

1430
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 1880 to 31st March 1888.

Compiled in the Department of Finance and Commerce.

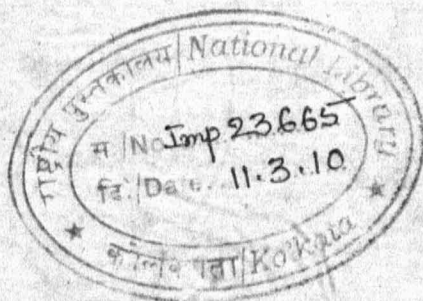


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PART I.

FINANCE AND REVENUE ACCOUNTS

From 1st April 1880 to 31st March 1888.

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
GROSS REVENUES	74,290,112	75,684,987	70,278,337	71,842,020	70,690,681	74,464,197	77,337,134	78,759,744
GROSS CHARGES { Ordinary	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127	77,265,923	77,158,707	80,788,576
{ Capital outlay on								
{ Railways and Ir-	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613	5,275,364	5,670,484	2,784,824
{ rigation Works...								
CAPITAL CHARGE INVOLVED IN REDEMPTION OF								
LIABILITIES	...	586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...
TOTAL	81,662,210	75,460,355	74,744,957	74,102,679	76,618,486	83,627,332	87,743,737	83,573,400
ULTIMATE RESULT { Surplus (+) or ...								
{ Deficit (—) on or-	—3,631,394	+3,595,451	+674,837	+1,879,707	—386,446	—2,801,726	+ 178,427	—2,028,832
{ dinary account .								
{ Surplus (+) or ...	—7,372,098	+224,632	—4,466,620	—2,260,659	—5,927,805	—9,163,135	—10,406,603	—4,813,656
{ Deficit (—) on all								
{ accounts								
GROSS REVENUES { India	70,391,479	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574	77,010,111	78,389,003
{ England	3,241,755	2,661,395	801,286	259,938	256,954	259,074	237,651	261,047
{ Exchange	656,878	549,049	183,810	59,399	62,438	81,549	89,372	109,694
TOTAL	74,290,112	75,684,987	70,278,337	71,842,020	70,690,681	74,464,197	77,337,134	78,759,744
ORDINARY CHARGES { India	60,580,794	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753	57,329,672	58,932,878
{ England	14,418,986	14,399,083	14,101,262	15,030,195	14,100,982	14,014,733	14,409,949	15,389,065
{ Exchange	2,921,726	2,970,548	3,234,733	3,434,557	3,426,424	4,411,437	5,419,086	6,466,633
TOTAL	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127	77,265,923	77,158,707	80,788,576
EXPENDITURE NOT CHARG-								
ED TO REVENUE,—CAPI-								
TAL OUTLAY ON RAILWAYS								
AND IRRIGATION WORKS. { India	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968	3,849,836	1,199,947
{ England	570,678	439,325	2,132,696	791,086	1,082,163	1,793,769	1,323,083	1,115,946
{ Exchange	115,637	90,633	489,225	180,771	262,957	564,627	497,565	468,931
TOTAL	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613	5,275,364	5,670,484	2,784,824
CAPITAL CHARGE INVOLVED								
IN REDEMPTION OF LIA-								
BILITIES { India	...	...	...	...	...	...	...	...
{ England	...	586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...
TOTAL	...	586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...
TOTAL CHARGES { India	63,635,183	56,974,466	54,306,708	54,099,809	56,431,214	61,756,721	61,179,508	60,132,825
{ England	14,989,664	15,424,708	16,714,291	16,387,542	16,497,891	16,894,547	20,647,578	16,505,011
{ Exchange	3,037,363	3,061,181	3,723,958	3,615,328	3,689,381	4,976,064	5,916,651	6,935,564
TOTAL	81,662,210	75,460,355	74,744,957	74,102,679	76,618,486	83,627,332	87,743,737	83,573,400
CLOSING CASH BALANCE... { India	13,371,101	14,522,913	14,821,550	13,199,026	12,540,532	12,754,478	13,195,785	13,883,701
{ England	4,127,749	2,620,909	3,429,874	4,113,221	2,249,378	4,726,585	5,290,829	5,900,697
TOTAL	17,498,850	17,143,822	18,251,424	17,313,147	14,789,910	17,481,063	18,476,614	19,784,398
DEBT AT THE CLOSE OF EACH YEAR—								
Public Loans*	157,388,879	156,795,109	159,274,460	161,300,221	162,454,748	166,510,603	176,881,815	182,230,010
Special Loans	1,985,531	1,985,790	1,987,065	1,843,065	1,833,022	1,816,069	1,815,849	1,815,325

* 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.

ABSTRACT STATEMENT of REVENUES and EXPENDITURE

REVENUE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PRINCIPAL HEADS OF REVENUE—								
LAND REVENUE...	21,154,922	21,993,224	21,918,336	22,362,921	21,832,936	22,592,973	23,055,724	23,189,292
OPIUM ...	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515	8,942,976	8,515,462
SALT ...	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128	6,657,644	6,670,728
STAMPS ...	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174	3,751,280	3,876,298
EXCISE ...	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136	4,375,174	4,534,655
OTHER HEADS ...	7,565,859	7,614,988	6,369,285	6,623,404	6,305,292	6,746,399	7,699,333	7,994,571
	52,702,627	53,654,922	50,954,238	52,038,401	51,080,422	52,442,325	54,482,131	54,781,006
INTEREST ...	915,709	908,554	699,401	856,255	711,011	698,982	670,548	746,555
POST OFFICE, TELEGRAPH AND MINT ...	1,651,611	1,489,939	1,688,540	1,677,337	1,797,846	1,965,869	2,027,482	2,229,546
RECEIPTS BY CIVIL DEPARTMENTS ...	1,471,838	1,523,086	1,438,411	1,428,518	1,373,144	1,427,406	1,461,658	1,495,742
MISCELLANEOUS ...	1,150,598	835,379	714,413	748,441	723,885	1,077,809	848,274	1,606,108
RAILWAYS ...	9,435,336	10,885,483	10,973,030	11,960,157	11,898,131	13,684,084	14,477,759	14,533,360
IRRIGATION ...	1,626,820	1,479,459	1,533,828	1,612,579	1,675,975	1,588,278	1,656,765	1,714,274
BUILDINGS AND ROADS ...	550,111	597,083	552,366	552,113	615,097	615,581	727,574	592,338
RECEIPTS BY MILITARY DEPARTMENTS ...	4,785,462	4,311,082	1,724,110	968,219	815,170	963,872	985,003	1,060,815
TOTAL ...	74,290,112	75,684,987	70,278,337	71,842,020	70,690,681	74,464,197	77,337,134	78,759,744

FINANCE AND REVENUE ACCOUNTS OF INDIA.

[Section 1]

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 2]

No. 2.

in INDIA and in ENGLAND from 1880-81 to 1887-88.

EXPENDITURE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DIRECT DEMANDS ON THE REVENUES ...	8,065,054	8,238,123	8,495,356	8,502,936	9,571,683	9,819,854	9,746,191	9,438,163
INTEREST ...	4,633,383	4,858,956	4,770,184	4,523,461	4,618,859	4,330,861	4,310,403	5,441,754
POST OFFICE, TELEGRAPH AND MINT ...	1,804,364	1,804,523	1,929,207	2,038,056	2,145,249	2,292,961	2,145,262	2,255,829
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS ...	10,650,938	11,133,944	11,041,514	11,350,981	11,730,539	12,229,113	12,698,516	12,906,364
MISCELLANEOUS CIVIL CHARGES ...	4,307,206	4,497,412	4,373,349	4,304,431	4,315,929	4,634,598	4,701,057	4,761,130
FAMINE RELIEF AND INSURANCE ...	34,840	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000	309,020	91,408
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	2,473,654	512,655	480,923	—176,295	263,501	632,055	183,077	80,945
RAILWAY REVENUE ACCOUNT	10,479,539	11,171,438	12,279,224	12,265,396	12,949,882	14,415,797	15,666,427	16,655,746
IRRIGATION ...	1,910,385	2,048,424	2,249,683	2,160,754	2,248,992	2,303,747	2,310,654	2,461,646
BUILDINGS AND ROADS ...	4,331,685	5,047,873	5,331,281	5,810,767	5,009,277	4,485,276	5,201,767	5,451,049
ARMY SERVICES ...	28,932,497	19,688,510	18,359,433	18,123,692	16,963,803	20,097,779	19,525,042	20,417,934
SPECIAL DEFENCE WORKS ...	...	...	...	...	...	...	325,626	456,017
	77,623,545	70,569,744	70,806,126	70,426,992	71,366,071	76,742,041	77,123,042	80,417,985
ADD—Provincial Surpluses; that is, portion of allotments to Provincial Governments not spent by them ...	336,686	1,521,019	112,171	123,501	73,840	731,242	316,482	423,685
DEDUCT—Provincial Deficits; that is, portion of Provincial expenditure defrayed from Provincial Balances ...	38,725	1,227	1,314,797	588,180	362,784	207,360	280,817	53,094
TOTAL EXPENDITURE CHARGED AGAINST REVENUE ...	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127	77,265,923	77,158,707	80,788,576
EXPENDITURE NOT CHARGED TO REVENUE—								
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	3,056,634	2,150,185	1,882,767	3,379,900	3,526,152	4,712,828	5,123,105	2,251,776
Irrigation Works ...	614,070	565,428	561,643	711,569	700,461	562,536	547,379	533,048
Madras Irrigation and Canal Company's Undertaking: Purchase of— ...	...	...	2,166,906	15,706	...	...	...	...
Miscellaneous Public Improvements ...	70,000	68,906	49,808	—533,070	...	...	...	...
TOTAL ...	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613	5,275,364	5,670,484	2,784,824
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ...	...	586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...

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

HEADS OF REVENUE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Dir
PRINCIPAL HEADS OF REVENUE—									
Land Revenue ...	21,154,922	21,993,224	21,918,336	22,362,921	21,832,936	22,592,973	23,055,724	23,189,292	
Opium ...	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515	8,942,976	8,515,462	
Salt ...	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128	6,657,644	6,670,728	
Stamps ...	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174	3,751,280	3,876,298	
Excise ...	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136	4,375,174	4,534,655	
Provincial Rates ...	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315	2,999,861	3,035,323	
Customs ...	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943	1,199,976	1,240,293	1,348,837	
Assessed Taxes ...	558,720	536,829	517,811	526,087	511,828	503,034	1,354,735	1,431,436	
Forest ...	709,645	874,896	938,855	1,052,900	986,984	1,086,092	1,103,970	1,124,125	
Registration ...	239,303	239,512	243,540	257,933	286,059	307,404	299,059	311,253	
Tributes from Native States ...	742,209	706,873	689,945	720,487	699,017	689,578	695,415	743,597	
TOTAL ...	52,702,627	53,654,922	50,954,238	52,038,401	51,080,422	52,442,325	54,482,131	54,781,006	
INTEREST ...	915,709	908,554	699,401	856,255	711,011	698,982	670,548	746,555	
POST OFFICE, TELEGRAPH AND MINT—									
Post Office ...	1,018,653	949,907	977,797	1,018,743	1,047,130	1,113,086	1,154,307	1,214,196	
Telegraph ...	543,385	469,442	524,858	527,138	570,552	628,484	692,747	763,886	
Mint ...	89,573	70,590	185,885	131,456	180,164	224,290	180,428	251,464	
TOTAL ...	1,651,611	1,489,939	1,688,540	1,677,337	1,797,846	1,965,860	2,027,482	2,229,546	
RECEIPTS BY CIVIL DEPARTMENTS—									
Law and Justice—									
Courts of Law ...	352,776	326,364	316,579	299,486	281,034	288,466	298,688	322,962	
Jails ...	334,988	351,090	340,355	274,373	265,025	289,243	288,508	248,888	
Police ...	241,769	248,005	227,642	311,874	319,400	321,011	315,863	350,293	
Marine ...	246,519	237,878	222,424	192,867	165,974	200,432	200,029	195,027	
Education ...	170,238	189,292	198,558	204,427	203,291	200,740	208,395	225,205	
Medical ...	43,796	40,332	56,508	55,523	53,084	54,315	64,611	59,952	
Scientific and other Minor Departments ...	81,752	130,125	76,345	89,968	85,336	73,199	85,564	93,415	
TOTAL ...	1,471,838	1,523,086	1,438,411	1,428,518	1,373,144	1,427,406	1,461,658	1,495,742	

No. 3.

and TOTAL RECEIPTS and CHARGES in MILITARY DEPARTMENT in ENGLAND and INDIA from 1880-81 to 1887-88.

HEADS OF EXPENDITURE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
DIRECT DEMANDS ON THE REVENUES—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Refunds and Drawbacks ...	346,240	272,370	316,606	388,270	200,836	206,174	214,532	223,982
Assignments and Compensations ...	1,257,259	1,228,555	1,228,998	1,280,954	1,308,031	1,428,464	1,446,937	1,468,963
CHARGES IN RESPECT OF COLLECTION, viz.,—								
Land Revenue ...	2,978,391	3,007,266	3,045,372	3,302,966	3,346,894	3,400,361	3,464,252	3,486,685
Opium, including Cost of Production ...	2,028,775	2,057,554	2,283,180	1,854,983	2,966,640	3,057,674	2,729,063	2,424,575
Salt do. do. ...	363,537	486,209	449,030	447,574	449,328	401,618	486,172	410,704
Stamps ...	113,869	117,403	133,697	115,450	141,435	147,970	146,814	163,414
Excise ...	95,404	96,886	94,431	92,359	103,669	124,372	116,730	127,078
Provincial Rates ...	46,435	53,226	53,455	54,547	50,660	47,057	51,105	62,138
Customs ...	198,927	195,113	154,982	139,345	136,860	130,719	135,818	134,891
Assessed Taxes ...	21,237	13,074	12,853	13,214	12,936	12,471	50,158	28,679
Forest ...	466,800	558,736	568,539	650,715	679,397	680,988	719,765	719,794
Registration ...	148,180	151,731	154,213	162,559	174,997	181,986	184,845	187,260
TOTAL ...	8,065,054	8,238,123	8,495,356	8,502,936	9,571,683	9,819,854	9,746,191	9,438,163
INTEREST—								
Interest on Debt, other than that charged to Railways and Irrigation Works ...	4,219,244	4,324,826	4,299,330	4,065,055	4,136,481	3,857,161	3,948,996	5,054,762
Interest on other obligations ...	414,139	534,130	470,854	458,406	482,378	473,700	361,407	386,992
TOTAL ...	4,633,383	4,858,956	4,770,184	4,523,461	4,618,859	4,330,861	4,310,403	5,441,754
POST OFFICE, TELEGRAPH AND MINT—								
Post Office ...	1,197,056	1,167,907	1,217,287	1,258,814	1,270,454	1,302,604	1,350,292	1,375,201
Telegraph ...	514,003	545,167	621,257	697,892	788,435	872,761	714,464	786,627
Mint ...	93,305	91,449	90,663	81,350	86,360	117,596	80,506	94,001
TOTAL ...	1,804,364	1,804,523	1,929,207	2,038,056	2,145,249	2,292,961	2,145,262	2,255,829
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration ...	1,596,315	1,551,245	1,630,445	1,662,563	1,677,215	1,741,041	1,733,875	1,769,935
Law and Justice—								
Courts of Law... ..	2,358,285	2,397,091	2,442,470	2,477,188	2,542,334	2,602,370	2,627,229	2,651,051
Jails ...	891,514	835,697	812,894	761,708	763,644	749,914	769,224	771,872
Police ...	2,526,663	2,553,861	2,642,892	2,761,054	2,832,725	2,852,724	3,285,097	3,693,621
Marine (including River Navigation) ...	516,355	664,207	518,600	634,536	531,973	524,700	848,124	670,845
Education ...	999,240	1,078,558	1,146,048	1,184,227	1,238,787	1,243,097	1,305,337	1,291,811
Ecclesiastical ...	158,771	162,227	161,549	159,183	166,411	163,846	158,989	159,122
Medical ...	669,019	684,726	694,561	718,532	743,722	747,568	756,685	764,945
Political ...	548,667	660,045	519,916	538,616	799,028	1,150,723	754,814	684,660
Scientific and other Minor Departments ...	386,109	546,287	472,139	453,434	434,700	453,130	459,142	448,502
TOTAL ...	10,650,938	11,133,944	11,041,514	11,350,981	11,730,539	12,229,113	12,698,516	12,906,364

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c., allowances ...	336,962	378,136	329,116	325,575	321,007	416,513	399,661	303,745
Stationery and Printing ...	62,475	57,813	57,861	50,595	47,541	55,690	96,816	80,282
Exchange ...	...	...	...	61,047	12,383	264,378	...	744,471
Miscellaneous ...	751,161	399,430	327,436	311,224	342,954	341,228	351,797	377,610
TOTAL ...	1,150,598	835,379	714,413	748,441	723,885	1,077,809	848,274	1,606,108
RAILWAYS—								
State Railways (Gross Traffic Receipts) ...	6,522,023	7,267,096	7,386,460	8,268,765	8,419,213	9,958,890	10,829,027	10,871,926
Guaranteed Companies (Net Traffic Receipts) ...	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300	3,725,075	3,647,116	3,636,670
Subsidized Companies (Repayment of Advances of Interest) ...	...	2,762	4,524	3,249	618	119	1,616	24,764
TOTAL ...	9,435,336	10,885,483	10,973,030	11,960,157	11,898,131	13,684,084	14,477,759	14,533,360

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 3

No. 3—continued.

RECEIPTS and CHARGES in the MILITARY DEPARTMENT in ENGLAND and INDIA from 1880-81 to 1887-88—continued.

