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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1900-1901.

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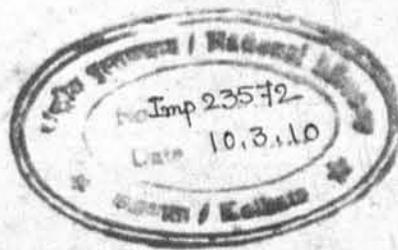


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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.	For details, <i>vide</i> page No.	Amounts.
		£
Principal Heads of Revenue—		£
Land Revenue		17,503,031
Opium		5,102,242
Salt		5,967,034
Stamps		3,342,948
Excise		3,937,202
Customs		3,371,597
Other Heads		6,073,051
TOTAL PRINCIPAL HEADS	35	45,297,105
Interest	59	651,479
Post Office	67	1,357,156
Telegraph	67	895,816
Mint	67	3,172,875
Receipts by Civil Departments	81	1,243,076
Miscellaneous	103	529,492
Railways	129	18,293,629
Irrigation	143	2,555,919
Other Public Works	167	458,470
Receipts by Military Department	195	817,274
TOTAL REVENUE		75,272,291

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*,
31st March 1901.

EXPENDITURE.	For details, <i>vide</i> page No.	Amounts.
		£
Direct Demands on the Revenues	35	7,552,341
Interest	59	2,138,946
Post Office	67	1,222,214
Telegraph	67	782,687
Mint	67	3,152,759
Salaries and Expenses of Civil Departments	81	10,971,622
Miscellaneous Civil Charges	103	3,987,370
Famine Relief and Insurance	121	4,156,344
Railway Revenue Account	129	17,968,505
Irrigation	143	2,320,327
Other Public Works	167	4,068,721
Army Services	195	15,082,799
Special Defence Works	211	6,864
TOTAL		73,411,499
		£
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	214,953	
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	<u>24,365</u>	
	213	190,588
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		73,602,087
SURPLUS		1,670,204
TOTAL	£	75,272,291

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

HEADS OF REVENUE.	Number of Account.	Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Items.
			₹	₹	₹	₹	
Principal Heads of Revenue :							
Land Revenue	17A	40	12,84,784	47,00,227	3,19,95,535	62,14,697	1
Opium	18A	44	119	2,16,897	2,67,474	4,39,105	2
Salt	19A	45	2,07,14,238	...	13,40,785	...	3
Stamps	20	47	3,57,950	13,11,508	20,82,975	9,46,531	4
Excise	21	48	11,32,441	17,88,325	53,29,888	29,33,821	5
Provincial Rates	22	49	1,38,083	6,33,286	14,92,373	6,44,921	6
Customs	23A	50	3,039	80,588	92,19,865	...	7
Assessed Taxes	24	53	14,64,749	4,56,635	11,53,291	3,06,804	8
Forest	25	54	4,49,571	9,63,062	80,54,444	5,49,521	9
Registration	26	56	17,366	76,156	1,03,272	56,130	10
Tributes from Native States	27	57	20,27,237	2,53,832	3,30,621	50,100	11
TOTAL			2,75,89,577	1,04,80,516	6,13,70,523	1,21,41,630	12
Interest :	28	60	38,84,773	85,114	23,537	1,545	13
Post Office	31	68	2,02,46,144	16,597	14	...	14
Telegraph	32	69	1,32,78,032	...	...	...	15
Mint	33	79	1,48,95,754	...	...	...	16
Receipts by Civil Departments :							
Law and Justice	35A	85	3,29,165	3,33,905	8,05,154	1,19,667	17
Police	36A	89	17,486	1,74,408	3,69,702	1,91,483	18
Marine	37A	90	5,55,783	...	4,08,508	109	19
Education	38A	95	22,900	47,470	27,644	54,591	20
Medical	40A	97	11,812	14,322	22,812	6,561	21
Scientific and other Minor Departments	42A	100	1,27,053	33,012	3,800	85,635	22
TOTAL			10,64,199	6,03,117	16,37,620	4,58,046	23
Miscellaneous :							
Receipts in aid of Superannuation, &c.	45A	113	5,22,744	55,180	97,952	17,260	24
Stationery and Printing	46A	115	1,45,267	27,319	34,606	4,416	25
Miscellaneous	48A	118	4,04,006	3,17,499	6,22,185	46,511	26
TOTAL			10,72,017	3,99,998	7,53,933	68,187	27
Railways :							
State Railways (Gross Receipts)	53	132	9,62,80,476	1,29,79,304	1,13,34,182	19,11,880	28
Guaranteed Companies (Net Traffic Receipts)	53	133	1,97,53,492	...	...	...	29
Subsidized Companies (Repayment of Advances of Interest)	58	140	...	...	...	...	30
TOTAL			11,60,33,968	1,29,79,304	1,13,34,182	19,11,880	31
Irrigation :							
Major Works :							
Direct Receipts	60	144	...	...	...	...	32
Portion of Land Revenue due to Irrigation	62	148	...	...	...	...	33
Minor Works and Navigation	63A	156	41,122	...	1,21,997	...	34
TOTAL			41,122	...	1,21,997	...	35
Other Public Works :							
Military Works	65	168	4,40,706	28	68,056	4,330	36
Civil Works	65	168	89,723	1,06,557	4,50,266	1,97,984	37
TOTAL			5,30,429	1,06,585	5,18,322	2,02,314	38
Receipts by Military Department :							
Army :							
Effective	68	196	73,65,445	...	...	...	39
Non-Effective	68	196	5,10,341	...	...	...	40
TOTAL			78,75,786	...	...	...	41
Total Revenue			20,64,21,801	2,46,71,231	7,57,60,128	1,47,83,602	42

(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

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1901.

Number of Item.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	4,08,24,103	6,40,77,228	2,33,96,311	5,08,18,613	3,92,33,961	26,25,45,459	17,503,031	...	17,503,031
2	6,24,56,059	5,01,829	85,655	...	1,25,66,495	7 65 33,633	5,102,242	...	5,102,242
3	2,54,35,094	...	...	1,86,26,189	2,33,89,210	8,95,05,516	5,967,034	...	5,967,034
4	1,84,34,830	82,77,276	42,80,172	85,65,745	58,87,230	5,01,44,217	3,342,948	...	3,342,948
5	1,46 48,357	69,00,211	20,01,184	1,35,90,312	1,01,33,493	5,90,58,032	3,937,202	...	3,937,202
6	96,66,866	1,03,91,271	42,28,430	85,00,477	27,44,985	3,84,40,692	2,502,713	...	2,502,713
7	1,81,07,737	47,077	5,806	37,51,516	1,93,58,329	5,05,73,957	3,371,597	...	3,371,597
8	53,64,656	25,99,385	16,22,489	29,51,328	39,12,065	1,98,31,402	1,322,094	...	1,322,094
9	12,33,339	15 65,463	13,50,842	23,40,170	29,61,529	1,94,67,941	1,297,863	...	1,297,863
10	15,31,580	4,98,946	3,47,117	14,47,587	6,10,219	40,88,373	312,558	...	312,558
11	...	...	2,78,541	45,07,902	12,19,116	86,67,349	577,823	...	577,823
12	19,77,02,621	9,48,58,686	3,81,96,547	11,50,99,839	12,20,16,632	67,94,56,571	45,297,105	...	45,297,105
13	18,30,167	4,27,026	3,03,101	6,00,694	17,61,352	89,26,309	595,087	56,392	651,479
14	13,969	...	80,615	1	...	2,03,57,340	1,357,156	...	1,357,150
15	...	...	...	...	...	1,32,78,032	885,202	10,614	895,816
16	...	...	...	...	3,27,86,978	4,75,92,732	3,172,849	26	3,172,875
17	21,63,301	8,51,482	6,34,513	13,72,028	4,97,062	71,06,277	473,752	...	473,752
18	10,89,763	5,45,360	8,30,881	5 52,139	7,12,205	44,83,431	298,895	...	298,895
19	12,92,828	...	...	20	59,690	23,16,938	154,463	...	154,463
20	7,72,999	4,31,611	1,47,921	4,26,623	5,05,293	24,37,052	162,470	...	162,470
21	2,46,074	1,97,180	65,250	1,76,216	1,94,869	9,35,096	62,339	1,487	63,826
22	3,01,747	1,36,388	1,25,401	4,85,546	40,091	13,38,673	89,245	425	89,670
23	58,66,712	21,62,021	18,03,966	30,12,572	20,09,214	1,86,17,467	1,241,164	1,912	1,243,076
24	2,09,644	1,49,613	1,19,930	1,44,323	3 31,905	16,47,651	109,843	84,270	194,113
25	2,23,180	1,24,587	73,647	1,03,138	98,120	8,34,370	55,625	...	55,625
26	10,54,682	3,44,708	3,99,882	7,88,375	1,67,729	41,45,577	276,372	3,382	279,754
27	14,87,506	6,18,908	5,93,459	10,35,836	5,97,754	66,27,598	441,840	87,652	529,492
28	2,68,91,249	2,18,54,393	3,22,31,188	1,72,71,169	3,35,49,658	25,43,03,499	16,953,567	230	16,953,797
29	...	...	...	...	...	1,97,53,492	1,316,899	...	1,316,899
30	...	...	...	3,20,134	...	3,20,134	21,342	1,591	22,933
31	2,68,91,249	2,18,54,393	3,22,31,188	1,75,91,303	3,35,49,658	27,43,77,125	18,201,808	1,821	18,293,629
32	18,06,331	83,73,489	1,36,59,878	3,73,326	5,58,127	2,47,71,151	1,651,410	...	1,651,410
33	...	12,41,086	9,78,650	74,49,865	15,66,645	1,12,36,246	749,083	...	749,083
34	7 62,382	2,83,710	7,28,350	1,61,301	2,32,531	23,31,393	155,426	...	155,426
35	25,68,713	98,98,285	1,53,66,878	79,84,492	23,57,302	3,83,38,790	2,555,919	...	2,555,919
36	1,196	2,638	6,809	3,428	9 129	5,36,320	35,755	...	35,755
37	10,60,481	8,11,714	7,71,590	13,27,005	11,24,685	59,40,014	396,001	26,714	422,715
38	10,61,677	8,14,352	7,78,408	13,30,433	11,33,814	64,76,334	431,756	26,714	458,470
39	...	...	...	17,82,682	17,55,072	1,09,03,499	726,900	16,152	743,052
40	...	...	...	1,65,617	1,85,472	8,61,430	57,429	16,793	74,222
41	...	...	...	19,48,599	19,40,544	1,17,64,929	784,329	32,945	817,274
42	23,74,22,614	13,06,33,671	8,93,54,162	14,86,12,769	19,81,53,249	1,12,58,13,227	75,054,215	218,076	75,272,291

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.

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

HEADS OF EXPENDITURE.	Number of Accounts.	Pages.	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
Direct Demands on the Revenues:			<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Refunds and Drawbacks	15	37	1,10,724	26,477	3,13,432	47,978	1
Assignments and Compensations	16	38	31,36,989	70,186	823	43,231	2
Charges in respect of collection, <i>vis.</i> —							
Land Revenue	17B	41	5,60,095	16,66,597	51,68,143	9,86,745	3
Opium (including cost of Production)	18C	45	11,765	...	...	...	4
Salt (including cost of Production)	19C	46	9,92,730	...	5,112	...	5
Stamps	20	47	7,80,675	50,502	55,953	39,423	6
Excise	21	48	28,153	46,634	1,90,177	10,127	7
Provincial Rates	22	49	...	...	56,625	2,423	8
Customs	23B	52	...	...	3,56,042	...	9
Assessed Taxes	24	53	1,047	628	35,554	1,239	10
Forest	25	55	4,45,885	9,30,763	26,54,717	3,47,972	11
Registration	26	56	5,913	44,242	43,272	31,507	12
TOTAL			45,12,626	28,36,029	88,79,850	15,10,645	13
Interest:							
Interest on Debt			3,89,66,155	1,14,523	14,089	508	14
<i>Deduct</i> —Amounts chargeable to Railways (a)			4,65,59,768	...	...	...
" Amounts chargeable to Irrigation			1,38,19,929	...	...	...
Remainder chargeable on Ordinary Debt	29	63	-2,14,13,542	1,14,523	14,089	508	15
Interest on other Obligations	30	64	41,91,875	1,238	1,500	468	16
			1,72,21,667	1,15,761	15,589	976	17
Post Office	31	68	1,55,58,213	77,296	1,82,613	49,507	18
Telegraph	32	69	83,40,867	...	...	...	19
Mint	33	79	1,47,19,509	...	...	...	20
Salaries and Expenses of Civil Departments:							
General Administration	34	82	48,92,161	6,30,052	13,37,294	3,50,973	21
Law and Justice	35B	86	18,79,201	17,13,539	37,52,562	7,52,166	22
Police	36B	89	7,31,524	16,07,290	91,84,339	16,35,514	23
Marine (including River Navigation)	37B	91	16,73,614	...	7,47,730	76,588	24
Education	38B	95	1,84,827	6,27,618	9,77,742	4,23,463	25
Ecclesiastical	39	96	1,75,535	49,678	1,04,392	20,730	26
Medical	40B	97	4,21,563	4,87,041	6,88,752	4,00,448	27
Political	41	98	40,58,465	36,619	4,34,240	2,00,058	28
Scientific and other Minor Departments	42B	101	35,58,214	1,09,155	1,85,323	1,04,347	29
TOTAL			1,75,75,104	52,61,002	1,74,12,374	39,64,287	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	43	104	1,31,957	2,34,285	1,18,108	10,763	31
Civil Furlough and Absentee Allowances	44	112	-1,217	...	...	...	32
Superannuation Allowances & Pensions	45B	114	5,98,042	3,45,156	4,09,290	1,11,620	33
Stationery and Printing	46B	115	-22,04,028	2,05,729	6,73,720	1,22,518	34
Exchange	47	117	4,77,736	...	...	...	35
Miscellaneous	48B	119	1,99,469	3,10,756	3,08,833	79,445	36
TOTAL			-7,98,043	10,95,926	15,09,951	3,24,346	37
Famine Relief and Insurance:							
Famine Relief	49	122	19,89,047	2,86,25,577	1,425	...	38
Construction of Protective Railways	50	123	...	...	...	...	39
Construction of Protective Irrigation Works	50A	124	...	33,921	...	...	40
TOTAL			19,89,047	2,86,59,498	1,425	...	41
Carried forward			4,46,75,656	3,80,45,512	2,80,01,802	58,49,761	42

	India.	India converted into £ at R15 = £ 1.	England.	Total.
(*) included under the following heads:—				
State Railways Interest on Debt	4,44,14,123	2,90,042	1,053,830	4,014,772
Interest chargeable against Companies on Advances	21,45,645	143,043	218,884	361,927
	<u>4,65,59,768</u>	<u>3,103,985</u>	<u>1,272,714</u>	<u>4,376,699</u>

REVENUE of India, in India and in England, for the Year ended 31st March 1901.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India Converted into £ at Rs=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	8,09,625	1,65,547	1,33,750	3,22,070	12,17,741	31,47,344	209,823	...	209,823
2	2,87,949	3,42,570	1,51,291	11,52,717	1,01,43,224	1,53,28,980	1,021,932	...	1,021,932
3	45,39,050	78,35,707	41,68,476	1,02,32,243	70,74,294	4,22,31,350	2,815,423	176	2,815,599
4	2,67,23,782	...	...	...	26,012	2,67,61,559	1,784,104	1,771	1,785,875
5	2,57,936	...	...	20,75,221	17,16,502	50,47,501	336,500	433	336,933
6	7,45,110	2,47,038	1,85,274	3,23,111	2,47,073	11,12,809	74,187	28,752	102,939
7	6,83,023	75,338	58,810	10,06,270	3,18,237	24,16,769	161,118	58	161,176
8	4,00,359	7,602	...	...	42,607	5,09,616	33,975	...	33,975
9	9,46,835	...	...	2,73,551	8,50,648	24,27,076	161,805	125	161,930
10	4,91,242	2,370	11,369	30,508	62,010	3,35,967	22,398	...	22,398
11	5,70,806	9,63,439	8,87,343	17,15,431	24,08,581	1,09,24,937	728,329	1,835	730,164
12	9,05,184	2,35,817	1,20,896	8,63,952	2,93,169	25,43,952	169,597	...	169,597
13	3,70,60,901	98,75,428	57,17,209	1,79,95,074	2,44,00,098	11,27,87,860	7,519,191	33,150	7,552,341
14	2,20,802	3,43,633	2,31,749	1,79,585	4,79,512	4,05,50,556	2,703,370	4,371,063	7,074,433
	...	...	...	...	...	4,65,59,768	3,103,985	1,272,714	4,376,699
	...	...	...	...	...	1,38,19,929	921,328	...	921,328
15	2,20,802	3,43,633	2,31,749	1,79,585	4,79,512	—1,08,29,141	—1,321,943	3,098,349	1,776,406
16	92,864	7,29,956	1,56,826	26,787	2,33,199	54,34,713	362,314	226	362,540
17	3,13,656	10,73,589	3,88,575	2,06,372	7,12,711	—1,43,94,428	—959,629	3,098,575	2,138,946
18	3,67,586	1,86,595	2,37,798	1,04,779	1,09,027	1,68,73,414	1,124,894	97,320	1,222,214
19	...	...	...	...	...	83,10,867	556,058	226,629	782,687
20	...	...	...	...	3,23,76,279	4,70,95,788	3,139,719	13,040	3,152,759
21	22,09,380	17,46,697	13,49,234	15,71,049	20,90,454	1,62,67,295	1,084,486	255,196	1,339,682
22	1,19,64,212	70,32,409	48,67,830	61,46,560	57,08,200	4,38,16,679	2,921,112	261	2,921,373
23	64,89,526	83,20,112	44,06,287	46,84,328	66,92,196	4,37,51,116	2,916,741	1,245	2,917,986
24	10,23,973	...	...	10,327	36,240	35,68,472	237,898	352,023	589,921
25	40,97,260	24,47,754	14,36,380	27,93,833	33,37,326	1,63,26,203	1,088,414	2,708	1,091,122
26	1,95,920	2,47,146	2,64,988	3,43,017	3,32,557	17,33,963	115,598	753	116,351
27	26,13,799	17,56,924	13,51,120	28,60,696	34,57,877	1,40,38,220	935,881	5,222	941,103
28	4,532	1,48,335	25,50,461	1,01,069	8,70,448	84,41,227	562,748	24,743	587,491
29	6,04,069	3,44,055	3,72,834	7,33,381	3,70,909	63,82,287	425,486	41,107	466,593
30	2,93,29,671	2,20,43,432	1,65,99,134	1,92,44,251	2,28,16,207	15,43,25,462	10,288,364	683,258	10,971,622
31	10,85,002	8,82,901	2,70,854	5,88,540	5,55,223	38,77,633	258,509	20,805	279,314
32	...	...	64	539	629	23	1	250,864	250,865
33	23,79,646	23,37,472	13,06,158	18,15,476	21,02,609	1,14,05,469	760,365	1,950,936	2,711,301
34	35,36,689	7,07,348	4,81,077	14,95,664	16,10,390	66,29,107	441,941	67,350	509,291
35	...	...	...	...	...	4,77,736	31,849	...	31,849
36	3,71,258	1,74,715	2,14,254	5,03,891	5,30,673	26,93,294	179,553	25,197	204,750
37	73,72,595	41,02,436	22,72,407	44,04,110	47,99,534	2,50,83,262	1,672,218	2,315,152	3,987,370
38	2,69,707	40,146	22,72,089	1,61,535	2,84,01,893	6,17,61,419	4,117,428	7,802	4,125,230
39	...	...	...	...	...	...	...	...	...
40	10,895	1,31,274	8,981	38,525	2,43,114	4,66,710	31,114	...	31,114
41	2,80,602	1,71,420	22,81,070	2,00,060	2,86,45,007	6,22,28,129	4,148,542	7,802	4,156,344 ^(b)
42	7,47,25,021	3,74,52,900	2,74,96,193	4,21,54,646	11,39,38,863	41,23,40,354	27,489,357	6,474,926	33,964,283

(b) The following further sum, which is included under State Railways Revenue Account, is 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:—

Bengal-Nagpur Railway £9,523 D

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

HEADS OF EXPENDITURE.	Number of Account.	Page	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			₹	₹	₹	₹	
Brought forward from page 8.			4,46,75,656	3,80,45,512	2,80,01,802	58,49,761	1
Railway Revenue Account:							
State Railways:							
Working Expenses	53A	134	3,92,11,658	58,89,977	66,60,429	15,39,739	2
Interest on Debt	29	63	4,44,14,123	...	...	...	3
Annuities in purchase of Railways	53A	134	...	...	...	...	4
Interest chargeable against Companies on advances	54	138	...	17,86,561	...	...	5
Interest on Capital deposited by Companies	55	138	...	...	12,730	...	6
Guaranteed Companies:							
Surplus Profits, Land and Supervision	56	139	17,36,594	33	69,485	60,777	7
Interest	53A	134	1,22,657	...	...	...	8
Subsidized Companies: Land, etc. .	58A	140	...	...	...	1,854	9
Miscellaneous Railway Expenditure	59	141	3,08,712	23,654	75,980	...	10
TOTAL			8,57,93,744	77,00,225	68,18,624	16,02,370	11
Irrigation:							
Major Works:							
Working Expenses	61	145	...	...	...	...	12
Interest on Debt	29	63	81,65,832	...	...	...	13
Minor Works and Navigation . . .	64	159	2,24,626	...	16,97,616	...	14
TOTAL			83,90,458	...	16,97,616	...	15
Other Public Works:							
Military Works	66	171	92,03,407	17,426	6,93,063	2,07,687	16
Civil Works	66	171	13,13,263	17,27,773	1,00,07,302	27,64,627	17
Construction of Railways charged to Provincial or Local Revenues .	67	194	...	...	...	—12,329	18
TOTAL			1,05,16,670	17,45,196	1,07,00,365	29,59,985	19
Army Services:							
Army:							
Effective	68	197	8,99,77,519	...	...	...	20
Non-Effective	68	197	47,44,111	...	...	...	21
TOTAL			9,47,21,630	...	...	...	22
Special Defence Works	69	212	...	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			24,40,98,158	4,74,90,936	4,72,18,407	1,04,12,116	24
<i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the year	73	217	16,902	...	15,22,014	...	25
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial Balances	73	217	...	1,61,516	...	1,91,821	26
Total Expenditure charged against Revenue			24,41,15,060	4,73,29,420	4,87,40,421	1,02,20,295	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	74	220	—80,11,428	—73,355	...	6,51,849	28
Irrigation Works	74	220	...	...	9,89,618	...	29
Charge involved in Redemption of Railway Liabilities	77	233	...	...	...	...
TOTAL			—80,11,428	—73,355	9,89,618	6,51,849	30

REVENUES of India, in India and in England, for the Year ended 31st March 1901—continued.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India converted into £ at Rs=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	7,47,25,021	3,74,52,900	2,74,96,193	4,21,54,646	11,39,38,863	41,23,40,354	27,489,357	6,474,926	33,964,283
2	1,66,27,719	1,09,91,881	1,88,63,796	97,05,934	1,74,94,553	12,69,85,686	8,465,712	...	8,465,712
3	...	...	...	...	...	4,44,14,123	2,960,942	1,053,830	4,014,772
4	...	...	...	...	...	...	...	2,357,101	2,357,101(a)
5	...	3,59,084	...	...	...	21,45,645	143,043	218,884	361,927
6	...	1,09,611	...	...	352	1,22,693	8,180	925,656	934,836
7	1,77,771	1,44,943	...	1,35,439	2,40,434	25,65,476	171,032	...	171,032
8	...	...	...	...	...	1,22,657	8,177	1,589,417	1,597,594
9	1,15,832	1,675	2,951	57,171	81,725	2,61,213	17,414	...	17,414
10	17,104	46,569	1,51,977	83,678	14,087	7,21,761	48,117	...	48,117
11	1,69,38,426	1,16,53,763	1,90,18,729	99,82,222	1,78,31,151	17,73,39,254	11,822,617	6,145,888	17,968,505
12	11,88,577	30,32,242	40,63,232	15,48,188	5,04,104	1,03,36,344	689,090	...	689,090
13	24,54,681	31,99,416	...	...	...	1,38,19,929	921,328	...	921,328
14	13,02,528	3,35,715	11,26,363	34,92,319	24,59,844	1,06,39,011	709,267	642	709,909
15	49,45,786	65,67,373	51,89,596	50,40,507	29,63,948	3,47,95,284	2,319,685	642	2,320,327
16	85,452	21,930	6,70,706	78,642	1,49,959	1,11,28,272	741,885	41,057	782,942
17	96,44,787	64,51,136	43,40,501	69,12,182	47,53,153	4,79,14,724	3,194,315	94,286	3,286,601
18	...	...	...	...	...	—12,329	—822	...	—822
19	97,30,239	64,73,066	50,11,207	69,90,824	49,03,112	5,90,30,667	3,935,378	133,343	4,068,721
20	...	...	...	2,71,13,884	3,34,57,336	15,05,48,739	10,036,583	2,054,276	12,090,959
21	...	...	...	28,17,937	15,41,781	91,03,829	606,922	2,384,918	2,991,840
22	...	...	...	2,99,31,821	3,49,99,117	15,96,52,568	10,643,505	4,439,294	15,082,799
23	...	...	...	...	...	...	...	6,864	6,864
24	10,63,39,472	6,21,47,102	5,67,15,725	9,41,00,020	17,46,36,191	84,31,58,127	56,210,542	17,200,957	73,411,499
25	4,92,870	9,31,406	39,097	2,22,018	...	32,24,307	214,953	...	214,953
26	...	...	...	...	12,142	3,65,479	24,365	...	24,365
27	10,68,32,342	6,30,78,508	5,67,54,822	9,43,22,038	17,46,24,049	84,60,16,955	56,401,130	17,200,957	73,602,087
28	68,24,573	12,25,538	19,44,387	52,44,578	40,11,411	1,18,17,953	787,863	647,002	1,434,865
29	—1,203	3,59,962	43,89,746	8,32,857	21,68,106	87,39,086	582,606	7,877	590,483
	...	...	...	...	...	...	...	5,922,350	5,922,350
30	68,23,370	15,85,500	63,34,133	60,77,835	61,79,517	2,05,57,039	1,370,469	6,577,229	7,947,698

(a) According to actuarial calculation, the Annuities payable in respect of the Year 1900-1901 include the following sums in redemption of Capital:—

East Indian Railway Annuity	153,764
Eastern Bengal Railway Annuity	15,483
Scinde, Punjab and Delhi Railway Annuity	61,739
Great Indian Peninsula Railway Annuity	171,038
	<u>402,024</u>

No. 4.—STATEMENT showing the details of EXPENDITURE

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	5	171	176
Opium	1,771	...	1,771
Salt	433	...	433
Stamps	28,752	...	28,752
Excise	58	...	58
Provincial Rates . . . . .	...	...	...
Customs	99	26	125
Assessed Taxes . . . . .	...	...	...
Forest	605	1,230	1,835
Registration . . . . .	...	...	...
TOTAL	31,723	1,427	33,150
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	...	3,098,349	3,098,349
Interest on other Obligations . . . . .	...	226	226
TOTAL	...	3,098,575	3,098,575
Post Office	43,511	53,809	97,320
Telegraph	152,423	74,206	226,629
Mint	12,869	171	13,040
Salaries and Expenses of Civil Departments:			
General Administration	21,486	233,710	255,196
Law and Justice . . . . .	...	261	261
Police . . . . .	...	1,245	1,245
Marine (including River Navigation)	164,909	187,114	352,023
Education . . . . .	...	2,708	2,708
Ecclesiastical . . . . .	...	753	753
Medical . . . . .	...	5,222	5,222
Political	175	24,568	24,743
Scientific and other Minor Departments	14,204	26,903	41,107
TOTAL	200,774	482,484	683,258
Miscellaneous Civil Charges:			
Territorial and Political Pensions . . . . .	...	20,805	20,805
Civil Furlough and Absentee Allowances . . . . .	...	250,864	250,864
Superannuation Allowances and Pensions . . . . .	...	1,950,936	1,950,936
Stationery and Printing	61,795	5,555	67,350
Miscellaneous . . . . .	...	25,197	25,197
TOTAL	61,795	2,253,357	2,315,152
Famine Relief and Insurance:			
Famine Relief	7,637	165	7,802
Carried forward	510,732	5,964,194	6,474,926

in ENGLAND, for the Year ended 31st March 1901.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	510,732	5,964,194	6,474,926
Railway Revenue Account:			
State Railways			
Working Expenses . . . . .	...	...	...
Interest on Debt . . . . .	...	1,053,830	1,053,830
Annuities in purchase of Railways . . . . .	...	2,357,101	2,357,101
Interest Chargeable against Companies on Advances . . . . .	...	218,884	218,884
Interest on Capital deposited by Companies . . . . .	...	926,656	926,656
Guaranteed Companies:			
Surplus Profits, Land and Supervision . . . . .	...	...	...
Interest . . . . .	...	1,589,417	1,589,417
Subsidized Companies: Land, &c. . . . .	...	...	...
Miscellaneous Railway Expenditure . . . . .	...	...	...
TOTAL	...	6,145,888	6,145,888
Irrigation:			
Major Works:			
Working Expenses . . . . .	...	...	...
Interest on Debt . . . . .	...	...	...
Minor Works and Navigation	642	...	642
TOTAL	642	...	642
Other Public Works:			
Military Works	41,057	...	41,057
Civil Works	4,265	88,021	92,286
TOTAL	45,322	88,021	133,343
Army Services:			
Army:			
Effective	988,773	1,065,603	2,054,376
Non-Effective . . . . .	...	2,384,918	2,384,918
TOTAL	988,773	3,450,521	4,439,294
Special Defence Works	6,864	...	6,864
Total Expenditure charged against Revenue . £	1,552,333	15,648,624	17,200,957
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	639,330	7,672	647,002
Irrigation Works	7,877	...	7,877
Charge involved in Redemption of Railway Liabilities . . . . .	...	5,922,350	5,922,350
TOTAL £	647,207	5,930,022	6,577,229

