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CIVIL ESTIMATES,

1886-87.

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REVENUE AND RECEIPTS.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.
<b>CIVIL.</b>									
<b>Principal Heads of Revenue—</b>									
I.—Land Revenue . . . . .	16	122	162	202	236	310	366	410	464
II.—Opium . . . . .	16	122	162	202	236	310	366	...	465
III.—Salt . . . . .	17	122	162	...	237	...	...	410	465
IV.—Stamps . . . . .	17	122	163	202	237	311	366	411	465
V.—Excise . . . . .	18	123	163	203	237	311	367	411	465
VI.—Provincial Rates . . . . .	18	123	163	203	238	311	367	411	466
VII.—Customs . . . . .	...	...	163	...	238	...	...	412	466
VIII.—Assessed Taxes . . . . .	19	123	...	203	238	312	367	412	466
IX.—Forest . . . . .	19	124	164	203	239	312	367	412	467
X.—Registration . . . . .	20	124	164	204	239	312	368	413	467
XI.—Tributes from Native States . . . . .	20	124	164	...	...	...	368	413	468
XII.—Interest . . . . .	21	125	165	204	240	313	369	413	468
<b>Post Office, Telegraph, and Mint—</b>									
XIII.—Post Office . . . . .	21	...	165	...	240	...	369	414	468
XIV.—Telegraph . . . . .	22	...	...	...	...	...	...	...	...
XV.—Mint . . . . .	22	...	...	...	...	...	...	414	469
<b>Receipts by Civil Departments—</b>									
XVI.—Law and Justice . . . . .	23	125	165	205	241	313	369	414	469
XVII.—Police . . . . .	23	125	165	205	241	314	369	415	469
XVIII.—Marine . . . . .	24	...	166	205	241	...	...	415	470
XIX.—Education . . . . .	24	126	166	205	241	314	370	415	470
XX.—Medical . . . . .	25	126	166	206	242	315	370	416	471
XXI.—Scientific and other Minor Departments . . . . .	25	126	167	206	242	315	370	416	471
<b>Miscellaneous—</b>									
XXII.—Receipts in aid of Superannuation, &c. . . . .	25	127	167	206	242	316	371	416	472
XXIII.—Stationery and Printing . . . . .	26	127	167	206	242	316	371	417	472
XXIV.—Exchange . . . . .	26	...	...	...	...	...	...	...	...
XXV.—Miscellaneous . . . . .	26	127	168	207	243	317	371	417	472
<b>Irrigation—</b>									
XXIX.—Major Works; Direct Receipts . . . . .	...	...	...	...	...	318	371	...	...
Portion of Land Revenue due to Irrigation . . . . .	...	...	...	...	...	318	372	418	473
XXX.—Minor Works and Navigation . . . . .	...	...	...	...	244	318	372	...	...
<b>Buildings and Roads—</b>									
XXXII.—Civil Works . . . . .	27	128	168	207	244	318	372	418	473

# DEX.

EXPENDITURE.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.
<b>CIVIL.</b>									
<b>Direct Demands on the Revenues—</b>									
1.—Refunds and Drawbacks . . . . .	30	129	169	208	245	319	373	419	474
2.—Assignments and Compensations . . . . .	30	130	...	209	246	320	374	420	475
<b>Charges in respect of Collection, <i>vis.</i>—</b>									
3.—Land Revenue . . . . .	31	130	170	209	246	320	374	421	475
4.—Opium (including cost of Production) . . . . .	35	...	...	...	249	...	...	...	478
5.—Salt (including cost of Production) . . . . .	35	...	172	...	252	...	...	424	479
6.—Stamps . . . . .	41	133	172	212	253	324	377	425	480
7.—Excise . . . . .	42	133	172	212	254	325	377	425	480
8.—Provincial Rates . . . . .	...	...	173	213	255	325	377	...	481
9.—Customs . . . . .	...	...	173	...	255	...	...	426	481
10.—Assessed Taxes . . . . .	...	134	...	213	258	325	378	427	483
11.—Forest . . . . .	42	134	176	213	258	326	378	428	484
12.—Registration . . . . .	44	135	177	214	259	327	379	429	485
<b>Interest—</b>									
13.—Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	44	136	...	214	261	328	379	431	486
14.—Interest on other Obligations . . . . .	46	136	177	214	261	328	380	431	486
<b>Post Office, Telegraph, and Mint—</b>									
15.—Post Office . . . . .	47	137	177	215	261	328	380	431	487
16.—Telegraph . . . . .	52	...	...	...	...	...	...	...	...
17.—Mint . . . . .	52	...	...	...	...	...	...	...	487
<b>Salaries and Expenses of Civil Departments—</b>									
18.—General Administration . . . . .	54	137	178	215	261	329	380	431	488
19.—Law and Justice . . . . .	65	139	180	217	266	333	384	436	493
20.—Police . . . . .	74	142	183	220	276	339	389	441	502
21.—Marine (including River Navigation) . . . . .	79	...	185	222	279	...	...	444	506
22.—Education . . . . .	79	144	186	223	282	342	391	445	507
23.—Ecclesiastical . . . . .	83	150	190	225	289	346	395	448	513
24.—Medical . . . . .	85	150	191	225	291	347	396	450	514
25.—Political . . . . .	88	153	193	228	295	352	399	453	518
26.—Scientific and other Minor Departments . . . . .	92	153	193	229	296	352	400	454	519
<b>Miscellaneous Civil Charges—</b>									
27.—Territorial and Political Pensions . . . . .	110	154	194	229	300	355	401	456	522
28.—Civil Furlough and Absentee Allowances . . . . .	110	...	194	...	301	356	...	456	522
29.—Superannuation Allowances and Pensions . . . . .	111	155	194	229	302	356	402	457	522
30.—Stationery and Printing . . . . .	112	155	195	230	303	357	403	458	524
31.—Exchange . . . . .	115	...	...	...	...	...	...	...	...
32.—Miscellaneous . . . . .	115	156	196	231	305	359	405	459	526
<b>Famine Relief and Insurance—</b>									
33.—Famine Relief . . . . .	...	...	...	231	305	...	...	459	527
36.—Reduction of Debt . . . . .	116	...	...	...	...	...	...	...	...
<b>Railway Revenue Account—</b>									
38.—State Railways : Interest on Debt . . . . .	116	157	197	...	306	360	405	...	...
<b>Irrigation—</b>									
42.—Major Works : Working Expenses . . . . .	...	...	...	...	...	360	...	...	...
Interest on Debt . . . . .	116	...	...	...	306	360	...	...	...
43.—Minor Works and Navigation . . . . .	...	...	197	...	306	360	406	...	...
<b>Buildings and Roads—</b>									
45.—Civil Works . . . . .	117	157	197	231	306	360	406	460	527

are those entered at foot of the Estimates.

GENERAL  
BUDGET ESTIMATE  
OF  
INDIA  
FOR THE YEAR  
1886-87.

# GENERAL BUDGET ESTIMATE OF INDIA

3

FOR THE YEAR 1886-87.

## GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS OF INDIA, IN INDIA AND IN ENGLAND.

HEADS OF REVENUE AND RECEIPTS.	Accounts, 1884-85. (a)	Budget Estimate, 1885-86. (a)	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.	Increase + Decrease— of Revised as compared with Budget Estimates, 1885-86.	Increase + Decrease— of Budget, 1886-87, as com- pared with the Revised Esti- mates, 1885-86.
	R	R	R	R	R	R
<b>Principal Heads of Revenue—</b>						
I.—Land Revenue . . . . .	21,83,22,110	22,33,42,000	22,39,34,000	22,76,03,000	+5,92,000	+36,69,000
II.—Opium . . . . .	8,81,64,690	9,02,55,000	8,91,47,000	9,22,76,000	-11,08,000	+31,29,000
III.—Salt . . . . .	6,50,72,360	6,40,00,000	6,39,97,000	6,39,25,000	-9,03,000	+8,28,000
IV.—Stamps . . . . .	3,60,66,220	3,63,34,000	3,65,56,000	3,69,44,000	+2,22,000	+3,88,000
V.—Excise . . . . .	4,01,18,670	4,07,00,000	4,11,96,000	4,13,48,000	+4,99,000	+1,52,000
VI.—Provincial Rates . . . . .	2,79,14,610	2,85,68,000	2,88,27,000	2,90,91,000	+2,59,000	+2,64,000
VII.—Customs . . . . .	1,02,99,430	1,17,50,000	1,14,76,000	1,17,32,000	-2,74,000	+2,56,000
VIII.—Assessed Taxes . . . . .	51,18,280	51,49,000	51,50,000	1,45,81,000	+1,000	+94,31,000
IX.—Forest . . . . .	98,69,840	1,06,12,000	1,05,23,000	1,15,33,000	-89,000	+10,10,000
X.—Registration . . . . .	28,67,840	28,18,000	30,43,000	30,98,000	+2,25,000	+55,000
XI.—Tributes from Native States . . . . .	69,90,170	69,13,000	69,36,000	71,20,000	+23,000	+1,84,000
<b>TOTAL</b>	<b>51,08,04,220</b>	<b>52,04,41,000</b>	<b>51,98,85,000</b>	<b>53,92,51,000</b>	<b>-5,56,000</b>	<b>+1,93,66,000</b>
<b>XII.—Interest . . . . .</b>	<b>71,10,110</b>	<b>67,20,000</b>	<b>69,06,000</b>	<b>64,42,000</b>	<b>+1,86,000</b>	<b>-4,64,000</b>
<b>Post Office, Telegraph, and Mint—</b>						
XIII.—Post Office . . . . .	1,04,71,300	1,10,17,000	1,10,33,000	1,15,71,000	+16,000	+5,38,000
XIV.—Telegraph . . . . .	57,95,520	57,31,000	61,71,000	57,59,000	+4,40,000	-4,12,000
XV.—Mint . . . . .	18,01,640	12,50,000	26,76,000	18,11,000	+14,26,000	-8,65,000
<b>TOTAL</b>	<b>1,79,78,460</b>	<b>1,79,98,000</b>	<b>1,98,80,000</b>	<b>1,91,41,000</b>	<b>+18,82,000</b>	<b>-7,39,000</b>
<b>Receipts by Civil Departments—</b>						
XVI.—Law and Justice . . . . .	54,60,590	59,53,000	56,23,000	57,60,000	-3,30,000	+1,37,000
XVII.—Police . . . . .	31,94,000	31,16,000	32,30,000	32,22,000	+1,14,000	-8,000
XVIII.—Marine . . . . .	16,59,740	17,64,000	22,06,000	18,48,000	+4,42,000	-3,58,000
XIX.—Education . . . . .	20,32,910	20,18,000	19,46,000	20,33,000	-72,000	+92,000
XX.—Medical . . . . .	5,39,840	5,51,000	5,67,000	5,78,000	+16,000	+11,000
XXI.—Scientific and other Minor Depart- ments . . . . .	8,53,360	8,67,000	8,25,000	8,92,000	-42,000	+67,000
<b>TOTAL</b>	<b>1,37,31,440</b>	<b>1,42,69,000</b>	<b>1,43,97,000</b>	<b>1,43,38,000</b>	<b>+1,28,000</b>	<b>-59,000</b>
<b>Miscellaneous—</b>						
XXII.—Receipts in aid of Superannuation, &c. . . . .	32,10,070	37,72,000	40,99,000	39,31,000	+3,27,000	-1,68,000
XXIII.—Stationery and Printing . . . . .	4,75,410	5,41,000	5,07,000	7,15,000	-34,000	+2,08,000
XXIV.—Exchange . . . . .	1,23,830	18,51,000	25,99,000	...	+7,48,000	-25,99,000
XXV.—Miscellaneous . . . . .	34,29,540	27,15,000	-35,64,000	29,85,000	+8,49,000	-5,79,000
<b>TOTAL</b>	<b>72,38,850</b>	<b>88,79,000</b>	<b>1,07,65,000</b>	<b>76,31,000</b>	<b>+18,90,000</b>	<b>-31,38,000</b>
<b>Railways—</b>						
XXVI.—State Railways (gross Earnings) . . . . .	8,41,92,130	9,19,04,000	9,80,54,000	10,84,15,000	+61,50,000	+1,03,61,000
XXVII.—Guaranteed Companies (net Traffic Receipts) . . . . .	3,47,83,000	3,36,00,000	3,64,40,000	3,13,35,000	+28,40,000	-51,05,000
XXVIII.—Subsidized Companies (Repayment of Advances of Interest) . . . . .	6,180	...	...	...	...	...
<b>TOTAL</b>	<b>11,89,81,310</b>	<b>12,55,04,000</b>	<b>13,44,94,000</b>	<b>13,97,50,000</b>	<b>+89,90,000</b>	<b>+52,56,000</b>
<b>Irrigation—</b>						
XXIX.—Major Works: Direct Receipts . . . . .	1,07,51,310	87,47,000	84,74,000	92,13,000	-2,73,000	+7,39,000
Portion of Land Revenue due to Irrigation	46,58,170	53,04,000	53,75,000	55,57,000	+71,000	+1,82,000
XXX.—Minor Works and Navigation . . . . .	13,50,270	13,54,000	14,37,000	14,40,000	+83,000	+9,000
<b>TOTAL</b>	<b>1,67,59,750</b>	<b>1,54,05,000</b>	<b>1,52,86,000</b>	<b>1,62,16,000</b>	<b>-1,19,000</b>	<b>+9,30,000</b>
<b>Buildings and Roads—</b>						
XXXI.—Military Works . . . . .	4,04,150	4,08,000	4,09,000	18,81,000	+1,000	+14,72,000
XXXII.—Civil Works . . . . .	57,46,820	59,14,000	59,36,000	49,20,000	+22,000	-1,16,000
<b>TOTAL</b>	<b>61,50,970</b>	<b>63,22,000</b>	<b>63,45,000</b>	<b>68,01,000</b>	<b>+23,000</b>	<b>+13,56,000</b>
<b>Receipts by Military Departments—</b>						
XXXIII.—Army: Effective . . . . .	76,77,630	81,56,000	84,31,000	78,89,000	+2,75,000	-5,42,000
" Non-effective . . . . .	4,74,070	4,82,000	4,88,000	5,28,000	+6,000	+40,000
<b>TOTAL</b>	<b>81,51,700</b>	<b>86,38,000</b>	<b>89,19,000</b>	<b>84,17,000</b>	<b>+2,81,000</b>	<b>-5,02,000</b>
<b>TOTAL REVENUES</b>	<b>70,69,06,810</b>	<b>72,32,76,000</b>	<b>73,59,81,000</b>	<b>75,79,87,000</b>	<b>+1,27,05,000</b>	<b>+2,20,06,000</b>

