

13401
FINANCE AND REVENUE ACCOUNTS.

AND

MISCELLANEOUS STATISTICS.

RELATING TO

THE FINANCES

OF

BRITISH INDIA.

PART I.

RECEIPTS AND DISBURSEMENTS OF EACH PRESIDENCY AND PROVINCE,

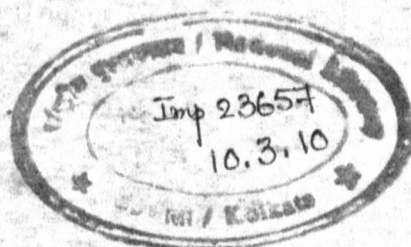
From 1st April 1877 to 31st March 1885.

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PART I.

FINANCE AND REVENUE ACCOUNTS

From 1st April 1877 to 31st March 1885.

Section I.

HOME AND INDIAN ACCOUNTS COMBINED.

Account No. 1.

GROSS REVENUES and CHARGES in England and India, SURPLUS or DEFICIT, CASH BALANCES, and DEBT at the close of each Year.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
GROSS REVENUES ...	61,972,481	65,194,020	68,433,157	74,290,112	75,684,987	70,278,337	71,841,790	70,690,681
GROSS CHARGES { Ordinary ...	66,234,521	63,059,922	69,661,050	77,921,506	72,089,536	69,603,500	69,962,313	71,074,267
Capital outlay on Railways and Irrigation Works...	4,964,301	4,521,001	3,613,936	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ...	...	...	9,576,614	...	586,300	480,333	566,261	1,314,746
TOTAL ...	71,198,822	67,580,923	82,851,600	81,662,210	75,460,355	74,744,957	74,102,679	76,615,626
ULTIMATE RESULT { Surplus (+) or Deficit (—) on ordinary account ...	—4,262,040	+2,134,098	—1,227,893	—3,631,394	+3,595,451	+674,837	+1,879,477	—383,586
Surplus (+) or Deficit (—) on all accounts ...	—9,226,341	—2,386,903	—14,418,443	—7,372,098	+224,632	—4,466,620	—2,260,889	—5,924,945
GROSS REVENUES { India ...	61,649,973	64,901,709	68,049,073	70,391,479	72,474,543	69,293,241	71,522,453	70,371,289
England ...	279,390	241,085	319,446	3,241,755	2,661,395	801,286	259,938	256,954
Exchange ...	43,118	51,226	64,638	656,878	549,049	183,810	59,399	62,438
TOTAL ...	61,972,481	65,194,020	68,433,157	74,290,112	75,684,987	70,278,337	71,841,790	70,690,681
ORDINARY CHARGES { India ...	50,032,505	46,265,498	52,174,906	60,580,794	54,719,905	52,267,505	51,497,561	53,546,861
England ...	14,035,868	13,851,296	14,543,337	14,418,986	14,399,083	14,101,262	15,030,195	14,100,982
Exchange ...	2,166,148	2,943,128	2,942,807	2,921,726	2,970,548	3,234,723	3,434,557	3,426,424
TOTAL ...	66,234,521	63,059,922	69,661,050	77,921,506	72,089,536	69,603,500	69,962,313	71,074,267
EXPENDITURE NOT CHARGED TO REVENUE,—CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS. { India ...	3,640,489	3,680,911	2,963,520	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493
England ...	1,146,823	692,869	540,955	570,678	439,325	2,732,696	791,086	1,082,463
Exchange ...	176,989	147,221	109,461	115,637	90,633	489,225	180,771	262,957
TOTAL ...	4,964,301	4,521,001	3,613,936	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES { India ...	...	...	10,675	...	...	...	...	...
England ...	...	...	9,565,939	...	586,300	480,333	566,261	1,314,746
TOTAL ...	...	...	9,576,614	...	586,300	480,333	566,261	1,314,746
TOTAL CHARGES { India ...	53,672,994	49,946,409	55,149,101	63,635,183	56,974,466	54,306,708	54,099,809	56,428,354
England ...	15,182,691	14,544,165	24,650,231	14,989,664	15,424,708	16,714,291	16,387,542	16,497,891
Exchange ...	2,343,137	3,090,349	3,052,268	3,037,363	3,061,181	3,723,958	3,615,328	3,689,381
TOTAL ...	71,198,822	67,580,923	82,851,600	81,662,210	75,460,355	74,744,957	74,102,679	76,615,626
CLOSING CASH BALANCE... { India ...	14,498,302	12,792,153	13,029,894	13,371,101	14,522,913	14,821,550	13,199,936	12,540,532
England ...	1,076,657	1,117,925	2,270,107	4,127,749	2,620,909	3,429,874	4,113,221	2,249,378
TOTAL ...	15,574,959	13,910,078	15,300,001	17,498,850	17,143,822	18,251,424	17,313,147	14,789,910
DEBT AT THE CLOSE OF EACH YEAR—Public Loans ...	134,631,553	137,868,043	151,728,065	157,388,879	156,795,109	159,274,460	161,900,221	162,454,748
Special Loans ...	1,824,323	1,913,112	1,985,286	1,985,531	1,985,790	1,989,065	1,843,065	1,833,022

* For details of debt bearing and not bearing interest in England and in India, see Accounts Nos. 43 to 45 in Section II of this part of the Statistics.

Account

ABSTRACT STATEMENT of REVENUES and EXPENDITURE

REVENUE...	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
LAND REVENUE...	19,919,013	22,353,733	21,895,667	21,153,146	21,991,680	21,917,375	22,361,899	21,832,211
OPUM ...	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469
SALT ...	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236
STAMPS ...	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622
EXCISE ...	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,367
OTHER HEADS ...	6,543,926	7,412,222	7,561,945	7,567,635	7,616,532	6,370,246	6,624,426	6,306,017
	47,558,398	51,836,365	53,074,947	52,702,627	53,654,922	50,954,238	52,038,101	51,080,422
INTEREST ...	537,887	631,646	754,764	915,709	908,554	699,401	856,255	711,011
POST OFFICE, TELEGRAPH AND MINT ...	1,639,267	1,515,747	1,740,797	1,651,611	1,489,938	1,688,540	1,677,337	1,797,846
RECEIPTS BY CIVIL DEPARTMENTS ...	1,406,187	1,391,252	1,448,310	1,471,838	1,523,086	1,438,411	1,428,518	1,373,144
MISCELLANEOUS ...	1,134,291	1,085,988	941,586	1,150,598	835,379	714,413	748,211	723,885
RAILWAYS ...	7,243,730	6,255,612	7,349,004	9,435,336	10,885,483	10,973,030	11,960,157	11,898,131
IRRIGATION ...	816,822	917,826	1,519,501	1,626,820	1,479,459	1,533,828	1,612,579	1,675,975
BUILDINGS AND ROADS ...	756,664	574,642	506,153	550,111	597,083	552,366	552,113	615,097
RECEIPTS BY MILITARY DEPARTMENTS ...	879,235	984,942	1,098,095	4,785,462	4,311,082	1,724,110	968,218	815,170
TOTAL ...	61,972,481	65,194,020	68,433,157	74,290,112	75,684,987	70,278,337	71,541,790	70,690,681

FINANCE AND REVENUE ACCOUNTS OF INDIA.

[Section I.]

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 2.]

No. 2.

in INDIA and in ENGLAND from 1877-78 to 1884-85.

EXPENDITURE.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
DIRECT DEMANDS ON THE REVENUES ...	8,321,008	7,480,825	7,867,085	8,053,405	8,228,316	8,488,957	8,491,594	9,559,055
INTEREST ...	5,158,310	5,401,001	5,390,069	4,633,536	4,859,395	4,770,346	4,524,763	4,619,443
POST OFFICE, TELEGRAPH AND MINT ...	1,594,705	1,702,312	1,748,102	1,804,364	1,804,523	1,929,207	2,038,056	2,145,249
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS ...	10,451,005	10,453,214	10,455,174	10,662,587	11,143,751	11,047,913	11,362,323	11,743,167
MISCELLANEOUS CIVIL CHARGES ...	4,189,191	4,479,435	4,383,856	4,307,206	4,497,412	4,373,349	4,304,431	4,315,929
FAMINE RELIEF AND INSURANCE ...	5,347,634	313,547	104,059	34,840	1,567,886	1,495,972	1,522,813	1,548,357
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	50,896	171,782	1,842,733	2,473,654	512,655	480,923	—176,295	263,501
RAILWAY REVENUE ACCOUNT	7,393,880	8,331,307	8,919,482	10,479,386	11,171,067	12,278,890	12,265,069	12,949,306
IRRIGATION ...	1,808,496	1,730,641	1,831,051	1,910,385	2,048,356	2,249,855	2,159,779	2,248,984
BUILDINGS AND ROADS ...	4,251,110	4,341,669	3,925,425	4,331,685	5,047,873	5,331,281	5,810,767	5,009,277
ARMY SERVICES ...	17,300,484	17,938,784	22,580,715	28,932,497	19,688,510	18,359,433	18,123,692	16,963,803
	65,866,719	62,344,517	69,047,751	77,623,545	70,569,744	70,806,126	70,426,992	71,366,071
ADD—Provincial Surpluses; that is, portion of allotments to Provincial Governments not spent by them ...	393,458	716,378	633,077	336,686	1,521,019	112,171	123,501	71,209
DEDUCT—Provincial Deficits; that is, portion of Provincial expenditure defrayed from Provincial Balances ...	—25,656	—973	—19,778	—38,725	—1,227	—1,314,797	—588,180	—363,013
TOTAL EXPENDITURE CHARGED AGAINST REVENUE ...	66,234,521	63,059,922	69,661,050	77,921,506	72,089,536	69,603,500	69,962,313	71,074,267
EXPENDITURE NOT CHARGED TO REVENUE—								
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	4,158,174	3,465,221	2,930,805	3,056,634	2,150,185	1,882,767	3,379,900	3,526,152
Irrigation Works ...	806,127	796,424	598,131	614,070	565,428	561,643	711,569	700,461
Madras Irrigation and Canal Company's Undertaking: Purchase of— ...	...	...	...	...	...	2,166,906	15,706	...
Miscellaneous Public Improvements ...	...	259,356	85,000	70,000	68,906	49,808	—533,070	...
TOTAL ...	4,964,301	4,521,001	3,613,936	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ...	...	...	9,576,614	...	586,900	480,333	566,261	1,314,746

TOTAL of each HEAD of REVENUES and CHARGES in the CIVIL and PUBLIC WORKS DEPARTMENTS

HEADS OF REVENUE.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
Land Revenue ...	19,919,013	22,353,733	21,895,667	21,153,146	21,991,690	21,917,375	22,361,899	21,832,211
Opium ...	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469
Salt ...	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,256
Stamps ...	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,518,261	3,606,622
Excise ...	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867
Provincial Rates ...	2,255,937	2,638,835	2,882,125	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461
Customs ...	2,624,123	2,326,561	2,280,793	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943
Assessed Taxes ...	101,682	900,920	785,318	558,720	536,829	517,811	526,087	511,828
Forest ...	680,772	605,750	676,536	709,645	874,896	938,855	1,052,900	986,984
Registration ...	206,292	236,496	234,722	241,079	241,056	244,501	258,955	286,784
Tributes from Native States ...	675,120	703,660	702,451	742,209	706,873	689,945	720,487	699,017
TOTAL ...	47,558,398	51,836,365	53,074,947	52,702,627	53,654,922	50,954,238	52,038,401	51,080,422
INTEREST ...								
	537,887	631,646	754,764	915,709	908,554	699,401	656,255	711,011
POST OFFICE, TELEGRAPH AND MINT—								
Post Office ...	850,431	911,806	1,004,372	1,018,653	949,907	977,797	1,018,743	1,047,130
Telegraph ...	344,971	431,595	505,848	543,385	469,442	524,858	527,138	570,552
Mint ...	443,865	172,346	230,577	89,573	70,590	185,885	131,456	180,164
TOTAL ...	1,639,267	1,515,747	1,740,797	1,651,611	1,489,939	1,688,540	1,677,337	1,797,846
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice ...	618,388	647,131	658,902	687,764	677,454	656,934	573,859	546,059
Police ...	255,254	211,108	227,657	241,769	248,005	227,642	311,871	319,400
Marine ...	231,538	250,595	258,797	246,519	237,878	222,424	192,867	165,974
Education ...	152,990	147,425	139,414	170,238	189,292	198,558	204,427	203,291
Medical ...	38,294	44,739	56,988	43,796	40,332	56,508	55,523	53,984
Scientific and other Minor Departments ...	109,723	90,254	106,552	81,752	130,125	76,345	89,968	85,336
TOTAL ...	1,406,187	1,391,252	1,448,310	1,471,838	1,523,086	1,438,411	1,428,518	1,373,144

For separate details of England and India together

No. 3.

and TOTAL RECEIPTS and CHARGES in MILITARY DEPARTMENT in ENGLAND and INDIA from 1877-78 to 1884-85.

HEADS OF EXPENDITURE.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
DIRECT DEMANDS ON THE REVENUES—	£	£	£	£	£	£	£	£
Refunds and Drawbacks ...	280,521	250,529	254,645	346,240	272,370	316,606	338,270	200,836
Assignments and Compensations ...	867,122	1,035,080	1,142,645	1,215,013	1,194,440	1,195,087	1,238,840	1,275,442
CHARGES IN RESPECT OF COLLECTION, viz.,—								
Land Revenue ...	2,958,573	2,976,187	2,955,023	3,004,254	3,027,210	3,068,418	3,329,206	3,363,387
Opium including Cost of Production ...	2,661,538	1,698,929	2,067,524	2,028,775	2,057,554	2,283,180	1,854,983	2,966,640
Salt do. do. ...	546,298	404,743	340,732	363,537	486,209	449,030	447,574	449,328
Stamps ...	107,065	124,301	121,882	113,869	117,403	133,697	115,450	141,435
Excise ...	400,076	87,839	92,038	95,404	96,886	94,431	92,359	103,669
Provincial Rates ...	63,762	64,431	47,866	46,435	53,226	53,455	54,547	50,660
Customs ...	207,611	200,417	201,280	198,927	195,113	154,982	139,345	136,860
Assessed Taxes ...	692	37,617	29,886	21,237	13,074	12,853	13,214	12,936
Forest ...	441,070	455,748	466,063	466,800	558,736	568,539	650,715	679,397
Registration ...	434,680	145,004	147,501	152,914	156,095	158,679	167,091	178,465
TOTAL ...	8,321,008	7,480,825	7,867,085	8,053,405	8,228,316	8,488,957	8,491,594	9,559,055
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works ...	4,799,448	5,016,765	5,004,159	4,219,397	4,325,265	4,299,492	4,066,357	4,137,065
Interest on other obligations ...	358,862	384,236	385,910	414,139	534,130	470,854	458,406	482,378
TOTAL ...	5,158,310	5,401,001	5,390,069	4,633,536	4,859,395	4,770,346	4,524,763	4,619,443
POST OFFICE, TELEGRAPH AND MINT—								
Post Office ...	979,004	1,052,881	1,171,339	1,197,056	1,167,907	1,217,287	1,258,814	1,270,454
Telegraph ...	479,569	543,446	465,538	514,003	545,167	621,257	697,892	788,435
Mint ...	136,132	105,985	111,225	93,305	91,449	90,663	81,356	86,360
TOTAL ...	1,594,705	1,702,312	1,748,102	1,804,364	1,804,523	1,929,207	2,038,056	2,145,249
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration ...	1,538,878	1,552,505	1,543,279	1,586,845	1,542,100	1,621,193	1,653,074	1,666,925
Law and Justice ...	3,208,638	3,336,310	3,320,677	3,249,799	3,232,788	3,255,364	3,238,896	3,305,978
Police ...	2,487,615	2,423,627	2,497,755	2,526,663	2,553,861	2,642,892	2,761,054	2,832,725
Marine (including River Navigation) ...	501,898	513,205	500,670	516,355	664,207	518,600	634,536	531,973
Education ...	1,009,152	984,906	967,686	999,240	1,078,558	1,146,048	1,184,227	1,238,787
Ecclesiastical ...	158,259	155,548	156,235	158,771	162,227	161,549	159,183	166,411
Medical ...	692,533	672,850	671,819	669,019	684,726	694,561	718,532	743,722
Political ...	481,293	451,541	433,048	548,667	660,045	519,916	538,616	799,028
Scientific and other Minor Departments ...	372,739	362,722	364,005	407,228	565,239	487,790	474,205	457,618
TOTAL ...	10,451,005	10,453,214	10,455,174	10,662,587	11,146,751	11,047,913	11,362,323	11,743,167

See Appendices A and B at the end of Section I.

