

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1895-96.

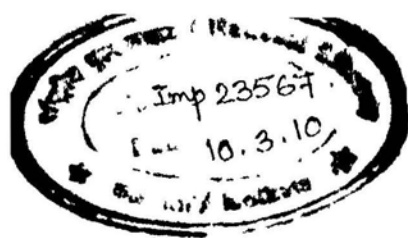


CALCUTTA:

OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.

1897.

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



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and DISBURSEMENTS of the GOVERNMENT of India, in India and in England,
31st March 1896.

DISBURSEMENTS.	For details, vide page No.	
Expenditure:		
Direct Demands on the Revenues	23	10,351,257
Interest	45	4,044,799
Post Office, Telegraph, and Mint	53	2,594,880
Salaries and Expenses of Civil Departments	65	15,172,860
Miscellaneous Civil Charges	87	5,933,332
Famine Relief and Insurance	105	586,485
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	109	7,661
Railway Revenue Account	111	23,479,457
Irrigation	121	2,976,311
Buildings and Roads	145	5,810,512
Army Services	173	25,398,157
Special Defence Works	187	101,349
TOTAL		96,457,060
<i>Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year</i>		Rx. 548,902
<i>Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances</i>		169,793
	189	379,109
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		96,836,169
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	193	4,087,194
Debt, Deposits, and Advances:—		
Permanent Debt (net discharged)	217	586,412
Deposits and Advances (Net)	217	1,316,042
Loans and Advances by Imperial Government (Net Advances)	217	74,446
Loans and Advances by Provincial Governments (Net Advances)	217	164,097
Capital of Railway Companies (Net Payments)	217	185,937
Secretary of State's Bills paid	217	18,742,215
TOTAL DISBURSEMENTS		121,992,512
Balance on March 31st—India Rx. 16,500,510		
England £ 3,393,798		
	217	19,894,308
GRAND TOTAL		141,886,820

Revenue	Rx.
Expenditure chargeable thereon	98,370,167
	96,836,169
SURPLUS	1,533,998

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

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

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Land Revenue	13A	27	145,711	767,332	2,485,004	597,671	1
Opium	14A	30	15	24,332	20,052	44,986	2
Salt	15A	31	1,905,325	...	156,032	...	3
Stamps	16	33	54,516	171,931	170,427	88,484	4
Excise	17	34	109,593	246,405	384,466	277,882	5
Provincial Rates	18	35	10,662	115,572	112,758	64,903	6
Customs	19A	36	279	2,732	928,567	...	7
Assessed Taxes	20	39	149,035	48,831	81,227	31,408	8
Forest	21	40	30,545	99,694	569,583	42,503	9
Registration	22	42	2,121	13,721	6,185	4,762	10
Tributes from Native States	23	43	220,802	25,336	34,975	5,010	11
TOTAL			2,628,604	1,515,886	4,949,276	1,157,609	12
Interest:	24	46	306,270	8,605	4,118	181	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,704,786	1,435	6	...	14
Telegraph	28	55	1,075,851	...	...	...	15
Mint	29	63	32,066	...	...	...	16
TOTAL			2,812,703	1,435	6	...	17
Receipts by Civil Departments:							
Law and Justice	31A	69	38,384	35,822	83,329	15,781	18
Police	32	73	3,224	19,699	28,402	22,036	19
Marine	33A	74	24,627	...	30,227	...	20
Education	34	79	2,094	5,513	1,530	4,717	21
Medical	36A	81	907	1,361	1,908	165	22
Scientific and other Minor Departments	38A	84	11,000	1,935	456	7,896	23
TOTAL			80,236	64,330	145,852	50,595	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	77,627	6,081	5,817	1,726	25
Stationery and Printing	42A	99	12,052	1,317	4,494	543	26
Exchange	43	101	178,306	...	...	...	27
Miscellaneous	44A	102	34,987	10,656	54,424	13,962	28
TOTAL			302,972	18,054	64,735	16,231	29
Railways:							
State Railways (Gross Receipts)	49	112	7,862,234	771,496	696,154	53,177	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,275,238	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			11,137,472	771,496	696,154	53,177	33
Irrigation:							
Major Works							
Direct Receipts	56	122	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59A	134	4,986	...	20,775	...	36
TOTAL			4,986	...	20,775	...	37
Buildings and Roads:							
Military Works	61	146	40,841	12	6,397	315	38
Civil Works	61	146	8,915	13,353	34,966	18,833	39
TOTAL			49,756	13,365	41,363	19,148	40
Receipts by Military Department:							
Army:							
Effective	63	174	563,865	...	...	...	41
Non-Effective	63	174	56,359	...	...	...	42
TOTAL			620,224	...	...	...	43
Total Revenue			17,943,223	2,393,171	5,922,279	1,296,941	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and (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 7597697.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1896.

[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	3,905,221	6,016,944	2,396,699	5,009,559	4,876,814	26,200,955	...	...	26,200,955
2	5,313,873	52,876	8,091	...	1,659,697	7,123,922	...	...	7,123,922
3	2,488,620	...	...	1,997,489	2,314,379	8,861,845	...	...	8,861,845
4	1,677,165	730,008	426,038	796,734	611,752	4,727,055	...	...	4,727,055
5	1,337,850	549,459	214,210	1,438,405	1,164,147	5,722,417	...	...	5,722,417
6	873,383	964,523	425,634	801,561	338,009	3,707,005	...	...	3,707,005
7	1,709,479	812	464	406,527	1,968,418	5,017,278	...	...	5,017,278
8	473,735	248,423	146,336	249,126	407,068	1,835,189	...	...	1,835,189
9	91,871	160,134	101,450	211,057	353,667	1,660,504	...	...	1,660,504
10	134,149	44,181	31,928	122,224	65,599	424,870	...	...	424,870
11	...	...	27,774	344,952	133,452	792,301	...	...	792,301
12	18,005,346	8,767,360	3,778,624	11,377,634	13,893,002	66,073,341	...	...	66,073,341
13	189,220	47,489	25,606	50,377	169,401	801,267	13,516	10,269	825,052
14	1,571	...	5,697	...	...	1,713,495	...	...	1,713,495
15	...	...	...	...	...	1,075,851	5,733	4,356	1,085,940
16	...	...	...	...	8,829	40,895	13	10	40,918
17	1,571	...	5,697	...	8,829	2,830,241	5,746	4,366	2,840,353
18	169,953	100,953	62,665	122,590	60,695	690,172	...	...	690,172
19	94,755	45,387	72,408	48,047	83,934	417,892	...	...	417,892
20	96,799	...	...	11,321	6,400	169,374	...	...	169,374
21	62,214	29,942	11,878	42,206	59,629	219,723	...	...	219,723
22	23,507	17,326	5,719	15,629	14,256	80,778	1,862	1,415	84,055
23	26,389	11,835	15,180	21,678	6,084	102,453	485	368	103,306
24	473,617	205,443	167,850	261,471	230,998	1,680,392	2,347	1,783	1,684,522
25	25,137	20,784	12,168	17,480	37,493	204,313	96,901	73,622	374,836
26	20,810	9,052	8,948	15,511	11,554	84,287	...	...	84,287
27	...	...	...	...	...	178,306	...	...	178,306
28	126,859	41,071	27,816	82,253	58,281	450,309	4,646	3,530	458,485
29	172,812	70,907	48,932	115,244	107,328	917,215	101,547	77,152	1,06,5914
30	2,092,372	1,510,351	3,485,691	1,364,745	722,074	18,558,294	230	175	18,558,699
31	...	...	...	...	...	3,275,238	...	...	3,275,238
32	...	...	...	25,252	...	25,252	...	...	25,252
33	2,092,372	1,510,351	3,485,691	1,389,997	722,074	21,858,784	230	175	21,859,189
34	151,532	370,529	669,857	29,830	57,660	1,279,408	...	...	1,279,408
35	...	117,498	43,416	582,582	78,168	821,664	...	...	821,664
36	81,003	13,729	36,586	16,687	25,115	198,881	...	...	198,881
37	232,535	501,756	749,859	629,099	160,943	2,299,953	...	...	2,299,953
38	9	103	586	231	1,205	49,699	...	...	49,699
39	102,752	86,832	77,483	121,425	156,066	620,625	24,724	18,784	664,133
40	102,761	86,935	78,069	121,656	157,271	670,324	24,724	18,784	713,832
41	...	...	...	79,512	108,602	751,979	65,450	49,727	867,156
42	...	...	...	18,161	18,989	93,509	9,857	7,489	110,855
43	...	...	...	97,673	127,591	845,488	75,307	57,216	978,011
44	21,270,234	11,190,241	8,340,328	14,043,151	15,577,437	97,977,005	223,417	169,745	98,370,167

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments the expenses of the British Representatives at the principal Native Courts in India. exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was 1s. 1d. 6381484 per Rupee, see page 244, and the proportion to be added to the figures in

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

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

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues :			<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Refunds and Drawbacks	11	25	5,022	8,876	24,208	2,729	1
Assignments and Compensations	12	26	316,021	7,125	...	3,461	2
Charges in respect of collection, <i>vis.</i> :							
Land Revenue	13B	28	50,865	165,187	453,315	100,642	3
Opium (including cost of Production)	14C	31	1,262	...	...	...	4
Salt (including cost of Production)	15C	32	118,587	...	838	...	5
Stamps	16	33	86,617	6,724	4,190	3,665	6
Excise	17	34	2,738	3,409	15,340	767	7
Provincial Rates	18	35	...	...	5,515	259	8
Customs	19B	38	...	...	23,022	...	9
Assessed Taxes	20	39	101	57	1,959	249	10
Forest	21	40	42,367	95,234	193,360	28,614	11
Registration	22	42	635	4,667	2,865	2,667	12
TOTAL			450,981	293,279	724,612	143,053	13
Interest :							
Interest on Debt			3,603,879	7,578	1,238	59	
<i>Deduct</i> —Amounts chargeable to Railways			(b) 3,686,287	...	...	...	
" Amounts chargeable to Irrigation			1,222,409	...	...	...	
Remainder chargeable on Ordinary Debt	25	48	1,304,817	7,578	1,238	59	14
Interest on other Obligations	26	50	458,538	176	1,454	31	15
TOTAL			846,279	7,754	2,692	90	16
Post Office, Telegraph, and Mint :							
Post Office	27	54	1,336,379	7,055	13,298	4,500	17
Telegraph	28	55	719,991	...	...	...	18
Mint	29	63	33,537	...	...	...	19
TOTAL			2,089,907	7,055	13,298	4,500	20
Salaries and Expenses of Civil Departments :							
General Administration	30A	66	469,716	59,499	120,843	35,652	21
Law and Justice	31B	70	147,862	148,550	359,024	66,010	22
Police	32	73	59,426	152,007	898,585	138,419	23
Marine (including River Navigation)	33B	75	138,781	...	86,435	8,433	24
Education	34	79	17,291	62,495	71,054	39,874	25
Ecclesiastical	35	80	17,152	5,286	10,216	1,716	26
Medical	36B	81	26,079	37,437	49,515	32,578	27
Political	37	82	590,045	4,430	44,074	16,916	28
Scientific and other Minor Departments	38B	85	245,172	6,406	11,654	4,852	29
TOTAL			1,711,524	476,110	1,651,400	344,450	30
Miscellaneous Civil Charges :							
Territorial and Political Pensions	39	88	25,320	25,547	15,845	846	31
Civil Furlough and Absentee Allowances	40	96	281	...	...	...	32
Superannuation Allowances & Pensions	41B	98	51,359	28,021	40,196	9,453	33
Stationery and Printing	42B	99	161,126	17,539	55,289	8,915	34
Miscellaneous	44B	103	10,825	9,535	20,611	10,354	35
TOTAL			73,341	80,642	131,941	29,568	36
Famine Relief and Insurance :							
Famine Relief	45	106	...	105	...	...	37
Construction of Protective Railways	46	106	...	...	...	...	38
Construction of Protective Irrigation Works	47	107	...	...	...	...	39
TOTAL			...	105	...	...	40
Carried over			3,332,792	864,945	2,523,943	521,661	41

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

	India. Rs.	England. £	Exchange. Rs.	Total. Rs.
(b) Included under the following heads :—				
State Railways Interest on Debt	3,666,375	980,020	744,589	5,390,984
Interest chargeable against Companies on Advances	497	218,884	166,301	385,682
rest on Capital deposited by Companies	19,415	...	...	19,415

REVENUES of India, in India and in England, for the Year ended 31st March 1896.

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	66,235	13,740	10,857	38,286	130,096	300,049	...	...	300,049
2	29,150	27,688	16,025	117,203	1,038,046	1,554,719	...	...	1,554,719
3	511,120	779,417	390,277	980,058	666,173	4,097,054	36	27	4,097,117
4	2,064,107	...	...	...	2,604	2,067,973	550	418	2,068,941
5	5,284	...	...	230,196	166,102	521,007	21	16	521,044
6	65,739	16,339	20,305	35,533	29,280	95,158	43,492	33,044	171,694
7	67,202	5,990	4,839	69,933	35,626	207,844	64	49	207,957
8	39,818	831	485	...	5,767	52,675	...	...	52,675
9	79,793	...	...	23,169	76,809	202,793	88	67	202,948
10	18,419	202	1,201	2,362	5,318	29,868	...	...	29,868
11	46,607	94,286	67,842	144,561	195,839	908,710	1,393	1,058	911,161
12	80,254	20,974	10,336	81,654	29,032	233,084	...	...	233,084
13	3,073,728	959,467	522,167	1,722,955	2,380,692	10,270,934	45,644	34,679	10,351,257
	19,118	38,937	20,498	15,919	24,207	3,731,433	3,821,599	2,903,534	10,456,566
	...	...	...	...	...	3,686,287	(b) 1,198,004	(b) 910,890	(b) 5,796,081
	...	...	...	...	...	1,222,409	...	...	1,222,409
14	19,118	38,937	20,498	15,919	24,207	1,177,263	2,622,695	1,992,644	3,438,076
15	11,521	74,212	10,566	2,442	47,524	606,464	147	112	606,723
16	30,629	113,149	31,064	18,361	71,731	570,799	2,622,842	1,992,756	4,044,799
17	36,061	18,724	21,197	8,824	10,052	1,456,090	106,666	81,042	1,643,798
18	...	...	...	...	...	719,991	101,071	76,791	897,853
19	...	...	...	...	18,867	52,404	469	356	53,229
20	36,061	18,724	21,197	8,824	28,919	2,228,485	208,206	158,189	2,594,880
21	236,315	174,627	139,144	164,504	193,789	1,594,089	243,955	185,350	2,023,394
22	1,108,489	692,490	419,164	570,492	532,285	4,044,366	1,820	1,383	4,047,569
23	636,046	712,869	392,575	458,378	590,870	4,039,175	933	709	4,040,817
24	87,377	...	...	1,497	4,229	326,752	236,599	179,761	743,112
25	382,925	193,276	140,180	283,921	343,256	1,534,272	1,260	957	1,536,489
26	20,950	28,129	25,545	42,152	40,989	192,135	156	119	192,410
27	202,087	129,120	96,886	271,777	174,598	1,020,077	6,159	4,679	1,030,915
28	4,288	14,593	194,817	8,489	100,602	978,254	47,693	36,236	1,062,183
29	58,043	20,659	32,488	41,299	29,069	449,642	26,327	20,002	495,971
30	2,736,520	1,965,763	1,440,799	1,842,509	2,009,687	14,178,762	564,902	429,196	15,172,860
31	110,363	97,933	31,137	65,459	64,800	437,250	9,565	7,267	454,082
32	...	...	15	84	413	793	223,537	169,837	394,167
33	195,775	204,844	100,162	153,635	185,701	969,146	1,817,694	1,381,029	4,167,869
34	314,750	76,974	48,722	131,138	113,017	605,218	45,443	34,526	685,187
35	38,491	19,994	13,637	47,671	28,267	199,385	18,549	14,093	232,027
36	659,379	399,745	193,673	397,987	392,198	2,211,792	2,114,788	1,606,752	5,933,332
37	67	17,904	...	225	...	18,301	...	...	18,301
38	...	...	...	529,867	...	529,867	...	...	529,867
39	...	733	12,271	22,648	2,665	38,317	...	...	38,317
40	67	18,637	12,271	552,740	2,665	586,485	...	...	(c) 586,485
41	6,536,394	3,475,485	2,221,171	4,543,376	4,885,892	28,905,659	5,556,382	4,221,572	38,683,613

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

Indian Midland Railway . . . Rx. 273,966
Bengal-Nagpur Railway . . . " 139,549

413,515

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

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

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Brought forward from page 6.			Rx. 3,332,792	Rx. 864,945	Rx. 2,523,943	Rx. 521,661	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	48	110	...	...	...	1,051	2
Railway Revenue Account:							
State Railways:							
Working Expenses	49A	114	3,058,390	420,754	409,927	42,432	3
Interest on Debt	25	48	3,450,807	...	215,568	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances	50	117	...	315	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	451,438	55	...	6,943	8
Interest	49A	114	2,822	...	...	...	9
Subsidized Companies: Land, etc.	54A	119	...	...	...	10,061	10
Miscellaneous Railway Expenditure	55	120	22,742	-5,506	19,853	442	11
TOTAL			6,986,199	435,033	645,348	59,878	12
Irrigation:							
Major Works:							
Working Expenses	57	123	...	...	...	...	13
Interest on Debt	25	48	677,788	...	...	...	14
Minor Works and Navigation	60	137	6,793	...	93,699	...	15
TOTAL			684,581	...	93,699	...	16
Buildings and Roads:							
Military Works	62	149	930,444	659	101,368	8,984	17
Civil Works	62	149	144,130	177,750	635,437	267,212	18
TOTAL			1,074,574	178,409	736,805	276,196	19
Army Services:							
Army:							
Effective	63	175	10,886,810	...	...	...	20
Non-Effective	63	175	435,077	...	...	...	21
TOTAL			11,321,887	...	...	...	22
Special Defence Works	65	188	21,716	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			23,421,749	1,478,387	3,999,795	858,786	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	...	8,688	217,917	24,299	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	68	192	449	...	...	...	26
Total Expenditure charged against Revenue			23,421,300	1,487,075	4,217,712	883,085	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	194	233,631	-8,030	142,533	382,935	28
Irrigation Works	69	194	...	...	...	...	29
TOTAL			233,631	-8,030	142,533	382,935	30

Revenues of India, in India and in England, for the Year ended 31st March 1896—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	6,536,394	3,475,485	2,221,171	4,543,376	4,885,892	28,905,659	5,556,382	4,221,572	38,683,613
2	...	...	...	5,263	1,347	7,661	...	...	7,661
3	1,060,023	839,346	1,876,863	876,301	456,800	9,040,836	...	...	9,040,836
4	...	...	...	...	...	3,666,375	980,020	744,589	5,390,984
5	...	...	...	...	...	...	1,705,396	1,295,708	3,001,104
6	...	182	...	...	...	497	218,884	166,301	385,682
7	...	14,526	...	...	...	33,941	681,919	518,101	1,233,961
8	16,965	17,250	...	14,677	22,987	530,315	...	...	530,315
9	...	...	...	...	...	2,822	2,161,563	1,642,290	3,806,675
10	6,727	...	613	850	...	18,251	...	...	18,251
11	8,781	1,773	7,272	16,101	191	71,649	...	...	71,649
12	1,092,496	873,077	1,884,748	907,929	479,978	13,364,686	5,747,782	4,366,989	23,479,457
13	129,841	210,262	270,347	131,611	45,240	787,301	...	...	787,301
14	240,495	298,126	...	...	...	1,222,409	...	...	1,222,409
15	157,220	21,492	81,336	358,270	246,310	965,126	838	637	966,001
16	533,562	529,880	351,683	489,881	291,550	2,974,836	838	637	2,976,311
17	2,901	2,028	75,452	8,009	21,633	1,151,478	30,947	23,513	1,205,938
18	855,269	525,394	416,841	772,218	658,323	4,452,574	86,375	65,625	4,604,574
19	858,170	527,422	492,293	780,227	679,956	5,604,052	117,322	89,138	5,810,512
20	...	...	...	3,092,664	3,243,503	17,222,977	1,819,267	1,382,224	20,424,466
21	...	...	...	302,125	159,933	897,135	2,316,527	1,760,027	4,973,689
22	...	...	...	3,394,789	3,403,436	18,120,112	4,135,794	3,142,251	25,398,157
23	...	...	...	...	...	21,716	45,252	34,381	101,349
24	9,020,622	5,405,864	4,949,895	10,121,465	9,742,159	68,998,722	15,603,370	11,854,968	96,457,060
25	108,211	...	...	81,770	108,017	548,902	...	...	540,902
26	...	155,618	13,726	...	...	169,793	...	...	169,793
27	9,128,833	5,250,246	4,936,169	10,203,235	9,850,176	69,377,831	15,603,370	11,854,968	96,836,169
28	59,449	109,178	917,565	345,562	8,531	2,191,354	679,562	516,311	3,387,227
29	—3,229	125,718	349,612	133,736	87,774	693,611	3,612	2,744	699,967
30	56,220	234,896	1,267,177	479,298	96,305	2,884,965	683,174	519,055	4,087,194

(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 1896.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, <i>viz.</i> :—			
Land Revenue	...	36	36
Opium	550	...	550
Salt	21	...	21
Stamps	43,492	...	43,492
Excise	64	...	64
Provincial Rates	...	...	...
Customs	88	...	88
Assessed Taxes	...	...	...
Forest	540	853	1,393
Registration	...	...	...
TOTAL	44,755	889	45,644
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,622,695	2,622,695
Interest on other Obligations	...	147	147
TOTAL	...	2,622,842	2,622,842
Post Office, Telegraph, and Mint			
Post Office	46,066	60,600	106,666
Telegraph	38,931	62,140	101,071
Mint	469	...	469
TOTAL	85,466	122,740	208,206
Salaries and Expenses of Civil Departments:			
General Administration	12,633	231,322	243,955
Law and Justice	1,329	491	1,820
Police	...	933	933
Marine (including River Navigation)	57,737	178,862	236,599
Education	...	1,260	1,260
Ecclesiastical	21	135	156
Medical	...	6,159	6,159
Political	568	47,325	47,693
Scientific and other Minor Departments	10,686	15,641	26,327
TOTAL	82,774	482,128	564,902
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	9,565	9,565
Civil Furlough and Absentee Allowances	...	223,537	223,537
Superannuation Allowances and Pensions	...	1,817,694	1,817,694
Stationery and Printing	39,286	6,157	45,443
Miscellaneous	...	18,549	18,549
TOTAL	39,286	2,075,502	2,114,788
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	...	...	...
Carried forward	252,281	5,304,101	5,556,382

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1896—*continued*.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	252,281	5,304,101	5,556,382
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	980,020	980,020
Annuities in purchase of Railways	...	1,705,396	1,705,396
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies	...	681,919	681,919
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,161,563	2,161,563
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,747,782	5,747,782
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	838	...	838
TOTAL	838	...	838
Buildings and Roads:			
Military Works	30,947	...	30,947
Civil Works	2,317	84,058	86,375
TOTAL	33,264	84,058	117,322
Army Services:			
Army:			
Effective	495,157	1,324,110	1,819,267
Non-Effective	...	2,316,527	2,316,527
TOTAL	495,157	3,640,637	4,135,794
Special Defence Works	45,252	...	45,252
Total Expenditure charged against Revenue	£ 826,792	14,776,578	15,603,370
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	664,273	15,289	679,562
Irrigation Works	3,612	...	3,612
TOTAL	£ 667,885	15,289	683,174

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	16,247,110	9,666,514	287,331	26,200,955
Opium	7,123,922	..	..	7,123,922
Salt	8,821,252	40,593	..	8,861,845
Stamps	1,248,495	3,478,560	..	4,727,055
Excise	4,334,984	1,386,778	655	5,722,417
Provincial Rates	4,056	688,364	3,044,585	3,707,005
Customs	4,987,603	29,675	..	5,017,278
Assessed Taxes	1,045,962	789,227	..	1,835,189
Forest	959,589	700,915	..	1,660,504
Registration	213,816	211,054	..	424,870
Tributes from Native States	792,301	..	..	792,301
TOTAL	45,779,090	16,991,680	3,302,571	66,073,341
Interest	641,710	148,568	10,989	801,267
Post Office, Telegraph, and Mint:				
Post Office	1,704,786	2,671	6,038	1,713,495
Telegraph	1,075,851	..	..	1,075,851
Mint	40,895	..	..	40,895
TOTAL	2,821,532	2,671	6,038	2,830,241
Receipts by Civil Departments:				
Law and Justice	62,246	626,389	1,537	690,172
Police	17,043	247,414	153,435	417,892
Marine	25,854	143,494	26	169,374
Education	1,998	130,070	87,646	219,723
Medical	376	54,208	26,194	80,778
Scientific and other Minor Departments	11,185	66,740	24,519	102,453
TOTAL	118,702	1,268,333	293,357	1,680,392
Miscellaneous:				
Receipts in aid of Superannuation, &c.	156,920	47,342	51	204,313
Stationery and Printing	32,449	51,695	143	84,287
Exchange	178,306	..	..	178,306
Miscellaneous	111,374	191,002	147,933	450,309
TOTAL	479,049	290,039	148,127	917,215
Railways:				
State Railways (Gross Receipts)	17,414,840	1,143,445	..	18,558,294
Guaranteed Companies (Net Traffic Receipts)	3,275,238	..	..	3,275,238
Subsidized Companies (Repayment of Advances of Interest)	25,252	..	..	25,252
TOTAL	20,715,339	1,143,445	..	21,858,784
Irrigation:				
Major Works:				
Direct Receipts	759,935	519,473	..	1,279,408
Portion of Land Revenue due to Irrigation	821,664	..	..	821,664
Minor Works and Navigation	50,686	137,186	11,009	198,881
TOTAL	1,632,285	656,659	11,009	2,299,953
Buildings and Roads:				
Military Works	49,699	..	..	49,699
Civil Works	22,913	305,041	292,671	620,625
TOTAL	72,612	305,041	292,671	670,324
Receipts by Military Department:				
Army				
Effective	751,979	..	..	751,979
Non-Effective	93,509	..	..	93,509
TOTAL	845,488	..	..	845,488
GRAND TOTAL REVENUE . Rx.	73,103,807	20,806,436	4,064,762	97,974,005

