

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1898-99.

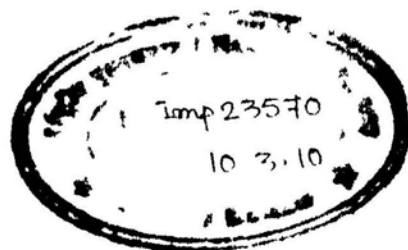


CALCUTTA:

OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA:

1900.

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 1899.

DISBURSEMENTS.	For details, vide page No.	Amounts.
Expenditure:		
Direct Demands on the Revenues	23	10,651,516
Interest	47	3,031,996
Post Office, Telegraph, and Mint	55	2,865,880
Salaries and Expenses of Civil Departments	67	15,731,303
Miscellaneous Civil Charges	89	5,771,169
Famine Relief and Insurance	107	1,187,314
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	113	1,453
Railway Revenue Account	115	23,682,928
Irrigation	125	3,193,437
Buildings and Roads	149	5,868,803
Army Services	177	24,910,770
Special Defence Works	193	1,463
TOTAL		95,998,032
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	195	1,467,351
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		97,465,383
Expenditure not charged to Revenue:		
Capital Outlay on Railways, Irrigation and other Works	201	4,918,973
Debt, Deposits, and Advances.—		
Temporary Debt (Net discharged)	227	1,500,000
Capital of Railway Companies (Net Payments)	227	1,380,260
Secretary of State's Bills paid	227	18,883,879
TOTAL DISBURSEMENTS .		124,148,495
Closing Balance on March 31st, 1899—India . . . Rx. 16,766,504 England . . . £ 3,145,768		
	227	19,912,272
GRAND TOTAL		144,060,767

Revenue	Rx.
Expenditure chargeable thereon	101,426,693
	97,465,383
SURPLUS	3,961,310

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

[Rs. 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 Items.
Principal Heads of Revenue :			<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Land Revenue	13A	28	148,973	873,910	2,807,230	628,411	1
Opium	14A	32	15	21,044	24,511	45,632	2
Salt	15A	33	2,040,730	...	158,155	...	3
Stamps	16	35	38,794	154,513	176,564	97,060	4
Excise	17	36	116,076	194,596	461,480	288,379	5
Provincial Rates	18	37	12,710	125,389	129,467	65,823	6
Customs	19A	38	1,000	8,276	1,000,403	...	7
Assessed Taxes	20	41	145,408	48,113	105,144	33,561	8
Forest	21	42	43,406	99,510	835,089	39,818	9
Registration	22	44	1,769	10,882	8,059	5,538	10
Tributes from Native States	23	45	195,125	33,782	36,485	5,010	11
TOTAL			2,744,006	1,570,045	5,742,587	1,209,232	12
Interest :	24	48	372,548	15,617	4,172	51	13
Post Office, Telegraph, and Mint :							
Post Office	27	56	1,904,798	403	...	...	14
Telegraph	28	57	1,069,679	...	...	...	15
Mint	29	65	4,687	...	...	...	16
TOTAL			2,979,164	403	...	...	17
Receipts by Civil Departments :							
Law and Justice	31A	71	35,397	35,080	90,997	15,282	18
Police	32A	75	2,204	17,754	45,769	19,982	19
Marine	33A	76	37,749	...	34,140	14	20
Education	34A	81	2,110	4,275	2,277	4,832	21
Medical	36A	83	1,074	1,324	2,291	1,149	22
Scientific and other Minor Departments	38A	86	10,722	2,065	621	8,560	23
TOTAL			89,256	60,498	176,095	49,819	24
Miscellaneous :							
Receipts in aid of Superannuation, &c.	41A	99	57,156	5,364	11,419	1,636	25
Stationery and Printing	42A	101	12,545	3,135	3,523	532	26
Exchange	43	103	75,421	...	...	...	27
Miscellaneous	44A	104	36,324	16,435	118,730	5,268	28
TOTAL			181,446	24,934	133,672	7,436	29
Railways :							
State Railways (Gross Receipts)	49	116	8,320,193	867,916	867,754	152,261	30
Guaranteed Companies (Net Traffic Receipts)	49A	118	3,082,673	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	123	...	...	...	...	32
TOTAL			11,402,866	867,916	867,754	152,261	33
Irrigation :							
Major Works :							
Direct Receipts	56	126	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	130	...	...	...	...	35
Minor Works and Navigation	59A	138	7,062	...	20,831	...	36
TOTAL			7,062	...	20,831	...	37
Buildings and Roads :							
Military Works	61	150	44,306	6	7,161	422	38
Civil Works	61	150	8,407	12,770	36,768	25,617	39
TOTAL			52,773	12,776	43,929	26,039	40
Receipts by Military Department :							
Army :							
Effective	63	178	517,621	...	...	...	41
Non-Effective	63	178	53,000	...	...	...	42
Military Operations	63	178	40,489	...	...	...	43
TOTAL			611,110	...	...	...	44
Total Revenue			18,440,231	2,552,189	6,989,040	1,444,838	45

(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 () the Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the word, 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 500000.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1899.
 transactions in *India*, including those of "Exchange."]

Number of Items.	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	4,044,785	6,637,135	2,564,124	5,038,248	4,716,497	27,459,313	...	...	27,459,313
2	4,243,048	51,123	6,593	...	1,333,364	5,725,330	...	...	5,725,330
3	2,512,349	...	...	1,998,413	2,390,224	9,099,871	...	...	9,099,871
4	1,738,108	741,725	427,351	826,681	596,824	4,797,650	...	...	4,797,650
5	1,342,705	568,485	259,820	1,367,855	1,144,026	5,743,422	...	...	5,743,422
6	959,551	1,076,293	450,017	771,076	331,817	3,922,143	...	...	3,922,143
7	1,581,871	5,100	1,273	363,275	1,849,964	4,802,162	...	...	4,802,162
8	517,578	246,953	151,500	278,907	395,027	1,922,191	...	...	1,922,191
9	97,231	156,804	147,443	211,052	229,515	1,859,868	...	...	1,859,868
10	147,501	41,343	35,856	129,087	61,141	441,176	...	...	441,176
11	...	1,000	27,823	451,090	159,386	909,701	...	...	909,701
12	17,184,727	9,525,961	4,071,800	11,435,684	13,198,785	66,682,827	...	...	66,682,827
13	208,161	50,805	26,383	62,414	274,475	1,014,626	29,867	14,994	1,059,487
14	1,891	...	6,975	...	...	1,914,067	...	...	1,914,067
15	...	...	...	...	...	1,069,679	7,417	3,724	1,080,820
16	...	...	...	...	73,225	77,912	13	7	77,932
17	1,891	...	6,975	...	73,225	3,061,658	7,430	3,731	3,072,819
18	181,546	81,165	57,332	124,400	55,817	677,416	...	...	677,416
19	111,574	44,651	72,691	44,985	76,594	436,204	...	...	436,204
20	112,181	...	...	...	6,579	190,663	...	...	190,663
21	73,055	37,795	14,107	41,646	50,751	230,848	...	...	230,848
22	19,196	19,835	5,843	16,264	17,026	84,002	1,547	777	86,326
23	22,062	14,080	13,861	27,788	4,653	104,412	447	224	105,083
24	520,014	197,526	163,834	255,083	211,420	1,723,545	1,994	1,001	1,726,540
25	20,332	16,625	11,312	13,307	36,655	173,806	92,698	46,536	313,040
26	23,054	10,125	6,748	14,112	13,351	87,125	...	...	87,125
27	...	...	...	...	...	75,421	...	...	75,421
28	122,612	36,062	40,698	127,783	38,432	542,344	22,394	11,242	575,980
29	165,998	62,812	58,758	155,202	88,438	878,696	115,092	57,778	1,051,566
30	2,182,090	1,684,583	3,641,701	1,345,758	551,368	19,613,624	230	115	19,613,969
31	...	...	...	...	...	3,082,673	...	...	3,082,673
32	...	...	...	43,715	...	43,715	296	149	44,160
33	2,182,090	1,684,583	3,641,701	1,389,473	551,368	22,740,012	526	264	22,740,802
34	185,388	752,758	1,174,353	34,386	66,045	2,212,930	...	...	2,212,930
35	...	117,498	67,898	714,147	109,216	1,008,759	...	...	1,008,759
36	76,610	24,284	65,857	18,396	28,345	241,385	...	...	241,385
37	261,998	894,540	1,308,108	766,929	203,606	3,403,074	...	...	3,403,074
38	24	254	742	365	894	54,234	...	...	54,234
39	100,960	87,061	81,846	122,360	129,173	604,962	30,519	15,321	650,802
40	100,984	87,315	82,588	122,725	130,067	659,196	30,519	15,321	705,036
41	...	...	...	80,700	110,168	708,489	41,919	21,044	771,452
42	...	...	...	17,988	17,802	88,790	15,214	7,638	111,642
43	...	...	...	279	680	41,448	...	...	41,448
44	...	...	...	98,967	128,650	838,727	57,133	28,682	924,542
45	120,625,863	12,503,542	9,360,147	14,286,477	14,860,034	101,062,361	242,561	121,771	101,426,693

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 case of Exchange. During the year this average rate was Rs. 37845/100 per Rupee, see page 354, 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 Items.
Direct Demands on the Revenues:			<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Refunds and Drawbacks	11	25	4,690	2,867	31,017	1,904	1
Assignments and Compensations	12	26	298,675	4,686	82	3,017	2
Charges in respect of collection, <i>vis.</i> :							
Land Revenue	13B	29	52,431	166,050	470,540	100,398	3
Opium (including cost of Production)	14C	33	1,152	...	...	...	4
Salt (including cost of Production)	15C	34	108,366	...	433	...	5
Stamps	16	35	—77,457	5,748	5,248	3,788	6
Excise	17	36	2,702	4,736	22,063	624	7
Provincial Rates	18	37	...	...	5,857	215	8
Customs	19B	40	...	...	30,998	...	9
Assessed Taxes	20	41	97	93	3,554	195	10
Forest	21	42	44,536	87,133	242,619	30,536	11
Registration	22	44	605	4,669	3,715	3,069	12
TOTAL			435,797	275,982	816,126	143,746	13
Interest:							
Interest on Debt			3,748,950	12,248	1,893	44	
<i>Deduct</i> —Amounts chargeable to Railways (b)			4,292,762	...	...	...	
" Amounts chargeable to Irrigation			1,312,694	...	...	...	
Remainder chargeable on Ordinary Debt	25	51	—1,856,506	12,248	1,893	44	14
Interest on other Obligations	26	52	394,871	253	...	36	15
TOTAL			—1,461,635	12,501	1,893	80	16
Post Office, Telegraph, and Mint:							
Post Office	27	55	1,432,088	7,123	17,048	4,861	17
Telegraph	28	57	783,123	...	...	...	18
Mint	29	65	70,600	...	...	...	19
TOTAL			2,285,811	7,123	17,048	4,861	20
Salaries and Expenses of Civil Departments:							
General Administration	30A	68	457,336	60,879	125,936	34,526	21
Law and Justice	31B	72	169,724	152,538	358,552	73,566	22
Police	32B	75	65,608	154,083	889,956	164,866	23
Marine (including River Navigation)	33B	77	160,948	...	69,865	6,975	24
Education	34B	81	18,571	63,963	86,970	40,753	25
Ecclesiastical	35	82	14,819	4,365	10,526	1,610	26
Medical	36B	83	51,836	55,272	53,563	36,162	27
Political	37	84	477,222	3,745	44,144	20,778	28
Scientific and other Minor Departments	38B	87	299,698	6,541	15,144	7,022	29
TOTAL			1,715,762	501,386	1,654,656	386,258	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	90	13,493	24,716	14,443	934	31
Civil Furlough and Absentee Allowances	40	98	574	...	...	...	32
Superannuation Allowances & Pensions	41B	100	56,058	31,129	39,113	10,573	33
Stationery and Printing	42B	101	—174,850	25,364	54,396	12,253	34
Miscellaneous	44B	105	31,308	4,929	24,734	6,727	35
TOTAL			—73,417	86,138	132,686	30,487	36
Famine Relief and Insurance:							
Famine Relief	45	108	1,432	8,189	95	...	37
Construction of Protective Railways	46	109	...	...	...	...	38
Construction of Protective Irrigation Works	46A	110	...	...	...	...	39
Reduction or Avoidance of Debt	47	111	445,238	...	...	...	39A
TOTAL			446,670	8,189	95	...	40
Carried over			3,348,988	891,319	2,622,504	565,432	41

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

	India. <i>Rx.</i>	England. <i>£</i>	Exchange. <i>Rx.</i>	Total. <i>Rx.</i>
Included under the following heads:—				
State Railways Interest on Debt	4,159,685	966,905	485,408	5,611,998
Interest chargeable against Companies on Advances	133,077	218,884	109,885	461,846
	4,292,762	1,185,790	595,293	6,073,845

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1899.transactions in *India*, including those of "Exchange"]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	£	<i>Rx.</i>	<i>Rx.</i>
1	80,465	20,468	11,757	37,772	113,394	304,334	...	...	304,334
2	25,996	33,395	14,741	117,146	1,022,392	1,520,130	...	...	1,520,130
3	475,934	767,607	404,096	959,880	655,738	4,052,674	1,255	630	4,054,559
4	2,366,842	...	...	...	2,975	2,370,909	1,545	776	2,373,290
5	16,326	...	...	174,182	166,007	465,314	258	130	465,702
6	63,823	17,899	18,989	32,296	24,405	94,739	35,296	17,719	147,754
7	67,956	5,595	5,449	99,208	34,681	243,014	...	...	243,014
8	43,295	821	...	...	5,549	55,737	...	...	55,737
9	78,574	...	...	24,201	81,071	214,844	65	33	214,942
10	19,199	333	1,162	2,893	5,286	32,812	...	...	32,812
11	48,632	97,203	85,534	159,467	183,925	979,585	7,421	3,725	990,731
12	89,954	21,112	11,994	84,229	29,164	248,511	...	...	248,511
13	3,376,996	964,433	553,722	1,691,274	2,324,587	10,582,663	45,840	23,013	10,651,516
	24,477	40,224	20,540	20,366	37,371	3,906,113	3,991,656	2,003,900	9,901,669
	...	...	...	...	...	4,292,762	1,185,790	595,293	6,073,845
	...	...	...	...	...	1,312,694	...	...	1,312,694
14	24,477	40,224	20,540	20,366	37,371	-1,699,343	2,805,866	1,408,607	2,515,130
15	7,963	73,253	13,585	2,415	24,353	516,729	91	46	516,866
16	32,440	113,477	34,125	22,781	61,724	-1,182,614	2,805,957	1,408,653	3,031,996
17	36,100	18,632	21,968	10,387	10,462	1,558,669	111,013	55,731	1,725,413
18	...	...	...	...	...	783,123	162,339	81,498	1,026,960
19	...	...	...	...	37,476	108,076	3,616	1,815	113,507
20	36,100	18,632	21,968	10,387	47,938	2,449,868	276,968	139,044	2,865,880
21	229,193	172,067	137,105	161,771	202,616	1,581,429	252,496	126,759	1,960,684
22	1,129,283	676,743	437,078	580,152	523,919	4,101,555	927	465	4,102,947
23	644,328	772,845	402,217	454,761	630,884	4,179,548	778	391	4,180,717
24	93,256	...	...	812	4,198	336,054	204,787	102,808	643,649
25	397,701	223,936	142,772	288,005	333,007	1,595,678	1,917	962	1,598,557
26	18,698	27,623	24,904	34,608	32,587	169,740	795	399	170,934
27	235,868	150,870	121,638	339,268	556,758	1,601,235	10,273	5,157	1,616,665
28	6,911	14,207	202,681	8,800	87,559	866,047	24,627	12,363	903,037
29	47,119	26,081	31,087	58,126	31,536	522,354	21,144	10,615	554,113
30	2,802,357	2,064,372	1,499,482	1,926,303	2,403,064	14,953,640	517,744	259,919	15,731,303
31	120,156	88,916	28,653	63,239	59,095	413,645	11,577	5,812	431,034
32	87	38	83	683	130	1,595	259,009	130,028	390,632
33	221,076	224,562	116,412	166,959	200,110	1,065,992	1,942,917	975,888	3,984,297
34	337,029	69,232	45,447	146,094	126,947	641,912	49,458	24,829	716,199
35	27,773	16,706	20,775	53,101	27,996	214,049	23,274	11,684	249,007
36	706,121	399,454	211,370	430,076	414,278	2,337,193	2,286,235	1,147,741	5,771,169
37	3,228	—52	77	1,916	25,168	40,053	1	...	40,054
38	...	...	...	690,353	...	690,353	...	...	690,353
39	...	—88	3,108	5,335	3,314	11,669	...	...	11,669
39A	...	...	...	...	...	445,238	...	...	445,238
40	3,228	—140	3,185	697,604	28,482	1,187,313	1	...	1,187,314(c)
41	6,957,242	3,560,228	2,323,852	4,778,425	5,280,073	30,328,063	5,932,745	2,978,370	39,239,178

(c) The following further sums, which are included under State Railways Revenue Account, as 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.	144,457
Bengal-Nagpur Railway	"	168,229
		<u>312,686</u>

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 items.
Brought forward from page 6.			Rx. 3,348,988	Rx. 891,319	Rx. 2,622,504	Rx. 565,437	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	48	114	...	...	...	1,589	2
Railway Revenue Account:							
State Railways:							
Working Expenses	49A	118	3,560,863	462,628	527,116	157,481	3
Interest on Debt	25	51	4,159,685	...	...	...	4
Annuities in purchase of Railways	49A	118	...	...	...	...	5
Interest chargeable against Companies on advances	50	121	...	111,791	...	...	6
Interest on Capital deposited by Companies	51	121	...	...	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	122	292,843	29	6,985	6,236	8
Interest	49A	118	8,209	...	...	...	9
Subsidized Companies: Land, etc.	54A	123	...	...	...	10,151	10
Miscellaneous Railway Expenditure	55	124	47,518	4,570	-12,276	1,561	11
TOTAL			8,069,118	579,021	521,825	175,469	12
Irrigation:							
Major Works:							
Working Expenses	57	127	...	...	...	...	13
Interest on Debt	25	51	753,914	...	...	...	14
Minor Works and Navigation	60	141	7,772	..	147,649	...	15
TOTAL			761,686	...	147,649	...	16
Buildings and Roads:							
Military Works	62	153	871,438	777	80,392	32,704	17
Civil Works	62	154	232,685	194,508	675,210	356,489	18
TOTAL			1,104,123	195,285	755,602	389,193	19
Army Services:							
Army:							
Effective	63	179	9,327,768	...	...	...	20
Non-Effective	63	179	485,295	...	...	...	21
Military operations	63	179	985,552	...	...	...	22
TOTAL			10,798,615	...	...	...	23
Special Defence Works	64	194	45	...	...	...	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			24,082,575	1,665,625	4,047,580	1,131,683	25
Add—Portion of allotments to Provincial Governments not spent by them in the year	68	199	177	19,929	415,342	86,004	26
Total Expenditure charged against Revenue			24,082,752	1,685,554	4,462,922	1,217,687	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways, Irrigation and other Works:							
State Railways	69	202	1,063,429	-16,483	-559	1,247,261	28
Irrigation Works	69	202	...	...	86,545	...	29
Miscellaneous Public Improvements	71A	213	...	...	...	...	30
TOTAL			1,063,429	-16,483	85,986	1,247,261	31

Revenues of India, in India and in England, for the Year ended 31st March 1899—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	6,957,242	3,560,228	2,323,852	4,778,425	5,280,073	30,328,063	5,932,745	2,978,370	39,239,178
2	...	...	...	—199	63	1,453	...	...	1,453
3	1,223,966	863,875	1,915,455	863,821	410,086	9,985,291	...	...	9,985,291
4	...	...	...	...	...	4,159,085	966,906	485,408	5,611,099
5	...	...	...	...	...	...	1,714,016	860,474	2,574,490(b)
6	...	21,283	...	...	...	133,077	218,884	109,885	461,846
7	...	16,488	...	...	...	16,488	811,884	407,584	1,235,956
8	16,535	13,229	...	39,039	23,338	398,234	...	...	398,234
9	...	...	...	...	...	8,209	2,162,525	1,085,636	3,250,370
10	77,293	7,966	1,881	1,706	5,368	104,405	...	...	104,405
11	22,785	...	—22,483	11,615	1,047	54,337	...	...	54,337
12	1,340,579	922,841	1,894,853	916,181	438,839	14,859,726	5,874,215	2,948,987	23,682,928
13	134,332	278,136	333,621	146,247	48,057	940,393	...	...	940,393
14	245,697	313,083	...	...	...	1,312,694	...	...	1,312,694
15	139,560	26,530	94,511	324,109	197,493	937,624	1,815	911	940,350
16	519,589	617,749	428,132	470,356	245,550	3,190,711	1,815	911	3,193,437
17	20,928	6,091	92,434	6,993	20,920	1,132,677	52,531	26,371	1,211,579
18	834,215	573,456	434,516	692,866	514,514	4,508,459	99,043	49,722	4,657,224
19	855,143	579,547	526,950	69,859	535,434	5,641,136	151,574	76,093	5,868,803
20	...	...	...	2,942,992	3,227,564	15,498,324	1,902,482	955,088	18,355,894
21	...	...	...	292,738	155,251	933,284	2,421,679	1,215,737	4,570,700
22	...	...	...	33,082	38,891	1,057,525	17,743	8,908	1,084,176
23	...	...	...	3,268,812	3,421,706	17,489,133	4,341,904	2,179,733	24,010,770
24	...	...	...	...	...	45	944	474	1,463
25	9,672,553	5,680,365	5,173,787	10,133,434	9,922,665	71,510,267	16,303,197	8,184,568	95,998,032
26	222,123	389,464	128,302	116,425	89,585	1,467,351	...	...	1,467,351
27	9,894,676	6,069,829	5,302,089	10,249,859	10,012,250	72,977,618	16,303,197	8,184,568	97,465,383
28	427,857	143,717	201,306	...	51,193	3,117,721	766,839	384,970	4,269,530
29	—6,924	103,718	247,546	53,157	164,518	648,560	3,321	1,667	653,548
30	—4,105	...	...	...	...	—4,105	...	...	—4,105
31	416,828	247,435	448,852	53,157	215,711	3,762,176	770,160	386,637	4,918,973

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

(b) According to actuarial calculation, the annuities payable in respect of the year 1898-99 include the following sums in redemption capital:—

	£	Exchange.	Rx.
East Indian Railway Annuity	141,231	70,806	212,177
Eastern Bengal Railway Annuity	14,346	7,202	21,548
Scinde, Punjab and Delhi Railway Annuity	57,233	28,732	85,965
	<u>212,800</u>	<u>106,740</u>	<u>319,690</u>

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1899.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, viz. :—			
Land Revenue	4	1,251	1,255
Opium	1,545	...	1,545
Salt	258	...	258
Stamps	35,290	...	35,290
Excise	...	...	...
Provincial Rates	...	...	...
Customs	65	...	65
Assessed Taxes	...	...	...
Forest	6,100	1,321	7,421
Registration	...	...	...
TOTAL	43,208	2,572	45,840
Interest :			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,805,866	2,805,866
Interest on other Obligations	...	91	91
TOTAL	...	2,805,957	2,805,957
Post Office, Telegraph, and Mint :			
Post Office	53,604	57,409	111,013
Telegraph	86,309	76,030	162,339
Mint	3,590	26	3,616
TOTAL	143,503	133,465	276,968
Salaries and Expenses of Civil Departments:			
General Administration	20,326	232,170	252,496
Law and Justice	133	794	927
Police	...	778	778
Marine (including River Navigation)	57,142	147,645	204,787
Education	...	1,917	1,917
Ecclesiastical	...	795	795
Medical	...	10,273	10,273
Political	173	24,454	24,627
Scientific and other Minor Departments	10,217	10,927	21,144
TOTAL	87,991	429,753	517,744
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	11,577	11,577
Civil Furlough and Absentee Allowances	...	259,009	259,009
Superannuation Allowances and Pensions	...	1,942,917	1,942,917
Stationery and Printing	43,658	5,800	49,458
Miscellaneous	...	23,274	23,274
TOTAL	43,658	2,242,577	2,286,235
Famine Relief and Insurance :			
Famine Relief	1	...	1
Carried forward	318,421	5,614,324	5,932,745

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1899—*continued*.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	318,421	5,614,324	5,932,745
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	966,906	966,906
Annuities in purchase of Railways	...	1,714,016	1,714,016
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies	...	811,884	811,884
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,162,525	2,162,525
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,874,215	5,874,215
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,815	...	1,815
TOTAL	1,815	...	1,815
Buildings and Roads:			
Military Works	52,531	...	52,531
Civil Works	7,071	91,972	99,043
TOTAL	59,602	91,972	151,574
Army Services:			
Army:			
Effective	520,005	1,382,477	1,902,482
Non-Effective	...	2,421,679	2,421,679
Military operations	17,743	...	17,743
TOTAL	537,748	3,804,156	4,341,904
Special Defence Works	944	...	944
Total Expenditure charged against Revenue	918,530	15,384,667	16,303,197
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	760,044	6,795	766,839
Irrigation Works	3,321	...	3,321
TOTAL £	763,365	6,795	770,160

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.	
Principal Heads of Revenue:				
Land Revenue	14,871,372	12,349,281	238,660	27,459,313
Opium	5,725,330	...	...	5,725,330
Salt	9,007,476	92,395	...	9,099,871
Stamps	1,228,508	3,569,142	...	4,797,650
Excise	3,884,951	1,557,824	647	5,443,422
Provincial Rates	5,800	695,775	3,220,568	3,922,143
Customs	4,765,052	37,110	...	4,802,162
Assessed Taxes	1,075,936	846,255	...	1,922,191
Forest	951,638	908,430	...	1,859,868
Registration	221,473	219,703	...	441,176
Tributes from Native States	909,701	...	...	909,701
TOTAL	42,647,237	20,575,715	3,459,875	66,682,827
Interest	795,841	205,664	13,121	1,014,626
Post Office, Telegraph, and Mint:				
Post Office	1,904,798	1,157	8,112	1,914,067
Telegraph	1,069,679	...	...	1,069,679
Mint	77,912	...	...	77,912
TOTAL	3,052,389	1,157	8,112	3,061,658
Receipts by Civil Departments:				
Law and Justice	35,377	637,373	4,666	677,416
Police	1,204	275,822	159,178	436,204
Marine	37,749	152,893	21	190,663
Education	1,915	137,091	91,842	230,848
Medical	228	54,597	29,177	84,002
Scientific and other Minor Departments	10,608	71,241	22,503	104,412
TOTAL	87,081	1,329,017	307,447	1,723,545
Miscellaneous:				
Receipts in aid of Superannuation, &c.	120,313	53,370	123	173,806
Stationery and Printing	32,175	54,761	189	87,125
Exchange	75,421	...	...	75,421
Miscellaneous	142,324	230,296	169,724	542,344
TOTAL	370,233	338,427	170,036	878,696
Railways:				
State Railways (Gross Receipts)	19,556,015	57,609	...	19,613,624
Guaranteed Companies (Net Traffic Receipts)	3,082,673	...	...	3,082,673
Subsidized Companies (Repayment of Advances of Interest)	43,715	...	...	43,715
TOTAL	22,682,403	57,609	...	22,740,012
Irrigation:				
Major Works:				
Direct Receipts	1,522,713	690,217	...	2,212,930
Portion of Land Revenue due to Irrigation	1,008,759	...	...	1,008,759
Minor Works and Navigation	76,952	158,961	5,472	241,385
TOTAL	2,608,424	849,178	5,472	3,463,074
Buildings and Roads:				
Military Works	54,234	...	...	54,234
Civil Works	9,850	898,724	296,388	604,962
TOTAL	64,084	298,724	296,388	659,196
Receipts by Military Department:				
Army:				
Effective	708,489	...	...	708,489
Non-Effective	88,790	...	...	88,790
Military operations	41,448	...	...	41,448
TOTAL	838,727	...	...	838,727
GRAND TOTAL REVENUE . Rx.	73,146,419	23,655,491	4,260,451	101,062,361

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1899.

