

APPENDIX A.

REVENUE.			EXPENDITURE.		
1	2	3	4	5	6
Major head.	Minor heads.	Provincial share.	Major head.	Minor heads.	Provincial share.
I.—Land Revenue.	"Assessment of alienated lands less quit-rent." All other minor heads ...	The whole. One-fourth.*	1.—Refunds ...	The heads of which the corresponding receipts are wholly or partially Provincial.	The same share as in the case of the corresponding heads of receipt.
III.—Salt	"Rents of Warehouses." "Fines and forfeitures" "Miscellaneous" ...	The whole.	2.—Assignments and Compensations.	"Excise Compensations" ... All other heads except— "Goa Subsidy," "Salt Pans in Portuguese India," and "Customs Tariff Compensation."	One-fourth. The whole.
IV.—Stamps	All ...	Three-fourths.	3.—Land Revenue	All ...	The whole.
V.—Excise	All ...	One-fourth.	6.—Stamps	All ...	Three-fourths.
VII.—Customs	"Warehouse and Wharf rents." "Miscellaneous" ...	The whole.	7.—Excise	All ...	One-fourth.
VIII.—Assessed Taxes.	All, except "Tax on surplus profits of Railway Companies."	Items classified as provincial in 1891-92. One-half.	10.—Assessed Taxes	All ...	One-half.
IX.—Forest	All ...	One-half.	11.—Forest	All ...	One-half.
X.—Registration.	All ...	One-half.	12.—Registration	All ...	One-half.
XII.—Interest	"Interest on loans to Municipalities and other public bodies (excluding Presidency Corporations)." "Interest on loans to land-holders and other notabilities." "Interest on advances to cultivators." "Interest on advances under Special Laws." "Interest on Government Securities."	The whole.	13.—Interest	"Interest on Provincial Advances and Loan Accounts." "District Post Collections" "Subsidies" "Refunds" "Civil Offices of Account and Audit." All other minor heads except— "Currency Department," "Reserve Treasury," and "Allowances to Presidency Banks."	The whole. The whole.
XIII.—Post Office	"District Post Collections."	The whole.	15.—Post Office	All ...	The whole.
XVIA.—Law and Justice—Courts of Law.	All ...	The whole.	18.—General Administration.	All ...	The whole.
XVIB.—Law and Justice—Jails.	All ...	The whole.	19A.—Law and Justice—Courts of Law	All ...	The whole.
XVII.—Police	All ...	The whole.	19B.—Law and Justice—Jails	All ...	The whole.
XVIII.—Marine	All ...	The whole.	20.—Police	All ...	The whole.
XIX.—Education	All ...	The whole.	21.—Marine	All ...	The whole.
XX.—Medical	All ...	The whole.	22.—Education	All ...	The whole.
XXI.—Scientific and other Minor Departments.	All ...	The whole.	24.—Medical	All ...	The whole.
XXII.—Receipts in aid of superannuation, retired and compassionate allowances.	"Contributions for pensions and gratuities." "Miscellaneous" ...	The whole.	25.—Political	All, except— "Refugees and State Prisoners" and the heads under which are recorded the expenditure at— Aden, Baroda, the Persian Gulf, and Berbera, Bulhar and Zaila.	The whole.
XXIII.—Stationery and Printing.	All ...	The whole, except receipts for the value of supplies from Central Stores to Railways and to the Honor Administration, Local Funds, Municipalities, and other independent bodies.	26.—Scientific and Other Minor Departments.	All other minor heads, except— "Census" and "Preservation and translation of ancient manuscripts." "Superannuation and Retired Allowances," "Covenanted Civil Service Pensions," "Compassionate Allowances," "Gratuities," "Refunds."	The whole.
XXIV.—Miscellaneous.	"Extraordinary items" ... "Fees for Government Audits," All other minor heads except— "Gain by Exchange," "Premia on Bills," "Unclaimed Bills of Exchange." "Recovery of Insurance and other charges on English Stores." "Revenue of Berbera and Bulhar," and "Revenue of Zaila."	Items not in excess of Rs. 10,000. Items classified as Provincial in 1891-92. The whole.	29.—Superannuation Allowances and Pensions.	All ...	The whole.
XXV.—Miscellaneous.	All ...	The whole.	30.—Stationery and Printing.	All, except "Stationery purchased for Central Stores" Extraordinary items ...	The whole. Items not in excess of Rs. 10,000. The whole.
XXVI.—State Railways.	Hyderabad-Umarkot Railway.	The whole.	32.—Miscellaneous	All other minor heads, except— "Charges for Remittance of Treasure," "Discount on Bills," and "Loss by Exchange." "Famine Relief Charges" ...	The whole.
XXX.—Minor Works and Navigation.	Gokak Canal, 1st Section, including Storage Works.	The whole.	33.—Famine Relief	All ...	The whole.
XXXII.—Civil Works.	All ...	The whole.	36.—State Railways Working Expenses.	All ...	The whole, except in cases in which the outlay is specially incurred from Imperial Funds. But Provincial expenditure under these heads is permitted only under special orders of the Government of India in regard to each Railway.
XXXIII.—Contributions	Contributions from Local	The whole.	37.—Construction of Railways.	All ...	The whole.
			40.—Subsidized Companies.	"Land" ...	The whole.
			41.—Miscellaneous Railway Expenditure.	"Surveys" ...	The whole.
			43.—Minor Works and Navigation.	Gokak Canal, 1st Section, including Storage Works.	The whole.
			46.—Civil Works	All, except Opium, Salt, Mint, Currency, Post Office, Telegraph, and Baroda Residency buildings and Works on Somah Coast.	The whole.
			Contributions ...	Contributions to Local	The whole.

