FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

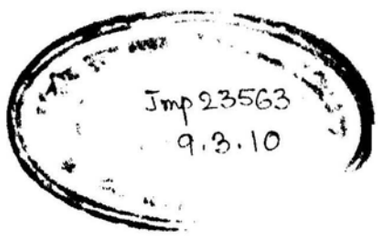
1891-92.



CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1893.



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



SUMMARY OF CONTENTS.

	PAGE
Abstract Accounts of Receipts and Payments	2 to 21
Detailed Accounts relating to Receipts and Payments:	
Civil	23 to 106 and 108, 189 to 192
Military	173 to 186
Public Works	106 to 171; 187 & 188; 193 to 213
Detailed Accounts of Debt, &c.	215 to 243

FINANCE AND REVENUE ACCOUNTS, 1891-92.

ALPHABETICAL INDEX.

	PAGE
Absentee Allowances. *See* Civil Furlough and Absentee Allowances.	
Administration. *See* General Administration.	
Advances under Special Laws	234
Advances to Cultivators	236
Agricultural Works:	
Abstract Account of Gross Receipts (Ordinary)	133
Ordinary Expenditure on: Abstract	136
Ordinary Expenditure against Capital Account	141
Ordinary Expenditure against Revenue Account	144
Allowances and Assignments. *See* Assignments and Compensations.	
Annuities. *See* Superannuation, &c.	
Annuities in Purchase of Railways	116
Army, Section L, Index Sheet	173
Army: Abstract Account of Receipts and Charges	174

Army: Detailed Accounts of Receipts and Charges, as under, *viz.*:—	Receipts. Page	Charges. Page
Administration of Martial Law	—	182
Administrative Staff	—	179
Army and Garrison Staff	—	179
Barrack Establishments, Supplies and Services	177	182
Clothing Establishments, Supplies and Services	176	*ib.*
Commissariat Establishments, Supplies and Services	176	180
Departmental Pensions	—	185
Ecclesiastical	—	183
Education	177	183
Medical Establishments, Supplies and Services	177	182
Military Pensions to Europeans	178	185
Do. do. to Natives	178	185
Miscellaneous Services	178	184
Ordnance Establishments, Stores and Camp Equipage	177	183
Regimental Pay, Allowances and Charges	176	180
Remount and Veterinary Establishments, Supplies and Services	176	181
Rewards for Military Services	178	184
Sea Transport Charges	*ib.*	184
Volunteer Corps	—	184
Widows' Pensions and Compassionate Allowances	178	185
Unadjusted Expenditure	—	185

	PAGE
Army: Statement of Established Strength of the European and Native Army	186
Assessed Taxes: Account of, and of Charges for Collection	39
Assignments and Compensations, Account of	20
Assignments and Refunds. *See* Refunds and Assignments.	
Balances. *See* Cash Balances.	
Bills of Exchange drawn on India: Amount Drawn, Discharged and Outstanding	242
Bills of Exchange drawn on India, Exchange on	242

PAGE

Buildings and Roads: Section K, Index Sheet 145

Buildings and Roads:
- Abstract Account of Expenditure on—from Imperial Funds by Civil Department . . 151
- New Buildings—Expenditure from Imperial Funds 155
- New Buildings—Expenditure from Provincial Funds 159
- New Buildings—Expenditure from Incorporated Local Funds 162
- Repairs to Buildings—Expenditure from Imperial Funds 156
- Repairs to Buildings—Expenditure from Provincial Funds 159
- Repairs to Buildings—Expenditure from Incorporated Local Funds 162

Capital Expenditure on Railways and Irrigation Works not charged to Revenue Summary Statement 194

Cash Balances, Statement showing Distribution of 243

Charges of Collection of Revenue. *See* various Heads of Revenue.

Civil and Sessions Courts: Detailed Account of Charges 71

Civil Annuities. *See* Superannuation, &c.

Civil Buildings:
- Classified Abstract of Expenditure from Imperial Funds on 155
- Classified Abstract of Expenditure from Provincial Funds on 159
- Classified Abstract of Expenditure from Incorporated Local Funds on . . . 162
- Classified Abstract of Expenditure on Repairs to, from Imperial Funds . . . 156
- Classified Abstract of Expenditure on Repairs to, from Provincial Funds . . . 159
- Classified Abstract of Expenditure on Repairs to, from Incorporated Local Funds . 162
- Classified Abstract of Expenditure from Imperial Funds by Civil Department . . 165
- Classified Abstract of Expenditure from Provincial Funds by Civil Department . . 166
- Classified Abstract of Expenditure from Incorporated Local Funds by Civil Department 169
- Classified Abstract of Expenditure on Repairs from Imperial Funds by Civil Department 165
- Classified Abstract of Expenditure on repairs from Provincial Funds by Civil Department 167
- Classified Abstract of Expenditure on repairs from Local Funds by Civil Department 169

Civil Departments, Section D, Index Sheet 65

Civil Funds. *See* Service Funds.

Civil Furlough and Absentee Allowances, Account of 96

Civil Works: Abstract Account of Receipts 146

Civil Works: Provincial and Local Fund Receipts 148

Civil Works: Abstract Account of Expenditure 149

Civil Works: Abstract Account of Provincial and Local Expenditure 152

Coinage Operations, Account of. *See* Mint.

Comparative Statement of Principal Sources of Ordinary Revenue 24

Compassionate Allowances. *See* Superannuation, &c.

Compensations. *See* Assignments and Compensations.

Construction of Protective Railways, Capital Expenditure on 106

Construction of Protective Irrigation Works, Capital Expenditure on 107

Construction of State Railways, Abstract Account of 196

Construction of Railways (charged against Revenue in addition to that under Famine Insurance), Section G, Index Sheet 109

Construction of Railways (charged against Revenue in addition to that under Famine Insurance), Account of Expenditure on 110

Contributions from Native States. *See* Tributes and Contributions.

Convict Charges at Port Blair and Nicobars, Details of 72

Criminal Courts: Detailed Account of Charges 71

Cultivators. Loans and Advances to, Account of 227, 236

Currency. *See* Paper Currency.

Customs Revenue, Account of 37

Customs Revenue: Account of Charges for Collection 38

Debt, Deposits and Advances, Sections O to V, Index Sheet 215

PAGE

Debt:
- Account of Public Debt of India bearing Interest, and Interest thereon . . . 48
- Obligations of the Government of India bearing Interest, and Interest thereon . . 50
- Permanent Debt: Debt Incurred and Discharged during the Year, and Amount Outstanding 216
- Service Funds bearing Interest: Sums received from, Repayments and Balances. . 218
- Special Loans, Account of 218
- Treasury Notes: Issues, Payments and Balances 218

Departmental and Judicial Deposits: Receipts, Payments and Balances 221
Disbursements. *See* Receipts and Disbursements.
Distribution of Capital Expenditure on State Railways and Irrigation Works by Provinces . 194
Distribution of Charges for Interest on Public Debt 49
Drawbacks. *See* Refunds and Drawbacks.

East Indian Railway:
- Revenue and Expenditure. (*See* Account showing the Working of Railways in India.)
- Capital Account of 193
- Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of . 116
- Sinking Fund 217

Eastern Bengal Railway:
- Capital Account of 199
- Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of . 116

Ecclesiastical Account of Charges 80
Ecclesiastical. *See* also Army: Detailed Account of Receipts and Charges.
Education: Account of Receipts and Charges 79
Education. *See* also Army: Detailed Account of Receipts and Charges.
England, Details of Expenditure in 10
Establishments of the Public Works Department, Detailed Account of Expenditure on . 206
Establishments of the Public Works Department showing percentage on Outlay, Abstract Account of 210
Exchange on Remittance Transactions with London, Account of 101
Excise Revenue on Spirits and Drugs: Account of, and Charges for Collection . . . 35
Excluded Local Funds: Receipts, Payments and Balances 220
Expenditure: Abstract Accounts . . . . . 6, 13, 15, 17 and 19
Expenditure in England, Details of 10
Expenditure not charged to Revenue: Section N, Index Sheet 193
Expenditure. *See* Revenue and Expenditure.

Famine Relief and Insurance, Section F, Index Sheet 105
Famine Relief, Account of 106
Famine Relief and Insurance: Capital Expenditure on Construction of Protective Railways 106
Famine Relief and Insurance: Capital Expenditure on Construction of Protective Irrigation Works 107
Foreign Services. *See* Political Agencies and other Foreign Services.
Forest Revenue and Expenditure, Account of 40
Funds. *See* Service Funds, &c.

Gain by Exchange on Remittance Transactions with London 101
General Administration: Account of Charges 66
Guaranteed Railways:
- Detailed Account of Charges for Surplus Profits, Land and Supervision . . . 118
- Expenditure on Land and Control and Surplus Profits. (*See* Account showing the Receipts and Charges of Government in respect of Railways.)
- Exchange on Transactions with London 101
- Expenditure on Account of Interest. (*See* Account showing the Receipts and Charges of Government in respect of Railways.)
- Guaranteed Interest and Net Revenue 119
- Net Traffic Receipts. (*See* Account showing the Working of Railways in India.)
- Railway Funds: Receipts, Payments and Balances 220
- Receipts and payments on Capital Account 238

PAGE

High Courts and Chief Court: Detailed Account of Charges 71

Imperial Revenue and Expenditure: Abstract Accounts . . . . . 12 and 14
Incorporated Local Funds, Account of 191
Indian Telegraph Department: Working and Maintenance 59
Indian Troop Service. *See* Army Receipts and Charges.
Indo-European Telegraph: Account of Receipts and Charges 55, 56
Indo-European Telegraph, Gulf Section: Working and Maintenance, Details of . . . 61
Indo-European Telegraph, Persian Section: Working and Maintenance, Details of . . 61
Interest, Section B, Index Sheet 45
Interest: Account of Receipts 46
Interest on Capital deposited by Companies, Account of 117
Interest on the Public Debt of India 48
Interest on Obligations of the Government of India 50
Irrigation, Section J, Index Sheet 121

Irrigation:
- Account of Direct Receipts from Major Works 122
- Account of Gross Receipts from Minor Works and Navigation 128
- Capital Expenditure not charged to Revenue 203
- Capital Expenditure on Construction of Protective Irrigation Works 107
- Expenditure on Minor Works and Navigation: Abstract 135
- Expenditure from Imperial and Provincial Funds against Capital Account of Minor Works and Navigation: Detailed Account 138
- Expenditure from Imperial and Provincial Funds against Revenue Account of Minor Works and Navigation: Detailed Account 142
- Expenditure on Establishments 206
- Expenditure on Tools and Plant 212
- Financial Results (Major Irrigation Works) 126
- Working Expenses and Maintenance of Major Works: Abstract Account 123
- Working Expenses and Maintenance of Major Works: Detailed Account 124

Jails: Detailed Account of Charges 72
Justice. *See* Law and Justice.

Land and Supervision of Guaranteed Railways. *See* Guaranteed Railways.
Land Revenue, Abstract Account of 27
Land Revenue: Charges for Collection 28
Law, Administration of Martial. *See* Army: Detailed Account of Receipts and Charges.
Law and Justice: Account of Receipts 69
Law and Justice: Account of Charges 70
Loans, Special. *See* Debt.
Loans and Advances by Imperial Government 226
Loans to Native States, and Presidency Corporations, &c., Account of 226
Loans and Advances by Provincial Governments, Account of 228
Local Funds. *See* Excluded Local Funds and Incorporated Local Funds.
Local Funds, Loans to 231
Local Revenue and Expenditure: Abstract Accounts . . . . . 12 and 18
Local Surpluses and Deficits 192

Marine: Account of Receipts 74
Marine: Account of Charges 75
Medical; Account of Receipts and Charges 81
Medical. *See* also Army: Detailed Account of Receipts and Charges.
Medical Funds. *See* Superannuation, &c.
Message Revenue: Details of 57
Military Funds. *See* Superannuation, &c.

PAGE

Military Works:
- Abstract Account of Receipts . . . 146
- Abstract Account of Expenditure . . . 149
- Classified Abstract of Expenditure on New Works . . . 153
- Classified Abstract of Expenditure on Repairs . . . 154

Minor Departments: *See* Scientific and other Minor Departments.
Mint, Section C, Index Sheet . . . 53
Mint: Account of Receipts and Charges, and of Coinage Operations . . . 63
Mint Receipts and Charges: Summary . . . 64
Miscellaneous, Section E, Index Sheet . . . 87
Miscellaneous Accounts between India and England, Abstract Statement of . . . 240
Miscellaneous Charges, Account of . . . 103
Miscellaneous Public Improvement. *See* Works of.
Miscellaneous Railway Expenditure, Account of . . . 120
Miscellaneous Receipts, Account of . . . 102
Muffasil Municipalities, &c., Loans to . . . 228

Native States, &c., Loans to . . . 226
Navigation Works. *See* Irrigation.
North-Western Railway. Capital Account of . . . 201
Detailed Account of Charges for Interest on Debt and Annuities . . . 116

Obligations of the Government of India. *See* Debt.
Opium Revenue, Account of . . . 30
Opium Revenue, Account of Charges in connection with . . . 31
Opium Store (Bengal), Account of . . . 30
Ordinary Expenditure: Abstract Accounts . . . 6, 13, 15, 17 and 19
Ordinary Revenue: Abstract Accounts . . . 4, 12, 14, 16 and 18
Ordinary Revenue, Comparative Statement of Principal Sources of . . . 24
Oudh and Rohilkhand Railway. Capital Account of . . . 200

Paper Currency: Account of Receipts and Charges . . . 68
Pensions. *See* Superannuation, Retired and Compassionate Allowances.
Pensions. *See* also Army: Detailed Account of Receipts and Charges.
Permanent Debt. *See* Debt.
Police: Account of Receipts and Charges . . . 73
Political Agencies and other Foreign Services: Account of Charges . . . 82
Political Pensions. *See* Territorial and Political Pensions.
Political and Railway Funds: Receipts, Payments and Balances . . . 220
Post Office, Section C, Index Sheet . . . 53
Post Office: Account of Receipts and Charges . . . 54
Presidency Corporations, including Port Trusts, &c., Loans to . . . 226
Printing. *See* Stationery and Printing.
Protective Works, Railways: Abstract Account of Capital Expenditure . . . 106
Protective Works, Irrigation: Abstract Account of Capital Expenditure . . . 107
Protective Works, Irrigation: Detailed Account of Capital Expenditure on—charged as Ordinary . . . 108
Provincial Adjustment, Section M, Index Sheet . . . 189
Provincial Advances and Loans, Account of . . . 228
Provincial and Local Surpluses and Deficits . . . 192
Provincial Revenue and Expenditure: Abstract Accounts . . . 12 and 16
Provincial Rates: Account of, and Charges for Collection . . . 36
Provincial Receipts, Disbursements and Balances, Account of . . . 190
Public Debt of India. *See* Debt.

Railways: Receipts and Payments on Capital Account . . . 238
Railways: Section H, Index Sheet . . . 111
Railway Funds: Receipts, Payments and Balances . . . 220
Railways (Guaranteed). *See* Guaranteed Railways.
Railways: Miscellaneous Expenditure . . . 122

PAGE

Railways (State). *See* State Railways.
Railways (Subsidized). *See* Subsidized Companies.
Receipts and Charges. Particulars of, under various Heads
Receipts and Disbursements, General Account of 2
Receipts and Disbursements other than Revenue and Expenditure 20
Red Sea Telegraph 56
Redemption of Liabilities, State Railways 205
Reduction of Debt 108
Refunds and Assignments, Detailed Statement of 24
Refunds and Drawbacks, Account of 25
Registration: Account of Receipts and Charges 42
Retired Allowances. *See* Superannuation, Retired and Compassionate Allowances.
Revenue, Principal Heads of, Section A, Index Sheet 23
Revenue: Abstract Accounts . . . . . 4, 12, 14, 16 and 18
Revenue (Ordinary), Comparative Statement of Principal Sources of 24
Revenue and Expenditure, General Account of 2
Revenue and Expenditure. Particulars of, under various Heads.

Roads and other Works of Communication:
Classified Abstract of Expenditure from Imperial Funds on 157
Classified Abstract of Expenditure from Provincial Funds on 160
Classified Abstract of Expenditure from Incorporated Local Funds on 163
Classified Abstract of Expenditure from Imperial Funds on repairs to 157
Classified Abstract of Expenditure from Provincial Funds on repairs to . . . 160
Classified Abstract of Expenditure from Incorporated Local Funds on repairs to . . 163
Classified Abstract of Expenditure from Imperial Funds on New Works by Civil Department 165
Classified Abstract of Expenditure from Imperial Funds on repairs to, by Civil Department 166
Classified Abstract of Expenditure from Provincial Funds on, by Civil Department . 167
Classified Abstract of Expenditure from Provincial Funds on repairs to, by Civil Department 167
Classified Abstract of Expenditure from Incorporated Local Funds on, by Civil Department 170
Classified Abstract of Expenditure from Incorporated Local Funds on repairs to, by Civil Department 170

Salt Revenue, Account of 31
Salt Revenue: Charges for Collection, including Cost of Salt 32
Salt Store, Account of 33
Savings Banks and Special Accounts: Receipts, Payments and Balances 219
Scientific and other Minor Departments: Account of Receipts 84
Scientific and other Minor Departments: Account of Charges 85
Secretariats, Details of Charges under 67
Secretary of State's Bills for India 242
Service Funds and Savings Banks, Abstract of Interest on 52
Service Funds bearing Interest: Sums received from, Repayments and Balances . . 218
Scinde, Punjab and Delhi Railway. Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of 116
South Indian Railway. Capital Account of 202
Special Accounts. *See* Savings Banks, &c.
Special Loans. *See* Debt.
Special Defence Works, Section L. L., Index Sheet 187
Special Defence Works, Expenditure on 188
Stamp Revenue: Account of, and Charges for Collection 34

State Railways:
Account of Expenditure for Construction of Railways (charged against Revenue in addition to that under Famine Insurance) 110
Account shewing the Working of Railways in India 112
Account shewing the Receipts and Charges of the Government in respect of Railways 114
Annuities in Purchase of Railways: Statement shewing Charges for 116

PAGE

Capital Expenditure not charged against Revenue 194
Capital Expenditure on Construction of Protective Railways 106
Financial Results. (*See* Account of Receipts and Charges of Government in respect of Railways.)
Gross Earnings and Working Expenses, Account of 112
Interest on Capital deposited by Companies, Account of 117
Interest on Debt, East Indian Railway and Eastern Bengal Railway 116
Interest on Debt, North-Western Railway 116
Interest on Debt, Oudh and Rohilkund Railway 117
Interest on Debt for 114
Receipts and Payments on Capital Account 238
Redemption of Liabilities 205
Working Expenses and Maintenance. (*See* Account shewing the Working of Railways in India.)
Stationery and Printing: Account of Receipts and Charges 99
Subsidized Companies:
Interest on Capital deposited by Companies, Account of 117
Subsidized Railways: Account of Receipts from 119
Expenditure for Land and Subsidy 119
Receipts and Payments on Capital Account 238
Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works 108
Summary of Capital Expenditure on Railways and Irrigation Works not charged to Revenue 194
Superannuation Pensions and Gratuities. *See* Army: Detailed Accounts.
Superannuation, Retired and Compassionate Allowances: Receipts in aid of . . . 97
Superannuation, Retired and Compassionate Allowances: Account of Charges . . . 98
Survey of India, Details of Charges under 85

Telegraph, Section C, Index Sheet 53
Telegraph: Account of Receipts and Charges 55
Telegraph Lines, Cost of 57
Telegraph Lines (Departmental and Railway), Construction Charges of 58
Telegraphic Transfers 242
Territorial and Political Pensions, Account of 88
Tools and Plant, Expenditure on 212
Tour Charges, Details of 67
Transport Charges. *See* Army: Detailed Account of Receipts and Charges.
Treasury Notes. *See* Debt.
Tributes and Contributions from Native States, Detailed Account of 43

Working of Railways in India, Account shewing the 112
Works. *See* Buildings and Roads and Irrigation.
Works of Communication. *See* Roads and other Works of Communication.
Works of Miscellaneous Public Improvements:
Classified Abstract of Expenditure on, Imperial 158
Classified Abstract of Expenditure on, Provincial 161
Classified Abstract of Expenditure on, Incorporated Local Funds 164
Classified Abstract of Expenditure on Repairs to, Imperial 158
Classified Abstract of Expenditure on Repairs to, Provincial 161
Classified Abstract of Expenditure on Repairs to, Incorporated Local Funds . . 164
Classified Abstract of Expenditure from Imperial Funds on, by Civil Department . 166
Classified Abstract of Expenditure from Provincial Funds on, by Civil Department . 168
Classified Abstract of Expenditure from Imperial Funds on repairs to, by Civil Department 166
Classified Abstract of Expenditure from Provincial Funds on repairs to, by Civil Department 168
Classified Abstract of Expenditure from Incorporated Local Funds on, by Civil Department 171
Classified Abstract of Expenditure from Incorporated Local Funds on repairs to, by Civil Department 171

GENERAL ACCOUNTS.

		Pages
1.—	General Account of Receipts and Disbursements	2 and 3
2.—	Statement of Revenue by Major Heads	4 and 5
3.—	Statement of Expenditure by Major Heads	6 to 9
4.—	Statement of Expenditure in England	10 and 11
5.—	Account of Revenue and Expenditure in India, distinguishing Imperial, Provincial, and Local	12 and 13
6.—	„ of Imperial Revenue and Expenditure	14 and 15
7.—	„ of Provincial „ „	16 and 17
8.—	„ of Local „ „	18 and 19
9.—	„ of Receipts and Disbursements other than Revenue and Expenditure	20 and 21

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

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	23,965,774		
Opium	8,012,380		
Salt	8,636,182		
Stamps	4,262,156		
Excise	5,117,264		
Other Heads	9,523,293		
TOTAL, PRINCIPAL HEADS		23	59,517,049
Interest		45	879,443
Post Office, Telegraph, and Mint		53	2,575,736
Receipts by Civil Departments		65	1,656,157
Miscellaneous		87	897,284
Railways		111	19,938,046
Irrigation		121	2,272,040
Buildings and Roads		145	627,124
Receipts by Military Department		173	780,404
TOTAL REVENUE	Rx.		89,143,283
Debt, Deposits, and Advances:			
Permanent Debt (Net Incurred)		215	3,038,293
Unfunded Debt (Net)		215	899,359
Deposits and Advances (Net)		215	1,480,280
Remittances (Net)		215	116,140
Secretary of State's Bills drawn		215	16,093,854
TOTAL RECEIPTS			110,771,209
Balance on April 1st—India	Rx. 17,876,244		
England	£ 3,835,050	215	21,711,294
GRAND TOTAL			132,482,503

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1892.

DISBURSEMENTS.	For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,547,162
Interest	45	4,315,176
Post Office, Telegraph, and Mint	53	2,429,188
Salaries and Expenses of Civil Departments	65	13,853,842
Miscellaneous Civil Charges	87	5,046,622
Famine Relief and Insurance	105	1,268,319
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	109	163,233
Railway Revenue Account	111	20,253,910
Irrigation	121	2,945,019
Buildings and Roads	145	6,208,752
Army Services	173	22,280,601
Special Defence Works	187	604,848
TOTAL		88,916,672
	Rx.	
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	178,637	
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*419,561*	
	189	*240,924*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		88,675,748
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	193	3,500,000
Debt, Deposits, and Advances:—		
Loans and Advances by Imperial Government (Net Advances)	215	488,787
Loans and Advances by Provincial Governments (Net Advances)	215	465,405
Capital of Railway Companies (Net Payments)	215	1,146,392
Secretary of State's Bills paid	215	16,796,540
TOTAL DISBURSEMENTS		111,072,872
Balance on March 31st—India Rx. 17,287,005		
England £ 4,122,626	215	21,409,631
GRAND TOTAL		132,482,503

	Rx.
Revenue	89,143,283
Expenditure chargeable thereon	88,675,748
SURPLUS	*467,535*

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

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

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	138,673	701,507	2,142,036	466,900	1
Opium	14A	30	240	23,492	41,050	39,719	2
Salt	15A	31	1,971,135	...	161,015	...	3
Stamps	16	34	48,087	169,503	132,398	82,083	4
Excise	17	35	93,623	277,419	424,828	260,330	5
Provincial Rates	18	36	6,949	99,999	99,811	54,813	6
Customs	19A	37	...	...	693,346	...	7
Assessed Taxes	20	39	151,909	45,500	73,369	23,022	8
Forest	21	40	50,437	135,990	418,542	33,613	9
Registration	22	42	2,026	11,116	4,630	4,466	10
Tributes from Native States	23	43	218,985	23,048	34,274	10	11
TOTAL			2,682,064	1,487,574	4,225,299	964,956	12
Interest:	24	46	326,572	3,870	3,858	224	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,438,589	944	25	5	14
Telegraph	28	55	900,927	...	...	...	15
Mint	29	63	121,048	...	...	...	16
TOTAL			2,460,564	944	25	5	17
Receipts by Civil Departments:							
Law and Justice	31A	69	40,313	42,328	84,918	16,247	18
Police	32	73	5,156	19,924	23,365	12,468	19
Marine	33A	74	86,589	...	31,960	52	20
Education	34	79	1,053	14,059	1,839	4,393	21
Medical	36A	81	793	1,419	2,219	118	22
Scientific and other Minor Departments	38A	84	9,999	1,919	581	5,978	23
TOTAL			143,903	79,649	144,882	39,256	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	79,482	4,322	3,394	1,564	25
Stationery and Printing	42A	99	14,682	3,997	4,213	500	26
Exchange	43	101	31,520	...	...	...	27
Miscellaneous	44A	102	24,743	9,477	41,469	7,085	28
TOTAL			150,436	17,796	49,076	9,149	29
Railways:							
State Railways (Gross Receipts)	49	112	7,175,506	745,635	629,680	8,355	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,493,118	..	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			10,668,624	745,635	629,680	8,355	33
Irrigation:							
Major Works:							
Direct Receipts	58	126	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59	128	2,504	...	7,845	...	36
TOTAL			2,504	...	7,845	...	37
Buildings and Roads:							
Military Works	61	146	44,315	26	2,066	302	38
Civil Works	61	146	7,328	14,862	22,141	17,111	39
TOTAL			51,643	14,888	24,207	17,413	40
Receipts by Military Department:							
Army:							
Effective	63	174	453,369	...	...	...	41
Non-Effective	63	174	40,454	...	...	...	42
TOTAL			493,823	...	...	...	43
Total Revenue			16,980,133	2,350,356	5,084,872	1,039,358	44

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

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore 4342625.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1892