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>
Return is and Drawbacks	220,428	80,043	3,863	304,334
Assignments and Compensations	469,004	1,031,126	...	1,520,130
Charges in respect of Collection :				
Land Revenue	113,358	2,881,293	1,058,023	4,052,674
Opium (including cost of Production)	2,370,09	...	...	2,370,090
Salt (including cost of Production)	425,454	39,860	...	465,314
Stamps	34,408	129,147	...	163,555
Excise	100,432	82,582	...	183,014
Provincial Rates	...	5,197	50,540	55,737
Customs	81,071	133,773	...	214,844
Assessed Taxes	16,454	10,358	...	26,812
Forest	512,000	467,225	...	979,225
Registration	124,557	123,954	...	248,511
TOTAL	4,479,379	4,990,858	1,112,426	10,582,663
Interest :				
Interest on Debt, other than that charged to Railways and Irrigation Works	1,856,503	157,160	...	1,999,343
Interest on other Obligations	511,411	245	5,073	516,729
TOTAL	1,345,092	157,405	5,073	1,507,570
Post Office, Telegraph, and Mint :				
Post Office	1,432,015	51,272	75,382	1,558,669
Telegraph	78,123	...	...	78,123
Mint	108,070	...	...	108,070
TOTAL	2,323,214	51,272	75,382	2,449,868
Salaries and Expenses of Civil Departments :				
General Administration	6,3505	843,259	104,665	1,581,429
Law and Justice	169,709	3,929,983	1,503	4,101,555
Police	64,275	3,759,321	355,882	4,179,548
Marine (including River Navigation)	100,448	16,187	6,919	123,554
Education	17,304	914,491	663,883	1,595,678
Ecclesiastical	16,740	...	...	16,740
Medical	49,49	1,152,186	399,800	1,601,435
Political	796,003	70,020	24	866,047
Scientific and other Minor Departments	313,013	165,125	43,616	521,754
TOTAL	2,374,340	11,002,642	1,570,052	14,953,040
Miscellaneous Civil Charges :				
Territorial and Political Pensions	413,645	...	...	413,645
Civil Furlough and Absence Allowances	1,595	...	...	1,595
Superannuation Allowances and Pensions	80,401	978,822	6,709	1,065,932
Stationery and Printing	121,128	509,394	11,390	641,912
Miscellaneous	58,899	89,955	65,195	214,049
TOTAL	675,728	1,578,171	83,294	2,337,193
Famine Relief and Insurance :				
Famine Relief	1,724	37,685	644	40,053
Construction of Protective Railways	690,353	...	...	690,353
Construction of Protective Irrigation Works	11,609	...	...	11,609
Reduction or Avoidance of Debt	445,238	...	...	445,238
TOTAL	1,148,924	37,685	644	1,187,253
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	1,453	...	1,453
Railway Revenue Account :				
State Railways				
Working Expenses	9,933,340	51,951	...	9,985,291
Interest on Debt	4,159,685	...	...	4,159,685
Interest Chargeable against Companies on Advances	133,077	...	...	133,077
Interest on Capital deposited by Companies	16,478	...	...	16,478
Guaranteed Companies				
Surplus Profits, Land and Supervision	398,234	...	...	398,234
Interest	8,209	...	...	8,209
Subsidized Companies Land, &c.	94,214	10,101	...	104,315
Miscellaneous Railway Expenditure	54,842	505	...	55,347
TOTAL	14,798,089	61,637	...	14,859,726
Irrigation :				
Major Works				
Working Expenses	538,094	402,299	...	940,393
Interest on Debt	753,914	558,780	...	1,312,694
Minor Works and Navigation	264,196	648,409	5,019	937,624
TOTAL	1,556,204	1,609,488	5,019	3,170,711
Buildings and Roads :				
Military Works	1,132,677	...	...	1,132,677
Civil Works	408,909	2,494,191	1,605,299	4,508,459
TOTAL	1,541,646	2,494,191	1,605,299	5,641,136
Army Services :				
Army				
Effective	15,498,324	...	...	15,498,324
Non-effective	933,284	...	...	933,284
Military operations	1,571,525	...	...	1,571,525
TOTAL	17,489,133	...	...	17,489,133
Special Defence Works	45	...	...	45
Add—Portion of Allotments to Provincial Governments not spent by them in the year	45,061,076	21,984,802	4,463,789	71,510,267
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	1,435,047	88,165	1,523,212
GRAND TOTAL EXPENDITURE ⁰ Rx.	45,061,076	21,419,849	4,496,293	72,977,618

FINANCE AND REVENUE ACCOUNTS OF THE

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	148,924	340,355	621,615	— 23,412	3,016,277	4,753,213	1,417,925	3,086,138	1,510,337	14,871,372
Opium	15	21,044	24,511	45,632	4,243,048	51,123	6,593	..	1,333,164	5,725,330
Salt	2,040,730	..	79,077	..	2,512,349	..	..	1,989,912	2,385,408	9,007,476
Stamps	38,794	38,636	44,141	24,265	434,527	185,431	106,838	206,670	140,206	1,228,508
Excise	113,429	145,947	230,740	210,285	671,352	426,364	194,865	1,025,920	858,049	3,884,951
Provincial Rates	5,800	..	..	..	..	..	..	..	..	5,800
Customs	1,000	8,276	990,926	17,380	1,571,579	5,100	1,273	355,800	1,831,098	4,765,053
Assessed Taxes	145,408	24,496	54,365	17,380	263,032	126,552	82,893	148,994	212,816	1,075,936
Forest	43,406	49,755	417,545	19,909	48,616	78,402	73,721	105,526	114,758	951,638
Registration	1,709	5,441	4,030	2,769	73,751	20,671	17,448	64,543	30,571	221,473
Tributes from Native States	195,125	33,782	36,485	5,010	..	1,000	27,823	451,090	150,386	909,791
TOTAL	2,736,400	667,732	2,503,435	307,838	12,834,531	5,647,856	1,929,859	7,434,593	8,584,993	42,647,237
Interest	372,465	9	..	..	162,713	..	134	31,198	229,322	795,841
Post Office, Telegraph, and Mint:										
Post Office	1,904,798	..	..	..	..	..	..	..	..	1,904,798
Telegraph	1,069,679	..	..	..	..	..	..	..	..	1,069,679
Mint	4,687	..	..	..	..	..	..	..	73,225	77,912
TOTAL	2,979,164	..	..	..	..	..	..	..	73,225	3,052,389
Receipts by Civil Departments:										
Law and Justice	35,377	..	..	..	..	..	..	..	..	35,377
Police	1,204	..	..	..	..	..	..	..	..	1,204
Marine	37,749	..	..	..	..	..	..	..	..	37,749
Education	1,915	..	..	..	..	..	..	..	..	1,915
Medical	228	..	..	..	..	..	..	..	..	228
Scientific and other Minor Departments	10,608	..	..	..	..	..	..	..	..	10,608
TOTAL	87,081	..	..	..	..	..	..	..	..	87,081
Miscellaneous:										
Receipts in aid of Superannuation, &c.	57,156	3,629	4,321	1,216	14,021	12,710	7,147	7,809	12,014	120,313
Stationery and Printing	12,545	68	36	358	6,909	950	2,512	2,484	6,313	32,173
Exchange	75,421	..	..	..	..	..	..	..	..	75,421
Miscellaneous	33,900	4,423	5,181	159	7,382	4,604	13,974	43,068	29,633	142,324
TOTAL	179,022	8,120	9,738	1,733	28,312	18,264	23,633	53,451	47,960	370,233
Railways:										
State Railways (Gross Receipts)	8,320,193	867,916	867,754	142,207	2,182,090	1,684,583	3,641,701	1,321,174	528,397	19,556,013
Guaranteed Companies (Net Traffic Receipts)	3,082,673	..	..	..	..	..	..	..	..	3,082,673
Subsidized Companies (Repayment of Advances of Interest)	..	..	..	..	..	..	..	43,715	..	43,715
TOTAL	11,402,866	867,916	867,754	142,207	2,182,090	1,684,583	3,641,701	1,364,889	528,397	22,682,403
Irrigation:										
Major Works:										
Direct Receipts	..	..	..	..	..	247,929	1,174,353	34,386	66,045	1,522,713
Portion of Land Revenue due to Irrigation	..	..	..	..	..	117,498	67,898	714,147	109,216	1,008,759
Minor Works and Navigation	7,062	..	..	..	..	44,665	..	..	25,225	76,852
TOTAL	7,062	..	..	..	..	365,427	1,286,916	748,533	200,486	2,608,424
Buildings and Roads:										
Military Works	44,366	6	7,161	422	24	254	742	365	894	54,834
Civil Works	5,741	..	..	..	22	..	4,087	..	..	9,850
TOTAL	50,107	6	7,161	422	46	254	4,829	365	894	64,684
Receipts by Military Department:										
Army:										
Effective	517,621	..	..	..	..	..	..	80,700	110,168	708,489
Non-Effective	53,000	..	..	..	..	..	..	17,980	17,802	88,782
Military operations	40,489	..	..	..	..	..	..	279	680	41,448
TOTAL	611,110	..	..	..	..	..	..	98,959	128,650	828,787
TOTAL IMPERIAL REVENUE . Rx.	18,425,277	1,543,782	3,388,088	452,200	15,207,692	7,716,384	6,837,072	9,731,996	9,798,227	72,146,459

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of British India.
31st March 1899.

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	4,090	849	23,190	819	61,591	9,455	5,476	22,120	92,238	220,488
Assignments and Compensations	298,675	4,433	82	3,017	13,717	7,808	14,741	117,140	29,385	489,004
Charges in respect of Collection, <i>etc.</i> :										
Land Revenue	49,017	...	...	...	64,341	...	...	...	...	113,358
Opium (including cost of Production)	1,152	...	...	...	2,316,842	...	...	...	2,075	2,370,969
Salt (including cost of Production)	108,306	...	216	...	10,326	...	...	134,539	161,007	425,454
Stamps	77,457	1,437	1,312	947	15,950	4,475	4,741	8,074	6,101	36,408
Excise	2,702	3,552	11,032	468	33,978	4,196	4,087	74,406	26,011	100,432
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	81,071	81,071
Assessed Taxes	97	47	1,777	97	9,599	156	581	1,447	2,043	16,454
Forest	44,536	43,500	121,301	15,266	24,300	48,601	42,707	79,734	91,062	512,000
Registration	605	2,335	1,857	1,534	44,177	10,556	5,097	42,114	14,582	124,557
TOTAL	432,383	50,219	160,775	22,150	2,651,643	85,258	78,390	470,580	512,975	4,479,379
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	1,856,506	...	...	...	...	...	...	...	3	1,856,503
Interest on other Obligations	394,071	253	...	36	5,236	73,253	12,914	2,126	22,722	511,411
TOTAL	1,491,635	253	...	36	5,236	73,253	12,914	2,126	22,725	1,345,092
Post Office, Telegraph, and Mint:										
Post Office	1,432,015	...	...	...	...	...	...	...	...	1,432,015
Telegraph	783,123	...	...	...	...	...	...	...	...	783,123
Mint	71,000	...	...	...	...	...	...	...	37,476	108,076
TOTAL	2,285,738	...	...	...	...	...	...	...	37,476	2,323,214
Salaries and Expenses of Civil Departments:										
General Administration	457,204	7,820	25,264	5,651	27,492	24,109	17,977	27,838	40,130	633,505
Law and Justice	109,709	...	...	...	...	...	...	...	...	109,709
Police	64,475	...	...	...	...	...	...	...	...	64,475
Marine (including River Navigation)	160,948	...	...	...	...	...	...	...	...	160,948
Education	17,304	...	...	...	...	...	...	...	...	17,304
Ecclesiastical	14,019	4,365	10,526	1,610	18,698	27,603	24,904	34,008	32,587	109,740
Medical	49,249	...	...	...	...	...	...	...	...	49,249
Political	477,198	...	44,144	...	2,917	13,829	202,681	1,384	53,850	790,003
Scientific and other Minor Departments	299,448	137	1,575	...	2,236	1,406	3,169	643	4,479	313,613
TOTAL	1,710,154	12,322	81,509	7,261	51,343	66,907	249,251	64,493	131,046	2,374,346
Miscellaneous Civil Charges:										
Territorial and Political Pensions	13,493	24,716	14,443	934	120,156	84,916	28,653	63,239	59,095	413,645
Civil Furlough and Absence Allowances	574	...	...	...	37	37	83	683	130	1,595
Superannuation Allowances and Pensions	56,039	29	343	88	5,451	4,514	1,715	5,307	6,901	80,461
Stationery and Printing	174,671	...	...	...	209,940	...	...	48,027	38,006	121,138
Miscellaneous	30,916	978	2,153	841	3,796	4,088	3,826	7,477	4,824	58,899
TOTAL	733,640	25,723	16,939	1,863	339,464	97,550	34,271	124,713	109,022	675,728
Famine Relief and Insurance:										
Famine Relief	1,432	...	25	...	320	52	...	...	...	1,724
Construction of Protective Railways	...	...	...	...	...	...	...	69,135	...	690,353
Construction of Protective Irrigation Works	...	...	...	...	...	...	3,108	5,335	3,314	11,009
Reduction or Avoidance of Debt	445,238	...	...	...	...	...	...	...	...	445,238
TOTAL	446,670	...	25	...	320	140	3,108	69,587	3,314	1,148,984
Construction of Railway (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways										
Working Expenses	3,560,863	462,628	527,116	137,936	1,223,966	863,875	1,915,455	846,821	394,680	9,933,340
Interest on Debt	4,159,685	...	...	...	...	...	...	...	...	4,159,685
Interest chargeable against Companies on Advances	...	111,794	...	...	...	21,283	...	...	...	133,077
Interest on Capital deposited by Companies	...	...	...	...	...	16,488	...	...	...	16,488
Guaranteed Companies										
Surplus Profits, Loans & Supervision	292,843	29	6,985	6,236	16,535	13,229	...	39,039	23,338	398,234
Interest	8,209	...	...	...	...	...	...	...	...	8,209
Subsidized Companies Land, &c.	...	...	...	...	77,203	7,966	1,881	1,706	3,368	94,214
Miscellaneous Railway Expenditure	47,518	4,570	11,771	1,561	22,785	...	22,483	11,615	1,047	54,842
TOTAL	8,069,118	579,021	522,330	145,733	1,340,579	922,841	1,844,853	899,181	424,433	14,768,089
Irrigation:										
Major Works :										
Working Expenses	...	...	...	...	...	10,169	333,621	146,247	48,057	588,094
Interest on Debt	753,914	...	...	...	...	...	...	...	...	753,914
Minor Works and Navigation	7,772	...	...	...	...	...	83,667	...	192,757	284,196
TOTAL	761,686	...	...	...	...	10,169	417,288	146,247	240,814	1,576,204
Buildings and Roads:										
Military Works	871,418	777	80,392	32,704	20,988	6,091	92,434	6,993	20,920	1,132,677
Civil Works	227,435	2,833	...	15,302	66,999	20,670	40,493	7,206	21,714	408,069
TOTAL	1,098,853	3,610	80,392	48,006	87,920	26,767	138,927	14,519	42,634	1,540,746
Army Services:										
Army										
Effective	9,327,768	...	...	...	...	...	...	2,012,992	3,227,364	13,498,324
Non-effective	485,295	...	...	...	...	...	...	292,738	155,231	933,264
Military operations	985,552	...	...	...	...	...	...	33,682	24,891	1,087,325
TOTAL	10,798,615	...	...	...	...	...	...	3,268,812	3,421,706	17,489,133
Special Defence Works	45	...	...	...	...	...	...	...	...	45
TOTAL IMPERIAL EXPENDITURE Rs.	4,067,798	677,148	861,970	225,049	4,476,505	1,282,671	2,820,014	5,695,378	4,426,133	45,081,676

**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	...	533,555	2,184,676	651,823	1,028,503	1,880,570	1,141,346	1,740,405	3,188,338	12,349,281
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	79,078	...	...	...	...	8,501	4,806	92,395
Stamps	...	115,907	132,423	72,795	1,303,581	5,620,4	320,513	620,011	447,608	3,569,142
Excise	...	48,649	230,740	74,094	671,133	142,121	64,955	341,935	245,977	1,857,824
Provincial Rates	...	24,109	...	...	4,098	137,461	63,219	...	...	695,775
Customs	...	...	9,477	...	10,292	...	...	7,475	9,866	37,110
Assessed Taxes	...	23,617	50,779	16,181	254,546	120,401	68,007	120,113	182,211	846,255
Forest	...	49,755	417,544	19,900	48,015	78,102	73,123	105,526	114,757	908,230
Registration	...	5,441	4,029	2,769	73,50	20,672	17,928	64,544	30,570	219,703
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	801,033	3,108,746	835,571	3,861,631	2,935,021	1,750,290	3,018,310	4,264,213	20,575,715
Interest	...	15,606	4,172	51	40,613	48,971	26,137	25,931	44,183	2,5664
Post Office, Telegraph, and Mint:										
Post Office	...	403	...	...	...	...	754	...	...	1,157
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	403	...	...	...	...	754	...	...	1,157
Receipts by Civil Departments:										
Law and Justice	...	35,080	90,917	15,282	181,946	81,165	55,157	122,029	55,817	637,373
Police	...	1,441	33,731	12,496	24,301	44,051	60,642	44,985	47,567	275,822
Marine	...	...	34,119	14	112,151	...	...	...	6,579	152,893
Education	...	3,334	4,235	4,745	60,504	11,891	3,434	18,113	20,777	137,091
Medical	...	885	2,250	1,149	16,173	4,003	3,215	11,499	15,138	54,597
Scientific and other Minor Departments	...	1,731	621	32	20,039	13,512	3,98	27,788	3,400	71,241
TOTAL	...	42,471	163,967	33,718	421,262	155,222	132,426	224,113	155,538	1,329,017
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,735	6,898	420	6,311	3,915	4,165	5,285	24,641	53,370
Stationery and Printing	...	3,067	3,487	174	16,001	9,175	4,131	11,128	7,038	54,761
Miscellaneous	...	9,964	6,150	3,609	91,532	20,415	14,541	17,874	7,401	230,296
TOTAL	...	14,766	74,835	4,203	113,504	33,55	23,237	34,787	39,140	338,427
Railways:										
State Railways (Gross Receipts)	...	...	...	10,054	...	...	...	24,584	22,971	57,609
Guaranteed Companies (net traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	10,054	...	...	...	24,584	22,971	57,609
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	185,388	504,829	...	...	...	690,217
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	20,831	...	75,310	24,284	17,020	18,396	3,120	158,961
TOTAL	...	...	20,831	...	260,698	529,113	17,020	18,396	3,120	849,178
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	6,760	16,718	9,827	49,463	75,333	50,073	17,376	73,174	298,724
TOTAL	...	6,760	16,718	9,827	49,463	75,333	50,073	17,376	73,174	298,724
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE . Rx.	...	881,039	3,389,319	893,424	4,747,571	3,778,065	1,999,937	3,361,993	4,322,339	23,655,691

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*
31st March 1899.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks	...	1,903	7,742	1,057	18,794	10,399	5,913	14,166	20,069	80,043
Assignments and Compensations	...	253	...	...	12,279	25,587	...	...	993,007	1,031,126
Charges in respect of Collection, <i>viz.</i> :										
Land Revenue	...	114,490	469,042	100,398	410,434	411,766	270,556	491,671	612,936	2,881,293
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	217	...	...	...	...	39,643	...	39,860
Stamps	...	4,311	3,936	2,841	47,867	13,474	14,242	24,222	18,304	129,147
Excise	...	1,184	11,031	156	33,978	1,399	1,302	24,802	8,670	82,582
Provincial Rates	...	...	...	...	4,376	821	...	...	...	5,197
Customs	...	...	30,998	...	78,574	...	...	24,201	...	133,773
Assessed Taxes	...	46	1,777	98	9,600	167	581	1,446	2,643	16,338
Forest	...	43,507	121,310	15,268	24,316	48,601	42,707	79,733	91,963	407,523
Registration	...	2,334	1,858	1,535	44,977	10,556	5,997	42,115	14,582	123,954
TOTAL	...	168,088	647,911	121,353	685,195	522,720	341,418	741,997	1,702,174	4,900,858
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	12,248	1,893	44	24,477	40,224	20,540	20,366	37,368	137,160
Interest on other Obligations	...	...	...	...	6	...	239	...	...	245
TOTAL	...	12,248	1,893	44	24,483	40,224	20,779	20,366	37,368	137,405
Post Office, Telegraph, and Mint:										
Post Office	...	7,123	6,662	574	265	...	15,799	10,387	10,462	51,272
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	7,123	6,662	574	265	...	15,799	10,387	10,462	51,272
Salaries and Expenses of Civil Departments:										
General Administration	...	48,997	99,098	28,597	176,226	137,513	104,728	90,704	148,394	843,259
Law and Justice	...	152,538	357,552	73,566	1,129,283	670,743	435,430	500,152	523,919	3,989,981
Police	...	147,034	880,063	104,773	602,263	494,865	399,254	454,701	610,380	3,739,391
Marine (including River Navigation)	...	...	63,771	6,975	92,431	...	...	812	4,198	108,187
Education	...	34,683	70,248	20,136	279,560	84,411	76,451	180,475	168,725	914,491
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	45,609	45,315	23,231	195,890	95,313	82,179	162,506	507,053	1,152,186
Political	...	3,745	...	40,776	3,994	378	...	7,416	33,909	70,020
Scientific and other Minor Departments	...	5,214	10,090	1,213	41,138	19,273	11,139	57,483	19,575	165,125
TOTAL	...	437,818	1,533,137	339,271	2,520,787	1,508,496	1,108,781	1,543,369	2,010,933	11,002,042
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	30,894	38,663	10,485	214,409	218,214	114,366	159,005	192,786	978,829
Stationery and Printing	...	24,368	54,390	12,253	121,413	68,209	42,158	98,007	87,140	309,394
Miscellaneous	...	2,736	10,059	3,794	19,211	12,449	6,949	14,847	19,330	89,955
TOTAL	...	57,998	103,718	26,532	355,033	298,942	164,173	271,919	299,856	1,578,171
Famine Relief and Insurance:										
Famine Relief	...	8,162	70	...	2,293	...	74	1,917	25,169	37,685
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Work	...	...	...	...	...	...	...	...	...	...
TOTAL	...	8,162	70	...	2,293	...	74	1,917	25,169	37,685
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	1,589	...	...	...	199	63	1,453
Railway Revenue Account:										
State Railways	...	...	...	...	...	...	...	...	...	...
Working Expenses	...	...	...	19,545	...	...	...	17,000	15,406	51,951
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Com- panies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies	...	...	...	...	...	...	...	...	...	...
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies Land, &c.	...	...	...	10,191	...	...	...	...	...	10,191
Miscellaneous Railway Expenditure	...	...	-505	...	...	...	...	...	...	-505
TOTAL	...	...	-505	29,736	...	...	...	17,000	15,406	61,627
Irrigation:										
Major Works	...	...	...	...	134,332	267,967	...	...	...	402,299
Working Expenses	...	...	...	...	245,097	313,083	...	...	...	558,180
Interest on Debt	...	...	...	...	139,427	26,530	9,859	323,298	4,736	648,409
Minor Works and Navigation	...	...	144,559	...	...	...	...	...	...	...
TOTAL	...	...	144,559	...	519,456	607,580	9,859	323,298	4,736	1,609,488
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	167,279	561,043	266,406	337,923	321,683	293,714	270,293	275,850	2,494,191
TOTAL	...	167,279	561,043	266,406	337,923	321,683	293,714	270,293	275,850	2,494,191
Army Services:										
Army:	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	858,716	2,998,488	785,505	4,445,435	3,299,643	1,938,897	3,200,379	4,442,037	21,984,802
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	12,288	411,404	86,742	219,449	328,562	115,379	160,706	100,427	1,435,047
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	...	...	...	...	...	...	...	...	...
NET PROVINCIAL EXPENDITURE	...	871,004	3,409,892	872,247	4,664,884	3,628,207	2,054,276	3,361,085	4,542,464	23,419,849

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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue :										
Land Revenue	49	...	939	...	...	3,353	4,853	211,705	17,768	238,650
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	647	...	...	...	...	...	...	...	...	647
Provincial Rates	6,910	101,280	129,467	65,823	488,565	938,832	386,798	771,076	331,817	3,220,508
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	7,606	101,280	130,406	65,823	488,565	942,184	391,651	982,781	349,579	3,439,875
Interest	83	2	..	...	4,835	1,834	112	5,283	970	13,181
Post Office, Telegraph, and Mint :										
Post Office	...	...	...	...	1,891	...	6,221	...	...	8,112
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	1,891	...	6,221	...	...	8,112
Receipts by Civil Departments :										
Law and Justice	20	...	..	...	...	...	2,375	2,371	...	4,666
Police	1,000	16,313	12,030	7,486	87,273	...	6,049	...	29,027	159,178
Marine	...	...	21	...	...	...	...	...	...	21
Education	195	941	42	87	6,493	25,904	10,673	23,533	23,974	91,848
Medical	846	439	35	...	3,023	15,832	2,548	4,766	1,688	29,777
Scientific and other Minor Departments	114	334	...	8,528	1,963	568	9,803	...	1,193	23,363
TOTAL	2,175	18,027	12,128	16,101	98,752	42,304	31,408	30,670	55,882	308,447
Miscellaneous :										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	123	...	123
Stationery and Printing	...	...	...	...	84	...	103	...	...	189
Miscellaneous	2,424	2,048	49,049	1,500	23,698	11,043	11,783	66,841	1,338	169,724
TOTAL	2,424	2,048	49,049	1,500	23,782	11,043	11,888	66,964	1,338	170,035
Railways :										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidised Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation :										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	1,300	...	4,172	...	...	5,472
TOTAL	...	...	...	...	1,300	...	4,172	...	...	5,472
Buildings and Roads :										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,666	6,010	20,050	15,790	51,475	11,728	27,686	104,984	55,999	206,388
TOTAL	2,666	6,010	20,050	15,790	51,475	11,728	27,686	104,984	55,999	206,388
Receipts by Military Department :										
Army :										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE . Rx.	14,954	127,367	211,633	99,214	670,600	1,009,093	473,138	1,100,634	461,768	4,266,487

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*,
31st March 1899.