No. 5.—ACCOUNT of the REVENUE in *India* in the three
[Rupees converted into £]

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial. £	Provincial. £	Local. £	TOTAL. £
Principal Heads of Revenue :				
Land Revenue	9,352,550	7,962,960	187,521	17,503,031
Opium	5,102,242	...	...	5,102,242
Salt	5,910,368	56,666	...	5,967,034
Stamps	853,635	2,489,313	...	3,342,948
Excise	2,638,482	1,298,308	412	3,937,202
Provincial Rates	461	455,350	2,106,902	2,562,713
Customs	3,333,349	38,248	...	3,371,597
Assessed Taxes	738,137	583,957	...	1,322,094
Forest	663,917	633,946	...	1,297,863
Registration	156,858	155,700	...	312,558
Tributes from Native States	577,823	...	...	577,823
TOTAL	29,327,822	13,674,448	2,294,835	45,297,105
Interest	472,818	112,463	9,806	595,087
Post Office	1,349,743	1,822	5,591	1,357,156
Telegraph	885,202	...	...	885,202
Mint	3,172,849	...	...	3,172,849
Receipts by Civil Departments :				
Law and Justice	21,943	450,491	1,318	473,752
Police	740	172,412	125,743	298,895
Marine	37,052	117,123	288	154,463
Education	1,478	97,715	63,277	162,470
Medical	139	41,526	20,674	62,339
Scientific and other Minor Departments	8,419	65,147	15,679	89,245
TOTAL	69,771	944,414	226,979	1,241,164
Miscellaneous :				
Receipts in aid of Superannuation, etc.	77,067	32,762	14	109,843
Stationery and Printing	23,112	32,332	181	55,625
Miscellaneous	61,758	100,362	105,252	276,372
TOTAL	161,937	174,456	105,447	441,840
Carried forward	35,440,142	14,907,603	2,642,658	52,990,403

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1901.
at Rs = £1.] •

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward .	35,440,142	14,907,603	2,642,658	52,990,403
Railways :				
State Railways (Gross Receipts)	16,931,360	6,040	16,167	16,953,567
Guaranteed Companies (Net Traffic Receipts) .	1,316,899	...	...	1,316,899
Subsidized Companies (Repayment of Advances of Interest).	21,342	...	...	21,342
TOTAL .	18,269,601	6,040	16,167	18,291,808
Irrigation :				
Major Works :				
Direct Receipts	1,155,578	495,832	...	1,651,410
Portion of Land Revenue due to Irrigation .	749,083	...	...	749,083
Minor Works and Navigation	48,782	103,339	3,305	155,426
TOTAL .	1,953,443	599,171	3,305	2,555,919
Other Public Works.				
Military Works	35,755	...	...	35,755
Civil Works	8,413	156,586	231,002	396,001
TOTAL .	44,168	156,586	231,002	431,756
Receipts by Military Department :				
Army :				
Effective	726,900	...	...	726,900
Non-Effective	57,429	...	...	57,429
TOTAL .	784,329	...	...	784,329
GRAND TOTAL REVENUE £	56,491,683	15,669,400	2,893,132	75,054,215

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the three
[Rupees converted into £]

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Direct Demands on the Revenues :				
Refunds and Drawbacks	155,476	51,646	2,701	209,823
Assignments and Compensations	336,883	685,049	...	1,021,932
Charges in respect of collection, <i>vis.</i> —				
Land Revenue	74,505	2,005,272	735,646	2,815,423
Opium (including cost of Production)	1,784,104	...	...	1,784,104
Salt (including cost of Production)	309,733	26,767	...	336,500
Stamps	—20,487	94,674	...	74,187
Excise	106,754	54,364	...	161,118
Provincial Rates . . . . .	...	4,927	29,048	33,975
Customs	56,710	105,095	...	161,805
Assessed Taxes	11,234	11,164	...	22,398
Forest	379,027	349,302	...	728,329
Registration	84,996	84,601	...	169,597
TOTAL	3,278,935	3,472,861	767,395	7,519,191
Interest :				
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,427,569	105,626	...	—1,321,943
Interest on other Obligations	359,435	3	2,876	362,314
TOTAL	—1,068,134	105,629	2,876	—959,629
Post Office	1,037,161	35,794	51,939	1,124,894
Telegraph	556,058	..	...	556,058
Mint	3,139,719	...	...	3,139,719
Salaries and Expenses of Civil Departments :				
General Administration	445,667	568,006	70,813	1,084,486
Law and Justice	125,265	2,795,832	15	2,921,112
Police	48,567	2,608,096	260,078	2,916,741
Marine (including River Navigation)	111,574	122,901	3,423	237,898
Education	11,540	620,935	455,919	1,088,414
Ecclesiastical	115,598	...	...	115,598
Medical	26,586	664,651	244,644	935,881
Political	511,694	51,038	16	562,748
Scientific and other Minor Departments	273,501	121,386	30,599	425,486
TOTAL	1,669,992	7,552,865	1,065,507	10,288,364
Miscellaneous Civil Charges :				
Territorial and Political Pensions	258,509	...	...	258,509
Civil Furlough and Absentee Allowances	1	...	...	1
Superannuation Allowances and Pensions	53,168	700,053	7,144	760,365
Stationery and Printing	67,577	360,798	13,566	441,041
Exchange	31,849	...	...	31,849
Miscellaneous	45,695	86,878	46,980	179,553
TOTAL	456,799	1,147,729	67,690	1,672,218
Carried forward	9,070,530	12,314,878	1,955,407	23,340,815

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1901.
at Rs-£1.]

HEADS OF EXPENDITURE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	9,070,530	12,314,878	1,955,407	23,340,815
Famine Relief and Insurance:				
Famine Relief	4,082,811	25,355	9,262	4,117,428
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	31,114	...	...	31,114
TOTAL	4,113,925	25,355	9,262	4,148,542
Railway Revenue Account:				
State Railways:				
Working Expenses	8,449,034	7,620	9,058	8,465,712
Interest on Debt	2,960,942	...	...	2,960,942
Interest Chargeable against Companies on Advances	143,043	...	...	143,043
Interest on Capital deposited by Companies	8,180	...	...	8,180
Guaranteed Companies:				
Surplus Profits, Land and Supervision	171,032	...	...	171,032
Interest	8,177	...	...	8,177
Subsidized Companies: Land, etc.	17,291	123	...	17,414
Miscellaneous Railway Expenditure	46,937	1,180	...	48,117
TOTAL	11,804,636	8,923	9,058	11,822,617
Irrigation:				
Major Works:				
Working Expenses	413,471	275,619	...	689,090
Interest on Debt	544,388	376,940	...	921,328
Minor Works and Navigation	245,748	462,457	1,062	709,267
TOTAL	1,203,607	1,115,016	1,062	2,319,685
Other Public Works:				
Military Works	741,885	...	...	741,885
Civil Works	260,510	1,846,512	1,087,293	3,194,315
Construction of Railways charged to Provincial or Local Revenues	...	-822	...	-822
TOTAL	1,002,395	1,845,690	1,087,293	3,935,378
Army Services:				
Army:				
Effective	10,036,583	...	...	10,036,583
Non-Effective	606,922	...	...	606,922
TOTAL	10,643,505	...	...	10,643,505
TOTAL	37,838,598	15,309,862	3,062,082	56,210,542
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	...	184,282	52,072	236,354
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	27,189	18,577	45,766
GRAND TOTAL EXPENDITURE . £	37,838,598	15,466,955	3,095,577	56,401,130

No. 7.—ACCOUNT of the IMPERIAL REVENUE of India, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1901.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R 15 = £ 1.
	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue :											
Land Revenue	12,84,644	—14,66,864	75,23,920	15,39,266	3,21,37,304	4,68,34,905	1,21,60,811	3,26,76,630	75,97,639	14,02,88,255	9,352,550
Opium	119	2,16,897	2,67,474	4,39,105	6,24,56,059	5,01,829	85,655	...	1,25,66,495	7,65,33,633	5,102,242
Salt	2,07,14,238	...	6,70,392	...	2,54,35,094	...	...	1,85,20,445	2,33,15,343	8,86,55,512	5,910,368
Stamps	3,57,950	3,27,877	5,20,744	2,36,633	4,50,8,707	20,69,319	10,70,043	21,41,436	14,71,808	1,28,04,517	853,635
Excise	11,26,252	13,41,244	26,64,944	22,00,365	7,32,4,179	51,75,158	19,50,888	1,01,93,462	76,00,731	3,95,77,223	2,638,482
Provincial Rates	6,918	...	...	...	...	...	...	...	...	6,918	401
Customs	3,039	80,588	91,16,161	...	1,78,39,003	47,077	5,806	36,59,477	1,92,49,086	5,00,00,237	3,333,349
Assessed Taxes	14,64,749	2,38,840	5,94,436	1,57,955	27,26,477	13,32,655	8,82,614	15,72,155	21,02,172	1,10,72,053	738,117
Forest	4,49,571	4,81,531	40,27,222	2,74,761	6,16,670	7,82,732	6,75,421	11,70,085	14,80,764	99,58,757	663,917
Registration	17,366	38,078	51,636	28,065	7,65,790	2,49,473	1,73,558	7,23,794	3,05,109	23,52,869	156,858
Tributes from Native States	20,27,237	2,53,832	3,30,621	50,100	...	...	2,78,541	45,07,902	12,19,116	80,67,349	577,823
TOTAL	2,74,52,083	15,12,023	2,57,67,550	49,26,250	15,39,09,283	5,69,93,148	1,72,83,337	7,51,65,386	7,69,08,263	43,99,17,323	29,327,822
Interest	38,84,476	14,349	...	383	14,62,269	...	18,983	3,04,808	14,07,002	70,92,270	472,818
Post Office	2,02,46,144	...	...	...	...	...	...	...	...	2,02,46,144	1,349,743
Telegraph	1,32,78,032	...	...	...	...	...	...	...	...	1,32,78,032	885,202
Mint	1,48,05,754	...	...	...	...	...	...	...	3,27,86,978	4,75,92,732	3,172,849
Receipts by Civil Departments :											
Law and Justice	3,29,149	...	...	...	...	...	...	...	...	3,29,149	21,943
Police	11,097	...	...	...	...	...	...	...	...	11,097	740
Marine	5,55,783	...	...	...	...	...	...	...	...	5,55,783	37,052
Education	22,161	...	...	...	...	...	...	...	...	22,161	1,478
Medical	2,099	...	...	...	...	...	...	...	...	2,099	139
Scientific and other Minor Departments	1,26,280	...	...	...	...	...	...	...	...	1,26,280	8,419
TOTAL	10,46,569	...	...	...	...	...	...	...	...	10,46,569	69,771

Miscellaneous :

Receipts in aid of Superannuation, &c.	5,22,744	35,739	47,210	11,808	1,47,055	1,25,344	62,145	90,297	1,13,666	11,56,008	77,067
Stationery and Printing	1,45,267	982	21	2,662	69,992	41,827	30,856	15,491	9,578	3,49,676	23,112
Miscellaneous	3,89,378	2,17,228	30,852	419	42,090	24,587	89,632	40,778	91,402	9,26,306	61,758
TOTAL	10,57,389	2,53,949	78,083	14,889	2,59,137	1,91,758	1,82,633	1,46,566	2,41,646	24,29,050	161,937

Railways :

State Railways (Gross Receipts)	9,62,80,476	1,29,79,304	1,13,34,182	18,21,277	2,68,91,249	2,18,54,393	3,22,31,188	1,70,28,667	3,35,49,658	25,39,70,394	16,031,360
Guaranteed Companies (Net Traffic Receipts)	1,97,53,492	...	...	...	...	...	...	...	...	1,97,53,492	1,316,899
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	3,20,134	...	3,20,134	21,342
TOTAL	11,60,33,968	1,29,79,304	1,13,34,182	18,21,277	2,68,91,249	2,18,54,393	3,22,31,188	1,73,48,801	3,35,49,658	27,40,44,020	18,269,601

Irrigation :

Major Works :											
Direct Receipts	...	...	...	...	...	27,42,340	1,36,59,878	3,73,326	5,58,127	1,73,33,671	1,155,578
Portion of Land Revenue due to Irrigation	...	...	...	...	...	12,41,086	9,78,650	74,49,865	15,66,645	1,12,36,246	749,083
Minor works and Navigation	41,122	...	...	...	...	...	4,89,921	...	2,00,688	7,31,731	48,782
TOTAL	41,122	...	...	...	...	39,83,426	1,51,28,449	78,23,191	23,25,460	2,93,01,648	1,953,443

Other Public Works :

Military Works	4,40,706	28	68,056	4,330	1,196	2,638	6,809	3,428	9,129	5,36,320	35,755
Civil Works	64,227	...	...	...	307	...	61,603	...	...	1,26,197	8,413
TOTAL	5,04,933	28	68,056	4,330	1,503	2,638	68,412	3,428	9,129	6,62,517	44,168

Receipts by Military Department :

Army :											
Effective	73,65,445	...	...	...	...	...	...	17,82,082	17,55,072	1,00,03,499	726,900
Non-Effective	5,10,341	...	...	...	...	...	...	1,65,617	1,85,472	8,61,430	57,429
TOTAL	78,75,786	...	...	...	...	...	...	19,48,599	19,40,544	1,17,64,929	784,329

TOTAL IMPERIAL REVENUE	20,62,26,256	1,47,59,653	3,72,47,871	67,67,129	18,25,23,501	8,30,25,363	6,49,13,002	10,27,40,779	14,91,71,680	84,73,75,234	56,491,683
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No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of India, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of British India, for the Year ended 31st March 1901.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R:5=£1.
Direct Demands on the Revenues:	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>£</i>
Refunds and Drawbacks	1,10,724	9,687	2,13,820	17,500	6,20,282	65,675	61,686	1,95,265	10,37,501	23,32,140	155,476
Assignments and Compensations	31,36,989	65,514	823	43,231	1,19,144	85,976	1,51,241	11,52,717	2,97,551	50,53,236	336,883
Charges in respect of Collection, viz.—											
Land Revenue	4,68,702	...	...	...	6,48,878	...	...	...	...	11,17,580	74,505
Opium (including cost of Production)	11,765	...	...	...	2,67,23,782	...	...	...	26,012	2,67,61,559	1,784,104
Salt (including cost of Production)	9,92,730	...	2,556	...	2,57,936	...	...	16,76,274	17,16,502	46,45,998	3,09,733
Stamps	7,80,675	12,626	13,988	9,856	1,86,277	61,760	46,319	80,778	61,768	3,07,303	20,487
Excise	28,153	34,975	95,089	7,595	3,41,512	56,503	44,108	7,54,702	2,38,678	16,01,315	1,06,754
Provincial Rates . . . . .	...	...	...	...	...	...	...	...	...	...	...
Customs . . . . .	...	...	...	...	...	...	...	...	8,50,648	8,50,648	56,710
Assessed Taxes	1,047	314	17,777	619	95,621	1,185	5,684	15,254	31,005	1,68,506	11,234
Forest	4,45,885	4,65,381	13,27,358	1,73,986	2,85,403	4,81,720	4,43,672	8,57,715	12,01,290	56,85,410	379,027
Registration	5,913	22,121	21,636	15,754	4,52,592	1,17,909	60,448	4,31,976	1,46,585	12,74,934	84,996
TOTAL	44,21,233	6,10,618	16,93,047	2,68,541	2,97,31,427	8,70,728	8,13,208	51,64,681	56,10,540	4,91,84,023	3,278,935
Interest:											
Interest on Debt, other than that charged to Railways and Irrigation Works	2,14,13,542	...	...	...	...	...	...	...	...	2,14,13,542	1,427,569
Interest on other Obligations	41,91,875	1,238	420	468	62,895	7,29,956	1,52,698	25,823	2,26,161	53,91,534	359,435
TOTAL	1,72,21,667	1,238	420	468	62,895	7,29,956	1,52,698	25,823	2,26,161	1,60,22,008	1,068,134
Post Office	1,55,57,417	...	...	...	...	...	...	...	...	1,55,57,417	1,037,161
Telegraph	83,40,867	...	...	...	...	...	...	...	...	83,40,867	556,058
Mint	1,47,19,509	...	...	...	...	...	...	...	3,23,76,279	4,70,95,788	3,139,719
Salaries and Expenses of Civil Departments:											
General Administration	48,90,424	83,171	2,70,534	53,730	2,76,702	2,44,320	1,86,886	2,62,744	4,16,486	66,84,997	445,667
Law and Justice	18,78,977	...	...	...	...	...	...	...	...	18,78,977	125,265
Police	7,28,511	...	...	...	...	...	...	...	...	7,28,511	48,507
Marine (including River Navigation)	16,73,614	...	...	...	...	...	...	...	...	16,73,614	111,574
Education	1,73,104	...	...	...	...	...	...	...	...	1,73,104	1,540
Ecclesiastical	1,75,535	49,678	1,04,392	20,730	1,95,920	2,47,146	2,64,988	3,43,017	3,32,557	17,33,963	115,598
Medical	3,98,799	...	...	...	...	...	...	...	...	3,98,799	26,576
Political	40,58,225	...	4,34,240	...	24,505	1,44,939	25,50,461	26,153	4,36,881	76,75,404	511,694
Scientific and other Minor Departments	35,55,083	30,800	62,275	23,393	1,00,238	68,904	1,01,630	62,954	97,235	41,02,512	273,501
TOTAL	1,75,32,272	1,63,649	8,71,441	97,853	5,97,365	7,05,309	31,03,965	6,94,868	12,83,159	2,50,49,881	1,669,992

Imp 23572 Dated 10.3.10

Miscellaneous Civil Charges:											
Territorial and Political Pensions	1,31,957	2,34,285	1,18,108	10,763	10,85,002	8,82,901	2,70,854	5,88,540	5,55,223	38,77,633	258,509
Civil Furlough and Absentee Allowances	—1,219	...	...	...	...	...	64	539	639	23	1
Superannuation Allowances and Pensions	5,97,414	847	2,489	1,477	52,487	26,576	14,583	31,135	60,505	7,97,513	53,168
Stationery and Printing	—22,04,078	...	...	...	23,19,026	...	...	3,98,742	4,99,901	10,13,611	67,577
Exchange	4,77,736	...	...	...	...	...	...	...	...	4,77,736	31,819
Miscellaneous	1,94,473	12,580	42,761	29,138	60,707	61,841	33,836	38,597	2,11,498	6,85,431	45,695
TOTAL	—8,03,717	2,47,712	1,63,358	41,378	35,17,222	9,81,318	3,19,337	10,57,553	13,27,826	68,51,987	456,799
Famine Relief and Insurance:											
Famine Relief	19,89,047	2,86,25,331	...	...	...	1	22,25,680	...	2,84,02,105	6,12,42,164	4,082,811
Construction of Protective Railways . . . . .	...	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works . . . . .	...	33,921	...	...	10,895	1,31,274	8,981	38,525	2,43,114	4,66,710	31,114
Reduction or Avoidance of Debt . . . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL	19,89,047	2,86,59,252	...	...	10,895	1,31,275	22,34,661	38,525	2,86,45,219	6,17,08,874	4,113,125
Railway Revenue Account:											
State Railways:											
Working Expenses	3,92,11,658	58,89,977	66,60,429	14,25,435	1,66,27,719	1,09,91,881	1,88,63,796	95,70,065	1,74,94,553	12,67,35,513	8,419,034
Interest on Debt	4,44,14,123	...	...	...	...	...	...	...	...	4,44,14,123	2,960,942
Interest chargeable against Companies on Advances . . . . .	...	17,86,561	...	...	...	3,59,084	...	...	...	21,45,645	143,043
Interest on Capital deposited by Companies . . . . .	...	...	12,730	...	...	1,09,611	...	...	352	1,22,693	8,180
Guaranteed Companies:											
Surplus Profits, Land and Supervision	17,36,594	33	69,485	60,777	1,77,771	1,44,943	...	1,35,439	2,40,434	25,65,476	171,032
Interest	1,22,657	...	...	...	...	...	...	...	...	1,22,657	8,177
Subsidized Companies: Land, &c.											
Miscellaneous Railway Expenditure	3,08,712	23,654	64,191	...	1,15,832	1,675	2,956	57,171	81,725	2,59,359	17,291
TOTAL	8,57,93,744	77,00,225	68,06,835	14,86,212	1,69,38,426	1,16,44,117	1,90,18,729	98,46,353	1,78,34,886	17,70,69,527	11,804,636
Irrigation:											
Major Works:											
Working Expenses . . . . .	...	...	...	...	...	86,537	40,63,233	15,48,188	5,04,104	62,02,062	413,471
Interest on Debt	81,65,832	...	...	...	...	...	...	...	...	81,65,832	544,388
Minor Works and Navigation											
TOTAL	83,90,458	...	...	...	...	86,537	50,79,033	15,48,188	29,49,896	1,80,54,112	1,203,607
Other Public Works:											
Military Works	92,03,407	17,426	6,93,063	2,07,687	85,452	21,930	6,70,706	78,642	1,49,959	1,11,28,272	741,885
Civil Works	12,75,315	17,722	...	1,01,683	9,89,547	2,99,030	9,21,325	63,594	2,39,438	39,07,054	260,510
TOTAL	1,04,78,722	35,148	6,93,063	3,09,370	10,74,999	3,20,960	15,92,031	1,42,236	3,89,397	1,50,35,926	1,002,395
Army Services:											
Army:											
Effective	8,99,77,519	...	...	...	...	...	...	2,71,13,884	3,34,57,336	15,05,48,739	10,036,583
Non-Effective	47,44,111	...	...	...	...	...	...	28,17,937	15,41,781	91,03,829	606,922
TOTAL	9,47,21,630	...	...	...	...	...	...	2,99,31,821	3,49,99,117	15,96,52,568	10,643,505
TOTAL IMPERIAL EXPENDITURE	24,39,19,515	3,74,17,842	1,02,28,164	22,03,822	5,19,33,229	1,54,70,200	3,23,13,662	4,84,50,048	12,56,42,480	56,75,78,962	37,838,598

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the severa PROVINCES of *British India*, for the Year ended 31st March 1901.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs 15=£ 1.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Principal Heads of Revenue:											
Land Revenue	61,67,091	2,44,62,311	46,75,431	86,86,799	1,72,06,275	1,12,23,642	1,55,46,731	3,14,76,115	11,94,44,395	7,962,960
Opium
Salt	6,70,393	...	...	...	...	1,05,744	73,867	8,50,004	56,666
Stamps	9,83,631	15,62,231	7,09,898	1,38,26,123	62,07,957	32,10,129	64,24,309	44,15,422	3,73,39,700	2,489,313
Excise	4,47,081	26,64,944	7,33,456	73,24,178	17,25,053	6,50,296	33,96,850	25,32,762	1,94,74,620	1,298,308
Provincial Rates	1,87,185	...	...	47,42,743	13,10,920	5,89,397	...	...	68,30,245	455,350
Customs	1,03,704	...	2,68,734	...	...	92,039	1,09,243	5,73,720	38,248
Assessed Taxes	2,17,795	5,58,855	1,48,849	26,38,179	12,66,730	7,39,875	13,79,173	18,09,893	87,59,349	583,957
Forest	4,81,531	40,27,222	2,74,760	6,16,669	7,82,731	6,75,421	11,70,085	14,80,765	95,09,184	633,946
Registration	38,078	51,636	28,065	7,65,790	2,49,473	1,73,559	7,23,793	3,05,110	23,35,504	155,700
Tributes from Native States
TOTAL	...	85,22,392	3,41,01,296	65,70,459	3,88,69,215	2,87,49,139	1,72,62,319	2,88,38,724	4,22,03,177	20,51,16,721	13,674,448
Interest	70,744	23,537	1,162	3,20,185	4,09,762	2,82,558	2,35,404	3,43,603	16,86,955	112,463
Post Office	16,597	...	...	...	...	10,734	1	...	27,332	1,822
Telegraph
Mint
Receipts by Civil Departments:											
Law and Justice	3,33,905	8,05,154	1,19,667	21,63,301	8,51,482	6,34,513	13,52,280	4,97,062	67,57,364	450,491
Police	11,798	2,31,164	1,21,123	2,08,639	2,00,343	7,75,959	5,52,139	4,85,021	25,86,186	172,412
Marine	4,04,195	109	12,92,828	...	...	20	59,690	17,56,842	117,123
Education	41,393	27,270	54,247	7,07,265	1,34,056	31,835	1,88,902	2,80,765	14,65,733	97,745
Medical	8,608	22,078	6,561	2,11,487	35,728	37,599	1,22,539	1,78,284	6,22,884	41,520
Scientific and other Minor Departments	22,205	3,800	387	2,74,908	1,26,846	34,534	4,85,546	28,977	9,77,203	65,147
TOTAL	...	4,17,909	14,93,661	3,02,094	48,58,428	13,48,455	15,14,440	27,01,426	15,29,799	1,41,66,212	944,414

Miscellaneous :											
Receipts in aid of Superannuation, &c.	...	19,441	49,842	5,452	62,589	24,269	57,785	53,807	2,18,239	4,91,424	32,762
Stationery and Printing	...	26,337	34,675	1,754	1,52,528	82,760	40,739	87,647	58,542	4,84,982	32,332
Miscellaneous	...	80,190	72,402	29,036	7,97,465	1,98,101	1,66,367	2,30,199	66,668	16,41,428	109,362
TOTAL	...	1,25,968	1,56,919	36,242	10,12,582	3,05,130	2,64,891	3,71,653	3,43,449	26,16,834	174,456
Railways :											
State Railways (Gross Receipts)	...	...	...	90,603	...	...	...	...	...	90,603	6,040
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	90,603	...	...	...	...	...	90,603	6,040
Irrigation :											
Major Works :											
Direct Receipts	...	...	...	18,06,331	56,31,149	...	...	...	...	74,37,480	495,832
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	1,21,997	...	7,47,237	2,83,710	2,04,003	1,61,301	31,843	15,50,091	103,339	...
TOTAL	...	...	1,21,997	25,53,568	59,14,859	2,04,003	1,61,301	31,843	89,87,571	599,171	...
Other Public Works :											
Military Works	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	56,490	2,37,082	96,500	4,82,887	2,48,371	3,99,724	1,87,196	6,40,532	23,48,782	156,586
TOTAL	...	56,490	2,37,082	96,500	4,82,887	2,48,371	3,99,724	1,87,196	6,40,532	23,48,782	156,586
Receipts by Military Department :											
Army :											
Effective	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	92,10,100	3,61,34,492	70,97,060	4,80,96,865	3,69,75,716	1,99,38,669	3,24,95,705	4,50,92,403	23,50,41,010	15,669,400

