

1453

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1897-98.



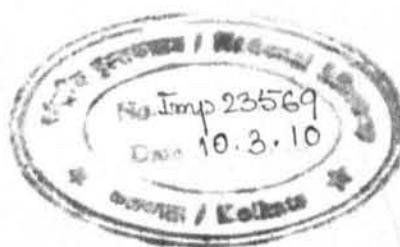
CALCUTTA:

OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.

1899.

10 MAR 2010

CALCUTTA :
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.



35cm

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

RECEIPTS.		For details, vide page No.	Amounts.		
Revenue:					
Principal Heads of Revenue—			Rx.		
Land Revenue	.	.	25,683,642		
Opium	.	.	5,179,772		
Salt	.	.	8,594,225		
Stamps	.	.	4,837,043		
Excise	.	.	5,489,454		
Customs	.	.	4,641,295		
Other Heads	.	.	8,728,842		
		TOTAL, PRINCIPAL HEADS	23 63,154,273		
Interest	.	.	4, 872,241		
Post Office, Telegraph, and Mint	.	.	5 3,370,548		
Receipts by Civil Departments	.	.	55 1,723,511		
Miscellaneous	.	.	87 940,994		
Railways	.	.	113 21,260,886		
Irrigation	.	.	123 3,569,864		
Buildings and Roads	.	.	147 667,823		
Receipts by Military Department	.	.	175 881,864		
		TOTAL REVENUE	Rx. 96,442,004		
Debt, Deposits, and Advances:					
Permanent Debt (Net incurred)	.	.	223 6,077,779		
Temporary Debt (Net incurred)	.	.	223 5,000,000		
Deposits and Advances (Net)	.	.	223 2,944,660		
Loans and Advances by Imperial Government (Net Repayments)	.	.	223 44,963		
Secretary of State's Bills drawn	.	.	223 9,506,077		
		TOTAL RECEIPTS	120,015,483		
Opening Balance on April 1st, 1897—India	.	.	Rx. 13,873,752		
" "	England	.	£ 2,832,354		
			223 16,706,106		
		GRAND TOTAL	136,721,589		

and DISBURSEMENTS of the GOVERNMENT of INDIA, in India and in England,
31st March 1898.

DISBURSEMENTS.	For details, vide page No.	Amounts.
Expenditure:		
Direct Demands on the Revenues	23	10,816,813
Interest	45	3,472,260
Post Office, Telegraph, and Mint	53	2,869,525
Salaries and Expenses of Civil Departments	65	15,739,547
Miscellaneous Civil Charges	87	5,716,826
Famine Relief and Insurance	105	5,363,125
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	111	3,792
Railway Revenue Account	113	22,693,502
Irrigation	123	3,144,085
Buildings and Roads	147	5,418,936
Army Services	175	26,996,774
Special Defence Works	191	23,708
TOTAL		102,258,893
<i>Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year</i>		
		Rx. 203,232
<i>Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances</i>		
		660,910
	193	457,678
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		Rx. 101,801,215
Expenditure not charged to Revenue:		
Capital Outlay on Railways, Irrigation and other Works	197	4,328,541
Debt, Deposits, and Advances:—		
Unfunded Debt (Net)	223	308,186
Loans and Advances by Provincial Governments (Net Advances)	223	553,549
Capital of Railway Companies (Net Payments)	223	1,406,837
Remittances (Net)	223	333,829
Secretary of State's Bills paid	223	9,472,745
TOTAL DISBURSEMENTS		118,204,902
Closing Balance on March 31st, 1898—India		Rx. 15,982,443
" " England		£ 2,534,244
	223	18,516,687
GRAND TOTAL		136,721,589

Revenue	Rx. 96,442,004
Expenditure chargeable thereon	101,801,215
DEBIT	5,359,211

B 2

FINANCE AND REVENUE ACCOUNTS OF THE

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

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Pages	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Items.
Principal Heads of Revenue:							
Land Revenue	13A	27	Rx. 148,654	Rx. 667,754	Rx. 2,646,270	Rx. 596,123	1
Opium	14A	30	16	20,284	23,395	45,303	1
Salt	15A	31	1,947,810	...	156,744	...	3
Stamps	16	33	49,510	159,892	170,107	87,051	4
Excise	17	34	98,656	174,311	421,579	276,791	5
Provincial Rates	18	35	11,228	97,242	124,650	64,600	6
Customs	19A	36	860	7,482	773,050	...	7
Assessed Taxes	20	39	145,322	49,039	101,496	31,691	8
Forest	21	40	61,744	78,005	721,526	38,482	9
Registration	22	42	2,127	13,173	7,137	5,076	10
Tributes from Native States	23	43	218,077	23,261	31,186	5,010	11
TOTAL			2,684,004	1,290,443	5,177,140	1,150,127	12
Interest:							
Post Office, Telegraph, and Mint:							
Post Office	27	54	327,609	8,229	4,076	95	13
Telegraph	28	55	1,869,217	1,181	12	...	14
Mint	29	63	1,302,823	..	...	...	15
			65,574	...	...	...	16
TOTAL			3,237,614	1,181	12	...	17
Receipts by Civil Departments:							
Law and Justice	31A	69	35,582	32,230	82,613	13,179	18
Police	32A	73	2,271	21,158	60,995	18,873	19
Marine	33A	74	47,759	...	32,974	1	20
Education	34A	79	1,917	3,981	1,819	4,400	21
Medical	35A	81	940	923	2,557	487	22
Scientific and other Minor Departments	38A	84	11,089	2,017	606	10,705	23
TOTAL			99,558	60,309	181,564	47,645	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	75,122	5,531	12,898	1,712	25
Stationery and Printing	42A	99	11,849	1,688	3,068	599	26
Exchange	43	101	43,970	...	...	...	27
Miscellaneous	44A	102	47,516	12,704	56,259	3,846	28
TOTAL			178,457	19,923	72,225	6,157	29
Railways:							
State Railways (Gross Receipts)	49	114	7,877,781	728,929	869,276	117,845	30
Guaranteed Companies (Net Traffic Receipts)	49A	116	2,201,392	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	121	...	...	...	...	32
TOTAL			10,079,173	728,929	869,276	117,845	33
Irrigation:							
Major Works:							
Direct Receipts	56	124	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	128	...	...	...	...	35
Minor Works and Navigation	59A	136	7,564	...	20,241	...	36
TOTAL			7,564	...	20,241	...	37
Buildings and Roads:							
Military Works	61	148	41,924	16	7,454	484	38
Civil Works	61	148	8,464	11,453	36,306	18,754	39
TOTAL			50,388	11,469	43,760	19,238	40
Receipts by Military Department:							
Army:							
Effective	63	176	459,486	...	...	...	41
Non-Effective	63	176	53,347	...	...	...	42
Military Operations	63	176	72,337	...	...	...	43
TOTAL			585,170	...	...	...	44
Total Revenue			17,249,537	2,120,483	6,368,294	1,341,107	45

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average per column headed "England" to make the total express the value in tens of rupees was therefore 5631197.

GOVERNMENT OF INDIA, FOR THE YEAR 1897-98.

5

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1898.
transactions in *India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(b) Exchange.	GRAND TOTAL.
1	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
2	3,978,219	5,602,180	2,452,978	4,937,748	4,653,716	25,683,642	...	...	25,683,642
3	4,066,163	47,235	6,738	...	970,638	5,179,772	...	...	5,179,772
4	2,463,315	...	...	1,726,961	2,299,395	8,594,225	...	...	8,594,225
5	1,775,941	732,96	440,346	842,026	579,974	4,837,043	...	...	4,837,043
6	1,274,775	451,496	234,674	1,462,010	1,095,162	5,489,454	...	...	5,489,454
7	940,138	930,945	444,287	789,827	320,373	3,723,290	...	...	3,723,290
8	1,464,354	3,575	1,446	435,839	1,954,689	4,641,295	...	...	4,641,295
9	503,884	250,129	153,723	266,446	393,735	1,895,465	...	...	1,895,465
10	118,928	138,667	106,847	213,649	261,666	1,739,514	...	...	1,739,514
11	158,016	44,089	42,036	153,051	61,839	480,544	...	...	480,544
12	...	1,000	27,899	451,090	126,506	884,029	...	...	884,029
13	16,743,733	8,201,512	3,910,974	11,278,647	12,717,693	63,154,273	...	...	63,154,273
14	156,814	48,292	25,876	53,756	175,934	840,681	20,190	11,370	872,241
15	2,379	...	6,374	...	...	1,879,163	...	...	1,879,163
16	...	...	...	...	...	1,302,823	4,163	2,344	1,309,330
17	...	...	...	...	116,470	182,044	7	4	182,055
18	2,379	...	6,374	...	116,470	3,364,030	4,170	2,348	3,370,548
19	183,000	77,062	59,147	127,783	52,597	663,193	...	...	663,193
20	102,401	43,739	75,881	43,798	79,214	448,330	...	...	448,330
21	113,891	...	...	...	6,099	200,724	...	...	200,724
22	65,266	33,765	13,053	41,169	52,148	217,518	...	...	217,518
23	23,738	19,655	5,647	18,091	15,636	87,674	1,622	913	90,209
24	24,826	11,539	14,133	22,846	5,302	103,063	303	171	103,537
25	513,122	185,760	167,861	253,687	210,096	1,720,502	1,925	1,084	1,723,511
26	23,883	19,750	13,382	14,316	39,701	206,295	87,639	49,351	343,285
27	24,879	8,673	6,001	11,854	11,392	80,003	...	...	80,003
28	...	...	...	...	...	43,970	...	...	43,970
29	109,751	48,690	48,041	85,607	56,744	469,158	2,929	1,649	473,736
30	158,513	77,113	67,424	111,777	107,837	799,426	90,568	51,000	940,994
31	2,273,622	1,540,642	3,482,821	1,486,458	666,791	19,044,165	230	130	19,044,525
32	...	...	...	...	...	2,201,392	...	...	2,201,392
33	...	...	...	12,990	...	12,990	1,266	713	14,969
34	2,273,622	1,540,642	3,482,821	1,499,448	666,791	21,258,547	1,496	843	21,260,886
35	218,957	907,180	1,163,139	29,241	59,227	2,377,744	...	...	2,377,744
36	...	117,498	57,914	675,130	114,196	964,738	...	...	964,738
37	80,531	27,000	48,840	18,288	24,819	227,382	...	...	227,382
38	299,488	1,051,777	1,269,893	722,659	198,242	3,569,864	...	...	3,569,864
39	100,811	239	1,302	260	871	52,561	...	...	52,561
40	100,822	78,145	82,598	121,435	112,105	570,071	28,911	16,280	615,262
41	100,822	78,384	83,900	121,695	112,976	622,632	28,911	16,280	667,823
42	...	...	...	82,416	105,305	647,207	31,959	17,997	697,163
43	...	...	...	17,191	17,964	88,502	14,443	8,133	111,078
44	...	...	...	770	516	73,623	...	...	73,623
45	20,288,493	11,183,480	9,015,123	14,142,046	14,430,724	96,139,287	193,662	109,055	96,442,004

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments the expenses of the British Representatives at the principal Native Courts in India.
exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was Rs. 3.353916d per Rupee, see page 250, and the proportion to be added to the figures in

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

[Rx. 1 is recorded for every 10 rupees, in respect of the]

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
Direct Demands on the Revenues:			<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Refunds and Drawbacks	11	25	2,927	2,903	31,459	2,377	1
Assignments and Compensations	12	26	317,329	6,269	140	3,079	2
Charges in respect of collection, <i>viz.</i> :							
Land Revenue	13B	28	53,484	194,788	457,911	99,627	3
Opium (including cost of Production) .	14C	31	1,314	...	...	...	4
Salt (including cost of Production) .	15C	32	103,216	...	642	...	5
Stamps	16	33	—87,212	6,181	4,834	3,694	6
Excise	17	34	2,412	5,036	19,230	471	7
Provincial Rates	18	35	...	...	5,086	251	8
Customs	19B	38	...	...	27,412	...	9
Assessed Taxes	20	39	106	82	3,322	191	10
Forest	21	40	55,553	92,144	219,661	28,883	11
Registration	22	42	637	4,800	3,253	2,879	12
TOTAL			449,766	312,203	772,950	141,452	13
Interest:							
Interest on Debt			3,665,303	11,367	2,208	41	
<i>Deduct</i> —Amounts chargeable to							
Railways (b)			4,079,009	...	...	...
" " Amounts chargeable to			1,284,249	...	...	...
Irrigation							
Remainder chargeable on Ordinary Debt	25	40	—1,697,955	11,367	2,208	41	14
Interest on other Obligations	26	50	397,135	202	1,397	42	15
TOTAL			—1,300,820	11,569	3,605	83	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,429,395	7,902	16,516	4,779	17
Telegraph	28	55	767,971	...	...	...	18
Mint	29	63	37,457	...	...	...	19
TOTAL			2,234,823	7,902	16,516	4,779	20
Salaries and Expenses of Civil Departments:							
General Administration	30A	66	473,353	62,805	122,722	34,879	21
Law and Justice	31B	70	176,101	174,631	345,463	73,723	22
Police	32B	73	60,726	163,557	908,101	143,532	23
Marine (including River Navigation) .	33B	75	164,737	...	73,556	6,850	24
Education	34B	79	18,527	63,269	78,971	41,102	25
Ecclesiastical	35	80	14,507	4,076	11,204	1,585	26
Medical	36B	81	31,593	46,133	52,641	36,604	27
Political	37	82	485,368	3,271	40,229	15,710	28
Scientific and other Minor Departments	38B	85	285,293	7,548	14,714	5,161	29
TOTAL			1,710,205	525,290	1,647,601	359,206	20
Miscellaneous Civil Charges:							
Territorial and Political Pensions . . .	39	88	14,539	24,581	14,876	874	31
Civil Furlough and Absentee Allowances .	40	96	429	...	...	...	32
Superannuation Allowances & Pensions .	41B	98	57,058	29,769	42,016	10,607	33
Stationery and Printing	42B	99	—177,468	23,821	56,178	10,618	34
Miscellaneous	44B	103	11,622	5,707	21,452	*7,838	35
TOTAL			—93,820	83,878	134,523	29,937	36
Famine Relief and Insurance:							
Famine Relief	45	106	7,476	1,345,794	62,787	...	37
Construction of Protective Railways .	46	107	...	...	...	...	38
Construction of Protective Irrigation Works	46A	108	...	...	...	...	39
TOTAL			7,476	1,345,794	62,787	...	40
Carried over			3,007,630	2,286,636	2,637,982	535,457	41

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

(b) Included under the following heads:—

State Railways Interest on Debt

Interest chargeable against Companies on Advances

India. Rs.	England. £	Exchange. Rs.	Total. Rs.
3,991,278	971,045	546,815	5,509,138
87,731	218,884	123,258	429,873
4,079,009	1,189,929	670,073	5,939,011

GOVERNMENT OF INDIA, FOR THE YEAR 1897-98.

7

REVENUES of India, in India and in England, for the Year ended 31st March 1898:
transactions in India, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
1	Rx. 71,155	Rx. 18,730	Rx. 10,175	Rx. 36,313	Rx. 108,305	Rx. 284,344	£ ...	Rx. ...	Rx. 284,344
2	28,497	34,139	16,787	109,386	1,026,122	1,541,748	... ...	... ...	1,541,748
3	493,659	792,926	401,492	1,005,388	686,919	4,186,193	901	507	4,187,601
4	2,381,398	...	...	...	3,509	2,386,221	1,853	1,043	2,389,117
5	16,475	...	...	180,779	171,903	473,015	468	264	473,747
6	68,353	21,903	20,784	34,311	25,150	97,998	35,844	20,185	154,027
7	67,399	5,797	5,380	99,237	35,309	240,271	123	69	240,463
8	39,419	854	1,061	...	5,859	52,530	...	...	52,530
9	78,979	...	...	23,457	81,531	211,379	...	...	211,379
10	18,977	212	1,163	2,802	5,423	32,278	...	...	32,278
11	65,344	91,785	77,194	157,285	207,319	995,168	4,172	2,349	1,001,689
12	90,833	20,993	12,878	83,029	28,583	247,890	...	...	247,890
13	3,420,488	987,338	546,914	1,731,987	2,385,937	10,749,035	43,361	24,417	10,816,813
	22,663	43,379	20,340	18,577	35,846	3,819,724	4,069,144	2,291,416	10,180,284
	...	...	...	...	...	4,079,009	1,189,929	670,073	5,939,011
	...	...	...	...	...	1,284,249	...	...	1,284,249
14	22,663	43,379	20,340	18,577	35,846	-1,543,534	2,879,215	1,621,343	2,957,924
15	7,186	72,888	12,840	2,136	21,330	515,150	51	29	515,236
16	29,849	116,267	33,180	20,713	57,176	-1,028,378	2,879,266	1,621,372	3,472,260
17	40,254	19,606	22,088	10,748	10,674	1,561,962	107,165	60,347	1,729,474
18	...	...	...	...	...	767,971	181,383	102,140	1,051,494
19	...	...	...	...	42,816	80,273	5,300	2,984	88,557
20	40,254	19,606	22,088	10,748	53,490	2,410,206	293,848	165,471	2,869,525
21	228,738	170,037	131,750	161,248	202,484	1,588,016	257,745	145,141	1,990,902
22	1,162,892	745,063	452,057	578,244	543,010	4,251,184	3,013	1,697	4,255,894
23	679,194	752,042	400,669	466,160	658,874	4,232,855	683	385	4,233,923
24	95,344	...	...	800	3,475	344,762	213,853	120,425	679,040
25	396,692	217,974	140,387	284,306	337,435	1,578,663	1,541	868	1,581,072
26	18,474	25,861	25,599	38,679	33,594	173,579	245	138	173,962
27	234,629	150,698	107,933	281,598	387,063	1,328,952	16,931	9,534	1,355,417
28	5,901	14,781	216,567	10,196	103,737	895,760	24,349	13,711	933,820
29	52,190	23,271	31,168	43,559	31,802	494,706	26,109	14,702	535,517
30	2,874,054	2,099,727	1,506,130	1,864,790	2,301,474	14,888,477	544,469	306,601	15,739,547
31	114,680	93,758	31,469	62,620	70,474	427,871	9,332	5,255	442,458
32	...	...	75	2	257	763	187,640	105,664	294,067
33	216,191	220,179	112,446	164,027	196,302	1,048,595	1,901,744	1,070,910	4,021,249
34	337,797	66,609	48,031	145,061	128,336	638,983	54,449	30,661	724,093
35	32,058	13,352	16,022	53,400	31,426	192,878	26,921	15,160	234,959
36	700,726	393,898	208,043	425,110	426,795	2,309,090	2,180,086	1,227,650	5,716,826
37	886,564	1,070,695	99,273	905,311	944,988	5,322,888	1,740	980	5,325,608
38	...	...	...	...	...	...	...	...	...
39	...	1,940	2,132	14,401	19,044	37,517	...	...	37,517
40	886,564	1,072,635	101,405	919,712	964,032	5,360,405	1,740	980	(c) 5,363,125
41	7,951,935	4,689,471	2,417,760	4,973,060	6,188,904	34,688,835	5,942,770	3,346,491	43,978,096

(c) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of Companie.

Indian Midland Railway . . . Rx. 152,351
Bengal-Nagpur Railway . . . " 200,567
" 352,948

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

[Rx. 1 is recorded for every 10 rupees, in respect of the]

HEADS OF EXPENDITURE.	Number of Account.	Page	India, General.	Central Provinces.	Burma.	Assam.	Number of items.
Brought forward from page 6.			Rx. 3,007,630	Rx. 2,286,636	Rx. 2,637,982	Rx. 535,457	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	48	112	...	...	...	237	2
Railway Revenue Account:							
State Railways :							
Working Expenses . . .	49A	116	2,958,098	408,431	519,780	104,794	3
Interest on Debt . . .	25	49	3,991,278	...	...	...	4
Annuities in purchase of Railways	49A	116	...	...	...	...	5
Interest chargeable against Companies on advances . . .	50	119	...	73,667	...	...	6
Interest on Capital deposited by Companies . . .	51	119	...	...	...	...	7
Guaranteed Companies :							
Surplus Profits, Land and Supervision . . .	52	120	45,322	...	5,800	6,172	8
Interest . . .	49A	116	8,899	...	...	...	9
Subsidized Companies: Land, etc. .	54A	121	...	...	...	10,183	10
Miscellaneous Railway Expenditure	55	122	26,172	2,323	5,516	...	11
TOTAL . . .			7,029,769	484,421	531,096	121,149	12
Irrigation:							
Major Works :							
Working Expenses . . .	57	125	...	...	...	...	13
Interest on Debt . . .	25	49	729,480	...	...	...	14
Minor Works and Navigation . . .	60	139	7,449	...	137,131	...	15
TOTAL . . .			736,929	...	137,131	...	16
Buildings and Roads:							
Military Works . . .	62	151	824,704	705	84,456	31,233	17
Civil Works . . .	62	152	164,236	171,479	617,674	338,559	18
TOTAL . . .			988,940	172,184	702,130	369,792	19
Army Services:							
Army :							
Effective . . .	63	177	9,385,553	...	...	...	20
Non-Effective . . .	63	177	453,977	...	...	...	21
Military operations . . .	63	177	3,491,341	...	...	...	22
TOTAL . . .			13,330,871	...	...	...	23
Special Defence Works . . .	65	192	-4,020	...	...	...	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . .			25,090,119	2,943,241	4,008,339	1,026,635	25
<i>Add</i> —Portion of allotments to Provincial Governments not spent by them in the year . . .	68	196	...	...	177,510	...	26
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	196	1,407	10,885	...	39,637	27
Total Expenditure charged against Revenue . . .			25,088,712	2,932,356	4,185,849	986,998	28
Expenditure not charged to Revenue:							
Capital Outlay on Railways, Irrigation and other Works :							
State Railways . . .	69	198	226,297	-9,729	-175,714	684,263	29
Irrigation Works . . .	69	198	...	...	58,768	...	30
Miscellaneous Public Improvements . . .	71A	209	...	...	...	...	31
TOTAL . . .			226,297	-9,729	-176,946	684,263	32

Revenues of India, in India and in England, for the Year ended 31st March 1898—continued.
transactions in India, including those of "Exchange."]

Number of Item	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
1	7,951,935	4,689,471	2,417,760	4,973,060	6,188,904	34,688,835	5,942,770	3,346,491	43,978,096
2	...	...	...	2,761	794	3,792	...	...	3,792
3	1,191,101	827,579	1,830,178	908,704	452,537	9,201,202	...	...	9,201,202
4	...	...	...	...	...	3,991,278	971,045	546,815	5,509,138
5	...	...	...	...	...	...	1,712,419	964,296	2,676,715
6	...	14,064	...	...	...	87,731	218,884	123,258	429,873
7	...	16,584	...	...	...	16,584	784,779	441,925	1,243,288
8	15,225	16,024	...	12,308	25,362	126,213	...	...	126,213
9	...	...	...	...	...	8,899	2,154,784	1,213,401	3,377,084
10	98,547	...	1,956	1,037	2,037	113,760	...	...	113,760
11	—10,457	—797	—11,802	2,331	2,943	16,229	...	...	16,229
12	1,294,416	873,454	1,820,332	924,380	482,879	13,561,896	5,841,911	3,289,695	22,693,502
13	135,186	261,409	299,534	139,065	56,925	892,119	...	...	892,119
14	246,094	308,675	...	...	...	1,284,249	...	...	1,284,249
15	171,162	30,258	90,670	324,520	204,781	965,971	1,117	629	967,717
16	552,442	600,342	390,204	463,585	261,706	3,142,339	1,117	629	3,144,085
17	9,149	1,598	80,743	7,527	19,425	1,059,540	60,633	39,212	1,168,385
18	795,309	511,416	362,494	648,396	514,585	4,124,148	80,866	45,537	4,250,551
19	804,458	513,014	443,237	655,923	534,010	5,183,688	150,499	84,749	5,418,936
20	...	...	...	2,946,637	3,259,972	15,592,162	1,804,263	1,016,016	18,412,441
21	...	...	...	307,421	160,987	922,385	2,414,845	1,359,847	4,697,077
22	...	...	...	105,981	250,670	3,847,992	25,119	14,145	3,887,256
23	...	...	...	3,360,039	3,671,629	20,362,539	4,244,227	2,390,008	26,996,774
24	...	...	...	...	...	—4,020	17,739	9,989	23,708
25	10,603,251	6,676,281	5,071,533	10,379,748	11,139,922	76,939,069	16,198,263	9,121,561	102,258,893
26	...	25,722	...	...	...	203,232	...	...	203,232
27	279,146	...	2,111	170,433	157,291	660,910	...	...	660,910
28	10,324,105	6,702,003	5,069,422	10,209,315	10,982,631	76,481,391	16,198,263	9,121,561	101,801,215
29	617,647	177,769	169,459	674,858	2,575	2,367,425	800,010	455,570	3,632,005
30	—13,754	116,400	283,185	78,566	158,392	682,157	6,573	3,701	692,431
31	4,105	...	...	...	...	4,105	..	..	4,105
32	608,598	294,169	452,644	753,424	160,967	3,053,687	815,583	459,271	4,328,541

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

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1898.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
			£
Direct Demands on the Revenues:			
Refunds and Drawbacks . . . . .	...	...	...
Assignments and Compensations . . . . .	...	...	...
Charges in respect of Collection, <i>vis.</i> —			
Land Revenue	7	894	901
Opium	1,853	...	1,853
Salt	468	...	468
Stamps	35,844	...	35,844
Excise	123	...	123
Provincial Rates . . . . .	...	...	...
Customs . . . . .	...	...	...
Assessed Taxes . . . . .	...	...	...
Forest	2,948	1,224	4,172
Registration . . . . .	...	...	...
	TOTAL	41,243	2,118
			43,361
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	...	2,879,215	2,879,215
Interest on other Obligations . . . . .	...	51	51
	TOTAL . . . . .	...	2,879,266
			2,879,266
Post Office, Telegraph, and Mint:			
Post Office	47,606	59,559	107,165
Telegraph	92,083	89,300	181,383
Mint	5,266	34	5,300
	TOTAL	144,955	148,893
			293,848
Salaries and Expenses of Civil Departments:			
General Administration	22,827	234,918	257,745
Law and Justice	2,218	795	3,013
Police . . . . .	...	683	683
Marine (including River Navigation)	50,905	162,948	213,853
Education . . . . .	...	1,541	1,541
Ecclesiastical . . . . .	...	245	245
Medical . . . . .	...	16,931	16,931
Political	149	24,200	24,349
Scientific and other Minor Departments	11,102	15,007	26,109
	TOTAL	87,201	457,268
			544,469
Miscellaneous Civil Charges:			
Territorial and Political Pensions . . . . .	...	9,332	9,332
Civil Furlough and Absentee Allowances . . . . .	...	187,640	187,640
Superannuation Allowances and Pensions . . . . .	...	1,901,744	1,901,744
Stationery and Printing	47,765	6,684	54,449
Miscellaneous . . . . .	...	26,921	26,921
	TOTAL	47,765	2,132,321
			2,180,086
Famine Relief and Insurance:			
Famine Relief	1,740	...	1,740
	Carried forward	322,904	5,619,866
			5,942,770

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1898—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
			£
Brought forward	322,904	5,619,866	5,942,770
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways			
Working Expenses	...	...	...
Interest on Debt	...	971,045	971,045
Annuities in purchase of Railways	...	1,712,419	1,712,419
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies	...	784,779	784,779
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,154,784	2,154,784
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,841,911	5,841,911
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,117	...	1,117
TOTAL	1,117	...	1,117
Buildings and Roads:			
Military Works	69,633	...	69,633
Civil Works	3,437	77,429	80,866
TOTAL	73,070	77,429	150,499
Army Services:			
Army:			
Effective	502,022	1,302,241	1,804,263
Non-Effective	...	2,414,845	2,414,845
Military operations	25,119	...	25,119
TOTAL	527,141	3,717,086	4,244,227
Special Defence Works	17,739	...	17,739
Total Expenditure charged against Revenue	941,971	15,256,292	16,198,263
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	800,292	8,718	809,010
Irrigation Works	6,573	...	6,573
TOTAL	806,865	8,718	815,583

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in India in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7, and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.	
	Imperial.	Provincial.	Local.		
	Rx.	Rx.	Rx.	Rx.	
Principal Heads of Revenue :					
Land Revenue	14,526,340	10,902,704	254,598	25,683,642	
Opium	5,179,772	...	...	5,179,772
Salt	8,581,447	12,778	...	8,594,225	
Stamp	1,246,394	3,590,649	...	4,837,043	
Excise	3,717,352	1,771,731	371	5,489,454	
Provincial Rates	4,547	662,831	3,055,912	3,723,290	
Customs	4,608,681	32,614	...	4,641,295	
Assessed Taxes	1,661,665	833,800	...	1,895,465	
Forest	900,630	838,884	...	1,739,514	
Registration	244,335	242,209	...	486,544	
Tributes from Native States	884,029	...	...	884,029
	TOTAL	40,955,192	18,888,200	3,310,881	63,154,273
Interest		658,712	169,262	12,707	840,681
Post Office, Telegraph, and Mint:					
Post Office	1,869,217	1,999	7,947	1,870,163	
Telegraph	1,302,823	...	...	1,302,823
Mint	182,044	...	...	182,044
	TOTAL	3,354,084	1,999	7,947	3,364,030
Receipts by Civil Departments:					
Law and Justice	35,560	623,427	4,206	663,193	
Police	1,404	289,970	156,956	448,330	
Marine	47,759	152,869	96	200,724	
Education	1,623	126,853	89,042	217,518	
Medical	207	57,504	29,903	87,674	
Scientific and other Minor Departments	10,972	66,204	25,887	103,003	
	TOTAL	97,525	1,316,887	306,090	1,720,502
Miscellaneous :					
Receipts in aid of Superannuation, &c.	150,779	55,478	38	206,295	
Stationery and Printing	31,001	48,741	261	80,003	
Exchange	43,970	...	...	43,970
Miscellaneous	143,911	166,916	158,331	469,158	
	TOTAL	369,661	271,135	158,630	799,426
Railways :					
State Railways (Gross Receipts)	18,985,869	58,296	...	19,044,165	
Guaranteed Companies (Net Traffic Receipts)	2,201,392	...	...	2,201,392
Subsidized Companies (Repayment of Advances of Interest)	12,990	...	...	12,990
	TOTAL	21,200,251	58,296	...	21,258,547
Irrigation :					
Major Works :					
Direct Receipts	1,265,377	1,112,367	...	2,377,744	
Portion of Land Revenue due to Irrigation	964,738	...	...	964,738
Minor Works and Navigation	57,359	158,589	11,434	227,382	
	TOTAL	2,287,474	1,270,956	11,434	3,569,864
Buildings and Roads :					
Military Works	52,561	...	...	52,561
Civil Works	10,440	278,562	281,069	570,071	
	TOTAL	63,001	278,562	281,069	622,632
Receipts by Military Department :					
Army :					
Effective	647,207	...	...	647,207
Non-Effective	88,502	...	...	88,502
Military operations	73,623	...	...	73,623
	TOTAL	809,332	809,332
GRAND TOTAL REVENUE Rx.	69,795,232	22,255,297	4,088,758	96,139,287	

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1898.