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

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(*b*) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,867,957	5,930,886	2,321,461	3,950,758	4,445,596	23,965,774	...	...	23,965,774
2	6,012,895	47,834	2,869	...	1,844,281	8,012,380	...	...	8,012,380
3	2,404,487	...	...	1,772,937	2,326,608	8,636,182	...	...	8,636,182
4	1,510,046	693,518	406,930	674,757	544,834	4,262,156	...	...	4,262,156
5	1,113,397	524,303	183,938	1,213,964	1,025,462	5,117,264	...	...	5,117,264
6	850,617	938,266	398,997	749,259	304,126	3,502,837	...	...	3,502,837
7	510,881	...	...	163,960	333,101	1,701,288	...	...	1,701,288
8	437,519	227,721	133,192	190,944	369,647	1,652,823	...	...	1,652,823
9	78,955	173,151	102,007	169,422	328,465	1,490,582	...	...	1,490,582
10	133,431	40,411	26,494	123,449	53,779	399,802	...	...	399,802
11	...	...	28,072	344,943	126,629	775,961	...	...	775,961
12	16,920,185	8,576,090	3,603,960	9,354,393	11,702,528	59,517,049	...	...	**59,517,049**
13	157,729	25,364	24,131	41,951	211,889	795,588	58,466	25,389	**879,443**
14	1,584	...	5,148	...	60	1,446,355	...	...	1,446,355
15	...	...	...	...	415	901,342	12,545	5,448	919,335
16	...	...	...	...	88,998	210,046	...	...	210,046
17	1,584	...	5,148	...	89,473	2,557,743	12,545	5,448	**2,575,736**
18	180,865	99,577	68,830	91,498	62,564	687,140	...	...	687,140
19	91,367	43,557	70,673	42,726	72,304	381,540	...	...	381,540
20	96,541	...	...	378	6,894	222,414	...	...	222,414
21	63,272	27,036	7,758	32,213	60,101	211,724	...	...	211,724
22	15,685	13,799	4,356	9,671	11,734	59,794	2,309	1,003	63,106
23	21,433	10,035	16,253	18,947	4,362	89,507	506	220	90,233
24	469,163	194,004	167,870	195,433	217,959	1,652,119	2,815	1,223	**1,656,157**
25	30,109	18,482	12,026	26,546	41,298	217,223	100,605	43,689	361,517
26	18,095	8,970	13,739	10,461	8,751	83,408	...	...	83,408
27	...	...	...	...	...	31,529	...	...	31,529
28	123,432	35,095	19,601	79,237	62,693	402,832	12,549	5,449	420,830
29	171,636	62,547	45,366	116,244	112,742	734,992	113,154	49,138	**897,284**
30	1,781,354	1,373,602	3,320,234	869,077	508,161	16,411,604	230	100	16,411,934
31	...	...	...	...	...	3,493,118	...	...	3,493,118
32	...	...	...	31,567	...	31,567	995	432	32,994
33	1,781,354	1,373,602	3,320,234	900,644	508,161	19,936,289	1,225	532	**19,938,046**
34	160,271	591,902	579,613	28,551	44,400	1,404,737	...	...	1,404,737
35	...	114,581	25,106	471,875	61,627	673,189	...	...	673,189
36	94,831	17,581	33,589	16,063	21,701	194,114	...	...	194,114
37	255,102	724,064	638,308	516,489	127,728	2,272,040	...	...	**2,272,040**
38	22	39	723	185	2,116	49,794	...	...	49,794
39	82,004	86,950	65,848	116,034	126,045	538,323	27,197	11,810	577,330
40	82,026	86,989	66,571	116,219	128,161	588,117	27,197	11,810	**627,124**
41	...	...	...	114,577	85,754	653,700	35,211	15,291	704,202
42	...	...	...	12,053	13,216	65,723	7,306	3,173	76,202
43	...	...	...	126,630	98,970	719,423	42,517	18,464	**780,404**
44	19,838,779	11,042,660	7,871,588	11,368,003	13,197,611	88,773,360	257,919	112,004	**89,143,283**

Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the at the principal Native Courts in India.

exchange thereon calculated in accordance with the average rate obtained for Pills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was 1*s.* 4$\frac{3}{33}$3384*d.* per Rupee, *see* page 242 and the proportion to be added to the figures in

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

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

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Direct Demands on the Revenues:							
Refunds and Drawbacks	11	25	5,369	2,434	25,555	1,255	1
Assignments and Compensations	12	26	313,047	6,208	4	3,074	2
Charges in respect of collection, *viz.*:							
Land Revenue	13B	28	48,686	159,046	405,664	94,735	3
Opium (including cost of Production)	14C	31	1,238	...	...	...	4
Salt (including cost of Production)	15B	32	115,684	...	1,078	...	5
Stamps	16	34	—*35,550*	4,012	3,597	3,148	6
Excise	17	35	1,845	5,273	5,161	801	7
Provincial Rates	18	36	...	...	6,268	325	8
Customs	19B	38	...	...	16,370	...	9
Assessed Taxes	20	39	67	63	1,634	104	10
Forest	21	40	43,761	80,313	166,822	26,713	11
Registration	22	42	605	4,298	2,093	2,636	12
TOTAL			494,752	261,647	634,246	132,791	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	—*22,457*	2,823	1,287	45	14
Interest on other Obligations	26	50	406,525	287	731	14	15
TOTAL			384,068	3,110	2,018	59	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,242,103	6,054	13,199	3,822	17
Telegraph	28	55	611,552	...	...	...	18
Mint	29	63	41,254	...	...	....	19
TOTAL			1,894,909	6,054	13,199	3,822	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	427,457	45,685	103,521	24,113	21
Law and Justice	31B	70	149,375	131,795	314,094	64,619	22
Police	32	73	54,327	136,022	961,250	124,161	23
Marine (including River Navigation)	33B	75	244,589	...	64,545	13,842	24
Education	34	79	14,990	63,918	52,330	33,890	25
Ecclesiastical	35	80	14,378	4,164	8,800	1,238	26
Medical	36B	81	21,538	31,550	39,823	25,807	27
Political	37	82	440,816	1,533	36,157	10,821	28
Scientific and other Minor Departments	38B	85	206,330	13,095	20,628	6,035	29
TOTAL			1,573,800	427,762	1,601,148	306,526	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	39,527	26,939	15,423	1,726	31
Civil Furlough and Absentee Allowances	40	96	516	...	...	...	32
Superannuation Allowances & Pensions	41B	98	69,611	22,913	26,739	7,943	33
Stationery and Printing	42B	99	—*135,281*	18,049	41,909	7,292	34
Miscellaneous	44B	103	19,249	5,387	18,141	26,722	35
TOTAL			—*6,378*	73,288	102,212	43,683	36
Famine Relief and Insurance:							
Famine Relief	45	106	6,133	...	54	...	37
Construction of Protective Railways	46A	106	...	...	...	...	38
Construction of Protective Irrigation Works	46B	107	...	...	...	...	39
Reduction of Debt	47	108	682,170	...	...	...	40
TOTAL			688,303	...	54	...	41
Carried over			5,029,454	771,861	2,352,877	486,881	42

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

*The "Interest on Debt" distributed as follows

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	34,368
Under Railway Revenue Account	(c)3,004,576
Under Irrigation	1,109,678
	4,168,622

(c) Includes Rx. 19,415 charged to
(d) Includes £157,919 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1892.

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

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	71,925	20,453	17,921	38,192	71,209	254,353	...	...	254,353
2	30,732	37,060	15,725	121,914	1,004,096	1,531,860	...	...	1,531,860
3	411,434	761,490	387,195	901,270	664,573	3,834,093	720	313	3,835,126
4	1,856,871	...	...	...	2,663	1,860,772	726	315	1,861,813
5	5,161	...	...	190,719	145,316	457,958	750	326	459,034
6	45,178	15,070	14,836	17,074	22,166	89,531	34,105	14,811	138,447
7	66,766	14,200	5,098	56,080	34,097	190,021	53	23	190,097
8	45,778	694	605	...	5,033	58,703	...	..	58,703
9	51,872	...	...	15,810	52,262	136,314	34	15	136,363
10	18,012	1,798	1,112	1,629	5,158	29,577	...	...	29,577
11	42,047	95,224	63,936	131,332	192,714	842,862	742	322	843,926
12	68,347	20,678	8,080	71,035	30,091	207,863	...	...	207,863
13	2,713,963	966,667	514,508	1,545,055	2,230,278	9,493,907	37,130	16,125	9,547,162
14	10,115	18,868	18,633	6,925	18,129	54,368	2,639,288	1,146,144	3,839,800
15	12,040	2,529	7,068	3,118	42,982	475,294	57	25	475,376
16	22,155	21,397	25,701	10,043	61,111	529,662	2,639,345	1,146,169	4,315,176
17	37,103	18,284	14,915	9,040	10,689	1,355,209	96,321	41,829	1,493,359
18	...	...	...	...	385	611,937	158,118	68,665	838,720
19	...	...	...	...	39,555	80,809	11,365	4,935	97,109
20	37,103	18,284	14,915	9,040	50,629	2,047,955	265,804	115,429	2,429,188
21	218,410	152,843	126,115	155,790	179,489	1,433,423	249,532	108,362	1,791,317
22	1,050,479	605,327	392,007	528,088	503,039	3,738,823	639	277	3,739,739
23	603,994	6 53,919	365,500	417,595	551,842	3,868,610	...	...	3,868,610
24	94,225	...	...	15,046	4,306	436,553	133,447	57,951	627,951
25	366,347	186,848	137,380	248,320	318,296	1,422,319	1,727	750	1,424,796
26	18,807	23,282	23,660	35,876	30,809	161,014	406	176	161,596
27	164,356	112,969	84,299	245,809	149,256	875,407	6,468	2,809	884,684
28	9,081	16,395	120,274	7,855	87,766	730,698	25,806	11,207	767,711
29	89,141	59,943	39,570	70,261	37,561	544,564	29,893	12,981	587,438
30	2,614,840	1,811,526	1,288,805	1,724,640	1,862,364	13,211,411	447,918	194,513	13,853,842
31	119,790	80,295	36,094	83,991	76,204	480,189	54,223	23,547	557,959
32	45	..	...	43	53	657	192,228	83,477	276,362
33	160,234	174,391	85,359	142,140	159,176	848,506	1,726,046	749,557	3,324,109
34	323,736	54,268	54,847	93,263	85,857	543,940	41,098	17,847	602,885
35	37,619	18,980	14,221	46,144	44,837	231,300	37,655	16,352	285,307
36	641,624	327,934	190,521	365,581	366,127	2,104,592	2,051,250	890,780	5,046,622
37	1,148	209	...	15,663	216	23,423	...	...	23,423
38	...	...	...	484,795	...	484,795	...	...	484,795
39	...	990	1,000	61,569	11,894	75,453	1,728	750	77,931
40	...	...	...	...	...	682,170	..	...	682,170
41	1,148	1,199	1,000	562,027	12,110	1,265,841	1,728	750	(b)1,268,319
42	6,030,833	3,147,007	2,035,450	4,216,386	4,582,619	28,653,368	5,443,175	2,363,766	36,460,309

For further details, see page 49 :—

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,639,288	1,146,144	3,839,800
(d)1,163,871	505,425	4,673,872
...	...	1,109,678
3,803,159	1,651,569	9,623,350

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

Indian Midland Railway . .	Rx. 189,057
Bengal-Nagpur Railway .	,, 42,624
	231,681

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

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

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

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			5,029,454	771,861	2,352,877	486,881	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	110	...	...	...	275	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	114	2,739,121	392,114	350,334	8,000	3
Interest on Debt . . .	25	48	2,480,038	...	115,417	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances . .	50	117	...	...	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	689,987	10,734	...	...	8
Interest	49A	114	37,171	...	...	...	9
Subsidized Companies: Land, etc. .	54A	119	...	...	...	10,070	10
Miscellaneous Railway Expenditure .	55	120	24,050	3,787	1,563	...	11
TOTAL .			5,970,367	426,050	467,314	18,070	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	123	...	...	...	...	13
Interest on Debt . . .	25	48	589,580	...	...	...	14
Minor Works and Navigation .	60	135	36,834	...	199,725	...	15
TOTAL .			626,414	...	199,725	...	16
Buildings and Roads:							
Military Works	62	149	990,030	334	147,277	9,954	17
Civil Works	62	149	221,238	237,018	658,469	191,791	18
TOTAL .			1,211,268	237,352	805,746	201,745	19
Army Services:							
Army:							
Effective	63	175	8,920,273	...	...	...	20
Non-Effective	63	175	457,310	...	...	...	21
TOTAL .			9,377,583	...	...	...	22
Special Defence Works . .	65	188	304,710	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			22,519,796	1,435,263	3,825,662	706,971	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	...	25,218	89,112	42,527	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	192	*42*	...	...	...	26
Total Expenditure charged against Revenue			22,519,754	1,460,481	3,914,774	749,498	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	194	—323,014	—46,581	426,461	47,876	28
Irrigation Works . . .	69	194	...	...	...	...	29
TOTAL .			—323,014	—46,581	426,461	47,876	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1892—*continued*.

[Transactions in *India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	Total, India.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,030,833	3,147,007	2,035,450	4,216,386	4,582,619	28,653,368	5,443,175	2,363,766	36,460,309
2	775	2,300	...	42,662	117,221	163,233	...	...	163,233
3	1,131,787	682,135	1,953,535	606,458	350,996	8,214,480	...	...	8,214,480
4	369,851	...	19,855	...	...	2,985,161	1,005,952	436,847	4,427,960
5	...	...	...	...	...	...	1,693,388	735,375	2,428,763
6	...	...	...	...	...	...	157,919	68,578	226,497
7	...	7,439	...	...	...	26,854	681,758	296,062	1,004,674
8	10,804	10,416	...	13,682	21,293	756,916	...	...	756,916
9	...	...	...	...	...	37,171	2,114,159	918,100	3,069,430
10	12,070	4,000	3,574	3,416	...	33,130	...	...	33,130
11	14,066	703	43,632	3,769	490	92,060	...	...	92,060
12	1,538,578	704,693	2,020,596	627,325	372,779	12,145,772	5,653,176	2,454,962	20,253,910
13	135,417	251,785	213,038	117,589	43,616	761,445	...	...	761,445
14	240,311	279,787	...	...	...	1,109,678	...	...	1,109,678
15	158,777	28,684	82,208	402,243	165,300	1,073,771	87	38	1,073,896
16	534,505	560,256	295,246	519,832	208,916	2,944,894	87	38	2,945,019
17	4,361	630	17,893	7,863	21,285	1,199,627	10,382	4,509	1,214,518
18	900,901	717,718	475,010	768,755	681,194	4,852,094	99,103	43,037	4,994,234
19	905,262	718,348	492,903	776,618	702,479	6,051,721	109,485	47,546	6,208,752
20	...	...	...	3,223,373	2,656,641	14,800,287	2,410,443	1,046,765	18,257,495
21	...	...	...	326,297	157,168	940,775	2,149,070	933,261	4,023,106
22	...	...	...	3,549,670	2,813,809	15,741,062	4,559,513	1,980,026	22,280,601
23	...	...	...	...	...	304,710	209,263	90,875	604,848
24	9,009,953	5,132,604	4,844,195	9,732,493	8,797,823	66,004,760	15,974,699	6,937,213	88,916,672
25	...	21,780	...	...	...	178,637	...	...	178,637
26	*34,508*	...	*10,510*	*340,872*	*33,629*	*419,561*	...	...	*419,561*
27	8,975,445	5,154,384	4,833,685	9,391,621	8,764,194	65,763,836	15,974,699	6,937,213	88,675,748
28	153,833	—5,985	167,280	1,109,488	1,332	1,530,690	864,309	375,337	2,770,336
29	56,801	47,634	441,375	161,795	9,225	716,830	8,948	3,886	729,664
30	210,634	41,649	608,655	1,271,283	10,557	2,247,520	873,257	379,223	3,500,000

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

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1892.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	...	720	720
Opium	726	...	726
Salt	750	...	750
Stamps	34,105	...	34,105
Excise	53	...	53
Provincial Rates	...	...	...
Customs	34	...	34
Assessed Taxes	...	...	...
Forest	...	742	742
Registration	...	...	...
TOTAL	35,668	1,462	37,130
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,639,288	2,639,288
Interest on other Obligations	...	57	57
TOTAL	...	2,639,345	2,639,345
Post Office, Telegraph, and Mint:			
Post Office	35,964	60,357	96,321
Telegraph	83,212	74,906	158,118
Mint	11,334	31	11,365
TOTAL	130,510	135,294	265,804
Salaries and Expenses of Civil Departments:			
General Administration	19,560	229,972	249,532
Law and Justice	159	480	639
Police	...	...	...
Marine (including River Navigation)	76,876	56,571	133,447
Education	...	1,727	1,727
Ecclesiastical	...	406	406
Medical	...	6,468	6,468
Political	151	25,655	25,806
Scientific and other Minor Departments	15,571	14,322	29,893
TOTAL	112,317	335,601	447,918
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	54,223	54,223
Civil Furlough and Absentee Allowances	...	192,228	192,228
Superannuation Allowances and Pensions	...	1,726,046	1,726,046
Stationery and Printing	35,109	5,989	41,098
Miscellaneous	...	37,655	37,655
TOTAL	35,109	2,016,141	2,051,250
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	1,728	...	1,728
Carried forward	315,332	5,127,843	5,443,175

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	315,332	5,127,843	5,443,175
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,005,952	1,005,952
Annuities in purchase of Railways . .	...	1,693,388	1,693,388
Interest Chargeable against Companies on Advances	...	157,919	157,919
Interest on Capital deposited by Companies .	...	681,758	681,758
Guaranteed Companies:			
Surplus Profits, Land and Supervision . .	...	...	...
Interest	...	2,114,159	2,114,159
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	5,653,176	5,653,176
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	87	...	87
TOTAL .	87	...	87
Buildings and Roads:			
Military Works	10,382	...	10,382
Civil Works	16,751	82,352	99,103
TOTAL .	27,133	82,352	109,485
Army Services:			
Army:			
Effective	1,109,069	1,301,374	2,410,443
Non-Effective	...	2,149,070	2,149,070
TOTAL .	1,109,069	3,450,444	4,559,513
Special Defence Works	207,866	1,397	209,263
Total Expenditure charged against Revenue . £	1,659,487	14,315,212	15,974,699
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	854,316	9,993	864,309
Irrigation Works	8,948	...	8,948
TOTAL £	863,264	9,993	873,257

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

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	India.			Total.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	14,484,609	9,356,416	124,749	23,965,774
Opium	8,012,380	...	...	8,012,380
Salt	8,607,619	28,563	...	8,636,182
Stamps	1,248,783	3,013,373	...	4,262,156
Excise	3,826,759	1,289,861	644	5,117,264
Provincial Rates	657	704,766	2,797,414	3,502,837
Customs	1,686,126	15,162	...	1,701,288
Assessed Taxes	946,701	706,122	...	1,652,823
Forest	752,164	738,418	...	1,490,582
Registration	201,209	198,593	...	399,802
Tributes from Native States	775,961	...	...	775,961
TOTAL	40,542,968	16,051,274	2,922,807	59,517,049
Interest	685,173	92,745	17,670	795,588
Post Office, Telegraph, and Mint:				
Post Office	1,438,589	1,428	6,338	1,446,355
Telegraph	900,927	415	...	901,342
Mint	210,046	...	...	210,046
TOTAL	2,549,562	1,843	6,338	2,557,743
Receipts by Civil Departments:				
Law and Justice	63,881	622,070	1,189	687,140
Police	19,924	246,739	114,827	381,540
Marine	90,526	131,840	48	222,414
Education	1,086	128,266	82,372	211,724
Medical	347	39,754	19,693	59,794
Scientific and other Minor Departments	10,055	58,024	21,428	89,507
TOTAL	185,819	1,226,693	239,607	1,652,119
Miscellaneous:				
Receipts in aid of Superannuation, &c.	165,495	51,675	53	217,223
Stationery and Printing	26,052	57,335	21	83,408
Exchange	31,529	...	...	31,529
Miscellaneous	107,839	149,274	145,719	402,832
TOTAL	330,915	258,284	145,793	734,992
Railways:				
State Railways (Gross Receipts)	14,323,729	2,087,875	...	16,411,604
Guaranteed Companies (Net Traffic Receipts)	3,493,118	...	...	3,493,118
Subsidized Companies (Repayment of Advances of Interest)	31,567	...	...	31,567
TOTAL	17,848,414	2,087,875	...	19,936,289
Irrigation:				
Major Works:				
Direct Receipts	662,793	741,944	...	1,404,737
Portion of Land Revenue due to Irrigation	673,189	...	...	673,189
Minor Works and Navigation	46,337	139,353	8,424	194,114
TOTAL	1,382,319	881,297	8,424	2,272,040
Buildings and Roads:				
Military Works	49,794	...	...	49,794
Civil Works	11,800	271,319	255,204	538,323
TOTAL	61,594	271,319	255,204	588,117
Receipts by Military Department:				
Army:				
Effective	653,700	...	...	653,700
Non-Effective	65,723	...	...	65,723
TOTAL	719,423	...	...	719,423
GRAND TOTAL, REVENUE . Rx.	64,306,187	20,871,330	3,595,843	88,773,360

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1892.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	179,543	70,067	4,743	254,353
Assignments and Compensations	571,725	960,135	...	1,531,860
Charges in respect of Collection:				
Land Revenue	356,551	2,553,388	924,154	3,834,093
Opium (including cost of Production)	1,860,772	...	...	1,860,772
Salt (including cost of Production)	443,444	14,514	...	457,958
Stamps	609	88,862	...	89,531
Excise	142,120	47,901	...	190,021
Provincial Rates	...	44,728	13,975	58,703
Customs	52,262	84,052	...	136,314
Assessed Taxes	15,327	14,250	...	29,577
Forest	394,809	448,053	...	842,862
Registration	104,386	103,477	...	207,863
TOTAL	4,121,608	4,429,427	942,872	9,493,907
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—22,177	76,545	...	54,368
Interest on other Obligations	472,820	...	2,474	475,294
TOTAL	450,643	76,545	2,474	529,662
Post Office, Telegraph, and Mint:				
Post Office	1,242,030	41,061	72,118	1,355,209
Telegraph	611,552	385	...	611,937
Mint	80,809	...	...	80,809
TOTAL	1,934,391	41,446	72,118	2,047,955
Salaries and Expenses of Civil Departments:				
General Administration	607,194	739,674	86,555	1,433,423
Law and Justice	263,117	3,474,476	1,230	3,738,823
Police	775,529	2,795,136	297,945	3,868,610
Marine (including River Navigation)	278,821	154,102	3,630	436,553
Education	22,549	777,784	621,986	1,422,319
Ecclesiastical	161,014	...	...	161,014
Medical	35,808	586,564	253,035	875,407
Political	674,130	56,540	28	730,698
Scientific and other Minor Departments	388,606	128,407	27,551	544,564
TOTAL	3,206,768	8,712,683	1,291,960	13,211,411
Miscellaneous Civil Charges:				
Territorial and Political Pensions	480,189	...	...	480,189
Civil Furlough and Absentee Allowances	657	...	...	657
Superannuation Allowances and Pensions	85,636	760,076	2,794	848,506
Stationery and Printing	95,890	439,216	8,834	543,940
Miscellaneous	58,497	112,811	59,992	231,300
TOTAL	720,869	1,312,103	71,620	2,104,592
Famine Relief and Insurance:				
Famine Relief	6,187	16,088	1,148	23,423
Construction of Protective Railways	484,795	...	...	484,795
Construction of Protective Irrigation Works	75,453	...	...	75,453
Reduction of Debt	682,170	...	...	682,170
TOTAL	1,248,605	16,088	1,148	1,265,841
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	163,233	...	163,233
Railway Revenue Account:				
State Railways:				
Working Expenses	6,896,441	1,318,039	...	8,214,480
Interest on Debt	2,480,038	505,123	...	2,985,161
Interest on Capital deposited by Companies	26,854	...	...	26,854
Guaranteed Companies:				
Surplus Profits, Land and Supervision	756,916	...	...	756,916
Interest	37,171	...	...	37,171
Subsidized Companies: Land, &c.	18,924	14,206	...	33,130
Miscellaneous Railway Expenditure	80,223	11,837	...	92,060
TOTAL	10,296,567	1,849,205	...	12,145,772
Irrigation:				
Major Works:				
Working Expenses	384,038	377,407	...	761,445
Interest on Debt	589,580	520,098	...	1,109,678
Minor Works and Navigation	358,977	705,663	9,131	1,073,771
TOTAL	1,332,595	1,603,168	9,131	2,944,894
Buildings and Roads:				
Military Works	1,199,627	...	...	1,199,627
Civil Works	739,218	2,461,115	1,651,761	4,852,094
TOTAL	1,938,845	2,461,115	1,651,761	6,051,721
Army Services:				
Army:				
Effective	14,800,287	...	...	14,800,287
Non-Effective	940,775	...	...	940,775
TOTAL	15,741,062	...	...	15,741,062
Special Defence Works	304,710	..	..	304,710
Add—Portion of Allotments to Provincial Governments not spent by them in the year	41,296,663	20,665,013	4,043,084	66,004,760
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	99,323	103 273	202,596
	...	*313,011*	*130,509*	*443.520*
GRAND TOTAL, EXPENDITURE . Rx.	41,296,663	20,451,325	4,015,848	65,763,836

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

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	138,642	277,098	1,319,829	91,465	2,727,718	4,570,596	1,297,021	2,354,780	1,707,460	14,484,609
Opium	240	23,492	41,050	39,719	6,012,895	47,834	2,869	...	1,844,281	8,012,380
Salt	1,971,135	...	161,015	...	2,393,402	...	...	1,761,126	2,320,941	8,607,619
Stamps	48,087	42,376	78,546	20,521	377,511	173,380	203,465	168,689	136,208	1,248,783
Excise	92,979	208,064	330,654	195,248	835,048	393,227	91,969	910,473	769,097	3,826,759
Provincial Rates	657	...	...	...	...	...	...	...	...	657
Customs	...	...	691,365	...	505,170	...	...	160,457	329,134	1,686,126
Assessed Taxes	151,909	23,313	43,859	11,973	222,123	116,770	73,282	104,135	199,337	946,701
Forest	50,437	67,995	275,636	16,866	39,478	86,575	51,004	...	164,233	752,164
Registration	2,026	5,558	2,610	2,233	66,715	20,206	13,247	61,725	26,889	201,209
Tributes from Native States	218,985	23,048	34,274	10	...	...	28,072	344,943	126,629	775,961
TOTAL	2,675,097	670,944	2,978,838	377,975	13,180,060	5,408,588	1,760,929	5,866,328	7,624,209	40,342,968
Interest	326,544	...	1,790	97	141,555	...	5	27,369	187,813	685,173
Post Office, Telegraph, and Mint:										
Post Office	1,438,589	...	...	...	...	...	...	...	...	1,438,589
Telegraph	900,927	...	...	...	...	...	...	...	...	900,927
Mint	121,048	...	...	...	...	...	...	...	88,998	210,046
TOTAL	2,460,564	...	...	...	...	...	...	...	88,998	2,549,562
Receipts by Civil Departments:										
Law and Justice	40,305	...	23,576	...	...	...	...	...		63,881
Police	4,244	...	15,680	...	...	...	...	...		19,924
Marine	86,589	...	3,937	...	...	...	...	...	...	90,526
Education	996	...	90	...	...	...	...	...	...	1,086
Medical	178	...	169	...	...	...	...	...	...	347
Scientific and other Minor Departments	9,956	...	99	...	...	...	...	...	...	10,055
TOTAL	142,268	...	43,551	...	...	...	...	...	...	185,819
Miscellaneous:										
Receipts in aid of Superannuation, &c.	79,482	3,413	3,214	1,298	17,411	12,896	6,959	23,151	17,671	165,495
Stationery and Printing	14,677	43	1,907	391	2,358	718	2,442	1,380	2,136	26,052
Exchange	31,529	...	...	...	...	...	...	...	...	31,529
Miscellaneous	22,793	101	7,127	3,242	17,821	582	2,365	7,303	46,505	107,839
TOTAL	148,481	3,557	12,248	4,931	37,590	14,196	11,766	31,834	66,312	330,915
Railways:										
State Railways (Gross Receipts)	7,175,506	745,635	223,642	...	177,400	1,315,298	3,309,010	869,077	508,161	14,323,729
Guaranteed Companies (Net Traffic Receipts)	3,493,118	...	...	...	...	...	...	...	...	3,493,118
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	31,567	...	31,567
TOTAL	10,668,624	745,635	223,642	...	177,400	1,315,298	3,309,010	900,644	508,161	17,848,414
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	10,229	579,613	28,551	44,400	662,793
Portion of Land Revenue due to Irrigation	...	...	...	...	...	114,581	25,106	471,875	61,627	673,189
Minor Works and Navigation	2,504	...	14	...	...	...	23,807	...	20,012	46,337
TOTAL	2,504	...	14	...	...	124,810	628,526	500,426	126,039	1,382,319
Buildings and Roads:										
Military Works	44,315	26	2,066	302	22	39	723	185	2,116	49,794
Civil Works	4,565	...	2,880	...	38	...	4,317	...	...	11,800
TOTAL	48,880	26	4,946	302	60	39	5,040	185	2,116	61,594
Receipts by Military Department:										
Army:										
Effective	453,369	...	...	...	...	...	...	114,577	85,754	653,700
Non-Effective	40,454	...	...	...	...	...	...	12,053	13,216	65,723
TOTAL	493,823	...	...	...	...	...	...	126,630	98,970	719,423
TOTAL, IMPERIAL REVENUE Rx.	16,966,785	1,420,162	3,265,029	383,305	13,536,665	6,862,931	5,715,276	7,453,416	8,702,618	64,306,187