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1896.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
Direct Demands on the Revenues :	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	224,473	66,402	9,174	300,049
Assignments and Compensations	512,739	1,041,980	..	1,554,719
Charges in respect of Collection :				
Land Revenue	397,843	2,677,196	1,022,015	4,097,054
Opium (including cost of Production)	2,067,973	..	..	2,067,973
Salt (including cost of Production)	453,805	67,202	..	521,007
Stamps	40,346	135,504	..	175,850
Excise	157,454	50,390	..	207,844
Provincial Rates	..	7,395	45,280	52,675
Customs	76,809	125,954	..	202,763
Assessed Taxes	14,985	14,883	..	29,868
Forest	504,132	404,378	..	908,510
Registration	117,058	116,026	..	233,084
TOTAL	4,487,125	4,707,340	1,076,469	10,270,934
Interest :				
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,304,812	127,549	..	—1,177,263
Interest on other Obligations	602,959	13	3,492	606,464
TOTAL	—701,853	127,562	3,492	—570,799
Post Office, Telegraph, and Mint :				
Post Office	1,336,306	46,143	73,641	1,456,090
Telegraph	719,991	..	..	719,991
Mint	52,404	..	..	52,404
TOTAL	2,108,701	46,143	73,641	2,228,485
Salaries and Expenses of Civil Departments :				
General Administration	676,351	822,523	95,215	1,594,089
Law and Justice	261,610	3,779,125	1,431	4,041,366
Police	651,453	3,056,977	330,745	4,039,175
Marine (including River Navigation)	181,342	140,537	4,873	326,752
Education	29,772	826,040	678,400	1,534,272
Ecclesiastical	192,135	..	..	192,135
Medical	40,923	681,786	297,368	1,020,077
Political	909,244	68,986	24	978,254
Scientific and other Minor Departments	261,806	150,064	37,772	449,642
TOTAL	3,200,636	9,526,238	1,445,888	14,178,762
Miscellaneous Civil Charges :				
Territorial and Political Pensions	437,250	..	..	437,250
Civil Furlough and Absentee Allowances	793	..	..	793
Superannuation Allowances and Pensions	86,433	878,064	4,649	969,146
Stationery and Printing	113,621	481,680	9,917	605,218
Miscellaneous	33,140	98,767	67,478	199,385
TOTAL	671,237	1,458,511	82,044	2,211,792
Famine Relief and Insurance :				
Famine Relief	..	18,149	152	18,301
Construction of Protective Railways	529,867	..	..	529,867
Construction of Protective Irrigation Works	38,317	..	..	38,317
TOTAL	568,184	18,149	152	586,485
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	..	7,661	..	7,661
Railway Revenue Account :				
State Railways				
Working Expenses	8,655,715	385,101	..	9,040,816
Interest on Debt	3,450,807	215,568	..	3,666,375
Interest Chargeable against Companies on Advances	497	..	..	497
Interest on Capital deposited by Companies	33,941	..	..	33,941
Guaranteed Companies				
Surplus Profits, Land and Supervision	530,315	..	..	530,315
Interest	2,822	..	..	2,822
Subsidized Companies Land, &c	8,134	10,117	..	18,251
Miscellaneous Railway Expenditure	71,623	26	..	71,649
TOTAL	12,753,874	610,812	..	13,364,686
Irrigation :				
Major Works				
Working Expenses	455,945	331,356	..	787,301
Interest on Debt	677,788	544,621	..	1,222,409
Minor Works and Navigation	374,232	579,399	11,495	965,126
TOTAL	1,507,965	1,455,376	11,495	2,974,836
Buildings and Roads :				
Military Works	1,151,478	..	..	1,151,478
Civil Works	611,458	2,063,159	1,777,957	4,532,574
TOTAL	1,762,936	2,063,159	1,777,957	5,604,052
Army Services :				
Army				
Effective	17,222,977	..	..	17,222,977
Non-Effective	897,135	..	..	897,135
TOTAL	18,120,112	..	..	18,120,112
Special Defence Works	21,716	..	..	21,716
Add—Portion of Allotments to Provincial Governments not spent by them in the year	44,506,633	20,020,951	4,471,138	68,998,722
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	..	371,281	44,979	616,260
GRAND TOTAL EXPENDITURE . Rx.	44,506,633	20,445,278	4,426,200	69,378,111

**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.	145,056	312,299	1,453,355	168,854	2,063,529	4,643,040	1,424,871	3,060,224	2,075,282	16,247,110
Opium	15	24,311	20,052	44,980	5,313,873	52,876	8,091	...	1,059,097	7,123,922
Salt	1,905,325	...	156,032	...	2,470,779	...	...	1,081,430	2,307,086	8,821,252
Stamps	54,516	42,083	68,451	22,121	419,292	182,502	106,509	199,183	152,938	1,248,495
Excise	108,038	184,504	304,778	208,411	1,003,387	412,094	160,057	1,078,804	873,111	4,334,884
Provincial Rates	4,050	...	...	...	...	...	...	...	...	4,056
Customs	279	2,732	925,849	...	1,700,160	812	464	398,245	1,958,862	4,987,603
Assessed Taxes	149,035	24,949	48,505	16,256	240,730	127,180	80,811	134,819	223,317	1,045,962
Forest	30,545	49,847	398,556	21,252	45,936	80,067	50,775	105,528	176,833	959,589
Registration	2,121	6,500	3,413	2,381	67,074	22,091	15,964	61,112	32,800	213,816
Tributes from Native States	220,802	25,336	34,975	5,010	...	...	27,774	344,952	133,452	792,301
TOTAL	2,621,288	674,142	3,414,326	489,271	14,224,960	5,520,962	1,875,666	7,364,297	9,593,978	45,779,090
Interest	306,238	8	2,258	55	164,378	...	28	30,403	138,342	641,710
Post Office, Telegraph, and Mint:										
Post Office	1,704,786	...	...	...	...	...	...	...	...	1,704,786
Telegraph	1,075,851	...	...	...	...	...	...	...	...	1,075,851
Mint	32,060	...	...	...	...	...	...	...	8,829	40,895
TOTAL	2,812,703	...	...	...	...	...	...	...	8,829	2,821,532
Receipts by Civil Departments:										
Law and Justice	38,360	...	23,886	...	...	...	...	...	...	62,246
Police	2,200	...	14,843	...	...	...	...	...	...	17,043
Marine	24,627	...	1,227	...	...	...	...	...	...	25,854
Education	1,800	...	108	...	...	...	...	...	...	1,908
Medical	208	...	108	...	...	...	...	...	...	376
Scientific and other Minor Departments	10,921	...	364	...	...	...	...	...	...	11,185
TOTAL	78,106	...	40,596	...	...	...	...	...	...	118,702
Miscellaneous:										
Receipts in aid of Superannuation, &c.	77,627	4,881	5,169	1,441	17,587	15,736	7,714	12,818	13,947	156,920
Stationery and Printing	12,052	68	2,410	325	7,147	1,223	2,470	2,208	4,540	32,449
Exchange	178,306	...	...	...	...	...	...	...	...	178,306
Miscellaneous	32,738	87	9,909	1,749	5,683	779	7,751	1,913	50,765	111,374
TOTAL	300,723	5,036	17,488	3,515	30,417	17,738	17,935	16,939	69,258	479,049
Railways:										
State Railways (Gross Receipts)	7,862,234	771,496	40,853	42,536	1,657,072	1,510,351	3,485,691	1,340,091	704,525	17,414,849
Guaranteed Companies (Net Traffic Receipts)	3,275,238	...	...	...	...	...	...	...	...	3,275,238
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	25,252	...	25,252
TOTAL	11,137,472	771,496	40,853	42,536	1,657,072	1,510,351	3,485,691	1,365,343	704,525	20,715,339
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	2,588	669,857	29,830	57,660	759,935
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	43,416	582,582	78,168	821,664
Minor Works and Navigation	4,986	...	25	...	...	...	22,802	...	22,813	50,686
TOTAL	4,986	...	25	...	...	120,086	736,135	612,412	158,641	1,632,285
Buildings and Roads:										
Military Works	40,841	12	6,307	315	9	103	586	231	1,205	49,699
Civil Works	6,011	...	10,057	...	2,040	24	4,781	...	...	22,913
TOTAL	46,852	12	16,454	315	2,049	127	5,367	231	1,205	72,612
Receipts by Military Department:										
Army:										
Effective	563,865	...	...	...	...	...	...	79,512	108,602	751,979
Non-Effective	56,359	...	...	...	...	...	...	18,161	18,989	93,509
TOTAL	620,224	...	...	...	...	...	...	97,673	127,591	845,488
TOTAL IMPERIAL REVENUE . Rx.	17,928,592	1,450,694	3,532,000	535,692	16,078,876	7,169,264	6,121,022	9,487,298	10,802,369	73,105,807

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*,
31st March 1896.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	5,022	4,661	20,291	471	50,867	5,489	5,619	20,606	111,447	224,473
Assignments and Compensations	316,021	6,729	...	3,401	11,873	7,343	16,025	117,203	34,084	512,739
Charges in respect of Collection, <i>vis.</i> :										
Land Revenue	47,772	...	210,460	...	139,611	...	...	...	...	397,843
Opium (including cost of Production)	1,262	...	...	...	2,064,107	...	...	...	2,604	2,066,973
Salt (including cost of Production)	118,587	...	838	...	...	...	...	168,278	166,102	453,805
Stamps	—66,617	1,681	1,875	916	16,435	4,095	5,076	8,883	7,320	—40,346
Excise	2,738	4,057	12,392	575	50,401	4,492	3,629	52,450	26,720	157,454
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	76,809	76,809
Assessed Taxes	101	28	980	124	9,210	101	601	1,181	2,659	14,985
Forest	42,367	47,617	125,473	14,307	23,304	47,143	33,921	72,281	97,919	504,332
Registration	635	2,334	1,630	1,334	40,127	10,457	5,165	40,827	14,510	117,058
TOTAL	447,888	67,107	373,939	21,158	2,405,935	79,140	70,039	481,709	540,180	4,487,125
Interest :										
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,304,817	...	...	...	...	...	4	...	1	—1,304,812
Interest on other Obligations	45,538	176	1,434	31	9,645	74,212	10,237	2,041	46,645	600,959
TOTAL	—846,279	176	1,434	31	9,645	74,212	10,241	2,041	46,646	—701,853
Post Office, Telegraph, and Mint :										
Post Office	1,336,306	...	...	...	...	...	...	...	...	1,336,306
Telegraph	719,991	...	...	...	...	...	...	...	...	719,991
Mint	33,537	...	...	...	...	...	...	...	18,867	52,404
TOTAL	2,089,834	...	...	...	...	...	...	...	18,867	2,108,701
Salaries and Expenses of Civil De- partments :										
General Administration	469,498	7,521	45,550	5,283	30,664	25,286	...	29,274	44,714	676,351
Law and Justice	147,859	...	115,751	...	...	...	...	...	...	263,610
Police	57,958	...	593,465	...	...	...	...	...	...	651,453
Marine (including River Navigation)	138,781	...	42,561	...	...	...	...	...	...	181,342
Education	15,683	...	14,089	...	...	...	...	...	...	29,772
Ecclesiastical	17,152	5,286	10,216	1,716	20,950	28,129	25,545	42,152	40,989	192,135
Medical	23,898	...	17,025	...	...	...	...	...	...	40,923
Political	51,021	...	44,074	...	2,513	14,029	194,817	207	63,583	909,244
Scientific and other Minor Departments	244,846	150	4,807	...	2,245	872	3,891	783	4,209	261,806
TOTAL	1,705,726	12,957	887,508	6,999	56,375	68,316	242,834	72,306	153,495	3,206,636
Miscellaneous Civil Charges :										
Territorial and Political Pensions	25,320	25,547	15,845	846	110,363	97,933	31,137	65,459	64,800	437,250
Civil Purlough and Absentee Allowances	281	...	...	...	...	...	15	84	413	793
Superannuation Allowances and Pensions	51,344	94	7,714	46	10,415	3,503	1,866	3,066	7,465	80,433
Stationery and Printing	—161,145	...	2,706	...	200,548	...	...	30,326	35,086	113,621
Miscellaneous	10,119	952	4,592	1,451	2,447	6,582	2,636	2,42	2,089	33,140
TOTAL	—74,061	26,623	30,877	2,343	323,873	108,018	35,654	108,077	109,853	671,237
Famine Relief and Insurance :										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	520,867	...	520,867
Construction of Protective Irrigation Works	...	...	...	...	...	733	12,271	22,045	2,665	38,317
TOTAL	...	...	...	...	...	733	12,271	552,515	2,665	568,184
Construction of Railway (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account :										
State Railways :										
Working Expenses	3,058,390	420,754	62,545	32,686	1,060,023	830,346	1,876,863	861,019	444,109	8,651,735
Interest on Debt	2,450,807	...	...	...	...	...	...	...	...	3,450,807
Interest chargeable against Com- panies on Advances	...	315	...	...	...	182	...	...	...	497
Interest on Capital deposited by Companies	...	19,415	...	...	...	14,526	...	...	...	33,941
Guaranteed Companies :										
Surplus Profits, Land & Super vision	451,438	55	...	6,943	16,965	17,250	...	14,677	22,987	530,315
Interest	2,822	...	...	...	...	...	...	...	...	2,822
Subsidized Companies: Land, &c.	...	...	...	...	6,671	...	613	850	...	8,134
Miscellaneous Railway Expenditure	22,742	—5,506	19,827	442	8,781	1,773	7,272	16,101	191	71,623
TOTAL	6,986,199	435,033	82,372	40,071	1,092,440	873,077	1,884,748	892,647	467,287	12,753,874
Irrigation :										
Major Works :										
Working Expenses	...	...	...	...	...	8,747	2,0347	131,611	45,240	455,945
Interest on Debt	677,788	...	...	...	...	...	...	...	...	677,788
Minor Works and Navigation	6,793	...	48,439	...	...	...	74,877	—35	244,158	374,232
TOTAL	684,581	...	48,439	...	...	8,717	345,224	131,576	289,398	1,507,905
Buildings and Roads :										
Military Works	930,444	659	101,368	8,984	2,901	2,028	75,452	8,009	21,633	1,151,478
Civil Works	138,754	2,043	301,436	42,240	46,306	14,998	40,400	3,653	21,648	611,458
TOTAL	1,069,198	2,702	402,804	51,204	49,207	17,026	115,852	11,662	43,281	1,762,936
Army Services :										
Army :										
Effective	10,896,810	...	...	...	...	...	...	3,012,664	3,243,503	17,222,977
Non-effective	435,077	...	...	...	...	...	...	302,125	159,933	897,135
TOTAL	11,321,887	...	...	...	...	...	...	3,394,789	3,403,436	18,120,112
Special Defence Works	21,716	...	...	...	...	...	...	...	...	21,716
TOTAL IMPERIAL EXPENDITURE Rx.	23,406,669	544,598	1,827,433	121,836	3,937,475	1,229,269	2,716,863	5,647,382	5,075,108	44,506,633

**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	...	455,033	1,031,191	428,817	941,692	1,371,233	967,658	1,684,583	2,786,307	9,666,514
Opium	...	...	...	...	17,841	...	...	16,059	6,693	40,593
Salt	...	128,948	101,976	66,363	1,257,873	547,506	319,529	597,551	458,814	3,478,560
Stamps	...	61,601	79,688	69,471	334,403	137,365	53,553	359,001	291,036	1,386,778
Excise	...	25,842	...	...	427,733	174,463	60,320	...	...	688,364
Provincial Rates	...	...	2,718	...	9,119	...	...	8,282	9,556	29,675
Customs	...	23,882	32,662	15,152	233,005	120,943	65,525	114,307	183,751	789,227
Assessed Taxes	...	49,847	170,727	21,251	45,935	80,007	59,725	105,529	176,834	700,915
Forest	...	6,861	2,772	2,381	67,075	22,090	15,964	61,112	32,799	211,054
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	752,014	1,421,734	603,435	3,334,736	2,453,667	1,533,280	2,947,024	3,945,791	16,991,680
Interest	...	8,588	1,860	126	21,299	45,291	25,465	15,670	30,269	148,568
Post Office, Telegraph, and Mint:										
Post Office	...	1,435	...	...	529	...	707	...	...	2,671
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,435	...	...	529	...	707	...	...	2,671
Receipts by Civil Departments:										
Law and Justice	...	35,822	59,443	15,781	169,953	100,953	61,152	127,590	60,695	626,389
Police	...	2,395	5,020	15,715	18,876	45,387	65,924	48,047	46,050	247,414
Marine	...	...	28,974	...	90,799	...	...	11,321	6,400	143,494
Education	...	4,590	1,412	4,683	56,841	7,811	3,440	19,495	31,807	130,079
Medical	...	564	1,729	165	21,961	2,744	2,871	13,358	11,816	54,208
Scientific and other Minor Departments	...	1,080	92	1	23,549	11,452	4,047	21,678	4,250	66,749
TOTAL	...	45,051	96,670	36,345	386,979	168,347	137,434	236,489	161,018	1,268,333
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,186	648	285	7,550	5,048	4,454	4,625	23,546	47,342
Stationery and Printing	...	1,249	2,084	218	13,506	7,829	6,438	13,303	7,008	51,065
Miscellaneous	...	8,006	5,228	10,608	102,331	26,541	14,933	17,537	5,818	191,002
TOTAL	...	10,441	7,960	11,111	123,447	39,418	25,825	35,465	36,372	290,039
Railways:										
State Railways (Gross Receipts)	...	...	655,301	10,641	435,300	...	...	24,654	17,549	1,143,445
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	655,301	10,641	435,300	...	...	24,654	17,549	1,143,445
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	151,532	367,941	...	...	...	519,473
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	13,606	...	79,480	13,729	11,382	16,687	2,302	137,186
TOTAL	...	...	13,606	...	231,012	381,670	11,382	16,687	2,302	656,659
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	5,530	10,326	7,790	51,842	77,959	44,664	19,617	87,313	305,041
TOTAL	...	5,530	10,326	7,790	51,842	77,959	44,664	19,617	87,313	305,041
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE, Rx.	...	823,059	2,207,457	669,448	4,585,144	3,166,352	1,778,757	3,295,606	4,280,613	20,806,436

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*,
31st March 1896.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues :	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	...	3,618	3,782	1,792	15,293	7,637	4,897	11,564	17,819	66,402
Assignments and Compensations	...	390	...	...	17,277	20,345	...	...	1,003,902	1,041,980
Charges in respect of Collection, <i>viz.</i> :	...	115,288	242,855	100,642	371,509	436,718	256,549	519,985	633,650	2,677,196
Land Revenue	...	...	...	...	...	...	...	...	...	...
Opium (including cost of Production)	...	...	...	...	5,284	...	...	61,918	...	67,202
Salt (including cost of Production)	...	5,043	2,315	2,749	49,304	12,254	15,229	26,050	21,960	135,504
Stamps	...	1,352	2,948	192	10,801	1,498	1,210	17,463	8,900	50,390
Excise	...	...	...	...	6,079	831	485	...	...	7,395
Provincial Rates	...	...	23,022	...	79,793	...	...	23,169	...	125,984
Customs	...	29	979	125	9,209	101	600	1,151	2,059	14,983
Assessed Taxes	...	47,617	67,807	14,307	23,303	47,143	33,921	72,280	97,900	404,378
Forest	...	...	1,235	1,333	40,127	10,487	5,108	40,827	14,510	110,526
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	...	175,076	345,023	121,140	638,979	537,014	318,059	775,057	1,801,392	4,707,340
Interest :	...	...	...	...	...	...	...	...	...	...
Interest on Debt, other than that charged to Railways and Irrigation Works	...	7,576	1,238	59	19,118	38,937	20,494	15,919	24,206	127,549
Interest on other Obligations	...	...	...	...	...	...	...	...	13	13
TOTAL	...	7,576	1,238	59	19,118	38,937	20,494	15,919	24,219	127,562
Post Office, Telegraph, and Mint :	...	...	...	...	...	...	...	...	...	...
Post Office	...	7,055	3,814	181	477	...	15,740	8,824	10,052	46,143
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	7,055	3,814	181	477	...	15,740	8,824	10,052	46,143
Salaries and Expenses of Civil Departments :	...	...	...	...	...	...	...	...	...	...
General Administration	...	48,513	72,775	30,086	174,068	141,380	107,471	102,699	144,311	822,523
Law and Justice	...	14,550	243,273	60,010	1,105,489	692,400	417,736	570,402	532,285	3,775,325
Police	...	140,394	300,337	138,419	603,893	448,173	390,031	458,378	572,352	3,050,977
Marine (including River Navigation)	...	...	31,001	8,435	87,377	...	1,417	4,229	...	140,537
Education	...	3,390	42,240	19,710	260,789	50,250	75,531	167,084	170,034	826,040
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	29,865	25,465	22,823	182,579	74,135	62,075	130,018	154,836	681,786
Political	...	4,450	...	10,910	1,775	504	...	8,282	37,019	68,086
Scientific and other Minor Departments	...	5,320	4,596	92	52,603	16,841	11,808	40,510	17,322	150,064
TOTAL	...	410,818	727,093	303,395	2,472,523	1,423,833	1,064,652	1,478,036	1,638,388	9,526,238
Miscellaneous Civil Charges :	...	...	...	...	...	...	...	...	...	...
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	27,717	32,263	9,407	184,700	199,579	97,947	148,534	177,871	878,064
Stationery and Printing	...	17,302	54,563	8,915	108,933	75,895	45,016	94,212	77,344	461,680
Miscellaneous	...	7,220	5,730	6,120	28,186	11,275	6,610	14,418	19,190	98,767
TOTAL	...	52,249	90,582	24,448	321,825	286,749	150,473	257,764	274,301	1,456,511
Famine Relief and Insurance :	...	...	...	...	...	...	...	...	...	...
Famine Relief	...	20	...	...	...	17,904	...	225	...	18,149
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	20	...	...	...	17,904	...	225	...	18,149
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	1,051	...	...	...	5,263	1,347	7,661
Railway Revenue Account :	...	...	...	...	...	...	...	...	...	...
State Railways :	...	...	...	...	...	...	...	...	...	...
Working Expenses	...	...	347,382	9,746	...	...	...	15,282	12,691	385,108
Interest on Debt	...	...	215,568	...	...	...	...	...	...	215,568
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies :	...	...	...	...	...	...	...	...	...	...
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,061	56	...	...	...	...	10,117
Miscellaneous Railway Expenditure	...	...	26	...	...	...	...	...	...	26
TOTAL	...	...	562,976	19,807	56	...	...	15,282	12,691	610,812
Irrigation :	...	...	...	...	...	...	...	...	...	...
Major Works :	...	...	...	...	...	...	...	...	...	...
Working Expenses	...	...	...	...	120,841	201,515	...	...	...	331,356
Interest on Debt	...	...	...	...	240,495	298,120	...	...	...	544,621
Minor Works and Navigation	...	...	36,999	...	150,864	21,492	6,329	355,563	2,152	5,90,399
TOTAL	...	...	36,999	...	533,200	521,133	6,329	355,563	2,152	1,455,376
Buildings and Roads :	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	134,852	221,517	147,811	327,616	285,611	267,055	338,726	339,971	2,063,159
TOTAL	...	134,852	221,517	147,811	327,616	285,611	267,055	338,726	339,971	2,063,159
Army Services :	...	...	...	...	...	...	...	...	...	...
Army :	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	794,278	1,989,842	617,892	4,308,794	3,111,181	1,842,802	3,251,559	4,104,603	22,000,951
Add—Portion of Apportionments to Provincial Governments not spent by them in the year	...	19,653	226,505	30,507	149,803	...	...	44,118	100,690	571,281
Deduct—Portion of Provincial Expenditure debarred from Provincial balances	...	...	...	...	...	130,798	7,156	...	...	146,954
TOTAL PROVINCIAL EXPENDITURE, Rx.	...	813,931	2,216,347	648,399	4,458,602	2,971,383	1,850,646	3,295,677	4,205,293	20,415,278

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

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue :	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Land Revenue	55	...	458	...	...	2,671	4,170	264,752	15,225	287,331
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	655	...	...	...	...	...	...	...	...	655
Provincial Rates	6,606	89,730	112,758	64,903	445,650	790,060	365,308	801,561	338,009	3,014,585
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tribute from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	7,316	89,730	113,216	64,903	445,650	792,731	369,478	1,066,313	353,234	3,302,571
Interest	32	9	...	...	3,543	2,195	113	4,304	790	10,989
Post Office, Telegraph, and Mint :										
Post Office	...	...	6	...	1,042	...	4,990	...	...	6,038
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	6	...	1,042	...	4,990	...	...	6,038
Receipts by Civil Departments :										
Law and Justice	24	...	...	...	...	...	1,510	...	...	1,537
Police	1,024	17,304	8,539	6,321	75,879	...	6,484	...	37,884	153,435
Marine	...	...	26	...	...	...	...	...	...	26
Education	204	923	10	34	5,373	22,131	8,438	22,711	27,822	87,646
Medical	699	797	11	...	2,546	14,562	2,846	2,271	2,440	26,194
Scientific and other Minor Departments	179	255	...	7,895	2,840	383	11,133	...	1,834	24,519
TOTAL	2,130	19,279	8,580	14,250	86,638	37,096	30,416	24,982	69,980	293,357
Miscellaneous :										
Receipts in aid of Superannuation, &c.	...	14	...	...	...	...	40	37	...	51
Stationery and Printing	...	...	...	...	103	...	...	...	...	143
Miscellaneous	2,249	2,563	39,287	1,605	18,845	13,751	5,132	62,803	1,698	147,933
TOTAL	2,249	2,577	39,287	1,605	18,948	13,751	5,172	62,840	1,698	148,127
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	...	...	7,144	...	1,523	...	2,342	...	...	11,009
TOTAL	...	...	7,144	...	1,523	...	2,342	...	...	11,009
Buildings and Roads :										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,904	7,823	14,583	11,043	48,870	8,849	28,038	101,808	68,753	292,671
TOTAL	2,904	7,823	14,583	11,043	48,870	8,849	28,038	101,808	68,753	292,671
Receipts by Military Department :										
Army :										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE . Rx.	14,631	119,418	182,822	91,801	606,214	854,625	440,549	1,260,247	494,455	4,064,762

