

ANCE 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 1881 to 31st March 1889.

(8)

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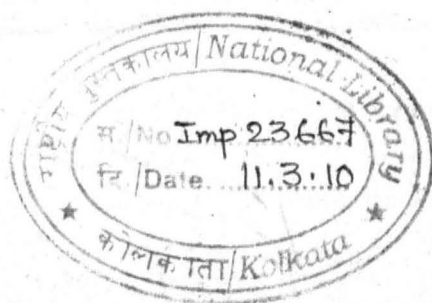
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PART I.

FINANCE AND REVENUE ACCOUNTS,

From 1st April 1881 to 31st March 1889.

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PART I.

FINANCE AND REVENUE ACCOUNTS

From 1st April 1881 to 31st March 1889.

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.			1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
			<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	...	...	75,684,987	70,278,337	71,842,020	70,690,681	74,464,197	77,337,134	78,759,744	81,696,678
GROSS CHARGES	{	Ordinary ...	72,089,536	69,603,500	69,962,313	71,077,127	77,265,923	77,158,707	80,788,576	81,659,660
		Capital outlay on Railways and Irrigation Works...	2,784,519	4,661,124	3,574,105	4,226,613	5,275,364	5,670,484	2,784,824	1,638,001
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES			586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...	10,336,049
TOTAL			75,460,355	74,744,957	74,102,679	76,618,486	83,627,332	87,743,737	83,573,400	93,633,710
ULTIMATE RESULT	{	Surplus (+) or Deficit (—) on ordinary account	+3,595,451	+674,837	+1,879,707	—386,446	—2,801,726	+ 178,427	—2,028,832	+37,018
		Surplus (+) or Deficit (—) on all accounts	+224,632	—4,466,620	—2,260,659	—5,927,805	—9,163,135	—10,406,603	—4,813,656	—11,937,032
GROSS REVENUES	{	India	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574	77,010,111	78,389,003	81,212,210
		England	2,661,395	801,286	259,938	256,954	259,074	237,651	261,047	330,631
		Exchange	549,049	183,810	59,399	62,438	81,549	89,372	109,694	153,837
TOTAL			75,684,987	70,278,337	71,842,020	70,690,681	74,464,197	77,337,134	78,759,744	81,696,678
ORDINARY CHARGES	{	India	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753	57,329,672	58,932,878	59,705,003
		England	14,399,083	14,101,262	15,030,195	14,100,982	14,014,733	14,409,949	15,389,065	14,983,221
		Exchange	2,970,548	3,234,733	3,434,557	3,426,424	4,411,437	5,419,086	6,466,633	6,971,436
TOTAL			72,089,536	69,603,500	69,962,313	71,077,127	77,265,923	77,158,707	80,788,576	81,659,660
EXPENDITURE NOT CHARGED TO REVENUE,—CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS.	{	India	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968	3,849,836	1,199,947	500,382
		England	439,325	2,132,696	791,086	1,082,163	1,793,769	1,323,083	1,115,946	776,378
		Exchange	90,633	489,225	180,771	262,957	564,627	497,565	468,931	361,241
TOTAL			2,784,519	4,661,124	3,574,105	4,226,613	5,275,364	5,670,484	2,784,824	1,638,001
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES			586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...	10,336,049
TOTAL CHARGES	{	India	56,974,466	54,306,708	54,099,809	56,431,214	61,756,721	61,179,508	60,132,825	60,205,385
		England	15,424,708	16,714,291	16,387,542	16,497,891	16,894,547	20,647,578	16,505,011	26,095,648
		Exchange	3,061,181	3,723,958	3,615,328	3,689,381	4,976,064	5,916,651	6,935,564	7,332,677
TOTAL			75,460,355	74,744,957	74,102,679	76,618,486	83,627,332	87,743,737	83,573,400	93,633,710
CLOSING CASH BALANCE...	{	India	14,522,913	14,821,550	13,199,926	12,540,532	12,754,478	13,195,785	13,883,701	13,305,189
		England	2,620,909	3,429,874	4,113,221	2,249,378	4,726,585	5,290,829	5,900,697	3,259,933
		TOTAL	17,143,822	18,251,424	17,313,147	14,789,910	17,481,063	18,476,614	19,784,398	16,565,122
DEBT AT THE CLOSE OF EACH YEAR—										
Public Loans*			156,795,109	159,274,460	161,300,221	162,454,748	166,510,603	176,881,813	182,230,010	195,913,552
Special Loans			1,985,790	1,987,065	1,843,065	1,833,022	1,816,069	1,815,849	1,815,325	1,815,104

* 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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PRINCIPAL HEADS OF REVENUE—								
LAND REVENUE...	21,993,224	21,918,336	22,362,921	21,832,936	22,592,973	23,055,724	23,189,292	23,016,404
OPIUM ...	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515	8,942,976	8,515,462	8,562,319
SALT ...	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128	6,657,644	6,070,728	7,675,634
STAMPS ...	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174	3,751,280	3,876,298	3,927,038
EXCISE ...	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136	4,375,174	4,534,655	4,705,346
OTHER HEADS ...	7,614,988	6,369,285	6,623,404	6,305,292	6,746,399	7,699,333	7,991,571	8,323,970
	53,654,922	50,954,238	52,038,401	51,080,422	52,442,325	54,482,131	54,781,006	56,220,761
INTEREST ...	908,554	699,401	856,255	711,011	698,982	670,548	746,555	841,822
POST OFFICE, TELEGRAPH, AND MINT ...	1,489,939	1,688,540	1,677,337	1,797,846	1,965,860	2,027,482	2,229,546	2,244,826
RECEIPTS BY CIVIL DEPARTMENTS ...	1,523,086	1,438,411	1,428,518	1,373,144	1,427,406	1,461,658	1,495,742	1,507,961
MISCELLANEOUS ...	835,379	714,413	748,441	723,885	1,077,809	848,274	1,606,108	1,792,778
RAILWAYS ...	10,885,483	10,973,030	11,960,157	11,898,131	13,684,084	14,477,759	14,533,360	15,520,696
IRRIGATION ...	1,479,459	1,533,828	1,612,579	1,675,975	1,588,278	1,656,705	1,714,274	1,000,718
BUILDINGS AND ROADS ...	597,083	552,366	552,113	615,097	615,581	727,574	592,338	604,753
RECEIPTS BY MILITARY DEPARTMENTS ...	4,311,082	1,724,110	968,219	815,170	963,872	985,003	1,060,815	1,062,363
TOTAL ...	75,684,987	70,278,337	71,842,020	70,690,681	74,464,197	77,337,134	78,759,744	81,696,678

No. 2.

in INDIA and in ENGLAND from 1881-82 to 1888-89.

EXPENDITURE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
DIRECT DEMANDS ON THE REVENUES ...	8,238,123	8,495,356	8,502,936	9,571,683	9,819,854	9,746,191	9,438,163	9,737,896
INTEREST ...	4,858,956	4,770,184	4,523,461	4,618,859	4,330,861	4,310,403	5,441,754	4,712,259
POST OFFICE, TELEGRAPH, AND MINT ...	1,804,523	1,929,207	2,038,056	2,145,249	2,292,961	2,145,262	2,255,829	2,146,511
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS ...	11,133,944	11,041,514	11,350,981	11,730,539	12,229,113	12,698,516	12,906,364	13,013,543
MISCELLANEOUS CIVIL CHARGES ...	4,497,412	4,373,349	4,304,431	4,315,929	4,634,598	4,701,057	4,761,130	4,884,376
FAMINE RELIEF AND INSURANCE ...	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000	309,020	91,408	78,336
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	512,655	480,923	—176,295	263,501	632,055	183,077	80,945	23,401
RAILWAY REVENUE ACCOUNT ...	11,171,438	12,279,224	12,265,396	12,949,882	14,415,797	15,666,427	16,655,746	17,754,088
IRRIGATION ...	2,048,424	2,249,683	2,160,754	2,248,992	2,303,747	2,310,654	2,461,646	2,622,964
BUILDINGS AND ROADS ...	5,047,873	5,331,281	5,810,767	5,009,277	4,485,276	5,201,767	5,451,049	5,310,732
ARMY SERVICES ...	19,688,510	18,359,433	18,123,692	16,963,803	20,097,779	19,525,042	20,417,934	20,301,841
SPECIAL DEFENCE WORKS ...	...	...	...	...	...	225,626	456,017	789,595
	70,569,744	70,806,126	70,426,992	71,366,071	76,742,041	77,123,042	80,417,985	81,374,542
ADD—Provincial Surpluses; that is, portion of allotments to Provincial Governments not spent by them ...	1,521,019	112,171	123,501	73,840	731,242	316,482	423,685	343,140
DEDUCT—Provincial Deficits; that is, portion of Provincial expenditure defrayed from Provincial Balances ...	1,227	1,314,797	588,180	362,784	207,360	280,817	53,094	58,022
TOTAL EXPENDITURE CHARGED AGAINST REVENUE ...	72,089,536	69,603,500	69,962,313	71,077,127	77,265,923	77,158,707	80,788,576	81,659,660
EXPENDITURE NOT CHARGED TO REVENUE—								
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	2,150,185	1,882,767	3,379,900	3,526,152	4,712,828	5,123,105	2,251,776	1,178,111
Irrigation Works ...	565,428	561,643	711,569	700,461	562,536	547,379	533,048	459,890
Madras Irrigation and Canal Company's Undertaking: Purchase of— ...	...	2,166,906	15,706	...	...	...	...	...
Miscellaneous Public Improvements ...	68,906	49,808	—533,070	...	...	...	...	...
TOTAL ...	2,784,519	4,661,124	3,574,105	4,226,613	5,275,364	5,670,484	2,784,824	2,638,001
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES	586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...	10,336,049

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

HEADS OF REVENUE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PRINCIPAL HEADS OF REVENUE—								
Land Revenue ...	21,993,224	21,918,336	22,362,921	21,832,936	22,592,973	23,055,724	23,189,292	23,016,404
Opium ...	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515	8,942,976	8,515,462	8,562,319
Salt ...	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128	6,657,644	6,670,728	7,675,634
Stamps ...	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174	3,751,280	3,876,298	3,927,088
Excise ...	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136	4,375,174	4,534,655	4,705,346
Provincial Rates ...	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315	2,999,861	3,035,323	3,054,254
Customs ...	2,361,388	1,296,119	1,187,266	1,029,943	1,199,976	1,246,293	1,348,837	1,332,784
Assessed Taxes ...	536,829	517,811	526,087	511,828	503,034	1,354,735	1,431,436	1,520,940
Forest ...	874,896	938,855	1,052,900	986,984	1,086,092	1,103,970	1,124,125	1,349,047
Registration ...	239,512	243,540	257,933	286,059	307,404	299,059	311,253	331,712
Tributes from Native States ...	706,873	689,945	720,487	699,017	689,578	695,415	743,597	745,233
TOTAL ...	53,654,922	50,954,238	52,038,401	51,080,422	52,442,325	54,482,131	54,781,006	56,220,761
INTEREST ...								
	908,554	699,401	856,255	711,011	698,982	670,548	746,555	841,822
POST OFFICE, TELEGRAPH, AND MINT—								
Post Office ...	949,907	977,797	1,018,743	1,047,130	1,113,086	1,154,307	1,214,196	1,281,540
Telegraph ...	469,442	524,858	527,138	570,552	628,484	692,747	763,886	742,148
Mint ...	70,590	185,885	131,456	180,164	224,290	180,428	251,464	221,138
TOTAL ...	1,489,939	1,688,540	1,677,337	1,797,846	1,965,860	2,027,482	2,229,546	2,244,826
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice—								
Courts of Law ...	326,364	316,579	299,486	281,034	288,466	298,688	322,962	336,307
Jails ...	351,090	340,355	274,373	265,025	289,243	288,508	248,888	259,304
Police ...	248,005	227,642	311,874	319,400	321,011	315,863	350,293	352,997
Marine ...	237,878	222,424	192,867	165,974	200,432	200,029	195,027	211,766
Education ...	189,292	198,558	204,427	203,291	200,740	208,395	225,205	212,121
Medical ...	40,332	56,508	55,523	53,084	54,315	64,611	59,952	61,934
Scientific and other Minor Departments ...	130,125	76,345	89,968	85,336	73,199	85,564	93,415	73,532
TOTAL ...	1,523,086	1,438,411	1,428,518	1,373,144	1,427,406	1,461,658	1,495,742	1,507,961

For separate details of England and India together

Part I

FINANCE AND REVENUE ACCOUNTS OF INDIA.

Account No. 31

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c., allowances ...	378,136	329,116	325,575	321,007	416,513	399,661	403,745	390,559
Stationery and Printing ...	57,813	57,861	50,595	47,541	55,690	96,816	80,282	68,365
Exchange ...	...	...	61,047	12,383	264,378	...	744,471	951,453
Miscellaneous ...	399,430	327,436	311,224	342,954	341,228	351,797	377,610	382,401
TOTAL ...	835,379	714,413	748,441	723,885	1,077,809	848,274	1,606,108	1,792,778
RAILWAYS—								
State Railways (Gross Traffic Receipts) ...	7,267,096	7,386,460	8,268,765	8,419,213	9,958,890	10,829,027	10,871,926	11,827,120
Guaranteed Companies (Net Traffic Receipts) ...	3,615,625	3,582,046	3,688,143	3,478,300	3,725,075	3,647,116	3,636,670	3,650,808
Subsidized Companies (Repayment of Advances of Interest)	2,762	4,524	3,249	618	119	1,616	24,764	42,768
TOTAL ...	10,885,483	10,973,030	11,960,157	11,898,131	13,684,084	14,477,759	14,533,360	15,520,696

No. 3.

and TOTAL RECEIPTS and CHARGES in MILITARY DEPARTMENT in ENGLAND and INDIA from 1881-82 to 1888-89.

HEADS OF EXPENDITURE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
DIRECT DEMANDS ON THE REVENUES—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks ...	272,370	316,606	388,270	200,836	206,174	214,532	223,982	228,618
Assignments and Compensations ...	1,228,555	1,228,998	1,280,954	1,308,031	1,428,464	1,446,937	1,468,963	1,486,235
CHARGES IN RESPECT OF COLLECTION, viz.—								
Land Revenue ...	3,007,266	3,045,372	3,302,966	3,346,894	3,400,361	3,464,252	3,486,685	3,513,957
Opium, including Cost of Production ...	2,057,554	2,283,180	1,854,983	2,966,640	3,057,674	2,729,063	2,424,575	2,597,905
Salt do. do. ...	486,209	449,030	447,574	449,328	401,618	486,172	410,704	412,979
Stamps ...	117,403	133,697	115,450	141,435	147,970	146,814	163,414	154,172
Excise ...	96,886	94,431	92,359	103,669	124,372	116,730	127,078	137,941
Provincial Rates ...	53,226	53,455	54,547	50,660	47,057	51,105	62,138	59,383
Customs ...	195,113	154,982	139,345	136,860	130,719	135,818	134,891	133,897
Assessed Taxes ...	13,074	12,853	13,214	12,926	12,471	50,158	28,679	27,128
Forest ...	558,736	568,539	650,715	679,397	680,988	719,765	719,794	792,000
Registration ...	151,731	154,213	162,559	174,997	181,986	184,845	187,260	193,681
TOTAL ...	8,238,123	8,495,356	8,502,936	9,571,683	9,819,854	9,746,191	9,438,163	9,737,896
INTEREST—								
Interest on Debt, other than that charged to Railways and Irrigation Works ...	4,324,826	4,299,330	4,065,055	4,136,481	3,857,161	3,948,996	5,054,762	4,274,853
Interest on other obligations ...	534,130	470,854	458,406	482,378	473,700	361,407	386,992	437,406
TOTAL ...	4,858,956	4,770,184	4,523,461	4,618,859	4,330,861	4,310,403	5,441,754	4,712,259
POST OFFICE, TELEGRAPH, AND MINT—								
Post Office ...	1,167,907	1,217,287	1,258,814	1,270,454	1,302,604	1,350,292	1,375,201	1,342,452
Telegraph ...	545,167	621,257	697,892	788,435	872,761	714,464	786,627	704,092
Mint ...	91,449	90,663	81,350	86,360	117,596	80,506	94,001	99,967
TOTAL ...	1,804,523	1,929,207	2,038,056	2,145,249	2,292,961	2,145,262	2,255,829	2,146,511
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration ...	1,551,245	1,630,445	1,662,563	1,677,215	1,741,041	1,733,875	1,769,935	1,745,156
Law and Justice—								
Courts of Law ...	2,397,091	2,442,470	2,477,188	2,542,334	2,602,370	2,627,229	2,651,051	2,694,252
Jails ...	835,697	812,894	761,708	763,644	749,914	769,224	771,872	834,183
Police ...	2,553,861	2,642,892	2,761,054	2,832,725	2,852,724	3,285,097	3,693,621	3,754,294
Marine (including River Navigation) ...	664,207	518,600	634,536	531,973	524,700	848,124	670,845	578,284
Education ...	1,078,558	1,146,048	1,184,227	1,238,787	1,243,097	1,305,337	1,291,811	1,293,660
Ecclesiastical ...	162,227	161,549	159,183	166,411	163,846	158,989	159,122	156,856
Medical ...	684,726	694,561	718,532	743,722	747,568	756,685	764,945	772,233
Political ...	660,045	519,916	538,616	799,028	1,150,723	754,814	684,660	756,193
Scientific and other Minor Departments ...	546,287	472,139	453,434	434,700	453,130	459,142	448,502	428,432
TOTAL ...	11,133,944	11,041,514	11,350,981	11,730,539	12,229,113	12,698,516	12,906,364	13,013,543

FINANCE AND REVENUE ACCOUNTS OF INDIA.

[Section I]

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 3]

No. 3—continued.

RECEIPTS and CHARGES in the MILITARY DEPARTMENT in ENGLAND and INDIA from 1881-82 to 1888-89—continued.

