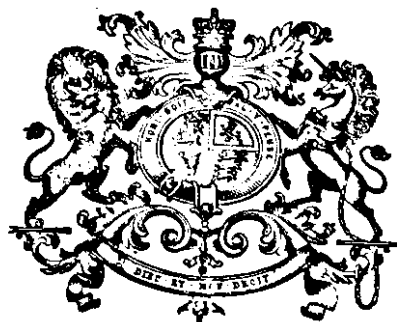


**REPORT**  
**OF**  
**THE FINANCE COMMITTEE,**  
**1886.**

**VOLUME I.**  
**THE PROPOSED PROVINCIAL CONTRACTS OF 1887;**

**WITH**  
**APPENDICES EXHIBITING THE WORKING OF THE PROVINCIAL**  
**CONTRACTS OF 1882.**



**CALCUTTA :**  
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## Punjab Provincial Accounts, 1882—1887.

## APPENDIX I.

## PROVINCIAL RECEIPTS AND EXPENDITURE DURING TERM OF CONTRACT—PUNJAB.

[N.B.—The figures in this Note represent thousands of Rupees, thus—85.94 means Rs.85,94,000.]

The following table shows in abstract the receipts and expenditure (actual or estimated) of the Local Government for the term of the current contract; and compares the account for the whole period with the assignment modified where necessary by subsequent orders :—

1	RECEIPTS.								EXPENDITURE.							
	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised.)	1886-87 (Budget.)	+ or —	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised.)	1886-87 (Budget.)	+ or —
	Original.	In last year.							Original.	In last year.						
2 Revenue—																
Percentage including Record-room Receipts.	85.94	85.94	84.98	84.32	85.74	88.45	88.83	+2.65	...	...	...	...	...	...	...	...
Accruing adjustments	...	3.16	...	...	1.03	2.70	3.16	...	...	...	...	...	...	...	...	...
Non-recurring adjustments.	...	...	...	50	1.50	2.19	...	...	...	...	...	...	...	...	...	...
Inter-provincial adjustments.	50	50	98	1.14	1.28	1.44	1.43	+3.76	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>86.44</b>	<b>89.60</b>	<b>85.96</b>	<b>85.96</b>	<b>89.55</b>	<b>94.78</b>	<b>93.42</b>	<b>+6.41</b>	<b>24.43</b>	<b>26.23</b>	<b>24.40</b>	<b>25.10</b>	<b>24.48</b>	<b>26.56</b>	<b>27.88</b>	<b>+2.98</b>
Revenue Heads	35.22	36.34	35.04	36.97	35.91	37.21	38.46	+5.31	...	...	...	...	...	...	...	...
Departments	11.97	16.60	11.45	16.01	15.15	15.21	14.73	-7.17	82.93	89.90	82.02	88.74	89.09	89.45	92.76	+2.50
Reliances	3.09	3.09	2.94	2.96	2.60	2.95	2.20	-1.80	10.59	10.59	10.28	10.56	10.64	11.48	11.74	+1.72
Office (net)	...	...	...	...	...	...	...	...	59	59	57	57	27	91	47	-66
Railways—																
Expenditure charged against Revenue.	...	...	...	...	...	...	...	...	4	4	34	1.11	1.56	1.50	1.45	+5.76
Instruction	...	...	...	...	...	...	...	...	...	...	6.22	...	...	...	...	+6.22
Postage (net)	4	4	11	42	7	14	28	+82	...	...	...	...	...	...	...	...
Civil Buildings & Roads	6.08	6.08	6.25	6.13	5.85	5.78	5.42	-97	23.79	23.93	30.42	27.32	28.11	25.23	27.53	+15.35
Contributions	2.70	2.70	2.76	2.34	41	1.68	1.56	-4.75	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>1.45.54</b>	<b>1.54.45</b>	<b>1.44.51</b>	<b>1.50.79</b>	<b>1.49.54</b>	<b>1.57.75</b>	<b>1.56.07</b>	<b>-2.15</b>	<b>1.42.37</b>	<b>1.51.28</b>	<b>1.54.85</b>	<b>1.53.40</b>	<b>1.54.15</b>	<b>1.54.63</b>	<b>1.61.83</b>	<b>+33.87</b>
Opening or Closing balances.	...	...	29.93	19.59	16.98	12.37	15.49	...	...	...	19.59	16.98	12.37	15.49	9.73	...
<b>GRAND TOTAL</b>	<b>...</b>	<b>...</b>	<b>1.74.44</b>	<b>1.70.38</b>	<b>1.66.53</b>	<b>1.70.12</b>	<b>1.71.56</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1.74.44</b>	<b>1.70.38</b>	<b>1.66.52</b>	<b>1.70.12</b>	<b>1.71.56</b>	<b>...</b>
Plus (+) or deficit (-).	+3.17	+3.17	-10.34	-2.61	-4.61	+3.12	-6.76	...	...	...	...	...	...	...	...	...

N. B.—The + and — in columns 9 and 17 indicate the increase or decrease in the 5 years' actuals (including revised estimate for 1885-86 and budget estimate for 1886-87), as compared with 5 times the Average Assignment.

2. The total Revenue of the five years has amounted to R7,58,66 against Total Receipts and Expenditure an assignment of R7,60,81; and the expenditure compared with assignment has amounted to R7,78,86 against an assignment of R7,44,99. There was a surplus of more than 3 lakhs a year, or about 16 lakhs for the five years on the assignment, and, after absorbing this, the net result is an expenditure of 20 lakhs in all, out of the balances which have been thus reduced from 30 to 10 lakhs. Speaking generally, it may be said that the Local Government has appropriated the surplus on the assignment for expenditure on Civil Buildings and Roads; so that all other increases of expenditure have been paid for out of the balance in hand at the beginning of the term.

## Punjab Provincial Accounts, 1882—1887.

3. This method of making the comparison excludes from the increases shown on the face of the statement any Revenue and Expenditure which have been brought on to the Accounts on both sides since the contract was framed, and also any additional expenditure, which has been met from funds specially granted by the Government of India, in excess of the original assignment, and included in the statement as recurring or non-recurring adjustments. It must be borne in mind, therefore, that in addition to the increases of expenditure met from the Provincial Revenue or balances, additional expenditure has also been incurred for the benefit of the Province, which may be summarised as follows:—

	Whole term.	Last year.
Reorganisation of Commission . . . . .	5,49	2,27
Improvement of Kanungo Establishment . . . . .	90	67
Government Advocate's Establishment . . . . .	24	10
Public Works . . . . .	4,00	...
	10,63	3,04

In other words, the Government of India has, during the term of the contract, increased the assignment by a sum which in the last year amounts to just over 3 lakhs.

4. For the first three years the Revenue declined, but during the last two years an improvement has occurred or is anticipated; and but for the fact that the Local Government has materially reduced the contributions levied from Local Funds (the gradual reduction and eventual abolition of which was contemplated at the revision of the contract) there would have been a net increase of Revenue for the whole term of about 2½ lakhs, or more than ½ lakh a year.

5. Land Revenue fell off during the first two years, but regained its former amount in the third year, and shows a tendency to rise: for the last two years the percentage is about 3 lakhs above the contract figure.

6. Under other Revenue heads there has so far been but little improvement, save under Forests (2,26), which, notwithstanding fluctuations, has shown a tendency to increase. The other heads have so far been nearly stationary; but there has been some small improvement under Stamps (45) and Excise (1,27), the whole of the former and a large proportion of the latter being due to an anticipated increase during the current year.

7. Under Civil Departments the falling off has been entirely under Law and Justice (9,51), the income under which has declined largely and continuously both under Jail Receipts (6,16) and other heads (3,35). The fall under other heads is chiefly owing to a decrease in the amount of fines.

8. Under Miscellaneous there has been 20 less realised on account of Interest each year, owing to the Local Government having sold its Nazul investment in 1881-82. The Provincial Revenues have really obtained credit for this interest, as the amount of the investment was paid as a contribution to Imperial, and the interest payable on the capital cost of the Amritsar-Pathankot Railway was reduced by this amount. Stationery and Printing Receipts have fallen off, especially in the last year, owing to the abolition of the Lahore Jail Press.

9. There has been a slight fall in the receipts under Civil Buildings and Roads which has been nearly recouped by a rise in the Irrigation Receipts.

## Punjab Provincial Accounts, 1882—1887.

10. On the whole the serious fall under the head of Law and Justice and the reduction of the Local Contributions have swallowed up the small increases that have accrued under other heads.

11. On the expenditure side there has been a general rise. Under Revenue heads the rise is mainly under Land Revenue (2,26), and is due to the improvement of the position of Tahsildars (the cost of which the Local Government undertook to bear at the revision of the contract), and to the Provincial share of the extra Kanungo Establishment. There is also a rise under Excise of 40 in the last year, which is not explained.

12. Under Civil Departments the largest increase is under Education (4,45), which has throughout been above the assignment; the figure for 1886-87 is specially high, being swelled by temporary expenditure in connection with the Punjab Chiefs College. Under Law and Justice there has been a decrease (-2,43); this has been chiefly under Jails, the decrease under which has been partially absorbed by increases under other heads due to the improvement of the position of Munsifs, the creation of a grade of Subordinate Judges, and the appointment of an extra High Court Judge; the Budget figure for 1886-87 shows an increase, of which part is possibly due to an over-estimate.

13. Under the Miscellaneous heads superannuation charges have risen steadily (2,77), and the excess over the assignment in the current year will probably be nearly a lakh.

14. In addition to the above increases of Civil Expenditure, the Local Government has spent on the average more than 3 lakhs over the assignment figure on Roads and Buildings, and has had to bear an increasing net charge for its State Railway, averaging on the whole term nearly 1½ lakhs a year, and amounting for each of the last three years to about 1½ lakhs.

It has also expended more than 6 lakhs out of its balances on Railway construction.

15. The expenditure on Civil Buildings and Roads during the term of the contract is considerably above that of the previous contract. The average expenditure of the last four years of the previous contract was 21,44; (a) and for the five years of the present term it rises to 26,92; (b) or by about 5½ lakhs.

16. The estimate for 1886-87 shows a deficit of about 6 lakhs; but it seems doubtful whether this can be accepted as an estimate of normal receipts and expenditure. There is, as already observed, a special increase of 40 under Excise and of 1,48 under Education, and there is also an excess of 4,30 in the Public Works expenditure as compared with 1885-86 (revised).

On the other hand, it must be remembered that under several of the principal Revenue heads the estimate of Revenue for this year is considerably higher than has yet been reached.

1878-79 (a)	. . . . .	21,83	1882-83 (b)	. . . . .	30,42	} Excluding special expenditure on Murree-Kohala Road.
1879-80	. . . . .	19,93	1883-84	. . . . .	26,82	
1880-81	. . . . .	19,95	1884-85	. . . . .	26,61	
1881-82	. . . . .	24,05	1885-86	. . . . .	23,23	
			1886-87	. . . . .	27,53	
		4) 85,76				
	Average of four years	. 21,44		5) 134,61		
			Average of five years		. 26,92	

The 18th May 1886.

## Punjab Provincial Accounts, 1882-1887.

## Provincial Receipts—Punjab—1882-83 to 1886-87.

	ASSIGNMENT FOR COMPARISON WITH					1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.					
	R	R	R	R	R	R	R	R	R	
<b>LAND REVENUE—</b>										
Percentage . . . . .	85,51	85,51	85,51	85,51	85,51	84,53	84,11	85,53	88,24	88,62
<b>Recurring Adjustments—</b>										
Record Room . . . . .	(a) 43	43	43	43	43	45(a)	21	21	21	21
Government Advocate . . . . .	...	...	4	10	10	...	...	4	10	10
Forest Public Works . . . . .	...	...	2	2	2	...	...	2	2	2
Reorganisation . . . . .	...	...	95	2,27	2,27	...	...	95	2,27	2,27
Kanungo Establishment . . . . .	...	...	2	21	67	...	...	2	21	67
Forts Michni and Shabkadar . . . . .	...	...	...	10	10	...	...	...	10	10
<b>Non-Recurring Adjustments—</b>										
Murree-Kohala Road . . . . .	...	50	1,50	2,00	...	...	50	1,50	2,00	...
District and Village Officers . . . . .	...	...	...	19	...	...	...	...	19	...
<b>Inter-Provincial Adjustments</b>	(b) 50	50	50	50	50	98	1,14	1,28	1,44	1,43
<b>Total Land Revenue</b>	86,44	86,94	88,97	91,33	89,60	85,96(j)	85,96(p)	89,55(r)	94,78(u)	93,42
<b>STAMPS</b> . . . . .	16,73	...	...	16,73	16,73	16,26	17,02	16,93	16,88	17,02
<b>EXCISE</b> . . . . .	(b) 6,50	...	...	6,50	6,50	6,58	6,71	6,81	6,60	7,06
<b>PROVINCIAL RATES</b> . . . . .	5,00	...	...	(k)6,06	(k)6,12	5,03	5,01	5,15	6,22	6,34
<b>ASSESSED TAXES</b> . . . . .	2,35	...	...	2,35	2,35	2,51	2,81	2,39	2,43	2,43
<b>FOREST</b> . . . . .	3,75	...	...	3,75	3,75	3,83	4,55	3,75	4,18	4,70
<b>REGISTRATION</b> . . . . .	(c) 89	...	...	89	89	83(c)	87	88	90	89
<b>Total Principal Heads of Revenue</b>	35,22	35,22	35,22	36,28	36,34	35,04	36,97	35,91	37,21	38,46
<b>POST OFFICE</b> . . . . .	34	34	34	34	34	32	30	22	27	25
<b>LAW AND JUSTICE—</b>										
COURTS . . . . .	3,62	3,62	...	...	...	3,26	2,75	2,75	2,94	3,06
JAILS . . . . .	5,04	5,04	...	...	...	4,52	4,24	3,44	3,41	3,42
<b>POLICE—</b>										
Contribution for Railway Police . . . . .	(d) 45	45	...	...	...	38	36	36	28	...
Contribution for Cantonment and Municipal Police . . . . .	...	(g) 5,08	...	...	5,08	...	5,20	5,08	5,01	4,89
Other Receipts . . . . .	1,30	1,30	...	...	1,30	1,47	1,22	1,23	1,46	1,24
<b>EDUCATION</b> . . . . .	82	82	...	...	82	95	1,14	1,19	1,02	92
<b>MEDICAL</b> . . . . .	(e) 35	(e) 35	...	...	35	35(k)	29	32	32	46
<b>SCIENTIFIC, &amp;c.</b> . . . . .	39	39	...	...	39	62	81	78	77	(v)75
<b>Total Civil Departments</b>	11,97	17,05	17,05	17,05	16,60	11,45	16,01	15,15	15,21	14,73
<b>INTEREST</b> . . . . .	28	...	...	...	...	7	7	7	8	8
<b>SUPERANNUATION</b> . . . . .	34	...	...	...	...	43	40	37	30	30
<b>STATIONERY</b> . . . . .	94	...	...	...	...	81	89	75	77	39
<b>MISCELLANEOUS</b> . . . . .	(f) 1,53	...	...	...	...	1,63(l)	(q)1,60	1,41	1,80	1,43
<b>Total Miscellaneous</b>	3,09	3,09	3,09	3,09	3,09	2,94	2,96	2,60	2,95	2,20
<b>STATE RAILWAYS</b> . . . . .	...	...	...	...	...	...	...	2,00	2,85	2,95
<b>IRRIGATION</b> . . . . .	20	...	...	...	...	26	56	43	44	44
<b>CIVIL BUILDINGS AND ROADS</b> (f) 6,08	6,08	...	...	...	...	6,25	6,13	5,85	5,78	5,42
<b>Total Public Works</b>	6,28	6,28	6,28	6,28	6,28	6,51	6,69	8,28	9,07	8,81
<b>CONTRIBUTIONS</b> . . . . .	(e) 2,70	2,70	2,70	2,70	2,70	2,76(k)	2,34	41	1,68	(v)1,56
<b>Total Receipts</b>	1,46,04	1,51,62	1,53,65	1,57,07	1,54,95	1,44,98(m)	1,51,23(r)	1,52,12(t)	1,61,17	1,59,43
<b>OPENING BALANCE</b> . . . . .	...	...	...	...	...	29,93(n)	19,59	16,98	12,37	15,49
<b>GRAND TOTAL</b>	...	...	...	...	...	1,74,91	1,70,82	1,69,10	1,73,54	1,74,92
<b>Surplus (+) or deficit (-)</b>	+3,17	+3,17	+3,17	+3,17	+3,17	-10,34	-2,61	-4,61	+3,12	-5,76

N.B.—For the Notes see overleaf.

Punjab Provincial Accounts, 1882-1887.

Provincial Expenditure—Punjab—1882-83 to 1886-87.

	ASSIGNMENT FOR COMPARISON WITH					1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.					
	R	R	₹	R	R					
REFUNDS . . . . .	48A	...	46	46	46	59	64	49	46	46
LAND REVENUE—										
<i>Extra Kanungos, &amp;c., borne</i>			2	40	67	} 19,26G	19,42	19,45	20,01	20,81
<i>by Imperial.</i>	...	...	1	3	3					
<i>Reorganisation</i>	...	...	19,11	19,11	19,11					
<i>Other charges</i>	19,11B	...	67	67	67	61	66	63	66	67
STAMPS . . . . .	67	...	28	28	28	29	30	29	29	69
EXCISE . . . . .	28	...	39	1,45F	1,51F	40	39	34	1,39	1,45
PROVINCIAL RATES . . . . .	39	...	1	1	1	1	1	1	1	1
ASSESSED TAXES . . . . .	1	...	2,98	2,98	2,98	2,80	3,25	2,79	3,25	3,30
FOREST . . . . .	3,00	...	51	51	51	44G	43	48	49	49
REGISTRATION . . . . .	51B	...								
<b>Total Principal Heads of Revenue</b>	<b>24,43</b>	<b>24,43</b>	<b>24,44</b>	<b>25,90</b>	<b>26,23</b>	<b>24,40</b>	<b>25,10</b>	<b>24,48</b>	<b>26,56</b>	<b>27,68</b>
POST OFFICE . . . . .	93	93	93	93	93	89	87	49	68	72
GENERAL ADMINISTRATION—										
<i>Reorganisation</i>	...	...	-54	-1,29	-1,29	} 11,15	11,19	10,51	9,67	9,70
<i>Other charges</i>	10,83	10,83	10,83	10,83	10,83					
LAW AND JUSTICE—										
<i>Government Advocate Est-</i>			4	10	10	} 31,85	32,04	32,79	34,52	36,46
<i>ablishment</i>	...	...	1,48	3,53	3,53					
<i>Reorganisation</i>	...	...	32,26	32,26	32,26					
<i>Other Expenditure (includ-</i>	32,26	32,26	32,26	32,26	32,26					
<i>ing refunds)</i>										
POLICE—										
<i>Railway</i>	61C	61C	61	61	16	51H	51M	55	35	...
<i>Cantonment and Municipal</i>	...	5,08E	5,08	5,08	5,08	...	5,20M	5,08	5,01	4,89
<i>Other Expenditure (includ-</i>	26,47D	26,47D	26,47	26,47	26,47	26,31H	26,09M	26,44	26,12	26,24
<i>ing refunds)</i>										
EDUCATION (INCLUDING RE-	6,54	6,54	6,54	6,54	6,54	6,69	7,13	7,14	7,40	8,78
FUNDS) . . . . .	5,60D	5,60	5,60	5,60	5,60	5,44I	5,55N	5,60	5,39	5,74
MEDICAL . . . . .	72	72	72	72	72	67	1,03	98	99	95
SCIENTIFIC, &c. . . . .										
<b>Total Civil Departments</b>	<b>82,93</b>	<b>88,01</b>	<b>88,99</b>	<b>90,35</b>	<b>89,90</b>	<b>82,62</b>	<b>88,74</b>	<b>89,09</b>	<b>89,45</b>	<b>92,76</b>
SUPERANNUATION . . . . .	5,24	...	...	...	...	5,40	5,67	5,88	6,01	6,01
STATIONERY . . . . .	4,24	...	...	...	...	4,09	3,97	4,12	4,39	4,17
MISCELLANEOUS (INCLUDING	1,11	...	...	...	...	79	92	64	1,08	1,56
REFUNDS). . . . .										
<b>Total Miscellaneous</b>	<b>10,59</b>	<b>10,59</b>	<b>10,59</b>	<b>10,59</b>	<b>10,59</b>	<b>10,28</b>	<b>10,56</b>	<b>10,64</b>	<b>11,48</b>	<b>11,74</b>
STATE RAILWAYS—										
<i>Working Expenses</i>	...	...	...	...	...	...	...	1,75	2,37	2,40
<i>Interest</i>	4	4	4	4	4	34	1,11	1,81	1,98	2,00
<i>Construction</i>	...	...	...	...	...	6,22J	0	...	...	...
IRRIGATION . . . . .	16	16	16	16	16	15	14	36	30	16
CIVIL BUILDINGS AND ROADS—										
<i>Murree-Kohala Road</i>	...	50	1,50	2,00	...	...	50P	1,50	2,00	...
<i>Forts Michni, &amp;c.</i>	...	...	...	10	10	...	...	...	...	...
<i>Forest Public Works</i>	...	...	4	4	4	...	...	...	...	...
<i>Other Expenditure (includ-</i>	23,79	23,79	23,79	23,79	23,79	30,42	26,82P	26,61	23,23	27,53
<i>ing refunds)</i>										
<b>Total Public Works</b>	<b>23,99</b>	<b>24,49</b>	<b>25,53</b>	<b>26,13</b>	<b>24,13</b>	<b>37,13</b>	<b>28,57</b>	<b>32,03</b>	<b>29,88</b>	<b>32,09</b>
<b>Total Expenditure</b>	<b>1,42,87</b>	<b>1,48,45</b>	<b>1,50,48</b>	<b>1,53,90</b>	<b>1,51,78</b>	<b>1,55,32K</b>	<b>1,53,84Q</b>	<b>1,56,73S</b>	<b>1,58,05</b>	<b>1,65,19</b>
CLOSING BALANCE . . . . .	...	...	...	...	...	19,69L	16,98R	12,37T	15,49U	9,73U
<b>GRAND TOTAL</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,74,91</b>	<b>1,70,82</b>	<b>1,69,10</b>	<b>1,73,54</b>	<b>1,74,92</b>

N.B.—For the Notes see overleaf.

## Punjab Provincial Accounts, 1882-1887.

## Notes explaining Punjab Provincial Accounts.

	Assignment.	1882-83.
(a) Brought from Registration Receipts . . . . .	23	30
Added for extra Registration Charges owing to transfer to Land Revenue	15	15
of total Record Room Charges . . . . .	48	45
(b) 50 transferred from Excise to Inter-Provincial Adjustments, as the Shahjahnpur rum receipts enter the accounts through this head.		
(c) See note (a.)		
(d) Brought to credit with corresponding charge on the expenditure side, after the Provincial Contract was framed. The figure 45 is taken from the Account sent by the Local Government.		
(e) 19 transferred to Medical from Contributions.		
(f) 44 transferred from Civil Buildings, &c., to Miscellaneous on account of Khyber tolls, afterwards brought to credit under the latter head.		
(g) 5,08 added as in note (d) to both sides.		
(h) 1,08 and 1,12 added on account of new receipts and charges, not passed through Accounts at time of contract.		
Figure given here . . . . .		85,06
Deduct—		
(i) Contribution for Railways shown as expenditure . . . . .	5,92	
(ii) Special Recovery of charges taken from balance as not belonging to the year . . . . .	14	
(iii) Record Room Receipts . . . . .	45	
	6,51	
Account figure . . . . .		79,45
(k) 19 transferred from Contributions to Medical, see note (e).		
(l) Includes 56 for Khyber tolls realised in this year, though brought to credit of Provincial by transfer through Land Revenue only in 1884-85.		
(m) Total as given in Accounts . . . . .		1,38,21
Add for (j) (i) . . . . .		5,92
for (j) (ii) . . . . .		14
for Khyber tolls . . . . .		56
for excess Registration Receipts and Charges . . . . .		15
	Amount shown here	1,44,98
(n) Opening Balance in Accounts . . . . .		29,63
Add Khyber tolls for period preceding term of contract . . . . .		44
		30,07
Deduct for (j) (ii) . . . . .		14
	Amount shown here	29,98
(p) Figure in Accounts . . . . .		89,06
Deduct—		
(i) Special grant for Simla Kachheri excluded from both sides . . . . .	1,60	
(ii) Portion of special grant for Murree-Kohala Road spent in 1884-85 and so shown in that year . . . . .	1,50	
	3,10	
	Amount shown here	85,96
(q) Includes 76 for Khyber tolls realised in this year, &c., as in (l).		
(r) Total as in Accounts . . . . .		1,53,57
Add for (q) . . . . .		76
		1,54,33
Deduct as in (p) . . . . .		3,10
	Amount shown here	1,51,23
(s) Figure as given in Accounts . . . . .		90,38
Add—		
(i) Portion of special grant for Murree-Kohala Road spent in this year . . . . .	1,50	
		91,88
Deduct—		
(ii) Khyber Tolls already brought to account in this statement . . . . .	1,76	
(iii) Excess grant (to be adjusted in 1885-86) for reorganisation, &c. . . . .	52	
	2,28	
	Amount shown here	89,55
(t) Total as in Accounts . . . . .		1,52,90
Net deductions as in (s) . . . . .		78
	Amount shown here	1,52,12
(u) Figure in Estimates . . . . .		84,87
Deduct—		
Grant for Secret Police . . . . .		9
	Amount shown here	94,78
(v) Figure in Estimates . . . . .		
Add Local figures, which represent an amount hitherto credited to Provincial but now by orders of Local Government transferred to Local; in this Account they have been kept as Provincial and a corresponding reduction of the Contribution from Local has been made . . . . .	Scientific, &c. 41	Contributions. 1,90
	+ 34	- 34
	75	1,56

Punjab Provincial Accounts, 1882—1887.

*A* The refunds against Law and Justice, Police, Education, Miscellaneous and Civil Buildings, &c., are shown against those heads in the Accounts, and have therefore been transferred in the Assignment.

*B* 14.5 transferred from Registration, where only half the charge is debited to Provincial; the whole charge of 29 is shown against Land Revenue, because so shown in the Accounts, and the requisite addition has been made on the Receipt side.

*C* 45 added as on Receipt side; see note (*d*).

*D* 21 transferred to Medical as in Local Government's Account from Police.

*E* See note (*g*).

*F* See note (*h*).

*G* As in note *B*, the amount being 15.

*H* Figure in Accounts . . . . . 27,07

*Deduct—*

(*i*) transferred to Medical . . . . . 20 } — 25

(*ii*) Secret Police charges refunded by Imperial in 1885-86 . . . . . 5 }

26,82

*I* See *H* (*g*).

*J* Figure in Accounts . . . . . 31

(*i*) *Add—*Contribution for Railways . . . . . 5,92

6,23

(*ii*) *Deduct* 1 entered as a minus charge in 1883-84 . . . . . 1

Amount shown here . . . . . 6,22

*K* Total as in Accounts . . . . . 1,49,31

*Add—*as in *J* net . . . . . 5,91

as in *G* . . . . . 15

1,55,37

*Deduct* for *H* (*ii*) . . . . . 5

Amount shown here . . . . . 1,55,32

*L* Balance as per Accounts . . . . . 18,58

*Add—*

(*i*) for increase of opening balance . . . . . 44

(*ii*) for Khyber tolls not brought to Account till 1884-85 . . . . . 56

(*iii*) For minus entry under Railway capital taken in Accounts in 1883-84 . . . . . 1

(*iv*) For Secret Police charges not refunded till 1885-86 . . . . . 5

19,59

*M* Figure in Accounts . . . . . 82,04

*Deduct—*

(*i*) Transferred to Medical . . . . . 20 } — 24

(*ii*) Secret Police charges as in *H* (*ii*) . . . . . 4 }

Amount shown here . . . . . 31,80

*N* see *M* (*i*).

*O-1* omitted, see *J* (*ii*).

*P* Figure in Accounts . . . . . 28,60

*Deduct—*

Expenditure on Simla Kacheri . . . . . 1,28

Amount shown here . . . . . 27,32

*Q* Total in Accounts . . . . . 1,55,15

*Deduct* for *P* . . . . . 1,28 } — 1,32

for *M* (*ii*) . . . . . 4 }

1,53,83

*Add* for *O* . . . . . 1

1,53,84

*R* Balance as per Accounts . . . . . 18,96

*Add—*Additions to closing balance of 1882-83 *L* Nos. (*i*), (*ii*) and (*iv*) . . . . . 1,05

Secret Police charges of 1883-84 . . . . . 4

Khyber tolls, 1883-84 . . . . . 76

18,81

*Deduct—*

Difference between (*p*) (*i*) and *P* (i.e. 1,60—1,28=32) . . . . . 1,82

For (*p*) (*ii*) . . . . . 1,50 }

16,99

*S* Figure in Accounts reduced by 32 expenditure on Simla Kacheri.

*T* Balance as per Accounts . . . . . 12,80

*Add—*for Secret Police . . . . . 9

12,89

*Deduct—*

Excess grant to be adjusted in 1885-86 . . . . . 52

12,37

*U* Balance as per Estimates . . . . . 1885-86. 16,01 1886-87. 10,25

*Deduct—*Excess grant of 52 in 1884-85 . . . . . 52 52

15,49 9,73

## North-Western Provinces Provincial Accounts, 1882—1887.

## APPENDIX II.

PROVINCIAL RECEIPTS AND EXPENDITURE DURING TERM OF CONTRACT,  
NORTH-WESTERN PROVINCES.