(a) The figures in the columns "Accounts, 1884-85" and "Budget, 1885-86" respectively, differ from those published in the Finance and Revenue Accounts, 1884-85 (old form), and in the Civil Estimates for 1885-86, owing to the exhibition of Exchange on the Revenue and Expenditure in England against the respective heads, and to the re-arrangement of the Public Works heads of Revenue and Expenditure.

NET INCREASE OF REVENUE AND RECEIPTS IN 1886-87, R2,20,06,000.

The following is the Estimated Cost of collecting the undermentioned Revenues:—

LAND REVENUE . . . . . 15'768 PER CENT.	SALT . . . . . 7'768 PER CENT.	EXCISE . . . . . 2'559 PER CENT.
OPIMUM . . . . . 28'724 "	STAMPS . . . . . 4'149 "	CUSTOMS . . . . . 11'371 "

NET DECREASE OF EXPENDITURE IN 1886-87, R87,24,000

Calcutta,  
The 24th March 1886.  
India.

## GENERAL BUDGET

FOR THE

## GENERAL ABSTRACT OF EXPENDITURE CHARGEABLE ON THE

HEADS OF EXPENDITURE.	Accounts, 1884-85. (a)	Budget Estimate, 1885-86. (a)	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.	Increase + Decrease — of Revised, as compared with Budget Esti- mates, 1885-86.	Increase + Decrease — of Budget, 1886-87, as compared with Revised Esti- mates, 1885-86.
	R	R	R	R	R	R
<b>Direct Demands on the Revenues—</b>						
1.—Refunds and Drawbacks . . . . .	20,08,360	22,44,000	23,17,000	20,70,000	+73,000	—2,47,000
2.—Assignments and Compensations . . . . .	1,27,54,420	1,24,85,000	1,34,18,000	1,30,10,000	+9,33,000	—4,08,000
<b>Charges in respect of Collection, viz.:—</b>						
3.—Land Revenue . . . . .	3,36,33,870	3,44,44,000	3,38,56,000	3,58,88,000	—5,88,000	+20,32,000
4.—Opium (including cost of production) . . . . .	2,96,66,400	2,47,94,000	3,11,02,000	2,65,05,000	+63,08,000	—45,97,000
5.—Salt (including cost of production) . . . . .	44,93,280	49,23,000	48,08,000	49,60,000	—1,15,000	+1,58,000
6.—Stamps . . . . .	14,14,350	14,13,000	14,72,000	15,33,000	+59,000	+61,000
7.—Excise . . . . .	10,36,690	12,35,000	8,91,000	10,58,000	—3,44,000	+1,67,000
8.—Provincial Rates . . . . .	5,06,600	11,35,000	4,71,000	4,66,000	—6,04,000	—5,000
9.—Customs . . . . .	13,68,600	13,32,000	13,14,000	13,34,000	—18,000	+20,000
10.—Assessed Taxes . . . . .	1,29,360	1,34,000	1,27,000	5,87,000	—7,000	+4,60,000
11.—Forest . . . . .	67,93,970	73,07,000	69,94,000	74,23,000	—3,13,000	+4,29,000
12.—Registration . . . . .	17,84,650	18,11,000	18,55,000	19,12,000	+44,000	+57,000
<b>TOTAL</b>	<b>9,55,90,550</b>	<b>9,32,57,000</b>	<b>9,86,25,000</b>	<b>9,67,52,000</b>	<b>+53,68,000</b>	<b>—18,73,000</b>
<b>Interest—</b>						
13.—Interest on Debt* other than that charged to Railways and Irrigation Works . . . . .	4,13,70,650	3,79,75,000	3,85,91,000	3,88,61,000	+6,16,000	+2,70,000
14.—Interest on other Obligations . . . . .	48,23,780	41,39,000	45,92,000	36,42,000	+4,53,000	—9,50,000
<b>TOTAL</b>	<b>4,61,94,430</b>	<b>4,21,14,000</b>	<b>4,31,83,000</b>	<b>4,25,03,000</b>	<b>+10,69,000</b>	<b>—6,80,000</b>
<b>Post Office, Telegraph, and Mint—</b>						
15.—Post Office . . . . .	1,27,04,540	1,32,21,000	1,29,82,000	1,35,40,000	—2,39,000	+5,58,000
16.—Telegraph . . . . .	78,84,350	90,11,000	89,12,000	77,99,000	—99,000	—11,13,000
17.—Mint . . . . .	8,63,600	9,05,000	12,77,000	9,36,000	+3,72,000	—3,41,000
<b>TOTAL</b>	<b>2,14,52,490</b>	<b>2,31,37,000</b>	<b>2,31,71,000</b>	<b>2,22,75,000</b>	<b>+34,000</b>	<b>—8,96,000</b>
<b>Salaries and Expenses of Civil Departments—</b>						
18.—General Administration . . . . .	1,66,69,250	1,63,52,000	1,73,32,000	1,74,41,000	+9,80,000	+1,09,000
19.—Law and Justice . . . . .	3,30,59,780	3,44,04,000	3,34,51,000	3,47,02,000	—9,53,000	+1,25,100
20.—Police . . . . .	2,83,27,250	2,85,57,000	2,84,33,000	3,01,79,000	—1,24,000	+17,46,000
21.—Marine (including River Navigation) . . . . .	53,19,730	56,46,000	52,74,000	65,89,000	—3,72,000	+13,15,000
22.—Education . . . . .	1,23,87,870	1,29,21,000	1,24,79,000	1,32,65,000	—4,42,000	+7,86,000
23.—Ecclesiastical . . . . .	16,04,110	17,01,000	16,63,000	17,28,000	—38,000	+65,000
24.—Medical . . . . .	74,37,220	77,00,000	75,32,000	78,86,000	—1,68,000	+3,54,000
25.—Political . . . . .	79,90,280	66,68,000	1,13,00,000	68,19,000	+46,32,000	—44,81,000
26.—Scientific and other Minor Departments . . . . .	45,76,180	50,27,000	49,15,000	49,40,000	—1,12,000	+25,000
<b>TOTAL</b>	<b>11,74,31,670</b>	<b>11,89,76,000</b>	<b>12,23,79,000</b>	<b>12,35,49,000</b>	<b>+34,03,000</b>	<b>+11,70,000</b>
<b>Miscellaneous Civil Charges—</b>						
27.—Territorial and Political Pensions . . . . .	67,13,490	68,18,000	65,72,000	67,43,000	—2,46,000	+1,71,000
28.—Civil Furlough and Absentee Allowances . . . . .	26,13,060	28,31,000	26,66,000	29,96,000	—1,65,000	+3,30,000
29.—Superannuation Allowances and Pensions . . . . .	2,54,60,060	2,72,00,000	2,78,05,000	2,83,88,000	+6,05,000	+5,83,000
30.—Stationery and Printing . . . . .	54,49,260	54,45,000	51,61,000	55,62,000	—2,84,000	+4,01,000
31.—Exchange . . . . .	...	...	...	13,77,000	...	+13,77,000
32.—Miscellaneous . . . . .	29,23,420	29,66,000	32,27,000	34,20,000	+2,61,000	+1,93,000
<b>TOTAL</b>	<b>4,31,59,290</b>	<b>4,52,60,000</b>	<b>4,54,31,000</b>	<b>4,84,86,000</b>	<b>+1,71,000</b>	<b>+30,55,000</b>
<b>Famine Relief and Insurance—</b>						
33.—Famine Relief . . . . .	73,500	3,30,000	3,85,000	10,000	+55,000	—3,75,000
34.—Construction of Protective Railways . . . . .	94,64,570	50,00,000	58,90,000	50,00,000	+8,90,000	—8,90,000
35.—Construction of Protective Irrigation Works . . . . .	25,30,460	28,73,000	19,86,000	11,13,000	—8,87,000	—8,73,000
36.—Reduction of Debt . . . . .	34,15,040	67,97,000	67,39,000	74,90,000	—58,000	+7,51,000
<b>TOTAL</b>	<b>1,54,83,570</b>	<b>1,50,00,000</b>	<b>1,50,00,000</b>	<b>(b) 1,36,13,000</b>	<b>...</b>	<b>—13,87,000</b>
<b>Carried over</b>	<b>33,93,12,000</b>	<b>33,77,44,000</b>	<b>34,77,89,000</b>	<b>34,71,78,000</b>	<b>+1,00,45,000</b>	<b>—6,11,000</b>
	R	R	R	R	R	R
* The "Interest on Debt" is distributed as follows:—						
Interest on Debt (other than that charged to Railways and Irrigation Works) as above . . . . .	4,13,70,650	3,79,75,000	3,85,91,000	3,88,61,000	+6,16,000	+2,70,000
Under Railway Revenue Account . . . . .	2,39,71,160	2,62,46,000	2,65,59,000	3,09,96,000	+3,13,000	+44,37,000
Under Irrigation . . . . .	93,20,040	92,49,000	96,60,000	99,78,000	+4,11,000	+3,18,000
<b>TOTAL</b>	<b>7,46,61,850</b>	<b>7,34,70,000</b>	<b>7,48,10,000</b>	<b>7,98,35,000</b>	<b>+13,40,000</b>	<b>+50,25,000</b>

(a) See foot-note (a) to General Abstract of Revenue, page 3.

(b) A further sum of ₹13,87,000 has been provided under Railways Revenue Account, Interest on capital deposited by companies, to meet the interest on the Capital of the Indian Midland Railway.

# ESTIMATE OF INDIA

5

YEAR 1886-87.

REVENUES OF INDIA, IN INDIA AND IN ENGLAND.

