies	5,140	
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . Rx.		112,892

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.										
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Contributions received for Police furnished to Municipal, Cantonments and Town Funds	...	1,477	4,719	177	2,381	2,539	3,704	2,233	14,748	31,978
Presidency Police	...	697	...	...	912	6,295	54,704	...	6,058	68,666
Recoveries on account of Village Police	...	...	...	...	15,226	...	...	2,892	11,433	29,551
Fees, Fines, and Forfeitures	...	...	...	...	14,679	...	9	...	...	14,688
Cash Receipts under the Arms Act	735	15,257	3,521	7,427	47,886	26,824	10,443	33,496	31,452	177,041
Contributions for Pensions	...	...	...	15	3	4	35	...	32	89
Miscellaneous	60	429	19	7	546	489	85	131	364	2,130
Upper Burma Receipts	645	450	709	3,142	8,625	1,653	1,004	3,206	5,710	25,144
	...	...	20,096	...	...	...	...	...	...	20,096
TOTAL POLICE RECEIPTS Rx.	1,440	18,310	29,064	10,768	90,258	37,804	69,984	41,958	69,797	369,383
CHARGES.										
Presidency Police	...	...	...	...	71,406	...	...	24,125	31,039	126,570
Provincial Superintending Officers of the District Police	...	4,089	15,370	2,952	13,455	14,617	3,810	11,968	6,081	82,342
District Executive Force :										
District Superintendents and Assistants	1,848	16,268	22,145	5,868	50,689	40,891	33,391	30,086	20,517	221,703
Inspectors, Constables, &c.	24,960	85,588	159,710	27,879	263,851	273,194	177,903	249,863	242,434	1,505,382
Office and other Establishments	504	777	1,485	1,230	15,966	607	442	...	8,320	29,331
Police Hospitals, Establishments and Charges	141	1,297	...	256	1,970	2,130	...	2,446	514	8,754
Clothing	1,311	4,770	7,799	1,677	13,534	18,617	6,840	10,977	14,342	79,867
Arms and Accoutrements	7	773	1,296	120	480	2,562	1,747	2,952	936	10,873
Miscellaneous	3,489	11,978	29,981	4,834	46,217	25,785	18,428	42,000	33,585	216,297
Total District Executive Force Rx.	32,260	121,451	222,416	41,864	392,707	363,786	238,751	338,324	320,648	2,072,207
Railway Police	6,677	1,927	4,218	96	9,778	2,521	13,249	1,296	12,948	52,710
Municipal Police	...	...	...	...	...	...	54,709	...	3,757	58,466
Village Police	...	...	34,392	129	18,830	252,190	...	655	85,267	391,463
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	1,103	...	1,103
Special Police	1,944	726	28,228	74,394	77,171	2,402	15,736	886	59,044	260,531
Cattle Pounds	327	5,476	563	2,068	3,598	7,889	2,943	23,187	10,264	56,315
Steam Boiler Inspection Establishment and Charges	...	...	750	...	2,010	...	...	...	2,031	4,791
Thuggee and Dacoity	10,870	...	...	...	...	14	...	...	...	10,884
Miscellaneous	...	...	2	...	...	8	303	...	199	512
Refunds	8	147	1,171	2	3,642	391	138	121	292	5,912
Upper Burma Charges	...	...	735,877	...	...	...	...	...	...	735,877
TOTAL POLICE CHARGES Rx.	52,086	133,816	1,042,987	121,505	592,597	643,818	339,639	401,665	531,570	3,859,683

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1891.

76

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Pilotage Receipts	...	...	...	83,958	...	515	84,473
Dockyard Services and Supplies to Private Individuals, &c. :							
Hire of Docks, Warp Boats, &c., including Dockyard Fees	1,264	...	...	...	...	...	1,264
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	78,728	...	...	...	...	...	78,728
Ditto for Port and Local Funds and for Private Individuals	3,630	...	...	...	...	...	3,630
Value of Water supplied to Royal Navy Ships and Vessels of other Departments	2,572	...	...	...	...	...	2,572
Hire of Vessels	7	...	...	...	...	...	7
Sale Proceeds of Vessels and Stores :							
Sale Proceeds of condemned stores	5,951	21	...	135	...	...	6,107
Miscellaneous	...	454	...	...	...	...	454
Registration and other Fees :							
Fees realized at the Shipping Office	...	126	...	3,306	...	5,820	9,252
Examination Fees	...	73	...	313	...	...	386
Fees under Merchant Seamen's Act of 1854	...	...	...	2	...	...	2
Freight, Passage, and Tonnage	...	526	...	...	...	...	526
Miscellaneous :							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	3,243	...	...	...	...	...	3,243
Deductions for Mess Money	...	...	...	1,114	...	...	1,114
Coast Light Dues	...	24,068	...	...	...	...	24,068
Other Items	1,966	3,005	6	3,046	44	30	8,097
Upper Burma	...	1,683	...	...	...	...	1,683
TOTAL MARINE RECEIPTS . Rx.	97,361	29,956	6	91,874	44	6,365	225,606

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1891.

		Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.				
GENERAL SUPERVISION AND ACCOUNTS.				
Naval Commander-in-Chief, India Station		Rx. 1,000	Rx. ...	1,000
Director and Deputy Director of Indian Marine		8,701	465	
Examiner of Marine Accounts		5,155	78	
		13,856	543	14,399
MARINE SURVEY ESTABLISHMENTS.				
Superintendent, Scientific and other Officers		7,939	} 197	
Office Establishment		587		
		8,526	197	8,723
MISCELLANEOUS SHORE ESTABLISHMENTS.				
	Salaries and Establishments.	Contingencies.	Total.	
Agent for Government Consignments, Calcutta	1,443	81	1,524	
Charges for landing stores for other Departments	4,913	...	4,913	
			6,437	
<i>Deduct</i> —Recoveries for stores landed for other Departments			5,948	
			489	
Perim Light-house	405	562	967	
Miscellaneous	759	...	759	2,215
DOCKYARDS.				
		Kidderpore.	Bombay.	
Staff Officer's Department		1,480	1,846	
Constructor's Department		1,392	1,782	
Factory Branch		2,284	3,172	
Builder's Branch		690	1,824	
Store and Account Departments		2,970	5,145	
Dockyard Dispensary		98	216	
Wages of Artificers and Labourers		15,455	27,158	
Miscellaneous		903	177	
		25,272	41,320	66,592
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.				
<i>Harbour and Sea-going Vessels.</i>				
Net Tonnage.	Nominal Horse-Power.			
1,160	250	Steam Troop-ship "Tenasserim"	5,917	
394	150	Steamer "Enterprise"	3,568	
1,701	460	Troop-ship "Clive"	6,672	
1,370	200	Troop-ship "Canning"	5,576	
40	25	Steamer "Nancowry"	789	
714	200	Turret-vessel "Abyssinia"	} 3,660	
745	250	Ditto "Magdala"		
—	—	Troop ship "Dalhousie"	4,864	
—	—	"Mayo"	4,346	
—	—	Despatch Vessel "Lawrence"	3,761	
		Contingencies	446	
				39,599
Carried forward . Rx.				39,599
				92,929

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891—*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL— <i>continued.</i>		
		Brought forward		92,929
		SALARIES AND ALLOWANCES, &c.—Brought forward		39,599
		<i>Inland Steamers and Flats.</i>		
86	50	Steamer "Comet"	1,736	
		"Sladen," including Flats C and D	2,565	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,608	
200	60	"Mayu"	253	
		"Bhamo"	1,646	
		"Pagan"	1,632	
		Contingencies	294	
				10,734
		<i>Marine Survey.</i>		
		Steam-cutter "Investigator"	2,919	
		Marine Survey Boat Party	551	
		Contingencies	81	
				3,551
		<i>Small Steamers and Launches.</i>		
		"Beas"	9	
		"Chinsurah," "Leopard" and "Manora"	410	
		Sub-Marine Mining Vessels, Bombay—		
		"Muzbee"		
		"Tickler"		
		"Panther"		
		"Alexandra"		
		"Karachi—		
		"Sapper"		
		"Miner"		
		"Rangoon—		
		"Tamil"		
		"Handy"		
		Torpedo Boat, "Marhatta"	327	
		"Rajput"	274	
		"Sikh"	222	
		"Gurkha"	398	
		"Karen"	221	
		"Pathan"	219	
		"Baluchi"	222	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	424	
		"Ganges"	246	
		Contingencies	21	
				5,598
		Viceroy's Yacht Establishment and Contingencies	749	
				749
		<i>Yard Crafts.</i>		
		Yard Craft, Calcutta	945	
		Ditto, Bombay	4,007	
		General duty, leave allowances, &c.	...	
				4,952
				1,516
				66,699
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	17,676	
		Allowances in lieu of Provisions	3,518	
				21,194
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		* Timber and Spars	8,425	
		Metals and Metal Articles	3,180	
		Freight, Carriage, and Stowage	2,168	
		Coals and other Fuel	28,493	
		Hemp, Canvas, Rope, &c.	4,642	
		Marine Steam-Engines and Gear	16	
		Paint Materials, Oils, Tar, Tallow, &c.	13,114	
			60,038	
		Deduct—Value of Supplies to other Departments	14,561	
				45,477
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	4,335	
				4,335
		Carried forward	Rx.	230,634

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891—*continued*.

IMPERIAL CHARGES:—INDIA, GENERAL— <i>continued</i> .						Rx.	Rx.	Rx.
Brought forward						...	230,634	
MISCELLANEOUS.								
Piloting and towing, &c., Indian Government Ships						2,933		
Passage and Conveyance of Officers and Men						1,714		
Allowance to Marine Officers for passing in Oriental languages						90		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations.						5,593		
Medical Stores						250		
Freight on Europe Stores						2,508		
Miscellaneous						1,253	14,341	
							244,975	
Deduct—Amount debited to the Military Department for Stores, Coals, landing and embarking Troops, &c.							15,565	
TOTAL IMPERIAL CHARGES, INDIA, GENERAL								229,410
PROVINCIAL CHARGES (SEE DETAILS NEXT PAGE).								
	Burma.	Assam.	Bengal.	Madras.	Bombay	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	4,993	2,257	7,033	164	902	15,349		
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	300	1,965	...	...	2,265		
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	845	1,806	7,477	...	448	10,576		
PURCHASE AND HIRE OF SHIPS AND VESSELS	1,833	8,185	918	684	...	11,620		
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	186	57,773	...	331	58,290		
MARINE ESTABLISHMENTS	3,878	...	7,718	835	1,939	14,370		
SUBSIDIES TO STEAM-BOAT COMPANIES	6,657	5,792	3,792	...	...	16,241		
MISCELLANEOUS—								
OTHER MISCELLANEOUS CHARGES	557	28	6,640	1,954	207	9,386		
STATE YACHT ESTABLISHMENTS	...	...	709	...	...	709		
LIGHT-HOUSES AND LIGHT-SHIPS	9,238	...	...	...	...	9,238		
REFUNDS	81	...	22	...	...	103		
TOTAL PROVINCIAL CHARGES IN INDIA	28,082	18,554	94,047	3,637	3,827			148,147
UPPER BURMA	28,139							28,139
TOTAL CHARGES IN INDIA						Rx.		405,696
CHARGES IN ENGLAND:						£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, &c.						37,902		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes						97		
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c.						2,105		
							40,104	
Stores for India:						£		
For Bengal: Coals						311		
Miscellaneous Stores						31,037	31,348	
For Bombay: Coals						10,523		
Miscellaneous Stores						33,767		
						44,290		
							75,638	
EXCHANGE ON CHARGES IN ENGLAND							£	115,742
							Rx.	37,819
TOTAL MARINE CHARGES							Rx.	559,257

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891 —continued.