HEADS OF EXPENDITURE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	668,806	688,778	692,933	768,482	671,349	652,742	647,688	595,213
Civil Furlough and Absentee Allowances ...	270,038	267,563	260,307	269,915	261,306	262,535	260,132	308,737
Superannuation, Retired and Compassionate Allowances ...	2,492,756	2,464,370	2,522,661	2,480,072	2,546,006	2,901,786	2,861,065	2,987,117
Stationery and Printing ...	494,706	590,371	542,870	511,369	544,926	510,696	562,030	577,171
Exchange ...	7,562	91,240	64,640	...	...	...	26,302	...
Miscellaneous ...	353,338	395,090	287,938	274,593	292,342	306,839	343,840	292,892
TOTAL ...	4,307,206	4,497,412	4,873,349	4,304,431	4,315,929	4,634,598	4,701,057	4,761,130
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	34,840	34,883	22,103	9,205	7,350	40,695	1,041	402
Construction of Protective Railways ...	...	682,403	—133,129	649,248	946,457	589,000	200,000	...
Do. do., Irrigation Works ...	...	135,449	263,443	283,223	253,046	186,807	107,979	91,006
Reduction of Debt ...	...	715,151	1,343,555	581,137	341,504	683,498	...	...
TOTAL ...	34,840	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000	309,020	91,408
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	2,473,654	512,655	480,923	—176,295	263,501	632,055	183,077	80,945
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses) ...	3,228,260	3,365,144	3,768,314	3,890,122	4,212,896	4,902,092	5,219,889	5,594,187
Interest on Debt ...	1,661,730	1,887,493	2,049,423	2,167,995	2,397,692	2,663,285	3,202,368	3,341,856
Annuities in purchase of Railways ...	1,194,571	1,495,145	1,495,846	1,478,043	1,517,174	1,740,798	2,308,625	2,390,861
Interest on Capital deposited by Companies ...	...	...	32,950	85,396	118,170	257,834	473,206	666,365
Guaranteed Companies (Surplus Profits, Land and Supervision)	415,858	408,076	558,772	637,272	492,952	476,682	600,833	714,057
Interest ...	3,921,412	3,945,306	4,077,125	4,047,246	4,028,654	4,231,707	3,721,864	3,852,946
Subsidized Companies—Land, &c. ...	...	13,226	25,992	54,573	39,551	44,125	45,243	43,627
Advances of Interest ...	...	5,188	16,807	34,154	45,239	...	...	...
Miscellaneous Railway Expenditure ...	57,708	51,860	253,995	—129,405	97,554	99,274	94,399	51,847
TOTAL ...	10,479,539	11,171,438	12,279,224	12,265,396	12,949,882	14,415,797	15,666,427	16,655,746

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IRRIGATION—								
Major Works—								
Direct Receipts ...	639,243	865,834	931,314	936,581	1,075,131	864,773	909,824	950,961
Portion of Land Revenue due to Irrigation ...	797,319	491,220	469,081	534,126	465,817	562,607	597,469	602,555
Madras Irrigation Company ...	—7,650	—8,834	—5,624	...	...	...	...	...
Minor Works and Irrigation ...	197,908	131,239	139,057	141,872	135,027	160,898	149,412	160,758
TOTAL ...	1,626,820	1,479,459	1,533,828	1,612,579	1,675,975	1,588,278	1,656,705	1,714,274
BUILDINGS AND ROADS—								
Military Works ...	36,727	50,298	44,306	44,062	40,415	41,158	188,384	40,413
Civil Works ...	513,384	546,785	508,060	508,051	574,682	574,423	539,190	551,925
TOTAL ...	550,111	597,083	552,366	552,113	615,097	615,581	527,574	592,338
RECEIPTS BY MILITARY DEPARTMENTS—								
Army—								
Effective ...	910,925	1,142,697	990,544	884,065	767,763	912,658	929,138	983,223
Non-effective ...	30,841	33,093	34,167	80,446	47,407	51,214	55,865	77,592
Military Operations—								
In Afghanistan ...	3,843,696	3,135,292	...	...	...	...	...	...
„ Egypt ...	...	...	699,399	3,708	...	...	...	...
TOTAL ...	4,785,462	4,311,082	1,724,110	968,219	815,170	963,872	985,003	1,060,815

Account

ACCOUNT of NET RECEIPTS and CHARGES in ENGLAND

LAND REVENUE AND TRIBUTES FROM NATIVE STATES, LESS ASSIGNMENTS AND COMPENSATIONS ...	17,614,669	18,416,263	18,242,430	18,277,899	17,828,487	18,405,951	18,804,741	18,929,244
OPIMUM ...	8,451,167	7,803,001	7,216,084	7,700,807	5,849,440	5,884,625	6,213,845	6,090,758
SALT ...	6,611,868	6,844,076	5,674,954	5,663,242	6,026,928	5,916,195	6,141,111	6,225,563
STAMPS ...	3,102,554	3,226,262	3,209,351	3,358,479	3,420,082	3,469,755	3,558,972	3,668,582
EXCISE ...	3,024,356	3,310,778	3,475,348	3,714,124	3,881,777	4,001,665	4,219,700	4,374,024
PROVINCIAL RATES ...	2,721,057	2,828,534	2,612,982	2,813,497	2,734,604	2,907,858	2,941,906	2,965,215
CUSTOMS ...	2,278,266	2,093,053	1,088,746	1,016,758	868,138	1,036,851	1,082,357	1,181,870
ASSESSED TAXES ...	506,857	494,877	483,983	496,905	483,937	472,800	1,277,510	1,582,808
FOREST ...	237,353	313,821	367,363	399,272	305,355	402,560	382,706	401,880
REGISTRATION ...	89,426	86,134	87,641	94,482	109,991	124,411	113,092	122,899
TELEGRAPH ...	29,382	...	...	...	...	...	...	...
MINT ...	...	...	95,222	50,106	93,804	106,694	99,922	157,463
EXCHANGE ...	...	...	...	61,047	12,383	264,378	...	744,471
Carried over ...	44,666,955	45,416,799	42,554,104	43,646,618	41,614,926	42,993,543	44,835,862	46,244,777

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 4

No. 3—concluded.

RECEIPTS and CHARGES in the MILITARY DEPARTMENT in ENGLAND and INDIA from 1880-81 to 1887-88—concluded.

HEADS OF EXPENDITURE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IRRIGATION—								
Major Works—Working Expenses ...	425,499	455,675	501,983	514,847	571,780	593,150	626,773	677,607
Interest on Debt	714,046	741,931	815,604	894,640	932,012	964,847	992,591	1,017,542
Madras Irrigation Company ...	60,666	60,808	30,691	...	...	...	...	...
Minor Works and Navigation	710,174	790,010	901,405	751,267	745,200	745,750	691,290	766,497
TOTAL ...	1,910,385	2,048,424	2,249,683	2,160,754	2,248,992	2,303,747	2,310,654	2,461,646
BUILDINGS AND ROADS—								
Military Works ...	969,168	1,070,546	964,724	1,019,459	949,647	968,920	1,061,638	1,232,060
Civil Works ...	3,362,517	3,977,327	4,366,557	4,791,308	4,059,630	3,516,356	4,140,129	4,218,989
TOTAL ...	4,331,685	5,047,873	5,331,281	5,810,767	5,009,277	4,485,276	5,201,767	5,451,049
ARMY SERVICES—								
Army { Effective ...	14,364,212	14,615,099	13,487,566	13,146,981	13,208,192	17,038,664	16,229,677	16,861,488
Non-effective ...	3,185,498	3,425,801	3,545,314	4,921,267	3,755,611	3,059,115	3,295,365	3,556,446
Military Operations in Afghanistan ...	11,382,787	1,647,610	17,869	...	...	...	...	...
Military Operations in Egypt	...	...	1,308,684	55,444	...	...	...	...
TOTAL ...	28,932,497	19,688,510	18,359,433	18,123,692	16,963,803	20,097,779	19,525,042	20,417,934

No. 4.

and in INDIA from 1880-81 to 1887-88.

INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS ...	3,303,535	3,416,272	3,599,929	3,208,800	3,425,470	3,158,179	3,278,448	4,308,207
INTEREST ON OTHER OBLIGATIONS ...	414,139	534,130	470,854	458,406	482,378	473,700	361,407	386,992
POST OFFICE ...	178,403	218,000	239,490	240,071	223,324	189,518	195,985	161,005
TELEGRAPH ...	...	75,725	96,399	170,754	217,883	244,277	21,717	22,741
MINT ...	3,732	20,859	...	...	...	...	...	...
GENERAL ADMINISTRATION ...	1,596,315	1,551,245	1,630,445	1,662,503	1,677,215	1,741,041	1,733,875	1,769,935
LAW AND JUSTICE { COURTS OF LAW	2,005,509	2,070,727	2,125,891	2,177,702	2,261,300	2,313,904	2,328,541	2,328,089
JAILS ...	556,526	484,607	472,539	487,335	498,619	460,671	480,716	522,984
POLICE ...	2,284,894	2,305,856	2,415,250	2,449,180	2,513,325	2,531,713	2,969,234	3,343,328
MARINE (INCLUDING RIVER NAVIGATION) ...	269,836	426,329	296,176	441,669	365,999	324,268	648,095	475,818
EDUCATION ...	829,002	889,266	947,490	979,800	1,035,496	1,042,357	1,096,942	1,066,606
ECCLESIASTICAL ...	158,771	162,227	161,549	159,183	166,411	163,846	158,989	153,122
MEDICAL ...	625,223	644,391	638,053	663,009	690,638	693,253	692,074	704,993
Carried over ...	12,225,885	12,799,637	12,094,065	13,098,412	13,558,058	13,336,727	13,966,023	15,249,820

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 4]

HOME AND INDIAN ACCOUNTS COMBINED.

Account

ACCOUNT of NET RECEIPTS and CHARGES in ENGLAND

HEADS OF REVENUE.		1880-81.	1881-82.	1882-83.	1883-84.	1884-85.]	1885-86.	1886-87.	1887-88.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...		44,666,955	45,416,799	42,554,104	43,646,618	41,614,926	42,993,543	44,835,862	46,244,777
MISCELLANEOUS ...		397,823	4,340	39,498	36,631	50,612	34,389	7,957	*84,718
TOTAL ...		45,064,778	45,421,139	42,593,602	43,683,249	41,665,538	43,027,932	44,843,819*	46,329,495
DEFICIT ...		3,631,394	...	...	...	386,446	2,801,726	...	*2,028,832

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 4]

No. 4—continued.

and in INDIA from 1880-81 to 1887-88—continued.

HEADS OF EXPENDITURE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	12,225,885	12,799,637	13,094,065	13,098,412	13,558,058	13,336,727	13,966,023	15,249,820
POLITICAL ...	548,667	660,045	519,916	538,616	799,028	1,150,723	754,814	684,660
SCIENTIFIC AND OTHER MINOR DEPARTMENTS ...	304,357	416,162	395,794	363,466	349,364	379,931	373,578	355,087
TERRITORIAL AND POLITICAL PENSIONS ...	688,806	688,778	692,933	768,482	671,349	652,742	647,688	595,213
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES ...	270,038	267,563	260,307	269,915	261,306	262,535	260,132	308,737
SUPERANNUATION ALLOWANCES AND PENSIONS ...	2,155,794	2,086,234	2,193,545	2,154,497	2,224,999	2,485,273	2,461,404	2,583,372
STATIONERY AND PRINTING ...	432,231	532,558	487,009	460,774	497,385	455,006	465,214	496,889
EXCHANGE ...	7,562	91,240	64,640	...	...	...	26,302	...
FAMINE RELIEF AND INSURANCE ...	34,840	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000	309,020	91,408
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) ...	2,473,654	512,655	480,923	-176,295	263,501	632,055	183,077	80,945
RAILWAY REVENUE ACCOUNT ...	1,044,203	285,955	1,306,194	305,239	1,051,751	731,713	1,188,668	2,122,386
IRRIGATION ...	283,565	568,965	715,855	548,175	573,017	715,469	653,949	747,372
BUILDINGS AND ROADS ...	3,781,574	4,450,790	4,778,915	5,258,654	4,394,180	3,869,695	4,474,193	4,858,711
MILITARY DEPARTMENT ...	24,147,085	15,377,428	16,635,323	17,155,473	16,148,633	19,133,907	18,540,039	19,357,119
SPECIAL DEFENCE WORKS— ...	...	...	...	...	...	...	325,626	456,017
PROVINCIAL AND LOCAL SURPLUSES (+) OR DEFICITS (—) ...	+297,961	+1,519,792	-1,202,626	-464,679	-288,944	+523,882	+35,665	+370,591
TOTAL ...	48,696,172	41,825,688	41,918,765	41,803,542	42,051,984	45,829,658	44,665,392	48,358,327
SURPLUS ...	...	3,595,451	674,837	1,879,707	...	...	178,427	...

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

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 1880-81 to 1887-88.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
Forest ...	1,602	2,236	2,734	3,109	1,768	832	...	...
INTEREST—								
Interest ...	197,550	56,470	24,137	29,722	34,912	9,136	41,352	65,978
POST OFFICE, TELEGRAPH AND MINT—								
Telegraph ...	28,805	43,124	44,670	45,577	23,430	35,560	9,558	11,206
Mint ...	40	28	14	35	20	...	60	19
TOTAL ...	28,845	43,152	44,684	45,612	23,450	35,560	9,618	11,225
RECEIPTS BY CIVIL DEPARTMENTS—								
Marine] ...	...	13	11	...	...	...	...	...
Medical ...	2,110	3,998	2,169	2,413	2,461	2,537	2,488	2,764
Scientific and other Minor Departments ...	16,091	44,480	2,897	1,038	613	137	600	614
TOTAL ...	18,201	48,491	5,077	3,451	3,074	2,674	3,088	3,378
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c. ...	103,453	105,973	103,995	101,255	98,021	125,330	102,769	104,118
Stationery and Printing ...	66	12	13	...	...	...	...	...
Miscellaneous ...	95,457	15,471	25,734	4,881	9,064	6,297	6,873	8,893
TOTAL ...	198,976	121,456	129,742	106,136	107,085	131,627	109,642	113,011
RAILWAYS—								
State Railways (Gross Earnings)	230	230	230	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	230	230	230
IRRIGATION—								
Major Works: Direct Receipts	488	171	1,448	...	...	...	...	...
BUILDINGS AND ROADS—								
Civil Works ...	13,811	13,636	14,440	16,575	18,219	19,751	22,281	25,601
RECEIPTS BY MILITARY DEPARTMENTS—								
Army—Effective ...	81,573	65,455	71,960	49,102	64,436	56,168	47,162	36,752
„ Non-effective ...	5,479	2,808	3,154	3,356	3,283	3,096	4,278	4,872
„ Military Operations in Afghanistan and Egypt	2,695,000	2,305,000	500,000*	...	...	...	...	...
TOTAL MILITARY ...	2,782,052	2,373,263	575,114	52,458	67,719	59,264	51,440	41,624
GRAND TOTAL ...	3,241,755	2,661,395	801,286	259,938	256,954	259,074	237,651	261,047

* Military Operations in Egypt.

HOME ACCOUNTS.

Account No. 6 & 7

Account No. 6.

[REVENUES.

TOTAL for ENGLAND of each MAJOR HEAD of REVENUE in the MILITARY DEPARTMENT from 1880-81 to 1887-88.

DETAIL OF MAJOR HEADS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
EFFECTIVE—								
Regimental Pay, Allowances and Charges ...	191	48	...	11	18	36	...	36
Clothing Establishment, Supplies and Services ...	4,176	15,668	11,289	5,428	7,406	2,697	9,799	7,168
Ordnance Establishments, Supplies and Services ...	26,905	15,609	15,431	11,250	3,444	16,702	2,553	3,509
Sea Transport Charges ...	50,301	34,130	45,240	32,413	53,568	36,733	34,810	26,039
TOTAL EFFECTIVE ...	81,573	65,455	71,960	49,102	64,436	56,168	47,162	36,752
NON-EFFECTIVE—								
Military Pensions ...	3,470	94	19	230	119	42	...	...
Widows' Pensions and Compassionate Allowances ...	2,009	2,714	3,135	3,126	3,164	3,054	4,278	4,872
TOTAL NON-EFFECTIVE ...	5,479	2,808	3,154	3,356	3,283	3,096	4,278	4,872
TOTAL ...	87,052	68,263	75,114	52,458	67,719	59,264	51,440	41,624

Account No. 7.

Detail of RECEIPTS in the CIVIL DEPARTMENT.

FOREST—								
Receipts from students for the Indian Forest Department on account of their expenses at the Forest School at Nancy	1,602	2,236	2,154	3,072	1,768	832	...	...
Proceeds of sale of Boxwood, Cedar, &c., from India ...	...	...	580	37	...	...	...	...
TOTAL ...	1,602	2,236	2,734	3,109	1,768	832	...	...
INTEREST—								
Interest on India Debt remaining unclaimed for 10 years ...	1,624	2,169	2,589	1,840	819	3,043	204	500
Premium realised on sales of India 4 per cent. Stock ...	51,651	...	12,814	...	...	...	...	...
Interest realised from investment of cash balances ...	23,862	54,261	8,698	27,603	31,063	6,093	41,148	65,478
Unclaimed Dividends on East India Stock repaid by the Bank of England ...	206	40	36	279	2	...	...	...
Premium realised on the issue of India 3½ per cent. Stock	120,207	...	...	...	3,028	...	...	...
TOTAL ...	197,550	56,470	24,137	29,722	34,912	9,136	41,352	65,978

Account No. 71 /

HOME ACCOUNTS.

REVENUES]

Account No. 7—continued.

Detail of RECEIPTS in the Civil Department—continued.

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
TELEGRAPH—								
Indo-European Telegraph ...	28,667	43,124	44,670	45,577	23,430	35,560	9,558	11,206
Recovery of amount paid for stores for Telegraph Lines in India lost in transit ...	138	...	...	...	...	...	...	...
TOTAL ...	28,805	43,124	44,670	45,577	23,430	35,560	9,558	11,206
MINT—								
Proceeds of sales of Indian coins sent to England for assay ...	40	28	14	35	20	...	60	19
MARINE—								
Miscellaneous ...	...	13	11	...	...	...	...	...
TOTAL ...	...	13	11	...	...	...	...	...
MEDICAL—								
Royal India Lunatic Asylum, Ealing—								
Pay, Pensions, &c., of inmates, appropriated to their maintenance ...	1,944	2,072	2,005	2,052	2,279	2,222	2,254	2,525
Sale of Farm produce, &c....	103	104	97	88	89	88	104	91
Receipts on account of maintenance of Lunatics ...	63	57	67	273	93	227	130	148
Miscellaneous ...	...	1,765	...	...	...	...	...	...
TOTAL ...	2,110	3,998	2,169	2,413	2,461	2,537	2,488	2,764
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Proceeds of sale of Cinchona Bark ...	14,892	43,686	1,425	...	...	...	...	...
Subscription from the Oriental Museum at Vienna, &c., for copies of the works on the Textile Manufactures of India ...	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. ...	558	673	1,397	1,038	613	...	600	614
Miscellaneous ...	...	...	...	...	...	137	...	...
TOTAL ...	16,091	44,480	2,897	1,038	613	137	600	614

HOME ACCOUNTS.

[Account No. 8

Account No. 7—concluded.

[REVENUES

Detail of RECEIPTS in the Civil Department—continued.

DETAIL OF HEADS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES—								
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy, and Bengal Civil Service Funds ...	92,479	94,939	94,187	91,654	88,236	87,787	91,394	93,058
Subscription towards Indian Civil Service Family Pension ...	...	...	...	...	...	104	76	88
Subscriptions, &c., to the Widows' Funds of the Home Establishment of East India Company ...	10,974	11,034	9,808	9,601	9,785	9,682	9,421	9,465
India Office Provident Fund ...	...	...	...	...	...	27,757†	1,878	1,507
TOTAL ...	103,453	105,973	103,995	101,255	98,021	125,330	102,769	104,118
STATIONERY AND PRINTING—								
Sale proceeds of works, the cost of printing which has been charged under this head of service ...	66	12	13	...	...	...	...	...
TOTAL ...	66	12	13	...	...	...	...	...
MISCELLANEOUS—								
Proceeds of Sale of Books, old Stores, &c., and receipts on sundry accounts ...	395	333	517	277	265	74	179	116
Miscellaneous receipts connected with the supply of Stores to India ...	24,024	13,658	23,232	2,704	2,705	3,999	4,619	6,420
Other items ...	71,038*	1,480	1,985	1,900	6,094	2,224	2,075	334
From the Commrs. of Income Tax: allowance in respect of the assessments of Income Tax made at the India Office ...	...	...	...	...	...	...	...	817
Miscellaneous Fees, &c. ...	...	...	...	...	...	...	...	1,206
TOTAL ...	95,457	15,471	25,734	4,881	9,064	6,297	6,873	8,893

* Includes £68,000, being sale proceeds of superfluous land adjoining the India Office.

† Of this, £25,943 represents balance of the fund on its transfer.

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 1880-81 to 1887-88.

DIRECT DEMANDS ON THE REVENUES—								
Land Revenue ...	68½	541	459	260	412	332	1,094	133
Opium ...	88	1,062	1,585	1,280	3,305	4,710	1,854	941
Salt ...	1	...	...	4,085	73	1,722	7	55
Stamps ...	31,602	32,802	44,895	27,815	45,528	48,543	44,470	54,338
Carried over ...	32,372	34,465	46,939	33,440	49,318	55,307	47,425	55,467

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 8]

HOME ACCOUNTS.

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 1880-81 to 1887-88—continued.