HEADS OF EXPENDITURE.	Accounts, 1884-85. (a)	Budget Estimate, 1885-86. (a)	Revised Estimate, 1885-86.	Budget Estimate 1886-87.	Increase + Decrease— of Revised, as compared with Budget Esti- mates, 1885-86.	Increase + Decrease — of Budget, 1886-87, as compared with the Revised Esti- mates, 1885-86.
	R	R	R	R	R	R
Brought forward	33,93,12,000	33,77,44,000	34,77,89,000	34,71,78,000	+1,00,45,000	-6,11,000
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	26,35,010	79,38,000	63,11,000	10,52,000	-16,27,000	-52,19,000
<b>Railway Revenue Account—</b>						
38.—State Railways: Working Expenses	4,21,28,960	4,52,94,000	4,74,01,000	5,56,91,000	+21,07,000	+82,60,000
Interest on Debt	2,39,71,160	2,62,46,000	2,65,59,000	3,09,96,000	+3,13,000	+44,37,000
Annuities in purchase of Railways	1,51,71,740	1,66,40,000	1,74,17,000	2,30,11,000	+7,77,000	+55,94,000
Interest on Capital deposited by Companies	11,81,700	17,84,000	22,52,000	41,24,000	+4,68,000	+18,72,000
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	49,29,520	51,60,000	49,35,000	49,75,000	-2,25,000	+40,000
Interest	4,02,86,540	4,05,28,000	4,18,09,000	3,59,09,000	+13,41,000	-59,60,000
40.—Subsidized Companies: Land, &c.	3,95,510	3,98,000	4,78,000	6,95,000	+80,000	+2,17,000
Advances of Interest	4,52,390	...	3,78,000	3,66,000	+3,78,000	-12,000
41.—Miscellaneous Railway Expenditure	9,75,540	10,42,000	10,29,000	12,00,000	-13,000	+1,71,000
<b>TOTAL</b>	<b>12,94,93,060</b>	<b>13,70,92,000</b>	<b>14,23,18,000</b>	<b>15,69,67,000</b>	<b>+52,26,000</b>	<b>+1,46,49,000</b>
<b>Irrigation—</b>						
42.—Major Works: Working Expenses	57,17,800	59,31,000	59,33,000	61,17,000	+2,000	+1,84,000
Interest on Debt	93,20,040	92,49,000	96,60,000	99,78,000	+4,11,000	+3,18,000
43.—Minor Works and Navigation	74,52,000	70,76,000	74,67,000	74,34,000	+3,91,000	-33,000
<b>TOTAL</b>	<b>2,24,89,840</b>	<b>2,22,56,000</b>	<b>2,30,60,000</b>	<b>2,35,29,000</b>	<b>+8,04,000</b>	<b>+4,69,000</b>
<b>Buildings and Roads—</b>						
44.—Military Works	94,96,470	1,09,11,000	99,67,000	1,15,54,000	-9,44,000	+15,87,000
45.—Civil Works	4,05,96,300	4,33,65,000	3,70,62,000	4,29,39,000	-43,03,000	+58,77,000
<b>TOTAL</b>	<b>5,00,92,770</b>	<b>5,22,76,000</b>	<b>4,70,29,000</b>	<b>5,44,93,000</b>	<b>-52,47,000</b>	<b>+74,64,000</b>
<b>Army Services—</b>						
46.—Army: Effective	13,20,81,920	13,27,23,000	16,69,61,000	15,07,46,000	+3,42,38,000	-1,62,15,000
Non-effective	3,75,56,110	3,40,23,000	3,02,82,000	3,19,14,000	-37,41,000	+16,32,000
<b>TOTAL</b>	<b>16,96,38,030</b>	<b>16,67,46,000</b>	<b>19,72,43,000</b>	<b>18,26,60,000</b>	<b>+3,04,97,000</b>	<b>-1,45,83,000</b>
<b>TOTAL EXPENDITURE</b>	<b>71,36,60,710</b>	<b>72,40,52,000</b>	<b>76,37,50,000</b>	<b>76,59,19,000</b>	<b>+3,96,98,000</b>	<b>+21,69,000</b>
<i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the year	7,38,400	2,89,000	35,73,000	...	+32,84,000	-35,73,000
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial balances	-36,27,840	-75,31,000	-24,34,000	-97,54,000	+50,97,000	-73,20,000
<b>Total Expenditure charged against Revenue</b>	<b>71,07,71,270</b>	<b>71,68,10,000</b>	<b>76,48,89,000</b>	<b>75,61,65,000</b>	<b>+4,80,79,000</b>	<b>-87,24,000</b>
Surplus (+) or Deficit (-)	-38,64,460	+64,66,000	-2,89,08,000	+18,22,000	-3,53,74,000	+3,07,30,000
<b>Expenditure not charged to Revenue—</b>						
<b>Capital Outlay on Railways and Irrigation Works—</b>						
47.—State Railways	3,52,61,520	3,75,38,000	4,91,40,000	4,72,71,000	+1,16,02,000	-18,69,000
48.—Irrigation Works	70,04,610	82,13,000	61,91,000	70,00,000	-20,22,000	+8,09,000
<b>TOTAL</b>	<b>4,22,66,130</b>	<b>4,57,51,000</b>	<b>5,53,31,000</b>	<b>5,42,71,000</b>	<b>+95,80,000</b>	<b>-10,60,000</b>
49.—SPECIAL DEFENCE WORKS	...	...	...	44,17,000	...	+44,17,000
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES	1,31,47,460	...	1,08,90,000	4,84,42,000	+1,08,90,000	+3,75,52,000

(a) See foot-note (a) to General Abstract of Revenue, page 3.





# ESTIMATE OF INDIA.

7

RECEIPTS, 1886-87.

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND,  
TO 31ST MARCH 1887.

	BENGAL.	NORTH-WESTERN PROVINCES AND OUDH.	PUNJAB.	MADRAS.	BOMBAY.	Total India.	England.	Exchange.*	GRAND TOTAL.
	<i>Vide</i> Detailed Estimate, page 234.	<i>Vide</i> Detailed Estimate, page 308.	<i>Vide</i> Detailed Estimate, page 364.	<i>Vide</i> Detailed Estimate, page 408.	<i>Vide</i> Detailed Estimate, page 462.				
	R	R	R	R	R	R	R	R	R
1	3,82,18,000	5,71,05,000	2,13,60,000	4,32,09,000	3,97,57,000	22,76,03,000	...	...	22,76,03,000
2	6,73,00,000	4,32,000	1,16,000	...	2,35,00,000	9,22,76,000	...	...	9,22,76,000
3	1,91,20,000	...	...	1,40,00,000	1,45,00,000	6,39,25,000	...	...	6,39,25,000
4	1,32,56,000	62,50,000	34,03,000	58,00,000	45,50,000	3,69,44,000	...	...	3,69,44,000
5	98,00,000	54,00,000	14,16,000	84,80,000	85,58,000	4,13,48,000	...	...	4,13,48,000
6	78,51,000	66,39,000	36,21,000	64,37,000	23,49,000	2,90,91,000	...	...	2,90,91,000
7	33,00,000	...	...	10,97,000	20,10,000	1,17,32,000	...	...	1,17,32,000
8	36,00,000	20,50,000	9,00,000	13,00,000	34,25,000	1,45,81,000	...	...	1,45,81,000
9	7,20,000	15,50,000	9,40,000	13,10,000	28,62,000	1,15,33,000	...	...	1,15,33,000
10	12,10,000	3,45,000	1,77,000	8,25,000	3,93,000	30,98,000	...	...	30,98,000
11	...	...	2,80,000	34,46,000	8,93,000	71,20,000	...	...	71,20,000
	16,43,75,000	7,97,71,000	3,22,13,000	8,59,04,000	10,27,97,000	53,92,51,000	...	...	53,92,51,000
12	7,75,000	1,64,000	1,84,000	6,23,000	17,75,000	63,09,000	1,00,000	33,000	64,42,000
13	19,000	...	36,000	...	2,000	1,15,71,000	...	...	1,15,71,000
14	...	...	...	...	4,000	56,42,000	88,000	29,000	57,59,000
15	...	...	...	...	7,61,000	18,11,000	...	...	18,11,000
	19,000	...	36,000	...	7,67,000	1,90,24,000	88,000	29,000	1,91,41,000
16	14,85,000	9,00,000	6,47,000	5,94,000	5,15,000	57,60,000	...	...	57,60,000
17	7,06,000	3,66,000	6,13,000	3,30,000	8,03,000	32,22,000	...	...	32,22,000
18	8,48,000	...	...	6,000	54,000	18,48,000	...	...	18,48,000
19	5,56,000	2,25,000	92,000	2,91,000	6,24,000	20,38,000	...	...	20,38,000
20	1,41,000	1,26,000	46,000	1,39,000	77,000	55,52,000	20,000	6,000	57,80,000
21	1,67,000	1,07,000	75,000	1,80,000	28,000	8,85,000	5,000	2,000	8,92,000
	39,03,000	17,24,000	14,73,000	15,40,000	21,01,000	1,43,05,000	25,000	8,000	1,43,38,000
22	2,24,000	1,16,000	80,000	4,91,000	4,94,000	26,46,000	9,64,000	3,21,000	39,31,000
23	1,23,000	70,000	39,000	78,000	60,000	7,15,000	...	...	7,15,000
24	10,04,000	4,07,000	2,50,000	5,19,000	2,67,000	29,45,000	30,000	10,000	29,85,000
	13,51,000	5,93,000	3,69,000	10,88,000	8,21,000	63,06,000	9,94,000	3,31,000	76,31,000
25	1,08,64,000	11,82,000	2,47,95,000	1,15,000	18,25,000	10,84,12,000	2,000	1,000	10,84,15,000
26	...	...	...	...	...	3,13,35,000	...	...	3,13,35,000
27	...	...	...	...	...	...	...	...	...
	1,08,64,000	11,82,000	2,47,95,000	1,15,000	18,25,000	13,97,47,000	2,000	1,000	13,97,50,000
28	13,30,000	45,49,000	28,06,000	2,17,000	3,11,000	92,13,000	...	...	92,13,000
29	...	8,72,000	4,40,000	35,66,000	6,79,000	55,57,000	...	...	55,57,000
30	8,93,000	1,39,000	1,70,000	74,000	1,30,000	14,40,000	...	...	14,40,000
	22,23,000	55,60,000	34,16,000	38,57,000	11,20,000	1,62,16,000	...	...	1,62,16,000
31	7,000	...	7,000	30,000	93,000	18,81,000	...	...	18,81,000
32	7,46,000	9,73,000	5,42,000	8,01,000	11,39,000	46,33,000	2,15,000	72,000	49,20,000
	7,53,000	9,73,000	5,49,000	8,31,000	12,32,000	65,14,000	2,15,000	72,000	68,01,000
33	...	...	...	15,33,000	15,67,000	74,49,000	3,30,000	1,10,000	78,80,000
34	...	...	...	1,54,000	97,000	4,81,000	35,000	12,000	5,28,000
	...	...	...	16,87,000	16,64,000	79,30,000	3,65,000	1,22,000	84,17,000
	18,42,63,000	8,99,67,000	6,30,35,000	9,56,45,000	11,41,02,000	75,56,02,000	17,89,000	5,96,000	75,79,87,000

arr. those entered at foot of the Estimates.

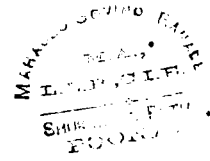
†i. creon calculated in accordance with the average rate estimated to be obtained, for Bills and Telegraphic transfers sold during the year.