HEADS OF EXPENDITURE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	688,778	692,933	768,482	671,349	652,742	647,688	595,213	543,657
Civil Furlough and Absentee Allowances ...	267,563	260,307	269,915	261,306	262,535	260,132	308,737	318,418
Superannuation, Retired and Compassionate Allowances ...	2,464,370	2,522,661	2,480,072	2,546,006	2,901,786	2,861,065	2,987,117	3,114,823
Stationery and Printing ...	590,371	544,870	511,369	544,926	510,696	562,030	577,171	524,372
Exchange ...	91,240	64,640	...	...	...	26,302	...	...
Miscellaneous ...	395,090	287,938	274,593	292,342	306,839	343,840	292,892	383,106
TOTAL ...	4,497,412	4,373,349	4,304,431	4,315,929	4,634,598	4,701,057	4,761,130	4,884,376
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	34,883	22,103	9,205	7,350	40,695	1,041	402	7,799
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	70,537
Reduction of Debt ...	715,151	1,343,555	581,137	341,504	683,498	...	...	...
TOTAL ...	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000	309,020	91,408	78,336
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	512,655	480,923	—176,295	263,501	632,055	183,077	80,945	22,401
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses) ...	3,365,144	3,768,314	3,890,122	4,212,896	4,902,092	5,219,889	5,594,187	6,059,256
Interest on Debt ...	1,887,493	2,049,423	2,167,995	2,397,692	2,663,285	3,202,368	3,541,856	3,598,866
Annuities in purchase of Railways ...	1,495,145	1,495,846	1,478,043	1,517,174	1,740,798	2,308,625	2,390,861	2,474,215
Interest on Capital deposited by Companies...	...	32,950	85,396	118,170	257,834	473,206	666,365	949,399
Guaranteed Companies (Surplus Profits, Land and Supervision)	408,076	558,772	637,272	492,952	476,682	600,833	714,057	614,540
Interest ...	3,945,306	4,077,125	4,047,246	4,028,654	4,231,707	3,721,864	3,852,946	3,959,107
Subsidized Companies—Land, &c. ...	13,226	25,992	54,573	39,551	44,125	45,243	43,627	28,071
Advances of Interest	5,185	16,807	34,154	45,239	...	...	...	...
Miscellaneous Railway Expenditure ...	51,860	253,995	—129,405	97,554	99,274	94,399	51,847	70,634
TOTAL ...	11,171,438	12,279,224	12,265,396	12,949,882	14,415,797	15,666,427	16,655,746	17,754,068

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IRRIGATION—								
Major Works—								
Direct Receipts ...	865,834	931,314	936,581	1,075,131	864,773	909,824	950,961	1,061,802
Portion of Land Revenue due to Irrigation ...	491,220	469,081	534,126	465,817	562,607	597,469	602,555	671,041
Madras Irrigation Company ...	—8,834	—5,624	...	...	...	...	...	...
Minor Works and Irrigation ...	131,239	139,057	141,872	135,027	160,898	149,412	160,758	167,875
TOTAL ...	1,479,459	1,533,828	1,612,579	1,675,975	1,588,278	1,656,705	1,713,274	1,900,718
BUILDINGS AND ROADS—								
Military Works ...	50,298	44,306	44,062	40,415	41,158	188,384	40,413	42,544
Civil Works ...	546,785	508,060	508,051	574,682	574,423	539,190	551,925	562,209
TOTAL ...	597,083	552,366	552,113	615,097	615,581	727,574	592,338	604,753
RECEIPTS BY MILITARY DEPARTMENTS—								
Army—								
Effective ...	1,142,697	990,544	884,065	767,763	912,658	929,138	983,223	989,182
Non-effective ...	33,093	34,167	80,446	47,407	51,214	55,865	77,592	73,180
Military Operations—								
In Afghanistan ...	3,135,292	...	...	...	...	...	...	...
„ Egypt ...	...	699,399	3,708	...	...	...	...	...
TOTAL ...	4,311,082	1,724,110	968,219	815,170	963,872	985,003	1,060,815	1,062,363

Account

ACCOUNT of NET RECEIPTS and CHARGES in ENGLAND

LAND REVENUE AND TRIBUTES FROM NATIVE STATES, LESS ASSIGNMENTS AND COMPENSATIONS ...	18,416,263	18,242,430	18,277,899	17,828,487	18,405,951	18,804,741	18,929,244	18,715,298
OPIUM ...	7,803,001	7,216,084	7,700,807	5,849,440	5,884,625	6,213,845	6,090,758	5,964,365
SALT ...	6,844,076	5,674,954	5,663,242	6,026,928	5,916,195	6,141,111	6,225,563	7,217,318
STAMPS ...	3,226,262	3,209,351	3,358,479	3,420,082	3,469,755	3,558,972	3,668,582	3,729,155
EXCISE ...	3,310,778	3,475,348	3,714,124	3,881,777	4,001,665	4,219,700	4,374,024	4,540,999
PROVINCIAL RATES ...	2,828,534	2,612,982	2,813,497	2,734,604	2,907,658	2,941,906	2,965,215	2,977,991
CUSTOMS ...	2,093,053	1,088,746	1,016,758	868,138	1,036,851	1,082,357	1,181,870	1,167,964
ASSESSED TAXES ...	494,877	483,983	496,905	483,937	472,800	1,277,510	1,382,808	1,477,514
FOREST ...	313,821	337,363	399,272	305,355	402,560	382,706	401,880	555,184
REGISTRATION ...	86,134	87,641	94,482	109,991	124,411	113,092	122,899	137,077
TELEGRAPH ...	...	...	...	...	...	...	...	38,056
MINT ...	...	95,222	50,106	93,804	106,694	99,922	157,463	121,171
EXCHANGE ...	...	...	61,047	12,383	264,378	...	744,471	951,453
Carried over ...	45,416,799	42,554,104	43,646,618	41,614,926	42,993,543	44,835,862	46,244,777	47,593,545

FINANCE AND REVENUE ACCOUNTS OF INDIA.

[Section I]

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 4]

No. 3—concluded.

RECEIPTS and CHARGES in the MILITARY DEPARTMENT in ENGLAND and INDIA from 1881-82 to 1888-89—concluded.

HEADS OF EXPENDITURE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
IRRIGATION—								
Major Works—Working Expenses ...	455,675	501,983	514,847	571,780	593,150	626,773	677,607	721,676
Interest on Debt ...	741,931	815,604	894,640	932,012	964,847	992,591	1,017,542	1,040,717
Madras Irrigation Company ...	60,808	30,691	...	...	...	...	...	...
Minor Works and Navigation ...	790,010	901,405	751,267	745,200	745,750	691,290	766,497	860,571
TOTAL ...	2,048,424	2,249,683	2,160,754	2,248,992	2,303,747	2,310,654	2,461,646	2,622,964
BUILDINGS AND ROADS—								
Military Works ...	1,070,546	964,724	1,019,459	949,647	968,920	1,061,638	1,232,060	1,108,206
Civil Works ...	3,977,327	4,366,557	4,791,308	4,059,630	3,516,356	4,140,129	4,218,989	4,202,526
TOTAL ...	5,047,873	5,331,281	5,810,767	5,009,277	4,485,276	5,201,767	5,451,049	5,310,732
ARMY SERVICES—								
Army { Effective ...	14,615,099	13,487,566	13,146,981	13,208,192	17,038,664	16,229,677	16,861,488	16,507,312
Army { Non-effective ...	3,425,801	3,545,314	4,921,267	3,755,611	3,059,115	3,295,365	3,556,446	3,794,529
Military Operations in Afghanistan ...	1,647,610	17,869	...	...	...	...	...	...
Military Operations in Egypt ...	...	1,308,684	55,444	...	...	...	...	...
TOTAL ...	19,688,510	18,359,433	18,123,692	16,963,803	20,097,779	19,525,042	20,417,934	20,301,841

No. 4.

and in INDIA from 1881-82 to 1888-89.

INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS ...	3,416,272	3,599,929	3,208,800	3,425,470	3,158,179	3,278,448	4,308,207	3,433,031
INTEREST ON OTHER OBLIGATIONS ...	534,130	470,854	458,406	482,378	473,700	361,407	386,992	437,406
POST OFFICE ...	218,000	239,490	240,071	223,324	189,518	195,985	161,005	60,912
TELEGRAPH ...	75,725	96,399	170,754	217,883	244,277	21,717	22,741	...
PAINT ...	20,859	...	...	...	...	...	...	...
GENERAL ADMINISTRATION ...	1,551,245	1,630,445	1,662,503	1,677,215	1,741,041	1,733,875	1,769,935	1,745,156
LAW AND JUSTICE { COURTS OF LAW ...	2,070,727	2,125,891	2,177,702	2,261,300	2,313,904	2,328,541	2,328,089	2,357,945
LAW AND JUSTICE { JAILS ...	484,607	472,539	487,335	498,619	460,671	480,716	522,984	574,879
POLICE ...	2,305,856	2,415,250	2,449,180	2,513,325	2,531,713	2,969,234	3,343,328	3,401,297
MARINE (INCLUDING RIVER NAVIGATION) ...	426,329	296,176	441,669	365,999	324,268	648,095	475,818	366,518
EDUCATION ...	889,266	947,490	979,800	1,035,496	1,042,357	1,096,942	1,066,606	1,081,539
ECCLESIASTICAL ...	162,227	161,549	159,183	166,411	163,846	158,989	159,122	156,856
MEDICAL ...	644,394	638,053	663,009	690,638	693,253	692,074	704,993	710,299
Carried over	12,799,637	13,094,065	13,098,412	13,558,058	13,336,727	13,966,023	15,249,820	14,325,838

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 4]

No. 4—continued.

and in INDIA from 1881-82 to 1888-89—continued.

HEADS OF EXPENDITURE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	12,799,637	13,094,065	13,098,412	13,558,058	13,336,727	13,966,023	15,249,820	14,325,838
POLITICAL ...	660,045	519,916	538,616	799,028	1,150,723	754,814	684,660	756,193
SCIENTIFIC AND OTHER MINOR DEPARTMENTS ...	416,162	395,794	363,466	349,364	379,931	373,578	355,087	354,900
TERRITORIAL AND POLITICAL PENSIONS ...	688,778	692,933	768,482	671,349	652,742	647,688	595,213	543,657
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES ...	267,563	260,307	269,915	261,306	262,535	260,132	308,737	318,418
SUPERANNUATION ALLOWANCES AND PENSIONS ...	2,086,234	2,193,545	2,154,497	2,224,999	2,485,273	2,461,404	2,583,372	2,724,264
STATIONERY AND PRINTING ...	532,558	487,009	460,774	497,385	455,006	465,214	496,889	456,007
EXCHANGE ...	91,240	64,640	...	...	...	26,302	...	...
MISCELLANEOUS ...	...	...	...	...	...	...	...	705
FAMINE RELIEF AND INSURANCE ...	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000	309,020	91,408	78,336
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) ...	512,655	480,923	-176,295	263,501	632,055	183,077	80,945	22,401
RAILWAY REVENUE ACCOUNT ...	285,955	1,306,194	305,239	1,051,751	731,713	1,188,668	2,122,386	2,233,392
IRRIGATION ...	568,965	715,855	548,175	573,017	715,469	653,949	747,372	722,246
BUILDINGS AND ROADS ...	4,450,790	4,778,915	5,258,654	4,394,180	3,869,695	4,474,193	4,858,711	4,705,979
MILITARY DEPARTMENT ...	15,377,428	16,635,323	17,155,473	16,148,633	19,133,907	18,540,039	19,357,119	19,239,478
SPECIAL DEFENCE WORKS— ...	...	...	...	...	...	325,626	456,017	789,595
PROVINCIAL AND LOCAL SURPLUSES (+) OR DEFICITS (—) ...	+1,519,792	-1,202,626	-464,679	-288,944	+523,882	+35,665	+370,591	+285,118
TOTAL ...	41,825,688	41,918,765	41,803,542	42,051,984	45,829,658	44,665,392	48,358,327	47,556,527
SURPLUS ...	3,595,451	674,837	1,879,707	...	...	178,427	...	37,018

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.		1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	45,416,799	42,554,104	43,646,618	41,614,926	42,993,543	44,835,862	46,244,777	47,593,545	
MISCELLANEOUS ...	4,340	39,498	36,631	50,612	34,389	7,957	84,718	...	
TOTAL ...	45,421,139	42,593,602	43,683,249	41,665,538	43,027,932	44,843,819	46,329,495	47,593,545	
DEFICIT ...	...	...	...	386,446	2,601,726	...	2,028,832	...	

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 1881-82 to 1888-89.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
Forest ...	2,236	2,734	3,109	1,768	832	...	...	...
INTEREST—								
Interest ...	56,470	24,137	29,722	34,912	9,136	41,352	65,978	135,477
POST OFFICE, TELEGRAPH AND MINT—								
Telegraph ...	43,124	44,670	45,577	23,430	35,560	60,558	11,206	16,632
Mint ...	28	14	35	20	...	60	19	28
TOTAL ...	43,152	44,684	45,612	23,450	35,560	9,618	11,225	16,660
RECEIPTS BY CIVIL DEPARTMENTS—								
Marine ...	13	11	...	...	...	...	...	...
Medical ...	3,998	2,169	2,413	2,461	2,537	2,488	2,764	2,711
Scientific and other Minor Departments ...	44,480	2,897	1,088	613	137	600	614	1,177
TOTAL ...	48,491	5,077	3,451	3,074	2,674	3,088	3,378	3,888
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c. ...	105,973	103,995	101,255	98,021	125,330	102,769	104,118	104,707
Stationery and Printing ...	12	13	...	...	...	...	...	...
Miscellaneous ...	15,471	25,734	4,881	9,064	6,297	6,873	8,893	4,193
TOTAL ...	121,456	129,742	106,136	107,085	131,627	109,642	113,011	108,900
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	...	...	...	...
	2,520	3,910	2,875	727	230	230	230	230
IRRIGATION—								
Major Works: Direct Receipts	171	1,448	...	...	...	...	...	...
BUILDINGS AND ROADS—								
Civil Works ...	13,636	14,440	16,575	18,219	19,751	22,281	25,601	26,880
RECEIPTS BY MILITARY DEPARTMENTS—								
Army—Effective ...	65,455	71,960	49,102	64,436	56,168	47,162	36,752	32,884
„ Non-effective ...	2,808	3,154	3,356	3,283	3,096	4,278	4,872	6,212
„ Military Operations in Afghanistan and Egypt	2,305,000	500,000*	...	...	...	...	...	...
TOTAL MILITARY ...	2,373,263	575,114	52,458	67,719	59,264	51,440	41,624	39,096
GRAND TOTAL ...	2,661,395	801,286	259,938	256,954	259,074	237,601	261,047	330,631

* Military Operations in Egypt.

Account No. 7]

HOME ACCOUNTS.

REVENUES]

Account No. 7—continued.

DETAIL of RECEIPTS in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
TELEGRAPH—								
Indo-European Telegraph ...	43,124	44,670	45,577	23,430	35,560	9,558	11,206	15,388
Miscellaneous Receipts ...	...	...	...	...	...	...	...	1,244
TOTAL ...	43,124	44,670	45,577	23,430	35,560	9,558	11,206	16,632
MINT—								
Proceeds of sales of Indian coins sent to England for assay ...	28	14	35	20	...	60	19	29
MARINE—								
Miscellaneous ...	13	11	...	...	...	...	...	...
TOTAL ...	13	11	...	...	...	...	...	...
MEDICAL—								
Royal India Lunatic Asylum, Ealing—								
Pay, Pensions, &c., of Inmates, appropriated to their maintenance ...	2,072	2,005	2,052	2,279	2,222	2,254	2,525	2,459
Sale of Farm produce, &c....	104	97	88	89	88	104	91	90
Receipts on account of maintenance of Lunatics ...	57	67	273	93	227	130	148	162
Miscellaneous ...	1,765	...	...	...	...	...	...	...
TOTAL ...	3,998	2,169	2,413	2,461	2,537	2,488	2,764	2,711
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Proceeds of sale of Cinchona Bark ...	43,686	1,425	...	...	...	...	...	...
Subscription from the Oriental Museum at Vienna, &c., for copies of the works on the Textile Manufactures of India ...	121	75	...	...	...	...	...	...
Sale Proceeds of Books, Maps, Unserviceable Scientific Instruments, &c. ...	673	1,397	1,038	613	...	600	614	1,177
Miscellaneous ...	...	...	...	...	137	...	...	...
TOTAL ...	44,480	2,897	1,038	613	137	600	614	1,177

HOME ACCOUNTS.

[Account Nos. 6 & 7

Account No. 6.

[REVENUES.

TOTAL for ENGLAND of each MAJOR HEAD of REVENUE in the MILITARY DEPARTMENT from 1881-82 to 1888-89.

DETAIL OF MAJOR HEADS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
EFFECTIVE—								
Regimental Pay, Allowances and Charges ...	48	...	11	18	36	...	36	36
Clothing Establishment, Supplies and Services ...	15,668	11,289	5,428	7,406	2,697	9,799	7,168	4,193
Ordnance Establishments, Supplies and Services ...	15,609	15,431	11,250	3,444	16,702	2,553	3,509	3,792
Sea Transport Charges ...	34,130	45,240	32,413	53,568	36,733	34,810	26,039	24,863
TOTAL EFFECTIVE ...	65,455	71,960	49,102	64,436	56,168	47,162	36,752	32,884
NON-EFFECTIVE—								
Military Pensions ...	94	19	230	119	42	...	...	...
Widows' Pensions and Compassionate Allowances ...	2,714	3,135	3,126	3,164	3,054	4,278	4,872	6,212
TOTAL NON-EFFECTIVE ...	2,808	3,154	3,356	3,283	3,096	4,278	4,872	6,212
TOTAL ...	68,263	75,114	52,458	67,719	59,264	51,440	41,624	39,096

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	2,236	2,154	3,072	1,768	832	...	...	...
Proceeds of sale of Boxwood, Cedar, &c., from India ...	...	580	37	...	...	...	...	...
TOTAL ...	2,236	2,734	3,109	1,768	832	...	...	...
INTEREST—								
Interest on India Debt remaining unclaimed for 10 years ...	2,169	2,589	1,840	819	3,043	204	500	316
Premium realised on sales of India 4 per cent. Stock ...	...	12,814	...	...	...	...	...	...
Interest realised from investment of cash balances ...	54,261	8,698	27,603	31,063	6,093	41,148	65,478	135,161
Unclaimed Dividends on East India Stock repaid by the Bank of England ...	40	36	279	2	...	...	...	...
Premium realised on the issue of India 3½ per cent. Stock ...	...	...	...	3,028	...	...	...	...
TOTAL ...	56,470	24,137	29,722	34,912	9,136	41,352	65,978	135,477

HOME ACCOUNTS.

[Account No. 8]

Account No. 7—concluded.

[REVENUES]

DETAIL of RECEIPTS in the CIVIL DEPARTMENT—concluded.

DETAIL OF HEADS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
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 ...	94,939	94,187	91,654	88,236	87,787	91,394	93,058	91,827
Subscription towards Indian Civil Service Family Pension ...	...	...	...	...	104	76	88	224
Subscriptions, &c., to the Widows' Funds of the Home Establishment of East India Company ...	11,034	9,808	9,601	9,785	9,682	9,421	9,465	11,205
India Office Provident Fund ...	...	...	...	...	27,757*	1,878	1,507	1,451
TOTAL ...	105,973	103,995	101,255	98,021	125,330	102,769	104,118	104,707
STATIONERY AND PRINTING—								
Sale proceeds of works, the cost of printing which has been charged under this head of service ...	12	13	...	...	...	...	...	...
TOTAL ...	12	13	...	...	...	...	...	...
MISCELLANEOUS—								
Proceeds of Sale of Books, old Stores, &c., and receipts on sundry accounts ...	333	517	277	265	74	179	116	79
Miscellaneous receipts connected with the supply of Stores to India ...	13,658	23,232	2,704	2,705	3,999	4,619	6,420	2,428
Other items ...	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	873
Miscellaneous Fees, &c. ...	...	...	...	...	...	...	1,206	813
TOTAL ...	15,471	25,734	4,881	9,064	6,297	6,873	8,893	4,193

* 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 1881-82 to 1888-89.

DIRECT DEMANDS ON THE REVENUES—								
Land Revenue ...	541	459	260	412	332	1,094	133	584
Opium ...	1,062	1,585	1,280	3,305	4,710	1,854	941	773
Salt ...	...	...	4,085	73	1,722	7	55	260
Stamps ...	32,862	44,895	27,815	45,528	48,543	44,479	54,338	47,265
Carried over ...	34,465	46,939	33,440	49,318	55,307	47,425	55,467	48,882

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 1881-82 to 1888-89—continued.