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*,
31st March 1896.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	..	597	135	466	75	614	341	6,116	830	9,174
Assignments and Compensations	..	..	..	..	..	..	..	..	..	..
Charges in respect of Collection, <i>vis.</i> :	..	..	..	..	..	..	..	..	..	..
Land Revenue	3,093	49,899	..	..	..	342,699	133,728	460,073	32,523	1,022,015
Opium (including cost of Production)	..	..	..	..	..	..	..	..	..	..
Salt (including cost of Production)	..	..	..	..	..	..	..	..	..	..
Stamps	..	..	..	..	..	..	..	..	..	..
Excise	..	..	..	..	..	..	..	..	..	..
Provincial Rates	..	..	5,515	259	33,739	..	..	..	5,767	45,280
Customs	..	..	..	..	..	..	..	..	..	..
Assessed Taxes	..	..	..	..	..	..	..	..	..	..
Forest	..	..	..	..	..	..	..	..	..	..
Registration	..	..	..	..	..	..	..	..	..	..
TOTAL	3,093	50,496	5,650	725	33,814	343,313	134,069	466,189	39,120	1,076,469
Interest :	..	..	..	..	..	..	..	..	..	..
Interest on Debt, other than that charged to Railways and Irrigation Works	..	..	20	..	1,876	..	329	401	866	3,492
Interest on other Obligations	..	..	..	..	..	..	..	..	..	..
TOTAL	..	..	20	..	1,876	..	329	401	866	3,492
Post Office, Telegraph, and Mint :	..	..	..	..	..	..	..	..	..	..
Post Office	73	..	9,484	4,319	35,584	18,724	5,457	..	..	73,641
Telegraph	..	..	..	..	..	..	..	..	..	..
Mint	..	..	..	..	..	..	..	..	..	..
TOTAL	73	..	9,484	4,319	35,584	18,724	5,457	..	..	73,641
Salaries and Expenses of Civil De- partments :	..	..	..	..	..	..	..	..	..	..
General Administration	218	3,115	2,488	283	30,683	1,961	13,092	32,611	4,764	95,215
Law and Justice	3	..	..	..	..	..	1,428	..	..	1,431
Police	1,438	6,613	4,783	..	32,153	26,696	2,544	..	18,518	330,745
Marine (including River Navigation)	..	..	4,873	..	..	..	..	..	..	4,873
Education	1,608	28,105	14,719	20,158	122,136	143,026	64,649	116,837	167,222	678,460
Ecclesiastical	..	..	..	..	..	..	..	..	..	..
Medical	2,181	7,572	7,025	9,755	19,518	54,985	34,811	141,759	19,762	297,368
Political	24	..	..	..	..	..	..	..	..	24
Scientific and other Minor Departments	326	930	2,251	3,860	3,132	2,946	16,780	..	7,538	37,772
TOTAL	5,798	46,335	36,139	34,056	207,022	473,614	133,313	291,217	217,804	1,445,888
Miscellaneous Civil Charges :	..	..	..	..	..	..	..	..	..	..
Territorial and Political Pensions	..	..	..	..	..	..	..	..	..	..
Civil Furlough and Absentee Allowances	..	..	..	..	..	..	..	..	..	..
Superannuation Allowances and Pensions	15	170	199	..	654	1,762	340	1,135	365	4,649
Stationery and Printing	19	237	..	..	5,160	1,079	2,800	..	607	9,917
Miscellaneous	706	1,333	10,283	2,777	7,858	2,137	4,391	31,011	6,982	67,478
TOTAL	740	1,740	10,482	2,777	13,681	4,978	7,546	32,146	7,954	82,044
Famine Relief and Insurance :	..	..	..	..	..	..	..	..	..	..
Famine Relief	..	85	..	..	67	..	..	..	..	152
Construction of Protective Railways	..	..	..	..	..	..	..	..	..	..
Construction of Protective Irrigation Works	..	..	..	..	..	..	..	..	..	..
TOTAL	..	85	..	..	67	..	..	..	..	152
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	..	..	..	..	..	..	..	..	..	..
Railway Revenue Account :	..	..	..	..	..	..	..	..	..	..
State Railways	..	..	..	..	..	..	..	..	..	..
Working Expenses	..	..	..	..	..	..	..	..	..	..
Interest on Debt	..	..	..	..	..	..	..	..	..	..
Interest on Capital deposited by Com- panies	..	..	..	..	..	..	..	..	..	..
Guaranteed Companies	..	..	..	..	..	..	..	..	..	..
Surplus Profits, Land and Supervision Interest	..	..	..	..	..	..	..	..	..	..
Subsidized Companies Land, &c.	..	..	..	..	..	..	..	..	..	..
Miscellaneous Railway Expenditure	..	..	..	..	..	..	..	..	..	..
TOTAL	..	..	..	..	..	..	..	..	..	..
Irrigation :	..	..	..	..	..	..	..	..	..	..
Major Works :	..	..	..	..	..	..	..	..	..	..
Working Expenses	..	..	..	..	..	..	..	..	..	..
Interest on Debt	..	..	..	..	..	..	..	..	..	..
Minor Works and Navigation	..	..	8,261	..	362	..	130	2,742	..	11,495
TOTAL	..	..	8,261	..	362	..	130	2,742	..	11,495
Buildings and Roads :	..	..	..	..	..	..	..	..	..	..
Military Works	..	..	..	..	..	..	..	..	..	..
Civil Works	5,376	40,855	112,484	77,181	481,347	224,785	109,386	429,839	296,704	1,777,957
TOTAL	5,376	40,855	112,484	77,181	481,347	224,785	109,386	429,839	296,704	1,777,957
Army Services :	..	..	..	..	..	..	..	..	..	..
Army :	..	..	..	..	..	..	..	..	..	..
Effective	..	..	..	..	..	..	..	..	..	..
Non-Effective	..	..	..	..	..	..	..	..	..	..
TOTAL	..	..	..	..	..	..	..	..	..	..
ADD—Portion of Local Revenue not spent in the year	15,080	139,511	182,520	119,058	774,353	1,065,414	390,430	1,222,524	562,448	4,471,138
DEDUCT—Portion of Local Expenditure de- frayed from Local balances	..	..	..	..	..	..	..	37,652	7,327	44,979
TOTAL LOCAL EXPENDITURE . Rx.	440	10,065	8,588	6,208	41,597	15,820	6,570	..	..	90,197
TOTAL LOCAL EXPENDITURE . Rx.	14,631	128,546	173,932	112,850	732,756	1,049,594	383,600	1,260,176	569,775	4,423,220

EXPENDITURE of the GOVERNMENT of India, in *India* and in *England*, for the Year March 1896.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rs.	£	
Expenditure :	3	9	68,098,722	15,603,370	84,602,092
Exchange charged as Expenditure	3	9	11,854,908	...	11,854,908
Add—Provincial Surpluses transferred to "Deposits"	3	9	548,902	...	548,902
Deduct—Provincial Deficits charged against "Deposits"	3	9	169,793	...	169,793
TOTAL			81,232,799	15,603,370	96,836,169
Expenditure not charged to Revenue :					
Capital Outlay on Railways and Irrigation Works	3	9	2,884,065	683,174	
Exchange on Expenditure not charged to Revenue	3	9	519,055	...	
TOTAL			3,404,020	683,174	4,087,194
Permanent Debt discharged :	76	218			
<i>Sterling Debt.</i>					
India 3½ p. c. Stock (besides £100,491, cancelled) (a)			...	1,600	
India 4 p. c. Stock					
<i>Rupee Debt.</i>					
4½ p. c. Loans			21,940	...	
4 p. c. Loans			540,884	...	
3½ p. c. Loans			21,950	...	
Stock Notes			38	...	
TOTAL NET			584,812	1,600	586,412
Temporary Debt discharged	76A	220	...	2,000,000	2,000,000
Unfunded Debt :					
Special Loans	77	220	365	...	
Deposits of Service Funds	79	220	100,477	...	
Savings Bank Deposits	80	221	4,020,281	...	
TOTAL NET			4,121,123	...	4,121,123
Deposits and Advances :					
Balances of Provincial Allotments	68	192	169,793	...	
Excluded Local Funds	81	222	798,177	...	
Railway Funds	82	222	69,400	...	
Deposits of Sinking Funds	83	222	5,798	...	
Departmental and Judicial Deposits	84	223	18,279,012	...	
Advances	253	253	3,731,032	3,069	
Suspense Accounts	Vide App. A.	255	223,372	...	
Exchange on Remittance Account	256	256	900,901	...	
Miscellaneous	257	257	918,754	138	
TOTAL NET			25,102,245	3,207	25,105,452
Loans and Advances by Imperial Government	85	228	211,610	...	211,610
Loans and Advances by Provincial Governments	85A	232	533,179	...	533,179
Payments to Railway Companies on Capital Account (b)					
For Expenditure	86	240	1,491,821	853,820	2,345,641
Remittances :					
Inland Money Orders		250	21,739,588	...	
Other Departmental Accounts		259	445,834	...	
Net Payments into Civil Treasuries by :—					
Post Office	Vide App. A.	259	730,835	...	
Telegraph	259	259	94,009	...	
Guaranteed Railways	259	259	3,214,646	...	
Public Works	259	259	1,866,747	...	
Net Issues from Civil Treasuries to :—					
Marine	259	259	175,742	...	
Military	259	259	16,709,922	...	
Remittance Account between England and India	87	242	310,189	997,418	
TOTAL NET			45,288,112	997,418	46,285,530
Secretary of State's Bills paid	88	244	18,742,215	...	18,742,215
Total Disbursements			180,711,930	20,142,587	200,854,525
Closing Balance	89	245	16,500,510	3,103,798	19,604,308
GRAND TOTAL			197,212,440	23,536,387	220,748,833

(a) £53,539, £2,992 and £32,729 aggregating £59,260 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £105,047 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,234 is on account of Discount Sinking Fund, and the cost of purchase £11,895 is charged in the Accounts, *vis.*, £9,758 under "Interest on Debt," and £2,137 under "State Railways—Interest on Debt."

(b) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances 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, 1895-96.

Section A.—Revenue.

Revenue *Rx.* 66,073,341. Expenditure *Rx.* 10,351,257.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS	Page	AMOUNT OF EACH ACCOUNT		
				Detail	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rv.</i>	<i>Rx.</i>
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	55,028,430	..	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . . .	24	2,994,877	...	...
Refunds and Drawbacks.	11	Expenditure	25	.	...	300,049
Assignments and Compensations.	12	Expenditure	26	..	...	1,554,719
Land Revenue . .	13A	Receipts	27	...	26,200,955	...
„ . . .	13B	Expenditure	28	...	...	4,097,117
Opium . . .	14A	Receipts	30	...	7,123,922	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	2,068,941
Salt . . .	15A	Receipts	31	...	8,861,845	...
„ . . .	15B	Store Account	31	...	...	...
„ . . .	15C	Expenditure	32	...	...	521,044
Stamps . . .	16	Receipts and Expenditure	33	...	4,727,055	171,694
Excise . . .	17	Receipts and Expenditure	34	...	5,722,417	207,957
Provincial Rates .	18	Receipts and Expenditure	35	...	3,707,005	52,675
Customs . . .	19A	Receipts	36	...	5,017,278	...
„ . . .	19B	Expenditure	38	...	...	202,948
Assessed Taxes .	20	Receipts and Expenditure	39	...	1,835,189	29,868
Forest . . .	21	Receipts and Expenditure	40	...	1,660,504	911,161
Registration . .	22	Receipts and Expenditure	42	...	424,870	233,084
Tributes . . .	23	Receipts	43	...	792,301	...
		TOTAL		...	66,073,341	10,351,257

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1896.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	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.	Rx.	Sq. Miles	No.	Rx.	Rx.
Burma . . .	2,485,004	156,032	170,427	384,266	112,758	928,567	81,227	569,583	6,185	4,894,249	24,208	4,870,041	172,949	7,722,053	28,159	631
India, General . .	145,711	...	54,516	109,593	10,662	...	149,035	30,545	2,121	502,183	319,274	182,909	...	888,100	...	206
Central Provinces	767,332	...	171,931	246,405	115,572	...	48,831	99,694	13,721	1,463,486	65,893	1,397,593	86,501	10,784,294	16,157	130
Assam . . .	597,671	...	88,484	277,882	64,903	...	31,408	42,503	4,762	1,107,613	6,190	1,101,423	49,378	5,476,833	22,306	201
Bengal . . .	3,905,221	...	1,677,165	1,337,850	873,383	...	473,735	91,871	134,149	8,493,374	52,849	8,440,525	151,535	71,346,987	55,700	118
North-Western Provinces and Oudh. }	6,016,944	...	730,008	549,459	964,523	...	248,423	160,134	44,181	8,713,672	368,993	8,344,679	107,130	46,905,085	77,893	178
Punjab . . .	2,396,699	...	426,038	214,210	425,634	...	146,336	101,450	31,928	3,742,295	164,361	3,577,934	111,838	20,866,847	31,992	171
Madras . . .	5,009,559	...	796,734	1,438,405	801,561	...	249,126	211,057	122,224	8,628,666	607,475	8,021,191	141,126	35,630,440	56,837	225
Bombay . . .	4,876,814	...	611,752	1,164,147	338,009	...	407,068	353,667	65,599	7,817,056	1,385,634	6,431,422	122,427	18,857,044	52,533	341
Salt . . .	26,200,955	156,032	4,727,055	5,722,417	3,707,005	928,567	1,835,189	1,660,504	424,870	45,362,594	2,994,877	42,367,717	942,884	218,477,683	44,934	194
Customs . . .	...	8,705,813	...	...	...	...	...	...	...	8,705,813	33,562	8,672,251	...	...	...	...
	...	...	...	...	...	4,088,711	...	...	...	4,088,711	100,249	3,988,462	...	...	...	...
TOTAL . Rx.	26,200,955	8,861,845	4,727,055	5,722,417	3,707,005	5,017,278	1,835,189	1,660,504	424,870	58,157,118	3,128,688	55,028,430	942,884	218,477,683	58,362	252
Revenue per 1,000 Square Miles. }	27,788	9,399	5,013	6,069	3,932	5,321	1,946	1,761	451	61,680	..	58,362	...	..	...	...
Revenue per 1,000 of Population. }	119'9	40'6	21'6	26'2	17'0	23'0	8'4	7'6	1'9	266'2	...	251'9	...	...	...	...

(a) From the latest Statistical Tables for 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 . . .	2,689	8,869	(b) 24,208	2,729	23,699	13,740	10,840	30,199	49,255	166,228
Assignments and Compensations, Account No. 12, page 26. }	316,021	7,125	...	3,461	29,150	27,688	16,025	117,203	1,038,046	1,554,719
Allowances to District and Village Officers, (c) Account No. 13B, page 28. }	564	49,889	...	...	...	327,565	137,496	460,073	298,333	1,273,930
TOTAL . Rx.	319,274	65,893	24,208	6,190	52,849	368,993	164,361	607,475	1,385,634	2,994,877

(b) Includes Rx. 11,108 and Rx. 2,609 on account of refunds of Customs and Salt duties, respectively, in Burma.

(c) Includes Rx. 564, 49,899, 327,525, 129,850, 127,802 and 166,096, in India, General, Central Provinces, N.W. P. and Oudh, Punjab, Madras, and Bombay, respectively, shown against "District charges" under "Land Records and Agriculture."

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1896.

	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	744	4,786	2,780	3,916	1,179	3,702	2,627	5,164	9,595	15,753	50,846
Stamps	643	2,306	424	2,301	582	15,313	7,379	3,810	8,752	9,458	50,968
Excise	...	57	42	550	297	629	611	117	1,063	19,481	22,847
Provincial Rates	...	830	...	135	466	1,366	614	372	6,116	626	10,525
Assessed Taxes	1,187	444	15	202	165	2,344	2,220	1,357	2,436	2,401	12,771
Forest	111	417	36	89	32	25	280	8	1,788	1,071	3,857
Registration	4	29	...	1	8	320	9	12	449	465	1,297
TOTAL (a) . Rx.	2,689	8,869	3,297	7,194	2,729	23,699	13,740	10,840	30,199	49,255	152,511
Opium	...	...	...	...	...	10	...	...	...	...	10
Salt	2,332	...	...	2,609	...	21,417	...	...	3,127	6,686	36,171
Customs	1	7	...	11,108	...	21,109	...	17	4,960	74,155	111,357
TOTAL REFUNDS AND DRAWBACKS . Rx.	5,022	8,876	3,297	20,911	2,729	66,235	13,740	10,857	38,286	130,096	300,049
			24,208								

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

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1896.

	India, General.	Central Provinces.	Assam.	Bengal.	N.-W. Provin- ces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE COMPENSATIONS—									
Inamdar and other Grantees	24	495	...	1,526	3,542	11,024	1,078	814,573	815,651
Pensions in lieu of Resumed Lands	8	396	195	17,277	20,344	...	22,375	152,931	191,917
Malikana, or Allowances to Excluded Proprietors	2,948	...	...	...	...	...	27,298	...	65,518
Compensation to Holkar (for Keyso Rao Patan)	...	...	...	5,000	...	...	...	...	2,948
Do. to Bhotan Government (for resumption of Dooars in Assam)	800	2,157	1,344	...	...	18	525	...	5,000
Other Land Revenue Compensations	3,780	3,044	1,539	23,803	23,886	11,042	51,276	967,504	1,085,874
OPIMUM COMPENSATIONS—									
To the French Government and Native States	...	...	...	500	...	...	...	4,577	5,077
SALT COMPENSATIONS—									
To Jodhpur	96,140	...	...	...	...	...	...	...	96,140
" Jeypore	68,831	...	...	...	...	...	...	...	68,831
" Gwalior	31,250	...	...	...	...	...	...	...	31,250
" Bhurtপুর	15,050	...	...	...	...	...	...	...	15,050
" Ulwar	12,500	...	...	...	...	...	...	...	12,500
" Meywar	20,208	...	...	...	...	...	...	...	20,208
" Bhawalpur	8,000	...	...	...	...	...	...	...	8,000
" Dholepur	6,000	...	...	...	...	...	...	...	6,000
" Holkar	6,187	...	...	...	...	...	...	...	6,187
" Kishengarh	2,500	...	...	...	...	...	...	...	2,500
" Tonk	1,000	...	...	...	...	...	...	...	1,000
" Jeypore and Jodhpore under the Sambhar Lake Treaty	24,703	...	...	...	...	...	...	...	24,703
" Pudukotah	...	...	...	...	...	...	3,800	...	3,800
" Cambay	...	...	...	...	...	...	...	4,000	4,000
" Other Native States	9,332	...	...	...	...	...	...	351	9,683
" The French Government	...	...	...	2,000	...	...	43,200	...	45,200
For Salt Pans in Portuguese India	...	...	...	...	...	...	...	1,976	1,976
Other Salt Compensations	...	...	...	...	...	...	1,153	...	1,153
	301,701	...	...	2,000	...	...	48,153	6,327	358,181
EXCISE COMPENSATIONS—									
To the French Government	...	...	...	...	...	...	355	...	355
" Native States, Zemindars, etc.	...	1,562	...	...	1,293	616	10	42,811	46,292
	...	1,562	...	...	1,293	616	365	42,811	46,647
CUSTOMS COMPENSATIONS—									
To Native States, etc.	...	...	...	...	...	2,020	14,851	667	17,538
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	358	197	...	555
MISCELLANEOUS COMPENSATIONS—									
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railways)	2,000	...	...	...	...	...	...	...	2,000
" Khan of Khelat (for surrender of right to levy dues in Bolan)	3,000	...	...	...	...	...	...	...	3,000
" Khan of Khelat (for quit-rent)	5,030	...	...	...	...	...	...	...	5,030
" Janjira State (for assimilation of Customs system to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	...	...	...	1,300	1,300
Post (commuted black mail) to Hill Tribes in Assam	...	...	1,381	...	...	...	...	...	1,381
Sayer Compensations	...	...	118	2,847	2,410	...	...	...	5,375
Other Compensations	510	2,519	423	...	90	1,989	2,361	14,860	22,761
	10,540	2,519	1,922	2,847	2,509	1,989	2,361	16,160	40,847
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.	316,021	7,125	3,461	29,150	27,088	16,025	117,203	1,038,046	1,554,719

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1896.

REVENUE.	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
• Ordinary Land Revenue	Rx. 129,386	Rx. 762,541	Rx. 147,656	Rx. 1,129,021	Rx. 550,984	Rx. 3,811,299	Rx. 6,089,164	Rx. 2,306,782	Rx. 5,311,849	Rx. 3,959,052	Rx. 24,197,734
Recovery of Survey and Settlement Charges	...	...	...	...	...	2,269	...	...	...	...	2,269
Sale of Proprietary Right of Government in Land	45	...	...	...	...	1,876	398	472	6,775	...	9,566
Assessment of Alienated Lands, less Quit-rents	...	...	...	...	...	7,826	...	22,418	...	970,178	1,000,422
Sale of Waste Lands and Redemption of Land Revenue	1,391	...	...	...	1,512	12,368	576	17,225	1,819	...	34,891
Capitation Tax, or House Tax levied in lieu thereof (a)	1,443	...	526,437	411,760	...	1,726	...	...	...	...	941,366
Receipts for the Improvement of Government Estates	...	...	...	...	...	50,507	...	...	...	...	50,507
Fisheries and other Receipts classed as Miscellaneous Land Revenue	13,446	4,791	82,926	187,204	45,175	17,350	44,304	93,218	271,698	25,752	785,864
TOTAL LAND REVENUE . Rx.	145,711	767,332	757,019	1,727,985	597,671	3,905,221	6,134,442	2,440,115	5,592,141	4,954,982	27,022,619
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 58 under "J.—Irrigation", page 126)	...	...	...	...	...	...	117,498	43,416	582,582	(b) 78,168	821,664
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE	145,711	767,332	757,019	1,727,985	597,671	3,905,221	6,016,944	2,396,699	5,009,559	4,876,814	26,200,955
			2,485,004								

(a) Includes Thathamedda Tax in Burma.

(b) Total Collection at page 126 . Rx. 85,023
Less—Collection charges . " 6,855
Rx. 78,168

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1896.

	India, General.	Central Provinces.	Burm.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:											
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	3,778	18,386	15,009	20,996	9,685	55,020	52,307	37,120	54,610	32,239	300,150
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	2,940	18,307	26,475	31,576	13,921	88,021	66,659	37,675	116,652	59,771	461,997
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	2,678	13,292	...	152	4,286	3,998	(b) 60,344	37,174	555	...	122,479
Payment to Officers of other Provinces	...	...	...	...	...	...	...	...	...	841	841
Office Establishment	5,669	5,156	20,410	27,826	4,786	60,941	77,833	26,189	43,252	56,550	328,612
District Establishments, including Tehsildars' and Sub-divisional Establishments	8,428	14,463	4,379	4,530	13,473	35,050	56,567	22,740	90,790	80,684	331,104
Temporary Establishments	25	375	144	1,978	756	3,175	3,666	3,419	1,392	3,780	18,710
Remuneration to Copyists	...	...	...	...	553	5,271	...	...	11,602	...	17,426
Travelling Allowance, Purchase and Carriage of Tents	969	1,588	5,359	5,516	1,847	11,818	11,368	9,612	24,062	25,227	97,366
House-rent and other Allowances	...	...	1,546	852	30	520	58	1,150	839	...	4,995
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	287	...	287
Service of Processes against Defaulters	...	...	32	1,360	3,080	20,495	2,275	...	2,113	1,164	30,519
Law Charges	23	...	13	2	317	1,886	378	...	721	329	3,669
Service Postage and Telegrams	715	1,257	2,054	1,413	794	4,712	5,381	10,372	21,420	12,390	60,508
Rents, Rates, and Taxes	26	64	90	263	75	3,359	154	100	1,695	386	6,212
Petty Construction and Repairs	150	24	15	7	106	934	34	...	5,889	4,757	11,916
Other Charges	1,492	2,637	3,281	3,235	1,945	21,712	10,052	7,219	17,821	9,419	79,013
Less—Contribution	...	...	...	...	...	...	...	...	...	—35	—35
TOTAL DISTRICT ADMINISTRATION	20,893	75,749	78,807	99,706	55,054	317,912	347,076	192,770	393,700	287,502	1,875,769
SURVEY AND SETTLEMENT:											
Land Settlement Charges:											
Salaries of Officers (b)	...	15,948	5,108	2,093	1,265	30,159	27,646	8,269	13,304	1,824	105,716
Office Establishment	...	3,260	3,602	...	...	8,166	8,048	1,908	5,262	2,058	32,304
Field Establishment (partly temporary)	...	2,250	4,686	2,233	2,621	6,475	2,064	7,153	6,707	...	34,180
Temporary Establishments	...	3,134	...	832	...	14,121	15,944	5,070	4,877	9	43,987
Contract Works and Special Services	...	...	...	...	...	8,722	3,976	...	...	...	12,698
Cost of Chenab Colonization	...	...	...	...	...	...	...	5,661	...	...	5,661
Travelling and other Allowances	...	1,745	995	270	338	8,494	2,015	768	1,452	321	16,398
Service Postage and Telegrams	...	178	16	10	44	451	199	547	231	69	1,745
Rents, Rates, and Taxes	...	233	137	66	86	527	442	142	287	13	1,933
Other Charges	...	4,929	883	102	320	12,050	3,344	1,774	995	60	24,457
Share of Charges transferred from "Land Records and Agriculture"	...	...	...	...	...	1,006	...	...	...	...	1,006
Less—Contribution	...	...	...	...	...	...	...	...	...	—1,569	—1,569
Settlement Charges recoverable from private Estates	...	...	...	...	...	—6	...	...	...	...	—6
Revenue Survey—	...	31,677	15,427	5,606	4,674	90,165	63,678	31,592	33,215	2,785	278,819
<i>Portion of the Charge of the Survey of India transferred from Account No. 38B., page 86:</i>											
Controlling Staff	4,893	...	...	...	...	...	...	...	...	...	4,893
Correspondence and Drawing	5,168	...	...	...	...	...	...	...	...	...	5,168
Charges of Survey Parties	...	...	38,758	16,045	8,158	1,794	...	1,751	...	1,266	67,772
Cadastral Maps	...	...	1,308	2,749	275	...	1,115	...	...	...	5,447
Extra Departmental Mapping	...	...	...	...	...	...	97	16	...	...	113

Local Survey Charges:

Controlling Office	...	...	...	...	...	364	...	...	14,679	...	15,043
Share of Charges of Director of Bengal Survey	...	...	...	...	...	1,006	...	...	...	...	1,600
Salaries of Officers (b)	120	...	99	170	...	8,752	...	...	6,535	12,367	28,043
Office Establishment	745	...	35	46	...	...	...	...	557	10,389	11,772
Field Establishment	905	...	...	2,991	...	9,651	...	...	21,080	12,665	47,292
Extra Departmental and Mapping Charges	...	...	...	...	...	24,413	...	...	...	630	25,043
Travelling and other Allowances	164	...	...	151	...	2,141	...	...	2,195	3,747	8,398
Service Postage and Telegrams	4	...	24	2	...	188	...	...	223	761	1,202
Rents, Rates, and Taxes	...	...	...	...	...	575	...	...	155	405	1,135
Other Charges	252	...	...	347	...	1,445	...	...	5,725	4,611	12,380
Less—Contribution	...	...	...	...	...	...	...	...	...	—1,973	—1,973
Survey Charges recoverable from private Estates	...	...	...	...	...	—1,483	...	...	...	...	—1,483

TOTAL SURVEY AND SETTLEMENT

LAND RECORDS AND AGRICULTURE:

Directorate—

Salaries of Director and Assistants, etc. (b)

Establishments (partly temporary).