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 1st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	5,369	691	23,350	370	56,341	9,304	9,776	22,443	51,899	179,543
Assignments and Compensations	313,047	5,906	4	3,074	14,119	12,592	15,725	121,914	85,344	571,725
Charges in respect of Collection, *viz.*:										
Land Revenue	45,629	...	275,002	...	...	...	35,920	...	...	356,551
Opium (including cost of Production)	1,238	...	...	...	1,856,871	...	...	...	2,663	1,860,772
Salt (including cost of Production)	115,684	...	62	...	...	...	...	182,382	145,316	443,444
Stamps	—35,550	1,003	2,140	787	11,294	3,768	7,418	4,268	5,541	669
Excise	1,845	3,955	4,287	601	49,925	10,650	2,549	42,060	26,248	142,120
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	52,262	52,262
Assessed Taxes	67	31	817	52	9,011	899	1,056	815	2,579	15,327
Forest	43,761	40,157	100,574	13,357	21,023	47,612	31,968	...	96,357	394,809
Registration	605	2,149	1,198	1,318	34,174	10,339	4,040	35,517	15,046	104,386
TOTAL	491,695	53,892	407,434	19,559	2,052,758	95,164	108,452	409,399	483,255	4,121,608
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	—22,457	2	...	...	2	7	14	36	219	—22,177
Interest on other Obligations	406,525	287	731	14	11,443	2,529	7,068	2,489	41,734	472,820
TOTAL	384,068	289	731	14	11,445	2,536	7,082	2,525	41,953	450,643
Post Office, Telegraph, and Mint:										
Post Office	1,242,030	...	...	...	...	...	...	...	...	1,242,030
Telegraph	611,552	...	...	...	...	...	...	...	...	611,552
Mint	41,254	...	...	...	...	...	...	...	39,555	80,809
TOTAL	1,894,836	...	...	...	...	...	...	...	39,555	1,934,391
Salaries and Expenses of Civil Departments:										
General Administration	427,328	6,064	37,487	4,755	27,559	20,370	17,543	27,577	38,311	607,194
Law and Justice	149,354	...	113,763	...	...	...	...	...	...	263,117
Police	53,045	289	684,658	...	4,431	3,141	24,609	1,542	3,814	775,529
Marine (including River Navigation)	244,589	...	34,232	...	...	...	...	...	...	278,821
Education	13,709	...	8,780	...	...	...	...	...	...	22,549
Ecclesiastical	14,378	4,164	8,800	1,238	18,807	23,282	23,660	35,876	30,809	161,014
Medical	19,625	...	16,183	...	...	...	...	...	...	35,808
Political	440,788	...	36,144	...	5,631	15,841	120,274	212	55,240	674,130
Scientific and other Minor Departments	206,112	7,572	13,339	4,736	55,699	37,183	15,107	35,169	13,689	388,606
TOTAL	1,568,988	18,089	953,386	10,729	112,127	99,817	201,193	100,376	142,063	3,206,768
Miscellaneous Civil Charges:										
Territorial and Political Pensions	39,527	26,939	15,423	1,726	119,990	80,295	36,094	83,991	76,204	480,189
Civil Furlough and Absentee Allowances	516	...	...	...	45	...	...	43	53	657
Superannuation Allowances and Pensions	69,600	...	2,495	...	155	...	...	9,799	3,587	85,636
Stationery and Printing	—135,338	...	1,984	...	185,153	...	...	17,989	26,102	95,890
Miscellaneous	18,699	414	5,177	19,104	3,381	3,267	1,802	3,810	2,843	58,497
TOTAL	—6,996	27,353	25,079	20,830	308,724	83,562	37,896	115,632	108,739	720,869
Famine Relief and Insurance:										
Famine Relief	6,133	...	54	...	...	...	...	...	...	6,187
Construction of Protective Railways	...	...	...	...	...	...	...	484,795	...	484,795
Construction of Protective Irrigation Works	...	...	...	...	...	990	1,000	61,569	11,894	75,453
Reduction of Debt	682,170	...	...	...	...	...	...	...	...	682,170
TOTAL	688,303	...	54	...	...	990	1,000	546,364	11,894	1,248,605
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,739,121	392,114	122,205	...	82,984	649,028	1,953,535	606,458	350,996	6,896,441
Interest on Debt	2,480,038	...	...	...	...	...	...	...	...	2,480,038
Interest on Capital deposited by Companies	...	19,415	...	...	...	7,439	...	...	...	26,854
Guaranteed Companies:										
Surplus Profits, Land & Supervision	689,987	10,734	...	...	10,804	10,416	...	13,682	21,293	756,916
Interest	37,171	...	...	...	...	...	...	...	...	37,171
Subsidized Companies: Land, &c.	...	...	...	...	11,934	...	3,574	3,416	...	18,924
Miscellaneous Railway Expenditure	24,050	3,787	1,563	...	6,450	...	43,632	159	582	80,223
TOTAL	5,970,367	426,050	123,768	...	112,172	666,883	2,000,741	623,715	372,871	10,296,567
Irrigation:										
Major Works										
Working Expenses	...	...	...	...	...	9,795	213,038	117,589	43,616	384,038
Interest on Debt	589,580	...	...	...	...	...	...	...	...	589,580
Minor Works and Navigation	36,834	...	100,850	...	...	413	59,390	...	161,490	358,977
TOTAL	626,414	...	100,850	...	...	10,208	272,428	117,589	205,106	1,332,595
Buildings and Roads:										
Military Works	990,030	334	147,277	9,954	4,361	630	17,893	7,863	21,285	1,199,627
Civil Works	216,408	4,280	336,352	32,359	71,744	14,865	30,688	3,901	28,621	739,218
TOTAL	1,206,438	4,614	483,629	42,313	76,105	15,495	48,581	11,764	49,906	1,938,845
Army Services:										
Army:										
Effective	8,920,273	...	...	...	...	...	...	3,223,373	2,656,641	14,800,287
Non-Effective	457,310	...	...	...	...	...	...	326,297	157,168	940,775
TOTAL	9,377,583	...	...	...	...	...	...	3,549,670	2,813,809	15,741,062
Special Defence Works	304,710	...	...	...	...	...	...	...	...	304,710
TOTAL, IMPERIAL EXPENDITURE Rx.	22,506,406	530,287	2,094,931	93,445	2,673,331	974,655	2,677,373	5,477,034	4,269,201	41,296,663

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

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	424,409	820,822	375,435	1,140,239	1,357,239	1,021,137	1,495,088	2,722,047	9,356,416
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	11,085	...	...	11,811	5,667	28,563
Stamps	...	127,127	53,852	61,562	1,132,535	520,138	203,465	506,068	408,626	3,013,373
Excise	...	69,355	94,174	65,082	278,349	131,076	91,969	303,491	256,365	1,289,861
Provincial Rates	...	21,243	...	...	452,451	174,089	56,983	...	...	704,766
Customs	...	...	1,981	...	5,711	...	..	3,503	3,967	15,162
Assessed Taxes	...	22, 87	29,510	11,049	215,396	110,951	59,910	86,809	170,310	706,122
Forest	...	67,995	142,906	16,807	39,477	86,576	51,003	169,422	164,232	738,418
Registration	...	5,558	2,020	2,233	66,716	20,205	13,247	61,724	26,890	198,393
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	737,874	1,145,265	532,168	3,341,959	2,400,274	1,497,714	2,637,916	3,758,104	16,051,274
Interest	...	3,831	2,068	127	11,816	23,282	24,015	4,352	23,254	92,745
Post Office, Telegraph, and Mint:										
Post Office	...	944	...	...	...	...	424	...	60	1,428
Telegraph	...	...	...	...	...	...	...	...	415	415
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	944	...	...	...	...	424	...	475	1,843
Receipts by Civil Departments:										
Law and Justice	...	42,328	61,342	16,247	180,865	99,577	67,649	91,468	62,564	622,070
Police	...	2,885	1,635	7,123	44,863	43,557	64,967	42,726	38,983	246,739
Marine	...	...	27,975	52	96,541	...	...	378	6,894	131,840
Education	...	13,401	923	4,330	59,513	6,879	1,880	13,339	28,001	128,266
Medical	...	426	1,965	97	14,685	678	2,523	8,053	11,327	39,754
Scientific and other Minor Departments	...	1,240	481	41	19,604	10,002	4,381	18,947	3,328	58,024
TOTAL	...	60,280	94,321	27,890	416,071	160,693	141,400	174,941	151,097	1,226,693
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	909	180	266	12,698	5,586	5,067	3,342	23,627	51,675
Stationery and Printing	...	3,954	2,306	109	15,737	8,232	11,281	9,081	6,615	57,335
Miscellaneous	...	4,395	3,920	3,343	83,603	20,405	13,404	15,041	5,163	149,274
TOTAL	...	9,258	6,406	3,718	112,038	34,243	29,752	27,464	35,405	258,284
Railways:										
State Railways (Gross Receipts)	...	...	406,038	8,355	1,603,954	58,304	11,224	...	...	2,087,875
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	406,038	8,355	1,603,954	58,304	11,224	...	...	2,087,875
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	160,271	581,673	...	...	...	741,944
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,654	...	93,563	17,581	6,803	16,063	1,689	139,353
TOTAL	...	...	3,654	...	253,834	599,254	6,803	16,063	1,689	881,297
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	6,592	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
TOTAL	...	6,592	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	818,779	1,664,911	578,898	5,780,199	3,356,441	1,750,018	2,876,961	4,045,113	[illegible]

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	1,736	2,170	855	15,420	10,189	8,030	13,002	18,665	70,067
Assignments and Compensations	...	302	...	...	16,613	24,468	...	...	918,752	960,135
Charges in respect of Collection, *viz.*:										
Land Revenue	...	117,770	130,662	94,735	411,434	444,164	229,338	487,011	638,274	2,553,388
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	1,016	...	5,161	...	...	8,337	...	14,514
Stamps	...	3,009	1,457	2,361	33,884	11,302	7,418	12,806	16,625	88,862
Excise	...	1,318	874	200	16,641	3,550	2,549	14,020	8,749	47,901
Provincial Rates	...	...	...	...	43,429	694	605	...	...	44,728
Customs	...	...	16,370	...	51,872	...	...	15,810	...	84,052
Assessed Taxes	...	32	817	52	9,001	899	56	814	2,579	14,250
Forest	...	40,156	66,248	13,356	21,024	47,612	31,968	131,332	96,357	448,053
Registration	...	2,149	895	1,318	34,173	10,339	4,080	35,518	15,045	103,477
TOTAL	...	166,472	220,509	112,877	658,652	553,217	284,004	718,650	1,715,046	4,429,427
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,821	1,287	45	10,113	18,861	18,619	6,889	17,910	76,545
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,821	1,287	45	10,113	18,861	18,619	6,889	17,910	76,545
Post Office, Telegraph, and Mint:										
Post Office	...	6,054	4,884	84	450	...	9,860	9,040	10,689	41,061
Telegraph	...	...	...	...	...	...	...	...	385	385
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	6,054	4,884	84	450	...	9,860	9,040	11,074	41,446
Salaries and Expenses of Civil Departments:										
General Administration	...	36,855	63,997	19,099	161,633	125,090	96,080	100,682	136,228	739,674
Law and Justice	...	131,795	200,331	64,019	1,050,479	605,327	390,798	528,088	503,039	3,474,476
Police	...	129,800	260,643	124,161	596,181	396,909	338,838	416,053	532,551	2,795,136
Marine (including River Navigation)	...	...	26,683	13,842	94,225	...	...	15,046	4,300	154,102
Education	...	43,538	29,840	17,721	255,158	42,333	80,202	145,410	163,582	777,784
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	26,535	20,085	18,392	156,673	62,660	53,703	115,748	132,768	586,564
Political	...	1,533	13	10,821	3,450	554	...	7,043	32,526	56,540
Scientific and other Minor Departments	...	4,908	6,164	518	31,285	22,409	9,229	35,092	18,742	128,407
TOTAL	...	374,974	607,756	269,173	2,349,084	1,255,342	968,850	1,303,762	1,523,742	8,712,683
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	22,828	24,118	7,943	159,952	173,243	84,908	131,741	155,343	760,076
Stationery and Printing	...	17,820	39,925	7,292	133,585	54,146	52,807	75,274	58,361	439,216
Miscellaneous	...	4,193	3,850	5,471	29,526	13,620	4,812	15,193	36,146	112,811
TOTAL	...	44,847	67,893	20,706	323,063	241,009	142,527	222,208	249,850	1,312,103
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	209	...	15,663	216	16,088
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	209	...	15,663	216	16,088
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	275	775	2,300	...	42,662	117,221	163,233
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	228,129	8,000	1,048,803	33,107	...	...	...	1,318,039
Interest on Debt	...	...	115,417	...	369,851	...	19,855	...	...	505,123
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,070	136	4,000	...	...	...	14,206
Miscellaneous Railway Expenditure	...	...	...	...	7,616	703	...	3,610	—92	11,837
TOTAL	...	...	343,546	18,070	1,426,406	37,810	19,855	3,610	—92	1,849,205
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	135,417	241,990	...	...	...	377,407
Interest on Debt	...	...	...	...	240,311	279,787	...	...	...	520,098
Minor Works and Navigation	...	...	94,052	...	157,435	28,271	22,196	399,899	3,810	705,663
TOTAL	...	...	94,052	...	533,163	550,048	22,196	399,899	3,810	1,603,168
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	199,233	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
TOTAL	...	199,233	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	794,401	1,611,822	528,730	5,704,249	3,097,532	1,795,130	3,096,209	4,036,940	20,565,013
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	17,540	50,598	31,185	...	...	...	...	...	99,223
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	...	...	...	11,934	4,399	1,719	241,770	53,189	313,011
TOTAL, PROVINCIAL EXPENDITURE, Rx	...	811,941	1,662,420	559,915	5,692,315	3,093,133	1,793,411	2,854,439	3,983,751	20,451,325

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

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	31	...	1,385	...	...	3,051	3,303	100,890	16,089	124,749
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	644	...	...	...	...	...	...	...	...	644
Provincial Rates	6,292	78,756	99,811	54,813	398,166	764,177	342,014	749,259	304,126	2,797,414
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	6,967	78,756	101,196	54,813	398,166	767,228	345,317	850,149	320,215	2,922,807
Interest	28	39	...	...	4,358	2,082	111	10,230	822	17,670
Post Office, Telegraph, and Mint:										
Post Office	...	...	25	5	1,584	...	4,724	...	...	6,338
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	25	5	1,584	...	4,724	...	...	6,338
Receipts by Civil Departments:										
Law and Justice	8	...	...	...	...	...	1,181	...	...	1,189
Police	912	17,039	6,050	5,345	46,504	...	5,706	...	33,321	114,877
Marine	...	...	48	...	...	...	...	...	...	48
Education	57	658	826	63	3,759	20,157	5,878	18,874	32,100	82,372
Medical	615	993	85	21	1,000	13,121	1,833	1,618	407	19,693
Scientific and other Minor Departments	43	679	1	5,937	1,829	33	11,872	...	1,034	21,428
TOTAL	1,635	19,369	7,010	11,366	53,092	33,311	26,470	20,492	66,862	239,607
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	53	...	53
Stationery and Printing	5	...	...	...	...	...	16	...	...	21
Miscellaneous	1,950	4,981	30,422	500	22,008	14,108	3,832	56,893	11,025	145,719
TOTAL	1,955	4,981	30,422	500	22,008	14,108	3,848	56,946	11,025	145,793
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,177	...	1,268	...	2,979	...	...	8,424
TOTAL	...	...	4,177	...	1,268	...	2,979	...	...	8,424
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,763	8,270	12,102	10,471	41,439	6,559	22,845	99,809	50,946	255,204
TOTAL	2,763	8,270	12,102	10,471	41,439	6,559	22,845	99,809	50,946	255,204
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE Rx.	13,348	111,415	154,932	77,155	521,915	823,288	406,294	1,037,626	449,870	3,595,843

The AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	7	35	30	204	960	115	2,747	645	4,743
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,057	41,276	...	...	...	317,326	121,937	414,259	26,299	924,154
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	6,268	325	2,349	...	...	...	5,033	13,975
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,057	41,283	6,303	355	2,553	318,286	122,052	417,006	31,977	942,872
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	597	...	...	629	1,248	2,474
TOTAL	...	...	...	...	597	...	...	629	1,248	2,474
Post Office, Telegraph, and Mint:										
Post Office	73	...	8,315	3,738	36,653	18,284	5,055	...	...	72,118
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	8,315	3,738	36,653	18,284	5,055	...	...	72,118
Salaries and Expenses of Civil Departments:										
General Administration	129	2,756	2,037	259	29,218	7,383	12,492	27,531	4,750	86,555
Law and Justice	21	...	...	...	...	...	1,209	...	...	1,230
Police	1,282	5,933	15,949	...	3,382	253,869	2,053	...	15,477	297,945
Marine (including River Navigation)	...	...	3,630	...	...	...	...	...	...	3,630
Education	1,221	20,380	13,710	16,169	111,189	144,515	57,178	102,910	154,714	621,986
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,913	5,015	3,555	7,415	7,683	50,309	30,596	130,061	16,488	253,035
Political	28	..	...	...	...	...	...	...	...	28
Scientific and other Minor Departments	218	615	1,125	2,781	2,157	291	15,234	...	5,130	27,551
TOTAL	4,812	34,699	40,006	26,624	153,629	456,367	118,762	260,502	196,559	1,291,960
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	11	85	126	...	127	1,148	451	600	246	2,794
Stationery and Printing	57	223	...	...	4,998	122	2,040	...	1,394	8,834
Miscellaneous	550	780	9,114	2,147	4,712	2,093	7,607	27,141	5,848	59,993
TOTAL	618	1,088	9,240	2,147	9,837	3,363	10,098	27,741	7,488	71,620
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	1,148	...	...	...	...	1,148
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	1,148	...	...	...	...	1,148
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,823	...	1,342	...	622	2,344	...	9,131
TOTAL	...	...	4,823	...	1,342	...	622	2,344	...	9,131
Buildings and Roads:										
Military Works	...	...	...	...	...	..	...	...	...	...
Civil Works	4,830	33,505	50,222	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
TOTAL	4,830	33,505	50,222	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	13,390	130,575	118,909	84,796	632,373	1,060,417	371,692	1,159,250	491,682	4,043,084
Add—Portion of Local Revenue not spent in the year	...	7,578	38,514	11,342	...	26,179	...	...	19,560	103,273
Deduct—Portion of Local Expenditure defrayed from Local balances	42	...	...	...	22,574	...	8,791	99,102	...	130,609
TOTAL, LOCAL EXPENDITURE . Rx.	13,348	118,253	157,423	96,138	609,799	1,086,596	362,901	1,060,148	511,242	4,015,848

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

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	88,773,360	257,919	89,031,279
Exchange added to Revenue	2	5	112,004	...	112,004
TOTAL			88,885,364	257,919	89,143,283
Permanent Debt incurred:	75	216			
Sterling Debt.					
India 3 p. c. Stock			...	4,600,000	
Rupee Debt.					
4 p. c. Rupee Loan			7	...	
TOTAL			7	4,600,000	4,600,007
NET			...	...	3,038,293
Unfunded Debt:					
Treasury Notes	77	218	2,300	...	
Deposits of Service Funds	78	218	135,381	...	
Savings Bank Deposits	79	219	3,844,903	...	
TOTAL			3,982,584	...	3,982,584
NET			...	...	899,359
Deposits and Advances:					
Balances of Provincial Allotments	68	192	178,637	...	
Appropriation for Reduction of Debt	App. 89	250	682,170	...	
Excluded Local Funds	80	220	770,194	...	
Political and Railway Funds	81	220	359,583	...	
Departmental and Judicial Deposits	82	221	16,306,558	...	
Advances	*Vide* App. A	250	8,316,775	3,196	
Suspense Accounts		253	132,151	...	
Exchange on Remittance Account		254	722,553	...	
Miscellaneous		255	147,661	2,051	
TOTAL			27,616,282	5,247	27,621,529
NET			...	...	1,480,280
Loans and Advances by Imperial Government	83	226	128,662	...	128,662
NET			...	...	0
Loans and Advances by Provincial Governments	83A	228	261,135	...	261,135
NET			...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	84	238	180,837	1,082,605	
Repayments	84	238	1,200,961	8,001	
TOTAL			1,381,798	1,090,606	2,472,404
NET			...	...	0
Remittances:					
Inland Money Orders		246	17,365,788	...	
Other Local Remittances		256	69,071	...	
Other Departmental Accounts		256	651,843	...	
Net Receipts by Civil Treasuries from:					
Post Office		256	891,797	...	
Guaranteed Railways	*Vide* App. A	256	3,733,896	...	
Net Receipts from Civil Treasuries by:					
Telegraph		256	37,845	...	
Marine		256	215,703	...	
Military		256	14,292,281	...	
Public Works		256	618,941	...	
Remittance Account between England and India	85	240	1,184,038	188,287	
TOTAL			39,061,203	188,287	39,249,490
NET			...	...	116,140
Secretary of State's Bills drawn	86	242	...	16,093,854	16,093,854
Total Receipts			161,317,035	22,235,913	183,552,948
Opening Balance	87	243	17,876,244	3,835,050	21,711,294
GRAND TOTAL			179,193,279	26,070,963	205,264,242

IMPERIAL LIBRARY

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1892.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:	3	9	66,004,760	15,974,699	81,979,459
Exchange charged as Expenditure	3	9	6,937,213	...	6,937,213
Add—Provincial Surpluses transferred to "Deposits"	3	9	178,637	...	178,637
Deduct—Provincial Deficits charged against "Deposits"	3	9	419,561	...	419,561
TOTAL			72,701,049	15,974,699	88,675,748
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	2,247,520	873,257	
Exchange on Expenditure not charged to Revenue	3	9	379,223	...	
TOTAL			2,626,743	873,257	3,500,000
Permanent Debt discharged:	75	216			
Sterling Debt.					
India 3½ p. c. Debentures			...	1,386,000	
India 3½ p. c. Stock (besides £96,703, cancelled) (*a*)			...	...	
India 4 p. c. Stock			...	4,262	
Oudh and Rohilkhund Railway Debentures			...	31,000	
South Indian Railway Debentures			...	86,100	
Rupee Debt.					
4½ p. c. Loans			9,650	...	
4 p. c. Loans			44,596	...	
Stock Notes			106	...	
TOTAL			54,352	1,507,362	1,561,714
NET			...	...	0
Unfunded Debt:					
Special Loans	76	218	138	...	
Treasury Notes	77	218	700	...	
Deposits of Service Funds	78	218	88,657	...	
Savings Bank Deposits	79	219	2,993,730	...	
TOTAL			3,083,225	...	3,083,225
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	192	419,561	...	
Excluded Local Funds	80	220	757,366	...	
Political and Railway Funds	81	220	369,248	...	
Departmental and Judicial Deposits	82	221	15,936,179	...	
Advances	*Vide* App. A.	251	8,249,108	2,594	
Suspense Accounts		253	141,254	...	
Miscellaneous		255	265,233	706	
TOTAL			26,137,949	3,300	26,141,249
NET			...	...	0
Loans and Advances by Imperial Government	83	226	617,449	...	617,449
NET			...	...	488,787
Loans and Advances by Provincial Governments	83A	228	726,540	...	726,540
NET			...	...	465,405
Payments to Railway Companies on Capital Account (*b*)					
For discharge of Debentures	84	238	...	1,424,900	
For Expenditure	84	238	1,119,600	1,074,296	
TOTAL			1,119,600	2,499,196	3,618,796
NET			...	...	1,146,392
Remittances:					
Inland Money Orders		248	17,349,302	...	
Other Departmental Accounts		257	661,930	...	
Net Payments into Civil Treasuries by:					
Post Office		257	891,795	...	
Guaranteed Railways	*Vide* App. A	257	3,736,325	...	
Net Issues from Civil Treasuries to:					
Telegraph		257	39,340	...	
Marine		257	214,811	...	
Military		257	14,292,281	...	
Public Works		257	685,907	...	
Remittance Account between England and India	85	240	171,136	1,090,523	
TOTAL			38,042,827	1,090,523	39,133,350
NET			...	...	0
Secretary of State's Bills paid	86	242	16,796,540	...	16,796,540
Total Disbursements			161,906,274	21,948,337	183,854,611
Closing Balance	87	243	17,287,005	4,122,626	21,409,631
GRAND TOTAL			179,193,279	26,070,963	205,264,242

(*a*) £31,413, £3,833 and £31,635 aggregating £86,881 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railways Sinking Funds—the purchase-money £92,448 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £9,822 is on account of Discount Sinking Fund, and the cost of purchase £10,470 is charged in the accounts, *viz.*, £8,589 under Interest on Debt, and £1,881 under State Railways—Interest on Debt.

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

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section A.—Revenue.

Revenue *Rx.*59,517,049. Expenditure *Rx.*9,547,162.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	46,791,920	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,466,173	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	254,353
Assignments and Compensations.	12	Expenditure	26	...	...	1,531,860
Land Revenue . .	13A	Receipts	27	...	23,965,774	...
„ . .	13B	Expenditure	28	...	...	3,835,126
Opium . . .	14A	Receipts	30	...	8,012,380	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	1,861,813
Salt . . .	15A	Receipts	31	...	8,636,182	...
„ . . .	15B	Expenditure	32	...	...	459,034
„ . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,262,156	138,447
Excise . . .	17	Receipts and Expenditure . . .	35	...	5,117,264	190,097
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,502,837	58,703
Customs . . .	19A	Receipts	37	...	1,701,288	...
„ . . .	19B	Expenditure	38	...	...	136,363
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,652,823	29,577
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,490,582	843,926
Registration . .	22	Receipts and Expenditure . . .	42	...	399,802	207,863
Tributes . .	23	Receipts	43	...	775,961	...
		TOTAL. .		...	59,517,049	9,547,162

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1892.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,142,036	161,015	132,398	424,828	99,811	693,346	73,369	418,542	4,145,345	40,975	4,104,370	171,430	7,605,560	23,942	540
India, General .	138,673	...	48,087	93,623	6,949	...	151,909	50,437	489,678	355,283	134,395	...	(*b*)903,709	...	149
Central Provinces	701,507	...	169,503	277,419	99,999	...	45,500	135,990	1,429,918	76,852	1,353,066	86,501	10,784,294	15,642	125
Assam . .	466,900	...	82,083	260,330	54,813	...	23,022	33,613	920,761	6,047	914,714	49,004	5,476,833	18,666	167
Bengal . .	3,867,957	...	1,510,046	1,113,397	850,617	...	437,519	78,955	7,858,491	180,059	7,678,432	150,639	71,270,302	50,972	108
North-Western Provinces and Oudh.	5,930,886	...	693,518	524,303	938,266	...	227,721	173,151	8,487,845	462,163	8,025,682	107,540	46,903,102	74,630	171
Punjab . .	2,321,461	...	406,930	183,938	398,997	...	133,192	102,007	3,546,525	271,930	3,274,595	110,667	20,866,847	29,590	157
Madras . .	3,950,758	...	674,757	1,213,964	749,259	...	190,944	169,422	6,949,104	653,221	6,295,883	141,193	35,630,440	44,591	177
Bombay . .	4,445,596	...	544,834	1,025,462	304,126	...	369,647	328,465	7,018,130	1,419,643	5,598,487	125,127	18,857,044	44,742	297
	23,965,774	161,015	4,262,156	5,117,264	3,502,837	693,346	1,652,823	1,490,582	40,845,797	3,466,173	37,379,624	942,101	218,298,131	39,677	171
Salt . .	...	8,475,167	...	...	...	...	...	...	8,475,167	35,878	8,439,289	...	...	...	...
Customs . .	...	...	...	...	...	1,007,942	...	...	1,007,942	34,935	973,007	...	...	...	...
TOTAL . Rx.	23,965,774	8,636,182	4,262,156	5,117,264	3,502,837	1,701,288	1,652,823	1,490,582	50,328,906	3,536,986	46,791,920	942,101	218,298,131	49,668	214
Revenue per 1,000 Square Miles.	25,439	9,167	4,524	5,432	3,718	1,806	1,754	1,582	53,422	...	49,668	...	...	...	...
Revenue per 1,000 of Population.	109·8	39·6	19·5	23·4	16	7·8	7·6	6·8	230·5	...	214·3	...	...	...	...