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1901.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R 15=£ 1.
	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues :											
Refunds and Drawbacks	16,511	98,372	29,694	1,81,659	90,794	68,894	1,15,283	1,73,474	7,74,681	51,646
Assignments and Compensations	4,672	...	...	1,68,805	2,56,594	...	...	98,45,673	1,02,75,744	685,049
Charges in respect of Collection, <i>vis.</i> —											
Land Revenue	11,13,362	51,47,970	9,86,745	38,78,703	42,20,815	28,42,044	52,70,080	66,19,359	3,00,79,078	2,005,272
Opium (including cost of Production)
Salt (including cost of Production)	2,556	...	...	...	...	3,98,947	...	4,01,503	26,767
Stamps	37,876	41,965	29,567	5,58,833	1,85,278	1,38,955	2,42,333	1,85,305	14,20,112	94,674
Excise	11,659	95,088	2,532	3,41,511	18,835	14,702	2,51,568	79,559	8,15,454	54,344
Provincial Rates	66,293	7,602	...	...	...	73,895	4,927
Customs	3,56,042	...	9,46,835	...	...	2,73,551	...	15,76,428	105,095
Assessed Taxes	314	17,777	620	95,621	1,185	5,685	15,254	31,005	1,67,461	11,164
Forest	4,65,382	13,27,359	1,73,986	2,85,403	4,81,719	4,43,671	8,57,716	12,04,291	52,39,527	349,302
Registration	22,121	21,636	15,753	4,52,592	1,17,908	60,448	4,31,976	1,46,584	12,09,018	84,601
TOTAL	...	16,71,897	71,08,765	12,38,897	69,76,255	53,80,730	35,74,399	78,36,708	1,82,85,250	5,20,92,901	3,472,861
Interest :											
Interest on Debt, other than that charged to Railways and Irrigation Works	1,14,523	14,089	508	2,20,802	3,43,633	2,31,749	1,79,585	4,79,512	15,84,401	105,626
Interest on other Obligations	43	...	...	43	3
TOTAL	...	1,14,523	14,089	508	2,20,802	3,43,633	2,31,792	1,79,585	4,79,512	15,84,444	105,629
Post Office	77,296	68,792	6,442	2,811	...	1,67,763	1,04,779	1,09,027	5,36,910	35,794
Telegraph
Mint
Salaries and Expenses of Civil Departments :											
General Administration	5,06,362	10,53,760	2,94,450	17,37,253	13,89,438	10,04,706	10,07,261	15,26,854	85,20,089	568,006
Law and Justice	17,13,539	37,52,562	7,52,166	1,19,64,212	70,32,409	48,07,830	61,46,560	57,08,000	4,19,37,478	2,795,332
Police	15,31,209	91,48,709	16,34,522	6,65,369	51,66,989	43,80,969	46,84,328	65,09,346	3,91,21,441	2,608,096
Marine (including River Navigation)	7,06,752	70,588	10,13,611	...	...	10,327	36,240	18,43,518	122,971
Education	3,59,598	7,05,243	2,07,941	28,00,008	9,13,953	7,63,012	17,68,188	17,34,373	93,14,316	620,955
Ecclesiastical
Medical	3,97,918	5,95,354	2,68,384	21,46,909	11,51,151	8,72,374	13,48,957	31,93,637	99,69,764	664,651
Political	30,619	...	2,00,058	17,027	3,396	...	74,916	4,33,567	7,65,583	51,038
Scientific and other Minor Departments	63,311	88,144	24,588	4,69,517	2,01,968	1,05,787	6,70,427	1,97,050	18,20,792	121,386
TOTAL	...	46,08,536	1,61,10,524	34,58,697	2,62,19,991	1,58,59,304	1,19,94,678	1,57,05,964	1,93,35,267	11,32,92,981	7,552,865

Miscellaneous Civil Charges :											
Territorial and Political Pensions . . . . .	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances . . . . .	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions . . . . .	...	3,42,204	4,05,848	1,10,143	23,02,075	22,82,917	12,83,671	17,39,264	20,34,581	1,05,00,793	700,053
Stationery and Printing . . . . .	...	1,98,189	6,73,720	1,21,837	11,71,401	6,96,077	4,62,901	9,93,622	10,94,228	54,11,975	300,798
Exchange . . . . .	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	2,90,078	1,20,474	26,821	2,53,934	1,09,161	54,711	1,72,460	2,75,523	13,03,162	86,878
TOTAL	...	8,30,561	12,00,042	2,58,801	27,27,410	30,88,155	18,01,283	29,05,346	34,04,332	1,72,15,930	1,147,720
Famine Relief and Insurance :											
Famine Relief . . . . .	...	...	1,425	...	2,25,857	40,145	...	1,12,897	...	3,80,324	25,355
Construction of Protective Railways . . . . .	...	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Work . . . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	1,425	...	2,25,857	40,145	...	1,12,897	...	3,80,324	25,355
Railway Revenue Account :											
State Railways :											
Working Expenses . . . . .	...	...	...	1,14,304	...	...	...	...	...	1,14,304	7,620
Interest on Debt . . . . .	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances . . . . .	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies . . . . .	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies :											
Surplus Profits, Land and Supervision . . . . .	...	...	...	...	...	...	...	...	...	...	...
Interest . . . . .	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies : Land, &c. . . . .	...	...	11,789	1,854	...	...	...	...	...	1,854	123
Miscellaneous Railway Expenditure . . . . .	...	...	...	...	...	9,646	...	...	-3,735	17,700	1,180
TOTAL	...	...	11,789	1,16,158	...	9,646	...	...	-3,735	1,33,858	8,923
Irrigation :											
Major Works :											
Working Expenses . . . . .	...	...	...	...	11,88,577	29,15,705	...	...	...	41,34,282	275,619
Interest on Debt . . . . .	...	...	...	...	24,54,681	31,90,410	...	...	...	56,54,097	376,947
Minor Works and Navigation . . . . .	...	...	16,92,582	...	13,01,975	3,35,715	1,02,920	34,89,622	14,052	69,36,866	462,457
TOTAL	...	...	16,92,582	...	49,45,233	64,80,836	1,02,920	34,89,622	14,052	1,67,25,245	1,115,016
Other Public Works :											
Military Works . . . . .	...	...	...	...	...	...	...	...	...	...	...
Civil Works . . . . .	...	15,27,145	87,39,534	18,80,696	39,81,008	37,13,107	25,84,262	25,42,572	27,29,350	2,76,97,674	1,846,512
Construction of Railways charged to Provincial or Local Revenues . . . . .	...	...	...	-12,329	...	...	...	...	...	-12,329	-822
TOTAL	...	15,27,145	87,39,534	18,68,367	39,81,008	37,13,107	25,84,262	25,42,572	27,29,350	2,76,85,345	1,845,690
Army Services :											
Army :											
Effective . . . . .	...	...	...	...	...	...	...	...	...	...	...
Non-Effective . . . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	88,29,978	3,49,47,542	69,47,870	4,62,99,307	3,49,15,556	2,04,57,097	3,28,97,473	4,43,53,055	22,90,47,938	15,309,862
Add—Portion of Allotment to Provincial Governments not spent by them in the year . . . . .	...	...	15,16,220	...	4,43,224	8,04,789	...	...	...	27,64,233	184,282
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . . . .	...	...	...	86,829	...	...	...	3,21,013	...	4,07,842	27,189
TOTAL PROVINCIAL EXPENDITURE	...	88,29,978	3,64,63,762	68,61,041	4,67,42,591	3,57,20,345	2,04,57,097	3,25,76,460	4,43,53,055	23,20,04,329	15,466,955

No. 11.—ACCOUNT of the LOCAL REVENUE of India, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1901.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs15=£1.
Principal Heads of Revenue :	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	£
Land Revenue	140	...	9,304	...	...	36,048	11,858	25,95,252	1,60,207	28,12,809	187,521
Opium . . . . .	...	...	...	...	...	...	...	...	...	...	...
Salt . . . . .	...	...	...	...	...	...	...	...	...	...	...
Stamps . . . . .	...	...	...	...	...	...	...	...	...	6,189	412
Excise	6,189	...	...	...	...	...	...	...	...	...	...
Provincial Rates	1,31,165	4,46,101	14,92,373	6,44,921	49,24,123	90,80,351	36,39,033	85,00,477	27,44,985	3,16,03,529	2,106,902
Customs . . . . .	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes . . . . .	...	...	...	...	...	...	...	...	...	...	...
Forest . . . . .	...	...	...	...	...	...	...	...	...	...	...
Registration . . . . .	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States . . . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,37,494	4,46,101	15,01,677	6,44,921	49,24,123	91,16,399	36,50,891	1,10,95,729	29,05,192	3,44,22,527	2,294,835
Interest	297	21	...	...	47,713	17,264	1,560	69,482	10,747	1,47,084	9,806
Post Office . . . . .	...	...	14	...	13,969	...	69,881	...	...	83,864	5,591
Telegraph . . . . .	...	...	...	...	...	...	...	...	...	...	...
Mint . . . . .	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments :											
Law and Justice	16	...	...	...	...	...	...	19,748	...	19,764	1,318
Police	6,389	1,62,610	1,38,538	70,360	8,81,124	3,45,017	54,922	...	2,27,188	18,86,148	125,743
Marine . . . . .	...	...	4,313	...	...	...	...	...	...	4,313	288
Education	739	6,077	374	344	65,734	2,97,555	1,16,086	2,37,721	2,24,528	9,49,158	63,277
Medical	9,713	5,714	734	...	34,587	1,61,452	27,651	53,677	16,585	3,10,113	20,674
Scientific and other Minor Departments	773	10,807	...	85,248	26,839	9,542	90,867	...	11,114	2,35,190	15,679
TOTAL	17,630	1,85,208	1,43,959	1,55,952	10,08,284	8,13,566	2,89,526	3,11,146	4,79,415	34,04,686	226,979

Miscellaneous :											
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	219	...	219	14
Stationery and Printing	...	...	...	...	660	...	2,052	...	...	2,712	181
Miscellaneous	14,628	20,081	5,18,931	17,056	2,15,127	1,22,020	1,43,883	5,17,398	9,659	15,78,783	105,252
TOTAL	14,628	20,081	5,18,931	17,056	2,15,787	1,22,020	1,45,935	5,17,617	9,659	15,81,714	105,447
Railways :											
State Railways (Gross Receipts)	...	...	...	...	...	...	...	2,42,502	...	2,42,502	16,167
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	2,42,502	...	2,42,502	16,167
Irrigation :											
Major Works :											
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	15,145	...	34,426	...	...	49,571	3,305
TOTAL	...	...	...	...	15,145	...	34,426	...	...	49,571	3,305
Other Public Works :											
Military Works	...	...	...	...	...	...	...	...	...	...	...
Civil Works	25,496	50,067	2,13,184	1,01,484	5,77,227	5,63,343	3,10,272	11,39,809	4,84,153	34,65,035	231,002
TOTAL	25,496	50,067	2,13,184	1,01,484	5,77,227	5,63,343	3,10,272	11,39,809	4,84,153	34,65,035	231,002
Receipts by Military Department :											
Army :											
Effective	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	1,95,545	7,01,476	23,77,765	9,19,413	68,02,248	1,06,32,592	45,02,491	1,33,76,285	38,89,166	4,33,96,983	2,89,3,132

GOVERNMENT OF INDIA, FOR THE YEAR 1900-1901.

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of India, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1901.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL IN LIA.	TOTAL INDIA CONVERTED INTO £ at Rs 15 = £ 1.
	R	R	₹	₹	₹	R	₹	R	R	₹	£
Direct Demands on the Revenues :											
Refunds and Drawbacks . . . . .	...	279	1,240	784	7,684	9,078	3,170	11,522	6,766	40,523	2,701
Assignments and Compensations . . . . .	...	...	...	...	...	...	...	...	...	...	..
Charges in respect of Collection, viz.—											
Land Revenue	91,393	5,53,235	20,173	...	11,469	36,24,892	13,26,432	49,62,163	4,54,935	1,10,34,692	735,646
Opium (including cost of Production) . . . . .	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production) . . . . .	...	...	...	...	...	...	...	...	...	...	...
Stamps . . . . .	...	...	...	...	...	...	...	...	...	...	...
Excise . . . . .	...	...	56,625	2,423	3,34,066	...	...	...	42,607	4,35,721	29,048
Provincial Rates . . . . .	...	...	...	...	...	...	...	...	...	...	...
Customs . . . . .	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes . . . . .	...	...	...	...	...	...	...	...	...	...	...
Forest . . . . .	...	...	...	...	...	...	...	...	...	...	...
Registration . . . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL	91,393	5,53,514	78,038	3,207	3,53,219	36,23,970	13,29,002	49,73,085	5,04,308	1,15,10,930	707,305
Interest :											
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	...	...	1,080	...	29,969	...	4,085	964	7,038	43,136	2,876
Interest on other Obligations . . . . .	...	...	1,080	...	29,979	...	4,085	964	7,038	43,136	2,876
TOTAL			1,080		29,979		4,085	964	7,038	43,136	2,876
Post Office	706	...	1,13,821	43,065	3,64,775	1,86,595	76,035	...	...	7,79,087	51,039
Telegraph . . . . .	...	...	...	...	...	...	...	...	...	...	...
Mint . . . . .	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments :											
General Administration	1,737	40,529	13,000	2,793	2,85,420	1,12,939	1,57,642	3,01,035	1,47,114	10,62,209	70,813
Law and Justice	224	...	...	...	...	...	...	...	...	224	15
Police	3,013	76,081	35,630	992	4,24,157	31,53,123	25,318	...	1,82,850	39,01,164	260,078
Marine (including River Navigation) . . . . .	...	...	40,978	...	10,362	...	...	...	...	51,340	3,423
Education	11,723	2,68,020	2,12,499	2,15,522	12,91,252	15,33,801	6,73,368	10,25,645	16,06,953	68,38,783	455,919
Ecclesiastical . . . . .	...	...	...	...	...	...	...	...	...	...	...
Medical	22,764	89,123	93,398	1,32,064	4,66,810	6,05,773	4,78,746	15,16,739	2,64,240	36,69,657	244,644
Political	240	...	...	...	...	...	...	...	...	240	16
Scientific and other Minor Departments	3,131	15,041	34,004	56,366	34,314	73,183	1,65,417	...	76,624	4,58,973	30,599
TOTAL	42,832	4,88,707	4,39,400	4,07,737	25,12,315	51,78,810	15,00,491	28,43,419	22,77,781	1,59,82,000	1,065,507
Miscellaneous Civil Charges :											
Territorial and Political Pensions . . . . .	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances . . . . .	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	628	2,015	953	...	25,084	17,979	7,904	45,077	7,523	1,07,163	7,144
Stationery and Printing	50	7,540	...	681	46,262	11,271	18,176	1,03,300	16,201	2,03,481	13,566
Exchange . . . . .	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	4,006	8,098	1,45,598	23,486	56,617	3,713	1,25,707	2,92,834	43,652	7,04,701	46,980
TOTAL	5,674	17,653	1,46,551	24,167	1,27,903	32,903	1,51,787	4,41,211	67,376	10,15,345	67,690

Famine Relief and Insurance :											
Famine Relief	...	246	...	...	43,850	...	46,409	48,638	-212	1,38,931	9,261
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	246	...	...	43,850	...	46,409	48,638	-212	1,38,931	9,261
Railway Revenue Account :											
State Railways :											
Working Expenses	...	...	...	...	...	...	...	1,35,869	...	1,35,869	9,058
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Company on advances	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies :											
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies : Land, &c.											
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	1,35,869	...	1,35,869	9,058
Irrigation :											
Major Works :											
Working Expenses	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation :											
	...	...	5,034	...	553	...	7,643	2,697	...	15,927	1,062
TOTAL	...	...	5,034	...	553	...	7,643	2,697	...	15,927	1,062
Other Public Works :											
Military Works											
Civil Works	37,943	1,82,906	12,67,768	7,82,248	46,74,232	24,38,999	8,34,914	43,06,016	17,84,365	1,63,09,396	1,087,203
Construction of Railways charged to Provincial or Local Revenues	...	...	...	...	...	...	...	...	...	...	...
TOTAL	37,943	1,82,906	12,67,768	7,82,248	46,74,232	24,38,999	8,34,914	43,06,016	17,84,365	1,63,09,396	1,087,203
Army Services :											
Army :											
Effective	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,78,643	12,43,116	20,42,721	12,60,424	81,06,876	1,17,61,346	39,44,966	1,27,52,499	46,40,656	4,59,31,227	3,062,082
<i>Add</i> —Portion of Local Revenue not spent in the year											
	16,902	...	5,794	...	49,646	1,26,617	39,097	5,43,031	...	7,81,087	52,072
<i>Deduct</i> —Portion of Local Expenditure defrayed from Local Balances											
	...	1,61,576	...	1,04,992	...	...	...	...	12,142	2,78,650	18,577
TOTAL LOCAL EXPENDITURE	1,95,545	10,81,600	20,48,495	11,55,432	81,56,522	1,18,87,963	39,84,063	1,32,95,530	46,28,514	4,64,33,664	3,095,577

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of India,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Revenue:	2	7	₹ 75,054,215	₹ 218,076	75,272,291
Excess of Revenue over Expenditure charged to Revenue					1,670,204
Railway and Irrigation Capital not charged to Revenue—					
Outlay of Railway Companies—Repayments	80	242	1,018,036	3,185	1,021,221
NET . . . . .			...	...	0
Raised and deposited by Railway Companies— On account of Subscribed Capital	80	242	32,886	1,373,538	1,406,424
NET . . . . .			...	...	1,228,624
Permanent Debt incurred :					
India 3 p. c. Stock	82	250	...	3,000,000	
Debenture and Debenture Stock, Great Indian Peninsula Railway . . . . .			...	5,922,350	
Rupee Loan 3½ p. c.			2,000,000	...	
TOTAL			2,000,000	8,922,350	10,922,350
NET . . . . .			...	...	10,827,153
Temporary Debt incurred	82A	252	301,942	5,500,000	5,801,942
NET . . . . .			...	...	801,942
Unfunded Debt :					
Deposits of Service Funds	85	252	102,149	...	
Savings Bank Deposits	86	253	2,897,507	...	
TOTAL			2,999,656	...	2,999,656
NET . . . . .			...	...	394,870
Deposits and Advances :					
Balances of Provincial allotments	73	217	214,953	...	
Excluded Local Funds	87	254	861,496	...	
Railway Funds	88	254	40,840	...	
Deposits of Sinking Funds	89	254	8,787	...	
Gold Reserve Fund . . . . .	...	...	3,031,294	...	
Departmental and Judicial Deposits	91	256	16,709,801	...	
Advances			10,583,718	436,362	
Suspense Accounts			145,025	...	
Exchange on Remittance Account			860	...	
Miscellaneous			19,904	4,163	
TOTAL			31,616,678	440,525	32,057,203
NET . . . . .			...	...	2,130,474
Carried forward			113,023,413	16,457,674	129,481,087

in India and in England, for the Year ended 31st March 1901.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
Expenditure :					
<i>Add</i> —Provincial Surpluses transferred to "Deposits"	3	11	56,210,542	17,200,957	73,411,499
<i>Deduct</i> —Do. Deficits charged against "Deposits"	3	11	214,953	...	214,953
	3	11	24,365	...	24,365
TOTAL			56,401,130	17,200,957	73,602,087
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	74	220	532,606	7,877	590,483
Outlay on State Railways	74	220	787,863	647,002	1,434,865
Charge involved in Redemption of Railway Liabilities—					
Great Indian Peninsula Railway	77	233	...	5,922,350	5,922,350
Outlay of Railway Companies—(a)					
Payments for Capital outlay	80	242	1,772,790	1,146,567	2,919,357
NET . . . . .			...	...	1,898,136
Raised and Deposited by Railway Companies—					
Payments for discharge of Debentures	80	242	...	177,800	177,800
NET . . . . .			...	...	0
Permanent Debt discharged :	82	250			
<i>Sterling Debt.</i>					
India 3½ p. c. Stock (besides £131,372 cancelled) (b) . . . . .			...	...
India 3 p. c. Stock . . . . .			...	...
India 2½ p. c. " . . . . .			...	...
India 4 p. c. " . . . . .			...	...
<i>Rupce Debt.</i>					
4½ p. c. Loans			940	...	
4 p. c. Loans			89,364	...	
3½ p. c. Loans			4,893	...	
Stock Notes . . . . .			...	...
TOTAL NET			95,197	...	95,197
			...	...	0
Temporary Debt discharged	82A	252	...	5,000,000	5,000,000
NET . . . . .			...	...	0
Unfunded Debt :					
Special Loans	83	252	954	...	
Deposits of Service Funds	85	252	84,644	...	
Savings Bank Deposits	86	253	2,519,188	...	
TOTAL NET			2,604,786	...	2,604,786
			...	...	0
Deposits and Advances :					
Balances of Provincial Allotments	73	217	24,365	...	
Excluded Local Funds	87	254	873,911	...	
Railway Funds	88	254	50,382	...	
Gold Reserve Fund . . . . .	...	...	1,200,000	...	
Departmental and Judicial Deposits	91	256	16,612,073	...	
Advances	Vide	288	10,664,197	421,952	
Suspense Accounts	App.	288	66,656	...	
Miscellaneous	A.	288	13,163	...	
TOTAL NET			29,504,777	421,952	29,926,729
			...	...	0
Carried forward			91,749,149	30,524,505	122,273,654

(a) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula 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.

(b) £66,075, £4,926 and £40,913 aggregating £111,914 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £122,197 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £19,458 is on account of Discount Sinking Fund, and the cost of purchase £21,350 is charged in the Accounts, viz. £18,865 under "Interest on Debt," and £2,485 under "State Railways—Interest on Debt."

NO. 13.—ACCOUNT of Receipts and Disbursements of the Government of India,

	No. of Account.	No of page.	India.	England.	Total.
			£	£	£
Brought forward			113,023,413	16,457,674	129,481,087
Loans and Advances by Imperial Government	92	261	281,834	...	281,834
NET			...	...	0
Loans and Advances by Provincial Governments	92A	269	660,536	...	660,536
NET			...	...	0
Capital Account of Local Boards	93	279	27,088	...	27,088
NET			...	...	12,694
Remittances					
Inland Money Orders		286	19,028,039	...	
Other Local Remittances		286	46,007	...	
Other Departmental Accounts		286	321,834	...	
Net Receipts by Civil Treasuries from—					
Post Office		286	436,790	...	
Telegraph		286	46,100	...	
Public Works		286	1,041,491	...	
Guaranteed Railways		286	1,358,114	...	
Net Receipts from Civil Treasuries by—					
Marine		286	695,690	...	
Military		286	11,416,845	...	
Remittance Account between England and India	94	280	9,215,667	9,923,254	
TOTAL			43,606,577	9,923,254	53,529,831
NET			...	...	0
Secretary of State's Bills drawn	95	282	...	13,300,277	13,300,277
Total Receipts			157,599,448	39,681,205	197,280,653
Opening Balance	96	283	8,425,827	3,330,943	11,756,770
GRAND TOTAL			166,025,275	43,012,148	209,037,423

Vide App. A.

in India and in England, for the Year ended 31st March 1901—continued.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			91,749,149	30,524,505	122,273,654
Loans and Advances by Imperial Government	92	261	2,739,103	...	2,739,103
NET			...	...	2,457,269
Loans and Advances by Provincial Governments	92A	269	1,479,732	...	1,479,732
NET			...	...	769,196
Capital Account of Local Boards	93	279	14,394	...	14,394
NET			...	...
Remittances:					
Inland Money Orders		288	19,021,268	...	
Other Departmental Accounts		288	337,791	...	
Net Payments into Civil Treasuries by—					
Post Office		288	436,783	...	
Telegraph		288	42,724	...	
Public Works		288	949,263	...	
Guaranteed Railways		288	1,358,114	...	
Net Issues from Civil Treasuries to—					
Marine		288	702,442	...	
Military		288	11,416,845	...	
Remittance Account between England and India	94	280	12,404,156	8,395,717	
TOTAL			46,669,426	8,395,717	55,065,143
NET			...	...	1,535,312
Secretary of State's Bills paid	95	282	12,824,490	...	12,824,490
Tota Disbursements			155,426,294	38,920,222	194,346,516
Closing Balance	96	283	10,598,981	4,091,926	14,690,907
GRAND TOTAL			166,025,275	43,012,148	209,037,423

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1900-1901.

Section A.—Revenue.

Revenue £45,297,105. Expenditure £7,552,341.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Revenue	14	Comparative Statement of Principal Sources of Ordinary Revenue.	36	37,493,504	...	...
Refunds and Assignments.	14A	Details of Refunds and Assignments	36	2,025,398	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	209,823
Assignments and Compensations.	16	Expenditure	39	...	...	1,021,932
Land Revenue	17A	Receipts	40	...	17,503,031	...
"	17B	Expenditure	43	...	...	2,815,599
Opium	18A	Receipts	44	..	5,102,242	...
"	18B	Store Account	44	...	...	...
"	18C	Expenditure	45	...	...	1,785,875
Salt	19A	Receipts	45	...	5,967,034	...
"	19B	Store Account	45	...	...	...
"	19C	Expenditure	46	...	...	336,933
Stamps	20	Receipts and Expenditure	47	...	3,342,948	102,939
Excise	21	Receipts and Expenditure	48	...	3,937,202	161,176
Provincial Rates	22	Receipts and Expenditure	49	...	2,562,713	33,975
Customs	23A	Receipts	50	...	3,371,597	...
"	23B	Expenditure	52	...	...	161,930
Assessed Taxes	24	Receipts and Expenditure	53	...	1,322,094	22,398
Forest	25	Receipts	54	...	1,297,863	...
"	"	Expenditure	55	...	...	730,164
Registration	26	Receipts and Expenditure	56	...	312,558	169,597
Tributes	27	Receipts	58	...	577,823	...
TOTAL					45,297,105	7,552,341

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1901.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (b)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq Miles	No.	R	R
Burma	3,19,95,535	13,40,785	20,82,975	53,29,888	14,92,373	92,19,865	11,53,291	80,54,444	1,03,272	6,07,72,428	3,02,410	6,04,70,018	168,550	9,221,161	358,766	6,557
India, General	12,84,784	...	3,57,950	11,32,441	1,38,083	...	14,61,749	4,49,571	17,306	48,44,944	31,56,627	16,88,317	...	1,40,602	...	1,150
Central Provinces	47,00,227	...	13,11,508	17,88,325	6,33,286	...	4,56,635	9,63,062	70,156	99,29,199	6,50,182	92,79,117	86,517	9,815,318	107,128	942
Assam	02,14,697	...	9,46,531	29,33,821	6,44,921	...	3,06,804	5,49,521	56,130	1,16,52,415	91,209	1,15,61,216	52,078	5,838,244	221,998	1,980
Bengal	4,08,24,103	...	1,84,34,850	1,46,48,357	96,66,866	...	53,64,656	12,33,339	15,31,580	9,17,03,731	5,81,980	9,11,21,745	151,206	7,713,020	602,415	1,219
N.-W.-P. & Oudh	6,40,77,228	...	82,77,276	69,00,211	1,03,91,271	...	25,99,385	15,05,463	4,98,946	9,43,09,780	38,46,910	3,04,62,861	107,164	47,91,6324	844,153	1,905
Punjab	2,33,96,311	...	42,80,172	26,01,184	42,28,430	...	16,22,489	13,50,842	3,47,117	3,78,26,545	16,38,205	3,61,88,340	110,897	2,349,703	326,324	1,619
Madras	5,08,18,013	...	85,65,745	1,35,90,312	85,00,477	...	29,51,328	23,40,170	14,47,597	8,82,14,232	63,49,639	8,18,64,593	141,228	38,208,600	579,003	2,142
Bombay	3,92,33,961	...	58,87,230	1,01,33,493	27,44,985	...	39,12,065	29,61,529	6,10,219	6,54,83,482	1,37,93,890	5,16,89,536	122,698	18,543,274	421,275	2,787
Salt	26,25,45,459	13,40,785	5,01,44,217	5,90,58,032	3,84,40,692	92,19,865	1,98,31,402	1,94,67,941	46,88,373	46,47,36,765	3,04,10,971	43,43,25,793	940,492	227,883,255	461,807	1,905
Customs	...	8,81,64,731	...	...	...	4,13,54,092	...	...	...	8,81,64,731	2,98,448	8,78,66,283	...	...	...	...
TOTAL	26,25,45,459	8,95,05,516	5,01,44,217	5,90,58,032	3,84,40,692	5,05,73,057	1,98,31,402	1,94,67,941	46,88,373	59,42,55,589	3,18,53,047	56,24,02,547	940,492	227,883,255	5,97,987	2,468
Total converted into £ at R15=£1	17,50,3,031	5,967,034	3,342,948	3,937,202	2,562,713	3,371,597	1,322,094	1,297,863	312,558	39,617,040	2,123,536	37,493,504	...	...	...	...
Revenue per 1,000 Square Miles	2,79,157	95,169	53,317	62,795	40,873	53,774	21,086	20,700	4,985	6,31,856	...	5,97,987	...	...	...	...
Ditto converted into £ at R15=£1	18,611	6,345	3,554	4,186	2,725	3,585	1,406	1,380	332	42,124	...	39,866	...	...	...	...
Revenue per 1,000 of Population	1,152.1	3.28	220.1	259.2	168.7	221.9	87.1	85.4	20.5	2,607.8	...	2,467.9	...	...	...	...
Ditto converted into £ at R15=£1	76.8	26.2	14.7	17.3	11.2	14.8	5.8	5.7	1.4	173.9	...	164.5	...	...	...	...