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 3]

HOME AND INDIAN ACCOUNTS COMBINED.

Account

TOTAL of each HEAD of REVENUES and CHARGES in the CIVIL and PUBLIC WORKS DEPARTMENTS, and TOTAL

HEADS OF REVENUE	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c., allowances, ...	617,370	687,801	545,567	336,962	378,136	329,116	325,575	321,007
Stationery and Printing ...	35,381	47,096	56,204	62,475	57,813	57,861	50,595	47,541
Exchange ...	...	...	...	...	...	...	60,817	12,383
Miscellaneous ...	481,540	351,091	339,815	751,161	399,430	327,436	311,224	342,954
TOTAL ...	1,134,291	1,085,988	941,586	1,150,598	835,379	714,413	748,211	723,885
RAILWAYS—								
State Railways (Gross Traffic Receipts) ...	582,077	976,828	2,726,420	6,522,023	7,267,096	7,386,460	8,268,765	8,419,213
Guaranteed Companies (Net Traffic Receipts) ...	6,661,653	5,278,784	4,622,584	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300
Subsidized Companies (Repayment of Advances of Interest) ...	...	...	...	...	2,762	4,524	3,249	618
TOTAL ...	7,243,730	6,255,612	7,349,004	9,435,336	10,885,483	10,973,030	11,960,157	11,898,131

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 3.]

No. 3—continued.

RECEIPTS and CHARGES in the MILITARY DEPARTMENT in ENGLAND and INDIA from 1877-78 to 1884-85—continued.

HEADS OF EXPENDITURE.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	782,222	798,642	695,627	688,806	688,778	692,995	768,482	671,349
Civil Furlough and Absentee Allowances ...	274,896	280,929	261,235	270,038	267,563	260,307	269,915	261,306
Superannuation, Retired and Compassionate Allowances ...	2,141,008	2,341,681	2,523,625	2,492,756	2,464,370	2,522,661	2,480,072	2,546,006
Stationery and Printing ...	458,790	493,189	431,756	494,706	590,371	544,870	511,369	544,926
Exchange ...	147,105	225,959	79,075	7,562	91,240	64,640	...	...
Miscellaneous ...	385,170	339,035	392,538	353,338	395,090	287,938	274,593	292,342
TOTAL	4,189,191	4,479,435	4,383,856	4,307,206	4,497,412	4,373,349	4,304,431	4,315,929
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	5,347,634	313,547	104,059	34,840	34,883	22,103	9,205	7,350
Construction of Protective Railways ...	...	...	...	...	682,403	—133,129	649,248	946,457
Do. do., Irrigation Works ...	...	...	...	...	135,449	263,443	283,223	253,046
Reduction of Debt ...	...	...	...	...	715,151	1,348,555	581,137	341,504
TOTAL	5,347,634	313,547	104,059	34,840	1,567,886	1,495,972	1,522,813	1,548,357
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	50,896	171,782	1,842,733	2,473,654	512,655	480,923	—176,295	263,501
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses) ...	429,734	747,748	1,450,072	3,228,260	3,365,144	3,768,314	3,890,122	4,212,896
Interest on Debt ...	703,753	860,675	1,070,629	1,661,577	1,887,122	2,049,089	2,167,668	2,397,116
Annuities in purchase of Railways ...	...	...	...	1,194,571	1,495,145	1,495,846	1,478,043	1,517,174
Interest on Capital deposited by Companies ...	...	...	...	...	...	32,950	85,896	118,170
Guaranteed Companies (Surplus Profits, Land and Supervision) ...	866,029	971,563	717,223	415,858	408,076	558,772	637,272	492,952
Interest ...	5,372,238	5,702,898	5,667,875	3,921,412	3,945,306	4,077,125	4,047,246	4,028,654
Subsidized Companies—Land, &c. ...	...	...	...	...	13,226	25,992	54,573	39,551
Advances of Interest ...	...	...	...	...	5,185	16,807	34,154	45,239
Miscellaneous Railway Expenditure ...	22,126	48,423	19,683	57,708	51,860	253,995	—129,405	97,554
TOTAL	7,393,860	8,331,307	8,919,482	10,479,386	11,171,067	12,278,890	12,265,069	12,949,306

TOTAL of each Head of REVENUES and CHARGES in the CIVIL and PUBLIC WORKS DEPARTMENTS and TOTAL

HEADS OF REVENUE.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
IRRIGATION—								
Major Works—								
Direct Receipts ...	503,099	613,387	708,237	639,243	865,834	931,314	936,581	1,075,131
Portion of Land Revenue due to Irrigation ...	156,369	126,934	602,398	797,319	491,220	469,081	534,126	465,927
Madras Irrigation Company ...	—8,750	8,886	15,799	—7,650	—8,834	—5,624	...	...
Minor Works and Irrigation ...	166,104	168,619	193,067	197,908	131,239	139,057	141,872	135,027
TOTAL ...	816,822	917,826	1,519,501	1,626,820	1,479,459	1,533,828	1,612,579	1,675,975
BUILDINGS AND ROADS—								
Military Works ...	39,237	39,554	38,255	36,727	50,298	44,306	44,062	40,415
Civil Works ...	717,427	535,088	467,898	513,384	546,785	508,060	508,051	574,682
TOTAL ...	756,664	574,642	506,153	550,111	597,083	552,366	552,113	615,097
RECEIPTS BY MILITARY DEPARTMENTS—								
Army—								
Effective ...	859,442	961,566	1,005,360	910,925	1,142,697	990,544	884,065	767,763
Non-effective ...	19,793	23,215	42,236	30,841	33,093	34,167	30,446	47,407
Military Operations—								
In Afghanistan ...	...	161	50,499	3,843,696	3,135,292	...	...	...
„ Egypt ...	...	...	...	...	...	699,399	3,708	...
TOTAL ...	879,235	984,942	1,098,095	4,785,462	4,311,082	1,724,110	968,219	815,170

Account
ACCOUNT of NET RECEIPTS and CHARGES in ENGLAND

LAND REVENUE AND TRIBUTES FROM NATIVE STATES, LESS ASSIGNMENTS AND COMPENSATIONS ...	16,722,088	18,993,961	18,446,035	17,629,276	18,428,890	18,252,334	18,292,751	17,843,858
OPIUM ...	6,521,065	7,698,833	8,249,776	8,451,167	7,803,001	7,216,084	7,700,807	5,849,440
SALT ...	5,873,048	6,503,031	6,895,668	6,611,868	6,844,076	5,674,954	5,663,242	6,026,928
STAMPS ...	2,852,601	2,950,970	3,038,455	3,102,554	3,226,262	3,209,351	3,358,479	3,420,082
EXCISE ...	2,355,700	2,525,575	2,733,439	3,024,356	3,310,778	3,475,348	3,714,124	3,881,777
PROVINCIAL RATES ...	2,157,430	2,544,507	2,826,562	2,721,057	2,828,534	2,612,982	2,813,497	2,734,604
CUSTOMS ...	2,349,626	2,060,905	2,026,513	2,278,266	2,093,053	1,088,746	1,016,758	868,138
ASSESSED TAXES ...	96,913	837,312	696,651	506,857	494,877	483,983	496,905	483,937
FOREST ...	237,307	148,954	208,228	237,353	313,321	367,363	399,272	305,355
REGISTRATION ...	71,612	91,492	86,535	86,468	83,314	84,136	90,972	107,248
TELEGRAPH ...	...	...	40,310	29,382	...	...	...	...
MINT ...	307,733	66,361	119,352	...	...	95,222	50,106	93,804
EXCHANGE ...	...	...	...	...	...	...	60,817	12,383
Carried over ...	39,545,123	44,421,901	45,367,524	44,678,604	45,426,606	42,560,503	43,657,730	41,627,554

FINANCE AND REVENUE ACCOUNTS OF INDIA.

[Section I]

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 4]

No. 3—concluded.

RECEIPTS and CHARGES in the MILITARY DEPARTMENT in ENGLAND and INDIA from 1877-78 to 1884-85—concluded.

HEADS OF EXPENDITURE.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
IRRIGATION—								
Major Works—Working Expenses ...	370,866	381,577	414,626	425,499	455,675	501,983	514,847	571,780
Interest on Debt ...	621,822	656,438	686,713	714,046	741,863	815,776	893,665	932,004
Madras Irrigation Company ...	58,049	61,188	60,569	60,666	60,808	30,691	...	...
Minor Works and Navigation ...	757,759	631,438	669,143	710,174	790,010	901,405	751,267	745,200
TOTAL ...	1,808,496	1,730,641	1,831,051	1,910,385	2,048,356	2,249,855	2,159,779	2,248,984
BUILDINGS AND ROADS—								
Military Works ...	1,152,933	1,190,593	966,307	969,168	1,070,546	964,724	1,019,459	949,647
Civil Works ...	3,097,177	3,151,076	2,959,118	3,362,517	3,977,327	4,366,557	4,791,308	4,059,630
TOTAL ...	4,251,110	4,341,669	3,925,425	4,331,685	5,047,873	5,331,281	5,810,767	5,009,277
ARMY SERVICES—								
Army { Effective ...	14,366,771	14,208,930	14,494,502	14,364,212	14,615,099	13,487,566	13,146,981	13,208,192
Non-effective ...	2,933,713	3,037,302	3,234,285	3,185,498	3,425,801	3,545,314	4,921,267	3,755,611
Military Operations in Afghanistan ...	...	692,552	4,851,928	11,382,787	1,647,610	17,869	...	...
Military Operations in Egypt ...	...	...	...	...	...	1,308,684	55,444	...
TOTAL ...	17,300,484	17,938,784	22,580,715	28,932,497	19,688,510	18,359,433	18,123,692	16,963,803

No. 4.

and in INDIA from 1877-78 to 1884-85.

INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS ...	4,261,561	4,385,119	4,249,395	3,303,688	3,416,711	3,600,091	3,210,702	3,426,054
INTEREST ON OTHER OBLIGATIONS ...	358,862	384,236	385,910	414,139	534,130	470,854	458,406	482,378
POST OFFICE ...	128,573	141,075	166,967	178,403	218,000	239,490	240,071	223,324
TELEGRAPH ...	134,598	111,851	...	...	75,725	96,399	170,754	217,883
MINT ...	...	...	...	3,732	20,859	...	...	...
GENERAL ADMINISTRATION ...	1,538,878	1,552,505	1,543,279	1,536,845	1,542,100	1,621,193	1,653,074	1,666,925
LAW AND JUSTICE ...	2,590,250	2,689,179	2,661,775	2,562,035	2,555,334	2,598,430	2,665,037	2,759,919
POLICE ...	2,232,361	2,212,519	2,270,098	2,284,894	2,305,856	2,415,250	2,449,180	2,513,325
MARINE (INCLUDING RIVER NAVIGATION) ...	270,360	262,610	241,873	269,836	426,329	296,176	441,669	365,999
EDUCATION ...	856,162	837,481	828,272	829,002	889,266	947,490	979,800	1,035,496
ECCLESIASTICAL ...	158,259	155,548	156,235	158,771	162,227	161,549	156,183	166,411
MEDICAL ...	654,239	628,111	614,831	625,223	644,394	638,053	663,009	690,638
Carried over ...	13,184,103	13,360,234	13,118,635	12,216,568	12,740,931	13,041,973	13,090,285	13,548,352

FINANCE AND REVENUE ACCOUNTS OF INDIA.

HOME AND INDIAN ACCOUNTS COMBINED.

Account

ACCOUNT of NET RECEIPTS and CHARGES in ENGLAND

10

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 4]

No. 4—continued.

and in INDIA from 1877-78 to 1884-85—continued.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
Brought forward	13,184,103	13,360,234	13,118,635	12,216,568	12,790,931	13,084,975	13,090,285	13,548,352
POLITICAL ...	481,293	451,541	433,048	548,667	660,045	519,916	538,616	799,024
SCIENTIFIC AND OTHER MINOR DEPARTMENTS	263,016	272,468	257,453	325,476	435,114	411,445	384,237	372,282
TERRITORIAL AND POLITICAL PENSIONS	782,222	798,642	695,627	688,806	688,778	692,933	768,482	671,349
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	274,896	280,929	261,235	270,038	267,563	260,307	269,915	261,306
SUPERANNUATION ALLOWANCES AND PENSIONS	1,523,638	1,653,880	1,978,058	2,155,794	2,086,234	2,193,545	2,154,497	2,224,999
STATIONERY AND PRINTING	423,409	446,093	375,552	432,231	532,558	487,009	460,774	497,385
EXCHANGE	147,105	225,959	79,075	7,562	91,240	64,640	...	...
MISCELLANEOUS	...	...	52,723	...	...	...	...	...
FAMINE RELIEF AND INSURANCE	5,347,634	313,547	104,059	34,840	1,567,886	1,495,972	1,522,813	1,548,357
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE)	50,896	171,782	1,842,733	2,473,654	512,655	480,923	—176,295	263,501
RAILWAY REVENUE ACCOUNT	150,150	2,075,695	1,570,478	1,044,050	285,584	1,305,860	304,912	1,051,175
IRRIGATION	991,674	812,815	311,550	283,565	568,897	716,027	547,200	573,009
BUILDINGS AND ROADS	3,494,446	3,767,027	3,419,272	3,781,574	4,450,790	4,778,913	5,258,654	4,394,180
MILITARY DEPARTMENT	16,421,249	16,953,842	21,482,620	24,147,035	15,377,428	16,635,323	17,155,473	16,148,633
PROVINCIAL AND LOCAL SURPLUSES (+) OR DEFICITS (—)	+367,802	+715,405	+613,299	+297,961	+1,519,792	—1,202,626	—464,679	—291,804
TOTAL	43,903,533	42,299,859	46,595,417	48,707,821	41,835,495	41,925,164	41,814,884	42,061,752
PLUS	...	2,134,098	...	...	3,525,451	674,837	1,879,477	...

Account No. 5]

HOME ACCOUNTS.

REVENUES]

Account No. 5.

TOTAL for ENGLAND of each MAJOR HEAD of REVENUE in the CIVIL and PUBLIC WORKS DEPARTMENTS
and TOTAL RECEIPTS in the MILITARY DEPARTMENT from 1877-78 to 1884-85.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
Forest	13,434	1,494	1,491	1,602	2,236	2,734	3,109	1,768
INTEREST—								
Interest	23,617	15,433	33,181	197,550	56,470	24,137	29,722	34,912
POST OFFICE, TELEGRAPH AND MINT—								
Telegraph	—6,333	23,067	22,849	28,805	43,124	44,670	45,577	23,430
Mint	37	52	38	40	28	14	35	20
TOTAL	—6,296	23,119	22,887	28,845	43,152	44,684	45,612	23,450
RECEIPTS BY CIVIL DEPARTMENTS—								
Marine	...	...	3,017	...	13	11	...	...
Medical	2,023	1,913	3,256	2,110	3,998	2,369	2,413	2,461
Scientific and other Minor Departments	51,380	24,835	35,927	16,091	44,480	2,897	1,038	613
TOTAL	53,403	26,748	42,200	18,201	48,491	5,077	3,451	3,074
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c.	102,111	95,614	100,943	103,453	105,973	103,995	101,255	98,021
Stationery and Printing	...	...	916	66	12	13	...	...
Miscellaneous	15,306	13,525	12,085	95,457	15,471	25,734	4,881	9,064
TOTAL	117,417	109,139	113,944	198,976	121,456	129,742	106,136	107,085
RAILWAYS—								
State Railways (Gross Earnings)	...	...	...	230	230	230	230	230
Subsidized Companies: Repayment of Advances of Interest	...	...	...	...	2,290	3,680	2,645	497
	...	...	...	230	2,520	3,910	2,875	727
IRRIGATION—								
Major Works: Direct Receipts	765	552	967	488	171	1,448	...	...
BUILDINGS AND ROADS—								
Civil Works	17,085	16,781	15,258	13,811	13,636	14,440	16,575	18,219
RECEIPTS BY MILITARY DEPARTMENTS—								
Army—Effective	58,588	46,106	74,348	81,573	65,455	71,960	49,102	64,436
„ Non-effective	1,377	1,713	15,170	5,479	2,808	3,154	3,356	3,283
„ Military Operations in Afghanistan and Egypt	...	...	...	2,695,000	2,305,000	500,000*	...	...
TOTAL MILITARY	59,965	47,819	89,518	2,782,052	2,373,263	575,114	52,458	67,719
GRAND TOTAL	279,360	241,065	319,446	3,241,755	2,661,395	801,286	259,938	253,954

* Military Operations in Egypt.