[N.B.—The figures in this Note represent thousands of Rupees,—thus 4.50 means Rs4,50,000.]

The following Table shows in abstract the receipts and expenditure (actual or estimated) of the Local Government for the term of the current contract:—

General abstract.

1	RECEIPTS,								EXPENDITURE.							
	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).	+ or -	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).	+ or -
	Original.	In last year.							Original.	In last year.						
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
<i>Land Revenue—</i>																
Wholly Provincial	4.50	4.50	5.46	6.45	5.22	5.70	5.68	+5.99	...	...	...	...	...	...	...	...
Percentage including Record Room Receipts	1.47.00	1.47.00	1.46.18	1.46.35	1.47.73	1.46.86	1.47.12	-76	...	...	...	...	...	...	...	...
Recurring Adjustments	...	-1.08	-1.03	-1.03	-1.08	-99	-1.08	...	...	...	...	...	...	...	...	...
Non-recurring Adjustments	...	...	-11	+1.50	+25	...	...	...	...	...	...	...	...	...	...	...
Inter-Provincial Adjustments	-1.05	-1.05	-1.04	-74	-1.41	-1.47	-1.09	-50	...	...	...	...	...	...	...	...
Total	1.50.45	1.49.37	1.49.46	1.52.53	1.50.71	1.50.10	1.50.61	+4.73	...	...	...	...	...	...	...	...
<i>Other Revenue Heads</i>																
Civil Departments	15.63	15.63	14.38	15.52	13.86	13.80	15.05	-5.54	1.20.51	1.19.80	1.12.94	1.13.61	1.17.09	1.17.65	1.19.34	-17
Miscellaneous	3.61	3.61	3.84	5.75	3.53	3.54	3.35	+1.96	17.18	17.18	17.92	18.64	20.11	20.09	21.09	+11
<i>State Railways—</i>																
Net Revenue or Expenditure	...	...	12	1.12	1.08	1.05	2.31	+5.68	86	86	...	...	...	...	...	-4
Capital	...	...	...	...	...	...	...	...	...	...	21.04	35.98	17.82	17.19	12.19	+1.04
Subsidial Railways	...	...	...	...	...	...	...	...	...	...	4	76	81	43	40	+2.
<i>Irrigation—</i>																
Net Revenue or Expenditure	3.64	3.64	8.49	8.53	14.21	...	...	+13.03	...	...	...	...	...	5.06	5.00	+10.
Capital Expenditure	...	...	...	...	...	...	...	...	...	...	12.63	12.42	...	...	...	+25.
Famine Relief	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	+
Civil Buildings and Roads	9.44	9.44	12.74	10.51	8.89	9.65	9.00	+3.50	29.35	29.33	31.61	31.95	30.17	28.83	28.63	+3.
Contributions (net)	...	...	...	...	...	...	...	...	7.12	7.12	12.50	21.99	19.31	18.92	18.66	+56.
Total	2.60.97	2.59.89	2.72.00	2.82.30	2.81.04	2.67.98	2.70.74	+72.78	2.55.80	2.54.72	2.80.24	3.18.07	2.87.94	2.91.98	2.89.37	+1.92.
Opening or Closing Balance	...	...	1.13.54	1.05.30	89.53	62.63	38.83	...	...	...	1.05.20	66.53	62.63	38.83	20.00	...
GRAND TOTAL	...	...	3.85.54	3.87.60	3.50.57	3.30.61	3.09.37	...	...	...	3.85.54	3.87.60	3.50.57	3.30.61	3.09.37	...
Surplus (+) or deficit (-)	+5.17	+5.17	-8.24	-35.77	-6.90	-24.00	-18.63	...	...	...	...	...	...	...	...	=

N.B.—The + or - in columns 9 and 17 shows the increase or decrease in the total receipts or expenditure of the 5 years (including Revised Estimate for 1885-86 and Budget Estimate for 1886-87) as compared with 5 times the Average Assignment.

2. The total receipts for the period amount to 13,74,06, against an assignment of 13,01,28, an increase of 72,78; and the expenditure to 14,67,60 against an assignment of 12,75,43, an increase of 1,92,17, above the assignment and an excess of R93,54 above the actual receipts. The Province commenced with the large balance of 1,13,54, which, it is estimated, will be



North-Western Provinces Provincial Accounts, 1882—1887.

reduced to 20,00 by the end of the term; a large portion of the expenditure has therefore been met by drawing on the balances.

3. The principal features of the Account are the increase of income under the Principal Heads of Revenue, excluding Land Revenue, the conversion of the net expenditure on Railways to a net revenue, the great fluctuations under the head of Irrigation, the large capital expenditure on Railways and Canals, and the increased payments under the head of Contributions.

4. Save under the wholly Provincial heads (Tarai and Babar receipts, &c.), Land Revenue has been practically stationary, the variations from year to year being comparatively small.

5. Under the other Principal Revenue Heads there has been a large increase under Stamps, Excise, and Forests. The increase under the last of these heads is real, the expenditure having increased but slightly and the grant for the last year being below the assignment figure. The figures for these three heads have been:—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86. (Revised).	1886-87. (Budget).	Increase on the 5 years' re- ceipts as com- pared with assignment.
Stamps . . . . .	28,50	29,13	30,08	30,29	31,00	31,25	9,20
Excise . . . . .	20,20	23,76	25,95	26,22	26,40	27,00	23,33
Forests ( <i>net</i> ) . . . . .	40	88	2,85	2,76	2,51	3,12	10,33

6. Under Civil Departments there has been a fall, principally under Law and Justice and Education. Under the former head the fall is chiefly under Jail receipts, and would have been greater but for the inclusion of "Kurk Amin" fees in the Accounts as a Provincial Receipt. Under Education the fall is only nominal and is due to the transfer of certain School fees to Local Funds. The estimate for the last year of the term under this head includes about 88 on account of the sale proceeds of the Muir College Building Fund Securities, and does not therefore represent the normal amount for the year.

7. Under Miscellaneous there is a noticeable fall under Stationery, chiefly in respect of press receipts, the receipts from Jail Presses having nearly disappeared.

8. The details of the net Railway receipts are shown below:—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86. (Revised).	1886-87. (Budget).
Gross Receipts . . . . .	5,15	5,92	6,12	9,85	10,79	11,82
Working Expenses . . . . .	4,32	4,07	3,80	7,26	8,54	8,31
<i>Interest—</i>						
Payable to Imperial . . . . .	1,18	1,20	1,20	1,51	1,20	1,20
On Debentures . . . . .	51	53	...	...	...	...
	6,01	5,80	5,00	8,77	9,74	9,51

The Gross Receipts and the Working Expenses have increased considerably owing to the opening of new railways. The Interest charge has remained stationary only because the Local Government was able out of its large balances to provide the money that

**North-Western Provinces Provincial Accounts, 1882—1887.**

was required for Capital expenditure; but for this, and for the unexplained cessation of the charge for Debenture Interest, the account would have shown a deficit.

9. Irrigation Receipts show great fluctuations. The receipts and expenditure for each year under the heads of Major and Minor Works are given below :—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86. (Revised).	1886-87. (Budget).
<i>Major Works—</i>						
Receipts . . . . .	45,40	52,83	53,50	61,97	42,89	44,85
Working Expenses . . . . .	16,75	16,79	19,44	22,05	21,66	22,69
Interest . . . . .	24,43	24,71	24,71	24,93	25,37	25,92
	41,18	43,50	44,15	46,98	47,03	48,61
Net Receipts . . . . .	4,22	9,33	9,35	14,99	—4,14	—3,76
<i>Minor Works—</i>						
Receipts . . . . .	1,17	1,31	1,35	1,48	1,33	1,39
Expenditure . . . . .	1,75	2,15	2,17	2,26	2,25	2,63
Net Expenditure . . . . .	58	84	82	78	92	1,24
Total Net Receipts (+) or Expenditure (—) . . . . .	+3,64	+8,49	+8,53	+14,21	—5,06	—5,00

Under Minor Works the expenditure has been rising much faster than the receipts; but these works are comparatively unimportant. Under Major Works the gross receipts rose rapidly in the first three years, the receipts for 1884-85 being nearly 62,00, against the assignment figure of 45,40. The fall, however, in 1885-86 has been very great, and the gross receipts for the last two years do not come up to the contract figure. The Working Expenses and Interest charges have meantime risen, so that the surplus of 4½ lakhs in the assignment, which rose to 15 lakhs in 1884-85, is converted in the last two years of the term to a deficit of about 4 lakhs in each year. The receipts in 1884-85 were exceptional; but those for 1885-86 and 1886-87 are much below the average of previous years. This is said to be partly due to good rainfall superseding the necessity for artificial irrigation, and partly to the failure of the Nadrai Aqueduct—Lower Ganges Canal—as until the new works are completed, only about half the supply can be passed down from the Head Works at Narora.

The Irrigation Revenue is not, however, expected to remain at its present low figure. The Irrigation Department, North-Western Provinces, has furnished a statement which gives the following as the estimated Revenue for the next five years :—

	R
1887-88 . . . . .	—1,67,352
1888-89 . . . . .	—30,228
1889-90 . . . . .	+4,87,772
1890-91 . . . . .	+6,61,772
1891-92 . . . . .	+9,45,772
	+18,97,736

which gives an average for the five years of 3,80 a year.

10. The receipts from Civil Buildings and Roads have fluctuated, but on the whole brought in considerably more than was estimated in the assignment. The principal item under this head consists of the Ferry Receipts, which have declined slightly,

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 North-Western Provinces Provincial Accounts, 1882—1887.
 

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partly owing to extended railway communication. The chief fluctuations have, however, occurred in the receipts brought to credit by Public Works officers, the main head of which is the receipts from the Public Works workshops at Roorkee. It is understood that there is a proposal before Government to make this workshop over to a private Company

11. On the charge side under the Revenue Heads the increase is almost entirely under the head of Land Revenue, and under that head it is mainly due to increased charges for Collectors and their Establishments.

Principal Revenue Heads—Charges.

12. The decrease under Civil Departments is nominal, and is due to the transfer of certain charges under Education and Medical to Local Funds; the sums placed at the disposal of District Funds to meet these charges accounting in part for the increase under the head of Contributions (payments). Excluding these two heads, there has been an increase. Under General Administration, there is an increase of 3,02 for the whole term; the increase in the last year is 55, the principal heads of increase being the Staff and Household of the Lieutenant-Governor (12), Tour Charges (36), and Civil Secretariats (13). Under Law and Justice there is an increase of 2,99 for the whole term; the increase is chiefly in the last three years, where it falls mainly under Civil and Sessions Courts (1,16), and Criminal Courts (1,06), and is due for the most part to an increase, under the former head, of charges for the service of Process, and, under the latter, of establishments. Jails show a considerable decrease, which amounts for the last year to 99, and is due partly to the abolition of one Central Jail, and partly to smaller charges for manufactures. Under Police the increase (5,42) is apparently due to the assumption of Local and Municipal charges by the Government under this head. Under Scientific and Minor Departments, there is an increase (2,33) chiefly on account of Experimental Factories (Tea-shops, Reh and Glass experiments, Well experiments and Workshops, North India Manufactures), and Public Exhibitions and Fairs. The charge for Provincial Statistics, which includes the cost of the Agricultural Department, has also risen.

13. There has been a rise under Superannuation Charges, and under Stationery and Printing (chiefly in Stationery supplied from Central Stores).

Miscellaneous—Charges.

14. The Local Government has had to meet a new charge on account of the Subsidised Railway (Rohilkund-Kumaon), which now amounts to 40 per annum.

Subsidised Railway.

15. Under Civil Buildings and Roads the expenditure has been tolerably uniform, and has not been much in excess of the figure taken in the assignment.

Civil Buildings, &c.—Charges.

16. The expenditure under Contributions has increased very largely. Part of this, as already explained, is only a transfer of charges formerly falling under the head of Medical and Education. But a large portion of it indicates a really increased charge, and may be set down as additional expenditure on Public Works.

Contributions.

17. The Local Government has during the term spent 1,29,27 on Capital charges for Railways (1,04,22) and Canals (25,05), and practically nearly the whole of its available balance and surplus have been thus expended.

Capital Expenditure on Railways and Canals.

*The 28th May 1886.*

## North-Western Provinces Provincial Accounts, 1882-1887.

## Provincial Receipts—North-Western Provinces—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).
	Original.	In last year.					
<b>LAND REVENUE—</b>							
<i>Tarai and Babar and other Provincial Revenue</i>	4,50	4,50	5,46	6,45	5,22 <i>I</i>	5,70	5,66
<i>Percentage</i>	1,46,12 <i>A</i>	1,46,12	1,45,22 <i>A</i>	1,45,16	1,46,54	1,45,67	1,46,14
<i>Record Room Receipts</i>	88 <i>A</i>	88	96 <i>A</i>	1,19	1,19	1,19	98
<b>Recurring Adjustments—</b>							
Forest Public Works	...	+5	...	...	+5	+14	+5
Great Deccan Road	...	-12	-12	-12	-12	-12	-12
Railway Police	...	-91	-91	-91	-91	-91	-91
Forest School	...	-10	...	...	-10	-10	-10
<b>Non-Recurring Adjustments—</b>							
Survey charges	...	...	-11	...	...	...	...
Grant for construction of Allahabad Free School	...	...	...	+1,50	...	...	...
Ancient Monuments	...	...	...	...	+5	...	...
Encumbered Estates, Jhansi	...	...	...	...	+20	...	...
<i>Inter-Provincial Adjustments</i>	-1,05 <i>M</i>	-1,05	-1,04	-74	-1,41	-1,47	-1,09
<b>Total Land Revenue</b>	1,50,45	1,49,37	1,49,46 <i>B</i>	1,52,53 <i>G</i>	1,50,71 <i>K</i>	1,50,10 <i>K</i>	1,50,61 <i>K</i>
<b>STAMPS</b>							
EXCISE	28,50	28,50	29,13	30,03	30,29	31,00	31,25
PROVINCIAL RATES	20,20 <i>M</i>	20,20	23,76	25,95	26,22	26,40	27,00
ASSESSED TAXES	16,70	16,70	17,36	16,62	16,61	16,69	16,69
FORESTS	6,10	6,10	5,91	5,98	6,07	6,00	6,00
REGISTRATION	4,97	4,97	5,07	8,06	7,86	8,00	7,75
	1,73 <i>A</i>	1,73	1,74 <i>A</i>	1,70	1,71	1,75	1,73
<b>Total other Provincial Reve. Heads</b>	78,20	78,20	82,97	88,34	88,76	89,84	90,42
<b>LAW AND JUSTICE</b>							
COURTS	4,63	4,63	4,91	5,86	4,95	5,20	4,85
JAILS	4,84	4,84	4,03	3,89	3,59	3,60	4,15
POLICE	3,90	3,90	4,11	4,26	3,79	3,62	3,66
EDUCATION	1,11	1,11	46	32	52	51	1,80
MEDICAL	9	9	1	5	7	6	6
SCIENTIFIC, &c.	1,06	1,06	86	1,14	94	81	1,03
<b>Total Civil Departments</b>	15,63	15,63	14,38	15,52	13,86	13,80	15,05
<b>INTEREST</b>							
SUPERANNUATION	14	14	17	17	7	7	7
STATIONERY, &c.	28	28	29	23	20	16	16
MISCELLANEOUS	1,02	1,02	73	69	44	44	69
	2,17	2,17	2,65 <i>C</i>	4,66 <i>C</i>	2,82 <i>C</i>	2,87 <i>C</i>	2,43 <i>C</i>
<b>Total Miscellaneous</b>	3,61	3,61	3,84	5,75	3,53	3,54	3,35
<b>STATE RAILWAYS</b>							
IRRIGATION & NAVIGATION (Major Works)	5,15	5,15	5,92	6,12	9,85	10,79	11,82
IRRIGATION & NAVIGATION (Minor Works)	45,40	45,40	52,83	53,50	61,97	42,89	44,85
CIVIL BUILDINGS AND ROADS	1,17	1,17	1,31	1,35	1,48	1,33	1,39
	9,44	9,44	12,74	10,51	8,89	9,65	9,00
<b>Total Public Works</b>	61,16	61,16	72,80	71,48	82,19	64,66	67,06
CONTRIBUTIONS	1,10	1,10	68	72	1,14	1,24	1,17
<b>Total Receipts</b>	3,10,15	3,09,07	3,24,13	3,34,34	3,40,19	3,23,18	3,27,66
OPENING BALANCE	...	...	1,13,54 <i>D</i>	1,05,30	69,53	62,63	38,68
<b>GRAND TOTAL</b>	...	...	4,37,67	4,39,64	4,09,72	3,85,81	3,66,29
Surplus (+) or Deficit (-)	+5,17	+5,17	-8,24	-35,77	-6,90	-24,00	-18,63

N.B.—For Notes see overleaf.

## North-Western Provinces Provincial Accounts, 1882—1887.

## Provincial Expenditure—North-Western Provinces—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).
	Original.	As last year.					
REFUNDS . . . . .	89 L	89	1,67	62	76	87	1,00
LAND REVENUE . . . . .	72,80 A	72,80	63,28 A	74,64	74,44	75,20	76,10
STAMPS . . . . .	50	50	59	61	72	64	66
EXCISE . . . . .	82	82	67	55	53	53	61
PROVINCIAL RATES . . . . .	7	7	7	6	6	7	7
ASSESSED TAXES . . . . .	3	3	3	3	3	4	4
FORESTS . . . . .	4,72	4,57 N	4,19	5,21	5,10	5,49	4,63
REGISTRATION . . . . .	95 A	95	95	1,00	99	97	95
<b>Total Principal Revenue Heads . . . . .</b>	<b>80,78</b>	<b>80,63</b>	<b>71,45</b>	<b>82,72</b>	<b>82,63</b>	<b>83,81</b>	<b>84,06</b>
<b>GENERAL ADMINISTRATION . . . . .</b>	<b>12,19</b>	<b>12,19</b>	<b>12,39</b>	<b>12,98</b>	<b>13,09</b>	<b>12,77</b>	<b>12,74</b>
LAW AND COURTS . . . . .	39,85 L	39,85	40,55	40,96	41,86	42,84	42,35
JUSTICE { JAILS . . . . .	12,14	12,14	11,94	10,93	10,70	9,66	11,15
POLICE . . . . .	37,37 L	36,46 P	35,74	36,14	38,29	38,94	38,61
EDUCATION . . . . .	8,22 L	8,22	3,95	3,53	3,57	3,66	4,26
MEDICAL . . . . .	8,35	8,35	6,00	6,18	6,61	6,82	7,14
SCIENTIFIC, &c. . . . .	2,39	2,39	2,37	2,89	2,97	2,96	3,09
<b>Total Civil Department . . . . .</b>	<b>1,20,51</b>	<b>1,19,60</b>	<b>1,12,94</b>	<b>1,13,61</b>	<b>1,17,09</b>	<b>1,17,65</b>	<b>1,19,34</b>
SUPERANNUATION . . . . .	10,29	10,29	10,98	11,47	12,54	12,98	13,48
STATIONERY, &c. . . . .	4,98	4,98	5,26	5,13	5,86	5,40	5,65
MISCELLANEOUS . . . . .	1,91	1,91	1,68	2,04	1,71	1,71	1,96
<b>Total Miscellaneous . . . . .</b>	<b>17,18</b>	<b>17,18</b>	<b>17,92</b>	<b>18,64</b>	<b>20,11</b>	<b>20,09</b>	<b>21,09</b>
FAMINE RELIEF . . . . .	...	...	11	...	...	...	...
STATE RAILWAYS— Working Expenses . . . . .	4,32	4,32	4,07	3,80	7,26	8,54	8,31
Interest { Imperial . . . . .	1,18	1,18	1,20	1,20	1,51	1,20	1,20
Debt . . . . .	51	51	53	...	...	...	...
Capital . . . . .	...	...	21,04 E	35,98 E	17,82 E	17,19 E	12,19 E
IRRIGATION, &c. (MAJOR)— Working Expenses . . . . .	16,75	16,75	18,79	19,44	22,05	21,66	22,69
Interest . . . . .	24,43	24,43	24,71	24,71	24,93	25,37	25,92
Capital . . . . .	...	...	12,63 F	12,42 F	...	...	...
SUBSIDISED RAILWAYS . . . . .	...	...	4 F	76 H	81 H	43	40
IRRIGATION, &c. (MINOR) . . . . .	1,75	1,75	2,15	2,17	2,26	2,25	2,63
CIVIL BUILDINGS AND ROADS . . . . .	29,85	29,33 Q	31,61	31,95	30,17	28,33	28,63
<b>Total Public Works . . . . .</b>	<b>78,29</b>	<b>78,27</b>	<b>1,16,38</b>	<b>1,32,43</b>	<b>1,06,81</b>	<b>1,05,47</b>	<b>1,01,97</b>
CONTRIBUTIONS . . . . .	8,22	8,22	13,18	22,71	20,45	20,16	19,83
<b>Total Expenditure . . . . .</b>	<b>3,04,98</b>	<b>3,03,90</b>	<b>3,32,37</b>	<b>3,70,11</b>	<b>3,47,09</b>	<b>3,47,18</b>	<b>3,46,29</b>
CLOSING BALANCE . . . . .	...	...	1,05,30	69,53	62,63	38,63	20,00
<b>GRAND TOTAL . . . . .</b>	<b>...</b>	<b>...</b>	<b>4,37,67</b>	<b>4,39,64</b>	<b>4,09,72</b>	<b>3,85,81</b>	<b>3,66,29</b>

N.B.—For Notes see overleaf.

### North-Western Provinces Provincial Accounts, 1882—1887.

#### Notes explaining North-Western Provinces Provincial Account.

- A. In the Assignment and Accounts for 1882-83 the following adjustments have been made on account of the Revenue Record Room Receipts, which have been treated differently in the Accounts since 1883-84:—

	RECEIPTS.		EXPENDITURE.	
	Assignments.	1882-83.	Assignments.	1882-83.
Registration	-127	-126	-60	-74
Land Revenue—				
Percentage	+ 52	+ 50½	+ 80	+ 100
Special grant	+ 88	+ 96½		
Law and Justice	+ 47	+ 54	+ 40	+ 48
	+ 60	+ 74	+ 60	+ 74

- B. Figure in Accounts . . . . . 1,18,11  
 Figure here . . . . . 1,49,46

Here more . . . . . 86,35

Made up as follows: Added for Record Room (see A) . . . . . 1,46

Reductions shown as Expenditure—	
under Railway Capital (see E)	2,04
Irrigation Capital (see F)	12,63
Subsidised Railway (see F)	4
taken by reduction of Miscellaneous (see C)	80
taken by reduction of balance (see D)	19,88
	86,35

- C. Reduced on account of contribution of Maharaja of Benares which is restored to Imperial through the Land Revenue in 1882-83, 1883-84, 1884-85, 1885-86, 1886-87.  
 by 30. 23. 22. 23. 23.

- D. Reduced by 19,88 on account of Patwari Fund Balance passed on to Imperial through the Land Revenue in 1882-83.

- E. Includes for Productive Capital taken in Accounts by reduction of Land Revenue in 1882-83, 1883-84, 1884-85, 1885-86, 1886-87.  
 2,04. 55,64. 13,92. 6,92. 1,71.

- F. Taken in Accounts by reduction of Land Revenue.

- G. Figure in Accounts . . . . . 88,77  
 Figure here . . . . . 1,52,53

Here more . . . . . 68,76

Made up as follows:—

Reductions shown as expenditure under—

Railway Capital	55,65
Irrigation Capital	12,42
Subsidised Railways	46
taken by reduction of Miscellaneous	23
	68,76

- H. Includes 46 in 1883-84, and 79 in 1884-85 taken in Accounts by reduction of Land Revenue.

- I. Reduced by 44 passed to Imperial in Accounts through Land Revenue Percentage.

	1884-85.	1885-86.	1886-87.
K. Figure in Accounts	1,35,78	1,42,95	1,48,67
Figure here	1,50,71	1,50,10	1,50,61
	More here	14,93	7,17
	14,93	7,17	1,94

Made up of Reductions—  
 taken here as expenditure under—

	1884-85.	1885-86.	1886-87.
Railway Capital	13,92	6,92	1,71
Subsidised Railways	79	..	..
taken under Miscellaneous	22	23	23
	14,93	7,15	1,94

- L. Refunds are reduced by 77, which are distributed to Law and Justice . 84  
 Police . . . . . 3  
 Education . . . . . 3  
 Miscellaneous . . . . . 30  
 Civil Buildings . . . . . 7

77

- M. Added to Excise and deducted from Land Revenue on account of Sháhjahánpur rum, which enters the accounts in this manner.

- N. 10 deducted on account of Forest School, and 5 on account of Forest Public Works, transferred to Civil Buildings, &c., to which head 10 is added.

- P. 91 deducted on account of East Indian Railway Police.

- Q. 10 added for Forest Works (see N), and 12 deducted for Great Deccan Road transferred, to Central India.

Central Provinces Provincial Accounts, 1882—1887.

APPENDIX III.

PROVINCIAL RECEIPTS AND EXPENDITURE, DURING TERM OF CONTRACT—  
CENTRAL PROVINCES.

[N. B.—The figures in this note represent thousands of Rupees,—thus 29,88 means ₹29,88,000.]

The following table shows in abstract the receipts and expenditure (actual or estimated) of the Central Provinces for the term of the current Contract :—  
General abstract.

1	RECEIPTS.							EXPENDITURE.						
	Assignment.	1882-83.	1883-84.	1884-85.	1885-86. (Revised.)	1886-87. (Budget.)	+ or —	Assignment.	1882-83.	1883-84.	1884-85.	1885-86. (Revised.)	1886-87. (Budget.)	+ or —
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Land Revenue . . . . .	29,88	29,64	30,22	29,61	29,96	29,87	-11	10,17	9,23	9,55	10,16	11,49	13,03	+ 2,60
Other Revenue Heads . . . . .	25,29	26,47	27,94	28,74	27,64	28,09	+ 12,43							
Civil Departments . . . . .	6,65	7,32	6,61	6,33	6,64	6,32	-4	35,85	38,46	37,72	37,71	36,85	38,43	+ 9,92
Miscellaneous . . . . .	37	62	41	37	50	54	+ 59	2,85	3,39	3,03	3,12	3,31	3,45	+ 2,05
Post Office . . . . .	...	...	...	...	...	...	...	44	44	45	51	50	49	+ 19
State Railways—														
Net Revenue or Expenditure . . . . .	...	23	3,01	1,86	1,67	46	+ 7,23	1,98	...	...	...	...	...	-9,91
Capital . . . . .	...	...	...	...	...	...	...	...	2	...	...	...	...	+ 2
Civil Buildings and Roads . . . . .	79	71	64	68	55	57	-80	9,09	10,07	10,46	14,17	13,29	14,95	+17,52
Contribution, Net . . . . .	...	...	...	...	...	...	...	...	...	...	12	14	77	+ 1,03
	62,96	64,99	66,83	67,59	66,96	65,85	+ 19,30	60,38	61,61	61,21	65,79	65,58	71,12	+ 2,342
Opening or Closing Balance . . . . .	...	16,16	19,54	27,16	28,96	30,34	...	...	19,54	27,16	28,96	30,34	25,07	...
	...	81,15	88,37	94,75	95,92	96,19	...	...	81,15	88,37	94,75	95,92	96,19	...
Surplus (+) or deficit (-) . . . . .	+2,60	+3,38	+7,62	+1,80	+1,38	-5,27	...	...	...	...	...	...	...	...

N. B.—The + or — in columns 8 and 15 refers to the total increase or deficiency for the whole term as compared with five times the assignment.

2. The total receipts for the period amount to 3,34,21 against an assignment of 3,14,91 or an increase of 19,30; and the total expenditure to 3,25,30 against an assignment of 8,01,88 or an increase of 23,42. But for the special contribution of 12 lakhs, levied from Provincial in the current year (which has not been taken into account in the above abstract), the Province would, notwithstanding this considerable increase of expenditure, have raised its balance by nearly nine lakhs.

3. The principal features of the account are the increase of income under the Principal Heads of Revenue other than Land Revenue, the conversion of the net expenditure on Railways into a net Revenue, and the largely increased expenditure on Civil Departments and Civil Buildings.

4. The Land Revenue has varied but slightly from year to year; it has really been a little above the assignment figure; the apparent decrease being due to the Inter-provincial

## Central Provinces Provincial Accounts, 1882—1887.

Adjustments which have reduced the Provincial Share by nearly 1½ lakhs during the term of the Contract.

5. Under the other principal Revenue heads, there has been a considerable increase under Excise and Stamps, and a small increase under Forests; the net result under the last head being, however, a considerable improvement, as the expenditure has been materially reduced. The net Revenue under these three heads has been—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Increase on the five years as compared with assignment.
Stamps . . . . .	5,68	5,97	6,35	6,66	6,72	6,71	4,01
Excise . . . . .	9,71	10,62	11,49	12,14	12,16	12,15	10,01
Forests . . . . .	1,93	2,83	2,80	2,67	2,66	2,70	4,01

There is a nominal falling off under Provincial Rates, but this is due to the transfer to Local of the Education cess, the corresponding expenditure under the head of Education being also transferred.

6. Under Civil Departments there has been no variation on the whole, but there have been fluctuations under individual heads; Law and Justice has fallen considerably (2,58), principally under the head of General Fines and Forfeitures (1,96), while Police (46) and Education (1,83) have risen. The rise under Education is chiefly in contributions (from Municipalities) and Miscellaneous (which includes Book Depot Receipts).