HEADS OF EXPENDITURE.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.				
Direct Demands on the Revenues :				
Refunds and Drawbacks	Rx. 201,722	Rx. 78,376	Rx. 4,246	Rx. 284,344
Assignments and Compensations	505,635	1,036,113	...	1,541,748
Charges in respect of Collection :				
Land Revenue	107,253	3,021,380	1,057,560	4,186,193
Opium (including cost of Production)	2,380,221	...	...	2,386,221
Salt (including cost of Production)	433,578	39,437	...	473,015
Stamps	40,910	138,908	...	97,998
Excise	159,149	81,122	...	240,271
Provincial Rates . . . . .	...	7,175	45,355	52,530
Customs	81,531	120,848	...	211,379
Assessed Taxes	16,191	16,087	...	32,278
Forest	525,301	460,807	...	995,108
Registration	124,262	123,628	...	247,890
	TOTAL			
	4,499,993	5,141,881	1,107,161	10,749,035
Interest :				
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,697,053	154,419	...	—1,543,534
Interest on other Obligations	510,620	4	4,532	515,156
	TOTAL			
	—1,187,333	154,423	4,532	—1,028,378
Post Office, Telegraph, and Mint :				
Post Office	1,429,323	52,682	79,957	1,561,962
Telegraph	707,971	...	...	707,971
Mint	80,273	...	...	80,273
	TOTAL			
	2,277,567	52,682	79,957	2,410,206
Salaries and Expenses of Civil Departments:				
General Administration	652,089	834,411	101,516	1,588,016
Law and Justice	176,043	4,073,345	1,796	4,251,184
Police	59,102	3,828,907	344,726	4,232,855
Marine (including River Navigation)	164,737	175,065	4,960	344,702
Education	17,319	895,822	665,522	1,578,063
Ecclesiastical	173,579	...	...	173,579
Medical	29,505	955,502	343,945	1,328,952
Political	833,030	62,706	24	895,760
Scientific and other Minor Departments	300,272	152,501	41,933	494,706
	TOTAL			
	2,405,736	10,978,319	1,504,422	14,888,477
Miscellaneous Civil Charges :				
Territorial and Political Pensions	427,871	...	...	427,871
Civil Furlough and Absentee Allowances	763	...	...	763
Superannuation Allowances and Pensions	83,166	957,758	7,671	1,048,595
Stationery and Printing	116,364	510,863	11,756	638,983
Miscellaneous	40,164	91,097	61,617	192,878
	TOTAL			
	668,328	1,559,718	81,044	2,309,060
Famine Relief and Insurance :				
Famine Relief	4,678,777	585,313	58,798	5,322,888
Construction of Protective Railways . . . . .	...	...	...	...
Construction of Protective Irrigation Works	37,517	...	...	37,517
	TOTAL			
	4,716,294	585,313	58,798	5,360,405
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . . . .	...	3,792	...	3,792
Railway Revenue Account :				
State Railways :				
Working Expenses	9,156,546	44,656	...	9,201,202
Interest on Debt	3,991,278	...	...	3,991,278
Interest Chargeable against Companies on Advances	87,731	...	...	87,731
Interest on Capital deposited by Companies	16,584	...	...	16,584
Guaranteed Companies :				
Surplus Profits, Land and Supervision	126,213	...	...	126,213
Interest	8,899	...	...	8,899
Subsidized Companies : Land, &c.	103,577	10,183	...	113,760
Miscellaneous Railway Expenditure	15,475	754	...	16,229
	TOTAL			
	13,500,303	55,593	...	13,561,896
Irrigation :				
Major Works :				
Working Expenses	506,267	385,852	...	892,119
Interest on Debt	729,480	554,709	...	1,284,249
Minor Works and Navigation	294,522	663,724	7,725	965,971
	TOTAL			
	1,530,269	1,604,345	7,725	3,142,339
Buildings and Roads :				
Military Works	1,059,540	...	...	1,059,540
Civil Works	302,120	2,258,018	1,564,010	4,624,148
	TOTAL			
	1,361,660	2,258,018	1,564,010	5,181,688
Army Services :				
Army :				
Effective	15,502,162	...	...	15,502,162
Non-Effective	922,385	...	...	922,385
Military operations	3,847,992	...	...	3,847,992
	TOTAL			
	20,362,539	...	...	20,362,539
Special Defence Works	—4,020	...	...	—4,020
Add—Portion of Allotments to Provincial Governments not spent by them in the year	50,137,336	22,394,084	4,407,649	76,939,069
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . . . .	...	169,435	64,011	233,446
	...	638,478	52,646	691,124
GRAND TOTAL EXPENDITURE Rx.	50,137,336	21,925,041	4,419,014	76,481,391

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of India, showing
for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue :										
Land Revenue	148,606	92,582	491,347	103,299	3,036,678	4,283,034	1,409,483	3,206,132	1,755,179	14,526,340
Opium	16	20,284	23,395	45,303	4,060,163	47,235	6,738	...	970,638	5,179,772
Salt	1,947,810	...	150,744	...	2,463,315	...	...	1,719,263	2,294,315	8,581,447
Stamps	49,510	39,973	12,527	21,763	443,985	183,049	110,086	210,507	144,904	1,246,394
Excise	98,285	130,733	210,790	207,593	637,387	338,622	176,005	1,096,524	821,413	3,717,352
Provincial Rates	4,547	...	...	...	...	...	...	...	...	4,547
Customs	860	7,482	766,116	...	1,454,455	3,575	1,446	428,831	1,945,916	4,608,681
Assessed Taxes	145,322	25,137	54,450	16,399	250,411	128,541	83,978	142,773	208,654	1,061,665
Forest	61,744	39,002	360,763	19,241	59,464	69,334	53,424	106,825	130,833	900,630
Registration	2,127	6,586	3,568	2,538	79,008	22,045	21,018	76,525	30,920	244,335
Tributes from Native States	218,077	23,261	31,186	5,010	...	1,000	27,899	451,090	126,506	884,029
TOTAL	2,676,904	385,040	2,140,886	421,146	12,496,866	5,076,435	1,890,077	7,438,470	8,429,368	40,955,192
Interest	327,471	4	...	19	160,774	6	112	31,501	138,825	658,712
Post Office, Telegraph, and Mint :										
Post Office	1,869,217	...	...	...	...	...	...	...	...	1,869,217
Telegraph	1,302,823	...	...	...	...	...	...	...	...	1,302,823
Mint	65,574	...	...	...	...	...	...	...	...	182,044
TOTAL	3,237,614	...	...	...	...	...	...	...	...	3,354,084
Receipts by Civil Departments :										
Law and Justice	35,560	...	...	...	...	...	...	...	...	35,560
Police	1,404	...	...	...	...	...	...	...	...	1,404
Marine	47,759	...	...	...	...	...	...	...	...	47,759
Education	1,623	...	...	...	...	...	...	...	...	1,623
Medical	207	...	...	...	...	...	...	...	...	207
Scientific and other Minor Departments	10,972	...	...	...	...	...	...	...	...	10,972
TOTAL	97,525	...	...	...	...	...	...	...	...	97,525
Miscellaneous :										
Receipts in aid of Superannuation, &c.	75,122	4,164	4,704	1,352	17,627	15,447	8,275	9,015	15,073	150,779
Stationery and Printing	11,849	164	351	401	9,443	1,011	2,524	505	4,693	31,001
Exchange	43,970	...	...	...	...	...	...	...	...	43,970
Miscellaneous	45,349	237	4,954	325	5,251	13,119	27,586	2,894	43,696	143,911
TOTAL	176,790	4,565	10,009	2,078	32,321	29,577	38,385	12,474	63,462	369,661
Railways :										
State Railways (Gross Receipts)	7,877,781	728,929	869,276	106,551	2,273,622	1,540,642	3,482,821	1,460,621	645,626	18,985,869
Guaranteed Companies (Net Traffic Receipts)	2,201,392	...	...	...	...	...	...	...	...	2,201,392
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	12,990
TOTAL	10,079,173	728,929	869,276	106,551	2,273,622	1,540,642	3,482,821	1,473,611	645,626	21,280,251
Irrigation :										
Major Works :										
Direct Receipts	...	...	...	...	...	13,770	1,163,139	29,241	59,227	1,265,377
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	57,914	675,130	116,196	964,738
Minor Works and Navigation	7,564	...	...	...	...	...	28,160	...	21,635	57,359
TOTAL	7,564	...	...	...	...	131,268	1,249,213	704,371	195,058	2,287,474
Buildings and Roads :										
Military Works	41,924	16	7,454	484	11	239	1,302	260	871	52,561
Civil Works	5,930	...	...	...	...	...	4,510	...	...	10,440
TOTAL	47,854	16	7,454	484	11	239	5,812	260	871	63,001
Receipts by Military Department:										
Army :										
Effective	459,486	...	...	...	...	...	...	82,416	105,305	647,807
Non-Effective	53,347	...	...	...	...	...	...	17,191	17,904	88,502
Military operations	72,337	...	...	...	...	...	...	770	516	73,623
TOTAL	585,170	...	...	...	...	...	...	100,377	123,755	809,332
TOTAL IMPERIAL REVENUE . . Rx.	17,236,065	1,118,554	3,027,625	530,278	14,963,594	6,778,167	6,666,420	9,761,064	9,713,465	69,795,232

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of British India,
31st March 1898.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues :										
Refunds and Drawbacks	2,927	757	20,333	924	52,506	8,463	4,275	21,588	89,649	201,722
Assignments and Compensations	317,329	5,874	140	3,079	12,150	9,712	16,787	109,386	31,173	505,635
Charges in respect of Collection, <i>viz.</i>										
Land Revenue	50,075	...	...	...	57,178	...	...	...	...	107,253
Opium (including cost of Production)	1,314	...	...	...	2,381,398	...	...	...	3,509	2,380,221
Salt (including cost of Production)	103,216	...	642	...	16,475	...	...	141,342	171,903	433,578
Stamps	—87,212	1,545	1,208	923	17,088	5,476	5,196	8,578	6,288	—40,910
Excise	2,412	3,777	9,615	353	33,699	4,348	4,035	74,428	26,482	159,149
Provincial Rates . . . . .	...	...	...	...	...	...	...	...	...	...
Customs . . . . .	...	...	...	...	...	...	...	...	81,531	81,531
Assessed Taxes	106	41	1,661	95	9,489	106	581	1,401	2,711	16,191
Forest	55,553	46,072	109,831	14,442	32,072	45,892	38,597	78,643	103,650	525,301
Registration	0.37	2,400	1,626	1,440	45,416	10,496	6,439	41,514	14,294	124,202
TOTAL	446,357	60,460	145,056	21,256	2,658,071	64,493	75,910	477,180	531,204	4,499,993
Interest :										
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,697,955	...	...	...	...	...	...	...	...	—1,697,953
Interest on other Obligations	397,135	202	1,397	42	4,219	72,888	12,136	1,875	20,726	510,620
TOTAL	—1,300,820	202	1,397	42	4,219	72,888	12,138	1,875	20,726	—1,187,333
Post Office, Telegraph, and Mint :										
Post Office	1,429,323	...	...	...	...	...	...	...	...	1,429,323
Telegraph	707,971	...	...	...	...	...	...	...	...	707,971
Mint	37,457	...	...	...	...	...	...	...	42,816	80,273
TOTAL	2,234,751	...	...	...	...	...	...	...	42,816	2,277,567
Salaries and Expenses of Civil Departments :										
General Administration	473,216	7,578	24,483	5,420	29,654	23,990	18,631	26,895	42,222	652,089
Law and Justice	176,043	...	...	...	...	...	...	...	...	170,043
Police	59,162	...	...	...	...	...	...	...	...	59,162
Marine (including River Navigation)	164,737	...	...	...	...	...	...	...	...	104,737
Education	17,319	...	...	...	...	...	...	...	...	17,319
Ecclesiastical	14,507	4,076	11,204	1,585	18,474	25,861	25,599	38,679	33,594	173,579
Medical	29,505	...	...	...	...	...	...	...	...	29,505
Political	485,344	...	40,229	...	3,525	14,440	216,567	1,700	71,216	833,330
Scientific and other Minor Departments	285,061	852	1,625	...	2,419	1,468	3,984	733	4,130	300,272
TOTAL	1,704,894	12,506	77,541	7,005	54,072	65,763	264,781	68,007	151,162	2,405,736
Miscellaneous Civil Charges :										
Territorial and Political Pensions	14,539	24,581	14,876	874	114,680	93,758	31,469	62,620	70,474	427,871
Civil Furlough and Absentee Allowances	429	...	...	...	...	...	75	...	257	763
Superannuation Allowances and Pensions	57,938	101	333	85	6,610	4,876	1,980	3,477	8,666	83,166
Stationery and Printing	—177,494	...	...	...	214,626	...	...	41,339	37,893	110,364
Miscellaneous	11,368	1,143	1,777	842	4,091	3,220	4,391	5,489	7,843	40,164
TOTAL	—94,120	25,825	16,985	1,801	340,007	101,854	37,915	112,927	125,133	668,328
Famine Relief and Insurance :										
Famine Relief	7,479	1,344,977	...	...	576,821	1,070,695	3,202	732,995	942,608	4,628,777
Construction of Protective Railways . . . . .	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works . . . . .	...	...	...	...	...	1,940	2,132	14,401	19,044	37,517
TOTAL	7,479	1,344,977	...	...	576,821	1,072,635	5,334	747,396	961,052	4,716,294
Construction of Railway (charged against Revenue in addition to that under Famine Insurance)										
...
Railway Revenue Account :										
State Railways :										
Working Expenses	2,958,098	408,431	519,780	89,761	1,191,101	827,579	1,830,178	893,721	437,897	9,156,346
Interest on Debt	3,991,278	...	...	...	...	...	...	...	...	3,991,278
Interest chargeable against Companies on Advances . . . . .	...	73,667	...	...	...	74,064	...	...	...	87,731
Interest on Capital deposited by Companies . . . . .	...	...	...	...	...	16,584	...	...	...	16,584
Guaranteed Companies : Surplus Profits, Land & Supervision	45,322	...	5,800	6,172	15,225	16,024	...	12,308	25,362	126,213
Interest	8,899	...	...	...	...	...	...	...	...	8,899
Subsidized Companies: Land, &c. . . . .	...	...	...	...	98,547	...	1,956	1,037	2,037	103,377
Miscellaneous Railway Expenditure	26,172	2,323	5,011	...	—10,457	—797	—11,802	2,331	2,694	15,475
TOTAL	7,029,769	484,421	530,591	95,933	1,294,416	873,454	1,820,332	909,397	467,990	13,500,303
Irrigation :										
Major Works :										
Working Expenses . . . . .	...	...	...	...	...	10,743	299,534	139,065	56,925	506,267
Interest on Debt	729,480	...	...	...	...	...	...	...	...	729,480
Minor Works and Navigation	7,449	...	...	...	...	...	83,255	...	203,818	294,522
TOTAL	736,929	...	...	...	...	10,743	382,789	139,065	260,743	1,530,269
Buildings and Roads :										
Military Works	824,704	705	84,456	31,233	9,149	1,598	80,743	7,527	19,425	1,059,340
Civil Works	150,446	1,325	—10,847	18,899	62,451	13,257	40,777	4,920	12,892	302,120
TOTAL	983,150	2,030	73,609	50,132	71,600	14,855	121,520	12,447	32,317	1,361,060
Army Services :										
Army:										
Effective	9,385,553	...	...	...	...	...	...	2,946,637	3,259,972	15,592,162
Non-Effective	453,977	...	...	...	...	...	...	307,421	100,988	922,385
Military operations	3,491,341	...	...	...	...	...	...	105,081	250,670	3,847,992
TOTAL	13,330,871	...	...	...	...	...	...	3,360,039	3,671,029	20,362,539
Special Defence Works										
—4,020	...	...	...	...	...	...	...	...	...	—4,020
TOTAL IMPERIAL EXPENDITURE Rx.	25,075,240	1,030,427	845,180	176,169	4,990,206	2,206,690	2,720,719	5,828,333	6,265,312	50,137,336

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of India; showing
for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Principal Heads of Revenue:											
Land Revenue . . . . .	... 575,172	2,154,084	492,824	941,541	1,315,940	1,039,159	1,502,882	2,881,102	10,902,704	
Opium . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Salt . . . . .	... 119,919	127,580	65,288	1,331,956	549,147	330,260	631,519	434,980	3,590,649	
Stamps . . . . .	... 43,578	210,789	69,198	637,388	112,874	58,669	305,486	273,749	1,771,731	
Excise . . . . .	... 21,980	... ...	... ...	458,470	119,454	62,927	... ...	... ...	668,831	
Provincial Rates . . . . .	... ...	6,034	... ...	9,809	... ...	... ...	7,008	8,773	32,614	
Customs . . . . .	... ...	23,902	47,046	15,292	247,473	121,588	69,745	123,073	185,081	833,800
Assessed Taxes . . . . .	... 39,003	360,763	19,241	59,464	69,333	53,423	100,824	130,833	838,884	
Forest . . . . .	... 6,587	3,569	2,538	79,008	22,044	21,018	76,526	30,919	242,209	
Registration . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Tributes from Native States . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
	TOTAL 830,141	2,910,765	664,381	3,765,199	2,310,380	1,635,201	2,821,616	3,950,517	18,888,200	
Interest											
		... 8,223	4,076	76	31,255	46,469	25,663	17,275	36,225	169,262	
Post Office, Telegraph, and Mint:											
Post Office 1,181	818	1,999	
Telegraph	
Mint	
	TOTAL 1,181	818	1,999	
Receipts by Civil Departments:											
Law and Justice . . . . .	... 32,230	82,613	13,179	183,000	77,062	57,363	125,393	52,597	623,427	
Police . . . . .	... 1,620	50,839	11,009	20,552	43,739	69,325	43,798	49,058	289,070	
Marine	32,878	1	113,801	6,099	152,869	
Education . . . . .	... 3,474	1,796	4,330	58,834	10,565	3,233	17,952	26,069	126,853	
Medical . . . . .	... 769	2,149	487	19,894	4,265	3,136	12,764	14,000	57,564	
Scientific and other Minor Departments . . . . .	... 1,502	606	... ...	22,070	11,110	4,135	22,846	3,935	66,204	
	TOTAL 39,595	170,881	29,006	418,241	140,841	137,192	222,743	152,388	1,316,887	
Miscellaneous:											
Receipts in aid of Superannuation, &c.	... 1,360	8,194	360	6,256	4,313	5,107	5,270	24,628	55,478		
Stationery and Printing . . . . .	... 1,524	2,717	108	15,292	7,662	3,360	11,289	6,699	48,741	
Miscellaneous . . . . .	... 10,850	7,802	2,060	76,299	25,010	12,707	20,256	11,932	106,916	
	TOTAL 13,734	18,713	2,618	97,847	36,975	21,174	36,815	43,259	271,135	
Railways:											
State Railways (Gross Receipts)	... ...	... ...	11,294	... ...	... ...	... ...	25,837	21,165	58,296	
Guaranteed Companies (net Traffic Receipts)	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Subsidized Companies (Repayment of Advances of Interest)	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
	TOTAL	11,294	25,837	21,165	58,296	
Irrigation:											
Major Works:											
Direct Receipts	218,957	893,410	1,112,367	
Portion of Land Revenue due to Irrigation	
Minor Works and Navigation	14,755	79,120	27,099	16,143	18,288	3,184	158,589	
	TOTAL	14,755	298,077	920,509	16,143	18,288	3,184	1,270,056	
Buildings and Roads:											
Military Works	5,617	19,132	8,805	46,234	68,512	48,209	19,226	62,827	
Civil Works	5,617	19,132	8,805	46,234	68,512	48,209	19,226	62,827	
	TOTAL	5,617	19,132	8,805	46,234	68,512	48,209	19,226	62,827	278,562
Receipts by Military Department:											
Army:											
Effective	
Non-Effective	
	TOTAL	
TOTAL PROVINCIAL R VENUE Rx.											
	... 898,491	3,138,322	716,180	4,656,853	3,529,686	1,884,400	3,161,800	4,269,565	22,255,297		

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of British India
31st March 1898.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues :	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks . . . . .	... 1,963	11,026	1,303	17,729	9,605	5,568	13,237	17,945	78,376	
Assignments and Compensations . . . . .	... 395	...	...	16,347	24,427	...	...	994,944	1,030,113	
Charges in respect of Collection, vis.: Land Revenue . . . . .	... 138,117	456,428	99,627	435,232	432,980	265,650	546,047	647,299	3,021,380	
Opium (including cost of Production) . . . . .	... ...	...	...	...	...	...	...	...	...
Salt (including cost of Production) . . . . .	... 4,636	3,626	2,771	51,265	16,427	15,588	25,733	18,862	138,908	
Stamps . . . . .	... 1,259	9,015	118	33,700	1,449	1,345	24,509	8,827	81,122	
Excise . . . . .	... ...	...	...	5,260	854	1,061	...	...	7,175	
Provincial Rates . . . . .	... ...	...	...	78,979	...	...	23,457	...	129,248	
Customs . . . . .	... ...	27,412	...	94,488	106	582	1,401	2,712	16,057	
Assessed Taxes . . . . .	... 41	1,061	96	45,803	32,672	38,597	78,642	103,060	469,507	
Forest . . . . .	... 46,072	109,530	14,441	45,417	10,497	6,439	41,515	14,294	123,628	
Registration . . . . .	... 2,400	1,627	1,439	...	...	...	...	...	...
	TOTAL	194,883	621,225	119,795	726,089	542,738	334,830	794,378	1,808,543	5,141,881
Interest :										
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	... 11,367	2,208	41	22,663	43,379	20,338	18,577	35,846	154,419	
Interest on other Obligations . . . . .	... ...	...	...	...	...	4	...	...	4	
	TOTAL	11,367	2,208	41	22,663	43,379	20,342	18,577	35,846	154,423
Post Office, Telegraph, and Mint :										
Post Office . . . . .	... 7,902	6,632	175	466	...	16,085	10,748	10,674	52,682	
Telegraph . . . . .	... ...	...	...	...	...	...	...	...	...
Mint . . . . .	... ...	...	...	...	...	...	...	...	...
	TOTAL	7,902	6,632	175	466	...	16,085	10,748	10,674	52,682
Salaries and Expenses of Civil Departments :										
General Administration . . . . .	... 51,216	56,480	29,177	173,735	138,154	98,898	100,719	146,032	834,411	
Law and Justice . . . . .	... 174,031	345,463	73,723	1,162,893	745,063	450,319	578,244	543,016	4,673,445	
Police . . . . .	... 156,507	903,570	143,441	641,299	480,947	397,087	466,160	639,056	3,828,097	
Marine (including River Navigation) . . . . .	... ...	69,346	6,850	94,594	...	...	800	3,475	175,065	
Education . . . . .	... 34,400	61,730	20,627	276,627	81,100	73,922	174,729	172,687	895,822	
Ecclesiastical . . . . .	... ...	...	...	...	...	...	...	...	...
Medical . . . . .	... 37,354	44,813	23,333	204,934	93,566	67,591	130,532	353,379	955,502	
Political . . . . .	... 3,271	...	15,710	2,376	332	...	8,496	32,521	2,6706	
Scientific and other Minor Departments . . . . .	... 5,812	9,838	1,162	44,123	18,527	10,178	42,826	20,035	152,501	
	TOTAL	463,191	1,531,540	314,023	2,600,580	1,557,689	1,098,595	1,502,506	1,910,195	10,978,319
Miscellaneous Civil Charges :										
Territorial and Political Pensions . . . . .	... ...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances . . . . .	... ...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions . . . . .	... 29,495	41,550	10,518	207,404	213,420	109,307	158,981	187,082	957,758	
Stationery and Printing . . . . .	... 23,494	56,178	10,616	117,965	65,540	44,678	103,722	88,670	510,803	
Miscellaneous . . . . .	... 3,423	8,759	5,038	23,962	9,947	4,701	7,149	18,118	91,097	
	TOTAL	36,413	106,487	26,172	349,331	288,907	158,686	279,852	293,870	1,550,718
Famine Relief and Insurance :										
Famine Relief . . . . .	... ...	62,733	...	273,924	...	88,918	159,738	...	585,313	
Construction of Protective Railways . . . . .	... ...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works . . . . .	... ...	...	...	...	...	...	...	...	...
	TOTAL	62,733	...	273,924	...	88,918	159,738	...	585,313	
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)										
Railway Revenue Account :										
State Railways:										
Working Expenses . . . . .	... ...	...	15,033	...	...	...	14,983	14,640	44,656	
Interest on Debt . . . . .	... ...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies . . . . .	... ...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision . . . . .	... ...	...	...	...	...	...	...	...	...
Interest . . . . .	... ...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c. . . . .	... ...	...	10,183	...	...	...	...	...	...
Miscellaneous Railway Expenditure . . . . .	... ...	505	...	...	...	...	...	249	754	
	TOTAL	505	25,216	...	...	...	14,983	14,889	55,593	
Irrigation :										
Major Works:										
Working Expenses . . . . .	... ...	...	...	135,186	250,666	...	...	...	385,852	
Interest on Debt . . . . .	... ...	...	...	246,094	308,675	...	...	...	554,709	
Minor Works and Navigation . . . . .	... ...	130,708	...	171,080	30,258	6,842	323,873	963	663,724	
	TOTAL	130,708	...	552,360	589,590	6,842	323,873	963	1,614,345	
Buildings and Roads :										
Military Works . . . . .	... ...	150,718	528,222	247,469	321,951	295,002	233,803	212,389	268,464	2,258,018
	TOTAL	150,718	528,222	247,469	321,951	295,002	233,803	212,389	268,464	2,258,018
Army Services :										
Army:										
Effective . . . . .	... ...	...	...	...	...	...	...	...	...
Noo-Effective . . . . .	... ...	...	...	...	...	...	...	...	...
	TOTAL	...	...	...	...	...	...	...	...	...
	TOTAL	88,474	2,990,260	733,128	4,847,304	3,316,814	1,958,101	3,319,705	4,344,238	22,394,084
Add—Portion of Allotments to Provincial Governments not spent by them in the year										
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances,										
TOTAL PROVINCIAL EXPENDITURE, Rx	88,474	3,159,695	687,048	4,544,114	3,316,814	1,955,823	3,161,998	4,214,575	21,925,041	

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of India, showing
for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	48	...	839	...	...	3,206	4,336	228,734	17,435	254,958
Opium . . . . .	...	...	...	...	...	...	...	...	...	...
Salt . . . . .	...	...	...	...	...	...	...	...	...	...
Stamps . . . . .	...	...	...	...	...	...	...	...	...	...
Excise	371	...	...	...	...	...	...	...	...	371
Provincial Rates	6,081	75,262	124,650	64,600	481,668	811,491	381,350	789,827	320,373	3,055,912
Cantons . . . . .	...	...	...	...	...	...	...	...	...	...
Assessed Taxes . . . . .	...	...	...	...	...	...	...	...	...	...
Forest . . . . .	...	...	...	...	...	...	...	...	...	...
Registration . . . . .	...	...	...	...	...	...	...	...	...	...
Tributes from Native States . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	7,100	75,262	125,489	64,600	481,668	814,697	385,695	1,018,561	337,808	3,310,881
Interest	138	2	...	...	4,785	1,817	101	4,980	884	12,707
Post Office, Telegraph, and Mint:										
Post Office . . . . .	...	...	12	...	2,379	...	5,556	...	...	7,947
Telegraph . . . . .	...	...	...	...	...	...	...	...	...	...
Mint . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	12	...	2,379	...	5,556	...	...	7,947
Receipts by Civil Departments:										
Law and Justice	22	...	19,538	10,156	7,864	81,849	...	1,784	2,400	4,206
Police	567	...	...	...	...	...	...	6,556	...	156,956
Marine . . . . .	...	...	...	...	...	...	...	...	...	96
Education	294	507	23	70	6,432	23,200	9,820	23,217	25,479	89,042
Medical	733	154	408	...	3,644	15,290	2,511	5,327	1,036	20,903
Scientific and other Minor Departments	117	515	...	10,705	2,736	429	9,998	...	1,367	25,387
TOTAL	2,033	20,714	40,683	18,639	94,881	38,919	30,669	30,944	58,608	306,090
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	7	...	...	...	...	...	31	...	38
Stationery and Printing	1,667	1,617	43,503	1,461	144	28,201	10,561	117	...	261
Miscellaneous . . . . .	...	...	...	...	...	...	7,748	62,457	1,116	158,331
TOTAL	1,667	1,624	43,503	1,461	28,345	10,561	7,865	62,488	1,116	158,630
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances or Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation . . . . .	...	...	5,486	...	1,411	...	4,537	...	...	11,434
TOTAL	...	...	5,486	...	1,411	...	4,537	...	...	11,434
Buildings and Roads:										
Military Works	2,534	5,836	17,174	9,949	54,577	9,633	29,879	102,209	49,278	281,069
Civil Works . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	2,534	5,836	17,174	9,949	54,577	9,633	29,879	102,209	49,278	281,069
Receipts by Military Department:										
Army:										
Effective . . . . .	...	...	...	...	...	...	...	...	...	...
Non-Effective . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE Rx.	13,472	103,438	202,347	94,649	668,046	875,627	464,303	1,219,182	447,694	4,088,758