		Burma.	Assam.	Bengal.	Madras.	Bombay.	
DETAILS OF PROVINCIAL CHARGES.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.					
		<i>Sea-going Vessels in Commission.</i>					
		Sandoway Packet Service	119	...	...	...	119
		<i>Pilot Vessels.</i>					
		P. V. "Coleroon"	...	...	1,250	...	1,250
		" "Sarasvati"	...	...	1,338	...	1,338
		" "Guide"	...	...	2,922	...	2,922
		" "Sylph"	...	...	54	...	54
		Extra crew for Pilot Vessels	...	...	6	...	6
		<i>Inland Steamers and Flats.</i>					
98	90	Steamer "Kolodyne"	...	2,022	...	...	2,022
47		Yacht Flat "Sunamukhi"	...	235	...	...	235
		Steam Launch "Enchantress"	...	54	...	...	54
		" "Active"	...	77	...	...	77
		" "Fame"	...	1,319	...	...	1,319
		Steamer "Margaret Northcote"	...	...	164	...	164
432		Flat "Mooltan"	...	...	...	902	902
435	60	Steamer "Jhelum"	...	...	...	...	...
		Steam Launch Establishment and Contingencies	4,874	...	...	...	4,874
		Port Officer's Gig	...	13	...	...	13
TOTAL SALARIES, &c. . Rx.		4,993	2,257	7,033	164	902	15,349
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch, Master, and Mate Pilots' Allowances	...	...	7,989	104	8,093
		Volunteers' and Leadsman's Allowances	...	...	1,266	...	1,266
		Pilotage Allowance, Free List	...	186	29,767	...	46,601
		Pilotage Allowance, Licensed List	...	...	16,648	...	...
		Pilot Vessels	...	...	...	114	114
		Surgeon at the Sand-heads	...	...	396	...	396
		Mess, Passage, and Miscellaneous	...	...	1,707	113	1,820
TOTAL PILOTAGE, &c. . Rx.		...	186	57,773	...	331	58,290
MARINE ESTABLISHMENTS.							
		Port Officer's Department	3,813	...	3,037	...	6,850
		Agent for Government Consignments	...	...	425	...	425
		Shipping Office	...	...	2,150	1,853	4,003
		Marine Court	65	...	322	86	473
		Establishment and Miscellaneous	...	...	410	...	410
		Survey of Steam Vessels	...	...	2,209	...	2,209
TOTAL MARINE ESTABLISHMENTS . Rx.		3,878	...	7,718	835	1,939	14,370
OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries	...	...	154	...	154
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,456	...	1,456
		Contribution to Port Funds	557	...	4,280	1,188	6,025
		Life Boat Establishment at Goalundo	...	...	63	...	63
		Harbour Master's Fees for Sea-going and Inland Vessels	...	...	140	...	140
		Life Boats at Alibag	...	...	...	168	168
		Miscellaneous	...	28	547	39	1,380
TOTAL OTHER MISCELLANEOUS CHARGES . Rx.		557	28	6,640	1,954	207	9,386

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.										
FEES	Rx. 1,138	Rx. 3,171	Rx. 855	Rx. 3,994	Rx. 55,399	Rx. 18,169	Rx. 5,957	Rx. 25,340	Rx. 36,771	Rx. 150,794
CONTRIBUTIONS	107	8,087	837	83	2,461	1,881	245	1,380	2,957	17,988
INCOME FROM ENDOWMENTS	...	...	...	...	375	60	...	112	...	547
MISCELLANEOUS	263	436	235	151	2,630	3,475	367	2,264	2,298	12,119
Sale-proceeds of Books	1	3,208	109	11	13	831	134	2,366	15,572	22,245
UPPER BURMA	...	...	52	...	...	...	...	...	...	52
TOTAL RECEIPTS . Rx.	1,509	14,902	2,088	4,189	60,878	24,416	6,703	31,462	57,598	203,745
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION :										
Salary	...	1,565	1,545	1,289	3,000	2,278	2,255	2,757	3,000	17,689
Establishment and Contingencies	...	991	914	734	3,320	1,682	2,358	2,582	1,352	13,933
INSPECTORS :										
Salary	414	5,260	4,852	2,351	35,741	13,490	11,391	15,486	13,276	102,261
Establishment and Contingencies	400	2,693	1,896	1,403	24,445	11,729	4,635	18,818	9,173	75,192
UNIVERSITY	...	...	...	...	...	...	3,437	...	2,000	5,437
GOVT. COLLEGES—General	3,491	1,989	...	...	49,600	11,165	5,770	22,356	14,222	108,593
GOVT. COLLEGES—Professional	...	...	...	...	10,661	...	...	6,538	10,958	28,157
GOVT. SCHOOLS—GENERAL :										
Secondary	1,797	17,060	1,606	7,871	63,992	41,541	9,847	17,719	33,116	194,549
Primary	1,589	15,823	64	103	210	55,573	31,470	42,603	118,689	266,124
Contribution to Schools	...	89	150	...	18	...	15,997	641	20,521	37,416
GOVERNMENT SCHOOLS—SPECIAL :										
Training Schools	311	3,226	2,075	1,638	7,443	4,488	6,050	16,720	8,367	50,318
Technical Schools	...	654	1,424	128	5,386	...	1,899	8,129	7,006	24,626
Other Schools	...	...	...	...	1,565	...	...	1,635	...	3,200
GRANTS-IN-AID	5,111	5,644	10,968	15,066	59,090	18,016	26,805	36,589	31,118	208,407
Payments by Results	...	3,002	5,438	...	63,410	12,882	21	36,989	20,037	141,779
SCHOLARSHIPS	500	2,855	1,405	1,882	21,175	5,401	6,542	1,994	5,962	47,716
MISCELLANEOUS	470	366	8,787	500	3,125	2,105	1,264	1,109	327	18,053
Government Book Depot	...	2,857	...	...	...	...	...	1,464	11,609	15,930
Grants for Encouragement of Literature	...	17	...	189	855	831	414	...	400	2,706
REFUNDS	...	32	219	...	295	11	27	145	287	1,016
Upper Burma	...	...	6,608	...	...	...	...	...	...	6,608
TOTAL CHARGES IN INDIA . Rx.	14,083	64,123	47,951	33,154	353,331	181,192	130,182	234,274	311,420	1,369,710
CHARGES IN ENGLAND :										
Passage to India of Educational Officers on appointment, &c.	...	...	...	...	...	...	...	...	...	£ 325
Scholarships to enable Natives of India to pursue their education in England	...	...	...	...	...	...	...	...	...	1,201
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	...	...	...	...	...	Rx. 1,526
TOTAL CHARGES under EDUCATION . Rx.										499