7. The State Railways, which in 1881-82 were estimated to cost nearly two lakhs a year, have brought in 7½ lakhs net revenue to the Province. The details are given below:—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Gross receipts . . . . .	3,75	8,59	12,96	13,62	14,90	15,00
Working expenses . . . . .	3,04	4,91	6,46	8,05	9,30	10,40
Interest . . . . .	2,69	3,45	3,49	3,71	3,93	4,14
<b>TOTAL CHARGES</b> . . . . .	<b>5,73</b>	<b>8,36</b>	<b>9,95</b>	<b>11,76</b>	<b>13,23</b>	<b>14,54</b>
<b>NET RECEIPTS</b> . . . . .	<b>-1,98</b>	<b>+ 23</b>	<b>+ 3,01</b>	<b>+ 1,86</b>	<b>+ 1,67</b>	<b>+ 46</b>

There has been heavy Capital expenditure each year on the line chiefly in connection with the construction of the Kanhan Bridge, which accounts for the rise in interest. During the last three years the working expenses have been largely increased by expenditure for renewals, and in 1886-87 a further increase has been caused by the addition of the charge for exchange on stores procured from England.



## Central Provinces Provincial Accounts, 1882—1887.

8. On the Charge side the only change requiring notice under the Revenue heads—Charges, Revenue heads is the large increase under Land Land Revenue. Revenue. The total increase under this head has been 5,76; and the details of this are shown below :—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Increase for five years.
Collectors' and Deputy Col- lectors' Establishments .	6,32	6,35	6,46	6,60	7,12	7,50	2,13
Revenue Surveys . . .	...	...	8	18	62	69	1,57
Land Settlements . . .	...	...	...	6	47	1,15	1,68
Allowances to District and Village Officers . . .	...	...	...	...	4	4	8
<b>TOTAL .</b>	<b>6,32</b>	<b>6,35</b>	<b>6,54</b>	<b>6,84</b>	<b>8,25</b>	<b>9,38</b>	<b>5,76</b>

About 3½ lakhs are due to Survey and Settlement Charges, which the Province has borne without receiving, as yet, any compensating increase in Revenue.

Under Collectors' and Deputy Collectors' Establishments the expenditure has increased as shown below :—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Increase for five years.
Deputy Commissioners, As- sistant Commissioners, and Extra Assistant Commis- sioners .	2,58	2,54	2,61	2,62	2,64	2,81	32
Office Establishment . . .	98	95	96	1,04	1,13	1,11	29
Tahsili Establishments, &c. .	2,25	2,34	2,39	2,45	2,85	3,08	1,86
Contingencies . . . . .	51	52	50	49	50	50	—4
<b>TOTAL .</b>	<b>6,32</b>	<b>6,35</b>	<b>6,46</b>	<b>6,60</b>	<b>7,12</b>	<b>7,50</b>	<b>2,13</b>

The only increase of importance is that under Tahsili Establishments; the number of employés under this head has risen from 1,072 in 1881-82 to 1,347 in 1886-87; the increase has been mainly in the last two years.

9. Under Civil Departments there has been an increase of nearly 10 lakhs, almost 9 lakhs of which is under Police; there Civil Departments—Charges. has also been an increase of 1½ lakhs under Scientific and Minor Departments, and a decrease of about the same amount under Education and Medical together. The increase under Police is in the main due to the transfer of Municipal Police Charges to Provincial; but there has also been an increase in the number (20 to 29) and cost (1,50 in 1881-82 to 1,82 in 1885-86 and 1,75 in 1886-87) of the Staff of District and Assistant District Superintendents. Under Education and Medical the fall has been due to the transfer of certain charges to Local; while there has also been an increased contribution levied from Municipalities under the head of Education (as already noticed in paragraph 6). On the whole, however, the Local Government seems to have assumed a considerable share of local expenditure, simply as an additional burden on the Provincial finances and without any compensating transfer in the opposite direction.

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**Central Provinces Provincial Accounts, 1882—1887.**


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Under Scientific and Minor Departments the rise has been general, but the main increase is due to the creation of an Agricultural Department, which is also probably the cause of the increase under some of the other heads. The following details show the course of the expenditure:—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Total increase in the five years.
Provincial Museums . . . . .	1·7	1·6	1·6	2·3	5·	1·8	3·8
Agricultural Department . . . . .	...	12·6	18·8	20·4	14·9	24·8	91·5
Model Farms . . . . .	9·9	9·3	11·7	11·8	13·	14·9	11·2
Public Exhibitions and Fairs . . . . .	·1	·5	1·	2·3	5·	·1	8·4
Government Bull and Stallion Charges . . . . .	·3	·2	·2	·3	·7	·6	·5
Botanical Gardens, &c. . . . .	4·	4·	6·2	7·3	20·	20·1	37·6
Railway Traffic Registration . . . . .	1·1	·8	·3	·3	·3	·3	—3·5
Provincial Statistics . . . . .	11·	11·5	10·7	12·7	13·	10·1	3·
Census Charges . . . . .	...	...	4·1	...	...	...	4·1
Miscellaneous . . . . .	...	·1	·1	·2	·1	·3	·8
<b>TOTAL . . . . .</b>	<b>28·1</b>	<b>40·6</b>	<b>54·7</b>	<b>57·6</b>	<b>72·</b>	<b>73·</b>	<b>1,57·4</b>

*N.B.*—Figures to the right of the decimal points in this table represent hundreds of Rupees.

The increase under Botanical and other public Gardens is mainly due to the transfer of charges from Local to Provincial; the Local charges on this account were taken in the Revised Estimate for 1881-82 at 25·7 and in the Estimate for 1886-87 at only 3·8.

10. Under the miscellaneous heads Superannuation Charges have risen, but slightly (34·); the increase under Stationery and Printing has been considerable (93·); and a large increase is also shown under Miscellaneous (78·). Under the last head the increase in the last two years is mainly due to a new charge of 18: for Petty Establishments, the nature of which is not known.

11. Under Civil Buildings the increase has been very considerable. In the last three years the expenditure has been more than half as much again as the figure taken in the assignment.

Contributions. 12. The expenditure under the head of Contributions is inconsiderable except in 1886-87.

*The 19th October 1886.*

STATEMENT  
OF  
PROVINCIAL RECEIPTS AND EXPENDITURE  
IN  
THE CENTRAL PROVINCES.

## Central Provinces Provincial Accounts, 1882—1887.

*Provincial Receipts—Central Provinces—1882-83 to 1886-87.*

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget.)
<b>LAND REVENUE—</b>						
<i>Percentage</i> . . . . .	29,88	30,00	30,47	29,83	30,13	30, 9
<i>Recurring Adjustment</i> . . . . .	...	...	...	...	...	...
<i>Non-recurring Adjustment</i> . . . . .	...	...	...	...	...	...
<i>Inter-provincial</i> . . . . .	...	—36	—25	—22	—17	—22
<b>Total Land Revenue</b> . . . . .	29,88	29,64	30,22	29,61	29,96	29,87
<b>STAMPS</b> . . . . .	5,84	6,13	6,55	6,85	6,89	6,89
<b>EXCISE</b> . . . . .	10,00	10,91	11,78	12,47	12,50	12,50
<b>PROVINCIAL RATES</b> . . . . .	3,00	2,93	3,01	2,75	1,64	1,64
<b>ASSESSED TAXES</b> . . . . .	1,25	1,27	1,28	1,19	1,22	1,22
<b>FOREST</b> . . . . .	4,90	4,89	4,98	5,14	5,01	5,47
<b>REGISTRATION</b> . . . . .	30	34	34	34	38	37
<b>Total other Principal Revenue Heads</b> . . . . .	25,29	26,47	27,94	28,74	27,64	28,09
<b>LAW AND JUSTICE</b> { <i>COURTS</i> . . . . .	1,69	1,43	1,24	1,25	1,33	1,17
{ <i>JAILS</i> . . . . .	3,51	4,42	3,47	3,01	3,01	3,09
<b>POLICE</b> . . . . .	55	36	69	69	75	52
<b>EDUCATION</b> . . . . .	82	1,03	1,09	1,05	1,39	1,38
<b>MEDICAL</b> . . . . .	4	3	6	9	5	4
<b>SCIENTIFIC, &amp;c.</b> . . . . .	4	5	6	4	11	12
<b>Total Civil Departments</b> . . . . .	6,65	7,32	6,61	6,33	6,04	6,32
<b>INTEREST</b> . . . . .	...	...	...	...	2	3
<b>SUPERANNUATION</b> . . . . .	3	3	6	6	6	8
<b>STATIONERY</b> . . . . .	22	26	23	22	20	22
<b>MISCELLANEOUS</b> . . . . .	12	33	12	9	22	21
<b>Total Miscellaneous</b> . . . . .	37	62	41	37	50	54
<b>STATE RAILWAYS</b> . . . . .	3,75	8,59	12,96	13,62	14,90	15,00
<b>CIVIL BUILDINGS AND ROADS</b> . . . . .	79	71	64	68	55	57
<b>Total Public Works</b> . . . . .	4,54	9,30	13,60	14,30	15,45	15,57
<b>CONTRIBUTIONS</b> . . . . .	...	...	...	...	6	7
<b>Total Receipts</b> . . . . .	66,73	73,35	78,78	79,35	80,25	80,46
<b>OPENING BALANCE</b> . . . . .	...	16,16	19,54	27,16	28,96	30,34
<b>GRAND TOTAL</b> . . . . .	...	89,51	98,32	1,06,51	1,09,21	1,10,80
<b>Surplus (+) or Deficit (—)</b> . . . . .	+2,60	+3,38	+7,62	+1,80	+1,38	—5,27

## Central Provinces Provincial Accounts, 1882-1887.

*Provincial Expenditure—Central Provinces—1882-83 to 1886-87.*

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86, Revised.	1886-87, Budget.
REFUNDS . . . . .	28	22	19	15	16	12
LAND REVENUE . . . . .	6,32	6,35	6,54	6,84	8,25	9,38
STAMPS . . . . .	16	16	20	19	17	18
EXCISE . . . . .	29	29	29	33	34	35
ASSESSED TAXES . . . . .	1	...	...	...	1	1
FOREST . . . . .	2,97	2,06	2,18	2,47	2,35	2,77
REGISTRATION . . . . .	14	15	15	18	21	22
<b>Total Principal Revenue Heads</b>	<b>10,17</b>	<b>9,23</b>	<b>9,55</b>	<b>10,16</b>	<b>11,49</b>	<b>13,03</b>
POST OFFICE . . . . .	44	44	45	51	50	49
GENERAL ADMINISTRATION . . . . .	3,49	3,45	3,58	3,60	3,57	3,59
LAW AND JUSTICE { COURTS . . . . .	7,13	7,30	7,11	7,09	7,15	7,77
{ JAILS . . . . .	5,05	6,21	4,76	4,53	4,60	5,07
POLICE . . . . .	11,45	12,58	13,21	13,38	13,46	13,48
EDUCATION . . . . .	5,49	5,72	5,78	5,72	4,66	4,96
MEDICAL . . . . .	2,96	2,79	2,73	2,81	2,69	2,83
SCIENTIFIC, &C. . . . .	28	41	55	58	72	73
<b>Total Civil Departments</b>	<b>35,85</b>	<b>38,46</b>	<b>37,72</b>	<b>37,71</b>	<b>36,85</b>	<b>38,43</b>
SUPERANNUATION . . . . .	1,41	1,50	1,50	1,48	1,45	1,45
STATIONERY, &C. . . . .	1,20	1,52	1,23	1,35	1,36	1,47
MISCELLANEOUS . . . . .	24	37	30	29	50	53
<b>Total Miscellaneous</b>	<b>2,85</b>	<b>3,39</b>	<b>3,03</b>	<b>3,12</b>	<b>3,31</b>	<b>3,45</b>
STATE RAILWAYS—						
<i>Working Expenses</i> . . . . .	3,04	4,91	6,46	8,05	9,30	10,40
<i>Interest</i> . . . . .	2,89	3,45	3,49	3,71	3,93	4,14
<i>Capital</i> . . . . .	...	2	...	...	...	...
CIVIL BUILDINGS AND ROADS . . . . .	9,09	10,07	10,46	14,17	13,29	14,95
<b>Total Public Works</b>	<b>14,82</b>	<b>18,45</b>	<b>20,41</b>	<b>25,93</b>	<b>26,52</b>	<b>29,49</b>
CONTRIBUTIONS . . . . .	...	...	...	12	20	84
<b>Total Expenditure</b>	<b>64,13</b>	<b>69,97</b>	<b>71,16</b>	<b>77,55</b>	<b>78,87</b>	<b>85,73</b>
CLOSING BALANCE . . . . .	...	19,54	27,16	28,96	30,34	25,07
<b>GRAND TOTAL</b>	<b>...</b>	<b>89,51</b>	<b>98,32</b>	<b>1,06,51</b>	<b>1,09,21</b>	<b>1,10,80</b>

## Bombay Provincial Accounts, 1882-1887.

## APPENDIX IV.

## PROVINCIAL RECEIPTS AND EXPENDITURE DURING TERM OF CONTRACT, BOMBAY.

[N.B.—The figures in this Note represent thousands of Rupees,—thus, 1,86,39 means ₹1,86,39,000.]

The following statement shows the Provincial receipts and expenditure (actual or estimated) of Bombay for the term of the current Contract :—

General Abstract.

1	RECEIPTS.								EXPENDITURE.							
	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised.)	1886-87 (Budget.)	+ or -	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised.)	1886-87 (Budget.)	+ or -
	Original.	In last year.							Original.	In last year.						
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<i>Land Revenue—</i>																
Percentage . . .	1,86,39	1,86,53	1,83,40	1,97,80	1,89,02	2,04,22	1,96,22	+38,14	...	...	...	...	...	...	...	...
Recurring Adjust- ment . . .	...	1,81	-1,04	+95	+1,07	+1,77	+1,81	...	...	...	...	...	...	...	...	...
Non-Recurring Ad- justment . . .	...	...	+22	+8	2	...	...	...	...	...	...	...	...	...	...	...
Inter-Provincial Ad- justments . . .	5	5	+5	+34	+40	+33	+33	+1,20	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>1,86,44</b>	<b>1,88,39</b>	<b>1,82,63</b>	<b>1,99,17</b>	<b>1,90,51</b>	<b>2,06,32</b>	<b>1,98,36</b>	<b>+39,34</b>	...	...	...	...	...	...	...	...
<i>Other Revenue Heads .</i>	70,05	70,13	75,40	81,85	86,41	90,31	89,48	+73,19	95,45	95,76	95,05	99,94	1,00,86	1,04,21	1,03,47	+28,96
<i>Civil Departments .</i>	13,34	19,16	13,20	15,17	14,48	16,37	17,23	-6,22	1,25,15	1,30,69	1,27,39	1,31,09	1,35,44	1,39,84	1,45,21	+36,31
<i>Miscellaneous . . .</i>	3,51	3,51	4,07	2,77	3,42	3,68	3,39	-24	17,65	18,33	19,60	19,57	19,41	20,32	21,66	+8,03
<i>Post Office Telegraph (net) . . .</i>	...	...	...	...	...	...	...	...	89	89	98	1,42	92	1,18	1,08	+1,12
<i>Famine . . .</i>	...	...	...	...	...	...	...	...	...	...	12	44	1	5	...	+62
<i>Railway, Miscellaneous</i>	...	...	...	...	...	...	...	...	...	...	...	...	23	10	36	+69
<i>Civil Buildings and Roads . . .</i>	6,31	6,31	7,16	7,10	8,17	7,99	7,53	+6,40	29,40	29,66	34,75	36,50	41,99	35,46	46,99	+47,37
<i>Contributions . . .</i>	...	...	...	...	...	...	...	...	4,27	5,33	4,84	4,23	4,03	7,08	6,24	+2,97
<b>TOTAL</b>	<b>2,79,65</b>	<b>2,87,50</b>	<b>2,82,46</b>	<b>3,06,06</b>	<b>3,02,99</b>	<b>3,24,67</b>	<b>3,15,99</b>	<b>1,12,47</b>	<b>2,72,81</b>	<b>2,80,66</b>	<b>2,82,73</b>	<b>2,93,19</b>	<b>3,02,69</b>	<b>3,08,24</b>	<b>3,25,01</b>	<b>1,26,57</b>
<i>Opening or closing balance . . .</i>	...	...	32,19	31,92	44,79	44,89	61,32	...	...	...	31,92	44,79	44,89	61,32	62,30	...
<b>GRAND TOTAL</b>	...	...	<b>3,14,65</b>	<b>3,37,98</b>	<b>3,47,78</b>	<b>3,69,56</b>	<b>3,77,31</b>	...	...	...	<b>3,14,65</b>	<b>3,37,98</b>	<b>3,47,78</b>	<b>3,69,56</b>	<b>3,77,31</b>	...
Surplus (+) or def- icit (-) . . .	+6,84	+6,84	-27	+12,87	+10	+16,43	-9,02	...	...	...	...	...	...	...	...	...

N. B.—The + or - in columns 9 and 17 refer to the excess or deficiency of the actuals (including the Revised Estimate for 1885-86 and the Budget estimate for 1886-87) as compared with five times the average assignment.

2. The total Revenue of the five years amounts to 15,32,17 against an assignment of 14,19,70, or an excess of 1,12,47 over the assignment; and the total expenditure to 15,12,06 against an assignment of 13,85,49, or an excess of 1,26,57 over the assignment; the assignment, however, provided for a surplus of 6,84; so that the net result is that after expending 126½ lakhs more than was estimated in the assignment, the Province has increased its balance by 20 lakhs.

3. On the Revenue side the increase has been very considerable under Land Revenue and the other principal Revenue Heads; Revenue generally, there has been a small increase under Civil Buildings; but a decrease under Civil Departments, and Miscellaneous.

4. The Land Revenue has fluctuated considerably from year to year, but has always, except in 1882-83, been considerably above the figure taken in the assignment, and is now expected to give the Provincial Government during the whole term of the Contract about 38 lakhs more than was originally estimated. The total Land Revenue for division each year (including the amount credited as Land Revenue due to Irrigation) was :—

Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
3,11,50	3,04,06	3,30,65	3,15,99	3,41,39	3,28,01

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5. Under the other heads of Revenue there have been large increases under Principal Revenue Heads—Receipts. Stamps (7,09), Excise (41,97), Forests (25,63) and Registration (2,06). The increase under the two last heads has been accompanied by some rise in the expenditure, but even in the net income the increase is considerable; the net figures for each year and for the Assignment under these four heads, are as follows:—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).	Increase for whole term over Assign- ment.
Stamps (net)	19,53	20,15	20,38	21,33	21,14	21,78	7,13
Excise (net)	30,96	34,03	37,87	39,85	42,33	41,49	40,65
Forests (net)	2,20(a)	4,14	4,79	5,06	6,01	5,05	13,66
Registration (net)	17	16	26	39	46	50	92

(a) For comparison with the last 3 years should be taken at 2,93.

The estimated net income under Excise for the current year exceeds the assignment figure by 10,53 or about 34 per cent.; under Forests the net income has been more than double the assignment figure in every year except the first.

There has been a falling off under Salt (41), Customs (1,53) and Assessed Taxes (1,62).

6. Under Civil Departments there has been a falling off under Law and Justice (8,70) and Police (66), but a rise under Civil Departments—Receipts. Medical (63), Education (1,97) and Marine (75).

7. The fall under Law and Justice comes under both Courts,—principally Law and Justice—Receipts. Fines and Forfeitures (3,00)—and Jail Receipts (5,70), in the latter case being due to smaller receipts for Jail manufactures and for convict labour.

8. Under Police the decrease appears to have been mainly on account of Police—Receipts. recoveries for Village Police. On the accounts there is apparently a large increase, but this is owing to the following new items brought on to the account or transferred from other heads during the term of the present Contract:—

- i. Contributions from Municipality, Bombay, about 2½ lakhs a year for 4 years.
- ii. Pound Receipts nearly 2 lakhs a year for 2 years.
- iii. Ramoosee Fund Receipts about a lakh spread unequally over 2 years.
- iv. Contributions for Abkari Police transferred from Excise about a lakh spread unequally over 2 years.

Corresponding increases have occurred under the charge heads. Certain recoveries for Police Clothing have been brought to credit under a new system, but the exact amount of these cannot be stated.

9. Under Medical the increase is chiefly due to an increase in the receipts of the Grant Medical College, and to the anticipated Medical—Receipts. recovery from the Bombay Port Trust of a moiety of the pay of the Health Officer of the Port.

10. Under Education the improvement has been mainly under Fees for Education and Marine—Receipts. Government Schools; and under Marine, there has been a rise in Registration Fees.

11. Under the Miscellaneous Heads, Superannuation Receipts have fallen Miscellaneous Heads—Receipts. off (50); Stationery Receipts have improved (92), but this increase is almost entirely due to the credit to Provincial of the Recoveries for Stationery supplied to Berar (72),

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which in the assignment were taken as an Imperial Receipt; under Miscellaneous the receipts have fluctuated considerably and have on the whole brought in half a lakh less than the Assignment.

12. Under Civil Buildings and Roads there has been a considerable increase (6,40). The increase has been chiefly under Civil Buildings—Receipts. the head of Ferry Receipts and Tolls, as the figures below for the years 1881-82 to 1884-85 will show :—

	1881-82.	1882-83.	1883-84.	1884-85.	Increase for the 3 years.
Total Civil Buildings, &c., Receipts . . . . .	6,28 (a)	7,16	7,10	8,17	3,59
Ferry Receipts and Tolls . . . . .	5,30	5,85	6,07	6,85	2,87

Slight fluctuations under several other heads account for the rest of the increase.

13. The Expenditure has increased under every head; and very largely under the Principal Revenue Heads, Civil Departments, Miscellaneous and Civil Buildings, &c.

14. Of the Increase under Revenue Heads (28,96) nearly half is under the heads of Forest (11,97) and Registration (1,14) and is more than counterbalanced by the increased Revenue under these heads (see paragraph 5). The remaining increases are Refunds (3,46), Land Revenue (9,20), and Salt and Customs (3,50); the last two must be taken together, as certain charges previously classified as Customs charges were from October 1884 transferred to Salt.

15. The excess under Refunds is owing to larger Refunds under Land Refunds of Land Revenue and Revenue and Excise. Very large Refunds under Excise increased. the head of Land Revenue for the first two years of the Contract were anticipated, and a special addition was made to the Provincial Balance to enable the Local Government to meet them; these special Refunds have been excluded from this account, the special addition to the Balance being also left out; they were properly speaking Imperial Refunds, which were, for special reasons, passed through the Provincial Accounts. But, excluding the above, the Land Revenue Refunds have been slightly above the Estimate, though the excess is small compared with the large increase in Land Revenue receipts; the Refunds are exceptionally high in 1885-86. The Excise Refunds have fluctuated largely; the figures have been—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
1,24	3,66	1,89	2,34	2,14	1,94

of which half has fallen to the Provincial share; the increased charge on the whole is due to an enhancement of the rates at which remissions are granted to Native States on account of Pass Duty on Opium consumed in their territories.

16. Under Land Revenue there has been an increase of about 5½ lakhs under both "Collectors and their Establishments" and "Revenue Survey and Land Settlement;" while the "Allowances to District and Village Officers" (other than those which are mere Book debits and have accordingly been excluded from this account) have diminished by about 2½ lakhs; under this last head a new item appeared in the accounts for two years (1884-85 and 1885-86) on account of Village Cess Establishments in Sind, which in 1886-87 has been transferred to Local; but for this the decrease would have been greater; it is, however, nominal, being due to the transfer of certain charges to Police, the exact amount of which it is not

(a) These are the Actuals for 1881-82, not the Regular Estimate which was adopted for the Assignment figure; from which, however, it differs by only 3. This figure is taken because the details of the Regular Estimate are not available.



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possible to ascertain from the accounts. Under Collectors and their Establishment there has been an increase in all the detailed heads; the rise has not been large in any individual head, but the largest increase is under Contingent Expenses including Travelling Allowances. Survey and Settlement charges show increased expenditure under all heads.

17. Under Salt and Customs the increase (leaving out of account the saving\* secured by the abolition of the general Customs duties, which was transferred to Imperial by a corresponding reduction of the Land Revenue Assignment) has been nearly 8 lakhs, but about 5½ lakhs of the total increase has been met by grants from Imperial.

18. Under Civil Departments the principal increases have been under Police (18,26), Education (12,72), Medical (5,50) and Scientific, &c., Departments (3,07); and there has been a decrease under Law and Justice (3,34).

19. The increase under Police is probably higher than the figure shown above, as the extra charge for Bombay Police has been taken at the same figure as on the receipt side, so that some correction may be required. The principal causes of this increase (in addition to the transfer of certain charges from Land Revenue and the bringing to account of the whole charges for Police Clothing as mentioned above) are the creation of the appointment of Inspector-General of Police, the addition of 10 probationers to the superior staff (sanctioned before the new Contract, but not taken into account in the assignment) and an increase of the District Police Force.

20. Under Education the charges have risen for Inspection (84) Government Colleges, General (1,00) and Special (1,34) and Government Schools (2,04) and there have been small increases under most heads; but the main increase has been under Grants-in-aid and Payments by Results, the rise in the last two years being very large; the figures for the assignment and for each year of the Contract under these heads are given below:—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Increase for whole term.
Grants-in-aid . . . . .	86	71	84	50	2,46	3,45	3,16
Payments by Results . . . . .	80	96	1,07	1,23	1,35	1,78	2,39
TOTAL . . . . .	1,66	1,67	1,41	1,73	3,81	5,23	5,55

21. Under Medical the principal increases are under Sanitation and Vaccination (88), partly due to the creation of the appointments of Health Officer for the Port of Bombay, and of Port Surgeon, Aden; under Hospitals and Dispensaries (4,07), the charges for salaries under this head having risen considerably (2,34 on the Accounts, not allowing for the exclusion of the Gokaldass Tejpal Hospital charges); and under Medical Colleges (75), where also the increase is mainly under Salaries.

22. Under Scientific and Minor Departments, the creation of the Agricultural Department (1,25) in 1883-84 and of a Veterinary class (39) at the end of 1885-86 has occasioned more than half the increase; the rest of the increase is spread over the various other heads, the largest portion being due to Experimental Factories, Model Farms, and Bull and Stallion charges.

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23. Under Law and Justice the decrease is the net outcome of a considerable decrease under the Jail heads (9,50), and of an increase under the Court heads (6,16). Under Jails the decrease is mainly under Supplies and Services, chiefly Rations (5,24), Manufacturing charges (2,02) and Charges for Convict Camps and Temporary Jails (1,73); the assignment figures were based on the Revised Estimates for a year when the number of prisoners was exceptionally large, which accounts for the decrease under Rations and Temporary Jails. Under the Court charges the principal increases are under Civil and Sessions Courts (4,42) and Criminal Courts (3,50); while Refunds have decreased (1,70). In Civil and Sessions Courts the chief increase has been in the salaries of Sub-Judges (1,11)—the number remaining unaltered till the present year, when it is increased by 2—in Establishment charges (83), Contingencies (88), and Process Service charges (1,10). In Criminal Courts there is a rise under Salaries (1,70)—owing to an increase in the number of supernumerary Assistant Magistrates,—under Establishment (1,19) and under Contingencies (67),—chiefly Postage and Travelling Allowance.

24. Under the Miscellaneous Heads, Superannuations (5,69) and Stationery, &c., (2,37) make up the whole of the increase (8,03); Miscellaneous charges, though fluctuating from year to year, having remained at almost exactly the contract figure for the whole term taken together. Under Superannuations most of the increase is made up of Police pensions. Under Stationery, &c., there has been a rise both in the charge for Stationery and in that for Printing, the larger portion of the increase having been under the latter head. The cost of the Stationery Office has risen from 19 in 1881-82, to 33 in 1886-87, and the excess expenditure under this head during the Contract has been about half a lakh. In Stationery supplied from Central Stores there has been an increase of only 31 during the term. Under Government Presses the increase has been 1,71 for the term; chiefly in the establishment of the Central Press (1,17).

25. Of the increase in the net expenditure under Post Office and Telegraph (1,12), the main portion (70) is due to the Provincial Telegraph Line from Sholapur to Bārsi, which was not taken into account in the Contract. The increase under Post Office (42) is due to new payments under the head of subsidies, which appear in the last two years, on account of a daily postal service between Goa and Bombay.

26. The expenditure on Famine Relief has not been large; but there has been some expenditure during each year that has closed. The expenditure mostly occurred in the first two years, and was incurred on relief works in districts visited by locusts.

27. The Miscellaneous Railway Expenditure has been incurred on various surveys of Provincial Lines of Railway. Some expenditure was incurred in 1882-83 and 1883-84 on the Western Deccan Railway, but was written back in 1883-84, and has been excluded from the summary of the Accounts at the head of this paper.

28. The expenditure under the head of Civil Buildings and Roads has been largely in excess of the Contract Figure. The excess of 47,87 includes about 64 on account of the Establishment for Collection of Tolls, which has been made a Provincial Charge during the last two years of the term, a corresponding credit appearing on the Receipt side; excluding this amount the increase is 47,23, which gives an average of 9,45 a year. The estimate for 1886-87 is 17,33 above the Contract figure of 29,66, or about three-fifths as much again.