HOME ACCOUNTS.

[Account No. 7.

Account No. 6.

[REVENUES

TOTAL for ENGLAND of each MAJOR HEAD of REVENUE in the MILITARY DEPARTMENT from 1877-78 to 1884-85.

DETAIL OF MAJOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
EFFECTIVE—								
Regimental Pay, Allowances and Charges ...	408	164	901	191	48	...	11	18
Commissariat Establishment Supplies and Services ...	56	...	...	...	...	...	...	...
Clothing Establishment, Supplies and Services ...	9,188	11,046	9,568	4,176	15,668	11,289	5,428	7,406
Medical Establishment, Supplies and Services ...	...	...	16	...	...	...	...	...
Ordnance Establishments, Supplies and Services ...	4,684	11,994	6,323	26,905	15,609	15,431	11,250	3,444
Sea Transport Charges ...	37,564	22,902	57,540	50,301	34,130	45,240	32,413	53,568
Miscellaneous ...	6,688	...	...	...	...	...	...	...
TOTAL EFFECTIVE ...	58,588	46,106	74,348	81,573	65,455	71,960	49,102	64,436
NON-EFFECTIVE—								
Retired Officers ...	122	...	...	...	...	...	...	...
Military Pensions ...	...	...	13,358	3,470	94	19	230	119
Widows' Pensions and Compassionate Allowances ...	1,255	1,709	1,812	2,009	2,714	3,135	3,126	3,164
Superannuation Pensions and gratuities ...	...	4	...	...	...	...	...	...
TOTAL NON-EFFECTIVE ...	1,377	1,713	15,170	5,479	2,808	3,154	3,356	3,283
TOTAL ...	59,965	47,819	89,518	87,052	68,263	75,114	52,458	67,719

Account No. 7.

Detail of RECEIPTS in the CIVIL DEPARTMENT.

FOREST—								
Amount received from the Admiralty for teak timber from India ...	12,858	335	...	...	...	...	...	...
Receipts from students for the Indian Forestry Department on account of their expenses at the Forest School at Nancy	576	1,159	1,491	1,602	2,236	2,154	3,072	1,768
Proceeds of sale of Boxwood, Cedar, &c., from India ...	...	...	...	...	...	580	37	...
TOTAL ...	13,434	1,494	1,491	1,602	2,236	2,734	3,109	1,768
INTEREST—								
Interest on India Debt remaining unclaimed for 10 years ...	1,368	1,465	2,167	1,624	2,169	2,589	1,840	819
Premium realised on sales of India 4 per cent. Stock ...	...	...	23,356	51,651	...	12,814	...	...
Interest realised from investment of cash balances ...	21,475	12,908	7,619	23,862	54,261	8,698	27,603	31,063
Unclaimed Dividends on East India Stock repaid by the Bank of England ...	774	1,060	39	206	40	36	279	2
Premium realized on the issue of India 3½ per cent. Stock ...	...	...	...	120,207	...	...	...	3,028
TOTAL ...	23,617	15,433	33,181	197,550	56,470	84,137	29,722	34,912

Account No. 7]

HOME ACCOUNTS.

REVENUES]

Account No. 7—continued.

Detail of RECEIPTS in the Civil Department—continued.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
TELEGRAPH—								
Indo-European Telegraph ...	—6,333	23,067	22,849	28,667	43,124	44,670	45,577	23,430
Recovery of amount paid for stores for Telegraph Lines in India lost in transit ...	...	...	...	138	...	...	...	...
TOTAL ...	—6,333	23,067	22,849	28,805	43,124	44,670	45,577	23,430
MINT—								
Proceeds of sales of Indian coins sent to England for assay ...	37	52	38	40	28	14	35	20
MARINE—								
Contribution from the Imperial Government towards the provision of a new vessel to replace the Indian Government Steamer "Comet" on the Inland waters of Turkish Arabia ...	...	...	3,000	...	...	...	...	...
Miscellaneous ...	...	...	17	...	13	11	...	...
TOTAL ...	...	...	3,017	...	13	11	...	...
MEDICAL—								
Royal India Lunatic Asylum, Ealing—								
Pay, Pensions, &c., of Inmates appropriated to their maintenance ...	1,893	1,757	2,592	1,944	2,072	2,005	2,052	2,270
Sale of Farm produce, &c....	130	91	120	103	104	97	88	89
Receipts on account of maintenance of Lunatics ...	...	65	60	63	57	67	273	93
Miscellaneous ...	...	...	484	...	1,765	...	...	...
TOTAL ...	2,023	1,913	3,256	2,110	3,998	2,169	2,413	2,461
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Proceeds of sale of Cinchona Bark ...	50,435	23,894	35,293	14,892	43,686	1,425	...	...
Receipts in respect of the Indian Museum, for admission, sale of Guide-books, &c. ...	295	196	159	...	...	...	...	...
Subscription from the Oriental Museum at Vienna, &c., for copies of the works on the Textile Manufactures of India ...	650	150	75	382	121	75	...	...
Sale Proceeds of Cotton, Iron, Coal, &c., used for experimental purposes, and recovery of portion of the cost of experiments thereon ...	...	...	...	259	...	...	...	...
Sale Proceeds of Books, Maps, Unserviceable Scientific Instruments, &c. ...	...	168	400	558	673	1,397	1,038	613
Miscellaneous ...	...	427	...	...	...	...	...	...
TOTAL ...	51,880	24,835	35,927	16,091	44,480	2,897	1,038	613

HOME ACCOUNTS.

[Account No. 8.]

Account No. 7—concluded.

[REVENUES]

Detail of RECEIPTS in the Civil Department—continued.

DETAIL OF HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES—								
Subscriptions to the Indian Military, Medical, and Navy, and Bengal Civil Service Funds ...	88,602	87,380	90,351	92,479	94,939	94,187	91,654	88,236
Recovery from H. M.'s Pay Master General of portion chargeable to British Exchequer of a Superannuation allowance paid from Indian Revenues ...	186	...	...	...	...	...	...	...
Subscriptions, &c., to the Widows' Funds of the Home Establishment of East India Company ...	13,323	8,234	10,592	10,974	11,034	9,808	9,601	9,785
TOTAL ...	102,111	95,614	100,943	103,453	105,973	103,995	101,255	98,021
STATIONERY AND PRINTING—								
Refund of Over-payments in previous years on account of stores for India ...	...	...	916	...	...	...	...	...
Sale proceeds of works, the cost of printing which has been charged under this head of service ...	...	...	...	66	12	13	...	...
TOTAL ...	...	...	916	66	12	13	...	...
MISCELLANEOUS—								
Proceeds of Sale of Books, old Stores, &c., and receipts on sundry accounts ...	1,528	947	775	395	333	517	277	265
Miscellaneous receipts connected with the supply of Stores to India ...	12,695	5,042	9,987	24,024	13,658	23,232	2,704	2,705
Other items ...	1,083	7,536	1,323	71,038*	1,480	1,985	1,900	6,094
TOTAL ...	15,306	13,525	12,085	95,457	15,471	25,734	4,881	9,064

* Includes £68,600, being sale proceeds of superfluous land adjoining the India Office.

Account No. 8.

[CHARGES]

TOTAL for ENGLAND of each MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS, and TOTAL CHARGES in MILITARY DEPARTMENT from 1877-78 to 1884-85.

DIRECT DEMANDS ON THE REVENUES—								
Land Revenue ...	3,367	1,794	649	681	541	459	260	412
Opium ...	1,762	938	156	88	1,062	1,585	1,280	3,305
Salt ...	810	...	223	1	...	...	4,985	73
Stamps ...	28,460	41,645	37,350	31,602	32,862	44,895	27,815	45,528
Carried over ...	34,399	44,377	38,378	32,372	34,465	46,939	33,440	49,318

CHARGES.]

Account No. 8—continued.

TOTAL for ENGLAND of each MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS and
TOTAL CHARGES in MILITARY DEPARTMENT from 1877-78 to 1884-85—continued.

DETAIL OF HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
DIRECT DEMANDS ON THE REVENUES—continued, and brought forward	£ 34,399	£ 44,377	£ 38,378	£ 32,372	£ 34,465	£ 46,939	£ 33,440	£ 49,318
Excise	4,702	...	...	...	3	...	...	42
Customs	...	...	...	...	17	...	...	...
Forest	7,338	3,828	4,977	4,068	5,288	5,325	5,864	3,881
TOTAL	46,439	48,205	43,355	36,440	39,773	52,264	39,304	53,241
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works	2,492,282	2,593,112	2,705,976	2,341,218	2,512,420	2,481,147	2,442,210	2,609,687
Interest on Other Obligations	716	1,125	427	561	706	831	5,123	2,970
TOTAL	2,492,998	2,594,237	2,706,403	2,341,779	2,513,126	2,481,978	2,447,333	2,612,657
POST OFFICE, TELEGRAPH, & MINT—								
Post Office	96,586	91,356	127,432	106,358	96,812	101,471	106,487	116,798
Telegraph	72,288	82,477	92,526	87,340	85,451	116,314	150,430	180,527
Mint	26,234	9,384	8,283	3,391	19,017	6,031	4,428	9,797
TOTAL	195,108	183,217	228,241	197,089	201,280	223,816	261,345	307,122
SALARIES AND EXPENSES OF CIVIL DEPARTMENT—								
General Administration	226,412	233,410	220,211	245,597	231,431	249,836	239,354	264,930
Law and Justice	430	1,095	949	266	226	1,278	374	1,084
Marine	106,091	100,245	120,510	110,766	197,814	123,808	196,787	154,656
Education	391	1,154	264	407	329	342	145	280
Ecclesiastical	1,428	1,638	1,100	655	442	316	310	512
Medical	7,601	7,208	7,901	7,203	7,468	7,362	7,472	7,880
Political	79,184	12,935	12,240	86,287	25,832	26,702	26,041	31,988
Scientific and other Minor Departments	32,363	28,380	28,393	29,851	20,591	26,041	20,896	15,817
TOTAL	453,900	386,065	391,568	481,032	484,133	435,685	491,372	447,147
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions	21,067	34,065	21,065	24,901	31,265	31,265	79,776	28,874
Civil Purlough and Absentee Allowances	236,203	228,001	212,919	219,370	217,747	210,988	216,916	198,275
Superannuation Allowances and Pensions	1,299,836	1,356,894	1,361,182	1,411,023	1,367,140	1,390,146	1,416,978	1,418,741
Stationery and Printing	178,618	172,966	97,293	69,585	118,694	162,588	112,518	129,608
Miscellaneous	37,522	25,576	19,496	30,823	44,156	23,527	20,123	21,916
TOTAL	1,773,246	1,817,502	1,711,955	1,755,702	1,779,002	1,823,514	1,846,311	1,807,414
FAMINE RELIEF AND INSURANCE	10,685	597	343	1,831	165	...	115	...
CONSTRUCTION OF RAILWAYS (charged against Revenues in addition to that under Famine Insurance)	...	...	244,426	694,697	363,491	78,302	97	...
RAILWAYS—								
State Railways—								
Interest on Debt	...	...	34,397	343,869	352,852	348,092	311,593	353,326
Annuities in Purchase of Guaranteed Railways (including Sinking Fund)...	...	...	...	993,298	1,239,446	1,216,735	1,203,118	1,220,582
Guaranteed Companies (Interest)	4,635,491	4,689,276	4,702,479	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240
Subsidized Companies—Advances of Interest	...	...	...	...	4,301	13,671	27,861	36,395
TOTAL	4,635,491	4,689,276	4,736,876	4,591,671	4,861,412	4,888,332	4,826,753	4,827,543
Carried over	9,607,667	9,719,099	10,063,167	10,100,241	10,242,382	9,983,891	9,912,637	10,055,124

HOME ACCOUNTS.

[Account No. 9]

Account No. 8—concluded.

[CHARGES]

TOTAL for ENGLAND of each MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS and
TOTAL CHARGES in MILITARY DEPARTMENT from 1877-78 to 1884-85.

DETAIL OF HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
Brought forward ...	9,607,867	9,719,099	10,063,167	10,100,241	10,242,582	9,983,891	9,912,637	10,055,124
IRRIGATION—								
Major Works—Working Expenses ...	126	128	126	126	193	206	43	...
Madras Irrigation Company ...	49,983	49,983	49,983	49,983	49,983	24,903	...	...
Minor Works and Navigation ...	...	1,611	1,092	5,286	22	1,234	1,591	65
TOTAL ...	50,109	51,722	51,201	55,395	50,198	26,343	1,634	65
BUILDINGS AND ROADS—								
Military Works ...	...	...	...	...	...	1,771	5,825	5,071
Civil Works ...	96,642	97,540	140,045	88,249	96,018	82,238	86,515	66,300
TOTAL ...	96,642	97,540	140,045	88,249	96,018	84,009	92,340	71,371
ARMY SERVICES—								
Army—Effective... ..	2,300,719	1,970,707	1,998,620	2,039,610	1,765,548	1,968,474	1,680,654	1,614,138
Non-effective ...	1,980,531	1,936,118	2,115,824	2,064,928	2,231,934	2,230,734	3,336,768	2,360,284
Military Operations in Afghanistan ...	...	76,110	174,480	70,563	13,003	...	...	...
Do. in Egypt ...	...	...	...	...	...	107,811	6,162	...
TOTAL ...	4,281,250	3,982,935	4,288,924	4,175,101	4,010,485	4,007,019	5,023,584	3,974,422
GRAND TOTAL ...	14,035,868	13,851,296	14,543,337	14,418,986	14,399,083	14,101,262	15,030,195	14,100,982
EXPENDITURE NOT CHARGED TO REVENUE: CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	1,146,549	683,406	537,749	570,678	439,325	370,114	769,728	1,077,705
Irrigation Works ...	274	9,463	3,206	...	...	1,762,582 ^a	21,358 ^b	4,458
TOTAL ...	1,146,823	692,869	540,955	570,678	439,325	2,132,696	791,086	1,082,163
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ...	...	...	9,565,939	...	586,300	480,333	566,261	1,314,746

(a) Purchase of Madras Irrigation and Canal Company's undertakings.

(b) Includes £12,785 on account of purchase of Madras Irrigation and Canal Company's undertakings.

Account No. 9.

TOTAL for ENGLAND under each MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT from 1877-78 to 1884-85.

ARMY—								
EFFECTIVE—								
Regimental Pay, Allowances and Charges ...	844,063	870,072	907,060	936,897	831,767	788,217	748,833	776,056
Commissariat Establishments, Supplies and Services ...	190,437	156,620	123,731	136,661	102,533	126,381	142,075	68,557
Stud and Remount Establishments, do. do. ...	22,860	14,973	8,191	7,784	9,679	8,934	12,623	10,317
Clothing Establishments, do. do. ...	357,272	248,602	315,164	389,071	290,697	222,255	213,272	233,959
Medical do. ...	64,544	67,428	52,746	50,139	33,024	17,590	25,343	20,175
Sanitation Establishments, Stores and Camp Equipage ...	557,018	266,789	217,552	166,402	153,655	177,575	170,591	145,624
Education ...	3,038	714	...	...	...	...	...	...
Sea Transport Charges ...	261,410	345,463	374,176	352,656	344,193	327,522	367,917	358,517
Miscellaneous ...	77	46	...	...	...	...	...	933
TOTAL EFFECTIVE Carried over ...	2,300,719	1,970,707	1,998,620	2,039,610	1,765,548	1,968,474	1,680,654	1,614,138

Part I.]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 9.]

HOME ACCOUNTS.

CHARGES.]

Account No. 9—continued.