Travelling and other Allowances

Service Postage and Telegrams

Rents, Rates, and Taxes

Other Charges

Less—Recoveries

Share of Charges transferred to "Land Settlement"

District Charges

TOTAL LAND RECORDS AND AGRICULTURE

CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:

Management of Government Estates

Management of Grazing Lands

Commission on Land Revenue Collections, etc.

Commission on Capitation Tax

Commission on Fishery Collections

Charges on account of Encumbered Estates

Commissioner, Madras

Allowances to District and Village Officers

TOTAL DIRECT CHARGES OF COLLECTION

TOTAL CHARGES IN INDIA . Rx

CHARGES IN ENGLAND:

Law Charges in connection with Appeals from India a portion of which is recoverable in India.

EXCHANGE ON CHARGES IN ENGLAND

TOTAL CHARGES AGAINST "LAND REVENUE"

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

(b) Includes Exchange Compensation Allowance.

(c) Includes Behar Survey and Settlement Charges:—

	Survey.	Settlement.	TOTAL.
Share recoverable from Zemindars	15,905	14,624	30,529
" " " " Tenants	11,360	10,446	21,806
" " to be borne by Government	9,088	8,357	17,445
TOTAL	36,353	33,427	69,780

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

COST OF PRODUCTION OF BENGAL OPIUM.				
	Behar.	Benares.	TOTAL.	Rx.
	Rx.	Rx.	Rx.	
Superintendence	5,775	8,369	14,144	
Opium Factory	34,741	36,088	70,829	
District Staff	40,395	69,345	109,740	
Payments to cultivators (current year)	285,007	477,634	762,641	
Do. do. (past year)	483,692	621,067	1,104,759	
	849,610	1,212,503	2,062,113	
Opium Miscellaneous charges in Calcutta			1,994	
			2,064,107	
TOTAL, BENGAL . Rx.				2,064,107
CHARGES IN ENGLAND :				
Stores for India : for the Behar and Benares Opium Agencies				£ 550
EXCHANGE ON CHARGES IN ENGLAND				Rx. 418
TOTAL, BENGAL OPIUM . Rx.				2,065,075
CHARGES FOR MALWA OPIUM.				
	INDIA.	BOMBAY.	TOTAL.	
	Rx.	Rx.	Rx.	
Establishment and Contingent Charges of the Agency at Indore	1,262	...	1,262	
Establishment	...	1,138	1,138	
Contingent Charges	...	1,466	1,466	
	1,262	(a) 2,604	3,866	3,866
TOTAL, MALWA OPIUM . Rx.				
TOTAL, INDIA . Rx.				2,067,973
TOTAL CHARGES UNDER OPIUM				2,068,941

(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 1896.

	India, General.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
		Upper.	Lower.				
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sales of Government Salt	115,039	...	...	...	39,177	48,538	202,754
Excise duty on Salt manufactured locally	1,773,678	2,773	19,288	...	1,941,253	2,174,063	5,911,055
Duty on Salt imported from England	...	...	124,409	1,587,348	462	892	1,713,111
Duty on other imported Salt, sea-borne	...	...	9,562	883,431	520	1,262	894,775
Frontier duty on Salt imported by land	...	...	...	...	1	81,066	81,067
Miscellaneous Receipts	16,608	...	...	17,841	16,076	8,558	59,083
	1,905,325	2,773	153,259	2,488,620	1,997,489	2,314,379	8,861,845
TOTAL, SALT REVENUE Rx.		156,032					

No. 15B.—ACCOUNT of SALT STORE for the Year ended 31st March 1896.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.
Salt in Store on 1st April 1895	48,82,430	6,56,255	(a) 34,10,786	24,85,877
Manufactured, excavated, or purchased during the year	(b) 51,68,557	26,73,898	36,32,059	38,43,899
	1,00,50,987	33,30,153	70,42,845	63,29,776
Removed by Purchasers during the year	(c) 37,39,034	27,39,531	15,71,625	31,07,329
Wastage, etc., written off	...	...	98,382	3,08,912
	37,39,034	27,39,531	16,70,007	34,16,241
Balance in Store on 31st March 1896	63,11,953	5,90,622	53,72,838	29,13,535

(a) The balance has been revised according to the Administration Report.

(b) Includes 30,253 mds. on account of excesses on heaps cleared.

(c) Includes 23,260 mds. on account of "Free Deliveries" to Native States.

No. 15C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE including manufacturing charges and cost of SALT for the Year ended 31st March 1896.

	India, General.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
		Upper.	Lower.				
SALARIES, ESTABLISHMENT AND CONTINGENCIES.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Commissioner(a)	3,339	...	...	...	4,592	...	7,931
Deputy and Assistant Commissioners (a)	7,008	...	...	...	15,502	...	22,510
Personal Assistant and Secretary to Commissioner(a)	575	...	...	...	2,280	...	2,855
Collectors, Deputy and Assistant Collectors, etc (a)	...	...	...	...	...	11,599	11,599
Superintendent, Inspectors, Assistant and Sub-Inspectors etc.(a)	631	...	...	...	72,164	11,541	84,336
Chief Account officer (a)	...	...	...	...	...	1,372	1,372
Establishment	5,418	...	...	1,240	83,214	55,753	145,635
Commission on Salt Collection	3,026	114	724	...	...	1,077	4,941
Compensations to Frontier Chiefs and others	159	...	...	...	...	...	159
Removal of Salt purchased by traders	6,191	...	...	...	...	...	6,191
Conveying Salt to French Government and Fish-curing yards	...	...	...	...	1,953	215	2,168
Freight and other charges for export and import of Salt	...	...	...	...	3,184	...	3,184
Arms and Accoutrements	...	...	...	...	312	...	312
Purchase, repair and carriage of tents and conveyance of records	637	...	...	...	2,091	200	2,928
Rewards	383	...	...	252	13,016	356	14,007
Service Postage	599	...	...	...	2,841	714	4,154
Service Telegrams	36	...	...	...	201	29	266
Rents, Rates and Taxes	42	...	...	3,141	784	164	4,131
Scales and Weights	...	...	...	227	...	101	328
Travelling Allowances	3,563	...	...	...	11,235	5,206	20,004
House rent and other Allowances	210	...	...	...	1,055	...	1,265
Petty Construction and Repairs	5,884	...	...	168	15,502	2,433	23,987
Office Expenses and Miscellaneous	1,692	...	...	256	11,695	7,999	21,642
Manufacture and Excavation of Salt :							
Sambhar	19,531						
Didwana	1,679						
Pachbudra	4,528						
Punjab Mines	7,749						
	33,487	...	...	...	...	...	33,487
Deduct—Amount Chargeable to Excise	72,880	114	724	5,284	241,621	98,769	419,392
	...	...	...	...	69,839	...	69,839
Deduct—Amount Chargeable to Customs (see page 38)	...	...	...	...	...	8,644	8,644
TOTAL SALARIES, ETC.	72,880	114	724	5,284	171,782	90,125	340,909
Preventive Establishment	45,707	...	...	...	...	40,029	85,736
Deduct—Amount Chargeable to Customs (see page 38)	...	...	...	...	...	4,003	4,003
Salt Purchase and Freight	...	...	...	...	58,414	39,951	98,365
TOTAL SALT CHARGES IN INDIA	118,587	114	724	5,284	230,196	166,102	521,007
CHARGES IN ENGLAND :		838					
Store for India							21
EXCHANGE ON CHARGES IN ENGLAND						Rx.	16
TOTAL CHARGES UNDER SALT . Rx.							521,044

(a) Includes Exchange Compensation Allowance.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
REVENUE.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Sale of Court Fee Stamps	30,837	119,746	22,085	91,124	64,034	1,215,950	543,450	282,873	512,775	341,312	3,224,216
Sale of Commercial and other Stamps	23,078	51,694	11,276	40,344	24,028	454,354	184,300	138,536	274,935	216,330	1,418,875
Fines and Penalties	331	417	1,000	761	300	2,835	1,081	733	4,405	1,182	13,105
Miscellaneous	270	74	97	3,740	122	4,026	1,177	3,896	4,559	52,898	70,859
TOTAL, STAMP REVENUE . Rx.	54,516	171,931	34,458	135,969	88,484	1,677,165	730,003	426,038	796,734	611,752	4,727,055
<i>Deduct—Refunds</i>	<i>643</i>	<i>2,206</i>	<i>424</i>	<i>2,301</i>	<i>582</i>	<i>15,313</i>	<i>7,379</i>	<i>3,810</i>	<i>8,752</i>	<i>9,458</i>	<i>50,968</i>
NET REVENUE from STAMPS . Rx.	53,873	169,625	34,034	133,668	87,902	1,661,852	722,629	422,228	787,982	602,294	4,676,087
CHARGES FOR COLLECTION.											
Superintendence—											
Salary of the Superintendent or other Officers	...	...	...	...	...	(a) 2,728	...	...	720	749	4,197
Establishment of Superintendent or other Officers	...	...	...	...	...	3,390	...	...	1,031	3,599	8,020
Contingent Expenses, Packing Charges, etc.	...	...	...	...	...	2,425	...	...	690	1,226	4,341
Charges for the sale of Stamps, viz.—											
Clerks and Servants	24	...	94	511	...	...	190	30	241	...	1,090
Commission to Vendors	...	...	...	...	...	...	255	...	...	197	452
Discount on sale of Court Fee Stamps	444	11	257	685	1,004	12,015	...	4,313	5,678	4,190	28,597
Discount on sale of General Stamps	969	1,701	355	978	737	11,772	4,495	5,152	11,057	6,349	43,565
Contingencies and Miscellaneous	157	392	61	128	18	2	1,086	2,724	328	...	4,896
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—88,211	4,620	337	784	1,906	33,407	10,313	8,086	15,788	12,970	...
TOTAL CHARGES in INDIA . Rx.	—86,617	6,724	1,104	3,086	3,665	65,739	16,339	20,305	35,533	29,280	95,158
			4,190								
					Rx. 30,345 (b)						
CHARGES IN ENGLAND :											
Stores for India					£ 28,464 (c)				10,233	4,795	43,492
EXCHANGE ON CHARGES IN ENGLAND					21,626				7,775	3,643	
					Rx. 80,435				53,541	37,718	33,044
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.											171,694

(a) Includes Exchange Compensation Allowance.

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

(c) 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 1896.

[illegible]

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1896.

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. 2,117	Rx 40,158	Rx. 112,758	Rx. 64,903	(b) 413,146	(c) 503,093	Rx. 220,524	(e) 533,995	Rx. 293,749	Rx. 2,184,443
Provincial:										
Cess on Lands for expenditure on Roads, Schools, etc.	...	354	...	...	413,698	...	...	...	...	414,052
Cess on Lands for Famine Assurance, Canals and Railways	...	17,768	...	...	...	(c) 174,465	57,798	...	...	250,029
Cess on Lands for District Post	...	4,642	...	...	32,504	...	10,945	...	...	48,091
Cess on Lands for Village Service and Patwaries .	3,325	49,572	...	...	...	241,989	133,839	(f) 261,458	44,260	734,443
Assessment on Wards' Estates for Establishment Charges	...	3,078	...	...	14,035	...	1,943	...	...	19,056
Miscellaneous	(a) 5,220	...	...	...	...	(d) 44,978	585	(g) 6,108	...	56,891
TOTAL RECEIPTS under PROVINCIAL RATES .	10,662	115,572	112,758	64,903	873,383	964,523	425,634	801,561	338,009	3,707,005
Deduct—Refunds	...	830	135	466	1,366	614	372	6,116	626	10,525
NET RECEIPTS under PROVINCIAL RATES . Rx.	10,662	114,742	112,623	64,437	872,017	963,909	425,262	795,445	337,383	3,696,480
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . . .	...	...	5,515	259	39,818	831	485	...	5,767	52,675

(a) Consists of —
 Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . . . Rx. 1,164
 Educational " Plough Tax " in Coorg 583
 Local cess under New Regulations in Coorg 3,473
 5,220

(b) Roads and Public Works only.

(c) Distribution of Rates under Act III of 1878 and Act V of 1894, North-Western Provinces and Oudh:—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
"Local Rates," North-Western Provinces	423,792	...	45,805	469,597
Ditto Oudh	74,432	...	35,257	109,689
"Famine Assurance Rate," North-Western Provinces	...	...	93,401	93,401
"1 per cent. Road Cess," North-Western Provinces	4,869	...	...	4,869
TOTAL . Rx.	503,093	...	174,463	677,556

(d) Rural Police Rate in Oudh.

(e) Includes House-tax in Unions or Panchayets and Road Cess in Badrachalam Taluk.

(f) Includes Revenue from Village Service Luams.

(g) Irrigation cess in lieu of labour.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 19A.—ACCOUNT of CUSTOMS REVENUE

GROSS RECEIPTS.										No. of items.
India, General.	Central Provinces	Burma (Lower).	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	Total Gross Receipts.		
SEA CUSTOMS.										
Imports.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Arms, Ammunition, Military Stores . . .	...	...	1,635	14,869	...	...	5,895	11,468	33,867	1
Liquors :										
Spirits	...	...	94,653	165,330	...	...	101,789	229,231	591,003	2
Ale, Beer, and Porter	...	...	3,945	4,708	...	...	3,323	7,251	19,227	3
Wines and Liqueurs	...	...	3,969	18,751	...	...	6,370	23,266	52,356	4
Articles of food and drink	...	...	18,626	60,683	...	...	17,046	214,753	311,108	5
Chemicals :										
Drugs, Medicines, Narcotic and Dyeing and Tanning Manufactures	...	...	4,381	24,368	...	...	9,766	63,882	102,397	6
Cotton Manufactures	...	...	65,515	628,064	...	...	104,270	385,594	1,183,443	7
Metals and Manufactures of Metals .										
Silver, Bullion and Coin	...	...	43	46,461	...	...	32	309,333	355,869	8
Other Metals and Manufactures of Metals	...	...	11,406	90,872	...	...	22,243	133,350	257,871	9
Oils	...	...	9,951	279,187	...	...	25,201	94,351	408,690	10
Manufactured Articles	...	...	60,987	151,721	...	...	40,922	288,316	541,946	11
Raw Materials and Unmanufactured Articles	...	...	11,408	4,691	...	...	2,492	94,436	113,027	12
Total Imports . Rx.	...	...	286,519	1,439,705	...	...	339,349	1,855,231	3,970,804	13
Exports.										
Grain and Pulse :										
Paddy	...	...	1,965	861	...	...	12,491	1,295	16,612	14
Rice	...	...	637,365	208,820	...	...	31,148	36,671	914,004	15
Total Exports . Rx	...	...	639,330	209,681	...	...	43,639	37,966	937,616	16
Miscellaneous	...	...	352	342	...	...	39	2,108	2,841	17
TOTAL SEA CUSTOMS . Rx.	...	...	926,201	1,699,728	...	...	383,027	1,895,305	4,904,261	18
LAND CUSTOMS.										
Import Duty :										
On cotton goods	...	...	...	...	...	...	696	501	1,197	19
„ other goods	...	...	...	...	...	...	5,135	5,468	10,603	20
Total Import Duty	...	...	...	...	...	...	5,831	5,969	11,800	21
Export Duty	...	...	...	...	...	...	7,352	886	8,238	22
Miscellaneous	...	...	...	...	...	...	16	67	83	23
TOTAL LAND CUSTOMS . Rx.	...	...	...	...	...	...	13,199	6,922	20,121	24
Excise Duty on Cotton Manufactures	279	2,732	...	974	812	464	2,019	56,635	63,915	25
Warehouse and Wharf Rents	...	...	466	635	...	...	5,020	273	6,394	26
Miscellaneous	...	...	1,900	8,142	...	...	3,262	9,283	22,587	27
TOTAL CUSTOMS REVENUE Rx.	279	2,732	928,567	1,709,479	812	464	406,527	1,968,418	5,017,278	28

NUE for the Year ended 31st March 1896.

No. of items.	REFUNDS AND DRAWBACKS.									NET RECEIPTS.								
	India, General.	Central Provinces.	Burma (Lower).	Bengal.	N.W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	India, General.	Central Provinces.	Burma (Lower).	Bengal.	N.W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Net Produce.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	770	10,373	...	...	3,106	2,513	16,762	...	...	865	4,496	...	...	2,780	8,955	17,105
2	...	...	13	284	...	...	59	744	1,100	...	...	94,640	165,046	...	...	101,730	228,487	589,903
3	...	...	3	93	...	...	...	24	120	...	...	3,942	4,615	...	...	3,323	7,227	19,107
4	...	...	7	153	...	...	93	109	362	...	...	3,462	18,598	...	...	6,277	23,157	51,994
5	...	...	11	112	...	...	17	26,415	26,555	...	...	18,615	60,571	...	...	17,029	188,338	24,553
6	...	...	...	57	...	...	48	1,218	1,323	...	...	4,381	24,311	...	...	9,718	62,664	101,074
7	...	...	91	1,337	...	...	1,081	16,210	18,719	...	...	65,424	626,727	...	...	103,189	369,384	1,164,724
8	...	...	...	29	...	...	...	8,052	8,081	...	...	43	46,432	...	...	32	301,281	347,788
9	...	...	6	732	...	...	246	3,926	4,910	...	...	11,400	90,140	...	...	21,997	129,424	252,961
10	...	...	39	279	...	...	...	2,200	2,518	...	...	9,912	278,906	...	...	25,201	92,151	406,172
11	...	...	64	1,021	...	...	82	4,533	5,705	...	...	60,923	150,700	...	...	40,840	283,778	536,241
12	...	...	46	13	...	...	...	4,746	4,807	...	...	11,362	4,678	...	...	2,492	89,688	108,220
13	...	...	1,050	14,483	...	...	4,732	70,697	90,962	...	...	285,469	1,475,222	...	...	334,617	1,784,534	3,879,842
14	...	...	...	28	...	...	60	...	88	...	...	1,965	833	...	...	12,431	1,295	16,524
15	...	...	9,264	6,508	...	...	75	310	16,157	...	...	628,101	202,312	...	...	31,073	36,361	897,847
16	...	...	9,264	6,536	...	...	135	310	16,245	...	...	630,066	203,145	...	...	43,504	37,656	914,371
17	...	...	184	...	...	...	1	...	185	...	...	169	342	...	...	38	2,108	2,656
18	...	...	10,498	21,019	...	...	4,818	71,007	107,392	...	...	915,703	1,678,709	...	...	378,159	1,824,298	4,796,869
19	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	696	...	...
20	...	...	...	...	...	...	16	10	26	...	...	...	...	...	...	5,119	5,959	11,774
21	...	...	...	...	...	...	16	10	26	...	...	...	...	...	...	5,815	5,959	11,774
22	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,352	886	8,238
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	67	83
24	...	...	...	...	...	...	16	10	26	...	...	...	...	...	...	13,183	6,912	20,095
25	1	7	...	...	...	17	...	2,912	2,967	278	2,725	...	974	812	447	2,019	53,693	60,948
26	...	...	...	...	...	...	13	...	13	...	...	466	635	...	...	5,007	273	6,381
27	...	...	610	90	...	...	63	196	959	...	...	1,290	8,052	...	...	3,199	9,087	21,628
28	1	7	11,108	21,109	...	17	4,960	74,155	111,357	278	2,725	917,459	1,688,370	812	447	401,567	1,894,263	4,905,921

No. 19B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE
for the Year ended 31st March 1896.

Charges at the Principal Ports of Rangoon, Calcutta, Madras, and Bombay.	Burma (Lower), (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
Commissioner and Assistant Commissioner (a)	...	...	...	4,435	4,435
Establishment and Contingencies of ditto	...	...	...	5,123	5,123
Collectors, Deputy and Assistant (a)	2,696	4,992	(a)2,950	6,294	16,932
Office Establishment	5,043	10,445	6,066	10,031	31,585
Preventive Establishment	5,944	40,582	84	18,063	64,673
Appraising Establishment	1,829	10,386	1,095	7,218	20,528
Wharf Establishment	...	4,469	...	...	4,469
Contingent Charges	396	4,940	1,426	2,656	9,418
Add—Portion transferred from Salt (see page 32)	...	...	...	12,647	12,647
Total Charges at the Principal Ports	15,908	75,814	11,621	66,467	169,810
Charges at other Ports (vide details below)	7,114	3,979	11,548	10,342	32,983
TOTAL CHARGES IN INDIA . Rx.	23,022	79,793	23,169	76,809	202,793

CHARGES IN ENGLAND :					
Stores for India : Scientific Apparatus	...	...	...	...	£ 88
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	Rx. 67
TOTAL CUSTOMS CHARGES					Rx. 202,948

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
Burma (Lower).				
Akyab	(a)283	1,592	221	2,096
Bassein	(a)283	769	22	1,074
Kyauk-Phyu	...	60	1	61
Mergui	...	298	7	305
Moulmein	(a)591	2,298	108	2,997
Sandoway	...	32	5	37
Tavoy	...	348	15	363
Victoria Point	...	180	1	181
Total, Burma	1,157	5,577	380	7,114
Bengal.				
Balasore	...	578	41	619
Chittagong	(a)676	1,598	143	2,417
Cuttack	...	722	7	729
Dacca	...	61	8	69
Pooree	...	135	10	145
Total, Bengal	676	3,094	209	3,979
Madras.				
Ganjam	...	607	116	723
Godavery	...	889	280	1,169
Kistna	...	375	501	876
Madura	...	353	88	441
Malabar	...	2,326	601	2,927
Nellore	...	246	16	262
South Arcot	...	950	217	1,167
South Canara	...	1,297	160	1,457
Tanjore	...	936	429	1,365
Tinnevely	...	386	125	511
Vizagapatam	...	474	176	650
Total, Madras	...	8,839	2,709	11,548
Bombay.				
Sind Division	1,091	8,408	843	10,342
Total Charges at Other Ports . Rx.	2,924	25,918	4,141	32,983

(a) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1896.

REVENUE.	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
CIVIL DEPARTMENT:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Income Tax:											
Ordinary Collections	8,853	30,035	23	50,908	25,749	410,635	205,491	107,971	188,592	318,615	1,346,872
Deductions by Government from Salaries and Pensions	27,894	8,479	8,849	14,094	4,475	49,717	33,424	21,500	31,892	34,535	234,859
Deductions from Interest on Government Securities	44,019	133	...	177	16	1,460	2,821	1,406	6,668	14,155	70,855
Penalties	...	312	...	146	65	2,563	150	123	649	160	4,168
Recoveries from Surplus Profits of Railway Companies	3,969	...	...	...	...	209	...	...	814	21,150	26,142
Other items	...	...	...	...	...	1,425	...	51	...	37	1,513
License Tax (Pandhari)	...	8,806	...	...	...	...	...	...	...	...	8,806
TOTAL CIVIL DEPARTMENT	84,735	47,765	8,872	65,325	30,305	466,009	241,886	131,051	228,615	388,652	1,693,215
OTHER DEPARTMENTS:			74,197								
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	40,512	...	...	...	...	...	...	...	14,479	14,408	69,399
" Public Works "	6,048	1,066	7,030	...	1,103	7,726	6,537	15,285	6,032	4,008	54,835
" Post Office "	7,126	...	...	...	...	...	...	...	...	...	7,126
" Telegraph "	8,510	...	...	...	...	...	...	...	...	...	8,510
" Marine "	2,104	...	...	...	...	...	...	...	...	...	2,104
TOTAL OTHER DEPARTMENTS	64,300	1,066	7,030		1,103	7,726	6,537	15,285	20,511	18,416	141,974
TOTAL ASSESSED TAXES	149,035	48,831	81,227		31,408	473,735	248,423	146,336	249,126	407,068	1,835,189
Deduct—Refunds	1,187	444	217		165	2,344	2,220	1,357	2,436	2,401	12,771
NET REVENUE from ASSESSED TAXES	147,848	48,387	81,010		31,243	471,391	246,203	144,979	246,690	404,667	1,822,418
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	101	57	...	1,959	249	18,419	202	1,201	2,362	5,318	29,868

**NO. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the
Year ended 31st March 1896.**

REVENUE.	India, General	Central Provinces.	BURMA		Assam.	Bengal	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
			Rx.	Rx.							
Revenue from Timber and other Produce removed from the Forests by Government Agency :	15,026	2,062	17,980	183,968	388	452	22,979	31,262	15,849	80,943	370,909
Timber	90	1,601	...	1	...	1,867	16,809	28,407	16,756	47,364	112,955
Firewood and Charcoal	2	21	46	5	...	84	976	1,227	261	1	2,625
Bamboos	5,346	...	...	...	...	...	...	...	2,962	1,454	9,762
Sandal Wood	146	9,246	...	..	65	41	1,825	136	2,178	6,785	20,422
Grass and other minor Produce	20,610	12,930	18,026	183,974	453	2,444	42,589	61,092	38,006	136,547	516,671
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers :	4,014	1,807	166,520	88,829	25,537	40,125	74,112	3,906	23,334	104,104	532,288
Timber	1,122	805	4,508	4,488	1,059	26,863	4,801	5,112	30,367	21,888	101,313
Firewood and Charcoal	341	70	6,409	7,052	743	4,716	13,808	106	19,047	12,117	65,084
Bamboos	879	6,747	2	78	953	1,678	8,768	20,283	32,532	57,690	130,610
Grazing and Fodder Grass	399	8,390	23,304	1,543	3,409	11,894	9,137	832	59,090	10,415	128,919
Other minor Produce	...	61,375	..	..	...	...	...	...	...	...	61,375
Forest Stamps	..	4,102	..	...	1,901	...	..	..	...	3	6,006
Commutation Fees	1,351	91	...	..	..	90	..	..	...	...	2,422
Other items	8,106	83,393	201,543	102,590	33,607	86,256	110,696	30,239	165,370	206,217	1,028,017
Confiscated Drift and Waif Wood	...	236	4,857	23,534	606	881	1,546	7,056	1,192	639	40,547
Revenue from Forests not managed by Government :	..	..	...	25,491	3,030	...	1,154	...	...	1,790	32,455
Duty on Foreign Timber and other Forest Produce	1,144	..	..	..	44	...	..	218	..	443	1,849
Revenue from shared and private Forests	1,144	...	..	26,401	3,064	...	1,154	218	...	2,233	34,304
Eiscellaneous :	42	10	327	402	4	6	58	485	164	427	1,925
Fines and Forfeitures	201	174	153	162	179	159	367	167	...	283	1,850
Refunds	442	2,951	3,217	4,302	4,590	2,125	3,724	2,193	6,325	7,321	37,490
Other Sources	685	3,135	3,702	4,866	4,773	2,290	4,149	2,845	6,489	8,031	40,955
TOTAL FOREST REVENUE . Rx	30,545	99,694	228,128	341,455	42,503	91,871	160,134	101,450	211,057	353,667	1,660,504
			569,583								

EXPENDITURE.