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29. The details of the expenditure on Civil Buildings and Roads during the last and the present Contract, are given below :—

	Original Works.	Repairs.	Establishment.	Tools and Plant and Suspense, &c.	Expenditure by Civil Department.	Total.
1877-78 . . . . .	(a) 15,33	(b) 11,99	10,19	97	1,15	39,63
1878-79 . . . . .	7,06	10,63	10,38	15	...	28,22
1879-80 . . . . .	9,91	11,90	9,90	13	20	26,04
1880-81 . . . . .	5,67	12,17	6,26	9	18	24,37
1881-82 . . . . .	7,95	12,49	8,13	13	54	29,24
Total for term of last Contract .	39,92	59,18	44,86	1,47	2,07	1,47,50
Average for each year for term of last Contract.	7,98	11,84	8,97	29	42	29,50
1882-83 . . . . .	12,55	12,22	8,82	16	1,00	34,75
1883-84 . . . . .	14,02	12,20	9,52	23	53	36,50
1884-85 . . . . .	19,04	13,14	9,02	25	55	42,00
1885-86 . . . . .	12,01	12,96	9,42	33	1,14	(c) 35,86
1886-87 . . . . .	24,22	13,50	8,00	30	97	46,99
Total for term of present Contract	81,84	64,02	44,78	1,27	4,19	1,96,10
Average for each year of the present Contract.	16,37	12,80	8,96	25	84	39,22

The average expenditure exceeds that for the last term by nearly 10 lakhs a year, of which 8½ lakhs each year is for Original Works, and 1 lakh for Repairs and Maintenance. The charge for Establishment has been the same in both terms.

30. Below are given the details of the expenditure on Original Works divided between Buildings, Communications, and Public Improvements. It will be seen that, under the heads of both Buildings and Communications, the expenditure for the second term is more than double that for the first term :—

	Buildings.	Communications.	Public Improvements.	Total.
1877-78 . . . . .	8,65	3,77	2,91	15,33
1878-79 . . . . .	3,17	2,78	1,11	7,06
1879-80 . . . . .	2,20	1,49	22	3,91
1880-81 . . . . .	3,82	1,74	11	5,67
1881-82 . . . . .	4,23	3,14	58	7,95
TOTAL	22,07	12,92	4,93	39,92
Average	4,41	2,58	99	7,98
1882-83 . . . . .	6,78	3,85	1,92	12,55
1883-84 . . . . .	8,24	4,54	1,24	14,02
1884-85 . . . . .	10,67	5,97	2,40	19,04
1885-86 . . . . .	6,01	4,19	1,81	12,01
1886-87 . . . . .	15,25	7,46	1,51	24,22
TOTAL	46,95	26,01	8,88	81,84
Average	9,39	5,20	1,78	16,37

31. The net increased expenditure under the head of Contributions amounts to nearly 3 lakhs; though there have been many petty changes under this head, the difference may be said to be generally due to the following special contributions :—

Transfer of Sind Village Officers cess to Local (1885-86)	3,10
Special grant to Local for School Buildings (1886-87)	1,00
<i>Deduct—</i>	
Repayment of portion of debt due to Government from Central Book Depôt (1885-86)	1,00
	<u>3,10</u>

The 28th August 1886.

(a) Excluding 25,14 on account of Famine Relief included under this head.

(b) " 2,75

(c) Approximate actuals which differ by 40 from revised estimates.

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## Provincial Receipts—Bombay—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised.)	1886-87 (Budget.)
	Original.	In last year.					
<b>LAND REVENUE—</b>							
Percentage . . . . .	(a) 1,86,34	(h) 1,86,48	A 1,83,38	1,97,80	1,88,03	2,04,23	1,96,22
Record Room Receipts .	(b) 5	7	B 5	2	1	2	2
<b>Recurring Adjustments—</b>							
Stationery . . . . .	...	45	45	45	45	45	45
"Jhelum" and "Mooltan" .	...	50	...	50	50	50	50
Port Surgeon, Aden . . .	...	5	...	5	5	5	5
Deputy Commissioner, Upper Sind Frontier . . .	...	30	...	30	30	30	30
Lower Sind Frontier Po- lice . . . . .	...	10	...	10	10	10	10
Preventive Establishment	...	71	C 1	C 55	71	71	71
Balsar Salt and Customs Establishment . . . . .	...	1,20	...	...	50	1,20	1,20
Forest, Public Works . . .	...	13	...	...	13	13	13
Sind Process Service Fees .	...	5	...	...	1	5	5
Customs Establishment . .	...	-1,68	-1,50	-1,00	-1,67	-1,68	-1,68
Transfers between Land Revenue and Excise . . .	...	(h) -2	-3	-2	-2	-2	-2
<b>Non-Recurring Adjust- ments—</b>							
Treaty provision of Salt .	...	...	22	...	...	...	...
Amod Palej Road . . . . .	...	...	...	3	...	...	...
Calcutta Exhibition . . . .	...	...	...	5	...	...	...
Ancient Monuments . . . .	...	...	...	...	2	...	...
<b>Inter-Provincial Adjust- ments . . . . .</b>	(c) 5	5	5	34	40	33	33
<b>Total Land Revenue . . .</b>	1,86,44	1,88,39	D 1,82,63	M 1,99,17	S 1,90,51	T 2,06,32	V 1,98,36
<b>SALT . . . . .</b>	60	60	65	65	55	37	37
<b>STAMPS . . . . .</b>	20,50	20,50	21,05	21,35	22,32	22,12	22,75
<b>EXCISE . . . . .</b>	(c) 32,09	(h) 31,62	E 35,01	E 38,84	E 41,06	E 43,61	E 42,78
<b>PROVINCIAL RATES . . . .</b>	...	(w) 55	...	...	...	57	55
<b>CUSTOMS . . . . .</b>	79	79	57	49	46	45	45
<b>ASSESSED TAXES . . . . .</b>	6,63	6,63	6,30	6,33	6,28	6,30	6,30
<b>FOREST . . . . .</b>	8,09	8,09	10,45	12,52	13,87	14,93	14,31
<b>REGISTRATION . . . . .</b>	(b) 1,35	1,35	B 1,37	1,67	1,87	1,96	1,97
<b>Total other Principal Heads of Revenue . . . .</b>	70,05	70,13	75,40	81,85	86,41	90,31	89,48
<b>POST OFFICE . . . . .</b>	...	...	...	...	1	2	2
<b>TELEGRAPH . . . . .</b>	...	...	5	3	4	4	4
<b>Total Post Office and Telegraph . . . . .</b>	...	...	5	3	5	6	6
<b>LAW AND JUSTICE { COURTS</b>	3,75	3,75	3,63	3,24	3,18	2,85	2,85
<b>{ JAILS . . . . .</b>	3,84	3,84	3,56	3,02	2,47	2,15	2,30
<b>POLICE . . . . .</b>	...	...	...	...	...	...	...
Cantonment and Muni- cipal . . . . .	54	(t) 3,08	59	3,30	3,18	3,12	3,08
Cattle Pound . . . . .	...	(u) 1,91	...	...	...	1,91	1,91
Contribution for Abkari Police . . . . .	...	(v) 70	...	...	...	28	70
Ramoosi Fund Receipts Other Receipts . . . . .	1,84	(t) 67	...	...	...	34	67
<b>MARINE . . . . .</b>	35	35	46	48	50	53	54
<b>EDUCATION . . . . .</b>	2,24	2,24	2,50	2,62	2,76	2,65	2,65
<b>MEDICAL . . . . .</b>	(x) 54	54	59	64	60	75	75
<b>SCIENTIFIC, &amp;c. . . . .</b>	24	24	17	13	22	24	21
<b>Total Civil Depts. . . . .</b>	13,34	19,16	13,20	15,17	14,48	16,37	17,23
<b>INTEREST . . . . .</b>	59	59	61	55	54	57	57
<b>SUPERANNUATION . . . . .</b>	1,38	1,38	1,10	1,14	1,25	1,31	1,60
<b>STATIONERY . . . . .</b>	40	40	64	49	59	60	60
<b>MISCELLANEOUS . . . . .</b>	1,14	1,14	1,72	59	1,04	1,20	62
<b>Total Miscellaneous . . . .</b>	3,51	3,51	4,07	2,77	3,42	3,68	3,39
<b>CIVIL BUILDINGS, &amp;c. . . .</b>	6,31	6,31	7,16	7,10	8,17	7,99	7,53
<b>CONTRIBUTIONS . . . . .</b>	25	25	28	53	60	1,75	23
<b>Total Receipts . . . . .</b>	2,79,90	2,87,75	2,82,79	3,06,62	3,03,64	3,26,48	3,16,28
<b>OPENING BALANCE . . . . .</b>	...	...	F 32,19	31,92	44,79	44,89	61,32
<b>GRAND TOTAL . . . . .</b>	...	...	3,14,98	3,38,54	3,48,43	3,71,37	3,77,60

N.B.—For Notes see overleaf.

## Bombay Provincial Accounts, 1882-1887.

## Provincial Expenditure—Bombay—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised.)	1886-87 (Budget.)
	Original.	In last year.					
REFUNDS . . . . .	(d) 2,35	2,35	G 3,32	N 2,70	N 2,24	3,87	3,06
ASSIGNMENTS, &C. . . . .	(e) 15,13	15,13	H 14,27	H 15,88	H 14,57	H 14,68	H 14,74
LAND REVENUE . . . . .	(f) 55,59	(j) 55,83	J 55,86	P 58,28	P 58,26	P 58,47	57,23
SALT . . . . .	5,50	(k) 7,41	5,99	6,25	7,80	8,97	9,86
STAMPS . . . . .	97	97	90	97	99	98	97
EXCISE . . . . .	1,00	65	98	97	1,21	1,28	1,29
PROVINCIAL RATES . . . . .	...	(w) 55	...	...	...	57	55
CUSTOMS . . . . .	7,72	(l) 5,81	6,11	5,68	5,40	4,87	4,95
ASSESSED TAXES . . . . .	12	12	10	10	10	10	10
FOREST . . . . .	5,89	(m) 5,76	6,31	7,72	8,82	8,92	9,26
REGISTRATION . . . . .	1,18	1,18	K 1,21	1,41	1,47	1,50	1,47
<b>Total Principal Heads of Revenue . . . . .</b>	<b>95,45</b>	<b>95,76</b>	<b>95,05</b>	<b>99,94</b>	<b>1,00,86</b>	<b>1,04,21</b>	<b>1,03,47</b>
POST OFFICE . . . . .	89	89	89	90	90	1,17	1,07
TELEGRAPH . . . . .	...	...	14	55	7	7	7
<b>Total Post Office and Telegraph . . . . .</b>	<b>89</b>	<b>89</b>	<b>1,03</b>	<b>1,45</b>	<b>97</b>	<b>1,24</b>	<b>1,14</b>
GENERAL ADMINISTRATION . . . . .	12,35	12,35	12,14	12,45	12,67	12,68	12,58
LAW AND JUSTICE { COURTS	(y) 43,41	(n) 43,54	43,57	44,04	45,36	45,26	45,36
{ JAILS	8,54	8,54	7,14	6,71	6,51	6,30	6,54
POLICE . . . . .	(g) 36,81	(p) 41,67	L 39,27	L 41,80	L 43,06	L 44,94	47,46
MARINE . . . . .	40	(q) 90	33	71	87	62	70
EDUCATION . . . . .	10,55	10,55	11,45	11,42	12,05	14,00	16,57
MEDICAL . . . . .	(x) 11,58	(r) 11,63	11,96	12,30	12,83	12,99	13,53
POLITICAL . . . . .	...	...	3	2	2	2	2
SCIENTIFIC, &C. . . . .	1,51	1,51	1,50	1,64	2,07	3,03	2,45
<b>Total Civil Departments . . . . .</b>	<b>1,25,15</b>	<b>1,30,69</b>	<b>1,27,39</b>	<b>1,31,09</b>	<b>1,35,44</b>	<b>1,39,94</b>	<b>1,45,21</b>
SUPERANNUATION . . . . .	10,58	(t) 10,81	11,60	11,71	12,06	12,29	12,95
STATIONERY . . . . .	4,74	(s) 5,19	5,42	5,77	5,32	5,70	6,12
MISCELLANEOUS . . . . .	2,33	2,33	2,58	2,09	2,03	2,33	2,59
<b>Total Miscellaneous . . . . .</b>	<b>17,65</b>	<b>18,33</b>	<b>19,60</b>	<b>19,57</b>	<b>19,41</b>	<b>20,32</b>	<b>21,66</b>
FAMINE RELIEF . . . . .	...	...	12	44	1	5	...
RAILWAY, MISCELLANEOUS	...	...	Q ...	Q ...	Q 23	10	36
CIVIL WORKS . . . . .	29,40	(m) 29,66	34,75	36,50	41,99	35,46	46,99
<b>Total Public Works . . . . .</b>	<b>29,40</b>	<b>29,66</b>	<b>34,87</b>	<b>36,94</b>	<b>42,23</b>	<b>35,61</b>	<b>47,35</b>
CONTRIBUTIONS . . . . .	4,52	(z) 5,58	5,12	R 4,76	4,63	8,83	6,47
<b>Total Expenditure . . . . .</b>	<b>2,73,06</b>	<b>2,80,91</b>	<b>2,83,06</b>	<b>2,93,75</b>	<b>3,03,54</b>	<b>3,10,05</b>	<b>3,25,30</b>
CLOSING BALANCE . . . . .	...	...	31,92	44,79	44,89	U 61,32	U 52,30
<b>GRAND TOTAL . . . . .</b>	<b>...</b>	<b>...</b>	<b>3,14,98</b>	<b>3,38,54</b>	<b>3,48,43</b>	<b>3,71,37</b>	<b>3,77,60</b>
Surplus (+) or Deficit (-) . . . . .	+6,84	+6,84	-27	+12,87	+10	+16,43	-9,03

N.B.—For Notes see overleaf.

## Bombay Provincial Accounts, 1882—1887.

*N.B.*—The following table shows in abstract the deductions on account of Book Credits and Debits which have been made in compiling the accounts overleaf :—

	Amount reckoned in the calculation of Contract.	ACTUALS.			ESTIMATED AMOUNTS.	
		1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
<i>Receipt.</i>						
I.—Land Revenue—Rent of Resumed Police Service Lands and Service commutation . . . . .	R 69,04,000	R 67,67,135	R 67,63,984	R 73,36,712	R 73,27,000	R 73,27,000
V.—Excise . . . . .	...	3,873	2,340	610	1,000	1,000
<b>TOTAL</b>	69,04,000	67,71,008	67,66,324	73,37,322	73,28,000	73,28,000
<i>Expenditure.</i>						
4. Assignments and Compensation . . . . .	54,51,000	53,56,193	53,65,836	59,36,366	59,29,000	59,29,000
5. Land Revenue . . . . .	10,89,000	9,36,877	9,24,802	9,18,486	9,17,000	9,17,000
20. Police . . . . .	3,64,000	4,77,938	4,75,686	4,82,470	4,82,000	4,82,000
<b>TOTAL</b>	69,04,000	67,71,008	67,66,324	73,37,322	73,28,000	73,28,000

## Notes explaining Bombay Provincial Account.

(a) In Contract . . . . .	2,55,33
Deduct for Book Credits . . . . .	69,04
	<u>1,86,34</u>
(b) Deducted from Registration and added to Land Revenue.	
(c) 5 deducted from Excise and added to Inter-Provincial Adjustment on account of Sháhjahánpur Rum.	
(d) Amount shown here . . . . .	2,35
Transferred to Law and Justice . . . . .	68
Police . . . . .	1
Medical . . . . .	13
Miscellaneous . . . . .	10
Figure in Contract . . . . .	<u>3,26</u>
(e) After deduction of Book debits.	
(f) Figure in Contract after deduction of Book debits . . . . .	55,74
Add—Transferred from Registration for Record-room Receipts . . . . .	2
	<u>55,76</u>
Deduct—Half addition for Mamlatdars, &c. . . . .	17
	<u>55,59</u>
(g) After deduction of Book debits.	
(h) Owing to transfer of certain revenue from Excise to Land Revenue 14 is added to Land Revenue and 12 deducted from Excise, the difference being made up by the deduction of 2 from the Provincial share of the Land Revenue. Excise is further reduced by 35 on account of the Provincial share of the 70 transferred to Police.	
(j) 24 added, viz., for Record-rooms for Deputy Commissioner, Upper Sind Frontier, and Establishment . . . . .	2
	<u>22</u>
	24
(k) 1,91 added, viz., for Preventive Establishment . . . . .	71
Re-organisation of Southern Division . . . . .	1,20
	<u>1,91</u>
(l) Customs reduced by 1,91 on account of savings under Customs Establishment; Superannuations is increased also by 23, the difference between these (1,91—23=168), being the amount refunded to Imperial through the Land Revenue Head.	
(m) Forest Public Works being transferred to Public Works to the extent of 26, the Provincial Forest expenditure was reduced by 13 and the other moiety was made up by an additional grant through Land Revenue.	
(n) Increased by 13, viz., Deputy Commissioner, Upper Sind Frontier, &c. . . . .	8
Extra Process Serving Establishment . . . . .	5
	<u>13</u>
(p) Increased by 10 for Sind Frontier Police (transferred from Imperial), 2,54 for Cantonment and Municipal Police, 67 for Ramcoosee Fund charges; 70 transferred from Excise and 85 for Pound Fees Collection Establishment, total 4,86.	
(q) Increased by 50 for "Jhelum" and "Mooitan" transferred from Imperial.	
(r) Increased by 5 for Port Surgeon, Aden, transferred from Imperial Marine.	
(s) Increased by 45 on account of alteration of rate of Exchange.	
(t) Taken at the figure in the last year on the Receipt side, a similar amount being added on the Expenditure side.	
(u) These appear to have been taken as Provincial Receipts, and transferred to Local through Contributions. A corresponding amount has, therefore, been added to Contributions.	
(v) See last sentence of (h).	
(w) Added on both sides, having been brought on to the Accounts since the contract.	
(x) 36 excluded from both receipts and expenditure on account of the contribution for and expenditure of the Gokaldass Tejpal Hospital, the accounts of which are now kept in a deposit ledger.	
(y) 17 added for Mamlatdars, &c.	
(z) 1,06 added for Pound Contributions (1,91 credited—85 debited under Police.)	
A. The percentage obtained by calculation is . . . . .	1,81,39
Add—Remissions of Land Revenue in 1882-83 covered by the special grant of 25,13 made by the Government of India on the revision of the contract . . . . .	1,40
	<u>1,83,38</u>
Balance . . . . .	1,83,38
B. Shown under Registration in Accounts of 1882-83, but transferred to Land Revenue in subsequent years.	
C. Grant made in 1884-85 8—reduction of Land Revenue in 1882-83 of 7= 1 in 1882-83.	
55	=55 in 1883-84.

## Bombay Provincial Accounts, 1882—1887.

D. Figure as shown in the Accounts reduced by Book credits . . . . .			1,72,28
<i>Add—</i>			
(1) Amount shown in note A . . . . .			1,49
(2) Refunds to Imperial (taken here by reduction of balance)			
(a) of portion of grant for remissions of Land Revenue . . . . .			6,23
(b) of grant for Uru Salt Works . . . . .			2,50
(3) Amount transferred from Registration (see note B) . . . . .			5
(4) Grant made in 1884-85 (see note C) . . . . .			8
			<u>1,82,63</u>
E. After deduction of Commutations, &c., omitted from both sides.			
F. Opening Balance as shown in Accounts . . . . .			56,68
<i>Add—</i>			
(1) Balance of Bombay City Police Superannuation Fund transferred to Provincial in 1885-86 . . . . .			3,06
(2) Grant for Indus Valley Police charges of 1878-79 made to Provincial in 1883-84 . . . . .			8
			<u>59,82</u>
<i>Deduct—</i>			
(3) Special grant for remission of Land Revenue . . . . . 25,13			
(4) Special grant for Uru Salt Works . . . . . 2,50			
			<u>27,63</u>
			32,19
N.B.—The deduction in (3) is made up in this Statement as follows :—			
(5) Refund to Imperial in 1882-83 omitted from deductions . . . . .			6,23
(6) Addition to Land Revenue in 1882-83 of remissions . . . . .			1,49
(7) Reduction of Land Revenue Refunds in 1882-83 . . . . .			3,31
(8) . . . . . in 1883-84 . . . . .			15,06
(9) . . . . . in 1884-85 . . . . .			39
			<u>26,48</u>
<i>Deduct—</i>			
(10) Reductions of Land Revenue in 1883-84 . . . . . 96			
(11) . . . . . in 1884-85 . . . . . 39			
			<u>1,35</u>
			25,13
G. Figure in Accounts . . . . .			6,63
Reduced as in F (7) . . . . .			3,31
			<u>3,32</u>
H. Figure in Accounts and Estimates reduced by Book debits.			
J. Figure in Accounts reduced by Book debits . . . . .			55,83
Transfer from Registration . . . . .			3
			<u>55,86</u>
K. See J.			
L. Figure in Accounts and Estimates reduced by Book debits.			
M. Figure in Accounts reduced by Book credits under Land Revenue . . . . .			1,99,66
(1) Add for C . . . . .			55
			<u>2,00,21</u>
<i>Deduct—</i>			
(2) As per F (10) . . . . . 96			
(3) As per F (2) . . . . . 8			
			<u>1,04</u>
			1,99,17
N. Figure in Accounts . . . . .	1883-84.	1884-85.	
Reduced as in F (8) and (9) . . . . .	17,76	2,63	
	15,06	39	
	<u>2,70</u>	<u>2,24</u>	
P. Figure in Accounts and Estimates reduced by Book debits.			
Q. The figures for Railway Expenditure in the Accounts are—	1882-83		1,12
	1883-84		—1,24
	1884-85		35
		Net	<u>23</u>
To avoid the minus figure in 1883-84, the net figure 23 is shown as the expenditure in 1884-85.			
R. Increased by 19, see foot-note to published Accounts of 1884-85 in Blue-Book.			
S. Figure in Accounts reduced by Book credits . . . . .			1,91,53
<i>Deduct—</i>			
(1) As per F (11) . . . . . 39			
(2) As per C . . . . . 63			
			<u>1,02</u>
			1,80,51
T. Figure in Estimates reduced by Book credits . . . . .			2,12,44
<i>Deduct—</i>			
(1) As per F (1) . . . . . 3,06			
(2) Same sum added again by Government of India, though previously taken into account by Accountant General . . . . . 3,06			
			<u>6,12</u>
			2,06,32
U. In estimates . . . . .	1885-86.	1886-87.	
Deduct for T (2) . . . . .	64,39	35,37	
	3,06	3,06	
	<u>61,33</u>	<u>32,31</u>	
Add for V (1) . . . . .			20,00
			<u>52,31</u>
Difference of 1, through odd hundreds in previous years.			
V In estimates after deduction of Book credits . . . . .			1,78,36
(1) Add—Contribution to Imperial omitted here . . . . .			20,00
			<u>1,98,36</u>

## Madras Provincial Accounts, 1882—1887.

## APPENDIX V.

## PROVINCIAL RECEIPTS AND EXPENDITURE DURING TERM OF CONTRACT—MADRAS.

[N.B.—The figures in this Note represent thousands of Rupees,—thus 1,30,21 means ₹1,30,21,000.]

The following statement shows the progress of Provincial Revenue and Expenditure during the term of the existing Contract:—

General Abstract.

1	RECEIPTS.								EXPENDITURE.							
	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).	+ or -.	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).	+ or -.
	Original.	In last year.							Original.	In last year.						
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Land Revenue—Percentage . . .	1,30,21	1,30,21	1,35,76	1,36,58	1,26,05	1,32,08	1,31,65	+11,07								
Recurring adjustments . . .	...	21	37	22	19	22	21	...								
Non-recurring adjustments . . .	...	...	...	...	5	...	...	...								
Special Grants . . .	...	...	6,50	2,50	5,00	5,00	5,00	+24,00								
Inter-provincial adjustments . . .	...	...	-1	-97	6	-16	-4	-1,12								
<b>TOTAL</b> . . .	<b>1,30,21</b>	<b>1,30,42</b>	<b>1,42,62</b>	<b>1,38,33</b>	<b>1,31,35</b>	<b>1,37,14</b>	<b>1,36,82</b>	<b>+33,95</b>								
Other Revenue Heads . . .	66,22	70,53	73,23	77,67	86,18	94,41	93,52	+74,94	51,69	53,67	57,06	61,23	63,56	63,28	65,75	+42,41
Civil Departments . . .	15,48	15,48	15,75	13,95	14,15	14,21	14,13	-5,20	1,20,23	1,22,12	1,21,94	1,21,12	1,23,72	1,24,57	1,25,65	+8,80
Miscellaneous . . .	2,08	2,08	2,16	1,76	1,81	2,01	1,80	-87	19,50	20,15	18,43	19,72	19,59	19,95	20,22	-2,84
Post Office . . .	...	...	...	...	...	...	...	...	1,08	1,08	1,06	1,18	1,11	1,09	1,07	+11
Famines . . .	...	...	...	...	...	...	...	...	...	...	1,35	32	57	2,80	10	+5,14
State Railways—Capital Expenditure . . .	...	...	...	...	...	...	...	...	...	...	8	12	6	46	35	+1,07
Subsidised Railways . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50	+50
Irrigation, &c. (net expenditure) . . .	...	...	...	...	...	...	...	...	2,13	2,13	2,12	2,78	3,92	5,70	4,12	+7,99
Civil Buildings and Roads . . .	1,78	1,78	79	1,47	1,08	1,12	1,10	-3,24	18,93	18,93	20,02	24,60	29,15	21,84	24,55	+25,52
Madras Water Works . . .	...	...	...	...	...	...	...	...	...	...	1,00	1,48	1,18	1,14	1,10	+5,90
Contributions, net . . .	...	...	...	...	...	...	...	...	-3	-3	7	91	1,41	55	91	+4,01
<b>TOTAL</b> . . .	<b>2,15,77</b>	<b>2,20,29</b>	<b>2,34,55</b>	<b>2,33,18</b>	<b>2,34,57</b>	<b>2,48,69</b>	<b>2,47,37</b>	<b>+99,38</b>	<b>2,13,53</b>	<b>2,18,05</b>	<b>2,23,15</b>	<b>2,33,46</b>	<b>2,44,27</b>	<b>2,41,3</b>	<b>2,44,32</b>	<b>+98,61</b>
Opening and Closing Balances . . .	...	...	17,09	28,49	28,21	18,51	26,02	...	...	...	28,49	28,21	18,51	26,02	29,07	...
<b>GRAND TOTAL</b> . . .	...	...	<b>2,51,64</b>	<b>2,61,67</b>	<b>2,62,78</b>	<b>2,67,40</b>	<b>2,73,39</b>	...	...	...	<b>2,51,64</b>	<b>2,61,67</b>	<b>2,62,78</b>	<b>2,67,40</b>	<b>2,73,39</b>	...
Surplus (+) or deficit (-) . . .	+2,24	+2,24	+11,40	-28	-9,70	+7,51	+3,05	...	...	...	...	...	...	...	...	...

N.B.—The + & - in columns 9 and 17 indicate the increase or decrease in the 5 years' actuals (including Revised Estimate for 1885-86 and Budget Estimate for 1886-87) as compared with five times the Average Assignment.

2. The total Receipts amounted to 11,98,56 against an assignment for the five years of 10,99,18, which gives an increase of 99,38; and the Expenditure amounted to 11,86,58 against an assignment of 10,87,97, which shows an increase of 98,61. In the above-mentioned increase of Revenue, are included special grants for Administrative improvements, which have amounted in all to 17½ lakhs, and a grant of 6½ lakhs which the Government of India made to Provincial in 1882-83 in consideration of certain temporary difficulties of the Local Government (owing to the remission of the contributions levied for Municipal Police before a corresponding charge had been transferred to the Municipali-



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ties, and owing to its being deprived of the Local Fund contribution for famine expenditure of 5,67, which the Local Government had thought itself entitled to). Excluding these special grants the increase would be only 75,38.

3. The grants for Administrative improvements mentioned in the preceding paragraph were given to enable the Local Government to carry out such of the improvements named below as might be possible :—

	Estimated cost per annum.
Improvement of Provincial Administration, including reorganisation of Board of Revenue and creation of new districts . . . . .	4,93
Revision of the Subordinate Executive Staff . . . . .	1,09
Reorganisation of Taluq Establishment . . . . .	2,94
Improvement in the Subordinate Judicial Service . . . . .	1,77
New Survey Party . . . . .	1,27
	12,00

In the orders it was stated that "with this assistance the Provincial revenues must bear whatever may eventually turn out to be the whole cost of the various Administrative improvements now referred to."

Towards the expenditure in the first item nothing appears to have been spent, save a little more than half a lakh a year for the creation of the Anantapur District. Under the second item there has been an increase of 32 a year for Deputy Collectors; under the 4th item the salaries of the Sub-Judicial Service have been raised by about 85 a year. Under the head of Revenue Survey, there has been an increase during the whole term of 8,50.

No reorganisation of the Taluq Establishment appears to have been undertaken.

4. Land Revenue has fluctuated considerably from year to year. The contract figure for the percentage was 1,30,21; but the actuals have varied from 1,26,05 to 1,36,58. On the whole, however, the actuals have brought in about 11 lakhs above the assignment figure during the term of the contract.

5. Under the other Revenue heads there has been a profit for the whole term of 74,84. The increases are under Salt, Stamps, Excise, Registration, and Forests. The apparent increase under the last head, which is entirely Provincial in Madras, is very large (31,54), but the expenditure has also risen considerably. Under Registration too the gross increase (3,90) is considerably reduced by the extra expenditure under the same head. The figures under the above-mentioned heads, taking the last two net, have been as follows :—

	Average Assignment.	1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).	Improvement for whole term.
Salt . . . . .	19	25	38	45	1,37	1,37	2,87
Stamps . . . . .	28,41	25,04	28,74(a)	29,19(a)	30,25(a)	29,95(a)	2,17
Excise . . . . .	30,90	32,29	33,06	38,66	43,70	42,40	35,61
Forests (net) . . . . .	27	2,61	1,68	2,71	1,99	1,00	8,64
Registration (net) . . . . .	77	64	75	1,15	1,40	1,11	1,20

Under Salt part of the increase in the last two years is said to be on account of recoveries from the licensees under the excise system of interest on .