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	...	115	85	28	80	614	368	1,486	1,087	3,863
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, viz.:	...	...	...	...	...	...	...	...	...	...
Land Revenue	3,414	51,360	1,498	...	1,159	355,841	133,540	468,209	42,802	1,058,023
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	5,857	215	38,919	...	...	...	5,349	50,540
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,414	51,673	7,440	243	40,158	356,455	133,908	469,695	49,438	1,112,426
Interest:	...	...	...	...	...	...	...	...	...	...
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	2,721	...	432	289	1,631	5,073
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	2,721	...	432	289	1,631	5,073
Post Office, Telegraph, and Mint:	...	...	...	...	...	...	...	...	...	...
Post Office	73	...	10,386	4,287	35,835	18,632	6,169	...	...	75,382
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	10,386	4,287	35,835	18,632	6,169	...	...	75,382
Salaries and Expenses of Civil De- partments:	...	...	...	...	...	...	...	...	...	...
General Administration	132	4,062	1,574	278	25,473	10,445	14,400	34,209	14,092	104,665
Law and Justice	15	...	...	...	...	...	1,848	...	...	1,863
Police	1,333	7,051	3,893	93	42,065	277,980	2,903	...	20,504	335,882
Marine (including River Navigation)	...	...	6,094	...	825	...	...	...	...	6,919
Education	1,267	29,280	16,722	20,615	118,141	139,525	66,321	107,530	164,282	663,883
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,587	9,663	8,248	12,931	39,978	35,557	39,459	176,672	54,705	399,800
Political	24	...	...	...	...	...	...	...	...	24
Scientific and other Minor Departments	250	1,190	3,479	5,809	3,745	5,402	16,259	...	7,432	43,616
TOTAL	5,008	51,246	40,010	39,726	210,227	488,909	141,450	318,411	261,965	1,576,652
Miscellaneous Civil Charges:	...	...	...	...	...	...	...	...	...	...
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	19	206	107	...	1,208	1,834	331	2,647	357	6,709
Stationery and Printing	21	996	...	...	5,650	933	2,589	...	1,201	11,391
Miscellaneous	392	1,215	11,922	2,092	4,766	189	10,000	30,777	3,842	63,195
TOTAL	432	2,417	12,029	2,092	11,624	2,956	12,920	33,424	5,400	83,294
Famine Relief and Insurance:	...	...	...	...	...	...	...	...	...	...
Famine Relief	...	27	...	...	615	...	3	...	...	644
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	27	...	...	615	...	3	...	...	644
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	...	...	3,090	...	133	...	983	811	...	5,019
TOTAL	...	...	3,090	...	133	...	983	811	...	5,019
Buildings and Roads:	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	5,250	24,396	114,167	74,781	429,300	231,097	94,309	415,047	216,952	1,603,299
TOTAL	5,250	24,396	114,167	74,781	429,300	231,097	94,309	415,047	216,952	1,603,299
Army Services:	...	...	...	...	...	...	...	...	...	...
Army:	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
ADD—Portion of Local Revenue not spent in the year	14,777	129,761	187,122	121,129	750,613	1,098,049	360,176	1,237,677	534,485	4,493,789
DEDUCT—Portion of Local Expenditure de- frayed from Local balances	177	7,641	3,848	...	2,674	60,902	12,923	...	...	88,165
TOTAL LOCAL EXPENDITURE	14,954	137,402	190,970	120,391	753,287	1,158,951	403,099	1,193,396	523,643	4,405,624

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

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Revenue:	2	5	<i>Rs.</i> 101,062,361	242,561	101,304,922
Exchange added to Revenue	2	5	121,771	...	121,771
TOTAL			101,184,132	242,561	101,426,693
Permanent Debt incurred:	76	229			
<i>Sterling Debt:</i> —					
India 2½ per cent. Stock			...	5,297,654	
<i>Rupce Debt:</i> —					
3½ per cent. Rupee loan			1,200,000	...	
TOTAL NET			1,200,000	5,297,654	6,497,654
			...	...	2,872,740
Temporary Debt incurred	76A	230	...	4,500,000	4,500,000
NET			...	...	0
Unfunded Debt:					
Deposits of Service Funds	79	230	141,599	...	
Savings Bank Deposits	80	231	4,009,689	...	
TOTAL NET			4,151,288	...	4,151,288
			..	...	294,178
Deposits and Advances:					
Balances of Provincial allotments	68	199	1,467,351	...	
Appropriation for Reduction or Avoidance of Debt	App. A	202	445,238	...	
Excluded Local Funds	81	232	847,084	...	
Railway Funds	82	232	74,665	...	
Deposits of Sinking Funds	83	232	13,080	...	
Departmental and Judicial Deposits	84	237	20,297,734	...	
Advances	263		8,701,401	243	
Suspense Accounts	App. A.	205	67,727	...	
Miscellaneous	A.	267	42,757	...	
TOTAL NET			32,017,037	243	32,017,280
			...	...	1,666,609
Loans and Advances by Imperial Government	85	241	139,235	...	139,235
NET			...	...	41,790
Loans and Advances by Provincial Governments	85A	249	813,453	...	813,453
NET			...	...	306,927
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	86	250	1,034,300	1,388,569	
Repayments	86	250	1,560,091	43,203	
TOTAL NET			2,594,391	1,431,772	4,026,163
			...	...	0
Remittances					
Inland Money Orders		268	26,155,178	...	
Other Local Remittances			41,352	...	
Other Departmental Accounts		268	712,324	...	
Net Receipts by Civil Treasuries from:—					
Post Office			218,128	...	
Telegraph			27,399	...	
Public Works		268	1,090,013	...	
Guaranteed Railways		268	3,492,108	...	
Net Receipts from Civil Treasuries by:—					
Marine		268	201,166	...	
Military		263	16,123,854	...	
Remittance Account between England and India	87	252	1,319,081	236,804	
TOTAL NET			49,386,803	236,804	49,623,607
			...	...	152,766
Secretary of State's Bills drawn	88	254	...	18,692,377	18,692,377
Total Receipts			191,486,339	30,401,411	221,887,750
Opening Balance	89	255	15,982,443	2,534,244	18,516,687
GRAND TOTAL			207,468,782	22,935,655	230,404,437

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EXPENDITURE of the GOVERNMENT of India, in India and in England, for the Year March 1899.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Expenditure :			<i>Rs.</i>	<i>£</i>	
Exchange charged as Expenditure	3	9	71,510,267	16,303,197	87,813,464*
Add—Provincial Surpluses transferred to "Deposits"	3	9	8,184,568	...	8,184,568
	3	9	1,407,351	...	1,407,351
TOTAL			81,102,180	16,303,197	97,465,383
Expenditure not charged to Revenue :					
Capital Outlay on Railways, Irrigation and other Works	3	9	3,762,176	770,100	
Exchange on Expenditure not charged to Revenue	3	9	380,637	...	
TOTAL			4,148,813	770,100	4,918,973
Permanent Debt discharged :					
<i>Sterling Debt.</i>					
India 3½ p. c. Stock (besides £,89,109 cancelled) (a)	76	229	...	...	
India 3 p. c. Stock (" 25,195 ") (a)			...	...	
India 2½ p. c. " (" 7,793 ") (a)			...	478	
India 4 p. c. Stock			...	3,000,000	
India 3½ p. c. Debentures			...	383,500	
Oude and Rohilkhand Railway Debenture Stock			...	...	
<i>Rupce Debt.</i>					
5½ p. c. Loans			100	...	
5 p. c. Loans			17,032	...	
4½ p. c. Loans			3,870	...	
4 p. c. Loans			165,146	...	
3½ p. c. Loans			54,150	...	
Treasury Bills			630	...	
Stock Notes			8	...	
TOTAL NET			240,936	3,383,978	3,624,914
Temporary Debt discharged	76A	230	...	6,000,000	6,000,000
Unfunded Debt :					
Special Loans	77	230	272	...	
Deposits of Service Funds	79	230	108,055	...	
Savings Bank Deposits	80	231	3,748,783	...	
TOTAL NET			3,857,110	...	3,857,110
Deposits and Advances :					
Excluded Local Funds	81	232	831,625	...	
Railway Funds	82	232	70,618	...	
Departmental and Judicial Deposits	84	237	19,980,493	...	
Advances	264		8,344,259	...	
Suspense Accounts	265		202,334	...	
Exchange on Remittance Account	266		327,800	...	
Miscellaneous	267		584,349	187	
TOTAL NET			30,350,484	187	30,350,671
Loans and Advances by Imperial Government	85	241	97,445	...	97,445
Loans and Advances by Provincial Governments	85A	249	416,526	...	416,526
Payments to Railway Companies on Capital Account (b)					
For Discharge of Debentures	86	250	...	205,500	
For Expenditure	86	250	3,440,839	1,760,084	
TOTAL NET			3,440,839	1,965,584	5,400,423
Remittances :					
Inland Money Orders	269		26,177,541	...	
Other Departmental Accounts	269		705,943	...	
Net Payments into Civil Treasuries by —					
Post Office	269		218,110	...	
Telegraph	269		26,758	...	
Public Works	269		883,334	...	
Guaranteed Railways	269		3,492,108	...	
Net Issues from Civil Treasuries to —					
Marine	269		199,246	...	
Military	269		16,123,854	...	
Remittance Account between England and India	87	252	277,106	1,366,781	
TOTAL NET			48,104,060	1,366,781	49,470,841
Secretary of State's Bills paid	88	254	18,883,879	...	18,883,879
Total Disbursements			190,702,278	29,789,887	220,492,165
Closing Balance	89	255	16,766,504	3,145,768	19,912,272*
GRAND TOTAL			207,468,782	32,935,655	240,404,437

(a) £60,374, £4,498 and £37,870 aggregating £102,742 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £114,860 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,118 is on account of Discount Sinking Fund, and the cost of purchase £20,637 is charged in the Accounts, viz., £17,700 under "Interest on Debt," and £2,937 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 to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section A.—Revenue.

Revenue *Rx.* 66,682,827. Expenditure *Rx.* 10,651,516.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Revenue	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	56,938,741	...	...
Refunds and Assignments.	10A	Details of Refunds and Assignments	24	2,995,134	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	304,334
Assignments and Compensations.	12	Expenditure	27	...	...	1,520,130
Land Revenue . .	13A	Receipts	28	...	27,459,313	...
"	13B	Expenditure	31	...	...	4,054,559
Opium	14A	Receipts	32	...	5,725,330	...
"	14B	Store Account	32	...	...	...
"	14C	Expenditure	33	...	...	2,373,290
Salt	15A	Receipts	33	...	9,099,871	...
"	15B	Store Account	33	...	...	...
"	15C	Expenditure	34	...	...	465,702
Stamps	16	Receipts and Expenditure	35	...	4,797,650	147,754
Excise	17	Receipts and Expenditure	36	...	5,743,422	243,014
Provincial Rates .	18	Receipts and Expenditure	37	...	3,922,143	55,737
Customs	19A	Receipts	38	...	4,802,162	...
"	19B	Expenditure	40	...	...	214,942
Assessed Taxes . .	20	Receipts and Expenditure	41	...	1,922,191	32,812
Forest	21	Receipts	42	...	1,859,868	...
"	"	Expenditure	43	...	...	990,731
Registration . . .	22	Receipts and Expenditure	44	...	441,176	248,511
Tributes	23	Receipts	46	...	909,701	...
		TOTAL		...	66,682,827	10,651,516

STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1899.

	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 . . .	2,807,230	158,155	176,564	461,480	129,467	1,000,403	105,144	835,089	8,059	5,681,591	31,099	5,650,492	165,408	7,722,053	34,160	732
India, General . .	148,973	...	38,794	116,076	12,710	...	145,408	43,406	1,769	507,136	301,526	205,610	...	888,100	...	232
Central Provinces	873,910	...	154,543	194,596	125,389	...	48,113	99,510	10,882	1,506,943	59,368	1,447,575	86,606	10,784,294	16,714	134
Assam . . .	628,411	...	97,060	288,379	65,823	...	33,561	39,818	5,538	1,158,590	4,921	1,153,669	49,378	5,476,833	23,364	210
Bengal . . .	4,044,785	...	1,738,108	1,342,705	959,551	...	517,578	97,231	147,501	8,847,459	54,542	8,792,917	151,535	71,346,987	58,026	123
N.-W. P. & Oudh	6,637,135	...	741,725	568,485	1,076,293	...	246,953	156,804	41,343	9,468,738	384,461	9,084,277	107,131	46,905,085	84,796	194
Punjab . . .	2,564,124	...	427,351	259,820	450,017	...	151,500	147,443	35,856	4,036,111	163,132	3,872,979	110,897	20,866,847	34,924	185
Madras . . .	5,038,248	...	826,681	1,367,855	771,676	...	278,907	211,052	129,087	8,622,906	617,989	8,004,917	141,231	35,630,440	56,679	224
Bombay . . .	4,716,497	...	596,824	1,144,026	331,817	...	395,027	229,515	61,141	7,474,847	1,378,096	6,096,751	123,094	18,857,044	49,529	323
Salt . . .	27,459,313	158,155	4,797,650	5,743,422	3,922,143	1,000,403	1,922,191	1,859,868	441,176	47,304,321	2,995,134	44,309,187	935,280	218,477,683	47,375	203
Customs . . .	...	8,941,716	...	...	...	...	...	...	...	8,941,716	35,509	8,906,207	...	...	...	...
	...	...	...	...	...	3,801,759	...	...	...	3,801,759	78,412	3,723,347	...	...	...	...
TOTAL . Rx.	27,459,313	9,099,871	4,797,650	5,743,422	3,922,143	4,802,162	1,922,191	1,859,868	441,176	60,047,796	3,109,055	56,938,741	935,280	218,477,683	60,878	260
Revenue per 1,000 Square Miles.	29,359	9,729	5,129	6,140	4,193	5,134	2,055	1,988	472	64,203	...	60,878	...	...	...	...
Revenue per 1,000 of Population.	125.6	41.6	21.9	26.3	17.9	21.9	8.8	8.5	2.1	274.8	...	260.6	...	...	...	...

(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.	R
Refunds, Account No. 11, page 25 . . .	2,362	2,867	(b) 31,017	1,904	28,546	20,468	11,757	32,634	57,364	188,919
Assignments and Compensations, Account No. 12, page 26. } . . .	298,675	4,686	82	3,017	25,996	33,395	14,741	117,146	1,022,392	1,520,130
Allowances to District and Village Officers, (c) Account No. 13B, page 31. } . . .	489	51,815	...	...	...	330,598	136,634	468,209	298,340	1,286,085
TOTAL . Rx.	301,526	59,368	31,099	4,921	54,542	384,461	163,132	617,989	1,378,096	2,995,134

(b) Includes Rx. 15,346 and Rx. 2,443 on account of refunds of Customs and Salt Duties, respectively, in Burma.

(c) Includes Rx. 489, 51,860, 330,331, 129,291, 132,497 and 172,697, in India General, Central Provinces, N.-W. P. and Oudh, Punjab, Madras, and Bombay, respectively, shown against "District charges" under "Land Record".

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Panjab.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
											Imperial.	Provincial.	Local.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	709	151	6,056	739	5,254	5,277	4,511	12,585	23,876	59,158	40,932	18,206	20
Stamps	681	1,528	2,112	444	15,630	8,901	4,303	11,045	10,497	55,141	14,296	40,845	...
Excise	14	77	525	459	1,114	1,945	1,669	4,092	18,919	28,814	21,204	7,610	...
Provincial Rates	...	444	84	29	3,535	614	390	1,486	1,067	7,649	...	3,806	3,843
Assessed Taxes.	924	255	509	44	2,312	2,649	711	1,927	1,830	11,161	6,043	5,118	...
Forest	34	406	650	172	98	1,059	152	1,150	782	4,503	2,269	2,234	...
Registration	...	6	2	17	603	23	21	349	393	1,414	707	707	...
Tributes	...	...	3,090	...	...	...	...	...	...	3,090	3,090	...	...
TOTAL (a) . Rx.	2,362	2,867	13,028	1,904	28,546	20,468	11,757	32,634	57,364	170,930	88,541	78,526	3,863
Opium	...	...	...	...	1,491	...	...	...	...	1,495	1,495	...	...
Salt	2,328	...	2,443	...	22,867	...	...	968	8,346	37,952	36,731	1,221	...
Customs	...	...	15,546	...	26,561	...	...	4,170	47,680	93,957	93,661	296	...
TOTAL REFUNDS AND DRAWBACKS . Rx.	4,690	2,867	31,017	1,904	80,465	20,468	11,757	37,772	113,394	304,334	220,428	80,043	3,863

(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 COM

	India, General	Central Provinces.	Burma.	No. of Items.
LAND REVENUE COMPENSATIONS—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Inamdars and other Grantees	...	...	82	1
Pensions in lieu of Resumed Lands	32	435	...	2
Malikana, or Allowances to Excluded Proprietors	8	253	...	3
Compensation to Holkar (for Keyso Rao Patan)	2,048	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	..	...	...	5
Other Land Revenue Compensations	980	1,941	..	6
	3,968	2,029	82	7
OPIMUM COMPENSATIONS—				
To the French Government and Native States		...	...	8
SALT COMPENSATIONS—				
To Jodhpur	96,140	...	...	9
„ Jeypore	68,831	...	...	10
„ Gwalior	31,250	...	...	11
„ Bhurtpore	15,050	...	...	12
„ Ulwar	12,500	...	...	13
„ Bhawalpur	8,000	...	...	14
„ Dholepur	6,000	...	...	15
„ Holkar	6,187	...	...	16
„ Kishengarh	2,500	...	...	17
„ Tonk	2,000	...	..	18
„ Jeypore and Jodhpore under the Sambhar Lake Treaty	23,785	...	...	19
„ Cambay	...	...	...	20
„ Pudukkottai	...	..	...	21
„ Other Native States	13,637	..	...	22
„ The French Government	...	..	...	23
For Salt Pans in Portuguese India	...	...	...	24
Other Salt Compensations	..	..	..	25
	285,880		..	26
EXCISE COMPENSATIONS—				
To the French Government	..	...	...	27
„ Native States, Zemindars, etc	...	166	...	28
	..	166	...	29
CUSTOMS COMPENSATIONS—				
To Native States, etc	..	...	...	30
PURCHASE OF LIFE PENSIONS	..			31
MISCELLANEOUS COMPENSATIONS—				
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railways)	2,000	...	...	32
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	3,000	...	...	33
„ Khan of Khelat (for Quit-rent)	2,500	...	...	34
„ 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)	...	...	...	35
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	36
Sayer Compensations	...	..	...	37
Other Compensations	1,327	1,891	..	38
	8,827	1,891	...	39
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx	298,675	4,666	82	40

PENSIONS for the Year ended 31st March 1899.

No. of items.	Assam.	Bengal.	N.W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL	
								Imperial.	Provincial.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	750	8,04,830	805,662	832	804,830
2	...	2,237	4,906	10,968	20,916	152,980	192,474	39,494	152,980
3	232	12,279	25,587	...	29,347	...	67,706	29,587	38,119
4	...	...	...	...	...	...	2,948	2,948	...
5	...	5,000	...	...	...	...	5,000	5,000	...
6	1,343	...	...	2	540	...	4,806	4,806	...
7	1,575	19,516	30,493	10,970	51,553	957,810	1,078,596	82,667	995,929
8	...	500	...	...	...	4,587	5,087	500	4,587
9	...	...	...	...	...	...	96,140	96,140	...
10	...	...	...	...	...	...	68,831	68,831	...
11	...	...	...	...	...	...	31,250	31,250	...
12	...	...	...	...	...	...	15,050	15,050	...
13	...	...	...	...	...	...	12,500	12,500	...
14	...	...	...	...	...	...	8,000	8,000	...
15	...	...	...	...	...	...	6,000	6,000	...
16	...	...	...	...	...	...	6,127	6,127	...
17	...	...	...	...	...	...	2,500	2,500	...
18	...	...	...	...	...	...	2,000	2,000	...
19	...	...	...	...	...	...	23,785	23,785	...
20	...	...	...	...	...	4,000	4,000	...	4,000
21	...	...	...	...	3,800	...	3,800	3,800	...
22	...	...	...	...	...	306	13,943	13,637	306
23	...	2,000	...	...	44,000	...	46,000	46,000	...
24	...	...	...	...	...	69	69	69	...
25	...	...	...	...	929	...	929	929	...
26	...	2,000	...	...	48,729	4,375	340,984	336,678	4,306
27	...	...	...	...	355	...	355	355	...
28	...	...	393	666	9	39,087	40,321	39,550	9,771
29	...	...	393	666	364	39,087	40,676	39,905	9,771
30	...	...	...	2,325	14,418	617	17,360	16,743	617
31	...	...	...	140	...	...	140	140	...
32	...	...	...	...	...	...	2,000	2,000	...
33	...	...	...	...	...	...	3,000	3,000	...
34	...	...	...	...	...	...	2,500	2,500	...
35	...	...	...	...	...	1,300	1,300	...	1,300
36	1,100	...	...	...	...	...	1,100	1,100	...
37	152	3,980	2,410	...	...	...	6,542	6,542	...
38	190	...	99	640	2,082	14,516	20,845	6,229	14,616
39	1,442	3,980	2,509	640	2,082	15,916	37,287	21,371	15,916
40	3,017	25,996	33,395	14,741	117,146	1,022,392	1,520,130	489,004	1,031,126

No. 13 A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1899.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bomba.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Ordinary Land Revenue	134,250	869,452	1,476,078	581,694	3,866,826	6,693,148	2,384,196	5,531,616	3,820,641	25,357,901
Recovery of Survey and Settlement Charges . . .	...	...	...	...	73,024	...	..	...	...	73,024
Sale of Proprietary Right of Government in Land . .	59	...	...	84	144	100	1,775	1	...	2,163
Assessment of Alienated Lands, less Quit-rents . .	...	...	...	...	8,352	...	24,335	...	977,771	1,010,458
Sale of Waste Lands and Redemption of Land Revenue	283	...	6,606	2,551	20,433	16,524	126,009	1,291	...	173,697
Capitation Tax, or House Tax levied in lieu thereof (a) .	1,666	...	1,021,003	...	1,308	...	...	...	...	1,023,977
Receipts for the Improvement of Government Estates .	...	...	...	...	56,203	..	...	...	...	56,203
Fisheries and other Receipts classed as Miscellaneous Land Revenue	12,715	4,458	303,543	44,082	18,495	44,861	95,707	219,487	27,301	770,649
TOTAL LAND REVENUE .	148,973	873,910	2,807,230	628,411	4,044,785	6,754,633	2,632,022	5,752,395	4,825,713	28,468,072
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGA- TION (shown in Account No 58 under "J.— Irrigation," page 130) Rx.	.	...	...	...	.	117,498	67,898	(b) 714,147	(b) 109,216	1,008,750
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE Rx.	148,973	873,910	2,807,230	628,411	4,044,785	6,637,135	2,564,124	5,038,248	4,716,497	27,459,313

(a) includes Thathameda Tax in Burma.

(b) Total Collection at page 130 . . .
Less—Collection charges at page 131 . .

	Madras <i>Rx.</i>	Bombay. <i>Rx.</i>
	751,734	118,310
	37,587	5,094
<i>Rx.</i>	714,147	109,216

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1899.

	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
GENERAL CHARGES OF DISTRICT ADMINISTRATION :										
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	4,933	16,118	32,734	9,738	51,993	47,688	33,241	47,175	29,079	272,699
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	2,077	18,235	57,977	14,063	93,678	64,160	46,844	111,847	56,652	459,533
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	2,539	14,628	...	5,102	2,406	59,219	37,435	720	1,523	123,572
Payments to Officers of other Provinces	...	...	...	...	...	...	...	305	981	1,286
Office Establishment	5,171	6,417	41,311	4,813	62,771	83,188	26,649	43,804	55,314	334,438
District Establishments, including Tehsildars' and Sub-divisional Establishments	8,629	15,178	30,355	13,534	36,843	47,765	22,776	92,217	80,551	347,848
Temporary Establishments	...	390	2,569	794	3,211	6,339	3,246	4,157	4,841	25,547
Remuneration to Copyists	...	...	26	597	5,903	..	...	12,217	...	18,743
Travelling Allowance	879	1,831	10,995	1,755	11,860	8,786	11,006	27,201	23,089	97,402
Purchase, Repair, and Carriage of Tents	119	278	...	42	2,360	3,931	1,080	2	2,852	10,664
House-rent and other Allowances	..	...	550	326	427	1	7	89	5	1,405
Fees for searches in Registration Offices	...	...	...	...	...	...	...	2,706	...	2,706
Service of Processes against Defaulters	..	252	1,667	3,175	20,154	2,266	...	1,891	1,174	30,579
Law Charges	13	...	3	258	2,184	441	43	965	149	4,056
Remittance of Treasure within Districts	26	274	1,456	233	832	1,105	740	2,640	1,349	8,655
Service Postage and Telegrams	706	1,635	3,660	869	5,255	5,300	10,174	26,297	16,204	70,100
Rents, Rates, and Taxes	14	110	277	91	3,651	186	151	1,883	480	6,843
Petty Construction and Repairs	109	11	8	71	825	21	...	3,740	565	5,350
Other Charges	1,064	3,109	8,505	2,716	17,675	9,603	7,130	16,216	7,539	73,557
Less—Recoveries and Contributions	...	...	...	...	—17,107	...	..	..	—3,472	—20,579
TOTAL DISTRICT ADMINISTRATION—Carried over	26,279	78,466	192,093	58,177	304,921	344,199	194,522	396,072	278,875	1,874,404

(a) The remaining part is charged under "Law and Justice," etc.
(b) Includes Exchange Compensation Allowance.

No. 13 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1899—continued.

	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.
Brought forward	26,279	78,466	192,093	58,177	304,921	344,999	194,522	396,072	278,875	1,874,404
SURVEY AND SETTLEMENT :										
Land Settlement Charges :										
Controlling Office	...	...	...	...	...	...	4,765	9,186	...	13,951
Salaries of Officers (a)	...	14,331	12,533	2,108	36,382	18,276	9,712	4,508	955	98,805
Office Establishment	...	3,398	1,781	...	10,937	6,007	2,925	9,146	835	35,029
Field Establishment (partly temporary)	...	815	13,463	723	1,894	1,034	9,634	...	...	27,563
Temporary Establishments	...	2,815	837	2,435	20,941	6,223	7,812	3,013	8	44,084
Contract Works and Special Services	...	1,317	...	...	12,611	2,005	...	...	...	15,933
Colonization Charges	...	...	...	...	...	...	3,274	...	6,087	9,361
Travelling and other Allowances	...	1,606	2,201	280	7,677	2,012	1,607	704	368	16,455
Service Postage and Telegrams	...	196	35	44	441	151	911	143	52	1,973
Rents, Rates, and Taxes	...	133	201	79	694	537	180	240	34	2,098
Other Charges	...	2,891	941	328	14,362	1,907	2,317	256	37	23,039
Share of Charges transferred from " Land Records and Agriculture "	...	...	...	...	1,040	...	...	...	...	1,046
Less—Contributions	...	...	...	...	...	...	...	...	—1,208	—1,208
Settlement Charges recoverable from private Estates	...	...	...	...	—15,650	...	...	...	...	—15,650
		27,502	31,992	5,097	61,135	38,152	43,137	27,196	7,168	272,479
Revenue Survey—										
<i>Portion of the Survey of India Charges transferred from Account No. 38C., page 88 :</i>										
Controlling Staff	4,848	...	...	...	...	...	...	...	...	4,848
Correspondence and Drawing	5,436	...	...	...	...	...	...	...	...	5,436
Charges of Survey Parties	...	...	31,695	218	895	...	2,694	...	...	35,502
Cadastral Maps	...	...	2,151	906	...	2,478	...	...	...	5,535
Extra Departmental Mapping	...	...	...	...	...	...	10	...	...	10
	10,284	...	33,846	1,124	895	2,478	2,704	...	...	51,331
Local Survey Charges :										
Controlling Office	...	...	...	...	314	...	...	...	...	314
Salaries of Officers (a)	185	...	35	...	3,055	...	...	3,431	7,151	13,557
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	759	759
Office Establishment	1,002	...	...	...	...	...	...	1,044	10,180	12,226
Field Establishment	2,594	...	2,077	...	6,382	...	...	8,468	10,640	30,161
Extra Departmental and Mapping Charges	...	...	...	...	9,501	...	...	...	810	10,311
Travelling and other Allowances	148	...	59	...	1,235	...	...	1,160	2,627	5,229
Service Postage and Telegrams	...	...	2	...	77	...	...	195	552	826
Rents, Rates, and Taxes	...	...	...	...	252	...	...	121	436	800

Other Charges	515	...	189	...	954	...	...	998	3,642	6,298
Share of Charges of Director of Bengal Survey	...	...	...	...	2,787	...	...	...	...	2,787
Less—Contributions	...	...	...	...	...	...	...	...	—1,815	—1,815
Survey Charges recoverable from private Estates	...	...	...	...	—2,013	...	...	...	...	—2,013
	14,728	...	36,208	1,124	23,439	2,478	2,704	15,117	34,982	130,780
TOTAL SURVEY AND SETTLEMENT	14,728	27,502	68,200	7,121	(b) 114,774	40,630	45,841	42,313	42,150	403,259
LAND RECORDS AND AGRICULTURE :										
Directorate—										
Salaries of Director and Assistants, etc. (a)	639	3,420	3,388	3,377	3,832	3,252	2,614	4,726	5,956	31,204
Establishments (partly temporary)	123	1,413	208	816	1,127	2,550	738	7,732	5,618	20,325
Travelling and other Allowances	...	192	393	710	799	407	350	390	1,625	4,875
Service Postage and Telegrams	...	247	192	154	164	280	208	209	412	1,866
Rents, Rates, and Taxes	...	...	...	3	...	62	...	390	293	738
Other Charges	139	260	248	232	236	341	193	589	503	2,741
Less—Share of Charges transferred to "Land Settlement"	...	...	...	...	—1,046	...	...	...	...	—1,046
" Recoveries	...	...	...	...	...	...	...	...	—183	—183
District Charges	8,190	53,243	40,683	14,744	2,877	355,794	151,115	177,257	194,388	998,296
TOTAL LAND RECORDS AND AGRICULTURE	9,091	58,775	45,117	20,636	7,989	362,636	155,218	191,302	208,602	1,058,816
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE :										
Management of Government Estates	...	110	...	274	48,250	18,640	...	...	...	67,274
Management of Grazing Lands	...	...	...	...	...	...	1,272	...	...	1,272
Commission on Land Revenue Collections, etc.	2,333	942	77,832	14,790	...	385	...	...	404	96,686
Commission on Capitation Tax	...	...	(c) 84,167	...	...	...	...	...	...	84,167
Commission on Fishery Collections	...	...	3,131	...	...	...	...	...	64	3,195
Inam Commissioner, Madras	...	...	...	...	...	...	...	481	...	481
Allowances to District and Village Officers	...	255	...	...	...	267	7,243	329,712	125,643	463,120
TOTAL DIRECT CHARGES OF COLLECTION	2,333	1,307	165,130	15,064	48,250	19,292	8,515	330,193	126,111	716,195
TOTAL CHARGES IN INDIA . Rx	52,431	166,050	470,540	100,398	475,934	767,607	404,096	959,880	655,738	4,052,674
CHARGES IN ENGLAND :										
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	...	...	...	...	...	...	...	...	6	6
Stores for India	...	...	...	...	...	...	...	...	1,251	1,251
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	...	...	...	...	4	1,255
									Rx.	630
TOTAL CHARGES AGAINST "LAND REVENUE"									Rx.	4,054,559

(a) Includes Exchange Compensation Allowance.