(*a*) From the latest Statistical Tables for British India.
(*b*) Includes Population (15,609) of Port Blair taken from the 26th number of the Statistical Abstract relating to British India.

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

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	2,136	2,429	(*a*)25,548	1,247	28,190	20,416	17,896	33,058	51,245	182,165
Assignments and Compensations, Account No. 12, page 26.	313,047	6,208	4	3,074	30,732	37,060	15,725	121,914	1,004,096	1,531,860
Territorial and Political Pensions, Account No. 39, page 88.	39,527	26,939	15,423	1,726	119,990	80,295	36,094	83,991	76,204	480,189
Territorial and Political Pensions, paid in England .	...	...	...	...	(*b*)1,147	...	(*c*)76,623	...	...	77,770
Allowances to District and Village Officers, Account No. 13B, page 28	(*d*)573	(*d*)41,276	...	...	...	(*d*)324,392	125,592	414,258	288,098	1,194,189
TOTAL . Rx.	355,283	76,852	40,975	6,047	180,059	462,163	271,930	653,221	1,419,643	3,466,173

(*a*) Includes *Rx.* 12,042 and 2,234 on account of Refunds of Customs and Salt duties respectively, in Burma.
(*b*) Equivalent of £800 (Sterling) paid to the Members of the Bengal Nizamut family.
(*c*) Equivalent of £53,423 (Sterling) paid to His Highness Maharajah Duleep Singh.
(*d*) Includes *Rx.* 573, *Rx.* 41,276 and *Rx.* 315, 326 in India, Central Provinces and North-Western Provinces and Oudh, on account of Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	658	659	2,754	2,084	347	8,641	5,881	9,486	18,084	15,896	64,490
Stamps	538	1,121	341	837	487	13,224	9,088	3,493	8,157	9,912	47,198
Excise	17	366	321	102	214	776	1,818	3,238	1,495	22,008	30,355
Provincial Rates	...	16	...	35	30	909	960	131	2,747	635	5,463
Assessed Taxes	921	189	34	1,687	130	4,394	2,072	1,456	1,481	2,362	14,726
Forest	2	78	3,061	16	39	246	597	92	1,094	432	5,657
TOTAL (*a*) . Rx.	2,136	2,429	6,511	4,761	1,247	28,190	20,416	17,896	33,058	51,245	167,889
Opium	...	...	...	...	...	12	...	...	...	...	12
Salt	3,204	...	...	2,234	...	20,111	...	...	1,272	11,291	38,112
Customs	...	...	...	12,042	...	23,431	...	...	3,552	7,952	46,977
Registration	29	5	7	...	8	221	37	25	310	721	1,363
			6,518	19,037							
TOTAL REFUNDS AND DRAWBACKS . Rx.	5,369	2,434	25,555		1,255	71,965	20,453	17,921	38,192	71,209	254,353

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

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1892.

	Rx.	Rx.
INDIA, GENERAL.		
Compensation to Holkar for Kishorae Patun	2,949	
Compensation to the Khan of Khelat	5,500	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	1,422	
Salt Compensation to Jodhpur State	96,140	
,, Jeypur ,,	68,831	
,, Kishenghur ,,	2,500	
,, Gwalior ,,	31,250	
,, Bhurutpur ,,	15,050	
,, Ulwar ,,	12,500	
,, Bhawalpur ,,	8,000	
,, Dholepur ,,	6,000	
,, Meywar ,,	19,866	
,, Kotah ,,	1,917	
,, Tonk ,,	2,000	
,, Holkar ,,	6,187	
,, various Petty States	7,465	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	23,162	
Miscellaneous	308	
		313,047
CENTRAL PROVINCES.		
Compensation to Raghunath Rao	500	
Compensations not exceeding 5,000 rupees per annum	1,869	
Pensions in lieu of resumed Lands	574	
Malikana or Allowances to excluded Proprietors	301	
Miscellaneous	2,964	
		6,208
BURMA. *(Lower.)*		
Miscellaneous	4	
		4
ASSAM.		
Compensations	1,065	
Malikana or Allowances to excluded Proprietors	279	
Miscellaneous	1,730	
		3,074
BENGAL.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	500	
Sayer.		
Compensations for sundry duties abolished	3,951	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Pensions in lieu of resumed Lands	2,548	
Malikana or Allowances to excluded Proprietors	16,613	
Miscellaneous	120	
		30,732
NORTH-WESTERN PROVINCES AND OUDH.		
Pensions in lieu of resumed Lands	3,072	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	24,469	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	7,109	
		37,060
PUNJAB.		
Pensions in lieu of resumed Lands	12,165	
Purchase of Life Pensions	382	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,158	
Miscellaneous	20	
		15,725
MADRAS.		
Salt Compensation payable under Convention with the French Government	43,900	
,, ,, to Pudukota State	3,800	
Other Salt Compensations	937	
Compensation to Travancore and Cochin States on account of Customs Revenue	14,976	
Other Compensations	1,244	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	32,443	
Pensions in lieu of resumed Lands, Offices and Privileges	24,000	
Miscellaneous	614	
		121,914
BOMBAY.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	92,187	
Inamdars and other Grantees	790,986	
Subsidy and Compensations to the Goa Government	59,349	
Sayer and Miscellaneous Compensations	61,563	
Commutation of fractional parts of Inams	11	
		1,004,096
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.		1,531,860

(*a*) Compensation for temple lands resumed.

(*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1892.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.	Shown in Account No. 2 under	
									Principal Heads of Revenue against Land Revenue.	Irrigation against Portion of Land Revenue due to Irrigation (see page 126).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	127,456	135	...	863	1,547	...	8,672	138,673	138,673	...
Central Provinces	693,205	...	...	...	...	...	8,302	701,507	701,507	...
Burma . Upper	97,766	...	...	111	...	...	484,684	582,561	2,142,036	...
Burma . Lower	992,484	...	...	34	374,696	...	192,261	1,559,475		
Assam	430,749	24	...	395	...	...	35,732	466,900	466,900	...
Bengal	3,772,643	265	7,410	10,409	1,889	46,887	28,454	3,867,957	3,867,957	...
North-Western Provinces and Oudh	5,996,825	1,506	...	69	...	...	47,067	6,045,467	5,930,886	114,581
Punjab	2,194,949	33	21,005	1,614	...	...	128,966	2,346,567	2,321,461	25,106
Madras	4,312,500	70	...	970	...	...	109,093	4,422,633	3,950,758	471,875
Bombay	3,579,408	...	899,775	...	...	...	28,040	4,507,223	4,445,596	(a)61,627
TOTAL LAND REVENUE RECEIPTS Rx.	22,197,985	2,033	928,190	14,465	378,132	46,887	1,071,271	24,638,963	23,965,774	673,189

(a) Total collection at page 126 Rx. 70,148
Less collection charges . „ 8,521
61,627

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
General charges of District Administration:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,288	15,678	15,600	17,910	9,408	51,194	52,940	32,634	45,677	26,324	268,653
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,676	12,891	25,432	25,538	12,072	83,917	34,438	32,311	103,584	57,525	389,384
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	4,954	13,421	18,739	188	3,055	2,762	114,287	34,653	1,624	...	193,683
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	338	338
Office Establishment	4,977	4,939	...	18,110	5,422	58,798	64,007	25,487	43,631	55,197	280,568
District Establishments, including Tehsildars' and Sub-divisional Establishments	13,405	58,966	4,125	4,028	21,583	31,980	372,015	42,054	105,865	88,016	742,037
Temporary Establishments	...	79	259	94	623	1,395	4,057	3,133	3,255	1,220	14,115
Travelling Allowances, Purchase and Carriage of Tents	877	1,803	5,515	4,072	1,847	11,967	12,902	10,327	24,086	28,799	102,195
Service of Processes against Defaulters	...	...	31	1,338	2,922	20,125	3,392	...	2,224	873	30,905
Law Charges	7	11	3	...	113	1,555	548	...	697	1,311	4,245
Service Postage and Telegrams	734	1,139	2,593	1,061	797	4,337	5,787	7,872	19,874	12,337	56,531
Rents, Rates, and Taxes	25	38	81	98	60	3,449	126	195	1,660	308	6,040
Petty Construction and Repairs	124	14	26	7	165	1,432	61	...	6,159	5,359	13,347
Other Contingent Charges	1,913	5,825	5,150	3,049	2,298	18,577	19,067	6,705	31,528	13,345	107,457
Total, District Administration	29,980	114,804	77,554	75,493	60,365	291,488	683,627	195,371	389,864	290,952	2,209,498
Survey and Settlement:											
Land Settlement Charges:											
Salaries of Officers	...	10,725	2,487	2,306	792	11,809	8,578	16,411	12,198	1,353	66,659
Office Establishment	...	4,515	616	...	...	5,528	4,084	6,344	6,361	402	27,850
Field Establishment (partly temporary)	...	11,735	2,691	4,084	1,447	5,814	7,831	25,708	12,113	16	71,439
Travelling Allowances	...	1,754	360	365	351	3,235	1,133	2,398	1,385	297	11,278
Service Postage and Telegrams	...	227	18	9	48	296	86	595	237	...	1,516
Rents, Rates, and Taxes	...	296	84	78	...	139	317	363	330	9	1,616
Other Contingent Charges	...	10,176	278	261	626	6,570	4,309	2,552	510	...	25,282
Revenue Survey:											
Portion of the Charge of the Survey of India transferred from Account No. 38B: page 85.											
Controlling Staff	4,774	...	...	...	...	...	...	...	...	...	4,774
Correspondence and Drawing	5,360	...	...	...	...	...	...	...	...	...	5,360
Charges of Survey Parties	...	...	34,341	20,578	9,971	40,598	6,611	3,024	...	...	115,123
Cadastral Maps	...	...	...	1,203	1,840	...	4,073	...	...	...	7,116
Extra, Departmental Mapping	...	86	...	36	62	47	200	125	...	...	556

Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	...	12,135	4,029	16,164
Salaries of Officers	1,192	...	159	2,194	...	31	...	275	9,883	23,523	37,257
Establishment	843	...	385	10,409	...	321	...	2,319	27,341	11,959	53,577
Field Establishment	2,648	...	4,271	...	...	...	...	...	...	21,611	28,530
Travelling Allowances	515	...	204	1,665	...	65	...	82	2,265	6,773	11,569
Service Postage and Telegrams	34	...	14	34	...	...	...	9	200	1,084	1,375
Other Contingent Charges	163	...	454	4,118	...	6	...	388	4,913	8,855	18,897
Deduct contribution	...	...	...	...	...	...	...	...	...	*2,095*	*2,095*
TOTAL, SURVEY AND SETTLEMENT	15,529	39,514	46,362	47,340	15,137	74,459	37,222	60,593	89,871	77,816	503,843
LAND RECORDS AND AGRICULTURE:											
Salaries of Director and Assistants, etc.	355	2,616	30	4,904	870	3,980	2,689	2,169	1,609	2,837	22,059
Office Establishment (partly temporary)	2,022	767	489	6,412	293	2,678	4,193	637	3,592	3,365	24,448
Travelling Allowances	...	395	26	872	149	757	615	330	250	461	3,855
Service Postage and Telegrams	...	359	10	195	64	169	267	254	283	247	1,848
Other Contingent Charges	...	352	57	1,164	49	621	466	466	188	617	3,980
TOTAL, LAND RECORDS AND AGRICULTURE	2,377	4,489	612	13,547	1,425	8,205	8,230	3,856	5,922	7,527	56,190
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	23	...	...	170	37,282	21,572	...	...	...	59,047
Management of Grazing Lands	...	...	...	...	...	...	...	1,783	...	...	1,783
Commission on Land Revenue Collections, etc.	800	216	42,892	72,794	17,638	...	385	...	...	108	134,833
Commission on Capitation Tax	...	...	...	27,687	...	...	...	...	...	...	27,687
Commission on Fishery Collections	...	...	4	1,379	...	...	...	...	447	72	1,902
Charges on account of Encumbered Estates	...	...	...	...	...	...	1,388	...	...	...	1,388
Inam Commissioner, Madras	...	..	...	...	...	...	...	...	908	...	908
Allowances to District and Village Officers	...	...	...	...	...	...	9,066	125,592	414,258	288,098	837,014
TOTAL, DIRECT CHARGES OF COLLECTION	800	239	42,896	101,860	17,808	37,282	32,411	127,375	415,613	288,278	1,064,562
TOTAL CHARGES IN INDIA . Rx.	48,686	159,046	167,424	238,240	94,735	411,434	761,490	387,195	901,270	664,573	3,834,093
			405,664								
CHARGES IN ENGLAND:											
Law charges in connection with Appeals from India, a portion of which is recoverable in India . . . . . £											720
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.											313
TOTAL CHARGES AGAINST "LAND REVENUE" . Rx.											3,835,126

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

No. 14 A.—ACCOUNT of Opium Revenue, for the Year ended 31st March 1892.

BENGAL OPIUM.	*Rx.*	*Rx.*	*Rx.*
BENGAL.			
Proceeds of 56,250 Chests sold by auction in Calcutta for export, being at the average rate of ₹1,057-11-5 per Chest . .	5,949,660	5,949,660	
Miscellaneous Receipts of Opium Department		4,632	
Cost price of opium sold by the Excise Department in the following Provinces, for consumption in India under Revenue Regulations :—			
	Rx.		
Bengal	58,603	58,603	
		6,012,895	
India, General	240		
Central Provinces	23,492		
Burma, Upper . . . . . 2,807 / Lower 38,243	41,050		
		155,204	
Assam	39,719		
North-Western Provinces and Oudh	47,834		
Punjab	2,869		
	213,807		
TOTAL, BENGAL OPIUM . Rx.			6,168,099
BOMBAY.			
Duty realised on 30,654½ Chests of Malwa Opium, at ₹600 per Chest . .		1,839,270	
Confiscations and Miscellaneous Receipts		5,011	
TOTAL, BOMBAY OPIUM . Rx.			1,844,281
TOTAL, OPIUM REVENUE . Rx.			8,012,380

No. 14 B.—ACCOUNT of Bengal Opium Store.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1891 . .	52,493	89,402	2,122	3,183
In Store at Factories on above date . . .	9,000	15,328	513	769½
	61,493	104,730	2,635	3,952½
Produce of Season 1890-91	44,522	75,826	4,371	6,556½
TOTAL .	106,015	180,556	7,006	10,509
Sold by Auction from 1st April 1891 to 31st March 1892	56,250	95,800	...	...
Issued to Excise Department	...	...	5,478⅔	8,217½
Issued to Medical Department	...	...	12	18
TOTAL EXPENDED .	56,250	95,800	5,490⅔	8,235½
Balance in Store in Calcutta on 31st March 1892 .	40,765	69,428	1,106⅓	1,660
Balance in Factories „ „ „ .	9,000	15,328	409	613½
BALANCE IN STORE ON 31st MARCH 1892 .	49,765	84,756	1,515⅓	2,273½

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

		Rx.	*Rx.*
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency		48,062	
Establishment and Contingent Charges of Benares Agency		71,979	
Charges in Calcutta		2,409	
	Rx.		
Cultivation and Manufacturing Charges for Opium of Season 1889-90 and previous years	1,221,768		
Cultivation and Manufacturing Charges for Opium of Season 1890-91	512,653		
		1,734,421	
TOTAL, BENGAL . Rx.		1,856,871	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . . £		726	
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.		315	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			1,857,912
CHARGES FOR MALWA OPIUM.			
IN INDIA.			
Establishment and Contingent Charges of the Agency at Indore . . .		1,238	
IN BOMBAY.			
Establishment		1,101	
Contingent Charges		1,562	
		(*a*) 2,663	
TOTAL, MALWA OPIUM . Rx.			3,901
TOTAL CHARGES UNDER OPIUM . Rx.			1,861,813

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

No. 15A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1892.

	Sales of Government Salt.	Excise Duty on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . . .	128,306	1,824,851	...	...	...	17,978	1,971,135
Upper Burma . .	...	1,727	...	...	...	...	161,015
Lower Burma . . .	...	23,393	135,895	...	...	...	
Bengal	...	...	1,519,892	873,510	...	11,085	2,404,487
Madras	275,550	1,484,798	713	...	1	11,875	1,772,937
Bombay	45,172	2,259,093	631	1,495	12,911	7,306	2,326,608
TOTAL, SALT REVENUE Rx.	449,028	5,593,862	1,657,131	875,005	12,912	48,244	8,636,182

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1892.

	Rx.	*Rx.*	*Rx.*
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.			
Salary of Commissioner	2,741		
Salaries of Deputy and Assistant Commissioners, &c.	7,388		
Office Establishment	5,787		
Travelling Allowances	4,076		
Purchase and Repair of Tents	366		
Commission on Salt Tax Collections	2,570		
Rewards	381		
Compensations to Frontier Chiefs and others	209		
Removal of Salt purchased by traders	5,872		
Conveyance of Tents and Records	494		
House and Office-Rent	424		
Petty Construction and Repairs	5,901		
Service Postage Stamps	588		
Miscellaneous Contingencies	2,502		
Manufacture and Excavation of Salt:		39,299	
Sambhar	19,482		
Didwana	964		
Pachbudra	1,557		
Phalodi	421		
Punjab Mines	5,921		
		28,345	
PREVENTIVE ESTABLISHMENT		48,040	
			115,684
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Upper Burma		62	
Lower Burma		1,016	
			1,078
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		860	
Rewards		365	
Petty Construction and Repairs		155	
Rents, Rates, and Taxes		1,366	
Miscellaneous Contingencies		2,415	
			5,161
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	4,227		
Salary of Secretary to Commissioner	1,883		
Salaries of Deputy and Assistant Commissioners	13,771		
Inspectors and Assistant and Sub-Inspectors	55,654		
Office Establishment	71,590		
Travelling Allowances	9,798		
Purchase, Repair, and Carriage of Tents	2,128		
Rewards	11,160		
Cost, Freight, &c., of Spirits	1		
Conveying Salt to French Government and Fish-curing Yards	2,441		
Freight and other Charges for export and import of Salt	11,291		
Petty Construction and Repairs	19,934		
Service Postage Stamps	2,217		
Rents, Rates, and Taxes	380		
Miscellaneous Contingencies	8,313		
		214,788	
Deduct—Amount chargeable to Excise		*56,017*	
		158,771	
SALT PURCHASE AND FREIGHT		31,948	
			190,719
Carried forward			312,642

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1892—*continued.*

							Rx.	Rx.
						Brought forward . .		312,642
	BOMBAY.							
	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	Aden Division.	TOTAL.		
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Salaries of Collector, Deputy and Assistant Collectors, &c. . .	3,247	1,314	2,141	1,057	...	7,759		
Superintendent and Petty Officers .	300	1,977	4,678	803	...	7,758		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,248	5,753	30,823	1,940	119	42,883		
Account Office	2,249	...	...	...	...	2,249		
Preventive Establishment . .	183	...	1,503	3,625	...	5,311		
Commission on Salt Tax Collections	...	1,277	...	...	...	1,277		
Rewards	...	74	406	12	...	492		
Travelling Allowances . . .	691	482	1,031	328	...	2,532		
Service Postage Stamps . .	124	34	113	53	...	324		
Rents, Rates, and Taxes . .	1	32	2	24	...	59		
Conveyance of Tents and Records .	89	...	43	3	...	135		
Petty Construction and Repairs .	86	104	983	102	...	1,275		
Office Expenses and Miscellaneous Contingent Charges . .	797	1,027	6,153	367	60	8,404		
	12,015	12,074	47,876	8,314	179	80,458		
Administration of Salt Revenue in Portuguese India						11,077		
							91,535	
SALT PURCHASE AND FREIGHT							36,705	
PREVENTIVE ESTABLISHMENT							17,073	
CHARGES FOR TREATY PROVISION OF SALT							3	
								145,316
						TOTAL CHARGES IN INDIA . Rx.		457,958
CHARGES IN ENGLAND:								
Stores for India: for the Salt Department, Madras, &c.							£.	750
EXCHANGE ON CHARGES IN ENGLAND							Rx.	326
						TOTAL CHARGES UNDER SALT . Rx.		459,034

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1892.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1891	69,48,458	7,89,052	(a) 19,48,054	20,40,540
Manufactured, excavated, or purchased during the Year .	37,17,242	28,27,957	18,76,058	34,17,533
	1,06,65,700	36,17,009	38,24,112	54,58,073
Removed by Purchasers during the Year	45,91,923	25,67,565	12,33,471	30,12,270
Wastage, &c., written off	2,12,531	...	76,974	1,42,702
	48,04,454	25,67,565	13,10,445	31,54,972
Balance in Store on 31st March 1892	58,61,246	10,49,444	25,13,667	23,03,101

(a) Differs from last year's closing balance by 2 mds. for correction since made.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.. Upper.	Burma.. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	26,185	121,888	17,444	63,436	59,099	1,095,062	520,324	264,299	416,537	303,500	2,887,774
Sale of Commercial and other Stamps	21,355	46,742	6,571	42,867	22,653	406,169	170,847	138,323	250,255	191,499	1,297,281
Fines and Penalties	256	678	575	629	270	2,875	1,428	1,204	4,362	1,220	13,497
Miscellaneous	291	195	104	772	61	5,940	919	3,104	3,603	48,615	63,604
TOTAL, STAMP REVENUE . Rx.	48,087	169,503	24,694	107,704	82,083	1,510,046	693,518	406,930	674,757	544,834	4,262,156
			132,398								
Deduct—Refunds	*538*	*1,121*	*341*	*837*	*487*	*13,224*	*9,088*	*3,493*	*8,157*	*9,912*	*47,198*
NET REVENUE from STAMPS . Rx.	47,549	168,382	24,353	106,867	81,596	1,496,822	684,430	403,437	666,600	534,922	4,214,958
CHARGES FOR COLLECTION.											
Salary of the Superintendent or other Officers	...	...	...	...	147	2,151	614	...	484	1,589	4,985
Establishment of Superintendent or other Officers	...	...	...	...	126	3,205	397	...	1,017	2,725	7,470
Contingent Expenses, Packing Charges, &c.	...	...	...	...	66	1,614	88	...	560	975	3,303
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	24	...	96	190	...	135	1,184	25	253	952	2,859
Commission to Vendors	...	...	...	359	13	...	218	...	...	121	711
Discount on sale of Court Fee Stamps	340	15	165	479	911	12,373	...	4,073	4,188	3,768	26,312
Discount on sale of General Stamps	930	1,477	197	1,070	672	9,318	4,124	5,325	10,303	5,695	39,121
Contingencies and Miscellaneous	98	354	21	31	24	602	867	2,019	269	485	4,770
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—36,942*	2,166	205	784	1,189	15,780	7,568	3,391	...	5,856	...
			684	2,913							
TOTAL CHARGES in INDIA . Rx.	*—35,550*	4,012	3,597		3,148	45,178	15,070	14,836	17,074	22,166	89,531
CHARGES IN ENGLAND:					Rx. 50,291 (*a*)						
Stores for India					£ 20,591 (*b*)				7,735	5,779	34,105
EXCHANGE ON CHARGES IN ENGLAND										Rx.	14,811
									TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.		138,447

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	14,905	42,842	20,850	150,966	38,379	580,794	143,807	57,397	664,624	56,683	1,771,247
Distillery Fees	13,540	116,723	2,016	1,930	...	5,548	88	354	173	34,094	174,466
Still-head Duty	50,783	15,504	10,456	36,651	1,228	175,266	224,705	58,989	300,023	663,139	1,536,744
License Fees for sale of Opium and its preparations	8,041	28,735	4,827	59,556	27,669	50,883	19,517	32,952	33,298	13,046	278,524
License Fees for sale of other Drugs	674	12,304	...	...	15,306	10,968	71,682	15,712	5,421	24,202	156,269
Rent of Toddy trees	2,917	1,940	2	17	...	131	5,930	...	167,457	113,717	292,111
TOTAL	90,860	218,048	38,151	249,120	82,582	823,590	465,729	165,404	1,170,996	904,881	4,209,361
Duty on Opium consumed in India	1,374	45,979	9,914	127,517	162,987	167,467	57,704	13,527	38,965	111,511	736,945
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	4,245	...	...	4,245
Duty on Ganja	272	11,831	...	...	14,697	121,384	...	...	...	381	148,565
Fines, Confiscations, and Miscellaneous	1,117	1,561	67	59	64	956	870	762	4,003	8,689	18,148
TOTAL, EXCISE REVENUE . Rx.	93,623	277,419	48,132	376,696	260,330	1,113,397	524,303	183,938	1,213,964	1,025,462	5,117,264
			424,828								
CHARGES.											
Salaries and Establishments	1,690	3,576	1,333	2,962	358	45,292	6,494	4,524	33,230	25,436	124,895
Contingent Expenses	155	1,402	332	532	443	19,664	1,150	568	16,097	9,234	49,577
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	...	6,556	...	17	...	6,573
Rents, Rates, and Taxes		61	...	2	...	921	...	6	81	204	1,275
Petty Construction and Repairs	...	234	...	...	...	689	...	...	6,655	123	7,701
TOTAL CHARGES in INDIA . Rx.	1,845	5,273	1,665	3,496	801	66,566	14,200	5,098	56,080	34,997	190,021
			5,161								
CHARGES IN ENGLAND: Stores for India: Hydrometers, &c.										£	53
EXCHANGE ON CHARGES IN ENGLAND										Rx	23
									TOTAL. EXCISE CHARGES . Rx.		190,097

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

REVENUE.	India, General.	Central Provinces.	Burma (Lower.)	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	*Rx.* 1,838	*Rx.* 31,543	*Rx.* 99,784	*Rx.* 54,813	*Rx.* (*b*) 398,127	*Rx.* (*d*) 456,045	*Rx.* 217,553	*Rx.* 453,153	*Rx.* 266,832	*Rx.* 1,979,688
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	275	...	...	407,979	(*d*) 33,031	...	...	...	441,285
Cess on Lands for Famine Assurance, Canals and Railways	...	14,644	...	...	...	(*d*) 170,419	54,388	...	...	239,451
Cess on Lands for District Post	...	3,768	...	...	36,474	3,670	...	...	...	43,912
Cess on Lands for Village Service and Patwaries .	2,685	47,213	...	...	...	236,985	124,462	290,283	37,294	738,922
Assessment on Wards' Estates for Establishment Charges	...	2,556	...	...	8,037	...	2,043	...	...	12,636
Miscellaneous	(*a*) 2,426	...	27	..	...	(c) 38,116	551	5,823	...	46,943
TOTAL RECEIPTS under PROVINCIAL RATES .	6,949	99,999	99,811	54,813	850,617	938,266	398,997	749,259	304,126	3,502,837
Deduct—Refunds	...	*16*	*35*	*30*	*909*	*960*	*131*	*2,747*	*635*	*5,463*
NET RECEIPTS under PROVINCIAL RATES . Rx.	6,949	99,983	99,776	54,783	849,708	937,306	398,866	746,512	303,491	3,497,374
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	6,268	325	45,778	694	605	...	5,033	58,703

(*a*) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,769
Educational "Plough Tax" in Coorg . . . . . Rx. 657
(*b*) Roads and Public Works only.
(*c*) Chowkidari (Village Police) Cess in Oudh.
(*d*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	418,068	...	45,175	463,243
Ditto Oudh	33,167	...	33,167	66,334
"Famine Assurance Rate," North-Western Provinces	...	...	92,077	92,077
"1 per cent. Road Cess," North-Western Provinces	4,810	...	...	4,810
"Original Rates," Oudh	...	36,701	...	36,701
Deduct—Amount credited as Cess for District Post	...	*3,670*	...	*3,670*
TOTAL . Rx.	456,045	33,031	170,419	659,495

No. 19 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1892.