DETAIL OF HEADS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
DIRECT DEMANDS ON THE REVENUES—continued and brought forward ...	£ 34,465	£ 46,939	£ 33,440	£ 49,318	£ 55,307	£ 47,425	£ 55,467	£ 48,882
Excise ...	3	...	...	42	886	161	5	123
Customs ...	17	...	...	...	...	...	20	121
Forest ...	5,288	5,325	5,864	3,881	2,950	2,436	1,758	2,302
TOTAL ...	39,773	52,264	39,304	53,241	59,143	50,022	57,250	51,518
INTEREST—								
Interest on Debt, other than that charged to Railways and Irrigation Works ...	2,512,420	2,481,147	2,442,210	2,609,687	2,428,948	2,596,975	3,365,222	2,662,056
Interest on Other Obligations ...	706	831	5,123	2,970	295	218	287	275
TOTAL ...	2,513,126	2,481,978	2,447,333	2,612,657	2,429,243	2,597,193	3,365,509	2,662,331
POST OFFICE, TELEGRAPH, & MINT—								
Post Office ...	96,812	101,471	106,487	116,798	105,139	117,125	114,940	85,146
Telegraph ...	85,451	116,314	150,430	180,527	267,861	111,771	127,661	98,330
Mint ...	19,017	6,031	4,428	9,797	22,262	6,686	4,691	7,404
TOTAL ...	201,280	223,816	261,345	307,122	395,262	235,582	247,292	190,880
SALARIES AND EXPENSES OF CIVIL DEPARTMENT—								
General Administration ...	231,431	249,836	239,354	234,930	262,582	248,248	267,858	241,412
Law and Justice ...	226	1,278	374	1,084	1,109	1,067	453	641
Marine ...	197,814	123,808	196,787	154,656	143,166	230,502	142,448	102,364
Education ...	329	342	145	280	381	440	624	1,085
Ecclesiastical ...	442	316	310	512	609	300	550	545
Medical ...	7,468	7,362	7,472	7,880	8,667	7,169	6,848	6,813
Political ...	25,832	26,702	26,041	31,988	32,859	29,825	30,604	29,772
Scientific and other Minor Departments ...	20,591	26,041	20,896	15,817	16,511	20,342	18,620	18,831
TOTAL ...	484,133	435,685	491,379	447,147	465,884	537,893	468,005	401,463
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	31,265	31,265	79,776	28,874	22,062	18,287	15,749	18,257
Civil Furlough and Absentee Allowances ...	217,747	210,988	216,916	198,275	196,191	187,742	215,560	216,503
Superannuation Allowances and Pensions ...	1,367,140	1,390,146	1,416,978	1,418,741	1,506,051	1,575,929	1,597,940	1,612,200
Stationery and Printing ...	118,694	162,588	112,518	129,608	74,537	91,826	89,317	53,535
Miscellaneous ...	44,156	28,527	20,123	31,916	31,378	30,398	32,837	35,184
TOTAL ...	1,779,002	1,823,514	1,846,311	1,807,414	1,830,219	1,904,182	1,951,403	1,935,679
FAMINE RELIEF AND INSURANCE ...	165	...	115	...	...	...	...	...
CONSTRUCTION OF RAILWAYS (charged against Revenues in addition to that under Famine Insurance) ...	363,491	78,302	97	...	...	...	...	...
RAILWAYS—								
State Railways—								
Interest on Debt ...	352,852	348,092	311,593	353,326	366,155	566,049	552,080	631,812
Annuities in Purchase of Railways ...	1,239,446	1,216,735	1,203,118	1,220,582	1,324,031	1,677,700	1,683,456	1,688,558
Interest on Capital deposited by Companies ...	...	...	...	...	195,886	343,631	468,936	634,482
Guaranteed Companies (Interest) ..	3,264,813	3,309,834	3,284,241	3,217,240	3,180,735	2,696,976	2,694,920	2,697,388
Subsidized Companies—Advances of Interest ...	4,301	13,671	27,801	36,395	...	...	...	...
TOTAL ...	4,861,412	4,888,332	4,826,753	4,827,543	5,066,807	5,284,356	5,399,392	5,652,240
Carried over ...	10,242,382	9,983,891	9,912,637	10,055,124	10,246,558	10,609,228	11,488,851	10,894,111

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 1881-82 to 1888-89—concluded.

DETAIL OF HEADS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
Brought forward ...	10,242,382	9,983,891	9,912,637	10,055,124	10,246,558	10,609,228	11,488,851	10,894,111
IRRIGATION—								
Major Works—Working Expenses ...	193	206	43	...	...	...	...	...
Madras Irrigation Company ...	49,983	24,903	...	...	...	...	...	...
Minor Works and Navigation	22	1,234	1,591	65	449	1,396	23	376
TOTAL ...	50,198	26,343	1,634	65	449	1,396	23	376
BUILDINGS AND ROADS—								
Military Works ...	...	1,771	5,825	5,071	6,469	1,908	6,546	10,392
Civil Works ...	96,018	82,238	86,515	66,300	71,877	86,081	92,864	98,891
TOTAL ...	96,018	84,009	92,340	71,371	78,346	87,989	99,410	109,283
ARMY SERVICES—								
Army—Effective...	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069	1,786,601	1,843,046	1,756,958
Non-effective	2,231,934	2,230,734	3,336,768	2,360,284	1,693,311	1,777,565	1,897,969	1,989,247
Military Operations in Afghanistan ...	13,003	...	...	...	...	...	...	...
Do. in Egypt ...	...	107,811	6,162	...	...	...	...	...
TOTAL ...	4,010,485	4,007,019	5,023,584	3,974,422	3,689,380	3,564,166	3,741,015	3,746,205
SPECIAL DEFENCE, WORKS ...	...	...	...	...	...	147,170	59,766	233,246
GRAND TOTAL ...	14,399,083	14,101,262	15,030,195	14,100,982	14,014,733	14,409,949	15,389,065	14,983,221
EXPENDITURE NOT CHARGED TO REVENUE: CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	439,325	370,114	769,728	1,077,705	1,787,175	1,321,074	1,109,027	772,021
Irrigation Works ...	...	(a) 1,762,582	(b) 21,358	4,458	6,594	2,009	6,919	4,357
TOTAL ...	439,325	2,132,696	791,086	1,082,163	1,793,769	1,323,083	1,115,946	776,378
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ...	586,300	480,333	566,261	1,314,746	1,086,045	4,914,546	...	10,336,049

(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 1881-82 to 1888-89.

ARMY—								
EFFECTIVE—								
Regimental Pay, Allowances and Charges ...	831,767	788,217	748,833	776,056	715,762	959,428	924,859	986,077
Commissariat Establishments, Supplies and Services ...	102,533	126,381	142,075	68,557	163,245	35,970	37,347	37,215
Remount and Cattle Establishments, do. do. ...	9,679	8,934	12,623	10,317	11,513	24,548	9,504	9,526
Clothing Establishments, do. do. ...	290,697	222,255	213,272	233,959	293,747	289,676	254,067	252,176
Medical do. ...	33,024	17,590	25,343	20,175	45,559	21,918	51,494	39,031
Ordnance Establishments, Stores and Camp Equipage ...	153,655	177,575	170,591	145,624	431,909	146,550	329,018	204,859
Sea Transport Charges ...	344,193	327,522	367,917	358,517	332,225	301,666	229,480	220,998
Miscellaneous ...	...	...	...	933	2,109	6,845	7,277	7,076
TOTAL EFFECTIVE Carried over ...	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069	1,786,601	1,843,046	1,756,958

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 1881-82 to 1888-89—continued.

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
GUARANTEED COMPANIES' INTEREST—								
Bombay, Baroda and Central India Railway Company ...	400,272	394,165	395,716	389,764	384,044	408,327	410,104	411,578
Eastern Bengal Railway Company ...	153,296	153,297	153,321	67,483	...	...	...	...
Great Indian Peninsula Railway Company ...	1,141,565	1,141,753	1,141,953	1,156,124	1,169,801	1,176,828	1,176,609	1,181,826
Madras Railway Company ...	524,000	521,492	523,272	521,991	522,392	522,393	520,332	522,393
Oudh and Rohilkund Railway Company ...	288,607	342,024	312,807	325,684	346,757	381,531	377,885	368,446
Scinde, Punjab and Delhi Railway Company ...	553,078	553,108	553,177	553,302	553,346	...	...	...
South Indian Railway Company	203,995	203,995	203,995	202,892	204,395	207,897	209,990	213,145
TOTAL GUARANTEED RAILWAYS INTEREST ...	3,264,813	3,309,834	3,284,241	3,217,240	3,180,735	2,696,976	2,694,920	2,697,388

Account No. 11.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT.

LAND REVENUE—								
Law Charges in connection with appeals from India ...	541	420	81	169	206	...	126	584
Stores for India ...	...	39	179	243	126	1,094	7	...
TOTAL ...	541	459	260	412	332	1,094	133	584
OPIMUM—								
Stores for India ...	1,062	1,585	1,280	3,305	4,710	1,854	941	773
SALT—								
Stores for India ...	...	...	4,085	73	1,722	7	55	260
STAMPS—								
Stores for India ...	32,862	44,895	27,815	45,528	48,543	44,470	54,338	47,265
EXCISE—								
Stores ...	3	...	...	42	886	161	5	123
CUSTOMS—								
Stores for India ...	17	...	...	...	...	...	20	121
FOREST—								
Allowances to successful candidates for the Indian Forestry Department, Fees to Professors, &c., &c. ...	5,224	5,302	5,780	3,881	2,947	2,436	1,573	2,378
Stores for India ...	64	23	84	...	3	...	5	14
TOTAL ...	5,288	5,325	5,864	3,881	2,950	2,436	1,758	2,392

Account Nos. 9 & 10]

HOME ACCOUNTS.

CHARGES]

Account No. 9—continued.

TOTAL for ENGLAND under each MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT from 1881-82 to 1888-89—continued.

DETAIL OF HEADS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
ARMY—continued and brought forward ...	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069	1,786,601	1,843,046	1,756,968
NON-EFFECTIVE—								
Rewards for Military Services	23,617	8,052	7,156	680	99	13	11	14
Retired Officers ...	1,393,268	1,399,734	1,422,459	1,455,262	1,493,389	...	...	...
Military Pensions to Europeans(a) ...	737,173	744,278	1,828,107	825,351	118,212	1,695,217	1,814,854	1,901,199
Widows' Pensions and Compassionate Allowances ...	77,876	78,670	79,046	78,991	81,611	82,335	83,104	88,034
TOTAL NON-EFFECTIVE ...	2,231,934	2,230,734	3,336,768	2,360,284	1,693,311	1,777,565	1,897,969	1,989,247
TOTAL ...	3,997,482	3,899,208	5,017,422	3,974,422	3,689,380	3,564,166	3,741,015	3,746,205
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Other Charges ...	12,500	55,025	6,162	...	...	...	...	...
Stores for India ...	503	52,786	...	...	...	...	...	...
TOTAL ...	13,003	107,811	6,162	...	...	...	...	...

(a) Previous to 1886-87 the heading was "Military Pensions."

Account No. 10.

DETAILS of CHARGES in the PUBLIC WORKS DEPARTMENT under the Heads BUILDINGS and ROADS and GUARANTEED RAILWAYS INTEREST from 1881-82 to 1888-89.

BUILDINGS AND ROADS—								
Military Works—								
Stores of India ...	...	1,771	5,825	5,071	6,469	1,908	6,546	10,392
Civil Works—								
Royal Indian Engineering College ...	19,839	20,219	25,058	21,503	22,218	23,029	26,672	28,768
Furlough Pay and Allowances of Military Officers in the Public Works Department...	42,534	31,056	27,599	15,480	15,212	27,767	22,871	25,146
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 ...	7,758	6,605	5,766	2,812	3,746	4,478	4,583	4,671
Absentee Allowances of Civil Officers employed in the Public Works Department...	17,531	21,189	25,276	23,669	27,839	26,227	29,970	33,939
Passage of Officers and Advances of Pay ...	1,607	1,513	1,565	545	650	850	700	750
Other payments ...	77	408	781	1,274	2,165	2,721	2,130	2,877
	89,346	80,990	86,045	65,283	71,830	85,072	86,926	96,142
Stores for India ...	6,672	1,248	470	1,017	47	1,009	5,938	2,749
TOTAL CIVIL WORKS ...	96,018	82,238	86,515	66,300	71,877	86,081	92,864	98,891
TOTAL OF BUILDINGS AND ROAD ...	96,018	84,009	92,340	71,371	78,346	87,989	99,410	109,283

Account No. 11.]

HOME ACCOUNTS.

CHARGES]

Account No. 11—continued.

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

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS—	£	£	£	£	£	£	£	£
East India Bonds ...	119,659	...	...	...	...	...	...	...
India Debentures ...	279,860	319,860	330,087	247,000	175,000	175,000	175,000	175,000
India 5 per cent. Stock ...	1,516	1,195	4,655	597	52	10	2	66
India 4 per cent. Stock ...	1,936,838	1,937,465	1,937,983	1,936,740	1,936,689	1,936,576	1,755,531	2,672
India 3½ per cent. Stock ...	122,499	122,498	122,495	122,669	125,817	125,798	969,394	1,819,618
India 3 per cent. Stock ...	...	...	...	67,499	142,497	329,993	374,987	495,627
Temporary Loans ...	6,493	54,616	1,456	3,144	1,411	...	...	...
Interest on the Indian Transfer Loan ...	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	7,919
Commission on renewals of India Debentures ...	...	...	...	2,548	...	...	...	...
Commission on conversion of India ½ per cent. Stock into 3½ per cent. Stock ...	...	...	...	...	...	...	82,732	161,154
Dividends to Proprietors of East India Stock ...	269	15	320	...	...	...	...	...
TOTAL ...	2,512,420	2,481,147	2,442,210	2,609,687	2,428,948	2,596,975	3,365,222	2,662,056
INTEREST ON OTHER OBLIGATIONS—								
Interest on deposits in Regimental Savings Banks of men returned from India ...	...	...	4,150	1,854	295	218	287	275
Interest on the India Office Provident Fund ...	706	831	973	1,116	...	...	...	...
TOTAL ...	706	831	5,123	2,970	295	218	287	275
POST OFFICE—								
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury ...	70,000	70,000	70,000	70,000	68,000	68,000	65,000	37,500
Subsidy to the Euphrates and Tygris Steam Navigation Company on account of the Mail Service between Basorah and Bagdad ...	3,600	3,600	3,600	1,200	...	...	...	...
Miscellaneous ...	...	...	...	970	...	...	...	...
	73,600	73,600	73,600	72,170	68,000	68,000	65,000	37,500
Stores for India ...	23,212	27,871	32,887	44,628	37,139	49,125	49,940	47,646
TOTAL ...	96,812	101,471	106,487	116,798	105,139	117,125	114,940	85,146
TELEGRAPH—								
Red-Sea and Indian Telegraph ...	18,027	18,027	18,027	18,027	18,027	18,027	18,027	18,028
Indo-European Telegraph ...	20,114	45,811	20,254	24,250	98,275	17,313	21,134	21,222
*Absentee allowances ...	6,731	6,728	8,305	5,193	5,746	6,057	3,875	4,722
Miscellaneous ...	160	685	558	275	376	152	154	106
	45,032	71,251	47,144	47,745	122,424	41,549	43,190	44,078
Stores for India ...	49,082	75,767	109,133	132,782	145,437	70,222	84,471	54,252
TOTAL ...	85,451*	116,314*	150,430*	180,527	267,861	111,771*	127,661	98,330

Account No. 11]

HOME ACCOUNTS.

CHARGES]

Account No. 11—continued.

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

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
MARINE—								
Contribution towards the expenses of H. M.'s Ships employed in the Indian Seas.	63,608	44,237	99,427	79,066	72,194	70,000	70,735	40,075
Pay and passages of Naval Officers, Leadsman, Apprentices in the Bengal Pilot Services, &c. ...	518	1,500	4,112	1,585	1,035	994	1,401	724
Miscellaneous ...	...	...	18,893	16,430	875	3,550	574	386
	64,126	45,737	119,432	97,081	74,104	74,544	72,710	41,185
Stores for India ...	133,688	78,071	77,355	57,575	69,062	155,958	69,738	61,179
TOTAL ...	197,814	123,808	196,787	154,656	143,166	230,502	142,448	102,364
EDUCATION—								
Passage and outfit of Educational Officers on appointment, &c. ...	329	342	145	280	381	263	50	200
Scholarships to enable Natives of India to pursue their Education ...	...	...	...	...	...	177	574	885
TOTAL ...	329	342	145	280	381	440	624	1,085
ECCLESIASTICAL—								
Passage and outfit of Chaplains on appointment ...	442	316	310	512	609	300	550	545
MEDICAL—								
Royal India Lunatic Asylum, Ealing—								
Salaries and allowances of the Staff, Board, Clothing of the Lunatics, and other expenses	6,866	6,590	6,732	6,664	6,700	6,781	6,469	6,458
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum; passage from India of Civil Lunatics, &c. ...	602	437	615	396	478	388	379	355
Other expenses ...	...	335	125	820	1,489	...	...	...
TOTAL ...	7,468	7,362	7,472	7,880	8,667	7,169	6,848	6,813
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 ...	15,000	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	638
Miscellaneous ...	596	1,366	784	2,745	950	885	1,271	3,944
	25,596	26,366	25,784	30,807	32,566	26,593	30,407	29,582
Stores for India—Presentation, articles, &c. ...	236	336	237	1,181	293	3,232	197	190
TOTAL ...	25,832	26,702	26,041	31,988	32,859	29,825	30,604	29,772

HOME ACCOUNTS.

[Account No. 11

Account No. 11—continued.

[CHARGES

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

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
MINT—								
Cost of Assay of Indian Coins	14	17	20	18	...	...	62	24
Pay and passage to India of an officer appointed to the Calcutta Mint ...	...	...	...	...	...	88	...	...
Miscellaneous ...	170	128	95	81	358	...	...	...
Stores for India ...	184 18,833	145 5,886	115 4,313	99 9,698	358 21,904	88 6,598	62 4,629	24 7,380
TOTAL ...	19,017	6,031	4,428	9,797	22,262	6,686	4,691	7,404
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. ...	133,852	136,627	135,613	137,468	139,417	137,782	137,621	136,211
Auditor and Assistants under Acts 21 and 22 Vict., C. 106, S. 52 ...	5,245	5,434	5,685	5,854	5,965	6,124	6,324	6,478
Store Department—Wages of laborers, cartage, &c., and expenses attending the extension of the India Store Depot ...	24,627	25,097	24,112	24,994	27,911	24,320	27,052	24,638
Bank of England and Bank of Ireland for management of debt ...	27,764	28,174	27,283	29,326	31,055	35,932	57,666	37,909
Law charges ...	1,402	1,263	1,508	996	490	122	226	177
Postage on despatches to and from India ...	4,405	3,906	4,041	4,086	3,984	4,206	4,103	3,974
Telegrams to India ...	...	7,634	5,364	6,702	18,119	7,901	4,770	3,032
Office contingencies: rents, rates, taxes, coals, candles, books, maps, and charts, stamps, postage, and various petty charges	16,753	12,772	15,513	11,705	11,993	11,795	10,894	9,650
Miscellaneous charges on account of India ...	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	222,069 7,116
Stores for India—Currency Notes, &c. ...	8,785	27,758	19,283	4,413	20,984	15,656	16,037	12,227
TOTAL ...	231,431	249,836	239,354	234,930	262,582	248,248	267,858	241,412
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 ...	224	113	187	150	150	113	150	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 ...	224 2	1,113 165	187 187	950 134	950 159	913 151	302 151	150 491
TOTAL ...	226	1,278	374	1,084	1,109	1,067	453	641

HOME ACCOUNTS.

[Account No. 11

Account No. 11—continued.