## APPENDIX B.

*Provincial Revenue and Expenditure by Major Heads for the years 1893-94, 1894-95 and 1895-96.*

In Thousands of Rupees.

Number of Account Head.	Major Heads of Revenue.	Accounts, 1893-94.	Budget, 1894-95.	Revised, 1894-95.	Budget, 1895-96.	Number of Account Head.	Major Heads of Expenditure.	Accounts, 1893-94.	Budget, 1894-95.	Revised, 1894-95.	Budget, 1895-96.	
I	Land Revenue ...	Provincial share. ...	93,66	94,29	92,83	97,87	1	Refunds and Drawbacks ...	2,05	1,97	1,99	1,94
		Alienated ...	95,35	98,14	95,79	96,24	2	Assignments and Compensations. } Cash ...	14,62	15,44	15,11	15,39
		Fixed allotment and adjustments. ...	77,20	71,82	71,34	76,97	3	Land Revenue ... } Cash ...	56,42	59,72	57,21	58,96
		Alienations ...					6	Stamps ...	1,83	1,87	1,86	1,87
				2572	27108	7	Excise ...	87	88	86	90	
III	Salt... ..	53	57	55	54	10	Assessed Taxes ...	27	26	26	26	
IV	Stamps ... ..	41,95	42,75	43,35	43,55	11	Forest ... ..	10,51	11,24	10,70	11,18	
V	Excise ... ..	26,79	26,75	27,45	27,45	12	Registration ... ..	1,44	1,45	1,43	1,45	
VII	Customs ... ..	48	44	80	96	13	Interest on ordinary debt ...	2,19	2,27	2,29	2,52	
VIII	Assessed Taxes... ..	17,22	17,64	17,67	17,83	15	Post Office ... ..	1,03	1,00	1,02	1,04	
IX	Forest ... ..	18,97	18,00	18,66	18,13	16	General Administration ... ..	13,77	14,44	14,48	14,36	
X	Registration ... ..	3,01	3,14	3,12	3,12	18	Law and Justice—Courts of Law ...	45,09	46,66	46,00	47,51	
XII	Interest ... ..	2,84	3,00	3,03	3,03	19A	Do. Jails ... ..	6,62	6,94	6,86	6,94	
XVIA	Law and Justice—Courts of Law ...	4,20	4,26	4,07	4,14	20	Police ... } Cash ...	46,78	51,91	51,51	52,16	
XVIB	Do. Jails ... ..	2,14	2,20	1,75	1,95	21	} Alienations ... ..	4,97	4,92	4,96	4,96	
XVII	Police ... ..	4,26	3,98	4,14	4,17	22	Marine ... ..	46	64	59	40	
XVIII	Marine ... ..	63	61	69	64	23	Education ... ..	16,73	18,11	16,88	18,67	
XIX	Education ... ..	3,03	3,00	3,03	3,07	24	Medical ... ..	15,17	16,23	15,30	16,30	
XX	Medical ... ..	1,19	1,20	1,33	1,24	25	Political ... ..	3,77	3,87	3,50	3,95	
XXI	Scientific and other Minor Departments. ...	27	21	21	20	26	Scientific and other Minor Departments. ...	1,62	2,30	1,77	2,16	
XXII	Receipts in aid of superannuation, &c... ..	2,42	2,52	2,28	2,35	29	Superannuation Allowances and Pensions. ...	16,95	17,07	17,38	17,89	
XXIII	Stationery and Printing ... ..	67	69	67	68	30	Stationery and Printing ... ..	7,30	7,59	7,40	7,08	
XXV	Miscellaneous ... ..	1,07	1,06	1,40	56	32	Miscellaneous ... ..	1,99	2,17	2,06	1,99	
XXVI	State Railways ... ..	1,43	1,40	1,40	1,40	37	Construction of Railways ... ..	77	60	60	10	
XXX	Irrigation ... ..	31	21	24	24	38	State Railways (Working Expenses) ...	1,74	1,10	1,10	1,10	
XXXII	Civil Works ... ..	8,44	8,28	8,63	8,53	43	Irrigation ... ..	1,59	24	21	62	
	Contributions from Local to Provincial. ...	1,84	1,78	1,81	1,79	45	Civil Works ... ..	33,69	33,49	33,91	34,73	
							Contributions from Provincial to Local ...	8,34	8,95	8,48	8,94	
	Total ...	4,09,90	4,07,97	4,06,26	4,16,45		Total ...	4,07,95	4,26,48	4,16,09	4,26,24	
	Opening Balance ...	33,31	38,51	40,26	30,13		Closing Balance ...	40,26	20,00	30,13	20,64	
	Grand Total ...	4,48,21	4,46,48	4,46,52	4,46,58		Grand Total ...	4,48,21	4,46,48	4,46,52	4,46,88	