(a) Including the special grants from Imperial on account of copying stamps introduced after the contract.

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the outlay on salt works. Under Stamps the improvement shown above is exclusive of the increase (7,04), which is due to the introduction of the system of collecting certain copying fees by means of stamps, and is counterbalanced by a corresponding charge under Law and Justice, which did not previously enter the Accounts. The increase in Excise Revenue has been large and continuous, especially since 1883-84, when the whole system of Abkari administration was reorganised. Under Forests the Establishment was reorganised at a considerably increased cost; but the surplus has improved, as compared with the assignment, which was, however, fixed at too low a figure, the actual surplus for 1881-82 having exceeded two lakhs. Under Registration the increase is due to an increased scale of fees, which was accompanied by a Reorganisation of the Department at an increased charge.

6. Under Receipts of Civil Departments there has been a falling off under Law and Justice and Police, and an increase under the other heads. The falling off under Law and Justice is chiefly due to a decrease in hire of convicts and jail manufactures, counterbalanced to some extent by a corresponding decrease in expenditure, and that under Police to the relief of Municipalities from the payment of Police contributions. The variations under these heads are brought out by the following figures :—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).	Loss on whole term.
<b>LAW AND JUSTICE—</b>							
Jail Receipts .	3,08	3,22	2,14	2,03	1,79	1,93	—4,29
Other Receipts .	4,30	4,28	3,67	4,13	3,94	4,01	—1,47
<b>TOTAL .</b>	<b>7,38</b>	<b>7,50</b>	<b>5,81</b>	<b>6,16</b>	<b>5,73</b>	<b>5,94</b>	<b>—5,76</b>
<b>Expenditure un- der Jail Manu- factures .</b>	<b>2,50</b>	<b>2,47</b>	<b>1,79</b>	<b>1,86</b>	<b>1,60</b>	<b>1,75</b>	<b>—3,03</b>
<b>POLICE—</b>							
Municipal and Cantonment Police Contributions .	1,45	85	30	29	18	28	—5,35
Other Receipts .	3,06	2,89	3,01	2,63	3,12	3,02	— 33
<b>TOTAL .</b>	<b>4,51</b>	<b>3,74</b>	<b>3,31</b>	<b>3,22</b>	<b>3,30</b>	<b>3,30</b>	<b>—5,68</b>

Under Medical there is an increase chiefly in the last two years, due to the recoveries from Municipalities on account of Medical Stores. Under Scientific and other Minor Departments, there has been an improvement of 3,94 chiefly in the receipts from Cinchona Plantations (3,81) which is not a real increase, the sales having previously taken place in England, and the receipts, consequently, not having come under the Service head, but having been brought to credit through the adjusting head.

7. Under Miscellaneous Heads the variations have not been large, but there has been a falling off of about 86 during the whole term.

8. The receipts from Civil Buildings and Roads have fallen off, notwithstanding a transfer to this head of about 20 a year on account of rent of Police huts. There were exceptionally large receipts under the head of Sale of Tools and Plant in

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1881-82; the receipts under Fines and Refunds have also fluctuated considerably.

9. On the Expenditure side there has been an increase under all heads, save Miscellaneous, but chiefly under the Principal Revenue Heads, Civil Departments and Civil Buildings, &c.

General increase in Expenditure.

10. Under Principal Revenue Heads the increase is chiefly under Land Revenue (14,47), Forests (22,89), and Registration (2,73), these three accounting for more than 40 of the 42½ lakhs increase under this head. It has been shown in paragraph 5 that as regards the last two heads the Revenue has more than kept pace with the Expenditure, and there has been a net gain on the whole term. Under Land Revenue the increase has been mainly under Revenue Survey (8,50) and Settlement charges (3,56). The charges under these heads (which in Madras are wholly Provincial) for each year have been—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Increase on whole term.
Revenue Survey	5,90	6,21	7,69	8,85	7,25	8,00	8,50
Settlement	1,87	2,36	2,57	2,70	2,52	2,76	3,56

Notwithstanding the special grant referred to in paragraph 3, the only material increase under Land Revenue has been that which has resulted from the creation of the Anantapur District (which caused an annual increase of about 19 under Salaries, and about 22 under Establishment) and from the appointment of four additional Deputy Collectors (about 25). The charges for each year and for the assignment have been—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Increase on whole term.
Collectors' Establt.	34,80	35,03	35,17	35,64	34,89	35,12	1,85

There has been some small increase in Office Establishment and a large decrease in Contingent Expenditure, mainly owing to a very large reduction of the Revenue Process Service Establishment, and to the transfer to Establishment of the cost of the Subordinate Medical Establishment attached to Collectors' Offices.

In the Budget Estimate for 1885-86, an extra provision of 4½ lakhs was made under this head on account of the expected revision of establishments; but this revision is stated in the Budget Notes for 1886-87 to have been put off "owing to the financial pressure."

11. Under Civil Departments there has been an increase in General Administration (4,79), Education (7,03), Medical (7,56), and Scientific and Minor Departments (2,80), while there has been a decrease under Law and Justice (10,50) and Police (3,03).

Civil Departments—Charges.

12. Under General Administration about half the increase is due to the transfer to Provincial of the charge for certain establishments in Imperial and Provincial Offices, which was, before the revision of the contract, shown as Local Fund Expenditure, and is still borne by the Local Funds, being recovered through the Adjusting Head of Contributions; the rest of the increase occurs under the heads of Civil Secretariats and Board of Revenue; it is comparatively small, and in both

General Administration.

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cases is due apparently to ordinary fluctuations caused by the absence of officers on privilege leave, &c.

**Education Charges.**

	Estimate for 1882-83.	Estimate for 1886-87.
(a) Inspectors	7	9
Deputy Inspectors	40	71
Superintendents, Hill Tracts	1	8
Clerks and Servants	1,08	1,92

13. Under Education the principal increases are under Inspection, where there has been a rise in the number of Inspectors (a), Deputy Inspectors and their Establishment, and under Grants-in-aid and Payment by results (which are now shown together as Grants-in-aid).

The figures under the latter head have been—

Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	2,65	3,27	3,33	4,00	3,33

Under other heads there have been fluctuations, but they are in some measure due to transfers between the minor heads; under Government Schools, General, some charges have been transferred to Municipalities; the expenditure has been as below:—

Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	1,45	1,53	1,45	1,10	73

Under Government Schools, Special, the increase is partly due to the transfer to the head of Education of the charges for the School of Agriculture.

**Medical—Charges.**

14. The increase under Medical occurs chiefly under the heads shown below:—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Medical Establishment	4 43	4,53	4,97	5,07	5,08	5,13
Hospitals and Dispensaries	3,06	3,01	2,98	3,21	4,10	4,14
Grants for Medical purposes	5	16	19	16	17	27
Lunatic Asylums	65	76	81	80	80	86
Medical College and School	79	87	90	94	91	86

Under Medical Establishment the increase is mainly on account of Native and Assistant Surgeons, who have increased from one to twenty-one in number, and from 7 to 49 in 1884-85, 55 in 1885-86, and 56 (including Reserve) in 1886-87, in cost; there has also been an increase in the Travelling Allowance charged under this head from 5 in the Assignment to 17 in 1886-87. A portion of the above increase is recovered from Local Boards by a rate of a half per cent. on their receipts, as the increase in the number of Assistant Surgeons was made partly in their interests. Under Hospitals and Dispensaries the greater part of the increase in the last two years (70 in 1885-86 and 80 in 1886-87) arises from the inclusion in the Accounts of the cost of Medicines and Surgical apparatus, for Municipal and Local Dispensaries, recovered and credited under Medical and Contributions; the remainder of the increase is due to enhancement of the contributions paid for Medical Subordinates employed under Municipal and Local Funds from about 22 in the Assignment to 45 in 1886-87. Under Lunatic Asylums the number of keepers and servants has increased from 1,46 in 1882-83 to 1,74 in 1886-87, the whole charge for Establishment having accordingly risen from 14 to 20; the charges for diet and clothing have also risen from 34 in the Assignment to an estimate of 47 in 1886-87; but the actuals of 1884-85 were only 38 and the revised for 1885-86 is put at 39; the increase in 1886-87 is not explained. Some Lunatic Asylum expenditure is also now charged to Local; but the nature of this is not shown in the estimates.

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Under Medical College the Professors have been increased by two, and the clerks and servants by seven, since 1882-83; the estimate for Salaries and Establishment in 1886-87 exceeds the assignment by nearly 13.

15. Of the increase under Scientific and Minor Departments about half is owing to certain Census charges, which were not brought to account till 1882-83. There has also been a rise in the charge for Public Exhibitions and Fairs, for Model Farms, and for Emigration. The increase would have been much larger but for the transfer to Education of the charges of the School of Agriculture, as mentioned above.

16. Of the decrease under Law and Justice about 3 lakhs are apparently due to the charges for copyists not having come up to the amount originally estimated. The rest of the decrease is entirely under the head of Jails, there having been a considerable increase under some of the other heads. The decrease in the charge for Jail manufactures has already been mentioned (paragraph 6). There has also been a large fall under the other Jail heads. The figures for the various classes of Jails are given below:—

	1880-81.	Assign- ment.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Presidency Jail .	62	63	61	53	51	55	54	62
Central Jails .	3,36	3,37	3,02	2,76	2,49	2,52	2,73	2,94
District Jails .	3,12	3,06	2,37	2,10	1,99	1,94	2,04	2,69
Lock-ups .	84	80	77	73	67	71	71	71

The decreased charge is almost entirely under the head of Rations, and of Diet-money to prisoners in Lock-ups. The regular estimate for 1881-82 is not divided into details for all the minor heads, but it was evidently based on the actuals for 1880-81 (which are accordingly exhibited above), and taking the same amount for rations in the assignment as was actually spent in 1880-81, the saving is very marked—

	Assignment.	1881-82.	1882-83.	1883-84.
<i>Rations, &amp;c.—</i>				
Presidency Jail . . .	26	23	19	16
Central Jails . . .	2,25	1,90	1,61	1,27
District Jails . . .	1,98	1,42	1,06	98
Lock-ups . . .	72	65	62	56
TOTAL .	5,21	4,20	3,48	2,97

The increased charge in 1886-87, as compared with 1885-86, is due to the transfer of nearly one lakh on account of Jail guards to this head from the head Police.

Under the other heads of Law and Justice there has been an increase in the charge for the Appellate Branch of the High Court, which is, for the most part, nominal, as it is owing to the practice of passing through the Accounts certain charges for "Printing and Translation" on behalf of private suitors which were estimated to cost more than 30 in 1885-86: in the charge for Civil and Sessions Courts, partly owing to the improvement in the pay of Sub-Judges and Munsifs: and in the charge for Criminal Courts corresponding with the increase in Collectorate charges under Land Revenue.

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17. Under the head of Police the main fluctuations have been under the head of District Executive Force. The provision for Supplies and Services and Contingent charges under this minor head in the assignment was abnormally large, and thus, though the charge for the Force has risen (the number having been raised from 21,755 to 22,137 men), the full amount of the assignment has not been worked up to in any year. In 1886-87 there would have been an increased charge under this head but for the transfer of nearly 1 lakh on account of Jail guards to the head of Law and Justice.

18. Under Miscellaneous Heads there has been a steady rise under Superannuations, though, for the first two years, the actuals did not come up to the figure assumed in the Contract. The expenditure is shown below :—

Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	8,69	8,40	8,62	9,16	9,52

The charge for Police pensions has more than doubled, having risen from about one lakh to over two lakhs.

19. Under Stationery and Printing there has been an increase in the cost of the Government Press, and a fall in the charge for Stationery supplied from Central Stores; correcting the assignment figure for the latter, by the additional grant of 65 made on account of the alteration of the rate of exchange, the figures under these two minor heads are as follows :—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Government Presses . . . . .	2,22	2,91	3,05	2,80	2,70	2,73
Stationery supplied from Central Stores	4,54	4,01	4,78	3,98	4,00	4,00

The increase under Government Presses is chiefly in the charge for the Secretariat Press, but there is a rise also in Collectorate Press charges. In the Secretariat Press, the Establishment has been increased by an Assistant Superintendent (on R300 a month), seven Clerks, Printers and Examiners, thirty-six Readers, Compositors, and Pressmen, and four Servants, costing in all about 25 more than the contract figure; the charges for Supplies and Services and Contingencies have also cost 1,27 more than the Assignment figure during the term of the Contract.

20. The decrease under Miscellaneous has more than counterbalanced the rise under the two preceding heads; charges under this head always fluctuate more or less; most minor heads show a decrease; a great part of the falling off is due to a provision of 1,00 in the Regular Estimate of 1881-82 for unforeseen charges, the expenditure brought to account under that head having been—

1882-83.	1883-84.	1884-85.
21	1	1

There has been a large increase in the charge for rewards for destruction of wild animals: the figures under this head are shown below :—

Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	24	50	82	1,21	1,17

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21. Under Irrigation the Revenue has decreased, while the Expenditure has increased, and the net result has been an excess expenditure of about 8,00 over and above the Assignment figure, which gave a net Expenditure of 2,13 a year. In connection with this head may be noted the repayment, including interest, of nearly 6 lakhs on account of money advanced from Imperial for the Madras Water Works.

Irrigation—Net Charge.

22. Under Civil Buildings and Roads the expenditure has been far (25½ lakhs) above the Assignment figure, which was itself increased by 2 lakhs by a special grant from Imperial.

Civil Buildings, &c.—Charges.

The expenditure under this head has been much higher than during the previous contracts, as is shown by the following figures :—

1871-72	.	.	.	.	.	.	11,20	} Average of 6 years 14,75.
1872-73	.	.	.	.	.	.	10,93	
1873-74	.	.	.	.	.	.	18,06	
1874-75	.	.	.	.	.	.	26,33	
1875-76	.	.	.	.	.	.	10,94	
1876-77	.	.	.	.	.	.	11,07	
1877-78	.	.	.	.	.	.	19,61	} Average of 5 years 17,50.
1878-79	.	.	.	.	.	.	25,71	
1879-80	.	.	.	.	.	.	11,64	
1880-81	.	.	.	.	.	.	15,88	
1881-82	.	.	.	.	.	.	14,65	
1882-83	.	.	.	.	.	.	20,02	} Average of 5 years 24,03.
1883-84	.	.	.	.	.	.	24,60	
1884-85	.	.	.	.	.	.	29,15	
1885-86	.	.	.	.	.	.	21,84	
1886-87	.	.	.	.	.	.	25,55	

23. Besides the heads of Public Works already mentioned, the Madras Government has spent 5,14 on Famine Relief, and 1,07 on Miscellaneous Railway expenditure. During the current year it has a payment of 50 to make, under the head of Subsidised Railways, for the line between Metapollium and Coonnoor.

Other Public Works—Charges.

24. Under the head of Contributions the Local Government has, on the whole, spent about 4,00 net. Large sums have been entered in the Accounts as Contributions to Provincial, which were really Contributions to Imperial; they were credited to Provincial in the accounts and then passed to the credit of Imperial through the Land Revenue head; these items have been thrown out in the Statement of Account appended to this Note.

Contributions.

25. But for the contribution of six lakhs taken by India in 1886-87 (which is excluded in the Accounts appended to this Note as abnormal expenditure), the Province would, notwithstanding the largely increased expenditure referred to, have augmented its balance by 12 lakhs. After providing for an expenditure of 24½ lakhs for Civil Buildings, &c., and a sum of about 4½ lakhs (net) for Irrigation, besides more than 1 lakh for the Madras Water Works advance now nearly paid off, the Province has a surplus of 3 lakhs on the year's Estimates.

Financial position in current year.

*The 7th August 1886.*

## Madras Provincial Accounts, 1882-1887.

## Provincial Receipts—Madras—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).
	Original.	In last year.					
<b>LAND REVENUE.</b>							
Percentage	(a) 1,30,21	1,30,21	1,35,76	1,36,58	1,26,05	1,32,08	1,31,65
Special Grants for Administrative Improvements	...	...	6,50	2,50	5,00	5,00	5,00
<i>Recurring Adjustments—</i>							
Stationery Loss by Exchange	...	65	65	65	65	65	65
Medicines to Government servants at Ooty	...	1	...	...	1	1	1
Bangalore prisoners	...	2	...	...	...	3	2
Savings in Customs	...	-43	-28	-43	-43	-43	-43
School of Ordnance Artificers	...	-4	...	...	-4	-4	-4
<i>Non-recurring Adjustment—</i>							
Conservation of Ancient Monuments	...	...	...	...	5	...	...
Interprovincial Adjustments	...	...	-1	G-97	6	-16	-4
<b>Total Land Revenue</b>	<b>1,30,21</b>	<b>1,30,42</b>	<b>A 1,42,62</b>	<b>H 1,38,33</b>	<b>P 1,31,35</b>	<b>T 1,37,14</b>	<b>X 1,36,82</b>
<b>SALT</b>	19	19	25	38	45	1,37	1,37
<b>STAMPS</b>	27,00	(k) 28,90	26,04	J 28,79	J 29,20	J 30,25	J 29,95
<b>EXCISE</b>	30,90	30,90	32,29	33,06	38,66	43,70	42,40
<b>CUSTOMS</b>	50	50	38	41	25	27	27
<b>ASSESSED TAXES</b>	2,35	2,35	2,30	2,33	2,16	2,30	2,30
<b>FORESTS</b>	2,40	(c) 4,81	9,07	9,54	11,67	12,22	13,10
<b>REGISTRATION</b>	2,88	2,88	2,90	3,16	3,79	4,30	4,13
<b>Total other Principal Revenue Heads</b>	<b>66,22</b>	<b>70,53</b>	<b>73,23</b>	<b>77,67</b>	<b>86,18</b>	<b>94,41</b>	<b>93,52</b>
<b>LAW AND JUSTICE</b> { COURTS } 7,38	7,38	7,38	{ 4,28	3,67	4,13	3,94	4,01
{ JAILS }			{ 3,22	2,14	2,08	1,79	1,93
<b>POLICE</b>	4,51	4,51	3,74	3,31	3,22	3,30	3,30
<b>MARINE</b>	22	22	5	5	5	6	6
<b>EDUCATION</b>	1,72	1,72	1,89	2,13	2,11	1,94	1,83
<b>MEDICAL</b>	64	64	62	1,08	88	1,24	1,20
<b>SCIENTIFIC, &amp;c.</b>	1,01	1,01	1,95	1,57	1,73	1,94	1,80
<b>Total Civil Departments</b>	<b>15,48</b>	<b>15,48</b>	<b>15,75</b>	<b>13,95</b>	<b>14,15</b>	<b>14,21</b>	<b>14,13</b>
<b>INTEREST</b>	3	3	3	3	2	3	3
<b>SUPERANNUATION</b>	34	34	B 55	B 21	22	24	24
<b>STATIONERY, &amp;c.</b>	70	70	82	73	84	93	78
<b>MISCELLANEOUS</b>	1,01	1,01	76	79	73	81	75
<b>Total Miscellaneous</b>	<b>2,08</b>	<b>2,08</b>	<b>2,16</b>	<b>1,76</b>	<b>1,81</b>	<b>2,01</b>	<b>1,80</b>
<b>IRRIGATION, &amp;c.</b>	1,15	1,15	1,41	55	53	53	54
<b>CIVIL BUILDINGS AND ROADS</b>	1,78	1,78	79	1,47	1,08	1,12	1,10
<b>Total Public Works</b>	<b>2,93</b>	<b>2,93</b>	<b>2,20</b>	<b>2,02</b>	<b>1,61</b>	<b>1,65</b>	<b>1,64</b>
<b>CONTRIBUTIONS</b>	1,15	1,15	C 1,64	K 1,46	Q 1,20	U 1,93	Y 2,01
<b>Total Receipts</b>	<b>2,18,07</b>	<b>2,22,59</b>	<b>2,37,60</b>	<b>2,35,19</b>	<b>2,36,39</b>	<b>2,51,35</b>	<b>2,40,92</b>
<b>OPENING BALANCE</b>	...	...	D 17,09	L 28,49	28,21	18,51	26,02
<b>GRAND TOTAL</b>	<b>..</b>	<b>...</b>	<b>2,54,69</b>	<b>2,63,68</b>	<b>2,64,60</b>	<b>2,69,86</b>	<b>2,75,94</b>



## Madras Provincial Accounts, 1882—1887.

## Madras—Provincial Expenditure—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).
	Original.	(In last year.					
REFUNDS . . . . .	(b) 71	(b) 71	99	1,77	90	89	71
LAND REVENUE . . . . .	42,62	(d) 42,71	43,80	45,68	47,43	44,95	46,18
STAMPS . . . . .	72	72	71	78	84	80	80
EXCISE . . . . .	1,05	1,05	99	1,00	1,16	V 1,79	1,22
CUSTOMS . . . . .	2,32	(e) 1,80	1,85	1,70	1,60	1,68	1,68
ASSESSED TAXES . . . . .	4	4	3	3	4	4	4
FOREST . . . . .	2,13	(c) 4,54	6,45	7,86	8,95	10,23	12,10
REGISTRATION . . . . .	2,10	2,10	2,26	2,41	2,64	2,90	3,02
<b>Total Principal Revenue Heads</b>	<b>51,69</b>	<b>53,67</b>	<b>57,08</b>	<b>61,23</b>	<b>63,56</b>	<b>69,28</b>	<b>65,75</b>
POST OFFICE . . . . .	1,08	1,08	1,08	1,18	1,11	1,09	1,07
GENERAL ADMINISTRATION	9,53	9,53	10,54	10,07	10,51	10,78	10,53
LAW AND JUSTICE { COURTS	(b) 37,63	(f) 39,55	38,31	38,75	39,46	39,39	39,77
{ JAILS	10,62	10,62	9,04	7,89	8,02	8,04	9,17
POLICE . . . . .	38,58	38,58	37,53	37,84	38,23	38,06	38,22
MARINE . . . . .	17	17	5	8	27	20	39
EDUCATION . . . . .	10,42	(g) 10,38	11,06	11,66	12,37	12,47	11,46
MEDICAL . . . . .	9,80	(h) 9,81	10,23	10,85	11,18	12,04	12,27
SCIENTIFIC . . . . .	3,48	3,48	5,18	3,98	3,68	3,59	3,84
<b>Total Civil Departments</b>	<b>1,20,23</b>	<b>1,22,12</b>	<b>1,21,94</b>	<b>1,21,12</b>	<b>1,23,72</b>	<b>1,24,57</b>	<b>1,25,65</b>
SUPERANNUATION . . . . .	8,69	8,69	8,40	8,62	9,16	9,52	9,76
STATIONERY, &c. . . . .	6,48	(j) 7,13	7,26	8,51	7,61	7,60	7,72
MISCELLANEOUS . . . . .	(b) 4,33	4,33	2,77	2,59	2,82	2,83	2,74
<b>Total Miscellaneous</b>	<b>19,50</b>	<b>20,15</b>	<b>18,43</b>	<b>19,72</b>	<b>19,59</b>	<b>19,95</b>	<b>20,22</b>
FAMINE RELIEF . . . . .	...	...	1,35	32	57	2,80	10
SUBSIDISED RAILWAYS . . . . .	...	...	...	...	...	...	50
RAILWAY CONSTRUCTION . . . . .	...	...	8	12	6	46	35
IRRIGATION & NAVIGATION	3,28	3,28	3,53	3,33	4,45	6,23	4,66
CIVIL BUILDINGS AND ROADS	18,93	18,93	20,02	24,60	29,15	21,84	24,55
MADRAS WATER WORKS (INCLUDING INTEREST)	...	...	1,00	1,48	1,18	1,14	1,10
<b>Total Public Works</b>	<b>22,21</b>	<b>22,31</b>	<b>25,98</b>	<b>29,85</b>	<b>35,41</b>	<b>32,47</b>	<b>31,26</b>
CONTRIBUTIONS . . . . .	1,12	1,12	E 1,71	M 2,37	2,70	2,48	2,92
<b>Total Expenditure</b>	<b>2,15,83</b>	<b>2,20,35</b>	<b>2,26,20</b>	<b>2,35,47</b>	<b>2,46,09</b>	<b>2,43,84</b>	<b>2,46,87</b>
CLOSING BALANCE . . . . .	...	...	F 28,49	N 28,21	S 18,51	W 26,02	29,07
<b>GRAND TOTAL</b>	<b>...</b>	<b>...</b>	<b>2,54,69</b>	<b>2,63,68</b>	<b>2,64,60</b>	<b>2,69,86</b>	<b>2,75,94</b>
Surplus (+) or Deficit (-)	+2,24	+2,24	+11,40	-28	-9,70	+7,51	+3,05

N.B.—For Notes see overleaf.

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**Madras Provincial Accounts, 1882—1887.**


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*Notes explaining Madras Provincial Account.*

(a) The Land Revenue was taken net in the Assignment, but refunds are shown on the charge side in the Accounts; 29 have therefore been added on both sides (to Land Revenue Receipts and to Refunds), being the Provincial Share of an assumed Land Revenue Refund of one lakh.

(b) Refunds as shown in Original Assignment	1,00
Add as by (a)	29
	<u>1,38</u>

Deduct Law and Justice Refunds (shown under service head)	50
Miscellaneous Refunds ( ditto ditto )	17
	<u>67</u>
Balance as shown here	71

(c) The whole of the Forest Revenue and Expenditure was provincialised without any alteration in the Land Revenue percentage. The same amount 2,41 has therefore been added on both sides.

(d) One-third of the pay of the Customs Collector being 777-12-5 a month or Rs. 333 a year was transferred to Land Revenue.

(e) The original grant is diminished by—

Savings by reduction	43
Transfer to Land Revenue, see (d)	9
	<u>52</u>

(f) Increased by 2 on account of the grant for Bangalore prisoners in Madras jails and by 1,90 being the estimated amount of the special receipts and charges for copying, vide (k).

(g) Decreased by 4 on account of the transfer of the Ordnance Artificers' school to Military.

(h) Increased by 1 on account of medicines supplied to Government servants at Ootacamund.

(i) Increased by 65 on account of alteration of rate of exchange for Stationery charges.

(k) The amount added (1,90) is the estimated amount of the new receipts due to the levy of copying fees by means of stamps. These receipts are not distinguishable in the Accounts and estimates; but are taken at twice the Imperial grant, as that grant is intended to restore the Imperial half share of them.

A. In Finance Accounts . . . . . 1,37,31

Add—

(1) Refund of Famine outlay by Local Funds, taken by deduction from Contributions (receipts)	4,10
(2) Madras Water Works deduction shown as expenditure	1,00
(3) Census charges refund taken by deduction from opening balance.	90

Total . . . . . 1,43,31

Deduct—

(4) Refunds from Imperial to Local for executing Imperial Works	26
(5) Tanjore Survey grants excluded as eventually refunded (the net grant of 22 being added to the opening balance)	34
	<u>59</u>

Balance shown here . . . . . 1,42,62

B. In Accounts . . . . .	1882-83.	1883-84.
Here . . . . .	56	23
	<u>55</u>	<u>21</u>
	1	2

The difference is the amount of subscriptions to the Indian Civil Service Family Pension Fund first credited to Provincial, but transferred to Imperial in 1884-85, through the Land Revenue Head.

C. In Accounts	5,74
Deduct—Vide item (1) of Note A.	4,10

Balance shown here . . . . . 1,64

D. Opening balance in Accounts . . . . . 18,78

Add—

(1) For Tanjore Survey Grants, see A (5)	22
(2) For Local Funds balances transferred to Provincial	4,04

Total . . . . . 17,99

(3) Deduct—For Census expenditure, see A (3)	90
--	----

Balance shown here . . . . . 17,09

E. In Accounts	1,98
Deduct—Vide item (4) of Note A.	25

Balance shown here . . . . . 1,71

F. In Accounts . . . . . 24,58

Add—

(1) Addition of Local Fund balances, see D (2)	4,04
--	------

Total . . . . . 28,62

Deduct—

(2) Tanjore Survey Grant subsequently refunded (difference between A (5) and D (1))	12
(3) For Civil Service Family Pension Fund Subscriptions (vide B) subsequently refunded	1

13

Balance shown here . . . . . 28,49

G. Cinchona Transactions in England	-1,03
Ordinary adjustments	+ 6

- 97

H. In Accounts . . . . . 1,37,82

Add—Items taken by deduction from Contribution Receipts—

(1) Salary of Local Fund Accounts Inspector	23
(2) Famine outlay refunded to Imperial from Local Fund	62
(3) Local Fund Contribution for Imperial Works	5
(4) Madras Water Works Refund with Interest shown as Expenditure	1,45

Total . . . . . 1,40,20

Deduct—

(5) Tanjore Survey Grant subsequently refunded	1,20
(6) Grant to recoup for copying stamps taken under Stamps	67

1,87

1,38,33

Madras Provincial Accounts, 1882-1887.

J. These amounts include the grant made from Imperial to Provincial, through the Land Revenue, on account of Copying Stamps.

K. In Accounts	2,36
Deduct total of Items (1), (2) and (3) of Note H	90
Balance shown here	1,46

L. In Accounts	28,63
Deduct total of Items (2) and (3) of Note F	13
Balance shown here	28,49

..

The addition from the Local Fund Balances was brought into the opening Provincial Balance of 1883-84.