DETAIL OF HEADS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
DIRECT DEMANDS ON THE REVENUES—continued and brought forward	£ 32,372	£ 34,465	£ 46,939	£ 33,440	£ 49,318	£ 55,307	£ 47,425	£ 55,467
Excise	...	3	...	...	42	886	161	5
Customs	...	17	...	...	...	...	...	20
Forest	4,068	5,288	6,325	5,864	3,881	2,950	2,436	1,758
TOTAL	36,440	39,773	52,264	39,304	53,241	59,143	50,022	57,250
INTEREST—								
Interest on Debt, other than that charged to Railways and Irrigation Works	2,341,218	2,512,420	2,481,147	2,442,210	2,609,687	2,428,948	2,596,975	3,365,222
Interest on Other Obligations	561	706	831	5,123	2,970	295	218	287
TOTAL	2,341,779	2,513,126	2,481,978	2,447,333	2,612,657	2,429,243	2,597,193	3,365,509
POST OFFICE, TELEGRAPH, & MINT—								
Post Office	106,358	96,812	101,471	106,487	116,798	105,139	117,125	114,940
Telegraph	87,340	85,451	116,314	150,430	180,527	267,861	111,771	127,661
Mint	3,391	19,017	6,031	4,428	9,797	22,262	6,686	4,691
TOTAL	197,089	201,280	223,816	261,345	307,122	395,262	235,582	247,292
SALARIES AND EXPENSES OF CIVIL DEPARTMENT—								
General Administration	245,597	231,431	249,836	235,354	234,930	262,582	248,248	267,853
Law and Justice	266	226	1,278	374	1,084	1,109	1,067	453
Marine	110,766	197,814	123,808	196,787	154,656	143,166	230,502	142,448
Education	407	329	342	145	280	381	440	624
Ecclesiastical	655	442	316	310	512	609	300	550
Medical	7,203	7,468	7,362	7,472	7,880	8,667	7,169	6,848
Political	86,287	25,832	26,702	26,041	31,988	32,859	29,825	30,604
Scientific and other Minor Departments	29,851	20,591	26,041	20,896	15,817	16,511	20,342	18,620
TOTAL	481,032	484,133	435,685	491,379	447,147	465,884	537,893	468,005
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions	24,901	31,265	31,265	79,776	28,874	22,062	18,237	15,749
Civil Furlough and Absentee Allowances	219,370	217,747	210,988	216,916	198,275	196,191	187,742	215,560
Superannuation Allowances and Pensions	1,411,023	1,367,140	1,390,146	1,416,978	1,418,741	1,506,051	1,575,929	1,597,940
Stationery and Printing	60,585	118,694	162,588	112,518	129,608	74,537	91,826	89,317
Miscellaneous	30,823	44,156	28,527	20,123	31,916	31,378	30,398	32,837
TOTAL	1,755,702	1,779,002	1,823,514	1,846,311	1,807,414	1,830,219	1,904,182	1,951,403
FAMINE RELIEF AND INSURANCE	1,831	165	...	115	...	...	...	...
CONSTRUCTION OF RAILWAYS (charged against Revenues in addition to that under Famine Insurance)	694,697	363,491	78,302	97	...	...	...	...
RAILWAYS—								
State Railways—								
Interest on Debt	343,869	352,852	348,092	311,593	353,326	366,155	566,049	552,080
Annuities in Purchase of Railways	993,298	1,239,446	1,216,735	1,203,118	1,220,582	1,324,031	1,677,700	1,683,456
Interest on Capital deposited by Companies	...	...	...	...	...	195,886	343,631	468,936
Guaranteed Companies (Interest)	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240	3,180,735	2,696,976	2,694,920
Subsidized Companies—Advances of Interest	...	4,301	13,671	27,801	36,395	...	...	...
TOTAL	4,591,671	4,861,412	4,888,332	4,826,753	4,827,543	5,066,807	5,284,356	5,399,392
Carried over	10,100,241	10,242,382	9,983,891	9,912,637	10,055,124	10,246,558	10,609,228	11,488,851

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 1880-81 to 1887-88.

DETAIL OF HEADS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
Brought forward ...	10,100,241	10,242,382	9,983,891	9,912,637	10,055,124	10,246,558	10,609,228	11,488,851
IRRIGATION—								
Major Works—Working Expenses ...	126	193	206	43	...	...	...	...
Madras Irrigation Company ...	49,983	49,983	24,903	...	...	...	...	...
Minor Works and Navigation ...	5,286	22	1,234	1,591	65	449	1,396	23
TOTAL ...	55,395	50,198	26,343	1,634	65	449	1,396	23
BUILDINGS AND ROADS—								
Military Works ...	...	...	1,771	5,825	5,071	6,469	1,908	6,546
Civil Works ...	88,249	96,018	82,238	86,515	66,300	71,877	86,081	92,864
TOTAL ...	88,249	96,018	84,009	92,340	71,371	78,346	87,989	99,410
ARMY SERVICES—								
Army—Effective... ..	2,039,610	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069	1,786,601	1,843,046
Non-effective ...	2,064,928	2,231,934	2,230,734	3,336,768	2,360,284	1,693,311	1,777,565	1,897,969
Military Operations in Afghanistan ...	70,563	13,003	...	...	...	...	...	...
Do. in Egypt ...	...	...	107,811	6,162	...	...	...	...
TOTAL ...	4,175,101	4,010,485	4,007,019	5,023,584	3,974,422	3,689,380	3,564,166	3,741,015
SPECIAL DEFENCE WORKS ...	...	...	...	...	...	...	147,170	59,766
GRAND TOTAL ...	14,418,986	14,399,083	14,101,262	15,030,195	14,100,982	14,014,733	14,409,949	15,389,065
EXPENDITURE NOT CHARGED TO REVENUE: CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	570,678	439,325	370,114	769,728	1,077,705	1,787,175	1,321,074	1,109,027
Irrigation Works ...	...	...	(a) 1,762,582	(b) 21,358	4,458	6,594	2,009	6,919
TOTAL ...	570,678	439,325	2,132,696	791,086	1,082,163	1,793,769	1,323,083	1,115,946
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ...	...	586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...

(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 1880-81 to 1887-88.

ARMY—								
EFFECTIVE—								
Regimental Pay, Allowances and Charges ...	936,897	831,767	788,217	748,833	776,056	715,762	959,428	924,859
Commissariat Establishments, Supplies and Services ...	136,661	102,533	126,381	142,075	68,557	163,245	35,970	37,347
Remount and Cattle Establishments, do. do. ...	7,784	9,679	8,934	12,623	10,317	11,513	24,548	9,504
Clothing Establishments, do. do. ...	389,071	290,697	222,255	213,272	233,959	293,747	289,676	254,067
Medical do. ...	50,139	33,024	17,590	25,343	20,175	45,559	21,918	51,494
Ordnance Establishments, Stores and Camp Equipage ...	166,402	153,655	177,575	170,591	145,624	431,909	146,550	329,018
Sea Transport Charges ...	352,656	344,193	327,522	367,917	358,517	332,225	301,666	229,480
Miscellaneous ...	...	...	...	...	933	2,109	6,845	7,277
TOTAL EFFECTIVE Carried over ...	2,039,610	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069	1,786,601	1,843,046

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 9 & 10]

HOME ACCOUNTS.

CHARGES]

Account No. 9—continued.

TOTAL for ENGLAND under each MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT from 1880-81 to 1887-88—continued.

DETAIL OF HEADS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
ARMY—continued and brought forward ...	2,039,610	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069	1,786,601	1,843,046
NON-EFFECTIVE—								
Rewards for Military Services	1,770	23,617	8,052	7,156	680	99	13	11
Retired Officers ...	1,328,007	1,393,268	1,399,734	1,422,459	1,455,262	1,493,389	...	...
Military Pensions ...	732,950	737,173	744,278	1,828,107	825,351	118,212	1,695,217	1,814,854
Widows' Pensions and Compassionate Allowances ...	2,201	77,876	78,670	79,046	78,991	81,611	82,335	83,104
TOTAL NON-EFFECTIVE ...	2,064,928	2,231,934	2,230,734	3,336,768	2,360,284	1,693,311	1,777,565	1,897,969
TOTAL ...	4,104,538	3,997,482	3,899,208	5,017,422	3,974,422	3,689,380	3,564,166	3,741,015
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Other Charges ...	2,543	12,500	55,025	6,162	...	...	...	...
Stores for India ...	68,020	503	52,786	...	...	...	...	...
TOTAL ...	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 1880-81 to 1887-88.

BUILDINGS AND ROADS—								
Military Works—								
Stores of India ...	...	...	1,771	5,825	5,071	6,469	1,908	6,546
Civil Works—								
Royal Indian Engineering College ...	20,573	19,839	20,219	25,058	21,503	22,218	23,029	26,672
Furlough Pay and Allowances of Military Officers in the Public Works Department...	42,055	42,534	31,056	27,599	15,480	15,212	27,767	22,871
Examination of Candidates ...	2,077	...	...	...	...	...	...	...
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 ...	6,975	7,758	6,605	5,766	2,812	3,746	4,478	4,583
Absentee Allowances of Civil Officers employed in the Public Works Department...	13,049	17,531	21,189	25,276	23,669	27,839	26,227	29,970
Passage of Officers and Advances of Pay ...	...	1,607	1,513	1,565	545	650	850	700
Other payments ...	16	77	408	781	1,274	2,165	2,721	2,130
	84,745	89,346	80,990	86,045	65,283	71,830	85,072	86,926
Stores for India ...	3,504	6,672	1,248	470	1,017	47	1,009	5,038
TOTAL CIVIL WORKS ...	88,249	96,018	82,238	86,515	66,300	71,877	86,081	92,864
TOTAL OF BUILDINGS AND ROAD ...	88,249	96,018	84,009	92,340	71,371	78,346	87,989	99,410

HOME ACCOUNTS.

[Account No. 11

Account No. 10—continued.

[CHARGES

DETAILS of CHARGES in the PUBLIC WORKS DEPARTMENT under the Heads BUILDINGS AND ROADS and GUARANTEED COMPANIES INTEREST from 1880-81 to 1887-88—continued.

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
GUARANTEED COMPANIES' INTEREST—								
Bombay, Baroda and Central India Railway Company ...	400,323	400,272	394,165	395,716	389,764	384,044	408,327	410,104
Eastern Bengal Railway Company ...	153,281	153,296	153,297	153,321	67,483	...	...	...
Great Indian Peninsula Railway Company ...	1,140,825	1,141,565	1,141,753	1,141,953	1,156,124	1,169,801	1,176,828	1,176,609
Madras Railway Company ...	523,997	524,000	521,492	523,272	521,991	522,392	522,393	520,332
Oudh and Rohilkund Railway Company ...	279,083	288,607	342,024	312,807	325,684	346,757	381,531	377,885
Scinde, Punjab and Delhi Railway Company ...	553,000	553,078	553,108	553,177	553,302	553,346	...	...
South Indian Railway Company	203,995	203,995	203,995	203,995	202,892	204,395	207,897	209,990
TOTAL GUARANTEED RAILWAYS INTEREST ...	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240	3,180,735	2,696,976	2,694,920

Account No. 11.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT.

LAND REVENUE—								
Law Charges in connection with appeals from India ...	145	541	420	81	169	206	...	126
Stores for India ...	536	...	39	179	243	126	1,094	7
TOTAL ...	681	541	459	260	412	332	1,094	133
OPIUM—								
Stores for India ...	88	1,062	1,585	1,280	3,305	4,710	1,854	941
SALT—								
Stores for India ...	1	...	...	4,085	73	1,722	7	55
STAMPS—								
Stores for India ...	31,602	32,862	44,895	27,815	45,528	48,543	44,470	54,338
EXCISE—								
Stores ...	...	3	...	...	42	886	161	5
CUSTOMS—								
Stores for India ...	...	17	...	...	...	...	...	20
FOREST—								
Allowances to successful candidates for the Indian Forestry Department, Fees to Professors, &c., &c. ...	4,041	5,224	5,302	5,780	3,881	2,947	2,436	1,573
Stores for India ...	27	64	23	84	...	3	...	5
TOTAL ...	4,068	5,288	5,325	5,864	3,881	2,950	2,436	1,758

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 11]

HOME ACCOUNTS.

CHARGES]

Account No. 11—continued.

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

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS—	£	£	£	£	£	£	£	£
East India Bonds ...	179,488	119,659	...	...	...	...	...	...
India Debentures ...	279,860	279,860	319,860	330,087	247,000	175,000	175,000	175,000
India 5 per cent. Stock ...	274,462	1,516	1,195	4,655	597	52	10	2
India 4 per cent. Stock ...	1,561,890	1,936,838	1,937,465	1,937,983	1,936,740	1,936,689	1,936,576	1,755,531
India 3½ per cent. Stock ...	...	122,499	122,498	122,495	122,669	125,817	125,798	969,394
India 3 per cent. Stock ...	...	...	...	...	67,499	142,497	329,993	374,987
Temporary Loans ...	...	6,493	54,616	1,456	3,144	1,411	...	...
Interest on the Indian Transfer Loan ...	45,518	44,794	45,498	45,214	45,306	44,761	22,406	...
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	...	...	...
Discount Sinking Fund in redemption of debt incurred in excess of money raised ...	...	...	...	...	...	2,721	7,192	7,576
Commission on renewals of India Debentures ...	...	...	...	...	2,548	...	...	...
Commission on conversion of India 4 per cent. Stock into 3½ per cent. Stock ...	...	...	...	...	...	...	...	82,732
Dividends to Proprietors of East India Stock ...	...	269	15	320	...	...	...	...
TOTAL ...	2,341,218	2,512,420	2,481,147	2,442,210	2,609,687	2,428,948	2,596,975	3,365,222
INTEREST ON OTHER OBLIGATIONS—								
Interest on deposits in Regimental Savings Banks of men returned from India ...	...	...	...	4,150	1,854	295	218	287
Interest on the India Office Provident Fund ...	561	706	831	973	1,116	...	...	...
TOTAL ...	561	706	831	5,123	2,970	295	218	287
POST OFFICE—								
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury ...	71,051	70,000	70,000	70,000	70,000	68,000	68,000	65,000
Subsidy to the Euphrates and Tygris Steam Navigation Company on account of the Mail Service between Basrah and Bagdad ...	3,600	3,600	3,600	3,600	1,200	...	...	...
Miscellaneous ...	110	...	...	...	970	...	...	...
Stores for India ...	74,761	73,600	73,600	73,600	72,170	68,000	68,000	65,000
TOTAL ...	106,358	96,812	101,471	106,487	116,798	105,139	117,125	114,940
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 ...	11,508	20,114	45,811	20,254	24,250	98,275	17,313	21,134
Absentee allowances ...	...	6,731	6,728	8,305	5,193	5,746	6,057	3,875
Miscellaneous ...	5,953	160	685	558	275	376	152	154
Stores for India ...	35,488	45,032	71,251	47,144	47,745	122,424	41,549	43,190
TOTAL ...	53,391	49,082	75,767	109,133	132,782	145,437	70,222	84,471
TOTAL ...	87,340*	85,451*	116,314*	150,430*	180,527	267,861	111,771	127,861

HOME ACCOUNTS.

[Account No. 11]

Account No. 11—continued.

[CHARGES]

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

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
MINT—	£	£	£	£	£	£	£	£
Cost of Assay of Indian Coins	22	14	17	20	18	...	...	62
Pay and passage to India of an officer appointed to the Calcutta Mint ...	...	...	...	...	...	...	88	...
Miscellaneous ...	...	170	128	95	81	358	...	...
Stores for India ...	22 3,369	184 18,833	145 5,886	115 4,313	99 9,698	358 21,904	88 6,598	62 4,629
TOTAL ...	3,391	19,017	6,031	4,428	9,797	22,262	6,686	4,691
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., ...	132,238	133,852	136,627	135,613	137,458	139,417	137,782	137,621
Auditor and Assistants under Acts 21 and 22 Vict., C. 106, S. 52 ...	5,077	5,245	5,434	5,685	5,854	5,965	6,124	6,324
Store Department—Wages of laborers, cartage, &c., and expenses attending the extension of the India Store Depot ...	24,635	24,627	25,097	24,112	24,994	27,911	24,320	27,052
Bank of England and Bank of Ireland for management of debt ...	32,190	27,764	28,174	27,283	29,326	31,055	35,932	57,666
Law charges ...	1,073	1,402	1,263	1,508	996	490	122	226
Postage on despatches to and from India ...	4,901	4,405	3,906	4,041	4,086	3,984	4,206	4,103
Telegrams to India ...	...	...	7,634	5,364	6,702	18,119	7,901	4,770
Office contingencies: rents, rates, taxes, coals, candles, books, maps, and charts, stamps, postage, and various petty charges	19,523	16,753	12,772	15,513	11,705	11,993	11,795	10,894
Miscellaneous charges on account of India ...	219,637 20,804	214,048 8,598	220,907 1,171	219,119 952	221,121 9,396	238,934 2,664	228,182 4,410	248,656 3,165
Stores for India—Currency Notes, &c. ...	5,156	8,785	27,758	19,283	4,413	20,984	15,656	16,037
TOTAL ...	245,597	231,431	249,836	239,354	234,930	262,582	248,248	267,858
LAW AND JUSTICE—								
Passage and outfit of the Judges of the High Courts	...	...	1,000	...	800	800	800	...
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports ...	150	224	113	187	150	150	113	150
Expenses incurred in attempting to obtain the extradition from the United States of a person charged with offences committed in India ...	...	...	...	...	...	...	...	152
Stores for India ...	150 116	224 2	1,113 165	187 187	950 134	950 159	913 154	302 151
TOTAL ...	266	226	1,278	374	1,084	1,109	1,067	453

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 11] /

HOME ACCOUNTS.

CHARGES]

Account No. 11—continued.

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

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
MARINE—								
Contribution towards the expenses of H. M.'s Ships employed in the Indian Seas.	62,500	63,608	44,237	99,427	79,066	72,194	70,000	70,735
Pay and passages of Naval Officers, Leadsman, Apprentices in the Bengal Pilot Services, &c. ...	1,586	518	1,500	1,112	1,585	1,035	994	1,401
Miscellaneous ...	...	...	...	18,893	16,430	875	3,550	574
	64,086	64,126	45,737	119,432	97,081	74,104	74,544	72,710
Stores for India ...	46,680	133,688	78,071	77,355	57,575	69,062	155,958	69,738
TOTAL ...	110,766	197,814	123,808	196,787	154,656	143,166	230,502	142,448
EDUCATION—								
Passage and outfit of Educational Officers on appointment, &c. ...	407	329	342	145	280	381	263	50
Scholarships to enable Natives of India to pursue their Education ...	...	...	...	...	...	...	177	574
TOTAL ...	407	329	342	145	280	381	440	624
ECCLESIASTICAL—								
Passage and outfit of Chaplains on appointment ...	655	442	316	310	512	609	300	550
MEDICAL—								
Royal India Lunatic Asylum, Ealing—								
Salaries and allowances of the Staff, Board, Clothing of the Lunatics, and other expenses	6,911	6,866	6,590	6,732	6,664	6,700	6,781	6,469
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum; passage from India of Civil Lunatics, &c. ...	292	602	437	615	396	478	388	379
Other expenses ...	...	...	335	125	820	1,489	...	...
TOTAL ...	7,203	7,468	7,362	7,472	7,880	8,667	7,169	6,848
POLITICAL—								
Mission to the Court of Persia	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Her Majesty's Establishments in China ...	75,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Sums placed at the disposal of the Secretary of State for Secret Service ...	...	...	...	...	...	5,000	...	1,000
Afghan Boundary Commission	...	...	...	...	3,062	1,616	708	3,136
Miscellaneous ...	1,066	596	1,366	784	2,745	950	885	1,271
	86,066	25,596	26,366	25,784	30,807	32,566	26,593	30,407
Stores for India—Presentation, articles, &c. ...	221	236	336	257	1,181	293	3,232	197
TOTAL ...	86,287	25,832	26,702	26,041	31,988	32,859	29,825	30,604

HOME ACCOUNTS.

[Account No. 11

Account No. 11—continued.