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of British India,
31st March 1898.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Refunds and Drawbacks . . . . .	... 183	... 100	... 150	... 920	... 662	... 332	... 1,188	... 711	... 4,246	
Assignments and Compensations . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Charges in respect of Collection, <i>viz.</i> ,										
Land Revenue	3,409	56,671	1,483	... 1,249	359,945	135,842	459,341	39,620	1,057,550	
Opium (including cost of Production) . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Salt (including cost of Production) . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Stamps . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Excise . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Provincial Rates . . . . .	... ...	... 5,086	251	34,159	... ...	... ...	... ...	5,859	45,355	
Customs . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Assessed Taxes . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Forest . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Registration . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
TOTAL	3,409	56,854	6,669	401	36,328	360,607	136,174	460,529	46,190	1,107,161
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	... ...	... ...	... ...	... ...	2,967	... ...	700	261	604	4,532
Interest on other Obligations . . . . .	... ...	... ...	... ...	... ...	... ...	... ...	700	261	604	4,532
TOTAL	...	...	...	...	2,967	...	700	261	604	4,532
Post Office, Telegraph, and Mint:										
Post Office	72	...	9,884	4,604	39,788	19,606	6,003	...	...	79,957
Telegraph . . . . .	...	...	...	...	...	...	...	...	...	...
Mint . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	72	...	9,884	4,604	39,788	19,606	6,003	...	...	79,957
Salaries and Expenses of Civil Departments:										
General Administration	137	4,011	1,759	282	25,349	7,893	14,221	33,634	14,230	101,516
Law and Justice	58	...	...	...	...	...	1,738	...	...	1,796
Police	1,564	7,050	4,231	91	37,895	271,095	2,982	...	19,818	344,726
Marine (including River Navigation) . . . . .	...	...	4,210	...	750	...	...	...	...	4,960
Education	1,208	28,869	17,241	20,475	120,005	136,874	66,465	109,577	164,748	605,522
Ecclesiastical . . . . .	...	...	...	...	...	...	...	...	...	...
Medical	2,088	8,779	7,828	13,331	29,695	57,132	40,342	151,066	33,684	343,945
Political	24	...	...	...	...	...	...	...	...	24
Scientific and other Minor Departments	232	884	3,251	3,999	5,648	3,276	17,006	...	7,637	41,933
TOTAL	5,311	49,593	38,520	38,178	219,402	476,270	142,754	294,277	240,117	1,504,422
Miscellaneous Civil Charges:										
Territorial and Political Pensions . . . . .	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances . . . . .	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	20	172	133	4	2,177	1,883	1,159	1,569	554	7,671
Stationery and Printing	26	327	...	2	5,206	1,069	3,353	...	1,773	11,756
Miscellaneous	254	1,141	10,917	1,958	4,005	185	6,930	30,762	5,405	61,017
TOTAL	300	1,640	11,050	1,964	11,388	3,137	11,442	32,331	7,792	81,044
Famine Relief and Insurance :										
Famine Relief	-3	817	54	...	35,819	...	7,153	12,578	2,380	58,798
Construction of Protective Railways . . . . .	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	-3	817	54	...	35,819	...	7,153	12,578	2,380	58,798
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance) . . . . .	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses . . . . .	...	...	...	...	...	...	...	...	...	...
Interest on Debt . . . . .	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies . . . . .	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision Interest . . . . .	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c. . . . .	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses . . . . .	...	...	...	...	...	...	...	...	...	...
Interest on Debt . . . . .	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation . . . . .	...	...	6,423	...	82	...	573	647	...	7,725
TOTAL	...	...	6,423	...	82	...	573	647	...	7,725
Buildings and Roads:										
Military Works . . . . .	...	...	...	...	...	...	...	...	...	...
Civil Works	5,790	19,436	100,299	72,191	410,907	203,157	87,914	431,687	233,229	1,504,010
TOTAL	5,790	19,436	100,299	72,191	410,907	203,157	87,914	431,087	233,229	1,504,010
Army Services:										
Army:										
Effective . . . . .	...	...	...	...	...	...	...	...	...	...
Non-Effective . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Add—Portion of Local Revenue not spent in the year	14,879	125,340	172,899	112,338	750,081	1,002,777	392,713	1,231,710	530,312	4,407,040
Deduct—Portion of Local Expenditure defrayed from Local balances	1,407	10,885	...	...	...	25,722	167	...	...	64,011
TOTAL LOCAL EXPENDITURE Rx.	13,472	117,455	180,974	123,281	750,785	1,088,499	392,880	1,218,984	502,084	4,341,014

FINANCE AND REVENUE ACCOUNTS OF THE

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

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	96,139,287	193,652	96,332,949
Exchange added to Revenue	2	5	109,055	...	109,055
	TOTAL		96,248,342	193,652	96,442,004
Permanent Debt incurred:	76	225			
<i>Sterling Debt</i> :—					
India 2½ per cent. Stock . . . . .			...	3,500,000	
<i>Rupee Debt</i> :—					
3½ per cent. Rupee loan			3,000,120	...	
	TOTAL NET		3,000,120	3,500,000	6,500,120
			...	...	6,077,779
Temporary Debt incurred	76A	226	...	6,000,000	6,000,000
	NET		...	...	5,000,000
Unfunded Debt:					
Treasury Notes	78	226	200	...	
Deposits of Service Funds	79	226	142,309	...	
Savings Bank Deposits	80	227	3,807,850	...	
	TOTAL NET		4,010,359	...	4,010,359
			
Deposits and Advances:					
Balances of Provincial allotments	68	196	203,232		
Excluded Local Funds	81	228	851,848	...	
Railway Funds	82	228	46,179	...	
Deposits of Sinking Funds	83	228	12,500	...	
Departmental and Judicial Deposits	84	233	22,472,638	...	
Advances	Vide 259		8,657,183	2,097	
Suspense Accounts	App. 261		212,810	...	
Exchange on Remittance Account	A. 262		4,665,176	...	
Miscellaneous	263		133,308	150	
	TOTAL		37,254,874	2,247	37,257,121
			...	...	2,944,660
Loans and Advances by Imperial Government	85	237	100,109	...	100,109
	NET		...	...	44,903
Loans and Advances by Provincial Governments	85A	245	858,044	...	858,044
	NET		...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	86	246	660,654	1,190,500	
Repayments	86	246	1,423,847	4,061	
	TOTAL NET		2,084,501	1,194,561	3,279,062
			...	...	0
Remittances					
Inland Money Orders	264	25,714,421	...		
Other Departmental Accounts	264	423,844	...		
Net Receipts by Civil Treasuries from:—					
Telegraph	Vide 264	140,445	...		
Guaranteed Railways	App. 264	2,559,191	£.		
Net Receipts from Civil Treasuries by:—	A.				
Post Office	264	357,579	...		
Marine	264	221,307	...		
Military	264	18,562,120	...		
Public Works	264	794,622	...		
Remittance Account between England and India	248	1,945,122	808,929		
	TOTAL NET		50,718,651	808,929	51,527,580
Secretary of State's Bills drawn	88	250	...	...
			...	9,506,077	9,506,077
Total Receipts	89	251	194,275,000	21,205,476	215,480,476
Opening Balance			13,873,752	2,832,354	16,706,106
GRAND TOTAL			208,148,752	24,037,830	232,186,582

Imp 23569 Dated 10.3.10

EXPENDITURE of the GOVERNMENT of India, in India and in England, for the Year March 1898.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Ru.	£	
Expenditure :					
Exchange charged as Expenditure	3	9	76,939,069	16,198,263	93,137,332
<i>Add</i> —Provincial Surpluses transferred to "Deposits"	3	9	9,121,561	...	9,121,561
<i>Deduct</i> —Provincial Deficits charged against "Deposits"	3	9	203,232	...	203,232
	3	9	660,910	...	660,910
			85,602,952	16,198,263	101,801,215
Expenditure not charged to Revenue :					
Capital Outlay on Railways, Irrigation and other Works	3	9	3,053,687	815,583	
Exchange on Expenditure not charged to Revenue	3	9	459,271	...	
			3,512,958	815,583	4,328,541
Permanent Debt discharged :					
<i>Sterling Debt.</i>					
India 3½ p. c. Stock (besides £105,751, cancelled) (a)	76	225	...	...
India 4 p. c. Stock			...	2,802	
<i>Rupee Debt.</i>					
4½ p. c. Loans			7,950	...	
4 p. c. Loans			219,203	...	
3½ p. c. Loans			192,210	...	
Stock Notes			176	...	
			419,539	2,802	432,343
			...	...	0
Temporary Debt discharged					
	NET				
	76A	226		1,000,000	* 1,000,000
			...	...	0
Unfunded Debt :					
Special Loans	77	226	12,139	...	
Deposits of Service Funds	79	226	113,608	...	
Savings Bank Deposits	80	227	4,192,798	...	
			4,318,545	...	4,318,545
			...	...	308,186
Deposits and Advances :					
Balances of Provincial Allotments	68	196	660,910	...	
Excluded Local Funds	81	228	852,089	...	
Railway Funds	82	228	61,162	...	
Departmental and Judicial Deposits	84	233	22,331,279	...	
Advances	Vide App. A.	260 261 263	9,506,048 200,408 698,048	938 ...	
Suspense Accounts				938	
Miscellaneous				979	
			34,310,544	1,917	34,312,461
			...	...	0
Loans and Advances by Imperial Government					
	NET				
	85	237	55,146	...	55,146
			...	...	0
Loans and Advances by Provincial Governments					
	NET				
	85A	245	1,411,593	...	1,411,593
			...	...	553,549
Payments to Railway Companies on Capital Account (b)					
For Discharge of Debentures	86	246	...	24,123	
For Expenditure	86	246	3,140,849	1,514,927	
			3,140,849	1,539,050	4,685,899
			...	...	1,406,957
Remittances :					
Inland Money Orders		265	25,714,510	...	
Other Local Remittances		265	244,503	...	
Other Departmental Accounts		265	429,015	...	
Net Payments into Civil Treasuries by :—					
Telegraph	Vide App. A.	265 265 265	140,485 2,559,191	...	
Guaranteed Railways				...	
Net Issues from Civil Treasuries to :—					
Post Office		265	357,579	...	
Marine		265	224,333	...	
Military		265	18,502,120	...	
Public Works		265	864,260	...	
Remittance Account between England and India	87	248	818,842	1,945,971	
			49,915,438	1,945,971	51,861,409
			...	...	333,839
Secretary of State's Bills paid					
	NET				
	88	250	9,472,745	...	9,472,745
			192,166,309	21,503,586	213,669,895
			15,982,443	2,534,244	18,516,637
			208,148,752	24,037,830	232,186,582

(a) £56,300, £4,198 and £34,494 aggregating £94,992 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £111,451 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,759 is on account of Discount Sinking Fund, and the cost of purchase £12,622 is charged in the Accounts, *viz.*, £10,354 under "Interest on Debt," and £2,268 under "State Railways—Interest on Debt."

(b) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section A.—Revenue.

Revenue Rx. 63,154,273.

Expenditure Rx. 10,816,813.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
				Rx.	Rx.	Rx.
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	53,950,328	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . . .	24	3,038,496	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	284,344
Assignments and Compensations.	12	Expenditure	26	...	...	1,541,748
Land Revenue . . .	13A	Receipts	27	...	25,683,642	...
" . . .	13B	Expenditure	29	...	...	4,187,601
Opium . . .	14A	Receipts	30	...	5,179,772	...
" . . .	14B	Store Account	30	...	...	...
" . . .	14C	Expenditure	31	...	...	2,389,117
Salt . . .	15A	Receipts	31	...	8,594,225	...
" . . .	15B	Store Account	31	...	...	...
" . . .	15C	Expenditure	32	...	...	473,747
Stamps . . .	16	Receipts and Expenditure	33	...	4,837,043	154,027
Excise . . .	17	Receipts and Expenditure	34	...	5,489,454	240,463
Provincial Rates . . .	18	Receipts and Expenditure	35	...	3,723,290	52,530
Customs . . .	19A	Receipts	36	...	4,641,295	...
" . . .	19B	Expenditure	38	...	...	211,379
Assessed Taxes . . .	20	Receipts and Expenditure	39	...	1,895,465	32,278
Forest . . .	21	Receipts and Expenditure	40	...	1,739,514	1,001,689
Registration . . .	22	Receipts and Expenditure	42	...	486,544	247,890
Tributes . . .	23	Receipts	44	...	884,029	...
		TOTAL . . . . .		...	63,154,273	10,816,813

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1898.

	Land Revenue. Rx.	Salt. Rx.	Stamps. Rx.	Excise. Rx.	Provincial Rates. Rx.	Customs. Rx.	Assessed Taxes. Rx.	Forest. Rx.	Registration. Rx.	TOTAL. Rx.	Refunds and Assign- ments. Rx.	Net Amount. Rx.	Area. (a) Sq. Miles	Population. (a) No.	Net Revenue per 1,000 Square Miles. Rx.	Net Revenue per 1,000 of Popu- lation. Rx.
Burma . . .	2,646,270	156,744	170,107	421,570	124,650	101,496	721,526	7,137	5,122,559	31,599	5,090,960	165,408	7,722,053	30,778	659	
India, General .	148,654	...	49,510	98,656	11,228	145,322	61,744	2,127	517,241	319,647	197,594	...	888,100	...	222	
Central Provinces	667,754	...	159,892	174,311	97,242	...	49,039	78,005	13,173	1,239,416	83,554	1,155,862	86,606	10,784,294	13,346	107
Assam . . .	596,123	...	87,051	276,791	64,600	...	31,691	38,482	5,076	1,099,814	5,456	1,094,358	49,378	5,476,833	22,162	200
Bengal . . .	3,978,219	...	1,775,941	1,274,775	940,138	...	503,884	118,928	158,016	8,749,901	60,360	8,689,541	151,535	71,346,987	57,343	121
N.-W. P. & Oudh	5,602,180	...	732,196	451,496	930,945	...	250,129	138,667	44,089	8,149,702	386,491	7,763,211	107,131	46,905,085	72,464	165
Punjab . . .	2,452,978	...	440,346	234,674	444,287	...	153,723	106,847	42,036	3,874,891	166,158	3,708,733	111,287	20,866,847	33,325	178
Madras . . .	4,937,748	...	842,026	1,462,010	789,827	...	266,446	213,649	153,051	8,664,757	599,049	8,065,708	141,231	35,630,440	57,110	226
Bombay . . .	4,653,716	...	579,974	1,095,162	320,373	...	393,735	261,666	61,839	7,366,465	1,386,182	5,980,283	123,089	18,857,044	48,585	317
Salt . . .	25,683,642	156,744	4,837,043	5,489,454	3,723,290	773,050	1,895,465	1,739,514	486,544	44,784,746	3,038,496	41,746,250	935,665	218,477,683	44,617	191
Customs . . .	...	8,437,481	...	...	...	...	...	...	...	8,437,481	27,329	8,410,152	...	...	...	...
...	...	...	...	...	...	3,868,245	...	...	...	3,868,245	74,319	3,793,926	...	...	...	...
TOTAL . Rx.	25,683,642	8,594,225	4,837,043	5,489,454	3,723,290	4,641,295	1,895,465	1,739,514	486,544	57,090,472	3,140,144	53,950,328	935,665	218,477,683	57,660	246
Revenue per 1,000 Square Miles.	27,450	9,185	5,170	5,867	3,980	4,960	2,026	1,859	519	61,016	...	57,660	...	...	...	...
Revenue per 1,000 of Po- pulation.	117.6	39.4	22.1	25.1	17.0	21.3	8.7	7.9	2.2	261.3	...	246.9	...	...	...	...

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

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Prov- vinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Refunds, Account No. 11, page 25	1,810	2,898	(b) 31,459	2,377	31,863	18,730	10,175	30,322	51,151	180,85
Assignments and Compensations, Account No. 12, page 26.	317,329	6,269	140	3,079	28,497	34,139	16,787	109,386	1,026,122	1,541,748
Allowances to District and Village Officers, (c) Account No. 13B, page 29.	508	74,387	...	...	...	333,622	139,196	459,341	308,909	1,315,963
TOTAL . Rx.	319,647	83,554	31,599	5,456	60,360	386,491	166,158	599,049	1,386,182	3,038,496.

(b) Includes Rx. 11,903 and Rx. 1,372 on account of refunds of Customs and Salt duties, respectively, in Burma.

(c) Includes Rx. 308, 56,670, 333,522, 131,946, 127,010 and 173,802, in India, General, Central Provinces, N.-W. P. and Oudh, Punjab, Madras, and Bombay, respectively, shown against "District charges" under "Land Records and Agriculture."

No. II.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1898.

GOVERNMENT OF INDIA, FOR THE YEAR 1897-98.

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		India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue		468	7	7,270	1,163	9,897	4,015	3,126	13,483	7,928	57,357	
Stamps		532	1,478	2,565	463	16,656	7,680	4,281	10,424	9,087	53,166	
Excise		...	38	3,783	480	1,009	2,141	1,000	2,262	20,300	31,013	
Provincial Rates		...	675	100	150	1,675	662	609	1,188	671	5,730	
Assessed Taxes		686	384	3,730	57	2,169	2,592	863	1,788	1,963	14,232	
Forest		124	306	322	51	115	1,634	273	847	815	4,487	
Registration		...	10	14	13	342	6	23	330	387	1,125	
Tributes		...	...	400	...	...	...	...	...	...	400
	TOTAL (a)	Rx.	1,810	2,898	18,184	2,377	31,863	18,730	10,175	30,322	51,151	167,510
Opium		...	3	...	...	1,906	...	...	...	2	1,911
Salt		1,117	...	1,372	...	17,951	...	...	698	7,563	28,701
Customs		...	2	11,903	...	19,435	...	...	5,293	49,589	86,222
	TOTAL REFUNDS AND DRAWBACK	Rx.	2,927	2,903	31,459	2,377	71,135	18,730	10,175	36,313	108,305	284,344

(a) For comparison with figures given in Account No. 10A., page 24, as regards Burma, see note (b) to that Account.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provin- ces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE COMPENSATIONS—										
Inamdaras and other Grantees . . . . .	... 29	... 437	140	... 210	2,024 16,347	... 6,367 24,427	... 10,912	738 20,877	803,434 154,272	804,312 103,918
Pensions in lieu of Resumed Lands	8	396	...	...	...	...	...	25,435	...	66,823
Malikana, or Allowances to Excluded Proprietors	2,948	...	...	...	...	...	...	...	...	2,948
Compensation to Holkar (for Keyso Rao Patan)										
Do. to Bhoot Government (for resumption of Dooars in Assam)	800	2,058	...	1,343	5,000	...	...	540	...	5,000
Other Land Revenue Compensations	3,785	2,891	140	1,553	22,371	30,794	10,912	47,590	957,706	1,077,742
OPIUM COMPENSATIONS—										
To the French Government and Native States . . . . .	...	...	...	...	500	...	...	...	4,599	5,000
SALT COMPENSATIONS—										
To Jodhpur	96,140	...	...	...	...	...	...	...	...	96,140
" Jeypore	68,831	...	...	...	...	...	...	...	...	68,831
" Gwalior	31,250	...	...	...	...	...	...	...	...	31,250
" Bhurtapore	15,050	...	...	...	...	...	...	...	...	15,050
" Ulwar	12,500	...	...	...	...	...	...	...	...	12,500
" Meywar	20,830	...	...	...	...	...	...	...	...	20,830
" Bhawalpur	8,000	...	...	...	...	...	...	...	...	8,000
" Dholepur	6,000	...	...	...	...	...	...	...	...	6,000
" Holkar	6,187	...	...	...	...	...	...	...	...	6,187
" Kishengarh	2,500	...	...	...	...	...	...	...	...	2,500
" Tonk	2,000	...	...	...	...	...	...	...	...	2,000
" Jeypore and Jodhpore under the Sambhar Lake Treaty	21,984	...	...	...	...	...	...	...	...	21,984
" Cambay . . . . .	...	...	...	...	...	...	...	...	4,000	4,000
" Other Native States	13,513	...	...	...	...	...	...	...	328	13,841
" The French Government . . . . .	...	...	...	...	2,000	...	...	44,000	...	46,000
For Salt Pans in Portuguese India . . . . .	...	...	...	...	...	...	...	...	259	259
Other Salt Compensations . . . . .	...	...	...	...	...	...	...	914	...	914
	304,785	...	...	...	2,000	...	...	44,914	4,587	356,286
EXCISE COMPENSATIONS—										
To the French Government . . . . .	...	...	...	...	...	...	...	355	...	355
" Native States, Zemindars, etc. . . . .	...	1,105	...	...	...	836	733	103	41,225	44,002
	...	1,105	...	...	...	836	733	458	41,225	44,357
CUSTOMS COMPENSATIONS—										
To Native States, etc. . . . .	...	...	...	...	...	...	3,393	14,395	752	18,540
PURCHASE OF LIFE PENSIONS . . . . .	...	...	...	...	...	...	269	...	...	269
MISCELLANEOUS COMPENSATIONS—										
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railways)	2,000	...	...	...	...	...	...	...	...	2,000
" Khan of Khelat (for surrender of right to levy dues in Bolan)	3,000	...	...	...	...	...	...	...	...	3,000
" Khan of Khelat (for quit-rent)	2,500	...	...	...	...	...	...	...	...	2,500
" Janjira State (for assimilation of Customs system to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor) . . . . .	...	...	...	...	...	...	...	...	...	...
Posâ (commuted black mail) to Hill Tribes in Assam . . . . .	...	...	...	1,215	...	...	...	...	1,300	1,300
Sayer Compensations . . . . .	...	...	...	116	3,626	2,410	...	...	...	1,215
Other Compensations	1,259	2,273	...	195	...	90	1,480	2,029	15,953	6,452
	8,759	2,273	...	1,526	3,626	2,500	1,480	2,029	17,253	23,288
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.	317,329	6,269	140	3,079	28,497	34,139	16,787	109,386	1,026,122	1,541,748

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Ordinary Land Revenue	134,170	664,652	1,427,146	549,647	3,815,633	5,674,375	2,349,386	5,360,035	3,763,463	23,738,507
Recovery of Survey and Settlement Charges . . . . .	...	...	...	...	68,229	...	...	...	...	68,229
Sale of Proprietary Right of Government in Land	26	...	...	2	5,806	45	376	2,391	...	8,646
Assessment of Alienated Lands, less Quit-rents . . . . .	...	...	...	...	8,116	...	23,312	...	978,275	1,009,703
Sale of Waste Lands and Redemption of Land Revenue	385	...	88	2,514	7,222	3,368	44,214	14,857	...	72,648
Capitation Tax, or House Tax levied in lieu thereof (a)	1,204	...	925,697	...	1,504	...	...	...	...	928,405
Receipts for the Improvement of Government Estates . . . . .	...	...	...	...	54,359	...	...	...	...	54,359
Fisheries and other Receipts classed as Miscellaneous Land Revenue	12,869	3,102	293,339	43,960	17,350	41,890	93,604	235,595	26,174	767,883
TOTAL LAND REVENUE . . . Rx.	148,654	667,754	2,646,270	596,123	3,978,219	5,719,678	2,510,892	5,612,878	4,767,912	26,648,380
<i>DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION</i> (shown in Account No. 58 under “J.—Irrigation”, page 128) . . . Rx.	...	...	...	...	...	117,498	57,914	(b) 675,130	(b) 114,196	964,738
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . . Rx.	148,654	667,754	2,646,270	596,123	3,978,219	5,602,180	2,452,978	4,937,748	4,653,716	25,683,642

(a) Includes Thathameda Tax in Burma.

(b) Total Collection at page 128
Less—Collection charges at page 129

Madras. Rx.	Bombay. Rx.
710,663 35,533	123,421 9,225
<hr/> Rx. 675,130	<hr/> Rx. 114,196

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1893.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
GENERAL CHARGES OF DISTRICT ADMINISTRATION :										
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	5,317	16,136	34,464	9,164	52,065	47,382	33,672	47,695	29,049	274,974
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	1,345	19,438	57,246	14,521	93,754	73,411	39,146	117,480	58,784	475,125
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	2,532	14,394	...	4,808	3,640	61,653	37,129	793	1,075	126,024
Payment to Officers of other Provinces	...	...	...	...	...	...	...	150	584	734
Office Establishment	5,839	6,265	39,763	4,858	60,456	78,708	25,985	43,528	55,571	320,973
District Establishments, including Tehsildars' and Sub-divisional Establishments	8,380	15,075	29,134	13,617	34,930	56,585	22,796	91,209	80,505	352,231
Temporary Establishments	...	666	973	782	4,434	9,661	3,489	6,577	7,714	34,296
Remuneration to Copyists	...	...	18	534	5,460	...	...	12,395	...	18,407
Travelling Allowance and Purchase, etc., of Tents	1,098	2,910	10,037	2,045	14,033	15,754	10,288	28,285	25,465	110,935
House-rent and other Allowances	3	1,477	1,188	638	2,973	1,730	702	1,159	5,790	15,060
Fees for searches in Registration Offices	...	...	...	...	...	...	...	23,902	...	23,902
Service of Processes against Defaulters	...	73	1,596	2,830	20,561	2,050	...	1,862	1,148	30,120
Law Charges	9	...	9	255	2,603	75	4	959	203	4,117
Service Postage and Telegrams	757	2,768	3,940	873	5,893	6,300	11,184	27,181	16,965	75,861
Rents, Rates, and Taxes	20	96	261	75	3,827	263	93	1,819	378	6,832
Petty Construction and Repairs	295	9	18	146	995	29	...	4,386	2,937	8,815
Other Charges	1,310	3,352	7,730	2,129	19,104	10,670	7,030	22,292	9,026	82,693
<i>Less—Recoveries and Contributions</i>	...	...	...	...	—17,651	...	...	...	—6	—17,657
TOTAL DISTRICT ADMINISTRATION	26,935	82,659	187,387	57,275	307,137	304,271	191,518	431,672	295,188	1,944,042
SURVEY AND SETTLEMENT :										
Land Settlement Charges :										
Controlling Office	...	...	...	...	...	...	4,075	9,784	...	13,859
Salaries of Officers (b)	13,745	12,491	2,930	38,592	21,014	10,861	5,134	879	105,076	41,038
Office Establishment	3,289	1,203	...	16,711	6,925	2,480	9,336	1,094	...	30,746
Field Establishment (partly temporary)	1,660	11,999	2,928	5,273	84	8,802	...	...	...	41,039
Temporary Establishments	3,405	377	905	21,162	5,636	5,598	3,956	...	...	27,129
Contract Works and Special Services	2,970	...	...	22,066	2,093	...	...	...	...	7,454
Cost of Chenab Colonization	...	...	...	...	...	7,454	...	...	...	19,004
Travelling and other Allowances	1,739	1,781	410	10,875	1,853	996	964	386	58	2,188
Service Postage and Telegrams	180	27	65	618	193	909	138	...	...	2,205
Rents, Rates, and Taxes	149	194	80	842	457	197	250	36	...	21,574
Other Charges	2,375	1,747	519	12,624	2,003	1,960	309	37	...	1,618
Share of Charges transferred from "Land Records and Agriculture"	...	...	...	1,618	...	...	...	...	—1,423	—1,423
<i>Less—Contributions</i>	...	...	...	...	...	...	...	...	...	—21,073
" Settlement Charges recoverable from private Estates	...	...	...	—21,073	...	...	...	...	...	...
	29,512	29,319	7,837	109,308	40,288	43,332	29,878	1,067	291,034	
Revenue Survey—										
<i>Portion of the Charge of the Survey of India transferred from Account No. 38C. page 86 :</i>										
Controlling Staff	4,442	...	...	...	...	...	...	...	...	4,442
Correspondence and Drawing	5,687	...	...	...	...	...	...	...	...	5,687
Charges of Survey Parties	...	...	43,041	758	810	...	1,691	...	...	46,300
Cadastral Maps	...	...	2,533	474	327	3,306	...	...	...	6,640
Extra Departmental Mapping	...	...	...	...	...	103	40	...	...	143

Local Survey Charges:

Controlling Office	101	...	147	...	170	...	...	4,987	9,783	17,677
Salaries of Officers (b)	1,086	...	1,359	...	2,659	...	...	879	10,869	12,834
Office Establishment	2,957	...	...	...	6,208	...	...	19,871	11,603	41,998
Field Establishment . . . . .	...	...	...	...	7,846	...	...	...	671	8,517
Extra Departmental and Mapping Charges	144	...	288	...	776	...	...	1,416	3,878	6,502
Travelling and other Allowances . . . . .	...	...	2	...	100	...	...	104	629	925
Service Postage and Telegrams . . . . .	...	...	...	...	276	...	...	179	462	917
Rents, Rates, and Taxes . . . . .	...	...	161	...	600	...	...	2,789	3,662	7,924
Other Charges	712	...	...	...	1,763	...	...	...	...	...
Share of Charges of Director of Bengal Survey . . . . .	...	...	...	...	...	...	...	...	...	1,763
<i>Less—Contributions</i> . . . . .	...	...	...	...	—126	...	...	...	—1,761	—1,761
" Survey Charges recoverable from private Estates . . . . .	...	...	...	...	...	...	...	...	...	—126
TOTAL SURVEY AND SETTLEMENT	15,129	...	47,531	1,232	21,409	3,409	1,731	30,315	39,796	160,552
	15,129	29,512	77,350	9,069	(c) 130,717	4,3,697	45,063	60,186	40,823	451,586

LAND RECORDS AND AGRICULTURE:

Directorate—										
Salaries of Director and Assistants, etc. (b)	895	3,381	3,103	3,238	4,123	2,776	2,051	4,847	6,492	30,906
Establishments (partly temporary).	130	1,514	198	712	1,166	2,440	718	8,027	5,430	20,365
Travelling and other Allowances	251	384	588	788	404	217	349	1,047	4,528	
Service Postage and Telegrams . . . . .	...	375	175	136	142	354	296	394	323	2,195
Rents, Rates, and Taxes . . . . .	...	...	...	4	...	30	...	365	301	700
Other Charges	128	262	216	118	235	250	151	938	487	2,775
<i>Less—Share of Charges transferred to "Land Settlement"</i> . . . . .	...	...	...	...	—1,618	...	...	...	...	—1,618
Recoveries . . . . .	...	...	...	...	...	...	...	—563	—563	
District Charges	8,144	58,323	34,511	14,430	2,709	360,022	152,880	165,825	206,533	1,003,476
TOTAL LAND RECORDS AND AGRICULTURE	9,297	64,106	38,587	18,265	7,625	360,270	150,313	180,745	220,050	1,062,864

CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:

Management of Government Estates . . . . .	...	356	...	104	48,180	18,080	...	...	...	66,720
Management of Grazing Lands . . . . .	...	...	...	...	...	...	1,348	...	...	1,348
Commission on Land Revenue Collections, etc.	2,123	438	70,719	13,914	...	501	...	...	5	87,700
Commission on Capitation Tax . . . . .	...	...	(d) 81,775	...	...	...	...	...	...	81,775
Commission on Fishery Collections . . . . .	...	...	2,093	...	...	...	...	...	106	2,199
Inam Commissioner, Madras . . . . .	...	...	...	...	...	100	...	460	...	460
Allowances to District and Village Officers . . . . .	...	17,717	...	...	...	...	7,250	332,325	130,107	487,499
TOTAL DIRECT CHARGES OF COLLECTION	2,123	18,511	154,587	14,018	48,180	18,681	8,598	332,785	130,218	727,701

TOTAL CHARGES IN INDIA Rx.	53,484	194,788	457,911	99,627	493,659	792,925	401,492	1,005,388	686,919	4,186,193
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CHARGES IN ENGLAND:

Law Charges in connection with Appeals from India, a portion of which is recoverable in India	894
Stores for India . . . . .	...	...	...	...	...	...	...	...	7	901

EXCHANGE ON CHARGES IN ENGLAND									Rx.	507
									Rx.	4,187,601

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

(c) Includes Behar Survey and Settlement Charges :—
 1/8 share recoverable from Zemindars 8,433 16,533 25,016
 1/8 Tenants 6,023 11,845 17,868
 1/8 to be borne by Government 4,818 9,476 14,294

TOTAL 19,274 37,904 57,178

(d) Includes Commission on collections of Thathameda Tax.