M. In Accounts	2,23
Add transferred to Local from balance, vide note to Accounts of 1884-85	14
	2,37

N. In Accounts	29,70
Deduct—	
(1) Tanjore Survey Grants F (2) and H (5) (afterwards refunded)	1,32
(2) I. C. S. F. P. Subscriptions B	3
(3) Transfer to Local as in M	14
Balance shown here	28,21

P. In Accounts	1,31,50
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Add Deductions from Contributions—

(1) Salary of Local Fund Accounts Inspector	12
(2) Famine outlay refunded to Imperial from Local Fund	46
(3) Local Fund Contribution for Imperial Works	1
(4) Water Works Refund shown as Expenditure	1,18
(5) Indian Civil Service Family Pension Fund subscriptions already deducted	3
	1,83,90

Reduced by—

(6) Tanjore Survey Grant (net)	1,00
(7) Copying Stamps Grant shown against Stamps	95
	1,95
	1,31,95

Q. In Accounts	1,88
Deduct total of Items (1), (2) and (3) of Note P.	59
Balance shown here	1,29

S. In Accounts	20,88
Deduct Tanjore Survey Grants refunded in 1885-86 and 1886-87	2,32
Balance shown here	18,51

T. In Estimate	1,33,67
Add Deductions from Contributions—	
(1) Salary of Local Fund Accounts Inspector	12
(2) Famine Outlay refunded to Imperial	33
(3) Local Fund Contribution for Imperial Works	4
(4) Madras Water Works Refund shown as Expenditure	1,14
(5) Tanjore Survey Refund	1,00
(6) Excise Establishment Refund shown as Expenditure	1,79
Total	1,38,09

Reduced by—

(7) Copying Stamps Grant shown against Stamps	95
Balance shown here	1,37,14

U. In Estimate	2,42
Deduct total of T (1), (2) and (3).	49
Balance shown here	1,93

V. See T. (6).	
W. In Estimate	27,94
Deduct Tanjore Survey Grant refunded in 1886-87	1,32
Balance shown here	26,62

X. In Estimate	1,27,82
Add Deductions from Contributions—	
(1) Salary of Local Fund Accounts Inspector	12
(2) Famine Outlay refunded to Imperial	15
(3) Local Fund Contribution for Imperial Works	4
(4) Madras Water Works Refund shown as Expenditure	1,10
(5) Tanjore Survey Refund	1,32
(6) Excise Establishment Refund shown as Expenditure	1,22
(7) Contribution to Imperial	6,00
	1,37,77

Reduced by—

(8) Copying Stamps Grant shown against Stamps	95
	1,36,82

Y. In Estimate	2,32
Deduct total of X (1), (2) and (3)	31
Balance shown here	2,01

## Bengal Provincial Accounts, 1882—1887.

## APPENDIX VI.

## PROVINCIAL RECEIPTS AND EXPENDITURE DURING TERM OF CONTRACT—BENGAL.

[N.B.—The figures in this note represent thousands of Rupees—thus 1,21,34 means ₹1,21,34,000.]

The following table shows in abstract the Provincial Receipts and Expenditure, actual or estimated, for the term of the current contract :—

1	RECEIPTS.								EXPENDITURE.							
	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86. (Revised.)	1886-87. (Budget.)	+ or -	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86. (Revised.)	1886-87. (Budget.)	
	Original.	In last year.							Original.	In last year.						
<i>Land Revenue—</i>																
Percentage	1,21,34	1,21,34	1,23,55	1,21,94	1,20,34	1,24,66	1,22,90	+6,69	...	...	...	...	...	...	...	
Record Room Receipts	45	45	42	76	77	76	77	+1,23	...	...	...	...	...	...	...	
Recurring Adjustments	...	-1,07	-63	+1	-1,07	-1,07	-1,07	...	...	...	...	...	...	...	...	
Non-Recurring Adjustments	...	...	1,88	7	2,50	5	...	...	...	...	...	...	...	...	...	
Inter-Provincial Adjustments	65	65	1,80	96	1,36	1,84	1,28	+3,99	...	...	...	...	...	...	...	
Ten per cent. for Government Estates	2,11	2,11	3,94	3,69	3,94	4,31	4,35	+9,68	...	...	...	...	...	...	...	
<b>TOTAL</b>	<b>1,24,55</b>	<b>1,23,48</b>	<b>1,30,96</b>	<b>1,27,43</b>	<b>1,27,84</b>	<b>1,30,55</b>	<b>1,28,23</b>	<b>+21,59</b>	} 48,28	48,49	47,09	48,27	48,61	48,83	52,09	
<i>Other Revenue Heads</i>	1,61,70	1,62,20	1,64,29	1,71,05	1,70,72	1,70,71	1,73,62	+39,84								
<i>Civil Departments</i>	39,34	39,34	39,30	37,48	37,78	38,30	38,82	-5,02	1,99,96	2,00,61	2,09,37	2,12,35	2,18,71	2,18,25	2,18,59	
<i>Miscellaneous</i>	6,24	6,24	8,17	9,78	10,82	10,77	10,58	+18,86	23,18	23,59	26,83	24,39	26,83	27,59	28,12	
<i>Telegraph</i>	...	...	...	...	...	...	...	...	...	...	...	3	1	1	1	
<i>Famines</i>	...	...	...	...	...	...	...	...	...	...	...	6	1,00	...	...	
<i>State Railways—</i>																
Net Receipts or Expenditure	20	20	3,35	30	...	...	...	+2,65	...	...	...	...	4,77	4,88	3,36	
Capital	...	...	...	...	...	...	...	...	13,08	13,08	18,49	8,27	1,32	71	75	
<i>Subsidised Railways</i>	...	...	...	...	...	...	...	...	...	...	11	40	58	25	...	
<i>Irrigation—</i>																
Net Expenditure	...	...	...	...	...	...	...	...	16,27	16,27	16,98	17,56	17,62	16,53	16,65	
Capital	...	...	...	...	...	...	...	...	24,02	24,02	17,18	5,03	2,02	4,37	4,00	
<i>Agricultural Works</i>	...	...	...	...	...	...	...	...	50	50	1,43	1,87	1,60	66	72	
<i>Civil Buildings and Roads</i>	7,05	7,05	7,36	7,91	12,61	7,22	7,44	+7,29	67,62	67,77	67,29	47,19	30,14	27,73	33,06	
<i>Contributions</i>	...	...	...	...	...	...	...	...	3,31	3,31	2,82	3,20	2,34	2,00	2,00	
<b>Opening or Closing Balance</b>	<b>3,39,08</b>	<b>3,38,51</b>	<b>3,53,43</b>	<b>3,53,95</b>	<b>3,59,77</b>	<b>3,57,55</b>	<b>3,58,69</b>	<b>+85,01</b>	<b>3,96,21</b>	<b>3,95,64</b>	<b>4,07,39</b>	<b>3,68,56</b>	<b>3,54,61</b>	<b>3,52,81</b>	<b>3,50,34</b>	
<b>GRAND TOTAL</b>	<b>...</b>	<b>...</b>	<b>4,28,86</b>	<b>3,75,42</b>	<b>3,66,63</b>	<b>3,69,57</b>	<b>3,75,45</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>4,28,86</b>	<b>3,75,42</b>	<b>3,66,63</b>	<b>3,69,57</b>	<b>3,75,45</b>	
Surplus (+) or deficit (-)	-57,13	-57,13	-53,96	-14,61	+5,16	+4,74	-65	...	...	...	...	...	...	...	...	

N.B.—The + or - in columns 9 and 17 shows the difference between the total Receipts or Expenditure of the 5 years (including the Revised Estimate for 1886) the Budget Estimate for 1886-87) as compared with 5 times the average assignment.

2. The total receipts for the period amount to 17,83,39 against an assignment of 16,98,38, or an increase of 85,01, and the expenditure to 18,42,71 against an assignment of 19,83,98, or a decrease of 1,41,27. The expenditure has exceeded the actual receipts by 59,32, having been met to that extent by drawing on the balances, which have been reduced from 75½ to 16 lakhs.

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3. The principal features of the Account are the increase of income under the Revenue and Miscellaneous Heads, the increased expenditure on Civil Departments and the large reduction of expenditure on Irrigation and on Civil Buildings and Roads. In connection with the large decrease in expenditure on the whole, it must be borne in mind that the Assignment figures showed a deficit of more than 57 lakhs, so that the expenditure taken in the assignment was not reckoned normal expenditure, but some reduction was anticipated. The expenditure for the whole term shows that the Local Government has found it necessary to reduce its yearly expenditure by rather less than half of the deficit with which it commenced.

4. Under Land Revenue proper there has been a slight improvement, chiefly in the last two years. The increase under Record Room Receipts includes the extra assignment granted by the Government of India in consequence of the transfer of these receipts and charges from Registration (where the receipts and charges are equally shared by Imperial and Provincial) to Land Revenue (where Provincial receives only about one-third of the income, and bears the whole of the charges); the increase is therefore nominal and is counterbalanced by the increased charges. In the percentage (10 per cent.) on Government Estates the Provincial Government has gained (9,68), the income having been nearly double the figure at which it was estimated, while the expenditure under the corresponding head has increased by only 5,21; it must, however, be remembered that some of the expenditure, to meet which this percentage is given, is classed under other heads than Land Revenue.

5. Under the other Revenue Heads there has been a large increase under Stamps (24,81), Provincial Rates (12,67), and Registration (4,15); there has also been a small increase under Excise (3,71) and Forests (55). The other heads have fallen off, especially Assessed Taxes (3,58) and Salt (1,70).

6. The increase under Stamps is exclusive of about 2,25 of new revenue (half of which is credited to Imperial and refunded to Provincial through the Land Revenue Head), which is counterbalanced by new expenditure, certain process service charges under the Road-cess Act, formerly kept outside the accounts, being now collected by means of stamps. The increase has been mostly under Court-fees (21,45), which are estimated to bring in for the current year 5,80 more, as the Provincial share, than the Assignment figure of 1881-82. The rise has been steady and continuous during the term of the contract.

7. Provincial Rates have increased steadily; the Public Works Cess, which forms the bulk of this head, has risen from about 35 to 38 lakhs a year.

8. Under Registration there has been some increase in expenditure, but the net improvement for the term of the contract amounts to 3,03.

9. Under Excise there has also been an increase in expenditure (1,10) especially in the current year, but the net improvement has been 2,61. The increase would have been much greater but for a serious falling off in 1885-86 and 1886-87, due partly to unfavourable seasons and partly to a change of system, which has also occasioned an increase of expenditure and has thus still further diminished the net revenue.

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10. Under Forests the Expenditure has fluctuated to a certain extent with the Revenue, but has increased for the whole term by only 21: thus giving a net increase of 34.

Forests—Net Improvement.

11. Assessed Taxes have throughout been below the Assignment figure; in Salt Receipts the fall is entirely under Rents of Warehouses. These and the smaller fall in Customs Receipts are attributed in whole or in part to depression in trade.

Assessed Taxes, Salt and Customs—Receipts.

12. Under Receipts of Civil Departments there has been a considerable decrease under Law and Justice (4,52) and Scientific, &c., Departments (5,67), and an increase under Police (5,39). The other heads have on the whole brought in amounts differing but slightly from the Assignment figure.

Civil—Departments—Receipts.

13. Under Law and Justice the decrease is entirely under the Court heads (6,39), there having been an increase under the Jail heads (1,87). The decrease occurs under the head of General Fees, Fines, and Forfeitures (6,32), and is mainly due to smaller receipts from fines. The Assignment figure for Jail receipts was fixed very low, and though the receipts have on the average exceeded that figure, they have really fallen considerably, compared with the actuals of 1881-82, owing to the discontinuance, for a time, of those Jails industries, which, though most remunerative, were considered to compete with private enterprise. The receipts under this head are, however, reviving, the revised estimate for 1885-86 being about a lakh below the actuals. The figures under these two main heads of Law and Justice during the term of the contract, with the assignment and the actuals of 1881-82, are given below—

	Assign-ment.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86. Revised.	1886-87. Budget.
COURTS . . . .	9,00	9,05	8,23	7,64	7,54	7,55	7,65
JAILS . . . .	7,00	8,11	8,47	6,46	7,29	7,45	7,20

14. Under Police the principal increases have been in Recoveries on account of Village Police, due largely to revision of assessments; in Pound Receipts, due to the system of farming out the Pounds; and in the Police clothing receipts, due to a change of system, under which the recoveries on this account from the men are credited and the whole charges are shown on the expenditure side, whereas formerly only the Government grant was shown on the charge side, and no receipts were credited. This portion of the increase (about 1,50) is therefore nominal. The Steam Boiler fees have also increased considerably, but owing to extensive frauds, only a small portion of the actual receipts were credited to Government in 1882-83 and 1883-84. There has been a nominal decrease under Police Superannuation Receipts, owing to the transfer of Municipal Police charges to Government. The superannuation subscriptions of Government Police are taken by deduction from pay.

Police—Receipts.

15. Under Scientific, &c., Departments the Assignment figure included 88 on account of cinchona receipts brought to credit in the Home Accounts, which do not appear to have recurred. Leaving these out of account the decrease has been only 97, and is due entirely to the cinchona receipts in India, which have fallen by 1,83, while there have been increases under other heads, chiefly Emigration, the receipts from which, while fluctuating considerably from year to year, have always been above the Assignment figure, and for the whole term show an improvement of 49.

Scientific, &c., Departments—Receipts.

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16. Under Miscellaneous heads there has been a very large increase under Interest (2,28) and Miscellaneous (17,32). Superannuation (46) and Stationery (28) Receipts have fallen off very slightly.

17. The main increase under Miscellaneous has been in unclaimed Deposits. Since the Provincial contract was framed these have been credited net, after deducting refunds; the net amount, therefore, must be taken for purposes of comparison with the actuals during the term of the contract. This net amount was taken in the Assignment at 1,36 (4,25—289), while the following amounts have been realised:—

1882-83.	1883-84.	1884-85.	1885-86. Revised.	1886-87. Budget.
2,76	3,75	4,41	4,40	4,40

About 13 lakhs of the increase under this head are thus accounted for. Partition fees have also increased, but this increase is balanced by a correspondingly increased charge; the levy from Municipalities of Fees for Government Audits (first levied in 1883-84), and larger recoveries from Local Funds for the cost of Controlling and Account Offices, make up the rest of the increase.

18. Under Interest there have been larger receipts both from interest on Government Securities, belonging to the Education Department, and from the interest on arrear collections of the Public Works Cess. By far the larger part is due to the latter head, but the exact increase, as compared with the Assignment, cannot be stated, as the Revised Estimate for 1881-82 did not distinguish these two classes of receipts. The actual and estimated Revenue from 1881-82 onwards is given below:—

	Assign- ment.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86. Revised.	1886-87. Budget.
INTEREST ON GOVERN- MENT SECURITIES . . . . .	} 20 {	11	19	15	19	18	15
MISCELLANEOUS . . . . .		10	25	53	55	56	53

19. Under Superannuations a portion of the small decrease is due to the reduction of the rates of contribution.

20. Under State Railways the contract showed a net receipt of 20, which has changed to an estimated net charge of 3,36 according to the Budget of 1886-87.

The detailed figures are given below, including in the receipts the grant paid by the Government of India on account of the deprovincialisation of the Calcutta and South-Eastern Railway:—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
GROSS RECEIPTS . . . . .	32,19	37,88	41,24	43,10	44,13	47,94
EXPENDITURE—						
Working Expenses . . . . .	19,08	20,40	25,00	30,72	29,82	30,60
Interest . . . . .	12,91	14,14	15,94	17,15	19,19	20,70
Net Receipts (+) or Expendi- ture (—) . . . . .	31,99	34,54	40,94	47,87	49,01	51,30
	+20	+8,34	+30	—4,77	—4,88	—3,36

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The net loss, as compared with the Assignment figure, is 10,36.

21. A statement has been furnished by the Railway Department, Bengal, giving details for each Railway, and from this the following table has been compiled, which shows how each Railway has contributed to the above net result. In the case of the Calcutta and South-Eastern Railway, credit is taken in 1884-85 to 1886-87, both for the Imperial grant and for the interest refunded yearly by the Government of India:—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Net gain (+) or loss (-) compared with As- signment.
Northern Bengal . . . .	+ 98	+ 3,70	+ 49	- 1,82	+ 37	+ 1,08	- 1,08
Tirhoot . { Open Section . . . .	...	+ 25	- 1,31	- 2,57	- 2,24	- 1,10	...
{ Unopen Section . . . .	...	- 1,66	- 83	- 42	...	...	...
Total Tirhoot . . . .	- 55	- 1,41	- 2,14	- 2,99	- 2,24	- 1,10	- 7,13
Patna-Gya . . . . .	+ 53	- 15	+ 96	+ 79	+ 99	+ 81	+ 1,75
Calcutta and South-Eastern	- 41	+ 1,04	+ 1,23	+ 1,07	+ 1,31	+ 1,31	+ 8,01
Nalhati . . . . .	- 13	+ 10	+ 11	- 10	- 1	- 2	+ 73
Dacca . { Open Section . . . .	...	...	...	- 19	- 1,83	- 2,19	...
{ Unopen Section . . . .	...	- 8	- 63	- 1,14	- 89	...	...
Total Dacca . . . .	...	- 8	- 63	- 1,33	- 2,72	- 2,19	- 6,95
Kaunia-Dharlla (no Interest charged against this Rail- way) . . . . .	...	+ 16	+ 40	+ 37	+ 17	+ 25	+ 1,35
Assam-Bihar (Unopened) . . . .	- 2	- 2	- 11	- 75	- 2,10	- 3,17	- 6,05
	+ 20(a)	+ 3,34	+ 31	- 4,76	(b) - 4,23	(b) - 3,03	- 9,37

In the case of the Northern Bengal Railway the Interest charge has been almost stationary; the loss on that Railway is due to enhanced working expenses, which show an increase (for 1886-87, as compared with the Assignment) of 5,90 against an increase in Receipts of 5,73. In the case of the other Railways which show a loss, that result is mainly due to the Interest charges on unopened lines or sections of lines.

22. Under Civil Buildings and Roads the Revenue has been in excess of the assignment each year; but the bulk of the increase under this head is due to the large receipts of 1884-85, which exceeded the Assignment figure by 5,55. This is partly due to the credit in that year of recoveries on account of zemindari embankments under the contract system (1,10), which have in 1885-86 been credited to Irri-

(a) The details in this column are approximate only, as the details of the Revised Estimate for 1881-82 for Interest are not available. The total is correct.

(b) The figures for 1885-86 are actuals and those for 1886-87 are based on the latest information available; the net result, therefore, differs slightly from that given above as far as these years are concerned.



## Bengal Provincial Accounts, 1882—1887.

gation, and partly to an extraordinary credit in the same year (4,62) under the head of Fines, Refunds, and Miscellaneous. Ferry receipts, which are the main item under this head, have remained stationary.

23. The principal increases of expenditure under Revenue Heads occur under Land Revenue (7,37), Stamps (79), Excise (1,10), Customs (1,03), and Registration (1,11).

24. Under Land Revenue a considerable portion of the increase (5,21) occurs in the charges for Government Estates, but this is more than covered, as remarked above (para. 4), by the increased income from the special 10 per cent. grant made by the Government of India. Under Collectors and their establishments there has been an increase of about 2½ lakhs, in addition to the enhanced charge of 1½ lakhs a year allowed in the contract for the Khulna District and the improvement of the pay of Deputy Collectors, &c., and to the charges for service of Road Cess Processes, brought on to the accounts since the contract. This increase is mainly due to increased establishments for Collectors and Deputy Collectors and to an increase in Partition establishments, this latter being covered by the increase in Partition Fees (see para. 17). Under Survey and Settlement charges the total amount expended corresponds pretty closely with the assignment; the charge in 1886-87 is, however, nearly double the assignment, chiefly owing to the cost of the Demarcation work in Mozufferpore (2,70), the Provincial share of which is 85. Charges for Sub-divisional Establishments have increased slightly, owing to the enhancement of the pay of Sub-Deputy Collectors; and allowances to Village Officers have also risen.

25. Under Stamps the increased charge is mainly due to the discount which necessarily rises with the enhanced Revenue. The rise would have been greater but for the transfer of certain establishment charges of the Calcutta Collectorate to the head of Excise.

26. The increased charge under Excise is partly due to this transfer and partly to the change of system referred to above (see para. 9).

27. Under Customs, allowance was made after the contract for a reduction of 2,29 in establishments, but this has not been quite worked up to.

28. The increase under Registration is more than covered by increased Revenue.

29. Under the Civil Departments there has been increased expenditure on all Heads, except Marine (7,15) and Medical (2,73); the increase under Law and Justice (23,03), Police (24,51), and Education (28,39), has been considerable; under Scientific, &c., Departments, (2,00) the increase has also been proportionately large; while under General Administration (3,56) the rise is small.

30. Under General Administration the chief increase has been in Tour Expenses (1,33) and in the cost of the establishment of the Examiner of Local Fund Accounts (91). There has also been an increase in the Secretariat Establishment (52), chiefly in the last two years; the Board of Revenue shows an increase (61) almost entirely in salaries, but there have been no changes in the sanctioned scale; the assignment figure was low owing to acting appointments in 1881-82.

## Bengal Provincial Accounts, 1882—1887.

31. The increase under Law and Justice appertains to the Court Heads to the extent of 16,50 and to Jails to the extent of 6,53. Under the Court Heads the main increase is under Civil and Sessions Courts (17,36, if the whole of the 1,50 added in the contract for Deputy Collectors, &c., and the Khulna District, be taken as an addition to the grant for Criminal Courts, as was apparently the intention), and is due mainly to the improvement in the pay and increase of the numbers of Sub-Judges and Munsifs (9,45), and to the consequent increase in Establishment (4,46) and Contingencies (2,62). Charges for the service of Judicial Processes account for the rest of the increase under this head. The High Court charges have also increased (1,52), mainly owing to the appointment of Additional Judges and the establishment required for them. The charge for Criminal Courts has increased, compared with the Actuals of 1881-82, but has not reached the contract figure (including the additional 1,50, as mentioned above), which allowed for the improvement in the pay of Deputy Magistrates and for the extra cost of the Khulna District. Under the Jail heads there has been an increase in all heads except Jail Manufactures (4,95), which were reduced under the policy mentioned above (see paragraph 13), but have now risen again above the Assignment figure. For the Presidency Jail the increase (1,03) is chiefly due to the appointment of a non-Medical Superintendent in place of the Medical Officer who formerly held charge of the Jail; to an increase in the pay of the Deputy Superintendent; and to the substitution of warders for police constables for guarding the Jail; rations have also cost more than the Assignment figure, owing both to the larger number of prisoners and to the higher price of provisions. These last two causes account to a considerable extent for the increased charge for Central Jails (4,98), a portion of which is, however, due to the re-elevation of the Hazaribagh Jail to a Central Jail with a special Superintendent and increased establishment. The cost of rations again is responsible for a large portion of the increase under District Jails (4,00); the rest of the increase being due to the creation of a Reserve of Warders. Under School of Industry the excess cost is largely due to the establishment of a new Reformatory School at Hazaribagh in 1882.

32. Under Police the main increase has been in the District Executive Force (24,72), owing chiefly to the transfer of Municipal Police to Government, which has added about  $4\frac{1}{2}$  lakhs a year to the charge under this head, partially counterbalanced by the transfer of about  $1\frac{1}{2}$  lakhs under Education and Medical to Municipalities. The substitution of Sub-Inspectors for Head Constables in charge of outposts accounts for some portion of the further increase, and contingent charges have also risen chiefly under Clothing, Good-conduct money, and Petty Construction and Repairs. The increase under Clothing is to some extent nominal (see para. 14). Municipal Police charges have decreased in every year, except the first, when the charges for the Municipal Police transferred to Government were for half a year shown under this head. Under Village Police there has been an increase of 2,12, which has been partially covered by an increase in the receipts. The charge for Presidency Police has risen (38), chiefly owing to the increased proportion of the charge for the Suburban Police (three-fourths instead of one-half) borne by Government; the increase of charge would have been greater but for a change of the Municipal year, owing to which the Presidency Police charges for only  $4\frac{3}{4}$  years, instead of 5 years, have been paid during the contract. Under charges for the Collection of Pound Fees, &c., there has been a considerable reduction (1,89) under the farming system.

## Bengal Provincial Accounts, 1882—1887.

33. Under the head of Education the greater portion of the increased charge falls under Grants-in-Aid (18,30). There has been increase in the charges for Government Schools (5,55), perceptible in schools of almost every class; in Inspection charges (2,23), additional Inspectors of every class having been appointed; in Professional Colleges (1,16)—the Engineering College, Howrah;—and in Scholarships (1,34), partly due to the institution of Agricultural Scholarships.

34. Under Scientific and Minor Departments the increase is in the main due to the creation of the Agricultural Department (54), with the consequent special provision for expenditure on Model Farms (12) and the Veterinary College (25), which has not been utilised; to increased expenditure on Cinchona Plantations (69), Exhibitions and Fairs (1,12), specially the Calcutta International Exhibition; and to special charges for Provincial Statistics (43) and Census (39). The Local Government has also incurred additional expenditure (62) in connection with the Meteorological Department, which is charged in detail in the Imperial accounts, being recovered from the province through the Land Revenue Head.

35. Under Marine the decrease is nominal and is chiefly due to the large assignment for Building and Repair of Ships, which exceeded the actual expenditure of 1881-82 by more than a lakh. There have been increases under this head in the Purchase and Hire of Ships and Vessels (1,54)—the Pilot vessel *Sarsuti*—and in Subsidies to Steamboat Companies (1,20) for the steamer service from Dhubri to Dibrugarh.

36. Under Medical the decrease is mainly due to the transfer of Hospitals and Dispensaries to Municipalities, the decrease being shown both under the head of Hospitals and Dispensaries (2,85) and under Grants for Medical Purposes (2,29). The Sanitation (4,30) and Vaccination (82) Departments have cost more than the Assignment.

37. Of the Miscellaneous Heads the largest increase is under Superannuations (11,15); but Stationery and Printing (1,92) and Miscellaneous (1,95) have also risen. The increase shown for Superannuations is in addition to that for the special Customs pensions, for which the Government of India has made special grants, amounting to 2,84.

38. Under Stationery and Printing the chief increase is in the cost of the Stationery Office, the establishment of which has been increased, and of the Secretariat Press, which is counterbalanced to some extent by the reduction of the charge for the Presidency Jail Press and for printing done by private Presses.

39. Under Miscellaneous there have been fluctuations under all the minor heads; the most important increases are the charges for Commissions of Enquiry (2,42)—fifteen in all, the principal of which are Ministerial Establishments (1,01), Village Chaukidari (39), Excise (43), Rent Bill (12), Local Self-Government (12), Cholera (11), and Calcutta Municipal (11); and for Charitable Donations (68), chiefly the Calcutta Female Nurses' Institution, the original grant for which for 1886-87 was fixed at 37, but is now to be reduced to 25.

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40. Under Famine Relief the expenditure has been confined to two years, 1884-85 and 1885-86. The expenditure was carried out through Local Boards.

Famine Relief.

41. The Expenditure shown as Capital expenditure on State Railways includes the amounts paid as contributions for Railways, constructed out of Imperial Funds, and all miscellaneous expenditure for Railway Surveys, &c. The bulk of the expenditure was incurred in the first two years. It averages 5,90 a year, against the assignment of 13,08, showing a reduction of more than 7 lakhs; the principal sums expended were for the Calcutta and South-Eastern and the Northern Bengal State Railways.

42. Under Irrigation the figures of the Assignment and of 1882-83 have been re-arranged to correspond with the accounts for subsequent years, when the Calcutta and South-Eastern Canal was transferred to the class of works for which Capital and Revenue Accounts are kept.

Irrigation—Net Charge.

The detailed figures, on which the net result given in the abstract has been worked out, are given below :—

	Assign-ment.	1882-83.	1883 84.	1884-85.	1885-86. (Revised.)	1886-87. (Budget)
<b>MAJOR WORKS—</b>						
Receipts . . . . .	10,72	13,03	11,70	13,08	13,50	13,30
Working Expenses . . . . .	9,45	11,48	10,69	11,80	11,67	11,25
Surplus of Receipts over Working Expenses . . . . .	1,27	1,55	1,01	1,28	1,83	2,05
Interest . . . . .	20,80	21,15	21,61	22,13	22,54	22,89
Net Loss (—) . . . . .	—19,53	—19,60	—20,60	—20,85	—20,71	—20,84
<b>MINOR WORKS—</b>						
Receipts . . . . .	6,90	7,68	7,92	7,78	8,00	8,14
Working Expenses . . . . .	3,64	5,05	4,88	4,55	3,82	3,95
Net Profit (+) . . . . .	3,26	2,63	3,04	3,23	4,18	4,19
Total Net Loss (—) . . . . .	—16,27	—16,97	—17,56	—17,62	—16,53	—16,65

As regards the Major Works (Productive Public Works), the surplus of receipts over working expenses has improved in the last two years; but the increased interest charge has more than swallowed this up, and the net result has been above a lakh worse than the assignment in every year except the first (worse by 4,95 for the whole term).

Under Minor Works, the surplus of receipts over expenditure has also improved during the last two years; and as no interest is chargeable on these works, the Province has received the benefit of this improvement, which for the whole term, however, amounts to 97 only. The net result is a loss on the whole of about 4 lakhs.

43. The capital expenditure on Canals has averaged 6½ lakhs against an assignment of 24 lakhs. There has thus been a reduction under this head alone of 17½ lakhs a year, or 87½ lakhs for the whole term. During the last four years the expenditure has averaged about 3½ lakhs.

Canals—Capital Expenditure.

## Bengal Provincial Accounts, 1882—1887.

44. The expenditure on Agricultural Works is on account of embankments and is recovered in the Civil Department. The recoveries have hitherto been credited under Civil Buildings, &c., but from 1885-86 they have been credited as Irrigation Receipts (Civil); this credit accounts for the reduction of the charge in the Revised Estimate for 1885-86 and the Budget of 1886-87.