GENERAL DIRECTION.

Salary of the Inspector General and Assistant Inspector General of Forests (a)
Establishment and Contingencies

TOTAL, GENERAL DIRECTION* . Rx.

A.—CONSERVANCY AND WORKS.

Timber and other Produce removed from the Forests by Government Agency
Ditto ditto ditto Consumers or Purchasers

Confiscated Drift and Waif Wood
Revenue from Forests not managed by Government

Rent of leased Forests and Payments to Shareholders in Forests managed by Government

Live Stock, Stores, Tools and Plant
Communications and Buildings

Demarcation, Improvement, and Extension of Forests :—
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 86

Other Charges
Miscellaneous

TOTAL CONSERVANCY AND WORKS . Rx.

B.—ESTABLISHMENTS.

I.—Salaries.

Pay of Conservators (a)
Pay of Superior Officers (a)

Subordinate Forests and Depot Establishments
Office Establishments

Deputation and Special Allowances
Payments to Officers of other Provinces

II.—Travelling Allowances.

Conservators
Superior Officers

Subordinate Forest and Depot Establishments
Office Establishments

III.—Contingencies.

Stationery
Carriage of Tents and Records

Rents, Rates, and Taxes
Pay of Police Guards

Official Postage
Sundries

TOTAL ESTABLISHMENTS . Rx.

TOTAL EXPENDITURE IN INDIA . Rx.

CHARGES IN ENGLAND :

Expenses attending the examination of Candidates for the Indian Forest Department, Passage to India on appointment, etc.

Stores for India : Barbed wire fencing

EXCHANGE ON CHARGES IN ENGLAND

TOTAL FOREST EXPENDITURE . Rx.

(a) Includes Exchange Compensation Allowance.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Panjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RECEIPTS.											
Fees for Registering Documents	1,889	8,427	625	4,955	4,687	128,691	28,959	23,366	103,824	63,542	368,965
Fees for Copies of Registered Documents	167	3,730	2	155	63	2,092	11,207	6,830	2,594	1,043	27,883
Miscellaneous	65	1,564	15	433	12	3,366	4,015	1,732	15,806	1,014	28,022
TOTAL, REGISTRATION RECEIPTS . Rx.	2,121	13,721	642	5,543	4,762	134,149	44,181	31,928	122,224	65,599	424,870
			6,185								
Deduct—Refunds	4	29	...	1	8	320	9	12	449	465	1,297
NET RECEIPTS under REGISTRATION	2,117	13,692	642	5,542	4,754	133,829	44,172	31,916	121,775	65,134	423,573
CHARGES.											
Superintendence	...	1,112	...	...	...	5,363	84	...	3,241	740	10,540
District Charges	635	3,555	394	2,471	2,667	74,891	20,890	10,336	78,413	28,292	222,544
TOTAL CHARGES under REGISTRATION . Rx.	635	4,667	394	2,471	2,667	80,254	20,974	10,336	81,654	29,032	233,084
			2,865								

**No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES,
for the Year ended 31st March 1896.**

INDIA, GENERAL.						Rs.	Rs.	Rs.
Tribute from Amjeerah	.	.	.	.	.	3,440		
" Boondee	.	.	.	.	.	12,000		
" Banswara	.	.	.	.	.	3,131		
" Behat	.	.	.	.	.	140		
" Chirkhari	.	.	.	.	.	858		
" Doongurpoot	.	.	.	.	.	2,632		
" Holkar	.	.	.	.	.	605		
" Jodhpoor	.	.	.	.	.	9,800		
" Jeypoor	.	.	.	.	.	40,000		
" Jhallawar	.	.	.	.	.	8,000		
" Kotah	.	.	.	.	.	18,472		
" Kitchheepoor	.	.	.	.	.	1,291		
" Oodeypoor	.	.	.	.	.	20,000		
" Punnah	.	.	.	.	.	1,327		
" Paldeo	.	.	.	.	.	17		
" Rutlam	.	.	.	.	.	6,609		
" Sillana	.	.	.	.	.	3,276		
" Sirohee	.	.	.	.	.	688		
" Lawa	.	.	.	.	.	22		
" Shahpuri	.	.	.	.	.	1,000		
Nizam's Government on account of Mahratta Chouth	.	.	.	.	.	10,811		
							144,119	
Contribution from Bhurtpur	.	.	.	.	.	2,150		
" " Dholepur	.	.	.	.	.	1,000		
" " Kerowlee	.	.	.	.	.	500		
" 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	.	.	.	.	.	3,185		
" Jowrah	.	.	.	.	.	15,903		
							19,088	
Contribution of Bhopal towards cost of Bhopal Levy							18,182	
Contributions towards cost of Malwa Bheel Corps :								
From Alirajpur	.	.	.	.	.	355		
" Amjeerah	.	.	.	.	.	1,905		
" Burwanea	.	.	.	.	.	448		
" Dhar	.	.	.	.	.	786		
" Jabooah	.	.	.	.	.	171		
" Bagade State	.	.	.	.	.	25		
" Jahat "	.	.	.	.	.	20		
							3,750	
Fees on Succession :								
Paldeo State	.	.	.	.	.	169		
Beri	.	.	.	.	.	144		
Jigni	.	.	.	.	.	83		
Salaon	.	.	.	.	.	117		
							76,179	
								523
TOTAL INDIA GENERAL								220,808
CENTRAL PROVINCES.								
Tributes from various Petty States							24,586	
Fees on Succession :								
Chief of the Kawardha State, Bilaspur							750	
TOTAL CENTRAL PROVINCES								25,336
Carried forward								246,138

FINANCE AND REVENUE ACCOUNTS OF THE

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1896—*contd.*

		Rs.
	Brought forward	246,138
BURMA.		
(Upper)		
Tribute from Shan States	20,416	
" Momeih State	3,900	
" Various Petty States	1,650	
	TOTAL BURMA (UPPER)	34,975
ASSAM.		
Tributes from Ramrai	10	
Manipur	5,000	
		5,010
PUNJAB.		
Tribute from Kapoorthalla	13,100	
" Chumba	380	
" Mandi	10,000	
" Sokeith	1,100	
" Various Petty States	3,194	
	TOTAL PUNJAB	27,774
MADRAS.		
Tribute from Travancore	78,311	
" Bastar	200	
" Jeypur	100	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force	78,611	
" " Cochin for the maintenance of a Battalion of Native Infantry	245,000	
" " Travancore	20,009	
	1,332	
Fees on Succession : Mairur State	...	
	TOTAL MADRAS	344,952
BOMBAY.		
Tribute from Katthiawar	55,622	
Tributes from various Petty States	5,924	
Subsidy from the Kutch Government	18,695	
Contribution from Baroda State	36,597	
Contribution from Jagirdars, Southern Mahratta Country	7,994	
Fees on Succession : Jath State in the Southern Maratha Country, 3rd instalment	3,621	
Thakore of Ranasax, 4th instalment	100	
Vala Bawa Jinna of Vadia, and and 3rd instalments	3,303	
Thakore of Jirol Kumsoli	180	
Minor Saranjamdar Shaik Gulam Jilani Waikar	1,416	
	8,620	
	TOTAL BOMBAY	133,452
TOTAL TRIBUTES, ETC. . Rs.		792,801

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1895-96.

Section B.—Interest.

Revenue *Rx.* 825,052.

Expenditure *Rx.* 4,044,799.

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	...	825,052	...
Intereston Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,438,076
Interest on other Obligations . .	26	Expenditure	50	...	...	606,723
		TOTAL .		...	825,052	4,044,799

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1896.

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FINANCE AND REVENUE ACCOUNTS OF THE

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
SOURCES OF INTEREST.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
LOANS AND ADVANCES.											
Imperial Loans and Advances, etc., set forth in Account No. 85, page 228	11,107	...	2,246	...	...	164,334	...	...	28,487	138,049	344,223
Provincial Loans and Advances set forth in Account No. 85A, page 239	...	8,227	...	1,820	77	16,273	44,782	25,465	15,457	25,242	137,343
TOTAL INTEREST ON LOANS AND ADVANCES	11,107	8,227	2,246	1,820	77	180,607	44,782	25,465	43,944	163,291	481,566
INVESTMENTS.											
Securities held by the Paper Currency Department, <i>vide</i> Account No. 30D, page 68	287,133	...	...	...	...	...	...	...	...	...	287,133
Securities of Provincial Funds	...	370	...	...	49	1,344	2,631	113	4,426	5,817	14,750
TOTAL INTEREST ON INVESTMENTS	287,133	370	...	...	49	1,344	2,631	113	4,426	5,817	301,883
ARREARS DUE TO THE GOVERNMENT.											
Of Land Revenue	1	...	...	...	...	21	...	...	936	185	1,143
Of other Revenue	11	...	...	...	...	...	...	...	660	...	671

Of District Road Cess	...	...	...	...	...	3,364	...	...	...	...	3,364
Of Public Works Cess	...	...	...	...	...	3,428	...	...	...	...	3,428
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	25	...	25
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	12	...	...	...	...	6,813	...	...	1,621	185	8,631
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund .	1,028	...	...	...	...	...	...	...	...	32	1,060
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	6,940	...	...	...	...	...	...	...	...	...	6,940
Sundry Items	50	8	12	40	55	456	76	28	386	76	1,187
TOTAL SUNDRY ACCOUNTS	8,018	8	12	40	55	456	76	28	386	108	9,187
TOTAL RECEIPTS IN INDIA . Rx.	306,270	8,605	2,258	1,860	181	189,220	47,489	25,606	50,377	169,401	801,267
											4,118

RECEIPTS IN ENGLAND:

Interest realized from investment of Cash Balance	9,234
Interest received from the Bombay, Baroda and Central India Railway Company in respect of sums invested by them	3,928
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	354
	£ 13,516

EXCHANGE ON RECEIPTS IN ENGLAND Rx. 10,269

TOTAL INTEREST RECEIPTS . Rx. 825,052

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 1896.

	Amount of Loan, 31st March 1896.	Annual Amount of Interest.	Amount of In- terest paid during the Year.	TOTAL.
RUPEE DEBT.				
<i>Loans bearing interest at 4½ per cent. :</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Loan from Maharaja Holkar for Indore State Rail- way	1,000,000	45,000	45,000	
Transfer Loan of 1879, 7½ sterling per cent portion	22,300	(a) 1,414	1,487	46,487
<i>Loans bearing interest at 4 per cent. :</i>				
Loan from Maharaja Sindia for State Railway . .	1,500,000	60,000	60,000	
Railway Loan from Nawab of Rampur	470,000	18,800	18,800	
Gwalior Loan of 1887	3,380,000	135,200	140,000	218,800
<i>Loans bearing interest at 3½ per cent. :</i>				
Loan of 1842-43	25,025,030	875,877	880,910	
Loan of 1853-54	46,760	1,636	1,401	
Loan of 1854-55	26,622,700	931,794	919,401	
Transfer Loan of 1st May 1865	34,123,690	1,194,329	1,189,519	
Loan of 1879	5,025,850	175,905	180,456	
Loan of 1893-94	5,618,420	196,645	174,482	3,346,169
<i>Provincial Debenture Loans bearing interest at 4 per cent. :</i>				
Cawnpore-Achneyra Railway Debenture Loan . .	3,600	144	339	
Cawnpore and Achneyra Section of the Rajputana- Malwa Railway Debenture Loan	80,630	3,225	(b) 5,448	
Muttra-Hathras Light Railway Debenture Loan . .	1,190	48	40	
Cawnpore-Furukhabad Railway Debenture Loan . .	(c) 520	21	46	5,873
<i>Paid in India on Loans in course of Discharge :</i>				
4½ per cent. Transfer Loan of 1870	...		1,260	
4½ per cent. Transfer Loan of 1872	...		325	
4½ per cent. Loan of 1878	...		472	
Transfer Loan of 1879, 4½ per cent. portion . .	...		1,877	
4 per cent. Loan of 1832-33	...		2,289	
4 per cent. Loan of 1835-36	...		8,532	
4 per cent. Loan of 1842-43	...		30,225	
4 per cent. Loan of 1854-55	...		16,776	
4 per cent. Transfer Loan of 1st May 1865 . .	...		42,362	
Reduced 4 per cent. Loan of 1879	...		7,990	112,108
<i>Miscellaneous :</i>				
Government of India Stock Notes @ 4 per cent. .	878	36	12	
Discount on Loans	...		1,984	1,996
TOTAL INTEREST ON RUPEE DEBT				Rx. 3,731,433
Carried forward				3,731,433

(a) Equivalent in rupees of 7½ per 100 Rupees.

(b) Includes Rs. 1,923 additional payment on account of Surplus Profits.

(c) Ordered to be paid off on 1st December 1895.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of India, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1896, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1895.	Amount, 31st March 1896.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	Rx.	Rx.	Rx.
INDIA, GENERAL.				
<i>Special Loans.</i>				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,806
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	1,626
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	62
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	134
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Futteh Ullah Khan	4,000	4,000	6	240
<i>Treasury Notes.</i>				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3½	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	34,520	34,520	5	2,364
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	7,162	7,162	4	246
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	1,282,148	1,395,756	6, 4, and 3½	153,552
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	8,401,793	9,042,307	3½ and 3½	267,195
State Railway Provident Institutions	147,527	166,000	3½ and 3½	5,595
Civil Engineers' Provident Fund	275,970	302,785	4	11,170
Postal Insurance and Life Annuity Funds	(a) 49,545	57,111	3½	1,832
Post Office Guarantee Fund	(a) 31,012	31,738	4	1,200
Regimental Savings Banks Deposits	104,526	107,315	3½	5,395
General Family Pension Fund	22,630	39,326	3½	959
Hindu Family Annuity Fund	(a) 23,223	27,131	3½	781
Bengal Christian Family Pension Fund	135	130	3½	12
<i>Miscellaneous.</i>				
Balances of Railway Funds	(a) 91,357	100,660	3½	2,687
Telegraph Fine Fund	2,468	1,601	3½	58
Miscellaneous Accounts	...	...	...	334
TOTAL	10,585,181	11,424,707		458,538
Carried forward Rx.	10,585,181	11,424,707		458,538

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 26.—Account showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1896, etc.—*continued.*

	Amount, 1st April 1895.	Amount, 31st March 1896.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	Rx.	Rx.	Rx.
Brought forward	12,919,263	13,738,924		558,940
BOMBAY.				
<i>Special Loans.</i>				
Loans from the late King of Oudh	(a)			5,908
Educational Funds	91,155	91,155	5 and 6	1,320
Charitable Funds				3,215
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund (Widows' Branch)	158,803	167,841	6 and 3½	9,194
<i>Savings Banks.</i>				
Government Savings Bank Deposits	765,897	693,785	3½	22,518
Regimental Savings Banks Deposits	26,454	37,314	3½	1,362
Uncovenanted Service Family Pension Fund, Life Assurance Branch	11,847	12,070	3½	371
Deposits of the Administrator General	21,522	...	3½	569
Local Fund Pension Fund	6,818	8,151	3½	243
<i>Miscellaneous.</i>				
Railway Fine Fund	1,491	1,290	3½	48
Miscellaneous Accounts	...	...	...	2,763
Refunds	...	...	...	13
TOTAL	1,083,987	1,011,606		47,524
TOTAL IN INDIA . Rx.	14,003,250	14,750,530		606,464
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India			£	147
CHARGE ON CHARGES IN ENGLAND Rx.				112
GRAND TOTAL . Rx.				606,723

(a) Balance included under "Special Loans" North-Western Provinces and Oudh.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Upper.	Lower.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SERVICE FUNDS.											
Uncovenanted Service Fund	153,552	...	...	...	...	...	...	...	...	9,194	162,746.
Other Service Funds	...	...	...	...	...	...	...	...	514	...	514
TOTAL SERVICE FUNDS . Rx.	153,552	...	...	...	...	...	...	...	514	9,194	163,260
SAVINGS BANKS.											
Government Savings Bank	...	...	...	...	...	5,994	...	...	1,223	22,518	29,735
Post Office Savings Bank	267,195	...	...	...	...	...	...	...	...	...	267,195
State Railway Provident Institutions	5,595	176	499	932	31	3,461	2,597	10,186	163	...	23,640
Civil Engineers' Provident Fund	11,170	...	...	...	...	...	...	...	...	...	11,170
Regimental Savings Bank	5,395	...	...	...	...	...	...	...	...	1,362	6,757
Other Bank Accounts	4,784	...	...	...	...	...	...	...	1	1,183	5,968
TOTAL SAVINGS BANKS . Rx.	294,130	176	499	931	31	9,435	2,597	10,186	1,387	25,063	344,465

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1895-96.

Section C.—Post Office, &c.

Revenue *Rx.* 2,840,353. Expenditure *Rx.* 2,594,880.

MAJOR HEAD.	No. of Account	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue	Expenditure.
Post Office . . .	27	Receipts and Expenditure	54	<i>Rx.</i> ...	<i>Rx.</i> 1,713,495	<i>Rx.</i> 1,643,798
Telegraph . . .	28	Receipts and Expenditure	55	...	1,085,940	897,853
" . . .	28A	Details of Message Revenue, Indian Telegraphs	57	709,979	...	...
" . . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	189,790	...	...
" . . .	28C	Capital Cost of Indian Telegraph Lines	57	138,429	...	...
" . . .	28D	Outlay on Construction of Telegraph Lines	58	172,779	...	...
" . . .		Do. do. Lines under Agreement	58	8,501	...	...
" . . .		Do do. of Gilgit Lines	58	713	...	...
" . . .	28E	Details of Working and Maintenance of the Indian Telegraph Department	59	572,217	...	...
" . . .	28F	Capital Cost of Indo-European Telegraph Lines	59	4,632	...	...
" . . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance	61	53,673	...	...
" . . .	28H	Do. do. Persian Section	61	27,073	...	...
Mint . . .	29	Receipts and Charges	63	...	40,918	53,229
		TOTAL		...	2,840,353	2,594,880

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1896..

RECEIPTS. <i>India, General.</i> IMPERIAL.										Rx. *	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service										165,611		
Sale of Postage Stamps:												
Ordinary Stamps										1,013,441		
Service Stamps										244,705		
Mail Cart, Parcel Van, Passenger and Goods Service receipts										27,007		
Receipts on account of Money Orders										265,528		
Receipts on account of British Postal Orders										300		
Fees and Petty Receipts										8,983		
Contributions from Native States										600		
<i>Deduct—</i>												
Amount of Postage received in India and paid to the Post Master General, London										18,358	1,726,775	
Payments to Colonial and other Foreign Administrations										2,848		
Refunds										783		
										21,989	1,704,786	
DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DAK 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	...	1,435	...	...	529	...	707	...	...	2,671	2,671	
Local	...	...	6	...	1,042	...	4,990	...	...	6,038	6,038	
TOTAL	...	1,435	6	...	1,571	...	5,697	...	...	8,709		
TOTAL RECEIPTS OF THE POST OFFICE											Rx.	1,713,495
CHARGES. <i>India, General.</i> IMPERIAL.												
<i>Direction:</i>												
Director General, Deputy Director General, Assistant Directors General and Superintendents attached to Director General's Office										(a) 9,919		
Office Establishment										5,729		
Allowances										1,606		
Supplies and Services										19		
Office Expenses										1,591		
											18,864	
<i>Office of Account and Audit:</i>												
Comptroller, Deputy Comptroller, and Assistant Comptrollers										3,821		
Office Establishment										41,893		
Allowances										420		
Office Expenses										828		
											46,968	
<i>Presidency and District Offices:</i>												
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service										(a) 22,303		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors										(a) 75,838		
Office Establishments										609,171		
Allowances										46,498		
Supplies and Services										21,152		
Office Expenses										74,623		
											849,585	
<i>Conveyance of Mails:</i>												
Road Establishment										100,931		
Ferry Establishment										281		
Contingent Road Charges and Allowances										7,826		
Bounty Money										269		
Boat Establishment and Charges										2,570		
Mail Cart, Parcel Van, Passenger, and Good Service Establishment and Charges										56,819		
Railway Charges										22,673		
Payments to State and other Railways										87,079		
											278,448	
<i>Subsidies</i>												
Discount on Sale of Postage Stamps											62,077	
Stationery and Printing											15,761	
Miscellaneous Charges of Post Office											(b) 58,694	
											2,590	
DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DAK CHARGES IN BENGAL.											1,332,987	
	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	3,319	...	...	...	...	...	...	...	...	3,319	3,319	
Provincial	...	7,055	3,814	181	477	...	15,740	8,824	10,052	46,143	46,143	
Local	73	...	9,484	4,319	35,584	18,724	5,457	...	...	73,641	73,641	
TOTAL	3,392	7,055	13,298	4,500	36,061	18,724	21,197	8,824	10,052	123,103	119,711	1,336,379
TOTAL CHARGES IN INDIA											Rx.	1,456,099
<i>CHARGES IN ENGLAND:</i>												
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury											£	60,600
Stores for India											"	46,066
TOTAL CHARGES IN ENGLAND											£	106,666
EXCHANGE ON CHARGES IN ENGLAND											Rx.	81,042
TOTAL CHARGES OF THE POST OFFICE											Rx.	1,643,798

N.B.—The estimated amount of Sea Postage retained by India is £4,707.

(a) Includes Exchange Compensation Allowance.

(b) Includes Rx. 19,073 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 1896.

RECEIPTS.		India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS.		Rx.	£	Rx.	Rx.	Rx.
<i>Imperial:</i>						
Message Revenue	(Account No. 28A)	709,979	...	...	...	709,979
Rent of Wires and Instruments leased to Railways and Canals		148,987	...	...	...	148,987
Rent of Local and Private Lines		16,236	...	...	...	16,236
Royalties from Telephone Companies		1,571	...	...	...	1,571
Recoveries from Guarantors		6,582	...	...	...	6,582
Miscellaneous Revenue		2,876	561	426	...	3,863
TOTAL INDIAN TELEGRAPHS, IMPERIAL .		886,231	561	426	...	887,218
INDO-EUROPEAN TELEGRAPHS.						
<i>Imperial:</i>						
Message Revenue	(Account No. 28B)	187,722	1,175	893	...	189,790
Joint Purse Agreement—Net difference between receipts and payments and on Account of Australasian Message Fund		...	—17,282	—13,130	...	—30,412
Miscellaneous Revenue		1,898	1,036	787	...	3,721
TOTAL INDO-EUROPEAN TELEGRAPHS .		189,620	—15,071	—12,450	...	163,099
<i>Add</i> —Payments in England taken in reduction of receipts		...	20,243	15,380	...	35,623
TOTAL .		189,620	5,172	3,930	...	198,722
TOTAL REVENUE, TELEGRAPH DEPARTMENT .		1,075,851	5,733	4,356	...	1,085,940
GRAND TOTAL .					1,085,940	
CHARGES.						
INDIAN TELEGRAPHS.						
<i>IMPERIAL:</i>						
<i>CAPITAL:</i>						
Telegraph Lines	(Account No. 28C)	181,993	...	...	181,993	...
Buildings	" "	—2,385	...	...	—2,385	...
Apparatus and Plant	" "	3,286	...	...	3,286	...
Stores and other Suspense Accounts	" "	—94,364	38,931	29,578	—25,855	...
		88,530	38,931	29,578	157,039	...
<i>DEDUCT:</i>						
Receipts on Capital Account, &c.		1,725	...	...	1,725	...
TOTAL CAPITAL .		86,805	38,931	29,578	155,314	...
<i>REVENUE</i>						
General Charges		130,271	7,079	5,379	...	142,729
Maintenance of Lines		94,375	...	...	...	94,375
Working and Maintenance of Signal Offices		335,573	...	...	...	335,573
Suspense Accounts		—460	...	...	...	—460
TOTAL REVENUE (Account No. 28E) .		559,759	7,079	5,379	...	572,217
TOTAL INDIAN TELEGRAPHS carried over .		646,564	46,010	34,957	155,314	572,217

C.—Post Office, etc.

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1896—continued.