STATEMENT OF THE ESTIMATED EXPENDITURE OF  
FROM 1ST APRIL 1880

HEADS OF EXPENDITURE.	INDIA, GENERAL.	CENTRAL PROVINCES.	BURMA.	ASSAM.	
	<i>Vide</i> Detailed Esti- mate, page 15.	<i>Vide</i> Detailed Esti- mate, page 121.	<i>Vide</i> Detailed Esti- mate, page 161.	<i>Vide</i> Detailed Esti- mate, page 201.	
	R	R	R	R	
<b>Direct Demands on the Revenues—</b>					
1.—Refunds and Drawbacks . . . . .	32,000	24,000	1,56,000	27,000	1
2.—Assignments and Compensations . . . . .	31,00,000	66,000	...	35,000	2
<b>Charges in respect of Collection, <i>vis.</i> :—</b>					
3.—Land Revenue . . . . .	5,10,000	11,29,000	29,14,000	9,93,000	3
4.—Opium (including cost of production) . . . . .	14,000	...	...	...	4
5.—Salt (including cost of production) . . . . .	16,80,000	...	3,000	...	5
6.—Stamps . . . . .	—3,85,000	36,000	34,000	36,000	6
7.—Excise . . . . .	14,000	70,000	57,000	8,000	7
8.—Provincial Rates . . . . .	...	...	43,000	5,000	8
9.—Customs . . . . .	...	...	1,73,000	...	9
10.—Assessed Taxes . . . . .	...	3,000	...	5,000	10
11.—Forest . . . . .	2,25,000	5,54,000	12,90,000	2,05,000	11
12.—Registration . . . . .	7,000	43,000	16,000	23,000	12
<b>TOTAL</b> . . . . .	<b>51,97,000</b>	<b>19,25,000</b>	<b>46,86,000</b>	<b>13,37,000</b>	
<b>Interest—</b>					
13.—Interest on Debt* other than that charged to Railways and Irrigation Works . . . . .	40,92,000	9,000	...	1,000	13
14.—Interest on other Obligations . . . . .	29,96,000	2,000	2,000	...	14
<b>TOTAL</b> . . . . .	<b>70,88,000</b>	<b>11,000</b>	<b>2,000</b>	<b>1,000</b>	
<b>Post Office, Telegraph, and Mint—</b>					
15.—Post Office . . . . .	1,09,04,000	49,000	1,38,000	36,000	15
16.—Telegraph . . . . .	58,68,000	...	...	...	16
17.—Mint . . . . .	4,85,000	...	...	...	17
<b>TOTAL</b> . . . . .	<b>1,72,57,000</b>	<b>49,000</b>	<b>1,38,000</b>	<b>36,000</b>	
<b>Salaries and Expenses of Civil Departments—</b>					
18.—General Administration . . . . .	44,78,000	7,74,000	5,80,000	2,41,000	18
19.—Law and Justice . . . . .	16,53,000	12,84,000	23,46,000	6,84,000	19
20.—Police . . . . .	5,19,000	14,08,000	36,70,000	9,74,000	20
21.—Marine (including River Navigation) . . . . .	23,55,000	...	4,50,000	46,000	21
22.—Education . . . . .	1,72,000	6,96,000	5,32,000	3,56,000	22
23.—Ecclesiastical . . . . .	1,86,000	45,000	77,000	21,000	23
24.—Medical . . . . .	1,75,000	3,34,000	3,21,000	1,99,000	24
25.—Political . . . . .	45,91,000	14,000	26,000	63,000	25
26.—Scientific and other Minor Departments . . . . .	26,36,000	1,21,000	1,03,000	46,000	26
<b>TOTAL</b> . . . . .	<b>1,67,65,000</b>	<b>46,76,000</b>	<b>81,05,000</b>	<b>26,30,000</b>	
<b>Miscellaneous Civil Charges—</b>					
27.—Territorial and Political Pensions . . . . .	16,61,000	3,18,000	1,81,000	27,000	27
28.—Civil Furlough and Absentee Allowances . . . . .	2,000	...	...	...	28
29.—Superannuation Allowances and Pensions . . . . .	7,46,000	1,46,000	1,81,000	60,000	29
30.—Stationery and Printing . . . . .	—7,57,000	1,50,000	2,75,000	68,000	30
31.—Exchange . . . . .	13,77,000	...	...	...	31
32.—Miscellaneous . . . . .	7,52,000	69,000	1,02,000	68,000	32
<b>TOTAL</b> . . . . .	<b>37,81,000</b>	<b>6,83,000</b>	<b>7,39,000</b>	<b>2,23,000</b>	
<b>Famine Relief and Insurance—</b>					
33.—Famine Relief . . . . .	...	...	...	...	33
34.—Construction of Protective Railways . . . . .	50,00,000	...	...	...	34
35.—Construction of Protective Irrigation Works . . . . .	...	...	...	...	35
36.—Reduction of Debt . . . . .	74,90,000	...	...	...	36
<b>TOTAL</b> . . . . .	<b>1,24,90,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	
<b>Carried over</b> . . . . .	<b>6,25,78,000</b>	<b>73,44,000</b>	<b>1,36,70,000</b>	<b>42,27,000</b>	
<b>* The "Interest on Debt" is distributed as follows :—</b>					
Interest on Debt (other than that charged to Railways and Irrigation Works) as above . . . . .	40,92,000	9,000	...	1,000	
Under Railway Revenue Account . . . . .	2,01,94,000	4,14,000	10,93,000	...	
Under Irrigation . . . . .	50,97,000	...	...	...	
<b>TOTAL</b> . . . . .	<b>2,93,83,000</b>	<b>4,23,000</b>	<b>10,93,000</b>	<b>1,000</b>	

† This column shows under the several heads of Revenue and Expenditure which include transactions in England, the Exchange  
N. B.—The pages referred to in these columns

# ESTIMATE OF INDIA.



1886-87.

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND,  
TO 31st MARCH 1887.

	BENGAL.	NORTH-WESTERN PROVINCES AND OUDH.	PUNJAB.	MADRAS.	BOMBAY.	Total India.	England.	Exchange.†	GRAND TOTAL.
	<i>Vide</i> Detailed Estimate, page 235.	<i>Vide</i> Detailed Estimate, page 309.	<i>Vide</i> Detailed Estimate, page 365.	<i>Vide</i> Detailed Estimate, page 409.	<i>Vide</i> Detailed Estimate, page 463.				
	R	R	R	R	R	R	R	R	R
1	6,15,000	2,40,000	1,05,000	2,10,000	6,61,000	20,70,000	...	...	20,70,000
2	1,17,000	63,000	2,00,000	11,63,000	82,66,000	1,30,10,000	...	...	1,30,10,000
3	39,24,000	83,71,000	34,57,000	77,90,000	67,92,000	3,58,80,000	6,000	2,000	3,58,88,000
4	2,64,44,000	...	...	...	26,000	2,64,84,000	16,000	5,000	2,65,05,000
5	59,000	...	...	10,25,000	15,99,000	49,66,000	...	...	49,66,000
6	5,00,000	1,32,000	1,34,000	1,60,000	1,94,000	8,41,000	5,19,000	1,73,000	15,33,000
7	3,92,000	1,21,000	1,38,000	...	2,58,000	10,58,000	...	...	10,58,000
8	1,90,000	7,000	1,66,000	...	55,000	4,66,000	...	...	4,66,000
9	4,08,000	...	...	1,68,000	4,95,000	13,34,000	...	...	13,34,000
10	3,65,000	25,000	25,000	80,000	84,000	5,87,000	...	...	5,87,000
11	4,70,000	9,25,000	6,60,000	12,10,000	18,52,000	73,91,000	24,000	8,000	74,23,000
12	6,37,000	1,91,000	98,000	6,04,000	2,93,000	19,12,000	...	...	19,12,000
	3,42,11,000	1,00,75,000	49,83,000	1,30,10,000	2,05,75,000	9,59,99,000	5,65,000	1,88,000	9,67,52,000
13	8,000	13,000	12,000	9,000	10,000	41,54,000	2,60,30,000	86,77,000	3,88,61,000
14	1,11,000	8,000	27,000	66,000	4,17,000	36,29,000	10,000	3,000	36,42,000
	1,19,000	21,000	39,000	75,000	4,27,000	77,83,000	2,60,40,000	86,80,000	4,25,03,000
15	3,42,000	1,96,000	1,40,000	1,07,000	1,07,000	1,20,19,000	11,41,000	3,80,000	1,35,40,000
16	1,000	...	...	...	7,000	58,76,000	14,42,000	4,81,000	77,99,000
17	...	...	...	...	3,60,000	8,45,000	68,000	23,000	9,36,000
	3,43,000	1,96,000	1,40,000	1,07,000	4,74,000	1,87,40,000	26,51,000	8,84,000	2,22,75,000
18	19,54,000	16,00,000	12,53,000	14,61,000	16,79,000	1,40,20,000	25,66,000	8,55,000	1,74,41,000
19	96,28,000	53,50,000	36,46,000	48,94,000	51,90,000	3,46,75,000	20,000	7,000	3,47,02,000
20	47,47,000	63,85,000	33,52,000	38,50,000	52,74,000	3,01,79,000	...	...	3,01,79,000
21	7,96,000	...	...	39,000	70,000	37,56,000	21,25,000	7,08,000	65,89,000
22	33,92,000	18,78,000	13,80,000	18,37,000	30,19,000	1,32,62,000	2,000	1,000	1,32,65,000
23	2,27,000	2,52,000	2,26,000	3,60,000	3,30,000	17,24,000	3,000	1,000	17,28,000
24	14,51,000	11,86,000	8,58,000	17,47,000	15,14,000	77,85,000	76,000	25,000	78,86,000
25	36,000	1,26,000	6,14,000	2,03,000	7,82,000	64,55,000	2,73,000	91,000	68,19,000
26	3,87,000	3,37,000	2,28,000	4,11,000	4,01,000	46,70,000	2,02,000	68,000	49,40,000
	2,26,18,000	1,71,14,000	1,15,57,000	1,48,02,000	1,82,59,000	11,65,26,000	52,67,000	17,56,000	12,35,49,000
27	9,94,000	8,30,000	4,49,000	11,00,000	8,88,000	64,48,000	2,21,000	74,000	67,43,000
28	40,000	1,000	...	...	20,000	63,000	22,00,000	7,33,000	29,96,000
29	13,90,000	13,50,000	6,03,000	10,96,000	13,76,000	69,48,000	1,60,80,000	53,60,000	2,83,88,000
30	18,26,000	5,65,000	4,20,000	10,71,000	6,60,000	42,78,000	9,63,000	3,21,000	55,62,000
31	...	...	...	...	...	13,77,000	...	...	13,77,000
32	4,29,000	2,46,000	2,28,000	7,74,000	3,72,000	30,40,000	2,85,000	95,000	34,20,000
	46,79,000	29,92,000	17,00,000	40,41,000	33,16,000	2,21,54,000	1,97,49,000	65,83,000	4,84,86,000
33	...	...	...	10,000	...	10,000	...	...	10,000
34	...	...	...	...	...	50,00,000	...	...	50,00,000
35	...	2,03,000	1,62,000	4,30,000	3,18,000	11,13,000	...	...	11,13,000
36	...	...	...	...	...	74,90,000	...	...	74,90,000
	...	2,03,000	1,62,000	4,40,000	3,18,000	1,36,13,000	...	...	1,36,13,000
	6,19,70,000	3,06,01,000	1,85,81,000	3,24,75,000	4,33,69,000	27,48,15,000	5,42,72,000	1,80,91,000	34,71,78,000
	8,000	13,000	12,000	9,000	10,000	41,54,000	2,60,30,000	86,77,000	3,88,61,000
	20,70,000	1,20,000	2,00,000	...	...	2,40,91,000	51,79,000	17,26,000	3,09,96,000
	22,89,000	25,92,000	...	...	...	99,78,000	...	...	99,78,000
	43,67,000	27,25,000	2,12,000	9,000	10,000	3,82,23,000	3,12,09,000	1,04,03,000	7,98,35,000

Thereon calculated in accordance with the average rate estimated to be obtained, for Bills and Telegraphic transfers sold during the year, are those entered at foot of the Estimates.

India.

HEADS-OF EXPENDITURE.	INDIA, GENERAL.	CENTRAL PROVINCES.	BURMA.	ASSAM.	
	<i>Vide</i> Detailed Esti- mate, page 15.	<i>Vide</i> Detailed Esti- mate, page 121.	<i>Vide</i> Detailed Esti- mate, page 161.	<i>Vide</i> Detailed Esti- mate, page 201.	
	R	R	R	R	
Brought forward	6,25,78,000	73,44,000	1,36,70,000	42,27,000	
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...	48,000	37
<b>Railway Revenue Account—</b>					
38.—State Railways: Working Expenses	2,97,10,000	18,30,000	17,50,000	85,000	38
Interest on Debt	2,01,94,000	4,14,000	10,93,000	...	39
Annuities in purchase of Railways	...	...	...	...	40
Interest on Capital deposited by Companies	...	...	...	...	41
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	40,93,000	5,000	...	...	42
Interest	34,000	...	...	...	43
40.—Subsidized Companies: Land, &c.	18,000	...	...	1,05,000	44
Advances of Interest	...	...	...	...	45
41.—Miscellaneous Railway Expenditure	5,11,000	...	...	1,20,000	46
<b>TOTAL</b>	<b>5,45,60,000</b>	<b>22,49,000</b>	<b>28,43,000</b>	<b>3,10,000</b>	
<b>Irrigation—</b>					
42.—Major Works: Working Expenses	...	...	...	...	47
Interest on Debt	50,97,000	...	...	...	48
43.—Minor Works and Navigation	67,000	...	3,38,000	...	49
<b>TOTAL</b>	<b>51,60,000</b>	<b>...</b>	<b>3,38,000</b>	<b>...</b>	
<b>Buildings and Roads—</b>					
44.—Military Works	83,37,000	1,50,000	3,10,000	1,50,000	50
45.—Civil Works	29,35,000	18,56,000	26,09,000	18,21,000	51
<b>TOTAL</b>	<b>1,12,72,000</b>	<b>20,06,000</b>	<b>29,19,000</b>	<b>19,71,000</b>	
<b>Army Services—</b>					
46.—Army: Effective	7,10,94,000	...	...	...	52
„ Non-effective	39,60,000	...	...	...	53
<b>TOTAL</b>	<b>7,50,54,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	
<b>TOTAL EXPENDITURE</b>	<b>20,86,28,000</b>	<b>1,15,99,000</b>	<b>1,97,70,000</b>	<b>65,56,000</b>	
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial balances	—17,000	—18,53,000	—2,06,000	—5,00,000	
<b>Total Expenditure charged against Revenue.</b>	<b>20,86,11,000</b>	<b>97,46,000</b>	<b>1,95,64,000</b>	<b>60,56,000</b>	
<b>Expenditure not charged to Revenue—</b>					
<b>Capital Outlay on Railways and Irrigation Works—</b>					
47.—State Railways	—77,94,000	11,05,000	41,000	...	54
48.—Irrigation Works	4,97,000	...	...	...	55
<b>TOTAL</b>	<b>—72,97,000</b>	<b>11,05,000</b>	<b>41,000</b>	<b>...</b>	
49.—SPECIAL DEFENCE WORKS	13,25,000	...	1,75,000	...	56
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES	...	...	...	...	57