(a) From the latest Statistical Tables for British India.

(b) Preliminary figures of the Census of 1901, and subject to correction.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 14.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL
	R	R	R	R	R	R	R	R	R	R
Refunds, Account No. 15, page 37	14,964	26,177	(c) 3,01,587	47,978	2,94,037	1,65,547	1,33,750	2,34,759	4,69,916	16,89,015
Assignments and Compensations, Account No. 16, page 38.	31,36,989	70,185	823	43,231	2,87,949	3,42,570	1,51,291	11,52,717	1,01,43,224	1,53,28,930
Allowances to District and Village Officers, (d) Account No. 17, B, page 43.	4,674	5,53,419	...	...	...	33,38,802	13,53,164	49,62,163	31,80,756	1,33,92,978
TOTAL	31,56,627	6,50,082	3,02,410	91,209	5,81,986	58,46,919	16,38,205	63,49,639	1,37,93,896	3,04,10,973

Total India converted into £ at R15=£1 .£ 2,025,398

(c) Includes R1,41,153 and R10,525 on account of refunds of Customs and Salt Duties, respectively, in Burma.

(d) Includes R4,074; 5,53,235; 33,15,924; 13,22,034; 14,46,674 and 17,60,577, in India General, Central Provinces, N.-W.-P. and Oudh, Punjab, Madras and Bombay, respectively, shown against "District Charges" under "Land Records and Agriculture."

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
											Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue	5,320	4,325	72,010	32,768	60,786	23,216	72,463	74,269	1,16,403	4,61,560	2,91,627	1,69,579	354
Stamps	3,688	14,134	25,848	6,242	1,60,397	91,853	45,669	1,04,115	1,20,191	5,72,437	1,45,874	4,26,563	...
Excise	132	922	27,536	3,699	15,731	18,401	2,972	15,187	1,66,569	2,51,149	1,77,578	73,571	...
Provincial Rates . . . . .	...	346	1,240	784	15,686	9,078	3,522	11,522	6,412	48,590	...	8,421	40,169
Assessed Taxes	2,055	3,384	7,061	2,070	21,124	18,333	7,034	14,492	49,885	1,25,438	81,240	44,198	...
Forest	3,767	3,014	16,173	2,334	15,558	4,601	1,954	12,134	6,630	66,165	34,965	31,200	...
Registration	2	52	41	81	4,755	65	136	3,040	3,826	11,998	6,000	5,998	...
TOTAL (a)	14,964	26,477	1,49,909	47,978	2,94,037	1,65,547	1,33,750	2,34,759	4,69,916	15,37,337	7,37,284	7,59,530	40,523
Opium . . . . .	...	...	...	...	4,302	...	...	...	113	4,415	4,415	...	...
Salt	18,745	...	10,525	...	1,88,805	...	...	18,665	72,233	3,08,973	3,03,711	5,262	...
Customs	77,015	...	1,41,153	...	3,22,481	...	...	63,646	6,75,479	12,84,774	12,74,885	9,889	...
Tributes . . . . .	...	...	11,845	...	...	...	...	...	...	11,845	11,845	...	...
TOTAL REFUNDS AND DRAWBACKS	1,10,724	26,477	3,13,432	47,978	8,09,625	1,65,547	1,33,750	3,22,070	12,17,741	31,47,344	23,32,140	7,74,681	40,523
Total India converted into £ at R15 = £1										£ 209,823	155,476	51,646	2,701

(a) For comparison with figures given in Account No. 14A, page 36, as regards Burma, see note (c) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Burma.	No. of Items.
LAND REVENUE COMPENSATIONS—	<i>R</i>	<i>R</i>	<i>R</i>	
Amaldars and other Grantees . . . . .	...	...	823	1
Pensions in lieu of Resumed Lands	596	4,364	...	2
Malikana, or Allowances to Excluded Proprietors	80	4,672	...	3
Compensation to Holkar (for Keyso Rao Patan)	29,484	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	5
Other Land Revenue Compensations	12,795	3,187	...	6
	42,955	47,223	823	7
OPIUM COMPENSATIONS—				
To the French Government . . . . .	...	...	...	8
„ Native States . . . . .	...	...	...	9
	...	...	...	10
SALT COMPENSATIONS—				
To Jodhpur	9,61,395	...	...	11
„ Jeypore	6,88,309	...	...	12
„ Gwalior	3,12,500	...	...	13
„ Bhurtpore	1,50,500	...	...	14
„ Ulwar	1,25,000	...	...	15
„ Bhawalpur	80,000	...	...	16
„ Dholepur	60,000	...	...	17
„ Holkar	61,875	...	...	18
„ Kishengarh	25,000	...	...	19
„ Mewar	2,04,150	...	...	20
„ Tonk	20,000	...	...	21
„ Jeypore and Jodhpore under the Sambhar Lake Treaty	1,47,623	...	...	22
„ Cambay . . . . .	...	...	...	23
„ Pudukkottai . . . . .	...	...	...	24
„ Other Native States	1,61,232	...	...	25
„ The French Government . . . . .	...	...	...	26
Other Salt Compensations . . . . .	...	...	...	27
	29,97,584	...	...	28
EXCISE COMPENSATIONS—				
To the French Government . . . . .	...	...	...	29
„ Native States, Zemindars, etc. . . . .	...	2,122	...	30
	...	2,122	...	31
CUSTOMS COMPENSATIONS—				
To Native States, etc. . . . .	...	...	...	32
PURCHASE OF LIFE PENSIONS . . . . .	...	...	...	33
MISCELLANEOUS COMPENSATIONS—				
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	34
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	35
„ Khan of Khelat (for Quit-rent)	34,000	...	...	36
„ 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)	...	...	...	37
Posa (commuted Blackmail) to Hill Tribes in Assam . . . . .	...	...	...	38
Sayer Compensations . . . . .	...	...	...	39
Other Compensations	12,450	20,841	...	40
	96,450	20,841	...	41
TOTAL ASSIGNMENTS AND COMPENSATIONS . R	31,36,989	70,186	823	42

Total India

PENSATIONS for the Year ended 31st March 1901.

No. of Items.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL		
								Imperial.	Provincial.	
	R	R	R	R	R	R	R	R	R	
1	7,604	79,54,951	79,63,378	8,427	79,54,951	
2	...	15,737	53,646	1,13,644	1,88,428	15,23,564	18,99,979	3,76,415	15,23,564	
3	2,227	1,68,805	2,56,594	...	2,92,122	...	7,24,500	2,94,429	4,30,071	
4	29,484	29,484	...	
5	...	50,000	...	...	...	...	50,000	50,000	...
6	27,704	...	...	...	5,400	...	83,676	83,676	...
7	29,521	2,34,542	3,10,240	1,13,644	4,93,554	91,78,515	1,07,51,017	8,42,431	99,08,586	
8	...	5,000	...	...	...	...	5,000	5,000	...
9	46,148	46,148	...	46,148	
10	...	5,000	...	...	...	46,148	51,148	5,000	46,148
11	9,61,395	9,61,395	...	
12	6,88,309	6,88,309	...	
13	3,12,500	3,12,500	...	
14	1,50,500	1,50,500	...	
15	1,25,000	1,25,000	...	
16	80,000	80,000	...	
17	60,000	60,000	...	
18	61,875	61,875	...	
19	25,000	25,000	...	
20	2,04,150	2,04,150	...	
21	20,000	20,000	...	
22	1,47,623	1,47,623	...	
23	40,000	40,000	...	40,000	
24	38,000	...	38,000	38,000	...	
25	3,400	1,64,632	1,61,232	3,400	
26	...	20,000	...	...	4,40,000	...	4,60,000	4,60,000	...
27	8,718	...	8,718	8,718	...	
28	...	20,000	...	...	4,86,718	43,400	35,47,702	35,04,302	43,400
29	3,550	...	3,550	3,550	...	
30	8,230	6,650	87	3,96,734	4,13,823	3,14,640	99,183	
31	8,230	6,650	3,037	3,96,734	4,17,373	3,18,190	99,183	
32	20,471	1,46,029	6,613	1,73,113	1,66,500	6,613	
33	724	...	...	724	724	...	
34	20,000	20,000	...	
35	30,000	30,000	...	
36	34,000	34,000	...	
37	13,000	13,000	...	13,000	
38	9,990	...	...	...	...	...	9,990	9,990	...
39	602	28,407	24,100	...	...	...	53,109	53,109	...
40	3,118	...	...	9,802	22,779	1,58,814	2,27,804	68,990	1,58,814
41	13,710	28,407	24,100	9,802	22,779	1,71,814	3,87,903	2,16,089	1,71,814	
42	43,231	2,87,949	3,42,570	1,51,291	11,52,717	1,01,43,224	1,53,28,980	50,53,236	1,02,75,744	
converted into £ at R 15=£1							£	1021,932	336,883	685,049

A. - Revenue Heads.

No. 17A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1901.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue	11,52,215	46,57,648	1,78,36,134	57,66,637	3,90,51,653	6,48,47,240	2,22,00,885	5,54,56,468	3,08,21,323	24,17,90,203
Recovery of Survey and Settlement Charges . . . . .	...	...	...	...	6,71,325	...	...	...	...	6,71,325
Sale of Proprietary Right of Government in Land	82	200	...	...	6,604	201	29,423	...	...	36,510
Assessment of Alienated Lands, less Quit-rents . . . . .	...	...	...	...	86,497	...	2,00,229	...	97,26,339	1,00,13,065
Sale of Waste Lands and Redemption of Land Revenue	1,063	13	19,004	8,984	2,02,393	20,151	8,33,173	1,16,044	...	12,00,825
Capitation Tax, or House Tax levied in lieu there of (a)	13,499	...	1,03,50,857	...	3,156	...	...	...	...	1,03,67,512
Receipts for the Improvement of Government Estates . . . . .	...	...	...	...	5,96,926	..	...	...	...	5,96,926
Fisheries and other Receipts classed as Miscellaneous Land Revenue	1,17,925	42,366	37,89,540	4,39,076	2,05,549	4,50,722	11,11,251	26,95,966	2,52,944	91,05,339
TOTAL LAND REVENUE . R	12,84,784	47,00,227	3,19,95,535	62,14,697	4,08,24,103	6,53,18,314	2,43,74,961	5,82,68,478	4,08,00,606	27,37,81,705
<i>DEDUCT</i> —PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 62 under "J.—Irrigation," page 148 R	...	...	...	...	...	12,41,086	9,78,650	(b) 74,49,865	(b) 15,66,645	1,12,36,246
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE R	12,84,784	47,00,227	3,19,95,535	62,14,697	4,08,24,103	6,40,77,228	2,33,96,311	5,08,18,613	3,92,33,961	26,25,45,459
Total Land Revenue in India under Principal Heads of Revenue	R 26,25,45,459 converted into £ at R15 = £1									17,03,031
Ditto	ditto due to Irrigation									749,083

FINANCE AND REVENUE ACCOUNTS OF THE

(a) Includes Thathaleda Tax in Burma.

(b) Total Collection at page 148 78,40,107
 Less—Collection charges at page 149 3,90,242
74,49,865
 Bombay.
 16,71,403
 1,04,758
15,66,645

No. 17 B.—ACCOUNT OF CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1901.

	India- General	Central Provinces.	Burma	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	44,367	1,74,965	4,10,543	1,16,786	4,85,939	4,71,193	3,19,511	4,74,377	2,60,943	27,58,018
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	21,138	2,19,232	5,63,958	1,37,579	9,56,410	6,53,489	4,10,780	11,77,645	6,14,015	47,84,246
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	28,456	1,46,014	...	33,255	27,447	5,91,018	3,69,804	7,239	32,145	12,29,318
Payments to Officers of other Provinces	...	...	...	...	...	...	...	5,494	16,073	22,167
Office Establishment	56,332	62,585	4,27,785	49,303	6,29,972	8,86,994	2,74,187	4,38,697	5,52,577	33,73,112
District Establishments, including Tehsildars' and Sub-divisional Establishments	77,041	1,53,630	3,59,784	1,37,839	3,58,273	4,83,693	2,58,121	10,07,919	8,15,033	36,51,333
Temporary Establishments	263	15,512	46,724	9,458	59,305	58,138	34,564	67,027	1,82,876	4,71,167
Remuneration to Copyists and Examiners	...	...	872	5,972	67,118	...	...	1,19,113	...	1,93,075
Travelling Allowance	12,350	33,027	1,10,989	23,435	1,36,567	85,559	1,17,580	2,86,613	2,65,088	10,71,238
Purchase, Repair, and Carriage of Tents	2,831	4,980	170	1,219	17,600	35,066	12,173	14	34,885	1,08,938
House-rent and other Allowances	3	11,897	8,876	374	3,635	460	14,076	12,576	67,182	1,19,079
Fees for searches in Registration Offices	...	...	...	...	...	...	...	62,773	...	62,773
Service of Processes against Defaulters	...	3,423	17,513	37,124	2,20,324	18,422	9,023	18,124	11,701	3,35,654
Law Charges	137	...	62	4,138	17,954	870	603	13,614	177	37,555
Remittance of Treasure within Districts	410	5,061	20,527	2,462	10,135	10,695	8,424	25,044	25,263	1,07,061
Service Postage and Telegrams	9,341	25,594	42,521	9,698	61,086	60,112	1,16,320	2,46,870	2,03,614	7,75,156
Rents, Rates, and Taxes	137	786	4,032	1,266	39,602	2,986	1,505	21,465	6,993	77,272
Petty Construction and Repairs	3,694	50	146	845	9,075	188	7,278	46,596	22,465	99,337
Other Charges	12,747	34,699	58,289	15,867	23,494	1,07,908	56,744	1,74,438	70,928	5,65,114
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	1,06,737	—1,06,737
Total District Administration—Carried forward	2,63,247	8,85,455	20,72,721	5,86,554	31,50,336	34,66,401	26,21,493	49,03,578	30,81,821	1,97,31,756

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

No. 17 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1901—continued.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
Brought forward	2,63,247	8,85,455	20,72,791	5,86,554	31,50,336	34,66,491	20,21,493	42,03,578	30,81,821	1,97,31,766
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Controlling Office	...	...	41,217	...	...	...	48,560	91,087	...	1,50,864
Salaries of Officers (a)	...	76,227	1,53,573	8,400	2,06,423	2,21,165	1,57,196	70,937	8,800	6,02,721
Office Establishment	...	19,369	23,778	...	27,949	71,834	42,003	73,753	5,913	2,04,509
Field Establishment (partly temporary)	...	9,361	1,71,693	125	38,081	13,185	1,17,968	...	...	3,50,473
Temporary Establishments	...	15,216	382	6,440	1,72,315	97,158	72,468	28,710	...	3,22,680
Contract Works and Special Services	...	10,115	...	...	1,01,230	16,536	...	...	...	1,27,881
Colonization Charges	...	...	...	...	...	...	14,545	...	75,192	89,737
Travelling and other Allowances	...	11,178	20,566	853	57,912	21,897	19,482	11,736	3,617	1,47,241
Service Postage and Telegrams	...	946	389	167	2,741	1,461	10,754	1,496	484	18,438
Rents, Rates, and Taxes	...	641	1,313	7	6,633	5,776	3,339	2,603	360	20,672
Other Charges	...	15,025	10,405	— 28	91,887	31,099	21,492	2,956	275	1,73,111
Share of Charges transferred from "Land Records and Agriculture"	...	...	...	...	14,558	...	...	...	...	14,558
Less—Settlement Charges recoverable from private Estates	...	...	...	...	— 2,54,596	...	...	...	...	— 2,54,596
	...	1,58,078	4,23,316	15,964	4,65,133	4,80,111	5,07,807	2,83,278	94,641	24,28,348
Revenue Survey—										
<i>Portion of the Survey of India Charges transferred from Account No. 42C., page 102:</i>										
Controlling Staff	53,335	...	...	...	...	...	...	...	...	53,335
Correspondence and Drawing	54,782	...	...	...	...	...	...	...	...	54,782
Charges of Survey Parties	...	...	2,19,668	...	13,844	...	23,527	...	...	2,57,039
Cadastral Maps	...	...	62,660	6,290	...	...	...	...	...	68,950
Extra Departmental Mapping	...	...	...	...	...	...	257	...	...	257
	1,08,117	...	2,82,328	6,290	13,844	...	23,784	...	...	4,34,363
Local Survey Charges:										
Controlling Office	...	...	...	15,406	5,543	...	...	88,031	...	1,09,880
Salaries of Officers (a)	2,015	...	3,639	...	13,909	...	...	65,218	32,771	1,17,551
Office Establishment	12,107	...	4,490	...	...	...	...	15,762	59,846	92,205
Field Establishment	14,446	...	90,811	387	1,11,408	...	...	2,87,912	45,407	3,50,371
Extra Departmental and Mapping Charges	...	...	...	...	1,49,621	...	...	...	3,090	1,53,521
Travelling and other Allowances	2,873	...	4,336	— 408	17,704	...	...	21,573	12,570	58,662
Service Postage and Telegrams	...	...	45	...	916	...	...	2,988	1,304	5,253
Rents, Rates, and Taxes	...	...	150	...	6,947	...	...	2,165	2,264	10,626

Other Charges	2,890	...	10,155	-164	12,000	...	...	1,98,803	27,138	2,51,485
Share of Charges of Director of Bengal Survey . . . . .	...	...	...	...	26,227	...	...	...	...	26,227
Cost of Traverse Survey . . . . .	...	...	...	...	29,150	73,874	...	...	...	1,03,024
Less—Recoveries and Contributions . . . . .	...	...	...	...	...	-77,116	...	-2,71,147	-10,153	-3,58,615
“ Survey Charges recoverable from private Estates . . . . .	...	...	...	...	-12,819	...	...	...	...	-12,819
	1,42,448	...	3,95,957	21,511	3,74,150	-3,436	23,781	4,12,270	1,75,051	15,41,735
TOTAL SURVEY AND SETTLEMENT	1,42,448	1,58,078	8,19,273	37,475	(b)8,39,283	4,76,675	5,31,591	6,95,548	2,09,692	39,70,063
LAND RECORDS AND AGRICULTURE :										
Directorate—										
Salaries of Director and Assistants, etc. (a)	7,570	25,280	30,780	27,323	39,640	27,586	25,705	12,802	72,626	2,69,312
Establishments (partly temporary)	1,262	14,915	2,026	7,376	11,849	26,852	7,419	30,575	55,185	1,57,459
Travelling and other Allowances . . . . .	...	2,621	3,824	4,020	10,570	4,119	1,853	1,658	18,638	47,393
Service Postage and Telegrams . . . . .	...	1,940	1,859	1,460	1,775	2,689	2,849	1,288	4,347	18,207
Rents, Rates, and Taxes . . . . .	...	...	...	82	...	330	...	...	2,020	3,332
Other Charges	18,393	2,037	2,303	555	2,138	2,961	1,766	954	24,968	56,075
Less—Share of Charges transferred to “ Land Settlement ” . . . . .	...	...	...	...	-14,558	...	...	...	...	-14,558
District Charges	1,14,611	5,70,014	5,49,172	1,65,286	31,851	36,14,408	15,32,320	17,62,722	21,22,473	1,04,62,855
TOTAL LAND RECORDS AND AGRICULTURE	1,41,836	6,16,807	5,89,964	2,06,102	83,265	36,78,945	15,71,912	18,09,999	23,01,157	1,09,99,987
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE :										
Management of Government Estates . . . . .	...	2,318	...	1,513	4,65,174	1,85,709	...	...	...	6,54,714
Management of Grazing Lands . . . . .	...	...	...	...	...	...	12,400	...	...	12,400
Commission on Land Revenue Collections, etc.	12,564	3,755	8,27,757	1,55,101	992	5,009	...	...	313	10,05,491
Commission on Capitation Tax . . . . .	...	...	(c)8,53,599	...	...	...	...	...	...	8,53,599
Commission on Fishery Collections . . . . .	...	...	4,759	...	...	...	...	...	1,132	5,891
Inam Commissioner, Madras . . . . .	...	...	...	...	...	...	...	7,629	...	7,629
Allowances to District and Village Officers . . . . .	...	184	...	...	...	22,878	31,080	35,15,489	14,20,179	49,80,810
TOTAL DIRECT CHARGES OF COLLECTION	12,564	6,257	16,86,115	1,56,614	4,66,166	2,13,596	43,480	35,23,118	14,21,624	75,09,534
TOTAL CHARGES IN INDIA . R	5,60,095	16,66,597	51,68,143	9,86,745	45,29,050	78,35,707	41,68,476	1,02,32,243	70,74,294	4,22,31,350
CHARGES IN ENGLAND :										
Law Charges in connection with Appeals from India, a portion of which is recoverable in India . . . . .	...	...	...	...	...	...	...	...	...	171
Stores for India . . . . .	...	...	...	...	...	...	...	...	...	5
Total India converted into £ at Rs15=£1										£ 2,815,443
TOTAL CHARGES AGAINST “ LAND REVENUE ”										£ 2,815,599

(a) Includes Exchange Compensation Allowance.	Survey.	Settlement.	TOTAL.
(b) Includes Behar Survey and Settlement Charges :-			
Seven-sixteenth share recoverable from Zemindars	1,20,807	1,50,032	2,70,839
Five-sixteenth “ “ “ “ Tenants	86,391	1,07,166	1,93,557
One-fourth “ “ “ “ to be borne by Government	9,032	85,733	94,765
TOTAL	2,16,230	3,42,931	5,59,161
(c) Includes Commission on collection of Thattavada Tax.			

A—Revenue Branch.

No. 18A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1901.

REVENUE.	India.	Central	Burma	Assam.	Bengal.	North-Western	Punjab.	Bombay.	TOTAL.
	General.	Provinces.				Provinces and Oudh.			
	R	R	R	R	R	R	R	R	R
BENGAL OPIUM—									
Proceeds of 45,300 Chests sold by auction in Calcutta for export, being at the average rate of R1,360-10-10 per Chest									R6,16,38,745
Deduct—Amount refunded on account of value of Opium received in excess in previous year									14
	...	...	...	...	6,16,38,731	...	...	...	6,16,38,731
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8-8 per Seer)	119	2,16,897	2,67,474	4,39,105	7,92,226	5,01,829	85,655	...	23,03,305
Miscellaneous receipts . . . . .	...	...	...	...	25,102	...	...	...	25,102
TOTAL BENGAL OPIUM R	119	2,16,897	2,67,474	4,39,105	6,24,56,059	5,01,829	85,655	...	6,39,67,138
BOMBAY OPIUM—									
Duty realised on 25,053½ Chests of Malwa Opium, at R500 per Chest . . . . .	...	...	...	...	...	...	...	1,25,26,750	1,25,26,750
Compensation and Miscellaneous receipts . . . . .	...	...	...	...	...	...	...	39,745	39,745
TOTAL BOMBAY OPIUM R	...	...	...	...	...	...	...	1,25,66,495	1,25,66,495
TOTAL OPIUM REVENUE R	119	2,16,897	2,67,474	4,39,105	6,24,56,059	5,01,829	85,655	1,25,66,495	7,65,33,633
Total India converted into £ at R15 = £1									5,102,243

No. 18B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1901.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1900	41,696	71,015	689	1,033
In store at Factories on above date	9,019	15,360	293	439
Produce of season 1899-1900	52,443	89,317	4,780	7,170
TOTAL	1,03,158	1,75,692	5,762	8,642
Sold by Auction from 1st April 1900 to 31st March 1901	45,300	77,152	...	...
Transferred to Muster Opium Account	4	7	...	...
Issued to Excise Department	9	15	4,478	6,716
Issued to Medical Department . . . . .	...	...	16	24
TOTAL EXPENDED	45,313	77,174	4,494	6,740
Balance in store in Calcutta on 31st March 1901	59,553	86,099	960	1,449
Balance in Factories	7,202	12,419	302	453
BALANCE IN STORE ON 31st MARCH 1901	57,845	98,518	1,268	1,902

FINANCE AND REVENUE ACCOUNTS OF THE

No. 18C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.				Behar.	Benares.	TOTAL.	
				R	R	R	
Superintendence				55,204	79,904	1,35,108	
Opium Factory				4,90,036	5,21,137	1,11,173	
District Staff				4,96,290	7,80,665	12,76,955	
Payments to cultivators (current year)				27,47,914	40,21,307	67,69,221	
Do. do. (past year)				38,18,019	1,36,94,283	1,75,12,302	
				76,07,463	1,90,97,296	2,67,04,759	
Opium Miscellaneous charges in Calcutta						19,023	
TOTAL BENGAL						R 2,67,23,782	
Ditto converted into £ at R15 = £1							1,781,586
CHARGES IN ENGLAND :							
Stores for India : for the Behar and Benares Opium Agencies							£ 1,771
TOTAL, BENGAL OPIUM							£ 1,783,357
CHARGES FOR MALWA OPIUM.				INDIA, GENERAL.	BOMBAY.	TOTAL.	
				R	R	R	
Establishment and Contingent Charges of the Agency at Indore				11,765	...	11,765	
Establishment . . . . .				...	11,201	11,201	
Contingent Charges . . . . .				...	14,811	14,811	
TOTAL MALWA OPIUM				R 11,765	(a) 26,012	37,777	
Ditto converted into £ at R15 = £1				£ 784	£ 1,734	£ 2,518	2,518
TOTAL CHARGES UNDER OPIUM IN INDIA				{ R		2,67,61,559	
				{ £		1,784,104	
TOTAL CHARGES UNDER OPIUM							£ 1,785,875

(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. 19A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1901.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
Sales of Government Salt	11,26,854	...	5,138	6,93,720	5,84,249	24,09,961
Excise duty on Salt manufactured locally	1,94,22,566	2,00,616	2,11,717	1,78,12,667	2,19,23,355	5,95,79,921
Duty on Salt imported from England . . . . .	...	10,36,603	1,30,05,733	4,090	9,573	1,40,55,999
Duty on other imported Salt, sea-borne . . . . .	...	94,566	1,20,82,414	9,952	15,279	1,22,02,211
Treaty Price of Salt . . . . .	...	...	...	...	7,024	7,024
Frontier duty on Salt imported by land . . . . .	...	...	...	16	7,52,441	7,52,457
Miscellaneous Receipts	1,64,818	...	1,30,092	1,05,744	97,289	4,97,943
TOTAL SALT REVENUE	R 2,07,14,238	13,40,785	2,54,35,094	1,86,26,189	2,33,89,210	8,95,05,516
Total India converted into £ at R15 = £1						£ 5,907,034

No. 19B.—ACCOUNT of SALT STORE for the Year ended 31st March 1901.

	INDIA.	BENGAL.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1900	29,07,758	(b) 4,15,140	5,76,814	(c) 36,76,030	54,36,195
Manufactured, excavated, or purchased during the year	(d) 14,55,717	...	27,87,522	34,00,950	22,25,931
Removed by Purchasers during the year	43,63,475	4,15,140	33,64,336	70,76,080	70,62,090
Wastage, etc., written off	(e) 36,50,849	84,687	27,58,183	(f) 32,34,524	32,11,155
	1,60,134	13,509	...	2,43,740	84,798
Balance in store on 31st March 1901	38,10,983	98,196	27,58,183	34,78,264	32,95,913
	5,52,492	3,10,944	6,06,153	35,98,725	43,66,133

(b) Includes 5,179 Mds. on account of wastage, etc., ascertained but not actually written off in previous years. (c) Revised balance.
 (d) Includes 76,774 Mds. on account of excesses on heaps cleared. (e) Includes 16,660 Mds. on account of "Free Deliveries" to Native States.
 (f) Includes unsaleable salt destroyed.