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1891.

82

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Church of England :										
Stipend of the Bishop	4,568	...	960	...	...	...	...	2,560	2,560	10,648
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). }	7,357	2,878	3,008	1,428	10,951	15,753	18,463	24,490	19,920	104,248
Establishments	439	204	274	42	799	738	702	1,339	1,200	5,737
Church of Scotland : (a)										
Pay of Chaplains and Registrars . .	720	...	...	...	1,527	1,140	522	1,718	3,200	8,827
Establishments	41	...	...	...	222	41	12	137	121	574
Church of Rome :										
Allowances to Bishops and Priests, &c. (a)	...	...	396	...	693	401	430	600	1,588	4,108
Allowances to other Clergymen . . .	552	173	184	...	250	1,365	1,515	483	587	5,109
Contingent Charges (including Travelling Allowances, House Rent, Petty Construc- tion, and Repairs, &c.). }	2,700	550	755	266	2,742	2,528	2,489	3,625	3,864	19,519
Charges for Cemeteries	265	194	219	93	567	728	587	890	875	4,418
Upper Burma Charges	...	...	2,278	...	...	...	...	...	...	2,278
TOTAL CHARGES IN INDIA (a) . Rx.	16,642	3,999	8,074	1,829	17,751	22,694	24,720	35,842	33,915	165,466
CHARGES IN ENGLAND :										
Passage to India of Chaplains on appointment									£	406
EXCHANGE ON CHARGES IN ENGLAND									Rx.	133
TOTAL ECCLESIASTICAL CHARGES (a) . Rx.										166,005

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63, page 175.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical College and School Fees	...	...	...	...	2,663	2	180	2,156	2,139	7,140
Hospital Receipts	...	...	8	...	5,915	66	658	956	2,738	10,341
Lunatic Asylum Receipts	10	257	1,653	14	2,315	397	144	649	1,737	7,176
Sale of Medical Stores	...	48	...	3	...	8	151	272	188	670
Income from Endowments	...	...	...	...	...	374	...	37	...	411
Contributions	712	969	252	...	3,647	10,986	2,450	4,592	4,165	27,773
Miscellaneous	9	48	25	88	414	1,092	255	1,052	362	3,345
Upper Burma Receipts	...	...	255	...	...	...	...	...	...	255
TOTAL RECEIPTS IN INDIA . Rx.	731	1,322	2,193	105	14,954	12,925	3,838	9,714	11,329	57,111
RECEIPTS IN ENGLAND :									£	
Royal India Lunatic Asylum, Ealing :										
Sale proceeds of the Estate at Ealing									31,000	
Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.									2,531	
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum, &c.									115	£ 33,646
EXCHANGE ON RECEIPTS IN ENGLAND										Rx. 10,994
TOTAL MEDICAL RECEIPTS . Rx.										101,751

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1891.

CHARGES.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical Establishment	9,327	18,519	14,063	11,615	57,978	44,419	29,473	43,027	29,407	257,828
Hospitals and Dispensaries	3,174	7,114	2,022	9,005	41,220	40,793	28,685	84,772	59,471	276,256
Sanitation and Vaccination	6,143	4,269	2,790	2,433	20,589	15,618	10,664	25,057	27,550	115,113
Grants for Medical purposes	1,178	86	800	1,014	307	897	...	675	301	5,258
Medical Schools and Colleges	...	...	257	...	26,903	2,678	10,374	14,883	17,528	72,623
Lunatic Asylum	331	1,539	2,900	758	11,223	6,445	3,284	8,186	10,458	45,124
Lock Hospital	...	...	415	...	1,764	...	...	...	...	2,179
Chemical Examiner's Department	...	...	240	...	2,450	361	102	1,793	1,937	6,883
Refunds	...	25	3	1	52	2	2	55	92	232
Upper Burma Charges	...	...	16,906	...	...	...	...	...	...	16,906
TOTAL CHARGES IN INDIA . Rx.	20,153	31,552	40,395	24,826	162,486	111,213	82,584	178,448	146,744	798,402
CHARGES IN ENGLAND :									£	
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board, and clothing of the lunatics, and other expenses									6,161	
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum									272	£ 6,433
EXCHANGE ON CHARGES IN ENGLAND										Rx. 2,102
TOTAL MEDICAL CHARGES . Rx.										806,937

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1891.