N.B.—The pages referred to in these columns  
\* See foot not

	BENGAL.	NORTH-WESTERN PROVINCES AND OUDH.	PUNJAB.	MADRAS.	BOMBAY.	Total India.	England.	Exchange.*	GRAND TOTAL.
	<i>Vide</i> Detailed Estimate, page 235.	<i>Vide</i> Detailed Estimate, page 309.	<i>Vide</i> Detailed Estimate, page 365.	<i>Vide</i> Detailed Estimate, page 409.	<i>Vide</i> Detailed Estimate, page 463.				
	₹	₹	₹	₹	₹	₹	₹	₹	₹
	6,19,70,000	3,06,01,000	1,85,81,000	3,24,75,000	4,33,69,000	27,48,15,000	5,42,72,000	1,80,91,000	34,71,78,000
37	15,000	10,29,000	...	...	...	10,92,000	...	...	10,92,000
38	64,45,000	8,31,000	1,37,40,800	1,00,000	12,00,000	5,56,91,000	...	...	5,56,91,000
39	20,70,000	1,20,000	2,00,000	...	...	2,40,91,000	51,79,000	17,26,000	3,09,96,000
40	...	...	...	...	...	...	1,72,58,000	57,53,000	2,30,11,000
41	...	...	...	...	4,000	4,000	30,90,000	10,30,000	41,24,000
42	1,30,000	1,28,000	70,000	2,09,000	3,40,000	49,75,000	...	...	49,75,000
43	...	...	...	...	...	34,000	2,69,06,000	89,69,000	3,59,09,000
44	17,000	5,05,000	...	50,000	...	6,95,000	...	...	6,95,000
45	...	...	...	...	...	...	2,75,000	91,000	3,66,000
46	1,85,000	19,000	2,94,000	35,000	36,000	12,00,000	...	...	12,00,000
	88,47,000	16,03,000	1,43,04,000	3,94,000	15,80,000	8,66,90,000	5,27,08,000	1,75,69,000	15,69,67,000
47	11,25,000	23,71,000	12,74,000	10,00,000	3,47,000	61,17,000	...	...	61,17,000
48	22,89,000	25,92,000	...	...	...	99,78,000	...	...	99,78,000
49	14,58,000	2,69,000	7,15,000	29,74,000	15,85,000	74,06,000	21,000	7,000	74,34,000
	48,72,000	52,32,000	19,89,000	39,74,000	19,32,000	2,35,01,000	21,000	7,000	2,35,29,000
50	60,000	1,12,000	2,80,000	6,44,000	14,80,000	1,15,23,000	23,000	8,000	1,15,54,000
51	79,87,000	57,91,000	49,55,000	66,73,000	72,82,000	4,19,09,000	7,73,000	2,57,000	4,29,39,000
	80,47,000	59,03,000	52,35,000	73,17,000	87,62,000	5,34,32,000	7,96,000	2,65,000	5,44,93,000
52	...	...	...	2,86,82,000	2,47,14,000	12,44,90,000	1,96,92,000	65,64,000	15,07,46,000
53	...	...	...	29,24,000	15,10,000	83,94,000	1,70,40,000	58,80,000	3,19,14,000
	...	...	...	3,16,06,000	2,62,24,000	13,28,84,000	3,73,32,000	1,24,44,000	18,26,60,000
	8,37,51,000	4,43,68,000	4,01,09,000	7,57,66,000	8,18,67,000	57,24,14,000	14,51,29,000	4,83,76,000	76,59,19,000
	-7,37,000	-20,03,000	-7,00,000	-7,04,000	-30,34,000	-97,54,000	...	...	-97,54,000
	8,30,14,000	4,23,65,000	3,94,09,000	7,50,62,000	7,88,33,000	56,26,60,000	14,51,29,000	4,83,76,000	75,61,65,000
54	17,75,000	1,57,000	2,00,34,000	78,68,000	85,000	2,32,71,000	1,80,00,000	60,00,000	4,72,71,000
55	8,70,000	16,37,000	20,68,000	15,05,000	4,23,000	70,00,000	...	...	70,00,000
	26,45,000	17,94,000	2,21,02,000	93,73,000	5,08,000	3,02,71,000	1,80,00,000	60,00,000	5,42,71,000
56	...	...	...	...	8,50,000	23,50,000	15,50,000	5,17,000	41,17,000
57	...	...	...	...	...	...	4,84,42,000	...	4,84,42,000

are those entered at foot of the Estimates.  
on page 6.

GOVERNMENT OF INDIA.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1886-87.

## GOVERNMENT

## CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND  
FOR THE YEAR, FROM 1ST APRIL

REVENUE AND RECEIPTS.	Refer- ence to Detail- ed Es- timate.	1886-87.		1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTI- MATE, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.	
		₹	₹	₹	₹	₹	₹	₹
<b>CIVIL HEADS.</b>	Page.							
I.—LAND REVENUE . . . . .	4	10,41,000	11,13,000	10,17,000	9,81,091	...	72,000	
II.—OPIUM . . . . .	4	1,000	2,000	1,000	1,901	...	1,000	
III.—SALT . . . . .	5	1,56,50,000	1,20,03,000	1,56,62,000	1,60,06,721	36,47,000	...	
IV.—STAMPS . . . . .	5	4,18,000	3,97,000	3,69,000	3,95,434	21,000	...	
V.—EXCISE . . . . .	6	6,35,000	5,82,000	5,65,000	5,69,697	53,000	...	
VI.—PROVINCIAL RATES . . . . .	6	89,000	95,000	89,000	73,847	...	6,000	
VIII.—ASSESSED TAXES . . . . .	7	27,42,000	...	...	264	27,42,000	...	
IX.—FOREST . . . . .	7	1,32,000	1,27,000	1,28,000	1,34,679	5,000	...	
X.—REGISTRATION . . . . .	8	14,000	15,000	16,000	14,952	...	1,000	
XI.—TRIBUTES FROM NATIVE STATES . . . . .	8	21,65,000	21,68,000	21,67,000	22,42,104	...	3,000	
XII.—INTEREST . . . . .	9	27,36,000	30,90,000	28,96,000	30,12,123	...	3,54,000	
XIII.—POST OFFICE . . . . .	9	1,15,14,000	1,09,89,000	1,09,77,000	(a) 1,04,31,764	5,25,000	...	
XIV.—TELEGRAPH . . . . .	10	56,38,000	57,54,000	53,97,000	54,10,581	...	1,16,000	
XV.—MINT . . . . .	10	10,50,000	11,74,000	5,50,000	8,52,986	...	1,24,000	
XVI.—LAW AND JUSTICE . . . . .	11	4,89,000	5,16,000	4,29,000	3,37,461	...	27,000	
XVII.—POLICE . . . . .	11	61,000	58,000	87,000	48,619	3,000	...	
XVIII.—MARINE . . . . .	12	7,18,000	11,05,000	6,07,000	6,41,264	...	3,87,000	
XIX.—EDUCATION . . . . .	12	21,000	18,000	20,000	19,977	3,000	...	
XX.—MEDICAL . . . . .	13	4,000	3,000	4,000	3,018	1,000	...	
XXI.—SCIENTIFIC AND OTHER MINOR DE- PARTMENTS . . . . .	13	2,61,000	2,22,000	2,04,000	1,85,625	39,000	...	
XXII.—RECEIPTS IN AID OF SUPERANNUA- TION, &c. . . . .	13	11,88,000	11,63,000	16,23,000	10,07,872	25,000	...	
XXIII.—STATIONERY AND PRINTING . . . . .	14	3,14,000	60,000	1,34,000	74,048	2,54,000	...	
XXIV.—GAIN BY EXCHANGE ON TRANSAC- TIONS WITH LONDON . . . . .	14	...	25,99,000	18,51,000	1,23,830	...	25,99,000	
XXV.—MISCELLANEOUS . . . . .	14	2,67,000	4,48,000	2,59,000	4,49,279	...	1,81,000	
XXXII.—BUILDINGS & ROADS—CIVIL WORKS	15	21,000	21,000	21,000	23,825	...	...	
<b>TOTAL CIVIL HEADS</b> . . . . .	₹	4,71,69,000	4,37,22,000	4,50,73,000	4,30,42,962	73,18,000	38,71,000	
<b>DEPARTMENTAL HEADS.</b>								
<i>For Details see separate Estimates.</i>								
XXVI.—STATE RAILWAYS (GROSS EARNINGS) . . . . .		6,44,35,000	6,39,21,000	6,06,54,000	5,65,52,440	5,14,000	...	
XXVII.—GUARANTEED COMPANIES (NET TRAFFIC RECEIPTS) . . . . .		3,13,35,000	3,64,40,000	3,36,00,000	3,47,83,006	...	51,05,000	
XXX.—IRRIGATION—MINOR WORKS & NAVIGATION		9,000	13,000	12,000	9,839	...	4,000	
XXXI.—BUILDINGS AND ROADS—MILITARY WORKS		17,33,000	2,33,000	2,45,000	2,33,549	15,00,000	...	
XXXII.—DITTO CIVIL WORKS . . . . .		78,000	69,000	76,000	2,93,135	9,000	...	
XXXIII.—ARMY { EFFECTIVE . . . . .		43,49,000	45,54,000	44,78,000	39,67,507	...	2,05,000	
{ NON-EFFECTIVE . . . . .		2,30,000	2,20,000	2,10,000	2,01,286	10,000	...	
<b>TOTAL DEPARTMENTAL HEADS</b> . . . . .	₹	10,21,69,000	10,54,50,000	9,92,75,000	9,60,40,762	20,33,000	53,14,000	
<b>TOTAL REVENUE AND RECEIPTS</b> . . . . .	₹	14,93,38,000	14,91,72,000	14,43,48,000	13,90,83,724	(a) 93,51,000	91,85,000	

Net Increase of Revenue and Receipts in 1886-87, Rupees 1,66,000.

(a) Includes Departmental Receipts under "Post Office," which are distributed by Provinces in Finance and Revenue Accounts, but consolidated here to admit of the sum total being compared with the provision in the Estimates.



# OF INDIA.

3

## ESTIMATE

YEAR 1886-87.

### OF THE EXPENDITURE OF THE GOVERNMENT OF INDIA.

1886 to 31ST MARCH 1887.