NO. 19C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1901.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENTS AND CONTINGENCIES.	R	R	R	R	R	R
Commissioner(a)	32,499	...	...	44,147	...	76,646
Deputy and Assistant Commissioners (a)	79,488	...	7,936	1,58,212	...	2,45,636
Personal Assistant and Secretary to Commissioner	5,522	...	...	19,123	...	24,645
Collectors, Deputy and Assistant Collectors, etc. (a)	...	...	...	...	1,14,142	1,14,142
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	5,560	...	44,347	8,58,120	1,47,098	10,55,125
Chief Account Officer (a)	...	...	...	...	13,720	13,720
Establishment	53,758	...	83,553	9,38,889	5,27,370	16,03,570
Commission on Salt Collection	...	5,112	...	...	11,681	16,793
Removal of Salt purchased by traders	82,551	...	...	...	...	82,551
Fish-curing yards, etc.	...	...	...	680	5,429	6,109
Arms and Accoutrements	...	...	487	3,322	1,180	4,989
Purchase, repair, and carriage of tents and conveyance of records	6,077	...	280	15,155	2,234	23,746
Rewards	4,321	...	5,215	97,936	9,765	1,17,237
Service Postage	6,779	...	1,110	37,997	8,169	54,055
Service Telegrams	458	...	370	2,209	317	3,354
Rents, Rates and Taxes	885	...	34,079	12,237	1,954	50,055
Scales and Weights	...	...	2,847	...	2,234	5,081
Travelling Allowances	35,793	...	18,445	1,38,816	37,044	2,30,098
House-rent and other Allowances	4,275	...	73	33,241	66,873	1,04,462
Petty Construction and Repairs	53,920	...	21,649	1,38,395	26,449	2,40,323
Liveries, Belts, Badges, Clothing, etc.	8,264	...	2,130	26,629	1,251	38,274
Office Expenses and Miscellaneous	16,591	...	34,515	1,42,400	89,118	2,82,624
Manufacture and Excavation of Salt :						
Sambhar	77,562					
Didwana	3,677					
Pachbudra	46,597					
Punjab Mines	99,245					
	2,27,081	...	...	...	...	2,27,081
Deduct—Amount Chargeable to Excise	6,23,822	5,112	2,57,936	26,67,418	10,66,028	46,20,316
Deduct—Amount Chargeable to Customs (see page 52)	...	...	...	1,32,272	93,143	2,25,415
TOTAL SALARIES, ETC.	6,23,822	5,112	2,57,936	15,29,876	9,72,885	33,89,631
Preventive Establishment	3,68,908	...	...	...	4,49,752	8,18,660
Deduct—Amount Chargeable to Customs (see page 52)	...	...	...	...	44,973	44,973
Salt Purchase and Freight	...	...	...	5,45,345	3,38,858	8,84,203
TOTAL SALT CHARGES IN INDIA	10,02,730	5,112	2,57,936	20,75,221	17,16,502	50,47,501
Total India converted into £ at Rs 15 = £ 1						336,500
CHARGES IN ENGLAND :						
Stores for India : Weighing Machines, etc.						433
TOTAL CHARGES UNDER SALT						£ 336,933

(a) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.										
Sale of Court Fee Stamps	2,33,668	9,10,776	12,51,386	6,85,754	1,33,09,083	63,27,309	27,25,873	54,56,095	33,62,193	3,42,62,137
Sale of Commercial and other Stamps	1,22,712	3,97,233	7,92,707	2,55,831	50,77,450	19,30,759	14,77,871	29,64,909	19,50,955	1,49,69,527
Fines and Penalties	1,145	2,957	16,593	3,335	23,845	15,113	10,885	53,793	12,758	1,40,424
Miscellaneous	425	542	22,289	1,611	24,452	4,095	65,543	90,948	5,62,224	7,72,129
TOTAL STAMP REVENUE	3,57,950	13,11,508	20,82,975	9,46,531	1,84,34,830	82,77,276	42,80,172	85,65,745	58,87,230	5,01,44,217
<i>Deduct—Refunds</i>	<i>3,688</i>	<i>14,434</i>	<i>25,848</i>	<i>6,242</i>	<i>1,60,397</i>	<i>91,853</i>	<i>45,669</i>	<i>1,04,115</i>	<i>1,20,191</i>	<i>5,72,437</i>
NET REVENUE from STAMPS	3,54,262	12,97,074	20,57,127	9,40,289	1,82,74,433	81,85,423	42,34,503	84,61,630	57,67,039	4,95,71,780
Total Revenue ₹5,01,44,217 converted into £ at ₹15 = £1										
CHARGES FOR COLLECTION.										
Superintendence—										
Salary of the Superintendent or other Officers . . . . .	...	...	...	...	(a) 20,412	...	...	(a) 7,644	7,200	35,256
Establishment of Superintendent or other Officers . . . . .	...	...	...	...	35,621	...	...	10,542	37,243	83,406
Contingent Expenses, Packing Charges, etc. . . . .	...	...	...	...	35,312	...	...	5,787	14,309	55,408
Charges for the sale of Stamps, viz.—										
Clerks and Servants	240	...	7,451	...	30	1,545	295	2,431	...	11,992
Commission to Vendors . . . . .	...	...	...	...	...	2,290	...	...	3,183	5,473
Discount on sale of Court Fee Stamps	1,949	1,030	7,448	6,579	1,24,279	45,266	24,880	53,433	17,527	2,82,391
Discount on sale of General Stamps	5,187	16,205	21,439	12,616	1,89,328	66,231	70,317	1,22,772	83,083	5,87,178
Contingencies and Miscellaneous	1,465	2,783	1,583	322	...	15,457	27,349	2,746	...	51,795
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	-7,89,516	30,484	18,032	19,906	3,40,128	1,16,249	62,433	1,17,756	84,528	...
TOTAL CHARGES in INDIA	-7,80,675	50,502	55,953	39,423	7,45,110	2,47,038	1,85,274	3,23,111	2,47,073	11,12,809
₹ 5,42,625 (b)										
Charges converted into £ at ₹15 = £1										
£ 36,175										
CHARGES IN ENGLAND :										
Stores for India					£ 21,589 (c)			4,337	2,826	28,752
£ 57,764										
TOTAL CHARGES for COLLECTION of STAMP REVENUE										
£ 102,939										

(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. 22.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
District Local Fund:	R	R	R		R	R	R	R	R	R
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	39,471	2,72,829	14,92,373	6,44,921	(b)46,06,215	(c)57,72,844	21,75,098	(e)57,33,900	23,04,312	2,30,41,963
Provincial:										
Cess on Lands for expenditure on Roads, Schools, etc.	...	2,354	...	...	46,02,458	...	...	...	...	46,04,812
Cess on Lands for Famine Assurance, Canals and Railways	...	1,56,835	...	...	...	(c)13,10,920	5,70,833	...	...	20,38,588
Cess on Lands for District Post	...	27,996	...	...	3,17,908	...	1,08,235	...	...	4,54,139
Cess on Lands for Village Service and Patwaries	76,728	1,73,272	...	...	...	25,22,280	13,52,590	27,32,262	4,40,673	72,97,805
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	1,40,285	...	18,564	...	...	1,58,849
Miscellaneous	(a) 21,884	...	...	...	...	(d)7,85,227	3,110	(f)34,315	...	8,44,536
TOTAL RECEIPTS under PROVINCIAL RATES	1,38,083	6,33,286	14,92,373	6,44,921	96,66,866	1,03,91,271	42,28,430	85,00,477	27,44,985	3,84,40,692
Deduct—Refunds	...	346	1,240	784	15,686	9,078	3,522	11,522	6,412	48,590
NET RECEIPTS under PROVINCIAL RATES	R 1,38,083	6,32,940	14,91,133	6,44,137	96,51,180	1,03,82,193	42,24,908	84,88,955	27,38,573	3,83,92,102
Total India R3,84,40,692 converted into £ at R15=£1										£ 2,562,713
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES	...	...	56,625	2,423	4,00,359	7,602	...	...	42,607	5,09,616
Total India converted into £ at R15=£1										£ 33,975

- (a) Consists of—
 Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools R 14,966
 Educational "Plough Tax" in Coorg 6,918
 21,884
- (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—	R	R	R	R
Local Rate fund	24,03,085	...	...	24,03,085
District Boards' fund	25,10,548	...	...	25,10,548
Consolidated Local Rate, Oudh—				
Local Rate fund	62,491	...	...	62,491
District Boards' fund	7,96,720	...	...	7,96,720
"Famine Assurance Rate," N.-W. Provinces	...	...	9,67,235	9,67,235
Ditto, Oudh	...	...	3,43,685	3,43,685
TOTAL	R 57,72,844	...	13,10,920	70,83,764

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

No. 23A.—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.	
	R	R	R	R	R	R	R	R	R		
SEA CUSTOMS.											
Imports.											
<i>Special Import Duties.</i>											
Arms, Ammunitions, and Military Stores . . . . .	...	...	16,579	1,39,667	...	...	46,236	80,318	2,82,800	1
Liquors :											
Ale, Beer, Porter, Cider and other fermented Liquors . . . . .	...	...	37,773	46,626	...	...	28,347	88,584	2,01,330	2
Spirits and Liqueurs . . . . .	...	...	10,57,775	19,25,865	...	...	8,74,518	25,47,482	64,05,640	3
Wines . . . . .	...	...	30,837	1,27,642	...	...	47,615	1,58,553	3,64,647	4
Opium . . . . .	...	...	162	1,780	...	...	130	422	2,494	5
Petroleum . . . . .	...	...	66,020	24,62,236	...	...	5,76,088	18,22,773	49,27,117	6
Sugar (Countervailing Duties) . . . . .	...	...	37,129	6,87,450	...	...	3,203	15,42,869	22,70,651	7
<i>General Import Duties.</i>											
Articles of Food and Drink (excluding Sugar) . . . . .	...	...	1,89,886	4,20,700	...	...	1,66,386	8,27,027	16,03,999	8
Sugar (ordinary Duties) . . . . .	...	...	1,66,038	8,31,095	...	...	10,675	19,78,482	29,86,290	9
Chemicals, Drugs (except Opium), Medicines and Narcotics, and dyeing and tanning Materials . . . . .	...	...	57,299	3,45,592	...	...	1,81,030	5,25,459	11,09,380	10
Cotton Manufactures . . . . .	...	...	6,17,507	51,25,080	...	...	6,62,459	29,40,075	93,45,121	11
Metals and Manufactures of :											
Silver Bullion and Coin . . . . .	...	...	2,030	5,38,598	...	...	285	7,94,040	13,34,953	12
Other Metals and Manufactures of Metals . . . . .	...	...	2,08,768	9,90,381	...	...	1,90,609	8,29,280	22,19,038	13
Oils (excluding Petroleum) . . . . .	...	...	5,053	1,04,613	...	...	14,680	32,259	1,56,605	14
Manufactured Articles . . . . .	...	...	8,93,469	18,12,090	...	...	4,24,567	27,46,436	58,76,562	15
Raw Materials and Unmanufactured Articles . . . . .	...	...	1,05,685	1,02,610	...	...	25,915	7,32,013	9,66,223	16
Total Imports	R	...	34,92,010	1,56,62,025	...	...	32,52,743	1,76,46,072	4,00,52,850	17
Exports.											
Grain and Pulse :											
Paddy (Rice in husk) . . . . .	...	...	46,683	1,14,283	...	...	53,532	10,516	2,25,014	18
Rice . . . . .	...	...	55,76,584	20,57,657	...	...	2,47,921	4,18,524	83,00,686	19
Pepper . . . . .	...	...	...	...	...	...	379	...	379	20
Total Exports	R	...	56,23,267	21,71,940	...	...	3,01,832	4,29,040	85,26,079	21
Miscellaneous . . . . .	...	...	884	2,49,986	...	...	377	65,056	3,16,303	22
TOTAL SEA CUSTOMS	R	...	91,16,161	1,80,83,951	...	...	35,54,952	1,81,40,168	4,88,95,232	23
LAND CUSTOMS.											
Import Duty :											
On Cotton Goods . . . . .	...	...	...	...	...	...	2,964	91	3,055	24
" other Goods . . . . .	...	...	...	...	...	...	55,733	65,183	1,20,916	25
Total Import Duty . . . . .	...	...	...	...	...	...	58,697	65,274	1,23,971	26
Export Duty . . . . .	...	...	...	...	...	...	3,837	14,762	18,599	27
Miscellaneous . . . . .	...	...	...	...	...	...	164	340	504	28
TOTAL LAND CUSTOMS	R	...	...	...	...	...	62,698	80,376	1,43,074	29
Excise Duty on Cotton Manufactures	3,039	80,588	...	5,038	47,077	5,806	41,827	10,28,542	12,11,917	30	
Warehouse and Wharf Rents . . . . .	...	...	6,552	16,704	...	...	30,714	3,832	57,802	31
Miscellaneous . . . . .	...	...	97,152	2,404	...	...	61,325	1,05,411	2,65,932	32
TOTAL CUSTOMS REVENUE	R	3,039	80,588	92,19,665	1,81,07,737	47,077	5,806	37,51,516	1,93,58,329	5,05,73,957	33

Total Gross Receipts R 5,05,73,957

NUE for the Year ended 31st March 1901.

No. of items.	REFUNDS AND DRAWBACKS.									NET RECEIPTS.								
	India, General.	Central Provinces	Burma	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	India, General.	Central Provinces	Burma.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Net Receipts.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	4,339	1,10,040	...	...	28,646	32,586	1,75,611	...	...	12,240	29,627	...	...	17,590	47,732	1,07,189
2	2	264	...	...	92	881	1,239	...	...	37,771	46,362	...	...	28,255	87,703	2,00,091
3	659	14,547	...	...	188	14,719	30,113	...	...	10,57,116	19,11,318	...	...	8,74,330	25,32,763	63,75,527
4	46	775	...	...	55	1,186	2,062	...	...	30,791	1,26,867	...	...	47,560	1,57,367	3,62,585
5	162	1,780	...	...	130	422	2,494
6	298	1,181	...	...	15,006	49,586	66,071	...	...	65,722	24,61,055	...	...	5,61,082	17,73,187	48,61,046
7	2,354	9,883	...	...	59	1,51,378	1,63,674	...	...	34,775	6,77,567	...	...	3,144	13,91,491	21,06,977
8	459	8,657	...	...	52	71,382	80,550	...	...	1,89,427	4,12,043	...	...	1,66,334	7,55,645	15,23,449
9	77	6,652	...	...	...	39,293	46,022	...	...	1,65,951	8,24,443	...	...	10,675	19,39,189	29,40,268
10	65	1,959	...	...	50	11,085	13,159	...	...	57,234	3,43,633	...	...	1,80,980	5,14,374	10,96,221
11	1,861	6,050	...	...	10,590	76,525	95,626	...	...	6,15,646	51,18,430	...	...	6,51,869	28,63,550	92,49,495
12	77,015	...	...	28,796	...	...	...	72,909	1,78,720	77,015	...	2,030	5,09,802	...	...	285	7,21,131	11,56,233
13	466	6,771	...	...	2,242	22,135	31,014	...	...	2,08,302	9,83,610	...	...	1,88,367	8,07,145	21,87,424
14	179	908	...	...	667	885	2,639	...	...	4,874	1,03,705	...	...	14,013	31,374	1,53,966
15	949	15,966	...	...	4,222	56,325	77,402	...	...	8,92,520	17,96,124	...	...	4,20,345	26,90,111	57,99,100
16	320	1,670	...	...	...	21,287	23,283	...	...	1,05,359	1,00,940	...	...	25,915	7,10,726	9,42,940
17	77,015	...	12,080	2,14,719	...	...	61,869	6,22,162	9,87,845	77,015	...	34,79,930	1,54,47,306	...	...	31,90,874	1,70,23,910	3,90,65,005
18	1,010	2,083	...	...	1,388	...	4,481	...	...	45,673	1,12,200	...	...	52,144	10,516	2,20,533
19	1,27,750	95,821	...	...	583	2,604	2,26,758	...	...	54,48,834	19,61,836	...	...	2,47,338	4,15,920	80,73,928
20	379	...	379
21	1,28,760	97,904	...	...	1,971	2,604	2,31,239	...	...	54,94,507	20,74,036	...	...	2,99,861	4,26,436	82,94,840
22	2	8,508	...	...	5	150	8,665	...	...	882	2,41,478	...	...	372	64,906	3,07,638
23	77,015	...	1,40,842	3,21,131	...	...	63,845	6,24,916	12,27,749	77,015	...	89,75,319	1,77,62,820	...	...	34,91,107	1,75,15,252	4,76,67,483
24	2,964	91	3,055
25	17	78	95	...	...	...	...	...	...	55,716	65,105	1,20,821
26	17	78	95	...	...	...	...	...	...	58,680	65,196	1,23,876
27	3,837	14,762	18,599
28	164	340	504
29	17	78	95	...	...	...	...	...	...	62,681	80,298	1,42,979
30	4,379	44,591	48,970	3,039	80,588	...	5,038	47,077	5,806	37,448	9,83,951	11,62,947
31	1,350	...	...	19	...	1,309	...	...	6,552	15,354	...	...	30,695	3,832	56,433
32	311	...	...	...	386	5,894	6,591	...	...	96,841	2,044	...	...	60,939	99,517	2,59,341
33	77,015	...	1,41,153	3,22,481	...	...	68,646	6,75,479	12,84,774	73,076	80,588	90,78,712	1,77,85,256	47,077	5,806	36,82,870	1,86,82,850	4,92,89,183

converted into £ at Rs15=£1 . £3,371,597

No. 23B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1901.

	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports <i>of</i> <i>Rangoon, Calcutta, Madras, and Bombay.</i>					
Commissioner and Assistant Commissioner (a)	...	...	...	50,732	50,732
Establishment and Contingencies of ditto	...	...	...	54,497	54,497
Collectors, Deputy and Assistant (a)	28,818	57,793	31,457	60,588	1,78,656
Office and Wharf Establishment	57,498	1,76,003	66,168	1,15,935	4,15,604
Preventive Establishment	69,278	(a)3,57,687	9,388	(a)1,77,664	6,14,017
Appraising Establishment	21,600	(a)84,600	22,809	76,806	2,05,815
Overtime Allowance	70,956	1,69,129	4,143	23,596	2,67,824
Contingent Charges	18,484	54,848	7,314	20,090	1,00,736
Add—Portion transferred from Salt (see page 46)	...	...	...	1,38,116	1,38,116
Total Charges at the Principal Ports	2,66,634	9,00,060	1,41,279	7,18,024	20,25,997
Charges at other Ports (<i>vide</i> details below)	89,408	46,775	...	1,32,624	2,68,807
Portion of the combined Salt, Excise and Customs Establishments, transferred from Salt (see page 46)	...	...	1,32,272	...	1,32,272
TOTAL CHARGES IN INDIA	3,56,042	9,46,835	2,73,551	8,50,648	24,27,076
CHARGES IN ENGLAND:	Total India converted into £ at Rs15=£1				£ 161,805
Fee for drawing up instructions for the use of the Polariscopes	£ 26				
Stores for India: Polariscopes, etc.	" 99				
					125
	TOTAL CUSTOMS CHARGES £				161,930

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.(b)	Contingent Charges.	TOTAL.
	R	R	R	R
<i>Burma.</i>				
Akyab	(a)1,812	21,225	764	23,801
Bassein	(a)2,343	9,258	363	11,964
Kyauk-Phyu	...	968	10	978
Maungdaw	...	1,329	74	1,403
Mergui	...	3,677	173	3,850
Moulmein	(a)7,007	32,646	501	40,154
Sandoway	...	299	...	299
Tavoy	...	4,934	170	5,113
Victoria Point	...	1,800	46	1,845
Total, Burma	11,162	76,136	2,110	89,408
<i>Bengal.</i>				
Balasure	...	(a)6,089	486	6,575
Chittagong	(a)7,395	22,210	878	30,483
Cuttack	(a)1,911	5,624	79	7,614
Dacca	...	584	117	701
Pooree	...	1,336	66	1,402
Total, Bengal	9,306	35,843	1,626	46,775
<i>Bombay.</i>				
Sind Division	14,944	1,03,865	13,815	1,32,624
Total Charges at Other Ports	35,412	2,15,844	17,551	2,68,807

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

No. 24.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION, for the Year ended 31st March 1901.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:										
Income Tax:										
Ordinary Collections	76,369	2,71,022	8,69,262	2,47,850	47,14,169	21,55,380	12,34,798	23,55,967	30,85,195	1,50,10,012
Deductions by Government from Salaries and Pensions	2,78,155	90,178	2,43,762	47,391	5,05,748	3,40,606	2,24,679	3,13,997	3,54,724	23,99,240
Deductions from Interest on Government Securities	4,24,452	925	2,279	451	15,134	34,821	17,725	71,385	1,68,411	7,35,583
Penalties	...	1,882	2,335	2,006	20,375	2,653	2,465	7,375	1,793	40,884
Recoveries from Surplus Profits of Railway Companies	63,769	...	...	...	6,462	...	...	9,602	1,08,180	1,88,013
Other items	...	...	71	...	14,470	...	83	19	9,664	24,307
License Tax (Pandhari)	...	71,583	...	...	...	..	...	...	...	71,583
TOTAL CIVIL DEPARTMENT	8,42,745	4,35,590	11,17,709	2,97,698	52,76,358	25,33,460	14,79,750	27,58,345	37,27,967	1,84,69,622
OTHER DEPARTMENTS:										
Income Tax:										
Deductions from Salaries and Pensions:—										
In Military Department	3,70,592	...	...	...	...	...	..	1,33,022	1,34,092	6,37,706
Public Works	65,746	21,045	35,582	9,106	88,298	65,925	1,42,739	59,961	50,006	5,38,408
Post Office	74,886	...	...	...	...	...	...	...	...	74,886
Telegraph	89,731	...	...	...	...	...	...	...	...	89,731
Marine	21,049	...	...	...	...	...	...	...	...	21,049
TOTAL OTHER DEPARTMENTS	6,22,004	21,045	35,582	9,106	88,298	65,925	1,42,739	1,92,983	1,84,098	13,61,780
TOTAL ASSESSED TAXES	14,64,749	4,56,635	11,53,291	3,06,804	53,64,656	25,99,385	16,22,489	29,51,328	39,12,065	1,98,31,402
Deduct—Refunds	2,055	3,384	7,061	2,070	21,124	18,333	7,034	14,492	49,885	1,25,438
NET REVENUE from ASSESSED TAXES	14,62,694	4,53,251	11,46,230	3,04,734	53,43,532	25,81,052	16,15,455	29,36,836	38,62,180	1,97,05,964
Total Assessed Taxes in India R1,08,31,402 converted into £ at R15 = £1										£ 1,322,094
CHARGES.										
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,047	628	35,554	1,239	1,91,242	2,370	11,369	30,508	62,010	3,35,967
Total Charges in India converted into £ at R15 = £1										£ 22,398

A.—Revenue Heads.

GOVERNMENT OF INDIA, FOR THE YEAR 1900-1901.

No. 25.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1901.

	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:	R	R	R	R	R	R	R	R	R	R
Timber	2,59,861	46,919	34,44,563	51,782	44,490	3,55,217	5,80,163	2,17,882	5,34,801	55,35,678
Firewood and Charcoal	53,629	4,401	...	...	22,556	1,78,715	4,11,352	1,93,475	3,11,997	11,76,125
Bamboos . . . . .	..	3,033	430	...	10,985	2,165	21,602	7,103	9,814	55,072
Sandal Wood	64,722	I	...	...	...	...	...	35,588	12,105	1,12,410
Grass and other minor Produce	7,001	2,32,011	7,418	21,879	2,128	26,212	11,772	52,838	7,84,428	11,45,687
	3,85,213	2,86,365	34,52,411	73,661	80,159	5,62,249	10,24,889	5,06,886	16,53,145	80,24,978
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	22,237	41,874	34,72,319	2,35,806	5,25,596	6,50,245	46,642	2,64,641	6,35,878	5,898,238
Firewood and Charcoal	7,841	10,625	1,30,397	9,916	2,82,226	45,122	37,480	3,04,284	2,03,615	10,31,566
Bamboos	1,729	1,730	1,73,311	10,304	54,431	60,923	532	1,45,441	43,598	4,91,099
Grazing and Fodder Grass	3,389	39,978	1,798	12,166	21,784	89,774	1,50,276	5,10,329	2,52,220	11,81,714
Other minor Produce	(a) 12,579	62,805	2,36,545	57,326	2,01,007	88,366	11,883	4,86,234	72,909	12,29,714
Forest Stamps . . . . .	..	4,16,939	..	..	..	..	..	..	..	4,40,939
Commutation Fees . . . . .	..	6,328	..	18,473	..	..	..	..	11	24,812
Other items . . . . .	..	..	..	..	13,716	..	..	..	..	13,716
	47,775	6,13,339	40,14,70	3,43,991	10,98,760	9,34,430	2,46,813	17,10,929	12,08,231	1,02,18,638
Confiscated Drift and Waif Wood	350	1,917	1,87,630	5,543	5,725	10,347	35,260	11,963	8,084	2,66,809
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce . . . . .	..	..	2,99,680	39,332	..	8,842	..	..	3,457	3,51,311
Revenue from shared and private Forests	10,105	..	..	35,502	..	..	5,823	..	413	51,843
	10,105	..	2,99,680	74,834	..	8,842	5,823	..	3,870	4,03,151
Miscellaneous:										
Fines and Forfeitures	475	89	1,350	1	830	7,942	953	5,617	3,161	20,418
Refunds	1,142	25,254	13,455	249	1,774	784	291	..	3,730	45,079
Other Sources	4,511	36,098	85,548	51,242	46,091	40,869	36,813	1,04,775	81,308	4,87,255
	6,128	61,441	1,06,353	51,492	48,695	49,595	38,057	1,10,392	88,199	5,54,352
TOTAL FOREST REVENUE . R	4,49,571	9,63,062	80,54,444	5,49,521	12,33,339	15,65,463	13,50,842	23,40,170	29,61,529	1,04,67,941
Total India converted into £ at R15=£1										£ 1,297,863

EXPENDITURE.

GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests (b)	45,630	...	...	...	...	...	...	...	...	45,630
Establishment and Contingencies	36,594	...	...	...	...	...	...	...	...	36,594
TOTAL GENERAL DIRECTION	82,224	...	...	...	...	...	...	...	...	82,224
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Government Agency	1,08,472	1,28,670	8,89,506	13,032	64,703	2,52,932	3,78,409	2,98,663	9,26,445	30,60,832
Ditto ditto ditto Consumers or Purchasers	59	55,689	69,412	3,529	59,986	19,887	806	1,02,755	39,115	3,51,238
Confiscated Drift and Waif Wood	...	14	1,06,502	85	1,981	5,939	9,315	1,472	315	1,25,023
Revenue from Forests not managed by Government	484	...	20,280	29,104	...	3,825	...	...	...	53,693
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	...	11,181	...	31,188	33,519	17,915	31,828	1,25,631
Live Stock, Stores, Tools and Plant	2,113	14,523	82,645	31,486	14,318	19,629	5,839	63,609	77,641	3,31,893
Communications and Buildings	10,080	15,088	78,961	24,515	48,495	97,434	54,986	83,251	27,856	4,41,266
Demarcation, Improvement, and Extension of Forests:—										
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 426, page 1c2	...	...	...	...	...	...	...	63,345	2,728	71,073
Other Charges	19,095	1,19,428	3,84,276	31,766	57,369	98,950	54,659	2,04,204	2,18,619	11,88,456
Miscellaneous	5,733	4,588	15,544	4,138	5,178	4,377	1,826	6,835	98,437	1,46,656
TOTAL CONSERVANCY AND WORKS	1,66,036	3,38,600	16,47,126	1,48,836	2,52,030	5,34,161	5,39,359	8,47,229	14,22,984	58,96,361
B.—ESTABLISHMENTS.										
I.—Salaries.										
Pay of Conservators (b)	...	28,992	72,773	15,277	17,731	57,144	17,207	52,302	51,394	3,12,813
Pay of Superior Officers (b)	93,342	1,34,484	3,40,616	62,708	1,21,775	1,27,077	1,08,302	2,69,396	2,55,600	15,13,300
Subordinate Forests and Depot Establishments	42,355	2,59,819	2,19,807	63,884	93,220	1,16,788	1,15,123	2,34,481	4,23,008	15,68,495
Office Establishments	16,394	52,975	1,33,487	19,080	24,696	49,807	31,236	1,08,722	81,039	5,17,436
Deputation and Special Allowances	11,929	6,661	67,474	3,153	3,727	2,918	7,514	482	6,558	1,10,416
	1,64,020	4,82,941	8,34,157	1,64,102	2,61,149	3,53,774	2,79,375	6,65,383	8,17,599	40,22,460
II.—Travelling Allowances.										
Conservators	...	3,324	5,778	2,050	2,216	4,400	1,652	9,547	7,351	36,318
Superior Officers	13,585	16,310	65,070	10,395	24,605	21,442	20,867	52,512	55,800	2,80,586
Subordinate Forest and Depot Establishments	3,554	23,657	42,576	12,199	15,323	16,330	18,387	66,002	33,875	2,32,103
Office Establishments	824	3,044	12,916	953	1,545	4,108	4,601	19,064	(c) 24,983	72,068
	17,963	46,335	1,26,370	25,797	43,689	46,280	45,507	1,47,125	1,22,009	6,21,075
III.—Contingencies.										
Stationery	331	935	232	104	167	1,493	977	...	6,359	10,598
Carriage of Tents and Records	1,618	14,066	12,890	228	2,167	10,343	6,882	...	7,901	56,095
Rents, Rates, and Taxes	3,356	1,006	12,522	572	1,779	3,021	2,887	2,988	6,816	34,047
Pay of Police Guards	...	...	...	...	...	1,687	...	...	...	1,687
Official Postage	1,624	7,014	6,292	2,018	3,656	3,745	5,955	20,040	15,513	65,857
Sundries	8,713	39,866	15,128	6,315	6,169	8,975	6,401	32,666	9,400	1,33,633
	15,642	62,887	47,061	9,237	13,938	20,264	23,102	55,694	45,980	3,02,817
TOTAL ESTABLISHMENTS	1,97,625	5,92,163	10,07,501	1,00,136	3,18,776	4,29,278	3,47,984	8,68,202	9,85,507	49,46,352
TOTAL EXPENDITURE IN INDIA	4,45,885	9,30,763	26,54,717	3,47,972	5,70,806	9,63,439	8,87,343	17,15,431	24,08,581	1,09,24,937

Total India converted into £ at R15=£ 1 £ 728,329

CHARGES IN ENGLAND:

Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.	£ 1,230
Stores for India: Locomotive Tank, etc.	605
TOTAL FOREST EXPENDITURE	£ 1,835

TOTAL FOREST EXPENDITURE £ 730,164

(a) Includes R10,059 on account of Cardamum.