TOTAL for ENGLAND under each MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT from 1877-78 to 1884-85—continued.

DETAIL OF HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
ARMY—continued and brought forward	2,300,719	1,970,707	1,998,620	2,039,610	1,765,548	1,668,474	1,680,654	1,614,138
NON-EFFECTIVE—								
Rewards for Military Services	217	44	27	1,770	23,617	8,052	7,156	680
Retired Officers ...	1,031,541	1,107,650	1,325,363	1,328,007	1,393,268	1,399,734	1,422,459	1,455,262
Military Pensions ...	648,841	650,000	788,906	732,950	737,173	744,278	1,828,107	825,351
Widows' Pensions and Compassionate Allowances ...	1,033	1,416	1,528	2,201	77,876	78,670	79,046	78,991
Superannuation Pensions and Gratuities ...	298,899	177,008	...	...	...	...	...	...
TOTAL NON-EFFECTIVE ...	1,980,531	1,936,118	2,115,824	2,064,928	2,231,934	2,220,734	3,336,768	2,360,284
TOTAL ...	4,281,250	3,906,825	4,114,444	4,104,538	3,997,482	3,899,208	5,017,422	3,974,422
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Other Charges ...	...	2,956	4,077	2,543	12,500	55,025	6,162	...
Stores for India ...	...	73,154	170,403	68,020	503	52,786	...	...
TOTAL ...	...	76,110	174,480	70,563	13,003	107,811	6,162	...

Account No. 10.

DETAILS of CHARGES in the PUBLIC WORKS DEPARTMENT under the Heads BUILDINGS and ROADS and GUARANTEED RAILWAYS INTEREST from 1877-78 to 1884-85.

BUILDINGS AND ROADS—								
Royal Indian Engineering College ...	21,401	21,993	21,251	20,573	19,839	20,219	25,058	21,503
Furlough Pay and Allowances of Military Officers in the Public Works Department...	32,859	35,657	31,032	42,055	42,534	31,056	27,599	15,480
Examination of Candidates ...	2,176	2,314	2,608	2,077	...	...	...	...
Other payments ...	86	237	44	16	77	408	781	1,274
Salaries and expenses while gaining practical experience in their professions, of students retained in England after having passed out of the Royal Indian Engineering College ...	2,583	4,967	8,029	6,975	7,758	6,605	5,766	2,812
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department ...	34,845	31,157	24,133	13,049	17,531	21,189	25,276	22,369
Passage of Officers and Advances of Pay ...	...	...	...	...	1,607	1,513	1,565	545
	93,950	96,325	87,097	84,745	89,346	80,990	86,045	65,283
Stores for India ...	2,692	1,215	52,948	3,504	6,672	3,019	6,295	6,088
TOTAL OF BUILDINGS AND ROADS ...	96,641	97,540	140,045	88,249	96,018	84,009	92,340	71,371

HOME ACCOUNTS.

[Account No. 11]

Account No. 10—continued.

CHARGES

DETAILS of CHARGES in the PUBLIC WORKS DEPARTMENT under the Heads OTHER PUBLIC WORKS and GUARANTEED RAILWAYS INTEREST from 1877-78 to 1884-85—continued.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
GUARANTEED COMPANIES' INTEREST—	£	£	£	£	£	£	£	£
Bombay, Baroda and Central India Railway Company ...	393,508	400,314	400,317	400,323	400,272	394,165	395,716	389,769
Eastern Bengal Railway Company ...	146,962	147,137	150,243	153,281	153,296	153,297	153,321	67,483
East Indian Railway Company	1,478,190	1,488,941	1,461,432*	...	...	...	...	...
Great Indian Peninsula Railway Company ...	1,109,204	1,117,242	1,135,957	1,140,825	1,141,565	1,141,753	1,141,953	1,156,124
Madras Railway Company ...	510,569	516,962	522,886	523,997	524,000	521,492	523,272	521,991
Oudh and Rohilkund Railway Company ...	259,549	271,670	278,929	279,083	288,607	342,024	312,807	325,684
Scinde, Punjab and Delhi Railway Company ...	551,788	551,836	551,924	553,000	553,078	553,108	553,177	553,302
South Indian Railway Company	185,721	195,174	200,791	203,995	203,995	203,995	203,995	202,892
TOTAL GUARANTEED RAILWAYS INTEREST	4,635,491	4,689,276	4,702,479	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240

* Expenditure up to 31st December 1879.

Account No. 11.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT.

LAND REVENUE—								
Law Charges in connection with appeals from India ...	576	842	457	145	541	420	81	169
Stores for India ...	2,791	952	192	536	...	39	179	243
TOTAL	3,367	1,794	649	681	541	459	260	412
OPIMUM—								
Stores for India ...	1,762	938	156	88	1,062	1,585	1,280	3,305
SALT—								
Stores for India ...	810	...	223	1	...	...	4,080	73
STAMPS—								
Stores for India ...	28,460	41,645	37,350	31,602	32,862	44,895	27,315	45,528
EXCISE—								
Stores ...	4,702	...	...	...	3	...	...	42
CUSTOMS—								
Stores for India ...	...	...	...	...	17	...	...	...
FOREST—								
Allowances to successful candidates for the Indian Forestry Department, Fees to Professors, &c., &c. ...	2,737	3,661	4,123	4,041	5,224	5,302	5,780	3,881
Freight from India of Teak Timber forwarded to this country for sale to Admiralty	4,596	150	...	...	...	...	...	...
Stores for India ...	5	17	854	27	64	23	84	...
TOTAL	7,338	3,828	4,977	4,068	5,288	5,325	5,864	3,881

CHARGES]

Account No. 11—continued.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS—								
East India Bonds ...	219,868	219,868	204,445	179,488	119,659	...	...	...
India 4 per cent. Debentures ...	344,000	362,513	294,067	279,860	279,860	319,860	330,087	247,000
India 5 per cent. Stock ...	860,561	860,006	860,489	274,462	1,516	1,195	4,655	597
India 4 per cent. Stock ...	1,023,178	1,081,588	1,177,400	1,561,890	1,936,838	1,937,465	1,937,983	1,936,740
India 3½ per cent. Stock ...	...	...	...	...	122,499	122,498	122,495	122,669
India 3 per cent. Stock ...	...	...	...	...	...	...	...	67,499
Temporary Loans ...	...	23,877	7,800	...	6,493	54,616	1,456	3,144
Interest on the Indian Transfer Loan ...	44,675	44,675	44,674	45,518	44,794	45,498	45,214	45,306
Discount allowed on Instalment on India 3½ per cent. Stock paid in anticipation of due dates ...	...	...	...	...	492	...	...	...
Do. on 3 per cent. do. ...	...	...	...	...	...	...	...	184,184
Net amount of Discount on India Debt raised in England ...	...	...	116,841	...	...	...	...	...
Commission on renewals of India Debentures ...	...	...	...	...	...	...	...	2,548
Dividends to Proprietors of East India Stock ...	...	585	260	...	269	15	920	...
TOTAL ...	2,492,282	2,593,112	2,705,976	2,341,218	2,512,420	2,481,147	2,441,147	2,609,687
INTEREST ON OTHER OBLIGATIONS—								
Interest on deposits in Regimental Savings Banks of men returned from India ...	716	876	...	...	...	...	4,150	1,854
Interest on other accounts ...	...	249	427	561	706	831	973	1,116
TOTAL ...	716	1,125	427	561	706	831	5,123	2,970
POST OFFICE—								
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury ...	75,125	70,000	96,434	71,051	70,000	70,000	70,000	70,000
Subsidy to the Euphrates and Tygris Steam Navigation Co. on account of the Mail Service between Bussorah and Bagdad ...	3,600	3,600	3,600	3,600	3,600	3,600	3,600	1,200
Miscellaneous ...	...	309	...	110	...	...	...	970
	78,725	73,909	100,034	74,761	73,600	73,600	73,600	72,170
Stores for India ...	17,861	17,447	27,398	31,597	23,212	27,871	32,887	44,628
TOTAL ...	96,586	91,356	127,432	106,358	96,812	101,471	106,487	116,798
TELEGRAPH—								
Red Sea and Indian Telegraph	18,027	18,027	18,027	18,027	18,027	18,027	18,027	18,027
Indo-European Telegraph ...	25,274	24,334	27,482	11,508	20,114	45,811	20,254	24,250
Absentee allowances ...	...	...	...	...	6,731	6,728	8,305	5,193
Miscellaneous ...	4,961	5,064	5,823	5,953	160	685	558	275
	48,262	47,425	51,332	35,488	45,032	71,251	47,144	47,745
Stores for India ...	36,508	35,052	45,521	53,391	49,082	75,767	189,133	132,782
TOTAL ...	72,288*	82,477	92,526*	87,340*	85,451*	116,314*	250,430*	186,527

HOME ACCOUNTS.

[Account No. 11]

Account No. 11—continued.

[CHARGES

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
MINT—	£	£	£	£	£	£	£	£
Cost of Assay of Indian Coins	25	209	22	22	14	17	20	18
Miscellaneous	...	...	...	...	170	198	95	81
	25	209	22	22	184	145	115	99
Stores for India	26,209	9,175	8,261	3,369	18,833	5,886	4,313	9,698
TOTAL	26,234	9,384	8,283	3,391	19,017	6,031	4,428	9,797
GENERAL ADMINISTRATION—								
Salaries of the Secretary of State, Under-Secretaries of State, Members of the Council of India, Secretaries and Officers of State for India in Council, Military Secretary to His Royal Highness the General Commanding-in-Chief, and Clerk, &c.,	134,208	137,089	136,080	132,238	133,852	136,627	135,613	137,458
Auditor and Assistants under Acts 21 and 22 Vict., C. 106, S. 52	4,708	4,830	4,729	5,077	5,245	5,434	5,685	5,854
Store Department—Wages of laborers, cartage, &c., and expenses attending the extension of the India Store Depot	24,848	23,290	23,440	24,635	24,627	25,097	24,112	24,994
Bank of England and Bank of Ireland for management of debt	20,984	20,556	21,938	32,190	27,764	28,174	27,283	29,326
Law charges	872	820	1,455	1,073	1,402	1,263	1,508	996
Postage on despatches to and from India	4,984	8,740	5,625	4,901	4,405	3,906	4,041	4,086
Telegrams to India	...	...	...	...	...	7,634	5,364	6,702
Office contingencies: rents, rates, taxes, coals, candles, books, maps, and charts, stamps, postage, and various petty charges	18,695	20,480	16,988	19,523	16,753	12,772	15,513	11,705
	209,299	215,805	210,255	219,637	214,048	220,907	219,119	221,121
Miscellaneous charges on account of India	3,997	2,091	3,350	20,804	8,598	1,171	952	9,396
Stores for India—Currency Notes, &c.	13,116	15,514	6,606	5,156	8,785	27,758	19,283	4,413
TOTAL	226,412	233,410	220,211	245,597	231,431	249,836	239,354	234,930
LAW AND JUSTICE—								
Passage and outfit of the Judges of the High Courts	...	800	800	...	...	1,000	...	800
Maintenance of Convicts transported from India	87	...	...	...	...	...	...	...
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150	150	113	150	224	113	187	150
	237	950	913	150	224	1,113	187	950
Stores for India	193	145	36	116	2	165	187	134
TOTAL	430	1,095	949	266	226	1,278	374	...

CHARGES.]

Account No. 11—continued.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
MARINE—								
Contribution towards the expenses of H. M.'s Ships employed in the Indian Seas.	69,680	70,000	70,000	62,500	63,608	44,237	99,427	79,066
Pay and passages of Naval Officers, Leadsman, Apprentices in the Bengal Pilot Services, &c. ...	924	1,223	409	1,586	518	1,500	1,112	1,585
Miscellaneous ...	...	7,297	...	...	...	...	18,893	16,430
	70,604	78,520	70,409	64,086	64,126	45,737	119,432	97,081
Stores for India ...	35,487	21,725	50,101	46,680	133,688	78,071	77,355	57,575
TOTAL ...	106,091	100,245	120,510	110,766	197,814	123,808	196,787	154,656
EDUCATION—								
Passage and outfit of Educational Officers on appointment, &c. ...	391	1,154	264	407	329	342	145	280
ECCLESIASTICAL—								
Passage and outfit of Chaplains on appointment ...	1,350	1,600	1,100	655	442	316	310	512
Stores for India ...	78	38	...	...	...	...	...	...
TOTAL ...	1,428	1,638	1,100	655	442	316	310	512
MEDICAL—								
Royal India Lunatic Asylum, Ealing—								
Salaries and allowances of the Staff, board, clothing of the Lunatics, and other expenses	7,076	6,883	6,913	6,911	6,866	6,590	6,732	6,664
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum; passage from India of Civil Lunatics, &c. ...	525	325	988	292	602	437	615	396
Other expenses ...	...	...	...	...	...	335	125	820
TOTAL ...	7,601	7,208	7,901	7,203	7,468	7,362	7,472	7,880
POLITICAL—								
Mission to the Court of Persia	12,000	12,600	12,000	10,000	10,000	10,000	10,000	10,000
Special Mission to Zanzibar ...	4,100	...	...	...	...	...	...	...
Her Majesty's Establishments in China ...	58,327	...	...	75,000	15,000	15,000	15,000	15,000
Miscellaneous ...	4,522	684	...	1,066	596	1,366	784	5,807*
	78,949	12,684	12,000	86,066	25,596	26,366	25,784	30,807
Stores for India—Presentation, articles, &c. ...	235	251	240	221	236	336	257	1,181
TOTAL ...	79,884	12,935	12,240	86,287	25,832	26,702	26,041	31,988

HOME ACCOUNTS.

[Account No. 11]

Account No. 11—continued.

[CHARGES]

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Other Charges ...	22,717	22,842	21,198	21,574	14,071	21,270	11,899	7,325
Stores for India ...	9,646	5,538	7,195	8,277	6,529	4,741	9,087	8,492
TOTAL ...	32,363	28,380	28,393	29,851	20,591	26,041	20,896	15,817
TERRITORIAL AND POLITICAL PENSIONS—								
Nawab Syed Ahmed Ally ...	...	...	...	...	200	200	200	200
His Highness Nawab Nazim Syed Munsoor Ali ...	...	...	...	...	10,000	10,000	10,000	7,609
His Highness Maharajah Duleep Sing ...	21,067	34,065	21,065	24,901	21,065	21,065	69,576	21,065
TOTAL ...	21,067	34,065	21,065	24,901	31,265	31,265	79,776	28,874
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES—								
Covenanted Civil Service ...	91,309	96,887	89,303	100,067	102,521	92,047	103,591	94,202
Uncovenanted Service ...	46,064	37,590	38,471	42,019	40,277	37,768	37,043	35,011
Military Officers in Civil employ ...	97,749	92,602	82,086	75,438	73,447	79,012	74,912	67,333
Bengal Pilot Service ...	1,081	922	3,059	1,846	1,502	2,161	1,370	1,729
TOTAL ...	236,203	228,001	212,919	219,370	217,747	210,988	216,916	198,275
UPERANNUATION ALLOWANCES AND PENSIONS—								
Pensions for distinguished and meritorious services ...		9,121	11,614	11,849	11,423	12,024	11,600	11,632
Pensions on retirement of Officers ...		141,375	151,032	181,838	167,397	159,440	166,330	167,453
Pensions of Officers, &c., of Establishments of the late East India Company now abolished ...	256,204	...	...	...	44,513	41,942	39,600	36,908
Pensions of Widows and Families of Officers of the Home Service from Funds (established by the East India Company) to which the Officers subscribed ...		25,683	24,400	23,602	22,660	21,371	22,269	22,141
Pensions to Widows and Families of Officers of the Bengal Pilot Service ...		4,838	5,095	5,474	5,504	5,255	5,325	5,667
Compassionate and Miscellaneous Pensions ...	...	23,455	13,396	14,197	7,892	5,817	5,797	5,536
Gratuities ...	2,014	4,176	7,066	10,521	2,809	4,267	3,044	1,273
Marine Pensions and Retired Allowances ...	...	42,720	38,997	40,060	...	...	...	...
Annual Donation to the India Office Provident Fund ...	...	2,000	1,000	1,000	1,018	1,000	1,000	1,000
Carried over ...	258,218	253,368	252,600	288,541	263,216	251,116	254,965	251,610

CHARGES]

Account No. 11—concluded.