GRANTS.	EXPENDITURE.	Reference to Detailed Estimate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
		Page.	₹	₹	₹	₹	₹	₹
<b>CIVIL HEADS.</b>								
1	REFUNDS AND DRAWBACKS . . . . .	18	32,000	86,000	83,000	22,397	...	54,000
2	ASSIGNMENTS AND COMPENSATIONS . . . . .	18	31,00,000	30,97,000	31,00,000	31,56,746	3,000	...
3	LAND REVENUE . . . . .	19	5,10,000	5,68,000	6,71,000	4,69,116	...	58,000
4	OPIMUM . . . . .	23	14,000	13,000	13,000	13,154	1,000	...
5	SALT . . . . .	23	16,80,000	13,20,000	17,00,000	14,40,659	3,60,000	...
6	STAMPS . . . . .	29	-3,85,000	-3,66,000	-3,65,000	-3,53,570	...	19,000
7	EXCISE . . . . .	30	14,000	13,000	13,000	16,815	1,000	...
11	FOREST . . . . .	31	2,25,000	2,00,000	2,07,000	1,95,441	25,000	...
12	REGISTRATION . . . . .	32	7,000	7,000	7,000	6,223	...	...
13	INTEREST ON ORDINARY DEBT . . . . .	32	40,92,000	65,68,000	70,45,000	88,59,014	...	24,76,000
14	INTEREST ON OTHER OBLIGATIONS . . . . .	34	29,96,000	25,71,000	20,63,000	27,49,559	4,25,000	...
15	POST OFFICE . . . . .	35	1,09,04,000	1,05,13,000	1,05,44,000	1,02,10,651	3,91,000	...
16	TELEGRAPH . . . . .	40	58,68,000	53,69,000	60,73,000	56,32,409	4,99,000	...
17	MINT . . . . .	40	4,85,000	5,93,000	4,15,000	3,97,354	...	1,08,000
18	GENERAL ADMINISTRATION . . . . .	42	44,78,000	44,58,000	43,72,000	43,10,011	20,000	...
19	LAW AND JUSTICE . . . . .	53	16,53,000	16,82,000	16,72,000	16,75,894	...	...
20	POLICE . . . . .	62	5,19,000	5,22,000	4,86,000	4,61,333	...	3,000
21	MARINE . . . . .	67	23,55,000	21,23,000	22,56,000	19,55,095	2,32,000	...
22	EDUCATION . . . . .	67	1,72,000	1,60,000	1,66,000	1,70,702	12,000	...
23	ECCLESIASTICAL . . . . .	71	1,86,000	1,77,000	1,77,000	1,86,960	9,000	...
24	MEDICAL . . . . .	73	1,75,000	1,82,000	1,80,000	1,65,152	...	7,000
25	POLITICAL . . . . .	76	45,91,000	85,97,000	44,98,000	56,36,596	...	40,06,000
26	SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . . . .	80	26,36,000	26,38,000	26,41,000	23,91,526	...	2,000
27	TERRITORIAL AND POLITICAL PENSIONS . . . . .	98	16,61,000	16,62,000	16,71,000	16,73,249	...	1,000
28	CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . . . . .	98	2,000	2,000	2,000	3,021	...	...
29	SUPERANNUATION ALLOWANCES AND PENSIONS . . . . .	99	7,46,000	9,96,000	7,73,000	11,53,830	...	2,50,000
30	STATIONERY AND PRINTING . . . . .	100	7,57,000	-7,26,000	-7,99,000	-7,20,589	...	31,000
31	LOSS BY EXCHANGE ON TRANSACTIONS WITH LONDON . . . . .	103	13,77,000	...	...	...	13,77,000	...
32	MISCELLANEOUS . . . . .	103	7,52,000	6,09,000	4,67,000	3,78,984	1,43,000	...
36	REDUCTION OF DEBT . . . . .	104	74,90,000	67,39,000	67,97,000	34,15,042	7,51,000	...
38	STATE RAILWAYS: INTEREST ON DEBT . . . . .	104	2,01,94,000	1,80,41,000	1,79,50,000	1,61,69,586	21,53,000	...
42	IRRIGATION—MAJOR WORKS: INTEREST ON DEBT . . . . .	104	50,97,000	48,69,000	44,41,000	46,14,528	2,28,000	...
45	BUILDINGS AND ROADS—CIVIL WORKS . . . . .	105	31,000	27,000	22,000	23,770	4,000	...
	<i>Add,—PROVINCIAL AND LOCAL SURPLUS . . . . .</i>		8,29,00,000	8,33,10,000	7,93,48,000	7,64,80,718	66,34,000	70,44,000
	<i>Deduct,—PROVINCIAL AND LOCAL DEFICITS . . . . .</i>		17,000	13,000	33,000	4,507	...	13,000
	<b>TOTAL CIVIL HEADS . . . . . ₹</b>		<b>8,28,83,000</b>	<b>8,33,23,000</b>	<b>7,93,15,000</b>	<b>7,64,76,211</b>	<b>66,34,000</b>	<b>70,74,000</b>
<b>DEPARTMENTAL HEADS.</b>								
<i>For Details see separate Estimates.</i>								
34	CONSTRUCTION OF PROTECTIVE RAILWAYS . . . . .		50,00,000	58,90,000	50,00,000	94,64,570	...	8,90,000
35	CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS . . . . .		...	...	7,76,000	...	...	...
37	CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) . . . . .		...	...	...	-64,390	...	...
38	STATE RAILWAYS: WORKING EXPENSES . . . . .		2,97,10,000	2,76,03,000	2,71,58,000	2,59,75,702	21,07,000	...
39	GUARANTEED COMPANIES: SURPLUS PROFITS, LAND AND SUPERVISION INTEREST . . . . .		40,93,000	42,37,000	44,93,000	44,56,298	...	1,44,000
40	SUBSIDISED COMPANIES: LAND, &c. . . . .		34,000	41,000	44,000	2,96,507	...	7,000
41	MISCELLANEOUS RAILWAY EXPENDITURE . . . . .		18,000	...	...	...	18,000	...
43	IRRIGATION—MINOR WORKS AND NAVIGATION . . . . .		5,11,000	2,40,000	5,85,000	2,47,195	2,71,000	...
44	BUILDINGS AND ROADS—MILITARY WORKS . . . . .		67,000	75,000	51,000	38,730	...	8,000
45	DITTO CIVIL WORKS . . . . .		83,37,000	64,44,000	74,53,000	60,93,976	18,93,000	...
46	ARMY { EFFECTIVE . . . . .		29,04,000	21,36,000	36,13,000	26,72,833	7,68,000	...
	{ NON-EFFECTIVE . . . . .		7,10,94,000	8,55,91,000	6,55,92,000	6,50,09,300	...	1,44,97,000
			39,60,000	38,94,000	37,90,000	38,33,602	66,000	...
	<b>TOTAL DEPARTMENTAL HEADS . . . . . ₹</b>		<b>12,57,28,000</b>	<b>13,61,51,000</b>	<b>11,85,55,000</b>	<b>11,80,24,323</b>	<b>51,23,000</b>	<b>1,55,46,000</b>
	<b>TOTAL EXPENDITURE . . . . . ₹</b>		<b>20,86,11,000</b>	<b>21,94,74,000</b>	<b>19,78,70,000</b>	<b>(a)19,45,00,534</b>	<b>1,17,57,000</b>	<b>2,26,20,000</b>

Net Decrease of Expenditure in 1886-87, Rupees 1,08,63,000

The following is the estimated cost of collecting the under-mentioned Revenues:—

LAND REVENUE . . . . .	48·991 per cent.	STAMPS . . . . .	—92·105 per cent.
SALT . . . . .	10·735 "	EXCISE . . . . .	2·205 "

(a) This total includes the Departmental Charges under "Post Office" and "Construction of Protective Railways," which are distributed by Provinces in the Finance and Revenue Accounts, but consolidated here to admit of comparison being made with the provision in the Estimates.

**CIVIL**  
**BUDGET ESTIMATE**  
OF  
**REVENUE AND RECEIPTS**  
FOR THE YEAR  
**1886-87.**

**I.—LAND REVENUE.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
<b>ORDINARY REVENUE—</b>				
Fixed Collections . . . . .	5,75,740	6,38,000	6,32,850	6,38,146
Fluctuating Collections . . . . .	3,30,580	3,27,830	2,60,180	1,95,681
Quit Rent realized from Imamdars . . . . .	10	...	10	...
	9,06,330	9,65,830	8,93,040	8,33,827
<b>SALE OF GOVERNMENT ESTATES</b> . . . . .	...	450	...	451
<b>SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX</b> . . . . .	4,000	3,000	4,000	8,752
<b>MOTURPHA (HOUSE-TAX) COLLECTIONS</b> . . . . .	13,520	13,000	13,690	14,123
<b>QUETTA ASSIGNED REVENUE—</b>				
Land Revenue . . . . .	33,030	50,000	29,600	54,533
Excise . . . . .	48,800	36,000	37,500	26,193
Stamps . . . . .	12,000	17,000	11,900	8,954
Court Fees, &c. . . . .	5,000	4,000	4,000	3,860
Registration . . . . .	200	100	60	124
Miscellaneous . . . . .	550	1,000	650	9,658
	99,580	1,08,100	83,710	1,03,322
<b>MISCELLANEOUS</b> . . . . .	16,930	22,000	21,940	19,796
<b>TOTAL IMPERIAL</b> ...	10,40,360	11,12,380	10,16,380	9,80,271
<i>LOCAL.</i>				
<b>MISCELLANEOUS—LOCAL</b> . . . . .	640	620	620	820
<b>Total Land Revenue, Rupees</b> ...	10,41,000	11,13,000	10,17,000	9,81,091

**II.—OPIUM.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
<b>COST PRICE OF OPIUM SOLD IN EXCISE DEPARTMENT</b> . . . . .	1,000	2,000	1,000	1,901
<b>Total Opium, Rupees</b> ...	1,000	2,000	1,000	1,901

REVENUE AND RECEIPTS — *continued.*

III.—SALT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL.</i>				
CUSTOMS DUTY ON SALT . . . . .	1,33,16,000	1,02,95,600	1,35,16,000	1,41,60,587
PROCEEDS OF SALE OF GOVERNMENT SALT—				
Sambhar Lake Receipts . . . . .	11,50,000	6,18,500	11,50,000	8,88,982
Punjab Mines . . . . .	77,500	80,000	77,500	40,321
Kohat Mines . . . . .	2,00,000	2,00,000	1,00,000	2,36,090
Share of Mandi Revenue . . . . .	30,000	45,000	45,000	38,836
Bombay Salt . . . . .	2,00,000	2,00,000	...	...
<i>Rajputana Salt Sources—</i>				
Didwana Lake . . . . .	35,000	60,000	75,000	40,209
Pachbudra . . . . .	50,000	45,000	1,10,000	41,772
Phaloudi . . . . .	1,500	2,500	3,500	1,736
Luni Salt Tract . . . . .	300	300	300	109
	17,44,300	12,51,300	15,61,300	12,88,055
EXCISE DUTY ON SALT . . . . .	1,12,000	1,10,000	1,10,000	1,31,135
FEEs AND CEsSES—				
Government Proprietary Share in Sultanpur Salt Produce . . . . .	45,000	30,000	55,000	38,445
Fees and Licenses of Saline Works . . . . .	60,000	65,000	65,000	57,826
	1,05,000	95,000	1,20,000	96,271
FINES AND FORFEITURES . . . . .	3,020	3,000	4,370	3,067
CARRIAGE AND FREIGHT—				
Punjab Mines . . . . .	25,000	8,000	25,000	3,718
Sambhar Lake . . . . .	2,50,000	1,50,000	2,50,000	2,31,836
	2,75,000	1,58,000	2,75,000	2,35,554
MISCELLANEOUS . . . . .	94,680	90,100	75,330	92,052
Total Salt, Rupees . . . . .	1,56,50,000	1,20,03,000	1,56,62,000	1,60,06,721

IV.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL.</i>				
SALE OF GENERAL STAMPS—				
One-anna Stamps for Receipts and Cheques . . . . .	80,480	70,000	60,780	70,238
Bills of Exchange or Hoondies . . . . .	43,170	41,000	38,810	47,660
Other General Stamps . . . . .	81,200	75,000	74,820	78,242
	2,04,790	1,86,000	1,74,410	1,96,140
SALE OF COURT-FEE STAMPS . . . . .	2,08,800	1,94,500	1,90,800	1,95,134
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS . . . . .	2,050	14,000	2,050	1,385
DUTY ON IMPRESSING DOCUMENTS . . . . .	610	1,000	400	1,442
FINES AND PENALTIES . . . . .	1,600	1,400	1,400	1,190
MISCELLANEOUS . . . . .	150	100	150	143
			3,69,210	
Deduct, for rounding . . . . .			210	
Total Stamps, Rupees . . . . .	4,18,000	3,97,000	3,69,000	3,95,434