(b) Includes Exchange Compensation Allowance.

(c) Includes R154 on account of Forest School.

No. 26.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
RECEIPTS.										
Fees for Registering Documents	14,957	45,238	94,442	55,080	14,59,167	4,33,812	2,45,507	11,79,865	5,93,418	41,21,486
Fees for Copies of Registered Documents	2,025	20,739	1,956	710	27,259	22,736	82,946	27,876	10,220	1,96,467
Miscellaneous	384	10,179	6,874	340	45,154	42,398	18,664	2,39,846	6,581	3,70,420
TOTAL REGISTRATION RECEIPTS R	17,366	76,156	1,03,272	56,130	15,31,580	4,98,946	3,47,117	14,47,587	6,10,219	46,88,373
<i>Deduct—Refunds</i>	<i>2</i>	<i>52</i>	<i>41</i>	<i>81</i>	<i>4,755</i>	<i>65</i>	<i>136</i>	<i>3,040</i>	<i>3,826</i>	<i>11,998</i>
NET RECEIPTS under REGISTRATION R	17,364	76,104	1,03,231	56,049	15,26,825	4,98,881	3,46,981	14,44,547	6,06,393	46,76,375
Total India R46,88,373 converted into £ at R15 = £1										£ 312,558
CHARGES.										
Superintendence . . . . .	...	8,380	...	...	53,902	10,758	...	35,568	7,896	1,16,504
District Charges	5,913	35,862	43,272	31,507	8,51,282	2,25,059	1,20,895	8,28,384	2,85,273	24,27,448
TOTAL CHARGES under REGISTRATION R	5,913	44,242	43,272	31,507	9,05,184	2,35,817	1,20,896	8,63,952	2,93,169	25,43,952
Total India converted into £ at R15 = £1										£ 169,597

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1907.

		R	R	R
INDIA, GENERAL.				
Tribute from	Ajehgarh	7,014		
"	Amjeerah	33,546		
"	Bundee	1,23,333		
"	Behut	1,400		
"	Chirkhari	8,584		
"	Doongurpur	20,115		
"	Holkar	6,051		
"	Jodhpur	98,000		
"	Jeypur	4,00,000		
"	Jhallawar	30,000		
"	Kotah	2,34,720		
"	Kilcheepur	16,442		
"	Punnah	9,955		
"	Paldeo	242		
"	Rutlam	48,750		
"	Sillana	17,122		
"	Sirohee	6,881		
"	Lawa	225		
"	Shahpura	10,000		
"	Udaipur	2,00,000		
Nizam's Government on account of	Maharatta Chouth	1,08,108	13,80,494	
Contribution of	Jodhpur towards cost of Erinpura Irregular Force	1,15,000		
"	" Kotah towards cost of Deolee Irregular Force	2,00,000		
"	" Bhopal towards cost of Bhopal Levy	1,61,290		
Contribution towards cost of United Malwa Contingent :				
From	Jowrah	1,12,526		
Contributions towards cost of Malwa Bheel Corps :				
From	Alirajpur	2,022		
"	Amjeerah	9,501		
"	Burwancee	4,218		
"	Dhar	7,203		
"	Jhabuah	1,615		
"	Bagode State	250		
"	Jobat	200		
		25,069	6,13,885	
Fees on Succession :				
Bijawar			32,858	
TOTAL INDIA GENERAL				20,27,237
CENTRAL PROVINCES.				
Tribute from	Kawardha State	16,000		
"	Kalahandi	12,000		
"	Nandgaon	70,000		
"	Chuikhandan	15,000		
"	Khairagarh	35,000		
"	Bastar	15,200		
"	Sonpur	4,500		
"	Other Petty States	25,626		
			1,93,326	
Fees on Succession :				
Nazarana payable by	Nandgaon State		60,506	
TOTAL CENTRAL PROVINCES				2,53,832
		Carried forward		22,8,069

A.—Revenue Heads,

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES,
for the Year ended 31st March 1901—continued.

		R	° R
Brought forward			22,81,069
BURMA.			
Tribute from	Shan States	2,06,215	
"	Mōng Mit State	20,000	
"	Other States	14,106	
TOTAL BURMA			3,30,621
ASSAM.			
Tribute from	Ramrai	100	
"	Manipur	50,000	
TOTAL ASSAM			50,100
PUNJAB.			
Tribute from	Kapurthalla	1,31,000	
"	Chumba	3,800	
"	Mandi	1,00,000	
"	Sukeith	11,000	
"	Various Petty States	32,741	
TOTAL PUNJAB			2,78,541
MADRAS.			
Tribute from	Travancore	7,83,112	
Peshash from	Laccadive Islands	11,383	
"	and Subsidy from Cochin	2,00,089	
"	Maisur	35,00,000	
"	Travancore	13,318	
TOTAL MADRAS			45,07,902
BOMBAY.			
Tribute from	Kathiawar	4,81,710	
"	from various Petty States	52,704	
Subsidy from	the Kutch Government	1,86,930	
Contribution from	Baroda State	3,23,485	
"	Jagirdars, Southern Mahratta Country	1,03,637	
TOTAL BOMBAY			11,48,486
Fees on Succession :			
	Fatehsing Shahji Raji Bhosle of Akalkot State (second instalment)	70,000	
	The Sudamda Dhandhalpur Taluka	630	
TOTAL BOMBAY			70,630
TOTAL BOMBAY			12,19,116
TOTAL TRIBUTES, ETC.			86,67,349
Total converted into £ at Rs15 = £1		£	577,823

No. 28.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
SOURCES OF INTEREST.										
Loans and Advances.										
Imperial Loans and Advances, etc., set forth in Account No. 92, page 268	1,39,840	14,341	...	...	15,11,076	...	353	2,67,474	14,00,595	33,33,679
Provincial Loans and Advances set forth in Account No. 92A, page 278 . . . . .	...	67,134	23,092	673	2,54,084	4,03,289	2,82,558	2,30,652	2,92,837	15,54,319
Other Advances	15,474	...	...	...	...	...	...	...	3,267	18,741
Total Interest on Loans and Advances	1,55,314	81,475	23,092	673	17,65,160	4,03,289	2,82,911	4,98,126	16,96,699	49,06,739
Investments.										
Securities held by the Paper Currency Department, vide Account No. 34C, page 84	34,70,420	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	1,732	3,628	...	489	17,806	23,625	1,560	71,264	61,513	1,81,617
Total Interest on Investments	34,72,152	3,628	...	489	17,806	23,625	1,560	71,264	61,513	36,52,037
Arrears due to the Government.										
Of Land Revenue . . . . .	...	...	...	...	929	...	...	30,466	234	31,629
Of other Revenue	37	...	...	14	120	...	...	6,458	866	7,495

Of District Road Cess . . . . .	...	...	...	...	45,337	...	...	...	...	45,337
Of Public Works Cess . . . . .	...	...	...	...	45,088	...	...	...	...	45,088
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	18,453	1,108	17	19,578
Total Interest on Arrears due to Government	37	...	...	14	91,474	...	18,453	38,032	1,117	1,49,127
Sundry Accounts.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	4,569	...	...	...	...	...	...	...	1,137	5,706
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railway Companies .	2,15,199	...	...	...	-50,395	...	...	...	352	1,65,156
Sundry Items	37,502	11	445	369	6,122	112	177	2,272	534	47,544
Total Sundry Accounts	2,57,270	11	445	369	-44,273	112	177	2,272	2,023	2,18,406
TOTAL RECEIPTS IN INDIA . R.	38,84,773	85,114	23,537	1,545	18,30,167	4,27,026	3,03,101	6,09,694	17,61,352	89,26,309

Total India converted into £ at R15=£ 1 . £ 595,087

RECEIPTS IN ENGLAND:

Interest realized from investment of Cash Balance	£ 56,167
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	225
	56,392

TOTAL INTEREST RECEIPTS . £ **651,479**

B.-Interest.

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1901.

	Amount of Loan, 31st March 1901.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	₹	₹	₹	₹
<i>RUPEE DEBT.</i>				
<i>Loans bearing interest at 4½ per cent.:</i>				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	4,50,000
<i>Loans bearing interest at 4 per cent.:</i>				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	2,78,00,000	11,12,000	11,69,867	19,57,867
<i>Loans bearing interest at 3½ per cent.:</i>				
Loan of 1842-43	24,04,16,000	84,14,560	81,24,842	
Loan of 1854-55	32,10,31,000	1,12,36,085	1,09,96,612	
Transfer Loan of 1st May 1865	34,42,90,200	1,20,50,157	1,16,27,271	
Loan of 1879	4,64,46,500	16,25,628	17,34,947	
Loan of 1900-1901	2,93,28,000	10,26,480	4,40,399	3,29,24,071
<i>Loan bearing interest at 3 per cent.:</i>				
Loan of 1896-97	11,07,07,200	33,21,216	32,77,085	32,77,085
<i>Provincial Debenture Loans bearing interest at 4 per cent.:</i>				
Muttra-Hathras Light Railway Debenture Loan	11,800	472	400	
Cawnpore-Achneyra Railway Debenture Loan	1,400	56	(a)6,487	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	8,42,000	33,680	(b)49,069	55,956
<i>Paid in India on Loans in course of Discharge:</i>				
4½ per cent. Transfer Loan of 1870 . . . . .	...	...	660	
4½ per cent. Loan of 1872 . . . . .	...	...	281	
Transfer Loan of 1879, 4½ per cent. portion . . . . .	...	...	2,081	
4 per cent. Loan of 1835-36 . . . . .	...	...	5,108	
4 per cent. Loan of 1842-43 . . . . .	...	...	9,517	
4 per cent. Loan of 1854-55 . . . . .	...	...	1,755	
4 per cent. Transfer Loan of 1st May 1865 . . . . .	...	...	12,816	
Reduced 4 per cent. Loan of 1879 . . . . .	...	...	4,873	
3½ per cent. Loan of 1853-54 . . . . .	...	...	35	
3½ per cent. Loan of 1893-94 . . . . .	...	...	3,222	
East Indian Railway Commuted Stock . . . . .	...	...	37	40,385
<i>Miscellaneous:</i>				
Government of India Stock Notes @ 4 per cent.	6,650	266	14	
Temporary Loan			46,895	
<i>Discount on Loans—</i>				
Discount on Loan raised during the year		17,98,174		
Commission on conversion of Loans		109		
			17,98,283	
				18,45,192
TOTAL INTEREST ON RUPEE DEBT IN INDIA				₹ 4,05,50,556
Total India converted into £ at R15=£1				£ 2,703,370
Carried forward				£ 2,703,370

(a) Represents additional payment on account of Surplus Profits.

(b) Includes ₹14,702 additional payment on account of Surplus Profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

No. 29.—ACCOUNT of the PUBLIC DEBT of India, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1901—continued.

	Amount of Loan, 31st March 1901.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward	...	...	...	2,703,370
STERLING DEBT.				
India 3½ per cent. Stock	63,247,722	2,213,670	2,216,277	
India 3 per cent. Stock	45,125,884	1,353,776	1,308,672	
India 2½ per cent. Stock	11,892,207	297,305	297,289	
India Bills	...	...	188,829	
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	
Great Indian Peninsula Railway Debenture Stock	2,701,450	108,058		} (a) 97,962
Great Indian Peninsula Railway Debentures	3,220,900	87,866		
			4,206,705	
Discount, Sinking Fund			(b) 21,350	
Discount on the issue of 3,000,000l. India 3 per cent. Stock			143,008	
				TOTAL INTEREST ON STERLING DEBT £ 4,371,063
				GRAND TOTAL £ (c) 7,074,433

(a) Interest for one half year only.

(b) Includes £18,865 charged to "Interest on Debt" and £2,485 charged to "State Railways—Interest on Debt."

(c) 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 RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.			
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.	
India, General	...	2,322,587,734	18,45,192	2,14,13,542	4,41,14,123	81,65,832	5,25,79,955	
Central Provinces	...	1,14,523	...	1,14,523	(d) 17,86,561	...	17,86,561	
Burma	...	14,089	...	14,089	...	...	...
Assam	...	508	...	508	...	...	...
Bengal	...	2,20,802	...	2,20,802	...	24,54,681	24,54,681	
North-Western Provinces and Oudh	...	3,43,633	...	3,43,633	(d) 3,59,084	31,99,416	35,58,500	
Punjab	...	2,31,749	...	2,31,749	...	...	...
Madras	...	1,79,585	...	1,79,585	...	...	...
Bombay	...	4,79,512	...	4,79,512	...	...	...
Total India	R	2,16,74,333	18,45,192	1,98,29,141	4,65,59,768	1,38,19,929	6,03,79,697	
Ditto converted into £ at R15=£ 1. £	...	1,444,956	123,013	1,321,943	3,103,985	921,328	4,025,313	
England	£	2,936,476	...	161,873	3,098,349	(e) 1,272,714	1,272,714	
TOTAL	£	2,936,476	1,444,956	284,886	1,776,106	4,376,699	921,328	5,298,027

TOTAL £7,074,433 as above.

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

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

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1901, in continuation of the Account of the PUBLIC DEBT (Account No. 29).

	Amount, 1st April 1900.	Amount, 31st March 1901.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
INDIA, GENERAL.				
<i>Special Loans.</i>				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	26,720
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	12,670
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	1,695
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
<i>Treasury Notes.</i>				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	17,153
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	1,41,94,171	1,43,71,136	6, 4, and 3½	8,31,715
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	9,64,64,466	10,04,32,569	3½	29,00,476
State Railway Provident Institutions	22,47,757	25,31,231	3½ and 3½	85,400
Regimental Savings Banks Deposits	7,09,726	6,37,203	3½	31,880
Financial Department Provident Fund	5,706	25,649	4	633
Civil Engineers' Provident Fund	42,77,105	47,39,394	4	1,77,225
Forest Officers' Provident Fund	(b) 2,47,741	3,24,212	4	11,209
Police Officers' Provident Fund	1,065	3,181	4	83
Postal Insurance and Life Annuity Fund	11,92,392	14,77,133	3½	46,555
General Family Pension Fund	1,13,128	66,505	3½	1,875
Hindu Family Annuity Fund	45,427	33,286	3½	1,700
Bengal Christian Family Pension Fund	842	2,046	3½	102
Post Office Guarantee Fund	3,18,748	3,24,427	4	12,000
<i>Miscellaneous.</i>				
Balances of Railway Funds	9,24,328	7,81,198	3½	23,876
Telegraph Fine Fund	13,221	14,181	3½	436
Miscellaneous accounts	...	...	...	32
TOTAL	12,23,12,890	12,73,20,478		41,91,875
Carried forward . R	12,23,12,890	12,73,20,478		41,91,875

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

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

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1901, etc.—continued.

	Amount, 1st April 1900.	Amount, 31st March 1901.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	12,23,12,890	12,73,20,478		41,91,875
CENTRAL PROVINCES.				
<i>Savings Banks.</i>				
State Railway Provident Institutions	22,072	24,421	3½ and 3½	882
Police Officers' Provident Fund	4,057	13,207	4	340
<i>Miscellaneous.</i>				
Refunds	...	...	...	16
BURMA.				
<i>Savings Banks.</i>				
Police Officers' Provident Fund	4,474	16,480	4	410
<i>Miscellaneous.</i>				
Miscellaneous accounts	...	...	...	1,080
Refunds	...	...	...	10
ASSAM.				
<i>Savings Banks.</i>				
State Railway Provident Institutions	13,357	14,869	3½ and 3½	468
BENGAL.				
<i>Savings Banks.</i>				
State Railway Provident Institutions	15,46,929	17,28,201	3½ and 3½	59,021
Police Officers' Provident Fund	12,178	38,395	4	982
<i>Miscellaneous.</i>				
Compensation for lands taken for public purposes	...	...	...	671
Land Revenue collections refunded	...	...	...	125
Miscellaneous accounts	...	...	...	31,738
Refunds	...	...	...	327
TOTAL	15,59,107	17,66,596		92,864
NORTH-WESTERN PROVINCES AND OUDH.				
<i>Special Loans.</i>				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pension	1,47,38,939	1,47,24,632	6, 5, and 4	6,83,969
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment.	2,00,000	2,00,000	4	8,000
<i>Savings Banks.</i>				
State Railway Provident Institutions	9,02,376	10,37,981	3½ and 3½	34,828
Police Officers' Provident Fund	8,765	29,701	4	759
TOTAL	1,58,50,080	1,59,92,314		7,29,956
PUNJAB.				
<i>Special Loans.</i>				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
<i>Savings Banks.</i>				
State Railway Provident Institutions	40,24,559	44,42,776	3½ and 3½	1,51,529
Police Officers' Provident Fund	7,879	25,054	4	669
<i>Miscellaneous.</i>				
Miscellaneous accounts	...	...	...	4,085
Refunds	...	...	...	43
TOTAL	40,42,438	44,77,830		1,56,826
MADRAS.				
<i>Special Loans.</i>				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	63
<i>Service Funds.</i>				
Military Assistant Surgeons' Fund	(c) 3,41,077	3,44,344	4	13,855
<i>Savings Banks.</i>				
State Railway Provident Institutions	3,18,394	1,71,969	3½ and 3½	9,953
Regimental Savings Banks Deposits	2,24,506	1,92,562	3½	(b)...
Forest Officers' Provident Fund	(c) 26,078	31,648	4	1,168
Police Officers' Provident Fund	7,580	23,386	4	647
<i>Miscellaneous.</i>				
Land Revenue collections refunded	...	...	...	5
Miscellaneous accounts	...	...	...	964
Refunds	...	...	...	132
TOTAL	9,18,895	7,65,169		26,787
Carried forward	14,47,27,370	15,03,91,364		52,01,514

(a) Shown under India, General.
 (b) Included in the amount shown against "Regimental Savings Banks Deposits" under India, General.
 (c) Differs from last year's closing balance by 1 for corrections since made.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1901, etc.—continued.

	Amount, 1st April 1900.	Amount, 31st March 1901.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	14,47,27,370	15,03,91,364		52,01,514
BOMBAY.				
<i>Special Loans.</i>				
Loans from the late King of Oudh	(a)	(a)	(a)	51,333
Educational Funds	} 9,11,548	9,11,548	6 and 5	{ 13,023
Charitable Funds . . . . .					32,150
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund (Widows' Branch)	20,19,692	21,02,030	6 and 3½	1,07,037
<i>Savings Banks.</i>				
Regimental Savings Banks Deposits	(b) 2,65,334	2,54,338	3½	9,068
Forest Officers' Provident Fund	(b) 54,602	71,765	4	2,522
Police Officers' Provident Fund	3,925	14,899	4	388
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	1,34,991	1,33,697	3½	4,137
Local Fund Pension Fund	59,915	78,603	3½	2,257
<i>Miscellaneous.</i>				
Compensation for land taken for public purposes . . . . .	...	...		385
Revenue collections refunded . . . . .	...	...		190
Miscellaneous accounts . . . . .	...	...		7,709
Refunds . . . . .	...	...		3,000
TOTAL	34,50,007	35,66,880		2,33,199
TOTAL IN INDIA . R	14,81,77,377	15,39,58,244		54,34,713
Total India converted into £ at R 15=£1 . £				362,314
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India				£ 226
GRAND TOTAL . £				362,540

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

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

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
SERVICE FUNDS.										
Uncovenanted Service Fund	8,31,715	...	...	...	...	...	...	...	1,07,037	9,38,752
Other Service Funds . . . . .	...	...	...	...	...	...	...	13,855	...	13,855
TOTAL SERVICE FUNDS . R	8,31,715	...	...	...	...	...	...	13,855	1,07,037	9,52,607
SAVINGS BANKS.										
Post Office Savings Bank	29,00,476	...	...	...	...	...	...	...	...	29,00,476
State Railway Provident Institutions	85,400	882	...	468	59,021	34,828	1,51,529	9,933	...	3,42,081
Regimental Savings Banks	31,880	...	...	...	...	...	...	...	9,068	40,948
Financial Department Provident Fund	633	...	...	...	...	...	...	...	...	633
Civil Engineers' Provident Fund	1,77,225	...	...	...	...	...	...	...	...	1,77,225
Forest Officers' Provident Fund	11,209	...	...	...	...	...	...	1,168	2,522	14,809
Police Officers' Provident Fund	83	340	410	...	982	759	669	647	388	4,278
Other Bank accounts	62,232	...	...	...	...	...	...	...	6,394	68,626
TOTAL SAVINGS BANKS . R	32,69,138	1,222	410	468	60,003	35,587	1,52,198	11,768	18,372	35,49,166

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1900-1901.

Section C.—Post Office, etc.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Post Office . . .	31	Receipts and Expenditure	68	£	£ 1,357,156	£ 1,222,214
Telegraph . . .	32	Receipts	69	...	895,816	...
" . . .	"	Expenditure	70	...	...	782,687
" . . .	32A	Details of Message Revenue, Indian Telegraphs	71	614,580	...	...
" . . .	32B	Details of Message Revenue, Indo-European Telegraphs	71	129,344	...	...
" . . .	32C	Capital Cost of Indian Telegraph Lines	71	212,462	...	...
" . . .	32D	Outlay on Construction of Telegraph Lines	72	120,362	...	...
" . . .	"	Do. do. Lines under Agreement	74	5,569	...	...
" . . .	32E	Details of Working and Maintenance of the Indian Telegraph Department	75	467,859	...	...
" . . .	32F	Capital Cost of Indo-European Telegraph Lines	76	2,943	...	...
" . . .	32G	Indo-European Telegraphs, Gulf Section, Working and Maintenance	77	39,793	...	...
" . . .	32H	Do. do. Persian Section	78	15,892	...	...
Mint	33	Receipts and Charges	79	...	3,172,875	3,152,759

No. 31.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of India, for the Year ended 31st March 1901.

RECEIPTS.											R	R	R
India, General.													
IMPERIAL.													
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service											12,41,198		
Sale of Postage Stamps :													
Ordinary Stamps											1,23,51,284		
Service Stamps											29,10,313		
Mail Cart, Passenger, Parcel and Goods Service Receipts											3,55,324		
Receipts on account of Money Orders											34,10,718		
Receipts on account of British Postal Orders											0,056		
Fees and Petty Receipts											1,01,946		
Contributions from Native States											6,000		
Deduct—													
Amount of Postage received in India and paid to the Post Master General, London											R 90,040		
Payments to Colonial and other Foreign Administrations											39,495		
Refunds											7,160		
											2,03,82,839		
DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DĀK RECEIPTS IN BENGAL.											1,36,695	2,02,46,144	
	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.			
	R	R	R	R	R	R	R	R	R	R			
Provincial	...	16,597	...	...	...	...	10,734	1	...	27,332	27,332		
Local	...	...	14	...	13,969	...	69,881	...	...	83,864	83,864		
TOTAL	...	16,597	14	...	13,969	...	80,615	1	...	1,11,196			
TOTAL RECEIPTS OF THE POST OFFICE												R 2,03,57,340	
Total India converted into £ at Rs=£1												£ 1,357,156	
CHARGES.													
India, General.													
IMPERIAL.													
Direction :													
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office											(a) 81,017		
Office Establishment											63,879		
Allowances											14,788		
Supplies and Services											773		
Office Expenses											11,565		
Office of Account and Audit :													
Comptroller, Deputy Comptroller, and Assistant Comptrollers											65,808		
Office Establishment											4,42,547		
Allowances											19,366		
Supplies and Services											264		
Office Expenses											16,052		
Presidency and District Offices :													
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service											(a) 1,96,638		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors											(a) 8,01,645		
Office Establishments											72,12,742		
Allowances											6,15,428		
Supplies and Services											3,40,896		
Office Expenses											8,64,275		
Conveyance of Mails :													
Road Establishment											10,64,589		
Ferry and Boat Charges											24,133		
Contingent Road Charges and Allowances											1,41,836		
Bounty Money											4,476		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges											6,88,544		
Railway Charges											7,783		
Payments to State and other Railways											12,74,158		
Subsidies													
Discount on Sale of Postage Stamps											32,05,519		
Stationery and Printing											6,20,445		
Miscellaneous Charges of Post Office											(b) 7,22,164		
											33,276		
DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DĀK CHARGES IN BENGAL.												1,55,21,590	
	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.			
	R	R	R	R	R	R	R	R	R	R			
Imperial	35,827	...	...	...	...	...	...	...	...	35,827	35,827		
Provincial	...	77,296	68,792	6,442	2,811	...	1,67,763	1,04,779	1,09,027	5,36,910	5,36,910		
Local	790	...	1,13,821	43,005	3,64,775	1,86,595	70,035	...	...	7,79,087	7,78,291	796	
TOTAL	36,623	77,296	1,82,613	49,517	3,67,586	1,86,595	2,37,798	1,04,779	1,09,027	13,51,824	13,15,201	1,55,58,213	
TOTAL CHARGES IN INDIA												R 1,68,73,414	
Total India converted into £ at Rs=£1												£ 1,124,894	
CHARGES IN ENGLAND :													
Payments under the Postal arrangement with the Lords of His Majesty's Treasury											£ 53,667		
Deputation Allowance, etc., of the Post Master-General for Bengal on duty connected with the Mail Contract.											142		
											53,809		
Stores for India											43,511		
TOTAL CHARGES IN ENGLAND												£ 97,320	
TOTAL CHARGES OF THE POST OFFICE												£ 1,222,214	

N.B.—The estimated amount of Sea-Postage retained by India is £4,340.

(a) Includes Exchange Compensation Allowance.

(b) Includes Rs2,47,480, cost of Stationery, etc., supplied from Central Stores.

No. 32.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1901.