	Gross Receipts.					Refunds and Drawbacks.					Net Produce.				
	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma (Lower).	Bengal.	Madras.	Bombay	Total Refunds and Drawbacks.	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Net Produce.
SEA CUSTOMS.															
Imports.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Arms, Ammunition, Military Stores	868	16,055	5,125	9,686	31,734	707	12,242	2,966	1,530	17,445	161	3,813	2,159	8,156	14,289
Drugs and Medicines	8	290	...	51	349	...	1	...	...	1	8	289	...	51	348
Oil, Mineral, Petroleum, &c.	7,569	104,185	13,874	49,034	174,662	7	158	1	1,952	2,118	7,562	104,027	13,873	47,082	172,544
Liquors:															
Ale, Beer, and Porter	3,570	4,320	2,823	7,946	18,659	51	18	...	7	76	3,519	4,302	2,823	7,939	18,583
Spirits	78,201	138,562	92,920	209,155	518,838	31	677	249	4,056	5,013	78,170	137,885	92,671	205,099	513,825
Wines and Liqueurs	5,012	17,478	6,731	22,866	52,087	16	113	27	163	319	4,996	17,365	6,704	22,703	51,768
Unclassified Articles	...	...	...	152	152	...	...	...	...	...	...	...	...	152	152
Total, Imports . Rx.	95,228	280,890	121,473	298,890	796,481	812	13,209	3,243	7,708	24,972	94,416	267,681	118,230	291,182	771,509
Exports.															
Grain and Pulse:															
Paddy	3,570	821	6,574	1,303	12,268	...	82	161	8	251	3,570	739	6,413	1,295	12,017
Rice	592,567	223,459	27,738	25,925	869,689	11,078	10,128	50	130	21,386	581,489	213,331	27,688	25,795	848,303
Total, Exports . Rx.	596,137	224,280	34,312	27,228	881,957	11,078	10,210	211	138	21,637	585,059	214,070	34,101	27,090	860,320
TOTAL, SEA CUSTOMS . Rx.	691,365	505,170	155,785	326,118	1,678,438	11,890	23,419	3,454	7,846	46,609	679,475	481,751	152,331	318,272	1,631,829
LAND CUSTOMS.															
Imports	...	...	1,550	42	1,592	...	...	...	...	...	...	...	1,550	42	1,592
Exports	...	...	3,057	428	3,485	...	...	...	...	...	...	...	3,057	428	3,485
Miscellaneous	...	...	11	...	11	..	...	...	..	...	...	...	11	...	11
TOTAL, LAND CUSTOMS, Rx.	...	...	4,618	470	5,088	...	...	...	...	...	...	...	4,618	470	5,088
MISCELLANEOUS.															
Wharf Rent, Fees, &c.	1,981	5,711	3,557	6,513	17,762	152	12	98	106	368	1,829	5,699	3,459	6,407	17,394
TOTAL, CUSTOMS REVENUE, Rx.	693,346	510,881	163,960	333,101	1,701,288	12,042	23,431	3,552	7,952	46,977	681,304	487,450	160,408	325,149	1,654,311

A.—Revenue Heads.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1892.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Lower).	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	3,651	3,651
Establishment and Contingencies of ditto	...	...	...	4,347	4,347
Collectors, Deputy and Assistant	2,638	3,361	2,830	3,630	12,459
Office Establishment	2,896	7,957	2,417	3,062	16,332
Preventive Establishment	3,893	27,334	81	12,557	43,865
Appraising Establishment	510	3,405	138	2,911	6,964
Wharf Establishment	...	3,317	...	..	3,317
Contingent Charges	453	3,177	891	1,737	6,258
Total Charges at the Principal Ports	10,390	48,551	6,357	31,895	97,193
Charges at other Ports (*vide* details below)	5,980	3,321	9,453	20,367	39,121
TOTAL CHARGES IN INDIA . Rx.	16,370	51,872	15,810	52,262	136,314
Charges in England:					
Stores for India				£	34
Exchange on Charges in England				Rx.	15
TOTAL CUSTOMS CHARGES				Rx.	136,363

DETAILS of CUSTOMS CHARGES at other than the PRINCIPAL PORTS.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
Burma (Lower).	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	240	1,711	49	2,000
Bassein	240	1,009	15	1,264
Kyauk-Phyu	...	29	1	30
Mergui	...	211	2	213
Moulmein	240	1,921	65	2,226
Sandoway	...	32	1	33
Tavoy	...	198	16	214
Total, Burma	720	5,111	149	5,980
Bengal.				
Balasore	...	424	37	461
Chittagong	450	1,333	119	1,902
Cuttack	...	726	15	741
Dacca	...	59	13	72
Pooree	...	132	13	145
Total, Bengal	450	2,674	197	3,321
Madras.				
Ganjam	...	548	146	694
Godavery	...	793	132	925
Kistna	...	332	129	461
Madura	...	324	45	369
Malabar	...	2,086	449	2,535
Nellore	...	261	15	276
South Arcot	...	687	140	827
South Canara	...	1,234	126	1,360
Tanjore	...	976	211	1,187
Tinnevelly	...	273	107	380
Vizagapatam	...	396	43	439
Total, Madras	...	7,910	1,543	9,453
Bombay.				
Gujarat Division	1,064	3,184	828	5,076
Konkan Division	2,736	3,317	1,899	7,952
Sind Division	1,213	4,394	1,732	7,339
Total, Bombay	5,013	10,895	4,459	20,367
Total Charges at Other Ports . Rx.	6,183	26,590	6,348	39,121

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

REVENUE.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT:											
Income Tax:											
Ordinary Collections	11,537	28,972	28	46,420	18,284	378,438	190,367	99,512	136,465	294,826	1,204,849
Deductions by Government from Salaries and Pensions	27,391	7,094	7,848	12,306	3,753	45,833	27,987	18,966	29,604	31,006	211,798
Deductions from Interest on Government Securities	55,045	155	12	272	24	1,409	3,483	1,148	7,057	14,546	83,151
Penalties	...	160	...	23	37	3,689	65	149	492	116	4,731
Recoveries from Surplus Profits of Railway Companies	6,354	...	...	...	...	...	...	...	..	15,085	21,439
Other items	...	1	...	...	...	1,424	...	45	..	115	1,585
License Tax (Pandhari)	...	7,991	...	...	...	...	..	...	...	...	7,991
TOTAL CIVIL DEPARTMENT	100,327	44,373	7,888	59,021	22,098	430,793	221,902	119,820	173,618	355,704	1,535,544
OTHER DEPARTMENTS:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	28,906										
„ Public Works „	6,499	1,127	...	6,460	924	6,726	5,819	13,372	12,154	10,453	51,513
„ Post Office „	6,512	...	...	...	...	...	..	..	5,172	3,490	49,589
„ Telegraph „	7,606	...	...	...	...	...	...	...	...	...	6,512
„ Marine „	2,059	...	...	...	...	...	...	...	...	...	7,606
											2,059
TOTAL OTHER DEPARTMENTS	51,582	1,127	...	6,460	924	6,726	5,819	13,372	17,326	13,943	117,279
			7,888	65,481							
TOTAL ASSESSED TAXES	151,909	45,500	73,369		23,022	437,519	227,721	133,192	190,944	369,647	1,552,823
Deduct—Refunds	*921*	*189*	*34*	*1,687*	*130*	*4,394*	*2,072*	*1,456*	*1,481*	*2,362*	*14,726*
			7,854	63,794							
NET REVENUE from ASSESSED TAXES	150,988	45,311	71,648		22,892	433,125	225,649	131,736	189,463	367,285	1,638,097
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	67	63	...	1,634	104	18,012	1,798	1,112	1,629	5,158	29,577

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue from Timber and other Produce removed from the Forests by Government Agency:											
Timber	32,164	3,378	9,326	189,625	1,345	603	59,412	41,578	16,579	60,989	414,999
Firewood and Charcoal	212	228	...	...	27	3,440	12,192	24,311	12,871	81,532	134,813
Bamboos	24	283	...	...	...	1	547	1,283	216	9	2,363
Sandal Wood	6,871	...	...	...	...	...	...	...	4,440	911	12,222
Grass and other minor Produce	51	3,761	...	...	58	106	3,158	22	4,661	16,685	28,502
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	2,598	16,884	89,480	52,701	19,266	37,917	51,640	2,934	24,916	62,903	361,239
Firewood and Charcoal	612	9,760	1,121	2,247	295	17,178	3,614	3,714	25,834	15,719	80,094
Bamboos	370	12,908	2,788	1,522	602	4,236	10,911	111	14,434	9,811	57,693
Grazing and Fodder Grass	1,728	59,149	...	41	557	885	12,231	21,978	18,372	58,641	173,582
Other minor Produce	3,752	(a) 24,868	23,728	5,122	5,424	9,290	12,863	911	40,774	8,598	135,330
Confiscated Drift and Waif Wood	...	425	4,541	8,932	354	821	2,249	2,013	1,375	1,204	21,914
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	...	21,499	673	...	818	...	...	2,360	25,350
Revenue from shared and private Forests	1,634	69	...	...	714	...	...	322	3	347	3,089
Miscellaneous:											
Fines and Forfeitures	83	101	109	954	189	118	118	86	155	1,655	3,568
Refunds	20	104	15	198	42	255	115	218	...	151	1,118
Other Sources	318	4,072	1,622	2,971	4,067	4,105	3,283	2,526	4,792	6,950	34,706
			132,730	285 812							
TOTAL FOREST REVENUE . Rx.	50,437	135,990	418,542		33,613	78,955	173,151	102,007	169,422	328,465	1,490,582
EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General and Assistant Inspector General of Forests	2,666	...	...	...	...	...	...	...	...	...	2,666
Establishment and Contingencies	2,701	...	...	...	...	...	...	...	...	...	2,701
TOTAL, GENERAL DIRECTION . Rx.	5,367	...	...	...	...	...	...	...	...	...	5,367
A.—CONSERVANCY AND WORKS.											
Timber and other Produce removed from the Forests by Government Agency	15,615	3,824	282	69,571	816	2,500	33,716	22,238	16,370	75,772	240,704
Timber and other Produce removed from the Forests by Consumers or Purchasers	174	12,409	606	1,320	1,539	4,916	4,052	172	7,635	4,153	36,976
Confiscated Drift and Waif Wood	...	2	1,519	3,830	23	411	998	562	314	23	7,682
Revenue from Forests not managed by Government	...	...	...	654	85	...	178	...	...	20	937

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	18	...	...	...	...	1,306	3,708	1,855	2,526	9,413
Live Stock, Stores, Tools and Plant	2,295	1,047	3,304	3,074	1,621	3,595	2,566	428	4,937	2,070	24,937
Communications and Buildings	1,799	1,562	1,200	739	1,418	1,984	10,303	1,730	7,250	1,447	29,432
Demarcation, Improvement, and Extension of Forests:—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 85	...	8,941	...	5,538	...	1,441	299	...	5,810	258	22,287
Other Charges	3,660	9,601	1,487	14,048	7,243	2,950	7,906	7,105	27,452	20,570	102,022
Miscellaneous	884	286	65	298	385	318	1,508	99	371	1,432	5,646
TOTAL CONSERVANCY AND WORKS . Rx.	24,427	37,690	8,463	99,072	13,130	18,115	62,832	36,042	71,994	108,271	480,036
B.—ESTABLISHMENTS.											
I.—*Salaries.*											
Pay of Conservators	...	2,862	1,939	2,642	1,499	1,704	4,938	1,235	3,636	4,502	24,957
Pay of Superior Officers	6,772	11,387	11,028	12,349	4,934	9,451	11,235	9,939	17,905	18,761	113,761
Subordinate Forest and Depôt Establishments	3,251	19,133	3,810	6,121	2,855	6,329	7,444	8,147	15,995	40,053	113,138
Office Establishments	973	3,878	3,231	4,700	1,379	1,884	3,054	2,585	8,463	6,659	36,806
Deputation and Special Allowances	751	34	2,050	2,355	360	495	101	248	172	200	6,766
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	124	124
	11,747	37,294	22,058	28,167	11,027	19,863	26,772	22,154	46,171	70,299	295,552
II.—*Travelling Allowances.*											
Conservators	...	155	195	385	138	299	405	214	535	723	3,049
Superior Officers	967	1,383	2,267	2,602	1,362	1,860	1,788	1,847	3,604	4,851	22,531
Subordinate Forest and Depôt Establishments	216	245	321	1,085	480	696	976	1,038	4,818	2,504	12,379
Office Establishments	73	161	383	281	37	234	469	435	1,316	2,150	5,539
	1,256	1,944	3,166	4,353	2,017	3,089	3,638	3,534	10,273	10,228	43,498
III.—*Contingencies.*											
Stationery	31	33	4	8	3	6	110	113	3	648	959
Carriage of Tents and Records	127	681	74	52	14	227	601	376	449	622	3,223
Rents, Rates, and Taxes	189	100	15	348	65	184	136	536	205	501	2,279
Pay of Police Guards	...	...	...	...	...	...	106	...	...	...	106
Official Postage	131	459	132	142	171	239	253	403	1,052	1,245	4,227
Sundries	486	2,112	414	354	286	324	776	778	1,185	900	7,615
	964	3,385	639	904	539	980	1,982	2,206	2,894	3,916	18,409
TOTAL ESTABLISHMENTS . Rx.	13,967	42,623	25,863	33,424	13,583	23,932	32,392	27,894	59,338	84,443	357,459
TOTAL EXPENDITURE IN INDIA . Rx.	43,761	80,313	34,326	132,496	26,713	42,047	95,224	63,936	131,332	192,714	842,862
			166,822								
CHARGES IN ENGLAND: Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c. . . . . £											742
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.											322
TOTAL FOREST EXPENDITURE . Rx.											843,926

(a) Includes Commutation Fees Rx. 11,113.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.											
Fees for Registering Documents	1,740	6,737	568	3,760	4,401	127,702	26,263	19,703	102,322	51,810	345,006
Fees for Copies of Registered Documents	153	2,835	3	89	54	2,341	9,991	5,247	2,887	844	24,444
Miscellaneous	133	1,544	19	191	11	3,388	4,157	1,544	18,240	1,125	30,352
			590	4,040							
TOTAL, REGISTRATION RECEIPTS . Rx.	2,026	11,116	4,630		4,466	133,431	40,411	26,494	123,449	53,779	399,802
Deduct—Refunds	*29*	*5*	*7*	*...*	*8*	*221*	*37*	*25*	*310*	*721*	*1,363*
NET RECEIPTS under REGISTRATION . Rx.	1,997	11,111	583	4,040	4,458	133,210	40,374	26,469	123,139	53,058	398,439
CHARGES.											
Superintendence	...	1,206	...	...	291	6,220	1,398	...	3,146	3,657	15,918
District Charges	605	3,092	303	1,790	2,345	62,127	19,280	8,080	67,889	26,434	191,945
			303	1,790							
TOTAL CHARGES under REGISTRATION . Rx.	605	4,298	2,093		2,636	68,347	20,678	8,080	71,035	30,091	207,863

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1892.

INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*
Tribute from Amjeerah	3,440		
„ Ajehgurh	467		
„ Boondee	12,000		
„ Banswara	3,573		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	2,739		
„ Holkar	605		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Oodeypoor	16,500		
„ Punnah	996		
„ Paldeo	16		
„ Rutlam	6,552		
„ Sillana	3,276		
„ Sirohee	688		
„ Lawa	45		
Nizam's Government on account of Mahratta Chouth	10,811		
		140,269	
Contribution from Bhurtpur	1,400		
„ „ Dholepur	1,000		
„ „ Kerowlee	500		
„ „ Malani	60		
„ 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		
	19,205		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur	147		
„ Amjeerah	1,966		
„ Burwanee	393		
„ Dhar	766		
„ Jabooah	147		
	3,419		
		75,266	
Fees on Succession:			
Alirajpur State	2,400		
Gaurihar	450		
Pertabgurh	600		
		3,450	
TOTAL INDIA GENERAL			218,985
CENTRAL PROVINCES.			
Tributes from various Petty States		22,548	
Fees on Succession:			
Lal Raghubar Singh, Chief of the Sarangarh State, Sambalpur		500	
TOTAL CENTRAL PROVINCES			23,048
Carried forward ...			242,033

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1892— *contd.*

		Rx.	*Rx.*
	Brought forward		242,033
BURMA.			
(Upper)			
Tribute from Kale Swabwa State		1,127	
„ Thamugdut Swabwa State		40	
„ Momeik State		1,300	
„ Shan States		30,921	
„ Baw States		484	
„ various Petty States		402	
	TOTAL BURMA (UPPER)		31,274
ASSAM.			
Tributes from Various Petty States		10	
			10
PUNJAB.			
Tribute from Kupoorthulla		13,100	
„ Chumba		570	
„ Mundee		10,000	
„ Sokeith		1,100	
„ Various Petty States		3,302	
	TOTAL PUNJAB		28,072
MADRAS.			
Tribute from Travancore	78,311		
„ Bastar	200		
„ Jeypur	100		
		78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
„ „ Cochin for the maintenance of a Battalion of Native Infantry		20,000	
„ „ Travancore		1,332	
	TOTAL MADRAS		344,943
BOMBAY			
Tribute from Kattywar	55,447		
Tributes from various Petty States	5,464		
Subsidy from the Kutch Government	18,695		
Contribution from Baroda State	38,441		
Contribution from Jagirdars, Southern Mahratta Country	8,205		
		126,252	
Fees on Succession:			
Chandansingji Umedsingji, Rana of Vao		377	
	TOTAL BOMBAY		126,629
	TOTAL TRIBUTES, &c. Rx.		775,961

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section B.—Interest.

Revenue *Rx.* 879,443. Expenditure *Rx.* 4,315,176.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	879,443	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,839,800
Interest on other Obligations . .	26	Expenditure	50	...	...	475,376
		Total .		...	879,443	4,315,176

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1891-92.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES											
To Native States, Presidency Corporations, &c., set forth in Account No. 83, page 226	2,671	...	1,769	21	...	141,531	...	...	23,609	187,232	356,833
To Local Bodies, Private Individuals, and Cultivators under the Provincial Loan Scheme, set forth in Account No. 83A, page 228	...	3,466	...	1,716	71	5,893	22,687	23,277	4,108	18,108	79,326
TOTAL INTEREST ON LOANS AND ADVANCES	2,671	3,466	1,769	1,737	71	147,424	22,687	23,277	27,717	205,340	436,159
INVESTMENTS.											
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 68	284,805	...	...	...	...	...	...	...	...	...	284,805
Securities of Provincial Funds	60	403	...	...	56	1,418	2,603	849	10,315	5,968	21,672
TOTAL INTEREST ON INVESTMENTS	284,865	403	...	...	56	1,418	2,603	849	10,315	5,968	306,477
ARREARS DUE TO THE GOVERNMENT											
Of Land Revenue	1	...	...	...	...	4	...	...	2,777	314	3,096
Of other Revenue	...	...	...	...	...	...	...	...	743	...	743

Of District Road Cess	...	...	...	...	...	4,211	...	...	...	...	4,211
Of Public Works Cess	...	...	...	...	...	4,368	...	...	...	...	4,368
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	56	...	56
Of Balances due for Commutation of Land Tax	...	...	...	...	97	...	...	...	...	...	97
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	1	...	...	...	97	8,583	...	...	3,576	314	12,571
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	597	...	...	...	...	...	...	...	...	51	648
Interest on Overdrawn Capital of Railway Companies	38,291	...	...	...	...	...	...	...	...	...	38,291
Sundry Items	147	1	...	352	...	304	74	5	343	216	1,442
TOTAL SUNDRY ACCOUNTS	39,035	1	...	352	...	304	74	5	343	267	40,381
TOTAL RECEIPTS IN INDIA . Rx.	326,572	3,870	1,769	2 089	224	157,729	25,364	24,131	41,951	211,889	795,588
			3,858								

RECEIPTS IN ENGLAND:	£	
Interest realized from Investment of Cash Balance	58,312	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	154	
	£	58,466
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	25,389
TOTAL INTEREST RECEIPTS . Rx.		879,443

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 1892.

	Amount of Loan, 31st March 1892.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	740,810	33,336	34,590	
Transfer Loan of 1879, 4½ per cent. portion	11,386,007	512,370	512,814	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*) 1,012	1,023	
				593,427
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	715,211	28,608	29,328	
Loan of 1835-36	1,724,690	68,988	68,950	
Loan of 1842-43	27,062,570	1,082,503	1,039,245	
Loan of 1854-55	14,549,840	581,994	557,743	
Transfer Loan of 1st May 1865	33,889,521	1,355,581	1,408,913	
Reduced 4 per cent. Loan of 1879	6,363,050	254,522	261,830	
Promissory Notes for Mysore Family	50,752	2,030	2,067	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
East Indian Railway Commuted Stock	5,800	232	213	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
				3,568,289
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,175	
				1,175
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,710	68	60	
Cawnpore-Furukhabad Railway Debenture Loan	1,070	43	35	
Cawnpore-Achneyra Railway Debenture Loan	6,070	243	328	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan	77,180	3,087	4,043	
				4,466
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	138	
5 per cent. Loan of 1856-57	...	...	7	
4½ per cent. Transfer Loan of 1870	...	...	190	
4½ per cent Loan of 1871	...	...	12	
4½ per cent. Transfer Loan of 1872	...	...	159	
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	...	...	260	
Gazipore-Dildarnagar Railway Debenture Loan at 4 per cent.	...	...	81	
				847
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	1,433	57	297	
Discount on Loans—				
Brokerage on Conversion of 4½ per cent. Loans of 1878 and 1879 into 4 per cent. Loans 122				
Less—Premium realized in Conversion of Stock Notes into 4 per cent. Loans 1				
121	...	...	121	
				418
TOTAL INTEREST ON RUPEE DEBT . RX.				4,168,622
Carried forward .				4,168,622

(*a*) Equivalent in Rupees of 7*s.* per 100 Rupees.

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 1892—*continued.*

	Amount of Loan, 31st March 1892.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
	£	£	£	Rx.
Brought forward .	...	...	...	4,168,622
STERLING DEBT.				
India 3½ per cent. Stock	64,201,423	2,247,050	2,248,937	
India 3 per cent Stock	33,455,079	1,003,652	908,347	
India 5 per cent. Stock (prior to 5th July 1880) .	...	...	20	
India 4 per cent. Stock (prior to 5th October 1888) .	...	...	31	
India 3½ per cent. Debentures	...	...	143,727	
India 3½ per cent. Debentures	3,614,000	117,455		
East Indian Railway Debenture Stock . . .	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock . .	348,666	13,947	13,947	
Oude and Rohilkund Railway Debenture Stock .	384,700	15,388	103,812	
Oude and Rohilkund Railway Debentures . .	2,499 300	87,475		
South Indian Railway Debenture Stock . . .	425,000	19,125	54,284	
South Indian Railway Debentures	983,900	33,652		
			3,537,709	
Discount, Sinking Fund			(*a*) 10,470	
Discount on the issue and sales of £4,600,000 India 3 per cent. Stock . .			254,353	
Commission on Renewal of India Debentures			627	
TOTAL INTEREST ON STERLING DEBT £				3,803,159
EXCHANGE ON PAYMENTS IN ENGLAND . . . . . Rx.				1,651,569
GRAND TOTAL . Rx.				(*b*) 9,623,350

(*a*) Includes £8,589 charged to "Interest on Debt" and £1,881 charged to "State Railways Interest on Debt."

(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* Distribution Statement 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 on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	Interest on Ordinary Debt.				Interest on Debt incurred for Railway 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 . . .	...	—22,594	137	—22,457	2,480,038	589,580	3,069,618
Central Provinces . .	...	2,820	3	2,823	(*a*) 19,415	...	19,415
Burma, Lower . . .	...	1,287	...	1,287	115,417	...	115,417
Assam	...	45	...	45	...	...	...
Bengal	...	10,113	2	10,115	369,851	240,311	610,162
North-Western Provinces and Oudh . . .	...	18,861	7	18,868	...	279,787	279,787
Punjab	...	18,619	14	18,633	19,855	...	19,855
Madras	...	6,890	35	6,925	...	...	...
Bombay	...	17,909	220	18,129	...	...	...
Total, India . . Rx.	...	53,950	418	54,368	3,004,576	1,109,678	4,114,254
England . . . £	2,375,719	...	263,569	2,639,288	(*b*) 1,163,871	...	1,163,871
Exchange . . . Rx.	1,031,686	...	114,458	1,146,144	505,425	...	505,425
TOTAL . Rx.	3,407,405	53,950	378,445	3,839,800	4,673,872	1,109,678	5,783,550

TOTAL Rx. 9,623,350, as above.

(*a*) Charged to "State Railways—Interest on Capital deposited by Companies."

(*b*) Includes £157,919 on account of Interest chargeable against Railway Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1892, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,556,134	1,555,996	6, 5 and 4	68,645
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	220
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	812
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	256
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	267
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Fatha Ulla Khan	4,000	4,000	6	234
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes on account of Bhonsla and other Nagpur Temples.	34,520	34,520	5 and 4	492
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	7,162	8,762	4	295
Service Funds.				
Uncovenanted Service Family Pension Fund	1,135,548	1,174,200	6	66,691
Miscellaneous Service Funds	268	277	4½	12
Savings Banks.				
Post Office Savings Bank Deposits	6,346,741	7,059,316	3¾	240,975
State Railway Provident Institutions	88,008	103,601	3¾	3,385
Civil Engineers' Provident Fund	163,133	195,763	4	7,028
Postal Insurance and Life Annuity Funds	20,981	27,205	3¾	834
Post Office Guarantee Fund	(*a*) 31,074	30,054	4	1,200
Regimental Savings Banks Deposits	75,503	66,373	3¾	(*b*) 3,916
General Family Pension Fund	17,259	32,108	3¾	956
Hindu Family Annuity Fund	7,751	11,629	3¾	366
Bengal Christian Family Pension Fund	26	981	3¾	23
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	23,566	5,378	4	2,610
Balances of Railway Funds	133,441	141,964	3¾	4,440
Telegraph Fine and Guarantee Fund	4,774	4,332	3¾	36
Miscellaneous Accounts	...	...	...	106
Refunds	...	...	...	4
TOTAL	9,757,054	10,563,624		406,525
Carried forward . Rx.	9,757,054	10,563,624		406,525

(*a*) Differs from last year's closing balance for correction since made.
(*b*) Includes Rx. 1,017 on account of Regimental Savings Banks' Deposits in Madras.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1892, &c.—*continued*.

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	9,757,054	10,563,624		406,525
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions . . .	(a)8,651	1,939	3½	287
BURMA.				
Savings Banks.				
State Railway Provident Institutions { Upper Burma .	18,828	22,777	3½	278
State Railway Provident Institutions { Lower Burma .				453
	18,828	22,777		731
ASSAM.				
Savings Banks.				
State Railway Provident Institutions . . .	487	406	3½	14
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta) .	(a)236,383	249,998	3½	8,909
State Railway Provident Institutions . . .	(a)68,366	70,504	3½	2,471
Miscellaneous.				
Compensation for Lands taken for Public Purposes .	...	...	...	45
Land Revenue Collections Refunded . . .	...	...	...	2
Miscellaneous Accounts	...	...	...	609
Refunds	...	...	...	4
TOTAL .	304,749	320,502		12,040
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment .	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions . . .	45,629	52,145	3½	1,729
TOTAL .	65,629	72,145		2,529
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 and 3½	100
Savings Banks.				
State Railway Provident Institutions . . .	181,381	208,444	3½	6,968
TOTAL .	182,645	209,708		7,068
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	...
Service Funds.				
Apothecaries' Fund	11,559	11,983	4	460
Savings Banks.				
Government Savings Bank Deposits . . .	52,694	55,131	3½	1,883
Regimental Savings Banks Deposits . . .	25,259	22,906	3½	(b)...
Deposits of the Administrator General . . .	77	74	3½	3
Miscellaneous.				
Land Revenue Collections refunded . . .	...	...	...	131
Miscellaneous Accounts	...	...	...	635
Refunds	...	...	...	6
TOTAL .	89,715	90,220		3,118
Carried forward .	10,427,758	11,281,321		432,312

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

(b) Interest Rx. 1,017 shown 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 1892, &c.—*continued*.