DETAIL OF EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—concluded.

DETAIL OF ITEMS	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
SUPERANNUATION ALLOWANCES AND PENSIONS—continued and brought forward ...	258,218	253,368	252,600	288,541	263,216	251,116	254,965	251,610
Commutation of Pensions of Officers of the late Indian Navy ...	...	117	...	...	...	...	...	...
Annual Donation to Bengal Civil Fund ...	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Annuities of the Madras Civil Fund ...	1,044	800	800	459	...	...	...	...
Compensation Pensions ...	6,395	5,506	4,920	4,468	1,500	...	...	...
Annuities, Pensions and Allowances payable in respect of the Indian Civil Service Annuity, Military and Medical Funds, and the Indian Navy Fund ...	1,031,202	1,081,787	1,088,323	1,102,316	1,099,450	1,136,105	1,159,108	1,164,248
Subscriptions to Charities ...	355	355	355	355	355	355	355	355
Relief to distressed natives of India ...	122	258	73	148	119	70	50	28
Miscellaneous ...	...	12,203	11,611	12,236	...	...	...	...
TOTAL ...	1,299,836	1,356,894	1,361,182	1,411,023	1,367,140	1,390,146	1,416,978	1,418,741
STATIONERY AND PRINTING—								
Stationery, Printing and Book-binding for the India Office, &c. ...	6,901	7,312	8,802	5,079	6,474	8,834	7,691	3,778
Stores for India ...	171,717	165,654	88,491	64,506	112,220	153,754	104,827	125,830
TOTAL ...	178,618	172,966	97,293	69,585	118,694	162,588	112,518	129,608
MISCELLANEOUS—								
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India ...	14,370	13,954	13,805	12,536	8,840	6,428	13,653	15,129
East India Company's Expenses in respect of their Capital Stock and Dividends ...	...	172	...	...	...	...	...	...
Expenses connected with the Order of the Star and Crown of India ...	6,761	4,198	1,194*	81	165	...	1,209	257
Miscellaneous Charges connected with the supply of Stores to India ...	15,413	6,359	3,833	17,439	33,483	18,001	4,696	15,670
Other items ...	978	953	664	767	1,668	1,098	565	860
TOTAL ...	37,522	25,576	19,496	30,823	44,156	28,527	20,123	31,916
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	3,596	...	127	1,831	165	...	89	...
Protective Works—Irrigation Works—								
Stores for India ...	7,089	597	216	...	...	...	26	...
TOTAL ...	10,685	597	343	1,831	165	...	115	...

FINANCE AND REVENUE ACCOUNTS OF INDIA.

[Section I.]

HOME ACCOUNTS.

[Account No. 12]

Account No. 12.

[CHARGES]

Memorandum of STORES purchased in England, in each year from 1st April 1877, specifying the Departments to which they were supplied.

DETAIL OF DEPARTMENTS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
CIVIL—	£	£	£	£	£	£	£	£
LAND REVENUE ...	2,791	952	192	536	...	39	179	242
OPIMUM ...	1,762	938	156	88	1,062	1,585	1,280	3,305
SALT ...	810	...	223	1	...	...	4,085	73
STAMPS ...	28,460	41,645	37,350	31,602	32,862	44,895	27,815	45,528
EXCISE ...	4,702	...	...	...	3	...	...	42
CUSTOMS ...	...	...	...	...	17	...	...	...
FOREST ...	5	17	854	27	64	23	84	...
POST OFFICE ...	17,861	17,447	27,398	31,597	23,212	27,871	32,887	44,628
TELEGRAPH ...	36,508	35,052	45,521	53,391	49,082	75,767	109,133	132,782
MINT ...	26,209	9,175	8,261	3,369	18,833	5,886	4,313	9,698
GENERAL ADMINISTRATION ...	13,116	15,514	6,606	5,156	8,785	27,758	19,283	4,413
LAW AND JUSTICE ...	193	145	36	116	2	165	187	134
MARINE—								
Coals ...	7,325	5,111	10,172	8,625	16,394	10,288	8,940	17,123
Miscellaneous ...	28,162	16,614	39,929	38,055	117,294	67,783	68,415	40,452
ECCLESIASTICAL ...	78	38	...	...	...	...	...	...
POLITICAL ...	235	251	240	221	236	336	257	1,181
SCIENTIFIC AND OTHER MINOR DEPARTMENTS ...	9,646	5,538	7,195	8,277	6,520	4,771	9,087	8,492
STATIONERY AND PRINTING ...	171,717	165,654	88,491	64,506	112,220	153,754	104,827	125,830
FAMINE RELIEF AND INSURANCE...	7,089	597	216	...	...	...	26	...
	356,669	314,689	272,840	245,568	386,586	420,921	390,798	433,924
PUBLIC WORKS—								
RAILWAYS ...	...	...	244,425	694,697	363,490	78,302	97	201,315
IRRIGATION ...	...	...	1,092	5,286	22	1,234	1,591	65
MILITARY WORKS ...	...	...	...	...	5,086	1,771	5,825	5,071
CIVIL WORKS ...	2,692	2,826	52,948	3,504	1,586	1,248	476	1,017
TOTAL CIVIL AND PUBLIC WORKS	2,692	2,826	298,465	703,487	370,184	82,555	7,983	207,468
STORES ...	359,361	317,515	571,305	949,055	756,770	503,476	398,781	641,392
MILITARY—								
Clothing for Europeans ...	297,968	172,432	258,773	343,934	228,729	193,278	158,703	192,180
Ditto for Natives ...	59,303	46,170	56,301	45,137	61,969	28,977	54,569	41,779
Ordnance and Miscellaneous ...	555,062	264,885	214,759	163,936	150,606	174,706	163,902	142,139
Medical ...	51,689	59,512	51,228	48,051	31,357	16,311	15,734	17,723
Malt Liquor ...	...	...	...	...	...	...	...	...
Commissariat ...	190,438	121,376	76,552	108,113	90,641	101,286	118,082	48,794
		35,244	47,180	23,548	11,892	15,165	23,993	19,763
Military Operations in Afghanistan ...	...	73,154	170,403	68,020	503	...	...	...
Expedition to Egypt ...	...	...	...	...	...	52,787	...	...
TOTAL MILITARY STORES	1,154,460	772,773	875,286	805,735	575,697	582,510	534,983	462,378
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE ...	1,137,665	682,505	530,699	557,269	427,775	358,299	770,116	840,827
GRAND TOTAL	2,651,486	1,772,793	1,977,290	2,312,063	1,760,242	1,444,285	1,703,880	1,944,597

CHARGES.]

Account No. 13.

Memorandum of STORES purchased in England, from 1st April 1877, specifying the Presidencies and Departments to which they were supplied.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
CIVIL—								
LAND REVENUE—								
Bengal	240	172	3	152	...	...	...	...
Madras	1,579	236	150	2	...	39	179	243
Bombay	972	544	39	382	...	...	...	...
TOTAL	2,791	952	192	536	...	39	179	243
OPIMUM—								
Bengal	1,762	938	156	88	1,062	1,585	1,280	3,305
SALT—								
Bengal	810	...	...	...	...	...	3,798	...
Madras	...	...	198	1	...	...	287	73
Bombay	...	...	25	...	...	...	...	...
TOTAL	810	...	223	1	...	...	4,085	73
STAMPS—								
Bengal	14,705	23,195	17,453	28,335	16,966	32,263	19,256	33,574
Madras	6,968	9,030	9,545	1,717	7,627	6,073	5,273	6,364
Bombay	6,787	9,420	10,352	1,550	8,269	6,559	5,286	5,590
TOTAL	28,460	41,645	37,350	31,602	32,862	44,895	27,815	45,528
EXCISE—								
Madras	4,701	...	...	...	3	...	...	42
Bombay	1	...	...	...	...	...	...	...
TOTAL	4,702	...	...	...	3	...	...	42
CUSTOMS—								
Bengal	...	...	...	...	17	...	...	...
FOREST—								
Bengal	4	10	4	...	64	23	84	...
Madras	1	5	1	...	...	...	...	...
Bombay	...	2	849	27	...	...	...	...
TOTAL	5	17	854	27	64	23	84	...
POST OFFICE—								
Bengal	9,841	8,951	12,540	22,227	11,581	15,199	18,774	21,902
Madras	3,394	3,351	6,202	4,204	3,987	4,155	4,502	8,836
Bombay	4,626	5,145	8,656	5,166	7,644	8,517	9,611	13,799
TOTAL	17,861	17,447	27,398	31,597	23,212	27,871	32,887	44,628
TELEGRAPH—								
Bengal	28,325	22,585	29,603	26,992	27,071	37,434	68,655	67,953
Madras	435	4,675	3,204	9,889	2,939	8,760	9,752	36,633
Bombay	7,748	7,792	12,714	16,510	19,072	29,573	30,726	23,196
TOTAL	36,508	35,052	45,521	53,391	49,082	75,767	109,133	132,782

HOME ACCOUNTS.

[Account No. 13]

Account No. 13—continued.

[CHARGES]

Memorandum of STORES purchased in England, from 1st April 1877, specifying the Presidencies and Departments to which they were supplied—continued.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
GENERAL ADMINISTRATION—								
Bengal ...	7,124	3,285	2,641	243	5,991	4,133	1,522	978
Bombay ...	19,085	5,890	5,620	3,126	12,842	1,753	2,791	8,720
TOTAL ...	26,209	9,175	8,261	3,369	18,833	5,886	4,313	9,698
GENERAL ADMINISTRATION—								
Bengal ...	...	...	...	...	4,723	21,070	12,676	1,793
Madras ...	...	...	...	...	1,137	1,533	2,745	892
Bombay ...	...	...	...	...	2,925	5,155	3,862	1,728
TOTAL ...	13,116	15,514	6,606	5,156	8,785	27,758	19,283	4,413
LAW AND JUSTICE—								
Bengal ...	171	139	35	74	...	141	171	134
Madras ...	19	3	...	22	1	2	11	...
Bombay ...	3	3	1	20	1	22	5	...
TOTAL ...	193	145	36	116	2	165	187	134
MARINE—								
Coals—								
Bengal ...	148	444	679	...	472	6	1,702	...
Bombay ...	7,177	4,667	9,493	8,625	15,922	10,282	7,238	17,123
TOTAL ...	7,325	5,111	10,172	8,625	16,394	10,288	8,940	17,123
Miscellaneous—								
Bengal ...	22,949	14,688	24,920	23,304	85,591	54,952	46,212	11,645
Madras ...	1,191	211	20	110	8,936	401	3	126
Bombay ...	4,022	1,715	14,989	14,641	22,767	12,430	22,200	28,681
TOTAL ...	28,162	16,614	39,929	38,055	117,294	67,783	68,415	40,452
ECCLIASTICAL—								
Bengal ...	47	38	...	...	...	...	...	...
Bombay ...	31	...	...	...	...	...	...	...
TOTAL ...	78	38	...	...	...	...	...	...
POLITICAL—								
Bengal ...	235	228	238	221	236	336	230	842
Bombay ...	...	23	2	...	...	...	27	339
TOTAL ...	235	251	240	221	236	336	257	1,181

CHARGES.]

Account No. 13—continued.

Memorandum of STORES purchased in England, from 1st April 1877, specifying the Presidencies and Departments to which they were supplied—
continued.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
CIVIL—continued.								
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Bengal	9,629	5,363	7,129	8,199	6,431	4,621	9,036	8,434
Madras	1	12	16	27	1	137	27	58
Bombay	16	163	50	51	88	13	24	...
TOTAL	9,646	5,538	7,195	8,277	6,520	4,771	9,087	8,492
STATIONERY AND PRINTING—								
Bengal	...	...	...	...	92,429	122,888	81,378	76,625
Madras	...	...	...	...	2,777	709	13,769	25,625
Bombay	...	...	...	...	17,014	30,157	9,680	23,580
TOTAL	171,717	165,654	88,491	64,506	112,220	153,754	104,827	125,830
FAMINE RELIEF AND INSURANCE—								
Bengal	...	...	...	...	...	...	26	...
Madras	7,089	597	216	...	...	...	...	...
TOTAL	7,089	597	216	...	...	...	26	...
PUBLIC WORKS—								
RAILWAYS—FRONTIER RAILWAYS—								
Bombay	...	...	244,425	694,697	363,490	78,302	97	201,315
MINOR WORKS AND NAVIGATION—								
Madras	...	...	...	5,286	22	1,057	1,381	65
Bombay	...	...	...	...	...	177	210	...
TOTAL	...	...	1,092	5,286	22	1,234	1,591	65
BUILDINGS AND ROADS—								
Bengal	1,654	431	...	1,290	5,221	2,951	5,036	3,728
Madras	471	1,210	...	...	...	...	295	51
Bombay	567	1,185	...	2,214	1,451	68	864	2,309
TOTAL	2,692	2,826	52,948	3,504	6,672	3,019	6,295	6,088
MILITARY—								
CLOTHING FOR EUROPEANS—								
Bengal	198,367	113,328	175,582	209,420	130,791	122,651	90,784	119,940
Madras	49,962	25,625	44,956	61,727	58,362	30,105	26,677	43,692
Bombay	49,639	33,479	38,235	72,787	39,576	40,522	41,242	28,548
TOTAL	297,968	172,432	258,773	343,934	268,729	193,278	158,703	192,180

HOME ACCOUNTS.

[Account No. 13]

Account No. 13—concluded.

[CHARGES]

Memorandum of STORES purchased in England, from 1st April 1877, specifying the Presidencies and Departments to which they are supplied—concluded.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
MILITARY—continued.								
CLOTHING FOR NATIVES—								
Bengal	18,375	17,400	29,726	30,090	19,967	14,492	24,221	11,891
Madras	28,451	18,229	16,329	7,889	29,143	4,685	15,117	13,071
Bombay	12,477	10,541	10,336	7,158	12,859	9,800	15,231	16,817
TOTAL	59,303	46,170	56,391	45,137	61,969	28,977	54,569	41,779
ORDNANCE AND MISCELLANEOUS—								
Bengal	260,274	137,601	95,358	96,554	86,897	64,812	77,333	63,106
Madras	133,286	55,962	41,470	23,742	23,229	23,320	39,031	24,893
Bombay	161,502	71,322	77,931	43,640	40,480	86,574	47,538	54,140
TOTAL	555,062	264,885	214,759	163,936	150,606	174,706	163,902	142,139
MEDICAL—								
Bengal	28,571	24,937	15,537	31,256	11,462	6,063	5,160	7,070
Madras	12,056	23,264	26,193	10,015	11,635	4,482	5,897	7,099
Bombay	11,062	11,311	9,498	6,780	8,260	5,766	4,677	3,554
TOTAL	51,689	59,512	51,228	48,051	31,357	16,311	15,734	17,723
MALT LIQUOR—								
Bengal	74,995	51,512	4,836	21,762	13,154	11,537	36,272	1,283
Madras	62,468	41,761	41,751	41,070	37,695	32,731	42,339	16,487
Bombay	52,975	28,103	29,965	45,281	39,792	57,018	39,471	31,024
TOTAL	190,438*	121,376	76,552	108,113	90,641	101,286	118,082	48,794
COMMISSARIAT—								
Bengal	...	17,239	23,493	12,962	1,610	4,034	6,241	1,940
Madras	...	7,312	18,701	5,717	4,014	2,499	9,443	5,438
Bombay	...	10,693	4,986	9,869	6,268	8,632	8,309	12,385
TOTAL	...	35,244	47,180	28,548	11,892	15,165	23,993	19,763
MILITARY OPERATIONS IN AFGHANISTAN—								
Bombay	...	73,154	170,403	68,020	503	...	...	...
EXPEDITION TO EGYPT—								
Bombay	...	...	...	...	...	52,787	...	...
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE—								
Bengal	1,137,664	682,497	530,696	557,269	427,775	358,299	767,989	840,499
Madras	1	8	3	...	...	...	2,127	328
TOTAL	1,137,665	682,505	530,699	557,269	427,775	358,299	770,116	840,827
GRAND TOTAL—								
BENGAL	1,939,828	1,258,553	1,007,224	1,088,410	949,514	879,490	1,277,833	1,276,731
MADRAS	336,164	206,940	260,803	202,541	191,508	120,687	176,957	180,018
BOMBAY	375,494	307,300	709,263	1,021,112	619,220	444,108	249,090	477,848
TOTAL	2,651,486	1,772,793	1,977,290	2,312,063	1,760,242	1,444,285	1,703,880	1,944,597

N. B.—The cost of stores entered above, includes freight paid in England.
* Includes charges on account of Commissariat stores.