No. 14A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1898.

REVENUE	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal Opium—									
Proceeds of 39,000 chests sold by auction in Calcutta for export, being at the average rate of R1,023.5-6 per chest.	...	...	...	...	3,991,045	...	...	...	3,991,045
Amount received in excess on account of value of opium sold	...	...	...	...	3	...	...	...	3
Value of opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8.8 per seer)	15	20,284	23,395	45,303	70,919	47,235	6,738	...	213,889
Miscellaneous receipts	1	...	...	...	4,196	...	...	...	4,197
TOTAL BENGAL OPIUM Rx.	16	20,284	23,395	45,303	4,066,163	47,235	6,738	...	4,209,134
Bombay Opium—									
Duty realised on 9,536 chests of Malwa Opium at R600 per chest	...	...	...	...	...	...	...	572,160	572,160
Duty realised on 7,896½ chests of Malwa and other Opium, at R500 per chest	...	...	...	...	...	...	...	394,825	394,825
Compensation and Miscellaneous Receipts	...	...	...	...	...	...	...	3,053	3,653
TOTAL BOMBAY OPIUM Rx.	...	...	...	...	...	...	...	970,638	970,638
TOTAL OPIUM REVENUE Rx.	16	20,284	23,395	45,303	4,066,163	47,235	6,738	970,638	5,179,772

No. 14B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1898.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in Store in Calcutta on 1st April 1897	29,586	50,390	1,796	2,694
In Store at Factories on above date	1	1	(a) 1,150	(a) 1,724
Produce of season 1896-97	45,500	77,492	3,279	4,919
	TOTAL	75,087	127,883	6,225
Sold by Auction from 1st April 1897 to 31st March 1898	39,000	66,422	...	...
Issued to Excise Department	7	11	4,481	6,721
Issued to Medical Department	...	...	12	19
	TOTAL EXPENDED	39,007	66,433	6,740
Balance in Store in Calcutta on 31st March 1898	36,080	61,450	1,347	2,020
Balance in Factories	" "	"	385	577
	BALANCE IN STORE ON 31ST MARCH 1898	36,080	61,450	1,732
				2,597

(a) Differs from last year's closing balance owing to loss of weight of Malwa opium.

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

COST OF PRODUCTION OF BENGAL OPIUM.	Behar.	Benares.	TOTAL.	
	Rx.	Rx.	Rx.	
Superintendence	5,382	7,768	13,150	
Opium Factory	44,262	44,115	88,377	
District Staff	44,465	75,903	120,368	
Payments to cultivators (current year)	325,805	423,464	749,269	
Do. do. (past year)	470,480	937,498	1,407,978	
	890,394	1,488,748	2,379,142	
Opium Miscellaneous charges in Calcutta			2,256	
	TOTAL, BENGAL Rx.		2,381,398	2,381,398
CHARGES IN ENGLAND:				
Stores for India; for the Behar and Benares Opium Agencies			£	1,853
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,043
	TOTAL, BENGAL OPIUM Rx.		2,384,294	
CHARGES FOR MALWA OPIUM.	INDIA.	BOMBAY.	TOTAL.	
	Rx.	Rx.	Rx.	
Establishment and Contingent Charges of the Agency at Indore	1,314	...	1,314	
Establishment . . . . .	...	1,112	1,112	
Contingent Charges . . . . .	...	2,397	2,397	
	TOTAL MALWA OPIUM Rx.	1,314 (a) 3,509	4,823	4,823
	TOTAL, INDIA Rx		2,386,221	
	TOTAL CHARGES UNDER OPIUM		2,389,117	

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1898.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sales of Government Salt	119,293	...	325	48,051	52,088	219,757
Excise duty on Salt manufactured locally	1,812,799	24,234	4,306	1,670,259	2,162,761	5,674,359
Duty on Salt imported from England . . . . .	...	119,694	1,479,445	481	928	1,600,548
Duty on other imported Salt, sea-borne . . . . .	...	12,816	967,613	472	1,442	982,343
Treaty Price of Salt . . . . .	...	...	...	...	797	797
Frontier duty on Salt imported by land . . . . .	...	...	...	...	74,578	74,578
Miscellaneous Receipts	15,718	...	11,626	7,698	6,801	41,843
	TOTAL SALT REVENUE Rx.	1,947,810	156,744	2,463,315	1,726,961	2,299,395
						8,594,225

No. 15B.—ACCOUNT of SALT STORE for the Year ended 31st March 1898.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.
Salt in Store on 1st April 1897	55,24,638	5,72,320	(b) 69,45,049	36,08,613
Manufactured, excavated, or purchased during the year	(c) 19,88,155	23,90,865	17,54,973	34,76,842
	75,12,793	29,63,194	87,00,022	70,85,455
Removed by Purchasers during the year	(d) 41,20,899	24,10,865	21,47,584	39,92,012
Wastage, etc., written off	1,56,032	...	3,29,181	3,07,383
	42,77,031	24,10,865	24,76,765	33,99,395
Balance in Store on 31st March 1898	32,35,762	5,52,329	62,23,257	36,86,060

(b) The balance has been revised according to the Administration Report. (c) Includes 156,526 Mds. on account of excesses on heaps cleared.
(d) Includes 16,960 Mds. on account of "Free Deliveries" to Native States.

NO. 15C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1898.

(a) Includes Exchange Compensation Allowance.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1898.

		India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sale of Court Fee Stamps		29,755	111,224	103,920	61,323	1,270,720	553,818	281,276	549,673	343,667	3,305,376
Sale of Commercial and other Stamps		19,553	48,223	63,201	25,239	501,310	176,715	152,809	282,472	186,512	1,456,034
Fines and Penalties		126	374	1,592	284	2,416	1,151	943	4,924	1,377	13,187
Miscellaneous		76	71	1,394	205	1,495	512	5,318	4,957	48,418	62,446
TOTAL, STAMP REVENUE . Rx.		49,510	159,892	170,107	87,051	1,775,941	732,196	440,346	842,026	579,974	4,837,043
<i>Deduct—Refunds</i>		<i>532</i>	<i>1,478</i>	<i>2,565</i>	<i>463</i>	<i>16,656</i>	<i>7,680</i>	<i>4,281</i>	<i>10,424</i>	<i>9,087</i>	<i>53,166</i>
NET REVENUE from STAMPS . Rx.		48,978	158,414	167,542	86,588	1,759,285	724,516	436,065	831,602	570,887	4,783,877
CHARGES FOR COLLECTION.											
Superintendence—											
Salary of the Superintendent or other Officers .		...	...	...	...	(a) 2,367	...	...	610	720	3,697
Establishment of Superintendent or other Officers .		...	...	...	...	3,486	...	...	1,001	3,746	8,233
Contingent Expenses, Packing Charges, etc. .		...	...	...	...	2,137	...	...	656	1,387	4,180
Charges for the sale of Stamps, <i>viz.</i> —											
Clerks and Servants		24	...	612	...	3	206	30	240	...	1,115
Commission to Vendors . . . . .		...	...	...	...	...	257	...	...	162	419
Discount on sale of Court Fee Stamps		422	10	1,143	948	14,428	...	4,299	5,970	3,958	31,178
Discount on sale of General Stamps		787	1,629	1,742	773	11,397	4,559	5,642	11,392	5,602	43,523
Contingencies and Miscellaneous		164	344	95	55	...	1,837	2,744	414	...	5,653
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India		-88,609	4,198	1,242	1,918	34,535	15,044	8,069	14,028	9,575	...
TOTAL CHARGES in INDIA . Rx.		-87,212	6,181	4,834	3,694	68,353	21,903	20,784	34,311	25,150	97,998

Rx. 38,537 (b)

CHARGES IN ENGLAND:

Stores for India	£ 22,756(c)	8,116	4,972	35,844
EXCHANGE ON CHARGES IN ENGLAND	12,815 .	4,570	2,800	20,185
Rx. . . 74,108		46,997	32,922	
	TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.			154,977

(a) Includes Exchange Compensation Allowance.

(b) Total Charges in India for the Bengal Presidency.

(c) Total Charges in England for Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1898.

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REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL DEPARTMENT:										
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, <i>viz.</i> —										
Foreign liquors	600	741	66,241	1,851	29,146	{ 46,425	{ 7,132	{ 18,377	{	
Liquors and spirits made in India after European method	5,615	...	31,656	705	78,637	{ 17,876	{ 39,962	{ 3,879	{	348,843
Country spirits	79,343	103,949	75,836	54,821	558,181	253,445	128,196	615,243	763,761	2,632,775
Country spirits and toddy combined rents . . . . .	...	...	...	...	...	...	...	...	15,542	15,731
Toddy revenue	3,474	2,123	39,128	19	101,364	9,180	...	715,864	128,619	999,771
Opium and its preparations ,	2,545	19,319	132,999	31,267	60,683	14,317	37,492	36,525	3,972	339,119
Other drugs; ganja, bhang, etc	2,833	7,858	1	18,158	137,775	82,259	24,026	6,865	45,434	325,209
TOTAL	94,410	133,990	345,861	106,821	965,786	405,626	214,722	1,414,648	979,584	4,661,448
Duty on Opium consumed in India	1,438	30,788	70,391	151,899	171,185	45,729	17,127	40,432	106,964	635,953
Acreage on land cultivated with the Poppy . . . . .	...	...	...	...	...	...	2,649	...	...	2,649
Duty on ganja	8,668	...	...	17,998	136,539	...	...	...	322	163,527
Fines, Confiscations, and Miscellaneous	637	865	5,327	73	1,265	141	176	6,865	8,126	23,475
TOTAL CIVIL DEPARTMENT . . Rx.	96,485	174,311	421,579	276,791	1,274,775	451,496	234,674	1,461,945	1,094,996	5,487,052
MILITARY DEPARTMENT:										
License and Distillery Fees and Duties, etc.	2,171	...	...	...	...	...	...	65	166	2,402
TOTAL EXCISE REVENUE	98,656	74,311	421,579	276,791	1,274,775	451,496	234,674	1,462,010	1,095,162	5,489,454
CHARGES.										
Salaries and Establishments	1,936	3,531	6,616	114	48,537	4,765	4,606	75,977	25,850	171,932
Rents, Rates, and Taxes	7	...	...	...	251	11	1	356	179	805
Petty Construction and Repairs . . . . .	...	547	...	...	333	...	...	3,779	234	4,893
Contingent Expenses	476	951	12,614	357	18,278	1,021	773	19,125	9,046	62,641
TOTAL CHARGES IN INDIA . . Rx.	2,412	5,036	19,230	471	67,399	5,797	5,380	99,237	35,309	240,271
CHARGES IN ENGLAND—										
Stores for India: Hydrometers, etc.										123
EXCHANGE ON CHARGES IN ENGLAND										69
TOTAL EXCISE CHARGES . . Rx.										240,463

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	2,120	37,607	124,650	64,600	(b) 444,271	(c) 527,042	229,879	(e) 560,096	279,466	2,269,731
Provincial :										
Cess on Lands for expenditure on Roads, Schools, etc.	...	212	...	...	444,315	...	...	...	...	444,527
Cess on Lands for Famine Assurance, Canals and Railways .	...	17,564	...	...	...	(c) 119,454	60,186	...	...	197,204
Cess on Lands for District Post .	...	4,205	...	...	37,397	...	11,397	...	...	52,999
Cess on Lands for Village Service and Patwaries .	3,357	37,654	...	...	...	232,387	140,084	224,010	40,907	678,399
Assessment on Wards' Estates for Establishment Charges .	...	...	...	...	14,155	...	2,319	...	...	16,474
Miscellaneous .	(a) 5,751	...	...	...	...	(d) 52,062	422	(f) 5,721	...	63,956
TOTAL RECEIPTS under PROVINCIAL RATES .	11,228	97,242	124,650	64,600	940,138	930,945	444,287	789,827	320,373	3,723,290
<i>Deduct—Refunds .</i>	...	675	100	150	1,675	662	609	1,188	671	5,730
NET RECEIPTS under PROVINCIAL RATES . Rx.	11,228	96,567	124,550	64,450	938,463	930,283	443,678	788,639	319,702	3,717,560
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES .	...	...	5,086	251	39,419	854	1,061	...	5,859	52,530

(a) Consists of—
 Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools Rx.
 Educational "Plough Tax" in Coorg 1,205
 Local Cess under New Regulations in Coorg 924
 3,622
 5,751

(b) Roads and Public Works only.
 (c) Distribution of Rates under Act III of 1878 and Act V of 1894, North-Western Provinces and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
Local Rate N.W. Provinces—				
Local Rate fund .	240,791	...	...	240,791
District Boards' fund .	208,951	...	...	208,951
Consolidated Local Rate Oudh—				
Local Rate fund .	5,910	...	...	5,910
District Boards' fund .	71,390	...	...	71,390
"Famine Assurance Rate," N.W. Provinces .	...	...	88,534	88,534
Ditto Oudh .	...	...	30,920	30,920
TOTAL . Rx.	527,042	...	119,454	646,496

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

No. 19A.—ACCOUNT of CUSTOMS REVE

SEA CUSTOMS.	GROSS RECEIPTS.								No. of Items.
	India, General.	Central Provinces.	Burma.	Bengal.	N.W. P. and Oudh.	Punjab.	Madras.	Bombay.	
Imports.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Arms, Ammunitions, and Military Stores	...	...	1,100	17,475	...	...	5,192	11,961	35,728
Liquors:									
Spirits and Liqueurs . . . . .	...	...	97,577	166,512	...	...	101,843	240,156	606,088
Ale, Beer, Porter and other fermented Liquors . . . . .	...	...	3,887	4,049	...	...	2,739	7,346	18,021
Wines . . . . .	...	...	3,056	13,845	...	...	5,337	14,965	37,203
Articles of food and drink . . . . .	...	...	26,236	97,806	...	...	21,019	242,002	387,063
Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials . . . . .	...	...	6,488	28,033	...	...	13,015	59,397	106,933
Cotton Manufactures . . . . .	...	...	43,787	407,344	...	...	63,225	281,364	795,720
Metals and Manufactures of Metals:									
Silver Bullion and Coin . . . . .	...	...	134	80,077	...	...	409	353,279	433,899
Other Metals and Manufactures of Metals . . . . .	...	...	15,649	92,285	...	...	24,828	89,662	222,424
Oils . . . . .	...	...	10,720	273,708	...	...	45,995	225,592	556,015
Manufactured Articles . . . . .	...	...	70,549	112,116	...	...	38,565	215,361	436,591
Raw Materials and Unmanufactured Articles . . . . .	...	...	11,179	26,323	...	...	2,291	59,687	99,480
Total Imports Rx.	...	...	290,302	1,319,573	...	...	324,458	1,800,772	3,735,165
Exports.									
Grain and Pulse:									
Paddy . . . . .	...	...	5,462	377	...	...	7,424	1,437	14,700
Rice . . . . .	...	...	470,225	134,386	...	...	67,115	38,360	710,086
Pepper . . . . .	...	...	...	...	...	...	33	...	33
Total Exports Rx.	...	...	475,687	134,763	...	...	74,572	39,797	724,819
Miscellaneous . . . . .	...	...	67	8,765	...	...	29	2,345	11,206
TOTAL SEA CUSTOMS Rx.	...	...	766,116	1,463,101	...	...	399,059	1,842,914	4,471,190
LAND CUSTOMS.									
Import Duty:									
On Cotton Goods . . . . .	...	...	...	...	...	...	335	21	856
" other Goods . . . . .	...	...	...	...	...	...	5,139	2,967	8,106
Total Import Duty . . . . .	...	...	...	...	...	...	5,474	2,988	8,462
Export Duty									
Miscellaneous . . . . .	...	...	...	...	...	...	17,635	3,906	21,541
TOTAL LAND CUSTOMS Rx.	...	...	...	...	...	...	23,125	6,942	30,067
Excise Duty on Cotton Manufactures	860	7,482	...	118	3,575	1,446	6,647	96,060	116,188
Warehouse and Wharf Rents . . . . .	...	...	441	1,017	...	...	3,798	484	5,740
Miscellaneous . . . . .	...	...	6,493	118	...	...	3,210	8,289	18,110
TOTAL CUSTOMS REVENUE Rx.	860	7,482	773,050	1,464,354	3,575	1,446	435,839	1,954,689	4,641,295

NUE for the Year ended 31st March 1898.

No. of items.	REFUNDS AND DRAWBACKS.									NET RECEIPTS.								
	India, General.	Central Provinces.	Burma.	Bengal.	N.W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Draw- backs.	India, General.	Central Provinces.	Burma.	Bengal.	N.W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total Net Produce.
I	... Rx.	... Rx.	310 Rx.	10,067 Rx.	...	...	3,813 Rx.	3,740 Rx.	17,930 Rx.	...	...	790 Rx.	7,408 Rx.	...	...	1,379 Rx.	8,221 Rx.	17,798 Rx.
2	... Rx.	... Rx.	29 Rx.	702 Rx.	...	...	77 Rx.	408 Rx.	1,216 Rx.	...	...	97,548 Rx.	165,810 Rx.	...	...	101,766 Rx.	239,748 Rx.	604,872 Rx.
3	... Rx.	... Rx.	...	23 Rx.	...	...	6 Rx.	6 Rx.	35 Rx.	...	...	3,887 Rx.	4,026 Rx.	...	...	2,733 Rx.	7,340 Rx.	17,986 Rx.
4	... Rx.	... Rx.	11 Rx.	164 Rx.	...	...	3 Rx.	144 Rx.	322 Rx.	...	...	3,045 Rx.	13,681 Rx.	...	...	5,334 Rx.	14,829 Rx.	36,881 Rx.
5	... Rx.	... Rx.	35 Rx.	305 Rx.	...	...	11 Rx.	17,670 Rx.	18,021 Rx.	...	...	26,201 Rx.	97,501 Rx.	...	...	21,008 Rx.	224,332 Rx.	369,042 Rx.
6	... Rx.	... Rx.	4 Rx.	84 Rx.	...	...	5 Rx.	1,257 Rx.	1,350 Rx.	...	...	6,484 Rx.	27,949 Rx.	...	...	13,010 Rx.	58,140 Rx.	105,583 Rx.
7	... Rx.	... Rx.	13 Rx.	1,504 Rx.	...	...	266 Rx.	9,670 Rx.	11,453 Rx.	...	...	43,774 Rx.	405,840 Rx.	...	...	62,959 Rx.	271,694 Rx.	784,267 Rx.
8	... Rx.	... Rx.	148 Rx.	...	...	1 Rx.	5,151 Rx.	5,300 Rx.	...	...	134 Rx.	79,929 Rx.	...	...	408 Rx.	348,128 Rx.	428,599 Rx.	
9	... Rx.	... Rx.	26 Rx.	1,021 Rx.	...	...	443 Rx.	2,100 Rx.	3,590 Rx.	...	...	15,623 Rx.	91,264 Rx.	...	...	24,385 Rx.	87,562 Rx.	218,834 Rx.
10	... Rx.	... Rx.	6 Rx.	372 Rx.	...	...	13 Rx.	1,249 Rx.	1,640 Rx.	...	...	10,714 Rx.	273,336 Rx.	...	...	45,982 Rx.	224,343 Rx.	554,375 Rx.
11	... Rx.	... Rx.	54 Rx.	707 Rx.	...	...	148 Rx.	2,027 Rx.	2,936 Rx.	...	...	70,495 Rx.	111,409 Rx.	...	...	38,417 Rx.	13,334 Rx.	433,655 Rx.
12	... Rx.	... Rx.	...	209 Rx.	...	...	34 Rx.	3,609 Rx.	3,852 Rx.	...	...	11,179 Rx.	26,114 Rx.	...	...	2,257 Rx.	56,078 Rx.	95,628 Rx.
13	... Rx.	... Rx.	488 Rx.	15,306 Rx.	...	...	4,820 Rx.	47,031 Rx.	67,645 Rx.	...	...	289,874 Rx.	1,304,267 Rx.	...	...	310,638 Rx.	1,753,741 Rx.	3,667,520 Rx.
14	... Rx.	... Rx.	16 Rx.	66 Rx.	...	...	81 Rx.	...	163 Rx.	...	...	5,446 Rx.	311 Rx.	...	...	7,343 Rx.	1,437 Rx.	14,537 Rx.
15	... Rx.	... Rx.	11,068 Rx.	3,873 Rx.	...	...	217 Rx.	213 Rx.	15,371 Rx.	...	...	459,157 Rx.	130,513 Rx.	...	...	66,898 Rx.	38,147 Rx.	694,715 Rx.
16	... Rx.	... Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	33 Rx.	...	33 Rx.
17	... Rx.	... Rx.	11,084 Rx.	3,939 Rx.	...	...	298 Rx.	213 Rx.	15,534 Rx.	...	...	464,603 Rx.	130,824 Rx.	...	...	74,274 Rx.	39,584 Rx.	709,285 Rx.
18	... Rx.	... Rx.	...	190 Rx.	...	...	...	...	190 Rx.	...	...	67 Rx.	8,575 Rx.	...	...	29 Rx.	2,345 Rx.	11,016 Rx.
19	... Rx.	... Rx.	11,572 Rx.	19,435 Rx.	...	...	5,118 Rx.	47,244 Rx.	83,369 Rx.	...	...	754,544 Rx.	1,443,666 Rx.	...	...	393,941 Rx.	1,795,670 Rx.	4,387,821 Rx.
20	... Rx.	... Rx.	...	...	...	...	...	15 Rx.	3 Rx.	18 Rx.	...	...	...	...	...	335 Rx.	21 Rx.	356 Rx.
21	... Rx.	... Rx.	...	...	...	...	...	15 Rx.	3 Rx.	18 Rx.	...	...	...	...	...	5,124 Rx.	2,964 Rx.	8,088 Rx.
22	... Rx.	... Rx.	...	...	...	...	...	15 Rx.	3 Rx.	18 Rx.	...	...	...	...	...	5,459 Rx.	2,985 Rx.	8,444 Rx.
23	... Rx.	... Rx.	...	...	...	...	...	...	1 Rx.	1 Rx.	...	...	...	...	...	17,635 Rx.	3,905 Rx.	21,540 Rx.
24	... Rx.	... Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	16 Rx.	48 Rx.	64 Rx.
25	... Rx.	... Rx.	...	...	...	...	...	15 Rx.	4 Rx.	19 Rx.	...	...	...	...	...	23,110 Rx.	6,938 Rx.	30,048 Rx.
26	... Rx.	2 Rx.	...	...	...	...	...	78 Rx.	2,213 Rx.	2,293 Rx.	860 Rx.	7,480 Rx.	...	118 Rx.	3,575 Rx.	1,446 Rx.	6,569 Rx.	93,847 Rx.
27	... Rx.	...	...	...	...	...	...	64 Rx.	...	64 Rx.	...	441 Rx.	1,017 Rx.	...	3,734 Rx.	...	484 Rx.	5,676 Rx.
28	... Rx.	...	331 Rx.	...	...	...	...	18 Rx.	128 Rx.	477 Rx.	6,162 Rx.	118 Rx.	...	3,192 Rx.	...	8,161 Rx.	17,633 Rx.	
29	... Rx.	2 Rx.	11,903 Rx.	19,435 Rx.	...	...	5,293 Rx.	49,589 Rx.	86,222 Rx.	860 Rx.	7,480 Rx.	761,147 Rx.	1,444,919 Rx.	3,575 Rx.	1,446 Rx.	430,546 Rx.	1,905,100 Rx.	4,555,073 Rx.

A.—Revenue Heads.

No. 19B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE
for the Year ended 31st March 1898.

	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, and Bombay.	Rx.	Rx.	Rx.	Rx.	Rx.
Commissioner and Assistant Commissioner (a)	...	...	...	4,170	4,170
Establishment and Contingencies of ditto	...	...	...	5,851	5,851
Collectors, Deputy and Assistant (a)	2,218	5,114	3,058	6,206	16,596
Office and Wharf Establishment	5,397	17,543	4,550	10,389	37,879
Preventive Establishment	6,214	36,388	849	18,518	61,969
Appraising Establishment	2,184	8,278	2,157	7,494	20,113
Contingent Charges	3,717	7,337	1,563	3,533	16,150
Add—Portion transferred from Salt (see page 32)	...	...	...	13,709	13,709
Total Charges at the Principal Ports	19,730	74,660	12,177	69,870	176,437
Charges at other Ports (vide details below)	7,682	4,319	11,280	11,661	34,942
TOTAL CUSTOMS CHARGES Rx.	27,412	78,979	23,457	81,531	211,379

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
<i>Burma.</i>				
Akyab	(a) 262	1,558	198	2,018
Bassein	(a) 190	729	136	1,055
Kyauk-Phyu	...	60	1	61
Mergui	...	294	62	356
Moulmein	721	2,158	532	3,411
Sandoway	...	31	1	32
Tavoy	...	344	90	434
Victoria Point	...	180	...	180
Maungdaw	...	132	3	135
<i>Total, Burma</i>	1,173	5,486	1,023	7,682
<i>Bengal.</i>				
Balasore	...	637	105	742
Chittagong	(a) 592	1,795	184	2,571
Cuttack	(a) 197	560	23	780
Dacca	...	58	14	72
Pooree	...	138	16	154
<i>Total, Bengal</i>	789	3,188	342	4,319
<i>Madras.</i>				
Ganjam	...	509	133	642
Godavery	...	780	204	984
Kistna	...	373	101	474
Madura	...	376	75	451
Malabar	...	2,300	517	2,817
Nellore	...	193	10	203
South Arcot	...	1,084	371	1,455
South Canara	...	1,166	217	1,383
Tanjore	...	1,043	466	1,509
Tinnevelly	...	535	128	663
Vizagapatam	...	495	202	697
Chingliput	...	...	2	2
<i>Total, Madras</i>	...	8,854	2,426	11,280
<i>Bombay.</i>				
Sind Division	1,341	9,462	858	11,661
<i>Total Charges at Other Ports Rx</i>	3,303	26,990	4,649	34,942

(a) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Income Tax :										
Ordinary Collections	8,593	31,185	70,493	25,963	439,004	206,098	116,466	206,808	319,422	1,424,032
Deductions by Government from Salaries and Pensions	27,520	8,659	22,948	4,390	50,724	33,941	21,586	31,313	33,693	234,774
Deductions from Interest on Government Securities	42,094	111	197	21	1,265	3,032	1,255	7,361	15,934	71,270
Penalties . . . . .	... 280	... 19	... 210	... 226	... 104	... 171	... 758	... 196	... 4,076	
Recoveries from Surplus Profits of Railway Companies	4,835	... 432	... 2	... 1,388	... 13	... 2	... 917	... 6,376	... 12,972	
Other items . . . . .	... 7,569	... 2	... 13	... 2	... 13	... 2	... 917	... 6,376	... 12,972	
License Tax (Pandhari) . . . . .	... 7,569	... 2	... 13	... 2	... 13	... 2	... 917	... 6,376	... 12,972	
TOTAL CIVIL DEPARTMENT	83,042	47,804	94,091	30,584	494,945	243,175	139,491	247,345	376,538	1,757,015
OTHER DEPARTMENTS:										
Income Tax :										
Deductions from Salaries and Pensions:—										
In Military Department	38,469	...	...	...	...	...	...	12,712	13,008	64,189
" Public Works "	5,957	1,235	7,405	1,107	8,939	6,954	14,232	6,389	4,189	56,407
" Post Office "	7,358	...	...	...	...	...	...	...	...	7,358
" Telegraph "	8,567	...	...	...	...	...	...	...	...	8,567
" Marine "	1,929	...	...	...	...	...	...	...	...	1,929
TOTAL OTHER DEPARTMENTS	62,280	1,235	7,405	1,107	8,939	6,954	14,232	19,101	17,197	138,450
TOTAL ASSESSED TAXES	145,322	49,039	101,496	31,691	503,884	250,129	153,723	266,446	393,735	1,895,465
<i>Deduct—Refunds</i>	<i>686</i>	<i>384</i>	<i>3,730</i>	<i>57</i>	<i>2,169</i>	<i>2,592</i>	<i>863</i>	<i>1,788</i>	<i>1,963</i>	<i>14,232</i>
NET REVENUE from ASSESSED TAXES	144,636	48,655	97,766	31,634	501,715	247,537	152,860	264,658	391,772	1,881,233
CHARGES.										
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	106	82	3,323	191	18,977	212	1,163	2,802	5,423	32,278

NO. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
Revenue from Timber and other Produce removed from the Forests by Government	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Agency :										
Timber	40,472	5,011	261,918	1,345	36,513	23,967	44,986	23,770	67,544	505,526
Firewood and Charcoal	2,738	1,095	...	5	1,827	13,417	22,635	17,332	23,254	82,303
Bamboos	...	143	217	...	3	144	1,893	981	533	3,919
Sandal Wood	2,985	...	411	480	62	...	569	65	3,370	7,120
Grass and other minor Produce	138	...	411	480	62	13	569	65	3,092	19,367
	46,333	6,660	262,615	1,412	38,356	38,097	69,584	49,145	111,463	623,665
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers :										
Timber	2,243	2,243	363,161	21,404	36,605	67,092	3,877	23,563	63,457	583,645
Firewood and Charcoal	1,230	347	9,808	1,485	22,411	4,550	3,272	26,244	23,273	92,620
Bamboos	1,571	130	14,185	598	4,401	6,803	248	16,261	7,159	51,416
Grazing and Fodder Grass	580	4,149	162	1,315	2,194	8,432	21,137	35,409	39,485	112,863
Other minor Produce	1,003	6,287	12,817	3,208	9,832	6,034	1,166	47,491	6,692	95,190
Forest Stamps	...	53,069	...	...	...	...	...	...	...	53,069
Commutation Fees	...	1,639	...	1,166	...	...	...	...	13	2,818
Other items	...	43	...	...	1,667	...	...	...	...	1,710
	7,227	67,907	400,133	29,236	77,110	92,971	29,700	148,968	140,079	993,331
Confiscated Drift and Waif Wood	3	246	22,307	1,164	667	1,524	3,604	1,376	814	31,705
Revenue from Forests not managed by Government :										
Duty on Foreign Timber and other Forest Produce	...	28,612	2,754	...	1,274	...	...	...	1,044	33,684
Revenue from shared and private Forests	950	...	71	...	...	241	...	...	295	1,557
	950	...	28,512	2,825	...	1,274	241	...	1,339	35,241
Miscellaneous :										
Fines and Forfeitures	65	11	156	8	56	552	127	653	1,194	2,822
Refunds	6,736	318	504	128	88	89	39	...	489	8,391
Other Sources	430	2,803	7,199	3,709	2,651	4,160	3,552	13,507	6,288	44,359
	7,231	3,192	7,859	3,845	2,795	4,801	3,718	14,160	7,971	55,572
TOTAL FOREST REVENUE Rx.	61,744	78,005	721,526	38,482	118,928	138,667	106,847	213,649	261,666	1,739,514

EXPENDITURE.