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	Rx.	Rx.	Rx.
Brought forward	646,564	46,010	34,957	155,314	572,217
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
<i>Persian Gulf Section:</i>					
Buildings (Account No. 28 F)	250	...	...	250	...
Stores and other Suspense Accounts	—7,308	4,583	3,482	757	...
TOTAL PERSIAN GULF SECTION	—7,058	4,583	3,482	1,007	...
<i>Persian Section:</i>					
Buildings (Account No. 28 F)	3,567	...	...	3,567	...
Stores and Suspense Account	58	...	...	58	...
TOTAL PERSIAN SECTION	3,625	...	...	3,625	...
TOTAL CAPITAL	—3,433	4,583	3,482	4,632	...
REVENUE:					
<i>Persian Gulf Section:</i>					
General Charges (Account No. 28 G)	9,453	1,351	1,027	...	11,831
Cable Maintenance	18,542	...	...	...	18,542
Maintenance of Lines	2,078	...	...	...	2,078
Working and Maintenance of Signal Offices	18,046	...	...	...	18,046
Subsidies and Royalties	3,176	...	...	...	3,176
TOTAL PERSIAN GULF SECTION	51,295	1,351	1,027	...	53,673
<i>Persian Section:</i>					
General Charges (Account No. 28 H)	7,979	857	651	...	9,487
Maintenance of Lines	6,446	...	...	...	6,446
Working and Maintenance of Signal Offices	11,140	...	...	...	11,140
TOTAL PERSIAN SECTION	25,565	857	651	...	27,073
TOTAL REVENUE	76,860	2,208	1,678	...	80,746
TOTAL INDO-EUROPEAN TELEGRAPHS	73,427	6,791	5,160	4,632	80,746
ADD:—Payments in England taken in reduction of Receipts	...	20,243	15,380	...	35,623
TOTAL	73,427	27,034	20,540	4,632	116,369
RED SEA AND INDIA TELEGRAPH:					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26, Vict. c. 39	...	18,027	13,696	...	31,723
ZANZIBAR, MAURITIUS CABLE—					
Subsidy to Eastern Telegraph Company	...	10,000	7,598	...	17,598
TOTAL CHARGES, TELEGRAPH DEPARTMENT	719,991	101,071	76,791	159,946	737,907
GRAND TOTAL					897,853

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

INDIAN TELEGRAPHS.										TOTAL.
<i>Receipts:</i>										Rx.
Sale of Telegraph Stamps	.	.	.	.	.	.	.	.	.	731,204
Postage Stamps on Messages	.	.	.	.	.	.	.	.	.	149,197
State-bearing Messages, &c.	.	.	.	.	.	.	.	.	.	90,402
From other Telegraph Administrations	.	.	.	.	.	.	.	.	.	36,119
TOTAL										1,006,922
<i>Deduct:</i>										
Payments to other Telegraph Administrations	.	.	.	.	.	.	.	.	.	290,809
Refunds of Over-charges and Delivery Charges	.	.	.	.	.	.	.	.	.	6,734
TOTAL DEDUCTION										296,943
NET MESSAGE REVENUE										709,979

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

INDO-EUROPEAN TELEGRAPH.				India.	England.	Exchange.	TOTAL.
				Rx.	£	Rx.	Rx.
Receipts from Indian Telegraph Department	.	.	.	182,451	...	...	182,451
Cash collections in Gulf Section	.	.	.	4,166	...	...	4,166
" Persian Section	.	.	.	1,105	...	...	1,105
Receipts on outward transit messages via Turkey, less on homeward messages	.	.	.	...	4,136	3,142	7,278
TOTAL				187,722	4,136	3,142	195,000
<i>Deduct:</i>							
Payments to other Administrations	.	.	.	...	2,261	2,249	5,210
NET MESSAGE REVENUE				187,722	1,175	893	189,790

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1895-96.

		Depart- mental Expendi- ture.	Expendi- ture in other Depart- ments.	TOTAL.	Previous years.	To end of year.
<i>IMPERIAL:</i>		Rx.	Rx.	Rx.	Rx.	Rx.
<i>Telegraph Lines:</i>						
Departmental, Railway and Canal.	Account No. 28 D	172,779	...	172,779	4,227,217	4,399,996
Under Agreement		8,501	...	8,501	163,801	172,302
Temporary Lines for military purposes		...	...	...	—5,675	—5,675
Gilgit Lines		713	...	713	13,575	14,288
Re-construction of lines in Cashmere	Account No. 28 D	...	...	...	1,283	1,283
Total Telegraph Lines		181,993	...	181,993	4,400,201	4,582,194
<i>Telegraph Buildings:</i>						
Signal Offices		198	—17,189	—16,991	501,373	484,382
Quarters for Staff		31	...	31	1,293	1,324
Cable Houses and Tanks		...	...	...	3,958	3,958
Store Houses		...	39	39	39,142	39,181
Workshop Buildings		...	265	265	29,342	29,607
Buildings in Cashmere		—2,614	...	—2,614	3,674	1,060
Total Buildings		—2,385	—16,885	—19,270	578,782	559,512
<i>Apparatus and Plant:</i>						
Equipment of Signal Offices		3,333	...	3,333	207,159	210,492
Miscellaneous		—47	...	—47	16,902	16,915
Total Apparatus and Plant		3,286	...	3,286	224,121	227,407
Stores		—24,001	...	—24,001	326,237	301,336
Other Suspense Accounts		—954	...	—954	2,293	1,339
Exchange on all Expenditure in England prior to 1887-88		...	...	...	240,944	240,944
TOTAL		157,039	—16,885	140,154	5,772,578	5,912,732
<i>Deduct:</i>						
Receipts on Capital Account, &c.,		1,725	...	1,725	34,150	35,875
TOTAL CAPITAL IMPERIAL		155,314	—16,885	138,429	5,738,428	5,876,857
<i>PROVINCIAL:</i>						
Telegraph Lines		...	...	...	5,237	5,237
Buildings		...	...	...		
Apparatus and Plant		...	...	...		
TOTAL CAPITAL PROVINCIAL		...	...	...	5,237	5,237
TOTAL		155,314	—16,885	138,429	5,743,665	5,882,094

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1895-96.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	Rx.		Rx.
DEPARTMENTAL LINES.		Total Brought forward	28,284
Arakan Division.		RAILWAY AND CANAL LINES—contd.	
Dismantling the new road line and transferring its two wires to the Railway line from Chittagong to Comilla	—2,735	East Coast Division.	
Assam Division.		Erection of a third wire from Berhampur to Kharda	1,106
Erecting a 600-lbs. wire on the line from Gauhati to Dimapur	2,082	Constructing the line along Bengal-Nagpur Railway extension from Midnapur to Howrah	2,781
Erecting a 600-lbs. wire on the line from Badarpur to Comilla	1,459	Erecting a wire for the use of the Bengal-Nagpur Railway extension on existing Government supports from Midnapore to Cuttack and constructing new lines to Engineers' offices	2,890
Bombay Division.		Constructing the line along Bengal-Nagpur Railway extension from Sini to Midnapore	4,040
Constructing the telephone lines for Bombay Harbour Defences	2,702	Erecting a branch line along East Coast Railway from Jatni (Khurda Road) to Puri	1,235
Burma, Lower Division.		Constructing a line along Bezwada-Madras Railway from Nellore to Tadepalli (Bezwada)	6,647
Constructing the line from Bassein to Myaungunya	1,377	Madras Division.	
Burma, Upper Division.		Constructing a temporary line for the Madras-Bezwada Railway from Madras Royapuram to Gudur	1,424
Constructing the line from Moné to Kengtung	10,095	Oudh and Rohilkhand Division.	
Constructing a permanent line and dismantling temporary line from Kengkham to Kengtung	4,347	Constructing the line for Bengal and North-Western Railway from Nanpura to Katania Ghat	2,059
Constructing the permanent line from Taungye to Kengkham	5,067	Constructing the line for Bengal and North-Western Railway from Bhatni to Turtipar and Bharai	1,388
Madras Division.		Constructing the line for Bengal and North-Western Railway from Gonda to Bulrampur and Tulsipur	1,638
Constructing the old line from Nellore diversion, Madras to Arkonum	—4,868	Punjab Division.	
Kashmir Division.		Constructing the line from Wazirabad to Lyallpur	3,500
Constructing the line from Jalipur to Chilas	1,018	Constructing the line along the Railway from Samasata to 1,000 miles towards Delhi	5,946
Rajputana Division.		Constructing the line along the Southern Punjab Railway from Delhi to 100 miles from Samasata towards Delhi	13,266
Constructing the line from Sikar to Churu, through Lachmangar, Fatehpur and Ranigarh	1,535	Rajputana Division.	
Constructing a line from Palwal C. O. to Delhi D. O. with loops to Bullubgarh and Faridabad	1,156	Constructing a B. C. Post line from Rutlam Railway Station to Ujjain Railway Station	3,246
Sind and Baluchistan Division.		Sind and Baluchistan Division.	
Constructing the line from Khanai Railway station to Hindubagh	1,349	Constructing the line along Kotri-Rohri Railway from Rahuki Junction to Rohri	16,979
TOTAL	24,584	Laying a cable with 6 wires through the Khojak Tunnel	1,049
Minor items, each costing less than Rx. 1,000	21,389	Removing the line from the road to the Railway in the Bolan from Mach to 3 miles above Kolpur	1,106
Add—Share of Establishment	(a) 2,896	Punjab Division.	
Ditto Store contingencies	457	Constructing the line from Indri to Nirwana	1,012
TOTAL DEPARTMENTAL LINES	53,326	TOTAL	99,596
RAILWAY AND CANAL LINES.		Minor items, each costing less than Rx. 1,000	2,414
Assam Division.		Add—Share of Establishment	(a) 15,301
Re-construction and erection of an additional 600-lbs. wire on the line from Badarpur to Comilla	7,062	Ditto Store contingencies	2,142
Constructing the temporary line from Lumding to Dimapur	4,521	TOTAL RAILWAY AND CANAL LINES	119,453
Re-constructing and making permanent the line along Assam-Bengal Railway from Gauhati to Lumding	6,802	TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	172,779
Bombay Division.		LINES UNDER AGREEMENT.	
Constructing the line from Rajkot to Jamnagar	2,341	Rajputana Division.	
Constructing the line along the Railway from Ahmedabad to Parantij	1,603	Minor items each costing less than Rx. 1,000	6,070
Burma, Upper Division.		Add—Amount paid to the Gondal State on account of cost price of telegraph line from Jetpur to Gondal dismantled	312
Adding one Railway wire from Nankan to Katha and from Nahakoung to Mogoung	3,841	Add—Share of Establishment	(a) 910
Erecting a 600-lbs. wire on the line from Mandalay Railway Station to Lashio	2,114	Ditto Store contingencies	209
Carried over	28,284	TOTAL LINES UNDER AGREEMENT	8,591
		GILGIT LINES.	
		Kashmir Division.	
		Reconstructing the line from Astor to Ramghat and Bunji to Gilgit	1,136
		Minor items, each costing less than Rx. 1,000	—423
		TOTAL GILGIT LINES	713

(a) Share of Establishment, Departmental Lines . . . Rx. 6,896
Ditto ditto Railway and Canal Lines . . . „ 15,301
Ditto ditto Lines under Agreement . . . „ 910

As in Note (a), page 59 . . . „ 23,107

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1896.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Direction and Divisional Supervision	61,383	...	...	61,383
Account Office	3,095	...	...	3,095
Check Office	1,277	...	...	1,277
Stores, Workshop and Electrician	5,139	...	...	5,139
OFFICE ESTABLISHMENTS:				
Direction	4,392	...	...	4,392
Divisional	5,574	3,188	22,812	31,574
Accounts	6,981	...	...	6,981
Message Check	5,907	...	...	5,907
Stores, Workshop and Electrician	3,801	...	...	3,801
SUBORDINATES:				
Sub-Assistant Superintendents	21,359	6,889	2,269	30,517
Foremen and Sub-Inspectors, &c.	1,996	6,562	...	8,558
Telegraph Masters and Signallers	1,823	436	179,978	182,237
Military Signallers	...	...	13,081	13,081
Line and Signal Office Establishments, &c.	...	17,547	1,255	18,802
Establishment, Temporary	1,788	154	3,289	5,231
Total Salaries	124,515	34,776	222,684	381,975
Furlough Allowances, &c.	12,458	...	...	12,458
Allowances for special localities, &c.	7,196	1,709	33,626	42,531
Travelling Allowances	11,061	5,421	9,017	25,499
Total Salaries and Establishments	155,230	41,906	265,327	462,463
Deduct—Charge to Capital:				
Portion charged to Works { Lines (a) 23,107				
Buildings 30	23,137	...	...	23,137
Do. do. . other Departments 3,213	3,213	1,139	7,126	11,478
Workshop Outturn (b) 5,366	5,366	...	...	5,366
	31,716	1,139	7,126	39,981
NET CHARGE TO REVENUE	123,514	40,767	258,201	422,482
Payments to Postal Department for working Combined Offices	...	...	46,968	46,968
Apparatus and Plant	618	974	15,038	16,630
Repairs to Lines	...	51,125	...	51,125
Repairs to Buildings	...	93	...	93
Rent of Offices, &c.	186	835	2,300	3,321
Office Contingencies	1,317	581	11,813	13,711
Store Contingencies	4,186	...	...	4,186
Telegraph and Postage Stamps, etc.	...	...	1,253	1,253
Stationery and Printing	12,908	...	...	12,908
Suspense	—460	...	...	—460
Repairs to cables	...	...	...	...
	18,755	53,608	77,372	149,735
GRAND TOTAL	142,269	94,375	335,573	572,217
India <i>Rx.</i>	129,811	94,375	335,573	559,759
England <i>£.</i>	7,079	...	...	7,079
Exchange <i>Rx.</i>	5,379	...	...	5,379

(a) See Note (a), page 58.

(b) Included in Stores, Capital—item Rx. —24,901 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 1895-96.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried 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 1895-96—*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
<i>Telegraph Buildings:</i>					
Signal Offices	...	...	...	58,030	58,030
Quarters for Staff	250	...	250	2,606	2,856
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings	250	...	250	64,611	64,861
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	729	...	729	24,075	24,804
Other Suspense Accounts	28	...	28	56	84
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	757	...	757	72,726	73,483
<i>Deduct—</i>	1,007	...	1,007	961,780	962,787
Receipts on Capital Account	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION	1,007	...	1,007	956,179	957,186
PERSIAN SECTION.					
Telegraph Lines	...	...	...	152,905	152,905
<i>Telegraph Buildings:</i>					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	3,567	...	3,567	4,938	8,505
Total Buildings	3,567	...	3,567	9,458	13,025
Other Suspense Accounts	58	...	58	511	569
Subsidies and Political Charges	...	...	...	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
<i>Deduct—</i>	3,625	...	3,625	172,122	175,747
Receipts on Capital Account	...	...	...	410	410
TOTAL PERSIAN SECTION	3,625	...	3,625	171,712	175,337
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	4,632	...	4,632	1,144,290	1,148,922

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

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
GULF SECTION:					
London Office, including Constantinople Office	750	...	...	...	750
Gazetted Officers:					
Direction and Supervision	5,956	...	...	...	5,956
Engineering and Electrician—					
(1) Stores, Engineer and Electrician	651	1,251	...	...	1,902
(2) Officers of the Cable Steamer "Patrick Stewart"	...	2,807	...	...	2,807
Traffic Office	...	...	...	849	849
Office Establishments:					
Direction	674	...	...	...	674
Message Check	...	...	...	619	619
Accounts	600	...	...	...	600
Stores and Workshops	110	...	...	149	259
Subordinates:					
Signallers, &c.	...	...	...	11,652	11,652
Workshop Foreman	...	...	...	664	664
Cable Establishment	...	1,440	...	...	1,440
Cable Steamer Establishment	...	1,740	...	...	1,740
Medical Establishment	442	...	...	...	442
Line and Signal Office Establishment	...	...	1,207	813	2,020
TOTAL	9,183	7,238	1,207	14,746	32,374
Temporary Establishment	...	59	...	191	250
Furlough Allowances, &c.	1,627	...	...	...	1,627
Travelling Allowances	313	120	...	165	598
Allowances for special localities	...	54	...	335	389
Total Salaries and Establishment	11,123	7,471	1,207	15,437	35,238
Payments to Postal Department for working combined offices	...	...	...	48	48
Stationery and Printing	364	...	...	...	364
Repairs of Lines, Offices, and Cables	...	6,066	871	621	7,558
Advertising Charges	63	...	...	...	63
Expenses of the Berne Bureau	...	...	...	31	31
Rent of Offices	...	...	...	468	468
Coal and other Stores for Cable Steamer	...	3,080	...	...	3,080
Provision for Crew	...	1,862	...	...	1,862
Store-keeping	95	...	...	...	95
Office Contingencies, &c.	186	15	...	1,441	1,642
Filling in low grounds at Manora, &c.	...	48	...	...	48
	708	11,071	871	2,609	15,259
TOTAL	11,831	18,542	2,078	18,046	50,497
Subsidies to Chiefs (a)	3,176	...	...	...	3,176
Charges by other Departments	...	...	...	...	...
GRAND TOTAL	15,007	18,542	2,078	18,046	53,673
India	Rx. 12,629	18,542	2,078	18,046	51,295
England	£ 1,351	...	...	...	1,351
Exchange	Rx. 1,027	...	...	...	1,027

(a) Excluding Rx. 1,000 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.
	Rx.	Rx.	Rx.	Rx.
PERSIAN SECTION—				
London Office	375	...	...	375
Salaries:				
Gazetted Officers:				
Direction and Supervision	4,653	...	...	4,653
Accounts	...	...	...	...
Medical Officers	1,450	...	...	1,450
Carried forward	6,103	...	...	6,103
	375	...	...	375

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	375	...	...	375
PERSIAN SECTION— <i>contd.</i>	6,103	...	...	6,103
Office Establishments:				
Direction	469	...	...	469
Accounts	300	...	...	300
Stores	46	...	...	46
Medical	40	...	...	40
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	2,276*	...	2,276
Signallers, &c.	...	...	5,940	5,940
Interpreters	...	...	...	...
Line and Signal Office Establishment	...	1,269	356	1,625
Total Salaries	6,058	3,545	6,416	16,919
Temporary Establishment	...	...	2	2
Furlough Allowances, &c.	1,133	...	...	1,133
Allowances for special localities, &c.	154	561	638	1,353
Travelling Allowances	513	965	384	1,862
Total Salaries and Establishment	9,133	5,071	7,440	21,644
Rewards for passing examinations in language	36	...	...	36
Stationery and Printing	174	...	...	174
Repairs, &c., of Lines and Buildings	...	1,312	2,552†	3,864
Office Contingencies	133	63	1,133	1,329
Store-keeping	11	...	...	11
Expenses of the Berne Bureau	...	...	15	15
	354	1,375	3,700	5,429
GRAND TOTAL	9,487	6,446	11,140	27,073
India	Rx. 7,979	6,446	11,140	25,565
England	£ 857	...	...	857
Exchange	Rx. 651	...	...	651

* Includes pay of the Officer in charge of Meshed line.

† Includes Rx. 1,840, being portion of cost of new buildings at Teheran charged to Revenue.

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1896.

	Calcutta.	Bombay.	TOTAL.	
RECEIPTS.	Rx.	Rx.	Rx.	
Seignorage on Silver	...	7,319	7,319	
Assay fees	...	85	85	
Gain on Coinage Operations	192	964	1,156	
Gain on Copper Coinage	28,136	...	28,136	
Sale of old Stores and Materials	...	68	68	
Miscellaneous Receipts	3,738	593	4,131	
TOTAL, INDIA . Rx.	32,066	8,829	40,895	40,895
RECEIPTS IN ENGLAND—				
Proceeds of Sale of Indian Coins sent for assay			£	13
Exchange on Receipts in England			Rx.	10
TOTAL RECEIPTS UNDER THE HEAD "MINT" . Rx.				40,918
CHARGES.	Calcutta.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	
Establishment and Contingencies :				
Direction and Office	7,208	5,268	12,476	
Bullion Establishment	1,416	...	1,416	
Operative Establishment	9,602	6,254	15,856	
Assay Establishment	3,968	3,948	7,916	
Office Expenses	2,752	715	3,467	
Payments to Officers of other Provinces	...	3	3	
	24,946	16,188	41,134	
Loss on Coinage :				
Loss of Weight in coining Silver	229	...	229	
Loss on melting Remittances	5,064	...	5,064	
Cost of Copper Alloy	6	...	6	
Value of Copper used for Contingent purposes	2	1,906	1,908	
	5,301	1,906	7,207	
Purchase of Local Stores :				
Cost of Country Coal, Oil, etc.	3,290	773	4,063	
TOTAL, INDIA . Rx.	33,537	18,867	52,404	52,404
CHARGES IN ENGLAND—Stores for India			£	469
EXCHANGE ON CHARGES IN ENGLAND			Rx.	356
TOTAL CHARGES UNDER THE HEAD "MINT" Rx.				53,229
Add—Charges on account of the Mint falling under other Heads of Service, viz. :—				
Pensions and Gratuities to Mint Servants	960	125	2,213	3,298
Value of Stationery supplied	9	...	4	13
Value of Printing executed by Government Press	48	...	12	60
Note.—This does not include Absentee and Pension Allowances in England.				
	1,017	125	2,229	3,371
Estimated Value of Mint Buildings on 31st March 1896	161,421	...	276,251	437,672

Statement showing Coinage at the Indian Mints, during the year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER :		Rx.		Rx.		Rx.
Half Rupees	2,110,828	105,541	...	...	2,110,828	105,541
Quarter Rupees	2,652,711	66,318	...	...	2,652,711	66,318
Eighth Rupees	9,668,336	120,854	...	...	9,668,336	120,854
COPPER :						
Quarter-Annas	35,743,600	55,849	...	...	35,743,600	55,849
Half-Pice	9,873,826	7,714	...	...	9,873,826	7,714
Pie-Pieces	15,207,753	7,921	...	...	15,207,753	7,921
Straits Cents.	4,466,000	10,048	...	...	4,466,000	10,048
Manasir Coins for Aden	678,400	530	...	...	678,400	530
	80,401,454	374,775	...	...	80,401,454	374,775

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.

C.—Post Office, &c.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1895-96.

Section D.—Civil Departments.

Revenue *Rx.* 1,684,522. Expenditure *Rx.* 15,172,860.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
General Administration	30A	Expenditure	66	...	...	2,023,394
"	30B	Details of Charges under Secretariats . .	67	386,447	...	...
"	30C	" " Tour Charges . .	67	39,807	...	...
"	30D	Net Receipts in the Paper Currency Department	68	238,936	...	...
Law and Justice	31A	Receipts	69	...	690,172	...
"	31B	Expenditure	70	...	...	4,047,569
"	31C	Details of Charges under High Courts, &c. .	71	310,884	...	...
"	31D	" " Civil and Sessions Courts	71	1,342,925	...	...
"	31E	" " Criminal Courts	71	1,149,812	...	...
"	31F	" " Jails	72	841,770	...	...
"	31G	" " Convict Charges	72	114,482	...	...
Police	32	Receipts and Expenditure	73	...	417,892	4,040,817
Marine	33A	Receipts	74	...	169,374	...
"	33B	Expenditure	75	...	...	743,112
Education	34	Receipts and Expenditure	79	...	219,723	1,536,489
Ecclesiastical	35	Expenditure	80	...	...	192,410
Medical	36A	Receipts	81	...	84,055	...
"	36B	Expenditure	81	...	...	1,030,915
Political	37	Expenditure	82	...	...	1,062,183
Scientific and other Minor Departments	38A	Receipts	84	...	103,306	...
	38B	Expenditure	85	...	...	495,971
TOTAL			...		1,684,522	15,172,860

No. 30A.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1896.

8

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
			Upper.	Lower.								
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General(a)	25,558	...	...	...	...	...	...	...	...	...	25,558	
Salaries of Governors(a)	...	...	...	...	...	...	...	...	...	...	25,457	
" of Lieutenant-Governors(a)	...	...	...	...	...	10,062	11,073	10,059	...	12,478	31,194	
" of Chief Commissioners(a)	...	5,020	...	8,144	5,259	...	...	...	...	...	18,423	
" of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	12,186	12,186	
Staff and Household Charges	21,277	568	...	1,953	1,506	2,644	4,010	2,322	(b) 14,512	(b) 21,027	69,819	
Durbar Fund	19,500	...	...	...	...	...	...	...	...	...	19,500	
Executive Council	41,330	...	...	...	...	...	...	...	13,724	12,877	67,931	202,137
Legislative Council	19,777	...	...	...	...	2,350	333	...	2,048	30	24,538	
Military Secretary: Salaries, Establishment, etc.	53,418	...	...	...	...	...	...	...	424	560	54,402	
Public Works Secretary: Salaries, Establishment, etc.	36,168	...	...	...	...	...	...	...	...	...	36,168	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30B)	138,616	13,359	38	26,230	11,629	57,470	31,673	26,241	34,818	46,373	386,447	
Tour Charges (as per Details in Account No. 30C)	20,727	1,784	...	686	532	3,577	5,284	6,209	368	640	39,807	
Salaries, Establishment, and Contingencies of:												609,293
• Board of Revenue	...	...	...	...	...	29,543	29,094	...	19,320	...	77,957	
Financial Commissioner	...	...	...	10,623	...	...	...	19,116	...	...	29,739	
Inspector General of Stamps, Registration, and Excise	...	2,969	...	...	5,373	...	5,131	5,210	...	5,698	24,381	
Commissioners: Salaries, Establishments, etc.	127	22,720	21,945	22,052	5,787	62,134	55,121	38,314	...	25,030	253,230	
Salaries, Establishment, and Contingencies of:												385,307
Comptroller General, Accountants General and Comptrollers	40,709	9,964	200	24,936	5,283	36,396	25,083	17,398	27,104	27,157	214,280	
Accountant General, Public Works Department	24,068	...	...	...	...	...	...	...	...	...	24,068	
Paper Currency Department (vide Acct. No. 30D)	10,882	...	...	2,478	...	19	1,167	1,183	3,170	9,196	28,095	
Reserve Treasury	555	...	...	...	...	...	...	...	...	...	555	
Allowances to Presidency Banks	16,786	...	...	...	...	1,437	...	...	3,426	9,711	31,360	
General Establishment of Local Funds (including Wards Establishment)	218	3,115	368	1,140	283	30,683	6,658	13,092	32,611	10,826	98,993	298,358
TOTAL CHARGES IN INDIA . Rx.	469,716	59,499	22,551	98,292	35,652	236,315	174,627	139,144	164,504	193,789		1,594,089
			120,843									
CHARGES IN ENGLAND:											£	
Salaries of the Secretary of State and Council for India and Establishment											130,783	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52											6,131	
Store Department: Wages of artificers and labourers, etc.											23,061	
Bank of England and Bank of Ireland for management of Debt											46,627	
Law Charges											285	
Postage of Despatches to and from India											1,151	
Books and Newspapers supplied to India, not invoiced as stores											592	
Telegrams to India											5,379	
Expenses of cataloguing the records of the India Office											935	
Passage and outfit allowance of the Governor of Madras and of a member of the Council of the Governor General											1,050	
Office Contingencies											14,428	
STORES FOR INDIA:											231,322	
Currency Notes, etc.											12,633	
EXCHANGE ON CHARGES IN ENGLAND .												243,955
											Rx.	185,350
											Rx.	2,023,394
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.												