RECEIPTS.	India.	India Converted into £ at ₹15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.					
REVENUE.	₹	£	£	£	£
<i>Imperial:</i>					
Message Revenue (Account No. 32 A)	92,18,703	614,580	...	...	614,580
Rent of Wires and Instruments leased to Railways and Canals	17,59,148	117,277	...	...	117,277
Rent of Local and Private Lines	1,97,928	13,195	...	...	13,195
Royalties from Telephone Companies	22,091	1,473	...	...	1,473
Recoveries from Guarantors	—5,629	—375	...	...	—375
Miscellaneous Revenue	55,779	3,718	...	...	3,718
TOTAL INDIAN TELEGRAPHS	1,12,48,020	749,868	...	...	749,868
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
<i>Imperial:</i>					
Message Revenue (Account No. 32 B)	20,12,427	134,162	—4,818	...	129,344
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund . . . . .	...	...	—13,478	...	—13,478
Miscellaneous Revenue	17,585	1,172	1,013	...	2,185
TOTAL INDO-EUROPEAN TELEGRAPHS	20,30,012	135,334	—17,283	...	118,051
<i>Add—</i> Payments in England taken in reduction of receipts . . . . .	...	...	27,897	...	27,897
TOTAL	20,30,012	135,334	10,614	...	145,948
TOTAL REVENUE, TELEGRAPH DEPARTMENT	1,32,78,032	885,202	10,614	...	895,816
			GRAND TOTAL	£	895,816
CHARGES.					
INDIAN TELEGRAPHS.					
<i>IMPERIAL:</i>					
<i>CAPITAL:</i>					
Telegraph Lines (Account No. 32 C)	18,88,967	125,931	...	125,931	...
Buildings " "	804	54	...	54	...
Apparatus and Plant " "	1,58,931	10,595	...	10,595	...
Stores and other Suspense Accounts " "	—13,11,018	—87,401	152,423	65,022	...
	7,37,684	49,179	152,423	201,602	...
<i>DEDUCT:</i>					
Receipts on Capital Account, etc.	19,909	1,327	...	1,327	...
TOTAL CAPITAL	7,17,775	47,852	152,423	200,275	...
<i>REVENUE:</i>					
General Charges	13,69,484	91,299	4,907	...	96,206
Maintenance of Lines	13,75,812	91,721	...	...	91,721
Working and Maintenance of Signal Offices	41,99,246	279,950	...	...	279,950
Suspense Accounts	—250	—17	...	...	—17
TOTAL REVENUE (Account No. 32 E)	69,44,292	462,953	4,907	...	467,860
TOTAL INDIAN TELEGRAPHS, carried forward	76,62,067	510,805	157,330	200,275	467,860

No. 32.—ACCOUNT of CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1901—*continued.*

	India.	India Converted into £ at R15 = £1.	England.	Capital.	Revenue.
	R	£	£	£	£
Brought forward	76,62,067	510,805	157,330	200,275	467,860
INDO-EUROPEAN TELEGRAPHS :					
CAPITAL :					
<i>Persian Gulf Section :</i>					
Buildings (Account No. 32F)	5,819	388	...	388	...
Stores and other Suspense Accounts " "	-1,42,392	-9,493	11,167	1,674	...
TOTAL PERSIAN GULF SECTION	-1,36,573	-9,105	11,167	2,062	...
<i>Persian Section :</i>					
Buildings (Account No. 32F)	1,293	86	600	686	...
Stores and Suspense Account " "	2,925	195	...	195	...
TOTAL PERSIAN SECTION	4,218	281	600	881	...
TOTAL CAPITAL	-1,32,355	-8,824	11,767	2,943	...
REVENUE :					
<i>Persian Gulf Section :</i>					
General Charges (Account No. 32G)	72,543	4,836	666	...	5,502
Maintenance of Lines " "	49,912	3,328	...	...	3,328
Maintenance of Cable " "	2,51,319	16,754	...	...	16,754
Working and Maintenance of Signal Offices " "	1,81,346	12,090	...	...	12,090
Subsidies and Royalties " "	31,783	2,119	...	...	2,119
TOTAL PERSIAN GULF SECTION	5,86,903	39,127	666	...	39,793
<i>Persian Section :</i>					
General Charges (Account No. 32H)	73,084	4,872	902	...	5,774
Maintenance of Lines " "	62,424	4,162	...	...	4,162
Working and Maintenance of Signal Offices " "	88,744	5,916	40	...	5,956
TOTAL PERSIAN SECTION	2,24,252	14,950	942	...	15,892
TOTAL REVENUE	8,11,155	54,077	1,608	...	55,685
TOTAL INDO-EUROPEAN TELEGRAPHS	6,78,800	45,253	13,375	2,943	55,685
ADD :— Payments in England taken in reduction of receipts . . . . .	...	...	27,897	...	27,897
TOTAL	6,78,800	45,253	41,272	2,943	83,582
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	...	18,027
ZANZIBAR-MAURITIUS CABLE :					
Subsidy to the Eastern Telegraph Company	...	...	10,000	...	10,000
TOTAL CHARGES, TELEGRAPH DEPARTMENT	83,40,867	556,038	226,629	203,218	579,469
GRAND TOTAL				£	782,687

No. 32D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1900-1901.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES.		DEPARTMENTAL LINES—contd.	
		Brought forward	3,65,228
Arakan Division.		East Coast Division.	
Erecting an extra wire on the line, including new cable, from Akyab to Taungup	7	Shifting the Government wires on to East Coast Railway supports and dismantling the road line from Tadapally Junction to Ongole	2,968
Assam Division.		Transferring Government wires from road to Railway supports from Barang to Bhadrak	-19,739
Erecting an extra wire from Manipur to Tammu	26,829	Erecting three 600 lbs. wire from Howrah to Midnapur	-1,035
Extending the line from Palasbari Central Office to Goalpara	10,092	Transferring Government wires from road to Railway supports, from Bhadrak to Jellasore	-17,453
Erecting an extra wire from Gauhati to Dimapur	23,355	Dismantling the road line from Bimlipatam to Tilaru crossing, etc.	18,729
Erecting an extra wire and supplying A. B. C. by B. C. D. posts from Comilla to Badarpur Junction	19,384	Erecting a hard drawn copper wire on Railway supports from Bezwada to Nellore	-550
Bellary Division.		Transferring the road line to Railway supports from Palsa to Ganjam	-20,153
Constructing a line from Miraj to Jath	319	Dismantling the road line and transferring the wires to the Railway supports from Barang to Rambha	12,405
Bengal Division.		Dismantling the road line from Vizagapatam Office to Samalkota Junction and erecting wires on existing supports along railway	-15,911
Dismantling the Government Road line and transferring the wires to the Railway line from Mogulserai to Barun	-21,963	Madras Division.	
Erecting an extra wire on existing departmental supports from Allahabad to Dinapore	11	Erecting a 600 lbs. wire on the line from Madras to Raichur	38,419
Erecting an extra wire on the departmental line from Cawnpore Central Office to Allahabad Central Office	476	Erecting an additional 600 lbs. wire from Bangalore to Polachi Junction	9,026
Erecting an extra wire on the departmental line from Agra Central Office to Allahabad Central Office with a loop to Cawnpore Office	-1,288	Reconstructing the line with posts 24 to the mile from Trichinopoly to Madras	-3,404
Erecting an extra wire on existing departmental supports from Hoogly to Luckeeserai Junction	89	Erecting an extra wire on present supports from Calicut Station to Polachi Junction	-758
Bombay Division.		Reconstructing the line from Cuddapah to Guntakal	10,214
Erecting two 300 lbs. copper wires from Campoli to Dhond	-29	Transferring wires from road to East Coast Railway line and dismantling road line from Mulkuttam to Gudur	-11,506
Reconstructing the rest of Nundgaon-Bhusaval line with B. G. rails from Pachora to Bhusaval Office	30,415	Reconstructing the telephone line and new offices for the Madras Postal Telephone systems	12,263
Erecting an extra wire from Dadur to Surat	10,104	Erecting an extra wire from Trichinopoly to Madura	10,362
Constructing the line from Bezwada to Jaggiapett	-53	Central Provinces.	
Erecting two copper wires from Bombay to Campoli	2	Reconstructing the line with 24 feet B. G. rails, 24 per mile, from Nagpur to Bhusaval	65
Erecting a 600 lbs. wire from Campoli to Raichur	40,207	Reconstructing the line, with 24 posts per mile and adding a 300 lbs. copper wire, from Khandwa to Bhusaval	37,296
Reconstructing the main line, mile 217-18, to Sholapur Junction, mile 284-5	31,026	Erecting an extra wire 450 lbs. from Khandwa to Gondia	4
Reconstructing a line from Raichur to 50 miles north, mile 393	22,702	N.-W.-P. and Oudh Division.	
Burma (Lower) Division.		Erecting a wire, from Bareilly to Aligarh	-49
Constructing the line from Taungyi to Loikaw	14,559	Additions and alterations to the telephone lines, at Lucknow	13,788
Erecting an extra wire, including cable, from Prome to Taungup	-2	Erecting an extra wire from Muzufferpore to Benares	51
Strengthening the Kengtung line from Taungyi to Mongpying	14,697	Erecting two additional wires from Lucknow to Gonda	76
Reconstructing the line from Insein to Letpadan	40,130	Punjab Division.	
Strengthening the Kengtung line from Taungyi to Salween	-440	Reconstructing the line and erecting two extra wires from Rawalpindi to Murree	16
Constructing the new line and dismantling present line from Kawkareik to Thingawgyinaw	16,117	Reconstructing the line from Thull to Parachinar	8,690
Erecting a wire and constructing a line from Thabygone to Syrium and from Syrium to Ohue	24,182	Erecting an extra wire, 600 lbs. per mile, from Lahore to Montgomery	11,745
Replacing wooden posts from Taungoo to Thazi	16,805	Constructing the line for the Chenab Canal from Kanya to Khidarwala	10,129
Burma (Upper) Division.		Rajputana Division.	
Reconstructing the line from Kalewa to Alon	-11,022	Erecting a wire and constructing a line from Bhilwan to Lambia and from Lambia to Pipli	2,610
Erecting an extra wire on the line from Kalewa to Alon	462	Reconstructing the line with 24 posts per mile, mileage 183-14, to Rutlam Railway Junction	22,803
Special repairs to the line from Kendat to Tammu	-8	Reconstructing the line with B. C. posts and B. G. rails from Luni to Marwar	18,324
Erecting 3rd wire from Kalewali to Tammu	27,391	Reconstructing the line from Achnera to East Bandikui crossing	29,059
Eastern Bengal Division.		Carried forward	5,43,712
Erecting one extra wire for departmental use from Naihati to Rajbari	94		
Erecting a 300 lbs. wire for departmental use from Parbatipur to Forbesganj	10,017		
Laying a spare cable across Padma river	20,554		
Moving the Fakirabaz Cable House 1,325 yards back	7		
Carried forward	3,65,228		

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES constructed during the Year 1900-1901—continued.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES—contd.	R	RAILWAY AND CANAL LINES—contd.	R
Brought forward	5,43,712	Brought forward	49,081
Rajputana Division—contd.		Bengal Division.	
Constructing the line from Jhunjhun to Loharu	—221	Establishing telephonic communication between Dhanbaid and Kasunda	10,604
Reconstructing the line from Marwar Junction to Ajmere	832	Connecting telephone for the East Indian Railway from Asansol to Ondal and to Dhanbaid	41,087
Erecting a 300 lbs. copper wire from Marwar Frontier to Phulera	71,732	Making the Moghulserai Gya Railway line permanent	4
Erecting a 300 lbs. copper wire from Marwar Frontier to Marwar Junction	50,827	Erecting two additional wires and constructing a telephone line from Magra to Memari and from Hughly Cabins to Magra	16,020
Erecting a 300 lbs. copper wire from Marwar Junction to Khandwa Office Junction with loop into Indore Office	64,687	Reconstructing the existing road line along the railway alignment from Barun to Daltonganj	11,858
Constructing a line from Marwar Junction to Pipli	19,324		
Making the line permanent from Pipli to Lambia	18,117		
Constructing the line with 24 posts per mile from Indore Railway Junction to Khandwa Office Junction	15,594	Bombay Division.	
Reconstructing the line with 24 posts per mile from Fatehabad Ujjain Junction to Rutlam Railway Junction	19,256	Constructing the line along the Hyderabad-Godavari Valley Railway from banks of the Godavari to Purbhani	6,037
Constructing a line from Serdarpore to Barwani <i>via</i> Bang and Kooksi	19,012	Constructing with two wires and erecting second wire, the line from the left bank Girna River to Dhulia Railway Station and from Chalisgaon to left bank Girna River	—13,437
		Extending the line along the Hyderabad-Godavari Valley Railway and constructing with two wires from Ranjani to Purbhani	—547
Sind and Baluchistan Division.		Increasing the number of posts from 12 to 17.6 and erecting a second Railway wire along the Hyderabad-Godavari Valley Railway from Secunderabad to Indus	—125
Constructing a line from Panjpai to Nushki	16,143	Constructing the line with B. G. rails and erecting second wire from Girna River to Amalner with two wires, and from Jalgaon to Girna River	—16,815
Reconstructing a portion of line and dismantling the old line from Kohat to Edwardesabad	—5,209		
Erecting a 300 lbs. copper wire from Umarkot Junction to mile 54.2 Marwar Frontier	16,113	Burma (Lower) Division.	
Erecting a 300 lbs. copper wire from Karachi to Hyderabad (Sind)	19,341	Constructing the line, etc., from Meiktila to Myingyan	1
Erecting a 300 lbs. copper wire from Umarkot Junction to miles 54.2 Marwar Frontier	12,554	Constructing the line along railway from Bassein to Daga	10,675
Erecting a line and five wires from Chor to Umarkot	15,374	Constructing the line along the railway from Letpadan to Tharrawa	10,313
TOTAL	8,97,188		
Minor items each costing less than R10,000	1,92,513	Burma (Upper) Division.	
Add—Share of Establishment	(a) 1,63,455	Constructing the line from Sedaw (13th mile) to Nyaungkyaw	—2,335
„ Contingencies	24,156	Constructing permanent line along railway, transfer ring one wire from present road line and adding a 600 lbs. wire from Sagaing to Alon	—891
TOTAL	12,77,312	Constructing the permanent line for railway and transferring railway wires from road line, from Nawnghkio to Hsipaw	30,143
RAILWAY AND CANAL LINES.			
Assam Division.		Eastern Bengal Division.	
Constructing the second temporary line with one 600 lbs. wire from Horangajoo to Diyako	13,730	Erecting a line with two wires (300 and 450 lbs.) along extensions, Bengal-Doars Railway, from Malbazar to Nagrakota, from Damdim to Bograkota, and from Barneshat to Lalmonirhat	30
Constructing and making permanent the line and transferring railway wire on Departmental posts from Dimapur to 5th mile beyond Nazira	9,989	Erecting an extra wire on the line for the Eastern Bengal Railway from Sara to Saidpur	—26
Making permanent the line and adding a through wire from Badarpur to Harangajoo	—3,004		
Reconstructing the temporary line and adding wire from Lumding Junction to Mupa	—7,370	East Coast Division.	
Reconstructing the line along the Assam Bengal Railway from Lumding to Dimapur	19,947	Constructing and completing the line from Kola to Howrah	105
Constructing the temporary line from Nazira to Tinsukia	12,880	Constructing a permanent line along East Coast Railway from Nellore to Shadipalli	2,348
		Erecting a line along Bengal Nagpur Railway from Midnapur to Dabra	6,397
Bellary Division.			
Making the railway line permanent with posts 24 to the mile from Calicut to Baliapatam	2,522	Madras.	
Constructing the line along the proposed railway from Calicut to Baliapatam	387	Erecting a wire for the use of the railway from Tinnevely to Quilon	689
Carried forward	49,081	Constructing a permanent line with B. G. rails from Shoranur to Ernacolum	21,159
		Carried forward	1,82,375

(a) See note (a) at foot of the next page.

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES constructed during the Year 1900-1901—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
RAILWAY AND CANAL LINES—<i>contd.</i>	R	RAILWAY AND CANAL LINES—<i>contd.</i>	R
Brought forward	1,82,375	Brought forward	3,09,458
Central Provinces Division.		Sind and Baluchistan Division.	
Constructing the line from Gwalior to Bhind	17,529	Extending the Jamrao Canal lines from Mirpur Khas to Jhunda	—578
Constructing the line from Raipur to Dhamtari	12,333	Constructing a line from Chor to Marwar Frontier	2,161
		Erecting a 600 lbs. wire and making the existing line 24 posts per mile from Shadipalli to Chor	8
		TOTAL	3,11,109
North-Western Provinces and Oudh Division.		Minor items, each costing less than R10,000	1,38,438
Constructing a line along the Ganges Canal, Cawnpore Branch, from Teria to Neorakhera	49	<i>Add</i> —Share of Establishment	(a) 67,432
		" Contingencies	11,146
		TOTAL RAILWAY AND CANAL LINES	5,28,125
Punjab Division.		TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	18,05,437
Erecting a line for the use of the railway from Ludhiana to Jakhal	30,016	TOTAL CONVERTED INTO £ AT R15 = £1	120,362
Constructing the lines along the extension of the Lyalpur-Kanewal Railway and erecting second wire from Toba Tek Sing to Ravi Bridge and from Toba Tek Sing to Kanewal	19	LINES UNDER AGREEMENT.	
Constructing the additional telegraph and telephone lines along the Chenab Canal and dismantling some of the existing telegraph and telephone lines	—1,969	Bellary Division.	
Constructing an additional telegraph line on the Chenab Canal from Sagor to Kanywa	3,207	Constructing a line to Ramdrug and thence from Post Office, Kaladgi Central Office to Katkol Post Office	—962
Rajputana Division.		Bengal Division.	
Constructing a permanent telegraph line with a 300 lbs. wire from Balmere to Marwar Frontier	—525	Erecting Telephone line circuit between Mills and their Agents Offices from Calcutta to Kankinara	6
Adding a 600 lbs. wire from Balotra to Marwar Frontier	2,773	Madras Division.	
Making permanent the line from Balotra to Balmere	—121	Connecting 11 Sub-Post Offices by telephone with the Postal exchange system at Madras	10,824
Constructing a single wire for the Jodhpur-Bikaner Railway from Bikaner to Suratgarh	63,672	TOTAL	9,868
Carried forward	3,09,458	Minor items, each costing less than R10,000	61,243
		<i>Add</i> —Share of Establishment	(a) 10,667
		" Contingencies	1,252
		TOTAL LINES UNDER AGREEMENT	83,530
		TOTAL CONVERTED INTO £ AT R15 = £1	5,569

R

(a) Share of Establishment, Departmental Lines (page 73)	1,63,455
Ditto ditto Railway and Canal Lines	67,432
Ditto ditto Lines under Agreement	10,667
As in Note (a), page 75	<u>2,41,554</u>

NO. 32F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1900-1901.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To and of year.
	R	R	R	R	R
PERSIAN GULF SECTION :					
Telegraph Lines . . . . .	...	...	...	10,87,700	10,87,700
Telegraph Cables . . . . .	...	...	...	71,56,730	71,56,730
	...	...	...	82,44,430	82,44,430
<i>Telegraph Buildings :</i>					
Signal Offices	706	...	706	5,87,948	5,88,654
Quarters for Staff	5,113	...	5,113	28,558	33,671
Cable Houses and Tanks . . . . .	...	...	...	11,765	11,765
Store Houses . . . . .	...	...	...	27,979	27,979
Total Buildings	5,819	...	5,819	6,56,250	6,62,069
Telegraph Cable Steamer "Patrick Stewart" . . . . .	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges . . . . .	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Miscellaneous . . . . .	...	...	...	12,930	12,930
Stores	27,759	...	27,759	2,00,484	2,28,243
Other Suspense Accounts	—2,642	...	—2,642	4,635	1,993
Exchange on all Expenditure in England prior to 1887-88 . . . . .	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900 . . . . .	...	...	...	418	418
	25,117	...	25,117	6,91,485	7,16,602
<i>Deduct—</i>	30,936	...	30,936	95,92,165	96,23,101
Receipts on Capital Account . . . . .	...	...	...	56,006	56,006
TOTAL PERSIAN GULF SECTION	30,936	...	30,936	95,36,159	95,67,095
PERSIAN SECTION :					
Telegraph Lines . . . . .	...	...	...	15,29,050	15,29,050
<i>Telegraph Buildings :</i>					
Signal Offices . . . . .	...	...	...	45,200	45,200
Quarters for Staff	10,293	...	10,293	1,63,723	1,74,016
Total Buildings	10,293	...	10,293	2,08,923	2,19,216
Other Suspense Accounts	2,925	...	2,925	4,965	7,890
Subsidies and Political Charges . . . . .	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88 . . . . .	...	...	...	21,560	21,560
<i>Deduct—</i>	13,218	...	13,218	18,35,416	18,48,634
Receipts on Capital Account . . . . .	...	...	...	4,100	4,100
TOTAL PERSIAN SECTION	13,218	...	13,218	18,31,316	18,44,534
TURKISH LINE . . . . .	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	44,154	...	44,154	1,15,31,465	1,15,75,619
Ditto Converted into £ at R 15 = £1 £	2,943	...	2,943	768,764	771,707

NO. 32G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	R	R	R	R	R
GULF SECTION:					
London Office, including Constantinople Office	4,529	...	...	...	4,529
<i>Gazetted Officers:</i>					
Direction and supervision	34,881	12,863	...	...	47,744
Engineering and Electrician	5,257	...	45,464	...	50,721
Message Check Office and Traffic Office . . . . .	...	...	...	9,529	9,529
<i>Office Establishments:</i>					
Direction	7,528	...	...	...	7,528
Message Check . . . . .	...	...	...	8,592	8,592
Accounts	9,375	...	...	...	9,375
Stores, Workshops and Electrician	810	...	...	1,560	2,370
<i>Subordinates:</i>					
Signallers, etc. . . . .	...	...	...	1,12,618	1,12,618
Workshop Foremen . . . . .	...	...	...	6,776	6,776
Cable Establishment . . . . .	...	...	15,874	...	15,874
Cable Steamer Establishment . . . . .	...	...	18,405	...	18,405
Medical Establishment	5,402	...	...	...	5,402
Line and Signal Office Establishment . . . . .	...	13,478	...	8,386	21,864
Local Escorts Establishments . . . . .	...	2,300	...	...	2,300
TOTAL	67,782	28,641	79,743	1,47,461	3,23,627
Temporary Establishment . . . . .	...	...	550	2,350	2,900
Furlough Allowances, etc., paid in England	5,457	...	...	...	5,457
Travelling Allowances	1,575	5,931	2,306	2,840	12,652
Allowances for special localities	88	61	387	3,401	3,937
Total Salaries and Establishment	74,902	34,633	82,986	1,56,052	3,48,573
Payments to Postal Department for working combined offices . . . . .	...	...	...	480	480
Stationery and Printing	3,986	...	...	...	3,986
Repairs of Lines, Offices and Cables, etc. . . . .	...	14,738	86,377	4,972	1,06,087
Expenses of the <i>Berne Bureau</i> . . . . .	...	...	...	455	455
Rent of Offices . . . . .	...	...	...	5,040	5,040
Coal and other Stores for Cable Steamer . . . . .	...	...	59,500	...	59,500
Provision for Crew . . . . .	...	...	22,334	...	22,334
Store-keeping	1,569	...	...	...	1,569
Office Contingencies, etc.	2,072	27	122	14,347	16,568
Apparatus and Plant . . . . .	...	514	...	...	514
TOTAL	82,529	49,912	2,51,319	1,81,346	5,65,106
Subsidies to Chiefs	31,783	...	...	...	31,783
GRAND TOTAL	1,14,312	49,912	2,51,319	1,81,346	5,96,889
<i>Deduct</i> —Outlay in England	9,986	...	...	...	9,986
Outlay in India	1,04,326	49,912	2,51,319	1,81,346	5,86,903
Outlay in India converted into £ at R15=£1 £	6,955	3,328	16,754	12,090	39,127
Charged in England £	666	...	...	...	666
TOTAL £	7,621	3,328	16,754	12,090	39,793

NO. 32H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—
PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	R	R	R	R
PERSIAN SECTION—				
London Office	2,264	...	...	2,264
<i>Gazetted Officers:</i>				
Direction and Supervision	33,260	...	...	33,260
Medical Officers	13,435	...	...	13,435
<i>Office Establishments:</i>				
Direction	4,714	...	...	4,714
Accounts	4,687	...	...	4,687
Stores	220	...	...	220
Medical	272	...	...	272
<i>Subordinates:</i>				
Workshop Foreman . . . . .	...	...	1,200	1,200
Inspectors . . . . .	...	(a) 19,993	...	19,993
Signallers, etc., . . . . .	...	...	62,403	62,403
Line and Signal Office Establishment . . . . .	...	7,175	3,596	10,771
Total	58,852	27,168	67,199	1,53,219
Temporary Establishment . . . . .	...	...	813	813
Furlough Allowances, etc., paid in England	11,272	...	...	11,272
Allowances for special localities, etc.	4,012	5,614	4,140	13,766
Travelling Allowances	3,892	14,391	2,905	21,188
Total Salaries and Establishment	78,028	47,173	75,057	2,00,258
Stationery and Printing	1,977	...	...	1,977
Repairs, etc., of Lines and Buildings	1,713	14,428	2,456	18,597
Office Contingencies	4,741	823	11,004	16,568
Store-keeping	161	...	...	161
Expenses of the <i>Berne Bureau</i> . . . . .	...	...	227	227
Contribution towards maintenance of a Recreation Institute at Teheran . . . . .	...	...	600	600
GRAND TOTAL	86,620	62,424	89,344	2,38,388
<i>Deduct—Outlay in England</i>	<i>13,536</i>	...	600	<i>14,136</i>
OUTLAY IN INDIA	73,084	62,424	88,744	2,24,252
Outlay in India converted into £ at R15=£ 1	4,872	4,162	5,916	14,950
Charged in England	902	...	40	942
TOTAL	5,774	4,162	5,956	15,892

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

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1901.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Fees for coining Silver	13,803	2,05,788	2,19,591	
Assay Fees . . . . .	...	2,136	2,136	
Gain on Coinage Operations	1,47,64,280	3,25,73,055	4,73,37,335	
Gain on Copper Coinage	4,319	...	4,319	
Sale of old stores and materials	464	668	1,132	
Miscellaneous receipts	22,888	5,331	28,219	
TOTAL, INDIA R	1,48,05,754	3,27,86,978	4,75,92,732	4,75,92,732
Total India converted into £ at Rs=£1				£ 3,172,849

RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins, etc., sent to England for assay			£	26
TOTAL RECEIPTS UNDER THE HEAD "MINT"				£ 3,172,875

CHARGES.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Establishment and Contingencies :				
Direction and Office	69,168	59,063	1,28,231	
Bullion Establishment	13,631	...	13,631	
Operative Establishment	1,24,810	1,25,580	2,50,390	
Assay Establishment	41,967	47,640	89,607	
Office expenses	31,428	1,56,073	1,87,501	
	2,81,004	3,88,356	6,69,360	
Loss on Coinage :				
Loss of weight in coining Gold . . . . .	...	1	1	
Loss of weight in coining Silver	70,979	15,828	86,807	
Loss on melting remittances	35,436	1,60,346	1,95,782	
Cost of Copper alloy	32,755	40,343	73,098	
Value of Copper used for contingent purposes	423	192	615	
Difference between Mint and Bazar value of Silver	532	...	532	
Commission charged for the purchase of Silver	36,107	76,917	1,13,024	
Freight and other charges on account of Gold remitted to England . . . . .	...	3,33,287	3,33,287	
Purchase of Local Stores :	1,76,232	6,26,914	8,03,146	
Cost of country Coal, Oil, etc.	77,731	76,142	1,53,873	
Net Profits on Silver coinage transferred to the Gold Reserve Fund Account No. 90	1,41,84,542	3,12,84,867	4,54,69,409	
TOTAL, INDIA R	1,47,19,509	3,23,76,279	4,70,95,788	4,70,95,788
Total India converted into £ at Rs=£1				£ 3,139,719

CHARGES IN ENGLAND—				
Expenses in reporting on the suitability of the Bombay Mint for the Coinage of Gold			144	
Cost of assay of Indian Coins			27	
Stores for India			12,869	
TOTAL CHARGES UNDER THE HEAD "MINT"				£ 13,040

Add—Charges on account of the Mint falling under other Heads of Service, vis.—	Calcutta.	Madras. (a)	Bombay.	TOTAL.
	₹	₹	₹	₹
Pensions and Gratuities to Mint Servants	9,539	54	14,627	24,220
Value of Stationery supplied	1,615	...	119	1,734
Value of Printing executed by Government Press	520	...	1,339	1,859
<i>Note.—This does not include Absentee and Pension Allowances in England.</i>				
	11,674	54	15,085	27,813
Estimated Value of Mint Buildings on 31st March 1901	24,95,649	...	7,43,053	32,38,702

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

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER :		₹		₹		₹
Rupees	60,022,971	6,00,22,971	111,456,347	11,14,56,347	171,479,318	17,14,79,318
Quarter Rupees	1,605,819	4,01,455	...	...	1,605,819	4,01,455
Eighth Rupees	1,704,595	2,13,074	4,439,014	5,54,877	6,143,609	7,67,951
British Dollars	363,372	8,24,525	9,106,619	2,06,63,723	9,469,991	2,14,88,248
COPPER :						
Quarter-Annas	30,534,240	4,77,098	...	...	30,534,240	4,77,098
Half-Pice	5,219,900	40,780	...	...	5,219,900	40,780
Pie-Pieces	246	1	...	...	246	1
Straits Cents	2,914,000	65,565	...	...	2,914,000	65,565
Straits one-fourth Cents	2,000,000	11,250	...	...	2,000,000	11,250
Ceylon Cents	1,000,000	10,000	...	...	1,000,000	10,000
	105,365,143	6,20,66,719	125,001,980	13,26,74,947	230,367,123	19,47,41,666

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

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1900-1901.

Section D.—Civil Departments.