GENERAL DIRECTIONS

A.—CONSERVANCY AND WORKS

Timber and other Produce removed from the Forests by Government Agency	23,107	3,500	65,729	433	19,543	19,717	30,954	18,034	60,916	241,933	
Ditto ditto ditto Consumers or Purchasers	1	9,893	2,187	472	5,333	1,888	88	9,015	3,976	32,853	
Confiscated Drift and Waif Wood	...	2	10,034	57	190	528	812	165	53	11,841	
Revenue from Forests not managed by Government	4	...	490	...	...	546	...	...	...	1,040
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	..	1,150	...	1,913	4,040	1,757	3,599	12,459
Live Stock, Stores, Tools and Plant	2,743	1,750	7,531	1,349	1,107	2,707	591	5,211	1,473	24,4453	
Communications and Buildings	777	1,725	7,920	2,289	5,183	11,056	4,338	9,071	3,508	46,467	
Demarcation, Improvement, and Extension of Forests:											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38c, page 86	...	4,423	6,351	...	...	...	...	10,051	292	21,117
Other Charges	2,517	14,446	29,375	2,728	3,522	10,749	3,028	21,638	27,861	115,864	
Miscellaneous	377	410	1,211	174	372	945	234	810	6,601	11,233	
TOTAL CONSERVANCY AND WORKS	Rx.	29,526	36,158	130,823	8,643	35,250	50,649	44,085	75,752	108,369	519,266

B.—ESTABLISHMENTS

I.—Salaries.

11—Travelling Allowances

Conservators	*	*	*	*	*	*	*	*	*	*	...	232	803	142	200	453	201	741	937	3,709
Superior Officers	*	*	*	*	*	*	*	*	*	*	1,160	1,390	5,614	1,189	2,160	2,104	1,943	5,379	5,573	26,512
Subordinate Forest and Depôt Establishments	*	*	*	*	*	*	*	*	*	*	384	2,106	3,478	967	1,260	1,257	1,159	5,064	2,996	18,998
Office Establishments	*	*	*	*	*	*	*	*	*	*	83	244	1,91	54	223	400	463	1,792	2,455	7,004

III.—Contingencies.

Stationery	.	.	.	.	.	.	.	.	.	.	.	35	78	30	10	9	152	121	148	657	1,240
Carriage of Tents and Records	.	.	.	.	.	.	.	.	.	.	.	183	1,290	942	28	257	902	544	1,038	796	6,062
Rents, Rates, and Taxes	.	.	.	.	.	.	.	.	.	.	.	214	103	1,171	96	204	374	464	336	604	3,566
Pay of Police Guards	.	.	.	.	.	.	.	.	.	.	.	...	...	4	...	6	89	...	...	99	
Official Postage	.	.	.	.	.	.	.	.	.	.	.	157	589	458	205	323	374	477	1,699	1,535	5,767
Sundries	*	*	*	*	*	*	*	*	*	*	*	759	1,580	1,374	483	696	702	552	2,007	906	9,143		
												1,348	3,640	3,979	814	1,489	2,723	2,155	5,228	4,498	25,877		
												TOTAL ESTABLISHMENTS	R.	17,880	55,986	88,833	20,240	20,94	41,130	31,109	81,533	98,950	467,761

CHARGES IN ENGLAND:

CHARGES IN ENGLAND: Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.

Stores for India : Fencing Materials, Sawing Machinery, etc.

EXCHANGE ON CHARGES IN ENGLAND

EXCHANGE ON CHARGES IN ENGLAND RX. 2,349
 TOTAL FOREST EXPENDITURE RX. 1,001,689

(a) Includes Exchange Compensation Allowance.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1898.

	India, General.	Central Provinces.	BURMA.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RECEIPTS.										
Fees for Registering Documents	1,867	7,991	6,568	4,998	151,653	38,025	29,360	109,444	60,219	410,125
Fees for Copies of Registered Documents	155	3,679	139	58	2,345	2,374	10,642	2,722	939	23,053
Miscellaneous	105	1,503	430	20	4,018	3,690	2,034	40,885	681	53,366
 TOTAL, REGISTRATION RECEIPTS . Rx.	2,127	13,173	7,137	5,076	158,016	44,089	42,036	153,051	61,839	486,544
Deduct—Refunds . . . . .	...	10	14	13	342	6	23	330	387	1,125
 NET RECEIPTS under REGISTRATION	2,127	13,163	7,123	5,063	157,674	44,083	42,013	152,721	61,452	485,419
 CHARGES.										
Superintendence . . . . .	...	891	...	...	5,228	84	...	2,975	775	9,953
District Charges	637	3,909	3,253	2,879	85,605	20,909	12,878	80,054	27,813	237,937
 TOTAL CHARGES under REGISTRATION . Rx.	637	4,800	3,253	2,879	90,833	20,993	12,878	83,029	28,588	247,890

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES,
for the Year ended 31st March 1898.

INDIA, GENERAL.	Rx.	Rx.	Rx.
Tribute from Amjeerah	3,440		
" Boondee	12,000		
" Banswara	3,113		
" Behat	93		
" Chirkhari	858		
" Doongarpoor	1,282		
" Holkar	605		
" Jodhpoor	9,800		
" Jeypoor	46,000		
" Jhallawar	8,000		
" Kotah	18,472		
" Kilcheepoor	830		
" Oodeypoor	20,000		
" Punnah	996		
" Paldeo	13		
" Rutlam	6,388		
" Sillana	3,226		
" Sirohee	688		
" Lawa	22		
" Ajehghar	701		
" Shahpura	1,000		
Nizam's Government on account of Mahratta Chouth	10,811		
		142,338	
Contribution from Bhurtpur	2,150		
" Kerowlee	500		
" of Jodhpoor towards cost of Etinpura Irregular Force	11,500		
" " Kotah towards cost of Deolee Irregular Force	20,000		
Contribution towards cost of United Malwa Contingent:			
From Dewas	3,131		
" Jowrah	15,178	18,309	
Contribution of Bhopal towards cost of Bhopal Levy		17,155	
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur	203		
" Amjeerah	1,966		
" Burwance	428		
" Dhar	735		
" Jabooah	164		
" Bagade State	25		
" Jahat "	20		
		3,541	
Fees on Succession:			73,155
Jhabua	485		
Sailana	934		
Kothi	459		
Baoni	502		
Beri	144		
		2,584	
TOTAL INDIA GENERAL		218,077	
CENTRAL PROVINCES.			
Tributes from various Petty States		21,731	
Fees on Succession:			
Nazarana payable by Patna State		1,530	
TOTAL CENTRAL PROVINCES		23,261	
Carried forward		241,338	

Note 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended
31st March 1898—*contd.*

	Rx.	Rx.
Brought forward		241,338
BURMA.		
Tribute from Shan States	27,839	
" Momeik State	1,300	
" Various Petty States	2,047	
		<hr/>
	TOTAL BURMA	31,186
ASSAM.		
Tributes from Ramrai	10	
" Manipur	5,000	
		<hr/>
	TOTAL ASSAM	5,010
N.-W. PROVINCES AND OUDH.		
Tributes from various Petty States		1,000
PUNJAB.		
Tribute from Kapoorthalla	13,100	
" Chumba	380	
" Mandi	10,000	
" Sokeith	1,100	
" Various Petty States	3,319	
		<hr/>
	TOTAL PUNJAB	27,899
MADRAS.		
Tribute from Travancore		78,311
" Bastar	200	
" Jeypur	100	
Peishkush from Laccadive Islands		1,138
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		350,000
" " Cochin for the maintenance of a Battalion of Native Infantry		20,009
" " Travancore		1,332
		<hr/>
	TOTAL MADRAS	451,090
BOMBAY.		
Tribute from Kathiawar	53,877	
Tributes from various Petty States	5,894	
Subsidy from the Kutch Government	14,021	
Contribution from Baroda State	39,573	
Contribution from Jagirdars, Southern Mahratta Country	6,450	
		<hr/>
Fees on Succession :		
Jath State in the Southern Mahratta Country, last instalment	3,621	
Jorabhai Gulabsingji of Sunth State, Rewakantha Agency	2,884	
Conabhai, a share-holder of Dhrafa	186	6,691
		<hr/>
	TOTAL BOMBAY	126,506
	TOTAL TRIBUTES, ETC. . . Rx.	884,029

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section B.—Interest.

Revenue Rx. 872,241.

Expenditure Rx. 3,472,260.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
				Rx.	Rx.	Rx.
Interest . . .	24	Receipts	46	...	872,241	...
Interest on Debt, other than that charged to Railways and Irrigation Works . .	25	Expenditure	48	...	...	2,957,024
Interest on other Obligations . .	26	Expenditure	50	...	...	515,236
		TOTAL	872,241	3,472,260

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1898.

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	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SOURCES OF INTEREST.										
LOANS AND ADVANCES.										
Imperial Loans and Advances, etc., set forth in Account No. 85, page 237	10,632	...	...	...	160,422	...	37	28,131	137,536	336,758
Provincial Loans and Advances set forth in Account No. 85A, page 245	...	7,848	4,030	27	24,936	45,984	25,663	17,012	31,070	156,570
Other Advances	1,078	...	...	...	...	...	...	...	360	1,438
TOTAL INTEREST ON LOANS AND ADVANCES	11,710	7,848	4,030	27	185,358	45,984	25,700	45,143	168,966	494,766
INVESTMENTS.										
Securities held by the Paper Currency Department, <i>vide</i> Account No. 30D, page 68	298,386	...	...	...	...	...	...	...	...	298,386
Securities of Provincial Funds	...	363	...	49	1,497	2,254	101	4,806	6,038	15,108
TOTAL INTEREST ON INVESTMENTS	298,386	363	...	49	1,497	2,254	101	4,806	6,038	313,494
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	...	...	...	...	167	...	...	2,283	69	2,519
Of other Revenue	3	...	...	...	1	...	...	985	164	1,153

Of District Road Cess . . . . .	...	...	...	...	4,530	...	...	...	...	...	4,530
Of Public Works Cess . . . . .	...	...	...	...	4,555	...	...	...	...	...	4,555
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	40	81	...	...	121
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	3	...	...	...	9,253	...	40	3,349	233	12,878	
<hr/>											
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	358	...	...	...	...	...	...	...	...	60	418
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	16,541	...	...	...	...	...	...	...	...	...	16,541
Sundry Items	611	18	46	19	706	54	35	458	637	2,584	
TOTAL SUNDRY ACCOUNTS	17,510	18	46	19	706	54	35	458	697	19,543	
TOTAL RECEIPTS IN INDIA Rx.	327,609	8,229	4,076	95	196,814	48,292	25,876	53,756	175,934	840,681	

RECEIPTS IN ENGLAND:

Interest realized from investment of Cash Balance	19,776
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	414
	<hr/>
	£ 20,190

EXCHANGE ON RECEIPTS IN ENGLAND	Rx. 11,370
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TOTAL INTEREST RECEIPTS Rx.	872,241
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No. 25.—ACCOUNT of the PUBLIC DEBT of India, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1898.

	Amount of Loan, 31st March 1898.	Annual Amount of Interest.	Amount of In- terest paid during the Year.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
RUPEE DEBT.				
<i>Loans bearing interest at 4½ per cent.:</i>				
Loan from Maharaja Holkar for Indore State Rail- way	1,000,000	45,000	45,000	
Transfer Loan of 1879, 7s. sterling per cent. portion	22,300	(a) 1,292	1,231	
				46,231
<i>Loans bearing interest at 4 per cent.:</i>				
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
Railway Loan from Nawab of Rampur	470,000	18,800	9,400	
Gwalior Loan of 1887	3,140,000	125,600	131,387	
				200,787
<i>Loans bearing interest at 3½ per cent.:</i>				
Loan of 1842-43	24,236,160	848,266	850,813	
Loan of 1854-55	31,001,670	1,085,058	995,942	
Transfer Loan of 1st May 1865	33,870,880	1,185,481	1,170,442	
Loan of 1879	4,828,320	168,991	166,838	
				3,184,035
<i>Loan bearing interest at 3 per cent.:</i>				
Loan of 1896-97	10,972,350	329,170	307,576	
				307,576
<i>Provincial Debenture Loans bearing interest at 4 per cent.:</i>				
Muttra-Hathras Light Railway Debenture Loan	1,180	47	43	
Cawnpore-Achneyra Railway Debenture Loan	240	10	331	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	84,100	3,364	(b) 3,668	
				4,042
<i>Paid in India on Loans in course of Discharge:</i>				
5 per cent. P. W. Loan of 1854-55	...	...	2,273	
4½ per cent. Transfer Loan of 1870	...	...	11	
4½ per cent. Loan of 1872	...	...	11	
4½ per cent. Loan of 1878	...	...	200	
Transfer Loan of 1879, 4½ per cent. portion	...	...	702	
4 per cent. Loan of 1832-33	...	...	39	
4 per cent. Loan of 1835-36	...	...	468	
4 per cent. Loan of 1842-43	...	...	3,994	
4 per cent. Transfer Loan of 1st May 1865	...	...	7,761	
Reduced 4 per cent. Loan of 1879	...	...	1,002	
3½ per cent. Loan of 1853-54	...	...	1,765	
3½ per cent. Loan of 1893-94	...	...	8,184	
Cawnpore-Furukhabad Railway Debenture Loan	...	...	23	
				26,433
<i>Miscellaneous:</i>				
Government of India Stock Notes @ 4 per cent.	684	27	6	
Discount on Loans	...	...	50,520	
Brokerage and Commission on conversion	...	...	94	
				50,620
TOTAL INTEREST ON RUPEE DEBT . Rx.				3,819,724
Carried forward . Rx.				3,819,724

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

(b) Includes Rx. 671 additional payment on account of Surplus Profits.

GOVERNMENT OF INDIA, FOR THE YEAR 1897-98.

No. 25.—Account of the Public Debt of India, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1898—continued.

		Amount of Loan 31st March 1898.	Annual Amount of Interest.	Amount of In- terest paid during the year.	TOTAL.
		£	£	£	
Brought forward	Rx.				3,819,724
<i>STERLING DEBT.</i>					
India 3½ per cent. Stock		63,591,107	2,225,689	2,227,768	
India 3 per cent. Stock		42,151,079	1,264,532	1,264,430	
India 2½ per cent. Stock		5,900,000	147,500	125,623	
India 4 per cent. Stock (prior to 5th October 1888)		...	...	214	
India (3½ per cent.) Debentures		3,000,000	97,500	97,500	
India Bills		...	...	110,131	
East Indian Railway Debenture Stock		1,435,650	64,605	64,605	
Eastern Bengal Railway Debenture Stock		348,666	13,947	13,947	
Oudh and Rohilkund Railway Debenture Stock		384,700	15,388	15,388	
South Indian Railway Debenture Stock		425,000	19,125	19,125	
Discount, Sinking Fund				3,938,731	
Discount on the issue of £3,500,000 India 2½ per cent. Stock				(a) 12,622	
				117,791	
TOTAL INTEREST ON STERLING DEBT					£ 4,069,144
EXCHANGE ON PAYMENTS IN ENGLAND					Rx. 2,291,416
GRAND TOTAL					Rx. (b) 10,180,284

(a) Includes £10,354 charged to "Interest on Debt" and £2,268 charged to "State Railways—Interest on Debt."

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

Statement showing the Distribution of Charges for Interest.

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

	Rx.	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
		Sterling Debt.	Ordinary Rupee Debt.	Miscel- laneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	—1,748,573	5,618	—1,697,955	3,991,278	729,480	4,720,758	
Central Provinces	...	11,367	...	11,367	(c) 73,667	...	73,667	
Burma	...	2,208	...	2,208	...	...	...
Assam	...	41	...	41	...	...	...
Bengal	...	22,663	...	22,663	...	246,094	246,094	
North-Western Provinces and Oudh	...	43,379	...	43,379	(c) 14,064	308,675	322,739	
Punjab	...	20,358	2	20,340	...	...	...
Madras	...	18,577	...	18,577	...	...	...
Bombay	...	35,846	...	35,846	...	...	...
Total India	...	—1,594,154	50,620	—1,543,534	4,079,009	1,284,249	5,363,258	
England	£ 2,751,070	...	128,145	2,879,215	(d) 1,189,929	...	1,189,929	
Exchange	Rx. 1,549,182	...	72,161	1,621,343	670,073	...	670,073	
TOTAL	Rx. 4,300,252	—1,594,154	250,926	2,957,024	5,939,011	1,284,249	7,223,260	

TOTAL Rx. 10,180,284 as above.

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

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

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of India, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March, 1898, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1897.	Amount, 31st March 1898.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	Rx.	Rx.	Rx.
INDIA, GENERAL.				
<i>Special Loans.</i>				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,602
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,267
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	214
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Futteh Ullah Khan	4,000	4,000	6	240
<i>Treasury Notes.</i>				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3½	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	37,180	37,380	4 and 5	1,666
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	7,162	7,162	4	286
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	(a) 1,354,035	1,375,426	6, 4, and 3½	78,828
<i>Savings Banks.</i>				
Post Office Savings Bank Deposits	9,639,241	9,287,298	3½	280,378
State Railway Provident Institutions	177,513	196,445	3½ and 3½	6,671
Civil Engineers' Provident Fund	(b) 335,920	359,000	4	13,458
Postal Insurance and Life Annuity Funds	65,233	73,946	3½	2,399
Post Office Guarantee Fund	31,092	31,822	4	1,200
Regimental Savings Banks Deposits	(b) 87,272	76,879	3½	4,053
General Family Pension Fund	5,290	3,033	3½	155
Hindu Family Annuity Fund	(b) 4,424	1,832	3½	122
Bengal Christian Family Pension Fund	186	75	3½	4
Forest Officers' Provident Fund	3,506	10,175	4	280
<i>Miscellaneous.</i>				
Balances of Railway Funds	100,388	85,405	3½	2,755
Telegraph Fine Fund	1,428	1,209	3½	40
Miscellaneous Accounts	...	...	...	142
Refunds	...	...	...	57
TOTAL				
Carried forward Rx.	11,961,035	11,658,252		397,135

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

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

No. 26.—Account showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1898, etc.—continued.

	Brought forward	Amount, 1st April 1897.	Amount, 31st March 1898.	Rate of Interest per cent.	Amount of Interest paid during the year.
		Rx.	Rx.		Rx.
CENTRAL PROVINCES.		11,961,035	11,658,252		3½ and 3¾
Savings Banks.					397,135
State Railway Provident Institutions	2,572	3,137			202
BURMA.					
Savings Banks.					
State Railway Provident Institutions	50,877	3,028	3½ and 3¾		1,394
Refunds	...	...	...		3
	50,877	3,028			1,397
ASSAM.					
Savings Banks.					
State Railway Provident Institutions	1,159	1,068	3½ and 3¾		39
Refunds	...	...	...		3
	1,159	1,068			42
BENGAL.					
Savings Banks.					
State Railway Provident Institutions	113,156	123,775	3½ and 3¾		4,191
Miscellaneous.					
Compensation for lands taken for Public Purposes	...	...	...		17
Land Revenue collections refunded	...	...	...		10
Miscellaneous Accounts	...	...	...		2,967
Refunds	...	...	...		1
TOTAL	113,156	123,775			7,186
NORTH-WESTERN PROVINCES AND OUDH.					
Special Loans.					
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)			5	280
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,486,691	1,474,552	6, 5, and 4		69,166
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment.	20,000	20,000	4		800
Savings Banks.					
State Railway Provident Institutions	72,547	76,886	3½ and 3¾		2,642
TOTAL	1,579,238	1,571,438			72,888
PUNJAB.					
Special Loans.					
Educational Funds	1,000	1,000	5 and 3¾		50
Savings Banks.					
State Railway Provident Institutions	329,903	351,915	3½ and 3¾		12,086
Miscellaneous.					
Miscellaneous Accounts	...	...	...		700
Refunds	...	...	...		4
TOTAL	330,903	352,915			12,840
MADRAS.					
Special Loans.					
Deposits on account of the Estate of the late Pogose Petrus	126	126	5		6
Service Funds.					
Military Assistant Surgeons' Fund	33,499	33,590	4		1,366
Savings Banks.					
State Railway Provident Institutions	(b) 10,364	14,221	3½ and 3¾		427
Regimental Savings Banks Deposits	27,002	18,703	3½		(c)
Forest Officers' Provident Fund	202	1,015	4		24
Miscellaneous.					
Land Revenue Collections refunded	...	...	...		2
Miscellaneous Accounts	...	...	...		307
Refunds	...	...	...		4
TOTAL	71,193	67,655			2,136
Carried forward	14,110,133	13,781,268			493,826

(a) Balance included under "Special Loans," India—General.

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

(c) Shown under "India—General."

FINANCE AND REVENUE ACCOUNTS OF THE

No. 26.—Account showing the Obligations of the Government of India, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1898, etc.—continued.

	Brought forward	Amount, 1st April 1897. Rx. 14,110,133	Amount, 31st March 1898. Rx. 13,781,268	Rate of Interest per cent. Rx.	Amount of Interest paid during the year. Rx. 493,826
BOMBAY.					
<i>Special Loans.</i>					
Loans from the late King of Oudh		(a)			5,600
Educational Funds		{ 91,155	91,155	5 and 6	{ 777
Charitable Funds					3,215
<i>Service Funds.</i>					
Uncovenanted Service Family Pension Fund (Widows' Branch)		(b) 176,334	183,553	6 and 3½	9,399
<i>Savings Banks.</i>					
Regimental Savings Banks Deposits		(b) 34,749	30,680	3½	1,131
Uncovenanted Service Family Pension Fund (Life Assurance Branch)		12,515	11,830	3½	382
Deposits of the Administrator General	33
Local Fund Pension Fund		2,996	4,308	3½	122
Forest Officers' Provident Fund		809	2,509	4	67
<i>Miscellaneous.</i>					
Miscellaneous Accounts	604
TOTAL		318,558	324,035		21,330
TOTAL IN INDIA Rx. 14,428,691 14,105,303					
CHARGES IN ENGLAND:					
Interest on Deposits in Regimental Savings Banks of men returned from India				£	51
EXCHANGE ON CHARGES IN ENGLAND					
GRAND TOTAL Rx. 515,156					

(a) Balance included under "Special Loans", North-Western Provinces and Oudh.

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

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General. Rx.	Central Provinces. Rx.	Burma. Rx.	Assam. Rx.	Bengal. Rx.	North-Western Provinces and Oudh. Rx.	Punjab. Rx.	Madras. Rx.	Bombay. Rx.	TOTAL. Rx.
SERVICE FUNDS.										
Uncovenanted Service Fund	78,828	...	...	...	...	...	...	...	9,399	88,227
Other Service Funds . . . . .	...	...	...	...	...	...	...	1,366	...	1,366
TOTAL SERVICE FUNDS Rx.	78,828	...	...	...	...	...	...	1,366	9,399	89,593
SAVINGS BANKS.										
Post Office Savings Bank	280,378	...	...	...	...	...	...	...	...	280,378
State Railway Provident Institutions	6,671	202	1,394	39	4,191	2,642	12,086	427	...	27,652
Civil Engineers' Provident Fund	13,458	...	...	...	...	...	...	...	...	13,458
Forest Officer's Provident Fund	280	...	...	...	...	...	...	24	67	371
Regimental Savings Bank	4,053	...	...	...	...	...	...	...	1,131	5,184
Other Bank Accounts	3,880	...	...	...	...	...	...	...	537	4,417
TOTAL SAVINGS BANKS Rx.	308,720	202	1,394	39	4,191	2,642	12,086	451	1,735	331,460

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section C.—Post Office, etc.

Revenue Rx. 3,370,548. Expenditure Rx. 2,869,525.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Post Office . . .	27	Receipts and Expenditure	54	... Rx.	1,879,163 Rx.	1,729,474 Rx.
Telegraph . . .	28	Receipts and Expenditure	55	... Rx.	1,309,330 Rx.	1,051,494 Rx.
" . . .	28A	Details of Message Revenue, Indian Telegraphs	57	912,502 Rx.	...	...
" . . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	181,093 Rx.	...	...
" . . .	28C	Capital Cost of Indian Telegraph Lines . .	57	243,704 Rx.	...	...
" . . .	28D	Outlay on Construction of Telegraph Lines .	58	207,544 Rx.	...	...
" . . .		Do. do. Lines under Agreement .	58	10,820 Rx.	...	...
" . . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . . .	59	618,654 Rx.	...	...
" . . .	28F	Capital Cost of Indo-European Telegraph Lines	59	-1,396 Rx.	...	...
" . . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance	61	53,876 Rx.	...	...
" . . .	28H	Do. do. Persian Section .	61	23,453 Rx.	...	...
Mint . . .	29	Receipts and Charges	63	... Rx.	182,055 Rx.	88,557 Rx.
		TOTAL .		... Rx.	3,370,548 Rx.	2,869,525 Rx.

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of India, for the Year ended 31st March 1898.

RECEIPTS.		Rx.	Rx.	Rx.
India, General.				
IMPERIAL.				
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service		161,901		
Sale of Postage Stamps:				
Ordinary Stamps		1,113,063		
Service Stamps		266,433		
Mail Cart, Passenger, Parcel and Goods Service Receipts		35,871		
Receipts on account of Money Orders		312,355		
Receipts on account of British Postal Orders		359		
Fees and Petty Receipts		9,271		
Contributions from Native States		600		

Deduct—

Amount of Postage received in India and paid to the Post Master General, London	Rx.	1,899,553
Payments to Colonial and other Foreign Administrations	Rx.	6,737
Refunds	Rx.	847

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Provincial	...	1,181	...	...	...	...	818	...	...	1,999
Local	12	...	2,379	...	5,556	...	...	7,947
TOTAL	...	1,181	12	...	2,379	...	6,374	...	...	9,946

TOTAL RECEIPTS OF THE POST OFFICE

	CHARGES.	Rx.
	India, General.	
	IMPERIAL.	