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	10,427,758	11,281,321		432,312
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,155	91,155	5 and 6	4,551
Service Funds.				
Uncovenanted Service Family Pension Fund . .	126,625	134,264	6	7,364
Savings Banks.				
Government Savings Bank Deposits . . .	726,612	756,059	3½	26,992
Regimental Savings Banks Deposits . . .	24,566	21,010	3¾	939
Uncovenanted Service Family Pension Fund, Life Assurance Branch	8,047	8,239	3¾	298
Deposits of the Administrator General . . .	(*a*)22,116	21,877	3½	1,035
Local Fund Pension Fund	6,209	8,415	3½	290
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,504
Refunds	...	...	...	9
TOTAL .	1,005,330	1,041,019		42,982
TOTAL IN INDIA . Rx.	11,433,088	12,322,340		475,294
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				57
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				25
GRAND TOTAL . Rx.				475,376

(*a*) Differs from last year's closing balance for correction 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.
			Upper.	Lower.							
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	66,691	...	...	...	...	...	...	...	...	7,364	74,055
Other Service Funds . .	12	...	...	...	...	...	...	...	460	...	472
TOTAL SERVICE FUNDS . Rx.	66,703	...	...	...	...	...	...	...	460	7,364	74,527
SAVINGS BANKS.											
Government Savings Bank . .	...	...	...	...	...	8,909	...	...	1,883	26,992	37,784
Post Office Savings Bank . .	240,975	...	...	...	...	...	...	...	...	...	240,975
State Railway Provident Institutions	3,385	287	278	453	14	2,471	1,729	6,968	...	...	15,585
Civil Engineers' Provident Fund .	7,028	...	...	...	...	...	...	...	...	...	7,028
Regimental Savings Bank .	3,916	...	...	...	...	...	...	...	...	939	4,855
Other Bank Accounts . . .	3,379	...	...	...	...	...	...	...	3	1,623	5,005
			278	453							
TOTAL SAVINGS BANKS . Rx.	258,683	287	731		14	11,380	1,729	6,968	1,886	29,554	311,232

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section C.—Post Office, &c.

Revenue *Rx.* 2,575,736. Expenditure *Rx.* 2,429,188.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,446,355	1,493,359
Telegraph . .	28	Receipts and Expenditure . . .	55	...	919,335	838,720
,, . .	28A	Details of Message Revenue, Indian Telegraphs	57	570,118	...	...
,, . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	165,006	...	...
,, . .	28C	Capital Cost of Indian Telegraph Lines .	57	194,212	...	...
,, . .	28D	Outlay on Construction of Telegraph Lines .	58	155,143	...	...
		Do. do. Lines under Agreement	58	—*391*	...	...
,, . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	59	468,808	...	...
,, . .	28F	Capital Cost of Indo-European Telegraph Lines	59	8,185	...	...
,, . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	63,877	...	...
,, . .	28H	Do. do. Persian Section	61	34,566	...	
Mint . . .	29	Receipts and Charges	63	...	210,046	97,109
		TOTAL .		...	2,575,736	2,429,188

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1892.

RECEIPTS.

India, General.

IMPERIAL.

	Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	154,814		
Sale of Postage Stamps:			
Ordinary Stamps	833,011		
Service Stamps	213,162		
Mail Cart and Parcel Van Passenger Service	17,117		
Receipts on account of Money Orders	211,210		
Receipts on account of British Postal Orders	185		
Fees and Petty Receipts	8,791		
Contribution from Native States	1,124		
Bullock Train Collections	7,137		
	1,446,551		
Deduct—	Rx.		
Amount of Postage received in India and paid to the Post Master General, London	2,474		
Payments to Colonial and other Foreign Administrations	4,753		
Refunds	735		
	7,962		
		1,438,589	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Provincial	...	944	...	...	...	...	424	...	60	1,428	1,428	
Local	...	...	25	5	1,584	...	4,724	...	...	6,338	6,338	
TOTAL	...	944	25	5	1,584	...	5,148	...	60	7,766		

TOTAL RECEIPTS of the POST OFFICE . Rx. 1,446,355

CHARGES.

India, General.

IMPERIAL.

Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	8,436		
Office Establishment	4,182		
Allowances	1,035		
Office Expenses	1,071		
		14,724	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	3,594		
Office Establishment	30,594		
Allowances	19		
Office Expenses	971		
		41,178	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	19,987		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	72,853		
Office Establishments	573,233		
Allowances	35,339		
Supplies and Services	17,572		
Office Expenses	67,848		
		786,832	
Conveyance of Mails:			
Road Establishment	94,653		
Ferry Establishment	269		
Contingent Road Charges and Allowances	5,439		
Bounty Money	993		
Payments to P. and O. Company for conveyance of Mails by non-contract Vessels	815		
Boat Establishment and Charges	2,271		
Mail Cart Establishment and Charges	36,050		
Railway Charges	20,128		
Payments to State Railways	86,205		
Bullock Train Establishment and Charges	13,552		
		260,375	
Subsidies		61,911	
Discount on Sale of Postage Stamps		12,965	
Stationery and Printing		(a)55,223	
Miscellaneous Charges of Post Office		5,334	
		1,238,542	

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Imperial	3,488	...	...	...	...	...	...	...	...	3,488	3,488	
Provincial	...	6,054	4,884	84	450	...	9,860	9,040	10,689	41,061	41,061	1,242,030
Local	73	...	8,315	3,738	36,653	18,284	5,055	...	...	72,118	72,045	73
TOTAL	3,561	6,054	13,199	3,822	37,103	18,284	14,915	9,040	10,689	116,667	113,106	1,242,103

CHARGES IN ENGLAND:	TOTAL CHARGES in INDIA . Rx.	1,355,209
Stores for India	£ 35,064	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	„ 59,900	
Pay and Expenses of Indian Delegate at the International Postal Congress at Vienna	„ 457	
TOTAL CHARGES in ENGLAND .	£	96,321
EXCHANGE ON CHARGES IN ENGLAND	Rx.	41,829
TOTAL CHARGES of the POST OFFICE .	Rx.	1,493,359

N.B.—The estimated amount of Sea Postage retained by India is £4,133.

(*a*) Includes Rx. 47,371 cost of Stationery, etc., supplied from Central Stores.

NO. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1892.

	India.	England.	Exchange.	Capital.	Revenue.
RECEIPTS.					
INDIAN TELEGRAPHS. REVENUE.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Imperial:					
Message Revenue . (*Account No. 28A*)	570,118	...	...	...	570,118
Rent of Wires and Instruments leased to Railways and Canals	147,994	...	...	...	147,994
Rent of Local and Private Lines . . .	10,628	...	...	...	10,628
Royalty from Telephone Companies . . .	1,159	...	...	...	1,159
Recoveries from Guarantors	4,454	...	...	...	4,454
Miscellaneous Revenue	2,732	...	...	...	2,732
TOTAL IMPERIAL .	737,085	...	...	...	737,085
Provincial:					
Message Revenue:					
Bombay	415	...	...	...	415
TOTAL INDIAN TELEGRAPHS .	737,500	...	...	...	737,500
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . . (*Account No. 28B*)	163,467	1,073	466	...	165,006
Joint Purse Agreement—Net difference between receipts and payments	...	—23,865	—10,364	...	—34,229
Miscellaneous Revenue	375	435	189	...	999
TOTAL INDO-EUROPEAN TELEGRAPHS .	163,842	—22,357	—9,709	...	131,776
Add—Payments in England taken in reduction of receipts	...	34,902	15,157	...	50,059
TOTAL .	163,842	12,545	5,448	...	181,835
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	901,342	12,545	5,448	...	919,335
GRAND TOTAL .	...	...	...	919,335	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	154,752	...	...	154,752	...
Buildings „ „	—35	...	...	—35	...
Apparatus and Plant „ „	9,980	...	...	9,980	...
Stores and other Suspense Accounts „ „	—95,486	83,212	36,136	23,862	...
	69,211	83,212	36,136	188,559	...
DEDUCT:					
Receipts on Capital Account, &c. . .	1,574	...	...	1,574	...
TOTAL CAPITAL .	67,637	83,212	36,136	186,985	...
REVENUE:					
General Charges (*Account No. 28E*)	111,981	5,521	2,398	...	119,900
Maintenance of Lines „ „	71,004	...	...	...	71,004
Working and Maintenance of Signal Offices „ „	276,877	...	...	...	276,877
Suspense Accounts . . „ „	1,027	...	...	...	1,027
TOTAL REVENUE .	460,889	5,521	2,398	...	468,808
TOTAL IMPERIAL carried forward .	528,526	88,733	38,534	186,985	468,808

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1892—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*
Brought forward .	528,526	88,733	38,534	186,985	468,808
INDIAN TELEGRAPHS—*contd.*					
PROVINCIAL:					
Revenue	385	...	...	...	385
TOTAL PROVINCIAL—BOMBAY . .	385	...	...	...	385
TOTAL INDIAN TELEGRAPHS .	528,911	88,733	38,534	186,985	469,193
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . (*Account No. 28 F*)	393	...	...	393	...
Stores and other Suspense Accounts . . . . . „ „	—*18,081*	12,952	5,625	496	...
TOTAL PERSIAN GULF SECTION . .	—*17,688*	12,952	5,625	889	...
Persian Section:					
Buildings . (*Account No. 28 F*)	536	...	...	536	...
Stores and Suspense Account „ „	—*332*	...	...	—*332*	...
Subsidies and Political Charges „ „	7,092	...	...	7,092	...
TOTAL PERSIAN SECTION . .	7,296	...	...	7,295	...
TOTAL CAPITAL . .	—*10,392*	12,952	5,625	8,185	...
REVENUE:					
Persian Gulf Section:					
General Charges . (*Account No. 28 G*)	9,122	1,929	837	...	11,888
Cable Maintenance . „ „	28,844	...	...	...	28,844
Maintenance of Lines . „ „	2,352	...	...	...	2,352
Working and Maintenance of Signal Offices . „ „	16,691	...	...	...	16,691
Subsidies and Royalties . „ „	3,131	...	...	...	3,131
TOTAL .	60,140	1,929	837	...	62,906
Charges by other Departments . .	971	...	...	...	971
TOTAL PERSIAN GULF SECTION . . .	61,111	1,929	837	...	63,877
Persian Section:					
General Charges . (*Account No. 28 H*)	9,373	1,575	684	...	11,632
Maintenance of Lines . „ „	14,645	...	...	...	14,645
Working and Maintenance of Signal Offices . „ „	8,289	...	...	...	8,289
TOTAL PERSIAN SECTION . .	32,307	1,575	684	...	34,566
TOTAL REVENUE . .	93,418	3,504	1,521	...	98,443
TOTAL INDO-EUROPEAN TELEGRAPHS . .	83,026	16,456	7,146	8,185	98,443
ADD:—Payments in England taken in reduction of Receipts	...	34,902	15,157	...	50,059
TOTAL .	83,026	51,358	22,303	8,185	148,502
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .	...	18,027	7,828	...	25,855
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	611,937	158,118	68,665	195,170	643,550
GRAND TOTAL .	...	...	...	Rx.838,720	

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

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rx.*
Sale of Telegraph Stamps	611,078
Postage Stamps on Messages	104,598
State-bearing Messages, &c.	76,211
From other Telegraph Administrations	25,853
TOTAL	817,740
Deduct:	
Payments to other Telegraph Administrations	*244,404*
Refunds of Over-charges and Delivery Charges	*3,128*
TOTAL DEDUCTION	*247,622*
NET MESSAGE REVENUE	570,118

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

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Receipts from other Telegraph Administrations	157,969	12,110	5,259	175,338
Cash collections in Gulf Section	2,970	...	...	2,976
Persian Section	5,067	...	...	5,067
TOTAL	166,012	12,110	5,259	183,381
Deduct:				
Payments to other Administrations	*2,545*	*11,037*	*4,703*	*18,375*
NET MESSAGE REVENUE	163,467	1,073	466	165,006

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1891-92.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental, Railway and Canal, Under Agreement — *Account No. 28D*	155,143	...	155,143	3,621,861	3,777,004
	—391	...	*—391*	124,660	124,269
Temporary Lines for military purposes	...	...	...	*—5,675*	*—5,675*
Total Telegraph Lines	154,752	...	154,752	3,740,846	3,895,598
Telegraph Buildings:					
Signal Offices	24	5,800	5,824	480,106	486,020
Quarters for Staff	*—15*	...	*—15*	1,308	1,293
Cable Houses and Tanks	*—44*	...	*—44*	3,904	3,860
Store Houses	...	81	81	38,202	38,283
Workshop Buildings	...	1,346	1,346	26,395	27,741
Total Buildings	*—35*	7,227	7,192	550,005	557,197
Apparatus and Plant:					
Equipment of Signal Offices	9,689	...	9,689	176,485	186,174
Miscellaneous	291	...	291	16,228	16,519
Total Apparatus and Plant	9,980	...	9,980	192,713	202,693
Stores	24,138	...	24,138	326,707	350,845
Other Suspense Accounts	*— 276*	...	*— 276*	459	183
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	23,862	...	23,862	568,110	591,972
TOTAL	188,559	7,227	195,786	5,051,674	5,247,460
Deduct:					
Receipts on Capital Account, &c.	*1,574*	...	*1,574*	*27,506*	*29,080*
TOTAL CAPITAL IMPERIAL	186,985	7,227	194,212	5,024,168	5,218,380
PROVINCIAL:					
Telegraph Lines	...	...	...	5,237	5,237
„ Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL CAPITAL EXPENDITURE	186,985	7,227	194,212	5,029,405	5,223,617

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1891-92.

List of Lines constructed.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Assam Division.	
Erecting an additional wire from Golaghat to Manipur	3,259
„ an extra wire from Jalpaiguri to Dhubri	1,426
Reconstructing and adding a 4th wire on the line from Gouripur Junction to Bagribari	1,492
Erecting an extra wire from Chapur to Gauhati	3,771
„ „ „ „ on the line from Sylhet to Gauhati	1,322
Reconstructing the line, 26th mile, from Manipur to Tammu	3,013
Reconstructing the line and adding an extra wire from Gauhati Office to Silghat Junction	1,032
Dacca Division.	
Erecting an additional wire from Sara to Jalpaiguri	2,143
Laying a cable from Damukdia to Sara	1,346
Erecting the line from Mymensing to Jamalpur	1,325
Bengal Division.	
Erecting an extra wire from Agra to Gaziabad	1,447
„ a line from Rampurhaut to Doomka	1,314
„ an extra wire from Sahibgunge to Khana Junction	1,505
Bombay Division.	
Reconstruction of line from Kalyan to Campoli	—1,967
Constructing the line from Dadur to Kalyan	1,649
Erecting an extra wire from Kalyan to Bhusaval	2,713
Upper Burma Division.	
Constructing the line from Maymyo to Lashio	2,143
„ a permanent line from Mogoung to Fort O'Donnell, Jade Mines	1,023
Erecting an extra wire from Sagaing to Kalewa	2,962
Constructing the line from Mogoung to Mytikyina	1,070
East Coast Division.	
Erecting an extra wire from Rancegunge to Cuttack	2,847
„ „ „ „ „ Nellore to Bezwada	1,826
„ „ „ „ „ Khorda to Coconada	3,585
„ „ „ „ „ Bezwada to Wadapillee cable house	1,060
Madras Division.	
Constructing a 2nd line from Tanjore Railway Station to Trichinopoly Railway Crossing	1,998
Constructing a 2nd line from Cuddalore Old Town to Tanjore Railway Junction and an extra wire from Tanjore Railway Junction to Negapatam Office	7,534
Oudh and Rohilkhand Division.	
Constructing a line from Jaunpur C. O. to Azimgarh	1,186
Punjab Division.	
Erecting a wire on existing supports from Delhi to Ambala	1,360
	55,984
Minor items costing under Rx. 1,000 each	36,518
	92,502
Add—	
Share of Establishment	*a*)13,872
„ Store Contingencies	1,869
TOTAL DEPARTMENTAL LINES	108,243
RAILWAY AND CANAL LINES.	
Bellary Division.	
Constructing the line from Subadar's Chutram to Dodhbullapur	1,148
Bombay Division.	
Constructing the State line from Godrá to Rutam	4,518
	5,666
Carried forward	108,243

List of Lines constructed.	Outlay during the year.
	Rx.
Brought forward	108,243
Railway and Canal Lines—*continued.*	5,666
East Coast Division.	
Constructing the line along East Coast Railway from Vizianagram to Berhampore	8,221
Constructing the line along East Coast Railway from Berhampore (Ganjam) to Naraj (Cuttack)	8,007
Upper Burma Division.	
Constructing a temporary line along the Mu Valley State Railway from Gyodoung to Katha and from Nahakoung to Mohuyin	1,518
Constructing a line along Mu Valley from Sagaing to Kawlin	—1,086
Dacca Division.	
Constructing the line from Barsoi to Kissengunj	1,275
Madras Division.	
Constructing a line of B. C. posts with two wires from Dharmavaram to Hindupur	4,574
Sind and Baluchistan Division.	
Constructing a temporary line from Mach to Nari Bank *vid* Mushkaff Valley	1,284
Rajputana Division.	
Constructing a line along the Hyderabad-Umarkot Railway from Hyderabad to Shadipalli	3,460
Completing with three wires the line from Jodhpur to Kuchaman Road	—1,390
	31,529
Minor items each costing less than 1,000 Rx.	8,551
TOTAL	40,080
Add—	
Share of Establishment	(*a*) 6,010
„ Store Contingencies	810
TOTAL RAILWAY AND CANAL LINES	46,900
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	155,143
LINES UNDER AGREEMENT.	
Assam Division.	
Constructing the line from Tezpur to Behali	1,821
Bombay Division.	
Constructing the line from Cutch Mandvi to the frontier, 3 miles east of Ardesir	—6,425
Dacca Division.	
Erecting an extra wire for the I. G S. N. Co. on the line from Nalhatti to Goalundo	1,357
	—3,247
Minor works each costing less than 1,000 Rx.	2,913
TOTAL	—334
Add—	
Share of Establishment	(*a*)—50
„ Store Contingencies	—7
TOTAL LINES UNDER AGREEMENT	—391

(*a*) Share of Establishment, Departmental Lines . . Rx. 13,872
Ditto ditto, Railway Lines . . „ 6,010
Ditto ditto, Lines under Agreement . . „ —50
As in Note (*a*), p. 59 . „ 19,832

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1892.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direction and Divisional Supervision	56,616	...	...	56,616
Account Office	3,303	...	...	3,303
Check Office	1,214	...	...	1,214
Stores, Workshop and Electrician	4,101	...	...	4,101
OFFICE ESTABLISHMENTS:				
Direction	3,668	...	...	3,668
Divisional	4,877	2,556	20,082	27,515
Account	7,196	...	...	7,196
Message Check	4,780	...	...	4,780
Stores, Workshop and Electrician	3,560	...	...	3,560
SUBORDINATES:				
Sub-Assistant Superintendents	21,256	3,960	2,923	28,139
Inspectors, &c.	1,880	5,650	...	7,530
Telegraph Masters and Signallers	1,073	573	150,963	152,609
Military Signallers	...	...	11,071	11,071
Line and Signal Office Establishments, &c.	...	13,672	1,230	14,902
Temporary Establishment	1,982	256	2,671	4,909
Total Salaries	115,506	26,667	188,940	331,113
Furlough Allowances, &c.	7,919	...	...	7 919
Allowances for special localities, &c.	6,832	1,395	28,488	36,715
Travelling Allowances	10,180	4,602	7,648	22,430
Total Salaries and Establishments	140,437	32,664	225,076	398,177
Deduct Charge to Capital:				
Portion charged to Works (*a*) *19,832*				
Do. do. other Departments *2,397*				
Workshop Outturn (*b*) *4,828*				
27,057	...	...		*27,057*
NET CHARGE TO REVENUE	113,380	32,664	225,076	371,120
Payments to Postal Department for working Combined Offices	...	...	28,787	28,787
Apparatus and Plant	1,251	619	12,077	13,947
Repairs to Lines	...	36,886	...	36,886
Repairs to Buildings	...	150	...	150
Rent of Offices	147	343	2,246	2,736
Office Contingencies	3,270	342	8,691	12,303
Store Contingencies	1,852	...	...	1,852
Suspense	1,027	...	...	1,027
	7,547	38,340	51,801	97,688
GRAND TOTAL	120,927	71,004	276,877	468,808
India *Rx.*	113 008	71,004	276,877	460,889
England £	5,521	...	...	5,521
Exchange *Rx.*	2,398	..	...	2,398

(*a*) Telegraph Lines Rx. 19,832, *see* Note (*a*), page 58. (*b*) Charged to Stores, Capital—item Rx. 24,138 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1891-92.

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

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1891-92—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	293	...	293	57,737	58,030
Quarters for Staff	60	...	60	2,203	2,263
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	40	...	40	2,758	2,798
Total Buildings	393	...	393	63,875	64,268
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	768	...	768	30,876	31,644
Other Suspense Accounts	*—272*	...	*—272*	476	204
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	496	...	496	79,947	80,443
	889	...	889	968,265	969,154
Deduct—					
Receipts on Capital Account	...	...	...	*5,601*	*5,601*
TOTAL PERSIAN GULF SECTION	889	...	889	962,664	963,553
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	536	...	536	4,234	4,770
Total Buildings	536	...	536	8,754	9,290
Other Suspense Accounts	*—332*	...	*—332*	857	525
Subsidies and Political Charges	7,092	...	7,092	...	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	7,296	...	7,296	164,672	171,968
Deduct—					
Receipts on Capital Account	...	...	...	*410*	*410*
TOTAL PERSIAN SECTION	7,296	...	7,296	164,262	171,558
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	8,185	...	8,185	1,143,325	1,151,510

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

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office, including Constantinople Office	328	...	...	...	328
Gazetted Officers:					
Direction and Supervision	5,073	...	...	781	5,854
Engineering and Electrician	348	3,309	...	...	3,657
Accounts	560	...	...	...	560
Office Establishments:					
Direction	464	...	...	...	464
Message Check	...	...	...	619	619
Accounts	513	...	...	...	513
Stores and Workshops	161	...	...	144	305
Subordinates:					
Signallers, &c.	...	...	...	11,059	11,059
Cable Establishment	...	1,966	...	...	1,966
Cable Steamer Establishment	...	1,730	...	...	1,730
Medical Establishment	606	...	...	...	606
Line and Signal Office Establishment	...	...	1,217	822	2,039
Temporary Establishment	205	...	...	240	445
Total Salaries	7,930	7,005	1,217	13,665	29,817
Furlough Allowances, &c.	2,438	...	...	...	2,438
Travelling Allowances	791	172	3	469	1,435
Allowances for special localities	48	60	...	...	108
Total Salaries and Establishment	11,207	7,237	1,220	14,134	33,798
Repairs of Lines, Offices, and Cables	...	15,403	1,132	105	16,640
Advertising Charges, Expenses of the Berne Bureau	...	...	...	81	81
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	3,564	...	...	3,564
Provision for Crew	...	2,066	...	...	2,066
Store-keeping	135	...	...	...	135
Office Contingencies, &c.	218	574	...	1,867	2,659
	353	21,607	1,132	2,557	25,649
TOTAL	11,888	28,844	2,352	16,691	59,775
Subsidies to Chiefs (*a*)	3,131	...	...	...	3,131
Charges by other Departments	...	...	...	971	971
GRAND TOTAL	15,019	28,844	2,352	17,662	63,877
India *Rx.*	12,253	28,844	2,352	17,662	61,111
England £	1,929	...	...	...	1,929
Exchange *Rx.*	837	...	...	...	837

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia charged under Political (Account No. 37.)

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

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office	164	...	...	164
Salaries:				
Gazetted Officers:				
Direction and Supervision	5,175	...	...	5,175
Accounts	280	...	...	280
Medical Officers	1,240	...	...	1,240
Carried forward	6,695	...	...	6,695
	164	...	...	164

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

	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	164	...	...	164
	6,695	...	...	6,695
Persian Section—*contd.*				
Office Establishments:				
Direction	452	...	...	452
Divisional	...	50	367	417
Accounts	256	...	...	256
Stores	108	...	...	108
Medical	43	...	...	43
Subordinates:				
Inspectors	...	2,478	...	2,478
Signallers, &c.	...	...	5,691	5,691
Interpreters	...	...	332	332
Line and Signal Office Establishment	...	1,029	...	1,029
Temporary Establishment	103	...	32	135
Total Salaries	7,657	3,557	6,422	17,636
Furlough Allowances, &c	2,095	...	...	2,095
Allowances for special localities, &c.	258	454	301	1,013
Travelling Allowances	1,095	1,446	596	3,137
Total Salaries and Establishment	11,105	5,457	7,319	23,881
Repairs, &c., of Lines and Buildings	...	9,177	249	9,426
Office Contingencies	363	11	721	1,095
	363	9,188	970	10,521
GRAND TOTAL	11,632	14,645	8,289	34,566
India Rx.	9,373	14,645	8,289	32,307
England £	1,575	...	...	1,575
Exchange Rx.	684	...	...	684

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1892.

CALCUTTA MINT

RECEIPTS.

	Rx.	
Seignorage on Gold	125	
Seignorage on Silver	31,540	
Gain on Coinage Operations	1,341	
Gain on Copper Coinage	83,831	
Sale of old Stores and Materials	208	
Miscellaneous Receipts	4,003	
TOTAL RECEIPTS . Rx.		121,048

CHARGES.

	Rx.	*Rx.*	
Establishment and Contingencies:			
Direction and Office	7,738		
Bullion Establishment	1,539		
Operative Establishment	13,172		
Assay Establishment	4,804		
Office Expenses	3,077		
		30,330	
Loss on Coinage:			
Loss of Weight in coining Gold	15		
Loss of Weight in coining Silver	1,014		
Loss on melting Remittances	3,855		
Cost of Copper Alloy	641		
Value of Copper used for Contingent purposes	61		
		5,586	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		5,338	
			41,254
CHARGES IN ENGLAND—Stores for India	£	4,458	
Cost of Assay of Indian Coins	,,	31	4,489
EXCHANGE ON CHARGES IN ENGLAND		Rx.	1,949
TOTAL CHARGES under the Head "MINT"			47,692
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—		*Rx.*	
Pensions and Gratuities to Mint Servants		710	
Value of Stationery supplied		22	
Value of Printing executed by Government Press		74	
			806
TOTAL CHARGES . Rx.			48,498
Estimated Value of Mint Buildings on 31st March 1892 . . Rx.			161,421

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

AMOUNT COINED DURING THE YEAR.

	Number.	Value.
		Rx.
Gold:		
Mohurs	16,524	24,786
Silver:		
Rupees	10,832,191	1,083,219
Half Rupees	2,117,426	105,871
Quarter Rupees	7,286,773	182,169
Eighth Rupees	8,620,839	107,761
Copper:		
Quarter-Annas	86,076,747	134,495
Half-Pice	5,139,262	4,015
Pie-Pieces	17,306,015	9,014
Straits Cents	6,004,000	13,509
Ceylon Cents	1,328,487	1,328
Ceylon Half Cents	1,000,000	500
Single Pice of the Imperial British East Africa Co.	2,211,755	3,456
TOTAL COINAGE	147,940,019	1,670,123

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

CHARGES.

Charges on account of the Mint falling under other Heads of Service, *viz.*:—	
Pensions to Mint Servants	139
TOTAL CHARGES . Rx.	139
Estimated Value of Mint Buildings on 31st March 1892 . . . . . Rx.	56,600

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1892—*continued.*

BOMBAY MINT.

	Rx.	
Receipts.		
Seignorage on Silver	84,513	
Assay Fees	62	
Gain on Coinage Operations	3,705	
Sale of old Stores and Materials	83	
Miscellaneous Receipts	635	
TOTAL RECEIPTS	Rx.	88,998
Charges.		
Establishment and Contingencies:	Rx.	
Direction and Office	7,969	
Operative Establishment	12,899	
Assay Establishment	5,299	
Office Expenses, &c.	1,597	
	27,764	
Loss on Coinage:		
Miscellaneous	6,530	
Stores purchased locally	5,261	
		39,555
CHARGES IN ENGLAND—Stores for India	£	6,876
EXCHANGE ON CHARGES IN ENGLAND	Rx.	2,986
TOTAL CHARGES under the Head "MINT"		49,417
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—	Rx.	
Pensions to Mint Servants	1,256	
Value of Stationery supplied	10	
Value of Printing executed by Government Press	48	
		1,314
TOTAL CHARGES	Rx.	50,731
Estimated Value of Mint Buildings on 31st March 1892	Rx.	276,251

	Number.	Value.
Amount coined during the Year.		Rx.
Gold:		
Mohurs	3	5
Ten-Rupee Pieces	3	3
Five-Rupee Pieces	6	3
Silver:		
Rupees — British Indian Coin	40,000,000	4,000,000
Quarter Rupees — British Indian Coin	883,200	22,080
Eighth Rupees — British Indian Coin	4,229,600	52,870
TOTAL COINAGE	45,112,812	4,074,961

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)	121,048	88,998	210,046	...	...	210,046
„ CHARGES (ditto)	41,254	39,555	80,809	11,365	4,935	97,109

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section D.—Civil Departments.