REVENUE AND RECEIPTS—*continued.*

## V.—EXCISE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
<b>LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS:</b>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
License Fees . . . . .	70,400	1,30,000	3,66,500	1,49,140
Distillery Fees . . . . .	300	300	300	300
Still-head Duty . . . . .	4,79,550	3,37,000	1,02,250	3,14,179
Farm of Drugs . . . . .	19,600	70,000	20,000	67,881
Rent of Toddy trees . . . . .	6,900	6,700	32,600	2,351
	5,76,750	5,44,000	5,21,650	5,33,851
SALE PROCEEDS OF EXCISE OPIUM . . . . .	11,510	4,600	2,010	4,629
GAIN ON SALE PROCEEDS OF EXCISE OPIUM . . . . .	5,400	15,000	3,400	13,154
FINES, CONFISCATIONS, AND MISCELLANEOUS . . . . .	22,060	1,000	20,120	825
<b>TOTAL IMPERIAL . . . . .</b>	<b>6,15,720</b>	<b>5,64,600</b>	<b>5,47,180</b>	<b>5,52,459</b>
<i>LOCAL.</i>				
<b>LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—LOCAL:</b>				
License Fees . . . . .	4,360	4,000	3,900	4,138
Contracted Tax on sale of Country Liquors and other Intoxicating Drugs . . . . .	9,920	9,900	9,920	9,194
	14,280	13,900	13,820	13,332
TRANSIT DUTY ON EXCISE OPIUM . . . . .	5,000	3,500	4,000	3,906
<b>TOTAL LOCAL . . . . .</b>	<b>19,280</b>	<b>17,400</b>	<b>17,820</b>	<b>17,238</b>
<b>Total Excise, Rupees . . . . .</b>	<b>6,35,000</b>	<b>5,82,000</b>	<b>5,65,000</b>	<b>5,69,697</b>

## VI.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
<b>RATES AND CASSES ON LANDS:</b>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Abkaree Cess . . . . .	15,500	16,000	16,000	...
Education Plough Tax . . . . .	5,600	8,000	6,000	8,594
<b>TOTAL IMPERIAL . . . . .</b>	<b>21,100</b>	<b>24,000</b>	<b>22,000</b>	<b>8,594</b>
<i>LOCAL.</i>				
<b>RATES AND CASSES ON LANDS—LOCAL:</b>				
Cess on Lands (Ajmere) . . . . .	29,630	30,000	29,590	27,191
3½ per cent. Cess on Lands (Ajmere) . . . . .	20,750	20,500	20,750	20,172
1 per cent. Road Cess (Indore) . . . . .	90	100	90	125
1 per cent. School Cess . . . . .	70	50	70	75
	50,540	50,650	50,500	47,563
<b>MISCELLANEOUS—LOCAL:</b>				
1 per cent. Local Cess on exportation of Malwa Opium . . . . .	17,360	20,350	16,500	17,690
<b>TOTAL LOCAL . . . . .</b>	<b>67,900</b>	<b>71,000</b>	<b>67,000</b>	<b>65,253</b>
<b>Total Provincial Rates, Rupees . . . . .</b>	<b>89,000</b>	<b>95,000</b>	<b>89,000</b>	<b>73,847</b>

REVENUE AND RECEIPTS—continued.

VIII.—ASSESSED TAXES.

<i>IMPERIAL.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<b>INCOME TAX—</b>				
<b>Deductions by Government from Official Salaries—</b>				
At 4 pies in the Rupee . . . . .	} 14,19,000	...	...	...
At 5 pies in the Rupee . . . . .				
<b>Deduction by Government from Interest on Government Securities—</b>				
At 4 pies in the Rupee . . . . .	} 12,03,000	...	...	264(a)
At 5 pies in the Rupee . . . . .				
<b>General Collections—</b>				
At 4 pies in the Rupee . . . . .	} 1,20,000	...	...	...
At 5 pies in the Rupee . . . . .				
Penalties . . . . .				
<b>Total Assessed Taxes, Rupees</b>	<b>27,42,000</b>	<b>...</b>	<b>...</b>	<b>264</b>

(a) Realizations on account of the old Income Tax.

IX.—FOREST.

<i>IMPERIAL.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—</b>				
(a) Timber . . . . .	42,000	36,000	37,575	43,539
(b) Firewood and Charcoal . . . . .	8,450	6,700	5,825	5,335
(c) Bamboos . . . . .	900	300	1,000	897
(d) Sandal-wood . . . . .	37,000	30,000	40,000	35,651
(e) Other Minor Produce . . . . .	...	300	...	...
	<b>88,350</b>	<b>73,300</b>	<b>84,400</b>	<b>85,422</b>
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—</b>				
(a) Timber . . . . .	1,850	2,400	4,200	2,684
(b) Firewood and Charcoal . . . . .	7,675	13,900	3,350	8,201
(c) Bamboos . . . . .	2,080	2,100	1,580	2,079
(d) Grazing and Fodder Grass . . . . .	4,400	4,600	5,900	6,781
(e) Other Minor Produce . . . . .	2,850	3,000	2,850	2,779
Cardamom . . . . .	20,700	21,000	21,500	20,707
	<b>39,555</b>	<b>47,000</b>	<b>39,380</b>	<b>43,231</b>
<b>III.—CONFISCATED DRIFT AND WAIF WOOD</b>				
	...	100	100	456
<b>IV.—REVENUE FROM FOREST NOT MANAGED BY GOVERNMENT</b>				
	100	500	...	154
<b>V.—MISCELLANEOUS—</b>				
(a) Fines and Forfeitures . . . . .	400	1,600	350	560
(b) Refunds . . . . .	...	...	...	17
(c) Other Sources . . . . .	3,595	4,500	4,420	4,839
	<b>3,995</b>	<b>6,100</b>	<b>4,770</b>	<b>5,416</b>
Deduct, for rounding . . . . .			1,28,650 650	
<b>Total Forest, Rupees</b>	<b>1,32,000</b>	<b>1,27,000</b>	<b>1,28,000</b>	<b>1,34,679</b>

REVENUE AND RECEIPTS—*continued.*

## X.—REGISTRATION.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
FEES FOR REGISTERING DOCUMENTS . . . . .	12,850	14,000	14,130	13,795
FEES FOR COPIES OF REGISTERED DOCUMENTS . . . . .	710	900	730	970
MISCELLANEOUS . . . . .	440	100	890	187
			15,750	
Add; for rounding . . . . .			250	
<b>Total Registration, Rupees . . . . .</b>	<b>14,000</b>	<b>15,000</b>	<b>16,000</b>	<b>14,952</b>

## XI.—TRIBUTES FROM NATIVE STATES.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
<i>Tributes.</i>				
TRIBUTE FROM BANSWARA . . . . .	39,139	39,140	39,139	43,042
"    BOONDEE . . . . .	1,20,000	1,20,000	1,20,000	1,20,000
"    DOONGURPORE . . . . .	27,397	27,390	27,397	27,388
"    HOLKAR STATE . . . . .	760	760	765	765
"    JEYPORE . . . . .	4,00,000	4,00,000	4,00,000	4,00,000
"    JHALWAR . . . . .	80,000	80,000	80,000	80,000
"    JODPORE . . . . .	98,000	98,000	98,000	98,000
"    KOTAH . . . . .	1,84,720	1,84,720	1,84,720	1,84,720
"    NIZAM'S GOVT. ON ACCOUNT OF MAHRATTA				
CHOUTE . . . . .	1,08,108	1,08,110	1,08,108	1,08,108
"    ODOYPORE . . . . .	2,00,000	2,06,810	2,00,000	1,93,189
TRIBUTES FROM VARIOUS PETTY STATES:				
AJEHGURH STATE . . . . .	7,014	4,680	7,014	9,352
AMJEERA " . . . . .	34,398	34,400	34,398	51,597
BEHUT " . . . . .	1,400	1,400	1,400	1,400
CHIRKHARI " . . . . .	8,583	8,580	8,583	8,584
KELCHEEPORE " . . . . .	12,912	12,910	12,912	12,912
LAWA " . . . . .	225	230	225	225
PALDRO " . . . . .	242	360	242	242
PUNNAH " . . . . .	9,955	9,960	9,955	9,955
RUTLAM " . . . . .	65,520	66,270	65,520	66,827
SILLANA " . . . . .	32,760	32,960	32,760	43,920
SIROHI " . . . . .	6,881	6,880	6,881	6,881
	1,79,890	1,78,630	1,79,890	2,11,895
	14,38,014	14,43,560	14,38,019	14,67,107
<i>Contributions.</i>				
CONTRIBUTION FROM BHOPAL . . . . .	1,81,818	1,81,820	1,81,818	1,81,818
"    JODPORE . . . . .	1,15,000	1,15,000	1,15,000	1,15,000
"    KOTAH . . . . .	2,00,000	2,00,000	2,00,000	2,00,000
CONTRIBUTIONS FROM VARIOUS PETTY STATES:				
ALLIRAJPOOR STATE . . . . .	1,474	1,470	1,474	2,949
AMJEERA " . . . . .	19,656	19,660	19,656	29,484
BURWANEE " . . . . .	3,931	4,570	3,931	4,510
DEWAS " . . . . .	33,022	32,020	33,022	33,022
DHAB " . . . . .	7,656	7,660	7,656	7,656
JABOOAH " . . . . .	1,474	1,470	1,474	1,474
JOWRAH " . . . . .	1,59,027	1,59,030	1,59,027	1,98,784
MALANI " . . . . .	1,200	1,200	1,200	300
	2,27,440	2,27,080	2,27,440	2,78,179
	7,24,258	7,23,900	7,24,258	7,74,997
<i>Subsidies.</i>				
FEES ON SUCCESSION TO NATIVE STATES . . . . .	2,728	540	4,723	...
<b>Total Tributes from Native States, Rupees . . . . .</b>	<b>21,65,000</b>	<b>21,68,000</b>	<b>21,67,000</b>	<b>22,42,104</b>

REVENUE AND RECEIPTS —continued.

XII.—INTEREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL.</i>				
PROFITS ON NOTE CIRCULATION . . . . .	25,00,870	25,00,870	25,00,870	25,00,868
INTEREST ON ADVANCES MADE TO SERVICE FUNDS . . . . .	...	8,800	38,400	38,400
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS:				
On Advances to Cultivators . . . . .	1,000	1,000	1,000	316
On Temporary Loans . . . . .	1,22,890	140,840	1,46,280	1,68,091
	1,23,890	1,41,840	1,47,280	1,68,407
INTEREST ON ARREARS OF REVENUE . . . . .	1,360	1,000	1,860	1,352
PERCENTAGE FROM SUBSCRIBERS TO U. S. F. P. FUND . . . . .	2,000	2,000	2,500	1,891
INTEREST ON GOVERNMENT SECURITIES . . . . .	500	100	1,000	50
INTEREST ON OVERDRAWN CAPITAL OF GUARANTEED RAILWAYS . . . . .	1,05,000	4,31,000	1,51,000	2,48,098
MISCELLANEOUS . . . . .	2,000	2,000	50,700	50,724
<b>TOTAL IMPERIAL</b> . . . . .	<b>27,35,620</b>	<b>30,87,610</b>	<b>28,93,610</b>	<b>30,09,790</b>
<i>LOCAL.</i>				
INTEREST ON GOVERNMENT SECURITIES—LOCAL:				
Interest on Thomason's Fund . . . . .	100	100	100	96
On other items . . . . .	280	2,290	2,290	2,237
<b>TOTAL LOCAL</b> . . . . .	<b>380</b>	<b>2,390</b>	<b>2,390</b>	<b>2,333</b>
<b>Total Interest, Rupees</b> . . . . .	<b>27,36,000</b>	<b>30,90,000</b>	<b>28,96,000</b>	<b>30,12,123</b>

XIII.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL.</i>				
POSTAGE ON LETTERS AND NEWSPAPERS . . . . .	14,48,500	19,78,300	26,00,000	25,45,340
POSTAGE ON BANGHY PARCELS . . . . .				
SALE OF POSTAGE STAMPS—				
Ordinary Stamps . . . . .	69,35,000	65,75,000	56,00,000	51,85,559
Service Stamps . . . . .	17,61,000	16,93,000	16,13,000	16,17,615
	86,96,000	82,68,000	72,13,000	68,03,174
DEDUCT:				
Proportion of Postage to be received in India on account of Great Britain . . . . .	2,82,000	3,13,000	2,80,000	2,83,001
	84,14,000	79,55,000	69,33,000	65,20,173
MAIL CART AND PARCEL VAN PASSENGER SERVICE . . . . .	1,84,000	1,84,000	1,74,500	1,72,708
RECEIPTS ON ACCOUNT OF MONEY ORDERS . . . . .	12,90,000	6,84,000	11,00,000	10,37,163
COMMISSION ON SALE OF INDIAN POSTAL NOTES . . . . .	3,000	3,000	6,000	4,073
COMMISSION ON SALE OF BRITISH POSTAL ORDERS . . . . .	900	900	...	529
<b>Carried over</b> . . . . .	<b>1,13,40,400</b>	<b>1,08,05,200</b>	<b>1,08,13,500</b>	<b>1,02,79,986</b>





REVENUE AND RECEIPTS—continued.