[CHARGES

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

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Other Charges ...	21,574	14,071	21,270	11 809	7,325	9,233	11,124	7,669
Stores for India ...	8,277	6,520	4,771	9,087	8,492	7,278	9,218	10,951
TOTAL ...	29,851	20,591	26,041	20,896	15,817	16,511	20,342	18,620
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	...	...	...
Members of the Bengal Nizamut Family ...	...	...	...	...	...	998	900	900
His Highness Maharajah Duleep Sing ...	24,901	21,065	21,065	69,576	21,065	21,064	17,387	14,849
TOTAL ...	24,901	31,265	31,265	79,776	28,874	22,062	18,287	15,749
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES—								
Covenanted Civil Service ...	100,067	102,521	92,047	103,591	94,202	87,604	80,147	98,202
Uncovenanted Service ...	42,019	40,277	37,768	37,043	35,011	37,563	32,304	37,635
Military Officers in Civil employ ...	75,438	73,447	79,012	74,912	67,333	68,179	71,714	75,835
Bengal Pilot Service ...	1,846	1,502	2,161	1,370	1,729	1,528	2,031	1,655
Marine Service ...	...	...	...	...	...	1,317	1,546	2,233
TOTAL ...	219,370	217,747	210,988	216,916	198,275	196,191	187,742	215,560
SUPERANNUATION ALLOWANCES AND PENSIONS—								
Pensions for distinguished and meritorious services ...	11,849	11,423	12,024	11,600	11,632	11,993	11,305	11,624
Pensions on retirement of Officers ...	181,838	167,397	159,440	166,330	167,453	171,227	144,867	164,849
Pensions of Officers, &c., of Establishments of the late East India Company now abolished ...	...	44,513	41,942	39,600	36,908	35,795	39,546	36,817
Pensions of Widows and Families of Officers of the Home Service from Funds (established by the East India Company) to which the Officers subscribed ...	23,602	22,660	21,371	22,269	22,141	22,174	23,186	22,273
Pensions to Widows and Families of Officers of the Bengal Pilot Service ...	5,474	5,504	5,255	5,325	5,667	5,810	5,795	5,964
Pensions from the India Office Provident Fund ...	...	...	...	...	...	738	926	884
Compassionate and Miscellaneous Pensions ...	14,197	7,892	5,817	5,797	5,536	5,399	5,468	5,391
Gratuities ...	10,521	2,809	4,267	3,044	1,273	1,197	1,049	2,619
Marine Pensions and Retired Allowances ...	40,060	...	...	...	...	...	...	...
Annual Donation to the India Office Provident Fund ...	1,000	1,018	1,000	1,000	1,000	...	...	...
Carried over ...	288,541	263,216	251,116	254,965	251,610	254,333	232,142	250,421

Account No. 11]

HOME ACCOUNTS.

CHARGES]

Account No. 11—concluded.

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

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
SUPERANNUATION ALLOWANCES AND PENSIONS—continued and brought forward ...	288,541	263,216	251,116	254,965	251,610	254,333	232,142	250,421
Annual Donation to Bengal Civil Fund ...	2,500	2,500	2,500	2,500	2,500	...	...	...
Annuities of the Madras Civil Fund ...	459	...	...	...	...	...	...	...
Compensation Pensions ...	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 ...	1,102,316	1,099,450	1,136,105	1,159,108	1,164,248	1,251,033	1,343,184	1,347,073
Subscriptions to Charities ...	355	355	355	355	355	355	355	355
Relief to distressed natives of India ...	148	119	70	50	28	324	248	91
Miscellaneous ...	12,236	...	...	...	...	...	...	...
TOTAL ...	1,411,023	1,367,140	1,390,146	1,416,978	1,418,741	1,506,051	1,575,929	1,597,940
STATIONERY AND PRINTING—								
Stationery, Printing and Book-binding for the India Office, &c. ...	5,079	6,474	8,834	7,691	3,778	7,243	10,194	6,523
Stores for India ...	64,506	112,220	153,754	104,827	125,830	67,294	81,632	82,794
TOTAL ...	69,585	118,694	162,588	112,518	129,608	74,537	91,826	89,317
MISCELLANEOUS—								
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India ...	12,536	8,840	9,428	13,653	15,129	16,596	17,638	17,147
East India Company's Expenses in respect of their Capital Stock and Dividends ...	...	...	...	...	...	...	1,725	...
Expenses connected with the Order of the Star and Crown of India ...	81	165	...	1,209	257	184	166	4,300
Miscellaneous Charges connected with the supply of Stores to India ...	17,439	33,483	18,001	4,696	15,670	14,141	10,572	11,197
Other items ...	767	1,668	1,098	565	860	457	297	193
TOTAL ...	30,823	44,156	28,527	20,123	31,916	31,378	30,398	22,837
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	1,831	165	...	89	...	...	...	...
Protective Works—Irrigation Works—	...	...	...	...	...	...	...	...
Stores for India ...	...	...	...	26	...	...	...	...
TOTAL ...	1,831	165	...	115	...	...	...	...

HOME ACCOUNTS.

[Account No. 12.

Account No. 12.

[CHARGES

Memorandum of STORES purchased in England, in each year from 1st April 1880, specifying the Departments to which they were supplied.

DETAIL OF DEPARTMENTS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
CIVIL—								
LAND REVENUE ...	536	...	39	179	243	126	1,094	7
OPIMUM ...	88	1,062	1,585	1,280	3,305	4,710	1,854	941
SALT ...	1	...	...	4,085	73	1,722	7	55
STAMPS ...	31,602	32,862	44,895	27,815	45,528	48,543	44,470	54,338
EXCISE ...	...	3	...	...	42	886	161	5
CUSTOMS ...	...	17	...	...	...	...	...	20
FOREST ...	27	64	23	84	...	3	...	5
POST OFFICE ...	31,597	23,212	27,871	32,887	44,628	37,139	49,125	49,940
TELEGRAPH ...	53,391	49,082	75,767	109,133	132,782	145,437	70,222	84,471
MINT ...	3,369	18,833	5,886	4,313	9,698	21,904	6,598	4,629
GENERAL ADMINISTRATION ...	5,156	8,785	27,758	19,283	4,413	20,984	15,656	16,037
LAW AND JUSTICE ...	116	2	165	187	134	159	154	151
MARINE—								
Coals ...	8,625	16,394	10,288	8,940	17,123	13,991	14,076	21,388
Miscellaneous ...	38,055	117,294	67,783	68,415	40,452	55,071	141,882	48,350
POLITICAL ...	221	236	336	257	1,181	293	3,232	197
SCIENTIFIC AND OTHER MINOR DEPARTMENTS ...	8,277	6,520	4,771	9,087	8,492	7,278	9,218	10,951
STATIONERY AND PRINTING ...	64,506	112,220	153,754	104,827	125,830	67,294	81,632	82,794
FAMINE RELIEF AND INSURANCE...	...	...	...	26	...	...	...	...
	245,567	386,586	420,921	390,798	433,924	425,540	439,381	374,279
PUBLIC WORKS—								
RAILWAYS ...	694,697	363,490	78,302	97	201,315	...	...	...
IRRIGATION ...	5,286	22	1,234	1,591	65	449	1,396	23
MILITARY WORKS ...	...	5,086	1,771	5,825	5,071	6,469	1,908	6,546
CIVIL WORKS ...	3,504	1,586	1,248	470	1,017	47	1,009	5,938
TOTAL CIVIL AND PUBLIC WORKS	703,487	370,184	82,555	7,983	207,468	6,965	4,313	12,507
STORES ...	949,054	756,770	503,476	398,781	641,392	432,505	443,694	386,786
MILITARY—								
Clothing for Europeans ...	343,934	228,729	193,278	158,703	192,180	244,734	251,072	217,389
Ditto for Natives ...	45,137	61,969	28,977	54,569	41,779	49,013	38,604	36,678
Ordnance and Miscellaneous ...	163,936	150,606	174,706	163,902	142,139	428,600	143,228	321,910
Medical ...	48,051	31,357	16,311	15,734	17,723	44,050	18,507	45,210
Malt Liquor ...	108,113	90,641	101,286	118,082	48,794	30,426	16,703	16,557
Commissariat ...	28,548	11,892	15,165	23,993	19,763	132,819	19,164	20,790
Military Operations in Afghanistan ...	68,020	503	...	...	...	...	...	...
Expedition to Egypt ...	...	...	52,787	...	...	...	...	...
TOTAL MILITARY STORES	805,739	575,697	582,510	534,983	462,378	929,642	487,278	658,534
SPECIAL DEFENCE WORKS	...	...	...	...	...	...	146,768	59,476
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE ...	557,269	427,775	358,299	770,116	840,827	1,781,041	1,311,022	1,072,567
GRAND TOTAL	2,312,062	1,760,242	1,444,285	1,703,880	1,944,597	3,143,188	2,388,762	2,177,363

Account No. 13]

HOME ACCOUNTS.

CHARGES]

Account No. 13.

Memorandum of STORES purchased in England, from 1st April 1880, specifying the Presidencies and Departments to which they were supplied.

				1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
				£	£	£	£	£	£	£	£
CIVIL—											
LAND REVENUE—											
Bengal	...	...	...	152	...	...	...	...	...	...	...
Madras	...	...	...	2	...	39	179	243	126	1,094	7
Bombay	...	...	...	382	...	...	...	...	...	...	...
			TOTAL	536	...	39	179	243	126	1,094	7
OPIUM—											
Bengal	...	...	...	88	1,062	1,585	1,280	3,305	4,697	1,854	941
Bombay	...	...	...	...	...	...	...	...	13	...	...
			TOTAL	88	1,062	1,585	1,280	3,305	4,710	1,854	941
SALT—											
Bengal	...	...	...	...	...	...	3,798	...	...	...	...
Madras	...	...	...	1	...	...	287	73	1,722	7	55
Bombay	...	...	...	...	...	...	...	...	...	...	...
			TOTAL	1	...	...	4,085	73	1,722	7	55
STAMPS—											
Bengal	...	...	...	28,335	16,966	32,263	19,256	33,574	33,637	23,813	40,518
Madras	...	...	...	1,717	7,627	6,073	3,273	6,864	7,873	12,123	7,067
Bombay	...	...	...	1,550	8,269	6,559	5,286	5,590	7,033	8,534	6,753
			TOTAL	31,602	32,862	44,895	27,815	45,528	48,543	44,470	54,338
EXCISE—											
Madras	...	...	...	...	3	...	...	42	628	152	4
Bombay	...	...	...	...	...	...	...	...	258	9	1
			TOTAL	...	3	...	...	42	886	161	5
CUSTOMS—											
Bengal	...	...	...	...	17	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...	...	20
			TOTAL	...	17	...	...	...	...	...	20
FOREST—											
Bengal	...	...	...	...	64	23	84	...	3	...	5
Bombay	...	...	...	27	...	...	...	...	...	...	...
			TOTAL	27	64	23	84	...	3	...	5
POST OFFICE—											
Bengal	...	...	...	22,227	11,581	15,199	18,774	21,993	21,412	24,150	26,570
Madras	...	...	...	4,204	3,987	4,155	4,502	8,836	6,098	9,399	7,705
Bombay	...	...	...	5,166	7,644	8,517	9,611	13,799	9,629	15,576	15,665
			TOTAL	31,597	23,212	27,871	32,887	44,628	37,139	49,125	49,940
TELEGRAPH—											
Bengal	...	...	...	26,992	27,071	37,434	68,655	67,953	53,733	30,948	37,208
Madras	...	...	...	9,889	2,939	8,760	9,752	36,633	20,286	18,729	10,793
Bombay	...	...	...	16,520	19,072	29,573	30,726	23,196	71,418	20,545	36,470
			TOTAL	53,391	49,082	75,767	109,133	132,782	145,437	70,222	84,471

HOME ACCOUNTS.

[Account No. 13

Account No. 13—continued.

[CHARGES

Memorandum of STORES purchased in England, from 1st April 1880, specifying the Presidencies and Departments to which they were supplied—
continued.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
CIVIL—continued.								
MINT—								
Bengal	243	5,991	4,133	1,522	978	2,793	2,066	1,553
Bombay	3,126	12,842	1,753	2,791	8,720	19,111	4,532	3,076
TOTAL	3,369	18,833	5,886	4,313	9,698	21,904	6,598	4,629
GENERAL ADMINISTRATION—								
Bengal	...	4,723	21,070	12,676	1,793	15,847	8,010	12,956
Madras	...	1,137	1,533	2,745	892	2,019	2,511	679
Bombay	...	2,925	5,155	3,862	1,728	3,118	5,135	2,402
TOTAL	5,156	8,785	27,758	19,283	4,413	20,984	15,656	16,037
LAW AND JUSTICE—								
Bengal	74	...	141	171	134	82	89	86
Madras	22	1	2	11	...	28	27	27
Bombay	20	1	22	5	...	39	38	38
TOTAL	116	2	165	187	134	159	154	151
MARINE—								
Coals—								
Bengal	...	472	6	1,702	...	1,980	1,903	606
Bombay	8,625	15,922	10,282	7,238	17,123	12,011	12,173	20,782
TOTAL	8,625	16,394	10,288	8,940	17,123	13,991	14,076	21,388
Miscellaneous—								
Bengal	23,304	85,591	54,952	46,212	11,645	20,205	46,652	26,354
Madras	110	8,936	401	3	126	6	1,607	18
Bombay	14,641	22,767	12,430	22,200	28,681	34,860	93,563	21,978
TOTAL	38,055	117,294	67,783	68,415	40,452	55,071	141,882	48,350
POLITICAL—								
Bengal	221	236	336	230	842	293	3,232	197
Bombay	...	...	...	27	339	...	...	...
TOTAL	221	236	336	257	1,181	293	3,232	197

CHARGES]

Account No. 13—continued.

Memorandum of STORES purchased in England, from 1st April 1880, specifying the Presidencies and Departments to which they were supplied—continued.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
CIVIL—continued.								
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Bengal	8,199	6,431	4,621	9,036	8,434	7,252	9,174	10,926
Madras	27	1	187	27	58	13	25	13
Bombay	51	88	13	24	...	13	19	12
TOTAL	8,277	6,520	4,771	9,087	8,492	7,278	9,218	10,951
STATIONERY AND PRINTING—								
Bengal	...	92,429	122,888	81,378	76,625	39,921	48,036	58,333
Madras	...	2,777	709	13,769	25,625	11,765	16,792	11,028
Bombay	...	17,014	20,157	9,680	23,580	15,608	16,804	13,433
TOTAL	64,506	112,220	153,754	104,827	125,830	67,294	81,632	82,794
FAMINE RELIEF AND INSURANCE—								
Bengal	...	...	...	26	...	...	...	...
Madras	...	...	...	...	...	...	...	...
TOTAL	...	...	...	26	...	...	...	...
PUBLIC WORKS—								
RAILWAYS—FRONTIER RAILWAYS—								
Bombay	694,697	363,490	78,302	97	201,315	...	...	...
MINOR WORKS AND NAVIGATION—								
Bengal	...	...	...	...	...	...	...	23
Madras	5,286	22	1,057	1,381	65	243	1,337	...
Bombay	...	...	177	210	...	206	59	...
TOTAL	5,286	22	1,234	1,591	65	449	1,396	23
BUILDINGS AND ROADS—								
Military Works—								
Bengal	...	...	1,703	4,961	2,781	5,200	1,484	6,230
Madras	...	...	...	...	25	23	164	...
Bombay	...	...	68	864	2,265	1,246	260	316
TOTAL	...	5,086	1,771	5,825	5,071	6,469	1,908	6,546
CIVIL WORKS—								
Bengal	1,290	...	1,248	75	947	3	842	5,915
Madras	...	...	...	395	26	...	...	...
Bombay	2,214	...	...	...	44	44	167	23
TOTAL	3,504	1,586	1,248	470	1,017	47	1,009	5,938
MILITARY—								
CLOTHING FOR EUROPEANS—								
Bengal	209,420	130,791	122,651	90,784	119,940	153,554	139,075	110,640
Madras	61,727	58,362	30,105	26,677	43,692	47,772	71,635	39,256
Bombay	72,787	39,576	40,522	41,242	28,548	43,408	40,362	37,493
TOTAL	343,934	228,729	193,278	158,703	192,180	244,734	251,072	217,389

HOME ACCOUNTS.

[Account No. 13

Account No. 13—concluded.

[CHARGES

Memorandum of STORES purchased in England, from 1st April 1880, specifying the Presidencies and Departments to which they are supplied—concluded.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	£	£	£	£	£	£	£	£
MILITARY—continued.								
CLOTHING FOR NATIVES—								
Bengal	30,090	19,967	14,492	24,221	11,891	25,120	20,718	20,731
Madras	7,889	29,143	4,685	15,117	13,071	16,860	9,566	11,621
Bombay	7,158	12,859	9,800	15,231	16,817	7,033	8,320	4,326
TOTAL	45,137	61,969	28,977	54,569	41,779	49,013	38,604	36,678
ORDNANCE AND MISCELLANEOUS—								
Bengal	96,554	86,897	64,812	77,333	63,106	239,565	...	216,554
Madras	23,742	23,229	23,320	39,031	24,893	15,444	...	20,928
Bombay	43,640	40,480	86,574	47,538	54,140	173,591	...	84,428
TOTAL	163,936	150,606	174,706	163,902	142,139	428,600	143,228	321,910
MEDICAL—								
Bengal	31,256	11,462	6,063	5,160	7,070	27,463	6,870	21,032
Madras	10,015	11,635	4,482	5,897	7,099	11,690	7,219	16,381
Bombay	6,780	8,260	5,766	4,677	3,554	4,897	4,418	7,797
TOTAL	48,051	31,357	16,311	15,734	17,723	44,050	18,507	45,210
MALT LIQUOR—								
Bengal	21,762	13,154	11,537	36,272	1,283	7,320	3,626	6,356
Madras	41,070	37,695	32,731	42,339	16,487	5,873	5,876	...
Bombay	45,281	39,792	57,018	39,471	31,024	17,233	7,201	10,201
TOTAL	108,113	90,641	101,286	118,082	48,794	30,426	16,703	16,557
COMMISSARIAT—								
Bengal	12,962	1,610	4,034	6,241	1,940	19,735	4,430	9,512
Madras	5,717	4,014	2,499	9,443	5,438	10,886	11,186	8,757
Bombay	9,869	6,268	8,632	8,309	12,385	102,198	3,548	2,521
TOTAL	28,548	11,892	15,165	23,993	19,763	132,819	19,164	20,790
MILITARY OPERATIONS IN AFGHANISTAN—								
Bombay	68,020	503	...	...	...	...	...	...
EXPEDITION TO EGYPT—								
Bombay	...	...	52,787	...	...	...	...	...
SPECIAL DEFENCE WORKS—								
Bengal	...	...	...	...	...	...	...	11,220
Madras	...	...	...	...	...	...	...	2,154
Bombay	...	...	...	...	...	...	...	46,102
TOTAL	...	...	...	...	...	...	146,768	59,476
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE—								
Bengal	557,269	427,775	358,299	767,989	840,499	1,776,667	1,310,840	1,072,567
Madras	...	...	...	2,127	328	4,374	182	...
TOTAL	557,269	427,775	358,299	770,116	840,827	1,781,041	1,311,022	1,072,567
GRAND TOTAL—								
BENGAL	1,088,410	949,514	879,490	1,277,833	1,276,731	2,456,492	1,799,579	1,697,032
MADRAS	202,541	191,508	120,687	176,957	190,018	163,728	205,765	166,492
BOMBAY	1,081,111	619,220	444,108	249,090	477,848	522,968	383,418	313,839
TOTAL	2,312,062	1,760,242	1,444,285	1,703,880	1,944,597	3,143,188	2,388,762	2,177,363

N.B.—The cost of stores entered above includes freight paid in England.

REVENUES]

INDIAN ACCOUNTS.

Account No. 14.

Total of RECEIPTS, CHARGES and LOCAL SURPLUS in India.

DETAIL OF DEPARTMENTS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
REVENUE	70,391,479	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574	77,010,111	78,389,003
EXPENDITURE CHARGEABLE THEREON	60,580,794	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753	57,329,672	58,932,878
SURPLUS ...	9,810,685	17,754,638	17,025,736	20,025,122	16,821,568	15,283,821	19,680,439	19,456,125
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS ...	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968	3,849,836	1,199,947
SURPLUS INCLUDING CAPITAL OUTLAY, &c., &c. ...	6,756,296	15,500,077	14,986,533	17,422,874	13,940,075	12,366,853	15,830,603	18,256,178

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 1880-81 to 1887-88.