Revenue *Rx.* 1,656,157. Expenditure *Rx.* 13,853,842.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	66	...	...	1,791,317
„	30A	Details of Charges under Secretariats	67	339,313	...	...
„	30B	„ „ Tour Charges	67	31,431	...	...
„	30C	Net Receipts in the Paper Currency Department	68	244,896	...	...
Law and Justice	31A	Receipts	69	...	687,140	...
„	31B	Expenditure	70	...	...	3,739,739
„	31C	Details of Charges under High Courts, &c.	71	302,292	...	...
„	31D	„ „ Civil and Sessions Courts	71	1,250,681	...	...
„	31E	„ „ Criminal Courts	71	1,008,607	...	...
„	31F	„ „ Jails	72	785,104	...	...
„	31G	„ „ Convict Charges	72	113,845	...	...
Police	32	Receipts and Expenditure	73	...	381,540	3,868,610
Marine	33A	Receipts	74	...	222,414	...
„	33B	Expenditure	75	...	...	627,951
Education	34	Receipts and Expenditure	79	...	211,724	1,424,796
Ecclesiastical	35	Expenditure	80	...	...	161,596
Medical	36A	Receipts	81	...	63,106	...
„	36B	Expenditure	81	...	...	884,684
Political	37	Expenditure	82	...	...	767,711
Scientific and other Minor Departments	38A	Receipts	84	...	90,233	...
„	38B	Expenditure	85	...	...	587,438
		Total	...	...	1,656,157	13,853,842

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	...	12,000	12,000	24,000	
„ of Lieutenant-Governors	...	...	...	...	...	9,600	9,600	10,073	...	...	29,273	
„ of Chief Commissioners, including Salary, Establishments, etc.,	...	4,800	...	7,680	4,428	...	...	...	...	...	16,908	
of Commissioner in Sindh	...	...	...	...	...	...	...	...	...	11,842	11,842	
Staff and Household Charges	23,502	600	...	1,790	307	2,165	3,802	2,122	(a) 13,528	(a) 20,352	68,168	
Durbar Fund	16,551	...	...	...	...	...	...	...	...	...	16,551	
Executive Council	39,182	...	...	...	...	...	...	...	12,717	12,576	64,475	191,822
Legislative Council	20,180	...	...	...	...	1,816	233	...	1,612	100	23,941	
Military Secretary: Salaries, Establishment, etc.	43,794	...	...	...	...	...	...	...	6,163	8,050	58,007	
Public Works Secretary: Salaries, Establishment, etc.	29,969	...	...	...	...	...	...	...	...	...	29,969	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	124,077	9,768	65	23,988	8,144	51,939	30,196	21,309	32,203	37,624	339,313	
Tour Charges (as per Details in Account No. 30B)	15,249	1,161	...	478	652	3,110	4,422	4,563	149	1,647	31,431	
Salaries, Establishment, and Contingencies of:												547,136
Board of Revenue	...	...	...	...	...	28,863	25,653	...	18,418	...	72,934	
Financial Commissioner	...	...	...	7,553	...	...	...	18,844	...	...	26,397	
Inspector General of Stamps, Registration, and Excise	...	...	...	...	...	...	...	4,238	...	...	4,238	
Commissioners: Salaries, Establishments, etc.	127	19,246	19,054	20,411	5,143	53,743	51,019	34,136	...	22,766	225,645	
Salaries, Establishment, and Contingencies of:												329,214
Comptroller General, Accountants General and Comptrollers	39,156	7,349	200	19,161	5,180	36,496	21,260	17,193	25,372	26,635	198,002	
Accountant General, Public Works Department	22,571	...	...	...	...	...	...	...	...	...	22,571	
Paper Currency Department (*vide* Act. No. 30c)	11,050	5	...	2,035	...	24	1,343	1,145	2,578	7,875	26,055	
Reserve Treasury	505	...	...	...	...	...	...	...	303	...	808	
Allowances to Presidency Banks	16,335	...	...	...	...	1,437	...	...	3,216	7,529	28,517	
General Establishment of Local Funds (including Wards Establishment)	129	2,756	126	980	259	29,217	5,315	12,492	27,531	10,493	89,298	275,953 89,298
			19,445	84,076								
Total Charges in India . Rx.	427,457	45,685	103,521		24,113	218,410	152,843	126,115	155,790	179,489		
Charges in England:												1,433,423
Salaries of the Secretary of State and Council for India and Establishment											£ 136,589	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52											6,837	
Store Department: Wages of labourers, etc.											24,160	
Bank of England and Bank of Ireland for management of Debt											43,847	
Law Charges, Postage of Despatches and Telegrams to India											5,854	
Books and Newspapers supplied to India, not invoiced as stores											430	
Charges in connection with the restoration of pictures sent from Government House, Calcutta											280	
Expenses of cataloguing the records of the India Office											229	
Office Contingencies											11,746	
											229,972	
Stores for India:												
Currency Notes, etc.											19,560	
												249,532
Exchange on Charges in England											Rx.	108,362
											Total General Administration Charges . Rx.	1,791,317

(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 1892.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	32,785	
Home Department	23,624	
Foreign Department	42,420	
Revenue and Agricultural Department	21,497	
Translator's Department	782	
Officer in charge of the Records of the Government of India	2,969	
		124,077
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		9,768
BURMA.		
Secretaries to the Chief Commissioner:		
Upper Burma:		
Salaries, Establishment, and Contingent Charges	65	
Lower Burma:		
Salaries, Establishment, and Contingent Charges:		
General Department	20,175	
Translator's Department	3,813	
	23,988	
		24,053
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		8,144
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	15,791	
Revenue and General Departments	13,840	
Financial and Municipal Departments	11,604	
Marine Department	744	
	41,979	
Allowance and Contingent Charges	(a)6,682	
Translator's Department	2,862	
Librarian's Department	416	
		51,939
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		30,196
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		21,309
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	14,826	
Revenue Department	10,574	
Translator's Department	2,964	
Local and Municipal Department	2,386	
Other Establishments and Services	1,453	
		32,203
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	17,037	
Revenue, Financial and General Departments	14,887	
Separate Department	1,815	
Translator's Department	3,805	
Payments to Officers of other Provinces	80	
		37,624
TOTAL CHARGES UNDER SECRETARIATS, &C. Rx.		339,313

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Marine Departments.

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	149	...	...	...	...	3,089	...	...	...	...	3,238
Travelling Allowances	4,585	436	...	400	365	...	472	222	149	...	6,629
Special Train	3,697	...	...	...	...	...	243	...	...	...	3,940
Posting Bullock Train and Railway Train hire	...	...	...	...	...	...	2,894	...	...	...	2,894
Purchase and Repair of Tents, and Camp Establishment and Furniture	585	222	...	52	37	...	480	...	...	...	1,376
Miscellaneous	6,233	503	...	26	250	21	333	4,341	...	1,647	13,354
TOTAL TOUR CHARGES Rx.	15,249	1,161	...	478	652	3,110	4,422	4,563	(a)149	(a)1,047	31,431
				478							

(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 1892.

	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.	284,805	
Miscellaneous Receipts	1,028	
TOTAL RECEIPTS . Rx.		285,833

Note.—Amount of Securities held on the 31st March 1892 was as follows:—

	Amount.	Cost Price.
	R	R a. p.
4 per cent.	8,15,95,000	8,00,00,000 0 0

CHARGES:

Charges in the Department—	*Rx.*	
Salaries and Establishment Charges	23,438	
Travelling Allowances	62	
House, Lighting, Police, and Water Rates	707	
Service Telegrams	104	
Purchase of Service Stamps	289	
Cost of Chests, Bags, and Locks	150	
Dead Stock (Cost of Office Furniture, etc.)	186	
Freight on Note Forms paid in India	5	
Charges for Remittance	10	
Contingencies	1,104	
As in Acct. No. 30 Rx.		26,055
Charges in other Departments—		
Salary	563	
Pensions and Gratuities	1,284	
Cost of Note Forms received from England, including Freight	11,595	
Value of Stationery supplied	195	
Value of Printing executed by Government Press	582	
Repairs of Buildings and other Public Works Charges connected with the Department	663	
		14,882
TOTAL CHARGES . Rx.		40,937
NET PROFIT IN 1891-92 . Rx.		244,896

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	3,820	1,563	1,316	1,082	928	2,324	1,814	1,277	1,725	2,805	18,654
Court Fees realized in Cash	105	1,259	30	11	258	2,632	22,556	736	2,412	1,212	31,211
General Fees, Fines, and Forfeitures	4,506	10,090	13,122	33,867	8,456	79,809	28,601	40,126	58,956	31,548	309,081
Pleadership Examination Fees	...	66	835	...	88	2,119	630	...	1,801	19	5,558
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	...	...	...	...	91	1,588	...	3,194	4,873
Other Receipts	...	281	45	65	49	...	1	39	199	401	1,080
Miscellaneous	3	372	379	280	...	1,217	782	270	589	1,494	5,386
TOTAL COURTS OF LAW	8,434	13,631	15,727	35,305	9,779	88,101	54,475	44,036	65,682	40,673	375,843
Jails:											
Sale-proceeds of Jail Manufactures	1,438	17,881	6,588	25,512	1,009	91,843	39,498	15,131	24,567	11,244	234,711
Receipts on account of Thuggee School of Industry	...	10,522	...	...	...	...	...	...	...	...	10,522
Convict Receipts at Port Blair	27,873	...	...	...	...	...	...	...	...	...	27,873
Hire of Convicts	1,159	265	1,094	504	5,389	60	5,166	9,493	712	8,482	32,324
Other Jail Receipts	1,409	29	167	21	70	861	438	170	537	2,165	5,867
TOTAL JAILS	31,879	28,697	7,849	26,037	6,468	92,764	45,102	24,794	25,816	21,891	311,297
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	40,313	42,328	23,576	61,342	16,247	180,865	99,577	68,830	91,498	62,564	687,140
			84,918								

No. 31 B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:											
Salaries, Establishments and Contingencies of:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
High Courts (as per details in Account No. 31C.)	...	...	...	...	...	114,130	37,417	...	54,732	65,429	271,708
Chief Court (as per details in Account No. 31C.)	...	...	...	...	...	...	...	30,584	...	...	30,584
Judicial Commissioner	415	6,500	4,888	5,770	130	...	12,787	...	...	4,351	34,741
Recorder	...	...	...	6,727	...	...	...	...	...	...	6,727
Law Officers	358	365	350	4,594	427	31,524	12,542	6,690	12,711	18,236	87,797
Administrator General	...	...	...	...	...	...	...	...	120	300	420
Civil and Sessions Courts (as per details in Account No. 31D)	8,035	3,924	1,628	7,960	18,338	435,927	229,989	116,696	239,957	188,287	1,250,681
Criminal Courts (as per details in Account No. 31E)	17,398	60,137	70,917	83,637	35,309	224,423	158,073	132,621	100,172	125,920	1,008,607
Coroner's Court	...	...	...	...	...	1,436	...	...	...	1,264	2,700
Presidency Magistrates	...	...	...	...	...	7,043	...	...	5,044	7,787	19,874
Courts of Small Causes	581	3,410	...	3,764	...	20,137	6,624	3,908	8,705	23,777	70,906
Pleadership Examination Charges	...	3	60	...	10	782	617	...	1,046	...	2,518
Refunds	985	1,076	4,009	10,082	644	12,876	3,551	6,423	7,959	4,223	51,828
TOTAL COURTS OF LAW	27,772	75,415	81,852	122,474	54,858	848,278	461,600	296,922	430,446	439,474	2,839,091
Jails:											
Jails (as per details in Account No. 31F)	6,990	56,380	31,911	77,857	9,761	202,197	143,725	95,085	97,642	63,556	785,104
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	113,845	...	...	...	...	...	...	...	...	...	113,845
Convict Charges at Straits Settlements	768	...	...	...	...	...	...	...	...	...	768
Refunds	...	...	...	...	...	4	2	...	...	9	15
TOTAL JAILS	121,603	56,380	31,911	77,857	9,761	202,201	143,727	95,085	97,642	63,565	899,732
			113,763	200,331							
TOTAL CHARGES IN INDIA . Rx.	149,375	131,795	314,094		64,619	1,050,479	605,327	392,007	528,088	503,039	3,738,823
CHARGES IN ENGLAND:										£	
Passage and outfit allowance of a Judge of the High Court of the North-Western Provinces										300	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.										180	
Stores for India:											
Tea-drier for Port Blair, &c.										159	
										£	639
EXCHANGE ON CHARGES IN ENGLAND										Rx.	277
										TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.	3,739,739

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1892.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges	61,354	24,015	20,102	29,295	32,453	167,219
Appellate Branch—Establishment and Contingencies	31,229	13,402	10,482	16,433	10,562	82,108
Original Branch—Establishment & Contingencies	21,547	...	...	9,004	22,414	52,965
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	114,130	37,417	30,584	54,732	65,429	302,292

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges, and Moonsiffs.	3,984	3,153	1,086	5,345	6,736	218,766	119,595	71,244	99,538	84,994	614,441
Establishment	1,552	703	345	1,292	5,962	96,305	53,453	15,742	61,405	55,308	292,067
Ditto, Judicial Record	...	...	...	...	...	...	7,013	...	...	...	7,013
Service of Processes	2,097	...	179	319	4,402	79,254	39,867	21,140	66,351	33,372	246,981
Travelling Allowances	75	68	...	452	84	2,887	1,556	1,462	823	3,238	10,645
Diet of Witnesses	...	...	2	337	104	2,119	2,415	...	4,413	3,100	12,490
Service Postage	27	...	4	19	80	2,730	1,300	3,855	834	1,857	10,706
Contingent Charges	300	...	12	136	970	33,866	4,790	3,253	6,593	6,056	55,976
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	362	362
			1,628	7,000							
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	8,035	3,924	9,528		18,338	435,927	229,989	116,696	239,957	188,287	1,250,681

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part* of Salaries of Magistrates and Deputy Commissioners.	2,523	15,678	15,600	17,910	9,408	51,194	52,941	32,634	11,419	25,083	234,390
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	3,342	12,891	25,433	25,537	12,072	83,917	34,438	32,287	29,255	56,241	315,413
Salaries of Cantonment, City, and Railway Magistrates, &c.	5,193	1,386	1,300	540	...	2,761	13,174	7,464	1,189	8,019	41,026
Establishments	3,830	16,870	16,779	18,742	8,620	47,223	35,435	36,654	39,461	14,107	237,721
Travelling Allowances	622	1,280	5,653	4,154	1,703	9,063	4,989	5,115	6,698	12,299	51,576
Diet and Road Money to Witnesses	159	866	1,407	4,697	138	2,264	7,418	6,263	4,633	5,328	33,173
Service of Processes	...	7,901	2,099	9,383	784	11,399	..	...	146	...	31,712
Service Postage	267	1,135	400	753	578	2,330	1,371	6,776	216	3,425	17,751
Other Contingencies	1,462	2,130	2,246	1,921	2,006	14,272	7,807	5,428	7,155	1,081	45,508
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	337	337
			70,917	83,637							
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	17,398	60,137	154,554		35,309	224,423	158,073	132,621	100,172	125,920	1,008,607

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

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	...	2,693	633	5,062	4,450	3,282	5,024	2,639	23,783
Presidency Jails	...	...	...	...	...	9,340	...	...	8,484	6,758	24,582
Central Jails	...	15,330	12,005	40,858	...	50,196	47,451	9,635	35,822	6,747	218,044
District Jails	5,010	10,041	14,068	14,534	6,494	55,950	56,805	51,785	20,729	28,517	263,933
Lock-ups	845	789	1,566	3,546	1,025	11,844	6,421	4,666	8,009	3,268	41,979
Convict Camps and Temporary Central Jails	...	...	...	...	915	...	...	10,796	...	6,046	17,757
School of Industry	...	2,132	...	1,416	...	3,328	3,128	...	...	1,133	11,137
Charges for Transportation of Convicts	...	69	...	219	2	...	376	217	486	191	1,560
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	40	40
Jail Manufactures	1,135	28,019	4,272	14,591	692	66,477	25,094	14,704	19,088	8,217	182,289
TOTAL CHARGES UNDER JAILS . . Rx.	6,990	56,380	31,911	77,857	9,761	202,197	143,725	95,085	97,642	63,556	785,104
			109,768								

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1892.

INDIA, GENERAL.	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	11,947
Police Establishment	14,045
Medical, Commissariat, and other Establishments	11,085
Ecclesiastical Establishment, Chaplain	706
Commissariat Supplies	41,697
Stores, Clothing, Tools, &c.	7,847
Passage and Subsistence Money to Convicts	12,448
Freight	8,305
Miscellaneous Services, Supplies, and Contingencies	5,765
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . Rx.	113,845

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	1,345	344	363	327	1,674	2,541	1,843	2,370	15,753	26,560
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	643	12,195	...	...	654	6,303	55,286	...	6,188	81,269
Recoveries on account of Presidency Police	...	...	...	...	...	13,119	...	...	3,253	12,046	28,418
Recoveries on account of Village Police	...	...	...	...	...	19,703	...	3	...	...	19,706
Fees, Fines, and Forfeitures	821	17,062	2,400	4,418	8,149	49,538	30,751	11,194	33,838	33,963	192,134
Cash Receipts under the Arms Act	...	...	...	20	11	...	3	29	1	34	98
Contributions for Pensions	3,784	384	...	18	4	806	446	1,256	115	319	7,132
Miscellaneous	551	490	2,892	715	3,977	5,873	3,513	1,062	3,149	4,001	26,223
TOTAL POLICE RECEIPTS . Rx.	5,156	19,924	17,831	5,534	12,468	91,367	43,557	70,673	42,726	72,304	381,540
			23,365								
CHARGES.											
Presidency Police	...	...	...	...	...	72,911	...	...	25,359	33,533	131,803
Provincial Superintending Officers of the District Police	...	4,209	...	11,912	3,199	12,339	14,109	13,549	12,583	5,670	77,570
District Executive Force:											
District Superintendents and Assistants	2,397	16,300	21,654	23,169	6,213	46,013	39,601	33,033	29,460	22,443	240,283
Inspectors, Constables, etc.	30,883	87,484	115,146	158,169	27,797	268,812	272,914	187,963	250,685	242,413	1,642,266
Office and other Establishments	465	777	4,083	210	2,111	15,916	91	449	...	8,107	32,209
Police Hospitals, Establishments and Charges	90	1,443	...	...	243	2,485	2,108	...	1,797	510	8,676
Clothing	1,676	5,124	6,924	8,237	1,634	12,278	25,940	7,005	16,859	15,997	101,674
Arms and Accoutrements	15	1,161	3,215	1,586	162	872	4,301	2,086	4,144	12,199	29,741
Miscellaneous	3,855	11,688	27,647	23,230	4,009	49,342	24,702	21,936	48,639	33,443	248,491
Total District Executive Force . Rx.	30,381	123,977	178,669	214,601	42,169	395,718	369,657	252,472	351,584	335,112	2,303,340
Railway Police	3,515	1,894	1,430	4,116	101	11,285	5,120	12,995	1,449	10,545	52,450
Municipal and Cantonment Police	...	...	11,098	...	...	...	...	55,226	...	4,005	70,329
Village Police	...	...	...	15,377	109	20,064	255,309	...	648	87,083	378,590
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	...	488	...	488
Special Police	...	...	493,069	28,591	76,225	79,797	447	27,711	856	61,051	767,747
Cattle Pounds	191	5,880	78	432	2,306	4,061	8,864	3,016	24,627	12,029	61,484
Steam Boiler Inspection Establishment and Charges	...	...	...	733	...	2,148	...	...	...	1,933	4,814
Thuggee and Dacoity	11,240	...	...	...	...	...	13	...	...	...	11,253
Miscellaneous	...	...	169	...	...	...	2	412	...	186	769
Refunds	...	62	242	733	52	5,671	398	119	1	695	7,973
TOTAL POLICE CHARGES . Rx.	54,327	136,022	684,755	276,495	124,161	603,994	653,919	365,500	417,595	551,842	3,868,610
			961,250								

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Pilotage Receipts	...	...	...	...	88,403	...	507	88,910
Dockyard Services and Supplies to Private Individuals, etc.:								
Hire of Docks, Warp Boats, etc., including Dockyard Fees	3,190	...	...	...	...	...	...	3,190
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	73,735	...	...	...	...	...	...	73,735
Ditto for Port and Local Funds and for Private Individuals	1,221	...	...	...	...	...	...	1,221
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	2,988	...	...	...	...	...	...	2,988
Sale-proceeds of Vessels and Stores:								
Sale-proceeds of condemned stores	1,262	...	...	48	104	...	...	1,414
Miscellaneous	855	2,925	131	...	673	...	...	4,584
Registration and other Fees:								
Fees realized at the Shipping Office	...	...	124	...	2,892	...	6,355	9,371
Examination Fees	...	10	53	...	303	...	...	366
Fees under Merchant Seamen's Act of 1854	...	...	...	...	16	...	...	16
Freight, Passage and Tonnage	63	720	558	...	...	...	...	1,341
Miscellaneous:								
Deductions for Mess Money	...	...	...	...	1,169	...	...	1,169
Coast Light Dues	...	...	26,310	...	...	...	...	26,310
Other Items	3,275	282	847	4	2,981	378	32	7,799
TOTAL MARINE RECEIPTS . Rx.	86,589	3,937	28,023	52	96,541	378	6,894	222,414
		31,960						

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1892.

	Salaries and Establishments.	Contingencies.	Rx
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of the Royal Indian Marine	8,117	528	
Examiner of Marine Accounts	4,986	125	
	13 103	653	13,756
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	6,102	277	
Office Establishment	618		
	6,720	277	6,997
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	400	643	
Miscellaneous	530	...	
	930	643	1,573
	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer's Department	1,316	1,689	
Constructor's Department	1,429	1,777	
Factory Branch	2,042	3,444	
Builder's Branch	653	1,604	
Store-Keeper's Department	2,600	3,677	
Cashier's Office	829	1,112	
Dockyard Dispensary	90	234	
Wages of Artificers and Labourers	23,613	24,569	
Miscellaneous	783	204	
	33,355	38,310	71,665

Net Tonnage.	Nominal Horse-Power.			
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
1,160	250	Steam Troop-ship "Tenasserim"	4,222	
394	150	Steamer "Enterprise"	2,206	
1,701	460	Troop-ship "Clive"	6,479	
1,370	200	Troop-ship "Canning"	5,969	
40	25	Steamer "Nancowry"	777	
714	200	Turret-vessel "Abyssinia"	3,233	
745	250	Ditto "Magdala"		
—	—	Troop ship "Dalhousie"	4,935	
—	—	"Mayo"	4,668	
—	—	Despatch Vessel "Lawrence"	3,853	
		Contingencies	420	
				36,762
				36,762
		Carried forward . Rx.		94,991

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892—*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES—INDIA, GENERAL—*continued.*		
		Brought forward		94,991
		SALARIES AND ALLOWANCES, ETC.—Brought forward		36,762
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,667	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,548	
200	60	"Mayu"	70	
		"Sladen," including Flats C and D	2,522	
		"Bhamo"	1,701	
		"Pagan"	1,671	
		Contingencies	317	
				10,496
		Marine Survey.		
		Steam-cutter "Investigator"	2,917	
		Marine Survey Boat Party	510	
		Contingencies	27	
				3,454
		Small Steamers and Launches.		
		"Chinsurah," "Leopard" and "Manora"	355	
		Sub-Marine Mining Vessels, Bombay—"Defence," "Muzbee," "Tickler"	723	
		" " " Calcutta—"Panther," "Alexandra"	657	
		" " " Karachi—"Sapper," "Miner"	464	
		" " " Rangoon—"Tamil," "Handy"	786	
		Torpedo Boat, "Marhatta"	504	
		" "Rajput"	282	
		" "Sikh"	444	
		" "Gurkha"	382	
		" "Karen"	229	
		" "Pathan"	225	
		" "Baluchi"	229	
		Care takers of "Attock" and "Kalabag"	51	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	717	
		" " "Ganges"	108	
		Contingencies	18	
				6,174
		Viceroy's Yacht Establishment and Contingencies	717	717
		Yard Crafts.		
		Yard Craft, Calcutta	900	
		Ditto, Bombay	4,125	
				5,025
		General duty, leave allowances, etc.	2,256	2,256
		TOTAL SALARIES AND ALLOWANCES, ETC.	...	64,884
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	18,905	
		Allowances in lieu of Provisions	3,139	
				22,044
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	7,947	
		Metals and Metal Articles	5,736	
		Freight, Carriage and Stowage	3,857	
		Coals and other Fuel	36,259	
		Hemp, Canvas, Rope, etc.	3,737	
		Marine Steam-Engines and Gear	16	
		Paint Materials, Oils, Tar, Tallow, etc.	11,430	
			68,982	
		Deduct—Value of Supplies to other Departments	*15,553*	
				53,429
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	604	604
		Carried forward . Rx.		235,952

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892—*continued.*

	Rx.	*Rx.*	*Rx.*
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward		235,952	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	2,723		
Passage and Conveyance of Officers and Men	2,289		
Allowance to Marine Officers for passing in Oriental languages	18		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships at out-stations	4,903		
Medical Stores	483		
Freight on Europe Stores	827		
Miscellaneous	8,601		
		19,844	
		255,796	
Deduct—Amount debited to the Military Department for Stores, Coals, landing and embarking Troops, etc.		11,207	
TOTAL CHARGES, INDIA, GENERAL			244,589

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS NEXT PAGE*).

