

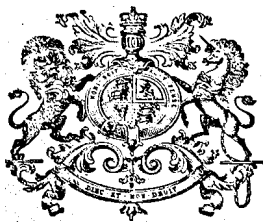
GOVERNMENT OF INDIA.

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ANALYTICAL COMPARISON OF ACCOUNTS,

1878-79 to 1886-87.

(New Classification.)



CALCUTTA:

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## PREFACE.

IN February 1885, an "Analytical Comparison of Accounts, 1878-79 to 1883-84," was issued which comprised an analysis of the Revenue and Expenditure of the Civil Administration and Debt and Obligations bearing interest. In issuing the present edition of that publication, opportunity has been taken to include the Public Works and Military portions of the Accounts, and to bring the figures up to date. In this compilation, the Revenues and Expenditure of India have been classified and arranged in accordance with the revised classification and the new method of treating Exchange on transactions with England as adopted in the Finance and Revenue Accounts of 1884-85 (New Classification).

2. The General Accounts and Statements on pages 4 to 10 are based on those adopted in the "Accounts of the Government of India (New Classification), 1876-77 to 1883-84," issued by this office in September 1887, and the subsidiary Statements show the analytical details of each major head.

3. The figures now adopted agree with the Finance and Revenue Accounts from 1884-85 to 1886-87 prepared in accordance with the new system, but differ from those of earlier years for the reasons explained above, *viz.* :—the change in classification of items and re-arrangement of heads introduced from time to time, and the revised mode of adjusting "Exchange on transactions with England."

4. These differences principally occur in the heads relating to Public Works Revenue and Expenditure, Interest on Ordinary Debt, Exchange, and Surplus and Deficit; but there are besides, large variations between the figures in the published accounts from 1878-79 to 1880-81 and those in this compilation, under the heads noted below :—

	Published Accounts.	Present Compilation.
REFUNDS. (1878-79 to 1880-81)	Include Refunds on account of Revenue and other heads.	Includes Revenue Refunds only; but those appertaining to other heads have been taken as charges against the several heads of service concerned.
LAND REVENUE. (1878-79)	Include receipts on account of portion of Land Revenue due to Irrigation, Madras.	Receipts on account of portion of Land Revenue due to Irrigation, Madras, have been classed as Irrigation receipts.
ASSIGNMENTS AND COMPENSATIONS AND TERRITORIAL AND POLITICAL PENSIONS. (1878-79 to 1880-81)	Charges relating to these heads are combined under the head "Allowances and Assignments under Treaties and Engagements."	Charges on account of these heads have been separated and shown distinctly under the two major heads.
REGISTRATION. (1878-79)	Receipts and Charges of this head are included under "Land Revenue," "Law and Justice," and "Miscellaneous."	Comprises all the Receipts and Charges belonging to Registration.
MARINE AND SUPERANNUATIONS. (1878-79 to 1880-81)	Include under "Marine" certain marine pensions paid in England.	Marine pensions paid in England have been transferred to Superannuations.