HEADS OF REVENUE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
PRINCIPAL HEADS OF REVENUE—								
Land Revenue	21,154,922	21,993,224	21,918,336	22,362,921	21,832,936	22,592,973	23,055,724	23,189,292
Opium	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515	8,942,976	8,515,462
Salt	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128	6,657,644	6,670,728
Stamps	3,250,561	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174	3,751,280	3,876,298
Excise	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136	4,375,174	4,534,655
Provincial Rates	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315	2,999,861	3,035,323
Customs	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943	1,199,976	1,246,293	1,348,837
Assessed Taxes	558,720	536,829	517,811	526,087	511,828	503,034	1,354,735	1,431,436
Forest	707,718	872,199	935,494	1,049,081	984,786	1,084,998	1,103,970	1,124,125
Registration	239,303	239,512	243,540	257,933	286,059	307,404	299,050	311,253
Tributes from Native States ...	742,209	706,873	689,945	720,487	699,017	689,578	695,415	743,597
TOTAL	52,700,700	53,652,225	50,950,877	52,034,582	51,078,224	52,441,231	54,482,131	54,781,006
INTEREST	678,129	840,434	669,727	819,741	667,616	686,970	613,645	652,853
POST OFFICE, TELEGRAPH, AND MINT—								
Post Office	1,018,653	949,907	977,797	1,018,743	1,047,130	1,112,086	1,154,307	1,214,196
Telegraph	508,743	417,421	469,941	471,146	541,429	581,731	679,595	747,971
Mint	89,525	70,556	185,868	131,413	180,139	224,290	180,346	251,437
TOTAL	1,616,921	1,437,884	1,633,606	1,621,302	1,768,698	1,919,107	2,014,248	2,213,604
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice—								
Courts of Law	352,776	326,364	316,579	299,486	281,034	288,466	298,688	322,962
Jails	334,988	351,090	340,355	274,373	265,025	289,243	288,508	248,888
Police	241,769	248,005	227,642	311,874	319,400	321,011	315,863	350,293
Marine	246,519	237,863	222,411	192,867	165,974	200,432	200,029	195,027
Education	170,238	189,292	198,558	204,427	203,291	200,740	208,395	225,205
Medical	41,258	35,509	53,841	52,558	50,025	50,979	61,187	56,027
Scientific and other Minor Departments	62,401	76,469	72,783	88,693	84,574	73,019	84,738	92,543
TOTAL	1,449,949	1,464,592	1,432,169	1,424,278	1,369,323	1,423,890	1,457,408	1,490,945
Carried over	56,445,699	57,395,135	54,686,379	55,899,903	54,883,861	56,471,198	58,567,432	59,138,408

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 1880-81 to 1887-88.

HEADS OF REVENUE.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward. ...	56,445,699	57,395,135	54,686,379	55,899,903	54,883,861	56,471,198	58,567,432	59,138,408
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c. ...	212,546	250,300	201,265	201,182	199,169	251,733	258,244	255,876
Stationery and Printing ...	62,396	57,799	57,845	50,595	47,541	55,690	96,816	80,282
Exchange ...	...	...	...	61,047	12,383	264,378	...	744,471
Miscellaneous ...	636,362	380,767	295,799	305,228	331,687	332,949	342,339	364,980
TOTAL ...	911,304	688,866	554,909	618,052	590,779	904,750	697,399	1,445,609
RAILWAYS—								
State Railways (Gross Earnings) ...	6,521,746	7,266,818	7,386,177	8,268,482	8,418,927	9,958,588	10,828,711	10,971,599
Guaranteed Companies (Net Traffic Receipts) ...	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300	3,725,075	3,647,116	3,636,670
Subsidized Companies (Repayment of Advances of Interest) ...	...	...	...	...	...	119	1,616	24,764
TOTAL ...	9,435,059	10,882,443	10,968,223	11,956,625	11,897,227	12,683,782	14,477,443	14,533,033
IRRIGATION—								
Major Works—Direct Receipts ...	638,656	865,628	929,534	936,581	1,075,131	864,773	909,824	950,961
Portion of Land Revenue due to Irrigation ...	797,319	491,220	469,081	534,126	465,817	562,607	597,469	602,555
Madras Irrigation and Canal Company (Net Traffic Receipts) ...	—7,650	—8,834	—5,624	...	...	...	...	...
Minor Works and Navigation ...	197,908	131,239	139,057	141,872	135,027	160,898	149,412	160,758
TOTAL ...	1,626,233	1,479,253	1,532,048	1,612,579	1,675,975	1,588,278	1,656,705	1,714,274
BUILDINGS AND ROADS—								
Military Works ...	36,727	50,298	44,306	44,062	40,415	41,158	188,384	40,413
Civil Works ...	496,775	530,336	490,307	487,688	552,036	548,455	508,530	515,566
TOTAL ...	533,502	580,634	534,613	531,750	592,451	589,613	696,914	555,979
RECEIPTS BY MILITARY DEPARTMENTS—								
Army { Effective ...	812,823	1,063,738	902,077	823,743	687,670	838,810	864,240	931,027
Non-effective ...	24,252	29,706	30,289	76,323	43,326	47,143	49,978	70,673
Military Operations in Afghanistan ...	837,075	1,093,444	932,366	900,066	730,996	885,953	914,218	1,001,700
Military Operations in Egypt..	602,607	354,768	...	...	...	...	...	...
TOTAL ...	1,439,682	1,448,212	1,017,069	903,774	730,996	885,953	914,218	1,001,700
GRAND TOTAL ...	70,391,479	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574	77,010,111	78,389,003

REVENUES]

Account No. 16.

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

DETAIL OF MAJOR HEADS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ARMY—								
EFFECTIVE SERVICES—								
Army and Garrison Staff ...	6,631	35	1	86	1	1	21	2
Regimental Pay, Allowances and Charges ...	39,215	36,264	32,047	26,096	20,319	31,734	27,724	25,507
Commissariat Establishments, Supplies and Services ...	525,095	657,741	576,630	514,092	462,790	495,700	576,334	653,642
Remount and Cattle Establishments, Supplies and Services	36,547	27,070	18,516	13,135	11,733	14,784	11,951	16,898
Clothing Establishments, Supplies and Services ...	80,933	90,725	78,895	79,331	75,567	68,040	73,472	73,790
Barrack Establishments, Supplies and Services ...	4,852	3,375	2,283	2,538	2,266	2,447	2,528	2,635
Administration of Martial Law	2,087	1,870	2,386	4,380	3,739	4,176	4,620	4,564
Medical Establishments, Supplies and Services ...	14,188	17,259	17,525	12,994	14,485	16,539	16,504	11,141
Ordnance Establishments, Stores and Camp Equipage ...	51,621	102,858	113,721	91,953	68,360	88,383	93,662	102,805
Education ...	810	589	874	626	655	982	1,098	1,227
Sea Transport Charges ...	12,186	20,046	4,766	6,148	5,131	7,839	8,365	16,089
Miscellaneous Services ...	38,658	105,906	54,433	72,364	22,624	108,185	47,961	22,727
	812,823	1,063,738	902,077	823,743	687,670	838,810	864,240	931,027
NON-EFFECTIVE SERVICES—								
Retired Officers ...	...	...	...	42,214	8,000	7,006	...	...
Military Pensions ...	635	1,792	475	1,458	1	...	7,716	27,046
Widows' Pensions and Compassionate Allowances ...	23,617	27,914	29,814	32,651	35,325	40,137	42,262	43,627
	24,252	29,706	30,289	76,323	43,326	47,143	49,978	70,673
TOTAL ...	837,075	1,093,444	932,366	900,066	730,996	885,953	914,218	1,001,700
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Regimental Pay and Allowances ...	510	2,838	23	7	...	...	...	...
Commissariat Establishments, &c. ...	319,067	75,471	47,651	688	...	...	...	...
Clothing Establishments, &c. ...	2,017	978	9,067	8	...	...	...	...
Medical ditto ...	1,030	87	12,111	6	...	...	...	...
Ordnance ditto ...	...	56	334	...	...	...	...	...
Sea Transport Charges ...	2	24	1,989	79	...	...	...	...
Miscellaneous ...	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 ...	602,607	354,768	*84,703	3,708	...	...	...	...

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 17

Account No. 17.

[REVENUES

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

DETAIL OF MINOR HEADS. .	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—								
Ordinary Land Revenue ...	20,253,998	20,766,852	20,670,412	21,166,128	20,500,185	21,302,818	21,457,136	21,659,100
Sale of Proprietary right of Government in Land ...	9,448	2,735	3,977	10,066	2,521	4,336	25,829	4,946
Moturpha Collections (House Tax) ...	1,110	1,059	1,264	1,217	1,412	1,260	1,494	1,413
Rent of Resumed Police Service Lands and Service Commutations ...	690,841	719,786	702,645	702,938	760,944	836,950	900,115	902,536
Sale of Waste Lands and redemption of Land Revenue ...	29,438	17,228	12,336	17,268	7,226	9,168	8,711	7,000
Miscellaneous including Fisheries and other Receipts ...	622,506	630,117	609,868	619,015	622,751	595,220	701,030	428,944
Capitation Tax ...	292,592	289,723	306,172	309,580	313,779	317,806	315,333	337,363
Receipts for the improvement of Government Estates ...	12,157	13,286	39,438	36,941	39,432	38,540	42,503	38,396
Revenue Record Room Receipts ...	40,151	43,658	41,305	25,165	40,171	31,326	20,348	17,540
Quetta Assigned Revenue ...	...	...	...	8,729	10,332	10,235	13,519	17,222
Upper Burma Receipts ...	...	...	...	...	...	7,921	167,175	378,806
	21,952,241	22,484,444	22,387,417	22,897,047	22,298,753	23,155,580	23,653,193	23,791,847
DEDUCT— Portion of Land Revenue due to Irrigation ...	797,319	491,220	469,081	534,126	465,817	562,607	597,469	602,555
TOTAL (a) ...	21,154,922	21,993,224	21,918,336	22,362,921	21,832,936	22,592,973	23,055,724	23,189,292
OPIMUM—								
Sale of Behar Opium ...	3,910,586	3,761,913	3,502,117	3,391,964	2,915,230	3,150,625	3,227,242	3,073,247
Sale of Benares Opium ...	3,772,972	3,703,400	3,388,339	3,411,744	3,136,799	3,145,389	2,919,736	2,964,720
Sale of Opium issued to the Excise Department ...	225,046	192,037	198,942	194,156	192,257	188,060	198,999	201,260
Opium Pass Fees ...	2,526,236	2,184,645	2,395,559	2,508,490	2,537,870	2,449,005	2,583,457	2,267,493
Confiscations and Miscellaneous	45,211	20,449	14,637	50,147	34,313	9,436	13,542	8,742
TOTAL ...	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515	8,942,976	8,515,462
Number of chests sold by auction in Calcutta ...	No. 56,400	No. 56,400	No. 56,400	No. 54,400	No. 46,698	No. 50,994	No. 54,750	No. 57,000
Average rate per chest ...	Rs. A. P. 1,362 5 3 $\frac{1}{2}$	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	Rs. A. P. 1,234 10 6	Rs. A. P. 1,122 11 9	Rs. A. P. 1,059 4 8
Quantity of Opium issued to Excise Department ...	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	Md. S. 6,661 20	Md. S. 6,745 20	Md. S. 6,838 20
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. 35,521	No. 30,826	No. 6,703 $\frac{1}{2}$	No. 38,426	No. 38,905	No. 37,677	No. 39,745 $\frac{1}{2}$	No. 34,884 $\frac{1}{2}$
Rate per chest ...	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	Rs. A. P. 650 0 0	Rs. A. P. 650 0 0	Rs. A. P. 650 0 0
Number of chests of Ajmere Opium ...	No. 548 $\frac{1}{2}$	No. 370	No. 314 $\frac{1}{2}$	No. 160	No. 134	No. ...	No. ...	No. ...
Rate per chest ...	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	Rs. A. P. ...	Rs. A. P. ...	Rs. A. P. ...

* For an Abstract of the Major Heads of Revenue in the Civil Department, see Account No. 15.

(a) From 1880-81 to 1882-83 and from 1883-84 to 1885-86 this differs from the Finance and Revenue Accounts on account of transfer* to this head of Record Room receipts and Registration fees, respectively, from "Registration."

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 17]

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SALT—								
Duty on Salt imported from England ...	1,992,968	2,085,081	1,457,725	1,493,798	1,612,815	1,511,582	1,465,635	1,496,469
Excise Duty on Salt manufactured locally ...	1,590,798	1,587,577	1,468,317	1,534,384	1,841,689	2,361,047	2,514,455	2,879,993
Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c. ...	1,432,358	1,655,910	1,276,211	1,277,979	1,417,680	954,834	1,372,151	1,383,882
Duty on other imported Salt, sea-borne ...	319,808	307,519	307,112	257,026	329,631	309,219	513,392	398,211
Sale Proceeds of Government Salt	1,741,362	1,651,972	1,585,864	1,518,373	1,240,301	1,158,653	723,696	467,221
Miscellaneous ...	38,694	87,561	82,552	63,853	65,120	49,793	68,315	44,912
Upper Burma ...	...	...	...	...	...	...	...	40
TOTAL ...	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128	6,657,644	6,670,728
STAMPS—								
Sale of Court-Fee Stamps, including sale-proceeds of plain paper used therewith...	2,186,133	2,301,511	2,300,570	2,416,835	2,488,122	2,509,904	2,591,241	2,649,914
Sale of Commercial and other Stamps ...	1,010,779	1,019,891	1,019,233	1,037,147	1,057,911	1,080,895	1,090,338	1,137,245
Fines and Penalties ...	14,091	13,188	14,128	13,589	13,055	12,879	12,295	12,411
Miscellaneous, including duty on Impressing Documents...	39,578	46,782	45,750	45,630	47,534	59,496	54,011	66,010
Upper Burma Receipts ...	...	...	...	...	...	...	3,395	10,718
TOTAL ...	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174	3,751,280	3,876,298
EXCISE—								
License and Distillery Fees and Duties for the sale of Liquors and Drugs ...	2,493,452	2,745,776	2,916,716	3,088,621	3,267,410	3,406,434	3,611,240	3,747,898
Duty on Opium consumed in India ...	625,341	661,902	669,589	719,291	715,679	718,796	742,281	742,439
Acreage on Land cultivated with Poppy ...	3,076	3,674	3,917	4,125	3,482	2,919	2,982	3,185
Fines, Confiscations, and Miscellaneous ...	13,357	15,922	19,339	24,924	25,296	23,483	11,946	12,067
Upper Burma Revenue ...	...	...	...	...	...	504	6,725	29,066
TOTAL ...	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136	4,375,174	4,534,655
PROVINCIAL RATES—								
Collection of Rates and Cess on lands ...	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315	2,999,861	3,035,323
TOTAL ...	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315	2,999,861	3,035,323
CUSTOMS—								
Sea Customs—								
Import Duty ...	1,779,730	1,562,350	430,331	436,894	416,691	435,522	510,610	564,254
Export Duty ...	731,538	767,969	835,196	719,911	589,402	744,296	709,540	758,824
Land Custom ...	294	239	9,843	11,965	6,856	3,895	7,519	7,527
Miscellaneous Receipts, Warehouse and Wharf Rents, Fees, &c. ...	28,050	30,830	20,749	18,496	16,994	16,263	18,624	18,232
TOTAL ...	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943	1,199,976	1,246,293	1,348,837
ASSESSED TAXES—								
Income Tax Collections ...	26	24	19	4	26	159	1,344,200	1,224,116
Licence do. ...	558,694	536,805	517,792	526,083	511,802	502,875	10,535	7,320
TOTAL ...	558,720	536,829	517,811	526,087	511,828	503,034	1,354,735	1,431,436

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
FOREST—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Revenue from Timber and other Produce removed from Forests by Government Agencies ...	303,790	421,987	471,072	541,766	475,378	564,273	552,705	503,089
Revenue from Timber and other Produce removed from the Forests by consumers or purchasers ...	307,170	340,335	405,889	444,422	459,620	464,075	490,155	537,823
Revenue from Forests not managed by Government ...	40,047	41,205	16,995	12,952	9,586	10,681	13,232	10,366
Confiscated drift and waif-wood	16,871	21,292	20,880	27,644	15,297	19,591	16,566	19,982
Miscellaneous ...	39,840	47,380	20,658	22,297	24,905	21,378	20,505	23,177
Upper Burma Receipts ...	...	...	...	...	...	5,000	10,807	29,688
TOTAL ...	707,718	872,199	935,494	1,049,081	984,786	1,084,998	1,103,970	1,124,125
REGISTRATION—								
Fees for Registering Documents, &c. ...	219,828	216,852	219,054	233,088	260,413	280,650	268,499	279,834
Fees for copies of Registered Documents ...	15,462	18,488	19,642	17,803	16,938	18,000	18,431	19,753
Miscellaneous ...	4,013	4,172	4,844	7,042	8,708	8,754	11,717	11,045
Upper Burma ...	...	...	...	...	...	...	412	621
TOTAL (b) ...	239,303	239,512	243,540	257,933	286,059	307,404	299,059	311,253
TRIBUTES FROM NATIVE STATES—								
Tributes ...	323,034	322,704	304,841	324,963	317,870	309,650	316,092	315,875
Contributions ...	387,420	345,427	346,793	349,037	351,542	347,384	346,983	352,318
Mahratta Chouth ...	10,811	10,811	10,811	10,811	10,811	10,811	10,811	10,811
Fees on Successions to Native States ...	2,249	9,236	8,805	16,981	99	3,038	2,834	5,286
Subsidy from the Kutch Government and Baroda ...	18,695	18,695	18,695	18,695	18,695	18,695	18,695	57,557
Upper Burma Receipts ...	...	...	...	...	...	...	...	1,750
TOTAL ...	742,209	706,873	689,945	720,487	699,017	689,578	695,415	743,597
INTEREST—								
On Government Securities purchased for the Currency Department ...	250,640	249,890	250,151	250,286	250,087	250,087	250,087	250,090
On Advances made by the Home Government to Service Funds ...	4,813	5,979	6,796	6,231	6,062	6,272	...	...
On Loans and Advances to Municipalities, Native States, Local Funds, and Local Bodies ...	369,168	368,648	357,643	499,828	337,424	345,140	315,467	344,520
On Arrears of Revenue ...	31,449	28,948	29,134	28,422	22,053	17,803	17,404	14,771
On Miscellaneous Accounts ...	6,330	158,261*	3,247	13,963	31,491	46,641	9,157	23,114
Securities of Provincial and Local Funds ...	15,729	28,708	22,756	21,011	20,499	21,027	21,530	20,358
TOTAL ...	678,129	840,434	669,727	819,741	667,816	686,970	613,645	652,853

Account No. 17]

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE—								
Postage in India on Letters, Newspapers, &c. ...	199,601	242,067	257,056	261,171	254,716	198,464	145,248	144,765
Sale of Postage Stamps, Ordinary	503,940	453,280	459,303	494,596	518,556	652,995	680,258	719,751
Ditto ditto, Service	134,115	138,893	149,080	157,276	161,762	171,977	174,915	181,105
Mail Cart Parcel-Van and Passenger Service ...	19,730	19,163	18,216	16,265	17,271	20,468	19,349	19,990
Bullock Train Receipts ...	100,491	37,061	27,268	15,725	10,132	14,480	10,163	10,490
Van Dāk Collections ...	25,115	3,959	722	...	...	...	...	...
Money Order Receipts ...	51,640	71,688	80,765	91,257	103,720	70,405	136,503	152,255
Fees and Petty Receipts ...	6,151	9,928	5,369	5,848	4,378	10,911	8,741	7,776
Contributions from Native States ...	...	600	600	600	686	...	1,221	1,122
District Post Collections ...	3,837	4,581	6,158	4,544	3,953	4,237	4,742	4,867
Commission on sale of Indian Postal Notes ...	...	...	58	285	407	278	138	673
Commission on sale of British Postal Orders ...	...	...	...	...	53	84	45	51
	1,044,620	981,220	1,004,595	1,047,567	1,075,634	1,144,299	1,181,323	1,242,845
DEDUCT—								
Amount of Postage received in India and paid to the Post Master General, London	23,977	29,287	24,257	28,426	26,657	32,188	24,591	28,219
Payments to Colonial and other Foreign Administrations ...	1,577	1,799	2,247	101	1,643	—1,386	1,633	6
Refunds ...	413	227	294	297	204	411	792	424
	25,967	31,313	26,798	28,824	28,504	31,213	27,016	28,649
TOTAL ...	1,018,653	949,907	977,797	1,018,743	1,047,130	1,113,086	1,154,307	1,214,196
TELEGRAPH—								
Cash Receipts on Message Accounts under exceptional circumstances* ...	27,399	9,132	2,483	9,150	30,618	66,181	156,914	167,906
Cash Fees on Messages, including Cash Receipts from other Telegraph Administrations...	5,795	35,343	25,800	23,197	9,870	36,215	20,324	20,664
Sale Proceeds of Telegraph Stamps ...	357,591	271,017	298,833	287,142	302,962	295,833	302,809	330,021
Recoveries from Guaranteed Lines and Offices ...	5,217	6,464	9,611	11,153	9,944	11,249	11,675	11,469
Interest on Capital Cost of Railway lines and of first equipment of Railway Offices	20,088	21,133	30,658	29,560	42,367	42,919	46,643	46,464
Recoveries from Railway for Maintenance charges ...	30,786	30,742	39,489	37,202	54,347	50,973	48,217	83,144
Postage Stamps affixed to Messages ...	978	708	729	...	...	...	...	...
Miscellaneous ...	3,011	2,058	3,135	4,542	11,630	3,902	5,677	4,069
Carried over ...	450,865	376,597	410,738	401,946	461,738	507,272	592,259	663,737

* From 1883-84 this represents other receipts by cash and postage stamps.