APPENDIX C.

Statement showing the Local Revenue and Expenditure under Bombay Act I of 1884 (including the cost of collection of the Revenues assigned under Section 44 of the Act) for 1893-94, 1894-95 and 1895-96.

(In Thousands of Rupees)

Number of Account Head.	Major Heads of Revenue.	Accounts, 1893-94.	Budget, 1894-95.	Revised 1894-95.	Budget, 1895-96.	Number of Account Head.	Major Heads of Expenditure.	Accounts, 1893-94.	Budget, 1894-95.	Revised, 1894-95.	Budget, 1895-96.
I	Land Revenue ... ..	1,56	1,69	1,58	1,55	1	Refunds and Drawbacks...	7	8	9	8
VI	Provincial Rates ... ..	27,64	27,70	27,00	27,87	3	Land Revenue ... ..	...	4	1	2
XVII	Interest ... ..	8	7	8	7	8	Provincial Rates ... ..	59	55	55	60
XVIII	Police ... ..	3,26	3,28	3,26	3,26	14	Interest on other obligations ... ..	12	12	10	8
XIX	Education... ..	1,55	1,77	1,47	1,56	18	General Administration ... ..	47	50	47	56
XX	Medical ... ..	23	4	22	22	20	Police ... ..	1,35	1,42	1,43	1,47
XXI	Scientific and other Minor Departments ... ..	9	8	25	40	22	Education ... ..	14,81	15,45	15,24	16,00
XXV	Miscellaneous ... ..	22	25	15	21	24	Medical ... ..	1,36	1,51	1,70	1,89
XXXII	Civil Works ... ..	6,46	5,91	6,38	6,18	26	Scientific and other Minor Departments ... ..	63	65	68	85
	Contributions ... ..	11,32	11,84	11,52	11,79	29	Superannuation ... ..	3	1	3	3
						30	Stationery and Printing ... ..	7	9	10	8
						32	Miscellaneous ... ..	63	71	69	82
						45	Civil works in charge of Civil Officers ... ..	13,66	14,91	13,56	15,72
					Do. in charge of Public Works Officers ... ..		12,16	12,12	13,05	12,55	
					Contributions ... ..		4,81	4,67	4,85	4,74	
	Total ... ..	52,41	52,63	51,91	53,11		Total ... ..	50,76	52,83	53,15	55,49
	Debt, Deposits and Advances	31	...	...	...		Debt, Deposits and Advances.	40	...	...	...
	Opening Balance ... ..	27,05	27,85	28,61	27,37		Closing Balance ... ..	28,61	27,65	27,37	24,99
	Grand Total ... ..	79,77	80,48	80,52	80,48		Grand Total ... ..	79,77	80,48	80,52	80,48

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