(b) Includes Bihar Survey and Settlement Charges —

	Survey.	Settlement.	TOTAL.
Seven-sixteenth share recoverable from Zemindars	0,962	18,127	28,149
Five-sixteenth " " " Tenants	7,116	12,991	20,107
One-fourth " " to be borne by Government	5,693	10,392	16,085

TOTAL 22,771 41,570 64,341

(c) Includes Commission on collection of Thathamedu Tax.

No. 14A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1899.

REVENUE		India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Bombay.	TOTAL.
BENGAL OPIUM—		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Proceeds of 39,450 Chests sold by auction* in Calcutta for export, being at the average rate of Rs. 1,053-7-6 per Chest	Rx. 4,163,821									
Amount received in excess on account of value of Opium sold	2									
Deduct—Amount refunded on account of value of Opium received in excess in previous year.	5					4,163,818				4,163,818
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of Rs. 8-8 per Seer)		15	21,044	24,511	45,632	74,060	51,123	6,593	...	222,978
Miscellaneous receipts		...	...	...	...	5,170	...	...	...	5,170
TOTAL BENGAL OPIUM Rx.		15	21,044	24,511	45,632	4,243,048	51,123	6,593	...	4,391,966
BOMBAY OPIUM—										
Duty realised on 26,280½ Chests of Malwa Opium, at Rs. 500 per Chest		...	...	...	...	...	...	...	1,314,025	1,314,025
Duty realised on 298½ Chests of other Opium, at Rs. 500 per Chest		...	...	...	...	...	...	...	14,925	14,925
Compensation and Miscellaneous receipts		...	...	...	...	...	...	...	4,414	4,414
TOTAL BOMBAY OPIUM Rx.		...	...	...	...	...	...	...	1,333,364	1,333,364
TOTAL OPIUM REVENUE Rx.		15	21,044	24,511	45,632	4,243,048	51,123	6,593	1,333,364	5,725,330

No. 14B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1899.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1898	36,080	61,450	(a) 1,348	2,022
In Store at Factories on above date	...	...	385	577
Produce of season 1897-98	44,075	75,065	4,024	6,036
TOTAL	80,155	136,515	5,757	8,635
Sold by Auction from 1st April 1898 to 31st March 1899	39,450	67,198	...	...
Issued to Excise Department	9	15	3,854	5,781
Issued to Medical Department	...	...	11	16
TOTAL EXPENDED	39,459	67,203	3,865	5,797
Balance in store in Calcutta on 31st March 1899	40,696	69,312	1,394	2,091
Balance in Factories " " "	...	...	498	747
BALANCE IN STORE ON 31st MARCH 1899	40,696	69,312	1,892	2,838

(a) Includes one Chest of Patna Factory Opium returned by the Deputy Commissioner of Mandalay.

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

COST OF PRODUCTION OF BENGAL OPIUM.					Behar.	Benares.	TOTAL.	
					Rx.	Rx.	Rx.	
Superintendence	.	.	.	.	5,006	8,438	14,344	
Opium Factory	.	.	.	.	40,150	42,345	82,495	
District Staff	.	.	.	.	45,777	78,910	124,687	
Payments to cultivators (current year)	.	.	.	.	345,633	421,796	767,429	
Do. do. (past year)	.	.	.	.	428,306	947,030	1,375,936	
					865,772	1,499,119	2,364,891	
Opium Miscellaneous charges in Calcutta	.	.	.	.			1,951	
TOTAL, BENGAL					Rx.		2,366,842	2,366,842
CHARGES IN ENGLAND:								
Stores for India: for the Behar and Benares Opium Agencies							£	1,545
EXCHANGE ON CHARGES IN ENGLAND							Rx.	776
TOTAL, BENGAL OPIUM							Rx.	2,369,163
CHARGES FOR MALWA OPIUM.								
					INDIA.	BOMBAY.	TOTAL.	
					Rx.	Rx.	Rx.	
Establishment and Contingent Charges of the Agency at Indore	.	.	.	.	1,152	...	1,152	
Establishment	.	.	.	.	...	1,137	1,137	
Contingent Charges	.	.	.	.	...	1,838	1,838	
TOTAL MALWA OPIUM					Rx.	(a) 2,975	4,127	4,127
TOTAL, INDIA							Rx.	2,370,969
TOTAL CHARGES UNDER OPIUM								2,373,290

(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 1899.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sales of Government Salt	121,786	...	704	55,764	57,876	236,130
Excise duty on Salt manufactured locally	1,903,432	21,323	15,895	1,932,538	2,257,043	6,130,231
Duty on Salt imported from England	...	125,676	1,744,587	667	884	1,871,814
Duty on other imported Salt, sea-borne	...	11,156	735,917	942	1,432	749,447
Treaty Price of Salt	...	...	...	...	694	694
Frontier duty on Salt imported by land	...	...	...	1	64,997	64,998
Miscellaneous Receipts	15,512	...	15,246	8,501	7,298	46,557
TOTAL SALT REVENUE Rx.	2,040,730	158,155	2,512,349	1,993,413	2,390,224	9,099,871

No. 15B.—ACCOUNT of SALT STORE for the Year ended 31st March 1899.

	INDIA.	BENGAL.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1898	32,35,762	5,51,248	5,52,329	(b) 67,01,651	36,86,060
Manufactured, excavated, or purchased during the year	(c) 53,56,804	—	24,06,402	13,06,513	33,12,640
	85,92,566	5,51,248	29,58,731	80,08,164	69,98,700
Removed by Purchasers during the year	(d) 41,56,153	63,579	25,80,199	28,72,458	34,31,617
Wastage, etc., written off	1,12,339	10,638	...	2,74,652	2,04,909
	42,68,492	74,217	25,86,169	31,47,110	34,36,526
Balance in store on 31st March 1899	43,24,074	4,77,031	3,72,532	49,51,054	35,62,174

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

(c) Includes 39,092 Mds. on account of excesses on heaps cleared.

(d) Includes 29,410 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 1899.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	Total.
SALARIES, ESTABLISHMENT AND CONTINGENCIES.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Commissioner(a)	3,058	...	...	4,455	...	7,513
Deputy and Assistant Commissioners	7,791	...	663	16,181	...	24,635
Personal Assistant and Secretary to Commissioner	455	...	...	(a)1,845	...	2,300
Collectors, Deputy and Assistant Collectors, etc. (a)	...	...	...	...	10,562	10,562
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	504	50	2,758	(a)79,866	(a)12,903	96,083
Chief Account officer (a)	...	...	...	...	1,204	1,204
Establishment	5,336	...	5,445	87,295	55,086	153,162
Commission on Salt Collection	...	383	...	...	1,341	1,724
Removal of Salt purchased by traders	7,128	...	...	...	...	7,128
Fish-curing yards, etc.	...	...	...	35	511	546
Arms and Accoutrements	...	...	...	301	18	319
Purchase, repair, and carriage of tents and conveyance of records	1,085	...	164	3,048	239	4,536
Rewards	428	...	492	11,431	549	12,900
Service Postage	625	...	84	3,276	795	4,780
Service Telegrams	29	...	47	261	37	374
Rents, Rates and Taxes	43	...	3,045	1,152	223	4,463
Scales and Weights	...	...	133	24	348	505
Travelling Allowances	3,327	...	1,014	13,303	3,769	21,413
House rent and other Allowances	256	...	22	2,145	1,544	3,967
Petty Construction and Repairs	4,569	...	518	15,141	4,843	25,071
Liveries, Belts, Badges, clothings, etc.	807	...	...	3,237	123	4,167
Office Expenses and Miscellaneous	1,804	...	1,898	7,355	5,997	17,054
Manufacture and Excavation of Salt :						
Sambhar	13,915					
Didwana	370					
Pachbudra	4,916					
Punjab Mines	9,079					
	28,280	...	...	...	...	28,280
Deduct—Amount Chargeable to Excise	65,525	433	16,283	250,351	100,094	432,686
	...	...	...	99,157	...	99,157
Deduct—Amount Chargeable to Customs (see page 40)	...	...	...	...	8,718	8,718
TOTAL SALARIES, ETC.	65,525	433	16,283	151,194	91,376	324,811
Preventive Establishment	42,841	...	...	...	41,119	83,960
Deduct—Amount Chargeable to Customs (see page 40)	...	...	...	...	4,112	4,112
Salt Purchase and Freight	...	...	43	22,988	37,624	60,655
TOTAL SALT CHARGES IN INDIA	108,366	433	16,326	174,182	166,007	465,314
CHARGES IN ENGLAND :						
Stores for India : Weighing Machines, etc.					£	258
EXCHANGE ON CHARGES IN ENGLAND					Rx.	130
TOTAL CHARGES UNDER SALT					Rx.	465,762

(a) Includes Exchange Compensation Allowance.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
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>
Sale of Court Fee Stamps	26,241	110,599	105,311	71,683	1,278,761	568,185	279,891	549,515	354,153	3,344,339
Sale of Commercial and other Stamps	12,315	43,583	68,369	24,693	446,989	169,536	141,131	267,892	188,114	1,362,622
Fines and Penalties	195	296	1,709	260	2,298	1,216	1,001	4,973	1,434	13,382
Miscellaneous	43	65	1,175	424	10,060	2,788	5,328	4,301	53,123	77,307
TOTAL, STAMP REVENUE . Rx.	38,794	154,543	176,564	97,060	1,738,108	741,725	427,351	826,681	596,824	4,799,650
Deduct—Refunds	681	1,528	2,112	444	15,630	8,901	4,303	11,045	10,497	55,141
NET REVENUE from STAMPS . Rx.	38,113	153,015	174,452	96,616	1,722,478	732,824	423,048	815,636	586,327	4,742,509
CHARGES FOR COLLECTION.										
Superintendence—										
Salary of the Superintendent or other Officers	...	...	...	...	(a) 2,138	...	...	742	720	3,600
Establishment of Superintendent or other Officers	...	...	...	...	3,305	...	...	1,011	3,668	7,984
Contingent Expenses, Packing Charges, etc.	...	...	...	...	2,392	...	...	667	1,389	4,448
Charges for the sale of Stamps, viz.—										
Clerks and Servants	24	...	569	...	3	206	30	247	...	1,079
Commission to Vendors	...	...	...	...	...	212	...	...	177	389
Discount on sale of Court Fee Stamps	357	16	1,189	1,073	14,706	...	4,238	6,024	4,349	31,952
Discount on sale of General Stamps	427	1,438	1,842	764	10,294	4,366	5,113	10,566	5,433	40,245
Contingencies and Miscellaneous	174	308	97	42	...	1,334	2,639	448	...	5,042
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—78,432	3,986	1,551	1,909	30,985	11,779	6,969	12,591	8,669	...
TOTAL CHARGES in INDIA . Rx.	—77,457	5,748	5,248	3,788	63,823	17,899	18,989	32,296	24,405	94,739
Rx. 38,038(b)										
CHARGES IN ENGLAND:										
Stores for India					£ 24,868(c)			6,958	3,470	35,296
EXCHANGE ON CHARGES IN ENGLAND					12,484			3,493	1,742	17,719
Rx. . 75,390								42,747	29,617	
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										147,754

(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 1899.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT :										
License and Distillery Fees and Duties for the sale of Liquors and Drugs, <i>vis.</i> —	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Foreign liquors	851	706	75,111	1,928	30,636	56,090	8,113	32,954	19,154	372,918
Liquors and spirits made in India after European method	6,080	...	35,351	891	76,362					
Country spirits	96,358	120,138	93,430	62,846	610,168	342,204	139,149	550,557	815,208	2,830,148
Country spirits and toddy combined rents	...	...	...	...	...	...	...	171	19,523	19,694
Toddy revenue	2,214	1,945	41,028	19	102,733	10,296	...	689,736	124,658	972,629
Opium and its preparations	2,305	20,226	138,492	31,849	62,697	14,740	38,153	38,379	2,627	349,468
Other drugs : Ganja, Bhang, etc.	3,068	8,378	1	19,528	139,833	95,410	31,922	5,360	43,011	346,511
TOTAL	110,876	151,393	383,413	117,061	1,022,429	518,830	241,328	1,317,157	1,028,881	4,891,368
Duty on Opium consumed in India	1,143	32,008	73,984	153,003	177,374	49,362	15,744	36,924	105,322	644,864
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	2,095	...	...	2,095
Duty on Ganja	...	9,618	...	18,259	141,293	...	...	6,570	521	176,261
Fines, Confiscations, and Miscellaneous	823	1,577	4,083	56	1,609	293	653	7,091	9,183	25,368
TOTAL CIVIL DEPARTMENT . Rx.	112,842	194,596	461,480	288,379	1,342,705	568,485	259,820	1,367,742	1,143,907	5,739,956
MILITARY DEPARTMENT :										
License and Distillery Fees and Duties, etc.	3,234	...	...	...	...	...	...	113	119	3,466
TOTAL EXCISE REVENUE . Rx.	116,076	194,596	461,480	288,379	1,342,705	568,485	259,820	1,367,855	1,144,026	5,743,422
CHARGES.										
Salaries and Establishments	2,252	3,558	6,586	117	47,981	4,255	4,520	75,857	25,218	170,344
Loss on sale and by Dryage and Wastage of Opium	39	...	...	...	...	...	...	...	...	39
Rents, Rates, and Taxes	...	14	...	...	248	8	...	461	163	894
Petty Construction and Repairs	...	174	...	...	118	...	...	5,073	303	5,668
Contingent Expenses	411	990	15,477	507	19,609	1,332	929	17,817	8,997	66,069
TOTAL EXCISE CHARGES . Rx.	2,708	4,736	22,063	624	67,956	5,595	5,449	99,208	34,681	243,014

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1899.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	Rx. 2,085	Rx. 47,017	Rx. 129,467	Rx. 65,823	Rx. (b) 450,798	Rx. (c) 605,502	Rx. 232,663	Rx. (e) 557,880	Rx. 285,486	Rx. 2,377,721
Provincial:										
Cess on Lands for expenditure on Roads, Schools, etc. .	...	395	...	...	450,715	..	...	...	...	451,110
Cess on Lands for Famine Assurance, Canals and Railways .	..	18,726	...	...	..	(c) 137,461	61,137	...	...	217,324
Cess on Lands for District Post .	...	4,988	...	...	37,767	...	11,567	...	...	54,322
Cess on Lands for Village Service and Patwaries .	3,294	54,263	...	...	...	267,124	141,956	207,730	46,331	720,698
Assessment on Wards' Estates for Establishment Charges .	...	...	...	...	20, 71	...	2,082	...	...	22,353
Miscellaneous .	(a) 7,331	...	...	...	...	(d) 65,206	612	(f) 5,466	..	78,615
TOTAL RECEIPTS under PROVINCIAL RATES .	12,710	125,389	129,467	65,823	959,551	1,076,293	450,017	771,076	331,817	3,922,143
Deduct—Refunds .	...	444	84	29	3,535	614	350	1,486	1,067	7,649
NET RECEIPTS under PROVINCIAL RATES . Rx.	12,710	124,945	129,383	65,794	956,016	1,075,679	449,627	769,590	330,750	3,914,494
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES .	...	...	5,857	215	43,295	821	...	...	5,549	55,737

- (a) Consists of—
 Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . . Rx 1,531
 Educational "Plough Tax" in Coorg 044
 Local Cess under New Regulations in Coorg 4 856
 7,331
- (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.
Local Rate N.-W. Provinces—	Rx.	Rx.	Rx.	Rx.
Local Rate fund	239,034	...	...	239,034
District Boards' fund	278,049	...	...	278,049
Consolidated Local Rate Oudh—				
Local Rate fund	6,142	..	...	6,142
District Boards' fund	83,277	...	...	83,277
"Famine Assurance Rate," N.-W. Provinces	...	...	101,603	101,603
Ditto Oudh	...	...	35,768	35,768
TOTAL . Rx.	606,502	...	137,461	743,963

- (d) Rural Police Rate in Oudh.
- (e) Includes House-tax in Umouls or Panchayets and Road Cess in Badrachalam Taluk.
- (f) Irrigation Cess in lieu of labour.

No. 19A.—ACCOUNT of CUSTOMS REVE

	GROSS RECEIPTS.									No. of Items.
	India, General.	Central Provinces.	Burma.	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, Ammunitions, and Military Stores . . .	...	...	1,586	17,379	...	...	3,623	12,151	34,739	1
Liquors :										
Spirits and Liqueurs	...	...	107,824	181,732	...	...	88,678	258,372	636,606	2
Ale, Beer, Porter and other fermented Liquors	...	...	3,831	5,020	...	...	3,067	8,570	20,488	3
Wines	...	...	3,207	13,007	...	...	4,923	17,036	38,173	4
Articles of food and drink	...	...	28,582	92,412	...	...	21,054	211,633	353,681	5
Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials . . .	...	...	4,334	30,288	...	...	14,510	58,575	107,707	6
Cotton Manufactures	...	...	37,550	468,117	...	...	46,232	294,492	846,391	7
Metals and Manufactures of Metals :										
Silver Bullion and Coin	...	...	32	61,698	...	...	238	224,812	286,780	8
Other Metals and Manufactures of Metals	...	...	13,986	77,353	...	...	17,567	89,647	198,553	9
Oils	...	...	18,099	248,589	...	...	43,086	176,172	485,946	10
Manufactured Articles	...	...	78,658	138,267	...	...	39,989	241,876	498,790	11
Raw Materials and Unmanufactured Articles	...	...	11,723	9,542	...	...	2,495	60,895	84,655	12
Total Imports . Rx.	...	...	309,412	1,343,404	...	...	285,462	1,654,231	3,592,509	13
Exports.										
Grain and Pulse :										
Paddy	...	...	6,202	487	...	...	9,900	1,082	17,671	14
Rice	...	...	675,245	227,598	...	...	38,071	52,580	993,494	15
Pepper	...	...	...	...	...	...	48	...	48	16
Total Exports . Rx.	...	...	681,447	228,085	...	...	48,019	53,662	1,011,213	17
Miscellaneous	...	...	67	9,247	...	...	24	3,704	13,042	18
TOTAL SEA CUSTOMS . Rx.	...	...	990,926	1,580,736	...	...	333,505	1,711,597	4,616,764	19
LAND CUSTOMS.										
Import Duty :										
On Cotton Goods	...	...	...	...	...	...	253	6	259	20
other Goods	...	...	...	...	...	...	7,630	2,710	10,340	21
Total Import Duty	...	...	...	...	...	...	7,883	2,716	10,599	22
Export Duty	...	...	...	...	...	...	5,483	4,108	9,591	23
Miscellaneous	...	...	...	...	...	...	16	39	55	24
TOTAL LAND CUSTOMS . Rx.	...	...	...	...	...	...	13,382	6,863	20,245	25
Excise Duty on Cotton Manufactures	1,000	8,276	...	90	5,100	1,273	8,913	112,639	137,291	26
Warehouse and Wharf Rents	...	...	658	984	...	...	3,432	443	5,517	27
Miscellaneous	...	...	8,819	61	...	...	4,043	9,422	22,345	28
TOTAL CUSTOMS REVENUE Rx.	1,000	8,276	1,000,403	1,581,871	5,100	1,273	363,275	1,840,964	4,802,162	29

NUE for the Year ended 31st March 1899.

No. of items.	REFUNDS AND DRAWBACKS.									NET RECEIPTS.								
	India, General.	Central Provinces.	Burma.	Bengal.	N.W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Refund and Drawbacks.	India, General.	Central Provinces.	Burma.	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	...	...	1,047	10,595	...	...	2,932	6,150	20,724	...	...	539	6,784	...	...	691	6,001	14,015
2	...	...	35	1,672	...	...	36	320	2,063	...	...	107,789	180,060	...	...	88,642	258,052	634,543
3	...	...	5	14	...	...	...	26	45	...	...	3,826	5,006	...	...	3,067	8,544	20,443
4	...	...	14	58	...	...	...	57	129	...	...	3,193	12,949	...	...	4,923	16,979	38,044
5	...	...	38	665	...	...	...	15,449	16,152	...	...	28,544	91,747	...	...	21,054	196,184	337,529
6	...	...	...	142	...	...	24	1,251	1,417	...	...	4,834	30,146	...	...	14,486	57,324	106,296
7	...	...	34	721	...	...	540	8,033	9,328	...	...	37,516	467,396	...	...	45,692	286,459	837,063
8	...	...	...	34	...	...	...	3,375	3,409	...	...	32	61,664	...	...	238	221,437	283,371
9	...	...	...	1,477	...	...	12	2,288	3,777	...	...	13,986	75,876	...	...	17,555	87,359	194,776
10	...	...	7	121	...	...	...	580	708	...	...	18,092	248,468	...	...	43,086	175,592	485,238
11	...	...	125	1,324	...	...	177	4,985	6,611	...	...	78,533	136,943	...	...	39,812	236,891	492,179
12	...	...	49	160	...	...	...	2,656	2,865	...	...	11,674	9,362	...	...	2,495	58,239	81,790
13	...	...	1,354	16,983	...	...	3,721	45,170	67,228	...	...	308,058	1,326,421	...	...	281,741	1,609,061	3,525,281
14	...	...	18	135	...	...	47	...	200	...	...	6,184	352	...	...	9,853	1,082	17,471
15	...	...	14,117	9,187	...	...	214	456	23,974	...	...	661,128	218,411	...	...	37,857	52,124	969,520
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	48	...	48
17	...	...	14,135	9,322	...	...	261	456	24,174	...	...	667,312	218,763	...	...	47,758	53,206	987,039
18	...	...	1	200	...	...	...	...	201	...	...	66	9,047	...	...	24	3,704	12,841
19	...	...	15,490	26,505	...	...	3,982	45,626	91,603	...	...	975,436	1,554,231	...	...	329,523	1,665,971	4,525,161
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	253	6	259
21	...	...	...	...	...	...	7	5	12	...	...	...	...	...	...	7,623	1,705	10,328
22	...	...	...	...	...	...	7	5	12	...	...	...	...	...	...	7,876	2,711	10,587
23	...	...	...	...	...	...	...	66	66	...	...	...	...	...	...	5,483	4,642	9,525
24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	39	55
25	...	...	...	...	...	...	7	71	78	...	...	...	...	...	...	13,375	6,792	20,167
26	...	...	...	...	...	...	79	1,900	1,979	1,000	8,276	...	90	5,100	1,273	8,834	110,739	135,312
27	...	...	...	42	...	...	20	...	62	...	...	658	942	...	...	3,412	443	5,455
28	...	...	56	14	...	...	82	83	235	...	...	8,763	47	...	...	3,961	9,339	22,110
29	...	...	15,546	26,561	...	...	4,170	47,680	93,957	1,000	8,276	984,857	1,555,310	5,100	1,273	359,105	1,793,284	4,708,265

No. 19B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE
• for the Year ended 31st March 1899.

Charges at the Principal Ports of Rangoon, Calcutta, Madras, and Bombay.	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
Commissioner and Assistant Commissioner (a)	...	...	...	4,031	4,031
Establishment and Contingencies of ditto	...	...	...	5,405	5,405
Collectors, Deputy and Assistant (a)	2,344	5,308	2,716	6,351	16,719
Office and Wharf Establishment	5,403	(a) 16,961	4,661	10,401	37,426
Preventive Establishment	6,118	(a) 36,306	919	18,477	61,820
Appraising Establishment	2,250	(a) 8,364	2,333	7,995	20,942
Overtime Allowance	5,961	2,758	510	...	9,229
Contingent Charges	392	4,734	575	3,783	9,784
Add—Portion transferred from Salt (see page 34)	...	...	...	12,830	12,830
Total Charges at the Principal Ports	22,468	74,431	12,014	69,333	178,246
Charges at other Ports (vide details below)	8,530	4,143	12,187	11,738	36,598
TOTAL CHARGES IN INDIA . Rx.	30,998	78,574	24,201	81,071	214,844
CHARGES IN ENGLAND:					
Stores for India: Water Finders, etc.				£	65
EXCHANGE ON CHARGES IN ENGLAND				Rx.	33
TOTAL CUSTOMS CHARGES					214,942

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments (b)	Contingent Charges	TOTAL.
	Rx.	Rx.	Rx.	Rx.
Burma.				
Akyab	(a) 256	1,869	55	2,180
Bassein	(a) 256	820	18	1,100
Cyauk-Phyu	...	103	...	103
Aergui	...	363	6	369
Moulmein	(a) 703	3,178	72	3,953
Bandoway	...	28	...	28
Lawoy	...	469	9	478
Victoria Point	...	180	1	181
Maungdaw	...	133	5	138
Total, Burma	1,215	7,149	166	8,530
Bengal.				
Balasore	...	(a) 625	31	656
Chittagong	(a) 553	1,864	92	2,509
Cuttack	(a) 202	540	9	751
Dacca	...	59	21	80
Pooree	...	132	15	147
Total, Bengal	755	3,220	168	4,143
Madras.				
Ganjam	...	595	68	663
Godavery	...	901	150	1,051
Kistna	...	461	72	533
Madura	...	432	109	541
Malabar	...	2,021	303	3,224
Vellore	...	197	12	209
South Arcot	...	1,223	265	1,488
South Canara	...	1,248	84	1,332
Panjore	...	1,437	355	1,795
Pinnevelly	...	662	70	732
Vizagapatam	...	600	18	618
Chingliput	...	...	1	1
Total, Madras	...	10,677	1,510	12,187
Bombay.				
Sind Division	1,259	9,587	892	11,738
Total Charges at Other Ports . Rx	3,229	30,633	2,736	36,598

(a) Includes Exchange Compensation Allowance.
(b) Including Overtime Allowance.

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1899.

GOVERNMENT OF INDIA, FOR THE YEAR 1898-99.