45. In Buildings and Roads the reduction of expenditure has been very large; the average expenditure has been 41 lakhs per annum, which is  $26\frac{1}{2}$  lakhs below the assignment. The expenditure in the first two years of the term was considerably above this average, and during the last three years the expenditure has averaged only a little over 30 lakhs.

The Provincial Expenditure for the past 10 years has been as follows:—

1877-78	.	.	.	.	.	26,16	Average of the 5 years.
1878-79	.	.	.	.	.	33,48	
1879-80	.	.	.	.	.	33,84	
1880-81	.	.	.	.	.	47,69	
1881-82	.	.	.	.	.	67,58	
1882-83	.	.	.	.	.	67,29	41,75
1883-84	.	.	.	.	.	47,19	
1884-85	.	.	.	.	.	30,14	
1885-86	.	.	.	.	.	27,73	
1886-87	.	.	.	.	.	33,06	

The average expenditure has been about the same as during the last quinquennial term, though it has been incurred in exactly the opposite way, the heavy expenditure occurring at the commencement, instead of at the end, of the term.

The principal original works on which expenditure has been incurred have been the Secretariat Offices at Calcutta and Darjeeling and several Jails and Court-houses in various Districts.

46. The Contributions, which consist for the most part of grants-in-aid for special purposes to Local Funds, have decreased, as compared with the Assignment. They have, however, been considerably in excess of the amounts paid under this head during the previous contract. The amounts then paid were—

1877-78.	1878-79.	1879-80.	1880-81.	1881-82.
31	1,93	1,75	1,96	2,26

which gives an average of 1,64 against 2,43 during the present term.

The 26th October 1886.

## Bengal Provincial Accounts, 1882-1887.

## Provincial Receipts—Bengal—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86, (Revised.)	1886-87, (Budget.)
	Original.	In last year.					
<b>LAND REVENUE—</b>							
Percentage (excluding Record-room Receipts)	1,21,34	1,21,34	1,23,55	1,21,94	1,20,34	1,24,66	1,22,90
Record room Receipts	A 45	45	42	L 76	L 77	L 76	L 77
Ten per cent. for Government Estates	2,11	2,11	3,94	3,69	3,94	4,31	4,35
<b>Recurring adjustments—</b>							
Marine	...	B 65	65	65	65	65	65
Civil Buildings, &c.	...	C 15	I 8	15	15	15	15
Superannuations	...	D 41	...	M 1,61	41	41	41
Medical	...	E 16	...	N 6	16	16	16
Customs	...	F-2,29	J-1,36	-2,29	-2,29	-2,29	-2,29
Meteorological	...	-15	...	O -17	-15	-15	-15
<b>Non-recurring adjustments</b>	...	...	K 1,88	P 7	S 2,50	V 5	...
<b>Inter-Provincial Adjustments</b>	65	65	1,80	96	1,36	1,84	1,28
<b>Total Land Revenue</b>	1,24,55	1,23,48	1,30,96	1,27,43	1,27,84	1,30,55	1,28,23
<b>SALT</b>	1,60	1,60	1,65	1,00	1,24	1,20	1,20
<b>STAMPS</b>	59,00	59,00	61,07	62,88	64,96	65,75	66,28
Grant on account of Road Cess Process Fees collected by stamps	...	G 50	...	Q 38	25	25	25
<b>EXCISE</b>	49,00	49,00	48,94	52,13	50,26	48,38	49,00
<b>PROVINCIAL RATES</b>	35,40	35,40	36,07	38,15	37,65	36,63	39,17
<b>CUSTOMS</b>	80	80	71	54	61	60	57
<b>ASSESSED TAXES</b>	8,25	8,25	7,60	7,59	7,48	7,50	7,50
<b>FOREST</b>	3,14	3,14	3,47	3,47	2,86	2,86	3,60
<b>REGISTRATION</b>	A 4,51	4,51	4,78	4,91	5,41	5,55	6,05
<b>Total other Principal Heads of Revenue</b>	1,61,70	1,62,20	1,64,29	1,71,05	1,70,72	1,70,71	1,73,62
<b>LAW AND JUSTICE { COURTS</b>	9,00	9,00	8,23	7,64	7,54	7,55	7,65
<b>{ JAILS</b>	7,00	7,00	8,47	6,46	7,29	7,45	7,20
<b>POLICE</b>	5,26	5,26	4,86	5,63	6,96	7,18	7,06
<b>MARINE—</b>							
Port Approaches (c)	...	...	...	...	...	...	...
Other Receipts	8,68	8,68	9,52	8,96	7,72	8,18	8,48
<b>EDUCATION</b>	5,28	5,28	5,21	5,32	5,24	5,31	5,56
<b>MEDICAL</b>	1,38	1,38	1,33	1,42	1,48	1,36	1,41
<b>SCIENTIFIC AND OTHER MINOR DEPARTMENTS</b>	2,74	2,74	1,68	2,05	1,55	1,27	1,46
<b>Total Civil Depts.</b>	39,34	39,34	39,30	37,48	37,78	38,30	38,82
<b>INTEREST</b>	20	20	44	67	74	74	68
<b>SUPERANNUATION</b>	70	70	73	75	62	51	49
<b>STATIONERY</b>	1,34	1,34	1,46	1,21	1,08	1,44	1,23
<b>MISCELLANEOUS</b>	H 4,00	4,00	5,54	7,15	8,38	8,06	8,16
<b>Total MISCELLANEOUS</b>	6,24	6,24	8,17	9,78	10,82	10,77	10,58
<b>STATE RAILWAYS</b>	32,19	32,19	36,82	39,83	41,31	W 42,58	W 46,19
<b>IRRIGATION AND NAVIGATION</b>	10,72	10,72	13,03	11,70	13,07	13,50	13,30
<b>Total Revenue from Productive Public Works</b>	42,91	42,91	49,85	51,53	54,38	56,08	59,49
<b>STATE RAILWAYS</b>	...	...	1,07	1,41	1,57	W 1,25	W 1,45
<b>D. SPECIAL GRANT</b>	...	...	...	...	U 22	X 30	30
<b>IRRIGATION AND NAVIGATION</b>	6,90	6,90	7,68	7,92	7,78	8,60	8,74
<b>CIVIL BUILDINGS, ROADS, &amp;c.</b>	7,05	7,05	7,36	7,91	12,61	7,22	7,44
<b>Total Receipts from Public Works not classed as Productive</b>	13,95	13,95	16,11	17,24	22,18	17,37	17,93
<b>CONTRIBUTIONS</b>	2	2	...	...	20	...	...
<b>Total Receipts</b>	3,88,71	3,88,14	4,08,68	R 4,14,51	4,23,92	4,23,78	4,28,67
<b>OPENING BALANCE</b>	...	...	75,43	21,47	6,86	12,02	16,76
<b>GAND TOTAL</b>	—	...	4,84,11	4,35,98	4,30,78	4,35,80	4,45,43

N.B.—For Notes see overleaf.

Bengal Provincial Accounts, 1882-1887.

Provincial Expenditure—Bengal—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86 (Revised.)	1886-87 (Budget.)
	Original.	In last year.					
REFUNDS . . . . .	Y 1,28	1,28	1,21	1,42	1,40	1,24	1,12
LAND REVENUE—							
Government Estates							
Charges	Z 1,95	1,95	2,59	2,88	2,75	3,17	3,56
Revenue Record-rooms	(a) 32	(a) 32	(a) 36	66	66	(l) 15	(l) 15
Other Charges	28,91	(b) 29,41	28,34	29,50	29,33	29,45	31,64
OPIUM . . . . .	—	—	19	—	—	—	—
SALT . . . . .	17	17	18	18	21	18	19
STAMPS . . . . .	2,17	2,17	2,14	2,20	2,34	2,46	2,50
EXCISE . . . . .	1,33	1,33	1,34	1,36	1,44	1,62	1,96
CUSTOMS . . . . .	6,95	4,66	5,58	4,86	4,99	4,86	4,98
ASSESSED TAXES . . . . .	50	50	47	48	47	45	45
FOREST . . . . .	1,98	1,98	1,91	1,94	2,06	1,85	2,35
REGISTRATION . . . . .	(a) 2,72	(a) 2,72	(a) 2,78	2,79	2,97	3,00	3,18
<b>Total Principal Revenue Heads</b>	<b>48,28</b>	<b>46,49</b>	<b>47,09</b>	<b>49,27</b>	<b>48,61</b>	<b>48,83</b>	<b>52,06</b>
TELEGRAPH . . . . .	—	—	—	3	1	1	1
GENERAL ADMINISTRATION . . . . .	14,86	14,86	15,10	15,45	16,06	15,66	15,59
LAW AND JUSTICE—							
COURTS	74,03	74,03	76,13	76,21	77,32	79,36	77,87
JAILS	15,90	15,90	16,63	16,97	16,77	17,24	18,41
POLICE . . . . .	41,52	41,52	44,61	45,86	48,02	46,83	46,82
MARINE—							
Port Approaches (c)	—	—	—	—	—	—	—
"Undaunted"	—	65	65	46	54	60	58
Other Charges	9,25	9,25	8,86	8,23	7,93	7,38	7,38
EDUCATION . . . . .	26,83	26,83	30,16	31,55	34,00	33,00	33,92
MEDICAL . . . . .	14,56	(d) 14,72	13,72	13,64	14,56	14,30	14,50
POLITICAL . . . . .	—	—	—	—	—	—	—
SCIENTIFIC, &c. . . . .	3,00	(e) 2,85	3,51	3,98	3,51	3,48	3,52
<b>Total Civil Depts.</b>	<b>1,99,95</b>	<b>2,00,61</b>	<b>2,09,37</b>	<b>2,12,35</b>	<b>2,18,71</b>	<b>2,18,25</b>	<b>2,18,59</b>
SUPERANNUATION—							
Special Customs	—	41	(g) 1,20	(g) 41	41	41	41
Other Charges	9,50	9,50	10,59	10,99	11,58	12,16	13,33
STATIONERY, &c. . . . .	10,18	10,18	10,51	9,28	10,86	11,18	10,98
MISCELLANEOUS . . . . .	3,50	3,50	4,53	3,71	3,98	3,84	3,40
<b>Total Miscellaneous</b>	<b>23,18</b>	<b>23,59</b>	<b>26,83</b>	<b>24,39</b>	<b>26,83</b>	<b>27,59</b>	<b>28,12</b>
FAMINE RELIEF . . . . .	—	—	—	—	6	1,00	—
STATE RAILWAYS—							
Interest	12,91	12,91	14,14	15,94	17,15	19,19	20,70
Working Expenses	19,08	19,08	19,50	23,99	29,52	W 28,72	W 29,40
IRRIGATION AND NAVIGATION—							
Interest	20,80	20,80	21,15	21,61	22,12	22,54	22,89
Working Expenses	9,45	9,45	11,48	10,69	11,80	11,67	11,25
<b>Total Expenditure on Productive Public Works (Revenue Account)</b>	<b>62,24</b>	<b>62,24</b>	<b>66,27</b>	<b>72,23</b>	<b>80,59</b>	<b>82,12</b>	<b>84,24</b>
STATE RAILWAYS—							
Working Expenses	—	—	90	1,01	1,20	W 1,10	W 1,20
Capital	58	58	1,82	(h) 1,65	1,32	71	75
SUBSIDISED RAILWAYS . . . . .	—	—	11	40	58	25	—
IRRIGATION—							
Capital	(f) 24,02	(f) 24,02	(A) 17,18	5,03	2,02	4,37	4,00
Working Expenses	(f) 3,64	(f) 3,64	(A) 5,06	4,88	4,55	3,42	3,95
Agricultural Works	(f) 50	(f) 50	1,43	1,87	1,60	1,26	1,32
CIVIL BUILDINGS AND ROADS—							
Special Grants	—	15	8	15	15	15	15
Ordinary Expenditure	67,62	67,62	67,21	47,04	27,63	27,58	32,91
Write-off of Port Canning Loan	—	—	—	—	2,36	—	—
<b>Total Expenditure on Public Works not classed as Productive</b>	<b>96,36</b>	<b>96,61</b>	<b>93,79</b>	<b>62,03</b>	<b>41,41</b>	<b>39,24</b>	<b>44,28</b>
CONTRIBUTION FOR PRODUCTIVE CAPITAL . . . . .	12,50	12,50	(j) 16,67	(k) 6,62	—	—	—
CONTRIBUTIONS . . . . .	3,33	3,33	2,62	3,20	2,54	2,00	2,00
<b>Total Expenditure</b>	<b>4,45,84</b>	<b>4,45,27</b>	<b>4,62,64</b>	<b>4,29,12</b>	<b>4,18,76</b>	<b>4,19,04</b>	<b>4,29,32</b>
CLOSING BALANCE . . . . .	—	—	21,47	6,86	12,02	16,76	16,11
<b>GRAND TOTAL</b>	<b>—</b>	<b>—</b>	<b>4,84,11</b>	<b>4,35,98</b>	<b>4,30,78</b>	<b>4,35,80</b>	<b>4,45,43</b>
Provincial Surplus (+) or Deficit (—) . . . . .	—57,13	—57,13	—53,96	—14,61	5,16	4,74	—65*

N.B.—For Notes see overleaf.

## Bengal Provincial Accounts, 1882—1887.

*Notes explaining Bengal Provincial Account.*

A. The sum of 45 shown under Registration in the original scheme and Accounts for 1882-83, has been transferred to Land Revenue under which head these Receipts are now shown.

B. Special grant for *Undaunted*.

C. Grant for Cemeteries 8, Nizam Buildings 5, River Bank 2, Total 15.

D. The net deduction was 1,88, made up of 2,29, for Customs Establishments, reduced by 41, for extra pensions.

E. Pay and house-rent of Ophthalmic Surgeon, formerly a Military charge.

F. See D.

G. Road Cess, Process Service fees are now collected by means of stamps; as half is credited to Imperial, a grant of a corresponding amount is made to Provincial. The full addition has been made to the Assignment, but half of this in the Accounts comes under Stamps. A corresponding addition has been made to the Expenditure side under Land Revenue where the expenditure falls.

H. Reduced by refunds (2,89) of unclaimed Deposits, as such Deposits are now taken net in the Accounts.

I. The grant for Cemeteries alone was given in this year. (See C.)

J. The full amount of reduction in the Customs Department (see D) was not realized this year.

K. Census Charges . . . . .	1,77
Dr. Watt's remuneration for accompanying Munipore Expedition . . . . .	18
	1,95
<i>Deduct—</i>	
Adjustment of Survey Charges (re-adjusted next year). . . . .	—7
	1,88

L. Percentage of gross Record Room Fees, plus grant of 50, from Government of India.

M. Special grant in this year to cover special expenditure on gratuities to Customs Department.

N. Charges for Ophthalmic Surgeon (see E.) for portion of year only.

O. Includes also grant for portion of previous year.

P. Re-adjustment of Survey Charges. (See K.)

Q. The figures in this line in the actuals represent the Imperial grant (see G.). In this year the grant was given for half of 1882-83 and whole of 1883-84.

R. Exceeds actuals by Rs5,87, which amount is added to both sides to get rid of the adjustment by transfer of the past expenditure on certain Railway lines to Productive Public Works Expenditure.

S. Re-transfer of Contribution for Productive Public Works to correct error . . . . .	48
Grant to recoup for Civil Furlough Allowances wrongly charged to Provincial . . . . .	79
Grant to cover half debit on account of Port Canning Loan . . . . .	1,18
Grant for Goompahar Road . . . . .	4
Grant for Ancient Monuments . . . . .	7
Deduct refund of Indian Service Family Pension Fund receipts . . . . .	—6
	2,50

U. Grant to recoup for transfer of Calcutta and South-Eastern State Railway to Imperial for three-fourths of the year.

V. Grant for Goompahar Road.

W. The Kaunia-Dhurla Railway Receipts and working expenses are separated off, as in former years.

X. Grant for whole year. (See U.)

Y. Refunds other than those of Principal Heads of Revenue have been distributed over the various Service Heads, the difference under them is thus accounted for.

Z. Excluded from the original scheme because a Special Grant was given to meet it; it has been brought on both sides now, as it is included in the Accounts.

(a) Record Room charges transferred to Land Revenue from Registration, as on the Receipt side. (See A.)

(b) 50 Added to the assignment on account of the new item of Road Process Service charges. (See G.)

(c) Made over to Port Commissioners, so the provision of 1,76, on the Receipt side, and 1,75, on the Expenditure side, are both omitted.

(d) Includes 16, for Ophthalmic Surgeon. (See E.)

(e) Reduced by 15 for the Meteorological contribution to Imperial, which was a new charge.

(f) The capital expenditure on the Calcutta and South-Eastern Canal, for which Capital and Revenue Accounts have been kept only since 1883-84; has been shown as "Capital," as otherwise no comparison of the figures would be possible. The balance left under the head of Working Expenses is the actual figure of 1881-82.

(g) The extra expenditure for Customs gratuities occurred as shown, though the grant was made in 1883-84.

(h) 8,78, in round numbers, has been transferred from Working Expenses to Capital on account of the Capital expenditure on the Calcutta and South-Eastern Canal for the reason given in Note (f).

(j) Shown as Non-Productive Public Works Expenditure in Accounts, but transferred here subsequently.

(k) The figure shown in the Accounts is . . . . .	—27,60
To which add (See E) . . . . .	35,87
	8,27
which is distributed between—	
Capital Non-Productive . . . . .	1,65
Contribution . . . . .	6,62
	8,27

In these years remuneration to copyists is taken under contract contingencies, so that a comparison with the previous years' figures is impossible.



Assam Provincial Accounts, 1882-1887.

APPENDIX VII.

PROVINCIAL RECEIPTS AND EXPENDITURE DURING TERM OF CONTRACT—  
ASSAM.

[N.B.—The figures in this note represent thousands of Rupees,—thus 24,47 means Rs24,47,000.]

The following table contains an abstract of the Provincial Receipts and Expenditure of Assam during the term of the Contract:—  
General abstract.

1	RECEIPTS.								EXPENDITURE.								
	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86, (Revised.)	1886-87, (Budget.)	+or—	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86, (Revised.)	1886-87, (Budget.)	+or—	
	Original.	In last year.							Original.	In last year.							
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
Revenue—																	
Dividend	24,47	24,47	24,31	24,89	25,54	25,91	26,10	+4,39	...	...	...	...	...	...	...	...	
Surplus adjustments	...	58	12	1,17	1,18	58	58	...	...	...	...	...	...	...	...	...	
Non-recurring adjustments	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	
Lower-Provincial adjustments	...	3	-32	-29	-21	-37	-27	-1,61	...	...	...	...	...	...	...	...	
<b>TOTAL</b>	<b>24,47</b>	<b>25,08</b>	<b>24,11</b>	<b>25,77</b>	<b>26,55</b>	<b>26,12</b>	<b>26,41</b>	<b>+2,78</b>	} 8,71	<b>8,82</b>	<b>8,76</b>	<b>8,82</b>	<b>9,02</b>	<b>9,20</b>	<b>9,75</b>	<b>+1,41</b>	
For Revenue Heads	13,06	13,06	15,01	15,56	15,97	16,02	16,39	+10,64		19,43	19,91	19,72	21,62	22,38	21,57	22,60	+7,49
Departments	2,59	2,59	2,78	3,06	3,11	3,11	3,21	+2,32		1,72	1,72	1,22	1,38	1,40	1,37	1,47	-1,76
Miscellaneous	35	35	31	34	30	33	33	-14		...	...	1	...	1	1	1	+4
Office	...	...	...	...	...	...	...	...		...	...	...	1,06	4,88	2,71	48	+9,14
Railways—																	
Capital	...	...	...	...	...	...	...	...	...	...	...	...	3	5	...	+8	
Net revenue or expenditure	...	...	...	...	...	...	1	+1	...	...	...	...	58	1,00	1,05	+2,63	
Subsidised Railways	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lighting, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Buildings and roads	20	20	16	10	5	6	6	-57	7,16	7,18	5,15	4,70	5,80	5,01	7,48	-7,72	
Distributions	...	...	...	...	...	...	...	...	3,16	3,16	6,12	7,77	5,99	3,47	6,69	+14,94	
<b>TOTAL</b>	<b>41,27</b>	<b>41,88</b>	<b>42,37</b>	<b>44,83</b>	<b>45,98</b>	<b>45,64</b>	<b>46,41</b>	<b>+15,04</b>	<b>40,18</b>	<b>40,79</b>	<b>40,98</b>	<b>45,35</b>	<b>50,04</b>	<b>44,39</b>	<b>49,53</b>	<b>+25,55</b>	
Opening or Closing Balances	...	...	10,40	11,79	11,27	7,21	8,46	...	...	...	11,79	11,27	7,21	8,46	5,34	...	
<b>GRAND TOTAL</b>	...	...	<b>52,77</b>	<b>56,62</b>	<b>57,25</b>	<b>52,85</b>	<b>54,87</b>	...	...	...	<b>52,77</b>	<b>56,62</b>	<b>57,25</b>	<b>52,85</b>	<b>54,87</b>	...	
plus(+) or deficit(-)	...	...	...	...	...	...	...	...	+1,09	+1,09	+1,39	-62	-4,06	+1,25	-3,12	...	

N.B.—The +or— in columns 9 and 17 shows the increase or decrease in the receipts or expenditure of the five years (including the Revised Estimate for 1885-86 and the Budget Estimate for 1886-87), as compared with five times the average assignment.

2. The assignment provided an annual surplus of 1,09. Against an assignment of 2,10,19 for the five years, the Province has collected an income of 2,25,23, or 15,04 in excess. Total Receipts and Expenditure compared with assignment.

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**Assam Provincial Accounts, 1882--1887.**


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Against an estimated expenditure of 2,04,74, the actual outgoings have been 2,30,29, or 25,55 in excess. The receipts of the five years have fallen short of the expenditure by 5,06, to which extent the opening balance of 10,40 has been reduced. A further reduction of 2 lakhs has been made in 1886-87 by a special contribution to Imperial.

3. The Land Revenue has increased steadily, the increase being nearly  $4\frac{1}{2}$  lakhs for the five years. Stamps have brought Revenue Heads—Receipts. in 3,65 and Excise 5,87 above the assignment; in both cases the increase was more rapid in the first three years than in the last two. Forest receipts have increased by 1,03, but the expenditure has risen nearly as much. Registration receipts have been nearly stationary.

4. Under Civil Departments Police receipts have risen by 1,95, and Education by 57. The other heads of this group have Civil Departments—Receipts. been stationary.

Miscellaneous—Receipts. 5. In the Miscellaneous heads there has been no change worth mentioning, on the Receipt side.

6. The State Railway has been a small burden on the finances, but is Public Works Department—Receipts. expected to pay its way in future. Ordinary Public Works receipts have fallen slightly, through the transfer of Ferries to Local.

7. The total annual receipts have exceeded the assignment as follows:—

1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Total.
94	2,35	3,46	3,76	4,53	15,04

8. Land Revenue shows a slight increase of about  $\frac{1}{2}$  a lakh in the last Revenue Heads—Charges. year—probably due to the cost of the Cadastral Survey. The small increase in Stamps (28) is due to discount on increased sales. In Forests the expenditure has risen (89) to keep pace with the receipts.

9. General Administration shows hardly any change. Under Law and Civil Departments—Charges. Justice there has been no increase save in the last year, in which the increase of  $\frac{1}{2}$  a lakh is mainly under the head of Jails, under which there has been an over-estimate. There is a rise of 3,45 for the whole term under Police, due to increased expenditure on the Frontier Police. Marine shows an excess of 1,33; Education (in the higher branches, primary education is entirely local) has risen by  $\frac{1}{2}$  of a lakh in the last year. Medical expenditure has steadily increased (1,48), being, in the last year, nearly  $\frac{1}{2}$  a lakh higher than the assignment. Minor departments have risen through the appointment of the Director of Agriculture.

Miscellaneous—Charges. 10. The expenditure falling under the Miscellaneous heads shows a slight decrease.

11. State Railways have ceased to be a source of expenditure, but the Public Works Department—Charges. subsidised Makum Railway will continue to cost the Province about a lakh of rupees yearly. On Railway construction 9 lakhs have been laid out for two short lines. The expenditure on ordinary Roads and Buildings can only be properly seen by

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 Assam Provincial Accounts, 1882—1887.
 

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adding together the sums shown under other Public Works and under Contributions, the latter being entirely given for local roads : thus against an original estimate of 51,66, the expenditure of the five years has been 58,18, or an excess of 6,52.

12. The annual total excess expenditure above the assignment has been—

1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Total.
64	3,97	8,60	3,60	8,74	25,55

*The 2nd June 1886.*

## Assam Provincial Accounts, 1882-1887.

*Provincial Receipts—Assam—1882-83 to 1886-87.*

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86, (Revised.)	1886-87, (Budget.)
	Original.	In last year.					
<b>LAND REVENUE—</b>							
<i>Percentage</i> . . . . .	24,43	24,43	24,29	24,87	25,52	25,89	26,08
<i>Record Room Receipts</i> . . . . .	4	4	2	2	2	2	2
<i>Recurring Adjustments—</i>							
Survey charges . . . . .	...	+12	+12	+12	+12	+12	+12
Frontier Police . . . . .	...	+1,05	...	+1,05	+1,05	+1,05	+1,05
Forest Department Public Works . . . . .	...	+1	...	...	+1	+1	+1
Marine charges . . . . .	...	—60	...	...	...	—60	—60
<i>Non-recurring Adjustments</i> . . . . .	...	...	...	...	+4	...	—2,00(a)
<i>Inter-Provincial Adjustments</i> . . . . .	...	+3 (b)	—32	—29	—21	—37	—27
<b>Total Land Revenue</b> . . . . .	<b>24,47</b>	<b>25,08</b>	<b>24,11</b>	<b>25,77</b>	<b>26,55</b>	<b>26,12</b>	<b>24,41</b>
<b>STAMPS</b> . . . . .	3,07	3,07	3,58	3,74	3,87	3,90	3,94
<b>EXCISE</b> . . . . .	9,60	9,60	10,05	10,62	11,05	11,00	11,15
<b>PROVINCIAL RATES</b> . . . . .	(c)	(c)	...	...	...	...	...
<b>FOREST</b> . . . . .	85	85	1,24	1,06	90	95	1,13
<b>REGISTRATION</b> . . . . .	14 (d)	14 (d)	14	14	15	17	17
<b>Total other Principal Revenue Heads</b> . . . . .	<b>13,66</b>	<b>13,66</b>	<b>15,01</b>	<b>15,56</b>	<b>15,97</b>	<b>16,02</b>	<b>16,39</b>
<b>LAW AND JUSTICE—</b>							
<b>COURTS</b> . . . . .	1,10	1,10	86	80	78	75	74
<b>JAILS</b> . . . . .	54	54	71	73	85	74	86
<b>POLICE</b> . . . . .	66	66	88	1,02	1,03	1,16	1,16
<b>MARINE</b> . . . . .	2	2	1	15	5	5	4
<b>EDUCATION</b> . . . . .	25	25	31	35	38	39	39
<b>MEDICAL</b> . . . . .	2	2	1	1	1	1	1
<b>SCIENTIFIC</b> . . . . .	...	...	...	...	1	1	1
<b>Total Civil Departments</b> . . . . .	<b>2,59</b>	<b>2,59</b>	<b>2,78</b>	<b>3,06</b>	<b>3,11</b>	<b>3,11</b>	<b>3,21</b>
<b>INTEREST</b> . . . . .	1	1	1	...	1	1	1
<b>SUPERANNUATION</b> . . . . .	1	1	1	1	1	5	3
<b>STATIONERY, &amp;c.</b> . . . . .	2	2	2	3	3	3	4
<b>MISCELLANEOUS</b> . . . . .	31	31	27	30	25	24	25
<b>Total Miscellaneous</b> . . . . .	<b>35</b>	<b>35</b>	<b>31</b>	<b>34</b>	<b>30</b>	<b>33</b>	<b>33</b>
<b>STATE RAILWAYS</b> . . . . .	...	...	...	...	4	35	86
<b>CIVIL BUILDINGS AND ROADS</b> . . . . .	20	20	16	10	5	6	6
<b>Total Receipts</b> . . . . .	<b>41,27</b>	<b>41,88</b>	<b>42,37</b>	<b>44,83</b>	<b>46,02</b>	<b>45,99</b>	<b>45,26</b>
<b>OPENING BALANCE</b> . . . . .	...	...	10,40	11,79	11,27	7,21	8,46
<b>GRAND TOTAL</b> . . . . .	...	...	<b>52,77</b>	<b>56,62</b>	<b>57,29</b>	<b>53,20</b>	<b>53,72</b>

N.B.—For Notes see overleaf.