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
TELEGRAPH—continued.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward ...	450,865	376,597	410,738	401,946	461,738	507,272	592,259	663,737
Ceylon Telegraph Receipts ...	1,869	...	...	...	...	...	...	...
Provincial Telegraphs Message revenue ...	...	...	518	353	371	374	416	505
TOTAL OF INDIAN TELEGRAPH ...	452,734	376,597	411,256	402,299	462,109	507,646	592,675	664,242
Indo-European Telegraph ...	56,009	40,824	58,685	68,847	79,320	74,085	86,920	83,729
TOTAL ...	508,743	417,421	469,941	471,146	541,429	581,731	679,595	747,971
MINT—								
Seigniorage on Gold and Silver ...	76,203	43,593	109,118	64,572	115,750	202,655	93,213	149,864
Assay Fees ...	48	33	17	11	10	16	65	66
Gain on Coinage operations and gain on Copper Coinage ...	5,218	16,008	38,035	59,784	58,814	16,134	80,956	95,059
Sale of old Stores and Materials ...	...	2,065	30,599	267	2,160	1,273	1,973	448
Miscellaneous ...	8,056	8,857	8,099	6,779	3,405	4,212	4,139	6,000
TOTAL ...	89,525	70,556	185,868	131,413	180,139	224,290	180,346	251,437
LAW AND JUSTICE—								
Courts of Law—								
General Fees, Fines and Forfeitures ...	267,598	271,234	250,896	228,682	228,337	225,084	228,983	250,288
Miscellaneous Fees and Fines ...	629	376	...	1,806	1,675	2,645	1,008	1,504
Sale Proceeds of Unclaimed and Escheated Property ...	53,465	29,796	38,658	26,959	16,543	24,847	19,766	16,648
Court-Fees realised in Cash ...	20,914	14,710	15,379	31,493	22,610	23,308	24,899	27,543
Pledership Examination Fees ...	3,293	4,145	4,658	5,921	4,920	4,633	7,284	3,463
Miscellaneous ...	6,877	6,103	6,988	4,625	6,949	6,274	5,610	5,701
Upper Burma Receipts ...	...	...	...	...	...	1,675	11,138	17,815
TOTAL ...	352,776	326,364	316,579	299,486	281,034	288,466	298,688	322,962
JAILS—								
Convict Settlement at Port Blair ...	29,442	28,637	30,350	32,640	26,993	37,264	34,729	26,008
Sale Proceeds of Jail Manufactures, Receipts on account of Convict Labour and other Jail Receipts ...	288,773	308,542	293,974	229,322	226,687	240,960	240,112	211,811
Receipts on account of Thuggee School of Industry ...	16,773	13,911	16,031	12,411	11,345	11,019	13,621	10,672
Upper Burma ...	...	...	...	...	...	...	46	397
TOTAL ...	334,988	351,090	340,355	274,273	265,025	289,243	288,508	248,888
POLICE—								
Presidency Police ...	...	...	...	...	...	...	8,954	10,981
Receipts on account of Police supplied to Public Departments, private persons, and Companies ...	10,952	11,056	10,224	10,124	9,753	15,983	29,019	34,966
Contributions received for Police supplied to Municipal, Cantonment and Town Funds ...	47,250	45,787	24,929	98,989	94,404	92,268	63,904	68,406
Receipts from Railway Companies on account of Railway Police ...	10,024	12,701	14,908	17,979	15,049	15,847	6,399	6,504
Cash Receipts under Act XXXI of 1860 (Arms Act) ...	209	194	51	124	213	260	212	131
Recoveries on account of Village Police ...	8,584	7,828	5,899	8,434	12,435	11,341	11,837	12,217
Carried over ...	77,019	77,566	56,011	135,650	131,854	135,699	120,325	133,205

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 17]

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA]

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLICE—continued.								
Brought forward ...	77,019	77,566	56,011	135,650	131,854	135,699	120,325	133,205
Contributions for Pensions ..	3,954	4,270	3,738	2,919	2,378	1,817	1,825	1,507
Fees, Fines, and Forfeitures...	130,461	136,670	132,679	146,677	151,611	149,362	155,313	168,900
Miscellaneous ...	30,335	29,499	35,214	26,628	33,557	33,961	33,214	27,917
Upper Burma Receipts ...	...	...	...	...	...	172	5,186	18,764
TOTAL ...	241,769	248,005	227,642	311,874	319,400	321,011	315,863	350,293
MARINE—								
Pilotage Receipts ...	92,686	86,899	89,590	85,831	73,289	81,200	85,714	88,370
Dockyard Services, Supplies and Hire of Vessels ...	77,883	78,740	63,129	51,636	48,295	67,425	61,330	55,757
Sale Proceeds of Vessels and Stores ...	4,972	6,622	9,984	7,902	9,679	2,324	9,425	8,218
Registration and other Fees ...	7,738	6,441	6,962	7,026	7,449	7,726	7,556	7,277
Freight, Passage, and Tonnage	3,573	5,636	4,781	8,753	3,059	2,638	2,146	2,348
Coast Light Dues ...	16,756	16,598	19,709	17,111	15,985	19,953	18,952	20,816
Calcutta Port Receipts ...	28,665	17,576	...	...	...	...	...	...
Recoveries on account of capitalised Pensions ...	1,612	...	...	...	...	...	...	...
Miscellaneous ...	12,634	19,351	28,256	14,608	8,218	14,648	14,912	12,241
Upper Burma Receipts ...	...	...	...	...	...	4,518	...	...
TOTAL ...	246,519	237,863	222,411	192,867	165,974	200,432	200,029	195,027
EDUCATION—								
Fees ...	107,605	116,941	121,866	128,538	129,331	128,750	130,858	137,706
Contributions ...	19,470	18,884	22,365	21,315	23,695	19,551	19,942	24,611
Sale Proceeds of Books, &c. ...	17,783	36,958	37,988	40,679	37,326	34,053	33,758	33,434
Income from Endowments in Land ...	1,959	3,675	2,139	609	1,177	1,092	956	740
Miscellaneous ...	23,421	12,834	14,760	13,286	11,762	17,294	22,881	28,714
TOTAL ...	170,238	189,292	198,558	204,427	203,291	200,740	208,395	225,205
MEDICAL—								
Medical College and School Fees	3,786	4,582	5,252	5,822	6,173	6,657	6,830	6,860
Hospital Receipts ...	8,727	6,424	7,203	8,442	9,083	9,088	10,936	8,911
Lunatic Asylum Receipts ...	7,732	9,145	9,135	10,186	10,271	10,986	11,333	8,040
Sale Proceeds of Medical Stores	2,306	753	466	444	403	406	421	415
Income from Endowments ...	...	125	212	18	226	366	366	555
Contributions ...	11,099	10,370	18,133	23,568	18,659	20,131	29,354	27,257
Miscellaneous ...	7,608	4,110	13,440	4,078	5,210	3,345	1,947	3,964
Upper Burma Receipts ...	...	...	...	...	...	...	...	25
TOTAL ...	41,258	35,509	53,841	52,558	50,025	50,979	61,187	56,027
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Receipts on account of Experimental Cultivations ...	2,920	4,007	2,688	4,891	3,947	4,079	5,245	4,075
Examination Fees ...	6,808	9,248	5,418	6,190	6,698	6,517	6,709	8,607
Carried over	9,728	13,255	8,106	11,081	10,645	10,596	11,954	12,682

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.								
Brought forward ...	9,728	13,255	8,106	11,081	10,645	10,596	11,954	12,682
Sale of Instruments and Stores by the Mathematical Instrument Factory ...	6,274	10,614	8,465	15,864	13,559	10,313	20,653	27,737
Emigration and Inland Labour Transport Fees ...	13,522	11,969	10,603	14,028	16,132	9,881	9,570	8,907
Botanical and other Public Gardens ...	3,584	4,150	4,604	6,598	7,128	6,642	8,296	9,509
Cinchona Plantation Receipts	17,569	20,945	26,572	24,003	20,952	19,254	16,783	14,043
Public Exhibitions and Fairs...	8,819	9,978	9,759	11,250	9,577	11,296	12,929	9,758
Government Bull and Stallion Receipts ...	...	712	1,472	1,675	1,845	1,715	1,076	916
Veterinary Receipts ...	57	217	186	250	155	117	43	1,009
Miscellaneous ...	2,848	4,629	3,016	3,944	4,581	3,205	3,434	7,978
Upper Burma Receipts ...	...	...	...	...	...	...	...	4
TOTAL ...	62,401	76,469	72,783	88,693	84,574	73,019	84,738	92,543
RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES—								
Subscription to the Military Fund	117,001	106,188	101,504	95,289	84,879	87,258	75,729	66,890
Do. to the Military Orphan Fund	21,091	19,075	18,990	16,205	17,581	15,663	13,792	13,490
Do. to the Medical Retiring Fund	11,361	10,823	8,068	7,059	5,079	5,722	4,169	3,762
Subscriptions under the Indian Civil Service Family Pension Regulations ...	...	...	388	1,423	1,804	2,060	3,319	3,529
Do. to the Bengal Civil Fund	...	...	...	...	...	40,067	46,906	46,435
Do. to the Madras Civil Fund	...	...	...	...	...	50	10,785	8,474
Do. to the Bombay Civil Fund	...	...	3,000	8,113	8,282	8,830	7,802	8,203
Do. do Military Orphan Fund ...	25,153	28,202	31,064	32,647	35,805	32,082	32,609	35,235
Family Subscriptions of Native Members of the Covenanted Civil Service ...	106	128	131	93	173	165	199	259
Contributions for Pensions and Gratuities ...	37,834	84,259	36,339	39,145	43,343	57,844	60,352	66,520
Recoveries on account of Capitalised Pensions, Marine ...	...	889	705	898	1,746	1,406	1,306	1,956
Miscellaneous ...	...	736	1,076	310	476	586	685	161
Upper Burma Receipts ...	...	...	...	...	...	...	591	962
TOTAL ...	212,546	250,300	201,265	201,182	199,168	251,733	258,244	255,876
STATIONERY AND PRINTING—								
Receipts from Sale of Stationery, &c. ...	7,817	7,919	8,272	6,187	6,538	10,372	44,815	24,450
Sale of Gazette and other Publications ...	14,809	13,786	16,081	16,259	16,272	19,310	20,345	22,405
Other Press Receipts ...	39,770	36,094	33,492	28,149	24,731	26,008	31,556	33,312
Upper Burma Receipts ...	...	...	...	...	...	...	100	115
TOTAL ...	62,396	57,799	57,845	50,595	47,541	55,690	96,816	80,282

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.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
MISCELLANEOUS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Government Audit Fees ...	2,256	4,987	4,113	4,198	6,333	6,920	6,330	4,985
Gain by Exchange on Local Transactions ...	5,754	3,463	3,480	4,974	7,784	10,698	6,517	2,726
Premium on Bills of Exchange	12,142	12,761	10,857	15,348	14,073	13,974	15,522	16,709
Treasure Trove ...	...	533	227	851	191	482	201	163
Premium on Money Orders and Lapsed Money Orders ...	699	14	...	...	...	...	...	...
Sale Proceeds of Durbar Presents	8,884	10,056	4,252	867	5,995	5,079	3,615	5,802
Sale Proceeds of old Stores and Materials ...	4,889	6,467	6,189	5,374	6,461	5,681	6,349	6,825
Sale Proceeds of Land, Houses, &c. ...	1,029	1,701	1,971	2,866	4,025	2,916	2,710	2,006
Unclaimed Bills of Exchange	274	1,361	1,161	838	338	251	267	1,044
Unclaimed Deposits ...	62,881	67,073	51,626	52,640	72,672	50,116	47,774	51,997
Rents ...	54,489	60,329	60,727	64,398	65,633	69,306	70,588	73,400
Miscellaneous Fees, Fines, &c.	19,295	21,476	27,136	30,369	25,616	30,087	20,958	28,427
Contributions ...	23,032	14,337	43,666	17,810	26,012	27,838	29,199	28,399
Recoveries from Railway Companies for General Supervision by Central Offices ...	...	...	...	...	...	5,828	...	...
Recovery of Insurance and other Charges on English Stores ...	...	...	...	...	4,040	10,068	18,044	19,524
Toll on Khyber Roads ...	...	4,379	5,588	7,608	6,538	5,732	7,329	6,497
Occupation of Kandahar ...	...	6,603	1,501	...	...	...	...	...
Extraordinary Items ...	294,208	6,237	7,359	664	17,907	8,063	5,248	27,476
Revenue from Berbera and Bhular and Zaila ...	...	...	...	...	...	11,089	13,439	19,076
Sundry Receipts ...	146,530	158,990	65,946	96,423	68,069	68,460	73,511	61,128
Upper Burma Receipts ...	...	...	...	...	...	271	14,738	8,796
TOTAL ...	636,362	380,767	295,799	305,228	331,687	332,949	342,339	364,980

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 1880-81 to 1887-88.

DIRECT DEMANDS ON THE REVENUES—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Refunds and Drawbacks ...	346,240	272,370	316,606	388,270	200,836	206,174	214,532	223,982
Assignments and Compensations ...	1,257,259	1,228,555	1,228,998	1,280,954	1,308,031	1,428,464	1,446,937	1,468,963
Charges in respect of Collections, &c.—								
Land Revenue ...	2,977,572	3,006,613	3,044,808	3,302,647	3,346,382	3,399,924	3,462,747	3,486,496
Opium ...	2,028,669	2,056,273	2,281,231	1,853,410	2,962,532	3,051,481	2,726,512	2,423,238
Salt ...	363,536	486,209	449,030	442,556	449,237	399,354	486,162	410,626
Stamps ...	75,863	77,761	78,503	81,279	84,844	84,147	85,620	86,243
Excise ...	95,404	96,883	94,431	92,359	103,617	123,207	116,508	127,071
Provincial Rates ...	46,435	53,226	53,455	54,547	50,660	47,057	51,105	62,138
Customs ...	198,927	195,093	154,982	139,345	136,860	130,719	135,818	134,863
Assessed Taxes ...	21,237	13,074	12,853	13,214	12,936	12,471	50,158	23,679
Forest ...	461,908	552,357	561,993	643,511	674,573	677,109	716,413	717,297
Registration ...	148,180	151,731	154,213	162,559	174,997	181,986	184,845	187,260
TOTAL Carried over ...	8,021,230	8,190,145	8,431,103	8,454,651	9,505,505	9,742,093	9,677,357	9,356,856

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 1880-81 to 1887-88—continued.

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	8,021,230	8,190,145	8,431,103	8,454,651	9,505,505	9,742,093	9,677,357	9,356,856
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works ...	1,403,624	1,294,091	1,249,025	1,064,775	892,661	663,650	375,388	275,441
Interest on other Obligations...	413,464	533,278	469,832	452,112	478,686	473,312	361,107	386,584
TOTAL ...	1,817,088	1,827,369	1,718,857	1,516,887	1,371,347	1,136,962	736,495	662,025
POST OFFICE, TELEGRAPH AND MINT—								
Post Office ...	1,069,147	1,051,123	1,092,539	1,127,994	1,125,275	1,164,370	1,189,120	1,211,962
Telegraph ...	408,965	442,087	478,261	513,087	564,041	520,585	560,660	605,322
Mint ...	89,227	68,509	83,249	75,910	74,183	88,327	71,306	87,339
TOTAL ...	1,567,339	1,561,719	1,654,049	1,716,991	1,763,499	1,773,282	1,821,086	1,904,623
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration ...	1,300,953	1,272,070	1,323,298	1,368,454	1,385,199	1,395,806	1,392,269	1,389,521
Law and Justice— Courts of Law ...	2,357,965	2,396,818	2,440,899	2,476,729	2,540,987	2,600,912	2,625,761	2,650,408
Jails ...	891,514	835,697	812,894	761,708	763,644	749,914	769,224	771,872
Police ...	2,526,863	2,553,861	2,642,892	2,761,054	2,832,725	2,852,724	3,285,097	3,693,621
Marine ...	383,144	425,584	366,392	392,781	339,737	336,469	530,938	468,539
Education ...	998,751	1,078,161	1,145,628	1,184,049	1,238,439	1,242,596	1,304,732	1,290,925
Ecclesiastical ...	157,983	161,694	161,161	158,802	165,774	163,045	158,576	158,341
Medical ...	660,356	675,717	685,510	709,353	733,927	736,173	746,820	755,219
Political ...	444,896	628,884	487,089	506,624	759,267	1,107,521	713,773	641,196
Scientific and other Minor Departments ...	350,209	521,448	440,124	427,763	415,040	431,422	431,150	422,058
TOTAL ...	10,072,434	10,549,934	10,505,887	10,747,317	11,174,739	11,616,582	11,958,340	12,241,700
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	658,859	651,063	654,496	670,476	635,459	623,736	622,524	572,846
Civil Furlough & Absentee Allowances ...	6,217	4,895	920	3,431	14,852	4,589	1,787	2,597
Superannuation Allowances and Pensions ...	795,817	815,187	813,625	739,300	782,522	921,673	692,483	717,707
Stationery and Printing ...	411,021	447,190	344,985	373,139	383,824	412,697	435,671	450,322
Exchange ...	7,562	91,240	64,640	...	...	...	26,302	...
Miscellaneous ...	316,269	341,825	252,867	249,872	252,671	265,584	302,010	246,257
TOTAL ...	2,195,745	2,351,400	2,131,533	2,036,218	2,069,328	2,228,279	2,080,777	1,989,729
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	32,638	34,684	22,103	9,096	7,350	40,695	1,041	402
Construction of Protective Railways ...	...	682,403	—133,129	649,248	946,457	589,000	200,000	...
Do. do. Irrigation Works ...	...	135,449	263,443	283,191	253,046	186,807	107,979	91,006
Reduction of Debt ...	...	715,151	1,343,555	581,137	341,504	683,498	...	...
TOTAL ...	32,638	1,567,687	1,495,972	1,522,672	1,548,357	1,500,000	309,020	91,408
Carried over ...	23,706,474	26,048,254	25,937,401	25,994,736	27,432,775	27,997,198	26,583,075	26,246,341

Account No. 18]

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA

CHARGES]

Account No. 18—continued.