[CHARGES

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

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Other Charges ...	14,071	21,270	11,809	7,325	9,233	11,124	7,869	8,088
Stores for India ...	6,520	4,771	9,087	8,492	7,278	9,218	10,951	10,743
TOTAL ...	20,591	26,041	20,896	15,817	16,511	20,342	18,620	18,831
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 Nizammat Family ...	...	...	...	...	998	900	900	2,771
His Highness Maharajah Duleep Sing ...	21,065	21,065	69,576	21,065	21,064	17,387	14,849	15,486
TOTAL ...	31,265	31,265	79,776	28,874	22,062	18,287	15,749	18,257
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES—								
Covenanted Civil Service ...	102,521	92,047	103,591	94,202	87,604	80,147	98,202	98,673
Uncovenanted Service ...	40,277	37,768	37,043	35,011	37,568	32,304	37,635	40,576
Military Officers in Civil employ ...	73,447	79,012	74,912	67,333	68,179	71,714	75,835	73,244
Bengal Pilot Service ...	1,502	2,161	1,370	1,729	1,528	2,031	1,655	1,508
Marine Service ...	...	...	...	...	1,817	1,546	2,233	2,502
TOTAL ...	217,747	210,988	216,916	198,275	196,191	187,742	215,560	216,503
SUPERANNUATION ALLOWANCES AND PENSIONS—								
Pensions for distinguished and meritorious services ...	11,423	12,024	11,600	11,632	11,993	11,305	11,624	11,168
Pensions on retirement of Officers ...	167,397	159,440	166,330	167,453	171,227	144,867	164,849	164,266
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	37,265
Pensions of Widows and Families of Officers of the Home Service from Funds (established by the East India Company) to which the Officers subscribed ...	22,660	21,371	22,269	22,141	22,174	23,186	22,278	21,183
Pensions to Widows and Families of Officers of the Bengal Pilot Service ...	5,504	5,255	5,325	5,667	5,810	5,795	5,964	5,827
Pensions from the India Office Provident Fund ...	...	...	...	...	738	926	884	918
Compassionate and Miscellaneous Pensions ...	7,892	5,817	5,797	5,536	5,399	5,468	5,391	4,987
Gratuities ...	2,809	4,267	3,044	1,273	1,197	1,049	2,619	2,642
Annual Donation to the India Office Provident Fund ...	1,028	1,000	1,000	1,000	...	...	...	...
Carried over ...	263,276	251,116	254,965	251,610	254,333	232,142	250,421	248,256

Account No 11]

HOME ACCOUNTS.

CHARGES]

Account No. 11—concluded.

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

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
SUPERANNUATION ALLOWANCES AND PENSIONS—continued and brought forward	263,216	251,116	254,965	251,610	254,333	232,142	250,421	248,256
Annual Donation to Bengal Civil Fund	2,500	2,500	2,500	2,500	...	...	...	...
Compensation Pensions	1,500	...	...	...	...	...	...	...
Annuities, Pensions and Allowances payable in respect of the Indian Civil Service Annuity, Military and Medical Funds, and the Indian Navy Fund	1,099,450	1,136,105	1,159,108	1,164,248	1,251,039	1,343,184	1,347,073	1,363,378
Subscriptions to Charities	355	355	355	355	355	355	355	355
Relief to distressed natives of India	119	70	50	28	324	248	91	211
TOTAL ...	1,367,140	1,390,146	1,416,978	1,418,741	1,506,051	1,575,929	1,597,940	1,612,200
STATIONERY AND PRINTING—								
Stationery, Printing and Book-binding for the India Office, &c.	6,474	8,834	7,691	3,778	7,243	10,194	6,523	8,580
Stores for India	112,220	153,754	104,827	125,830	67,294	81,632	82,794	44,955
TOTAL ...	118,694	162,588	112,518	129,608	74,537	91,826	89,317	53,535
MISCELLANEOUS—								
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India	8,840	9,428	13,653	15,129	16,596	17,638	17,147	18,204
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	165	...	1,209	257	184	166	4,300	1,830
Miscellaneous Charges connected with the supply of Stores to India	33,483	18,001	4,696	15,670	14,141	10,572	11,197	13,918
Other items	1,668	1,098	565	860	457	297	193	542
TOTAL ...	44,156	28,527	20,123	31,916	31,378	30,398	32,837	35,184
FAMINE RELIEF AND INSURANCE—								
Famine Relief	165	...	89	...	...	...	...	...
Protective Works—Irrigation Works—								
Stores for India	...	...	26	...	...	...	...	...
TOTAL ...	165	...	115	...	...	...	...	...

HOME ACCOUNTS.

[Account No. 12

Account No. 12.

[CHARGES

MEMORANDUM of STORES purchased in England in each year, from 1st April 1881, specifying the Departments to which they were supplied.

DETAIL OF DEPARTMENTS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
CIVIL—								
LAND REVENUE ...	...	39	179	243	126	1,094	7	...
OPIMUM ...	1,062	1,585	1,280	3,305	4,710	1,854	941	773
SALT ...	...	...	4,085	73	1,722	7	55	260
STAMPS ...	32,862	44,895	27,815	45,528	48,543	44,470	54,338	47,265
EXCISE ...	3	...	...	42	886	161	5	123
CUSTOMS ...	17	...	...	...	...	...	20	121
FOREST ...	64	23	84	...	3	...	5	14
POST OFFICE ...	23,212	27,871	32,887	44,628	37,139	49,125	49,940	47,646
TELEGRAPH ...	49,082	75,767	109,133	132,782	145,437	70,222	84,471	54,252
MINT ...	18,833	5,886	4,313	9,698	21,904	6,598	4,629	7,380
GENERAL ADMINISTRATION ...	8,785	27,758	19,283	4,413	20,984	15,656	16,037	12,227
LAW AND JUSTICE ...	2	165	187	134	159	154	151	491
MARINE—								
Coals ...	16,394	10,288	8,940	17,123	13,991	14,076	21,388	16,171
Miscellaneous ...	117,294	67,783	68,415	40,452	55,071	141,882	48,350	45,008
POLITICAL ...	236	336	257	1,181	293	3,232	197	190
SCIENTIFIC AND OTHER MINOR DEPARTMENTS ...	6,520	4,771	9,087	8,492	7,278	9,218	10,951	10,743
STATIONERY AND PRINTING ...	112,220	153,754	104,827	125,830	67,294	81,632	82,794	44,955
FAMINE RELIEF AND INSURANCE...	...	...	26	...	...	...	...	...
	386,586	420,921	390,798	433,924	425,540	439,381	374,279	287,619
PUBLIC WORKS—								
RAILWAYS ...	363,490	78,302	97	201,315	...	...	...	...
IRRIGATION ...	22	1,234	1,591	65	449	1,396	23	376
MILITARY WORKS ...	5,086	1,771	5,825	5,071	6,469	1,908	6,546	10,392
CIVIL WORKS ...	1,586	1,248	470	1,017	47	1,009	5,938	2,749
	370,184	82,555	7,983	207,468	6,965	4,313	12,507	13,517
TOTAL CIVIL AND PUBLIC WORKS STORES ...	756,770	503,476	398,781	641,392	432,505	443,694	386,786	301,136
MILITARY—								
Clothing for Europeans ...	228,729	193,278	158,703	192,180	244,734	251,072	217,389	220,992
Ditto for Natives ...	61,969	28,977	54,569	41,779	49,013	38,604	36,678	41,184
Ordnance and Miscellaneous ...	150,606	174,706	163,902	142,139	428,600	143,228	321,910	200,247
Medical ...	31,357	16,311	15,734	17,723	44,050	18,507	45,210	34,052
Malt Liquor ...	90,641	101,286	118,082	48,794	30,426	16,703	16,557	16,052
Commissariat ...	11,892	15,165	23,993	19,763	132,819	19,164	20,790	21,163
Military Operations in Afghanistan ...	503	...	...	...	...	...	...	...
Expedition to Egypt ...	...	52,787	...	...	...	...	...	...
TOTAL MILITARY STORES ...	575,697	582,510	534,983	462,378	929,642	487,278	658,534	523,690
SPECIAL DEFENCE WORKS ...	...	...	...	...	...	146,768	59,476	232,907
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE ...	427,773	358,299	770,316	840,827	1,781,041	1,311,022	1,072,567	738,959
GRAND TOTAL ...	1,760,242	1,444,285	1,703,880	1,914,597	3,143,188	2,388,762	2,177,363	1,796,692

HOME ACCOUNTS.

[Account No. 13

Account No. 13—continued.

[CHARGES

MEMORANDUM of STORES purchased in England, from 1st April 1881, specifying the Presidencies and Departments to which they were supplied—continued.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
CIVIL—contd.								
MINT—								
Bengal	5,991	4,133	1,522	978	2,793	2,066	1,553	1,107
Bombay	12,842	1,753	2,791	8,720	19,111	4,532	3,076	6,273
TOTAL	18,833	5,886	4,313	9,698	21,904	6,598	4,629	7,380
GENERAL ADMINISTRATION—								
Bengal	4,723	21,070	12,676	1,793	15,847	8,010	12,956	6,711
Madras	1,137	1,533	2,745	892	2,019	2,511	679	1,988
Bombay	2,925	5,155	3,862	1,728	3,118	5,135	2,402	3,528
TOTAL	8,785	27,758	19,283	4,413	20,984	15,656	16,037	12,227
LAW AND JUSTICE—								
Bengal	...	141	171	134	92	89	86	428
Madras	1	2	11	...	28	27	27	26
Bombay	1	22	5	...	39	38	38	37
TOTAL	2	165	187	134	159	154	151	491
MARINE—								
Coals—								
Bengal	472	6	1,702	...	1,980	1,903	606	487
Bombay	15,922	10,282	7,238	17,123	12,011	12,173	20,782	15,684
TOTAL	16,394	10,288	8,940	17,123	13,991	14,076	21,388	16,171
Miscellaneous—								
Bengal	85,591	54,952	46,212	11,645	20,205	46,652	26,354	15,351
Madras	8,936	401	3	126	6	1,667	18	3
Bombay	22,767	12,430	22,200	28,681	34,860	93,563	21,978	29,654
TOTAL	117,294	67,783	68,415	40,452	55,071	141,882	48,350	45,008
POLITICAL—								
Bengal	236	336	230	842	293	3,232	197	190
Bombay	...	...	27	339	...	...	...	...
TOTAL	236	336	257	1,181	293	3,232	197	190

CHARGES]

Account No. 13.

MEMORANDUM of STORES purchased in England, from 1st April 1881, specifying the Presidencies and Departments to which they were supplied.

				1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
				£	£	£	£	£	£	£	£
CIVIL—											
LAND REVENUE—											
Bengal	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	39	179	243	126	1,094	7	...
Bombay	...	...	...	...	...	...	...	...	...	...	...
			TOTAL	...	39	179	243	126	1,094	7	...
OPIMUM—											
Bengal	...	...	...	1,062	1,585	1,280	3,305	4,697	1,854	941	773
Bombay	...	...	...	...	...	...	...	13	...	...	...
			TOTAL	1,062	1,585	1,280	3,305	4,710	1,854	941	773
SALT—											
Bengal	...	...	...	...	...	3,798	...	...	...	...	50
Madras	...	...	...	...	...	287	73	1,722	7	55	210
Bombay	...	...	...	...	...	...	...	...	...	...	...
			TOTAL	...	...	4,085	73	1,722	7	55	260
STAMPS—											
Bengal	...	...	...	16,966	32,263	19,256	33,574	33,637	23,813	40,518	25,395
Madras	...	...	...	7,627	6,073	3,273	6,364	7,873	12,123	7,067	11,233
Bombay	...	...	...	8,269	6,559	5,286	5,590	7,033	8,534	6,753	10,637
			TOTAL	32,862	44,895	27,815	45,528	48,543	44,470	54,338	47,265
EXCISE—											
Madras	...	...	...	3	...	...	42	628	152	4	...
Bombay	...	...	...	...	...	...	...	258	9	1	123
			TOTAL	3	...	...	42	886	161	5	123
CUSTOMS—											
Bengal	...	...	...	17	...	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...	20	121
			TOTAL	17	...	...	...	...	...	20	121
FOREST—											
Bengal	...	...	...	64	23	84	...	3	...	5	14
Bombay	...	...	...	...	...	...	...	...	...	...	...
			TOTAL	64	23	84	...	3	...	5	14
POST OFFICE—											
Bengal	...	...	...	11,581	15,199	18,774	21,993	21,412	24,150	26,570	26,022
Madras	...	...	...	3,987	4,155	4,502	8,836	6,098	9,399	7,705	8,514
Bombay	...	...	...	7,644	8,517	9,611	13,799	9,629	15,576	15,665	13,110
			TOTAL	23,212	27,871	32,887	44,628	37,139	49,125	49,940	47,646
TELEGRAPH—											
Bengal	...	...	...	27,071	37,434	68,655	67,953	53,733	30,948	37,208	23,339
Madras	...	...	...	2,939	8,760	9,752	36,633	20,286	18,729	10,793	2,400
Bombay	...	...	...	19,072	29,573	30,726	23,166	71,418	20,545	36,470	28,513
			TOTAL	49,082	75,767	109,133	132,752	145,437	70,222	84,471	54,252

Account No. 13].

HOME ACCOUNTS.

CHARGES]

Account No. 13—continued.

MEMORANDUM of STORES purchased in England, from 1st April 1881, specifying the Presidencies and Departments to which they were supplied—continued.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
CIVIL—contd.								
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Bengal	6,431	4,621	9,036	8,434	7,252	9,174	10,926	10,718
Madras	1	137	27	58	13	25	13	13
Bombay	88	13	24	...	13	19	12	12
TOTAL ...	6,520	4,771	9,087	8,492	7,278	9,218	10,951	10,743
STATIONERY AND PRINTING—								
Bengal	92,429	122,888	81,378	76,625	39,921	48,036	58,333	23,788
Madras	2,777	709	13,769	25,625	11,765	16,792	11,028	12,150
Bombay	17,014	30,157	9,680	23,580	15,608	16,804	13,433	9,017
TOTAL ...	112,220	153,754	104,827	125,830	67,294	81,632	82,794	44,955
FAMINE RELIEF AND INSURANCE—								
Bengal	...	...	26	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...
TOTAL ...	...	...	26	...	...	...	...	...
PUBLIC WORKS—								
RAILWAYS—FRONTIER RAILWAYS—								
Bombay	363,490	78,302	97	201,315	...	...	...	...
MINOR WORKS AND NAVIGATION—								
Bengal	...	...	...	...	...	...	23	75
Madras	22	1,057	1,381	65	243	1,337	...	...
Bombay	...	177	210	...	206	59	...	301
TOTAL ...	22	1,234	1,591	65	449	1,396	23	376
BUILDINGS AND ROADS—								
Military Works—								
Bengal	...	1,703	4,961	2,781	5,200	1,484	6,230	7,953
Madras	...	...	...	25	23	164	...	...
Bombay	...	68	864	2,265	1,246	260	316	2,439
TOTAL ...	5,086	1,771	5,825	5,071	6,469	1,908	6,546	10,392
CIVIL WORKS—								
Bengal	...	1,248	75	947	3	842	5,915	2,681
Madras	...	...	395	26	...	...	...	53
Bombay	...	...	...	44	44	167	23	15
TOTAL ...	1,586	1,248	470	1,017	47	1,009	5,938	2,749
MILITARY—								
CLOTHING FOR EUROPEANS—								
Bengal	130,791	122,651	90,784	119,940	153,554	139,075	110,640	102,738
Madras	58,362	30,105	26,677	43,692	47,772	71,635	69,256	73,649
Bombay	39,576	40,522	41,242	28,548	43,408	40,362	37,493	44,605
TOTAL ...	228,729	193,278	158,703	192,180	244,734	251,072	217,389	220,992

REVENUES]

INDIAN ACCOUNTS.

Account No. 14.

TOTAL of RECEIPTS, CHARGES and LOCAL SURPLUS in India.

DETAIL OF DEPARTMENTS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	<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	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574	77,010,111	78,889,003	81,212,210
EXPENDITURE CHARGEABLE THEREON	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753	57,329,672	58,932,878	59,705,003
SURPLUS	17,754,638	17,025,736	20,025,122	16,821,568	15,283,821	19,680,439	19,456,125	21,507,207
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968	3,849,836	1,199,947	600,382
SURPLUS INCLUDING CAPITAL OUT- LAY, &c., &c.	15,500,077	14,986,533	17,422,874	13,940,075	12,366,853	15,830,603	18,256,178	21,006,825

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 1881-82 to 1888-89.

HEADS OF REVENUE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	<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	21,993,224	21,918,336	22,362,921	21,832,936	22,592,973	23,055,724	23,189,292	23,016,404
Opium	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515	8,942,976	8,515,462	8,562,319
Salt	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128	6,657,644	6,670,728	7,675,634
Stamps	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174	3,751,280	3,876,298	3,927,088
Excise	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136	4,375,174	4,534,655	4,705,346
Provincial Rates	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315	2,999,861	3,035,323	3,054,254
Customs	2,361,888	1,296,119	1,187,266	1,029,943	1,199,976	1,246,293	1,348,837	1,332,784
Assessed Taxes	536,829	517,811	526,087	511,828	503,034	1,354,735	1,431,436	1,520,940
Forest	872,199	935,494	1,049,081	984,786	1,084,998	1,103,970	1,124,125	1,349,047
Registration	239,512	243,540	257,933	286,059	307,404	299,059	311,253	331,712
Tributes from Native States	706,873	689,945	720,487	699,017	689,578	695,415	743,597	745,233
TOTAL	53,652,225	50,950,877	52,034,582	51,078,224	52,441,231	54,482,131	54,781,006	56,220,761
INTEREST	840,434	669,727	819,741	667,616	686,970	613,645	652,853	643,310
POST OFFICE, TELEGRAPH, AND MINT—								
Post Office	949,907	977,797	1,018,743	1,047,130	1,113,086	1,154,307	1,214,196	1,281,540
Telegraph	417,421	469,941	471,146	541,429	581,731	679,595	747,971	717,777
Mint	70,556	185,868	131,413	180,139	224,290	180,346	251,437	221,097
TOTAL	1,437,884	1,633,606	1,621,302	1,768,698	1,919,107	2,014,248	2,213,604	2,220,414
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice—								
Courts of Law	326,364	316,579	299,486	281,034	288,466	298,688	322,962	336,307
Jails	351,090	340,355	274,373	265,025	289,243	288,508	248,888	259,304
Police	248,005	227,642	311,874	319,400	321,011	315,863	350,293	352,997
Marine	237,863	222,411	192,867	165,974	200,432	200,029	195,027	211,766
Education	189,292	198,558	204,427	203,291	200,740	208,895	225,205	212,121
Medical	35,509	53,841	52,558	50,025	50,979	61,187	56,027	57,962
Scientific and other Minor Depart- ments	76,469	72,783	88,693	84,574	73,019	84,738	92,543	71,807
TOTAL	1,464,592	1,432,169	1,424,278	1,369,323	1,423,890	1,457,408	1,490,945	1,502,264
Carried over	57,395,135	54,686,379	55,899,903	54,883,861	56,471,198	58,567,432	59,138,408	60,586,749

HOME ACCOUNTS.

[Account No. 13

Account No. 13—concluded.