Direction:

Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a)	9,408
Office Establishment		5,865
Allowances		1,804
Supplies and Services		29
Office Expenses		1,646

Office of Account and Audit:

Comptroller, Deputy Comptroller, and Assistant Comptrollers		4,475
Office Establishment		44,235
Allowances		407
Supplies and Services		2
Office Expenses		882

Presidency and District Offices:

Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a)	20,035
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	(a)	77,677
Office Establishments		64,1320
Allowances		64,634
Supplies and Services		27,112
Office Expenses		73,202

Conveyance of Mails:

Road Establishment		104,414
Ferry and Boat Charges		2,803
Contingent Road Charges and Allowances		16,281
Bounty Money		227
Payments to P. and O. Company for conveyance of Mails by non-contract vessels		536
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges		64,872
Railway Charges		555
Special Train Hire		14,709
Payments to State and other Railways		101,953

Subsidies

Discount on Sale of Postage Stamps		306,350
Stationery and Printing		63,289
Miscellaneous Charges of Post Office		17,344
	(b)	62,730

		3,396
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DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Imperial	3,421	...	...	...	...	...	...	...	3,421	3,421	
Provincial	...	7,902	6,632	175	466	...	16,085	10,748	10,674	52,682	52,682
Local	72	...	9,884	4,604	39,788	19,606	6,003	...	...	79,855	79,855
TOTAL	3,493	7,902	16,516	4,779	40,254	19,606	22,088	10,748	10,674	136,060	136,060

TOTAL CHARGES IN INDIA Rx. 1,561,962

CHARGES IN ENGLAND:		
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury		£ 57,500
Deputation Allowance and Expenses of the Indian Delegate to the Postal Congress at Washington, etc.		2,059

*Stores for India		59,559
		47,606

TOTAL CHARGES IN ENGLAND Rx. 1,7165

EXCHANGE ON CHARGES IN ENGLAND		60,347
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TOTAL CHARGES OF THE POST OFFICE Rx. 1,729,474

N.B.—The estimated amount of Sea-Postage retained by India is £4,707.
 (a) Includes Exchange Compensation Allowance.
 (b) Includes Rx. 20,390 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1898.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	Rx.	£	Rx.	Rx.	Rx.
<i>Imperial:</i>					
Message Revenue (Account No. 28A)	912,502	...	...	...	912,502
Rent of Wires and Instruments leased to Railways and Canals	148,352	...	...	...	148,352
Rent of Local and Private Lines	17,820	...	...	...	17,820
Royalties from Telephone Companies	1,844	...	...	...	1,844
Recoveries from Guarantors	1,682	...	...	...	1,682
Miscellaneous Revenue	3,876	...	...	...	3,876
TOTAL INDIAN TELEGRAPHS, IMPERIAL	1,086,076	...	...	...	1,086,076
 INDO-EUROPEAN TELEGRAPHS. REVENUE.					
<i>Imperial:</i>					
Message Revenue (Account No. 28B)	216,204	—22,462	—12,649	...	181,093
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund	...	—25,651	—14,445	...	—40,096
Miscellaneous Revenue	543	1,232	694	...	2,469
TOTAL INDO-EUROPEAN TELEGRAPHS	216,747	—46,881	—26,400	...	143,466
<i>Add</i> —Payments in England taken in reduction of receipts	...	51,044	28,744	...	79,788
TOTAL	216,747	4,163	2,344	...	223,254
 TOTAL REVENUE, TELEGRAPH DEPARTMENT	1,302,823	4,163	2,344	...	1,309,330
GRAND TOTAL					1,309,330
 CHARGES.					
INDIAN TELEGRAPHS.					
<i>IMPERIAL:</i>					
<i>CAPITAL:</i>					
Telegraph Lines (Account No. 28C)	218,364	...	...	218,364	...
Buildings "	37	...	...	37	...
Apparatus and Plant "	11,816	...	...	11,816	...
Stores and other Suspense Accounts "	—138,942	92,083	51,854	4,995	...
 <i>DEDUCT:</i>					
Receipts on Capital Account, &c. . . .	91,275	92,083	51,854	235,212	...
	1,902	...	...	1,902	...
TOTAL CAPITAL	89,373	92,083	51,854	233,310	...
 <i>REVENUE:</i>					
General Charges	126,314	4,136	2,329	...	132,779
Maintenance of Lines	114,060	...	...	...	114,060
Working and Maintenance of Signal Offices	370,570	...	...	...	370,570
Suspense Accounts	1,245	...	...	...	1,245
TOTAL REVENUE (Account No. 28E)	612,189	4,136	2,329	...	618,654
TOTAL INDIAN TELEGRAPHS carried over	701,562	96,219	54,183	233,310	618,654

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1898—continued.

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	Rx. £	Rx.	Rx.
Brought forward . . .	701,562	96,219	54,183	233,310	618,654
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . . (Account No. 28 F)	...	...	...	...	...
Stores and other Suspense Ac- counts " "	—8,529	4,044	2,278	—2,207	...
TOTAL PERSIAN GULF SECTION . . .	—8,529	4,044	2,278	—2,207	...
Persian Section:					
Buildings . . . (Account No. 28 F)	1,177	...	...	1,177	...
Stores and Suspense Account , ,	—366	...	...	—366	...
TOTAL PERSIAN SECTION . . .	811	...	...	811	...
TOTAL CAPITAL . . .	—7,718	4,044	2,278	—1,396	...
REVENUE:					
Persian Gulf Section:					
General Charges (Account No. 28 G)	8,300	1,688	950	...	10,938
Cable Maintenance . . . " "	18,573	...	...	...	18,573
Maintenance of Lines . . . " "	4,009	...	...	...	4,009
Working and Maintenance of Signal Offices . . . " "	18,072	...	...	...	18,072
Subsidies and Royalties . . . " "	2,284	...	...	...	2,284
TOTAL PERSIAN GULF SECTION . . .	51,238	1,688	950	...	53,876
Persian Section:					
General Charges . . . (Account No. 28 H)	8,778	361	203	...	9,342
Maintenance of Lines . . . " "	5,650	...	...	...	5,650
Working and Maintenance of Signal Offices . . . " "	8,461	...	...	...	8,461
TOTAL PERSIAN SECTION . . .	22,889	361	203	...	23,453
TOTAL REVENUE . . .	74,127	2,049	1,153	...	77,329
TOTAL INDO-EUROPEAN TELEGRAPHS . . .	66,409	6,093	3,431	—1,396	77,329
ADD:—Payments in England taken in reduction of Receipts . . . . .	...	51,044	28,744	...	79,788
TOTAL . . .	66,409	57,137	32,175	—1,396	157,117
RED SEA AND INDIA TELEGRAPH:					
Moity of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26, Vic., C. 39 . . .	...	18,027	10,151	...	28,178
ZANZIBAR-MAURITIUS CABLE:					
Subsidy to the Eastern Telegraph Company	...	10,000	5,631	...	15,631
TOTAL CHARGES, TELEGRAPH DEPARTMENT . . .	767,971	181,383	102,140	231,914	819,580
GRAND TOTAL . . .	...	...	...	1,051,494	

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

INDIAN TELEGRAPHS.			TOTAL.
<i>Receipts:</i>			
Sale of Telegraph Stamps			Rx. 708,079
Postage Stamps on Messages			197,487
State-bearing Messages, etc.			221,088
From other Telegraph Administrations			44,225
		TOTAL	1,170,879
<i>Deduct:</i>			
Payments to other Telegraph Administrations			251,968
Refunds of Over-charges and Delivery Charges			6,40
		TOTAL DEDUCTION	258,377
		NET MESSAGE REVENUE	912,502

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

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
Receipts from Indian Telegraph Department	Rx. 210,736	£ ...	Rx. ...	Rx. 210,736
Cash collections in Gulf Section	4,355	... ...	... ...	4,355
" Persian Section	1,113	2,931	1,650	5,694
	TOTAL	216,204	2,931	1,650
<i>Deduct:</i>				
Payments to other Administrations . . . . .	...	25,303	14,209	39,592
	NET MESSAGE REVENUE	216,204	-22,462	-12,649
				181,093

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1897-98.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
<i>Telegraph Lines:</i>					
Departmental, Railway and Canal	Rx. 207,544	...	Rx. 207,544	Rx. 4,551,661	Rx. 4,759,205
Under Agreement	10,820	...	10,820	179,400	190,220
Gilgit Lines . . . . .	...	...	...	14,285	14,285
Reconstruction of lines in Cashmere . . . . .	...	...	...	1,283	1,283
Temporary Lines for military purposes . . . . .	...	...	...	-5,675	-5,675
	Total Telegraph Lines	218,364	...	218,364	4,740,954
<i>Telegraph Buildings:</i>					
Signal Offices	37	9,755	9,792	491,628	501,420
Quarters for Staff . . . . .	...	...	...	1,324	1,324
Cable Houses and Tanks . . . . .	...	...	...	4,018	4,018
Store Houses . . . . .	...	639	639	39,657	40,296
Workshop Buildings . . . . .	...	...	...	29,721	29,721
Buildings in Cashmere . . . . .	...	...	...	1,060	1,060
	Total Buildings	37	10,394	10,431	567,408
<i>Apparatus and Plant:</i>					
Equipment of Signal Offices	11,528	...	11,528	219,975	231,503
Miscellaneous	288	...	288	16,756	17,044
	Total Apparatus and Plant	11,816	...	11,816	236,731
<i>Stores</i>					
Other Suspense Accounts	4,203	...	4,203	301,245	305,448
Exchange on all Expenditure in England prior to 1887-88	792	...	792	339	1,131
	...	...	...	240,944	240,944
		4,995	...	4,995	542,528
	TOTAL	235,212	10,394	245,606	6,087,621
<i>Deduct:</i>					
Receipts on Capital Account, etc.	1,902	...	1,902	37,684	39,586
	TOTAL CAPITAL IMPERIAL	233,310	10,394	243,704	6,049,937
PROVINCIAL:					
<i>Telegraph Lines</i>	...	...	...
" Buildings . . . . .	...	...	...	5,237	5,237
Apparatus and Plant . . . . .	...	...	...
		...	...	5,237	5,237
	TOTAL CAPITAL PROVINCIAL	...	...	5,237	5,237
	TOTAL	233,310	10,394	243,704	6,055,174
					6,298,878

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended
31st March 1898—continued.

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	Rx.	Rx.	Rx.
Brought forward	701,562	96,219	54,183	233,310	618,654
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . . (Account No. 28 F)	...	...	...	...	...
Stores and other Suspense Ac- counts " "	-8,529	4,044	2,278	-2,207	...
TOTAL PERSIAN GULF SECTION	-8,529	4,044	2,278	-2,207	...
Persian Section:					
Buildings . . . (Account No. 28 F)	1,177	...	...	1,177	...
Stores and Suspense Account " "	-366	...	...	-366	...
TOTAL PERSIAN SECTION	811	...	...	811	...
TOTAL CAPITAL	-7,718	4,044	2,278	-1,396	...
REVENUE:					
Persian Gulf Section:					
General Charges (Account No. 28 G)	8,300	1,688	950	...	10,938
Cable Maintenance " "	18,573	...	...	...	18,573
Maintenance of Lines " "	4,009	...	...	...	4,009
Working and Maintenance of Signal Offices " "	18,072	...	...	...	18,072
Subsidies and Royalties " "	2,284	...	...	...	2,284
TOTAL PERSIAN GULF SECTION	51,238	1,688	950	...	53,876
Persian Section:					
General Charges. (Account No. 28 H)	8,778	361	203	...	9,342
Maintenance of Lines " "	5,650	...	...	...	5,650
Working and Maintenance of Signal Offices " "	8,461	...	...	...	8,461
TOTAL PERSIAN SECTION	22,889	361	203	...	23,453
TOTAL REVENUE	74,127	2,049	1,153	...	77,329
TOTAL INDO-EUROPEAN TELEGRAPHS	66,409	6,093	3,431	-1,396	77,329
ADD:—Payments in England taken in reduction of Receipts . . . . .	...	51,044	28,744	...	79,788
TOTAL	66,409	57,137	32,175	-1,396	157,117
RED SEA AND INDIA TELEGRAPH:					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26, Vic., C. 39 . . . . .	...	18,027	10,151	...	28,178
ZANZIBAR-MAURITIUS CABLE:					
Subsidy to the Eastern Telegraph Company	...	10,000	5,631	...	15,631
TOTAL CHARGES, TELEGRAPH DEPARTMENT	767,971	181,383	102,140	231,914	819,580
GRAND TOTAL	...	...	...	1,051,494	

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

INDIAN TELEGRAPHS.				TOTAL.
<i>Receipts:</i>				Rx.
Sale of Telegraph Stamps				708,079
Postage Stamps on Messages				197,487
State-bearing Messages, etc.				221,088
From other Telegraph Administrations				44,225
			TOTAL	1,170,879
<i>Deduct:</i>				
Payments to other Telegraph Administrations				251,968
Refunds of Over-charges and Delivery Charges				6,40
			TOTAL DEDUCTION	258,377
			NET MESSAGE REVENUE	912,502

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

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
Receipts from Indian Telegraph Department	Rx. 210,736	£ ...	Rx. ...	Rx. 210,736
Cash collections in Gulf Section	4,355	...	...	4,355
" Persian Section	1,113	2,931	1,650	5,694
	TOTAL	216,204	2,931	1,650
<i>Deduct:</i>				
Payments to other Administrations . . . . .	...	25,303	14,209	39,692
	NET MESSAGE REVENUE	216,204	-22,462	-12,649
				181,093

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1897-98.

	Depart- mental Expendi- ture.	Expendi- ture in other Depart- ments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
<i>Telegraph Lines:</i>					
Departmental, Railway and Canal	Rx. 207,544	...	Rx. 207,544	Rx. 4,551,661	Rx. 4,759,205
Under Agreement	10,820	...	10,820	175,400	190,220
Gilgit Lines . . . . .	...	...	...	14,285	14,285
Reconstruction of lines in Cashmere . . . . .	...	...	...	1,283	1,283
Temporary Lines for military purposes . . . . .	...	...	...	-5,675	-5,675
	Total Telegraph Lines	218,364	...	218,364	4,740,954
<i>Telegraph Buildings:</i>					
Signal Offices	37	9,755	9,792	491,628	501,420
Quarters for Staff . . . . .	...	...	...	1,324	1,324
Cable Houses and Tanks . . . . .	...	639	639	4,018	4,018
Store Houses . . . . .	...	...	...	39,657	40,296
Workshop Buildings . . . . .	...	...	...	29,721	29,721
Buildings in Cashmere . . . . .	...	...	...	1,060	1,060
	Total Buildings	37	10,394	10,431	567,408
<i>Apparatus and Plant:</i>					
Equipment of Signal Offices	11,528	...	11,528	219,975	231,503
Miscellaneous	288	...	288	16,756	17,044
	Total Apparatus and Plant	11,816	...	11,816	236,731
<i>Stores</i>					
Other Suspense Accounts	4,203	...	4,203	301,245	305,448
Exchange on all Expenditure in England prior to 1887-88	792	...	792	339	1,131
		...	...	240,944	240,944
		4,995	...	4,995	542,528
	TOTAL	235,212	10,394	245,606	6,087,621
<i>Deduct:</i>					
Receipts on Capital Account, etc.	1,902	...	1,902	37,684	39,586
	TOTAL CAPITAL IMPERIAL	233,310	10,394	243,704	6,049,937
PROVINCIAL:					
<i>Telegraph Lines:</i>					
Buildings . . . . .	...	...	...	5,237	5,237
" Apparatus and Plant . . . . .	...	...	...
	TOTAL CAPITAL PROVINCIAL	...	...	5,237	5,237
	TOTAL	233,310	10,394	243,704	6,055,174
					6,208,878

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1897-98.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES.	Rx.		Brought forward
Assam Division.			
Improving the line from Shillong to Sylhet	1,325	RAILWAY AND CANAL LINES—contd.	
Bengal Division.		East Coast Division.	
Erecting a 300 lbs. Copper wire from Allahabad to Moghul Serai	1,845	Constructing the line along the Bengal-Nagpur Railways Extension from Cuttack to Kharagpur	8,590
Bombay Division.		Making permanent the line, and adding a second wire from Cuttack to Balasore	5,272
Erecting a 200 lbs. copper wire from Dadur to Ahmedabad	4,370	Making permanent the line, and adding a second wire from Kharagpur to Rajghat	2,368
Re-constructing the old line from Bandra to Wangaon	1,591	Making permanent the line, and adding a second wire from Kharagpur to Kola	1,403
Constructing the line from Khambalia to Dwarka	1,209	Constructing and completing the line from Kola to Howrah	2,122
Burma Division.		Constructing and adding a wire to the line from Rajghat to Biasore	1,148
Constructing the line from Thayetchaung to Palan	5,326	Re-constructing and adding a second wire to the line from Kharagpur to Sini	4,467
Ditto from Palan to Mergui	2,431	Constructing a permanent line from Nellore to Tadepalli	8,623
Dacca Division.		Mdras Division.	
Re-constructing the line from Parbattipur to Mogulhat	1,230	Erecting a second wire from Ennore to Gudur	1,336
Constructing a line with two 600 lbs. wires from Mogulhat to Dhurbi	3,074	Nagpur Division.	
Laying three additional cables across the river Megna	1,312	Constructing the line for the railway from Goona to Bara	4,315
Punjab Division.		Oudh and Rohilchand Division.	
Constructing a second line from Badamibag to Wazirabad	4,157	Constructing the line for the Bengal and North-Western Railway from Man to Aourihar	1,370
Constructing the line from Sialkot to Jammu railway station	1,055	Constructing the line for the Bengal and North-Western Railway from Aourihar to Gazipur	1,755
Rajputana Division.		Constructing the line from Ballia to Ravidan South Bank Agra	2,058
Constructing the line from Ratangarh to Sujangarh	1,053	Constructing the line with two wires for the Bengal and North-Western Railway from Munseero Kosi	3,320
Erecting a 200 lbs. H. D. C. wire from Agra Government office to East Bandikui crossing	1,516	Constructing the line with two wires for the Bengal and North-Western Railway from Chaksayal to Hajipur	1,957
Erecting a copper wire from Sabarmati south gate junction to Marwar railway station junction	3,415	Erecting a second wire from Rae Bareli to Benares	1,415
Erecting a copper wire on existing line of posts from Marwar junction to Bandikui junction	3,349	Punjab Division.	
Erecting an extra wire from Agra Government office to Delhi Government office	1,713	Constructing the line for the Western Jumna Canal from Manuk to Delhi	1,70
Sind and Baluchistan Division.		Erecting a 300 lbs. wire along the Southern Punjab Railway <i>vid</i> Bhatinda, from Samasata to Delhi	4,133
Replacing the old 100 lbs. copper wire by 200 lbs. from Gungraro to Dabheji	1,055	Constructing and altering lines for the Bari Doab Canal from Madhopur to Dilwalpur	3,411
Erecting an extra copper wire 300 lbs. from Karachi to Kotri	2,442	Constructing a line for the Ganges Canal from Roorkee to Machwa (Aligarh)	5,422
Re-constructing the line from Edwardesabad to Miranshah	1,950	Rajputana Division.	
TOTAL	45,418	Constructing the line from Luni Junction to Balotra	3,748
Minor items, each costing less than Rx. 1,000	27,462	Sind and Baluchistan Division.	
Add—Share of Establishment	(a) 10,932	Erecting the line along the Jumroo Canal from Mirpur Khas to Jumroo	1,600
Ditto Store contingencies	1,079	TOTAL	87,074
TOTAL DEPARTMENTAL LINES	85,491	Minor items, each costing less than Rx. 1,000	16,290
RAILWAY AND CANAL LINES.		Add—Share of Establishment	(a) 15,594
Bengal Division.		Ditto Store Contingencies	2,495
Constructing telephone line on sections of the East Indian Railway	5,731	TOTAL RAILWAY AND CANAL LINES	122,053
Bombay Division.		TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	207,544
Constructing the line from Munmar to Ranjani, H. G. V. Railway	3,464	LINES UNDER AGREEMENT.	
Constructing the line for the H. G. V. Railway from Secunderabad to Indore	3,566	Dacca Division.	
Burma Division.		Constructing the C. O. B. line from Bagerhat to Morrelganj	1,129
Purchasing 936 rails for the line from Mandalay to Kunlon	1,176	Madras Division.	
Dacca Division.		Constructing a branch C. O. line from Bodinaya Kanur C. O. to Manar P. O.	1,236
Constructing the line from Sultanpur to Bogra	1,172	TOTAL	2,365
Ditto ditto Jamalpur to Jagarnathganj	1,028	Minor items, each costing less than Rx. 1,000	6,853
Carried over	16,137	Add—Share of Establishment	(a) 1,383
		Ditto Store Contingencies	219
		TOTAL LINES UNDER AGREEMENT	10,820

(a) Share of Establishment, Departmental Lines Rx. 10,932
Ditto ditto Railway and Canal Lines " 15,594
Ditto ditto Lines under Agreement " 1,383

As in Note (a), page 59 " 27,909

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1898.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
GAZETTED OFFICERS:				
Direction and Divisional Supervision	58,827	...	...	58,827
Account Office	3,114	...	...	3,114
Check Office and Traffic Office	1,298	...	...	1,298
Stores, Workshop and Electrician	4,583	...	...	4,583
OFFICE ESTABLISHMENTS:				
Direction	4,637	...	...	4,637
Divisional	5,508	3,196	26,732	35,436
Accounts	6,854	...	...	6,854
Message Check	6,546	...	...	6,546
Stores, Workshops and Electrician	3,799	...	...	3,799
SUBORDINATES:				
Sub-Assistant Superintendents	21,043	6,601	2,959	30,603
Foremen and Sub-Inspectors, &c.	2,039	7,382	...	9,421
Telegraph Masters and Signallers	2,102	869	188,849	191,880
Military Signallers . . . . .	...	...	14,511	14,511
Line and Signal Office Establishments, &c. . . . .	...	19,088	1,199	20,287
Establishment, Temporary	2,127	134	4,705	6,966
Total Salaries	122,537	37,270	238,955	398,762
Furlough Allowances, &c., paid in England	6,465	...	...	6,465
Allowances for special localities, &c.	7,083	2,141	33,953	43,177
Travelling Allowances	11,662	6,133	8,808	26,603
Total Salaries and Establishments	147,747	45,544	281,716	475,007
<i>Deduct—Charge to Capital:</i>				
Portion charged to Works { Lines (a) 27,909	27,914	...	...	27,914
Buildings 5	5	774	770	4,878
Do. do. other Departments . . . . .	...	5,518	...	5,518
Workshop Outturn (b) 5,518	34,206	770	3,334	38,310
NET CHARGE TO REVENUE	113,541	44,774	278,382	436,697
Payments to Postal Department for working Combined Offices	...	...	58,429	58,429
Apparatus and Plant	1,034	1,253	19,504	21,791
Repairs to Lines . . . . .	...	66,756	...	66,756
Repairs to Buildings . . . . .	...	144	...	144
Rent of Offices, &c.	800	655	2,661	4,116
Office Contingencies	1,326	478	10,543	12,347
Store Contingencies	921	...	...	921
Telegraph and Postage Stamps, etc. . . . .	...	...	1,051	1,051
Stationery and Printing	15,157	...	...	15,157
Suspense	1,245	...	...	1,245
	20,483	69,286	92,188	181,957
GRAND TOTAL	134,024	114,060	370,570	618,634
India Rx.	127,559	114,060	370,570	612,189
England £	4,136	...	...	4,136
Exchange Rx.	2,329	...	...	2,329

(a) See Note (a), page 58.

(b) Charged to Stores, Capital—item Rx. 4,203 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1897-98.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	Rx.	Rx.	Rx.	Rx.
PERSIAN GULF SECTION:					
Telegraph Lines	108,770	108,770
Telegraph Cables	715,673	715,673
Carried forward	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1897-98—continued.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
				Rx.	Rx.
Brought forward . . . . .	... . . . .	... . . . .	... . . . .	824,443	824,443
<i>Telegraph Buildings:</i>					
Signal Offices . . . . .	... . . . .	... . . . .	... . . . .	58,030	58,030
Quarters for Staff . . . . .	... . . . .	... . . . .	... . . . .	2,856	2,856
Cable Houses and Tanks . . . . .	... . . . .	... . . . .	... . . . .	1,177	1,177
Store Houses . . . . .	... . . . .	... . . . .	... . . . .	2,798	2,798
Total Buildings . . . . .	... . . . .	... . . . .	... . . . .	64,861	64,861
Telegraph Cable Steamer "Patrick Stewart"	... . . . .	... . . . .	... . . . .	30,548	30,548
Subsidies and Political Charges . . . . .	... . . . .	... . . . .	... . . . .	11,342	11,342
Apparatus and Plant—Miscellaneous . . . . .	... . . . .	... . . . .	... . . . .	1,293	1,293
Stores	—3,143	... . . . .	—3,143	24,858	21,715
Other Suspense Accounts	936	... . . . .	936	231	1,167
Exchange on all Expenditure in England prior to 1887-88 . . . . .	... . . . .	... . . . .	... . . . .	5,412	5,412
Deduct—	—2,207	... . . . .	—2,207	73,684	71,477
Receipts on Capital Account . . . . .	... . . . .	... . . . .	... . . . .	5,601	5,601
TOTAL PERSIAN GULF SECTION	—2,207	... . . . .	—2,207	957,387	955,180
<i>PERSIAN SECTION:</i>					
Telegraph Lines . . . . .	... . . . .	... . . . .	... . . . .	152,905	152,905
<i>Telegraph Buildings:</i>					
Signal Offices . . . . .	... . . . .	... . . . .	... . . . .	4,520	4,520
Quarters for Staff	1,177	... . . . .	1,177	13,978	15,155
Total Buildings	1,177	... . . . .	1,177	18,498	19,675
Other Suspense Accounts	—366	... . . . .	—366	952	586
Subsidies and Political Charges . . . . .	... . . . .	... . . . .	... . . . .	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88 . . . . .	... . . . .	... . . . .	... . . . .	2,156	2,156
Deduct—	811	... . . . .	811	181,603	182,414
Receipts on Capital Account . . . . .	... . . . .	... . . . .	... . . . .	410	410
TOTAL PERSIAN SECTION	811	... . . . .	811	181,193	182,004
<i>TURKISH LINE</i> . . . . .	... . . . .	... . . . .	... . . . .	16,399	16,399
TOTAL CAPITAL EXPENDITURE	—1,396	... . . . .	—1,396	1,154,979	1,153,583

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

	General Charges. <i>Rx.</i>	Cable Maintenance. <i>Rx.</i>	Line Maintenance. <i>Rx.</i>	Signalling. <i>Rx.</i>	TOTAL. <i>Rx.</i>
GULF SECTION: London Office, including Constantinople Office	569	...	...	...	569
<i>Gazetted Officers:</i>					
Direction and Supervision	4,383	...	...	...	4,383
Engineering and Electrician	531	3,569	...	...	4,100
Message Check Office and Traffic Office . . . . .	...	...	...	693	693
<i>Office Establishments:</i>					
Direction	731	...	...	...	731
Message Check . . . . .	...	...	...	540	540
Accounts	848	...	...	...	848
Stores, Workshops and Electrician	67	...	...	156	223
<i>Subordinates:</i>					
Signallers, &c. . . . .	...	...	...	11,058	11,058
Workshop Foreman . . . . .	...	...	...	703	703
Cable Establishment . . . . .	...	1,669	...	...	1,669
Cable Steamer Establishment . . . . .	...	1,753	...	...	1,753
Medical Establishment	470	...	...	...	470
Line and Signal Office Establishment . . . . .	...	...	1,220	825	2,045
TOTAL	7,599	6,991	1,220	13,975	29,785
<i>Temporary Establishment</i> . . . . .	...	253	...	166	419
Furlough Allowances, &c., paid in England	2,070	...	...	...	2,070
Travelling Allowances	462	161	...	353	976
Allowances for special localities	7	62	...	359	428
Total Salaries and Establishment	10,138	7,467	1,220	14,853	33,678
<i>Payments to Postal Department for working combined offices</i> . . . . .	...	...	...	48	48
Stationery and Printing	558	...	...	...	558
Repairs of Lines, Offices and Cables, &c. . . . .	...	3,724	2,789	741	7,254
Expenses of the Berne Bureau . . . . .	...	...	...	46	46
Rent of Offices . . . . .	...	...	...	504	504
Coal and other Stores for Cable Steamer . . . . .	...	5,233	...	...	5,233
Provision for Crew . . . . .	...	2,133	...	...	2,133
Store-keeping	77	...	...	...	77
Office Contingencies, &c.	165	16	...	1,880	2,061
TOTAL	800	11,106	2,789	3,219	17,914
Subsidies to Chiefs	10,938	18,573	4,009	18,072	51,592
GRAND TOTAL	2,284	...	...	...	2,284
India	<i>Rx.</i>	10,584	18,573	4,009	51,238
England	£	1,688	...	...	1,688
Exchange	<i>Rx.</i>	950	...	...	950

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

	General Charges. <i>Rx.</i>	Line Maintenance. <i>Rx.</i>	Signalling. <i>Rx.</i>	TOTAL. <i>Rx.</i>
PERSIAN SECTION—				
London Office	294	...	...	294
<i>Salaries:</i>				
<i>Gazetted Officers:</i>				
Direction and Supervision	4,911	...	...	4,911
Accounts . . . . .	...	...	...	...
Medical Officers	1,610	...	...	1,610
Carried forward	{	6,521	...	6,521
		294	...	294

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

	General Charges.	Line Maintenance.	Signalling.	TOTAL.	
				Rx. 294	Rx. 294
Brought forward	6,521	...	...		6,521
PERSIAN SECTION— <i>contd.</i>					
Office Establishments:					
Direction	464	...	...		464
Accounts	424	...	...		424
Stores	41	...	...		41
Medical	29	...	...		29
Subordinates:					
Workshop Foreman . . . . .	...	...	120		120
Inspectors . . . . .	...	(a) 1,854	...		1,854
Signallers, &c. . . . .	...	...	6,366		6,366
Line and Signal Office Establishment . . . . .	...	1,165	337		1,502
Total Salaries	7,479	3,019	6,823		17,321
Temporary Establishment . . . . .	...	...	...		...
Furlough Allowances, &c., paid in England	270	...	...		270
Allowances for special localities, &c.	167	539	416		1,122
Travelling Allowances	567	824	167		1,558
Total Salaries and Establishment	8,777	4,382	7,406		20,565
Stationery and Printing	240	...	...		240
Repairs, &c., of Lines and Buildings . . . . .	...	1,098	258		1,356
Office Contingencies	310	170	774		1,254
Store-keeping	15	...	...		15
Expenses of the Berne Bureau . . . . .	...	...	23		23
	565	1,268	1,055		2,888
GRAND TOTAL	9,342	5,650	8,461		23,453
India	Rx.	8,778	5,650	8,461	22,889
England	£	361	...	...	361
Exchange	Rx.	203	...	...	203

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

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1898.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
				Rx.
Seignorage on Silver . . . . .	... 48,673	24	48,673	
Assay fees . . . . .	... 24	24	24	
Gain on Coinage Operations	17,814	66,892	84,706	
Gain on Copper Coinage	42,586	...	42,586	
Sale of old Stores and Materials . . . . .	...	50	50	
Miscellaneous Receipts	5,174	831	6,005	
TOTAL, INDIA . . Rx.	65,574	116,470	182,044	182,044

ENGLAND—

Proceeds of sale of Indian Coins sent to this country for assay	£ 7
EXCHANGE ON RECEIPTS IN ENGLAND . . . . .	. Rx. 4

TOTAL RECEIPTS UNDER THE HEAD "MINT" . Rx. 182,055

CHARGES.	Calcutta.	Bombay.	TOTAL.	
				Rx.
Establishment and Contingencies : Direction and Office	5,830	5,908	11,738	
Bullion Establishment	1,373	...	1,373	
Operative Establishment	11,447	8,343	19,790	
Assay Establishment	3,309	4,630	7,939	
Office Expenses	3,353	3,430	6,783	
	25,312	22,311	47,623	
Loss on Coinage : Loss of Weight in coining Silver	826	...	826	
Loss on melting Remittances	2,934	...	2,934	
Cost of Copper Alloy	7	...	7	
Value of Gold Silver and Copper used for Contingent purposes	287	15,576	15,863	
Difference between Mint and Bazar value of silver	1,425	...	1,425	
	5,479	15,576	21,055	
Purchase of Local Stores : Cost of Country Coal, Oil, etc.	6,666	4,929	11,595	
	37,457	42,816	80,273	80,273

CHARGES IN ENGLAND—

Cost of assay of Indian Coins	£ 34
Stores for India	5,266
EXCHANGE ON CHARGES IN ENGLAND	Rx. 5,300

TOTAL CHARGES UNDER THE HEAD "MINT" Rx. 2,984 88,557

Add—Charges on account of the Mint falling under other Heads of Service, viz.:—	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Pensions and Gratuities to Mint Servants	1,010	125	1,939	3,074
Value of Stationery supplied	297	...	10	307
Value of Printing executed by Government Press	68	...	34	102
	1,375	125	1,983	3,483
Estimated Value of Mint Buildings on 31st March 1898	161,421	...	270,251	437,672

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

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER :		Rx.		Rx.		Rx.
Rupees { Bikaneer coin . . . . .	...	...	110,651	11,065	110,651	11,065
Bhopal coin 1,721,260	172,126		1,640,470	164,047	3,361,730	336,173
Kashmir coin . . . . .	...	...	1,392,342	139,234	1,392,342	139,234
Half Rupees . . . . .	...	...	559,786	27,989	559,786	27,989
Quarter Rupees	5,884,424	147,110	2,892,832	72,321	8,777,256	219,431
Eighth Rupees	12,103,040	151,288	8,040,856	100,511	20,143,896	251,799
COPPER :						
Quarter-Annas	82,288,000	128,575	...	...	82,288,000	128,575
Half-Pice	8,483,515	6,628	...	...	8,483,515	6,628
Pie-Pieces	20,822,400	10,845	...	...	20,822,400	10,845
Strait Cents	18,040,000	40,590	...	...	18,040,000	40,590
	149,342,639	657,162	14,636,937	515,167	163,979,576	1,172,329

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

C.—Post Office, etc.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section D.—Civil Departments.