Total for INDIA of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1880-81 to 1887-88—continued.

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	23,706,474	26,048,254	25,937,401	25,994,736	27,432,775	27,997,198	26,583,075	26,246,341
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	1,638,190	74,175	384,659	—176,414	263,501	632,055	183,077	80,945
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses) ...	3,228,260	3,365,144	3,768,314	3,890,122	4,212,896	4,902,092	5,219,889	5,594,187
Interest on Debt ...	1,248,183	1,461,847	1,621,481	1,785,200	1,958,511	2,181,875	2,423,448	2,557,786
Interest on Capital deposited by Companies...	...	...	32,950	85,396	118,170	289	347	378
Guaranteed Companies (Surplus Profits, Land and Supervision) ...	415,858	408,076	558,772	637,272	492,952	476,682	600,833	714,057
Interest ...	7,447	6,958	8,038	12,521	29,651	49,767	10,648	25,595
Subsidized Companies ...	...	13,226	25,992	54,573	39,551	44,125	45,243	43,627
Miscellaneous Railway Expenditure ...	57,708	51,860	253,995	—129,405	97,554	99,274	94,399	51,847
TOTAL ...	4,957,456	5,307,111	6,269,542	6,335,679	6,949,285	7,754,104	8,394,807	8,987,477
IRRIGATION—								
Major Works (Working Expenses) ...	425,347	455,442	501,730	514,794	571,780	593,150	626,773	677,607
Interest on Debt ...	714,046	741,931	815,604	894,640	932,012	964,847	992,591	1,017,542
Madras Irrigation and Canal Co. (Land and Supervision) ...	555	513	75	...	...	...	...	...
Minor Works and Navigation ...	703,817	789,984	899,888	749,313	745,119	745,160	689,369	766,464
TOTAL ...	1,843,765	1,987,870	2,217,297	2,158,747	2,248,911	2,303,157	2,308,733	2,461,613
BUILDINGS AND ROADS—								
Military Works ...	969,168	1,070,546	962,547	1,012,303	943,344	960,415	1,059,013	1,222,763
Civil Works ...	3,256,386	3,861,500	4,265,454	4,685,023	3,977,220	3,421,854	4,021,676	4,087,103
TOTAL ...	4,225,554	4,932,046	5,228,001	5,697,326	4,920,564	4,382,269	5,080,689	5,309,866
ARMY SERVICES—								
Army—Effective ...	11,911,315	12,485,317	11,436,355	11,082,280	11,201,832*	14,414,290*	13,771,197	14,243,976
Non-Effective ...	702,153	733,416	802,865	822,012	821,797	832,798	849,319	860,932
Military Operations in Afghanistan ...	12,613,468	13,218,733	12,239,220	11,904,292	12,023,629	15,247,088	14,620,516	15,104,908
Military Operations in Egypt ...	11,297,926	1,631,924	17,869	...	...	...	...	...
	...	...	1,176,142	47,874	...	...	...	...
	23,911,394	14,850,657	13,433,291	11,952,166	12,023,629	15,247,088	14,620,516	15,104,908
SPECIAL DEFENCE WORKS ...	...	...	...	...	...	...	123,110	371,137
Total Expenditure Imperial and Provincial ...	60,282,833	53,200,113	53,470,131	51,962,240	53,838,665	58,315,871	57,294,007	58,562,287
ADD—Portion of Allotments to Provincial Governments not spent by them in the year ...	336,686	1,521,019	112,171	123,501	73,840	731,242	316,482	423,685
DEDUCT—Portion of Provincial Expenditure defrayed from Provincial balances ...	38,725	1,227	1,314,797	588,180	362,784	207,360	280,817	53,094
TOTAL EXPENDITURE ...	60,580,794	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753	57,329,672	58,932,878

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 1880-81 to 1887-88—concluded.

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
EXPENDITURE NOT CHARGED TO REVENUE—								
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	2,370,319	1,620,227	1,427,752	2,434,281	2,186,573	2,363,102	3,305,221	676,725
Irrigation Works ...	614,070	565,428	561,643	701,037	694,920	553,866	544,615	523,222
Miscellaneous Public Improvements ...	70,000	68,906	49,808	—533,070	...	...	...	...
TOTAL	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968	3,849,836	1,199,947

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 ...	489,588	500,556	485,643	517,394	485,144	481,330	503,857	514,181
Administrative Staff ...	185,090	191,785	190,311	185,012	185,889	183,699	188,356	191,040
Regimental Pay, Allowances, and Charges ...	6,569,026	6,470,141	6,112,781	6,141,371	6,170,398	6,477,200	6,869,680	7,184,223
Commissariat Establishments, Supplies and Services ...	2,677,520	3,178,836	2,399,844	2,221,313	2,202,383	2,180,566	3,630,523	3,847,008
Remount and Cattle Establishments, Supplies and Services ...	122,302	132,920	92,390	128,793	158,789	228,140	248,557	233,531
Clothing Establishments, Supplies and Services ...	104,827	107,280	117,940	123,151	139,253	93,973	143,018	179,804
Barrack Establishments, Supplies and Services ...	204,210	202,266	182,101	185,007	190,080	194,533	237,951	231,507
Administration of Martial Law	33,096	33,346	29,733	28,333	28,370	28,084	27,543	28,405
Medical Establishments, Supplies and Services ...	420,315	389,104	546,843	564,857	550,228	563,095	624,008	639,387
Ordnance Establishments, Supplies and Services ...	578,558	576,936	610,334	519,814	496,585	532,730	450,067	493,056
Ecclesiastical ...	28,554	29,608	29,710	28,213	28,247	28,122	28,775	30,795
Education ...	43,667	42,749	41,112	40,922	40,859	38,952	36,163	37,297
Sea Transport Charges ...	91,362	125,872	73,786	51,774	56,053	46,305	63,673	58,126
Miscellaneous Services ...	356,607	424,094	471,371	286,315	401,439*	3,202,919*	620,706	468,319
Volunteer Corps ...	40,404	46,013	52,456	60,011	68,115	84,642	98,320	107,297
Unadjusted Expenditure ...	—33,811	33,811	...	...	...	...	...	...
TOTAL CARRIED OVER	11,911,315	12,485,317	11,436,355	11,982,280	11,201,832	14,414,290	13,771,197	14,243,976

CHARGES]

Account No. 19—continued.

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—continued.

DETAIL OF ITEMS.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
ARMY CHARGES—continued.								
Brought forward ...	11,911,315	12,485,317	11,436,355	11,082,280	11,201,832	14,414,290	13,771,197	14,243,976
NON-EFFECTIVE SERVICES—								
Rewards for Military Services	7,811	7,601	8,571	8,689	7,771	7,374	6,774	7,915
Retired Officers ...	25,050	29,550	36,564	40,719	20,814	35,522	...	...
Military Pensions ...	619,910	641,120	701,978	711,628	727,872	721,842	767,030	775,467
Widows' Pensions and Com- passionate Allowances ...	19,159	21,718	19,945	20,308	20,397	20,493	21,349	23,061
Superannuation Pensions and Gratuities ...	30,223	33,427	35,807	40,668	44,943	47,567	54,166	54,489
	702,153	733,416	802,865	822,012	821,797	832,798	849,319	860,932
TOTAL ...	12,613,468	13,218,733	12,239,220	11,904,292	12,023,629	15,247,088	14,620,516	15,104,908
MILITARY OPERATIONS IN AFGHAN- ISTAN AND EGYPT—								
Army and Garrison Staff ...	84,959	6,101	8,581	143	...	...	...	...
Administrative Staff ...	9,039	690	1,009	185	...	...	...	...
Regimental Pay and Allowances	472,740	14,923	4,542	1,202	...	...	...	...
Commissariat Establishments	7,210,426	1,366,009	393,575	17,556	...	...	...	...
Remount and Cattle Establish- ments, &c. ...	1,626	162	66	59	...	...	...	...
Clothing Establishments, &c.	154,161	14,303	11,908	553	...	...	...	...
Barrack Establishments ...	17,272	5,867	1,870	4	...	...	...	...
Martial Law ...	3,082	261	146	...	...	...	...	...
Medical Establishments, &c. ...	69,202	16,769	9,433	100	...	...	...	...
Ordnance Establishments, &c.	95,103	2,437	63,246	41	...	...	...	...
Ecclesiastical ...	2,598	187	...	...	...	...	...	...
Education ...	35	5	...	...	...	...	...	...
Sea Transport Charges ...	40,030	2,115	35,343	826	...	...	...	...
Miscellaneous ...	1,131,093	217,709	734,336	27,205	...	...	...	...
Military Pensions ...	12	...	...	...	...	...	...	...
Widows' Pensions, &c. ..	155	...	...	...	...	...	...	...
Charges in the Postal Depart- ment ...	184,767	...	...	...	...	...	...	...
Charges in the Telegraph De- partment ...	38,435	12,103	...	...	...	...	...	...
Charges in the Public Works Department ...	122,028	571,471	...	...	...	...	...	...
Charges in the Civil Depart- ment ...	816,015	245,960	...	...	...	...	...	...
Unadjusted Charges ...	845,148	—845,148	...	...	...	...	...	...
VALUE OF STORES BROUGHT BACK AND RETRANSFERRED TO—								
Ordinary Army Account ...	...	...	—70,044	...	...	...	...	...
TOTAL ...	11,297,926	1,631,924	1,194,011*	47,874†	...	...	...	...

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 20

Account No. 20.

[CHARGES

Amounts of the MINOR* HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
REFUNDS AND DRAWBACKS—								
<i>Refunds—</i>								
Land Revenue ...	46,812	48,013	91,471	221,589	48,541	47,772	35,026	42,466
Opium ...	109	1,889	330	711	389	216	68	129
Salt ...	140,583	45,335	53,797	34,597	30,980	27,315	30,361	34,461
Stamps ...	34,158	37,707	36,633	39,272	45,105	45,449	45,494	44,302
Excise ...	15,466	19,610	39,782	30,478	26,421	26,099	38,744	33,553
Provincial Rates ...	8,878	13,730	16,578	10,687	6,197	5,600	6,850	7,970
Customs ...	23,714	36,385	34,548	29,736	22,922	31,551	27,627	31,210
Assessed Taxes ...	30,626	28,878	20,975	15,968	14,955	17,763	27,067	19,949
Forest ...	5,492	2,339	2,953	2,913	2,232	2,544	1,499	2,451
Registration ...	1,697	1,647	1,686	892	1,071	1,007	1,122	1,094
Tributes from Native States ...	...	...	10	...	...	3	...	...
Upper Burma ...	...	...	...	...	...	...	183	5,531
	307,535	235,533	298,763	386,843	198,813	205,319	214,041	223,116
<i>Drawbacks—</i>								
Customs ...	38,705	36,837	17,843	1,427	2,023	855	491	866
TOTAL ...	346,240	272,370	316,606	388,270	200,836	206,174	214,532	223,982
ASSIGNMENTS AND COMPENSATIONS—								
Pensions on the resumption of Māafee Tenures ...	22,456	21,692	21,059	22,586	19,146	18,192	18,290	17,650
Compensations ...	641,320	628,259	624,200	644,894	639,498	611,150	617,507	580,203
Subsidy to Goa Government ...	49,144	...	48,638	45,027	40,000	93,504	60,552	56,270
Enamdars and Sarunjamdars	490,055	533,468	494,529	518,637	567,820	660,517	710,297	771,271
Miscellaneous ...	12,038	11,021	6,661	7,696	8,978	13,174	8,109	5,918
Purchase of Life Pensions ...	...	...	...	...	...	...	...	68
Malikana or allowances to excluded proprietors (a) ...	42,246	34,115	33,911	42,414	32,589	31,927	32,182	37,583
TOTAL ...	1,257,259	1,228,555	1,228,998	1,280,954	1,308,031	1,428,464	1,446,937†	1,468,963
LAND REVENUE—								
General Charges of District Administration ...	1,592,773	1,603,047	1,654,759	1,653,730	1,659,091	1,675,905	2,021,964	2,028,624
Land Records and Agriculture (b) ...	18,870	16,568	15,361	21,605	20,295	23,157	43,692	47,771
Carried over ...	1,611,643	1,619,615	1,670,120	1,675,335	1,679,386	1,699,062	2,065,656	2,076,395

* For an Abstract of the Major Heads of Charge in the Civil Department, see Account No. 18.

† This differs by Rs. 2,962 from the Red Volume on account of omission in the Volume of Māafee Tenures.

(a) From 1880-81 to 1885-86 this has been transferred from Land Revenue.

(b) This is a new minor head created in 1886-87; the figures under it previous to 1886-87 have been transferred from the heads noted against each Province as under:—

Central Provinces	"Land Revenue—Land Settlement Charges."
Burma	Ditto ditto.
Bengal	"Registration—Land Registration Charges."
N.-W. Provinces and Oudh.	"Scientific, &c., Departments—Provincial Statistics."
Bombay	Ditto Agricultural Department."

CHARGES]

Account No. 20—continued.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD, of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—contd.								
Brought forward ...	1,611,643	1,619,615	1,670,120	1,675,335	1,679,386	1,699,062	2,065,656	2,076,395
Land Settlement Charges ...	203,034	209,385	185,558	193,594	204,500	204,369	158,410	158,517
Revenue Surveys ...	213,404	209,800	241,440	281,424	291,470	266,040	293,334	274,937
Management of Government Estates ...	42,444	38,800	48,035	54,577	49,123	52,561	57,556	53,344
Do. of Grazing Lands	1,796	1,639	1,599	1,944	1,743	1,535	1,686	1,520
Commission on Land Revenue Collections ...	67,771	69,786	68,738	78,836	76,468	70,029	83,825	72,964
Do. on Capitation Tax ...	22,824	22,765	27,540	28,345	26,715	27,678	27,446	29,124
Do. on Fishery Collections...	522	1,427	1,732	1,672	1,618	3,028	2,464	1,915
Charges on account of Encumbered Estates ...	...	...	1,401	2,881	3,009	3,427	1,250	1,434
Inam Commissioner ...	1,554	1,198	799	1,374	1,357	1,399	928	1,408
Allowances to District and Village Officers ...	812,580	832,198	797,846	976,510	1,005,527	1,061,361	714,724	714,337
Expenditure against Quetta Assigned Revenues ...	...	...	...	6,155	5,466	8,855	13,667	12,613
Expenditure against Bori-Valley Revenues ...	...	...	...	...	...	...	108	697
Expenditure against Khetran Land Revenue ...	...	...	...	...	...	...	...	196
Upper Burma Charges ...	...	...	...	...	...	580	41,693	87,095
TOTAL ...	2,977,572	3,006,613	3,044,808	3,302,647	3,346,382	3,399,924	3,462,747	3,486,496
OPIUM—								
Salaries, Establishments and Contingencies in the Agencies ...	112,755	119,341	119,286	123,468*	128,840	129,992	125,968	126,086
Charges in Calcutta and the Mofussil ...	4,574	3,689	4,025	5,774	3,080	2,555	3,549	2,809
Charges for the provision of Opium ...	1,909,320	1,931,338	2,156,039	1,721,782	2,827,704	2,914,882	2,593,132	2,290,550
Cost of Europe Stores ...	109	...	1,278	...	...	...	...	...
Charges for Bengal Opium in Punjab ...	...	...	...	175	...	...	...	...
Do. do. at Indore ...	...	...	...	1,285	1,315	1,317	1,405	1,315
Charges for collection of Opium Revenue in Bombay ...	1,917	1,905	603	926	1,593	2,735	2,458	2,478
TOTAL ...	2,028,669	2,056,273	2,281,231	1,853,410	2,962,532	3,051,481	2,726,512	2,423,238
SALT—								
Salaries, Establishments and Contingencies ...	220,514	256,467	253,796	278,445	298,451	296,223	321,035	301,092
Carried over ...	220,514	256,467	253,796	278,445	298,451	296,223	321,035	301,092

* Includes Rx.4,592 on account of Commission of Inquiry.

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 20

Account No. 20 —continued.

[CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
SALT —continued.								
Brought forward ...	220,514	256,467	253,796	278,445	298,451	296,223	321,035	301,092
Manufacture and Excavation of Salt ...	14,222	35,216	32,741	31,450	17,128	16,539	33,537	32,402
Purchase, Freight and Conveyance of Salt ...	110,357	177,019	138,967	119,574	117,157	75,758	121,133	66,838
Cost of Administration of Salt Revenue in Portuguese India ...	18,443	17,507	21,349	13,084	16,498	10,834	10,454	10,291
Charges for Treaty Provision of Salt ...	...	...	2,177	3	3	...	3	3
TOTAL ...	363,536	486,209	449,030	442,556	449,237	399,354	486,162	410,626
STAMPS —								
Salaries, Establishments, &c. ...	19,116	18,781	19,516	19,227	20,868	20,338	19,933	17,253
Charges for the sale of Stamps ...	56,747	58,980	58,987	62,052	63,976	63,809	65,624	68,737
Upper Burma Charges ...	...	...	...	...	...	...	63	253
Stamps supplied from Central Stores, charged in the Accounts of the several Provinces by deduction from India—								
India ...	—26,614	—28,826	—29,561	—33,891	—36,751	—41,509	—44,180	—45,029
Other Provinces ...	26,614	28,826	29,561	33,891	36,751	41,509	44,180	45,029
TOTAL ...	75,863	77,761	78,503	81,279	84,844	84,147	85,620	86,243
EXCISE —								
Salaries, Establishments and Contingencies ...	84,581	87,434	85,982	86,251	97,773	117,343	110,310	121,172
Loss on sale of Opium, and by dryage and wastage of Ganja ...	10,823	9,449	8,449	6,108	5,844	5,864	6,178	5,894
Upper Burma Charges ...	...	...	...	...	...	...	20	5
TOTAL ...	95,404	96,883	94,431	92,359	103,617	123,207	116,508	127,071
PROVINCIAL RATES —								
Establishment and other Charges ...	46,435	53,226	53,455	54,547	50,660	47,057	51,105	62,138
CUSTOMS —								
Salaries ...	29,805	31,088	23,492	22,466	23,607	23,683	23,479	22,996
Establishments ...	156,449	151,742	120,283	104,670	101,057	97,890	99,314	100,357
Contingencies ...	12,673	12,263	11,207	12,209	12,196	9,146	13,025	11,510
TOTAL ...	198,927	195,093	154,982	139,345	136,860	130,719	135,818	134,863
ASSESSED TAXES —								
Salaries, Establishments and Contingencies ...	21,237	13,074	12,853	13,214	12,936	12,471	50,158	28,679

Account No. 203

INDIAN ACCOUNTS—General Series. •

[BRITISH INDIA

CHARGES

Account No. 20 — continued.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
FOREST—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Salaries, Establishments and Contingencies ...	195,158	205,250	212,059	239,484	255,213	286,319	299,807	318,769
Conservancy and Working Charges ...	266,750	347,107	349,934	404,027	419,360	390,790	416,606	398,528
TOTAL ...	461,908	552,357	561,993	643,511	674,573	677,109	716,413	717,297
REGISTRATION—								
Superintendence ...	17,129	18,594	18,989	17,810	18,416	18,426	17,223	19,165
District Charges ...	131,051	133,137	135,224	144,749	156,581	163,560	167,599	168,030
Upper Burma Charges ...	...	...	...	...	...	...	23	65
TOTAL ...	148,180	151,731	154,213	162,559	174,997	181,986	184,845	187,260
INTEREST ON DEBT other than that charged to Railways and Irrigation Works—								
5½ per cent. Loan of 1859-60	3,392	2,646	788	802	216	76	310	157
5 „ Loans ...	184	531	94	159	548	66	47	10
5 „ Debenture Loans	28,415	30,276	17,104	305	...	...	...	...
4½ „ Loans ...	895,450	1,026,351	1,001,331	1,040,248	991,205	1,023,604	993,189	944,358
4½ „ Railway Loan from Maharaja Holkar ...	45,000	45,000	45,000	45,000	45,000	45,000	45,000	44,997
4 „ Loans ...	2,321,132	2,333,156	2,536,595	2,559,921	2,671,569	2,662,580	2,661,685	2,664,142
4 „ Railway Loan from Maharaja Sindiah ...	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
4 „ Gwalior Loan ...	...	...	...	...	...	...	...	75,447
4 „ Promissory Notes for Mysore Family ...	4,740	4,290	3,900	3,531	3,482	3,371	3,005	3,466
3½ „ Loan ...	1,518	1,989	1,561	1,806	1,555	1,461	937	1,183
2½ „ per diem Treasury Bills ...	...	3	...	...	...	...	...	...
7s „ „ Loan—Transfer Portion ...	1,843	978	1,124	1,127	1,001	972	1,041	1,231
Discount on Loans ...	8	241	27,021	34,508	2,798	...	5,472	44,058
Interest on Provincial Debenture Loans ...	4,172	6,860	8,054	6,270	7,506	7,157	7,572	6,090
Interest on 4 per cent. Stock Notes ...	...	...	2,061	5,242	7,342	7,060	6,766	6,037
Interest on Temporary Loans...	8,310	...	...	...	...	...	...	...
Commission on sale of Stock Notes ...	...	...	1,201	152	47	35	30	27
4 per cent. E. I. Railway Com-muted Stock ...	157	376	338	331	581	310	373	373
	3,374,321	3,512,697	3,706,172	3,759,402	3,792,850	3,811,692	3,791,427	3,851,516
DEDUCT— Portion of the Interest recredited in the Treasury, being due on Paper held on Government account ...	8,468	14,828	20,062	14,787	9,666	1,320	...	747
Do.— Interest on Railways and Irrigation Works not charged to Revenue—	1,962,229	2,203,778	2,437,085	2,679,840	2,890,523	3,146,722	3,416,039	3,575,328
	1,970,697	2,218,606	2,457,147	2,694,627	2,900,189	3,148,042	3,416,039	3,576,075
TOTAL ...	1,403,624	1,294,091	1,249,025	1,064,775	892,661	663,650	375,388	275,441

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 20

Account No. 20—continued.

[CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
INTEREST ON OTHER OBLIGATIONS—								
Interest on Service Funds ...	155,561	164,641	185,643	127,859	144,741	123,507	60,709	63,332
Ditto on Treasury Notes ...	48,178	51,259	55,901	57,280	64,509	71,451	2,338	2,225
Ditto on Savings Banks Deposits ...	97,496	212,994	129,047	144,842	161,321	174,760	197,590	226,356
Ditto on Special Loans ...	89,043	83,225	79,333	97,541	84,161	83,176	81,588	77,277
Ditto on Miscellaneous Accounts ...	23,186	21,159	19,908	24,590	23,954	20,418	18,873	17,394
Upper Burma ...	...	...	...	...	...	...	9	...
TOTAL ...	413,464	533,278	469,832	452,112	478,686	473,312	361,107	386,584
POST OFFICE—								
Chief Office, Calcutta ...	27,943	30,712	36,172	40,911	44,175	46,149	46,971	48,837
Presidency and District Offices ...	523,862	577,574	614,122	639,433	649,137	679,322	695,941	723,033
Conveyance of Mails ...	321,215	237,526	231,813	231,009	225,413	232,659	239,614	237,966
Discount on sale of Postage Stamps ...	15,584	14,152	14,254	15,380	16,122	12,174	10,573	11,196
Miscellaneous ...	18,643	12,434	16,016	15,255	16,820	20,994	22,251	22,371
District Post Establishments ...	90,972	107,525	108,762	114,565	114,009	118,557	119,956	115,368
Subsidies ...	70,928	71,200	71,400	71,441	59,599	54,515	53,814	53,191
TOTAL ...	1,069,147	1,051,123	1,092,539	1,127,994	1,125,275	1,164,370	1,189,120	1,211,962
TELEGRAPH—								
Indian Telegraphs† ...	345,443	386,952	414,475	439,812	499,974	455,184	494,331	538,507
Do. do. Provincial... ..	...	...	1,450	5,759	800	574	622	473
Ceylon Telegraph ...	3,101	—12,173	...	...	...	...	...	...
Indo-European Telegraph ...	60,411	67,308	62,336	67,391	63,267	64,827	65,707	66,342
TOTAL ...	408,965†	442,087	478,261	513,087†	564,041	520,585	560,660	605,322
MINT—								
Salaries, Establishments and Contingencies ...	53,761	52,358	57,632	54,157	54,000	59,797	55,434	59,829
Two-thirds Freight on Europe Stores ...	523	...	...	...	...	...	...	...
Stores purchased locally ...	8,024	5,624	10,084	8,425	10,163	10,325	8,325	11,458
Miscellaneous ...	636	511	...	...	...	...	...	...
Loss of weight in Coinage ...	18,895*	8,375	14,011	11,888	8,580	16,765	5,927	16,052
Discount and Loss on sale of Copper Coins ...	5,856	289	...	...	...	...	...	...
Rents, Rates and Taxes ...	1,532	1,352	1,462	1,440	1,440	1,440	1,620	...
Refunds ...	...	...	60	...	...	...	...	...
TOTAL ...	89,227	68,509	83,249	75,910	74,183	88,327	71,306	87,339

Account No. 201

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA

CHARGES

Account No. 20—continued.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
GENERAL ADMINISTRATION—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
The Viceroy and Governor General, Governors, Lieutenant-Governors and Chief Commissioners ...	93,806	90,771	93,242	94,385	93,381	90,081	92,659	95,280
Staff and Household of ditto...	68,015	63,063	68,882	66,672	69,775	86,563	98,318	89,233
Council of the Governor General and Governors ...	66,959	61,999	66,121	67,452	69,454	64,091	65,172	66,011
Tour Ex- } Govt. of India ...	90,856	71,749	77,329	65,203	74,669	85,480	10,781	14,529
penses. { Local Governments	20,888	22,010	28,336	30,573	30,934	29,653	16,889	16,707
Commissioner of Sind ...	10,431	11,442	11,135	11,875	11,247	10,878	11,488	10,991
Legislative Department, including Council ...	20,356	19,361	29,022	26,577	24,070	18,546	21,234	22,777
Civil Secretariats ...	287,790	286,782	287,824	285,818	290,825	312,434	338,031	341,281
Military Secretariat ...	55,503	51,315	55,657	51,811	52,518	52,669	61,229	55,457
Consulting Naval Officer ...	1,912	...	...	...	...	...	...	...
Board of Revenue and Financial Commissioner ...	88,867	88,255	90,731	91,087	94,216	93,373	93,887	84,495
Finance Commission ...	...	...	...	...	...	...	3,656	2,390
Commissioners ...	222,672	223,247	224,581	230,986	227,220	216,078	217,217	216,907
Offices of Account and Audit	180,219	187,855	194,128	199,698	199,800	199,304	206,684	211,095
General Establishments of Local Funds... ..	23,818	24,937	28,340	66,943	71,806	61,270	64,633	69,957
Paper Currency Department...	24,177	24,844	24,414	26,711	26,567	26,158	25,117	26,102
Money Order Department ...	1,051	133	...	...	...	...	...	...
Allowances to Presidency Banks ...	36,905	38,884	37,793	47,529	42,981	43,268	37,070	34,722
Reserve Treasury ...	680	699	1,501	857	677	685	787	733
Press Commission ...	1,690	576	896	868	886	871	1,141	1,061
Petty Construction and Repairs ...	...	86	...	...	...	...	...	...
Rents, Rates and Taxes ...	4,358	4,062	3,366	3,409	4,173	4,218	...	...
Upper Burma Charges ...	...	...	...	...	...	186	26,276	29,791
TOTAL(a) ...	1,300,953	1,272,070	1,323,298	1,368,454	1,385,199	1,395,806	1,392,269	1,389,521
LAW AND JUSTICE—								
Courts of Law—								
High Courts. { Judges ...	120,817	119,090	118,669	112,729	120,605	126,444	117,111	112,180
Appellate Branch ...	46,915	45,124	46,483	47,119	48,656	51,485	53,864	54,925
Original Branch ...	51,582	52,522	52,037	52,895	53,283	51,819	53,792	52,789
Law Officers ...	56,669	59,817	62,588	65,549	64,388	67,327	63,759	69,935
Administrator General ...	660	707	708	806	660	660	660	660
Provincial High Courts ...	54,781	58,787	60,435	65,037	66,789	65,879	61,938	64,906
Judicial Commissioners ...	19,827	21,292	21,545	21,747	21,353	23,798	21,034	22,749
Coroners' Courts ...	3,581	3,837	3,831	3,701	3,535	3,475	3,582	4,052
Courts of Small Causes ...	79,669	78,322	79,591	78,836	80,923	81,974	69,355	69,122
Justices of the Peace ...	20,635	21,229	21,442	20,879	20,629	21,257	21,277	19,327
Carried over ...	455,136	460,727	467,329	469,298	480,821	494,118	466,372	470,645

(a) Up to 1885-86 this differs from the Finance and Revenue Accounts on account of transfer to this head of charges for Management of Local Funds from Scientific and other Minor Departments.

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 20

Account No. 20—continued.

[CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
<i>LAW AND JUSTICE—continued.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
<i>Courts of Law—continued.</i>								
Brought forward ...	455,136	460,727	467,329	469,298	480,821	494,118	466,372	470,645
Recorders' Court ...	5,734	5,353	5,404	5,131	7,137	6,672	9,780	10,310
Civil and Sessions Courts ...	1,005,171	1,024,194	1,054,079	1,074,367	1,109,293	1,147,729	1,171,245	1,172,004
Criminal Courts ...	826,662	840,423	859,762	874,793	887,300	893,694	889,216	885,281
Sub-Divisional Establishments	10,496	9,922	10,576	11,066	11,240	12,111	12,429	11,768
Rents, Rates and Taxes ...	1,277	1,859	1	110	108	133	...	...
Petty Construction and Repairs ...	3,456	3,610	135	3	13	...	...	...
Miscellaneous ...	3,872	2,238	3,880	3,248	4,929	4,766	4,356	3,717
Refunds ...	46,132	48,492	39,733	38,713	40,146	41,167	40,487	45,027
Upper Burma Charges ...	...	...	...	...	...	522	31,876	51,656
	2,357,936	2,396,818	2,440,899	2,476,729	2,540,987	2,600,912	2,625,761	2,650,408
<i>Jails—</i>								
Convict Settlement Charges...	145,797	140,703	133,512	137,273	139,979	137,136	127,565	128,086
Refunds ...	...	...	...	...	...	...	44	139
Jails ...	745,746	694,994	679,382	624,435	623,665	612,778	635,827	626,681
Upper Burma ...	...	...	...	...	...	...	5,788	16,966
	891,543	835,697	812,894	761,708	763,644	749,914	769,224	771,872
TOTAL ...	3,249,479	3,232,515	3,253,793	3,238,437	3,304,631	3,350,826	3,394,985	3,422,280
<i>POLICE—</i>								
Presidency Police ...	59,376	59,170	53,466	86,405	91,114	95,943	81,274	83,456
<i>Dist. Police.</i> Provincial Superintending Officers ...	67,779	70,093	71,285	69,406	71,200	68,611	70,756	64,338
Executive Force ...	1,894,461	1,905,451	1,945,099	2,080,256	2,094,897	2,103,879	2,152,801	2,072,610
Cattle Pound ...	39,867	36,530	35,076	36,324	38,899	40,054	44,461	47,361
Thuggee and Dacoity ...	8,272	8,937	7,979	9,086	9,509	9,574	9,077	9,596
Municipal Police ...	25,098	24,853	43,251	3,536	2,945	3,158	...	55,179
Village Police ...	301,865	313,342	351,796	361,869	362,606	369,396	394,983	402,582
Railway Police ...	37,352	47,403	55,942	53,046	49,978	49,257	50,748	51,168
Special Police ...	56,556	54,300	51,538	47,586	99,332	95,135	124,033	183,374
Steam Boiler Inspection Establishment and Charges ...	2,429	3,188	2,640	3,279	3,711	3,401	3,233	3,071
Guards for the Customs Salt and P. W. Departments ...	31,343	30,532	20,139	8,862	5,647	5,912	2,646	2,645
Miscellaneous ...	...	62	188	57	27	98	149	33
Refunds ...	2,465	...	4,493	1,342	2,860	1,475	1,914	8,999
Upper Burma Charges ...	...	...	...	...	...	6,831	349,022	709,209
TOTAL ...	2,526,663	2,553,861	2,642,892	2,761,054	2,832,725	2,852,724	3,285,097	3,693,621
<i>MARINE—</i>								
General Supervision and Accounts ...	12,038	8,599	14,856	16,022	16,946	16,572	17,086	16,306
Marine Survey Establishments	17,152	18,393	8,678	7,005	12,801	11,611	10,807	11,032
Miscellaneous Shore Establishments ...	817	611	7,499	7,008	1,190	1,201	3,664	2,418
Dockyards ...	26,889	26,882	64,292	65,149	60,405	70,024	67,107	71,577
Carried over ...	56,896	54,285	95,325	95,784	91,342	99,408	98,664	101,333

Account No. 20]

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA

CHARGES]

Account No. 20—continued.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MARINE—contd.								
Brought forward ...	56,396	54,285	95,325	95,784	91,342	99,408	98,664	101,333
Salaries and Allowances of Officers and Men afloat ...	62,543	57,963	61,855	68,115	73,034	67,395	83,794	93,345
Victualling of Officers and Men afloat ...	17,819	15,861	14,066	15,191	18,134	16,557	21,808	27,120
Purchase of Marine Stores and Coal for the Building and Repairs and Outfit of Ships and Vessels ...	93,532	106,497	52,042	33,861	53,723	38,730	82,232	82,962
Purchase and Hire of Ships and Vessels ...	650	6,411	14,261	69,599	1,701	2,712	119,643	35,295
Pilotage, Pilot Establishments and Vessels ...	43,321	47,116	69,005	67,092	59,604	61,949	57,763	60,209
Marine Establishments (Provincial) ...	9,335	8,778	8,755	7,173	9,988	9,534	10,374	10,486
Subsidies to Steam-boat Cos.	8,600	10,925	16,300	15,790	14,924	12,853	14,032	17,831
Survey of Seaport Town (British Burma) ...	13	...	...	...	...	492	...	...
State Yacht Establishment ...	1,175	1,356	1,233	1,255	1,120	1,376	1,350	145
Light Houses and Light Ships	10,666	7,426	9,185	10,229	8,808	9,290	8,969	11,023
Miscellaneous ...	78,363	108,966	24,104	19,649	18,737	23,516	39,095	36,709
Refunds ...	231	...	261	92	88	262	166	231
Upper Burma Charges ...	...	...	...	...	...	24	...	...
	383,144	425,584	366,392	403,830	351,203	344,098	537,890	476,689
<i>Deduct—Charges for Service rendered to the Indo-European Telegraph and other Departments—</i> ...	...	...	...	11,049	11,466	7,629	6,952	8,150
TOTAL ...	383,144	425,584	366,392	392,781	339,737	336,469	530,938	468,539
EDUCATION—								
University ...	3,124	2,701	2,700	2,700	2,700	5,315	4,516	4,872
Superintendence and Inspection	161,115	162,250	170,425	174,494	178,701	184,346	186,257	174,856
Government Colleges ...	115,065	123,535	129,005	128,381	127,437	119,222	125,034	124,706
Government Schools ...	447,918	470,572	492,944	505,599	519,325	515,150	525,596	635,342
Government Book Depôts ...	20,270	33,955	35,264	38,327	30,956	26,473	21,717	19,989
Grants-in-aid ...	182,739	208,079	224,310	237,789	278,763	221,651	252,644	162,112
Scholarships ...	41,113	45,106	47,636	47,408	47,600	41,674	44,154	48,368
Payments by Results ...	15,150	19,473	27,273	29,828	34,839	110,170	113,778	93,525
Grants for the Encouragement of Literature ...	3,446	3,896	3,099	3,153	3,684	2,387	1,969	3,044
Miscellaneous ...	8,121	8,590	12,855	14,386	13,307	14,407	27,761	22,327
Refunds ...	690	...	117	1,984	1,127	1,801	1,196	1,784
Upper Burma Charges ...	...	...	...	...	...	...	110	...
TOTAL ...	998,751	1,078,161	1,145,628	1,184,049	1,238,439	1,242,596	1,304,732	1,290,925

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 20

Account No. 20—continued.

[CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
ECCLESIASTICAL—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Church of England, Salaries and Establishment* ...	121,498	126,038	126,007	124,175	128,527	124,703	119,099	117,044
Church of Scotland—Salaries and Establishment ...	8,594	8,699	8,996	9,709	10,909	11,407	11,689	9,843
Church of Rome—Salaries and Establishment ...	3,607	3,617	3,428	3,774	4,073	4,039	4,469	4,417
Contingent Charges, including Travelling Allowances, House-rent, Petty Construction and Repairs, &c. ...	20,281	19,252	18,399	17,253	18,484	19,053	18,711	21,376
Charges for Cemeteries ...	4,003	4,088	4,331	3,891	3,781	3,843	4,097	4,301
Upper Burma Charges ...	...	...	...	...	...	...	511	1,360
TOTAL ...	157,983	161,694	161,161	158,802	165,774	163,045	158,576	158,341
MEDICAL—								
Medical Establishments ...	284,833	242,373	244,381	255,755	258,669	247,658	242,313	238,915
Sanitation and Vaccination ...	94,611	95,958	97,501	97,756	104,648	107,662	103,241	103,988
Hospitals and Dispensaries ...	208,689	205,847	207,532	215,725	230,611	234,633	256,301	256,032
Lunatic Asylums ...	41,035	41,252	41,858	46,368	48,064	48,167	50,348	45,668
Grants for Medical Purposes...	30,159	34,284	37,148	38,141	33,050	37,958	6,045	6,494
Chemical Examiner's Department ...	4,075	3,867	4,761	4,933	4,903	5,307	6,054	7,889
Medical Colleges and Schools	42,250	46,233	47,100	46,072	48,805	48,374	71,004	69,764
Lock Hospitals ...	3,880	5,903	3,634	4,242	4,552	4,557	4,310	5,662
Refunds ...	824	...	1,595	361	625	1,498	213	374
Upper Burma Charges ...	...	...	...	...	...	359	6,991	20,433
TOTAL ...	660,356	675,717	685,510	709,353	733,927	736,173	746,820	755,219
POLITICAL—								
Residents and Political Agents—Salaries and Establishments	241,898	251,032	249,764	251,059	257,167	254,261	248,030	240,470
Charges on North-West Frontier ...	65,163	53,154	53,555	52,920	67,022	65,503	68,418	84,171
Political Subsidies ...	14,571	184,833	66,679	89,222	133,553	348,283	136,121	118,952
Entertainment of Envoys and Chiefs ...	11,734	14,921	19,066	12,195	15,075	27,006	11,399	9,373
Durbar Presents, { India Genl. &c. { Other Govts.	32,282 9,476	19,407 12,061	6,297 8,068	22,336 6,867	6,668 11,354	30,756 7,632	4,214 9,505	8,415 12,077
Refugees and State Prisoners	18,056	31,870	36,157	32,720	41,307	43,744	57,249	82,010
Afghan Delimitation Commission ...	...	...	...	...	182,950	232,240	80,108	7,826
Missions and Expedition Charges	2,769	106	...	2,633	63	11,907	27,230	4,467
Expenditure against the Revenue of Berbera and Bhular	...	...	...	...	...	8,887	6,596	7,020
Do. Do. of Zaila	...	...	...	...	...	...	3,884	3,421
Miscellaneous† ...	48,947	61,500	47,503	36,672	44,108	76,207	36,993	38,521
Upper Burma Charges ...	...	...	...	...	...	1,095	23,966	15,473
TOTAL ...	444,896	628,884	487,089	506,624	759,267	1,107,521	713,773	641,196

* Includes Stipends of the Bishops of Calcutta, Madras and Bombay.

† Includes cost of Mhairwarah Battalion.