84

	India General.	Central Provinces.	Burma.	Assam.	Bengal.	North-West-ern Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL AGENTS:										
IN INDIA.										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	92,120	1,357	...	3,788	...	2,024	12,603	5,869	36,742	154,503
Establishments and Contingent Charges	69,349	111	47	1,980	...	843	6,239	2,559	19,307	100,435
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	510	...	...	510
Allowance to Khyber Tribes	...	...	...	...	...	...	9,376	...	...	9,376
Perso-Afghan Frontier, Khorassan	14,360	...	...	...	...	...	...	...	...	14,360
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	11,590	...	...	11,590
Payments for guarding Hill Passes	...	...	...	...	...	...	2,297	...	...	2,297
Beluchistan Charges:										
Bori Valley Pass Service	1,380	...	...	...	...	...	...	...	...	1,380
Tribal Services	23,684	...	...	...	...	...	...	...	...	23,684
Frontier Levies and Maintenance of Communication	18,775	...	...	...	...	...	...	...	...	18,775
Khetran	984	...	...	...	...	...	...	...	...	984
Zhob Valley Charges	28,208	...	...	...	...	...	...	...	...	28,208
POLITICAL SUBSIDIES:										
Political Subsidies	150,652	...	...	...	...	...	1,230	...	...	151,882
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	3,169	...	8	167	151	...	3,762	...	2,014	9,271
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	3,676	39	1,286	135	1,678	...	1,073	...	4,911	12,828
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	5,415	...	...	...	5,415
Ayub Khan, charges on account of	...	...	...	...	...	...	30,804	...	...	30,804
Kabul Refugees, allowances to	1,230	...	...	...	...	3,520	24,850	...	73	29,673
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	4,039	4,039
Burmese Refugees and State Prisoners	3,165	...	...	...	...	248	...	...	...	3,413
Other Refugees and State Prisoners	...	35	290	...	442	710	237	426	780	2,920

SPECIAL POLITICAL EXPENDITURE—

Afghan Delimitation Commission	1,026	...	...	...	...	...	...	...	1,026
Sikkim Expedition	656	...	...	...	3,834	...	...	...	4,490
Zoab and Gomal Expedition	...	...	...	...	...	5,527	...	...	5,527
Lushai Expedition	...	...	...	...	2,234	...	...	...	2,234
Gilgit Mission	...	...	...	...	...	3	...	...	3
Sheroni Expedition	3,256	...	...	...	...	...	...	...	3,256
Mekran Expedition	2,777	...	...	...	...	...	...	...	2,777
Panjgar Mission	340	...	...	...	...	...	...	...	340
Other Charges	...	...	...	...	948	...	5,887	...	6,835
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	7,460	...	...	...	...	...	...	...	7,460
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULHAR	...	...	...	...	...	...	...	8,299	8,299
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	3,561	3,561

MISCELLANEOUS—

Mhairwara Battalion	19,314	...	...	...	...	...	...	...	19,314
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,629	...	...	...	...	...	...	...	1,629
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,224	...	...	...	...	...	...	...	1,224
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	516	...	536
Rewards for Intelligence and Assistance	...	...	...	...	...	...	521	...	524
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	38	195	94	...	176	1,638
Purchase and Repair of Insignia of India Order	2	...	...	...	...	...	...	...	2
Chapter of the Star of India, &c.	1	...	...	...	...	...	...	...	1
Rents, Rates and Taxes	...	...	16	...	...	...	...	...	16
Allowance to Hostages	...	...	...	...	...	...	628	...	628
Sundry Charges	1,051	99	472	209	156	53	4,011	217	6,268
UPPER BURMA CHARGES	...	...	36,182	...	...	...	...	...	36,182

TOTAL CHARGES IN INDIA . Rx.

458,148 1,641 38,301 6,317 9,638 12,907 121,664 9,030 81,111 738,757

IN ENGLAND—

Mission to the Court of Persia	£	10,000
Her Majesty's Establishments in China	£	12,500
Contribution towards the expenses of the Jedda Consulate	£	410
Passage to Bombay of two officers attached to the staff of the Czarewitch on his tour in India	£	150

Stores for India—Presentation Articles, &c. £ 23,060

EXCHANGE ON CHARGES IN ENGLAND Rx.

896 23,956 7,828

TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.

770,541

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1891.