Revenue Rx. 1,723,511. Expenditure Rx. 15,739,547.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
General Administration	30A	Expenditure	66	Rx.	Rx.	Ks.
	30B	Details of Charges under Secretariats	67	409,249	...	...
	30C	" " Tour Charges	67	34,642	...	...
	30D	Net Receipts in the Paper Currency Department	68	242,875	...	...
Law and Justice	31A	Receipts	69	...	663,193	...
	31B	Expenditure	70	...	...	4,255,894
	31C	Details of Charges under High Courts, &c.	71	317,927	...	...
	31D	" " Civil and Sessions Courts	71	1,352,677	...	...
	31E	" " Criminal Courts	71	1,179,604	...	...
	31F	" " Jails	72	980,610	...	...
	31G	" " Convict Charges	72	137,487	...	...
Police	32A	Receipts	73	...	448,330	...
	32B	Expenditure	73	...	...	4,233,923
Marine	33A	Receipts	74	...	200,724	...
	33B	Expenditure	75	...	...	679,040
Education	34A	Receipts	79	...	217,518	...
	34B	Expenditure	79	...	...	1,581,072
Ecclesiastical	35	Expenditure	80	...	...	173,962
Medical	36A	Receipts	81	...	90,209	...
	36B	Expenditure	81	...	...	1,355,417
Political	37	Expenditure	82	...	...	933,820
Scientific and other Minor Departments	38A	Receipts	84	...	103,537	...
	38B	Expenditure	85	...	...	535,517
	38C	Details of Survey Charges	86	157,609	...	...
		TOTAL . . . . .	...		1,723,511	15,739,547

No. 30A.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1898.

FINANCE AND REVENUE ACCOUNTS OF THE

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General(a)	25,213	...	...	...	...	...	...	...	...	25,213	
Salaries of Governors(a)	...	...	8,088	...	10,860	9,727	...	12,133	12,133	24,266	
" of Lieutenant-Governors(a)	...	...	5,036	1,319	5,036	...	...	...	...	38,285	
" of Chief Commissioners(a)	...	...	...	...	...	...	...	...	...	11,391	
" of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	12,518	
Staff and Household Charges	27,344	600	2,611	1,417	3,663	3,703	2,256	(b) 13,585	(b) 26,214	81,393	
Durbar Fund	17,800	...	...	...	...	...	...	...	...	17,800	
Executive Council	38,127	...	...	...	...	...	...	13,021	12,648	63,796	
Legislative Council	28,302	...	651	...	2,611	507	...	1,675	...	33,716	
Military Secretary : Salaries, Establishment, etc.	55,903	...	...	...	...	...	...	...	...	55,903	
Public Works Secretary : Salaries, Establishment, etc.	31,879	...	...	...	...	...	...	...	...	31,879	
Secretaries : Salaries, Establishment, and Contingencies (as per Details in Account No. 30B)	142,383	17,285	26,778	12,074	59,116	35,553	25,533	36,474	54,053	409,249	
Tour Charges (as per Details in Account No. 30C)	15,165	1,652	763	503	3,647	6,310	5,758	498	346	34,642	
Salaries, Establishment, and Contingencies of :										629,215	
Board of Revenue	257	...	...	...	28,431	25,804	...	19,036	...	73,528	
Financial Commissioner	201	...	10,852	...	...	...	15,235	...	...	20,288	
Inspector General of Stamps, Registration, and Excise	...	3,135	...	4,753	...	4,945	5,416	...	5,544	23,793	
Commissioners : Salaries, Establishments, etc.	872	21,153	41,444	5,394	60,167	51,598	35,090	...	24,329	240,047	
Salaries, Establishment, and Contingencies of :										363,656	
Comptroller General, Accountants General and Comptrollers	39,880	9,933	27,082	5,420	37,510	23,947	17,273	25,394	27,641	214,080	
Accountant General, Public Works Department	23,505	...	...	...	...	...	...	...	...	23,505	
Paper Currency Department (<i>vide</i> Acct. No. 30D)	12,103	...	2,747	...	...	1,229	1,358	3,070	9,906	30,413	
Reserve Treasury	597	...	...	...	...	...	...	...	...	597	
Allowances to Presidency Banks	13,085	...	...	...	...	...	...	2,728	6,103	22,516	
General Establishment of Local Funds (including Wards Establishment)	137	4,011	387	282	22,733	6,714	14,221	33,634	11,049	93,168	
TOTAL CHARGES IN INDIA Rx.	473,353	62,805	122,722	34,879	228,738	170,037	131,750	161,248	202,484	1,588,016	
CHARGES IN ENGLAND :										£	
Salaries of the Secretary of State and Council for India and Establishment										128,825	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,139	
Store Department : Wages of artificers and labourers, etc.										21,779	
Bank of England and Bank of Ireland for management of Debt										49,085	
Law Charges										98	
Postage of Despatches to and from India										1,230	
Books and Newspapers supplied to India, not invoiced as Stores										48	
Telegrams to India										7,451	
Expenses of cataloguing the Records of the India Office										999	
Addition to India Office Building										7,343	
Passage to India of Officers appointed to the Financial Department										150	
Allowance of Officer in charge of the Records of the Government of India while making researches among the Records at the India Office										118	
Office Contingencies										11,223	
Stores for India :										234,018	
Currency Notes, etc.										22,827	
EXCHANGE ON CHARGES IN ENGLAND .										257,745	
										145,141	
										1,990,002	
TOTAL GENERAL ADMINISTRATION CHARGES Rx.											

(a) Including Exchange Compensation Allowance.

(b) Includes Rx. 9,000 and Rx. 9,600 Expenditure from Contract Allowance in Madras and Bombay, respectively.

No. 30B.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1898.

INDIA, GENERAL.		Rx.	Rx.
Secretariats:			
Financial Department	.	29,307	
Home Department	.	28,925	
Foreign Department	.	44,831	
Revenue and Agricultural Department	.	27,504	
Director General of Statistics	.	7,738	
Translator's Department	.	7+7	
Officer in charge of the Records of the Government of India	.	3,331	
CENTRAL PROVINCES.			142,383
Secretaries to the Chief Commissioner:			
Salaries, Establishment, and Contingent Charges—			
General Department	.	9,543	
Revenue Department	.	7,742	
BURMA.			17,285
Salaries, Establishment, and Contingent Charges:			
Public Department	.	22,752	
Translator's Department	.	4,026	
ASSAM.			26,778
Secretaries to the Chief Commissioner:			
Salaries, Establishment, and Contingent Charges	.	.	12,974
BENGAL.			
Secretaries to Government:			
Judicial and Political Departments	.	16,823	
Revenue and General Departments	.	14,477	
Financial and Municipal Departments	.	14,345	
Marine Department	.	1,303	
Allowance and Contingent Charges	.	46,948	
Translator's Department	.	(a) 8,990	
Librarian's Department	.	2,765	
NORTH-WESTERN PROVINCES AND OUDH.			4,3
Secretaries to Government:			
Salaries, Establishment, and Contingent Charges	.	.	35,553
PUNJAB.			
Secretaries to Government:			
Salaries, Establishment, and Contingent Charges	.	.	25,533
MADRAS.			
Secretaries to Government:			
Public, etc., Departments	.	11,974	
Revenue Department	.	13,043	
Translator's Department	.	2,979	
Local and Municipal Department	.	6,229	
Other Establishments and Services	.	1,649	
BOMBAY.			36,474
Secretaries to Government:			
Political, Secret, Judicial, Educational, and Legislative Departments	.	18,671	
Revenue, Financial and General Departments	.	15,854	
Separate Department	.	1,769	
Translator's Department	.	3,959	
General, Educational, Marine, etc., Departments	.	13,328	
Secretariat Record Office	.	472	
TOTAL CHARGES UNDER SECRETARIATS, ETC.		Rx.	409,240

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

No. 30C.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	124	...	37	...	...	161
Travelling Allowances	1,714	997	656	344	19	732	227	263	147	5,099
Special Train	1,405	...	...	...	4	1,241	763	...	...	3,413
Posting Bullock Train and Railway Train hire	3,046	...	...	...	959	2,084	1,273	...	...	7,362
Purchase and Repair of Tents, and Camp Establishment and Furniture	3,392	440	71	20	691	328	1,101	235	...	6,278
Temporary Establishment	351	...	...	6	...	...	...	...	...	357
Miscellaneous	5,257	215	36	133	1,850	1,925	2,357	...	190	11,972
TOTAL TOUR CHARGES	Rx.	15,165	1,052	763	503	3,647	6,310	5,758	498	36,042

No. 30D.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1898.

RECEIPTS.	Rx.	Rx.
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XXI of 1896—see Account No. 24, page 46, Interest Receipts.	298,386	
Miscellaneous Receipts	1,303	
		TOTAL RECEIPTS . Rx. 299,689

Note.—Amount of Securities held on the 31st March 1898 was as follows:—

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

CHARGES.	Rx.
<i>Charges in the Department—</i>	
Salaries and Establishment Charges	27,106
Travelling Allowances	233
Purchase of Stationery	11
House, Lighting, Police, and Water Rates	112
Service Telegrams	75
Purchase of Service Stamps	389
Cost of Chests, Bags, and Locks	236
Dead Stock (Cost of Office Furniture, etc.)	81
Freight on Note Forms paid in India	61
Charges for Remittance	78
Contingencies	2,031

Charges in other Departments—

	As in Acct. No. 30A	Rx.	
Salary	755		
Pensions and Gratuities	1,195		
Cost of Note Forms received from England, including freight	22,878		
Value of Stationery supplied	515		
Value of Printing executed by Government Press	755		
Repairs of Buildings and other Public Works Charges connected with the Department	303		
		26,401	
		TOTAL CHARGES . Rx. 56,844	
		NET PROFIT IN 1897-98 . Rx. 242,875	

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
<i>Courts of Law :</i>											
Sale-proceeds of Unclaimed and Escheated Property	Rx. 1,457	Rx. 1,732	Rx. 2,488	Rx. 620	Rx. 3,570	Rx. 3,293	Rx. 1,250	Rx. 3,176	Rx. 2,468	Rx. 20,054	
Court Fees realized in Cash	Rx. 80	Rx. 1,858	Rx. 39	Rx. 133	Rx. 5,151	Rx. 11,754	Rx. 640	Rx. 2,052	Rx. 886	Rx. 22,593	
General Fees, Fines, and Forfeitures	Rx. 4,285	Rx. 6,671	Rx. 42,148	Rx. 7,837	Rx. 65,130	Rx. 27,606	Rx. 33,938	Rx. 76,373	Rx. 29,576	Rx. 293,564	
Pleadership Examination Fees	Rx. ...	Rx. 21	Rx. ...	Rx. 266	Rx. 4,655	Rx. 758	Rx. ...	Rx. 455	Rx. 192	Rx. 6,347	
<i>Miscellaneous Fees and Fines :</i>											
Record Room Receipts	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 106	Rx. 140	Rx. 1,951	Rx. ...	Rx. 3,407	Rx. 5,604	
Other Receipts	Rx. ...	Rx. 106	Rx. 37	Rx. 103	Rx. 41	Rx. 7	Rx. 2,798	Rx. 322	Rx. 90	Rx. 3,504	
Miscellaneous	Rx. 14	Rx. 142	Rx. 185	Rx. 228	Rx. 1,690	Rx. 190	Rx. 608	Rx. 431	Rx. 1,759	Rx. 5,247	
TOTAL COURTS OF LAW		Rx. 5,836	Rx. 10,530	Rx. 44,897	Rx. 9,187	Rx. 80,343	Rx. 43,748	Rx. 41,185	Rx. 82,809	Rx. 38,378	Rx. 356,913
<i>Jails :</i>											
Sale-proceeds of Jail Manufactures	Rx. 1,538	Rx. 21,683	Rx. 35,441	Rx. 1,189	Rx. 100,761	Rx. 29,234	Rx. 16,882	Rx. 42,906	Rx. 8,879	Rx. 258,513	
Convict Receipts at Port Blair	Rx. 26,758	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 26,758	
Hire of Convicts	Rx. 219	Rx. 5	Rx. 224	Rx. 2,779	Rx. 40	Rx. 2,012	Rx. 349	Rx. 1,481	Rx. 3,365	Rx. 10,474	
Other Jail Receipts	Rx. 1,231	Rx. 12	Rx. 2,051	Rx. 24	Rx. 1,856	Rx. 2,068	Rx. 731	Rx. 587	Rx. 1,975	Rx. 10,535	
TOTAL JAILS		Rx. 29,746	Rx. 21,700	Rx. 37,716	Rx. 3,992	Rx. 102,657	Rx. 33,314	Rx. 17,962	Rx. 44,974	Rx. 14,219	Rx. 306,280
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.		Rx. 35,582	Rx. 32,230	Rx. 82,613	Rx. 13,179	Rx. 183,000	Rx. 77,062	Rx. 56,147	Rx. 127,783	Rx. 52,597	Rx. 663,193

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
<i>Courts of Law:</i>										
Salaries, Establishments and Contingencies of:—										
High Courts (as per details in Account No. 31C)	...	...	...	...	115,783	44,411	...	57,558	65,653	283,405
Chief Court (as per details in Account No. 31C)	...	...	...	...	...	...	34,522	...	...	34,522
Judicial Commissioner	966	5,950	12,053	...	...	13,942	...	...	4,391	37,302
Recorder's Court	...	...	7,742	...	...	...	...	...	...	7,742
Law Officers	254	507	5,472	676	32,132	13,837	12,316	14,747	20,271	100,212
Administrator General	...	...	...	...	...	...	...	...	327	327
Civil and Sessions Courts (as per details in Account No. 31D)	8,328	11,385	14,172	20,995	482,769	250,996	122,710	246,262	195,060	1,352,677
Criminal Courts (as per details in Account No. 31E)	15,578	75,737	189,626	39,181	247,989	200,417	158,047	119,573	133,456	1,179,604
Coroner's Court	...	...	...	...	696	...	...	...	1,236	1,932
Presidency Magistrate's Court	...	...	...	...	6,252	...	...	5,198	8,379	19,829
Courts of Small Causes	410	3,403	4,150	...	16,488	6,611	3,622	9,405	24,041	68,130
Plaintiffs' Examination Charges	...	...	...	21	1,335	756	...	385	30	2,527
Refunds	6,364	1,252	8,075	868	7,693	3,352	4,608	9,349	2,711	44,272
TOTAL COURTS OF LAW	31,900	98,234	241,200	61,741	911,137	534,322	335,825	462,47	455,555	3,132,481

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
<i>Jails:</i>										
Jails (as per details in Account No. 31F)	6,298	76,395	104,118	11,973	251,673	210,731	116,220	115,747	87,455	980,610
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	137,487	...	...	...	...	...	...	...	...	137,487
Convict Charges at Straits Settlements	416	...	...	...	...	...	...	...	...	416
Refunds	...	2	55	9	82	10	12	20	...	190
TOTAL JAILS	144,201	70,397	104,173	11,982	251,755	210,741	116,232	115,767	87,455	1,118,703

TOTAL CHARGES IN INDIA Rx. 176,101 174,631 345,463 73,723 1,162,892 745,063 452,057 578,244 543,010 4,251,184

CHARGES IN ENGLAND:
Deputation Allowance, etc., of the Government Advocate (Punjab), while on duty in England in connection with an Appeal to the Privy Council 592
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, etc. 203

Stores for India: for Port Blair 795
EXCHANGE ON CHARGES IN ENGLAND 2,218

TOTAL CHARGES IN ENGLAND Rx. 3,013
1,697

TOTAL CHARGES UNDER LAW AND JUSTICE Rx. 4,255,894

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT
for the Year ended 31st March 1898.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges (a)	62,749	29,644	23,483	28,647	33,688	178,211
Appellate Branch: Salaries, Establishments and Contingencies	31,572	14,767	11,039	28,911	10,660	139,716
Original Branch: Salaries, Establishments and Contingencies	21,464	...	...	21,305		
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT	115,783	44,411	34,522	57,558	65,653	317,927

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs. (a)	4,203	9,723	9,255	7,453	231,977	130,368	70,964	105,166	88,742	657,851
Establishment	1,574	961	1,951	6,496	119,407	55,125	16,129	66,851	58,299	326,793
Ditto, Judicial Record	...	...	...	...	...	8,275	...	...	...	8,275
Service of Processes	2,229	...	483	5,003	83,191	46,000	24,144	61,445	34,749	257,244
Travelling Allowances	134	518	436	136	2,762	1,776	1,846	773	3,399	11,780
Diet of Witnesses	1	...	1,514	146	2,934	3,588	...	4,953	4,452	17,588
Service Postage	21	93	80	84	2,871	1,314	5,263	1,021	1,958	12,725
Other Contingent Charges	160	90	453	1,677	39,027	4,530	4,304	6,053	3,442	60,402
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	19	19
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS.	Rx. 8,328	11,385	14,172	20,995	482,769	250,996	122,710	246,262	195,060	1,352,677

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part (b) of Salaries of Magistrates and Deputy Commissioners. (a)	2,601	16,136	34,464	9,164	52,065	54,714	33,672	11,672	27,529	242,017
Part (b) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	2,842	19,438	57,246	14,521	93,754	73,411	39,146	44,340	57,586	402,284
Salaries of Cantonment, City, and Railway Magistrates, etc. (a)	3,729	1,037	2,776	...	2,368	13,786	10,521	1,315	8,597	44,129
Establishments	4,054	18,274	37,002	8,324	50,717	30,165	39,522	40,827	14,036	243,821
Travelling Allowances	501	2,998	11,387	1,756	11,753	8,773	6,130	7,975	12,620	63,893
House-rent and other Allowances	156	1,174	1,132	495	2,064	194	138	501	158	6,612
Diet and Road Money to Witnesses and accused persons.	85	3,320	18,819	224	4,252	8,292	10,479	4,967	7,371	57,809
Service of Processes	...	9,567	16,460	932	10,998	...	...	107	...	38,064
Service Postage	237	1,283	1,902	616	2,403	1,727	9,557	239	3,895	21,919
Other Contingent Charges	1,423	2,510	7,538	3,149	10,955	9,355	8,882	7,630	988	58,430
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	676	676
Deduct—Recoveries	50	...	...	...	...	...	...	...	...	50
TOTAL CHARGES UNDER CRIMINAL COURTS.	Rx. 15,578	75,737	189,626	39,181	247,939	200,417	158,047	119,573	133,456	1,179,604

(a) Including Exchange Compensation Allowance.

(b) The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspection and General Superintendence . . . . . }	...	...	1,670	...	5,055	4,549	3,934	4,006	1,293	20,507
Presidency Jails . . . . .	...	...	...	...	10,465	...	...	8,736	7,625	26,826
Central Jails . . . . .	...	27,305	40,528	...	58,618	69,372	21,750	36,876	25,765	280,214
District Jails	4,824	22,393	27,999	9,378	72,434	102,429	59,862	20,458	27,581	347,358
Subsidiary Jails	771	1,926	7,163	1,723	14,320	10,922	7,850	12,500	5,988	63,160
Convict Camps and Temporary Central Jails . . . . . }	...	...	...	...	...	...	8,535	...	7,641	16,176
School of Industry . . . . .	...	1,381	1,480	...	5,939	1,972	...	...	3,028	13,800
Charges for Mowing Prisoners . . . . .	...	1,595	3,638	204	6,164	5,857	2,130	3,694	2,139	25,421
Payments to Officers of other Provinces . . . . . }	...	...	...	...	...	...	...	...	19	19
Jail Manufactures	703	21,795	21,640	671	78,678	15,630	12,159	29,477	6,376	187,129
TOTAL CHARGES UNDER JAILS Rx.	6,298	76,395	104,118	11,973	251,673	210,731	116,220	115,747	87,455	980,610

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1898.

INDIA, GENERAL.	Rx.
Salary and Establishment of the Superintendent, including Judicial Establishment	13,966
Police Establishment	14,229
Medical, Commissariat, and other Establishments	13,156
Ecclesiastical Establishment, Chaplain	790
Commissariat Supplies	53,957
Stores, Clothing, Tools, etc.	19,363
Passage and Subsistence Money to Convicts	12,034
Freight	9,564
Miscellaneous Services, Supplies, and Contingencies	428
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC. Rx.	137,487

No. 32A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RECEIPTS.										
Police supplied to Railways	...	...	16,952	...	...	...	...	...	...	16,952
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	780	4,742	285	5,082	2,714	2,502	1,586	18,211	35,902
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	115	13,588	54	1,002	6,672	59,938	44	6,484	87,897
Recoveries on account of Presidency Police	...	...	...	...	9,032	...	...	2,817	18,984	30,833
Recoveries on account of Village Police	...	...	...	495	31,227	...	1	...	...	31,723
Fees, Fines, and Forfeitures	1,585	19,587	16,776	11,240	54,439	31,237	11,691	35,786	30,378	212,719
Cash Receipts under the Arms Act	1	...	63	...	...	10	8	...	22	104
Contributions for Pensions	103	302	356	80	364	679	127	84	792	2,887
Miscellaneous	582	374	8,518	6,719	1,255	2,427	1,614	3,481	4,343	29,313
TOTAL POLICE RECEIPTS . Rx.	2,271	21,158	60,905	18,873	102,401	43,739	75,881	43,798	79,214	448,330

No. 32B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CHARGES.										
Presidency Police	...	...	...	...	78,589	...	...	27,137	36,144	141,870
Provincial Superintending Officers of the District Police	...	4,593	12,558	...	15,927	16,245	14,330	16,921	9,077	89,651
District Executive Force :										
District Superintendents and Assistants(a)	2,500	16,362	51,176	7,892	47,951	48,011	35,777	33,212	25,678	268,559
Inspectors, Constables, etc. (a)	35,585	100,902	241,665	28,713	299,616	302,672	242,804	258,687	311,121	1,821,705
Office and other Establishments	543	113	5,998	1,022	18,045	488	757	...	25,011	51,979
Police Hospitals, Establishments and Charges	110	1,611	...	448	3,549	2,423	...	2,743	231	11,115
Clothing	2,220	4,500	14,588	1,642	15,298	24,956	9,260	18,120	14,077	104,667
Arms, Accoutrements, and Ordnance Stores	30	1,228	2,932	344	1,444	3,066	2,450	3,837	3,211	18,542
Rewards	103	434	4,303	174	2,187	3,636	1,381	598	378	13,194
Rents, Rates and Taxes	292	170	1,341	88	2,406	307	210	1,613	1,218	7,045
Service Postage and Telegrams	368	1,284	1,490	521	5,061	2,798	4,933	3,029	5,515	24,999
Travelling and Tour Charges	1,591	6,506	22,381	2,041	19,044	21,164	15,531	23,123	23,018	134,399
House-rent and other Allowances	622	1,378	12,002	225	20,676	14,685	7,007	20,328	2,518	85,501
Petty Construction and Repairs	322	4,068	6,627	4,703	16,482	...	...	7,739	4,050	43,931
Purchase, hire, etc., of boats	...	...	486	855	5,038	...	...	58	35	6,472
Compensation for dearness of provisions	1,302	9,078	1,000	3,037	27,375	7,408	4,941	...	20,528	74,609
Miscellaneous	1,727	1,829	6,990	817	7,585	5,343	4,065	6,620	5,380	40,356
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	235	235
<i>Deduct—Contributions</i>	5,328	...	...	...	...	...	58,514	...	2,687	66,529
TOTAL DISTRICT EXECUTIVE FORCE Rx.	41,989	149,403	372,979	52,522	491,757	436,957	270,662	385,713	439,517	2,641,499
Railway Police	4,469	2,498	...	233	12,926	14,552	18,680	6,871	9,271	69,500
Municipal and Cantonment Police	...	...	13,119	...	5,087	...	58,514	...	5,191	81,911
Village Police	...	...	3,517	209	34,907	271,006	...	696	97,613	408,098
Special Police	...	...	503,645	87,291	34,365	581	34,097	1,553	46,672	708,204
Cattle Pounds	277	6,992	503	3,224	2,526	12,503	3,629	26,448	11,307	67,409
Steam Boiler Inspection Establishment and Charges	...	...	1,020	...	2,797	...	...	781	3,787	8,385
Thuggee and Dacoity	13,983	...	39	...	...	5	...	...	...	13,988
Miscellaneous	8	71	721	53	253	53	195	40	295	651
Refunds	...	...	...	...	...	...	...	...	...	1,689
TOTAL CHARGES IN INDIA Rx.	66,726	163,557	908,101	143,532	679,194	752,042	400,669	466,160	658,874	4,232,855
CHARGES IN ENGLAND :										
Passage to India of Assistant Superintendents on appointment, etc.	...	...	...	...	...	...	...	...	...	683
EXCHANGE ON CHARGES IN ENGLAND .	...	...	...	...	...	...	...	...	...	385
TOTAL POLICE CHARGES Rx.	4,233,922									

(a) Including Exchange Compensation Allowance.

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1898.

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RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Pilotage Receipts	103,389	629	104,018
Cost of Work executed for Port and Local Funds and for Private Individuals . . .	8,960	...	...	...	...	8,960
Hire of Vessels	31,542	...	...	...	...	31,542
Sale-proceeds of Vessels and Stores :						
Sale-proceeds of condemned Vessels and Stores	4,021	247	1	337	...	4,606
Miscellaneous . . . . .	...	...	...	...	...	...
Registration and other Fees :						
Fees realized at the Shipping Office . . . . .	...	136	...	4,393	5,431	9,960
Examination Fees . . . . .	...	103	...	306	...	409
Fees under Merchant Seamen's Act of 1854 . . . . .	...	...	...	...	...	...
Other Fees . . . . .	...	...	...	18	...	18
Freight, Passage, and Tonnage	67	596	...	...	...	663
Miscellaneous :						
Deductions for Mess Money . . . . .	...	...	...	1,209	...	1,209
Coast Light Dues . . . . .	...	30,681	...	...	...	30,681
Survey Fees . . . . .	...	...	...	3,407	...	3,407
Other Items	3,169	1,211	...	832	39	5,251
TOTAL MARINE RECEIPTS Rx.	47,759	32,974	1	113,891	6,099	200,724

No. 33B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1898.