[CHARGES

MEMORANDUM of STORES purchased in England, from 1st April 1881, specifying the Presidencies and Departments to which they were supplied—concluded.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	£	£	£	£	£	£	£	£
MILITARY—contd.								
CLOTHING FOR NATIVES—								
Bengal	19,967	14,492	24,221	11,891	25,120	20,718	20,731	14,901
Madras	29,143	4,685	15,117	13,071	16,860	9,566	11,621	9,566
Bombay	12,859	9,800	15,231	16,817	7,033	8,320	4,326	6,717
TOTAL	61,969	28,977	54,569	41,779	49,013	38,604	36,678	31,184
ORDNANCE AND MISCELLANEOUS—								
Bengal	86,897	64,812	77,333	63,106	239,565	...	216,554	85,529
Madras	23,229	23,320	39,031	24,893	15,444	...	20,928	33,721
Bombay	40,480	86,574	47,538	54,140	173,591	...	84,428	80,997
TOTAL	150,606	174,706	163,902	142,139	428,600	143,228	321,910	200,247
MEDICAL—								
Bengal	11,462	6,063	5,160	7,070	27,463	6,870	21,032	12,666
Madras	11,635	4,482	5,897	7,099	11,690	7,219	16,381	13,205
Bombay	8,260	5,766	4,677	3,554	4,897	4,418	7,797	8,181
TOTAL	31,357	16,311	15,734	17,723	44,050	18,507	45,210	34,052
MALT LIQUOR—								
Bengal	13,154	11,537	36,272	1,283	7,320	3,626	6,356	4,776
Madras	37,695	32,731	42,339	16,487	5,873	5,876	...	...
Bombay	39,792	57,018	39,471	31,024	17,233	7,201	10,201	11,276
TOTAL	90,641	101,286	118,082	48,794	30,426	16,703	16,557	16,052
COMMISSARIAT—								
Bengal	1,610	4,034	6,241	1,940	19,735	4,430	9,512	13,089
Madras	4,014	2,499	9,443	5,438	10,886	11,186	8,757	4,132
Bombay	6,268	8,632	8,309	12,385	102,198	3,548	2,521	3,942
TOTAL	11,892	15,165	23,993	19,763	132,819	19,164	20,790	21,163
MILITARY OPERATIONS IN AFGHANISTAN—								
Bombay	503	...	...	...	...	...	...	...
EXPEDITION TO EGYPT—								
Bombay	...	52,787	...	...	...	...	...	...
SPECIAL DEFENCE WORKS—								
Bengal	...	...	...	...	...	...	11,220	56,249
Madras	...	...	...	...	...	...	2,154	14,453
Bombay	...	...	...	...	...	...	46,102	162,205
TOTAL	...	...	...	...	...	146,768	59,476	232,907
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE—								
Bengal	427,775	358,299	767,989	840,499	1,776,667	1,310,840	1,072,567	738,959
Madras	...	...	2,127	328	4,374	182	...	...
TOTAL	427,775	358,299	770,116	840,827	1,781,041	1,311,022	1,072,567	738,959
GRAND TOTAL—								
BENGAL	949,514	879,490	1,277,833	1,276,731	2,456,492	1,799,579	1,697,032	1,173,987
MADRAS	191,508	120,687	176,957	190,018	163,728	205,765	166,492	185,317
BOMBAY	619,220	444,108	249,090	477,848	522,968	383,418	313,839	437,388
TOTAL	1,760,242	1,444,285	1,703,880	1,944,597	3,143,188	2,388,762	2,177,363	1,796,692

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

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 1881-82 to 1888-89—continued.

HEADS OF REVENUE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	57,395,135	54,686,379	55,899,903	54,883,861	56,471,198	58,567,432	59,138,408	60,586,749
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c. ...	250,300	201,265	201,182	199,168	251,733	258,244	255,876	237,134
Stationery and Printing ...	57,799	57,845	50,595	47,541	55,690	96,816	80,282	68,365
Exchange ...	...	...	61,047	12,383	264,378	...	744,471	951,453
Miscellaneous ...	380,767	295,799	305,228	331,687	332,949	342,339	364,980	376,257
TOTAL ...	688,866	554,909	618,052	590,779	904,750	697,399	1,445,609	1,633,209
RAILWAYS—								
State Railways (Gross Earnings) ...	7,266,818	7,386,177	8,268,482	8,418,927	9,958,588	10,828,711	10,871,599	11,826,783
Guaranteed Companies (Net Traffic Receipts) ...	3,615,625	3,582,046	3,688,143	3,478,300	3,725,075	3,647,116	3,636,670	3,650,808
Subsidized Companies (Repayment of Advances of Interest) ...	...	...	...	...	119	1,616	24,764	42,768
TOTAL ...	10,882,443	10,968,223	11,956,625	11,897,227	13,683,782	14,477,443	14,533,033	15,520,359
IRRIGATION—								
Major Works—Direct Receipts ...	865,628	929,534	936,581	1,075,131	864,773	909,824	950,961	1,061,802
Portion of Land Revenue due to Irrigation ...	491,220	469,081	534,126	465,817	562,607	597,469	602,555	671,041
Madras Irrigation and Canal Company (Net Traffic Receipts) ...	—8,834	—5,624	...	...	...	...	...	...
Minor Works and Navigation	131,239	139,057	141,872	135,027	160,898	149,412	160,758	167,875
TOTAL ...	1,479,253	1,532,048	1,612,579	1,675,975	1,588,278	1,656,705	1,714,274	1,900,718
BUILDINGS AND ROADS—								
Military Works ...	50,298	44,306	44,062	40,415	41,158	188,384	40,413	42,544
Civil Works ...	530,336	490,307	487,688	552,036	548,455	508,530	515,566	523,555
TOTAL ...	580,634	534,613	531,750	592,451	589,613	696,914	555,979	566,099
RECEIPTS BY MILITARY DEPARTMENTS—								
Army { Effective ...	1,063,738	902,077	823,743	687,670	838,810	864,240	931,027	940,998
Non-effective ...	29,706	30,289	76,323	43,326	47,143	49,978	70,673	64,078
Military Operations in Afghanistan ...	1,093,444	932,366	900,066	730,996	885,953	914,218	1,001,700	1,005,076
Military Operations in Egypt..	354,768	...	...	...	...	...	...	...
TOTAL ...	1,448,212	1,017,069	903,774	730,996	885,953	914,218	1,001,700	1,005,076
GRAND TOTAL ...	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574	77,010,111	78,389,003	81,212,210

REVENUES]

Account No. 16.

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

DETAIL OF MAJOR HEADS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ARMY—								
EFFECTIVE SERVICES—								
Army and Garrison Staff ...	35	1	86	1	1	21	2	23
Regimental Pay, Allowances and Charges ...	36,264	32,047	26,096	20,319	31,734	27,724	25,507	36,257
Commissariat Establishments, Supplies and Services ...	657,741	576,630	514,092	462,790	495,700	576,334	653,642	639,807
Remount and Cattle Establishments, Supplies and Services ...	27,070	18,516	13,135	11,733	14,784	11,951	16,898	18,132
Clothing Establishments, Supplies and Services ...	90,725	78,895	79,331	75,567	68,040	73,472	73,790	83,807
Barrack Establishments, Supplies and Services ...	3,375	2,283	2,538	2,266	2,447	2,528	2,635	2,746
Administration of Martial Law	1,870	2,386	4,380	3,739	4,176	4,620	4,564	14
Medical Establishments, Supplies and Services ...	17,259	17,525	12,994	14,485	16,539	16,504	11,141	9,023
Ordnance Establishments, Stores and Camp Equipage ...	102,858	113,721	91,953	68,360	88,383	93,662	102,805	80,871
Education ...	589	874	626	655	982	1,098	1,227	1,208
Sea Transport Charges ...	20,046	4,766	6,148	5,131	7,839	8,365	16,089	8,267
Miscellaneous Services ...	105,906	54,433	72,364	22,624	108,185	47,961	22,727	60,843
	1,063,738	902,077	823,743	687,670	838,810	864,240	931,027	940,998
NON-EFFECTIVE SERVICES—								
Military Pensions to Europeans (a) ...	...	...	42,214	8,000	7,006	7,716	26,984	17,758
Military Pensions to Natives (b)	1,792	475	1,458	1	...	...	62	14
Widows' Pensions and Compassionate Allowances ...	27,914	29,814	32,651	35,325	40,137	42,262	43,627	46,306
	29,706	30,289	76,323	43,326	47,143	49,978	70,673	64,078
TOTAL ...	1,093,444	932,366	900,066	730,996	885,953	914,218	1,001,700	1,005,076
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Regimental Pay and Allowances ...	*2,838	23	7	...	...	...	...	...
Commissariat Establishments, &c. ...	75,471	47,651	688	...	...	...	...	...
Clothing Establishments, &c. ...	978	9,067	8	...	...	...	...	...
Medical ditto ...	87	12,111	6	...	...	...	...	...
Ordnance ditto ...	56	334	...	...	...	...	...	...
Sea Transport Charges ...	24	1,989	71	...	...	...	...	...
Miscellaneous ...	275,314	13,024	2,928	...	...	...	...	...
Barrack Establishments ...	...	504	...	...	...	...	...	...
Remount and Cattle Establishments ...	...	...	...	...	...	...	...	...
Receipts in the Civil Department ...	...	...	...	...	...	...	...	...
TOTAL MILITARY OPERATIONS ...	354,768	*84,703	3,708	...	...	...	...	...

Account No. 17.

[REVENUES]

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

DETAIL OF MINOR HEADS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—								
Ordinary Land Revenue ...	20,766,852	20,670,412	21,166,128	20,500,185	21,302,818	21,457,136	21,659,100	21,461,246
Sale of Proprietary right of Government in Land ...	2,735	3,977	10,066	2,521	4,336	25,829	4,946	12,473
Rest of Resumed Police Service Lands and Service Commutations ...	719,786	702,645	702,938	760,944	836,950	900,115	902,536	913,564
Sale of Waste Lands and redemption of Land Revenue ...	17,228	12,336	17,268	7,226	9,168	8,711	7,000	11,797
Moturpha Collections (House Tax) ...	1,059	1,264	1,217	1,412	1,260	1,494	1,413	1,389
Capitation Tax ...	289,723	306,172	309,580	313,779	317,806	315,333	335,950	334,342
Receipts for the improvement of Government Estates ...	13,286	39,438	36,941	39,432	38,540	42,503	38,390	32,588
Revenue Record Room Receipts ...	43,658	41,305	25,165	40,171	31,326	20,348	17,540	20,066
Quetta Assigned Revenue ...	...	...	8,729	10,332	10,235	13,519	17,222	16,550
Miscellaneous including Fisheries and other Receipts ...	630,117	609,868	619,015	622,751	595,220	701,030	428,944	446,890
Upper Burma Receipts ...	...	...	...	...	7,921	167,175	378,806	436,540
	22,484,444	22,387,417	22,897,047	22,298,753	23,155,580	23,653,193	23,791,847	23,687,445
DEDUCT— Portion of Land Revenue due to Irrigation ...	491,220	469,081	534,126	465,817	562,607	597,469	602,555	671,041
TOTAL (a) ...	21,993,224	21,918,336	22,362,921	21,832,936	22,592,973	23,055,724	23,189,292	23,016,404
OPIUM—								
Sale of Behar Opium ...	3,761,913	3,502,117	3,391,964	2,915,230	3,150,625	3,227,242	3,073,247	3,195,119
Sale of Benares Opium ...	3,703,400	3,388,339	3,411,744	3,136,799	3,145,389	2,919,736	2,964,720	3,188,879
Sale of Opium issued to the Excise Department ...	192,037	198,942	194,156	192,257	188,060	198,999	201,260	204,964
Opium Pass Fees ...	2,184,645	2,395,559	2,508,490	2,537,870	2,449,005	2,583,457	2,267,493	1,964,497
Confiscations and Miscellaneous	20,449	14,637	50,147	34,313	9,436	13,542	8,742	8,860
TOTAL ...	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515	8,942,976	8,515,462	8,562,319
Number of chests sold by auction in Calcutta ...	No. 56,400	No. 56,400	No. 54,400	No. 46,698	No. 50,994	No. 54,750	No. 57,000	No. 57,000
Average rate per chest ...	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	Rs. A. P. 1,119 15 11½
Quantity of Opium issued to Excise Department ...	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	Md. S. 6,078 0
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. 30,826	No. 6,703½	No. 38,426	No. 38,905	No. 37,677	No. 39,745½	No. 34,884½	No. 30,208½
Rate per chest ...	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	Rs. A. P. 650 0 0
Number of chests of Ajmere Opium ...	No. 370	No. 314½	No. 160	No. 134	No. ...	No. ...	No. ...	No. 14
Rate per chest ...	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. ...	Rs. A. P. 675 0 0

* 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."

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
ASSESSED TAXES—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Income Tax Collections ...	24	19	4	26	159	1,344,200	1,424,116	1,513,602
License do. ...	536,805	517,792	526,083	511,802	502,875	10,535	7,320	7,338
TOTAL ...	536,829	517,811	526,087	511,828	503,034	1,354,735	1,431,436	1,520,940
FOREST—								
Revenue from Timber and other Produce removed from Forests by Government Agencies ...	421,987	471,072	541,766	475,378	564,273	552,705	503,089	536,515
Revenue from Timber and other Produce removed from the Forests by consumers or purchasers ...	340,335	405,889	444,422	459,620	464,075	490,155	537,823	599,461
Revenue from Forests not managed by Government ...	41,205	16,995	12,952	9,586	10,681	13,232	10,366	11,419
Confiscated drift and waff-wood	21,292	20,880	27,644	15,297	19,591	16,566	19,982	20,401
Miscellaneous ...	47,380	20,658	22,297	24,905	21,378	20,505	23,177	23,258
Upper Burma Receipts ...	...	...	...	...	5,000	10,807	29,688	157,993
TOTAL ...	872,199	935,494	1,049,081	984,786	1,084,998	1,103,970	1,124,125	1,349,047
REGISTRATION—								
Fees for Registering Documents, &c. ...	216,852	219,054	233,088	260,413	280,650	268,499	279,834	300,369
Fees for copies of Registered Documents ...	18,488	19,642	17,803	16,938	18,000	18,431	19,753	20,829
Miscellaneous ...	4,172	4,844	7,042	8,708	8,754	11,717	11,045	10,086
Upper Burma ...	...	...	...	...	...	412	621	428
TOTAL (b) ...	239,512	243,540	257,933	286,059	307,404	299,059	311,253	331,712
TRIBUTES FROM NATIVE STATES—								
Tributes ...	322,704	304,841	324,963	317,870	309,650	316,092	315,875	317,364
Contributions ...	345,427	346,793	349,037	351,542	347,384	346,983	352,318	345,466
Mahratta Chouth ...	10,811	10,811	10,811	10,811	10,811	10,811	10,811	10,811
Fees on Successions to Native States ...	9,236	8,805	16,981	99	3,038	2,834	5,286	1,908
Subsidy from the Kutch Government and Baroda ...	18,695	18,695	18,695	18,695	18,695	18,695	57,557	54,870
Upper Burma Receipts ...	...	...	...	...	...	...	1,750	14,814
TOTAL ...	706,873	689,945	720,487	699,017	689,578	695,415	743,597	745,233
INTEREST—								
On Government Securities purchased for the Currency Department ...	249,890	250,151	250,286	250,087	250,087	250,087	250,090	245,835
On Advances made by the Home Government to Service Funds ...	5,979	6,796	6,231	6,062	6,272	...	...	...
On Loans and Advances to Municipalities, Native States, Local Funds, and Local Bodies ...	368,648	357,643	499,828	337,424	345,140	315,467	344,520	353,625
On Arrears of Revenue ...	28,948	29,134	28,422	22,053	17,803	17,404	14,771	14,619
On Miscellaneous Accounts ...	158,261*	3,247	13,963	31,491	46,641	9,157	23,114	8,416
On Securities of Provincial and Local Funds ...	28,708	22,756	21,011	20,499	21,027	21,530	20,358	20,815
TOTAL ...	840,434	669,727	819,741	667,616	686,970	613,645	652,853	643,310

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
SALT—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Duty on Salt imported from England ...	2,085,081	1,457,725	1,493,798	1,612,815	1,511,582	1,465,635	1,496,469	1,898,740
Excise Duty on Salt manufactured locally ...	1,587,577	1,468,317	1,534,384	1,841,689	2,361,047	2,514,455	2,879,993	4,916,581
Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c. ...	1,655,910	1,276,211	1,277,979	1,417,680	954,834	1,372,151	1,383,882	...
Frontier duty on Salt imported by Land ...	...	...	...	...	...	...	...	981
Duty on other imported Salt, sea-borne ...	307,519	307,112	257,026	329,631	309,219	513,392	398,211	402,726
Sale Proceeds of Government Salt	1,651,972	1,585,864	1,518,373	1,240,301	1,158,653	723,696	467,221	411,313
Miscellaneous ...	87,561	82,552	63,853	65,120	49,793	68,315	44,912	45,110
Upper Burma ...	...	...	...	...	...	...	40	183
TOTAL ...	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128	6,657,644	6,670,728	7,675,634
STAMPS—								
Sale of Court-Fee Stamps, including sale-proceeds of plain paper used therewith...	2,301,511	2,300,570	2,416,835	2,488,122	2,509,904	2,591,241	2,649,914	2,649,606
Sale of Commercial and other Stamps ...	1,019,891	1,019,233	1,037,147	1,057,911	1,080,895	1,090,338	1,137,245	1,188,735
Fines and Penalties ...	13,188	14,128	13,589	13,055	12,879	12,295	12,411	11,911
Miscellaneous, including duty on Impressing Documents...	46,782	45,750	45,630	47,534	59,496	54,011	66,010	62,988
Upper Burma Receipts ...	...	...	...	...	...	3,395	10,718	13,848
TOTAL ...	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174	3,751,280	3,876,298	3,927,088
EXCISE—								
License and Distillery Fees and Duties for the sale of Liquors and Drugs ...	2,745,776	2,916,716	3,088,621	3,267,410	3,406,434	3,611,240	3,747,898	3,884,128
Duty on Opium consumed in India ...	661,902	669,589	719,291	715,679	718,796	742,281	742,439	761,660
Acreage on Land cultivated with Poppy ...	3,674	3,917	4,125	3,482	2,919	2,982	3,185	4,082
Fines, Confiscations, and Miscellaneous ...	15,922	19,339	24,924	25,296	23,483	11,946	12,067	11,807
Upper Burma Revenue ...	...	...	...	...	504	6,725	29,066	43,669
TOTAL ...	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136	4,375,174	4,534,655	4,705,346
PROVINCIAL RATES—								
Collection of Rates and Cess on lands ...	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315	2,999,861	3,035,323	3,054,254
TOTAL ...	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315	2,999,861	3,035,323	3,054,254
CUSTOMS—								
Sea Customs—								
Import Duty ...	1,562,350	430,331	436,894	416,691	435,522	510,610	564,254	692,357
Export Duty ...	767,969	835,196	719,911	589,402	744,296	709,540	758,824	615,324
Land Customs ...	239	9,843	11,965	6,856	3,895	7,519	7,527	8,449
Miscellaneous Receipts, Warehouse and Wharf Rents, Fees, &c. ...	30,830	20,749	18,496	16,994	16,263	18,624	18,232	16,654
TOTAL ...	2,361,388	1,296,119	1,187,266	1,029,943	1,199,976	1,246,293	1,348,837	1,332,784