## Assam Provincial Accounts, 1882-1887.

*Provincial Expenditure—Assam—1882-83 to 1886-87.*

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86, (Revised.)	1886-87, (Budget.)
	Original.	In last year.					
REFUNDS . . . . .	9 (e)	9 (e)	14	9	8	10	15
LAND REVENUE . . . . .	7,56 (f)	7,68 (l)	7,50	7,45	7,62	7,78	8,24
STAMPS . . . . .	12	12	14	18	20	18	18
EXCISE . . . . .	5	5	4	3	4	4	4
PROVINCIAL RATES . . . . .	...	...	...	...	...	...	...
FOREST . . . . .	80	79 (m)	86	99	98	1,00	1,03
REGISTRATION . . . . .	9 (g)	9 (g)	8	8	10	10	11
<b>Total Principal Revenue Heads . . . . .</b>	<b>8,71</b>	<b>8,82</b>	<b>8,76</b>	<b>8,82</b>	<b>9,02</b>	<b>9,20</b>	<b>9,75</b>
POST OFFICE . . . . .	...	...	1	...	1	1	1
GENERAL ADMINISTRATION . . . . .	1,90	1,90	1,83	2,14	1,88	1,88	1,96
LAW AND JUSTICE—							
COURTS . . . . .	5,29 (h)	5,29	5,12	5,16	5,20	5,05	5,54
JAILS . . . . .	1,00 (k)	1,03 (n)	1,06	1,13	1,12	1,05	1,30
POLICE . . . . .	7,60 (s)	8,65 (p)	7,69	9,00	9,68	9,55	9,74
MARINE . . . . .	91	31 (q)	1,09	1,03	1,32	78	46
EDUCATION . . . . .	1,62	1,62	1,59	1,61	1,64	1,68	1,88
MEDICAL . . . . .	1,01	1,01	1,20	1,27	1,28	1,33	1,45
SCIENTIFIC, &c. . . . .	10	10	14	28	21	25	27
<b>Total Civil Departments . . . . .</b>	<b>19,43</b>	<b>19,91</b>	<b>19,72</b>	<b>21,62</b>	<b>22,33</b>	<b>21,57</b>	<b>22,60</b>
SUPERANNUATIONS . . . . .	55	55	51	49	52	55	60
STATIONERY, &c. . . . .	52	52	52	69	72	63	68
MISCELLANEOUS . . . . .	65 (j)	65 (j)	19	20	16	19	19
<b>Total Miscellaneous . . . . .</b>	<b>1,72</b>	<b>1,72</b>	<b>1,22</b>	<b>1,38</b>	<b>1,40</b>	<b>1,37</b>	<b>1,47</b>
RAILWAY CONSTRUCTION . . . . .	...	...	...	1,06	4,88	2,71	48
STATE RAILWAYS . . . . .	...	...	...	...	7	40	85
SUBSIDISED RAILWAYS . . . . .	...	...	...	...	58	1,00	1,05
IRRIGATION AND NAVIGATION . . . . .	...	...	...	...	...	...	...
CIVIL BUILDINGS AND ROADS . . . . .	7,16 (k)	7,18 (r)	5,15	4,70	5,80	5,01	7,48
<b>Total Public Works . . . . .</b>	<b>7,16</b>	<b>7,18</b>	<b>5,15</b>	<b>5,76</b>	<b>11,33</b>	<b>9,12</b>	<b>9,86</b>
CONTRIBUTIONS (not) . . . . .	3,16	3,16	6,12	7,77	5,99	3,47	6,69
<b>Total Expenditure . . . . .</b>	<b>40,18</b>	<b>40,79</b>	<b>40,98</b>	<b>45,35</b>	<b>50,08</b>	<b>44,74</b>	<b>50,38</b>
CLOSING BALANCE . . . . .	...	...	11,79	11,27	7,21	8,46	3,34
<b>GRAND TOTAL . . . . .</b>	<b>...</b>	<b>...</b>	<b>52,77</b>	<b>56,62</b>	<b>57,29</b>	<b>53,20</b>	<b>53,72</b>
Surplus (+) or Deficit (—) . . . . .	+ 1,09	+1,09	+1,39	—5,22	—4,08	+1,25	—5,12

N.B.—For Notes see overleaf.

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**Assam Provincial Accounts, 1882-1887.**


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*Notes explaining Assam Provincial Account.*

- (a) Special contribution to Imperial, not taken account of in the Abstract.  
 (b) Addition on account of Jail supplies formerly obtained from Bengal; a corresponding addition is made on the expenditure side under Law and Justice.  
 (c) The figure given in the original assignment here is 3,35; subsequently, however, these rates have been shown under Local; the credit is therefore omitted here, and a reduction made under Civil Buildings (Expenditure) corresponding to the net amount of Provincial Rates, i.e., 3,35-6=3,29.  
 (d) The original figure was 18; but 4 being on account of Record-room Receipts has been taken to Land Revenue.

(e) Original figure . . . . .	37
Deduct Refunds of—	
Law and Justice . . . . .	18
Police . . . . .	1
Miscellaneous . . . . .	4
Other Public Works . . . . .	5
	<u>28</u>
	9

The amounts deducted have been carried to the service heads as they are now shown under those heads in the accounts.

- (f) Original figure 7,53; the figure here includes 3, Record-room charges, since transferred to this head.  
 (g) The difference (-3) is on account of Record-room charges taken to Land Revenue, see note (f).  
 (h) Original figure 6,11, to which 18 are added for refunds, see note (e).  
 (i) Original figure 7,59; add 1 for refunds, see note (e).  
 (j) 4 added to Miscellaneous on account of refunds, see note (e).

(k) Original figure . . . . .	10,40
Figure now given . . . . .	<u>7,16</u>
Difference . . . . .	-3,24

Made up of deduction on account of Provincial Rates, see note (c)	-3,29
Added for Refunds, see note (e)	+5
	<u>-3,24</u>

- (l) Additional grant for Survey charges (see corresponding addition under recurring adjustments on Receipt side).  
 (m) 1 deducted on account of Forest Public Works made Provincial and transferred to the Head of Public Works; to which 2 has accordingly been added. The difference 2-1 is made up by the additional grant on the Receipt side under Land Revenue.  
 (n) 3 added for Jail supplies, see note (b).  
 (p) 1,05 added for Frontier Police (see additional grant under Land Revenue).  
 (q) The original grant (60) was subsequently withdrawn (see deduction of 60 from Land Revenue on Receipt side).  
 (r) Addition of 2 for Forest Works, see note (m).

Lower Burma Provincial Accounts, 1882-1887.

APPENDIX VIII.

PROVINCIAL RECEIPTS AND EXPENDITURE DURING TERM OF CONTRACT—  
LOWER BURMA.

[N.B.—The figures in this Note represent thousands of Rupees—thus 11.40 means ₹11,40,000.]

The following is an abstract account of the provincial Revenue and Expenditure of Lower Burma during the term of the existing Contract:—

General abstract.

1	RECEIPTS.								EXPENDITURE.							
	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86, (Revised.)	1886-87, (Budget.)	+ or -	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86, (Revised.)	1886-87, (Budget.)	+ or -
	Original.	In last year.							Original.	In last year.						
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
<b>Net Revenue—</b>																
Fisheries (a)	11.40	11.40	11.69	11.26	11.13	10.52	11.01	-1.39	...	...	...	...	...	...	...	...
Percentage	23.89	23.89	30.90	39.25	33.81	33.31	34.17	+2.99	...	...	...	...	...	...	...	...
Recurring adjustments	...	-1.37	-86	-1.10	-94	-1.47	-1.47	...	...	...	...	...	...	...	...	...
Non-recurring adjustments	...	...	...	+1.50	+49	+1.04	+25	...	...	...	...	...	...	...	...	...
Special grant from Imperial	...	...	...	+4.17	+6.66	+2.30	...	+13.13	...	...	...	...	...	...	...	...
Inter-provincial adjustments	...	...	-39	-9	-20	-26	-23	-1.17	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>45.09</b>	<b>43.02</b>	<b>41.34</b>	<b>54.99</b>	<b>50.65</b>	<b>45.44</b>	<b>43.73</b>	<b>+13.56</b>	...	...	...	...	...	...	...	...
<b>Other Revenue Heads</b>	<b>42.05</b>	<b>42.05</b>	<b>47.18</b>	<b>43.78</b>	<b>37.28</b>	<b>41.41</b>	<b>41.47</b>	<b>+89</b>	<b>21.38</b>	<b>20.44</b>	<b>20.50</b>	<b>21.29</b>	<b>21.37</b>	<b>20.33</b>	<b>20.36</b>	<b>+1.72</b>
All Departments	8.60	8.60	7.60	6.23	6.56	7.21	7.29	-8.13	44.01	43.46	49.80	50.97	50.43	49.37	51.04	+32.61
Miscellaneous	35	35	39	41	28	31	30	-7	3.55	3.53	4.27	3.71	3.84	3.74	3.98	+1.79
Net Office	...	...	...	...	...	...	...	...	22	22	39	46	53	60	61	+1.49
<b>State Railways—</b>																
Net Revenue or Expenditure	81	81	...	...	...	...	...	-4.05	...	...	92	1.97	1.70	4.37	2.43	+11.39
Capital expenditure	...	...	...	...	...	...	...	...	...	...	...	...	23	...	...	+23
Maintenance (net)	...	...	...	...	...	...	...	...	3.43	3.43	8.70	5.46	6.49	3.12	2.79	+9.41
Cost Buildings and Roads	1.10	1.10	57	48	69	48	46	-2.81	32.87	32.87	(b)31.20	29.19	20.25	13.53	12.09	-61.38
Contributions	...	...	...	...	12	21	6	+39	...	...	23	4	...	...	...	+27
<b>TOTAL</b>	<b>98.00</b>	<b>96.53</b>	<b>97.08</b>	<b>1,05.89</b>	<b>95.87</b>	<b>95.06</b>	<b>93.31</b>	<b>-22</b>	<b>1,05.46</b>	<b>1,03.99</b>	<b>1,16.01</b>	<b>1,13.09</b>	<b>1,04.84</b>	<b>95.06</b>	<b>93.30</b>	<b>-2.47</b>
Opening or closing balance	...	...	35.10	16.17	8.97	N/A	N/A	...	...	...	16.17	8.97	N/A	N/A	1	...
<b>GRAND TOTAL</b>	<b>...</b>	<b>...</b>	<b>1,32.18</b>	<b>1,22.06</b>	<b>1,04.84</b>	<b>95.06</b>	<b>93.31</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,32.18</b>	<b>1,22.06</b>	<b>1,04.84</b>	<b>95.06</b>	<b>93.31</b>	<b>...</b>
Surplus (+) or deficit (-)	-7.46	-7.46	-18.93	-7.20	-8.97	N/A	+1	...	...	...	...	...	...	...	...	...

N.B.—The + or - in columns 9 and 17 shows the increase or decrease in the total receipts or expenditure of the five years (including the Revised Estimate for 1885-86 and the Budget Estimate of 1886-87), as compared with five times the Average Assignment.

2. The total Revenue of the five years, including special grants amounting to 13,13, has been 4,87,21 against an assignment of 4,87,43, and the expenditure has been 5,22,30 against an assignment of 5,24,77.

(a) Wholly Provincial.

(b) Includes 3 on account of Military Works.

## Lower Burma Provincial Accounts, 1882—1887.

3. The original Contract provided for an annual reduction of the percentage of Land Revenue, Export Duties, and Salt, on the assumption that the revenues of the Province would continue to progress at nearly the same rate as they had done in previous years. This part of the Contract was, however, abandoned, and the percentage has remained throughout at the same rate as was fixed for the first year. The above abstract shows that even after this modification, and with additional assistance from the Government of India to the extent of above 13 lakhs, it is estimated that the Province will close the Contract with the nominal balance of one thousand rupees, although it began with a balance of more than 35 lakhs.

Reduction of Balance.

4. The Revenues excluding the special grants have, on the whole, decreased, as compared with the assignment; the fall is mainly under Civil Departments and Public Works.

Decrease of Revenue.

5. Land Revenue has fluctuated considerably, chiefly owing to earlier or later realisations, but has on the whole risen slightly (1,60).

Land Revenue.

6. Under the other principal Revenue heads there have also been considerable fluctuations, and this has been especially the case with the Customs and Forest Revenue; the Customs Revenue, consisting chiefly of the Provincial share of the Export Duty, which was taken in the assignment at about 15½ lakhs, has varied from less than 12 to more than 18½ lakhs; it has over the whole term of the Contract produced 2 lakhs less than the assignment figure would have given, and for the last year it stands at 18 less than that figure. Forest Revenue, taken at 10½ lakhs, has varied from less than 8½ to more than 12½ lakhs; the net Revenue produced has, however, been about a lakh in excess of the assignment; but the last three years it has fallen very low, and in the last year the estimate is about 1½ lakhs below the assignment.

Principal Heads of Revenue—Receipts.

The Revenue under Stamps has risen, and is estimated this year to be about a lakh above the assignment. On the whole the "other Revenue" heads have produced an amount slightly (89) in excess of the amount taken in the assignment, but this was due to the favourable outturn of the first two years, the income of the last three being considerably below the assignment.

7. Under Civil Departments, the most noticeable decrease as compared with the original assignment is under Police; this is due to the Local Government having given up the contributions paid for Police supplied to Municipalities and Cantonments. This alone resulted in a loss of about 1½ lakhs to Provincial Revenues. The only charges of which the Provincial Funds were relieved to compensate for this, as far as can be gathered from the accounts, were those on account of Vaccination to the amount of only Rs9,000. Under Law and Justice the receipts from Jail manufactures fell off; but other receipts have increased. The receipts under Marine have also risen.

Civil Departments—Receipts.

8. Under Civil Buildings and Roads there has been a fall compared with the assignment, which appears to have included some special item of an exceptional character.

Civil Buildings, &c.—Receipts.

9. The State Railways from the first year of the contract ceased to produce any net Revenue. This was not owing to any falling off in the gross receipts of the working line, but was entirely due to the increasing charge for interest on account of the

State Railways—Net charges.



## Lower Burma Provincial Accounts, 1882—1887.

new line, which was under construction at the commencement of the Contract. The net Revenue after deducting working expenses only and the interest charge are shown below :—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Gross Revenue . . . . .	15,30	15,87	16,77	21,66	23,70	26,00
Working expenses . . . . .	8,90	9,68	10,21	13,45	17,35	17,50
Net Revenue . . . . .	6,40	5,99	6,56	8,21	6,35	8,50
Interest . . . . .	5,59	6,91	8,53	9,91	10,72	10,93
Net Receipts (+) or charges (-)	+81	-92	-1,97	-1,70	-4,37	-2,43

The result has been that the Province has had to pay 11,39 for its Railways or about 2½ lakhs a year; while the net charge in the last year is nearly 2½ lakhs. This, however, is likely to improve in the future, as the interest charge should not rise materially, while the Revenue may be expected to increase. The working expenses bear a high proportion to the Revenue.

10. As regards Expenditure, it must be noted that the assignment showed a deficit of 7½ lakhs; or allowing for the withdrawal of the contribution for Municipal and Cantonment Police of nearly 9 lakhs; the expenditure has, however, in every year exceeded the assignment figure, after allowing for the reduction of the Customs Establishment, and, in the last two years, for the return of the Steamer *Irrawaddy* to Imperial.

11. Under Revenue Heads the figure for the last year is very nearly the same as that for the Assignment; but there has been a material increase under some heads. Under Land Revenue the collection charges have necessarily varied with the fluctuations on the receipt side; the other charges rose in 1883-84 and 1884-85, but fell to nearly the contract figure in the last two years; here again, however, there have been variations in detail as shown below :—

	Assign- ment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Deputy Commissioner's Charges and District Establishment .	6,55	6,56	6,95	7,37	7,42	7,52
Survey and Settlement Charges .	2,46	2,85	3,18	2,88	2,09	1,75
TOTAL .	9,01	9,41	10,13	10,25	9,51	9,27

The increase in the District Charges is chiefly due to the creation of the Pegu District, to increases in the number of Extra Assistant Commissioners and Myooks, and to higher charges for office establishments and contingencies.

12. Under Civil Departments expenditure has risen largely, chiefly under General Administration, Law and Justice, Police, Education, and Scientific, &c., Departments.

13. Under General Administration the increase is partly apparent only, as the assignment figure was evidently an underestimate; the increase, as far as it is real, has occurred both in the Secretariat establishment and in that of Commissioners.

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14. Under Law and Justice there have been increases under most heads; the principal increases are due to the appointment of an additional Recorder, and two Government Prosecutors, to the office of Civil and Sessions Judge being held by an officer with higher salary, to increased establishment in the Courts of Small Causes, to the improvement of the position and the increase in the number of Extra Assistant Commissioners and Myooks, and to a large increase in the establishment and contingent charges of the Criminal Courts. The charge for Jails has increased but slightly; but the permanent charges for Central and District Jails have risen considerably, while the charges for Jail manufactures (which are in a sense remunerative) have fallen. The figures under these three minor heads have been—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Increase (+) or Decrease (-) for whole term.
Central Jails	1,87	2,00	2,22	2,67	2,47	2,68	+2,69
District Jails	1,28	1,09	1,89	1,84	1,75	1,81	+1,48
Jail manufactures	2,87	2,36	62	94	1,27	1,10	-5,56

15. Under Police the increased charge has been very great; the Municipal Police has been amalgamated with the District Force, and the figures for the two heads taken together compare as follows with the assignment:—

Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Increase for whole term.
16,60.	18,44	19,67	19,06	18,38	19,50	+12,05

The increase arises from the augmentation and revision of the pay of the Police Force, from the increase in the number of graded Superintendents, from a largely increased charge for arms and accoutrements and other contingent charges of the force, including construction and repairs of barracks, &c., and from some charges, such as house allowances to sub-divisional officers, which were formerly paid direct by municipalities without passing through the Government accounts. The details of the figures given above up to 1884-85, are as follows:—

	Assignment.	1882-83.	1883-84.	1884-85.
Superintendence	1,41	1,51	2,06	1,96
Police Force	13,12	13,54	13,93	13,80
Establishment	2	2	2	9
Clothing	82	82	90	85
Arms and Accoutrements	12	56	12	21
Petty Construction and Repairs	31	89	86	} 2,15
Other Contingent Charges	80	1,10	1,78	
<b>TOTAL</b>	<b>16,60</b>	<b>18,44</b>	<b>19,67</b>	<b>19,06</b>

16. Under Education there have been many changes owing to the Local Self-Government scheme, but the net result has been an increase of more than a lakh in the last year to the Provincial charges. Some part of the cost of Government schools

## Lower Burma Provincial Accounts, 1882—1887.

has apparently been made a charge against Local or Municipal Funds, but a still larger contribution has been paid to Municipalities; the charge for Inspection (which before was paid in nearly equal portions by Provincial and Local Funds) has been made entirely Provincial, and the grants-in-aid, which were at first reduced, have risen again to about the same figure as before.

17. Under Scientific and Minor Departments there has been an increase of charge due to the creation of an Agricultural Department, and to increased expenditure on Model Farms and the Veterinary Class. In 1882-83 and 1883-84 there was large expenditure (a) under this head on account of emigration.

18. Under Miscellaneous heads there has been a rise. Superannuation charges have risen by two lakhs for the whole term, including a specially large charge in 1882-83 on account of gratuities to the Customs establishment on its reduction. Stationery charges have also risen steadily, and have exceeded the assignment by 1,18. The expenditure on Irrigation has fluctuated considerably, but has on the whole exceeded the assignment by nearly 9½ lakhs. During the last two years it is estimated at figures slightly below the assignment.

19. The expenditure on Civil Buildings, &c., has gradually fallen; in the first two years it kept nearly to the amount shown in the assignment; but during the last three years it has been restricted to the amount which could be made available after satisfying all other charges, and for 1886-87 it falls as low as 12 lakhs. It must, however, be remembered that the expenditure on Civil Buildings, &c., in this Province rose with a bound in 1881-82, and that the high expenditure of 1881-82, 1882-83, and 1883-84 by no means represents the normal expenditure. The following figures show the expenditure on Civil Buildings, &c., since the commencement of the Provincial Service Scheme in 1871-72:—

	Provincial.	Local.	TOTAL.	
1871-72	10,57	1,21	11,78	
1872-73	12,99	77	13,76	
1873-74	14,48	76	15,24	
1874-75	15,05	94	15,99	
1875-76	14,41	1,09	15,50	
1876-77	10,81	2,64	13,45	
1877-78	9,23	3,04	12,27	
Average for last contract of Provincial alone . . . 4 { 66,00.	1878-79	11,68	1,43	13,11
16,50.	1879-80	10,21	1,63	11,84
	1880-81	16,96	2,20	19,16
Average for existing contract of Provincial alone . . . 5 { 106,23.	1881-82	27,15	6,54	33,69
21,25.	1882-83	31,17	7,11	38,28
	1883-84	29,19	6,02	35,21
	1884-85	20,25	4,89	25,14
	1885-86	13,53	3,80	17,33
	1886-87	12,09	4,00	16,09

Even in these last two years, therefore, the expenditure (from Provincial and Local together) has been higher than in any year previous to 1880-81, and the average yearly Provincial expenditure during the present term is 4½ lakhs in excess of that during the previous contract.

The 28th May 1886.

(a) 1882-83—1,71, 1883-84—1,33, 1884-85—3, 1885-86 Nil and 1886-87 Nil.

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## Provincial Receipts—Lower Burma—1882-83 to 1886-87.

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86. (Revised.)	1886-87. (Budget.)
	Original.	In last year.					
<b>LAND REVENUE—</b>							
<i>Fisheries</i> . . . . .	11,40	11,40	11,69	11,28	11,13	10,52	11,01
<i>Percentage</i> . . . . .	33,69	33,69	30,90	39,25	33,81	33,31	34,17
<i>Recurring Adjustments—</i>							
Survey and Registration Department grant.	...	16	...	...	16	16	16
Extra Preventive Customs . . . . .	...	2	...	...	2	2	2
Savings in Customs establishment . . . . .	...	-1,12	-86	-1,10	-1,12	-1,12	-1,12
Transfer of Irrawaddy Steamer . . . . .	...	-53	...	...	...	-53	-53
<i>Non-recurring Adjustments—</i>							
Tavoy Bridle Path . . . . .	...	...	...	1,50	59	1,04	25
Special grant . . . . .	...	...	...	4,17	6,66	2,30	...
Refund of Superannuation . . . . .	...	...	...	...	-1	...	...
<i>Inter-Provincial Adjustments</i> . . . . .	...	...	-39	-9	-20	-26	-23
<b>Total Land Revenue</b> . . . . .	<b>45,09</b>	<b>43,62</b>	<b>41,34</b>	<b>54,99</b>	<b>50,95</b>	<b>45,44</b>	<b>43,73</b>
<b>SALT</b> . . . . .	77	77	54	68	87	58	85
<b>STAMPS</b> . . . . .	4,05	4,05	4,13	4,47	4,90	4,97	5,00
<b>EXCISE</b> . . . . .	10,80	10,80	11,27	11,08	11,09	10,77	11,08
<b>CUSTOMS</b> . . . . .	15,58	15,58	18,63	14,90	11,95	15,07	15,40
<b>FOREST</b> . . . . .	10,77	10,77	12,52	12,55	8,35	9,99	9,00
<b>REGISTRATION</b> . . . . .	8	8	9	10	12	18	14
<b>Total other Principal Revenue Heads</b> . . . . .	<b>42,05</b>	<b>42,05</b>	<b>47,18</b>	<b>43,78</b>	<b>37,28</b>	<b>41,41</b>	<b>41,47</b>
<b>LAW AND JUSTICE</b> { COURTS	2,07	2,07	1,81	2,13	2,48	2,55	2,59
{ JAILS . . . . .	2,55	2,55	3,10	1,44	1,47	1,81	1,85
<b>POLICE</b> . . . . .	1,59	1,59	4	15	14	13	14
<b>MARINE</b> . . . . .	1,83	1,83	2,12	2,05	1,86	2,17	2,16
<b>EDUCATION</b> . . . . .	40	40	41	36	49	44	44
<b>MEDICAL</b> . . . . .	13	13	9	7	9	9	9
<b>SCIENTIFIC, &amp;c.</b> . . . . .	3	3	3	3	2	2	2
<b>Total Civil Departments</b> . . . . .	<b>8,60</b>	<b>8,60</b>	<b>7,60</b>	<b>6,23</b>	<b>6,55</b>	<b>7,21</b>	<b>7,29</b>
<b>SUPERANNUATION</b> . . . . .	5	5	3	4	2	2	3
<b>STATIONERY</b> . . . . .	5	5	6	6	3	4	4
<b>MISCELLANEOUS</b> . . . . .	25	25	30	32	23	25	23
<b>Total Miscellaneous</b> . . . . .	<b>35</b>	<b>35</b>	<b>39</b>	<b>41</b>	<b>28</b>	<b>31</b>	<b>30</b>
<b>STATE RAILWAYS</b> . . . . .	15,80	15,30	15,87	16,77	21,66	23,70	26,00
<b>IRRIGATION</b> . . . . .	28	28	43	40	33	40	31
<b>CIVIL BUILDINGS AND ROADS</b> . . . . .	1,10	1,10	57	48	69	48	46
<b>Total Public Works</b> . . . . .	<b>16,68</b>	<b>16,68</b>	<b>16,87</b>	<b>17,65</b>	<b>22,68</b>	<b>24,58</b>	<b>26,77</b>
<b>CONTRIBUTIONS</b> . . . . .	...	...	1	...	17	31	12
<b>Total Receipts</b> . . . . .	<b>1,12,77</b>	<b>1,11,30</b>	<b>1,13,39</b>	<b>1,23,06</b>	<b>1,17,91</b>	<b>1,19,26</b>	<b>1,19,68</b>
<b>OPENING BALANCE</b> . . . . .	...	...	35,10	16,17	8,97	<i>Nil</i>	<i>Nil</i>
<b>GRAND TOTAL</b> . . . . .	...	...	<b>1,48,49</b>	<b>1,39,23</b>	<b>1,26,88</b>	<b>1,19,26</b>	<b>1,19,68</b>

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*Provincial Expenditure—Lower Burma—1882-83 to 1886-87.*

	ASSIGNMENT.		1882-83.	1883-84.	1884-85.	1885-86, (Revised.)	1886-87, (Budget.)
	Original.	In last year.					
REFUNDS . . . . .	43	43	71	48	50	57	53
LAND REVENUE . . . . .	11,54	11,70	11,48	12,76	12,82	11,83	11,67
SALT . . . . .	4	4	3	2	3	3	3
STAMPS . . . . .	13	13	10	11	11	11	12
EXCISE . . . . .	6	6	8	7	9	22	26
PROVINCIAL RATES . . . . .	...	...	...	...	...	...	...
CUSTOMS . . . . .	2,82	1,52	1,96	1,72	1,70	1,73	1,73
FOREST . . . . .	6,50	6,50	6,09	6,08	6,08	5,77	5,95
REGISTRATION . . . . .	6	6	5	5	6	7	8
<b>Total Principal Revenue Heads . . . . .</b>	<b>21,38</b>	<b>20,44</b>	<b>21,50</b>	<b>21,29</b>	<b>21,37</b>	<b>20,33</b>	<b>20,36</b>
POST OFFICE . . . . .	22	22	39	46	53	60	61
GENERAL ADMINISTRATION . . . . .	3,43	3,43	3,72	3,95	3,83	3,86	3,87
LAW AND JUSTICE { COURTS . . . . .	9,21	9,21	9,92	10,52	10,99	11,00	11,51
{ JAILS . . . . .	5,98	5,98	5,87	4,68	5,98	6,07	6,15
POLICE . . . . .	16,97	16,97	18,96	20,20	19,68	19,22	19,93
MARINE . . . . .	3,16	2,63	4,04	4,08	3,31	2,60	2,76
EDUCATION . . . . .	2,64	2,64	2,73	3,12	3,63	3,60	3,71
MEDICAL . . . . .	2,13	2,13	1,73	2,02	2,08	2,18	2,21
POLITICAL . . . . .	...	...	5	3	2	3	3
SCIENTIFIC, &c. . . . .	49	49	2,73	2,37	91	81	87
<b>Total Civil Departments . . . . .</b>	<b>44,01</b>	<b>43,48</b>	<b>49,80</b>	<b>50,97</b>	<b>50,43</b>	<b>49,37</b>	<b>51,04</b>
SUPERANNUATION . . . . .	1,44	1,44	2,25	1,73	1,73	1,70	1,79
STATIONERY . . . . .	1,54	1,54	1,69	1,71	1,73	1,80	1,95
MISCELLANEOUS . . . . .	57	57	33	27	88	24	24
<b>Total Miscellaneous . . . . .</b>	<b>3,55</b>	<b>3,55</b>	<b>4,27</b>	<b>3,71</b>	<b>3,34</b>	<b>3,74</b>	<b>3,98</b>
STATE RAILWAYS— Working Expenses . . . . .	8,90	8,90	9,88	10,21	13,45	17,35	17,50
Interest . . . . .	5,59	5,59	6,91	8,53	9,91	10,72	10,93
Capital . . . . .	...	...	...	...	23	...	...
IRRIGATION, &c. . . . .	3,71	3,71	9,13	5,86	6,82	3,52	3,10
MILITARY WORKS . . . . .	...	...	3	...	...	...	...
CIVIL BUILDINGS AND ROADS . . . . .	32,87	32,87	31,17	29,19	30,25	13,53	12,09
<b>Total Public Works . . . . .</b>	<b>51,07</b>	<b>51,07</b>	<b>57,12</b>	<b>53,79</b>	<b>50,66</b>	<b>45,12</b>	<b>43,62</b>
CONTRIBUTIONS . . . . .	...	...	24	4	5	10	6
<b>Total Expenditure . . . . .</b>	<b>1,20,23</b>	<b>1,18,76</b>	<b>1,32,32</b>	<b>1,30,26</b>	<b>1,26,88</b>	<b>1,19,26</b>	<b>1,19,67</b>
CLOSING BALANCE . . . . .	...	...	16,17	8,97	Nil	Nil	1
<b>GRAND TOTAL . . . . .</b>	<b>...</b>	<b>...</b>	<b>1,48,49</b>	<b>1,39,23</b>	<b>1,26,88</b>	<b>1,19,26</b>	<b>1,19,68</b>
Deficit . . . . .	-7,46	-7,46	-18,93	-7,20	-8,97	...	...