REVENUE.	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.
CIVIL DEPARTMENT:										
Income Tax:										
Ordinary Collections	8,821	30,634	77,800	27,580	453,485	204,328	113,972	220,037	312,598	1,449,155
Deductions by Government from Salaries and Pensions	27,749	8,246	23,055	4,547	49,782	33,262	21,593	31,097	34,365	233,896
Deductions from Interest on Government Securities	42,208	97	197	28	1,472	3,087	1,451	7,300	16,236	72,076
Penalties	...	555	93	207	2,284	225	194	795	172	4,525
Recoveries from Surplus Profits of Railway Companies	6,468	...	412	...	558	...	...	597	14,157	22,192
Other items	...	...	...	...	1,410	...	4	...	1,050	2,464
License Tax (Pandhari)	...	7,601	...	...	...	...	...	...	...	7,601
TOTAL CIVIL DEPARTMENT	85,246	47,233	101,557	32,362	509,091	240,802	137,214	259,826	378,578	1,791,909
OTHER DEPARTMENTS:										
Income Tax.										
Deductions from Salaries and Pensions:—										
In Military Department	36,123	...	...	...	...	...	...	12,626	12,638	61,387
„ Public Works „	6,211	880	3,587	1,199	8,487	6,151	14,286	6,455	3,811	51,067
„ Post Office „	7,216	...	...	...	...	...	...	...	...	7,216
„ Telegraph „	8,627	...	...	...	...	...	...	...	...	8,627
„ Marine „	1,985	...	...	...	...	...	...	...	...	1,985
TOTAL OTHER DEPARTMENTS	60,162	880	3,587	1,199	8,487	6,151	14,286	19,081	16,449	130,282
TOTAL ASSESSED TAXES	145,408	48,113	105,144	33,561	517,578	246,953	151,500	278,907	395,027	1,922,191
Deduct—Refunds	924	255	509	44	2,312	2,649	711	1,927	1,830	11,161
NET REVENUE from ASSESSED TAXES	144,484	47,858	104,635	33,517	515,266	244,304	150,789	276,980	393,197	1,911,030
CHARGES.										
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES.	97	93	3,554	195	19,199	333	1,162	2,893	5,286	32,812

NO. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
Revenue from Timber and other Produce removed from the Forests by Government Agency:	<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>
Timber	22,301	9,094	302,929	2,780	978	30,704	63,016	16,208	49,537	497,547
Firewood and Charcoal	3,885	1,153	...	...	1,922	14,626	45,707	19,721	26,033	113,047
Bamboos	...	120	309	...	1	149	1,407	680	680	3,352
Sandal Wood	8,005	...	...	...	...	...	...	1,164	1,808	11,117
Grass and other minor Produce	373	574	34	203	10	1,198	256	4,727	6,508	13,883
	34,564	10,947	303,272	2,983	2,911	46,677	110,386	42,500	84,636	638,876
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	3,369	4,246	404,655	20,612	44,106	70,714	3,679	22,583	58,855	632,929
Firewood and Charcoal	797	426	11,791	1,075	24,610	5,054	3,630	28,001	21,849	97,832
Bamboos	153	177	18,602	619	5,074	8,041	379	16,281	8,062	57,358
Grazing and Fodder Grass	849	4,169	199	1,498	2,274	9,204	20,902	43,595	40,062	122,802
Other minor Produce	1,833	5,438	18,035	3,130	11,881	8,438	1,065	48,341	6,604	104,765
Forest Stamps	...	67,394	...	...	...	...	...	...	...	67,394
Commutation Fees	...	2,894	...	1,869	...	...	...	...	11	4,774
Other items	...	...	...	...	1,558	...	...	...	...	1,558
	7,050	84,714	453,282	28,823	89,593	102,051	29,655	158,801	135,443	1,089,442
Confiscated Drift and Waif Wood	5	204	26,911	901	1,111	2,075	2,706	1,194	749	35,946
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	29,724	2,755	...	1,269	...	...	1,281	35,029
Revenue from shared and private Forests	1,082	...	...	474	...	...	379	...	270	2,205
	1,082	...	29,724	3,229	...	1,269	379	...	1,551	37,234
Miscellaneous:										
Fines and Forfeitures	224	2	266	1	32	307	261	410	483	1,986
Refunds	78	264	341	59	197	105	52	...	591	1,747
Other Sources	403	3,349	21,293	3,822	3,337	4,260	3,914	8,147	6,002	54,637
	705	3,613	21,900	3,882	3,616	4,732	4,227	8,557	7,136	58,370
TOTAL FOREST REVENUE Rx.	43,406	99,510	835,89	39,818	97,231	156,804	147,443	211,052	229,515	1,859,868

EXPENDITURE.

GENERAL DIRECTION.

Salary of the Inspector General and Assistant Inspector General of Forests (a) 4,435
Establishment and Contingencies 3,891

TOTAL, GENERAL DIRECTION . Rx. 8,326

A.—CONSERVANCY AND WORKS.

Timber and other Produce removed from the Forests by Government Agency . . . 11,445
Ditto ditto ditto Consumers or Purchasers . . . 8
Confiscated Drift and Waif Wood 3
Revenue from Forests not managed by Government 38
Rent of leased Forests and Payments to Shareholders in Forests managed by Govern-
ment
Live Stock, Stores, Tools and Plant 2,485
Communications and Buildings 1,142
Demarcation, Improvement, and Extension of Forests :—
Charges incurred by Survey of India Department for Forest Surveys transferred
from Account No. 38c, page 88
Other Charges
Miscellaneous

TOTAL CONSERVANCY AND WORKS . Rx. 20,525

B.—ESTABLISHMENTS.

I.—Salaries.

Pay of Conservators (a)
Pay of Superior Officers (a)
Subordinate Forests and Depôt Establishments
Office Establishments
Deputation and Special Allowances
Payments to Officers of other Provinces

II.—Travelling Allowances.

Conservators
Superior Officers
Subordinate Forest and Depôt 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. 15,685

TOTAL EXPENDITURE IN INDIA . Rx. 44,536

CHARGES IN ENGLAND :

Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.
Stores for India : Fencing Materials, etc

EXCHANGE ON CHARGES IN ENGLAND

TOTAL FOREST EXPENDITURE . Rx. 990,731

(a) Includes Exchange Compensation Allowance.
(b) Includes Rs 15 on account of Forest School.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1899.

	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.
RECEIPTS:										
Fees for Registering Documents	1,557	6,573	7,435	5,438	141,124	35,163	25,301	106,876	59,600	389,067
Fees for Copies of Registered Documents	151	2,993	142	78	2,317	2,253	8,657	2,687	995	20,273
Miscellaneous	61	1,316	482	22	4,060	3,927	1,898	19,524	546	31,836
TOTAL, REGISTRATION RECEIPTS . Rx.	1,769	10,882	8,059	5,538	147,501	41,343	35,856	129,087	61,141	441,176
<i>Deduct—Refunds</i>	<i>...</i>	<i>6</i>	<i>2</i>	<i>17</i>	<i>603</i>	<i>23</i>	<i>21</i>	<i>349</i>	<i>393</i>	<i>1,414</i>
NET RECEIPTS under REGISTRATION . . .	1,769	10,876	8,057	5,521	146,898	41,320	35,835	128,738	60,748	439,762
CHARGES:										
Superintendence	...	857	...	...	5,401	349	...	3,270	777	10,654
District Charges	605	3,812	3,715	3,069	84,553	20,763	11,994	80,959	28,387	237,857 ^a
TOTAL CHARGES under REGISTRATION . Rx.	605	4,669	3,715	3,069	89,954	21,112	11,994	84,229	29,164	248,511

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES,
for the Year ended 31st March 1899.

INDIA GENERAL.										Rx.	Rx.	Rx.
Tribute from Amjeerah	.	.	.	.	.	.	.	.	.	3,440		
" Boondee	.	.	.	.	.	.	.	.	.	12,000		
" Banswara	.	.	.	.	.	.	.	.	.	2,744		
" Behat	.	.	.	.	.	.	.	.	.	140		
" Chirkhari	.	.	.	.	.	.	.	.	.	858		
" Doongurpoor	.	.	.	.	.	.	.	.	.	2,344		
" Holkar	.	.	.	.	.	.	.	.	.	605		
" Jodhpoor	.	.	.	.	.	.	.	.	.	9,800		
" Jeypoor	.	.	.	.	.	.	.	.	.	40,000		
" Jhallawar	.	.	.	.	.	.	.	.	.	8,000		
" Kotah	.	.	.	.	.	.	.	.	.	18,472		
" Kilcheepoor	.	.	.	.	.	.	.	.	.	1,218		
" Punnah	.	.	.	.	.	.	.	.	.	996		
" Paldeo	.	.	.	.	.	.	.	.	.	52		
" Rutlam	.	.	.	.	.	.	.	.	.	6,128		
" Sillana	.	.	.	.	.	.	.	.	.	2,082		
" Sirohee	.	.	.	.	.	.	.	.	.	688		
" Lawa	.	.	.	.	.	.	.	.	.	22		
" Shahpura	.	.	.	.	.	.	.	.	.	1,000		
Nizam's Government on account of Mahratta Chouth	.	.	.	.	.	.	.	.	.	10,811	121,400	
Contribution from Bhurtpur	.	.	.	.	.	.	.	.	.	2,150		
" " 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	.	.	.	.	.	.	.	.	.	3,682		
" Jowrah	.	.	.	.	.	.	.	.	.	14,903	17,985	
Contribution of Bhopal towards cost of Bhopal Levy	.	.	.	.	.	.	.	.	.	16,001		
Contributions towards cost of Malwa Bheel Corps:												
From Alirajpur	.	.	.	.	.	.	.	.	.	200		
" Amjeerah	.	.	.	.	.	.	.	.	.	1,966		
" Burwancee	.	.	.	.	.	.	.	.	.	422		
" Dhar	.	.	.	.	.	.	.	.	.	720		
" Jabooah	.	.	.	.	.	.	.	.	.	162		
" Bagade State	.	.	.	.	.	.	.	.	.	25		
" Jahat "	.	.	.	.	.	.	.	.	.	20		
										3,515	71,651	
Fees on Succession:												
Jhabua	.	.	.	.	.	.	.	.	.	485		
Sailana	.	.	.	.	.	.	.	.	.	900		
Baoni	.	.	.	.	.	.	.	.	.	503		
Taraon	.	.	.	.	.	.	.	.	.	117	2,074	
TOTAL INDIA GENERAL												195,185
CENTRAL PROVINCES.												
Tributes from various Petty State	.	.	.	.	.	.	.	.	.		26,201	
Fees on Succession:												
Nazarana payable by Patna State	.	.	.	.	.	.	.	.	.		1,530	
Do. by Nandgaon State	.	.	.	.	.	.	.	.	.		6,051	
TOTAL CENTRAL PROVINCES												33,782
Carried forward												228,967

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended
31st March 1899—*contd.*•

	Rx.	Rx.
brought forward		228,907
BURMA.		
Tribute from Shan States	33,318	
" Momeik State	1,300	
" Various Petty States	1,867	
TOTAL BURMA		36,485
ASSAM.		
Tributes from Ramrai	10	
Manipur	5,000	
TOTAL ASSAM		5,010
N.-W. PROVINCES AND OUDH.		
Tributes from various Petty States		1,000
PUNJAB.		
Tribute from Kapoorthalla	13,100	
" Chumba	380	
" Mandi	10,000	
" Sokeith	1,100	
" Various Petty States	3,243	
TOTAL PUNJAB		27,823
MADRAS.		
Tribute from Travancore	78,311	
" Bastar	200	
" Jeypur	100	
Peishkush from Laccadive Islands	1,138	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force	350,000	
" " Cochin for the maintenance of a Battalion of Native Infantry	20,000	
" " Travancore	1,332	
TOTAL MADRAS		451,090
BOMBAY.		
Tribute from Kathiawar	56,497	
Tributes from various Petty States	5,984	
Subsidy from the Kutch Government	18,695	
Contribution from Baroda State	37,335	
Contribution from Jagirdars, Southern Mahratta Country	9,656	
TOTAL BOMBAY		139,386
Fees on Succession :		
Madharao Krishnarao <i>alias</i> Daji Sahib Patwardhan, Jamkhandi State	28,241	
Jorabhai Gulabsingji of Sunth State, Rewakantha Agency	2,884	
Amirsinghji, Thakore of Gabat Taluka	94	
TOTAL TRIBUTES, ETC. . Rx.		909,701

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section B.—Interest.

Revenue *Rx.* 1,059,487.Expenditure *Rx.* 3,031,996.

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>
Interest . . .	24	Receipts	49	...	1,059,487	...
Interest on Debt, other than that charged to Railways and Irriga- tion Works . .	25	Expenditure	51	...	...	2,515,130
Interest on other Ob- ligations . . .	26	Expenditure	54	...	...	516,866
		TOTAL		...	1,059,487	3,031,996

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	- Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SOURCES OF INTEREST.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Loans and Advances.										
Imperial Loans and Advances, etc., set forth in Account No. 85, page 241	6,574	...	...	...	162,381	...	75	27,710	228,518	425,258
Provincial Loans and Advances set forth in Account No. 85A, page 249	...	15,232	4,139	2	32,933	48,459	26,137	25,687	39,030	191,619
Other Advances	1,320	...	...	...	...	...	...	...	318	1,638
Total Interest on Loans and Advances	7,894	15,232	4,139	2	195,314	48,459	26,212	53,397	267,866	618,515
Investments.										
Securities held by the Paper Currency Department, vide Account No. 30 D, page 70	347,042	...	...	...	...	...	...	...	...	347,042
Securities of Provincial Funds	54	363	...	49	2,797	2,260	112	5,158	6,123	16,916
Total Interest on Investments	347,096	363	...	49	2,797	2,260	112	5,158	6,123	363,958
Arrears due to the Government.										
Of Land Revenue	...	...	...	...	192	...	...	2,585	34	2,811
Of other Revenue	...	...	...	...	2	...	...	979	223	1,206

Of District Road Cess	...	...	...	...	4,646	...	...	...	...	4,646
Of Public Works Cess	...	...	...	...	4,612	...	...	...	...	4,612
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	12	39	...	51
Total Interest on Arrears due to Government	2	...	...	...	9,452	...	12	3,603	257	13,326
Sundry Accounts.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	386	...	...	...	...	...	...	...	98	484
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	17,063	...	...	...	...	...	...	...	...	17,063
Sundry Items	107	22	33	...	598	86	47	256	131	1,280
Total Sundry Accounts	17,556	22	33	...	598	86	47	256	229	18,827
TOTAL RECEIPTS IN INDIA . Rx.	372,548	15,617	4,172	51	208,161	50,805	25,383	62,414	274,475	1,014,626

RECEIPTS IN ENGLAND:

Interest realized from investment of Cash Balance	£ 29,078
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	789
	£ 29,867

EXCHANGE ON RECEIPTS IN ENGLAND Rx. 14,994

TOTAL INTEREST RECEIPTS Rx. 1,059,487

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 1899.

	Amount of Loan, 31st March 1899.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
RUPEE DEBT.				
<i>Loans bearing interest at 4½ per cent.:</i>				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1879, 7s. sterling per cent. portion	22,300	(a) 1,228	1,244	46,244
<i>Loans bearing interest at 4 per cent.:</i>				
Loan from Maharaja Scindia for State Railway	1,500,000	60,000	60,000	
Railway Loan from Nawab of Rampur	470,000	18,800	28,200	
Gwalior Loan of 1887	3,020,000	120,800	126,587	214,787
<i>Loans bearing interest at 3½ per cent.:</i>				
Loan of 1842-43	24,181,780	846,362	828,651	
Loan of 1854-55	32,098,610	1,123,451	1,071,296	
Transfer Loan of 1st May 1865	34,133,230	1,194,663	1,172,457	
Loan of 1879	4,727,620	165,467	165,690	3,238,094
<i>Loan bearing interest at 3 per cent.:</i>				
Loan of 1896-97	11,070,510	332,115	329,808	329,808
<i>Provincial Debenture Loans bearing interest at 4 per cent.:</i>				
Muttra-Hathras Light Railway Debenture Loan	1,180	47	40	
Cawnpore-Achneyra Railway Debenture Loan	240	10	(b) 163	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	84,100	3,364	(b) 3,964	4,167
<i>Paid in India on Loans in course of Discharge:</i>				
5½ per cent. Loan of 1859-60	...	...	5	
5 per cent. Loan of 1825-26	...	...	112	
4½ per cent. Transfer Loan of 1870	...	...	29	
4½ per cent. Loan of 1878	...	...	27	
Transfer Loan of 1879, 4½ per cent. portion	...	...	467	
4 per cent. Loan of 1832-33	...	...	12	
4 per cent. Loan of 1835-36	...	...	263	
4 per cent. Loan of 1842-43	...	...	1,472	
4 per cent. Loan of 1854-55	...	...	1,772	
4 per cent. Transfer Loan of 1st May 1865	...	...	2,834	
Reduced 4 per cent. Loan of 1879	...	...	776	
3½ per cent. Loan of 1853-54	...	...	79	
3½ per cent. Loan of 1893-94	...	...	2,514	
Cawnpore-Furukhabad Railway Debenture Loan	...	...	2	10,364
<i>Miscellaneous:</i>				
Government of India Stock Notes @ 4 per cent.	676	27	4	
Discount on Loans	...	...	62,633	
Brokerage and Commission on Conversion	...	...	12	62,649
TOTAL INTEREST ON RUPEE DEBT				Rx. 3,906,113
Carried forward				Rx. 3,906,113

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

(b) Includes Rx. 157 and Rx. 766 additional payments on account of Surplus Profits of the Cawnpore-Achneyra Railway and Cawnpore-Achneyra Section of the R. M. Railway, respectively.

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 1899—continued.

	Amount of Loan, 31st March 1899.	Annual Amount of Interest.	Amount of In- terest paid during the year.	TOTAL.
	£	£	£	
Brought forward Rx.				3,906,113
STERLING DEBT.				
India 3½ per cent. Stock	63,501,998	2,222,570	2,223,976	
India 3 per cent. Stock	42,125,884	1,263,777	1,264,428	
India 2½ per cent. Stock	11,892,207	297,305	222,446	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	11	
India 3½ per cent. Debentures	...	...	48,750	
India Bills	...	...	105,121	
East Indian Railway Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock	348,666	13,947	13,947	
South Indian Railway Debenture Stock	425,000	19,125	19,125	
Oude and Rohilkund Railway Debenture Stock	...	...	9,211	
			3,971,619	
Discount, Sinking Fund			(a) 20,037	
				3,991,656
TOTAL INTEREST ON STERLING DEBT £				
EXCHANGE ON PAYMENTS IN ENGLAND Rx.				2,003,900
				GRAND TOTAL . Rx. (b) 9,901,669

(a) Includes £17,700 charged to "Interest on Debt" and £2,337 charged to "State Railways—Interest on Debt."

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

Statement showing the Distribution of Charges for Interest.

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

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	-1,919,152	62,646	-1,856,506	4,159,685	753,914	4,913,599
Central Provinces	...	12,248	...	12,248	(c) 111,794	...	111,794
Burma	...	1,893	...	1,893	...	...	...
Assam	...	44	...	44	...	...	...
Bengal	...	24,477	...	24,477	...	245,697	245,697
North-Western Provinces and Oudh	...	40,224	...	40,224	(c) 21,283	313,083	334,366
Punjab	...	20,540	...	20,540	...	...	...
Madras	...	20,366	...	20,366	...	...	...
Bombay	...	37,368	...	37,371	...	...	...
Total India . . . Rx.	...	-1,761,992	62,649	-1,699,343	4,292,762	1,312,694	5,605,456
England £	2,788,166	...	17,700	2,805,866	(d) 1,185,790	...	1,185,790
Exchange . . . Rx.	1,399,721	...	8,886	1,408,607	595,293	...	595,293
TOTAL . Rx.	4,187,887	-1,761,992	89,235	2,515,130	6,073,845	1,312,694	7,386,539

TOTAL Rx. 9,901,669 as above.

(c) Charged to Interest chargeable against Companies on Advances.

(d) Includes £218,884 on account of Interest chargeable against Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of India, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1899, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1898.	Amount, 31st March 1899.	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 1823 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,351
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	303
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
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	37,380	37,380	4 and 5	2,016
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	7,162	7,162	4	287
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	1,375,426	1,399,530	6, 4, and 3½	80,180
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	9,287,298	9,428,004	3½ and 3½	274,504
State Railway Provident Institutions	(b) 196,444	207,863	3½ and 3½	7,168
Civil Engineers' Provident Fund	(b) 358,990	399,010	4	14,842
Postal Insurance and Life Annuity Funds	73,946	93,289	3½	2,880
Post Office Guarantee Fund	31,822	31,987	4	1,200
Regimental Savings Banks Deposits	76,879	65,316	3½	3,488
General Family Pension Fund	(a) 3,034	6,863	3½	120
Hindu Family Annuity Fund	1,832	3,213	3½	82
Bengal Christian Family Pension Fund	75	161	3½	7
Forest Officers' Provident Fund	10,175	17,383	4	540
<i>Miscellaneous.</i>				
Balances of Railway Funds	(b) 85,406	89,453	3½	2,618
Telegraph Fine Fund	1,209	1,282	3½	42
Miscellaneous Accounts	...	...	...	4
TOTAL	11,658,252	11,899,061		394,871
Carried forward . Rx.	11,658,252	11,899,061		394,871

(a) Shown under "North-Western Provinces and Oudh."

(b) 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 1899, etc.—continued.

	Amount, 1st April 1898.	Amount, 31st March 1899.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	Rx.	Rx.	Rx.
Brought forward	11,658,252	11,899,061		394,871
CENTRAL PROVINCES.				
<i>Savings Banks.</i>				
State Railway Provident Institutions . . .	3,137	3,099	3½ and 3½	250
Refunds	...	...		3
	3,137	3,099		253
ASSAM.				
<i>Savings Banks.</i>				
State Railway Provident Institutions . . .	(a) 1,069	1,128	3½ and 3½	36
BENGAL.				
<i>Savings Banks.</i>				
State Railway Provident Institutions . . .	123,775	135,657	3½ and 3½	4,566
<i>Miscellaneous.</i>				
Compensation for lands taken for Public Purposes . . .	...	...	...	29
Land Revenue collections refunded	...	...	...	601
Miscellaneous Accounts	...	...	...	2,757
Refunds	...	...	...	10
TOTAL	123,775	135,657		7,963
NORTH-WESTERN PROVINCES AND OUDH.				
<i>Special Loans.</i>				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(b)	(b)	(b)	220
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,474,552	1,474,280	6, 5, and 4	69,441
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment . . .	20,000	20,000	4	800
<i>Savings Banks.</i>				
State Railway Provident Institutions . . .	76,886	82,396	3½ and 3½	2,792
TOTAL	1,571,438	1,576,676		73,253
PUNJAB.				
<i>Special Loans.</i>				
Educational Funds	1,000	1,000	5	50
<i>Savings Banks.</i>				
State Railway Provident Institutions . . .	351,915	369,603	3½ and 3½	12,864
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	432
Refunds	...	...	...	239
TOTAL	352,915	370,603		13,585
MADRAS.				
<i>Special Loans.</i>				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	6
<i>Service Funds.</i>				
Military Assistant Surgeons' Fund	33,590	33,813	4	1,359
<i>Savings Banks.</i>				
State Railway Provident Institutions . . .	14,221	21,925	3½ and 3½	685
Regimental Savings Banks Deposits	16,703	24,793	3½	(c)
Forest Officers' Provident Fund	1,015	1,896	4	58
<i>Miscellaneous.</i>				
Land Revenue Collections refunded	...	...	...	1
Miscellaneous Accounts	...	...	...	291
Refunds	...	...	...	5
TOTAL	67,655	82,553		2,415
Carried forward	13,778,241	14,068,777		492,376

No. 26.—Account showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1899, etc.—continued.

	Amount, 1st April 1898.	Amount, 31st March 1899.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	Rx.	Rx.	Rx.
Brought forward	13,778,241	14,068,777		492,376
BOMBAY.				
<i>Special Loans.</i>				
Loans from the late King of Oudh	(a)	(a)	(a)	6,043
Educational Funds	91,155	91,155	5 and 6	1,321
Charitable Funds				3,540
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund (Widows' Branch)	183,553	192,770	6 and 3½	10,158
<i>Savings Banks.</i>				
Regimental Savings Banks Deposits	30,680	26,983	3½	1,001
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	11,830	12,202	3½	362
Local Fund Pension Fund	4,308	5,569	3½	163
Forest Officers' Provident Fund	2,509	3,854	4	129
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	1,636
TOTAL	324,035	332,533		24,353
TOTAL IN INDIA . Rx.	14,102,276	14,401,310		516,729
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India			£	91
EXCHANGE ON CHARGES IN ENGLAND			Rx.	46
GRAND TOTAL . Rx.				516,866

(a) Shown 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.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SERVICE FUNDS.										
Uncovenanted Service Fund	80,180	...	...	...	...	...	...	...	10,158	90,338
Other Service Funds	...	...	...	...	...	...	...	1,369	...	1,369
TOTAL SERVICE FUNDS . Rx.	80,180	...	...	...	...	...	...	1,369	10,158	91,707
SAVINGS BANKS.										
Post Office Savings Bank	274,504	...	...	...	...	...	...	...	...	274,504
State Railway Provident Institutions	7,168	250	...	36	4,566	2,792	12,864	685	...	28,301
Civil Engineers' Provident Fund	14,842	...	...	...	...	...	...	...	...	14,842
Forest Officer's Provident Fund	540	...	...	...	...	...	...	58	129	727
Regimental Savings Bank	3,488	...	...	...	...	...	...	...	1,001	4,489
Other Bank Accounts	4,298	...	...	...	...	...	...	...	525	4,823
TOTAL SAVINGS BANKS . Rx.	304,840	250	...	36	4,566	2,792	12,864	743	1,655	327,746

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section C.—Post Office, etc.

Revenue *Rx.* 3,072,819. Expenditure *Rx.* 2,865,880.

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	56	<i>Rx.</i> ...	<i>Rx.</i> 1,914,067	<i>Rx.</i> 1,725,413
Telegraph . .	28	Receipts	57	...	1,080,820	...
" . .	"	Expenditure	58	...	...	1,026,960
" . .	28A	Details of Message Revenue, Indian Telegraphs	59	702,744	...	...
" . .	28B	Details of Message Revenue, Indo-European Telegraphs	59	175,739	...	...
" . .	28C	Capital Cost of Indian Telegraph Lines	59	227,913	...	...
" . .	28D	Outlay on Construction of Telegraph Lines	60	164,737	...	...
" . .	"	Do. do. Lines under Agreement	60	7,989	...	...
" . .	28E	Details of Working and Maintenance of the Indian Telegraph Department	61	633,731	...	...
" . .	28F	Capital Cost of Indo-European Telegraph Lines	62	1,815	...	...
" . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance	63	52,469	...	...
" . .	28H	Do. do. Persian Section	64	23,542	...	...
Mint . .	29	Receipts and Charges	65	...	77,932	113,507
TOTAL				...	3,072,819	2,865,880

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of India, for the Year ended 31st March 1899.

RECEIPTS. India, General. IMPERIAL.										Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service										136,535		
Sale of Postage Stamps :												
Ordinary Stamps										1,150,279		
Service Stamps										269,367		
Mail Cart, Passenger, Parcel and Goods Service Receipts										32,614		
Receipts on account of Money Orders										315,872		
Receipts on account of British Postal Orders										415		
Fees and Petty Receipts										10,008		
Contributions from Native States										600		
Deduct—												
Amount of Postage received in India and paid to the Post Master General, London										5,897	1,915,691	
Payments to Colonial and other Foreign Administrations										4,144		
Refunds										852		
										10,893	1,904,798	
DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DAK RECEIPTS IN BENGAL.												
	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Provincial	...	403	...	...	...	...	754	...	...	1,157	1,157	
Local	...	...	...	...	1,891	...	6,221	...	...	8,112	8,112	
TOTAL	...	403	...	...	1,891	...	6,975	...	...	9,209		
TOTAL RECEIPTS OF THE POST OFFICE											Rx.	1,914,069
CHARGES. India, General. IMPERIAL.												
Direction :												
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office										(a) 9,272		
Office Establishment										6,174		
Allowances										2,178		
Supplies and Services										43		
Office Expenses										1,798		
											19,465	
Office of Account and Audit :												
Comptroller, Deputy Comptroller, and Assistant Comptrollers										4,573		
Office Establishment										42,739		
Allowances										423		
Supplies and Services										9		
Office Expenses										935		
											48,679	
Presidency and District Offices :												
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service										(a) 19,365		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors										(a) 77,967		
Office Establishments										655,035		
Allowances										51,306		
Supplies and Services										31,516		
Office Expenses										78,353		
											913,542	
Conveyance of Mails :												
Road Establishment										106,014		
Ferry and Boat Charges										2,883		
Contingent Road Charges and Allowances										9,991		
Bounty Money										276		
Payments to P. and O. Company for conveyance of Mails by non-contract vessels										147		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges.										62,003		
Railway Charges										801		
Special Train Hire										18,149		
Payments to State and other Railways										100,702		
											301,056	
Subsidies											61,468	
Discount on Sale of Postage Stamps											17,908	
Stationery and Printing											(b) 60,107	
Miscellaneous Charges of Post Office											6,222	
											1,428,447	
DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DAK CHARGES IN BENGAL.												
	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Imperial	3,564	...	...	...	...	...	...	...	...	3,568	3,568	1,435,015
Provincial	...	7,123	6,662	574	265	...	15,700	10,387	10,462	51,272	51,272	
Local	73	...	10,346	4,237	35,815	18,632	6,169	...	...	75,382	75,382	79
TOTAL	641	7,123	17,448	4,861	36,105	18,632	21,908	10,387	10,462	130,222	126,581	1,435,088
TOTAL CHARGES IN INDIA											Rx.	1,558,669
CHARGES IN ENGLAND :												
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										£	56,000	
Deputation Allowance and Expenses of the Indian Delegate to the Postal Congress at Washington										"	1,409	
											57,409	
Stores for India											53,604	
TOTAL CHARGES IN ENGLAND										£	111,013	
BALANCE ON CHARGES IN ENGLAND										Rx.	55,791	
TOTAL CHARGES OF THE POST OFFICE											Rx.	1,785,413

N.B.—The estimated amount of Sea-Postage retained by India is £4,646.