86

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-West- ern Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories }	...	218	...	...	166	1,742	936	88	1,715	4,865
Botanical and other Public Garden Receipts . . .	50	1,036	...	...	333	3,075	4,569	468	836	10,367
Cinchona Plantation Receipts	...	...	...	...	11,881	...	...	2,888	...	14,769
Receipts on account of Public Exhibitions and Fairs	183	250	...	...	142	5,119	3,913	8	134	9,749
Government Bull and Stallion Receipts	751	...	...	...	...	...	...	...	...	751
Veterinary Receipts	...	3	28	...	...	3	17	75	611	737
Fees, &c., levied under Inland Labour Transport Act VII of 1873 }	...	...	...	5,740	1,326	9	...	...	...	7,075
Examination Fees	136	...	...	...	127	34	18	11,887	1,418	13,620
Emigration Fees	...	...	...	...	4,432	...	...	1,926	...	6,358
Sale of Instruments and Stores by the Mathematical Instrument Factory }	4,774	...	...	...	...	...	...	...	...	4,774
Miscellaneous	1,074	9	2	40	801	389	1,114	138	2	3,569
TOTAL RECEIPTS IN INDIA . Rx.	6,968	1,516	30	5,780	19,208	10,371	10,567	17,478	4,716	76,634
RECEIPTS IN ENGLAND:										
Sale-proceeds of Books, Maps, &c.									£	780
EXCHANGE ON RECEIPTS IN ENGLAND									Rx.	255
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx										77,669

FINANCE AND REVENUE ACCOUNTS OF THE

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1891.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
<i>Scientific.</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>
SURVEY OF INDIA (as per detail below)	150,725	...	...	...	...	...	...	...	...	150,725
Botanical Survey	2,407	...	...	...	...	...	...	...	...	2,407
GEOLOGICAL SURVEY:	<i>Rx.</i>									
Superintending Officers	11,855	...	...	...	...	...	...	...	...	...
Establishment	1,941	...	...	...	...	...	...	...	...	...
General Charges (including Library, Museum, &c.)	4,246	...	...	...	...	...	...	...	...	...
Exploration of Petroleum, Coal, and Minerals	18,042	...	...	...	...	...	...	...	...	18,042
Meteorological Department	26,002	...	1,860	...	71	...	...	...	...	1,931
Archæological Department	6,878	...	...	...	...	...	...	...	...	26,002
Preservation and Translation of Ancient Manuscripts	...	...	150	...	...	...	...	5	...	7,033
Museums	6,434	155	246	81	1,378	1,436	483	2,784	926	13,112
Observatories	7	...	...	...	...	...	...	1,944	1,596	3,547
Donations to Scientific Societies	...	...	240	...	1,200	...	...	550	480	2,470
<i>Agricultural.</i>										
Experimental Cultivation	2,819	925	108	10	1,455	2,923	850	176	4,608	13,874
Cinchona Plantations	...	...	...	...	10,176	...	...	7,524	...	17,700
Public Exhibitions and Fairs	147	535	27	29	539	4,726	2,128	54	1,378	9,563
Bull and Stallion Charges	27,501	...	...	...	...	...	...	...	...	27,501
Veterinary Charges	1,690	306	2,426	44	...	368	5,665	3,164	9,629	23,292
Botanical and other Public Gardens	178	2,123	100	...	10,745	9,036	9,703	2,620	1,492	35,997
<i>Labour and Emigration.</i>										
Emigration	848	...	...	...	2,226	205	...	1,296	...	4,575
Inland Labour Transport	...	...	...	2,805	1,317	1	...	...	...	4,123
Inspector of Factories	...	...	...	...	...	...	...	...	70	70
<i>Statistics.</i>										
Census	7,150	2,527	2,776	2,348	12,330	9,297	6,937	6,744	6,651	56,760
Registration of Railway Traffic	218	72	...	...	272	...	216	...	1,030	1,808
Registration of River-borne Traffic	...	...	...	291	1,770	...	...	...	...	2,061
Provincial Statistics	81	973	533	90	18	8	1,126	4,444	646	7,919
<i>Miscellaneous.</i>										
Examinations	4,392	...	...	...	203	...	...	13,676	86	18,357
Miscellaneous	...	47	...	...	...	386	430	...	841	1,704
Refunds	348	1	...	7	18	3	8	149	6	540
Upper Burma	...	...	4,543	...	...	...	...	...	...	4,543
TOTAL CHARGES IN INDIA . Rx.	255,867	7,664	13,009	5,705	44,338	28,469	27,546	45,130	30,051	457,779
CHARGES IN ENGLAND: Stores for India .				Rx. 382,598(a) £ 10,686(b)						10,686
Other Charges .										£ 10,394
EXCHANGE ON CHARGES IN ENGLAND .										£ 21,080
										Rx. 6,888
										Rx. 485,747

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

(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL.	<i>Scientific.</i>	<i>Rx.</i>
SURVEY OF INDIA:*			
Controlling and Administrative Staff			17,339
Head-Quarters Offices:			
Office Establishment and Drawing Branch			13,478
Lithographic Establishment			3,422
Photographic Establishment			3,122
Engraving Establishment			6,565
Cadastral Maps (besides English Charges for Stores)			3,538
Extra-Departmental Mapping			610
Trigonometrical Office Establishment			6,884
Simla Drawing Office Establishment			2,003
Miscellaneous Contingent Charges			6,538
Mathematical Instrument Factory (including cost of Instruments purchased in India)			6,756
Survey Parties:			
Charges of Working Parties			240,631
General and Miscellaneous Charges			445
			R. 311,331
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28.			88,686
to Upper Burma			26,153
to Land Revenue, Management of Government Estates, Note (b) Account No. 13B, page 28			985
to Forest Account, Note (b), Account No. 21, page 41			21,354
for cost of Instruments and Maps supplied to other Public Departments			22,992
Charged in the Assam Accounts to Advances for Survey Expenses recoverable from private parties			136
			160,606
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.			150,725

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section E.—Miscellaneous.

Revenue *Rx.*927,127. Expenditure *Rx.*4,678,516.

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>
Territorial and Political Pensions. }	39	Expenditure	90	...	...	527,569
Civil Furlough . .	40	"	98	...	...	232,747
Superannuation .	41A	Receipts	99	...	357,553	...
"	41B	Expenditure	100	...	...	3,051,541
Stationery . .	42A	Receipts	101	...	92,472	...
"	42B	Expenditure	101	...	...	592,436
Exchange . .	43	Receipts	103	...	78,198	...
Miscellaneous . .	44A	"	104	...	398,904	...
"	44B	Expenditure	105	...	...	274,223
		TOTAL .		...	927,127	4,678,516

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1891.