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
POST OFFICE—	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Postage in India on Letters, Newspapers, &c. ...	242,067	257,056	261,171	254,716	198,464	145,248	144,765	148,144
Sale of Postage Stamps, Ordinary	453,280	459,303	494,596	518,556	652,995	680,258	719,751	750,493
Ditto ditto, Service	138,893	149,080	157,276	161,762	171,977	174,915	181,105	189,875
Mail Cart Parcel-Van and Passenger Service ...	19,163	18,216	16,265	17,271	20,468	19,349	19,990	21,496
Bullock Train Receipts ...	37,061	27,268	15,725	10,132	14,480	10,163	10,490	10,681
Van Dāk Collections ...	3,959	722	...	...	...	...	...	...
Money Order Receipts ...	71,688	80,765	91,257	103,720	70,405	136,503	152,255	168,819
Fees and Petty Receipts ...	9,928	5,369	5,848	4,378	10,911	8,741	7,776	13,435
Contributions from Native States	600	600	600	686	...	1,221	1,122	1,121
District Post Collections ...	4,581	6,158	4,544	3,953	4,237	4,742	4,867	6,057
Commission on sale of Indian Postal Notes ...	...	58	285	407	278	138	673	...
Commission on sale of British Postal Orders ...	...	...	...	53	84	45	51	56
	981,220	1,004,595	1,047,567	1,075,634	1,144,299	1,181,323	1,242,845	1,310,177
DEDUCT—								
Amount of Postage received in India and paid to the Post Master General, London	29,287	24,257	28,426	26,657	32,188	24,591	28,219	27,907
Payments to Colonial and other Foreign Administrations ...	1,799	2,247	101	1,643	—1,386	1,633	6	270
Refunds ...	227	294	297	204	411	792	424	460
	31,313	26,798	28,824	28,504	31,213	27,016	28,649	28,637
TOTAL ...	949,907	977,797	1,018,743	1,047,130	1,113,086	1,154,307	1,214,196	1,281,540
TELEGRAPH—								
Indian Telegraphs—								
Message Revenue—								
Sale of Telegraph Stamps ...	505,275	545,420	524,120	507,743	535,272	516,445	524,273	551,379
Postage Stamps on messages...	708	729	3,340	20,489	37,047	47,626	57,967	69,137
State bearing message ...	9,132	2,482	5,810	10,128	29,134	109,288	109,939	46,743
From other Telegraph Administration ...	35,343	25,800	23,197	9,870	36,215	20,324	20,664	25,726
TOTAL ...	550,458	574,431	556,467	548,230	637,668	693,683	712,843	692,985
DEDUCT—								
Payments to other Telegraph Administration ...	199,456	210,300	192,653	178,575	226,466	212,216	192,590	199,756
Refunds of overcharges and delivery charges ...	34,802	36,286	37,325	26,205	12,973	1,420	1,662	2,162
	234,258	246,586	236,978	204,780	239,439	213,636	194,252	201,918
Total Message Revenue ...	316,200	327,845	319,489	343,450	398,229	480,047	518,591	491,067
Rent of wires and instruments leased to Railways and Canals ...	51,875	70,147	66,762	96,714	93,892	94,860	129,619	126,502
Rent of local and private lines	4,613	6,435	7,379	6,371	6,394	6,783	6,162	8,234
Royalty from Telephone Companies ...	...	965	948	1,133	710	836	896	972
Recoveries from Guarantors ..	1,851	2,211	3,985	3,573	4,855	4,892	5,307	3,872
Miscellaneous Revenue ...	2,058	3,135	3,383	10,497	3,192	4,841	3,162	3,173
Provincial Telegraphs—Message Revenue ...	...	518	353	371	374	416	505	434
TOTAL INDIAN TELEGRAPHS ...	376,597	411,256	402,299	462,109	507,646	592,675	664,242	634,254
Carried over ...	376,597	411,256	402,299	462,109	507,646	592,675	664,242	634,254

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLICE—contd.								
Brought forward ...	77,566	56,011	135,650	131,854	135,699	120,325	133,205	131,472
Contributions for Pensions ..	4,270	3,738	2,919	2,378	1,817	1,825	1,507	2,190
Fees, Fines, and Forfeitures...	136,670	132,679	146,677	151,611	149,362	155,313	168,900	168,750
Miscellaneous ...	29,499	35,214	26,628	33,557	33,961	33,214	27,917	26,675
Upper Burma Receipts ...	...	...	...	...	172	5,186	18,764	23,910
TOTAL ...	248,005	227,642	311,874	319,400	321,011	315,863	350,293	352,997
MARINE—								
Pilotage Receipts ...	86,899	89,590	85,831	73,289	81,200	85,714	88,370	85,189
Dockyard Services, Supplies and Hire of Vessels ...	78,740	63,129	51,636	48,295	67,425	61,330	55,757	75,165
Sale Proceeds of Vessels and Stores ...	6,622	9,984	7,902	9,679	2,324	9,425	8,218	12,586
Registration and other Fees ...	6,441	6,962	7,026	7,449	7,726	7,550	7,277	7,932
Freight, Passage, and Tonnage	5,636	4,781	8,753	3,059	2,638	2,146	2,348	816
Coast Light Dues ...	16,598	19,709	17,111	15,985	19,953	18,952	20,816	18,443
Calcutta Port Receipts ...	17,576	...	...	...	...	...	...	...
Miscellaneous ...	19,351	28,256	14,608	8,218	14,648	14,912	12,241	11,635
Upper Burma Receipts ...	...	...	...	...	4,518	...	...	...
TOTAL ...	237,863	222,411	192,867	165,974	200,432	200,029	195,027	211,766
EDUCATION—								
Fees ...	116,941	121,366	128,538	129,331	128,750	130,858	137,706	143,600
Contributions ...	18,884	22,365	21,315	23,695	19,551	19,942	24,611	21,163
Sale Proceeds of Books, &c. ...	36,958	37,988	40,679	37,326	34,053	33,758	33,434	27,015
Income from Endowments in Land ...	3,675	2,139	609	1,177	1,092	956	740	658
Miscellaneous ...	12,834	14,700	13,286	11,762	17,294	22,881	28,714	19,476
TOTAL ...	189,292	198,558	204,427	203,291	200,740	208,395	225,205	212,121
MEDICAL—								
Medical College and School Fees	4,582	5,252	5,822	6,173	6,657	6,830	6,860	6,393
Hospital Receipts ...	6,424	7,203	8,442	9,083	9,088	10,936	8,911	10,333
Lunatic Asylum Receipts ...	9,145	9,135	10,186	10,271	10,986	11,333	8,040	8,016
Sale Proceeds of Medical Stores	753	466	444	403	406	421	415	522
Income from Endowments ...	125	212	18	226	366	366	555	321
Contributions ...	10,370	18,133	23,568	18,659	20,131	29,354	27,257	27,541
Miscellaneous ...	4,110	13,440	4,078	5,210	3,345	1,947	3,964	3,964
Upper Burma Receipts ...	...	...	...	...	...	...	25	872
TOTAL ...	35,509	53,841	52,558	50,025	50,979	61,187	56,027	57,962
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Receipts on account of Experimental Cultivations ...	4,007	2,688	4,891	3,947	4,079	5,245	4,075	4,744
Examination Fees ...	9,248	5,418	6,190	6,698	6,517	6,709	8,607	10,591
Carried over	13,255	8,106	11,081	10,645	10,596	11,954	12,682	15,335

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
TELEGRAPH—contd.	<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 ...	376,597	411,256	402,299	462,109	507,646	592,675	664,242	634,254
Indo-European Telegraphs— Message Revenue ...	39,619	51,622	67,523	76,166	73,322	83,658	82,657	82,525
Miscellaneous Revenue ...	1,205	7,063	1,324	3,154	763	3,262	1,042	998
TOTAL INDO-EUROPEAN TELEGRAPHS	40,824	58,685	68,847	79,320	74,085	86,920	83,729	83,523
GRAND TOTAL ...	417,421	469,941	471,146	541,429	581,731	679,595	747,971	717,777
MINT—								
Seignorage on Gold and Silver ...	43,593	109,118	64,572	115,750	202,655	93,213	149,864	139,078
Assay Fees ...	33	17	11	10	16	65	66	67
Gain on Coinage operations and gain on Copper Coinage ...	16,008	38,035	59,784	58,814	16,134	80,956	95,059	70,971
Sale of old Stores and Materials	2,065	30,599	267	2,160	1,273	1,973	448	435
Miscellaneous ...	8,857	8,099	6,779	3,405	4,212	4,139	6,000	10,546
TOTAL ...	70,556	185,868	131,413	180,139	224,290	180,346	251,437	221,097
LAW AND JUSTICE—								
Courts of Law— General Fees, Fines and For- feitures ...	271,234	250,896	228,682	228,337	225,084	228,983	250,288	259,298
Miscellaneous Fees and Fines	376	...	1,806	1,675	2,645	1,008	1,504	2,368
Sale Proceeds of Unclaimed and Escheated Property ...	29,796	38,658	26,959	16,543	24,847	19,766	16,648	19,388
Court-Fees realised in Cash ...	14,710	15,379	31,493	22,610	23,308	24,899	27,543	26,124
Pledership Examination Fees	4,145	4,658	5,921	4,920	4,633	7,284	3,463	3,920
Miscellaneous ...	6,103	6,988	4,625	6,949	6,274	5,610	5,701	6,247
Upper Burma Receipts ...	...	...	...	...	1,675	11,138	17,815	18,962
	326,364	316,579	299,486	281,034	288,466	298,688	322,962	336,307
JAITS—								
Convict Settlement at Port Blair ...	28,637	30,350	32,640	26,993	37,264	34,729	26,008	26,729
Sale Proceeds of Jail Manu- factures, Receipts on account of Convict Labour and other Jail Receipts ...	308,542	293,974	229,322	226,687	240,960	240,112	211,811	221,844
Receipts on account of Thuggee School of Industry ...	13,911	16,031	12,411	11,345	11,019	13,621 46	10,672 397	9,948 783
Upper Burma ...	...	...	...	...	...	...	...	...
	351,090	340,355	274,373	265,025	289,243	288,508	248,888	259,304
TOTAL ...	677,454	656,934	573,859	546,059	577,709	587,196	571,850	595,611
POLICE—								
Presidency Police ...	...	...	...	...	...	8,954	10,981	14,783
Receipts on account of Police supplied to Public Depart- ments, private persons, and Companies ...	11,056	10,224	10,124	9,753	15,983	29,019	34,966	32,457
Contributions received for Police supplied to Municipal, Can- tonment and Town Funds ...	45,787	24,929	98,989	94,404	92,268	63,904	68,406	67,995
Receipts from Railway Com- panies on account of Railway Police ...	12,701	14,908	17,979	15,049	15,847	6,399	6,504	...
Cash Receipts under Act XXXI of 1860 (Arms Act) ...	194	51	124	213	260	212	131	294
Recoveries on account of Village Police ...	7,828	5,899	8,434	12,435	11,341	11,837	12,217	15,943
Carried over ...	77,566	56,011	135,650	131,854	135,699	120,325	133,205	131,472

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—contd.								
Brought forward ...	13,255	8,106	11,081	10,645	10,596	11,954	12,692	15,335
Sale of Instruments and Stores by the Mathematical Instrument Factory ...	10,614	8,465	15,864	13,559	10,313	20,653	27,737	3,266
Emigration and Inland Labour Transport Fees ...	11,969	10,603	14,028	16,132	9,881	9,570	8,907	11,347
Botanical and other Public Gardens ...	4,150	4,604	6,598	7,128	6,642	8,296	9,509	10,732
Cinchona Plantation Receipts	20,945	26,572	24,003	20,952	19,254	16,783	14,043	13,268
Public Exhibitions and Fairs...	9,978	9,759	11,250	9,577	11,296	12,929	9,758	12,475
Government Bull and Stallion Receipts ...	712	1,472	1,675	1,845	1,715	1,076	916	552
Veterinary Receipts ...	217	186	250	155	117	43	1,009	1,081
Miscellaneous ...	4,629	3,016	3,944	4,581	3,205	3,434	7,978	3,739
Upper Burma Receipts ...	...	...	...	...	...	...	4	12
TOTAL ...	76,469	72,783	88,693	84,574	73,019	84,738	92,543	71,807
RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES—								
Subscription to the Military Fund	106,188	101,504	95,289	84,879	87,258	75,729	66,890	60,455
Do. to the Military Orphan Fund	19,075	18,990	16,205	17,581	15,663	13,792	13,490	13,537
Do. to the Medical Retiring Fund	10,823	8,068	7,059	5,079	5,722	4,169	3,762	2,316
Subscriptions under the Indian Civil Service Family Pension Regulations ...	...	388	1,423	1,804	2,060	3,319	3,529	4,795
Do. to the Bengal Civil Fund	...	...	...	...	40,067	46,906	46,435	45,702
Do. to the Madras Civil Fund	...	...	...	...	50	10,785	8,474	7,135
Do. to the Bombay Civil Fund	...	3,000	8,113	8,282	8,830	7,802	8,203	7,074
Do. do. Military Orphan Fund ...	28,202	31,064	32,647	35,805	32,082	32,609	35,235	2,322
Family Subscriptions of Native Members of the Covenanted Civil Service ...	128	131	93	173	165	199	259	214
Contributions for Pensions and Gratuities ...	84,259	36,339	39,145	43,343	57,844	60,352	66,520	90,997
Recoveries on account of Capitalised Pensions, Marine ...	889	705	898	1,746	1,406	1,306	1,956	1,278
Miscellaneous ...	736	1,076	310	476	586	685	161	741
Upper Burma Receipts ...	...	...	...	...	...	591	962	568
TOTAL ...	250,300	201,265	201,182	199,168	251,733	258,244	255,876	237,134
STATIONERY AND PRINTING—								
Receipts from Sale of Stationery, &c. ...	7,919	8,272	6,187	6,538	10,372	44,815	24,450	17,453
Sale of Gazettes and other Publications ...	13,786	16,081	16,259	16,272	19,310	20,345	22,405	25,232
Other Press Receipts ...	36,094	33,492	28,149	24,731	26,008	31,556	33,312	25,508
Upper Burma Receipts ...	...	...	...	...	...	100	115	172
TOTAL ...	57,799	57,845	50,595	47,541	55,690	96,816	80,282	68,365

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
MISCELLANEOUS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Government Audit Fees ...	4,987	4,113	4,198	6,333	6,920	6,330	4,985	5,465
Gain by Exchange on Local Transactions ...	3,463	3,480	4,974	7,784	10,698	6,517	2,726	2,239
Premium on Bills of Exchange	12,761	10,857	15,348	14,073	13,974	15,522	16,709	22,758
Treasure Trove ...	533	227	851	191	482	201	163	850
Premium on Money Orders and Lapsed Money Orders ...	14	...	...	...	...	...	...	...
Sale Proceeds of Durbar Presents	10,056	4,252	867	5,995	5,079	3,615	5,802	4,030
Sale Proceeds of old Stores and Materials ...	6,467	6,189	5,374	6,461	5,681	6,349	6,825	6,073
Sale Proceeds of Land, Houses, &c. ...	1,701	1,971	2,866	4,025	2,916	2,710	2,006	3,093
Unclaimed Bills of Exchange	1,361	1,161	838	338	251	267	1,044	237
Unclaimed Deposits ...	67,073	51,626	52,640	72,672	50,116	47,774	51,997	67,223
Rents, Rates, and Taxes ...	60,329	60,727	64,398	65,633	69,396	70,588	73,400	72,049
Miscellaneous Fees, Fines, &c.	21,476	27,136	30,369	25,616	30,087	20,958	28,427	32,538
Contributions ...	14,337	43,666	17,810	26,012	27,838	29,199	28,399	29,472
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	16,798
Toll on Khyber Roads ...	4,379	5,588	7,608	6,538	5,732	7,329	6,497	5,650
Occupation of Kandahar ...	6,603	1,501	...	...	...	...	...	...
Extraordinary Items ...	6,237	7,359	664	17,907	8,063	5,248	27,476	10,981
Revenue from Berbera and Bhular and Zaila ...	...	...	...	...	11,089	13,439	19,076	20,980
Sundry Receipts ...	158,990	65,946	96,423	68,069	68,460	73,511	61,128	65,830
Upper Burma Receipts ...	...	...	...	...	271	14,738	8,796	9,991
TOTAL ...	380,767	295,799	305,228	331,687	332,949	342,339	364,980	376,257

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 1881-82 to 1888-89.

DIRECT DEMANDS ON THE REVENUES—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Refunds and Drawbacks ...	272,370	316,606	388,270	200,836	206,174	214,532	223,982	228,618
Assignments and Compensations ...	1,228,555	1,228,998	1,280,954	1,308,031	1,428,464	1,446,937	1,468,963	1,486,235
Charges in respect of Collections, &c.—								
Land Revenue ...	3,006,613	3,044,808	3,302,647	3,346,382	3,399,924	3,462,747	3,486,496	3,513,101
Opium ...	2,056,273	2,281,231	1,853,410	2,962,532	3,051,481	2,726,512	2,423,238	2,596,772
Salt ...	486,209	449,030	442,556	449,237	399,354	486,162	410,626	412,598
Stamps ...	77,761	78,503	81,279	84,844	84,147	85,620	86,243	84,915
Excise ...	96,883	94,431	92,359	103,617	123,207	116,508	127,071	137,761
Provincial Rates ...	53,226	53,455	54,547	50,660	47,057	51,105	62,138	59,383
Customs ...	195,093	154,982	139,345	136,860	130,719	135,818	134,863	133,720
Assessed Taxes ...	13,074	12,853	13,214	12,936	12,471	50,158	28,679	27,128
Forest ...	552,357	561,993	643,511	674,573	671,109	716,413	717,297	788,495
Registration ...	151,731	154,213	162,559	174,997	181,986	184,845	187,260	193,681
TOTAL Carried over ...	8,190,145	8,431,103	8,454,651	9,505,505	9,742,093	9,677,357	9,356,856	9,662,407

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 1881-82 to 1888-89—continued.

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	8,190,145	8,431,103	8,454,651	9,505,505	9,742,093	9,677,357	9,356,856	9,662,407
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works ...	1,294,091	1,249,025	1,064,775	892,661	663,650	375,388	275,441	374,188
Interest on other Obligations...	533,278	469,832	452,112	478,686	473,312	361,107	386,584	437,003
TOTAL ...	1,827,369	1,718,857	1,516,887	1,371,347	1,136,962	736,495	662,025	811,191
POST OFFICE, TELEGRAPH AND MINT—								
Post Office ...	1,051,123	1,092,539	1,127,994	1,125,275	1,164,370	1,189,120	1,211,962	1,217,689
Telegraph ...	442,087	478,261	513,087	564,041	520,585	560,660	605,322	560,011
Mint ...	68,509	83,249	75,910	74,183	88,327	71,306	87,339	89,118
TOTAL ...	1,561,719	1,654,049	1,716,991	1,763,499	1,773,282	1,821,086	1,904,623	1,866,818
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration ...	1,272,070	1,323,298	1,368,454	1,385,199	1,395,806	1,392,269	1,389,521	1,391,419
Law and Justice— Courts of Law ...	2,396,818	2,440,899	2,476,729	2,540,987	2,600,912	2,625,761	2,650,408	2,693,313
Jails ...	835,697	812,894	761,708	763,644	749,914	769,224	771,872	834,183
Police ...	2,553,861	2,642,892	2,761,054	2,832,725	2,852,724	3,285,097	3,693,621	3,754,294
Marine ...	425,584	366,392	392,781	339,737	336,469	530,938	468,539	428,292
Education ...	1,078,161	1,145,628	1,184,049	1,238,439	1,242,596	1,304,732	1,290,925	1,292,071
Ecclesiastical ...	161,694	161,161	158,802	165,774	163,045	158,576	158,341	156,057
Medical ...	675,717	685,510	709,353	733,927	736,173	746,820	755,219	762,250
Political ...	628,884	487,089	506,624	759,267	1,107,521	713,773	641,196	712,568
Scientific and other Minor Departments ...	521,448	440,124	427,763	415,040	431,422	431,150	422,058	400,839
TOTAL ...	10,549,934	10,505,887	10,747,317	11,174,739	11,616,582	11,958,340	12,241,700	12,425,286
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	651,063	654,496	670,476	635,459	623,736	622,524	572,846	516,905
Civil Furlough & Absentee Allowances ...	4,895	920	3,431	14,852	4,589	1,787	2,597	1,180
Superannuation Allowances and Pensions ...	815,187	813,625	739,300	782,522	921,673	692,483	717,707	752,494
Stationery and Printing ...	447,190	344,985	373,139	383,824	412,697	435,671	450,322	445,928
Exchange ...	91,240	64,640	...	...	...	26,302	...	...
Miscellaneous ...	341,825	252,867	249,872	252,671	265,584	302,010	246,257	331,552
TOTAL ...	2,351,400	2,131,533	2,036,218	2,069,328	2,228,279	2,080,777	1,989,729	2,048,059
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	34,684	22,103	9,096	7,350	40,695	1,041	402	7,799
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	70,537
Reduction of Debt ...	715,151	1,343,555	581,137	341,504	683,498	...	...	...
TOTAL ...	1,567,687	1,495,972	1,522,672	1,548,357	1,500,000	309,020	91,408	78,336
Carried over ...	26,048,254	25,937,401	25,994,736	27,432,775	27,997,198	26,583,075	26,246,341	26,892,097

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 1881-82 to 1888-89—concluded.