(a) Includes Exchange Compensation Allowance.

(b) Includes Rx. 19,087, 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 1899.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	Rx.	£	Rx.	Rx.	Rx.
<i>Imperial:</i>					
Message Revenue (Account No. 28A)	702,744	...	...	...	702,744
Rent of Wires and Instruments leased to Railways and Canals	153,956	...	...	...	153,956
Rent of Local and Private Lines	17,976	...	...	...	17,976
Royalties from Telephone Companies	1,951	...	...	...	1,951
Recoveries from Guarantors	104	...	...	...	104
Miscellaneous Revenue	4,454	...	...	...	4,454
TOTAL INDIAN TELEGRAPHS .	881,185	...	...	...	881,185
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
<i>Imperial:</i>					
Message Revenue (Account No. 28B)	187,503	—7,832	—3,932	...	175,739
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund	...	—20,738	—10,411	...	—31,149
Miscellaneous Revenue	991	5	3	...	999
TOTAL INDO-EUROPEAN TELEGRAPHS .	188,494	—28,565	—14,340	...	145,589
<i>Add—</i> Payments in England taken in reduction of receipts	...	35,982	18,064	...	54,046
TOTAL .	188,494	7,417	3,724	...	199,635
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,069,679	7,417	3,724	...	1,080,820
GRAND TOTAL .				1,080,820	
CHARGES.					
INDIAN TELEGRAPHS.					
<i>IMPERIAL:</i>					
<i>CAPITAL:</i>					
Telegraph Lines (Account No. 28C)	172,726	...	...	172,726	...
Buildings	495	...	...	495	...
Apparatus and Plant	9,578	...	...	9,578	...
Stores and other Suspense Accounts	—91,197	86,309	43,329	38,441	...
	91,602	86,309	43,329	221,240	...
<i>DEDUCT:</i>					
Receipts on Capital Account, &c.	1,980	...	...	1,980	...
TOTAL CAPITAL .	89,622	86,309	43,329	219,260	...
<i>REVENUE:</i>					
General Charges	132,960	4,036	2,026	...	139,022
Maintenance of Lines	117,208	...	...	...	117,208
Working and Maintenance of Signal Offices	378,779	...	...	...	378,779
Suspense Accounts	—1,278	...	...	...	—1,278
TOTAL REVENUE (Account No. 28E) .	627,669	4,036	2,026	...	633,731
TOTAL INDIAN TELEGRAPHS carried over .	717,291	90,345	45,355	219,260	633,731

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1899—continued.

	India.	England.	Exchange.*	Capital.	Revenue.
	Rx.	£	Rx.	Rx.	Rx.
Brought forward	717,291	90,345	45,355	219,200	633,731
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
<i>Persian Gulf Section:</i>					
Buildings (Account No. 28 F)	430	...	...	430	...
Stores and other Suspense Accounts " "	—8,734	6,121	3,073	460	...
TOTAL PERSIAN GULF SECTION .	—8,304	6,121	3,073	890	...
<i>Persian Section:</i>					
Buildings (Account No. 28 F)	724	...	...	724	...
Stores and Suspense Account " "	201	...	...	201	...
TOTAL PERSIAN SECTION .	925	...	...	925	...
TOTAL CAPITAL .	—7,379	6,121	3,073	1,815	...
REVENUE:					
<i>Persian Gulf Section:</i>					
General Charges (Account No. 28 G)	8,874	1,357	682	...	10,913
Cable Maintenance " "	18,932	...	...	...	18,932
Maintenance of Lines " "	2,243	...	...	...	2,243
Working and Maintenance of Signal Offices " "	18,122	...	...	...	18,122
Subsidies and Royalties " "	2,259	...	...	...	2,259
TOTAL PERSIAN GULF SECTION .	50,430	1,357	682	...	52,469
<i>Persian Section:</i>					
General Charges (Account No. 28 H)	8,305	507	254	...	9,066
Maintenance of Lines " "	6,290	...	...	...	6,290
Working and Maintenance of Signal Offices " "	8,186	...	...	...	8,186
TOTAL PERSIAN SECTION .	22,781	507	254	...	23,542
TOTAL REVENUE .	73,211	1,864	936	...	76,011
TOTAL INDO-EUROPEAN TELEGRAPHS .	65,832	7,985	4,009	1,815	76,011
ADD:— Payments in England taken in reduction of receipts	...	35,982	18,064	...	54,046
TOTAL .	65,832	43,967	22,073	1,815	130,057
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, Vic., C. 39	...	18,027	9,050	...	27,077
ZANZIBAR-MAURITIUS CABLE:					
Subsidy to the Eastern Telegraph Company	...	10,000	5,020	...	15,020
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	783,123	162,339	81,498	221,075	805,885
GRAND TOTAL .	...	...	...	1,026,960	

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

INDIAN TELEGRAPHS.		TOTAL.
Receipts:		<i>Rx.</i>
Sale of Telegraph Stamps		638,414
Postage Stamps on Messages		175,177
State (bearing) Messages, etc.		90,383
From other Telegraph Administrations		35,541
TOTAL		939,515
Deduct:		
Payments to other Telegraph Administrations		230,364
Refunds of Over-charges and Delivery Charges		6,407
TOTAL DEDUCTION		236,771
NET MESSAGE REVENUE		702,744

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

INDO-EUROPEAN TELEGRAPH.	India.	England	Exchange	TOTAL.
	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>
Receipts from Indian Telegraph Department	184,055	...	...	184,055
Cash collections in Gulf Section	3,414	...	...	3,414
Persian Section	34	7,412	3,721	11,167
TOTAL	187,503	7,412	3,721	198,636
Deduct:				
Payments to other Administrations	...	15,244	7,653	22,897
NET MESSAGE REVENUE	187,503	—7,832	—3,932	175,739

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1898-99.

	Depart- mental Expendi- ture.	Expendi- ture in other Depart- ments	TOTAL.	Previous years.	To end of year.
IMPERIAL:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Telegraph Lines:					
Departmental, Railway and Canal	164,737	...	164,737	4,759,205	4,923,942
Under Agreement	7,989	...	7,989	190,220	198,209
Gilgit Lines	...	...	...	14,285	14,285
Reconstruction of lines in Cashmere	...	...	...	1,283	1,283
Temporary Lines for military purposes	...	...	...	—5,675	—5,675
Total Telegraph Lines	172,726	...	172,726	4,959,318	5,132,944
Telegraph Buildings:					
Signal Offices	169	7,853	8,022	501,420	509,442
Quarters for Staff	...	...	...	1,324	1,324
Cable Houses and Tanks	...	...	...	4,018	4,018
Store Houses	326	800	1,126	40,296	41,422
Workshop Buildings	...	...	...	29,721	29,721
Buildings in Cashmere	...	...	...	1,060	1,060
Total Buildings	405	8,653	9,148	577,839	586,987
Apparatus and Plant					
Equipment of Signal Offices	9,640	...	9,640	231,503	241,143
Miscellaneous	—62	...	—62	17,044	16,982
Total Apparatus and Plant	9,578	...	9,578	248,547	258,125
Stores	38,833	...	38,833	305,448	344,281
Other Suspense Accounts	—392	...	—392	1,131	739
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
TOTAL	221,240	8,653	229,893	6,333,227	6,563,120
Deduct:					
Receipts on Capital Account, etc.	—1,080	...	—1,080	39,586	41,566
TOTAL CAPITAL IMPERIAL	219,260	8,653	227,913	6,293,641	6,521,554
PROVINCIAL:					
Telegraph Lines	...	...	...	5,237	5,237
Buildings	...	...	...	...	...
Apparatus and Plant	...	...	...	...	...
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL	219,260	8,653	227,913	6,298,878	6,526,791

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1898-99.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES.	Rx.	RAILWAY AND CANAL LINES.	Rx.
Arakan Division.		Bellary Division.	
Erecting a 600 lbs. per mile wire from Chittagong to Maungdaw	1,804	Constructing a line along the proposed Railway from Calicut to Baliapatam	2,160
Assam Division.		Bengal Division.	
Dismantling the Government wires and re-erecting them on the railway line from Gauhati to Chaparmukh	—1,503	Laying a cable across the Ganges from Deegah to Pakzaghah	—1,422
Reconstructing the line and adding extra wire from Dimapur to Kohima	3,878	Making Mogalsarai-Gya Railway telegraph line permanent, Mogalsarai to Gya	6,649
Erecting an extra wire on the line from Kohima to Manipur	1,683	Bombay Division.	
Reconstructing the line from Kohima to Manipur	4,284	Reconstructing the old line and altering alignment at Manmar Station from Manmar to Nandgaon	1,421
Bellary Division.		Constructing the line along new Railway and putting up second wire 31 miles long for Railway use from Barsi Road to Pandharpur	1,021
Putting up a wire along the Southern Mahratta Railway from Bangalore to Anantapur	1,138	Erecting the line for the Hyderabad-Godavary Valley Railway and transferring the wire now upon the road line from the road to Railway from Aurangabad to Jalna, etc.	2,322
Constructing the line from Meraj C. O. to Jamkhandi	1,157	Upper Burma Division.	
Bombay Division.		Constructing the line, etc., from Sedon (13th mile) to Nyaungkyaw	1,344
Reconstructing the old line from Poona to Dhond	2,356	Dacca Division.	
Upper Burma Division.		Constructing the line for the Railway from Bogra to Kaliganj	1,732
Special repairs to the line from Kendat to Tammu	2,977	East Coast Division.	
Dacca Division.		Erecting third Railway wire (and making permanent Barang to Cuttack) from Barang to Kharagpur, Bengal Nagpur Railway Extension	2,046
An extra wire on the line from Sara C. H. to Parbatipore	1,318	Erecting a wire for the use of Bengal Nagpur Railway Extension on existing Government supports and constructing new lines to Engineer's offices from Midnapur to Cuttack	—1,936
Extra wire on the line from Narculdanga to Damukdia	1,050	Madras Division.	
Laying a F. W. Cable across the Ganges from Damukdia to Sara	1,131	Erecting a third wire and making line permanent from Ennore to Gudur and also transferring 300 lbs. Railway wire from the Road to the Railway between Kavarapet and Gudur	2,032
Erecting a Co. B. wire from Bongaon to Satkhira	1,023	Oudh and Rohilkhand Division.	
East Coast Division.		Constructing a Railway telegraph line from Hardwar to Dehra Dun	1,783
Erecting a new line along East Coast Railway and Branch line etc., from Thadepelli Gudum to Vadapelli Cable House	2,515	Constructing a telegraph line along the Railway from Moradabad to Ghaziabad	4,185
Reconstructing the Road line along the railway near Nowpada and Humma Salt Pans	1,936	Punjab Division.	
Erecting wire from Midnapur to Cuttack	1,936	Constructing the line for Sirhind Canal from Bhawani to Teona	1,626
Punjab Division.		Ditto ditto from Bhawani to Allamwalla	1,443
Reconstructing the line and erecting one extra 600 lbs. wire from Gobra Junction to Khushalgarh	2,969	Extension of Sirhind Canal telephone system from Rashida to Mooltan	1,208
Reconstructing the line and adding two wires from Khushalgarh to Kohat	2,378	Constructing telegraph lines along the extension of the Lyallpur Khanewal Railway from Lyallpur to Toba Teksing and from Khanewal to Ravi Bridge	2,551
Constructing a second line of Telegraphs from Wazirabad to Rawalpindi	7,237	Rajputana Division.	
Erecting a second line of rail posts utilising existing sections of rail posts between Rawalpindi and Peshawar from Rawalpindi to Peshawar	4,982	Erecting an extra wire for the Cawnpore-Achnera Railway from Cawnpore to Achnera	2,096
Erecting one wire on the existing line <i>via</i> Lahore from Amritsar Junction to Wazirabad	1,086	Construction along Balotra Shadipalli Railway from Balotra to Balmere	2,223
Reconstructing the line and erecting two extra wires from Rawalpindi to Murree	1,404	Sind and Baluchistan Division.	
Reconstructing and erecting an extra wire on the line from Nalagarh to Simla	1,292	Constructing the line along Railway from Shadipalli to Chor	1,203
Erecting a wire on existing line forming part of wire from Delhi to Lahore from Doraha to Amritsar	1,302	TOTAL	35,687
Erecting an extra wire <i>via</i> Delhi-Umballa-Kalka Railway from Delhi, East Indian Railway Junction to Doraha Canal Bridge	2,097	Minor items, each costing less than Rx. 1,000	14,807
Rajputana Division.		Add—Share of Establishment	(a) 7,588
Constructing the line from Fatehpur to Jhun Jhun <i>via</i> Mundwa	1,216	Ditto Store Contingencies	1,199
Reconstructing the line from Marwar Junction to Palanpur	2,744	TOTAL RAILWAY AND CANAL LINES	59,371
Reconstructing the line from Palanpur to Sabarmati South Gate Junction	3,614	TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	164,737
Sind and Baluchistan Division.		LINES UNDER AGREEMENT.	
Erecting two 300 lbs. copper wires and one 600 lbs. iron wire and dismantling the existing road line from Hyderabad, Sind to Bareji Junction	1,826	Bengal Division.	
Constructing a telegraph line from Hindubagh to Killa Saifulla	1,211	Erecting Telephone Circuit between mills and their Agent's offices in Calcutta from Calcutta to Kankinara	2,812
Erecting a second wire on existing supports from Edwardeshabad to Kohat	1,016	Minor items, each costing less than Rx. 1,000	3,994
TOTAL	65,097	Add—Share of Establishment	(a) 1,021
Minor items, each costing less than Rx. 1,000	24,847	Ditto Store Contingencies	162
Add—Share of Establishment	(a) 13,492	TOTAL LINES UNDER AGREEMENT	7,989
Ditto Store Contingencies	1,030		
TOTAL DEPARTMENTAL LINES	105,360		

(a) Share of Establishment, Departmental Lines . . Rx. 13,492
Ditto ditto Railway and Canal Lines . . " 7,588
Ditto ditto Lines under Agreement . . " 1,021

As in Note (a), page 61 . . " 22,101

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1899.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Direction and Divisional Supervision	58,128	...	...	58,128
Account Office	2,555	...	...	2,555
Check Office and Traffic Office	1,472	...	...	1,472
Stores, Workshop and Electrician	3,917	...	...	3,917
OFFICE ESTABLISHMENTS:				
Direction	4,584	...	...	4,584
Divisional	5,951	3,275	26,143	35,369
Accounts	6,721	...	...	6,721
Message Check	6,803	...	...	6,803
Stores, Workshops and Electrician	3,803	...	...	3,803
SUBORDINATES:				
Sub-Assistant Superintendents	20,104	6,185	3,229	29,518
Foremen and Sub-Inspectors, &c.	2,007	7,683	...	9,690
Telegraph Masters and Signallers	1,859	738	193,979	196,576
Military Signallers	...	...	14,975	14,975
Line and Signal Office Establishments, &c.	...	19,862	1,201	21,123
Establishment, temporary	2,400	123	6,057	8,580
Total Salaries	120,303	37,866	245,644	403,813
Furlough Allowances, &c., paid in England	6,062	...	...	6,062
Allowances for special localities, &c.	7,915	1,642	32,697	41,354
Travelling Allowances	11,350	6,132	7,711	25,201
Total Salaries and Establishments	144,738	45,640	286,052	476,430
<i>Deduct—Charges to Capital:</i>				
Portion charged to Works { Lines (a) 22,101	22,165	...	...	22,165
Do. do. Buildings 64	590	173	2,328	3,091
Do. do. other Departments	5,235	...	...	5,235
Workshop Outturn (b) 5,235	27,990	173	2,328	30,491
NET CHARGE TO REVENUE	116,748	45,467	283,724	445,939
Payments to Postal Department for working Combined Offices	...	...	61,214	61,214
Apparatus and Plant	824	611	19,506	20,941
Repairs to Lines	...	70,004	...	70,004
Repairs to Buildings	...	68	...	68
Rent of Offices, &c.	145	476	2,739	3,360
Office Contingencies	2,561	582	10,523	13,666
Store Contingencies	5,204	...	...	5,204
Telegraph and Postage Stamps, etc.	...	...	1,073	1,073
Stationery and Printing	13,540	...	...	13,540
Suspense	—1,278	...	...	—1,278
	20,996	71,741	95,055	187,792
GRAND TOTAL	137,744	117,208	378,779	633,731
India <i>Rx.</i>	131,682	117,208	378,779	627,669
England £	4,036	...	...	4,036
Exchange <i>Rx.</i>	2,026	...	...	2,026

(a) See Note (a), page 60.

(b) Charged to Stores, Capital—item Rx. 38,833 in Account No. 28C, page 59.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1898-99.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
PERSIAN GULF SECTION:					
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 1898-99—*continued*.

	Departmental Expenditure	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward	...	...	...	824,443	824,443
<i>Telegraph Buildings:</i>					
Signal Offices	430	...	430	58,030	58,460
Quarters for Staff	...	...	...	2,856	2,856
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings	430	...	430	64,861	65,291
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	1,133	...	1,133	21,715	22,848
Other Suspense Accounts	—673	...	—673	1,167	494
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	460	...	460	71,477	71,937
<i>Deduct—</i>	890	...	890	960,781	961,671
Receipts on Capital Account	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION	890	...	890	955,180	956,070
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
<i>Telegraph Buildings:</i>					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	724	...	724	15,155	15,879
Total Buildings	724	...	724	19,675	20,399
Other Suspense Accounts	201	...	201	586	787
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>	925	...	925	182,414	183,339
Receipts on Capital Account	...	...	...	410	410
TOTAL PERSIAN SECTION	925	...	925	182,004	182,929
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	1,815	...	1,815	1,153,583	1,155,398

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

	General Charges.	Cable Main- tenance.	Line Main- tenance.	Signalling.	TOTAL
GULF SECTION:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
London Office, including Constantinople Office	352	...	...	...	352
Gazetted Officers:					
Direction and Supervision	4,904	...	...	...	4,904
Engineering and Electrician	597	3,922	...	...	4,519
Message Check Office and Traffic Office	...	...	...	799	799
Office Establishments:					
Direction	710	...	...	...	710
Message Check	...	...	...	597	597
Accounts	848	...	...	...	848
Stores, Workshops and Electrician	141	...	...	156	297
Subordinates:					
Signallers, &c.	...	...	...	10,958	10,958
Workshop Foreman	...	...	...	679	679
Cable Establishment	...	1,615	...	...	1,615
Cable Steamer Establishment	...	1,752	...	...	1,752
Medical Establishment	466	...	...	...	466
Line and Signal Office Establishment	...	...	1,270	822	2,092
TOTAL	8,018	7,289	1,270	14,011	30,588
Temporary Establishment	...	86	...	214	300
Furlough Allowances, &c., paid in England	1,686	...	...	...	1,686
Travelling Allowances	564	134	...	404	1,102
Allowances for special localities	...	59	...	336	395
Total Salaries and Establishment	10,208	7,508	1,270	14,005	34,071
Payments to Postal Department for working combined offices	...	...	...	48	48
Stationery and Printing	408	...	...	...	408
Repairs of Lines, Offices and Cables, &c.	...	4,781	973	698	6,452
Expenses of the <i>Berne Bureau</i>	...	...	...	55	55
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	4,561	...	...	4,561
Provision for Crew	...	1,998	...	...	1,998
Store-keeping	39	...	...	...	39
Office Contingencies, &c.	198	24	...	1,852	2,074
TOTAL	645	11,364	973	3,157	16,139
Subsidies to Chiefs	10,913	18,932	2,243	18,122	50,210
GRAND TOTAL	2,259	...	...	...	2,259
GRAND TOTAL	13,172	18,932	2,243	18,122	52,469
India	<i>Rx.</i> 11,133	18,932	2,243	18,122	50,430
England	<i>£</i> 1,357	...	...	...	1,357
Exchange	<i>Rx.</i> 682	...	...	...	682

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

	General Charges.	Line Maintenance.	Signalling.	TOTAL
PERSIAN SECTION—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
London Office	175	...	...	175
Salaries:				
Gazetted Officers:				
Direction and Supervision	4,227	...	...	4,227
Medical Officers	1,512	...	...	1,512
Carried forward	5,739	...	...	5,739
	175	...	...	175

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	175	...	...	175
PERSIAN SECTION— <i>contd.</i>	5,739	...	...	5,739
Office Establishments:				
Direction	474	...	...	474
Accounts	424	...	...	424
Stores	39	...	...	39
Medical	27	...	...	27
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	(a) 1,961	...	1,961
Signallers, &c.	...	...	6,050	6,050
Line and Signal Office Establishment	...	1,059	326	1,385
Total Salaries	6,703	3,020	6,496	16,219
Temporary Establishment	...	...	16	16
Furlough Allowances, &c, paid in England	586	...	...	586
Allowances for special localities, &c.	173	625	407	1,205
Travelling Allowances	835	1,193	121	2,149
Total Salaries and Establishment	8,472	4,838	7,040	20,350
Rewards for passing examinations in languages	36	...	...	36
Stationery and Printing	117	...	...	117
Repairs, &c., of Lines and Buildings	56	1,414	473	1,943
Office Contingencies	373	38	646	1,057
Store-keeping	12	...	...	12
Expenses of the <i>Berne Bureau</i>	...	...	27	27
	594	1,452	1,146	3,192
GRAND TOTAL	9,066	6,290	8,186	23,542
India Rx.	8,305	6,290	8,186	22,781
England £	507	...	...	507
Exchange Rx.	254	...	...	254

(a) Includes pay of the Officer in charge of Meshed line.

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1899.

	Calcutta.	Bombay.	TOTAL.	
RECEIPTS.	Rx.	Rx.	Rx.	
Seignorage on Silver	...	49,013	49,013	
Assay Fees	...	54	54	
Gain on Coinage Operations	90	21,352	21,442	
Sale of old Stores and Materials	3	222	225	
Miscellaneous Receipts	4,594	2,584	7,178	
TOTAL, INDIA . Rx.	4,087	73,225	77,912	77,912
ENGLAND—				
Proceeds of sale of Indian Coins sent to this country for assay			£	13
EXCHANGE ON RECEIPTS IN ENGLAND			Rx.	7
TOTAL RECEIPTS UNDER THE HEAD "MINT" . Rx.				77,932
CHARGES.	Calcutta.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	
Establishment and Contingencies :				
Direction and Office	6,613	5,452	12,065	
Bullion Establishment	1,368	...	1,368	
Operative Establishment	5,866	9,216	15,082	
Assay Establishment	4,071	5,606	9,677	
Office Expenses	2,854	3,493	6,347	
	20,772	23,767	44,539	
Loss on Coinage :				
Loss of Weight in coining Silver	597	...	597	
Loss on melting Remittances	2,435	...	2,435	
Cost of Copper Alloy	5	...	5	
Value of Gold Silver and Copper used for Contin-	10	9,735	9,745	
gent purposes	5,707	...	5,707	
Difference between Mint and Bazar value of Silver	8,751	9,735	18,489	
Loss on Copper Coinage	38,578	...	38,588	
Purchase of Local Stores :				
Cost of Country Coal, Oil, etc.	2,486	3,974	6,460	
TOTAL, INDIA . Rx	70,600	37,476	108,076	108,076
CHARGES IN ENGLAND—			£	
Cost of assay of Indian Coins			26	
Stores for India			3,590	3,616
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,815
TOTAL CHARGES UNDER THE HEAD "MINT" Rx				113,507
Add—Charges on account of the Mint falling under	Calcutta.	Madras. (a)	Bombay.	TOTAL.
other Heads of Service, viz. :—	Rx.	Rx.	Rx.	Rx.
. Pensions and Gratuities to Mint Servants	1,138	125	1,700	2,963
Value of Stationery supplied	76	...	14	90
Value of Printing executed by Government Press	37	...	110	147
Note.—This does not include Absentee and Pension Allowances in England.	1,251	125	1,824	3,200
Estimated Value of Mint Buildings on 31st March 1899	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.
Rupees	...	...	4,179,600	(b) 417,960	4,179,600	417,960
Half Rupees	2,056,987	102,849	457,862	(c) 22,893	2,514,849	125,742
Quarter Rupees	1,329,752	33,244	2,055,952	51,399	3,385,704	84,643
Eighth Rupees	4,013,090	50,164	1,588,480	19,856	5,601,570	70,020
COPPER :						
Quarter-Annas	12,118,400	18,935	6,400,000	(d) 10,000	18,518,400	28,935
Half-Pice	12,940,403	10,110	...	...	12,940,403	10,110
Pie-Pieces	13,881,600	7,230	...	...	13,881,600	7,230
Straits one-fourth Cents	1,600,000	900	...	...	1,600,000	900
Ceylon half Cents	4,000,000	2,000	...	...	4,000,000	2,000
Ceylon one-fourth Cents	160,000	40	...	...	160,000	40
	52,100,232	225,472	14,681,894	522,108	66,782,126	747,580

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

(b) Includes Kashmere and Bhopal re-coinage Rx. 181,801 and Rx. 236,159 respectively.

(c) Kashmere re-coinage.

(d) Coined for the British East Africa protectorate.

C.—Post Office, etc.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS 1898 99.

Section D.—Civil Departments.

Revenue *Rx.* 1,726,540. Expenditure *Rx.* 15,731,303.