INDIA, GENERAL.		Rx.	Rx.
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)	600		
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah			
Puree-chut of Jeitpur (Nowgong, Bundelkhand)	600		
<i>Not exceeding Rs. 5,000 per annum</i>	240		
KHARUN CHIEFS.		840	
<i>Exceeding Rs. 5,000 per annum :</i>			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)		450	
MYSORE FAMILY.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Shahzada Baharum Shah	600		
Rohimuddin	450		
Fatihah allowance	600		
<i>Not exceeding Rs. 5,000 per annum</i>	5,672		
OUDH FAMILY.		7,522	
<i>Exceeding Rs. 5,000 per annum :</i>			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	3,087		
Nawab Zuman Aia Begum Sahiba	900		
Syad Muhamed Munseeruddin Bahadur	150		
<i>Not exceeding Rs. 5,000 per annum</i>	2,194		
BHOW BEGUM'S ZAMANUT WASIKA.		6,331	
<i>Exceeding Rs. 5,000 per annum :</i>			
Mirza Muhomed Medi Ali Khan	1,027		
Aga Ali Hassan, Khan Bahadur	585		
Nawab Bakir Ali Khan	455		
Mohamed Ali Khan	43		
<i>Not exceeding Rs. 5,000 per annum</i>	7,728		
BURMA FAMILY.		9,838	
<i>Exceeding Rs. 5,000 per annum :</i>			
Queen Myouk Showeaya	391		
<i>Not exceeding Rs. 5,000 per annum</i>	150		
AFGHAN REFUGEE.		541	
<i>Exceeding Rs. 5,000 per annum :</i>			
Naib Noor Mahomed Khan		600	
OTHER PENSIONS.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Banda Family	1,140		
Bhonsla Family	67		
Bolia Family	574		
Jhansi Family	266		
Family of the late Pindara Chiefs	146		
Poligar Family	88		
Ahmednagar Family	70		
Amritsar Family	20		
Carnatic Stipendiaries	840		
Delhi Family	60		
Carried forward	3,271	26,522	

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—*continued.*

INDIA, GENERAL— <i>continued.</i>		Rx.	
Brought forward	3,271	26,522	
OTHER PENSIONS— <i>continued.</i>			
<i>Not exceeding Rs.5,000 per annum :</i>			
Family of Rao Khosal Sing of Hiraipur	218		
Kurnool Family	493		
Mogul Family	120		
Shahpur Family	420		
Udaygiri Family	22		
Miscellaneous	4,689		
Parne Family	150		
Tokiher Family	12		
Nagpur Pensions	86		
		9,481	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs.5,000 per annum :</i>		36,003	
Bundelkhand Gosain Family	2,485		
Toria Kalpahar Family	95		
Gratuities to the Dependants of the late King of Oudh	1,029		
Allowances for the maintenance of religious establishments in Coorg	1,287		
Other religious establishments	116		
Miscellaneous	11		
		5,023	
			41,026
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
<i>Exceeding Rs.5,000 per annum :</i>			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
<i>Exceeding Rs.5,000 per annum :</i>			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
<i>Not exceeding Rs.5,000 per annum</i>	1,200		
RELATIVES OF THE BHONSLA FAMILY.			
<i>Exceeding Rs.5,000 per annum :</i>			
Ahilojee Ahir Rao	750		
Gangabai Mohitun	705		
<i>Not exceeding Rs.5,000 per annum</i>	4,664		
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
<i>Exceeding Rs.5,000 per annum :</i>			
Bunyad Hosein	500		
<i>Not exceeding Rs.5,000 per annum</i>	3,686		
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
<i>Not exceeding Rs.5,000 per annum</i>	679		
		19,984	
OTHER PENSIONS.			
<i>Not exceeding Rs.5,000 per annum :</i>			
Sattara Pension	12		
Bijragagarh Family	242		
Gond Raja of Chanda	87		
Pension from the 2½ lakhs Fund of Saugor	999		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia	137		
		1,477	
			26,461
	Carried forward		67,487

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —continued.

		Rx.	Rx.
		...	67,487
BURMA.			
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding Rs.5,000 per annum:			
Delhi Family	1,575		
Refugee Princes	495		
Talifoo Refugee Prince	360		
Shan and other Chiefs	66		
Members of the ex-Royal Family of Burma	12	2,508	
UPPER BURMA.			
Exceeding Rs.5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui		900	
Not exceeding Rs.5,000 per annum:			
Members of the ex-Royal Family of Burma	7,655		
Shan and other Chiefs	273		
Officials of the late Burmese Government	4,359	12,287	15,695
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding Rs.5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding Rs.5,000 per annum		48	588
OTHER PENSIONS.			
Not exceeding Rs.5,000 per annum:			
Bar Senapati's Family	310		
Raja Purandar Sing's Family	318		
" Jagesvar Sing's Family	37		
Tula Ram Senapati's Family	5		
Other Pensioners	317	987	
Charitable Allowances		1,575	
BENGAL.		39	
TERRITORIAL AND POLITICAL PENSIONS.			1,614
NIZAMUT FAMILY.			
Exceeding Rs.5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,000		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
" Shahioon-Nissa Begum	3,600		
Hosain Ali Mirza	2,500		
Nazarat Ali and Ali Mirza	2,500		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Iskunder Ali Mirza	1,500		
Sultan Gaitera Begum	1,344		
Syud Asad Ali Mirza	1,500		
" Mozaffer Ali	1,011		
" Furhad Mirza	1,000		
" Daood Mirza	1,000		
" Wahid Ali Mirza	1,000		
" Kaikan Mirza	1,000		
" Nazir Ali Mirza	1,000		
" Khakan Mirza	917		
" Jaffer Mirza	1,000		
" Bakar Mirza	1,000		
" Mohamed Toki Mirza	1,000		
Not exceeding Rs.5,000 per annum		63,078	
OUDH FAMILY.		13,540	
Exceeding Rs.5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,800		
" Assman Jah	1,380		
" Jam Jah Ali	1,020		
" Mohamed Jogee Bahadoor	600		
" Mohamed Jalal	600		
" Akhtar Jah	620		
Carried forward		9,020	76,618
			84,796