REVENUES]

INDIAN ACCOUNTS.

Account No. 14.

Total of RECEIPTS, CHARGES and LOCAL SURPLUS in India.

DETAIL OF DEPARTMENTS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
REVENUE ...	61,649,973	64,901,709	68,049,073	70,391,479	72,474,543	69,293,247	71,522,453	70,371,289
EXPENDITURE CHARGEABLE THEREON	50,032,505	46,265,498	52,174,906	60,580,794	54,719,905	52,267,505	51,497,561	53,546,861
SURPLUS ...	11,617,468	18,636,211	15,874,167	9,810,685	17,754,638	17,025,736	20,024,892	16,824,428
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS ...	3,640,489	3,680,911	2,974,195*	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493
SURPLUS INCLUDING CAPITAL OUTLAY & C., & C. ...	7,976,979	14,955,300	12,899,972	6,756,296	15,500,077	14,986,533	17,422,644	13,942,935

* Includes £10,675 on account of Capital charge involved in redemption of Liabilities.

Account No. 15.

TOTAL for INDIA of MAJOR HEADS of REVENUE in the CIVIL DEPARTMENTS and TOTAL RECEIPTS in the MILITARY and PUBLIC WORKS DEPARTMENTS from 1877-78 to 1884-85.

HEADS OF REVENUE.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
Land Revenue ...	19,919,013	22,353,733	21,895,667	21,153,146	21,991,680*	21,917,375	22,361,899	21,832,211
Opium ...	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469
Salt ...	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,412	6,507,236
Stamps ...	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622
Excise ...	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867
Provincial Rates ...	2,255,937	2,638,835	2,882,125	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461
Customs ...	2,624,123	2,326,561	2,280,793	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943
Assessed Taxes ...	101,682	900,920	785,318	558,720	536,829	517,811	526,087	511,828
Forest ...	665,265	603,939	674,743	707,718	872,199	935,494	1,049,081	984,786
Registration ...	206,292	236,496	234,722	241,079	241,056	244,501	258,955	286,784
Tributes from Native States ...	675,120	703,660	702,451	742,209	706,873	689,945	720,487	699,017
TOTAL ...	47,542,891	51,834,554	53,073,154	52,700,700	53,652,225	50,950,877	52,034,582	51,078,224
INTEREST ...	510,626	612,934	714,869	678,129	840,434	669,727	819,741	667,616
POST OFFICE, TELEGRAPH, AND MINT—								
Post Office ...	850,431	911,806	1,004,372	1,018,653	949,907	977,797	1,018,743	1,047,130
Telegraph ...	352,281	403,627	478,376	508,743	417,421	469,941	471,146	541,429
Mint ...	443,822	172,283	230,531	89,525	70,556	185,868	131,413	180,139
TOTAL ...	1,646,534	1,487,716	1,713,279	1,616,921	1,437,884	1,633,606	1,621,302	1,768,698
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice ...	618,388	647,131	658,902	687,764	677,454	656,934	573,859	546,059
Police ...	255,254	211,108	227,657	241,769	248,005	227,642	311,871	319,400
Marine ...	231,538	205,595	255,170	246,519	237,863	222,411	192,867	165,574
Education ...	152,990	147,425	139,414	170,238	189,292	198,558	204,427	203,291
Medical ...	35,959	42,419	53,073	41,258	35,509	53,841	52,558	50,025
Scientific and other Minor Departments ...	50,413	60,142	63,355	62,401	76,469	72,783	88,693	84,574
TOTAL ...	1,344,542	1,358,820	1,397,571	1,449,949	1,464,592	1,432,169	1,421,278	1,369,323
Carried over ...	51,044,597	55,294,024	56,898,873	56,445,699	57,395,135	54,686,379	55,899,903	54,883,861

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 15

Account No. 15—continued.

[REVENUES

TOTAL for INDIA of MAJOR HEADS of REVENUE in the CIVIL DEPARTMENTS and TOTAL RECEIPTS in the MILITARY and PUBLIC WORKS DEPARTMENTS from 1877-78 to 1884-85.

HEADS OF REVENUE.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
Brought forward ...	51,044,593	55,294,024	56,898,873	56,445,699	57,395,135	54,686,379	55,899,908	54,883,861
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c. ...	499,500	571,871	424,198	212,546	250,300	201,265	201,182	199,168
Stationery and Printing ...	35,381	47,096	55,103	62,396	57,799	57,845	50,595	47,541
Exchange ...	...	...	...	...	...	...	60,817	12,383
Miscellaneous ...	463,872	334,692	325,285	636,362	380,767	295,799	305,228	331,687
TOTAL ...	998,753	953,659	804,586	911,304	688,866	554,909	617,822	590,779
RAILWAYS—								
State Railways (Gross Earnings) ...	582,077	976,828	2,726,420	6,521,746	7,266,818	7,386,177	8,268,482	8,418,927
Guaranteed Companies (Net Traffic Receipts) ...	6,661,653	5,278,784	4,622,584	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300
TOTAL ...	7,243,730	6,255,612	7,349,004	9,435,059	10,882,443	10,968,223	11,956,625	11,897,227
IRRIGATION—								
Major Works—Direct Receipts ...	502,216	612,718	707,074	638,656	865,628	929,534	936,581	1,075,131
Proportion of Land Revenue due to Irrigation ...	156,369	126,934	602,398	797,319	491,220	469,081	534,126	465,817
Madras Irrigation and Canal Company (Net Traffic Receipts) ...	—8,750	8,886	15,799	—7,650	—8,834	—5,624	...	...
Minor Works and Navigation ...	166,104	168,619	193,067	197,908	131,239	139,057	141,872	135,027
TOTAL ...	815,939	917,157	1,518,338	1,626,233	1,479,253	1,532,048	1,612,579	1,675,975
BUILDINGS AND ROADS—								
Military Works ...	39,237	39,554	38,255	36,727	50,298	44,306	44,062	40,415
Civil Works ...	697,705	514,741	449,553	496,775	530,336	490,307	487,688	552,036
TOTAL ...	736,942	554,295	487,808	533,502	580,634	534,613	531,750	592,451
RECEIPTS BY MILITARY DEPARTMENTS—								
Army { Effective ...	791,812	905,662	915,968	812,823	1,063,738	902,077	823,743	687,670
Non-effective ...	18,204	21,139	23,997	24,252	29,706	30,289	76,323	43,326
Military Operations in Afghanistan ...	810,016	926,801	939,965	837,075	1,093,444	932,366	900,066	730,996
Military Operations in Egypt ...	...	161	50,499	602,607	354,768	...	...	...
TOTAL ...	810,016	926,962	990,464	1,439,682	1,448,212	1,017,069	905,774	730,996
GRAND TOTAL ...	61,649,973	64,901,709	68,049,073	70,391,479	72,475,543	69,293,241	71,522,453	70,371,239

REVENUES]

Account No. 16.

TOTAL for INDIA under each MAJOR HEAD of REVENUE in the MILITARY DEPARTMENT.

DETAIL OF MAJOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
ARMY—								
EFFECTIVE SERVICES—								
Army and Garrison Staff ...	96	40	6	6,631	35	1	86	1
Regimental Pay, Allowances and Charges ...	17,427	35,210	43,599	39,215	36,264	32,047	26,096	20,319
Commissariat Establishments, Supplies and Services ...	438,133	460,233	586,379	525,095	657,741	576,630	514,092	462,790
Remount and Cattle Establishments, Supplies and Services ...	13,172	18,533	15,121	36,547	27,070	18,516	13,135	11,733
Clothing Establishments, Supplies and Services ...	69,068	72,396	76,962	80,933	90,725	78,895	79,331	75,567
Barrack Establishments, Supplies and Services ...	3,753	4,913	3,451	4,852	3,375	2,283	2,538	2,266
Administration of Martial Law	1,212	365	1,418	2,087	1,870	2,386	4,380	3,739
Medical Establishments, Supplies and Services ...	84,053	74,861	19,524	14,188	17,259	17,525	12,994	14,485
Ordnance Establishments, Stores and Camp Equipage ...	80,298	124,484	89,883	51,621	102,858	113,721	91,953	68,360
Education ...	1,127	849	654	810	589	874	626	655
Sea Transport Charges ...	24,236	28,664	24,364	12,186	20,046	4,766	6,148	5,131
Miscellaneous Services ...	59,237	85,114	54,607	38,658	105,906	54,433	72,364	22,624
	791,812	905,662	915,968	812,823	1,063,738	902,077	823,743	687,670
NON-EFFECTIVE SERVICES—								
Retired Officers ...	...	...	...	...	...	...	42,214	8,000
Military Pensions ...	1,552	1,257	168	635	1,792	475	1,458	1
Widows' Pensions and Compassionate Allowances ...	16,652	19,882	23,829	23,617	27,914	29,814	32,656	35,325
	18,204	21,139	23,997	24,252	29,706	30,289	76,323	43,326
TOTAL ...	810,016	926,801	939,965	837,075	1,093,444	932,366	900,066	730,996
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Regimental Pay and Allowances ...	...	...	...	510	2,838	23	7	...
Commissariat Establishments, &c. ...	...	...	43,805	319,067	75,471	47,651	688	...
Clothing Establishments, &c. ...	...	...	1,569	2,017	978	9,067	8	...
Medical ditto ...	...	...	1,595	1,030	87	12,111	6	...
Ordnance ditto ...	...	...	...	...	56	334	...	...
Sea Transport Charges ...	...	...	...	2	24	1,989	71	...
Miscellaneous ...	...	161	3,530	224,988	275,314	13,024	2,928	...
Barrack Establishments ...	...	...	...	...	...	504	...	...
Remount and Cattle Establishments ...	...	...	...	40	...	...	...	...
Receipts in the Civil Department ...	...	...	...	54,953	...	...	...	...
TOTAL MILITARY OPERATIONS @...	...	161	50,499	602,607	354,768	*84,703	3,708	...

Account No. 17.

[REVENUE]

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT.

DETAIL OF MINOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
LAND REVENUE—								
Ordinary Land Revenue ...	18,619,707	20,949,180	20,946,762	20,253,998	20,766,852	20,670,412	21,166,128	20,500,185
Sale of Proprietary right of Government in Land ...	6,015	6,753	4,533	9,448	2,735	2,977	10,066	2,521
Moturpha Collections (House Tax) ...	1,077	1,232	1,226	1,110	1,059	1,264	1,217	1,412
Rent of Resumed Police Service Lands and Service Commutations ...	689,639	698,167	698,881	690,841	719,786	702,645	702,938	760,944
Sale of Waste Lands and redemption of Land Revenue ...	26,593	27,452	17,371	29,438	17,228	12,336	17,268	7,226
Miscellaneous including Fisheries and other Receipts ...	427,514	458,616	547,763	620,730	628,573	608,884	617,993	622,025
Capitation Tax ...	266,725	278,172	235,574	292,592	289,723	306,172	309,580	313,779
Receipts for the improvement of Government Estates ...	10,244	31,230	11,438	12,157	13,286	39,438	36,941	39,432
Revenue Record Room Receipts ...	27,868	29,865	34,517	40,151	43,658	41,328	25,165	40,172
Quetta Assigned Revenue ...	...	...	...	...	...	...	8,729	10,332
TOTAL ...	20,075,382	22,480,667	22,498,065	21,950,465	22,482,900	22,386,456	22,896,025	22,298,028
DEDUCT— Portion of Land Revenue due to Irrigation ...	156,369	126,934	602,398	797,319	491,220	469,081	534,126	465,817
NET ...	19,919,013	22,353,733	21,895,667	21,153,146	21,991,680	21,917,375	22,361,899	21,832,211
OPIUM—								
Sale of Behar Opium ...	3,399,160	3,795,021	3,562,439	3,910,586	3,761,913	3,502,117	3,391,964	2,915,230
Sale of Benares Opium ...	2,870,122	3,003,618	3,351,785	3,772,972	3,703,400	3,388,339	3,411,744	3,136,799
Sale of Opium issued to the Excise Department ...	157,115	190,743	188,250	225,046	192,037	198,942	194,156	192,257
Opium Pass Fees ...	2,749,813	2,392,983	3,141,052	2,526,236	2,184,645	2,395,559	2,508,490	2,537,870
Confiscations and Miscellaneous	6,512	17,036	75,636	45,211	20,449	14,637	50,147	34,313
TOTAL ...	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,502	8,816,469
Number of chests sold by auction in Calcutta ...	No. 49,500	No. 55,500	No. 59,100	No. 56,400	No. 56,400	No. 56,400	No. 54,400	No. 46,698
Average rate per chest ...	Rs. A. P. 1,266 8 4	Rs. A. P. 1,224 15 8	Rs. A. P. 1,769 13 8½	Rs. A. P. 1,362 5 3½	Rs. A. P. 1,323 10 2	Rs. A. P. 1,221 11 4	Rs. A. P. 1,250 10 10	Rs. A. P. 1,295 15 10
Quantity of Opium issued to Excise Department ...	Md. S. 6,137 4	Md. S. 6,574 39	Md. S. 6,612 14	Md. S. 6,222 4	Md. S. 6,575 29	Md. S. 7,364 20	Md. S. 6,554 20	Md. S. 8,283 7
Rate per seer ...	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0
Number of chests of Malwa Opium ...	No. 45,830	No. 36,596	No. 45,753½	No. 35,521	No. 30,826	No. 6,703½	No. 38,426	No. 38,905
Rate per chest ...	Rs. A. P. 600 0 0	Rs. A. P. 650 0 0	Rs. 650 & 700	Rs. A. P. 700 0 0	Rs. A. P. 700 0 0	Rs. A. P. 700 0 0	Rs. A. P. 650 0 0	Rs. A. P. 650 0 0
Number of chests of Ajmere Opium ...	No. ...	No. ...	No. 434½ 23½	No. 548½	No. 370	No. 314½	No. 160	No. 134
Rate per chest ...	Rs. A. P. ...	Rs. A. P. ...	Rs. 675 & 725	Rs. A. P. 725 0 0	Rs. A. P. 725 0 0	Rs. A. P. 675 0 0	Rs. A. P. 675 0 0	Rs. A. P. 675 0 0

REVENUES]

Account No. 17—continued.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
SALT—								
Duty on Salt imported from England ...	2,145,226	1,887,325	2,011,851	1,992,968	2,085,061	1,457,725	1,493,798	1,612,815
Excise Duty on Salt manufactured locally ...	1,142,601	1,530,058	1,568,859	1,590,798	1,587,577	1,468,317	1,534,384	1,841,689
Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c. ...	961,295	992,301	1,470,924	1,432,358	1,655,910	1,276,211	1,277,979	1,417,680
Duty on other imported Salt, sea-borne ...	456,469	426,485	371,949	319,808	307,519	307,112	257,026	329,63
Sale Proceeds of Government Salt	1,698,645	2,065,698	1,801,774	1,741,362	1,651,972	1,585,864	1,518,373	1,240,301
Miscellaneous ...	56,989	39,253	41,056	38,694	87,561	82,552	63,853	65,120
TOTAL ...	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236
STAMPS—								
Sale of Court-Fee Stamps, including sale-proceeds of plain paper used therewith...	2,063,986	2,150,909	2,143,335	2,186,133	2,301,511	2,300,570	2,416,835	2,488,122
Sale of Commercial and other Stamps ...	889,278	918,739	1,007,056	1,010,779	1,019,891	1,019,233	1,037,147	1,057,911
Fines and Penalties ...	9,100	9,574	9,116	14,091	13,188	14,128	13,589	13,055
Miscellaneous, including duty on Impressing Documents...	31,119	31,318	34,232	39,578	46,782	45,750	45,630	47,534
TOTAL ...	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622
EXCISE—								
License and Distillery Fees and Duties for the sale of Liquors and Drugs ...	2,026,980	2,132,833	2,263,896	2,493,452	2,745,776	2,916,716	3,088,621	3,267,410
Duty on Opium consumed in India ...	420,048	466,979	554,850	625,341	661,902	669,589	719,291	715,679
Acreage on Land cultivated with Poppy ...	4,493	3,629	3,737	3,076	3,674	3,917	4,125	3,482
Fines, Confiscations, and Miscellaneous ...	6,508	15,908	15,538	13,357	15,922	19,339	24,924	25,296
TOTAL ...	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867
PROVINCIAL RATES—								
Collection of Rates and Cess on lands ...	2,255,937	2,584,319	2,734,009	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461
Contribution from local rate for Famine Insurance ...	...	54,516	148,116	...	...	...	...	...
TOTAL ...	2,255,937	2,638,835	2,882,125	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461
CUSTOMS—								
Sea Customs—								
Import Duty ...	1,886,094	1,654,699	1,599,695	1,779,730	1,562,350	430,331	436,894	416,691
Export Duty ...	571,352	635,004	653,549	731,538	767,969	835,196	719,911	589,402
Land Customs ...	135,317	5,528	2,737	294	239	9,843	11,965	6,850
Miscellaneous Receipts, Warehouse and Wharf Rents, Fees, &c. ...	31,360	31,330	24,812	28,050	30,830	20,749	18,496	16,994
TOTAL ...	2,624,123	2,326,561	2,280,793	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943
ASSESSED TAXES—								
Income Tax collections ...	83	110	73	26	24	19	4	26
Licenses do. ...	101,599	313,291	207,390	558,694	536,805	517,792	526,083	511,802
Contributions from License Tax for Famine Insurance ...	...	587,519	577,855	...	...	...	...	...
TOTAL ...	101,682	900,920	785,318	558,720	536,829	517,811	526,087	511,828

INDIAN ACCOUNTS—General Series.