(a) Including Exchange Compensation Allowance.

(b) Includes Rx. 9,537 and Rx. 9,100 Expenditure from Contract Allowance in Madras and Bombay, respectively.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 30D.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1896.

RECEIPTS.		Rx.	Rx.
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.		287,133	
Miscellaneous Receipts		915	
TOTAL RECEIPTS		Rx.	288,048
Note.—Amount of Securities held on the 31st March 1896 was as follows:—			
	Amount.	Cost Price.	
	R	R	
3½ per cent.	8,15,95,000	8,00,00,000	
CHARGES.		Rx.	
<i>Charges in the Department—</i>			
Salaries and Establishment Charges		24,909	
Travelling Allowances		69	
Purchase of Stationery		2	
House, Lighting, Police, and Water Rates		556	
Service Telegrams		54	
Purchase of Service Stamps		387	
Cost of Chests, Bags, and Locks		110	
Dead Stock (Cost of Office Furniture, etc.)		111	
Freight on Note Forms paid in India		21	
Charges for Remittance		518	
Contingencies		1,358	
	As in Acct. No. 30A	Rx.	28,095
<i>Charges in other Departments—</i>			
Salary		460	
Pensions and Gratuities		1,043	
Cost of Note Forms received from England, including Freight		17,831	
Value of Stationery supplied		367	
Value of Printing executed by Government Press		595	
Repairs of Buildings and other Public Works Charges connected with the Department		721	
		21,017	
TOTAL CHARGES		Rx.	49,112
NET PROFIT IN 1895-96		Rx.	238,936

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower							
<i>Courts of Law :</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Sale-proceeds of Unclaimed and Escheated Property . . .	3,662	1,844	1,101	1,482	676	2,907	2,052	1,008	1,838	1,987	18,557
Court Fees realized in Cash . . .	25	2,673	1	32	422	4,069	25,270	684	2,021	1,572	36,775
General Fees, Fines, and Forfeitures .	4,398	8,235	12,764	30,746	8,656	73,084	28,054	35,874	68,425	34,500	304,736
Pledership Examination Fees . . .	...	24	...	...	198	3,239	711	...	424	88	4,684
Miscellaneous Fees and Fines :											
Record Room Receipts . . .	...	...	...	...	...	22	166	1,577	...	3,578	5,343
Other Receipts . . .	1	235	4	8	69	6	1	2,846	301	360	3,831
Miscellaneous . . .	9	194	184	250	100	795	201	100	1,186	920	3,948
TOTAL COURTS OF LAW .	8,095	13,205	14,054	32,527	10,121	84,122	56,461	42,089	74,195	43,025	377,874
<i>Jails :</i>											
Sale-proceeds of Jail Manufactures .	1,882	22,170	9,654	25,813	987	85,075	40,464	16,628	46,512	11,384	260,569
Convict Receipts at Port Blair . . .	26,735	...	...	...	...	...	...	...	...	...	26,735
Hire of Convicts . . .	203	35	50	733	4,656	16	1,960	3,772	1,387	4,665	17,477
Other Jail Receipts . . .	1,469	412	128	370	17	740	2,068	176	496	1,641	7,517
TOTAL JAILS . . .	30,289	22,617	9,832	26,916	5,660	85,831	44,492	20,576	48,395	17,690	312,298
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	38,384	35,822	23,886 83,329	59,443	15,781	169,953	100,953	62,665	122,590	60,695	690,172

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Courts of Law:											
Salaries, Establishments and Contingencies of:—											
High Courts (as per details in Account No. 31C)	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Chief Court (as per details in Account No. 31C)	..	133	...	...	...	111,872	45,356	..	52,927	66,767	277,055
Judicial Commissioner	597	6,013	5,968	6,368	...	...	14,704	33,829	...	4,552	33,829
Recorder's Court	...	...	...	7,994	...	...	...	...	...	...	38,202
Law Officers	324	275	653	6,056	...	...	...	...	...	...	7,994
Administrator General	...	...	...	...	907	30,658	13,660	8,054	15,427	20,397	96,411
Civil and Sessions Courts (as per details in Account No. 31D)	9,005	10,233	1,838	10,387	...	...	...	...	...	354	354
Criminal Courts (as per details in Account No. 31E)	15,475	72,813	75,167	109,175	18,900	465,485	248,518	123,950	255,983	198,626	1,342,925
Coroner's Court	...	...	...	...	37,303	237,524	192,279	156,757	117,596	135,723	1,149,812
Presidency Magistrate's Court	...	...	...	...	...	1,093	...	...	...	1,464	2,557
Courts of Small Causes	401	3,356	...	4,426	...	6,672	...	...	5,317	8,793	20,782
Pledership Examination Charges	...	1	...	...	...	17,433	6,419	2,949	9,627	24,983	69,594
Refunds	696	1,455	2,468	4,813	15	1,172	744	...	398	...	2,330
TOTAL COURTS OF LAW	26,498	94,279	86,094	140,219	58,177	882,634	525,713	330,987	467,005	466,998	3,087,604
Jails:											
Jails (as per details in Account No. 31F)	6,465	54,271	29,637	94,017	7,828	225,849	166,760	88,173	103,485	65,285	841,770
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	114,482	...	...	...	...	...	...	...	...	...	114,482
Convict Charges at Straits Settlements	417	...	...	...	...	...	...	...	...	...	417
Refunds	...	...	20	37	5	6	17	4	2	2	93
TOTAL JAILS	121,364	54,271	29,657	94,054	7,833	225,855	166,777	88,177	103,487	65,287	956,762
			115,751	243,273							
TOTAL CHARGES IN INDIA . Rx.	147,862	148,550	359,024		66,010	1,108,489	692,490	419,164	570,492	532,285	4,044,366
CHARGES IN ENGLAND:											
Passage and outfit allowance of a Judge of the High Court at Calcutta										6	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.										300	
Stores for India: for tea plantations at Port Blair for Burma Jails, etc.										191	
										491	
										1,329	
EXCHANGE ON CHARGES IN ENGLAND											1,820
											1,383
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.											4,047,569

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1896.

	Central Provinces.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges (a)	133	60,121	30,798	22,686	25,199	34,272	173,809
Appellate Branch Salaries, Establishments and Contingencies.	...	30,496	14,558	11,143	18,046	10,130	84,373
Original Branch Salaries, Establishments and Contingencies.	..	21,255	...	...	9,682	22,365	53,302
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT } Rx.	133	111,872	45,356	33,829	52,927	60,767	310,884

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Upper.	Lower.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(a)	4,764	8,746	1,200	6,202	6,536	233,647	130,439	73,700	114,921	95,214	675,369
Establishment	1,685	885	386	1,342	6,309	104,381	54,320	15,557	66,480	57,001	308,346
Ditto, Judicial Record	...	...	...	...	...	...	7,623	...	...	...	7,623
Service of Processes	2,186	...	187	195	4,622	81,528	46,092	23,547	62,595	33,308	254,361
Travelling Allowances	123	451	...	417	93	2,785	1,570	1,652	666	3,102	10,859
Diet of Witnesses	...	...	...	1,710	121	2,073	2,689	...	4,754	4,062	15,409
Service Postage	21	110	2	50	78	2,835	1,496	5,704	917	1,957	13,170
Other Contingent Charges	226	41	63	271	1,141	38,236	4,289	3,790	5,649	3,689	57,495
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	293	293
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS } Rx	9,005	10,233	1,838	10,387	18,900	465,485	248,518	123,950	255,983	198,626	1,342,925

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Upper.	Lower.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part (b) of Salaries of Magistrates and Deputy Commissioners.(a)	2,716	18,386	15,009	20,996	9,685	56,020	57,888	37,120	13,385	30,627	261,832
Part (b) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	2,726	18,307	26,476	31,576	13,912	88,021	66,659	37,675	43,974	58,233	387,559
Salaries of Cantonment, City, and Railway Magistrates, etc.(a)	3,815	1,835	1,172	954	...	2,642	14,537	11,040	1,642	8,558	46,195
Establishments	3,943	17,929	16,704	20,389	8,067	48,763	30,110	39,296	39,979	13,981	239,170
Travelling Allowances	551	1,522	5,664	5,541	1,543	9,941	6,318	5,685	6,865	12,397	56,027
House-rent and other Allowances	...	...	...	...	30	340	...	1,139	1	...	1,510
Diet and Road Money to Witnesses and accused persons	75	2,105	2,745	12,025	135	3,221	6,772	8,759	4,509	6,113	46,459
Service of Processes.	...	9,594	3,507	11,996	703	10,663	...	...	104	...	36,567
Service Postage	276	1,172	532	1,084	637	2,396	1,692	9,454	187	3,474	20,904
Other Contingent Charges	1,373	1,963	3,358	4,614	2,591	15,517	8,294	6,589	6,950	807	52,056
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1,533	1,533
TOTAL CHARGES UNDER CRIMINAL COURTS } Rx.	15,475	72,813	75,167	109,175	37,303	237,524	192,279	156,757	117,596	135,723	1,149,812
			184,342								

(a) Including Exchange Compensation Allowance.

(b) The remaining part is charged under "Land Revenue."

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
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 }	...	633	97	606	516	3,905	3,693	1,921	4,701	18,224	34,296
Contributions received for Police furnished to Municipal, Can- } tonment and Town Funds }	...	162	12,536	909	42	984	6,170	56,578	828	5,877	84,086
Recoveries on account of Presidency Police	...	...	...	...	...	9,117	...	...	2,982	16,406	28,505
Recoveries on account of Village Police	...	...	...	...	88	31,242	...	...	...	...	31,330
Fees, Fines, and Forfeitures	2,501	17,304	6,593	6,749	9,785	48,649	32,160	12,682	36,079	38,157	210,659
Cash Receipts under the Arms Act	5	...	29	122	...	1	15	30	...	24	226
Contributions for Pensions	94	304	...	16	63	97	551	104	147	841	2,217
Miscellaneous	621	1,296	543	202	11,542	760	2,798	1,093	3,310	4,405	26,573
TOTAL POLICE RECEIPTS . Rx.	3,224	19,699	19,798	8,604	22,036	94,755	45,387	72,408	48,047	83,934	417,892
			28,402								
CHARGES.											
Presidency Police	...	...	...	...	...	75,352	...	9	26,699	36,556	138,616
Provincial Superintending Officers of the District Police	...	5,001	...	13,322	...	16,488	16,824	13,782	16,872	9,006	91,295
District Executive Force :											
District Superintendents and Assistants (a)	3,258	17,949	22,640	30,736	8,552	51,050	48,239	37,770	35,317	24,545	280,056
Inspectors, Constables, etc. (a)	32,364	97,090	110,070	127,647	28,084	284,790	295,369	244,739	266,548	301,189	1,787,890
Office and other Establishments	642	270	4,158	373	1,035	16,570	884	779	...	8,993	33,704
Police Hospitals, Establishments and Charges	114	1,283	...	...	355	2,960	2,179	...	3,369	177	10,437
Clothing	2,052	2,110	6,696	6,574	1,739	14,250	24,822	9,523	18,058	9,540	95,364
Arms and Accoutrements	57	6,324	1,250	1,100	122	924	4,350	2,829	3,666	2,887	23,509
Miscellaneous	4,324	12,500	23,375	27,710	7,161	69,136	29,358	32,417	58,766	35,411	300,158
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1,477	1,477
Deduct—Contribution of Police Charges	1,065	...	...	...	...	...	...	56,084	...	2,371	59,520
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	41,746	137,526	168,119	194,140	47,648	439,680	405,201	271,973	385,724	381,848	2,473,075
Railway Police	4,313	2,572	2,628	4,541	131	12,118	13,150	14,669	849	8,282	63,253
Municipal and Cantonment Police	...	...	10,425	408	...	3,545	...	56,084	...	4,348	74,811
Village Police	...	...	...	4,058	163	29,879	264,696	...	654	89,624	389,074
Special Police	...	232	411,715	86,497	87,892	53,460	659	31,553	1,084	43,530	716,622
Cattle Pounds	262	6,556	201	332	2,977	2,150	11,383	3,820	26,432	14,013	68,126
Steam Boiler Inspection Establishment and Charges	...	...	...	787	...	2,845	...	...	51	3,170	6,853
Thuggee and Dacoity	13,102	...	...	...	...	...	5	...	...	...	13,107
Miscellaneous	...	...	3	32	...	...	2	491	...	...	528
Refunds	3	120	588	718	208	529	949	194	13	493	3,815
TOTAL CHARGES IN INDIA . Rx.	59,426	152,007	59,750	304,835	138,419	636,046	712,869	392,575	458,378	590,870	4,039,175
			898,585								
CHARGES IN ENGLAND :											
Passage to India of Assistant Superintendents on appointment, etc.										£	933
EXCHANGE ON CHARGES IN ENGLAND										Rx.	709
TOTAL POLICE CHARGES . Rx.											4,040,817

(a) Including Exchange Compensation Allowance.

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1896.

RECEIPTS.	India, General.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
		Upper.	Lower.				
Pilotage Receipts	Rx. ...	Rx. ...	Rx. ...	Rx. 88,018	Rx. ...	Rx. 415	Rx. 88,433
Cost of Work executed for Port and Local Funds and for Private Individuals	9,132	...	...	...	...	...	9,132
Hire of Vessels	5,668	...	...	...	30	...	5,698
Sale-proceeds of Vessels and Stores :							
Sale-proceeds of condemned vessels and stores	2,381	...	...	56	6	...	2,443
Miscellaneous	...	131	7	...	...	...	138
Registration and other Fees :							
Fees realized at the Shipping Office	...	...	138	3,641	...	5,949	9,728
Examination Fees	...	...	63	161	...	...	224
Fees under Merchant Seamen's Act of 1854	...	...	...	178	...	...	178
Other Fees	...	...	...	9	...	...	9
Freight, Passage and Tonnage	229	1,079	20	...	...	...	1,328
Miscellaneous :							
Deductions for Mess Money	...	...	...	1,000	...	...	1,000
Coast Light Dues	...	...	27,787	...	...	...	27,787
Survey Fees	...	...	...	2,626	...	...	2,626
Recovery of Contribution to the Pamban Pilotage Fund	...	...	...	...	11,285	...	11,285
Cost of Repairs and Coal Supplied to Her Majesty's Ships of War in Indian Seas	3,904	...	...	...	...	...	3,904
Other Items	3,313	17	985	1,110	...	36	5,461
TOTAL MARINE RECEIPTS . Rx.	24,627	1,227	29,000	96,799	11,321	6,400	169,374
		30,227					

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1896.

IMPERIAL CHARGES:—INDIA, GENERAL.						Salaries and Establishments.	Contingencies.	Rx.
GENERAL SUPERVISION AND ACCOUNTS.						Rx.	Rx.	
Naval Commander-in-Chief, India Station						965	...	965
Director and Deputy Director of the Royal Indian Marine						9,396	938	
Examiner of Marine Accounts						7,042	100	
						16,438	1,038	17,476
MARINE SURVEY ESTABLISHMENTS.								
Superintendent, Scientific and other Officers						6,843	} 435	
Office Establishment						602		
						7,445	435	7,880
MISCELLANEOUS SHORE ESTABLISHMENTS.								
Perim Light-house						336	546	
Miscellaneous						777	...	
						1,113	546	1,659
DOCKYARDS.						Kidderpore.	Bombay.	
Staff Officer's Department						1,632	1,953	
Constructor's Department						1,580	2,093	
Factory Branch						2,590	4,237	
Builder's Branch						950	1,521	
Store-Keeper's Department						2,357	4,078	
Cashier's Office						1,011	1,249	
Dockyard Dispensary						66	252	
Wages of Artificers and Labourers						18,361	31,808	
Miscellaneous						887	342	
						29,434	47,533	
Deduct—Charged to other Departments and Local Governments						13,602	19,154	
						15,832	28,379	44,211
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.								
Harbour and Sea-going Vessels.								
3,901	6,802	"Warren Hastings"					7,082	
2,723	2,300	Troop-ship "Clive"					6,505	
2,245	1,077	Troop-ship "Canning"					5,430	
1,524	2,202	Troopship "Dalhousie"					4,740	
1,125	2,157	"Mayo"					4,687	
903	1,277	Despatch Vessel "Lawrence"					4,000	
735	1,669	"Elphinstone"					3,028	
960	2,028	"Minto"					4,289	
		Contingencies					445	
								40,206
						Carried forward . Rx	{	

No. 33B.—Account of Marine Charges for the Year ended 31st March 1896—continued.

Gross Tonnage.	I.H.P. Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—continued.	Rx.	Rx.
		Brought forward		72,191
		SALARIES AND ALLOWANCES, ETC.—Brought forward.		40,206
		<i>Inland Steamers and Flats.</i>		
117	190	Steamer "Comet"	1,954	
614	750	Steamer "Irrawaddy," including Flats Nos. I and II	2,846	
629	360	"Sladen," including Flats C and D	2,393	
172	512	"Bhamo"	1,015	
...	316	"Pagan"	1,813	
		Contingencies	204	
		<i>Marine Survey.</i>		10,225
515	650	Steam-cutter "Investigator"	2,895	
		Marine Survey Boat Party	561	
		Contingencies	41	
		<i>Small Steamers and Launches.</i>		3,497
		Sub-Marine Mining Vessels, Bombay—		
92	347	"Muzbee"	651	
8	30	"Tickler"		
		Calcutta—		
94	221	"Panther"	565	
19	...	"Cobra"		
		Karachi—		
8	25	"Sapper"	456	
55	138	"Miner"		
		Rangoon—		
93	382	"Tamil"	684	
8	30	"Handy"		
560	...	Vessels in Ordinary, Calcutta Hulk "Quangtung"	446	
400	...	"Flat "Ganges"	107	
...	...	"Leopard and Koladyne"	300	
		Vessels employed on Military Services and Special Defences at—		
		Aden	294	
		Bombay	741	
		Calcutta	197	
		Karachi	522	
		Rangoon	579	
		Contingencies	2,333	
			94	
		<i>Viceroy's Yacht Establishment and Contingencies.</i>		5,636
		"Maud" and "Lytton"	684	
		Contingencies	2	
		<i>Yard Crafts.</i>		686
		Yard Craft, "Calcutta"	1,098	
		Ditto, "Bombay"	4,793	
		Contingencies	2	
		<i>General duty, leave allowances, etc.</i>		5,893
		<i>Indian Allowances.</i>		1,040
		Allowance to R. M. Officers serving on Floating Defences		
		<i>Shore Allowances.</i>		
		Shore Allowances to R. M. Officers	1,660	1,660
			619	619
		TOTAL SALARIES AND ALLOWANCES, ETC.		69,462
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	17,178	
		Allowances in lieu of Provisions	2,418	
		Purchase of water for Royal Indian Marine Vessels	1,305	
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		20,901
		Timber and Spars	9,027	
		Metals and Metal Articles	2,478	
		Freight, Carriage, etc.	3,199	
		Coals and other Fuel	23,759	
		Hemp, Canvas, Rope, etc.	4,558	
		Paint Materials, Oils, Tar, Tallow, etc.	11,442	
			54,463	
		Deduct—Value of Supplies to, and of Stores used on works for, other Departments and Local Governments	99,168	
				44,705
		Carried forward	Rx.	117,849

IMPERIAL CHARGES:—INDIA, GENERAL—continued.

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

CHARGES IN ENGLAND:

EXCHANGE ON CHARGES IN ENGLAND

D.—Civil Departments.

No. 33B.—Account of Marine Charges for the Year ended 31st March 1896—continued.

DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.		BURMA.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.
		Upper.	Lower.					
Net Tonnage.	Nominal Horse-Power.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.								
<i>Sea-going Vessels in Commission.</i>								
			47	...	...	...	...	47
<i>Pilot Vessels.</i>								
		...	...	...	1,285	...	...	1,285
		...	...	...	1,071	...	...	1,071
		...	...	...	1,157	...	...	1,157
<i>Inland Steamers and Flats.</i>								
257	77	...	...	1,615	...	...	...	1,615
		...	...	...	2,531	...	...	2,531
47	...	...	...	233	...	...	...	233
16	...	...	...	...	...	46	...	46
		...	...	...	99	...	...	99
		...	...	206	...	...	...	206
5	8	...	...	61	...	...	...	61
		...	...	...	9	...	...	9
139	...	...	...	...	...	676	...	676
432	...	...	...	...	...	...	...	...
435	60	...	...	...	...	...	843	843
		13,122	5,276	...	45	...	...	18,443
		...	...	...	202	...	...	202
TOTAL SALARIES, ETC. Rx.								
		13,122	5,323	2,115	6,399	722	843	28,524
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.								
Branch Master, Harbour Master, and Mate Pilots' Allowances								
		...	...	...	8,237	...	108	8,345
		...	...	...	1,069	...	...	1,069
		...	...	...	31,731	...	...	31,731
		...	...	178	12,661	...	...	12,839
		...	...	...	...	...	115	115
		...	...	...	398	...	...	398
		...	...	...	1,566	...	82	1,648
TOTAL PILOTAGE, ETC. Rx.								
		...	...	178	55,662	...	305	56,145
MARINE ESTABLISHMENTS.								
Port Officer's Department								
		...	4,681	...	2,871	...	...	7,552
Agent for Government Consignments								
		...	...	...	...	387	...	387
Shipping Office								
		...	...	...	2,570	...	2,170	4,740
Marine Court								
		...	95	...	11	...	91	197
Establishment and Miscellaneous								
		...	...	...	...	388	...	388
Survey of Steam Vessels								
		...	...	...	2,610	...	...	2,610
TOTAL MARINE ESTABLISHMENTS Rx.								
		...	4,776	...	8,062	775	2,261	15,874
MISCELLANEOUS SHORE ESTABLISHMENT.								
Salary (a)								
		977	...	...	...	...	...	977
Establishment and Contingencies								
		2,648	...	...	...	...	...	2,648
TOTAL MISCELLANEOUS SHORE ESTABLISHMENTS Rx.								
		3,625	...	...	...	...	...	3,625
OTHER MISCELLANEOUS CHARGES.								
Shipping Fees and Sundries								
		13	96	...	134	...	...	243
Hire of Moorings for Sea-going and Inland Vessels								
		...	...	...	1,071	...	...	1,071
Contribution to Port Funds								
		...	...	...	1,320	...	...	1,320
Life Boat Establishment at Goalundo								
		...	...	...	69	...	...	69
Harbour Master's Fees for Sea-going and Inland Vessels								
		26	...	...	94	...	...	120
Provincial grant to Paumben Pilotage Fund								
		...	...	...	...	...	...	...
Life Boats at Alibag								
		...	...	...	...	...	250	250
Miscellaneous								
		1,873	107	1	610	...	37	2,628
TOTAL OTHER MISCELLANEOUS CHARGES Rx.								
		1,912	203	1	3,298	...	287	5,701

(a) Includes Exchange Compensation Allowance.

No. 34.—ACCOUNT of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
RECEIPTS.											
FEES FROM SCHOOLS AND COLLEGES	Rx. 1,655	Rx. 2,623	Rx. 84	Rx. 1,348	Rx. 4,575	Rx. 50,450	Rx. 22,509	Rx. 10,989	Rx. 37,356	Rx. 42,527	Rx. 180,116
CONTRIBUTIONS	96	2,192	...	...	...	2,755	3,058	636	255	429	9,421
INCOME FROM ENDOWMENTS	...	...	...	...	...	258	214	...	14	...	486
MISCELLANEOUS :											
Sale-proceeds of Books	67	65	...	...	26	17	854	7	919	14,307	16,262
Examination Fees	276	406	8	3	63	1,331	2,944	21	690	...	5,748
Other Receipts	...	227	16	71	53	1,403	303	225	2,906	2,366	7,690
TOTAL RECEIPTS . Rx.	2,094	5,513	108	1,422	4,717	62,214	29,942	11,878	42,206	59,629	219,723
			1,530								
CHARGES.											
DIRECTION :											
Salary (a)	...	1,947	...	2,123	1,769	3,478	2,830	2,735	3,444	3,478	21,804
Establishment and Con- tingencies	...	1,046	...	1,404	985	3,765	1,771	2,474	2,257	1,397	15,099
INSPECTORS :						(a)	(a)	(a)	(a)	(a)	
Salary	218	(a)5,437	(a)2,650	(a)7,176	2,314	33,082	14,895	10,644	17,408	15,473	109,297
Establishment and Con- tingencies	535	2,863	1,286	2,526	1,483	27,139	10,574	4,890	21,690	9,151	82,137
UNIVERSITY	...	...	...	...	...	...	...	3,562	...	500	4,062
GOVT. COLLEGES—General	3,843	1,802	...	...	...	50,085	13,743	6,031	21,235	16,050	112,789
GOVT. COLLEGES—Profes- sional	...	...	...	...	...	14,982	...	...	18,200	9,996	43,178
GOVT. SCHOOLS—GENERAL:											
Secondary	2,912	9,733	...	1,605	7,885	59,405	46,185	14,339	22,054	35,569	200,587
Primary	1,955	13,738	...	...	207	3,810	55,010	34,496	67,736	136,139	313,090
Contribution to Schools	...	2,701	...	3,479	...	...	...	11,384	582	27,164	45,313
GOVT. SCHOOLS—SPECIAL :											
Training Schools	298	3,759	...	3,544	1,658	7,437	3,544	6,447	16,122	9,072	51,881
Technical Schools	...	606	918	4,295	216	7,275	691	2,394	7,479	6,678	30,552
Other Schools	...	...	...	...	...	1,636	...	...	4,564	...	6,200
GRANTS-IN-AID :											
Grants-in-aid	6,495	6,022	3,843	10,633	20,174	122,588	864	29,863	37,930	23,655	262,067
Payments by Results	...	9,583	4,360	8,414	230	20,028	34,668	...	36,493	26,749	140,525
SCHOLARSHIPS	384	2,687	884	1,454	2,315	21,347	4,647	9,075	2,288	8,506	53,587
MISCELLANEOUS :											
Government Book Depot	...	...	...	...	...	...	1,309	...	1,312	13,403	16,024
Grants for Encourage- ment of Literature	...	68	...	...	15	1,108	...	596	...	268	2,055
Miscellaneous	642	472	148	10,312	622	5,678	2,425	1,245	2,192	...	23,736
REFUNDS	9	28	...	...	1	82	120	5	35	9	289
TOTAL CHARGES IN INDIA Rx.	17,291	62,495	14,089	56,965	39,874	382,925	193,276	140,180	283,921	343,256	1,534,272
			71,054								
CHARGES IN ENGLAND :											
Passage to India of Educational Officers on appointment											£ 200
Scholarships to enable Natives of India to pursue their education in England											1,060
EXCHANGE ON CHARGES IN ENGLAND											1,260
											Rx. 957
TOTAL CHARGES UNDER EDUCATION . Rx.											1,536,489

(a) Including Exchange Compensation Allowance.