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March
1891—continued.

	Rx.	Rx.	Rx.
Brought forward	9,020	76,618	84,796
BENGAL—continued.			
ODDH FAMILY—continued			
<i>Exceeding Rs.5,000 per annum:</i>			
Prince Mohamed Baber Bahadoor	600		
" Mohamed Askari	600		
" Mohamed Ibrahim Ali,	600		
" Tajool Moolook	600		
" Kam Buksh	600		
" Mohamed Ali Mirza	600		
" Masood Ali	26		
" Sultan Mirza	600		
" Hossein Bux Bahadoor (Sudar Mirza)	600		
" Mohamed Rejah Ali (Furrokh Mirza)	600		
" Mohamed Asghar	600		
" Mirza Aboo Torab (Mohamed Khorshed)	600		
" Mohamed Noke Abgod Bahadoor (Kamyab)	600		
" Ali Bahadoor Delwar Jah	600		
" Ali Bahadoor Darajah	600		
Nawab Badshah Mehal Saheba	720		
" Akhtar Mehal Saheba	720		
Princess Sarir Ara Zainub Begum Saheba	50		
	18,936		
<i>Not exceeding Rs.5,000 per annum</i>	16,439		
		35,375	
KHURDA FAMILY.			
<i>Exceeding Rs.5,000 per annum:</i>			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
<i>Exceeding Rs.5,000 per annum:</i>			
Syed Asgar Ali	867		
Syud Ahmed Ali	585		
	1,452		
<i>Not exceeding Rs.5,000 per annum</i>	1,187		
		2,639	
MAHARAJAH SHITUL ROY'S FAMILY.			
<i>Exceeding Rs.5,000 per annum:</i>			
Kumar Rupnarayan Sing	1,700		
<i>Not exceeding Rs.5,000 per annum</i>	40		
		1,740	
OTHER PENSIONS.			
<i>Not exceeding Rs.5,000 per annum:</i>			
Rajmehal Family	1,490		
Purneah Family	502		
Bissenpore Raj Family	272		
Ungul Pensioners	238		
Goomesur Raj Family	204		
Nawab Daood Khan's Family	179		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan.	90		
Nawab Mooneedwallah's Family	134		
Banki Pensioners	94		
Heirs of Shaib Bux Bibee	63		
Porahat Raj Family	41		
Raja Rajbullub's Family	41		
Nawab Ghazeeoodin's Family	19		
Family of Moulana Mohamed Asiff	13		
Munipur Family	30		
Mysore Family	38		
Family of Rajah Runjeet Sing	9		
Miscellaneous	1,659		
		5,116	
Charitable Allowances.			
Unno-chutter charges paid in Cuttack and Balasore		637	
			124,685
Carried forward			209,481

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March
1891—continued.

Brought forward		Rx.	Rx. 209,481
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
<i>Exceeding Rs.5,000 per annum:</i>			
Malka Do-alam Nawab Tajdar Bahu	1,800		
Mirza-Solaiman Qadr	1,400		
„ Ali Qadr <i>alias</i> Inayat Ali Khan	960		
„ Ali Qadr, heir of Mirza Khurram Bakht	525		
„ Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	1,200		
Nawab Sultan Begum	900		
Zeb-un-nissa Begum <i>alias</i> Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	650		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	524		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	450		
	10,979		
<i>Not exceeding Rs.5,000 per annum</i>	21,429	32,408	
JALAUH PENSIONERS.			
<i>Exceeding Rs.5,000 per annum:</i>			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
<i>Exceeding Rs.5,000 per annum:</i>			
Mirza Muhammad Said Bakht	842		
Jahan Sultan Begum	432		
	1,274		
<i>Not exceeding Rs.5,000 per annum</i>	6,305	7,579	
MAHARAJAH OF BENARES.			
<i>Exceeding Rs.5,000 per annum:</i>			
Moharaja Prabhu Narain Singh Bahadur		15,000	
PUNJAB STATE PENSIONERS.			
<i>Exceeding Rs.5,000 per annum:</i>			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	720		
		3,160	
OTHER PENSIONS.			
<i>Exceeding Rs.5,000 per annum:</i>			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	839		
Raja Lakshman Pershad, Fatehpur	731		
Khurshed Ara Ahmadi Begum, Lucknow	1,656		
		7,006	
<i>Not exceeding Rs.5,000 per annum:</i>			
Family of Tafazzul Hosain Khan	1,916		
„ ex-Nawab of Farukabad	1,465		
„ late ex-Raja of Coorg	850		
„ late Nawab of Jhajjar	678		
„ late Raja of Jhansi	555		
„ late Rahmut-ulla Khan of Bareilly	412		
„ Shah Jalil and Shah Sultan of Bareilly	466		
Carried forward	6,342	65,873	209,481