		Salaries and Establishments.	Contingencies.	Rx.
		Rx.	Rx.	
IMPERIAL CHARGES:—INDIA, GENERAL.				
GENERAL SUPERVISION AND ACCOUNTS.				
Naval Commander-in-Chief, India Station		1,048	...	1,048
Director and Deputy Director of the Royal Indian Marine Examiner of Marine Accounts		8,847 5,871	578 114	
		14,718	692	15,410
MARINE SURVEY ESTABLISHMENTS.				
Superintendent, Scientific and other Officers		6,705 682	312	
Office Establishment		7,387	312	7,699
MISCELLANEOUS SHORE ESTABLISHMENTS.				
Perim Light-house		337	634	
Miscellaneous		1,067	...	
		1,404	634	2,038
DOCKYARDS.				
Staff Officer's Department		1,613	1,782	
Constructor's Department		1,506	1,860	
Factory Branch		2,328	3,691	
Builder's Branch		1,024	1,169	
Store-Keeper's Department		2,492	3,805	
Cashier's Office		879	1,324	
Dockyard Dispensary		68	270	
Wages of Artificers and Labourers		20,785	32,383	
Miscellaneous		1,024	342	
<i>Deduct</i> —Charged to other Departments and Local Governments		31,719 14,916	46,626 18,658	
		16,803	27,968	44,771
Gross Tonnage.	I. H. P. Horse-Power.			
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.				
<i>Harbour and Sea-going Vessels.</i>				
2,723	2,304	Troopship "Clive"	6,958	
2,246	1,077	Troopship "Canning"	5,731	
1,524	2,202	Troopship "Dalhousie"	5,235	
1,125	2,157	"Mayo"	4,756	
902	1,277	Despatch Vessel "Lawrence"	3,902	
602	1,669	"Elphinstone"	2,823	
960	2,028	"Minto"	4,075	
		Contingencies	452	33,932
		Carried forward . . . Rx.		33,932
				70,966

No. 33B.—Account of Marine Charges for the Year ended 31st March 1898—*continued.*

Gross Tonnage.	I.H.P. Horse- Power.	IMPERIAL CHARGES:—INDIA, GENERAL— <i>continued.</i> Brought forward	Rx.	Rx.
		SALARIES AND ALLOWANCES, ETC.—Brought forward. <i>Inland Steamers and Flats.</i>		70,966
117	190	Steamer "Comet"	1,917	
270	360	"Sladen," including Flats "C and D"	2,432	
172	316	"Bhamo"	1,703	
172	316	"Pagan"	1,689	
372	1,403	"Porpoise" with tender "Irrawaddy"	3,195	
		Contingencies	270	33,932
				11,206
		<i>Marine Survey.</i>		
515	650	Steam-cutter "Investigator"	2,856	
70	101	"Nancowry" (Marine Survey Boat Party)	522	
		Contingencies	48	
		<i>Small Steamers and Launches.</i>		3,426
		Sub-Marine Mining Vessels, Bombay—		
93	347	"Muzbee"		
15	30	"Tickler"		{ 667
94	221	"Panther"		
19	...	"Cobra"		{ 596
15	25	Karachi—		
54	138	"Sapper"		
		"Miner"		{ 484
93	382	Rangoon—		
15	30	"Tamil"		
		"Handy"		{ 782
		"Flat"		
		Vessels in Ordinary, Calcutta—		
569	...	Hulk "Quangtung"		447
400	...	Flat "Ganges"		103
		"Leopard and Koladyne"		300
		Vessels employed on Military Services and Special Defences at—		
Aden			378	
Bombay			805	
Calcutta			381	
Karachi			590	
Rangoon			397	2,551
Contingencies				83
				6,013
		<i>Viceroy's Yacht Establishment and Contingencies.</i>		
"Maud" and "Lyttton"			757	
Contingencies			2	
		<i>Yard Crafts.</i>		
Yard Craft, "Calcutta"			1,301	
Ditto, "Bombay"			5,143	
Contingencies			4	
				6,448
		<i>General duty, leave allowances, etc.</i>		
		<i>Indian Allowances.</i>		
Allowance to R. I. M. Officers serving on Floating Defences			1,270	
		<i>Shore Allowances.</i>		
Shore Allowances to R. I. M. Officers			1,537	
			523	1,537
				523
		TOTAL SALARIES AND ALLOWANCES, ETC.		65,114
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
Purchase of Provisions for European and Native Crews			18,148	
Allowances in lieu of Provisions			3,277	
Purchase of water for Royal Indian Marine Vessels			1,146	
				22,571
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
Timber and Spars			10,319	
Metals and Metal Articles			5,407	
Freight, Carriage, etc.			4,087	
Coals and other Fuel			32,037	
Hemp, Canvas, Rope, etc.			3,325	
Paint Materials, Oils, Tar, Tallow, etc.			13,099	
			68,274	
<i>Deduct</i> —Value of Supplies to, and of Stores used on works for, other Departments and Local Governments			90,838	
				—22,564
		Carried over	Rx.	136,087

No. 33B.—Account of Marine Charges for the Year ended 31st March 1898—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL— <i>continued.</i>	Rx.	Rx.	R
PURCHASE AND HIRE OF SHIPS AND VESSELS— Hire of Ships and Vessels	Brought forward	136,087	
MISCELLANEOUS. Piloting and towing, etc., Royal Indian Marine Ships	2,776		
Passage and Conveyance of Officers and Men	1,373		
Allowance to Marine Officers for passing in Oriental languages	49		
Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	13,433		
Medical Stores	112		
Freight on Europe Stores	5,624		
Miscellaneous	1,907	25,274	
TOTAL CHARGES, INDIA, GENERAL			164,737

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE.*)

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	14,843	2,108	6,588	...	732	24,271
VICTUALLING OF OFFICERS AND MEN AFLOAT . . . . .	...	335	1,830	...	...	2,165
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	17,227	2,198	7,881	...	217	27,523
PURCHASE AND HIRE OF SHIPS AND VESSELS	1,563	...	170	...	...	1,733
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS . . . . .	...	208	62,818	...	327	63,353
MARINE ESTABLISHMENTS	5,056	...	8,757	800	1,998	16,611
MISCELLANEOUS SHORE ESTABLISHMENT	3,944	...	...	...	...	3,944
SUBSIDIES TO STEAM-BOAT COMPANIES	9,833	2,000	2,750	...	...	14,583
MISCELLANEOUS— OTHER MISCELLANEOUS CHARGES	1,573	1	3,977	...	201	5,752
STATE YACHT ESTABLISHMENTS	172	...	470	...	...	642
LIGHT-HOUSES AND LIGHT-SHIPS	19,302	...	...	...	...	19,302
REFUNDS	43	...	103	...	...	146
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	73,556	6,850	95,344	800	3,475	180,025
						180,025

CHARGES IN ENGLAND:	TOTAL CHARGES IN INDIA		Rx.	£	£	344,762
	Rx.	£	Rx.	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.		100,088				
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels		59,600				
Cost of Nordenfelt Guns supplied to the Defence Vessels "Magdala" and "Abyssinia" and passage of officers of Defence vessels not covered by the subsidy		1,539				
Allowances of Marine Officers whilst under instruction		226				
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.		1,495				
Stores for India: For Bengal: Coal		357				
Miscellaneous Stores		11,607				
For Bombay: Coal		18,719				
Miscellaneous Stores		20,222				
		50,905				
EXCHANGE ON CHARGES IN ENGLAND						
TOTAL CHARGES IN ENGLAND						213,853
						120,425
TOTAL MARINE CHARGES						679,046

No. 33B.—Account of Marine Charges for the Year ended 31st March 1898—*continued.*

		DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.		Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Net Tonnage.	Horse-Power.	Sea-going vessels in commission.							
		Pilot Vessels.							
		P. V. "Alice"		55	...	...	...	...	55
		" Sarasvati"			...	1,058	...	...	1,058
		" Fame"			...	1,143	...	...	1,143
					...	1,527	...	...	1,527
		Inland Steamers and Flats.							
257	77	Steamer "Brahmakund"		1,612	...	...	...	...	1,612
		" Guide"			2,596	...	...	...	2,596
47	...	Yacht Flat "Sonamukhi"		238	...	...	...	...	238
...	...	Steam Launch "Enchantress"			108	...	...	...	108
3	40	" " "Kestrel"		200	...	...	...	...	200
5	8	" " "Osprey"		58	...	...	...	...	58
432	...	Flat "Mooltan"			732	732			
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies		14,788	...	39	...	...	14,827
		Exchange Compensation Allowance			117	...	...	...	117
		TOTAL SALARIES, ETC.	Rx.	14,843	2,108	6,588	...	732	24,271
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch Master, Harbour Master, and Mate Pilots' Allowances			7,812	...	108	...	7,920
		Volunteers' and Leadsmen's Allowances			823	...	...	...	823
		Pilotage Allowance, Free List		208	42,269	...	...	...	52,571
		Pilotage Allowance, Licensed List			10,094	...	...	...
		Pilot Vessels				...	...	138	138
		Surgeon at the Sandheads			275	...	...	...	275
		Mess, Passage, and Miscellaneous			1,545	...	81	...	1,626
		TOTAL PILOTAGE, ETC.	Rx.		208	62,818	...	327	63,353
		MARINE ESTABLISHMENTS.							
		Port Officer's Department		4,965	...	3,336	...	...	8,301
		Agent for Government Consignments			...	393	...	...	393
		Shipping Office			2,448	...	1,996	...	4,444
		Marine Court		57	164	...	2	...	223
		Establishment and Miscellaneous			407	...	...	...	407
		Survey of Steam Vessels		34	2,809	...	...	...	2,843
		TOTAL MARINE ESTABLISHMENTS	Rx.	5,056	...	8,757	800	1,998	16,611
		MISCELLANEOUS SHORE ESTABLISHMENT.							
		Salary		960	...	...	...	...	960
		Establishment and Contingencies		2,984	...	...	...	...	2,984
				3,944	...	...	...	...	3,944
		OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries		118	...	181	...	...	299
		Hire of Moorings for Sea-going and Inland Vessels			1,429	...	...	...	1,429
		Contribution to Port Funds			1,370	...	...	...	1,370
		Life Boat Establishment at Goalundo			63	...	...	...	63
		Harbour Master's Fees for Sea-going and Inland Vessels		5	144	...	...	...	149
		Life Boats at Alibag				194	194	194	
		Miscellaneous		1,450	1	790	...	7	2,248
		TOTAL OTHER MISCELLANEOUS CHARGES	Rx.	1,573	1	3,977	...	201	5,752

No. 34A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL:
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
FEES FROM SCHOOLS AND COLLEGES	1,400	1,745	1,720	4,258	58,408	24,579	12,075	36,855	37,476	178,525
CONTRIBUTIONS	192	1,475	...	...	2,894	3,087	780	458	588	9,474
INCOME FROM ENDOWMENTS . . . . .	...	...	...	...	250	87	...	111	...	448
MISCELLANEOUS :										
Sale-proceeds of Books	47	8	...	3	9	1,972	144	819	12,158	15,160
Examination Fees	269	431	15	55	2,273	3,047	...	938	...	7,028
Other Receipts . . . . .	...	322	84	84	1,432	993	54	1,988	1,926	6,883
TOTAL RECEIPTS . . . Rx.	1,917	3,981	1,819	4,400	65,266	33,765	13,053	41,169	52,148	217,518

No. 34B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
DIRECTION :										
Salary (a) . . . . .	...	1,966	1,966	1,624	2,687	2,621	2,621	3,431	2,744	19,660
Establishment and Contin- gencies . . . . .	...	1,071	1,704	1,244	4,041	1,764	2,419	2,667	1,431	16,341
INSPECTION :	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	
Salary	425	5,085	9,875	2,325	37,107	14,904	12,025	17,100	14,842	113,688
Establishment and Contin- gencies	452	3,114	4,203	2,065	27,747	10,710	5,091	21,826	9,360	84,568
UNIVERSITY . . . . .	...	...	...	...	...	...	3,030	...	...	3,030
GOVT. COLLEGES—General	4,015	2,290	...	...	51,269	14,735	5,488	21,599	16,617	116,013
GOVT. COLLEGES—Professional . . . . .	...	...	...	...	17,549	12,652	...	19,207	10,427	59,835
GOVT. SCHOOLS—GENERAL :										
Secondary	2,561	8,012	2,116	8,089	63,164	46,332	15,987	23,109	34,832	204,202
Primary	1,935	14,867	...	287	3,837	58,358	34,983	61,874	140,205	316,346
Contribution to Schools . . . . .	...	2,893	3,720	...	...	...	10,224	417	26,584	43,843
GOVT. SCHOOLS—SPECIAL :										
Training Schools	283	3,923	1,066	1,751	8,520	5,178	6,577	15,840	9,085	53,123
Technical Schools . . . . .	...	869	4,322	221	10,494	675	2,608	8,142	6,601	33,992
Other Schools . . . . .	...	...	...	...	1,810	...	...	4,293	...	6,103
GRANTS-IN-AID :										
Grants-in-aid	7,365	6,898	17,138	19,895	118,373	2,459	29,405	41,450	17,321	260,304
Payments by Results . . . . .	...	9,008	18,742	223	19,399	37,215	...	37,043	28,373	150,003
SCHOLARSHIPS	447	2,572	2,654	2,520	22,813	5,387	8,546	3,813	8,098	56,856
MISCELLANEOUS :										
Government Book Dep't . . . . .	...	46	...	...	...	2,193	...	855	9,562	12,656
Grants for Encouragement of Literature	240	7	50	...	1,727	...	42	25	1,216	3,307
Miscellaneous	803	630	(b) 10,515	849	6,092	2,648	1,336	1,576	...	24,449
REFUNDS	I	13	...	3	63	143	5	39	77	344
TOTAL CHARGES IN INDIA Rx	18,527	63,269	78,971	41,102	396,692	217,974	140,387	284,306	337,435	1,578,603
CHARGES IN ENGLAND :										
Passage to India of Educational Officers on appointment, etc.									276	
Scholarships to enable Natives of India to pursue their education in England									1,212	
Expenses of an Officer while visiting laboratories, etc.									53	
EXCHANGE ON CHARGES IN ENGLAND									Rx.	1,541
										868
TOTAL CHARGES UNDER EDUCATION Rx										1,531,072

(a) Including Exchange Compensation Allowance.

(b) Including Rx. 8,800 paid to the Educational Syndicate on account of Grants for encouragement of Literature.

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Church of England:										
Stipend of the Bishop (a)	2,811	...	225	...	...	...	...	2,016	1,467	6,519
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). (a)	8,250	3,023	7,222	1,260	12,706	18,396	18,180	27,295	20,494	116,826
Establishments	500	202	372	36	860	731	727	1,316	1,203	5,947
Other Charges	1,369	515	1,419	188	1,617	2,638	2,154	3,240	3,243	16,383
Church of Scotland: (b)										
Pay of Chaplains and Registrars, including allowance (a)	240	...	655	...	1,331	1,129	1,479	2,293	3,081	10,208
Establishments	41	...	22	...	222	41	13	137	121	597
Other Charges	207	4	43	...	28	122	48	339	502	1,293
Church of Rome:										
Allowances to Bishops and Priests, etc. (b)	60	...	401	...	666	342	200	600	1,654	3,923
Other Charges . . . . .	...	...	...	...	17	...	180	...	40	237
OTHER CHURCHES:										
Allowances to other Clergymen	534	78	275	...	302	1,481	1,522	463	823	5,478
Other Charges	126	...	...	...	22	200	440	12	...	800
Charges for Cemeteries	369	254	570	101	703	781	656	968	940	5,342
Payments to Officers of other Provinces . . . . .	...	...	...	...	...	...	...	...	26	26
TOTAL CHARGES IN INDIA (b) Rx.	14,507	4,076	11,204	1,585	18,474	25,861	25,599	38,679	33,594	173,579
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment	•	•	•	•	•	•	•	•	•	£ 245
EXCHANGE ON CHARGES IN ENGLAND	•	•	•	•	•	•	•	•	•	Rx. 138
TOTAL ECCLESIASTICAL CHARGES (b) . Rx.										173,962

(a) Includes Exchange Compensation Allowance.

(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63B, page 186.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1898.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical College and School Fees . . .	... . .	... . .	... . .	... . .	4,925	... . .	694	1,556	3,305	10,480
Hospital Receipts . . .	... . .	... . .	232	... . .	7,980	75	492	2,196	6,309	17,284
Lunatic Asylum Receipts . . .	... . .	726	1,697	101	2,504	3,112	146	1,841	1,633	11,760
Sale of Medical Stores . . .	... . .	4	... . .	383	6	18	68	353	182	1,014
Income from Endowments . . .	... . .	... . .	... . .	... . .	26	311	... . .	91	... . .	428
Contributions . . .	898	157	145	... . .	7,679	14,556	3,984	10,226	3,294	40,939
Miscellaneous . . .	42	36	483	3	618	1,583	263	1,828	913	5,769
TOTAL RECEIPTS IN INDIA Rx.	940	923	2,557	487	23,738	19,655	5,647	18,091	15,636	87,674
RECEIPTS IN ENGLAND :										
Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance										£ 1,622
EXCHANGE ON RECEIPTS IN ENGLAND										Rx. 913
										TOTAL MEDICAL RECEIPTS Rx. 90,209

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1898.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical Establishment	11,292	21,745	28,621	14,154	65,658	45,089	30,066	48,576	33,530	298,831
Hospitals and Dispensaries	6,675	12,796	12,410	17,023	70,849	47,461	34,312	109,540	75,298	386,364
Sanitation and Vaccination	7,058	2,806	5,342	3,311	20,618	17,336	13,063	85,821	40,574	195,929
Grants for Medical purposes—										
Charges on account of Bubonic Plague	6,057	5,788	... . .	... . .	30,663	23,775	13,316	6,351	205,219	291,169
Other Charges . . . .	... . .	792	1,218	953	898	1,329	... . .	100	46	5,336
Medical Schools and Colleges . . . .	... . .	... . .	191	... . .	29,880	3,247	12,880	20,089	16,815	83,102
Lunatic Asylum	511	2,184	4,441	1,223	11,641	10,135	4,094	8,677	13,147	56,053
Special Hospital . . . .	... . .	... . .	... . .	... . .	1,468	... . .	... . .	... . .	... . .	1,468
Chemical Examiner's Department . . . .	... . .	... . .	374	... . .	2,771	2,314	200	2,194	2,388	10,241
Refunds . . . .	... . .	22	44	... . .	183	12	2	150	46	459
CHARGES IN INDIA Rx.	31,593	46,133	52,641	36,664	234,629	150,698	107,933	281,598	387,063	1,328,952
CHARGES IN ENGLAND :										
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum										£ 5,684
Pay, passage, etc., of Medical Officers and Lady Nurses in connection with the Plague										11,247
EXCHANGE ON CHARGES IN ENGLAND										Rx. 9,534
										TOTAL MEDICAL CHARGES Rx. 1,355,417

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES for the Year ended 31st March 1898.

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IN INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL AGENTS:										
Residents and Political Agents, etc., at Native and Foreign Courts:										
Salaries (a)	109,916	2,226	14,767	6,218	1,260	2,463	32,812	6,120	45,280	221,002
Establishments and Contingent Charges	81,012	879	13,886	8,950	785	525	20,552	2,376	35,982	164,947
Less—Contribution for Salaries, Establishments, etc.	---	---	---	---	---	---	---	---	—23,666	—23,666
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	---	---	---	---	---	---	475	---	---	475
Allowance to Khyber Tribes	---	---	---	---	---	---	5,128	---	---	5,128
Perso-Afghan Frontier, Khorassan	12,887	---	---	---	---	---	---	---	---	12,887
Charges for Khyber Rifles and Kohat Levies	---	---	---	---	---	---	10,073	---	---	10,073
Payments for guarding Hill Passes	---	---	---	---	---	---	20,422	---	---	20,422
Chitral Frontier Charges	---	---	---	---	---	---	15,804	---	---	15,804
Beluchistan Charges:										
Frontier Levies and Maintenance of Communication	53,210	---	---	---	---	---	---	---	---	53,210
Zhab Levy Charges	24,144	---	---	---	---	---	---	---	---	24,144
POLITICAL SUBSIDIES:										
Political Subsidies	143,000	---	---	---	---	---	3,100	---	---	146,100
Muskat Subsidy	7,250	---	---	---	---	---	---	---	---	7,250
ENTERTAINMENT OF ENVOYS AND CHIEFS:										
2,904	---	79	140	138	---	5,903	---	1,773	---	10,937
DURBAR PRESENTS AND ALLOWANCES TO VAKHELS, ETC.										
2,761	8	1,650	192	1,623	---	2,195	77	3,386	---	11,892
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan	---	---	---	---	---	6,404	---	---	---	6,404
Ayub Khan	---	---	---	---	---	---	27,163	---	---	27,163
Kabul Refugees and State Prisoners	985	---	---	---	---	4,312	15,509	---	12,341	33,147
Chitral Prisoners	---	---	---	---	---	---	---	956	---	956
Theebaw, ex-King of Burma	---	---	---	---	---	240	---	---	10,404	10,404
Burmese Refugees and State Prisoners	2,350	---	210	---	1,540	583	---	259	---	2,592
Other Refugees and State Prisoners	---	---	---	---	---	---	---	---	---	---

CHARGES IN ENGLAND -

Mission to the Court of Persia	12,500
Her Majesty's Establishments in China	2,000
Sum placed at the disposal of the Secretary of State for India for Secret Service	1,000
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	426
Contribution towards the expenses of the Jeddah Consulate	161
Moiety of Expenditure in England in connection with the Mission to Abyssinia	424
Expenses of an officer employed in connection with the Perso-Beluch Boundary Commission	689
Moiety of cost of entertaining Persian Envoys on the occasion of Her Majesty's Diamond Jubilee ; and cost of seats to enable Natives of India to view the procession	24,200
	149
Stores for India : Presentation Articles	24,349
	Rx.
EXCHANGE ON CHARGES IN ENGLAND	13,711
	TOTAL CHARGES OF POLITICAL AGENCIES, ETC.
	Rx.
	933,860

(a) Includes Exchange Compensation Allowance

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1898.

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1898.

	India, General.	Central Prov. inces.	Burma.	Assam.	Bengal.	North- Western Prov. inces and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
<i>Scientific.</i>											
SURVEY OF INDIA (as per details in account No. 38C., page 86)	157,609	...	...	...	...	...	...	...	...	157,609
Botanical Survey	2,150	...	50	50	...	...	...	...	...	2,250
GEOLOGICAL SURVEY: Rx.											
Superintending Officers (a)	12,976										
Establishment	2,044	19,686	...	...	...	...	...	...	...	19,686
General Charges (including Library, Museum, etc.)	4,666										
Exploration of Petroleum, Coal, and Minerals	...	...	300	...	...	...	...	306	...	306
Meteorological Department	33,668	...	...	...	...	...	...	...	...	33,668
Archaeological Department	3,334	...	326	...	...	...	...	2,649	...	6,309
Preservation and Translation of Ancient Manuscripts	...	...	...	85	640	165	...	...	300	1,190
Reporter on Economic Products	2,787	168	245	...	1,906	1,125	366	3,014	916	14,752	
Museums	7,012	4	6	15	25	8	5	...	...	63
Imperial Institute	...	...	...	...	...	...	3,486	1,581	480	5,067
Observatories	...	...	...	...	...	...	...	...	...	...
Donations to Scientific Societies	333	...	...	100	1,650	...	...	...	...	2,563
Special Astronomical Observation	...	...	...	...	...	...	...	...	422	422
<i>Agricultural.</i>											
Experimental Cultivation	2,089	860	621	232	1,021	3,108	1,345	109	4,116	13,501	
Cinchona Plantations	...	...	...	...	15,613	110	55	9,711	...	25,489
Public Exhibitions and Fairs	48	127	126	111	3,614	3,607	2,419	141	1,348	11,541	
Veterinary and Stallion Charges	50,855	2,019	8,749	98	4,739	4,510	15,255	3,216	14,970	104,411	
Botanical and other Public Gardens	154	2,937	340	...	11,992	9,675	9,237	3,016	1,366	38,717	
<i>Labour and Emigration.</i>											
Emigration	950	...	...	...	2,206	156	...	1,183	196	4,691
Inland Labour Transport	...	11	...	3,888	1,981	7	...	60	...	5,947	
Inspector of Factories	...	171	392	72	2,382	446	633	601	2,575	7,272	
<i>Statistics.</i>											
Census	...	...	...	...	123	...	...	...	...	123
Registration of Railway Traffic	...	III	...	...	1,071	...	240	...	1,724	3,182
Registration of River-borne Traffic	...	...	...	381	1,825	...	...	...	...	2,206
Provincial Statistics	175	1,046	1,912	93	228	...	904	4,661	542	9,501	
Gazetteer and Statistical Memoirs	-14	...	1,498	...	...	...	5	...	8	1,497
<i>Miscellaneous.</i>											
Examinations	4,456	...	99	...	521	...	143	11,236	144	16,599	
Inspector of Explosives	...	...	36	...	238	...	...	78	213	565
Miscellaneous	...	94	3	...	350	354	556	...	897	2,254	
Refunds	1	...	11	...	65	...	5	92	4	178	
TOTAL CHARGES IN INDIA	Rx.	285,293	7,548	14,714	5,161	52,190	23,271	31,168	43,559	31,802	494,706
Rx. 419,345(b)											
CHARGES IN ENGLAND: Stores for India					£ 10,295(c)			...	807	11,102	
Other Charges.											
Objects of a literary, scientific or antiquarian character									2,099		
Expenses attending the preparation of the "Fauna Indica"									577		
Purchase of stallions									7,865		
Contingent expenses of the India Museum Collection at Kew									401		
Preparation of Tide Tables for Indian Ports									926		
Expenses incurred in connection with the Indian Section of the Imperial Institute									1,900		
Expenses attending the reproduction of the Ajanta Cave Paintings									494		
Remuneration to Officers and others specially employed, and miscellaneous expenditure									745	15,007	
TOTAL CHARGES IN ENGLAND											
EXCHANGE ON CHARGES IN ENGLAND									Rx.	£ 4,702	
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS											
										535,517	

(a) Including Exchange Compensation Allowance.

(b) Total Charges in India for the Bengal Presidency.

(c) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

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

	Rx.
INDIA, GENERAL.	
<i>Scientific.</i>	
SURVEY OF INDIA:	
Controlling and Administrative Staff	14,805
Head-Quarters Offices:	
Office Establishment and Drawing Branch	15,050
Lithographic Establishment	4,578
Photographic Establishment	2,959
Engraving Establishment	6,328
Cadastral Maps (besides English Charges for Stores)	3,309
Extra-Departmental Mapping	143
Trigonometrical Office Establishment	7,616
Simla Drawing Office Establishment	2,857
Miscellaneous Contingent Charges	8,351
Mathematical Instrument Factory (including cost of Instruments purchased in India)	7,572
Survey Parties:	
Charges of Working Parties	185,928
Miscellaneous Charges	4,694
	Rx. 264,190
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	63,212
" " to Forest Account, Account No. 21, page 41	21,117
" " to Political, Account No. 37, page 83, Chinese Frontier De- limitation	3,261
" " for cost of Instruments and Maps supplied to other Public Departments	18,985
" Charged to Advances for Survey expenses recoverable from private parties	6
	Rx. 106,581
TOTAL CHARGES UNDER SURVEY OF INDIA . . . Rx.	157,609

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section E.—Miscellaneous.

Revenue Rx. 940,994. Expenditure Rx. 5,716,826.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total*	
					Revenue.	Expenditure.
Territorial and Political Pensions.	39	Expenditure	88	Rx. ...	Rx. ...	Rx. 442,458
Civil Furlough . .	40	Expenditure	96	... . . . .	... . . . .	294,067
Superannuation . .	41A	Receipts	97	... . . . .	343,285	... . . . .
" . .	41B	Expenditure	98	... . . . .	... . . . .	4,021,249
Stationery and Printing.	42A	Receipts	99	... . . . .	80,003	... . . . .
" . .	42B	Expenditure	99	... . . . .	... . . . .	724,093
" . .	42C	Details of Charges under Printing Estabts.	100	277,436	... . . . .	... . . . .
Exchange . .	43	Receipts	101	... . . . .	43,970	... . . . .
Miscellaneous . .	44A	Receipts	102	... . . . .	473,736	... . . . .
" . .	44B	Expenditure	103	... . . . .	... . . . .	234,959
		TOTAL			940,994	5,716,826

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1898.

	Rx.	Rx.
INDIA, GENERAL.		
TERRITORIAL AND POLITICAL PENSIONS.		
BANDA FAMILY.		
Exceeding Rs. 5,000 per annum :	600	
Not exceeding Rs. 5,000 per annum :	600	
	1,260	
BANPUR FAMILY.		
Exceeding Rs. 5,000 per annum :		
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand) :	8	
Not exceeding Rs. 5,000 per annum :	415	
	423	
JEITPUR FAMILY.		
Dependants of Maharajah Anupgar.		
Not exceeding Rs. 5,000 per annum :	695	
KHARUN CHIEFS.		
Exceeding Rs. 5,000 per annum :		
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta) :	550	
MYSORE FAMILY.		
Not exceeding Rs. 5,000 per annum :	15	
OUDH FAMILY.		
Not exceeding Rs. 5,000 per annum :	60	
BURMA FAMILY.		
Not exceeding Rs. 5,000 per annum :	9	9
AFGHAN REFUGEE.		
Exceeding Rs. 5,000 per annum :		
Naib Noor Mahomed Khan :	600	
OTHER PENSIONS.		
Not exceeding Rs. 5,000 per annum :		
Bhonsla Family :	14	
Bolia Family :	460	
Jhansi Family :	240	
Family of the late Pindara Chiefs :	113	
Carnatic Stipendiaries :	439	
Delhi Family :	30	
Family of Rao Khosal Sing of Hirapur :	291	
Carried forward :	1,587	3,612

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st
March 1898—continued.

INDIA, GENERAL—continued.	Rx.	Rx.
Brought forward	1,587	3,612
<i>OTHER PENSIONS—continued.</i>		
<i>Not exceeding Rs 5,000 per annum:</i>		
Kurnool Family	339	
Shagharpur Family	390	
Udayagiri Family	17	
Tokeher Family	11	
Nagpur Pensions	126	
Musulipatam Family	22	
Parme Family	100	
Miscellaneous	4,263	
		6,855
<i>CHARITABLE ALLOWANCES.</i>		
<i>Not exceeding Rs 5,000 per annum:</i>		
Bundelkhand Gosain Family	2,411	10,467
Toria Kalpahar Family	90	
Gratuities to the Dependents of the late Ex-King of Oudh	18	
Allowances for the maintenance of religious establishments in Coorg	1,397	
Miscellaneous	156	
		4,072
		14,539
<i>CENTRAL PROVINCES.</i>		
<i>TERRITORIAL AND POLITICAL PENSIONS.</i>		
<i>BURHANSHA FAMILY.</i>		
<i>Exceeding Rs 5,000 per annum:</i>		
Raja Azim Shah		5,000
<i>BHONSLA FAMILY.</i>		
<i>Exceeding Rs 5,000 per annum:</i>		
Luchman Rao	1,200	
Raghujee Rao (Janojee Family)	6,000	
Luxmi Bai	600	
		7,800
<i>Not exceeding Rs 5,000 per annum</i>		
		1,020
		8,820
<i>RELATIVES OF THE BHONSLA FAMILY.</i>		
<i>Exceeding Rs 5,000 per annum:</i>		
Ahilojee Ahir Rao	750	
Gangabai Mohitin	940	
		1,690
<i>Not exceeding Rs 5,000 per annum</i>		
		3,539
		5,229
<i>SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.</i>		
<i>Not exceeding Rs 5,000 per annum</i>		
		3,450
<i>LADIES OF THE ZENANA OF THE BHONSLA FAMILY.</i>		
<i>Not exceeding Rs 5,000 per annum</i>		
		442
<i>OTHER PENSIONS.</i>		
<i>Not exceeding Rs 5,000 per annum:</i>		
Satara Pensions	8	
Bijragagarh Family	176	
Gond Raja of Chanda	149	
Pensions from the 2½ lakhs Fund of Saugor	715	
Gwalior Pensions—Annual Grants from Dowlat Rao, Scindia	592	
		1,640
Carried forward		
		24,581
		39,120