[Account No. 17]

Account No. 17—continued.

[REVENUES]

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAILS OF MINOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
FOREST—								
Revenue from Timber and other Produce removed from Forests by Government Agencies ...	348,844	291,392	323,311	303,790	421,987	471,072	541,766	475,378
Revenue from Timber and other Produce removed from the Forests by consumers or purchasers ...	241,783	236,506	268,003	307,170	340,335	405,889	444,422	459,620
Revenue from Forests not managed by Government ...	31,637	26,027	27,683	40,047	41,205	16,995	12,952	9,586
Confiscated drift and waif-wood	11,648	10,901	12,259	16,871	21,292	20,880	27,644	15,297
Miscellaneous ...	31,353	39,113	43,487	39,840	47,380	20,658	22,297	24,905
TOTAL	665,265	603,939	674,743	707,718	872,199	935,494	1,049,081	984,786
REGISTRATION—								
Fees for Registering Documents, &c. ...	188,414	215,927	214,713	219,828	216,852	219,054	233,088	260,413
Fees for copies of Registered Documents ...	13,361	15,347	14,391	15,462	18,488	19,642	17,803	16,938
Miscellaneous ...	2,460	2,222	2,938	4,013	4,172	4,844	7,042	8,703
Land Registration Fees ...	2,057	3,000	2,680	1,776	1,544	961	1,022	725
TOTAL	206,292	236,496	234,722	241,079	241,056	244,501	258,955	286,784
TRIBUTES FROM NATIVE STATES—								
Tributes ...	311,097	310,991	321,698	323,034	322,704	304,841	324,963	317,870
Contributions ...	337,482	361,799	351,232	387,420	345,427	346,793	349,037	351,542
Mahratta Chout ...	10,811	10,811	10,811	10,811	10,811	10,811	10,811	10,811
Fees on Successions to Native States ...	1,709	1,364	15	2,249	9,236	8,805	16,981	99
Subsidy from the Kutch Government ...	14,021	18,695	18,695	18,695	18,695	18,695	18,695	18,695
TOTAL	675,120	703,660	702,451	742,209	706,873	689,945	720,487	699,017
INTEREST—								
On Government Securities purchased for the Currency Department ...	244,855	237,758	278,437	250,640	249,890	250,151	250,286	250,087
On Advances made by the Home Government to Service Funds ...	4,633	4,609	4,709	4,813	5,979	6,796	6,231	6,062
On Loans and Advances to Municipalities, Native States, Local Funds, and Local Bodies ...	232,605	325,749	374,375	369,168	368,648	357,643	499,828	337,424
On Arrears of Land Revenue, District Road and Public Works Cesses ...	16,656	24,627	32,792	29,244	27,931	28,403	28,026	21,617
On Purchase Money of Waste Lands ...	1,645	1,118	1,215	1,486	786	325	379	305
On Commutation of Land Tax	797	535	563	719	231	406	17	131
On Miscellaneous Accounts ...	3,479	1,780	7,564	6,331	158,261*	3,247	13,963	31,491
On Securities of Provincial Local Funds ...	5,956	16,758	15,214	15,728	28,708	22,756	21,011	20,499
TOTAL	510,626	612,934	714,869	678,129	849,434	600,727	819,741	667,616

* Includes £155,347 on account of premium realised on the issue of four per cent. to Loan of 1881.

REVENUES]

Account No. 17—continued.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
POST OFFICE—								
Postage in India on Letters, Newspapers &c. ...	224,790	209,329	204,991	199,601	242,067	257,056	261,171	254,716
Sale of Postage Stamps Ordinary	427,005	464,189	499,321	503,940	453,280	459,303	494,596	518,556
Ditto ditto; Service	128,616	126,301	134,887	134,115	138,893	149,080	157,276	161,762
Mail Cart Parcel-Van and Passenger Service ...	6,654	9,159	16,085	19,730	19,163	18,216	16,265	17,271
Bullock Train Receipts ...	71,588	110,562	140,121	100,491	37,061	27,268	15,725	10,132
Van Dāk Collections ...	22,986	27,062	30,039	25,115	3,959	722	...	...
Contributions from Native States ...	...	...	...	...	600	600	600	686
Money Order Receipts ...	...	...	...	51,640	71,688	80,765	91,257	103,720
Fees, Fines, and Petty Receipts	7,575	4,898	6,998	6,151	9,928	5,369	5,848	4,378
District Post Collections ...	2,537	3,074	3,030	3,837	4,581	6,158	4,544	3,953
Commission on sale of Indian Postal Notes ...	...	...	...	...	...	58	285	407
Commission on sale of British Postal Orders ...	...	...	...	...	...	...	...	53
	891,801	954,574	1,035,472	1,044,620	981,220	1,004,595	1,047,567	1,075,634
DEDUCT—								
Amount of Postage received in India and paid to the Post Master General, London	41,067	42,518	30,589	23,977	29,287	24,257	28,426	26,657
Payments to Colonial and other Foreign Administrations ...	...	...	227	1,577	1,799	2,247	101	1,643
Refunds ...	303	250	284	413	227	294	297	204
	41,370	42,768	31,100	25,967	31,313	26,798	28,824	28,504
TOTAL ...	850,431	911,806	1,004,372	1,018,653	949,907	977,797	1,018,743	1,047,130
TELEGRAPH—								
Cash Receipts on Message Accounts under exceptional circumstances ...	...	...	14,270	27,399	9,132	2,453	9,150*	9,870*
Cash Fees on Messages, including Cash Receipts from other Telegraph Administrations...	4,231	3,551	4,410	5,795	35,343	25,800	23,197	30,618
Sale Proceeds of Telegraph Stamps ...	274,479	288,740	344,602	357,591	271,017	298,833	287,142	302,962
Cash Revenue from Hooghly River Line Offices, and bearing and forward Messages, &c.	3,930	1,106	...	...	...	...	...	...
Recoveries from Guaranteed Lines and Offices ...	...	3,269	4,244	5,217	6,464	9,611	11,153	10,944
Interest on Capital Cost of Railway lines and of first equipment of Railway Offices	10,498	13,570	14,092	20,088	21,133	30,658	29,560	42,367
Recoveries from Railway for Maintenance charges ...	...	28,060	28,416	30,786	30,742	39,489	37,202	54,347
Postage Stamps affixed to Messages ...	654	593	702	978	708	729	...	...
Miscellaneous ...	2,160	5,093	2,483	3,011	2,058	3,135	4,542	11,630
Carried over	295,952	343,982	413,219	450,865	376,597	410,738	401,946	461,738

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 17]

Account No. 17—continued.

[REVENUES]

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
TELEGRAPH—continued.								
Brought forward ...	295,952	343,982	413,219	450,865	376,597	410,738	401,946	461,738
Ceylon Telegraph Receipts ...	10,137	9,759	9,244	1,869	...	...	...	...
Provincial Telegraphs Message revenue ...	...	...	...	...	...	518	353	371
TOTAL OF INDIAN TELEGRAPH ...	306,089	353,741	422,463	452,734	376,597	411,256	402,299	462,109
Indo-European Telegraph ...	46,192	49,886	55,913	56,009	40,824	58,685	68,847	79,320
TOTAL ...	352,281	403,627	478,376	508,743	417,421	469,941	471,146	541,429
MINT—								
Seignorage on Gold and Silver ...	329,800	141,255	212,104	76,203	43,593	109,118	64,572	115,750
Assay Fees ...	32	87	67	48	33	17	11	10
Gain on Coinage operations and gain on Copper Coinage ...	99,994	22,816	9,705	5,218	16,008	38,035	59,784	58,814
Sale of old Stores and Materials ...	...	...	...	...	2,065	30,599	267	2,160
Miscellaneous ...	13,996	8,125	8,655	8,056	8,857	8,099	6,779	3,405
TOTAL ...	443,822	172,283	230,531	89,525	70,556	185,868	131,413	180,139
LAW AND JUSTICE—								
General Fees, Fines and Forfeitures ...	249,930	267,719	276,526	267,598	269,171	250,896	228,682	228,337
Judicial Record Room Receipts ...	1,170	799	711	629	2,439	...	1,806	1,675
Sale Proceeds of Unclaimed and Escheated Property ...	16,290	20,871	27,656	53,465	29,796	38,658	26,959	16,543
Court Fees realised in Cash ...	39,723	37,603	34,724	20,914	14,710	15,379	31,493	22,610
Convict Settlement at Port Blair ...	24,962	30,314	29,978	29,442	28,637	30,350	32,640	26,993
Miscellaneous ...	6,885	8,139	8,055	6,877	6,103	6,988	4,625	6,949
Pleadership Examination Fees ...	2,916	2,034	1,853	3,293	4,145	4,658	5,921	4,920
Sale Proceeds of Jail Manufactures, Receipts on Account of Convict Labour and other Jail Receipts ...	260,009	261,343	265,476	288,773	308,542	293,974	229,322	226,687
Receipts on Account of Thuggee School of Industry ...	16,503	18,309	13,923	16,773	13,911	16,031	12,411	11,345
TOTAL ...	618,388	647,131	658,902	687,764	677,454	656,934	573,859	546,059
POLICE—								
Receipts on account of Police supplied to Public Departments, Private persons, and Companies ...	7,484	10,116	13,924	10,952	11,056	10,224	10,124	9,753
Contributions received for Police supplied to Municipal, Cantonment and Town Funds ...	31,875	28,956	36,385	47,250	45,787	24,929	98,989	94,404
Receipts from Railway Companies on account of Railway Police ...	10,284	9,784	11,432	10,024	12,701	14,908	17,979	15,049
Cash Receipts under Act XXXI of 1860 (Arms Act) ...	437	301	190	209	194	51	124	213
Recoveries on account of Village Police ...	3,782	2,555	6,082	8,584	7,828	5,899	8,434	12,435
Carried over ...	53,862	51,712	68,013	77,019	77,566	56,011	135,650	131,854

REVENUES]

Account No. 17—continued.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
POLICE—continued.								
Brought forward ...	53,862	51,712	68,013	77,019	77,566	56,011	135,650	131,854
Contributions for Pensions ...	3,895	4,008	3,873	3,954	4,270	3,738	2,919	2,378
Fees, Fines, and Forfeitures...	132,159	128,370	128,930	130,461	136,670	132,679	146,677	151,611
Miscellaneous ...	65,338	27,018	26,841	30,335	29,499	35,214	26,628	33,557
TOTAL ...	255,254	211,108	227,657	241,769	248,005	227,642	311,874	319,400
MARINE—								
Pilotage Receipts ...	108,599	87,504	82,957	92,686	86,899	89,590	85,831	73,289
Dockyard Services, Supplies and Hire of Vessels ...	33,044	34,110	82,848	77,883	78,740	63,129	51,636	48,295
Sale Proceeds of Vessels and Stores ...	35,567	80,267	13,883	4,972	6,622	9,984	7,902	9,679
Registration and other Fees ...	5,824	5,967	6,905	7,738	6,441	6,962	7,026	7,449
Freight, Passage, and Tonnage	5	249	2,685	3,573	5,636	4,781	8,753	3,059
Coast Light Dues ...	9,783	9,097	14,726	16,756	16,598	19,709	17,111	15,985
Calcutta Port Receipts ...	32,750	26,557	25,645	28,665	17,576	...	...	...
Recoveries on account of capitalised Pensions ...	1,170	765	879	1,612	...	...	...	...
Miscellaneous ...	4,796	6,079	24,642	12,634	19,351	23,256	14,608	8,218
TOTAL ...	231,538	256,595	255,170	246,519	237,863	222,411	192,867	165,974
EDUCATION—								
Fees and Fines ...	92,430	97,837	100,135	107,605	116,941	121,366	128,538	120,331
Contributions ...	14,487	26,750	18,445	19,470	18,884	22,365	21,315	23,695
Sale Proceeds of Books, &c. ...	15,026	14,193	13,481	17,783	36,958	37,988	40,679	37,326
Income from Endowments in Land ...	18,265	1,840	1,924	1,959	3,675	2,139	609	1,177
Miscellaneous ...	12,782	6,805	5,429	23,421	12,834	14,700	13,286	11,762
TOTAL ...	152,990	147,425	139,414	170,238	189,292	198,558	204,427	203,291
MEDICAL—								
Medical College and School Fees	4,282	3,936	4,336	3,786	4,582	5,252	5,822	6,173
Hospital Receipts ...	7,125	9,578	10,232	8,727	6,424	7,203	8,442	9,083
Lunatic Asylum Receipts ...	9,646	10,539	8,581	7,732	9,145	9,135	10,186	10,271
Sale Proceeds of Medicines ...	3,569	2,690	2,012	2,306	753	466	444	403
Income from Endowments ...	1,684	746	261	...	125	212	18	226
Contributions ...	6,106	10,089	18,584	11,099	10,370	18,133	23,568	18,659
Miscellaneous ...	3,547	4,841	9,067	7,608	4,110	13,440	4,078	5,210
TOTAL ...	35,959	42,419	53,073	41,258	35,509	53,841	52,658	50,025
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Receipts on account of Experimental Cotton, Silk, Tea and Cotton Gin Factories and Model Farms ...	7,064	4,034	3,147	2,920	4,007	2,688	4,891	3,947
Examination Fees ...	4,955	5,745	7,272	6,808	9,248	5,418	6,190	6,698
Carried over	12,019	9,779	10,419	9,728	13,255	8,106	11,081	10,645

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 17]

Account No. 17—continued.