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
EXPENDITURE NOT CHARGED TO REVENUE—								
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	1,620,227	1,427,752	2,434,281	2,186,573	2,363,102	3,305,221	676,725	46,876
Irrigation Works ...	565,428	561,643	701,037	694,920	553,866	544,615	523,222	453,506
Miscellaneous Public Improvements ...	68,906	49,808	—533,070	...	...	...	...	...
TOTAL ...	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968	3,849,836	1,199,947	500,382

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 ...	500,556	485,643	517,394	485,144	481,330	503,857	514,181	488,052
Administrative Staff ...	191,785	190,311	185,012	185,889	183,699	188,356	191,040	193,061
Regimental Pay, Allowances, and Charges ...	6,470,141	6,112,781	6,141,371	6,170,398	6,477,200	6,869,680	7,184,223	7,227,697
Commissariat Establishments, Supplies and Services ...	3,178,836	2,399,844	2,221,313	2,202,383	2,180,566	3,630,523	3,847,008	3,289,674
Remount and Cattle Establishments, Supplies and Services	132,920	92,390	128,793	158,789	228,140	248,557	233,531	224,074
Clothing Establishments, Supplies and Services ...	107,280	117,940	123,151	139,253	93,973	143,018	179,804	196,840
Barrack Establishments, Supplies and Services ...	202,266	182,101	185,007	190,080	194,533	237,951	231,507	226,173
Administration of Martial Law	33,346	29,733	28,333	28,370	28,084	27,543	28,405	41,037
Medical Establishments, Supplies and Services ...	389,104	546,843	564,857	550,228	563,095	624,008	639,387	612,218
Ordnance Establishments, Supplies and Services ...	576,936	610,334	519,814	496,585	582,730	450,067	493,056	576,465
Ecclesiastical ...	29,608	29,710	28,213	28,247	28,122	28,775	30,795	29,247
Education ...	42,749	41,112	40,922	40,859	38,952	36,163	37,297	44,085
Sea Transport Charges ...	125,872	73,786	51,774	56,053	46,305	63,673	58,126	67,097
Miscellaneous Services ...	424,094	471,371	286,315	401,439*	3,202,919*	620,706	468,319	553,984
Volunteer Corps ...	46,013	52,456	60,011	68,115	84,642	98,320	107,297	115,143
Unadjusted Expenditure ...	33,811	...	...	...	...	...	...	48,025
TOTAL CARRIED OVER ...	12,485,317	11,436,355	11,082,280	11,201,832	14,414,290	13,771,197	14,243,976	13,932,872

* See foot-note in the preceding page.

Part I.]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

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 1881-82 to 1888-89—continued.

DETAIL OF ITEMS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	26,048,254	25,937,401	25,994,736	27,432,775	27,997,198	26,583,075	26,246,341	26,892,097
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	74,175	384,659	—176,414	263,501	632,055	183,077	80,945	22,401
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses) ...	3,365,144	3,768,314	3,890,122	4,212,896	4,902,092	5,219,889	5,594,187	6,059,256
Interest on Debt ...	1,461,847	1,621,481	1,785,200	1,958,511	2,181,875	2,423,448	2,557,786	2,673,083
Interest on Capital deposited by Companies...	...	32,950	85,396	118,170	289	347	372	19,703
Guaranteed Companies (Surplus Profits, Land and Supervision) ...	408,076	558,772	637,272	492,952	476,682	600,833	714,057	614,540
Interest ...	6,958	8,038	12,521	29,651	49,767	10,648	25,595	6,671
Subsidized Companies ...	13,226	25,992	54,573	39,551	44,125	45,243	43,627	28,071
Miscellaneous Railway Expenditure ...	51,860	253,995	—129,405	97,554	99,274	94,399	51,847	70,634
TOTAL ...	5,307,111	6,269,542	6,335,679	6,949,285	7,754,104	8,394,807	8,987,477	9,471,958
IRRIGATION—								
Major Works (Working Expenses) ...	455,442	501,730	514,794	571,780	593,150	626,773	677,607	721,676
Interest on Debt ...	741,931	815,604	894,640	932,012	964,847	992,591	1,017,542	1,040,717
Madras Irrigation and Canal Co. (Land and Supervision)	513	75	...	...	...	...	...	...
Minor Works and Navigation	789,984	899,888	749,313	745,119	745,160	689,369	766,464	860,020
TOTAL ...	1,987,870	2,217,297	2,158,747	2,248,911	2,303,157	2,308,733	2,461,613	2,622,413
BUILDINGS AND ROADS—								
Military Works ...	1,070,546	962,547	1,012,303	943,344	960,415	1,059,013	1,222,763	1,092,979
Civil Works ...	3,861,500	4,265,454	4,685,023	3,977,220	3,421,854	4,021,676	4,087,108	4,057,623
TOTAL ...	4,932,046	5,228,001	5,697,326	4,920,564	4,382,269	5,080,689	5,309,866	5,150,602
ARMY SERVICES—								
Army—Effective ...	12,485,317	11,436,355	11,082,280	11,201,832*	14,414,290*	13,771,197	14,243,976	13,932,872
Non-Effective ...	733,416	802,865	822,012	821,797	832,798	849,319	860,932	879,719
Military Operations in Afghanistan ...	13,218,733	12,239,220	11,904,292	12,023,629	15,247,088	14,620,516	15,104,908	14,812,591
Military Operations in Egypt ...	1,631,924	17,869	...	...	...	...	...	...
Military Operations in Egypt ...	...	1,176,142	47,874	...	...	...	...	...
TOTAL ...	14,850,657	13,433,231	11,952,166	12,023,629	15,247,088	14,620,516	15,104,908	14,812,591
SPECIAL DEFENCE WORKS ...	...	...	...	...	...	123,110	371,137	447,823
Total Expenditure, Imperial and Provincial ...	53,200,113	53,470,131	51,962,240	53,838,665	58,315,871	57,294,007	58,562,287	59,419,885
ADD—Portion of Allotments to Provincial Governments not spent by them in the year ...	1,521,019	112,171	123,501	73,840	731,242	316,482	423,685	343,140
DEDUCT—Portion of Provincial Expenditure defrayed from Provincial balances ...	1,227	1,314,797	588,180	362,784	207,360	280,817	53,094	58,022
TOTAL EXPENDITURE ...	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753	57,329,672	58,932,878	59,705,003

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ARMY CHARGES—contd.								
Brought forward ...	12,485,317	11,436,355	11,082,280	11,201,832	14,414,290	13,771,197	14,243,976	13,932,872
NON-EFFECTIVE SERVICES—								
Rewards for Military Services	7,601	8,571	8,689	7,771	7,374	6,774	7,915	8,181
Military Pensions to Europeans (a) ...	29,550	36,564	40,719	20,814	35,522	112,481	126,636	119,242
Military Pensions to Natives (b)	641,120	701,978	711,628	727,872	721,842	654,549	648,831	673,782
Widows' Pensions and Compassionate Allowances ...	21,718	19,945	20,308	20,397	20,493	21,349	23,061	23,146
Superannuation Pensions and Gratuities ...	33,427	35,807	40,668	44,943	47,567	54,166	54,489	55,368
	733,416	802,865	822,012	821,797	832,798	849,319	860,932	879,719
TOTAL ...	13,218,733	12,239,220	11,904,292	12,023,629	15,247,088	14,620,516	15,104,908	14,812,591
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Army and Garrison Staff ...	6,101	8,581	143	...	...	...	...	...
Administrative Staff ...	690	1,009	185	...	...	...	...	...
Regimental Pay and Allowances	14,923	4,542	1,202	...	...	...	...	...
Commissariat Establishments	1,366,009	393,575	17,556	...	...	...	...	...
Remount and Cattle Establishments, &c. ...	162	66	59	...	...	...	...	...
Clothing Establishments, &c.	14,303	11,908	553	...	...	...	...	...
Barrack Establishments ...	5,867	1,870	4	...	...	...	...	...
Martial Law ...	261	146	...	...	...	...	...	...
Medical Establishments, &c. ...	16,769	9,433	100	...	...	...	...	...
Ordnance Establishments, &c.	2,437	63,246	41	...	...	...	...	...
Ecclesiastical ...	187	...	...	...	...	...	...	...
Education ...	5	...	...	...	...	...	...	...
Sea Transport Charges ...	2,115	35,343	826	...	...	...	...	...
Miscellaneous ...	217,709	734,336	27,205	...	...	...	...	...
Military Pensions ...	...	...	...	...	...	...	...	...
Widows' Pensions, &c. ..	...	...	...	...	...	...	...	...
Charges in the Postal Department ...	...	...	...	...	...	...	...	...
Charges in the Telegraph Department ...	12,103	...	...	...	...	...	...	...
Charges in the Public Works Department ...	571,471	...	...	...	...	...	...	...
Charges in the Civil Department ...	245,960	...	...	...	...	...	...	...
Unadjusted Charges ...	—845,148	...	...	...	...	...	...	...
VALUE OF STORES BROUGHT BACK AND RETRANSFERRED TO—								
Ordinary Army Account ...	...	—70,044	...	...	...	...	...	...
TOTAL ...	1,631,924	1,194,011*	47,874†	...	...	...	...	...

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REFUNDS AND DRAWBACKS—								
<i>Refunds—</i>								
Land Revenue ...	48,013	91,471	221,589	48,541	47,772	35,026	42,466	41,745
Opium ...	1,889	330	711	389	216	68	129	49
Salt ...	45,335	53,797	34,597	30,980	27,315	30,361	34,461	45,337
Stamps ...	37,707	36,633	39,272	45,105	45,449	45,494	44,302	43,461
Excise ...	19,610	39,782	30,478	26,421	26,099	38,744	33,553	26,106
Provincial Rates ...	13,730	16,578	10,687	6,197	5,600	6,850	7,970	16,880
Customs ...	36,385	34,548	29,736	22,922	31,551	27,627	31,123	29,892
Assessed Taxes ...	28,878	20,975	15,968	14,955	17,763	27,067	19,949	16,298
Forest ...	2,339	2,953	2,913	2,232	2,544	1,499	2,451	1,863
Registration ...	1,647	1,686	892	1,071	1,007	1,122	1,094	954
Tributes from Native States ...	...	10	...	...	3	...	...	...
Upper Burma ...	...	...	...	...	...	183	5,531	5,002
	235,533	298,763	386,843	198,813	205,319	214,041	223,029	227,587
<i>Drawbacks—</i>								
Customs ...	36,837	17,843	1,427	2,023	855	491	953	1,031
TOTAL ...	272,370	316,606	388,270	200,836	206,174	214,532	223,982	228,618
ASSIGNMENTS AND COMPENSATIONS—								
Pensions on the resumption of Māafee Tenures ...	21,692	21,059	22,586	19,146	18,192	18,290	17,650	16,974
Compensations ...	628,259	624,200	644,894	639,498	611,150	617,507	580,203	572,064
Subsidy to Goa Government ...	...	48,638	45,027	40,000	93,504	60,552	56,270	50,396
Enamdars and Sarunjamdars	533,468	494,529	518,637	567,820	660,517	710,297	771,271	808,478
Miscellaneous ...	11,021	6,661	7,696	8,978	13,174	8,109	5,918	6,044
Purchase of Life Pensions ...	...	...	...	...	...	...	68	6
Malikana or allowances to excluded proprietors (a) ...	34,115	33,911	42,114	32,589	31,927	32,182	37,583	32,273
TOTAL ...	1,228,555	1,228,998	1,280,954	1,308,031	1,428,464	1,446,937†	1,468,963	1,486,235
LAND REVENUE—								
General Charges of District Administration ...	1,603,047	1,654,759	1,653,730	1,659,091	1,675,905	2,021,964	2,028,624	2,020,527
Land Records and Agriculture (b) ...	16,568	15,361	21,605	20,295	23,157	43,692	47,771	48,756
Carried over ...	1,619,615	1,670,120	1,675,335	1,679,386	1,699,062	2,065,656	2,076,395	2,069,283

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

† This differs by Rs. 2,982 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
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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—contd.								
Brought forward ...	1,619,615	1,670,120	1,675,335	1,679,386	1,699,062	2,065,656	2,076,395	2,069,283
Land Settlement Charges ...	209,385	185,558	193,594	204,500	204,369	158,410	158,517	182,649
Revenue Surveys ...	209,800	241,440	281,424	291,470	266,040	293,334	274,937	260,173
Management of Government Estates ...	38,800	48,035	54,577	49,123	52,561	57,556	53,344	51,906
Do. of Grazing Lands	1,639	1,599	1,944	1,743	1,535	1,686	1,520	1,454
Commission on Land Revenue Collections ...	69,786	68,738	78,836	76,468	70,029	88,825	2,964	63,004
Do. on Capitation Tax ...	22,765	27,540	28,345	26,715	27,678	27,446	20,124	28,002
Do. on Fishery Collections...	1,427	1,732	1,672	1,618	3,028	2,464	1,915	3,017
Charges on account of Encumbered Estates ...	...	1,401	2,881	3,009	3,427	1,250	1,434	770
Inam Commissioner ...	1,198	799	1,374	1,357	1,399	928	1,408	1,654
Allowances to District and Village Officers ...	832,198	797,846	976,510	1,005,527	1,061,361	714,724	714,337	731,357
Expenditure against Quetta Assigned Revenues ...	...	...	6,155	5,466	8,855	13,667	12,613	15,041
Expenditure against Bori-Valley Revenues ...	...	...	...	...	...	108	697	587
Expenditure against Khetran Land Revenue ...	...	...	...	...	...	...	196	557
Upper Burma Charges ...	...	...	...	...	580	41,693	87,095	103,647
TOTAL ...	3,006,613	3,044,808	3,302,647	3,346,382	3,399,924	3,462,747	3,486,496	3,513,101
OPIMUM—								
Salaries, Establishments and Contingencies in the Agencies ...	119,341	119,286	123,468*	128,840	129,992	125,968	126,086	126,670
Charges in Calcutta and the Mofussil ...	3,689	4,025	5,774	3,080	2,555	3,549	2,809	3,020
Charges for the provision of Opium ...	1,931,338	2,156,039	1,721,782	2,827,704	2,914,882	2,593,132	2,290,550	2,463,128
	2,054,368	2,279,350	1,851,024	2,959,624	3,047,429	2,722,649	2,419,445	2,592,818
Cost of Europe Stores ...	...	1,278	...	...	...	...	...	...
Charges for Bengal Opium in Punjab ...	...	...	175	...	...	...	...	...
Do. do. at Indore ...	...	...	1,285	1,315	1,317	1,405	1,315	1,346
Charges for collection of Opium Revenue in Bombay ...	1,905	603	926	1,593	2,735	2,458	2,478	2,608
TOTAL ...	2,056,273	2,281,231	1,853,410	2,962,532	3,051,481	2,726,512	2,423,238	2,596,772
SALT—								
Salaries, Establishments and Contingencies ...	256,467	253,796	278,445	298,451	296,223	321,035	301,092	312,348
Carried over ...	256,467	253,796	278,445	298,451	296,223	321,035	301,092	312,348

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

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
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 ...	205,250	212,059	239,484	255,213	286,319	299,807	318,769	392,005
Conservancy and Working Charges ...	347,107	349,934	404,027	419,360	390,790	416,606	398,528	396,490
TOTAL ...	552,357	561,993	643,511	674,573	677,109	716,413	717,297	788,495
REGISTRATION—								
Superintendence ...	18,594	18,989	17,810	18,416	18,426	17,223	19,165	18,361
District Charges ...	133,137	135,224	144,749	156,581	163,560	167,599	168,030	175,226
Upper Burma Charges ...	...	...	...	...	...	23	65	94
TOTAL ...	151,731	154,213	162,559	174,997	181,986	184,845	187,260	193,681
INTEREST ON DEBT other than that charged to Railways and Irrigation Works—								
5½ per cent. Loan of 1859-60	2,646	788	802	216	76	310	157	65
5 „ „ Loans ...	531	94	159	493	66	47	10	127
5 „ „ Debenture Loans	30,276	17,104	305	55	...	...	...	...
4½ „ „ Loans ...	1,026,351	1,001,331	1,040,248	991,205	1,023,604	999,189	944,358	1,043,859
4½ „ „ Railway Loan from Maharaja Holkar ...	45,000	45,000	45,000	45,000	45,000	45,000	44,997	45,000
4 „ „ Loans ...	2,333,156	2,536,595	2,559,921	2,671,569	2,662,580	2,661,685	2,664,142	2,841,368
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	92,951
4 „ „ Promissory Notes for Mysore Family ...	4,290	3,900	3,531	3,482	3,371	3,005	3,466	2,495
3½ „ „ Loan ...	1,989	1,561	1,806	1,555	1,461	937	1,183	1,590
2½ „ „ per diem Treasury Bills ...	3	...	...	...	...	...	...	...
7s „ „ „ Loan—Transfer Portion ...	978	1,124	1,127	1,001	972	1,041	1,231	1,013
Discount on Loans ...	241	27,021	34,508	2,798	...	5,472	44,058	6,484
Interest on Provincial Debenture Loans ...	6,860	8,054	6,270	7,506	7,157	7,572	6,090	6,222
Interest on 4 per cent. Govt. Stock Notes ...	...	2,061	5,242	7,342	7,060	6,766	6,037	53,106
Commission on 4½ Transfer Loan of 1870 ...	...	...	...	...	...	...	...	285
Commission on sale of Stock Notes ...	...	1,201	152	47	35	30	27	5
4 per cent. E. I. Railway Com-muted Stock ...	376	338	331	581	310	373	373	223
	3,512,697	3,706,172	3,759,402	3,792,850	3,811,692	3,791,427	3,851,516	4,154,793
DEDUCT— Portion of the Interest recredited in the Treasury, being due on Paper held on Government account ...	14,828	20,062	14,787	9,666	1,320	...	747	...
„ „ Do. on Provincial Advances and Loan account ...	...	...	...	...	...	...	...	47,390
Do.— Interest on Railways and Irrigation Works not charged to Revenue ...	2,203,778	2,437,085	2,679,840	2,890,523	3,146,722	3,416,039	3,575,328	3,733,215
	2,218,606	2,457,147	2,694,627	2,900,189	3,148,042	3,416,039	3,576,075	3,780,605
TOTAL ...	1,294,091	1,249,023	1,064,775	892,661	663,650	375,388	275,441	374,188

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.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SALT—contd.								
Brought forward ...	256,467	253,796	278,445	298,451	296,223	321,035	301,092	312,348
Manufacture and Excavation of Salt ...	35,216	32,741	31,450	17,128	16,539	33,537	32,402	38,085
Purchase, Freight and Conveyance of Salt ...	177,019	138,967	119,574	117,157	75,758	121,133	66,838	51,933
Cost of Administration of Salt Revenue in Portuguese India ...	17,507	21,349	13,084	16,498	10,834	10,454	10,291	10,232
Charges for Treaty Provision of Salt ...	...	2,177	3	3	...	3	3	...
TOTAL ...	486,209	449,030	442,556	449,237	399,354	486,162	410,626	412,598
STAMPS—								
Salaries, Establishments, &c.	18,781	19,516	19,227	20,868	20,338	19,933	17,253	16,661
Charges for the sale of Stamps...	58,980	58,987	62,052	63,976	63,809	65,624	68,737	67,847
Upper Burma Charges ...	...	...	...	...	...	63	253	407
Stamps supplied from Central Stores, charged in the Accounts of the several Provinces by deduction from India—								
India ...	—28,826	—29,561	—33,891	—36,751	—41,509	—44,180	—45,029	—49,660
Other Provinces ...	28,826	29,561	33,891	36,751	41,509	44,180	45,029	49,660
TOTAL ...	77,761	78,503	81,279	84,844	84,147	85,620	86,243	84,915
EXCISE—								
Salaries, Establishments and Contingencies ...	87,434	85,982	86,251	97,773	117,343	110,310	121,172	131,534
Loss on sale of Opium, and by dryage and wastage of Ganja ...	9,449	8,449	6,108	5,844	5,864	6,178	5,894	6,127
Upper Burma Charges ...	...	...	...	...	...	20	5	100
TOTAL ...	96,883	94,431	92,359	103,617	123,207	116,508	127,071	137,761
PROVINCIAL RATES—								
Establishment and other Charges ...	53,226	53,455	54,547	50,660	47,057	51,105	62,138	59,383
CUSTOMS—								
Salaries ...	31,088	23,492	22,466	23,607	23,683	23,479	22,996	22,455
Establishments ...	151,742	120,283	104,670	101,057	97,890	99,314	100,357	99,595
Contingencies ...	12,263	11,207	12,209	12,196	9,146	13,025	11,510	11,670
TOTAL ...	195,093	154,982	139,345	136,860	130,719	135,818	134,863	133,720
ASSESSED TAXES—								
Salaries, Establishments and Contingencies ...	13,074	12,853	13,214	12,936	12,471	50,158	28,679	27,123

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—contd.