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	68	...	...	1,960,684
"	30B	Details of Charges under Secretariats . .	69	411,386	...	...
"	30C	" " Tour Charges . .	69	48,240	...	...
"	30D	Net Receipts in the Paper Currency Department	70	277,661	...	...
Law and Justice	31A	Receipts	71	...	677,416	...
"	31B	Expenditure	72	...	...	4,102,947
"	31C	Details of Charges under High Courts, &c. .	73	311,652	...	...
"	31D	" " Civil and Sessions Courts	73	1,312,370	...	...
"	31E	" " Criminal Courts . .	73	1,161,291	...	...
"	31F	" " Jails	74	891,205	...	...
"	31G	" " Convict Charges . .	74	136,847	...	...
Police	32A	Receipts	75	...	436,204	...
"	32B	Expenditure	75	...	...	4,180,717
Marine	33A	Receipts	76	...	190,663	...
"	33B	Expenditure	79	...	...	643,649
Education	34A	Receipts	81	...	230,848	..
"	34B	Expenditure	81	...	...	1,598,557
Ecclesiastical	35	Expenditure	82	...	...	170,934
Medical	36A	Receipts	83	...	86,326	...
"	36B	Expenditure	83	...	...	1,616,665
Political	37	Expenditure	85	...	...	903,037
Scientific and other Minor Departments	38A	Receipts	86	...	105,083	...
"	38B	Expenditure	87	...	...	554,113
"	38C	Details of Survey Charges	88	165,585	...	...
		TOTAL	...	...	1,726,540	15,731,303

No. 30A.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1899

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	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,030	..	..	..	..	..	..	..	..	25,030	
Salaries of Governors	..	..	..	..	..	..	..	12,000	12,000	24,000	
" of Lieutenant-Governors	..	..	9,600	..	9,728	12,193	9,600	..	..	41,121	
" of Chief Commissioners	..	5,161	..	4,977	..	..	..	..	..	10,128	
" of Commissioner in Sindh including Salary, Establishments, etc.	..	..	..	..	..	..	..	12,655	12,655	12,655	
Staff and Household Charges	20,195	775	2,506	1,103	4,732	3,416	2,130	(1) 13,549	(2) 23,604	72,503	
Durbar Fund	20,600	..	..	..	..	..	..	..	..	20,600	
Executive Council	39,585	..	..	..	..	..	324	13,453	13,878	67,240	206,092
Legislative Council	7,841	..	969	..	2,994	602	22	1,677	4	14,112	
Military Secretary: Salaries, Establishment, etc.	46,146	..	..	..	..	..	..	..	..	46,496	
Public Works Secretary: Salaries, Establishment, etc.	27,708	..	..	..	..	..	..	..	..	27,703	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30B)	149,528	13,950	26,742	11,300	61,113	32,605	26,792	35,964	53,401	411,386	
Tour Charges (as per Details in Account No. 30C)	26,525	2,359	1,181	514	3,805	6,733	6,486	151	490	48,240	615,382
Salaries, Establishment, and Contingencies of:											
Board of Revenue	..	..	..	..	27,923	26,975	796	18,249	..	73,943	
Financial Commissioner	325	..	10,775	..	..	..	16,272	..	..	27,322	
Inspector General of Stamps, Registration, and Excise	..	2,676	..	4,998	..	4,710	6,018	..	5,133	27,535	
Commissioners: Salaries, Establishments, etc.	128	21,625	42,771	5,693	60,243	47,989	35,785	..	28,032	242,506	367,716
Salaries, Establishment, and Contingencies of:											
Comptroller General, Accountants General and Comptrollers	41,061	11,029	28,243	5,663	35,846	28,258	16,606	26,084	27,603	220,463	
Accountant General, Public Works Department	21,371	..	..	..	..	..	..	..	..	21,371	
Paper Currency Department (vide Acct. No. 30D)	11,409	..	2,757	..	..	1,239	1,301	3,231	9,244	29,321	
Reserve Treasury	609	..	..	..	..	..	..	53	..	1,047	
Allowances to Presidency Banks	18,575	..	..	..	..	..	..	2,796	4,716	26,087	298,289
General Establishment of Local Funds (including Wards Establishment)	132	3,394	391	278	22,779	7,297	14,400	34,209	11,160	93,950	93,950
TOTAL CHARGES IN INDIA . Rx.	457,336	60,879	125,936	34,526	229,193	172,067	137,105	161,771	203,616		1,581,429
CHARGES IN ENGLAND:										£	
Salaries of the Secretary of State and Council for India and Establishment										128,990	
Auditor and Assistants, under the Government of India Act, 1858, s. 52										6,331	
Store Department: Wages of artificers and labourers, etc.										22,436	
Bank of England and Bank of Ireland for management of debt										49,078	
Law Charges										331	
Postage of Despatches to and from India										662	
Books and Newspapers supplied to India, not invoiced as Stores										614	
Telegrams to India										5,429	
Expenses of cataloguing the Records of the India Office										841	
Passage and Outfit Allowance of the Governor-General of India										3,500	
Passage of Officers on the Staff of the Governor-General proceeding to India										165	
Passage and Outfit Allowance of two Members of the Council of the Governor-General										600	
Expenses of the Officer in charge of the Records of the Government of India while making researches among the Records at the India Office										6	
Office Contingencies										12,287	
Stores for India:										231,170	
Currency Notes, etc.										20,326	252,496
EXCHANGE ON CHARGES IN ENGLAND . Rx.											126,759
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.											1,960,684

(1) Includes, Rx. 8,982 and Rx. 9,100 Expenditure from Contract Allowances in Madras and Bombay, respectively.

No. 30B.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1899.

INDIA, GENERAL.											
Secretariats :										<i>Rx.</i>	<i>Rx.</i>
Legislative Department										16,107	
Financial Department										30,603	
Home Department										30,729	
Foreign Department										42,533	
Revenue and Agricultural Department										18,736	
Director General of Statistics										6,566	
Translator's Department										731	
Officer in charge of the Records of the Government of India										3,523	
CENTRAL PROVINCES.											149,528
Secretaries to the Chief Commissioner.											
Salaries, Establishment, and Contingent Charges—											
General Department										8,907	
Revenue Department										5,043	
BURMA											13,950
Salaries, Establishment, and Contingent Charges :											
Public Department										22,510	
Translator's Department										4,227	
ASSAM.											26,743
Secretaries to the Chief Commissioner.											
Salaries, Establishment and Contingent Charges											11,320
BENGAL.											
Secretaries to Government :											
Judicial and Political Departments										17,740	
Revenue and General Departments										14,370	
Financial and Municipal Departments										14,524	
Marine Department										1,377	
										48,011	
Allowance and Contingent Charges										(a) 8,967	
Translator's Department										2,791	
Librarian's Department										1,374	
NORTH-WESTERN PROVINCES AND OUDH.											61,143
Secretaries to Government											
Salaries, Establishment, and Contingent Charges											32,655
PUNJAB.											
Secretaries to Government :											
Salaries, Establishment, and Contingent Charges											26,592
MADRAS.											
Secretaries to Government :											
Public, etc., Departments										14,328	
Revenue Department										11,923	
Translator's Department										3,010	
Local and Municipal Department										6,703	
Other Establishments and Services										..	
BOMBAY.											35,964
Secretaries to Government :											
Political, Secret, Judicial, Educational, and Legislative Departments										17,812	
Revenue, Financial and General Departments										14,610	
Separate Department										1,827	
Translator's Department										3,979	
General Educational, Marine, etc., Departments										13,694	
Secretariat Record Office										1,569	
											53,491
TOTAL CHARGES UNDER SECRETARIALS, ETC.										<i>Rx.</i>	411,386

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

No. 30C.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1899.

	India, General.	Central Provinces	Burma	Assam.	Bengal	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Tour and Extra Allowances to										
Clerks and Servants	123	..	..	..	116	..	133	..	..	372
Travelling Allowances	5,627	899	1,173	297	..	505	459	151	254	9,365
Special Train	1,601	..	..	..	164	682	305	..	..	2,752
Posting Bullock Train and Rail- way Train hire	684	..	..	62	900	1,907	944	..	..	4,497
Purchase and Repair of Tents, and Camp Establishment and Furniture	5,411	1,421	..	55	720	1,379	2,461	..	..	11,447
Temporary Establishment	377	..	..	3	..	..	..	..	..	380
Miscellaneous	12,702	39	8	87	1,005	2,260	2,184	..	242	19,437
TOTAL TOUR CHARGES . . Rx.	26,525	2,359	1,181	504	3,805	6,733	6,486	151	496	48,240

No. 30D.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1899.

RECEIPTS.		Rx.	Rx.
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XXI of 1896—see Account No 24, page 48, Interest Receipts.		347,042	
Miscellaneous Receipts		1,265	
TOTAL RECEIPTS		Rx.	348,307
Note.—Amount of Securities held on the 31st March 1899 was as follows —			
		Amount.	Cost Price.
		R	R
3½ per cent.		8,15,95,000	8,00,00,000
3 "		2,04,80,500	1,99,00,040
TOTAL R		10,20,81,500	9,99,00,040
CHARGES.		Rx.	
Charges in the Department—			
Salaries and Establishment Charges		26,526	
Travelling Allowances		204	
Purchase of Stationery		8	
House, Lighting, Police, and Water Rates		430	
Service Telegrams		110	
Purchase of Service Stamps		411	
Cost of Chests, Bags, and Locks		180	
Dead Stock (Cost of Office Furniture, etc.)		58	
Freight on Note Forms paid in India		52	
Charges for Remittance		61	
Contingencies		1,281	
As in Acct. No. 30A		Rx.	29,321
Charges in other Departments—			
Salary		335	
Pensions and Gratuities		1,281	
Cost of Note Forms received from England, including freight		37,960	
Value of Stationery supplied		432	
Value of Printing executed by Government Press		647	
Repairs of Buildings and other Public Works Charges connected with the Department		670	
		41,325	
TOTAL CHARGES		Rx.	70,646
NET PROFIT IN 1898-99		Rx.	277,661

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
<i>Courts of Law :</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Sale-proceeds of Unclaimed and Escheated Property	2,444	1,464	2,002	764	3,128	1,862	1,525	1,157	2,262	16,608
Court Fees realized in Cash	133	2,987	36	144	5,345	12,327	638	2,203	978	24,791
General Fees, Fines, and Forfeitures	4,403	7,785	41,220	9,442	67,415	29,995	32,370	76,957	31,192	300,779
Pledership Examination Fees	...	108	...	394	5,335	998	...	665	27	7,527
Miscellaneous Fees and Fines :										
Record Room Receipts	...	...	4,793	...	27	206	2,148	...	3,670	10,844
Other Receipts	...	168	100	12	16	1	3,132	786	133	4,348
Miscellaneous	7	126	202	77	1,412	212	41	502	1,387	3,966
TOTAL COURTS OF LAW	6,987	12,638	48,353	10,833	82,678	45,601	39,854	82,270	39,649	368,863
<i>Jails :</i>										
Sale-proceeds of Jail Manufactures	978	22,408	39,255	1,255	97,848	31,423	16,202	39,659	9,885	258,913
Convict Receipts at Port Blair	26,318	...	...	...	...	...	...	...	...	26,318
Hire of Convicts	113	7	1,771	3,166	44	1,874	659	1,738	4,081	13,453
Other Jail Receipts	1,001	27	1,618	28	1,376	2,267	617	733	2,202	9,869
TOTAL JAILS	28,410	22,442	42,644	4,449	99,268	35,564	17,478	42,130	16,168	308,553
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	35,397	35,080	90,997	15,282	181,946	81,165	57,332	124,400	55,817	677,416

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	<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>
Salaries, Establishments and Contingencies of:—	...	...	...	...	110,338	43,201	...	57,031	64,039	274,609
High Courts (as per details in Account No. 31C)	...	...	...	...	...	...	37,043	...	...	37,043
Chief Court (as per details in Account No. 31C)	578	5,749	12,928	...	...	17,611	...	...	4,412	41,278
Judicial Commissioner	...	...	7,491	...	...	...	...	...	...	7,491
Recorder's Court	327	390	5,887	960	33,520	13,594	11,969	18,272	20,385	105,304
Law Officers	...	...	...	...	...	...	...	176	320	496
Administrator General	...	...	...	...	...	...	...	...	...	...
Civil and Sessions Courts (as per details in Account No. 31D)	7,990	11,472	14,901	20,433	469,803	240,719	115,011	243,384	188,357	1,312,070
Criminal Courts (as per details in Account No. 31E)	14,930	72,300	190,072	38,431	246,953	187,354	161,444	118,465	131,342	1,161,291
Coroner's Court	...	...	...	...	767	...	...	...	1,160	1,927
Presidency Magistrate's Court	...	...	...	...	6,547	...	...	4,710	7,944	19,201
Courts of Small Causes	403	3,387	3,899	...	16,352	8,150	2,628	9,326	24,783	68,928
Pledership Examination Charges	...	31	...	21	1,601	992	...	933	28	3,606
Refunds	1,808	1,283	7,594	863	7,470	4,321	4,626	9,032	2,493	39,490
TOTAL COURTS OF LAW	26,036	94,612	242,772	60,708	893,351	515,942	332,721	461,320	445,263	3,072,734
Jails:										
Jails (as per details in Account No. 31F)	6,375	57,918	115,780	12,842	255,818	160,659	104,339	118,818	78,656	891,205
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	136,847	...	...	...	...	...	...	...	...	136,847
Convict Charges at Straits Settlements	466	...	...	...	...	...	...	...	...	466
Refunds	...	8	...	16	114	142	13	5	...	303
TOTAL JAILS	143,688	57,926	115,780	12,858	255,932	160,801	104,357	118,823	78,656	1,028,821
TOTAL CHARGES IN INDIA . Rx.	169,724	152,538	358,552	73,566	1,129,283	676,743	437,078	580,152	523,919	4,101,555
CHARGES IN ENGLAND:									£	
Passage and Outfit Allowance of two Judges of the High Courts									600	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, etc.									194	
Stores for India: for Port Blair									794	
									133	
TOTAL CHARGES IN ENGLAND . Rx.									£	927
EXCHANGE ON CHARGES IN ENGLAND										465
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.										4,102,947

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1899.

	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges (a)	58,100	28,276	25,527	23,249	32,403	172,555
Appellate Branch: Salaries, Establishments and Contingencies	30,852	14,925	11,516	28,782	10,937	139,097
Original Branch: Salaries, Establishments and Contingencies	21,386	...	..		20,699	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT } Rx.	110,338	43,201	37,043	57,031	64,039	311,652

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs (a)	4,012	9,888	9,521	7,579	228,212	121,644	63,005	103,630	86,100	633,591
Establishment	1,448	899	2,358	6,559	108,906	54,901	16,385	66,804	57,378	315,638
Ditto, Judicial Record	...	...	...	...	...	8,225	...	...	...	8,225
Service of Processes	2,138	...	467	4,836	83,138	45,237	23,624	60,715	30,994	251,149
Travelling Allowances	138	509	541	126	2,595	1,792	1,829	940	3,161	11,040
Diet of Witnesses	1	...	1,528	115	2,745	3,087	...	4,820	4,804	17,199
Service Postage	22	75	91	95	3,125	1,364	5,228	1,035	2,061	13,096
Other Contingent Charges	231	101	395	1,123	41,082	4,469	4,940	5,422	3,769	61,532
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS. } Rx.	7,990	11,472	14,901	20,433	469,803	240,719	115,011	243,384	188,357	1,312,070

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1899

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part (b) of Salaries of Magistrates and Deputy Commissioners. (a)	2,514	16,118	32,734	9,738	51,993	54,816	33,241	11,553	27,855	240,562
Part (b) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	2,914	18,235	57,977	14,063	93,678	64,160	40,844	43,307	55,510	390,688
Salaries of Cantonment, City, and Railway Magistrates, etc. (a)	3,757	1,617	2,417	...	2,605	13,000	11,192	990	8,214	44,692
Establishments	4,143	18,399	38,530	8,346	51,851	30,119	39,743	40,841	14,234	246,206
Travelling Allowances	553	2,150	11,473	1,578	11,155	6,810	6,753	7,854	12,174	60,505
House-rent and other Allowances	120	...	405	239	446	...	...	81	...	1,357
Diet and Road Money to Witnesses and accused persons.	62	2,045	20,229	264	4,135	7,182	10,385	6,869	7,603	58,774
Service of Processes	...	9,866	19,747	947	11,007	...	...	...	...	41,567
Service Postage	214	1,100	1,925	653	2,519	1,858	9,358	157	3,867	21,741
Other Contingent Charges	1,037	2,680	4,575	2,603	17,504	8,509	9,923	6,813	1,114	54,818
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	987	987
Deduct—Recoveries	390	...	...	...	...	...	...	...	216	606
TOTAL CHARGES UNDER CRIMINAL COURTS. } Rx.	14,930	72,300	190,072	38,431	246,953	187,354	161,444	118,465	131,342	1,161,291

(a) Including Exchange Compensation Allowances
 (b) The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1899.

	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspection and General Superintendence	...	...	1,777	...	5,458	3,544	4,091	3,672	1,228	19,770
Presidency Jails	...	...	...	...	10,738	...	..	7,888	7,315	25,941
Central Jails	...	26,638	48,896	...	62,167	52,845	19,535	38,796	23,635	272,512
District Jails	4,911	12,441	33,658	10,031	63,807	76,359	51,238	20,662	22,673	295,780
Subsidiary Jails	910	648	7,149	1,788	13,896	6,225	6,873	11,825	4,852	54,166
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	10,212	...	7,977	18,189
School of Industry	...	1,117	1,427	...	4,861	919	179	...	2,779	11,182
Charges for Moving Prisoners	...	790	2,777	234	4,749	3,865	2,389	3,608	2,273	20,685
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	235	235
Jail Manufactures	554	16,284	20,096	789	70,142	16,902	9,822	32,367	5,789	172,745
TOTAL CHARGES UNDER JAILS Rx.	6,375	57,918	115,780	12,842	235,818	160,659	104,339	118,818	78,656	891,205

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1899.

INDIA, GENERAL.	Rx.
Salary and Establishment of the Superintendent, including Judicial Establishment	12,868
Police Establishment	13,946
Medical, Commissariat, and other Establishments	13,884
Ecclesiastical Establishment, Chaplain	946
Commissariat Supplies	49,777
Stores, Clothing, Tools, etc.	25,105
Passage and Subsistence Money to Convicts	11,085
Freight	8,802
Miscellaneous Contingencies	420
Refunds	14
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC. . Rx.	136,847

No. 32A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1899.

	India, General	Central Provinces	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RECEIPTS.										
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	598	2,842	214	8,057	2,479	2,736	1,870	18,980	37,776
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	91	16,198	88	860	6,639	57,849	42	6,504	88,271
Recoveries on account of Presidency Police	...	...	...	...	10,208	...	...	3,328	17,547	31,083
Recoveries on account of Village Police	...	...	...	279	36,164	...	...	...	...	38,643
Fees, Fines, and Forfeitures	1,395	16,348	19,704	10,624	52,853	31,835	10,822	35,419	29,345	208,345
Cash Receipts under the Arms Act	1	...	60	...	11	12	13	...	6	103
Contributions for Pensions	125	296	208	103	...	629	120	108	477	2,066
Miscellaneous	683	421	6,757	8,674	1,221	3,057	1,151	4,218	3,735	29,917
TOTAL POLICE RECEIPTS . Rx.	2,204	17,754	45,769	19,982	111,574	44,051	72,691	44,985	70,594	436,204

No. 32B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1899.

	India, General	Central Provinces	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CHARGES.										
Presidency Police	...	...	...	...	77,539	...	...	27,664	37,469	142,672
Provincial Superintending Officers of the District Police	...	4,727	13,821	...	16,842	16,782	13,504	16,872	8,379	90,927
District Executive Force :										
District Superintendents and Assistants(a)	2,782	16,798	40,685	10,180	49,666	46,376	37,303	31,959	25,457	270,206
Inspectors, Constables, etc. (a)	37,708	98,219	243,678	30,754	304,157	318,010	247,725	257,405	307,594	1,845,310
Office and other Establishments	581	113	6,351	1,105	17,037	1,132	777	...	21,650	49,352
Police Hospitals, Establishments and Charges	107	1,397	15	424	3,526	2,566	...	2,345	243	10,623
Clothing	2,199	6,335	14,518	1,772	14,555	24,789	9,273	14,736	12,666	100,843
Arms, Accoutrements, and Ordnance Stores	171	2,287	3,414	209	3,028	4,639	2,598	3,262	2,727	22,425
Rewards	62	281	4,091	298	2,357	4,749	1,147	267	1,507	15,359
Rents, Rates and Taxes	281	203	1,577	155	2,683	230	200	1,648	380	7,369
Service Postage and Telegrams	407	1,335	1,444	574	4,975	2,795	4,984	3,139	5,488	25,141
Travelling and Tour Charges	1,806	5,860	22,005	2,434	19,144	20,451	16,580	20,228	22,749	131,257
House-rent and other Allowances	560	1,372	12,227	205	21,149	14,541	7,237	24,846	7,177	84,374
Petty Construction and Repairs	339	3,857	4,753	4,467	14,238	...	...	9,659	2,793	40,106
Purchase, hire, etc., of boats	...	...	639	787	5,581	...	...	2	26	7,035
Compensation for dearness of provisions	320	2	54	1,517	1,237	10	...	...	26	3,166
Miscellaneous	1,788	1,920	6,942	1,066	8,431	5,124	4,225	4,734	3,791	38,021
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	1,188	1,188
Deduct - Contributions	3,001	...	...	...	...	...	57,121	...	2,753	62,875
TOTAL DISTRICT EXECUTIVE FORCE Rx.	46,110	139,979	371,993	56,097	472,304	445,412	274,934	374,290	401,721	2,588,900
Railway Police	4,797	2,316	2,685	844	13,608	19,460	19,965	7,088	9,508	80,271
Municipal and Cantonment Police	...	...	7,867	29	4,527	...	57,121	...	4,817	74,361
Village Police	...	...	3,200	203	38,894	277,980	...	670	101,694	422,641
Special Police	...	...	488,116	104,626	15,050	492	32,375	1,284	45,228	687,171
Cattle Pounds	308	7,004	464	3,013	2,146	12,542	3,642	26,042	11,961	67,122
Steam Boiler Inspection Establishment and Charges	...	...	1,249	...	3,251	...	...	828	3,833	9,161
Thuggee and Dacoity	14,380	...	...	...	...	5	...	...	...	14,385
Miscellaneous	...	...	82	...	...	70	475	...	...	627
Retunds	13	57	479	54	107	102	201	23	274	1,310
TOTAL CHARGES IN INDIA . Rx.	65,608	154,083	889,956	164,866	644,328	772,845	402,217	454,761	630,884	4,179,548
CHARGES IN ENGLAND :										
Passage to India of Assistant Superintendents on appointment, etc.	...	...	...	...	...	...	...	...	...	778
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	...	...	...	...	...	391
TOTAL POLICE CHARGES . Rx.	...	...	...	...	...	...	...	...	...	4,180,717

(a) Including Exchange Compensation Allowance.

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1899.

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RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Pilotage Receipts	...	...	...	102,051	527	102,578
Cost of Work executed for Port and Local Funds and for Private Individuals . .	7,303	...	...	...	...	7,303
Hire of Vessels	22,885	...	...	...	...	22,885
Sale-proceeds of Vessels and Stores :						
Sale-proceeds of condemned Vessels and Stores	5,625	67	14	89	...	5,795
Miscellaneous	...	120	...	...	...	120
Registration and other Fees :						
Fees realized at the Shipping Office	...	271	...	4,586	6,021	10,878
Examination Fees	...	86	...	268	...	354
Other Fees	...	...	...	22	...	22
Freight, Passage, and Tonnage	107	524	...	...	...	631
Miscellaneous :						
Deductions for Mess Money	...	...	...	1,148	...	1,148
Coast Light Dues	...	31,961	...	...	...	31,961
Survey Fees	...	...	...	3,164	...	3,164
Other Items	1,829	1,111	...	853	31	3,824
TOTAL MARINE RECEIPTS . Rx.	37,749	34,140	14	112,181	6,579	190,663

FINANCE AND REVENUE ACCOUNTS OF THE

No. 33B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1899.

						Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.								
General Supervision and Accounts.						Rx.	Rx.	
Naval Commander-in-Chief, India Station						952	...	952
Director and Deputy Director of the Royal Indian Marine						8,717	540	
Examiner of Marine Accounts						6,516	91	
Marine Survey Establishments.						10,233	631	15,864
Superintendent, Scientific and other Officers						6,598	}	293
Office Establishment.						701		
Miscellaneous Shore Establishments.						7,299	293	7,592
Perim Light-house						339	527	
Miscellaneous						583	...	
Dockyards.						922	527	1,449
						Kidderpore.	Bombay.	
Staff Officer's Department						1,518	1,896	
Constructor's Department						1,525	1,892	
Factory Branch						2,483	3,850	
Builder's Branch						1,017	1,661	
Store-Keeper's Department						2,693	3,936	
Cashier's Office						1,024	1,317	
Dockyard Dispensary						68	276	
Wages of Artificers and Labourers						20,074	36,165	
Miscellaneous						981	284	
Deduct—Charged to other Departments and Local Governments						31,383	51,277	
						15,011	20,607	
						16,372	30,670	47,041
Salaries and Allowances of Officers and Men afloat.								
Harbour and Sea-going Vessels.								
3,723	2,304	Troopship "Clive"					6,941	
2,346	1,077	Troopship "Canning"					5,519	
1,524	2,202	Troopship "Dalhousie"					5,363	
1,125	2,157	"Mayo"					4,644	
903	1,277	Despatch Vessel "Lawrence"					3,938	
602	1,669	"Elphinstone"					2,920	
960	2,028	"Minto"					4,123	
Contingencies							484	
								33,932
Carried forward						Rx.		33,932
								72,899

No. 33B.—Account of Marine Charges for the Year ended 31st March 1899 —continued.

Gross Tonnage.	I.H.P. Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL —continued.	Rx.	Rx.
		Brought forward		72,899
		Salaries and Allowances, etc. —Brought forward		33,932
		<i>Inland Steamers and Flats.</i>		
117	190	Steamer "Comet"	1,843	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II	3,342	
270	360	"Sladen," including Flats C and D	2,401	
172	316	"Bhamo"	1,853	
...	...	"Pagan"	332	
		Contingencies	190	
				9,961
		<i>Marine Survey.</i>		
515	650	Steam-cutter "Investigator"	2,976	
70	101	"Nancowiy" (Marine Survey Boat Party)	503	
		Contingencies	56	
		<i>Small Steamers and Launches.</i>		3,535
		Sub-Marine Mining Vessels, Bombay—		
93	347	"Muzbee"	666	
15	30	"Tickler"		
		Calcutta—		
94	221	"Panther"	592	
20	...	"Cobra"		
		Karachi—		
15	25	"Sapper"	480	
54	138	"Miner"		
		Rangoon—		
93	382	"Tamil"	741	
15	30	"Handy"		
...	...	"Flat"		
		Vessels in Ordinary, Calcutta—		
...	...	Hulk "Quangtung"	464	
400	...	Flat "Ganges"	107	
...	...	"Leopard and Koladyne"	300	
		Vessels employed on Military Services and Special Defences at—		
		Aden	403	
		Bombay	769	
		Calcutta	390	
		Karachi	588	
		Rangoon	398	
		Contingencies	2,548	
			75	
		<i>Viceroy's Yacht Establishment and Contingencies.</i>		5,973
		"Maud" and "Lytton"	751	
		Contingencies	3	
		<i>Yard Crafts.</i>		754
		Yard Craft, "Calcutta"	1,358	
		Ditto, "Bombay"	4,964	
		Contingencies	3	
		General Duty and Leave Allowances	2,110	
		Contingencies	3	
		<i>Indian Allowance.</i>		2,113
		Allowance to R. I. M. Officers serving on the Floating Defences	1,446	
		<i>Shore Allowance.</i>		1,426
		Shore Allowances to R. I. M. Officers	402	
				492
		Total Salaries and Allowances, etc.		64,531
		Victualling of Officers and Men afloat.		
		Purchase of Provisions for European and Native Crews	17,334	
		Allowances in lieu of Provisions	3,512	
		Purchase of water for Royal Indian Marine Vessels	1,530	
				22,376
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
		Timber and Spars	9,419	
		Metals and Metal Articles	3,543	
		Freight, Carriage, etc.	1,245	
		Coals and other Fuel	34,271	
		Hemp, Canvas, Rope, etc.	5,691	
		Paint Materials, Oils, Tar, Tallow, etc.	16,064	
			70,238	
		Deduct—Value of Supplies to, and of Stores used on works for, other Departments and Local Governments	87,175	
				16,937
		Carried over . Rx.		142,869

No. 33B.—Account of Marine Charges for the Year ended 31st March 1899—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL— <i>continued.</i>		Rx.	Rx.	Rx.			
Brought forward			142,869				
Purchase and Hire of Ships and Vessels—							
Hire of Ships and Vessels			3,305				
Miscellaneous.							
Piloting and towing, etc., Royal Indian Marine Ships		2,788					
Passage and Conveyance of Officers and Men		1,028					
Allowance to Marine Officers for passing in Oriental languages		28					
Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations		7,383					
Medical Stores		104					
Freight on Europe Stores		2,434					
Miscellaneous		1,009	14,774				
TOTAL CHARGES, INDIA, GENERAL				160,948			
CHARGES IN THE CIVIL DEPARTMENTS (SEE DETAILS, NEXT PAGE).							
	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Salaries and Allowances of Officers and Men afloat	15,964	2,163	6,357	...	817	25,301	
Victualling of Officers and Men afloat	...	340	2,095	...	...	2,435	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	14,602	2,280	6,801	...	593	24,276	
Purchase and hire of Ships and Vessels	2,623	...	712	...	...	3,335	
Pilotage, Pilot Establishments, and Vessels	...	192	61,631	...	368	62,191	
Marine Establishments	5,443	...	8,237	812	2,223	16,715	
Miscellaneous Shore Establishments	3,923	...	...	...	...	3,923	
Subsidies to Steam-boat Companies	10,753	2,000	2,824	...	...	15,577	
Miscellaneous—							
Other Miscellaneous Charges	1,814	...	2,841	...	197	4,852	
State Yacht Establishments	179	...	435	...	...	634	
Light-Houses and Light-Ships	14,438	...	1,200	...	...	15,638	
Refunds	126	...	103	...	...	229	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	69,865	6,975	93,256	812	4,198	175,106	175,106
TOTAL CHARGES IN INDIA							336,054
CHARGES IN ENGLAND:							
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.							100,086
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels							45,000
Pistol Equipment supplied to the Defence Vessels; and passage of Officers of Defence vessels not covered by the Subsidy							1,432
Allowances of Marine Officers whilst under instruction							555
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.							572
							147,645
Stores for India:							
For Bengal: Coal							302
Miscellaneous Stores							15,125
For Bombay: Coal							15,568
Miscellaneous Stores							26,147
							57,142
TOTAL CHARGES IN ENGLAND							204,787
EXCHANGE ON CHARGES IN ENGLAND							102,808
TOTAL MARINE CHARGES							643,649

No. 338.—Account of Marine Charges for the Year ended 31st March 1899—continued.

DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries and Allowances of Officers and Men afloat.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
<i>Pilot Vessels</i>						
P. V. "Alice"	...	...	1,321	...	...	1,321
" "Sarasvati"	...	...	1,086	...	...	1,086
" "Fame"	...	...	1,232	...	...	1,232
<i>Inland Vessels, Steamers and Flats.</i>						
B. G. S. "McIvor"	564	...	...	...	...	564
B. G. S. "George"	1,890	...	...	...	...	1,890
Schooner "Victoria"	112	...	...	...	...	112
" "Pearl"	17	...	...	...	...	17
Steamer "Brahmakund"	...	1,665	...	...	...	1,665
" "Guide"	...	...	2,598	...	...	2,598
Yacht "Sonamukhi"	...	254	...	...	...	254
Steam Launch "Enchantress"	...	...	108	...	...	108
" " "Kestrel"	...	184	...	...	...	184
" " "Osprey"	...	60	...	...	...	60
Flat "Mooltan"	...	...	...	...	817	817
Steamer "Jhelum"	...	...	...	...	...	...
Steam Launch Establishment and Contingencies	13,381	...	12	...	...	13,393
Total Salaries, etc. . Rx.	15,964	2,163	6,357	...	817	25,301
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	8,130	...	108	8,238
Volunteers' and Leadsman's Allowances	...	...	539	...	...	539
Pilotage Allowance, Free List	...	...	43,840	...	...	43,840
Pilotage Allowance, Licensed List	...	192	7,399	...	...	7,591
Pilot Vessels	...	...	...	...	153	153
Surgeon at the Sandheads	...	...	502	...	...	502
Mess, Passage and Miscellaneous	...	...	1,221	...	107	1,328
Total Pilotage, etc. . Rx.	...	192	61,631	...	368	62,191
Marine Establishments.						
Port Officer's Department	5,330	...	3,236	...	...	8,566
Agent for Government Consignments	...	...	...	386	...	386
Shipping Office	...	...	2,361	...	2,073	4,434
Marine Court	95	...	18	...	150	263
Survey of Steam Vessels	18	...	2,622	...	...	2,640
Establishment and Miscellaneous	...	...	...	426	...	426
Total Marine Establishments R .	5,443	...	8,237	812	2,223	16,715
Miscellaneous Shore Establishments.						
Salaries of Officers	896	...	...	...	...	896
Staff and Shore Allowances to Officers	680	...	...	...	...	680
Establishments and Contingencies	2,347	...	...	...	...	2,347
Total Shore Establishments . Rx.	3,923	...	...	...	...	3,923
Other Miscellaneous Charges.						
Shipping Fees and Sundries	67	...	98	...	...	165
Harbour Master's Fees for Sea-going and Inland Vessels	31	...	163	...	...	194
Hire of Moorings for Sea-going and Inland Vessels	...	...	1,429	...	...	1,429
Contribution to Port Funds	...	...	370	...	...	370
Life Boat at Alibag	...	...	...	...	193	193
Life Boat Establishment at Goalundo	...	...	63	...	...	63
Coal etc. at other Establishments	340	...	102	...	...	442
Clearance of Irrawaddy-Chindwin River	1,231	...	...	...	...	1,231
Miscellaneous	145	...	616	...	4	765
Total other Miscellaneous Charges . Rx.	1,814	...	2,841	...	197	4,852

No. 34A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
FEEs FROM SCHOOLS AND COL- LEGES	1,455	1,913	1,842	4,660	65,809	26,114	12,597	36,672	37,140	188,202
CONTRIBUTIONS	384	1,390	...	...	2,090	3,638	1,189	696	373	9,760
INCOME FROM ENDOWMENTS	...	...	...	...	369	87	...	72	...	528
MISCELLANEOUS :										
Sale-proceeds of Books	36	109	...	10	7	2,588	70	...	11,474	14,294
Examination Fees	235	447	6	63	2,387	4,396	178	1,073	...	8,785
Other Receipts	...	416	429	99	2,393	972	73	3,133	1,764	9,279
TOTAL RECEIPTS . . Rx.	2,110	4,275	2,277	4,832	73,055	37,795	14,107	41,646	50,751	230,848

No. 34B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
DIRECTION :										
Salary (a)	...	1,921	2,210	1,305	3,147	2,557	2,858	3,513	2,974	20,485
Establishment and Contin- gencies	...	1,096	1,981	1,003	3,560	1,754	2,360	2,135	1,295	15,084
INSPECTION :										
Salary (a)	422	5,147	10,077	2,321	36,154	14,916	11,623	17,997	13,678	112,335
Establishment and Contin- gencies	446	3,078	4,378	2,200	27,957	10,664	5,193	21,707	9,272	84,895
UNIVERSITY	...	...	...	...	...	...	3,089	...	122	3,211
GOVT. COLLEGES—GENERAL	4,260	3,203	...	...	49,473	14,822	6,152	23,024	15,662	116,596
GOVT. COLLEGES—PROFESSIONAL	...	...	...	...	18,251	16,248	...	19,773	9,332	63,604
GOVT. SCHOOLS—GENERAL :										
Secondary	2,442	8,651	2,659	8,014	64,176	48,567	16,744	23,340	34,932	209,553
Primary	1,998	15,071	...	361	4,331	57,553	34,391	60,723	39,259	313,687
Contribution to Schools	...	3,252	4,504	...	...	...	12,375	431	27,344	47,906
GOVT. SCHOOLS—SPECIAL :										
Training Schools	315	3,386	2,323	1,791	8,247	5,007	6,591	15,443	9,602	52,705
Technical Schools	...	820	4,470	212	10,991	708	2,117	10,250	5,427	35,001
Other Schools	...	...	...	...	1,566	...	...	2,143	...	3,709
GRANTS-IN-AID :										
Grants-in-aid	7,582	5,585	20,863	19,696	118,496	84	29,369	40,982	17,657	260,314
Payments by Results	...	9,129	21,035	198	18,721	39,931	...	37,551	26,697	153,262
SCHOLARSHIPS	453	2,752	2,704	2,509	22,304	5,551	8,207	4,087	8,706	57,273
MISCELLANEOUS :										
Government Book Depot	...	149	...	...	...	2,514	...	53	10,584	13,300
Grants for Encouragement of Literature	240	73	...	15	1,834	...	98	...	428	2,688
Miscellaneous	413	618	(b) 9,865	1,097	8,374	3,001	1,605	4,785	...	29,758
REFUNDS	...	32	1	1	119	59	...	62	36	310
TOTAL CHARGES IN INDIA . Rx.	18,571	63,963	86,970	42,753	397,701	223,936	142,772	288,005	333,007	1,595,678
CHARGES IN ENGLAND :										
Passage to India, etc., of Educational Officers on appointment										366
Scholarships to enable Natives of India to pursue their education in England										1,270
Grant in respect of the preparation of the third quinquennial review of the Progress of Education in India										250
Deputation Allowance of an Officer while studying technical subjects										31
EXCHANGE ON CHARGES IN ENGLAND Rx.										1,917
TOTAL CHARGES UNDER EDUCATION . Rx.										2,598,557

(a) Including Exchange Compensation Allowance.

(b) Including Rx. 8,266 on account of Contribution paid to the Educational Syndicate.

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1899.

	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.
Church of England.										
Stipend of the Bishop	2,767	...	1,023	...	...	...	...	2,478	1,161	7,429
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). (a)	7,903	3,382	6,097	1,214	12,920	19,180	18,060	23,035	20,745	112,336
Establishments	514	204	345	36	880	745	690	1,321	1,181	5,956
Other Charges	2,006	480	1,271	250	1,652	2,686	2,328	3,066	3,101	16,840
Church of Scotland: (b)										
Pay of Chaplains and Registrars, in- cluding allowance (a)	240	...	586	...	1,241	1,462	156	2,103	2,138	7,926
Establishments	41	...	20	...	266	56	12	137	123	653
Other Charges	178	14	16	...	47	123	27	337	448	1,190
Church of Rome:										
Allowances to Bishops and Priests, etc. (b)	77	...	396	...	666	342	200	600	1,654	3,935
Other Charges	...	...	...	...	17	2	309	...	35	303
Other Churches:										
Allowances to other Clergymen	630	74	160	...	282	1,967	1,808	456	1,038	6,415
Other Charges	101	...	...	...	18	272	678	87	...	1,156
Charges for Cemeteries	362	211	572	110	709	788	636	988	903	5,279
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	60	60
TOTAL CHARGES IN INDIA (b) Rx.	14,89	4,365	10,526	1,610	18,698	27,623	24,904	34,608	32,587	169,740
CHARGES IN ENGLAND:										
Passage and Outfit Allowance of the Bishops of Calcutta and Bombay, and passage to India of Chaplains on appointment									£	795
EXCHANGE ON CHARGES IN ENGLAND									Rx.	399
TOTAL ECCLESIASTICAL CHARGES (b) . Rx.										170,934

(a) Includes Exchange Compensation Allowance.

(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 63B, page 188.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1899.

RECEIPTS.	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.
Medical College and School Fees	...	...	...	...	4,741	24	793	1,574	3,847	10,979
Hospital Receipts	...	...	12	4	9,168	97	453	2,672	6,368	18,774
Lunatic Asylum Receipts	...	734	1,792	145	1,040	2,756	258	1,808	1,530	10,063
Sale of Medical Stores	...	...	312	608	30	13	74	316	472	1,825
Income from Endowments	...	...	...	...	57	334	...	188	...	579
Contributions	1,012	511	125	345	3,781	15,023	3,909	7,144	3,261	35,111
Miscellaneous	62	79	50	47	379	1,588	356	2,562	1,548	6,671
TOTAL RECEIPTS IN INDIA . Rx.	1,074	1,324	2,291	1,149	19,196	19,835	5,843	16,264	17,026	84,002
RECEIPTS IN ENGLAND:										
Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance	...	...	...	...	...	...	...	...	...	£ 1,547
EXCHANGE ON RECEIPTS IN ENGLAND	...	...	...	...	...	...	...	...	...	Rx. 777
TOTAL MEDICAL RECEIPTS . Rx.										86,326

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1899.

CHARGES.	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.
Medical Establishment	12,393	19,155	28,904	13,657	63,905	45,254	29,837	52,101	30,495	295,702
Hospitals and Dispensaries	6,748	13,016	12,859	17,043	68,299	47,496	32,754	102,832	69,239	370,286
Sanitation and Vaccination	7,107	3,078	5,573	3,366	22,241	19,765	12,539	82,850	39,307	195,826
Grants for Medical purposes—										
Charges on account of Bubonic Plague	25,009	17,717	...	...	35,185	22,996	29,511	69,573	385,082	585,073
Other Charges	...	377	1,300	825	1,175	898	...	1,963	148	6,686
Medical Schools and Colleges	...	...	217	...	29,328	2,991	12,767	18,472	17,129	80,904
Lunatic Asylum	579	1,927	4,194	1,270	11,767	9,347	3,974	9,024	12,420	54,502
Special Hospital	...	...	...	...	1,310	...	...	...	...	1,310
Chemical Examiner's Department	...	...	377	...	2,505	2,115	204	1,935	2,704	9,840
Refunds	...	2	139	1	153	8	52	518	233	1,106
CHARGES IN INDIA . . Rx.	51,836	55,272	53,563	36,162	235,868	150,870	121,638	339,268	556,758	1,601,235
CHARGES IN ENGLAND:										
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum	...	...	...	...	...	...	...	...	...	£ 5,301
Pay, passage, etc., of Medical Officers and Lady Nurses in connection with the Plague	...	...	...	...	...	...	...	...	...	4,972
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	...	...	...	...	...	Rx. 10,273
TOTAL MEDICAL CHARGES . Rx.										5,157
TOTAL MEDICAL CHARGES . Rx.										1,616,665

	India, General	Central Provinces	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL AGENTS:										
Residents and Political Agents, etc., at Native and Foreign Courts:										
Salaries (a)	107,328	2,166	16,957	6,337	1 345	2,158	34,190	4,598	43,307	218,786
Establishments and Contingent Charges	78,006	1 256	11,763	13,909	790	518	19,433	2,418	36,209	164,302
Less—Contribution for Salaries, Establishments, etc.	...	...	...	...	...	...	...	...	—21,800	—21,800
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	719	...	...	719
Allowance to Khyber Tribes	...	...	...	...	...	...	2,082	...	...	2,082
Perso-Afghan Frontier, Khorassan	11,723	...	...	...	...	...	...	...	...	11,723
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	13,794	...	...	13,794
Payments for guarding Hill Passes	...	...	...	...	...	...	20,503	...	...	20,503
Chitral Frontier Charges	...	...	...	...	...	...	13,541	...	...	13,541
Charges for Bhattani Service	...	...	...	...	...	...	1,272	...	...	1,272
Beluchistan Charges:										
Frontier Levies and Maintenance of Communication	57,657	...	...	...	...	...	...	...	...	57,657
Zhob Levy Charges	23,960	...	...	...	...	...	...	...	...	23,960
POLITICAL SUBSIDIES:										
Political Subsidies	131,679	...	...	...	...	...	1,300	...	...	132,979
Muskat Subsidy	7,200	...	...	...	...	...	...	...	...	7,200
ENTERTAINMENT OF ENVOYS AND CHIEFS	4,162	...	201	149	142	...	5,597	...	1,842	12,493
DURBAR PRESENTS AND ALLOWANCES TO VAKILS, ETC.	3,363	2	711	172	3,319	...	3,016	...	4,377	17,960
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	6,324	...	...	...	6,324
Ayub Khan	...	...	...	...	...	...	26,546	...	...	26,546
Kabul Refugees and State Prisoners	916	...	...	...	...	4,020	14,909	...	11,081	30,926
Chitral Prisoners	...	...	...	...	...	...	...	980	...	980
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	4,655	4,655
Burmese Refugees and State Prisoners	1,954	...	...	...	...	240	...	...	...	2,194
Other Refugees and State Prisoners	...	...	262	...	782	637	...	283	...	1,964

SPECIAL POLITICAL EXPENDITURE—									
Charges for the settlement of the relations with the Afridi Tribes	5,084	...	...	...	...	...	...	...	5,084
Chinese Frontier Delimitation Commission	...	...	11,653	...	...	...	...	...	11,653
Kurram Mission	...	...	...	...	...	...	22,043	...	22,043
Tirah Expedition	...	...	...	...	...	...	5,307	...	5,307
Mahmand Expedition	...	...	...	...	...	...	4,500	...	4,500
Tochi Expedition	...	...	...	...	...	...	1,482	...	1,482
Buner Expedition	...	...	...	...	...	...	73	...	73
Malakand Field Force	...	...	...	...	...	...	591	...	591
Khyber Force	...	...	...	...	...	...	1,759	...	1,759
Other Charges	1,418	...	58	...	...	...	...	...	1,476
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	21,397	...	...	...	...	...	...	...	21,397
EXPENDITURE AGAINST THE REVENUE OF BKKBRA AND BULHAR	...	...	...	...	...	...	...	5,581	5,581
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	2,117	2,117
MISCELLANEOUS—									
Merwara Battalion	17,144	...	...	...	...	...	...	...	17,144
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	841	...	...	...	...	...	...	...	841
Allowance to Mahmand Tribes	...	...	...	...	...	...	2,356	...	2,356
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,524	...	1	...	...	...	159	...	1,684
Contribution for expenses of Vice-Consulate, Chiengmai	1,502	...	...	...	...	...	...	...	1,502
Demarcation of Boundary and Trans-Frontier Surveys	17	184	75	58	203	95	58	121	1,301
Purchase and Repair of Insignia of the Order of Indian Empire	42	...	...	...	...	...	...	...	42
Rajcoomar College, Bundelkhund	20	...	...	...	...	...	...	...	20
Rewards to Native Chiefs for Political Services	40	...	66	...	...	...	1,169	...	1,275
Rewards for Intelligence and Assistance	...	...	377	...	...	...	677	...	1,054
Rents, Rates, and Taxes	...	...	197	...	...	...	...	...	197
Sundry Charges	245	137	1,823	153	330	215	4,305	...	7,208
TOTAL CHARGES IN INDIA . Rx.	477,222	3,745	44,144	20,778	6,911	14,207	202,681	8,800	87,559
									866,047

CHARGES IN ENGLAND—

Mission to the Court of Persia	£ 7,000
Her Majesty's Establishments in China	12,500
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	1,000
Contribution towards the expenses of the Jeddah, Momein, and Busreh Consulates	1,787
Mortgage of Expenditure in England in connection with the Mission to Abyssinia	2,167
	24,454
Stores for India: Presentation Articles	173
	£ 24,627
EXCHANGE ON CHARGES IN ENGLAND	Rx. 12,363
TOTAL CHARGES OF POLITICAL AGENCIES, ETC. . Rx.	903,037

(a) Includes Exchange Compensation Allowance.

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1899.

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	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-West- ern Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories . . .	...	501	516	32	160	1,923	1,409	88	1,329	5,958
Botanical and other Public Garden Receipts . . .	65	1,142	...	...	490	5,098	4,930	400	145	12,270
Cinchona Plantation Receipts	...	...	...	...	15,830	...	...	9,102	...	24,932
Receipts on account of Public Exhibitions and Fairs . . .	48	132	...	...	564	6,398	6,085	1	149	13,377
Veterinary and Stallion Receipts	634	167	2	...	1,237	399	458	37	1,693	4,627
Fees, etc., levied under Inland Labour Transport Act of 1882	...	121	...	8,528	1,202	2	...	13	...	9,866
Examination Fees	122	...	83	...	481	193	53	12,838	1,216	14,986
Emigration Fees	...	...	...	...	1,996	...	...	775	...	2,771
Sale of Stores and Materials	8,768	...	...	...	...	...	...	...	...	8,768
Miscellaneous	1,085	2	20	...	102	67	926	4,534	121	6,857
TOTAL RECEIPTS IN INDIA Rx.	10,723	2,065	621	8,560	22,062	14,080	13,861	27,788	4,653	104,412

RECEIPTS IN ENGLAND:

Sale-proceeds of books, maps, etc.	£	447
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	224
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS Rx.		105,083

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS
for the Year ended 31st March 1899.

	India, General.	Central Prov. laccs.	Burma.	Assam.	Bengal.	North- Western Prov. Inces and Oudh	Punjab.	Madras.	Bom- bay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
<i>Scientific.</i>										
SURVEY OF INDIA (as per details in account No. 38C., page 88)	165,585	...	...	...	...	...	...	...	...	165,585
Botanical Survey	2,189	...	50	50	...	...	...	511	...	2,800
GEOLOGICAL SURVEY:	Rx.									
Superintending Officers (a)	15,026									
Establishment	2,085									
General Charges (including Library, Museum, etc.)	4,480									
Exploration of Petroleum, Coal, and Minerals	...	...	13	...	...	...	...	148	...	161
Meteorological Department	33,903	...	...	...	...	...	...	...	...	33,903
Archæological Department	4,032	...	315	...	...	...	...	2,127	610	7,084
Preservation and Translation of Ancient Manuscripts	...	...	...	100	620	50	10	60	300	1,140
Reporter on Economic Products	2,196	...	...	...	...	...	...	...	...	2,196
Museums.	7,666	150	243	...	1,663	1,114	334	3,838	916	15,924
Imperial Institute	...	4	17	48	24	15	15	13	...	136
Observatories	...	...	...	...	...	...	...	2,323	2,038	4,361
Donations to Scientific Societies	307	...	...	...	1,000	...	...	...	480	1,787
Special Astronomical Observation.	...	...	...	...	...	...	...	...	71	71
<i>Agricultural.</i>										
Experimental Cultivation	485	1,089	483	366	967	3,476	1,424	110	4,213	12,613
Cinchona Plantations	...	...	...	...	12,470	...	...	19,272	...	31,742
Public Exhibitions and Fairs	21	191	103	146	2,508	4,458	2,990	71	1,632	12,114
Veterinary and Stallion Charges	52,812	1,287	9,441	134	6,102	4,614	14,928	2,900	14,109	106,327
Botanical and other Public Gardens	199	2,221	340	...	12,017	9,248	8,595	2,963	1,458	37,041
<i>Labour and Emigration.</i>										
Emigration	847	...	...	...	2,300	148	...	1,174	2	4,471
Inland Labour Transport	...	6	...	5,634	753	...	...	56	...	6,451
Inspector of Factories	...	181	450	40	2,641	505	764	681	2,408	7,670
<i>Statistics.</i>										
Census	...	...	...	...	122	...	...	...	...	122
Registration of Railway Traffic	...	116	...	48	759	535	246	654	1,586	3,044
Registration of River-borne Traffic	...	...	...	329	487	92	...	...	...	908
Provincial Statistics	174	1,222	1,702	127	1,632	1,285	1,095	3,806	464	11,507
Gazetteer and Statistical Memoirs	...	...	1,873	...	...	...	225	...	30	2,128
<i>Miscellaneous.</i>										
Examinations	4,127	...	51	...	642	104	90	12,825	97	17,936
Inspector of Explosives	1,195	...	61	...	256	...	...	52	180	1,744
Miscellaneous	2,363	67	...	...	103	431	367	4,441	940	8,712
Refunds	6	7	2	...	57	6	4	101	2	185
TOTAL CHARGES IN INDIA	Rx. 399,698	6,541	15,144	7,022	47,719	26,081	31,087	58,126	31,536	522,354
Rx. 432,692(b)										
CHARGES IN ENGLAND: Stores for India	...	...	...	£ 10,155(c)	...	...	...	...	62	10,217
<i>Other Charges</i>										
Objects of a literary, scientific or antiquarian character	...	...	...	...	...	...	...	...	1,213	
Expenses attending the preparation of the "Fauna Indica"	...	...	...	...	...	...	...	...	167	
Purchase of stallions	...	...	...	...	...	...	...	...	5,684	
Contingent expenses of the India Museum Collection at Kew	...	...	...	...	...	...	...	...	406	
Preparation of Tide Tables for Indian Ports	...	...	...	...	...	...	...	...	968	
Expenses incurred in connection with the Indian Section of the Imperial Institute	...	...	...	...	...	...	...	...	1,900	
Remuneration to Officers and others specially employed, and miscellaneous expenditure	...	...	...	...	...	...	...	...	589	
										10,927
TOTAL CHARGES IN ENGLAND	£									21,144
EXCHANGE ON CHARGES IN ENGLAND									Rx.	10,615
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS										554,113

(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.

No. 38C.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	Rx.
INDIA, GENERAL.	
<i>Scientific.</i>	
SURVEY OF INDIA:	
Controlling and Administrative Staff	16,161
Head-Quarters Offices:	
Office Establishment and Drawing Branch	13,920
Lithographic and Photographic Establishments	10,921
Engraving Establishment	6,381
Extra-Departmental Mapping	11
Trigonometrical Office Establishment	8,298
N.-W. Frontier Drawing Office Establishment	2,282
Miscellaneous Contingent Charges	8,019
Mathematical Instrument Factory (including cost of Instruments purchased in India) .	6,636
Survey Parties:	
Charges of Working Parties	173,452
Miscellaneous Charges	6,963
	Rx. 253,044
<i>Deduct</i> —Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 30 51,331	
“ “ to Forest Account, Account No. 21, page 43	13,497
“ “ to Political, Account No 37, Chinese Frontier Delimitation Commission	5,244
“ “ for cost of Instruments and Maps supplied to other Public Departments	16,935
“ Charged to Advances for Survey expenses recoverable from private parties	452
	87,459
TOTAL CHARGES UNDER SURVEY OF INDIA	Rx. 165,585

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section E.—Miscellaneous.

Revenue Rx. 1,051,566. Expenditure Rx. 5,771,169.

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	98	Rx. ..	Rx. ...	Rx. 431,034
Civil Furlough . .	40	Expenditure	98	...	...	390,632
Superannuation ,	41A	Receipts	99	...	313,040	...
"	41B	Expenditure	100	...	...	3,984,297
Stationery and Printing. }	42A	Receipts	101	...	87,125	...
"	42B	Expenditure	101	...	...	716,199
"	42C	Details of Charges under Printing Estabts. .	102	279,074	...	...
Exchange . . .	43	Receipts	103	...	75,421	...
Miscellaneous . .	44A	Receipts	104	...	575,980	...
"	44B	Expenditure	105	...	...	249,007
		TOTAL .		...	1,051,566	5,771,169

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1899.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Banda Family.			
Exceeding Rs,000 per annum	600		
Not exceeding Rs,000 per annum	660		
		1,260	
Banpur Family.			
Not exceeding Rs,000 per annum		360	
Jeitpur Family.			
Dependants of Maharajah Anupgir.			
Not exceeding Rs,000 per annum		540	
Mysore Family.			
Not exceeding Rs,000 per annum		7	
Oudh Family.			
Not exceeding Rs,000 per annum		60	
Burma Family.			
Not exceeding Rs,000 per annum		36	
Afghan Refugee.			
Exceeding Rs,000 per annum:			
Naib Noor Mahomed Khan		555	
Other Pensions.			
Not exceeding Rs,000 per annum:			
Bhonsla Family	11		
Bolia Family	427		
Jhansi Family	240		
Family of the late Pindara Chiefs	114		
Carnatic Stipendiaries	522		
Delhi Family	30		
Family of Rao Khosal Sing of Hirapur	291		
Carried forward	1,635	2,818	

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—continued.

INDIA, GENERAL—continued.		Rx.	Rx.	
Brought forward		1,635	2,818	
Other Pensions—continued.				
<i>Not exceeding Rs.5,000 per annum :</i>				
Kurnool Family	279			
Shagharh Family	360			
Udayagiri Family	16			
Tokeker Family	12			
Nagpur Pensions	99			
Musulipatam Family	18			
Parwe Family	150			
Miscellaneous	4,023			
CHARITABLE ALLOWANCES.			6,592	
<i>Not exceeding Rs.5,000 per annum :</i>				
Bundelkhand Gosain Family	2,369		9,410	
Toria Kalpahar Family	90			
Gratuities to the Dependants of the late Ex-King of Oudh	18			
Allowances for the maintenance of religious establishments in Coorg	1,408			
Miscellaneous	198		4,083	
				13,493
CENTRAL PROVINCES.				
TERRITORIAL AND POLITICAL PENSIONS.				
Burhansha Family.				
<i>Exceeding Rs.5,000 per annum :</i>				
Raja Azim Shah			5,000	
Bhonsla Family.				
<i>Exceeding Rs.5,000 per annum :</i>				
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	940			
	1,690			
<i>Not exceeding Rs.5,000 per annum</i>	3,743		5,433	
Servants and Dependants of the Bhonsla Family.				
<i>Not exceeding Rs.5,000 per annum</i>			3,242	
Ladies of the Zenana of the Bhonsla Family.				
<i>Not exceeding Rs.5,000 per annum</i>			414	
Other Pensions.				
<i>Not exceeding Rs.5,000 per annum :</i>				
Coorg Pensions	4			
Bijragagarh Family	429			
Gond Raja of Chanda	124			
Pensions from the 2½ lakhs Fund of Saugor	662			
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	588			
			1,807	
Carried forward				24,716
				38,209