E. GAY,  
*Comptroller General.*

*The 21st December 1888.*

## CONTENTS.

	Revenue.	Expendi- ture.	Other Accounts.
	Page.	Page.	Page.
<b>General Account of the Government in England</b>	...	...	<b>4</b>
<b>General Account of the Government in India</b>	...	...	<b>5</b>
<b>General Statement of Revenue</b>	<b>6</b>	...	...
<b>General Statement of Expenditure (charged against Revenue)</b>	...	<b>8</b>	...
<b>General Statement of Expenditure (not charged to Revenue)</b>	...	...	<b>10</b>
<b>General Statement of Net Revenue or Expenditure</b>	<b>12</b>	<b>12</b>	...
<b>Principal Heads of Revenue</b>	<b>14</b>	...	...
<b>Direct Demands on the Revenues</b>	...	<b>15</b>	...
Refunds	...	17	...
Assignments and Compensations	...	19	...
Land Revenue	20	21	...
Opium	24	25	...
Salt	26	27	...
Stamps	28	29	...
Excise	32	33	...
Provincial Rates	34	35	...
Customs	36	37	...
Assessed Taxes	38	39	...
Forest	40	41	...
Registration	42	43	...
Tributes from Native States	44	...	...
<b>Interest</b>	<b>45</b>	<b>45</b>	...
Interest Receipts	46	...	...
Interest on Debt, other than that charged to Railways and Irrigation Works	...	47	...
Interest on other Obligations	...	49	...
Rupee Debt and Interest thereon	...	51	50
Sterling Debt and Interest thereon	...	53	52
Special Loans and Endowments	...	54	54
Treasury Notes, Service Funds and Saving Banks	...	57	55, 56
Miscellaneous Accounts	...	58	...
Loans by Government	...	...	59
<b>Post Office, Telegraph and Mint</b>	<b>61</b>	<b>61</b>	...
Post Office	62	63	...
Telegraph	66	67	...
Mint	68	69	...
<b>Civil Departments</b>	<b>70</b>	<b>71</b>	...
General Administration	...	73	...
Law and Justice	76	77	...
Police	80	81	...
Marine	84	85	...
Education	86	87	...
Ecclesiastical	...	89	...
Medical	90	91	...
Political	...	94	...
Scientific and other Minor Departments	96	97	...
<b>Miscellaneous</b>	<b>100</b>	<b>100</b>	...
Territorial and Political Pensions	...	101	...
Furlough Allowances	...	101	...
Superannuations	102	103	...
Stationery and Printing	106	107	...
Exchange	109	108, 109	...
Miscellaneous	110	111	...

	Revenue.	Expendi- ture.	Other Accounts.
	Page.	Page.	Page.
<b>Famine Relief and Insurance</b> . . . . .	...	115	...
Famine Relief . . . . .	...	115	...
Construction of Protective Railways . . . . .	...	115, 159	...
of Protective Irrigation Works . . . . .	...	115, 159	...
Reduction of Debt . . . . .	...	115	...
Commission for Reduction of Debt . . . . .	...	...	115
<b>Construction of Railways (charged against Revenue in addition to that under Famine Insurance)</b> . . . . .	...	159	...
<b>Railway Revenue Account</b> . . . . .	116	117	...
State Railways : Gross Earnings . . . . .	118, 120	...	...
Working Expenses . . . . .	...	119, 121	...
Interest on Debt . . . . .	...	124, 125	...
Annuities in purchase of Railways . . . . .	...	125	...
Interest on Capital deposited by Companies . . . . .	...	124, 125	...
Guaranteed Companies : Net Traffic Receipts . . . . .	122	...	...
Surplus Profits, Land and Supervision . . . . .	...	123	...
Interest . . . . .	...	124, 125	...
Subsidized Companies : Repayment of Advances of Interest Land, &c. . . . .	124, 125	...	...
Advances of Interest . . . . .	...	123	...
Miscellaneous Railway Expenditure . . . . .	...	125	...
<b>Irrigation</b> . . . . .	127	127	...
Major Works : Direct Receipts . . . . .	128	...	...
Working Expenses . . . . .	...	129	...
Portion of Land Revenue due to Irrigation . . . . .	130	...	...
Interest on Debt . . . . .	...	131	...
Madras Irrigation and Canal Company . . . . .	127	127	...
Minor Works and Navigation . . . . .	132	132	...
<b>Buildings and Roads</b> . . . . .	134	134	...
Military Works . . . . .	135	135	...
Civil Works . . . . .	136	137	...
<b>Army</b> . . . . .	145	145	...
Effective . . . . .	146, 148	147, 149	...
Non-Effective . . . . .	150, 152	151, 153	...
Military Operations . . . . .	...	...	...
<b>Special Defence Works</b> . . . . .	...	54	...
<b>Provincial and Local Surpluses and Deficits</b> . . . . .	155	155	...
Provincial Surpluses or Deficits . . . . .	156	156	...
Local Surpluses or Deficits . . . . .	157	157	...
<b>Capital Expenditure on Construction of Railways (whether charged to Revenue or not)</b> . . . . .	...	159, 160	159, 160
<b>Capital Expenditure on Construction of Irrigation Works (whether charged to Revenue or not)</b> . . . . .	...	165, 166	165, 166