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Church of England:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Stipend of the Bishop (a) .	2,548	...	...	1,132	...	...	...	...	3,019	3,019	9,718
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). (a)	9,713	4,222	2,668	3,591	1,411	14,257	20,416	19,219	29,168	24,548	129,213
Establishments . . .	497	205	109	242	41	836	731	743	1,337	1,188	5,929
Other Charges . . .	1,934	489	532	749	162	2,268	2,781	2,165	3,372	3,406	17,858
Church of Scotland: (b)											
Pay of Chaplains and Registrars, including allowance (a)	942	...	...	...	...	1,415	922	235	2,627	4,123	10,264
Establishments . . .	41	...	...	...	...	222	41	18	137	134	593
Other Charges . . .	205	...	...	...	...	302	103	12	444	518	1,584
Church of Rome.											
Allowances to Bishops and Priests, etc. (b) . . .	55	...	...	396	...	666	365	200	600	1,672	3,954
Other Charges . . .	...	...	...	...	...	17	...	180	...	...	197
OTHER CHURCHES:											
Allowances to other Clergymen	717	172	161	122	...	355	1,822	1,963	429	823	6,564
Other Charges	164	...	...	...	...	9	209	176	...	...	558
Charges for Cemeteries . . .	336	198	271	243	102	603	739	634	1,019	890	5,035
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	668	668
TOTAL CHARGES IN INDIA (b) Rx.	17,152	5,286	3,741	6,475	1,716	20,950	28,129	25,545	42,152	40,989	192,135
			10,216								
CHARGES IN ENGLAND:											
Passage to India of Chaplains on appointment											£ 135
Stores for India: Communion plate, &c.											21
EXCHANGE ON CHARGES IN ENGLAND											156
											119
TOTAL ECCLESIASTICAL CHARGES (b) . Rx.											192,410

(a) Includes Exchange Compensation Allowance.

(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to R giments, which are treated as Army Expenditure and included in Account No. 63B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1896.

RECEIPTS.	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.
Medical College and School Fees	...	...	...	...	...	5,167	...	668	1,467	3,059	10,361
Hospital Receipts	...	...	3	4	...	8,725	69	737	2,091	6,616	18,245
Lunatic Asylum Receipts	...	334	...	1,518	30	3,142	2,293	134	1,548	1,529	10,528
Sale of Medical Stores	...	12	...	...	129	7	5	102	324	185	764
Income from Endowments	...	...	...	...	...	14	331	...	314	...	659
Contributions	863	369	34	40	...	5,647	13,722	3,854	9,378	2,517	36,424
Miscellaneous	44	646	131	178	6	805	906	224	507	350	3,797
TOTAL RECEIPTS IN INDIA Rx	907	1,361	168	1,740	165	23,507	17,326	5,719	15,629	14,256	80,778
			1,908								

RECEIPTS IN ENGLAND :												
Pay, pensions, &c., of Lunatics at the Cotton Hill Institution, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance											£	1,862
EXCHANGE ON RECEIPTS IN ENGLAND											Rx.	1,415
TOTAL MEDICAL RECEIPTS											Rx.	84,055

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1896.

CHARGES.	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.	
Medical Establishment . . .	11,518	20,129	11,322	18,381	14,777	69,629	50,335	33,249	54,539	38,177	322,056	
Hospitals and Dispensaries . .	6,716	8,839	4,070	5,157	12,898	61,041	46,458	34,034	105,195	68,890	353,298	
Sanitation and Vaccination . .	7,395	5,671	911	3,784	3,433	24,705	16,626	12,487	81,929	35,364	192,305	
Grants for Medical purposes . .	...	373	720	660	439	538	1,050	...	479	303	4,562	
Medical Schools and Colleges . .	...	...	2	297	...	30,549	3,255	13,760	18,265	17,348	83,477	
Lunatic Asylum	450	1,701	...	3,795	1,030	11,642	8,005	3,163	8,726	11,343	49,855	
Special Hospital	...	...	...	...	...	1,501	...	...	...	...	1,501	
Chemical Examiner's Department .	...	...	...	377	...	2,380	2,200	182	2,416	2,315	9,870	
Refunds	...	724	...	39	1	102	1,190	11	228	858	3,153	
TOTAL CHARGES IN INDIA Rx.	26,079	37,437	17,025	32,490	32,578	202,087	129,120	96,886	271,777	174,598	1,020,077	
			49,515									
CHARGES IN ENGLAND :												
Cost of maintenance of Lunatics at the Cotton Hill Institution, Stafford, at the Royal Naval Hospital, Yarmouth, and at other Asylums											£	6,159
EXCHANGE ON CHARGES IN ENGLAND											Rx.	4,679
TOTAL MEDICAL CHARGES											Rx	1,030,915

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-West-ern Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
IN INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL AGENTS:											
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (a)	111,607	2,960	14,299	327	7,151	...	2,307	31,157	5,624	46,751	222,183
Establishments and Contingent Charges	72,715	1,149	14,103	...	9,155	...	547	12,254	2,658	34,581	147,162
Less—Contribution for Salaries, Establishments, etc.	...	...	...	...	...	...	...	...	...	—19,442	—19,442
CHARGES ON NORTH-WEST FRONTIER:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	479	...	...	479
Allowance to Khyber Tribes	...	...	...	...	...	...	...	8,982	...	...	8,982
Perso-Afghan Frontier, Khorassan	12,313	...	...	...	...	...	...	...	...	...	12,313
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	11,894	...	...	11,894
Payments for guarding Hill Passes	...	...	...	...	...	...	...	19,178	...	...	19,178
Chitral Frontier Charges	...	...	...	...	...	...	...	16,205	...	...	16,205
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	35,857	...	...	...	...	...	...	...	...	...	35,857
Zhob Valley Charges	40,241	...	...	...	...	...	...	...	...	...	40,241
POLITICAL SUBSIDIES:											
Political Subsidies	191,987	...	...	...	...	...	...	700	...	...	192,687
Muskat Subsidy	8,640	...	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	22,208	76	93	52	170	100	...	4,844	...	1,718	29,261
DURBAR PRESENTS AND ALLOWANCES TO VAKILS, ETC.	4,558	43	668	88	134	904	...	1,013	...	3,371	10,779
REFUGEES AND STATE PRISONERS:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	6,363	...	...	...	6,363
Ayub Khan, charges on account of	...	...	...	...	...	...	...	29,206	...	...	29,206
Kabul Refugees and State Prisoners	1,393	...	...	...	...	...	4,020	15,786	...	14,137	35,336
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	4,700	4,700
Burmese Refugees and State Prisoners	3,475	...	...	...	...	...	260	...	...	...	3,735
Other Refugees and State Prisoners	...	...	46	152	...	31	610	...	200	...	1,039
Charges of Chitral Prisoners	...	...	...	...	...	...	...	710	...	...	710

SPECIAL POLITICAL EXPENDITURE—										
Mekran Expedition	—470	...	...	...	...	...	...	...	...	—470
Afghan Baluchistan Boundary Commission	9,104	...	...	...	...	...	...	...	...	9,104
Pamir Delimitation Commission	12,081	...	...	...	...	...	...	...	...	12,081
Cabul Mission	1	...	...	...	...	...	...	...	...	1
Sikkim Mission	—5	...	...	...	...	...	...	...	...	—5
Kurram Mission	...	...	...	...	...	2,464	...	...	...	2,459
Waziristan Delimitation Commission	10,427	...	...	...	...	...	21,833	...	...	21,833
Chitral Expedition	...	...	...	...	...	...	...	15,031	...	10,427
Kaington-Chengmai Mission	...	...	664	...	...	...	...	...	...	15,031
Perso-Beluchi Commission	4,211	...	...	...	...	...	...	...	...	664
Mekong Commission	...	...	5,846	...	...	...	...	...	...	4,211
Bajour Mohamed Boundary Commission	2,555	...	...	...	...	...	...	...	...	5,846
Other Charges	...	...	...	753	...	18	...	...	...	2,555
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	21,961	...	...	...	...	...	...	...	...	771
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULHAR	...	...	...	...	...	...	...	...	10,756	21,961
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	3,904	10,756
MISCELLANEOUS—										
Mhairwara Battalion	15,810	...	...	...	...	...	...	...	...	15,810
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	902	...	...	...	...	...	...	133	...	1,035
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,000	...	...	...	...	...	...	...	...	1,000
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	900	...	920
Rewards for Intelligence and Assistance	...	...	341	...	...	...	...	325	...	666
Demarcation of Boundary and Trans-Frontier Surveys	...	...	120	285	72	135	213	6	...	958
Purchase and Repair of Insignia of the Order of Indian Empire	311	...	...	...	...	...	...	...	...	311
Rents, Rates, and Taxes	...	...	643	214	...	...	...	...	...	857
Contribution for expenses of Vice-Consulate, Chiengmai	1,502	...	...	...	...	...	...	...	...	1,502
Rajcoomar College in Bundelkhund	1,132	...	...	...	...	...	...	...	...	1,132
Viceregal Durbar Contingencies	...	...	...	...	...	...	...	3	...	3
Conveyance of Ordnance Stores for His Highness the Amir of Afghanistan	4,450	...	...	...	...	...	...	...	...	4,450
Sundry Charges	59	202	5,238	142	234	636	273	4,178	6	10,968
TOTAL CHARGES IN INDIA . Rx.	590,045	4,430	42,061	2,013	16,916	4,288	14,593	194,817	8,489	978,254
				44,074						
CHARGES IN ENGLAND—										
Mission to the Court of Persia										£ 7,000
Her Majesty's Establishments in China										12,500
Expenses of the visit to England of His Highness the Shahzada Nasrullah Khan, son of the Amir of Afghanistan										25,408
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River for six months to 31st December 1894										500
Contribution towards the expenses of the Jeddah Consulate										426
Pay of an Officer while preparing Report of his explorations in Kafiristan										249
Expenditure in connection with the ratification of the Anglo-Russian Pamirs Agreement										433
Moiety of Expenditure in England in connection with the Mekong Boundary Commission										638
Moiety of Pay, &c., of an officer detained in England in connection with the revision of the Burma-China convention of 1st March 1894										171
Stores for India : Presentation Articles										47,325
										368
EXCHANGE ON CHARGES IN ENGLAND										Rx. 47,693
										36,236
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.										1,062,183

(a) Includes Exchange Compensation Allowances.

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1896.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-West- ern Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	154	367	324	...	...	142	2,165	839	...	1,014	5,005
Botanical and other Public Garden Receipts	25	1,138	...	...	...	450	4,159	5,046	374	167	11,359
Cinchona Plantation Receipts	...	...	...	...	...	18,710	...	...	10,562	...	29,272
Receipts on account of Public Exhibitions and Fairs	...	96	...	...	...	667	4,908	7,354	...	444	13,469
Veterinary and Stallion Receipts	864	34	...	26	...	426	373	515	103	1,488	3,829
Fees, &c., levied under Inland Labour Transport Act of 1882	...	...	...	...	7,895	2,173	9	...	106	...	10,183
Examination Fees	160	...	40	66	...	637	14	73	9,975	1,266	12,251
Emigration Fees	...	296	...	...	...	3,156	...	...	533	...	3,985
Sale of Maps, Instruments, &c., by the Survey and Mathematical Instrument Department	9,541	...	...	...	...	...	...	...	...	...	9,541
Miscellaneous	256	4	...	...	1	8	207	1,353	25	1,705	3,559
TOTAL RECEIPTS IN INDIA . Rx.	11,000	1,935	364	92	7,896	26,389	11,835	15,180	21,678	6,084	102,453
			456								
RECEIPTS IN ENGLAND:											
Sale-proceeds of books, maps, &c.										£	485
EXCHANGE ON RECEIPTS IN ENGLAND										Rx.	368
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . Rx.											103,306

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS
for the Year ended 31st March 1896.

	India, General.	Central Prov. Inces.	BURMA.		Assam.	Bengal.	North- Western Prov. Inces and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL.
			Upper.	Lower.							
<i>Scientific.</i>	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SURVEY OF INDIA (as per details, page 86)	121,791	...	...	...	...	...	...	...	...	...	121,791
Botanical Survey	2,094	...	50	...	50	...	...	...	...	...	2,194
GEOLOGICAL SURVEY: Rx.											
Superintending Officers (a) 13,261	...	...	...	...	...	...	...	...	...	...	...
Establishment 1,866	21,767	...	...	...	...	...	...	...	...	...	21,767
General Charges (including Library, Museum, &c.) 6,640	...	...	...	...	...	...	...	...	...	...	...
Exploration of Petroleum, Coal, and Minerals	...	...	21	...	...	...	...	...	17	...	38
Meteorological Department	32,720	...	...	...	...	...	...	...	...	...	32,720
Archæological Department	2,954	...	...	672	...	...	...	...	2,677	...	6,313
Preservation and Translation of An- cient Manuscripts	...	...	...	...	97	620	...	...	...	719	1,436
Reporter on Economic Products	2,866	...	...	...	...	...	...	...	...	...	2,866
Museums	6,534	153	...	246	...	1,725	1,177	652	2,916	916	14,319
Imperial Institute	...	...	...	1	35	19	18	17	3	...	93
Observatories	...	...	...	...	...	...	...	...	2,009	1,712	3,721
Donations to Scientific Societies	272	...	...	...	100	1,400	...	...	51	480	2,303
<i>Agricultural.</i>											
Experimental Cultivation	3,114	905	604	36	69	1,691	2,760	1,161	48	3,533	13,921
Cinchona Plantations	...	...	...	...	...	24,952	...	...	8,292	...	33,244
Public Exhibitions and Fairs	133	424	135	109	79	1,146	3,114	2,817	160	1,925	10,042
Veterinary and Stallion Charges	44,959	1,017	1,356	5,641	196	3,503	3,728	16,090	3,783	13,530	93,803
Botanical and other Public Gardens	188	2,372	...	340	...	12,213	9,037	9,459	2,907	945	37,461
<i>Labour and Emigration.</i>											
Emigration	1,143	1	...	...	...	2,299	185	...	1,879	...	5,507
Inland Labour Transport	...	...	...	...	3,781	2,005	1	...	72	...	5,859
Inspector of Factories	...	110	...	376	48	2,417	394	349	241	2,256	6,191
Inspector of Explosives	...	...	...	...	...	208	...	...	51	230	489
<i>Statistics.</i>											
Census	...	...	...	...	...	140	...	...	...	8	148
Registration of Railway Traffic	251	107	...	...	...	588	...	216	...	1,180	2,342
Registration of River-borne Traffic	...	...	...	...	303	1,780	...	...	...	...	2,083
Provincial Statistics	176	1,218	572	1,399	94	223	...	1,012	4,509	580	9,783
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	245	...	...	245
<i>Miscellaneous.</i>											
Examinations	4,192	...	1	87	...	433	...	67	11,413	96	16,289
Miscellaneous	...	89	...	...	...	640	240	397	...	924	2,290
Refunds	8	10	2	6	...	41	5	6	271	35	384
TOTAL CHARGES IN INDIA . Rx.	245,172	6,406	2,741	8,913	4,852	58,043	20,659	32,488	41,299	29,069	449,642
CHARGES IN ENGLAND: Stores for India . Rx. 379,274 (b)											
OTHER CHARGES. £ 10,487 (c)										199	10,686
Objects of a literary, scientific or antiquarian character	...	...	...	...	...	...	...	...	...	2,098	...
Expenses attending the preparation of the "Fauna Indica"	...	...	...	...	...	...	...	...	...	476	...
Purchase of stallions	...	...	...	...	...	...	...	...	...	9,644	...
Contingent expenses of the Indian Museum Collection at Kew	...	...	...	...	...	...	...	...	...	474	...
Preparation of Tide Tables for Indian Ports	...	...	...	...	...	...	...	...	...	892	...
Grant towards the Indian Section of the Imperial Institute	...	...	...	...	...	...	...	...	...	1,800	...
Remuneration to officers and others specially employed and miscellaneous expenditure	...	...	...	...	...	...	...	...	...	297	15,641
TOTAL CHARGES IN ENGLAND . £											26,327
EXCHANGE ON CHARGES IN ENGLAND . Rx.											20,082
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.											495,971

(a) Including Exchange Compensation Allowance.

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

(c) 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.

	Rx.
INDIA, GENERAL.	
Scientific.	
SURVEY OF INDIA :	
Controlling and Administrative Staff	16,310
Head-Quarters Offices :	
Office Establishment and Drawing Branch	13,274
Lithographic Establishment	4,993
Photographic Establishment	3,046
Engraving Establishment	6,830
Cadastral Maps (besides English Charges for Stores)	3,465
Extra-Departmental Mapping	113
Trigonometrical Office Establishment	6,574
Simla Drawing Office Establishment	2,995
Miscellaneous Contingent Charges	6,841
Mathematical Instrument Factory (including cost of Instruments purchased in India)	5,945
Survey Parties :	
Charges of Working Parties	177,054
Miscellaneous Charges	3,223
	Rx. 250,663
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	83,393
„ to Forest Account, Account No. 21, page 40	20,347
„ for cost of Instruments and Maps supplied to other Public Departments	24,998
„ Charged to Advances for Survey expenses recoverable from private parties	134
	128,872
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.	121,791

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1895-96.

Section E.—Miscellaneous.

Revenue Rx. 1,095,914. Expenditure Rx. 5,933,332.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total	
					Revenue.	Expenditure.
Territorial and Political Pensions. }	39	Expenditure	88	Rx. ...	Rx. ...	Rx. 454,082
Civil Furlough . . .	40	Expenditure	96	...	...	394,167
Superannuation . . .	41A	Receipts	97	...	374,836	...
"	41B	Expenditure	98	...	...	4,167,869
Stationery	42A	Receipts	99	...	84,287	...
"	42B	Expenditure	99	...	...	685,187
"	42C	Details of Charges under Printing Estabts. .	100	265,749	...	...
Exchange	43	Receipts	101	...	178,306	...
Miscellaneous	44A	Receipts	102	...	458,485	...
"	44B	Expenditure	103	...	...	232,027
		TOTAL .		...	1,095,914	5,933,332

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1896.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANDA FAMILY.			
Exceeding Rs.5,000 per annum	550		
Not exceeding Rs.5,000 per annum	623		
		1,173	
BANPUR FAMILY.			
Exceeding Rs.5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding Rs.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 Rs.5,000 per annum	240		
		840	
KHARUN CHIEFS.			
Exceeding Rs.5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta).		600	
MYSORE FAMILY.			
Exceeding Rs.5,000 per annum:			
Shahzada Baharum Shah	600		
Fatiyah allowance	600		
	1,200		
Not exceeding Rs.5,000 per annum	3,684		
		4,884	
OUDH FAMILY.			
Exceeding Rs.5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Khas Mahal	60		
	2,940		
Not exceeding Rs.5,000 per annum	1,853		
		4,793	
BURMA FAMILY.			
Not exceeding Rs.5,000 per annum		129	
AFGHAN REFUGEES.			
Exceeding Rs.5,000 per annum:			
Naib Noor Mahomed Khan		600	
OTHER PENSIONS.			
Not exceeding Rs.5,000 per annum:			
Bhonsla Family	14		
Bolia Family	460		
Jhansi Family	240		
Family of the late Pindara Chiefs	125		
Parne Family	208		
Carnatic Stipendiaries	399		
Delhi Family	30		
Carried forward	1,476	13,619	

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1896—*continued.*

INDIA, GENERAL— <i>continued.</i>		Rx.	Rx.	
Brought forward		1,476	13,619	
OTHER PENSIONS— <i>continued.</i>				
<i>Not exceeding Rs.5,000 per annum:</i>				
Kurnool Family	969			
Shagharh Family	360			
Udayagiri Family	23			
Tokeher Family	12			
Nagpur Pensions	126			
Musulipatam Family	36			
Miscellaneous	4,684		7,686	
CHARITABLE ALLOWANCES.			21,305	
<i>Not exceeding Rs.5,000 per annum:</i>				
Bundelkhand Gosain Family	2,506			
Toria Kalpahar Family	93			
Gratuities to the Dependants of the late King of Oudh	17			
Allowances for the maintenance of religious establishments in Coorg	1,399		4,015	
CENTRAL PROVINCES.				25,320
TERRITORIAL AND POLITICAL PENSIONS.				
BURHANSHA FAMILY.				
<i>Exceeding Rs.5,000 per annum:</i>				
Raja Azim Shah			5,000	
BHONSLA FAMILY.				
<i>Exceeding Rs.5,000 per annum:</i>				
Luchman Rao	1,200			
Raghujee Rao (Janojee Family)	6,000			
Luxmi Bai	600			
	7,800			
<i>Not exceeding Rs.5,000 per annum</i>	1,020		8,820	
RELATIVES OF THE BHONSLA FAMILY.				
<i>Exceeding Rs.5,000 per annum:</i>				
Ahilojee Ahir Rao	750			
Gangabai Mohitin	1,175			
	1,925			
<i>Not exceeding Rs.5,000 per annum</i>	3,932		5,857	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.				
<i>Not exceeding Rs.5,000 per annum</i>			3,666	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.				
<i>Not exceeding Rs.5,000 per annum</i>			402	
OTHER PENSIONS.				
<i>Not exceeding Rs.5,000 per annum:</i>				
Satara Pensions	12			
Bijragagarh Family	219			
Gond Raja of Chanda	149			
Pensions from the 2½ lakhs Fund of Saugor	807			
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	568			
Coorg Pensions	47		1,802	
Carried forward				25,547
				50,86

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March
1896—continued.

		Rx. ...	Rx 50,867
BURMA.			
CHARITABLE ALLOWANCES.			
UPPER BURMA.			
<i>Exceeding Rs.5,000 per annum :</i>			
Official of the late Burmese Government—			
Kinwan Mingui	900		
<i>Not exceeding Rs.5,000 per annum :</i>			
Members of the ex-Royal Family of Burma	7,998		
Shan and other Chiefs	867		
Officials of the late Burmese Government	3,474	13,239	
LOWER BURMA.			
<i>Not exceeding Rs.5,000 per annum :</i>			
Delhi Family	1,725		
Refugee Princes	455		
Talifoo Refugee Princes	360		
Shan and other Chiefs	66	2,606	15,845
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
OTHER PENSIONS.			
<i>Not exceeding Rs.5,000 per annum :</i>			
Bar Senapati's Family	321		
Raja Purandar Sing's Family	91		
" Jagesvar Sing's Family	14		
Other Pensions	383	809	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs.5,000 per annum</i>		37	846
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
<i>Exceeding Rs.5,000 per annum :</i>			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,000		
Nawab Azim Ali Khan	4,224		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,593		
Syud Asad Ali Mirza	1,500		
" Hosain Ali Mirza	3,700		
" Mozaffer Ali	1,011		
" Furshad Mirza	1,000		
" Daood Mirza	1,000		
" Wahid Ali Mirza	1,000		
" Kaikan Mirza	1,000		
" Nazir Ali Mirza	1,000		
" Khakan Mirza	1,000		
" Jaffer Ali Mirza	1,000		
" Bakar Mirza	1,000		
Nawab Shomsi Jehan Begum	9,982		
<i>Not exceeding Rs.5,000 per annum</i>		55,010 13,784	
OUDH FAMILY.			
<i>Exceeding Rs.5,000 per annum :</i>			
Prince Kumar Kudr Bahadoor	4,800		
" Asman Jah	1,380		
" Jam Jah Ali	1,020		
" Mohamed Jalal	600		
Carried forward		7,800	68,794
			67,558

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March
1896—continued.

	Rx. 7,800	Rx. 68,794	Rx. 67,558
Brought forward			
BENGAL—continued.			
ODDH FAMILY—continued.			
<i>Exceeding Rs.5,000 per annum:</i>			
Prince Mohamed Babar	600		
" Mohamed Askari	850		
" Mohamed Ibrahim Ali	600		
" Fajool Moolook Mirza	600		
" Kam Buksh Bahadoor	600		
" Mohamed Ali Mirza	600		
" Sultan Ali Mirza	600		
" 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		
	15,850		
<i>Not exceeding Rs.5,000 per annum</i>	14,532		
		30,382	
KHURDA FAMILY.			
<i>Exceeding Rs.5,000 per annum:</i>			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
<i>Exceeding Rs.5,000 per annum:</i>			
Syed Asgar Ali	867		
Syud Ahmed Ali	867		
	1,734		
<i>Not exceeding Rs.5,000 per annum</i>	389		
		2,123	
MAHARAJAH SHITUL ROY'S FAMILY.			
<i>Exceeding Rs.5,000 per annum:</i>			
Kumar Rupnarayan Sing	1,417		
<i>Not exceeding Rs.5,000 per annum</i>	2		
		1,419	
OTHER PENSIONS.			
<i>Not exceeding Rs.5,000 per annum:</i>			
Rajmehal Family	1,324		
Purneah Family	477		
Bissenpore Raj Family	199		
Ungul Pensions	218		
Goomesur Raj Family	144		
Nawab Daood Khan's Family	118		
Family of Raja Kader Bux Khan and Kader Hossein Khan	83		
Nawab Mooneedwallah's Family	109		
Banki Pensions	52		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	25		
Raja Rajbullub's Family	45		
Family of Moulana Mohamed Asiff	35		
Munipur Family	60		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,455		
		4,410	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		109,688	
		675	
			110,363
Carried forward			177,921