	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay	Total.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	8 931	3,836	1,821	6,184	119	965	21,856	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	273	1,255	...	...	1,528	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	10,684	3,250	1,994	11,444	...	701	28,073	
PURCHASE AND HIRE OF SHIPS AND VESSELS	3,563	2,203	4,946	980	12,787	...	24,479	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	190	58,566	...	489	59,245	
MARINE ESTABLISHMENTS	...	3,954	...	7,392	653	1,989	13,988	
MISCELLANEOUS SHORE ESTABLISHMENT	3,537	...	...	...	...	...	3,537	
SUBSIDIES TO STEAM-BOAT COMPANIES	4,800	6,605	4,533	3,033	...	...	18,971	
MISCELLANEOUS— OTHER MISCELLANEOUS CHARGES	2,717	495	85	4,702	1,487	162	9,648	
STATE YACHT ESTABLISHMENTS	...	...	...	621	...	...	621	
LIGHT-HOUSES AND LIGHT-SHIPS	...	9,876	...	...	...	...	9,876	
REFUNDS	...	94	...	48	...	...	142	
Total Charges in the Civil Departments in India	34,232	30,313	13,842	94,225	15,046	4,306		191,964
	64,545							
TOTAL CHARGES IN INDIA							Rx.	436,553

	£	£	
CHARGES IN ENGLAND:			
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	50,158		
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	6,000		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes	287		
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	126		
		56,571	
Stores for India:	£		
For Bengal: Coals	38		
Miscellaneous Stores	31,997		
	32,035		
For Bombay: Coals	6,450		
Miscellaneous Stores	38,391		
	44,841		
		76,876	
TOTAL CHARGES IN ENGLAND		£	133,447
EXCHANGE ON CHARGES IN ENGLAND		Rx.	57,951
TOTAL MARINE CHARGES		Rx.	627,951

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892 —*continued.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.							
		Sea-going Vessels in Commission.							
		Sandoway Packet Service	...	120	...	...	...	...	120
		Pilot Vessels.							
		P. V. "Coleroon"	...	...	...	743	...	...	743
		" "Sarasvati"	...	...	...	1,270	...	...	1,270
		" "Fame"	...	...	...	1,307	...	...	1,307
		Inland Steamers and Flats.							
257	77	Steamer "Brahmakund"	...	...	271	...	...	...	271
98	90	" "Kolodyne"	...	...	1,319	...	...	...	1,319
		" "Guide"	...	...	...	2,511	...	...	2,511
47	...	Yacht Flat "Sunamukhi"	...	...	231	...	...	...	231
		Steam Launch "Enchantress"	...	...	...	321	...	...	321
		" "Active"	...	...	...	29	...	...	29
		Steamer "Margaret Northcote"	...	...	...	...	119	...	119
432	...	Flat "Mooltan"	...	...	...	...	...	965	965
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies	8,931	3,716	...	...	...	...	12,647
		Port Officer's Gig	...	...	...	3	...	...	3
		TOTAL SALARIES, ETC. Rx.	8,931	3,836	1,821	6,184	119	965	21,856
			12,767						
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch Master, and Mate Pilots' Allowances	...	...	...	6,590	...	110	6,700
		Volunteers' and Leadsmen's Allowances	...	...	...	1,208	...	...	1,208
		Pilotage Allowance, Free List	...	...	190	35,166	...	...	49,148
		Pilotage Allowance, Licensed List				13,792			
		Pilot Vessels	...	...	...	...	...	111	111
		Surgeon at the Sand-heads	...	...	...	420	...	...	420
		Mess, Passage, and Miscellaneous	...	...	...	1,390	...	268	1,658
		TOTAL PILOTAGE, ETC. Rx.	...	...	190	58,566	...	489	59,245
		MARINE ESTABLISHMENTS.							
		Port Officer's Department	...	3,835	...	2,835	...	...	6,670
		Agent for Government Consignments	...	...	...	...	302	...	302
		Shipping Office	...	...	...	2,197	...	1,934	4,131
		Marine Court	...	119	...	272	...	55	446
		Establishment and Miscellaneous	...	...	...	...	351	...	351
		Survey of Steam Vessels	...	...	...	2,088	...	...	2,088
		TOTAL MARINE ESTABLISHMENTS Rx.	...	3,954	...	7,392	653	1,989	13,988
			3,954						
		MISCELLANEOUS SHORE ESTABLISHMENT.							
		Salary	812	...	...	...	...	...	812
		Establishment and Contingencies	2,725	...	...	...	...	...	2,725
			3,537	...	...	...	...	...	3,537
			3,537						
		OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries	...	101	...	125	...	...	226
		Hire of Moorings for Sea-going and Inland Vessels	...	...	...	1,074	...	...	1,074
		Contribution to Port Funds	...	390	...	1,000	...	...	1,390
		Life Boat Establishment at Goalundo	...	...	...	51	...	...	51
		Harbour Master's Fees for Sea-going and Inland Vessels	22	...	...	214	...	...	236
		Life Boats at Alibag	...	...	...	...	..	162	162
		Miscellaneous	2,695	4	85	2,238	1,487	..	6,509
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	2,717	495	85	4,702	1,487	162	9,648
			3,212						

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Fees	1,005	3,559	67	887	4,136	56,796	19,085	6,900	27,304	37,500	157,239
Contributions	...	6,376	...	817	35	2,540	3,580	472	526	2,811	17,157
Income from Endowments	...	...	...	...	...	427	60	...	10	...	497
Miscellaneous:											
Sale-proceeds of Books	45	3,417	...	...	58	6	1,018	125	1,978	17,132	23,779
Other Receipts	3	707	23	45	164	3,503	3,293	261	2,395	2,658	13,052
Total Receipts . Rx.	1,053	14,059	90	1,749	4,393	63,272	27,036	7,758	32,213	60,101	211,724
			1,839								
CHARGES.											
Director of Public Instruction:											
Salary	...	1,625	...	1,605	1,245	3,000	2,490	1,840	2,973	3,000	17,778
Establishment and Contingencies	...	1,115	...	993	863	3,387	1,730	2,219	2,708	1,571	14,586
Inspectors:											
Salary	414	5,332	2,335	4,731	2,415	36,508	14,440	11,600	15,866	13,520	107,161
Establishment and Contingencies	400	2,716	973	1,996	1,387	25,313	12,314	4,835	19,677	8,920	78,531
University	...	...	...	...	...	...	...	4,255	...	1,500	5,755
Govt. Colleges—General	3,585	2,046	...	...	...	52,659	10,172	5,322	20,648	14,042	108,474
Govt. Colleges—Professional	...	...	...	...	...	12,736	...	...	8,808	11,554	33,098
Govt. Schools—General:											
Secondary	1,756	15,557	...	1,799	7,751	62,418	44,110	10,950	19,569	35,265	199,175
Primary	1,618	15,673	...	76	209	498	54,904	32,482	50,288	121,194	276,942
Contribution to Schools	...	881	...	1,240	...	...	...	15,752	431	21,068	39,372
Govt. Schools—Special:											
Training Schools	303	3,220	...	2,436	1,557	7,401	4,737	6,399	18,098	9,046	53,197
Technical Schools	...	804	539	1,432	157	6,534	...	2,317	7,739	6,490	26,012
Other Schools	...	...	...	...	...	1,525	...	...	1,934	...	3,459
Grants-in-Aid	5,669	4,881	2,841	6,434	15,829	58,807	21,142	28,664	35,339	25,385	204,991
Payments by Results	...	3,113	1,570	10,844	...	69,720	12,391	29	38,998	20,321	156,986
Scholarships	679	3,046	506	1,538	1,955	21,261	5,629	6,971	2,537	7,570	51,692
Miscellaneous	566	393	14	8,421	430	3,545	1,986	2,948	1,217	146	19,666
Government Book Depôt	...	3,367	...	...	...	...	...	...	1,358	17,163	21,888
Grants for Encouragement of Literature	...	90	...	...	91	789	719	796	...	418	2,903
Refunds	...	59	2	5	1	246	84	1	132	123	653
Total Charges in India Rx	14,990	63,918	8,780	43,550	33,890	366,347	186,848	137,380	248,320	318,296	1,422,319
			52,330								

	£	Rx.
Charges in England:		
Passage to India of Educational Officers on appointment, etc.	156	
Scholarships to enable Natives of India to pursue their education in England	1,571	
		1,727
Exchange on Charges in England		750
Total Charges under Education		Rx. 1,424,796

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Church of England:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Stipend of the Bishop	2,413	...	...	960	...	...	...	...	2,560	2,513	8,446
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,358	3,023	2,038	3,181	964	12,159	15,737	17,820	24,396	17,436	104,113
Establishments	437	204	114	278	42	813	740	729	1,328	1,185	5,870
Church of Scotland: (*a*)											
Pay of Chaplains and Registrars	720	...	...	...	...	1,261	1,749	...	1,657	2,983	8,370
Establishments	41	...	...	...	...	212	43	5	137	120	558
Church of Rome:											
Allowances to Bishops and Priests, etc.(*a*)	...	...	...	396	...	678	402	381	600	1,608	4,065
Allowances to other Clergymen	646	198	125	129	...	275	1,321	1,665	355	497	5,211
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction, and Repairs, etc.).	2,500	546	328	914	136	2,845	2,549	2,475	3,840	3,607	19,740
Charges for Cemeteries	263	193	101	236	96	564	741	585	1,003	860	4,642
TOTAL CHARGES IN INDIA (*a*) Rx.	14,378	4,164	2,706	6,094	1,238	18,807	23,282	23,660	35,876	30,809	161,014
			8,800								

CHARGES IN ENGLAND:		
Passage to India of Chaplains on appointment	£	406
EXCHANGE ON CHARGES IN ENGLAND	Rx.	176
TOTAL ECCLESIASTICAL CHARGES (*a*)	Rx.	161,596

(*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 B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	...	2,748	47	251	2,198	2,182	7,426
Hospital Receipts	...	...	12	53	...	6,092	...	406	1,404	2,965	10,892
Lunatic Asylum Receipts	...	336	..	1,769	...	2,216	500	106	755	1,542	7,224
Sale of Medical Stores	...	68	..	...	4	...	3	124	257	149	605
Income from Endowments	...	...	...	...	...	1	222	...	62	...	285
Contributions	783	983	153	177	...	3,967	11,790	3,148	4,211	4,658	29,870
Miscellaneous	10	32	45	50	114	661	1,237	321	784	238	3,492
TOTAL RECEIPTS IN INDIA Rx.	793	1,419	210	2,009	118	15,685	13,799	4,356	9,671	11,734	59,794
			2,219								

RECEIPTS IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing:		
Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.	2,192	
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum	117	
	£	2,309
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	1,003
TOTAL MEDICAL RECEIPTS . Rx.		63,106

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1892.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	9,805	18,374	10,648	13,577	12,182	56,429	43,776	28,560	44,512	30,603	268,466
Hospitals and Dispensaries	3,811	6,877	5,633	1,829	9,676	44,341	42,497	31,195	92,711	59,732	298,302
Sanitation and Vaccination	6,262	4,513	548	2,861	2,596	21,402	15,820	10,999	81,389	28,074	174,464
Grants for Medical purposes	1,266	175	60	786	492	343	1,182	...	824	352	5,480
Medical Schools and Colleges	...	...	5	259	...	26,771	2,708	10,227	15,992	18,202	74,164
Lunatic Asylum	393	1,600	...	2,917	861	10,967	6,450	3,210	8,504	10,400	45,302
Lock Hospital	...	...	...	305	...	1,496	...	...	...	...	1,801
Chemical Examiner's Department	...	...	...	380	...	2,580	366	102	1,860	1,815	7,103
Refunds	1	11	15	...	...	27	170	6	17	78	325
TOTAL CHARGES IN INDIA Rx.	21,538	31,550	16,909	22,914	25,807	164,356	112,969	84,299	245,809	149,256	875,407
			39,823								

CHARGES IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board and clothing of the lunatics, and other expenses	6,198	
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum	270	
	£	6,468
EXCHANGE ON CHARGES IN ENGLAND	Rx.	2,809
TOTAL MEDICAL CHARGES . Rx		884,684

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1892.

	India General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
In India.											
Political Agents:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	97,482	1,332	13,599	...	4,634	...	2,617	11,496	5,018	37,164	173,342
Establishments and Contingent Charges	74,898	87	9,801	...	5,908	...	647	8,386	2,626	17,034	119,387
Charges on North-West Frontier:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	581	...	...	581
Allowance to Khyber Tribes	...	...	...	...	...	...	...	7,952	...	...	7,952
Perso-Afghan Frontier, Khorassan	15,039	...	...	...	...	...	...	...	...	...	15,039
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	11,749	...	...	11,749
Payments for guarding Hill Passes	...	...	...	...	...	...	...	8,274	...	...	8,274
Beluchistan Charges:											
Bori Valley Pass Service	1,372	...	...	...	...	...	...	...	...	...	1,372
Tribal Services	8,935	...	...	...	...	...	...	...	...	...	8,935
Frontier Levies and Maintenance of Communication	40,256	...	...	...	...	...	...	...	...	...	40,256
Khetran	973	...	...	...	...	...	...	...	...	...	973
Zhob Valley Charges	23,007	...	...	...	...	...	...	...	...	...	23,007
Political Subsidies:											
Political Subsidies	119,202	...	...	...	...	...	...	1,760	...	...	120,962
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	...	8,640
Entertainment of Envoys and Chiefs	4,249	...	152	56	149	539	...	4,103	...	1,752	11,000
Durbar Presents and Allowances to Vakeels, &c.	2,528	...	420	470	54	2,728	111	1,790	...	3,257	11,358
Refugees and State Prisoners:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	7,497	...	...	...	7,497
Ayub Khan, charges on account of	...	...	...	...	...	...	...	29,963	...	...	29,963
Kabul Refugees, allowances to	2,411	...	...	...	...	...	3,860	20,438	...	7,498	34,207
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	3,536	3,536
Burmese Refugees and State Prisoners	2,303	...	...	...	...	...	255	...	...	...	2,558
Other Refugees and State Prisoners	...	...	186	221	...	443	1,116	2,693	203	1,992	6,854

SPECIAL POLITICAL EXPENDITURE—											
Sikkim Expedition	586	...	...	...	...	5,014	...	...	...	...	5,600
Lushai Expedition	...	...	...	...	...	170	...	...	...	...	170
Mekran Expedition	238	...	...	...	...	...	...	...	...	...	238
Kaington and Chingmai Mission	...	...	4,493	...	...	...	...	...	...	...	4,493
Other Charges	...	...	2,756	...	...	4	...	6,559	...	...	9,319
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	14,394	...	...	...	...	...	...	...	...	...	14,394
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULHAR	...	...	...	...	...	...	...	...	...	11,622	11,622
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	...	3,527	3,527
MISCELLANEOUS—											
Mhairwara Battalion	19,068	...	...	...	...	...	...	...	...	...	19,068
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	292	...	...	...	...	...	...	...	...	...	292
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,225	...	...	...	...	...	...	...	...	...	1,225
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	754	...	...	774
Rewards for Intelligence and Assistance	...	...	702	162	...	...	...	870	...	...	1,734
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	...	23	154	115	...	8	207	507
Purchase and Repair of Insignia of the Order of Indian Empire	5	...	...	...	...	...	...	...	...	...	5
Chapter of the Star of India, &c.	1	...	...	...	...	...	...	...	...	...	1
Rents, Rates, and Taxes	...	...	193	14	...	...	...	...	...	...	207
Allowance to Hostages	...	...	...	...	...	...	...	232	...	...	232
Contribution for expenses of Vice-Consulate, Chiengmai	1,079	...	...	...	...	...	...	...	...	...	1,079
Sundry Charges	2,613	114	2,766	166	53	29	177	2,674	...	177	8,769
			35,068	1,089							
TOTAL CHARGES IN INDIA . Rx.	440,816	1,533	36,157		10,821	9,081	16,395	120,274	7,855	87,766	730,698

	£		
IN ENGLAND—			
Mission to the Court of Persia	7,000		
Her Majesty's Establishments in China	12,500		
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River, from 1st January 1890 to 30th June 1891	2,250		
Pay and Expenses of an officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa	2,172		
Contribution towards the expenses of the Jedda Consulate	410		
Pay and Expenses of an officer attached to the staff of the Czarewitch during his tour in India	873		
Gratuity to a former Political Resident in the Persian Gulf	450		
	25,655		
Stores for India—Presentation Articles, &c.	151		
			25,806
EXCHANGE ON CHARGES IN ENGLAND	£ Rx		11,207
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.			767,711

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories . . .	...	201	67	1	...	424	1,401	1,417	168	1,388	5,067
Botanical and other Public Garden Receipts	42	1,050	...	...	...	353	3,125	5,052	511	812	10,945
Cinchona Plantation Receipts . .	...	...	...	...	...	10,993	...	...	7,708	...	18,701
Receipts on account of Public Exhibitions and Fairs	...	431	...	...	...	312	5,187	7,277	...	251	13,458
Government Bull and Stallion Receipts .	2,003	...	...	...	...	...	...	...	...	...	2,003
Veterinary Receipts	...	5	...	33	...	3,001	8	375	2	541	3,965
Fees, &c., levied under Inland Labour Transport Act VII of 1873 . .	...	...	...	...	5,937	1,516	30	...	...	...	7,483
Examination Fees	233	...	...	...	...	522	20	30	8,770	1,333	10,908
Emigration Fees	...	...	...	...	...	4,145	...	...	1,552	...	5,697
Sale of Instruments and Stores by the Mathematical Instrument Factory .	5,825	...	...	...	...	...	...	...	...	...	5,825
Miscellaneous	1,896	232	32	448	41	167	264	2,102	236	37	5,455
TOTAL RECEIPTS IN INDIA . Rx.	9,999	1,919	99	482	5,978	21,433	10,035	16,253	18,947	4,362	89,507
			581								
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, &c.										£	506
EXCHANGE ON RECEIPTS IN ENGLAND										Rx.	220
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.											90,233

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1892.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SURVEY OF INDIA (as per detail below)	102,081	...	...	...	...	...	...	...	...	...	102,081
Botanical Survey	1,628	...	20	...	...	...	...	...	...	...	1,648
GEOLOGICAL SURVEY: Rx.											
Superintending Officers 11,666											
Establishment 1,805											
General Charges (including Library, Museum, &c.) 4,570											
	18,041	...	...	...	...	...	...	...	...	...	18,041
Exploration of Petroleum, Coal, and Minerals	684	...	219	2,449	...	...	...	...	...	...	3,352
Meteorological Department	27,199	...	...	...	...	...	...	...	...	...	27,199
Archæological Department	2,715	...	...	1,017	...	...	270	...	2,364	11	6,377
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	620	130	...	...	800	1,550
Museums	6,819	156	...	303	86	2,057	1,336	1,913	2,572	926	16,168
Imperial Institute	...	...	...	...	10	...	...	...	8	...	18
Observatories	...	...	...	...	...	...	...	...	2,046	1,720	3,766
Donations to Scientific Societies	...	...	...	235	...	1,200	...	...	500	480	2,415
Agricultural.											
Experimental Cultivation	2,733	1,279	2,545	71	6	1,791	3,739	1,121	26	4,813	18,124
Cinchona Plantations	...	...	...	...	...	10,369	...	...	7,781	...	18,150
Public Exhibitions and Fairs	118	497	232	75	65	864	6,907	2,479	2	1,236	12,475
Bull and Stallion Charges	30,021	...	...	...	...	...	...	...	...	...	30,021
Veterinary Charges	...	367	287	3,396	29	61	212	9,417	2,272	10,517	26,558
Botanical and other Public Gardens	170	2,112	...	100	...	10,798	8,979	10,383	2,746	1,322	36,610
Labour and Emigration.											
Emigration	934	...	...	...	...	2,272	232	...	1,378	...	4,816
Inland Labour Transport	...	...	...	...	2,715	1,355	24	...	...	...	4,094
Inspector of Factories	...	3	...	...	...	...	...	...	...	59	62
Statistics.											
Census	8,186	7,571	163	8,546	4,737	55,211	37,053	12,227	35,547	12,841	182,082
Registration of Railway Traffic	247	72	...	...	...	386	...	216	...	1,168	2,089
Registration of River-borne Traffic	...	...	...	...	297	1,765	...	...	...	...	2,062
Provincial Statistics	84	990	411	532	89	175	669	1,011	4,530	449	8,940
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	42	...	222	264
Miscellaneous.											
Examinations	4,571	...	...	...	...	165	2	9	8,375	113	13,235
Miscellaneous	...	48	27	...	...	...	382	735	...	875	2,067
Refunds	99	...	...	...	1	52	8	17	114	9	300
			3,904	16,724							544,564
TOTAL CHARGES IN INDIA . Rx.	206,330	13,095	20,628		8,035	89,141	59,943	39,570	70,261	37,561	
CHARGES IN ENGLAND: Stores for India					Rx. 436,742(a) / £ 15,571(b)				...	...	15,571
Other Charges											£ 14,322
TOTAL CHARGES IN ENGLAND											£ 29,893
EXCHANGE ON CHARGES IN ENGLAND											Rx. 12,981
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS											Rx 587,438

(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. *Scientific.*	
		Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		15,914
Head-Quarters Offices:		
Office Establishment and Drawing Branch		13,555
Lithographic Establishment		3,412
Photographic Establishment		3,086
Engraving Establishment		6,470
Cadastral Maps (besides English Charges for Stores)		3,006
Extra-Departmental Mapping		347
Trigonometrical Office Establishment		7,615
Simla Drawing Office Establishment		2,338
Miscellaneous Contingent Charges		7,720
Mathematical Instrument Factory (including cost of Instruments purchased in India)		4,611
Survey Parties:		
Charges of Working Parties		211,100
General and Miscellaneous Charges		459
		279,633
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	*Rx.* 132,929	
to Forest Account, Account No. 21, page 41	22,287	
for cost of Instruments and Maps supplied to other Public Departments	22,220	
Charged in the Assam Accounts to Advances for Survey Expenses recoverable from private parties	116	
		177,552
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		102,081

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section E.—Miscellaneous.

Revenue Rx. 897,284. Expenditure Rx. 5,046,622.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	557,959
Civil Furlough . .	40	Expenditure	96	...	...	276,362
Superannuation .	41A	Receipts	97	...	361,517	...
„ . .	41B	Expenditure	98	...	...	3,324,109
Stationery . .	42A	Receipts	99	...	83,408	...
„ . . .	42B	Expenditure	99	...	...	602,885
Exchange . .	43	Receipts	101	...	31,529	...
Miscellaneous . .	44A	Receipts	102	...	420,839	...
„ . .	44B	Expenditure	103	...	...	285,307
		Total .		...	897,284	5,046,622

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1892.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding ₹5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding ₹5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	600		
Not exceeding ₹5,000 per annum	240		
		840	
KHARUN CHIEFS.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)		750	
MYSORE FAMILY.			
Exceeding ₹5,000 per annum:			
Shahzada Baharum Shah	600		
Rohimuddin	36		
Fatihah allowance	600		
Not exceeding ₹5,000 per annum	5,209		
		6,445	
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Zuman Aia Begum Sahiba	900		
Not exceeding ₹5,000 per annum	1,991		
		5,771	
BHOW BEGUM'S ZAMANUT WASIKA.			
Exceeding ₹5,000 per annum:			
Aga Ali Hassan, Khan Bahadur	594		
Nawab Bakir Ali Khan	556		
Mohamed Ali Khan	300		
Not exceeding ₹5,000 per annum	8,862		
		10,312	
BURMA FAMILY.			
Not exceeding ₹5,000 per annum		44	
AFGHAN REFUGEE.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan		650	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Banda Family	1,380		
Bhonsla Family	27		
Bolia Family	549		
Jhansi Family	266		
Family of the late Pindara Chiefs	132		
Poligar Family	88		
Ahmednagar Family	71		
Amritsar Family	22		
Carnatic Stipendiaries	556		
Delhi Family	84		
Carried forward	3,175	25,412	

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892 —*continued.*

		Rx.	
INDIA, GENERAL—*continued.*			
Brought forward	3,175	25,412	
OTHER PENSIONS—continued.			
Not exceeding Rx5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	218		
Kurnool Family	530		
Mogul Family	120		
Shahpur Family	360		
Udaygiri Family	20		
Parme Family	108		
Tokiher Family	11		
Nagpur Pensions	102		
Miscellaneous	5,417		
		10,061	
CHARITABLE ALLOWANCES.			
Not exceeding Rx5,000 per annum:		35,473	
Bundelkhand Gosain Family	2,556		
Toria Kalpahar Family	47		
Gratuities to the Dependants of the late King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,403		
Mysore Family	30		
		4,054	
			39,527
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding Rx5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding Rx5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding Rx5,000 per annum	1,200		
		9,000	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding Rx5,000 per annum:			
Ahilojee Ahir Rao	750		
Gangabai Mohitun	940		
Not exceeding Rx5,000 per annum	4,794		
		6,484	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding Rx5,000 per annum:			
Bunyad Hosein	500		
Not exceeding Rx5,000 per annum	3,693		
		4,193	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding Rx5,000 per annum		464	
OTHER PENSIONS.			
Not exceeding Rx5,000 per annum:			
Sattara Pension	12		
Bijragagarh Family	242		
Gond Raja of Chanda	199		
Pension from the 2½ lakhs Fund of Saugor	1,113		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia	112		
Coorg Pension	120		
		1,798	
			26,939
Carried forward			66,466

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892 —*continued.*

		Rx.	Rx.
	Brought forward .	...	
BURMA.			
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Delhi Family	1,588		
Refugee Princes	501		
Talifoo Refugee Prince	360		
Shan and other Chiefs	66		
Members of the ex-Royal Family of Burma	6		
UPPER BURMA.		2,521	
Exceeding R5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui		900	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	8,056		
Shan and other Chiefs	185		
Officials of the late Burmese Government	3,761	12,002	
			15,423
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding R5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding R5,000 per annum	48		
OTHER PENSIONS.		588	
Not exceeding R5,000 per annum:			
Bar Senapati's Family	355		
Raja Purandar Sing's Family	318		
„ Jagesvar Sing's Family	28		
Other Pensioners	404	1,105	
CHARITABLE ALLOWANCES.		1,693	
Not exceeding R5,000 per annum		33	
			1,726
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,112		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
„ Shahioon-Nissa Begum	3,000		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Sultan Gaitera Begum	1,344		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	2,500		
„ Mozaffer Ali	927		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	833		
„ Khakan Mirza	1,084		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
„ Mohamed Toki Mirza	250		
Iskunder Ali Mirza	1,500		
Nawab Malkzamaniah Begum	83		
	61,339		
Not exceeding R5,000 per annum	13,172		
OUDH FAMILY.		74,511	
Exceeding R5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,800		
„ Assman Jah „	1,380		
„ Jam Jah Ali „	1,020		
„ Mohamed Jogee „	600		
„ Mohamed Jalal „	600		
„ Akhtar Jah	600		
Carried forward	9,000	74,511	83,675

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

	Rx.	*Rx.*	*Rx.*
Brought forward	9,000	74,511	83,615
BENGAL—*continued.*			
OUDH FAMILY—continued			
Exceeding ₹5,000 per annum:			
Prince Mohamed Baber Bahadoor	600		
„ Mohamed Askari „	600		
„ Mohamed Ibrahim Ali „	600		
„ Tajool Moolook „	600		
„ Kam Buksh „	600		
„ Mohamed Ali Mirza „	600		
„ Sultan Ali Mirza	600		
„ Hossein Bux Bahadoor (Sudar Mirza)	121		
„ Mohamed Rejah Ali (Furrokh Mirza)	600		
„ Mohamed Asghar	600		
„ Mirza Aboo Torab (Mohamed Khorshed)	600		
„ Mohamed Noke Ashgad Bahadoor (Kamyab)	600		
„ Ali Bahadoor Delwar Jah	600		
„ Ali Bahadoor Darajah	600		
Nawab Badshah Mehal Saheba	720		
„ Akhtar Mehal Saheba	420		
	18,061		
Not exceeding ₹5,000 per annum	14,598		
Funeral Expenses	200		
		32,859	
KHURDA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding ₹5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	605		
	1,472		
Not exceeding ₹5,000 per annum	819		
		2,291	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing	1,700		
Not exceeding ₹5,000 per annum	20		
		1,720	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,665		
Purneah Family	521		
Bissenpore Raj Family	253		
Ungul Pensioners	238		
Goomesur Raj Family	204		
Nawab Daood Khan's Family	136		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan	102		
Nawab Mooneeodwallah's Family	133		
Banki Pensioners	92		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	27		
Raja Rajbullub's Family	49		
Nawab Ghazeeoodin's Family	13		
Family of Moulana Mohamed Asiff	33		
Munipur Family	70		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,787		
		5,389	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		660	
			119,990
Carried forward			203,605

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	Rx.
Brought forward		...	203,605
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding Rs,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,800		
Mirza-Solaiman Qadr	1,200		
„ Ali Qadr *alias* 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	675		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	600		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	480		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	10,610		
Not exceeding Rs,000 per annum	22,681		
		33,291	
JALAUN PENSIONERS.			
Exceeding Rs,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding Rs,000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	518		
	1,297		
Not exceeding Rs,000 per annum	5,671		
		6,968	
MAHARAJAH OF BENARES.			
Exceeding Rs,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding Rs,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	720		
		3,160	
OTHER PENSIONS.			
Exceeding Rs,000 per annum:			
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	840		
Raja Lakshman Pershad, Fatehpur	366		
Khurshed Ara Ahmadi Begum, Lucknow	1,078		
		6,064	
Not exceeding Rs,000 per annum:			
Family of Tafazzul Hosain Khan	1,976		
„ ex-Nawab of Farukabad	1,279		
„ late ex-Raja of Coorg	490		
„ late Nawab of Jhajjar	678		
„ late Raja of Jhansi	303		
„ late Rahmut-ulla Khan of Bareilly	331		
„ Shah Jalil and Shah Sultan of Bareilly	263		
Carried forward	5,320	60,203	203,605