MINOR HEADS UNDER EACH GRANT.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
INTEREST ON OTHER OBLIGATIONS—								
Interest on Service Funds ...	164,641	185,643	127,859	144,741	123,507	60,709	63,332	66,631
Ditto on Treasury Notes ...	51,259	55,901	57,280	64,509	71,451	2,338	2,225	2,493
Ditto on Savings Banks Deposits	212,994	129,047	144,842	161,321	174,760	197,590	226,356	263,778
Ditto on Special Loans ...	83,225	79,333	97,541	84,161	83,176	81,588	77,277	85,920
Ditto on Miscellaneous Accounts ...	21,159	19,908	24,590	23,954	20,418	18,873	17,394	18,181
Upper Burma ...	...	...	...	...	...	9	...	...
TOTAL ...	533,278	469,832	452,112	478,686	473,312	361,107	386,584	437,003
Post Office—								
Chief Office, Calcutta ...	30,712	36,172	40,911	44,175	46,149	46,971	48,837	49,244
Presidency and District Offices	577,574	614,122	639,433	649,137	679,322	695,941	723,033	721,496
Conveyance of Mails ...	237,526	231,813	231,009	225,413	232,659	239,614	237,966	240,771
Discount on sale of Postage Stamps ...	14,152	14,254	15,380	16,122	12,174	10,573	11,196	11,684
Miscellaneous† ...	12,434	16,016	15,255	16,820	20,994	22,251	22,377	19,233
District Post Establishments...	107,525	108,762	114,565	114,009	118,557	119,956	115,368	114,497
Subsidies ...	71,200	71,400	71,441	59,599	54,515	53,814	53,191	60,764
TOTAL ...	1,051,123	1,092,539	1,127,994	1,125,275	1,164,370	1,189,120	1,211,962	1,217,689
TELEGRAPH—								
Indian Telegraphs† ...	386,952	414,475	439,937	499,974	455,184	494,331	538,507	491,909
Do. do. Provincial...	...	1,450	5,759	800	574	622	473	453
Ceylon Telegraph ...	—12,173	...	...	...	...	...	...	...
Indo-European Telegraph ...	67,308	62,336	67,391	63,267	64,827	65,707	66,342	67,649
TOTAL ...	442,087	478,261	513,087	564,041	520,585	560,660	605,322	560,011
MINT—								
Salaries, Establishments and Contingencies ...	52,358	57,632	54,157	54,000	59,797	55,434	59,829	57,546
Stores purchased locally ...	5,624	10,084	8,425	10,163	10,325	8,325	11,458	10,254
Miscellaneous ...	511	...	...	...	...	...	...	...
Loss of weight in Coinage ...	8,375	14,011	11,888	8,580	16,765	5,927	16,052	21,318
Discount and Loss on sale of Copper Coins ...	289	...	...	...	...	...	...	...
Rents, Rates and Taxes ...	1,352	1,462	1,440	1,440	1,440	1,620	...	...
Refunds ...	...	60	...	...	...	...	...	...
TOTAL ...	68,509	83,249	75,910	74,183	88,327	71,306	87,339	89,118

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—contd.

MINOR HEADS UNDER EACH GRANT.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
LAW AND JUSTICE—contd.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Courts of Law—contd.								
Brought forward ...	460,727	467,329	469,298	480,821	494,118	466,372	470,645	488,112
Recorders' Court ...	5,353	5,404	5,131	7,137	6,672	9,780	10,310	9,662
Civil and Sessions Courts ...	1,024,194	1,054,079	1,074,367	1,109,293	1,147,729	1,171,245	1,172,004	1,184,608
Criminal Courts ...	840,423	859,762	874,793	887,300	893,694	889,216	885,281	901,767
Sub-Divisional Establishments	9,922	10,576	11,066	11,240	12,111	12,429	11,768	...
Rents, Rates and Taxes ...	1,859	1	110	108	133	...	...	...
Petty Construction and Repairs	3,610	135	3	13	...	...	...	...
Miscellaneous ...	2,238	3,880	3,248	4,929	4,766	4,356	3,717	2,612
Refunds ...	48,492	39,733	38,713	40,146	41,167	40,487	45,027	44,232
Upper Burma Charges ...	...	...	...	...	522	31,876	51,656	62,320
	2,396,818	2,440,899	2,476,729	2,540,987	2,600,912	2,625,761	2,650,408	2,693,313
Jails—								
Convict Settlement Charges...	140,703	133,512	137,273	139,979	137,136	127,565	128,086	126,268
Refunds ...	...	...	...	...	...	44	139	118
Jails ...	694,994	679,382	624,435	623,665	612,778	635,827	626,681	681,714
Upper Burma ...	...	...	...	...	...	5,788	16,966	26,083
	835,697	812,894	761,708	763,644	749,914	769,224	771,872	834,183
TOTAL ...	3,232,515	3,253,793	3,238,437	3,304,631	3,350,826	3,394,985	3,422,280	3,527,496
POLICE—								
Presidency Police ...	59,170	53,466	86,405	91,114	95,943	81,274	83,456	85,031
Dist. Police { Provincial Superintending Officers ...	70,093	71,285	69,406	71,200	68,611	70,756	64,338	68,099
Executive Force ...	1,905,451	1,945,099	2,080,256	2,094,897	2,103,879	2,152,801	2,072,610	2,058,970
Cattle Pound ...	36,530	35,076	36,324	38,899	40,054	44,461	47,361	51,037
Thuggee and Dacoity ...	8,937	7,979	9,086	9,509	9,574	9,077	9,596	10,752
Municipal Police ...	24,853	43,251	3,536	2,945	3,158	...	55,179	54,775
Village Police ...	313,342	351,796	361,869	362,606	369,396	394,983	402,582	390,417
Railway Police ...	47,403	55,942	53,046	49,978	49,257	50,748	51,168	48,286
Special Police ...	54,300	51,538	47,586	99,332	95,135	124,033	183,374	183,914
Steam Boiler Inspection Establishment and Charges ...	3,188	2,640	3,279	3,711	3,401	3,233	3,071	3,688
Guards for the Customs Salt and P. W. Departments ...	30,532	20,139	8,862	5,647	5,912	2,646	2,645	2,605
Miscellaneous ...	62	188	57	27	98	149	33	179
Refunds ...	...	4,493	1,342	2,860	1,475	1,914	8,999	1,478
Upper Burma Charges ...	...	...	...	...	6,831	349,022	709,209	795,063
TOTAL ...	2,553,861	2,642,892	2,761,054	2,832,725	2,852,724	3,285,097	3,693,621	3,754,294
MARINE—								
General Supervision and Accounts ...	8,599	14,856	16,022	16,946	16,572	17,086	16,306	15,179
Marine Survey Establishments	18,393	8,678	7,605	12,801	11,611	10,807	11,032	8,452
Miscellaneous Shore Establishments ...	611	7,499	7,008	1,190	1,201	3,664	2,418	2,565
Dockyards ...	26,682	64,292	65,149	60,405	70,024	67,107	71,577	70,049
Carried over ...	54,285	95,325	95,784	91,342	99,408	98,664	101,333	96,246

CHARGES]

Account No. 20—continued.

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

MINOR HEADS UNDER EACH GRANT.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
GENERAL ADMINISTRATION—								
The Viceroy and Governor General, Governors, Lieutenant-Governors and Chief Commissioners ...	90,771	93,242	94,385	93,381	90,081	92,659	95,280	92,920
Staff and Household of ditto...	63,063	68,882	66,672	69,775	86,563	98,318	89,233	85,521
Council of the Governor General and Governors ...	61,999	66,121	67,452	69,454	64,091	65,172	66,013	65,082
Tour Ex- } Govt. of India ...	71,749	77,329	65,203	74,669	85,489	10,781	14,529	10,953
penses. } Local Governments	22,010	28,336	30,573	30,934	29,653	16,889	16,707	19,595
Commissioner of Sind ...	11,442	11,135	11,875	11,247	10,878	11,488	10,991	10,682
Legislative Department, including Council ...	19,361	29,022	26,577	24,070	18,546	21,234	22,777	21,525
Civil Secretariats ...	286,782	287,824	285,818	290,825	312,434	338,031	341,281	351,324
Military Secretariat ...	51,315	55,657	51,811	52,518	52,669	61,229	55,457	57,169
Board of Revenue and Financial Commissioner ...	88,255	90,731	91,087	94,216	93,373	93,887	84,495	87,908
Finance Commission ...	...	...	...	...	...	3,656	2,390	...
Commissioners ...	223,247	224,581	230,986	227,220	216,078	217,217	216,907	214,696
Offices of Account and Audit	187,855	194,128	199,698	199,800	199,304	206,684	211,095	210,923
General Establishments of Local Funds... ..	24,937	28,340	66,943	71,806	61,270	64,633	69,957	80,138
Paper Currency Department...	24,844	24,414	26,711	26,567	26,158	25,117	26,102	26,976
Money Order Department ...	133	...	...	...	...	...	...	...
Allowances to Presidency Banks ...	38,884	37,793	47,529	42,981	43,268	37,070	34,722	29,691
Reserve Treasury ...	699	1,501	857	677	685	787	733	684
Press Commission ...	576	896	868	886	871	1,141	1,061	939
Petty Construction and Repairs ...	86	...	...	...	...	...	...	...
Rents, Rates and Taxes ...	4,062	3,366	3,409	4,173	4,218	...	...	...
Upper Burma Charges ...	...	...	...	...	186	26,276	29,791	24,693
TOTAL(a) ...	1,272,070	1,323,298	1,368,454	1,385,199	1,395,806	1,392,269	1,389,521	1,391,419
LAW AND JUSTICE—								
Courts of Law—								
High Courts.	Judges ...	119,090	118,669	112,729	120,605	126,444	117,111	112,180
	Appellate Branch ...	45,124	46,483	47,119	48,656	51,485	53,864	54,925
	Original Branch ...	52,522	52,037	52,895	53,283	51,819	53,792	52,789
Law Officers ...	...	59,817	62,588	65,549	64,388	67,327	63,759	69,935
Administrator General ...	...	707	708	806	660	660	660	660
Provincial High Courts ...	...	58,787	60,435	65,037	66,789	65,879	61,938	64,906
Judicial Commissioners ...	...	21,292	21,545	21,747	21,353	23,798	21,034	22,749
Coroners' Courts ...	...	3,837	3,831	3,701	3,535	3,475	3,582	4,052
Courts of Small Causes ...	...	78,322	79,591	78,836	80,923	81,974	69,355	69,122
Justices of the Peace ...	...	21,229	21,442	20,879	20,629	21,257	21,277	19,327
Carried over ...	460,727	467,329	469,298	480,821	494,118	466,372	470,645	488,112

(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.

Part I]

FINANCE AND REVENUE ACCOUNTS OF INDIA.

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—contd.

MINOR HEADS UNDER EACH GRANT.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MARINE—contd.								
Brought forward ...	54,285	95,325	95,784	91,342	99,408	98,664	101,333	96,245
Salaries and Allowances of Officers and Men afloat ...	57,963	61,855	68,115	73,034	67,395	83,794	92,104	87,665
Victualling of Officers and Men afloat ...	15,861	14,066	15,191	18,134	16,557	21,808	27,120	23,856
Purchase of Marine Stores and Coal for the Building and Repairs and Outfit of Ships and Vessels ...	106,497	52,042	33,861	53,723	38,730	82,232	82,962	62,866
Purchase and Hire of Ships and Vessels ...	6,411	14,261	69,599	1,701	2,712	119,643	35,295	30,946
Pilotage, Pilot Establishments and Vessels ...	47,116	69,005	67,092	59,604	61,949	57,763	60,209	58,864
Marine Establishments (Provincial) ...	8,778	8,755	7,173	9,988	9,534	10,374	10,486	9,996
Subsidies to Steam-boat Cos.	10,925	16,300	15,790	14,924	12,853	14,032	17,831	16,308
Survey of Seaport Town (British Burma) ...	...	...	...	...	492	...	...	...
State Yacht Establishment ...	1,356	1,233	1,255	1,120	1,376	1,350	1,386	1,374
Light Houses and Light Ships	7,426	9,185	10,229	8,808	9,290	8,969	11,023	12,445
Miscellaneous ...	108,966	24,104	19,649	18,737	23,516	39,095	36,709	29,584
Refunds ...	...	261	92	88	262	166	231	50
Upper Burma Charges ...	...	...	...	...	24	...	...	4,405
	425,584	366,392	403,830	351,203	344,098	537,890	476,689	434,304
Deduct—Charges for Service rendered to the Indo-European Telegraph and other Departments— ...	...	...	11,049	11,466	7,629	6,952	8,150	6,312
TOTAL ...	425,584	366,392	392,781	339,737	336,469	530,938	468,539	428,292
EDUCATION—								
University ...	2,701	2,700	2,700	2,700	5,315	4,516	4,872	4,758
Superintendence and Inspection	162,250	170,425	174,494	178,701	184,346	186,257	174,856	174,776
Government Colleges ...	123,539	129,005	128,381	127,437	119,222	125,034	124,706	126,023
Government Schools ...	470,572	492,944	505,599	519,325	515,150	525,596	635,342	636,214
Government Book Depôts ...	33,955	35,264	38,327	30,956	26,473	21,717	19,989	20,495
Grants-in-aid ...	208,079	224,310	237,789	278,763	221,651	252,644	162,112	165,343
Scholarships ...	45,106	47,636	47,408	47,600	41,674	44,154	48,368	47,966
Payments by Results ...	19,473	27,273	29,828	34,839	110,170	113,778	93,525	87,980
Grants for the Encouragement of Literature ...	3,896	3,099	3,153	3,684	2,387	1,969	3,044	3,007
Miscellaneous ...	8,590	12,855	14,386	13,307	14,407	27,761	22,327	22,712
Refunds ...	...	117	1,984	1,127	1,801	1,196	1,784	2,797
Upper Burma Charges ...	...	...	...	...	...	110	...	...
TOTAL ...	1,078,161	1,145,628	1,184,049	1,238,439	1,242,596	1,304,732	1,290,925	1,292,071

CHARGES]

Account No. 20—continued.

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

MINOR HEADS UNDER EACH GRANT.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Surveyor General's Department ...	42,482	137,851	136,105	139,470	151,083	161,663	179,114	159,900
Mathematical Instrument Manufactory ...	7,645	...	...	...	...	...	...	...
Great Trigonometrical Survey ...	84,844	...	...	...	...	...	...	...
Topographical Survey ...	...	...	...	...	...	...	...	...
Botanical Survey... ..	...	...	...	...	...	...	1,584	1,805
Geological Survey ...	19,908	16,772	18,610	18,804	18,557	17,310	16,553	14,559
Exploration of Petroleum Coal and Minerals ...	1,038	2,213	879	4,192	6,472	8,806	1,031	604
Meteorological Department ...	14,874	18,688	21,250	23,629	24,019	24,795	24,387	24,860
Archaeological Department ...	10,024	9,705	11,982	12,224	9,786	10,668	11,958	11,860
Repairs of Monuments of Antiquity ...	3,736	13,721	11,191	139	318	...	...	...
Museums ...	11,628	11,110	10,241	10,727	10,988	13,573	13,873	13,448
Public Observatories ...	1,538	3,441	3,362	3,776	3,504	3,437	3,623	3,591
Special Astronomical Observations ...	1,884	1,496	42	...	...	...	...	...
Preservation and Translation of Ancient Manuscripts ...	...	...	...	...	...	...	...	155
Donations to Scientific Societies ...	1,795	1,830	1,800	1,956	2,423	2,450	2,536	7,096
Experimental Cultivation ...	14,742	26,270	25,734	26,597	25,708	17,065	11,745	14,616
Cinchona Plantations ...	22,712	19,126	25,529	20,147	17,833	18,183	17,678	18,326
Public Exhibitions and Fairs...	10,386	11,697	22,289	18,900	32,054	17,624	12,426	8,431
Government Bull and Stallion Charges ...	25,331	20,695	20,793	24,359	22,515	22,870	23,751	21,662
Veterinary Charges ...	10,533	11,924	13,166	14,364	15,283	24,058	22,114	23,550
Botanical and other Public Gardens ...	37,129	38,564	39,600	41,727	40,178	40,134	38,493	37,778
Emigration, Inland Labour Transport and Inspector of Factories ...	10,056	28,659	24,190	12,592	12,584	12,901	11,925	11,368
Census ...	158,640	28,856	2,518	563	169	167	140	135
Registration of Railway and River-borne Traffic ...	1,907	2,207	2,734	2,710	2,666	2,713	3,082	3,445
Gazetteer and Statistical Memoirs ...	5,106	8,427	10,518	8,313	5,830	3,984	274	279
Provincial Statistics ...	7,977	8,983	9,470	10,491	15,033	14,813	11,457	6,844
Examinations ...	12,054	11,427	11,113	11,899	11,218	12,125	12,306	13,074
Rents, Rates and Taxes ...	1,041	710	1,402	1,405	1,526	...	...	...
Petty Construction and Repairs ...	90	24	...	...	...	...	...	...
Miscellaneous ...	2,348	2,525	3,022	2,280	1,329	1,177	1,742	3,158
Refunds ...	...	203	223	3,776	346	435	100	272
Upper Burma Charges ...	...	...	...	...	...	199	166	23
TOTAL(a) ...	521,448	440,124	427,763	415,040	431,422	431,150	422,058	400,839

(a) From 1880-81 to 1885-86 this differs from the Finance and Revenue Accounts on account of transfer of charges for Management of Local Funds to General Administration, and of charges or Provincial Statistics to Land Revenue.