[REVENUES]

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAILS OF MINOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.								
Brought forward ...	12,019	9,779	10,419	9,728	13,255	8,106	11,081	10,645
Sale of Instruments and Stores by the Mathematical Instrument Factory ...	...	10,890	5,012	6,274	10,614	8,465	15,864	13,559
Emigration and Inland Labour Transport Fees ...	17,931	19,752	16,426	13,522	11,969	10,603	14,028	16,132
Botanical and other Public Gardens ...	2,812	3,512	4,092	3,584	4,150	4,604	6,598	7,128
Cinchona Plantation Receipts	11,707	11,251	16,095	17,569	20,945	26,572	24,003	20,952
Public Exhibitions and Fairs...	5,944	4,953	6,258	8,819	9,978	9,759	11,250	9,577
Government Bull and Stallion Receipts ...	...	...	...	57	929	1,658	1,925	2,000
Miscellaneous ...	...	5	5,053	2,848	4,629	3,016	3,944	4,581
TOTAL ...	50,413	60,142	63,355	62,401	76,469	72,783	88,693	84,574
RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES—								
Subscriptions under the Indian Civil Service Family Pension Regulations ...	...	...	...	...	...	388	1,423	1,804
Subscription to the Military Fund	140,182	137,526	135,380	117,091	106,188	101,504	95,289	84,879
Do. to the Military Orphan Fund	26,430	26,069	24,180	21,091	19,075	18,990	16,205	17,581
Do. to the Medical Retiring Fund	19,516	20,539	13,970	11,361	10,823	8,068	7,059	5,079
Do. to the Bombay Civil Fund	...	...	...	...	...	3,000	8,113	8,282
Excess payments on account of the Military Fund ...	181,091	196,668	123,591	...	...	...	...	...
Do. do. Military Orphan Fund ...	20,346	21,044	24,013	25,153	28,202	31,064	32,647	35,805
Do. do. Medical Retiring Fund ...	80,250	132,228	66,339	...	...	...	...	...
Family Subscriptions of Native Members of the Covenanted Civil Service ...	85	70	84	106	128	131	93	173
Contributions for Pensions and Gratuities ...	31,600	37,727	36,641	37,834	84,259	36,339	39,145	43,343
Recoveries on account of Capitalised Pensions, Marine ...	...	...	...	...	889	705	898	1,746
Miscellaneous ...	...	...	...	...	736	1,076	310	476
TOTAL ...	499,500	571,871	424,198	212,546	250,300	201,265	201,182	199,168
STATIONERY AND PRINTING—								
Receipts from Sale of Stationery, &c. ...	2,094	4,789	5,610	7,817	7,919	8,272	6,187	6,538
Sale of Gazette and other Publications ...	11,872	10,214	12,812	14,809	13,786	16,081	16,259	16,273
Other Press Receipts ...	21,415	32,093	36,681	39,770	36,094	33,492	28,149	24,731
TOTAL ...	35,381	47,096	55,103	62,396	57,799	57,845	50,595	47,541
EXCHANGE ...	...	...	...	...	...	...	60,817	12,383

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 17]

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA]

CHARGES]

Account No. 17—concluded.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concluded.

DETAIL OF MINOR HEADS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
MISCELLANEOUS—								
Government Audit Fees ...	2,071	1,871	3,612	2,256	4,987	2,113	4,198	6,333
Gain by Exchange on Local Transactions ...	4,890	7,591	11,313	5,754	3,463	3,480	4,974	7,784
Premium on Bills of Exchange	20,813	13,109	13,072	12,142	12,761	10,857	15,348	14,073
Treasure Trove ...	...	...	...	...	533	227	851	191
Premium on Money Orders and Lapsed Money Orders ...	13,051	11,532	10,328	699	14	...	...	...
Sale Proceeds of Durbar Presents	12,214	3,913	2,158	8,884	10,056	4,252	867	5,995
Sale Proceeds of old Stores and Materials ...	11,283	6,106	6,102	4,889	6,467	6,189	5,374	6,461
Toll on Khyber Roads ...	...	...	...	...	4,379	5,588	7,608	6,538
Sale Proceeds of Land, Houses, &c. ...	1,634	1,875	763	1,029	1,701	1,971	2,866	4,025
Unclaimed Bills of Exchange	7,855	754	2,683	274	1,361	1,161	838	338
Unclaimed Deposits ...	76,786	76,831	69,278	62,881	67,073	51,626	52,640	72,672
Rents, Rates and Taxes ...	52,871	59,529	57,459	54,489	60,329	60,727	64,398	65,633
Miscellaneous Fees, Fines, &c.	17,836	20,819	19,636	19,295	21,476	27,136	30,369	25,616
Miscellaneous Contributions ...	15,834	10,114	7,151	23,032	14,337	43,666	17,810	26,012
One per cent. chargeable on stores for Provincial and Local Funds and Productive Public Works ...	...	...	...	...	...	...	...	4,040
Occupation of Kandahar ...	...	...	...	...	6,603	1,501	...	...
Sundry Receipts ...	211,207	120,648	117,530	146,530	158,990	65,946	96,423	68,069
Extraordinary Items ...	15,527	...	4,200	294,208	6,237	7,359	664	17,907
TOTAL ...	463,872	334,692	325,285	636,362	380,767	295,799	305,228	331,687

Account No. 18.

Total for INDIA of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1877-78 to 1884-85.

DIRECT DEMANDS ON THE REVENUES—	£	£	£	£	£	£	£	£
Refunds and Drawbacks ...	230,521	250,529	254,645	346,240	272,370	316,606	388,270	200,836
Assignments and Compensations ...	867,122	1,035,080	1,142,645	1,215,013	1,194,440	1,195,087	1,238,840	1,275,442
Charges in respect of collections, &c.—								
Land Revenue ...	2,954,686	2,974,012	2,954,243	3,003,435	3,026,557	3,067,854	3,328,887	3,362,875
Opium ...	2,659,504	1,697,792	2,067,336	2,028,669	2,056,273	2,281,231	1,853,410	2,962,532
Salt ...	545,363	404,743	340,464	363,536	486,209	449,030	442,556	449,237
Stamps ...	74,213	73,807	76,974	75,863	77,761	78,503	81,279	84,844
Excise ...	94,648	87,839	92,038	95,404	96,883	94,431	92,359	103,617
Provincial Rates ...	65,762	64,431	47,866	46,435	53,226	53,455	54,547	55,360
Customs ...	207,611	200,417	201,280	198,927	195,093	154,982	139,345	136,860
Assessed Taxes ...	692	37,617	29,886	21,237	13,074	12,853	13,214	12,936
Forest ...	432,600	451,106	460,079	461,908	552,357	561,993	643,511	674,573
Registration ...	134,680	145,004	147,501	152,914	155,095	158,679	167,091	178,465
TOTAL ...	8,267,402	7,422,377	7,814,957	8,009,581	8,180,338	8,424,704	8,443,309	9,492,877
Carried over ...	8,267,402	7,422,377	7,814,957	8,009,581	8,180,338	8,424,704	8,443,309	9,492,877

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 18]

Account No. 18—continued.

[CHARGES]

Total for INDIA of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1877-78 to 1884-85—continued.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
Brought forward ...	8,267,402	7,422,377	7,814,957	8,009,581	8,180,338	8,424,704	8,443,309	9,492,877
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works ...	1,922,533	1,872,668	1,750,635	1,403,777	1,294,530	1,249,187	1,066,077	893,245
Interest on other Obligations...	358,036	382,872	385,397	413,464	533,278	469,832	452,112	478,686
TOTAL ...	2,280,569	2,255,540	2,136,032	1,817,241	1,827,808	1,719,019	1,518,189	1,371,931
POST OFFICE, TELEGRAPH AND MINT								
Post Office ...	867,512	942,114	1,018,122	1,069,147	1,051,123	1,092,539	1,127,994	1,125,275
Telegraph ...	396,125	443,444	354,290	408,965	442,087	478,261	513,087	564,041
Mint ...	105,849	94,607	101,266	89,227	68,509	83,249	75,910	74,183
TOTAL ...	1,369,486	1,480,165	1,473,678	1,567,339	1,561,719	1,654,049	1,716,991	1,763,499
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration ...	1,277,524	1,269,500	1,278,509	1,291,483	1,262,925	1,314,046	1,359,025	1,374,909
Law and Justice ...	3,208,142	3,334,982	3,319,536	3,249,479	3,232,515	3,253,793	3,238,437	3,304,631
Police ...	2,487,615	2,423,627	2,497,755	2,526,663	2,553,861	2,642,892	2,761,054	2,832,725
Marine ...	379,434	391,660	355,775	383,144	425,584	366,392	392,781	339,737
Education ...	1,008,701	983,507	967,369	998,751	1,078,161	1,145,628	1,184,049	1,238,439
Ecclesiastical ...	156,611	153,562	154,912	157,983	161,694	161,161	158,802	165,774
Medical ...	683,759	664,110	662,319	660,356	675,717	685,510	709,353	733,927
Political ...	389,888	435,858	418,331	444,896	628,884	487,089	506,624	759,267
Scientific and other Minor Departments ...	335,381	328,312	329,867	371,328	540,400	455,775	448,534	437,958
TOTAL ...	9,927,055	9,985,118	9,934,373	10,084,083	10,569,741	10,512,286	10,758,659	11,187,367
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	757,904	757,339	670,300	658,859	651,063	654,496	670,476	635,459
Civil Furlough & Absence Allowances ...	2,240	4,482	5,232	6,217	4,895	920	3,431	14,852
Superannuation Allowances and Pensions ...	640,569	696,474	887,011	795,817	815,187	813,625	739,300	782,522
Stationery and Printing ...	252,606	283,471	314,776	411,021	447,190	344,985	373,139	383,824
Exchange ...	147,105	225,959	79,075	7,562	91,240	64,640	...	...
Miscellaneous ...	341,857	308,025	369,097	316,269	341,825	252,867	249,872	252,671
TOTAL ...	2,142,281	2,275,750	2,325,491	2,195,745	2,351,400	2,131,533	2,036,218	2,069,328
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	5,335,300	312,823	103,647	32,638	34,684	22,103	9,096	7,350
Construction of Protective Railways ...	...	...	...	...	682,403	—133,129	649,248	946,457
Do. do. Irrigation Works ...	...	...	...	...	135,449	263,443	283,191	253,048
Reduction of Debt ...	...	...	...	...	715,151	1,343,555	581,137	341,504
TOTAL ...	5,335,300	312,823	103,647	32,638	1,567,687	1,495,972	1,522,672	1,548,357
Carried over ...	29,322,093	23,731,773	23,838,178	23,706,627	26,043,693	25,937,563	25,996,038	27,433,359

CHARGES]

Account No. 18—continued.

Statement for INDIA of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1877-78 to 1884-85—continued.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
Brought forward ...	29,322,093	23,731,773	23,838,178	23,706,627	26,048,693	25,937,563	25,996,038	27,433,359
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	50,896	171,782	1,548,848	1,638,190	74,175	384,659	-176,414	263,501
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses) ...	429,734	747,748	1,450,072	3,228,260	3,365,144	3,768,314	3,890,122	4,212,896
Interest on Debt ...	703,753	860,675	1,029,272	1,248,030	1,461,476	1,621,147	1,784,873	1,957,935
Interest on Capital deposited by Companies...	...	...	...	...	...	32,950	85,396	118,170
Guaranteed Companies (Surplus Profits, Land and Supervision) ...	866,029	971,563	711,223	415,858	408,076	558,772	637,272	492,952
Interest ...	21,354	17,243	13,861	7,447	6,958	8,038	12,524	29,651
Subsidized Companies ...	...	...	...	...	13,226	25,992	54,573	39,551
Miscellaneous Railway Expenditure ...	22,126	48,423	19,683	57,708	51,860	253,995	-129,405	97,554
TOTAL ...	2,042,996	2,645,652	3,224,111	4,957,303	5,306,740	6,269,208	6,335,352	6,948,709
IRRIGATION—								
Major Works (Working Expenses) ...	370,721	381,422	414,475	425,347	455,442	501,730	514,794	571,780
Interest on Debt ...	621,822	656,438	686,713	714,046	741,863	815,776	893,665	932,004
Madras Irrigation and Canal Co. (Land and Supervision) ...	352	585	472	555	513	75	...	...
Minor Works and Navigation ...	757,759	629,484	667,830	703,817	789,984	899,888	749,313	745,119
TOTAL ...	1,750,654	1,667,929	1,769,490	1,843,765	1,987,802	2,217,469	2,157,772	2,248,903
BUILDINGS AND ROADS—								
Military Works ...	1,153,933	1,190,593	966,307	969,168	1,070,546	962,547	1,012,303	943,344
Civil Works ...	2,985,620	3,032,811	2,790,735	3,256,386	3,861,500	4,265,454	4,685,023	3,977,220
TOTAL ...	4,139,553	4,223,404	3,757,042	4,225,554	4,932,046	5,228,001	5,697,326	4,920,564
ARMY SERVICES—								
Army—Effective ...	11,710,983	11,819,486	12,091,466	11,911,315	12,485,317	11,436,355	11,082,280	11,201,832
Non-Effective ...	647,528	689,797	690,329	702,153	733,416	802,865	822,012	821,797
Military Operations in Afghanistan ...	12,358,511	12,509,283	12,781,795	12,613,468	13,218,733	12,239,220	11,904,292	12,023,629
Military Operations in Egypt ...	...	600,270	4,642,143	11,297,926	1,631,924	17,869	...	...
TOTAL ...	12,358,511	13,109,553	17,423,938	23,911,394	14,850,657	13,433,231	11,952,166	12,023,629
TOTAL ...	49,664,703	45,550,093	51,561,607	60,282,833	53,200,113	53,470,131	51,962,240	53,835,665
ADD—Portion of Allotments to Provincial Governments not spent by them in the year ...	393,458	716,378	633,077	336,686	1,521,019	112,171	123,501	71,209
DEDUCT—Portion of Provincial Expenditure defrayed from Provincial balances ...	-25,656	-973	-19,778	-38,725	-1,227	-1,314,797	-588,180	-363,013
TOTAL EXPENDITURE ...	50,032,505	46,265,498	52,174,906	60,580,794	54,719,905	52,267,505	51,497,561	53,546,861

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 19]

Account No. 18—concluded.

[CHARGES]

Total for India of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1877-78 to 1884-85—concluded.

DETAIL OF ITEMS.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£	£	£	£	£	£	£	£
EXPENDITURE NOT CHARGED TO REVENUE—								
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	2,834,679	2,636,605	2,284,244	2,370,319	1,620,227	1,427,752	2,434,281	2,186,573
Irrigation Works ...	805,810	784,950	594,276	614,070	565,428	561,643	701,037	694,920
Miscellaneous Public Improvements ...	...	259,356	85,000	70,000	68,906	49,808	—533,070	...
TOTAL ...	3,640,489	3,680,911	2,963,520	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493
Capital charge involved in redemption of Liabilities ...	...	...	10,675	...	...	...	...	...

Account No. 19.

Total for INDIA of each GRANT or MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT, showing separately ORDINARY ARMY CHARGES and CHARGES on ACCOUNT of MILITARY OPERATIONS in AFGHANISTAN and EGYPT.

ARMY CHARGES—								
EFFECTIVE SERVICES—								
Army and Garrison Staff ...	508,600	497,512	497,652	489,588	500,556	485,643	517,394	485,144
Administrative Staff ...	187,917	184,115	180,989	185,090	191,785	190,311	185,012	185,889
Regimental Pay, Allowances, and Charges ...	6,609,205	6,544,541	6,653,159	6,569,026	6,470,141	6,112,781	6,141,371	6,170,398
Commissariat Establishments, Supplies and Services ...	2,274,020	2,363,148	2,689,711	2,677,520	3,178,836	2,399,844	2,221,313	2,202,383
Remount and Cattle Establishments, Supplies and Services ...	173,612	180,261	157,180	122,302	132,920	92,390	128,793	158,789
Clothing Establishments, Supplies and Services ...	107,694	84,540	111,827	104,827	107,280	117,940	123,151	139,253
Barrack Establishments, Supplies and Services ...	239,585	210,714	203,646	204,210	202,266	182,101	185,007	190,080
Administration of Martial Law ...	32,230	31,792	31,806	33,096	33,346	29,733	28,333	28,370
Medical Establishments, Supplies and Services ...	433,593	457,145	431,055	420,315	389,104	546,843	564,857	550,228
Ordnance Establishments, Supplies and Services ...	529,153	646,268	555,878	578,558	576,936	610,334	519,814	496,585
Ecclesiastical ...	30,802	30,031	28,537	28,554	29,608	29,710	28,213	28,247
Education ...	42,656	43,107	43,325	43,667	42,749	41,112	40,922	40,859
Sea Transport Charges ...	45,629	50,314	97,318	91,662	125,872	73,786	51,774	56,053
Miscellaneous Services ...	475,151	469,354	375,616	356,607	424,094	471,371	286,315	401,439*
Volunteer Corps ...	21,136	26,644	33,767	40,404	46,013	52,456	60,011	68,115
Unadjusted Expenditure ...	...	...	...	—33,811	33,811	...	...	...
	11,710,983	11,819,486	12,091,466	11,911,315	12,485,317	11,436,355	11,082,280	11,201,832
Carried over ...	11,710,983	11,819,486	12,091,466	11,911,315	12,485,317	11,436,355	11,082,280	11,201,832