Revenue £1,243,076. Expenditure £10,971,622.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
General Administration	34	Expenditure	82	£ ...	£ ...	£ 1,339,682
"	34A	Details of Charges under Secretariats .	83	284,884	...	...
"	34B	" " Tour Charges .	83	36,852	...	...
"	34C	Net Receipts in the Paper Currency Department	84	192,135	...	...
Law and Justice	35A	Receipts	85	...	473,752	...
"	35B	Expenditure	86	...	...	2,921,373
"	35C	Details of Charges under High Courts, &c. .	87	228,206	...	...
"	35D	" " Civil and Sessions Courts .	87	901,057	...	...
"	35E	" " Criminal Courts .	87	812,008	...	...
"	35F	" " Jails	88	695,424	...	...
"	35G	" " Convict Charges .	88	101,190	...	...
Police	36A	Receipts	89	...	298,895	...
"	36B	Expenditure	89	...	...	2,917,986
Marine	37A	Receipts	90	...	154,463	...
"	37B	Expenditure	93	...	...	589,921
Education	38A	Receipts	95	...	162,470	...
"	38B	Expenditure	95	...	...	1,091,122
Ecclesiastical	39	Expenditure	96	...	...	116,351
Medical	40A	Receipts	97	...	63,826	...
"	40B	Expenditure	97	...	...	941,103
Political	41	Expenditure	99	...	...	587,491
Scientific and other Minor Departments	42A	Receipts	100	...	89,570	...
"	42B	Expenditure	101	...	...	466,593
"	42C	Details of Survey Charges	102	117,486	...	...
TOTAL					1,243,076	10,971,622

No. 34.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	...	...	...	...	...	1,20,000	1,20,000	2,40,000	
of Lieutenant-Governors	...	...	96,000	...	96,000	96,000	96,000	...	...	3,84,000	
of Chief Commissioners	1,278	44,139	...	48,160	12,407	...	...	...	...	1,05,984	
of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	1,38,932	1,38,932	
Staff and Household Charges	2,58,799	8,851	34,029	7,194	61,747	33,401	23,195	(a)1,10,717	(a)2,17,395	7,85,328	
Durbar Fund	2,08,042	...	...	...	...	...	...	...	...	2,08,042	
Executive Council	4,20,555	...	...	...	...	...	...	1,35,263	1,20,664	6,85,482	21,13,086
Legislative Council	1,07,589	...	11,811	...	26,368	2,400	3,065	2,434	6,901	1,60,568	
Military Secretary: Salaries, Establishment, etc.	5,03,483	...	...	...	...	...	...	...	...	5,03,483	
Public Works Secretary: Salaries, Establishment, etc.	3,01,898	...	...	...	...	...	...	...	...	3,01,898	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 34A)	15,16,304	1,60,713	2,79,271	1,11,116	6,03,966	3,40,037	2,64,723	3,77,615	6,19,468	42,73,273	
Tour Charges (as per Details in Account No. 34B)	3,23,998	24,304	13,391	5,538	29,944	87,416	59,667	6,420	2,094	5,52,778	65,37,482
Salaries, Establishment, and Contingencies of:											
Board of Revenue	3,107	...	...	...	2,79,387	2,62,413	...	1,72,373	...	7,17,280	
Financial Commissioner	1,353	...	1,08,683	...	3,490	...	1,52,446	...	...	2,65,978	
Inspector General of Stamps, Registration, and Excise	...	30,927	...	61,153	...	57,058	57,414	...	54,168	2,60,720	
Commissioners: Salaries, Establishments, etc.	704	2,12,922	4,57,750	61,173	5,74,942	4,81,460	3,38,252	...	2,55,434	23,82,642	36,26,620
Salaries, Establishment, and Contingencies of:											
Comptroller General, Accountants General and Comptrollers	3,96,991	1,13,865	3,06,477	53,841	3,69,667	2,98,619	1,82,340	2,55,622	2,92,555	22,69,977	
Accountant General, Public Works Department	2,25,442	...	...	...	...	...	...	...	...	2,25,442	
Paper Currency Department (vide Acct. No. 34C)	1,14,309	...	29,882	...	...	13,068	14,490	31,503	84,036	2,87,348	
Reserve Treasury	6,640	...	...	...	...	...	...	257	...	6,897	
Allowances to Presidency Banks	1,89,012	...	...	...	...	...	...	27,795	54,853	2,71,660	
General Establishment of Local Funds, (including Wards Establishment)	1,737	34,341	...	2,793	241,456	74,825	1,57,642	3,01,035	1,14,954	9,28,783	0,61,324
TOTAL CHARGES IN INDIA	₹ 48,92,161	₹ 30,062	₹ 13,37,204	₹ 3,50,073	₹ 22,09,380	₹ 17,46,697	₹ 13,49,234	₹ 15,71,040	₹ 20,90,454		₹ 1,62,67,295
											₹ 1,084,486
											₹ 1,62,67,295
											₹ 1,084,486
CHARGES IN ENGLAND:											
Salaries of the Secretary of State and Council for India and Establishment											129,259
Auditor and Assistants under the Government of India Act, 1858, s. 52											7,009
Store Department: Wages of artificers and labourers, etc.											23,871
Bank of England and Bank of Ireland for management of debt											50,795
Law Charges											793
Postage of despatches to India											321
Books and Newspapers supplied to India, not invoiced as Stores											192
Telegrams to India											6,442
Installation of Electric Light at the India Office											447
Passage and Outfit Allowance of the Governor of Madras											1,000
Passage to India of Probationers for the Financial Department, etc.											196
Passage to India of Members of the Staff of the Governor of Madras											112
Portrait of Lord Lansdowne for Government House, Calcutta											258
Deputation allowance of the Officer in charge of the Records of the Government of India while completing the work of editing the Records of the Mutiny, etc.											641
Payment to the Bank of England in connection with Gold held in England on account of Currency Reserve											528
Office Contingencies											11,846
Stores for India:											2,33,710
Currency Notes, etc.											21,486
TOTAL CHARGES IN ENGLAND											₹ 255,196
TOTAL GENERAL ADMINISTRATION CHARGES											₹ 1,339,682

(a) Includes, ₹92,495 and ₹1,00,648 Expenditure from Contract Allowances in Madras and Bombay, respectively.

No. 34A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1901.

INDIA, GENERAL.		R	R
Secretariats:			
Legislative Department		1,60,077	
Financial Department		3,01,973	
Home Department		(a) 3,14,550	
Foreign Department		4,18,777	
Revenue and Agricultural Department		1,99,969	
Director General of Statistics		75,295	
Translator's Department		7,909	
Officer in charge of the Records of the Government of India		37,814	
CENTRAL PROVINCES.			15,16,364
Secretaries to the Chief Commissioner:			
Salaries, Establishment, and Contingent Charges—			
General Department		1,04,239	
Revenue Department		56,474	
BURMA.			1,60,713
Salaries, Establishment, and Contingent Charges:			
Public Department		2,33,430	
Translator's Department		45,844	
ASSAM.			2,79,271
Secretaries to the Chief Commissioner:			
Salaries, Establishment, and Contingent Charges			
BENGAL.			1,11,116
Secretaries to Government:			
Judicial and Political Departments		1,75,326	
Revenue and General Departments		1,38,055	
Financial and Municipal Departments		(b) 1,44,408	
Marine Department		12,632	
Allowance and Contingent Charges		4,70,421	
Translator's Department		(c) 1,01,590	
Librarian's Department		27,236	
NORTH-WESTERN PROVINCES AND OUDH.		4,719	
Secretaries to Government:			
Salaries, Establishment, and Contingent Charges			
PUNJAB.			6,03,966
Secretaries to Government:			
Salaries, Establishment, and Contingent Charges			
MADRAS.			3,40,037
Secretaries to Government:			
Public, etc., Departments		1,71,280	
Revenue Department		1,07,431	
Translator's Department		29,555	
Local and Municipal Department		69,349	
Other Establishments and Services . . . . .		..
BOMBAY.			3,77,615
Secretaries to Government:			
Political, Secret, etc., Departments		1,92,557	
Revenue and Financial Departments		1,94,323	
Separate Department		16,771	
Translator's Department		39,733	
General, Educational, Marine, etc., Departments		1,71,296	
Secretariat Record Office		4,788	
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT NO. 34 . R			42,73,273
Total India converted into £ at R15=£1 £			284,884

(a) Includes payment of Rs27 on account of Public Department (Burma.)

(b) Includes payment of Rs1,537 on account of salary of the Deputy Secretary, Finance and Commerce Department.

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

No. 34B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Tour and Extra Allowances to Clerks and Servants . . . . .	...	...	...	...	289	...	221	...	...	510
Travelling Allowances	75,977	12,624	13,132	2,852	60	6,629	3,632	1,132	152	1,16,188
Special Train	85,793	...	...	...	7,771	28,282	5,863	...	...	1,27,619
Posting Bullock Train and Railway Train hire	13,643	...	...	339	4,993	16,961	33,429	...	...	69,365
Purchase and Repair of Tents, and Camp, Establishment and Furniture	54,344	6,770	259	263	4,193	4,720	13,307	5,101	...	88,957
Temporary Establishment	6,811	1,292	...	40	163	...	...	143	...	8,449
Miscellaneous	87,520	3,618	...	2,044	12,475	30,824	3,217	50	1,942	1,41,090
TOTAL TOUR CHARGES AS IN ACCOUNT NO. 34 . R	3,23,998	24,304	13,391	5,538	29,044	87,416	59,667	6,426	2,094	5,52,778
Total India converted into £ at R15=£1 £										36,852

D.—Civil Departments.

No. 34C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1901.

RECEIPTS.	R	• R
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. 28, page 60, Interest Receipts.	34,70,420	
Miscellaneous Receipts	16,387	
TOTAL RECEIPTS	R	34,86,807

Note.—Amount of Securities held on the 31st March 1901 was as follows:—

	Amount	Cost Price.
	R	R
3½ per cent.	8,15,95,000	8,00,00,000
3 "	2,04,86,500	1,99,99,946
TOTAL R	10,20,81,500	9,99,99,946

CHARGES.	R	• R
<i>Charges in the Department—</i>		
Salaries and Establishment Charges	2,57,808	
Travelling Allowances	1,397	
Purchase of Stationery	30	
House, Lighting, Police, and Water Rates	4,105	
Service Telegrams	2,236	
Purchase of Service Stamps	4,451	
Cost of Chests, Bags, and Locks	2,732	
Dead Stock (Cost of Office Furniture, etc.)	884	
Freight on Note Forms, etc., paid in India	604	
Charges for Remittance	127	
Contingencies	12,974	
As in Acct. No. 34 R		2,87,348
<i>Charges in other Departments—</i>		
Salary	4,047	
Pensions and Gratuities	15,327	
Cost of Note Forms received from England, including freight	2,84,812	
Value of Stationery supplied	4,197	
Value of Printing executed by Government Press	6,702	
Repairs of Buildings and other Public Works Charges connected with the Department	2,347	
TOTAL CHARGES	R	6,04,780
NET PROFIT IN 1900-1901	R	28,82,027
Do. converted into £ at R15=£1	£	192,135

No. 35A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
<i>Courts of Law :</i>										
Sale-proceeds of Unclaimed and Escheated Property	31,447	8,919	25,074	5,800	23,410	20,783	14,661	49,052	35,483	2,14,629
Court Fees realized in Cash	2,130	15,949	798	978	59,793	1,20,804	5,549	19,030	7,262	2,32,293
General Fees, Fines, and Forfeitures	33,344	57,257	3,75,547	72,140	6,71,479	3,08,199	3,16,815	6,62,713	2,63,731	27,61,225
Pledership Examination Fees . . . . .	...	790	...	3,756	27,093	14,968	...	6,685	410	53,732
Miscellaneous Fees and Fines :										
Record Room Receipts . . . . .	...	...	20,449	...	896	2,465	35,780	...	27,521	87,111
Other Receipts	5	1,352	2,189	858	...	1	28,669	7,787	2,237	43,098
Miscellaneous	101	1,344	4,088	1,529	11,777	2,153	910	5,662	9,815	37,379
TOTAL COURTS OF LAW	67,027	85,611	4,28,145	85,061	7,94,448	4,69,373	4,02,384	7,50,929	3,46,489	34,29,467
<i>Jails :</i>										
Sale-proceeds of Jail Manufactures	13,311	2,47,531	3,40,082	15,514	13,57,280	3,37,954	1,56,502	5,97,585	1,03,801	31,69,560
Convict Receipts at Port Blair	2,38,206	...	...	...	...	...	...	...	...	2,38,206
Hire of Convicts	1,276	629	17,450	18,526	750	19,239	60,836	15,926	28,600	1,63,232
Other Jail Receipts	9,345	134	19,477	566	10,823	24,916	14,791	7,588	18,172	1,05,812
TOTAL JAILS	2,62,138	2,48,294	3,77,009	34,606	13,68,853	3,82,109	2,32,129	6,21,099	1,50,573	36,76,810
TOTAL RECEIPTS UNDER LAW AND JUSTICE	3,29,165	3,33,905	8,05,154	1,19,667	21,63,301	8,51,482	6,34,513	13,72,028	4,97,062	71,06,277

Total India converted into £ at R15 = £1 . £ 473,752

No. 35B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year, ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
<i>Courts of Law:</i>										
Salaries, Establishments and Contingencies of—	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
High Courts (as per details in Account No. 35C)	...	...	...	...	11,53,176	4,41,024	...	5,88,220	6,40,909	28,33,329
Chief Courts (as per details in Account No. 35C)	...	...	2,25,835	...	...	...	3,63,926	...	...	5,89,761
Judicial Commissioner	5,132	60,053	78,540	...	...	1,34,022	...	...	41,826	3,19,573
Recorder's Court . . . . .	...	...	9,195	...	...	...	...	...	...	9,195
Law Officers	3,844	3,250	64,639	9,699	3,36,303	1,66,360	1,38,330	1,73,630	2,10,654	11,06,709
Administrator General . . . . .	...	...	...	...	...	...	...	...	3,185	3,185
Civil and Sessions Courts (as per details in Account No. 35D)	77,225	1,32,300	1,58,616	1,95,444	47,93,929	24,33,869	12,52,443	25,27,015	19,45,007	1,35,15,848
Criminal Courts (as per details in Account No. 35E)	1,54,537	8,22,601	20,60,722	4,07,217	25,16,330	18,93,554	16,96,110	12,66,851	13,62,194	1,21,80,116
Coroner's Court . . . . .	...	...	...	...	7,294	...	...	...	11,633	18,927
Presidency Magistrate's Court . . . . .	...	...	...	...	69,695	...	...	55,908	85,603	2,11,206
Courts of Small Causes	4,118	33,371	37,592	...	1,63,035	79,198	29,422	87,191	2,44,089	6,78,016
Pleadership Examination Charges . . . . .	...	16	...	278	11,041	15,290	...	6,131	293	33,049
Refunds	9,686	11,130	79,583	6,161	72,239	43,988	33,501	87,354	18,241	3,61,883
TOTAL COURTS OF LAW	2,54,542	10,62,721	27,14,722	6,18,799	91,33,042	52,07,305	35,13,732	47,92,300	45,63,634	3,18,60,797
<i>Jails:</i>										
Jails (as per details in Account No. 35F)	1,00,861	6,50,616	10,37,756	1,33,367	28,31,170	18,25,104	13,53,663	13,54,252	11,44,566	1,04,31,355
Convict Charges at Port Blair and Nicobars (as per details in Account No. 35G)	15,17,857	...	...	...	...	...	...	...	...	15,17,857
Convict Charges at Straits Settlements	5,941	...	...	...	...	...	...	...	...	5,941
Refunds . . . . .	...	202	84	...	...	...	435	8	...	729
TOTAL JAILS	16,24,659	6,50,818	10,37,840	1,33,367	28,31,170	18,25,104	13,54,098	13,54,260	11,44,566	1,19,55,882
TOTAL CHARGES IN INDIA . R	18,79,201	17,13,539	37,52,562	7,52,166	1,19,64,212	70,32,409	48,67,830	61,46,560	57,08,200	4,38,16,679
Total India converted into £ at Rs15 = £1 . £										2,921,112
CHARGES IN ENGLAND:										
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, etc.										£ 261
TOTAL CHARGES UNDER LAW AND JUSTICE . £										2,921,373

No. 35C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1901.

	Burma.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
	R	R	R	R	R	R	R	
Salaries of Judges (a)	1,52,283	(b)6,43,621	2,91,206	2,47,056	(b)3,05,526	(b)3,49,141	19,88,833	
Appellate Branch: Salaries, Establishments and Contingencies	39,055	3,13,554	1,49,818	1,16,870	2,82,694	1,04,087	14,34,257	
Original Branch: Salaries, Establishments and Contingencies	34,497	2,06,001				1,87,681
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 35B.	2,25,835	11,63,176	4,41,024	3,63,926	5,88,220	6,40,909	34,23,090	
Total India converted into £ at R15=£1							£	228,206

No. 35D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(a)	38,109	1,13,235	1,01,454	74,228	23,44,739	12,04,952	7,23,324	10,88,866	8,66,728	65,55,635	
Establishment	14,222	10,319	23,448	62,785	10,98,686	5,61,256	1,59,489	6,82,720	6,03,734	32,16,650	
Ditto, Judicial Record	...	...	...	...	...	81,820	11,488	...	...	93,308
Service of Processes	22,082	...	4,724	42,060	8,40,720	4,66,853	2,50,800	6,13,791	3,07,981	25,49,011	
Travelling Allowances	1,157	5,961	7,182	1,564	27,014	21,223	19,591	7,638	32,684	1,24,019	
Diet of Witnesses	...	...	15,907	1,757	33,165	36,410	...	63,278	60,046	2,10,563
Service Postage	212	857	1,081	768	30,252	13,464	51,687	15,974	21,694	1,35,989	
Other Contingent Charges	1,443	1,928	4,017	12,282	1,13,929	47,886	36,064	54,519	32,729	3,04,797	
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	19,411	19,411
Remuneration to copyists	...	...	803	...	3,05,424	...	...	229	...	3,06,456
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 35 B.	77,225	1,32,300	1,58,616	1,95,444	47,93,929	24,33,869	12,52,443	25,27,015	19,45,007	1,35,15,848	
Total India converted into £ at R15=£1										£	901,057

No. 35E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	
Part (c) of Salaries of Magistrates and Deputy Commissioners.(a)	28,466	1,74,965	4,10,543	1,16,780	4,85,939	5,40,324	3,19,511	1,16,292	2,48,114	24,40,934	
Part (c) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	27,951	2,19,232	5,63,958	1,37,579	9,86,410	6,53,489	4,10,780	4,39,120	5,92,169	40,30,688	
Salaries of Cantonment, City, and Railway Magistrates, etc. (a)	39,064	13,351	33,971	...	26,130	1,43,059	1,04,955	14,724	78,669	4,53,923	
Establishments	40,668	1,00,301	4,31,321	85,849	6,37,198	3,03,058	4,17,897	4,27,592	1,45,901	26,79,784	
Travelling Allowances	6,061	38,289	1,16,261	21,541	1,25,300	66,185	78,451	81,614	1,28,503	6,62,205	
House-rent and other Allowances	500	11,947	8,669	362	3,405	4	13,221	26,205	1,612	65,925	
Diet and Road Money to Witnesses and accused persons.	1,058	35,560	2,38,982	3,338	47,995	86,382	1,42,732	80,665	95,655	7,32,347	
Service of Processes	...	92,069	1,81,295	7,427	92,007	...	...	975	...	3,73,773
Service Postage	1,977	15,074	20,518	7,049	30,816	18,353	96,150	10,512	45,956	2,46,405	
Other Contingent Charges	10,488	31,813	55,205	27,292	81,130	82,700	1,12,413	69,152	10,115	4,80,398	
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	17,261	17,261
Deduct—Recoveries	1,696	...	...	...	...	...	...	...	1,741	3,437
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 35 B.	1,54,537	8,22,601	20,60,722	4,07,217	25,16,330	18,93,554	16,96,110	12,66,851	13,62,194	1,21,80,116	
Total India converted into £ at R15=£1										£	812,016

(a) Including Exchange Compensation Allowance.
 (b) Includes R1,306, R277, and R59 for travelling allowance to Judges in Bengal, Madras and Bombay respectively.
 (c) The remaining part is charged under "Land Revenue."

No. 35F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
Inspection and General Superintendence . . . . .	...	...	40,411	...	48,456	44,887	40,929	38,775	12,305	2,25,763
Presidency Jails . . . . .	...	...	...	...	1,09,555	...	...	97,082	91,567	2,98,204
Central Jails . . . . .	...	2,42,739	4,29,237	...	6,52,981	6,22,176	2,16,302	3,94,874	3,50,309	29,08,618
District Jails	77,286	1,84,967	3,11,020	98,257	6,96,317	8,57,649	6,28,818	2,11,029	4,00,662	34,66,005
Subsidiary Jails	15,675	11,275	74,531	18,552	1,47,690	72,975	89,212	1,55,783	1,03,914	6,89,607
Convict Camps and Temporary Central Jails . . . . .	...	...	...	...	...	...	2,28,749	...	94,381	3,23,130
School of Industry . . . . .	...	...	...	...	...	1,254	4,250	...	...	5,504
Charges for Moving Prisoners . . . . .	...	19,699	23,678	2,187	49,011	41,254	33,895	55,275	27,591	2,52,590
Jail Manufactures	7,900	1,91,936	1,58,879	14,371	11,27,160	1,84,909	1,11,508	4,01,434	63,837	22,61,934
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 35 B.	R 1,00,861	6,50,616	10,37,756	1,33,367	28,31,170	18,25,104	13,53,663	13,54,252	11,44,566	1,04,31,355
Total India converted into £ at Rs 15 = £1										695,424

No. 35G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1901.

INDIA, GENERAL.	R	
Salary and Establishment of the Superintendent, including Judicial Establishment	1,38,352	
Police Establishment	1,43,423	
Medical, Commissariat, and other Establishments	1,55,639	
Ecclesiastical Establishment, Chaplain	7,743	
Commissariat Supplies	5,83,631	
Stores, Clothing, Tools, etc.	2,38,955	
Passage and Subsistence Money to Convicts	1,25,088	
Freight	1,21,029	
Miscellaneous Contingencies	3,997	
Refunds . . . . .	...
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 35 B.	R 15,17,857	
Total India converted into £ at Rs 15 = £1		1,01,190

No. 36A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Contributions received for Police furnished to Municipal, Cantonment and Town Funds . . . . .	...	880	65,152	513	10,345	65,331	6,09,995	360	68,912	8,21,488
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	10	4,302	9,195	6,128	55,370	74,997	97,997	1,60,973	1,92,359	6,01,331
Recoveries on account of Presidency Police . . . . .	...	...	...	...	1,11,035	...	...	29,600	1,83,248	3,23,949
Recoveries on account of Village Police . . . . .	...	...	...	2,168	3,67,724	15,725	39	...	...	3,85,656
Cash Receipts under the Arms Act	15	...	783	...	134	19	303	23	240	2,517
Fees, Fines, and Forfeitures	9,656	1,62,800	2,50,178	94,271	5,39,169	3,55,083	1,08,153	3,22,268	2,32,028	20,73,006
Contributions for Pensions	1,565	2,625	2,840	618	29	5,850	1,968	1,175	4,242	20,912
Miscellaneous	6,240	3,801	40,554	87,785	5,957	28,355	12,426	37,674	31,180	2,53,972
TOTAL POLICE RECEIPTS	17,486	1,74,408	3,69,702	1,91,483	10,89,763	5,45,360	8,30,881	5,52,139	7,12,209	44,83,431

Total India converted into £ at ₹15 = £1 £ 298,895

No. 36B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1901.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police . . . . .	...	...	...	...	8,29,945	...	...	2,79,629	4,36,810	15,46,384
Provincial Superintending Officers of the District Police . . . . .	...	51,506	1,46,544	...	1,45,696	1,64,384	1,33,642	1,55,940	92,295	8,90,007
District Executive Force :										
District Superintendents and Assistants(a)	35,703	1,65,340	5,64,430	1,08,502	4,40,026	4,67,288	3,65,460	2,93,826	2,63,396	27,03,971
Payments to Officers of other Provinces . . . . .	...	...	...	...	...	...	...	...	7,311	7,311
Inspectors, Constables, etc. (a)	4,18,461	9,85,829	25,29,262	3,44,313	31,12,947	33,72,004	25,52,818	26,16,052	30,87,719	1,90,19,405
Police Hospitals—Establishments and Charges	1,144	14,459	145	5,094	35,677	26,431	...	21,319	1,939	1,06,208
Police Training Schools . . . . .	...	416	...	...	14,043	19,098	...	6,226	...	39,783
Office and other Establishments	11,665	1,747	65,713	12,523	1,65,306	89,810	7,779	47,524	2,52,126	6,54,193
Clothing	28,396	43,234	1,35,836	18,758	1,48,759	2,50,974	94,729	1,65,060	95,120	9,80,866
Arms, Accoutrements, and Ordnance Stores	116	5,123	37,966	5,536	14,798	67,736	30,268	46,840	38,558	2,40,941
Rewards	1,392	3,400	75,559	2,783	20,607	42,937	16,120	1,988	7,444	1,72,230
Rents, Rates and Taxes	4,667	1,379	17,018	1,977	27,781	2,869	2,415	17,789	6,423	82,318
Service Postage and Telegrams	4,343	15,476	15,865	5,483	53,006	31,811	53,140	32,162	63,194	2,74,480
Travelling and Tour Charges	24,280	67,647	2,36,231	31,044	1,94,132	2,51,610	1,81,415	2,39,394	2,60,612	14,86,365
House-rent and other Allowances	5,605	15,115	1,07,150	25,890	2,09,155	1,53,140	75,594	2,41,777	21,176	8,54,602
Petty Construction and Repairs	6,106	35,451	60,476	49,632	1,25,249	...	33,238	93,981	31,021	4,35,154
Purchase, hire, etc., of Boats . . . . .	...	...	5,263	11,242	58,478	...	...	443	600	76,026
Compensation for dearness of Provisions	18,441	72,997	84	702	2,260	...	8,703	...	2,51,970	3,55,847
Miscellaneous	18,804	(b)29,239	77,205	35,380	80,888	70,267	44,367	53,547	39,030	4,48,727
Deduct—Contributions	23,606	...	...	...	...	...	6,97,088	...	12,954	6,43,648
TOTAL DISTRICT EXECUTIVE FORCE	5,55,517	14,56,852	39,28,203	6,58,949	47,03,112	48,45,075	28,58,958	38,71,928	44,14,685	2,72,94,179
Municipal and Cantonment Police . . . . .	...	...	20,109	...	38,751	...	6,06,554	...	48,895	7,14,309
Village Police . . . . .	...	...	27,156	1,832	3,98,354	30,14,728	...	5,810	9,56,139	44,04,019
Special Police . . . . .	...	...	50,27,007	9,44,835	1,62,451	3,406	4,75,407	13,938	4,89,222	71,10,260
Railway Police	44,678	22,848	8,011	6,713	1,37,317	1,51,609	2,85,997	1,04,968	1,20,050	8,82,101
Thuggee and Dacoity	1,29,059	...	...	...	...	14	...	...	...	1,29,073
Cattle Pounds	2,092	75,288	5,571	22,946	22,930	1,38,111	41,070	2,43,332	91,820	6,43,760
Steam Boiler Inspection Establishment and Charges . . . . .	...	...	15,039	...	39,143	...	...	8,314	39,950	1,02,446
Miscellaneous . . . . .	...	...	210	...	...	691	3,308	...	...	4,209
Refunds	178	796	6,489	239	11,827	1,194	841	469	2,330	24,363
TOTAL CHARGES IN INDIA	7,31,524	16,07,290	91,84,339	16,35,514	64,89,526	83,20,112	44,06,287	46,84,328	66,92,196	4,37,51,116

Total India converted into £ at ₹15 = £1 £ 2,916,741

CHARGES IN ENGLAND :
 Passage to India of Assistant Superintendents on appointment, etc. £ 1,245

TOTAL POLICE CHARGES £ 2,917,986

(a) Including Exchange Compensation Allowance.
 (b) Includes ₹11,000 on account of Grants to Police Remount Fund.

No. 37A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1901.

	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R
Pilotage Receipts . . . . .	...	...	...	11,48,624	...	...	11,48,624
Cost of Work executed for Port and Local Funds and for Private Individuals	80,330	...	...	...	...	...	80,330
Hire of Vessels	4,21,001	...	57	...	...	...	4,21,058
Sale-proceeds of Vessels and Stores :							
Sale-proceeds of condemned Vessels and Stores	32,738	12,151	52	1,983	...	...	46,924
Miscellaneous . . . . .	...	26	...	...	...	...	26
Registration and other Fees :							
Fees realized at the Shipping Office . . . . .	...	4,702	...	58,082	...	59,335	1,22,119
Examination Fees . . . . .	...	1,164	...	3,345	...	...	4,509
Other Fees . . . . .	...	...	...	143	...	...	143
Freight, Passage, and Tonnage . . . . .	...	7,649	...	...	...	...	7,649
Miscellaneous :							
Deductions for Mess Money . . . . .	...	...	...	11,532	...	...	11,532
Coast Light Dues . . . . .	...	3,66,552	...	...	...	...	3,66,552
Survey Fees . . . . .	...	5,564	...	36,696	...	...	42,260
Contribution . . . . .	...	...	...	30	...	300	330
Other Items	21,714	10,700	...	32,393	20	55	64,882
TOTAL MARINE RECEIPTS . R	5,55,783	4,08,508	109	12,92,828	20	59,690	23,16,938
Total India converted into £ at Rs15=£1 . £							154,463