XVI.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	85,550	1,20,000	20,330	5,382
COURT FEES REALIZED IN CASH	3,430	3,500	1,100	1,165
GENERAL FEES, FINES, AND FORFEITURES	27,300	30,000	27,700	26,900
<b>JAILS:—</b>				
Jail Manufactures	23,500	21,000	24,500	20,996
Hire of Convicts	4,150	1,000	4,000	531
Miscellaneous	400	300	400	203
Recoveries of Transportation and Jail charges from Native States	6,000	6,000	6,000	5,012
	34,050	28,300	34,900	26,742
<b>CONVICT RECEIPTS AT PORT BLAIR AND NICOBARS:—</b>				
<i>Port Blair:</i>				
Jail Manufacture	1,970	2,000	1,850	7,413
Sale of Produce	25,000	52,000	62,650	21,061
Hire of Convicts	2,980	4,500	3,000	3,280
Tea Garden	28,700	11,000	9,000	1,865
Sale of Stores	1,50,000	1,50,000	1,50,000	1,61,938
Miscellaneous	25,920	25,000	26,720	28,867
Recoveries from Native States for their Prisoners in Port Blair	85,690	72,000	72,000	29,355
	3,20,260	3,16,500	3,25,220	2,53,779
<i>Nicobars:</i>				
Jail Manufacture	40	20	20	32
Sale of Produce	1,000	1,730	820	1,569
Hire of Convicts	640	1,000	660	454
Sale of Stores	8,060	6,000	8,000	12,615
Miscellaneous	1,530	2,400	1,600	1,476
	11,210	11,150	11,100	16,146
	3,31,470	3,27,650	3,36,320	2,69,925
MISCELLANEOUS	6,500	6,450	8,000	7,288
<b>TOTAL IMPERIAL</b>	4,88,300	5,15,900	4,28,350	3,37,402
<i>LOCAL.</i>				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY—LOCAL	600	100	550	59
COURT FEES REALISED IN CASH—LOCAL	100	...	100	...
<b>TOTAL LOCAL</b>	700	100	650	59
<b>Total Law and Justice, Rupees</b>	4,89,000	5,16,000	4,29,000	3,37,461

XVII.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
POLICE SUPPLIED TO RAILWAYS	50,000	47,600	75,000	13,354
FEES, FINES, AND FORFEITURES	550	500	550	24,654
SUPERANNUATION RECEIPTS	700	1,000	700	1,666
MISCELLANEOUS	1,710	1,000	1,910	1,091
<b>TOTAL IMPERIAL</b>	52,960	50,100	78,160	40,765
<b>Carried over</b>	52,960	50,100	78,160	40,765

REVENUE AND RECEIPTS—*continued.*XVII.—POLICE—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
Brought forward	52,960	50,100	78,160	40,765
<i>LOCAL.</i>				
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, AND PERSONS—LOCAL	1,800	2,100	2,500	1,913
FEEs, FINES, AND FORFEITURES—LOCAL:				
Cattle Pound Fees and Fines, &c.	4,700	5,000	4,740	5,091
MISCELLANEOUS—LOCAL	1,540	800	1,600	850
TOTAL LOCAL	8,040	7,900	8,840	7,854
Total Police, Rupees	61,000	58,000	87,000	48,619

## XVIII.—MARINE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
I.—DOCKYARD SERVICES AND SUPPLIES TO OTHER DEPARTMENTS, PRIVATE INDIVIDUALS, &c.	5,75,000	4,00,000	4,00,000	4,77,267
II.—HIRE OF VESSELS	4,000	6,00,000	1,500	5,678
III.—SALE PROCEEDS OF				
{ VESSELS	40,000	500	30,000	72,137
{ STORES	25,000	20,000	55,000	22,070
IV.—FREIGHT, PASSAGE, AND TONNAGE	4,000	5,000	10,000	3,501
V.—MISCELLANEOUS	70,000	80,000	1,10,500	60,611
Deduct, for rounding		11,05,500		
Total Marine, Rupees	7,18,000	11,05,000	6,07,000	6,41,264

## XIX.—EDUCATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
FEEs, SCHOOLS, GENERAL	}* 4,100	4,200	3,600	4,036
FEEs, SCHOOLS, SPECIAL				
CONTRIBUTIONS:				
From Native States and Private Persons	8,000	7,600	8,000	8,297
MISCELLANEOUS—				
Sale proceeds of Books	100	200	...	...
Other Items	120	200	250	2,326
	220	400	250	2,326
Deduct, for rounding			11,850	
TOTAL IMPERIAL	12,320	12,200	11,400	14,659
<i>LOCAL.</i>				
FEEs, SCHOOLS, GENERAL—LOCAL	}* 3,530	3,600	3,350	3,341
FEEs, SCHOOLS, SPECIAL—LOCAL				
CONTRIBUTIONS—LOCAL—				
From Government	} 4,530	1,500	{ 1,060	} 1,580
From Native States and Private Persons				
MISCELLANEOUS—LOCAL—				
Sale proceeds of Books	600	600	600	372
Other Items	20	100	20	25
	620	700	620	397
TOTAL LOCAL	8,680	5,800	8,600	5,318
Total Education, Rupees	21,000	18,000	20,000	19,977

\* In future Accounts and Estimates the figures against each Minor Head should be shown separately.

REVENUE AND RECEIPTS—*continued.*

XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
MISCELLANEOUS . . . . .	500	...	500	26
<i>LOCAL.</i>				
CONTRIBUTIONS . . . . .	3,500	3,000	3,500	2,992
Total Medical, Rupees . . . . .	4,000	3,000	4,000	3,018

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
<i>Agricultural—</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS . . . . .	...	500	...	309
GOVERNMENT BULL AND STALLION RECEIPTS . . . . .	1,600	24,000	8,310	18,453
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS . . . . .	...	...	...	513
<i>Miscellaneous—</i>				
EXAMINATION FEES . . . . .	500	500	500	510
SALE OF STORES AND MATERIALS . . . . .	2,48,850	1,87,000	1,78,150	1,35,585
MISCELLANEOUS . . . . .	10,000	8,000	15,640	27,722
TOTAL IMPERIAL . . . . .	2,60,950	2,20,000	2,02,600	1,83,083
<i>LOCAL.</i>				
<i>Agricultural—</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—LOCAL . . . . .	50	2,000	1,400	2,525
<i>Miscellaneous—</i>				
MISCELLANEOUS—LOCAL . . . . .	...	...	...	17
TOTAL LOCAL . . . . .	50	2,000	1,400	2,542
Total Scientific and other Minor Depts., Rupees . . . . .	2,61,000	2,22,000	2,04,000	1,85,625

XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
SUBSCRIPTIONS TO THE MILITARY FUND . . . . .	2,95,000	3,10,000	3,10,000	3,18,162
SUBSCRIPTIONS TO THE MILITARY ORPHAN FUND . . . . .	1,20,000	1,30,000	1,30,000	1,41,158
EXCESS PAYMENTS ON ACCOUNT OF THE MILITARY ORPHAN FUND TRANSFERRED FROM DEPOSITS . . . . .	4,02,770	3,85,000	4,25,000	3,58,050
SUBSCRIPTIONS TO THE MEDICAL RETIRING FUND . . . . .	4,500	4,500	4,500	5,867
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS . . . . .	200	200	...	34
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND . . . . .	50,000	50,000	4,40,000	...
DITTO DITTO MADRAS CIVIL FUND . . . . .	1,930	...	...	...
DITTO DITTO BOMBAY CIVIL FUND . . . . .	5,000	5,000	5,000	4,669
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES . . . . .	3,00,000	2,70,000	3,00,500	1,58,839
RECOVERIES ON ACCOUNT OF CAPITALIZED PENSIONS (MARINE) . . . . .	8,000	8,000	8,000	17,063
MISCELLANEOUS . . . . .	600	300	...	4,030
Total Receipts in aid of Superannuation, &c., Rupees . . . . .	11,88,000	11,63,000	16,23,000	10,07,872

REVENUE AND RECEIPTS—*continued.*

## XXIII.—STATIONERY AND PRINTING.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
STATIONERY RECEIPTS . . . . .	2,55,000	100	75,000	100
SALE OF GAZETTES AND OTHER PUBLICATIONS . . . . .	25,000	30,000	25,000	30,892
OTHER PRESS RECEIPTS . . . . .	34,000	29,900	34,000	43,056
<b>Total Stationery and Printing, Rupees . . . . .</b>	<b>3,14,000</b>	<b>60,000</b>	<b>1,34,000</b>	<b>74,048</b>

## XXIV.—GAIN BY EXCHANGE ON TRANSACTIONS WITH LONDON.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<b>Gain.</b>				
ON CAPITAL TRANSACTIONS OF RAILWAY COMPANIES IN INDIA—				
Guaranteed Companies' Transactions . . . . .		14,33,000	14,30,000	11,22,790
Southern Mahratta Railway . . . . .		9,75,000	7,03,000	3,92,330
Indian Midland Railway . . . . .		4,76,000	...	...
ON FOREIGN MONEY ORDERS . . . . .		} 2,33,000	...	...
ON TRANSACTIONS OF THE P. W. DEPARTMENT . . . . .			...	...
ON TRANSACTIONS OF THE MILITARY DEPARTMENT . . . . .			...	...
ON OTHER TRANSACTIONS . . . . .	...			
		31,17,000	21,33,000	15,15,120
<b>Loss.</b>				
ON CAPITAL TRANSACTIONS OF THE RAJPUTANA-MALWA RAILWAY . . . . .		65,000	13,000	6,070
ON CAPITAL TRANSACTIONS OF THE E. I. RAILWAY . . . . .		4,53,000	82,000	36,670
ON FOREIGN MONEY ORDERS . . . . .		...	...	4,510
ON TRANSACTIONS OF THE P. W. DEPARTMENT . . . . .		...	} 1,87,000	13,44,040
ON TRANSACTIONS OF THE MILITARY DEPARTMENT . . . . .		...		
ON OTHER TRANSACTIONS . . . . .		...		
	...	5,18,000	2,82,000	13,91,290
<b>Net Gain by Exchange, &amp;c., Rupees . . . . .</b>	<b>...</b>	<b>25,99,000</b>	<b>18,51,000</b>	<b>1,23,830</b>

## XXV.—MISCELLANEOUS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
GAIN BY EXCHANGE . . . . .	30,100	82,000	40,000	67,945
PREMIUM ON BILLS . . . . .	40,300	42,000	35,000	36,326
UNCLAIMED DEPOSITS . . . . .	5,000	5,000	5,000	1,00,983
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN 3 YEARS' STANDING . . . . .	1,000	1,000	1,000	106
SALE PROCEEDS OF DURBAR PRESENTS . . . . .	5,500	53,500	5,500	32,201
SALE OF OLD STORES AND MATERIALS . . . . .	3,700	4,000	4,000	5,144
SALE OF LANDS AND HOUSES . . . . .	...	...	...	276
FEES FOR GOVERNMENT AUDITS . . . . .	17,000	17,000	22,000	17,136
CONTRIBUTIONS . . . . .	...	...	...	655
RENTS . . . . .	660	720	1,260	720
RATES AND TAXES . . . . .	...	20	...	6
MISCELLANEOUS FEES, FINES, AND FORFEITURES . . . . .	1,100	30,000	3,000	6,929
RECOVERIES FROM RAILWAY COMPANIES FOR GENERAL SUPERVISION BY CENTRAL OFFICES . . . . .	58,000	58,000	32,000	...
EXTRAORDINARY ITEMS . . . . .	...	...	...	82,030
MISCELLANEOUS . . . . .	75,290	74,760	80,440	62,061
<b>TOTAL IMPERIAL . . . . .</b>	<b>2,37,650</b>	<b>3,68,000</b>	<b>2,29,200</b>	<b>4,12,518</b>
<i>LOCAL.</i>				
CONTRIBUTIONS—LOCAL:				
Contribution from Government . . . . .	360	360	360	} 906
Contribution from Private Persons . . . . .	540	540	540	
	900	900	900	906
<b>Carried over . . . . .</b>	<b>2,37,650</b>	<b>3,68,000</b>	<b>2,29,200</b>	<b>4,12,518</b>

REVENUE AND RECEIPTS—*continued.*

XXV.—MISCELLANEOUS—*concluded.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
Brought forward . . . . .	2,37,650	3,68,000	2,29,200	4,12,518
<i>LOCAL—continued.</i>				
Brought forward . . . . .	900	900	900	906
RENTS—LOCAL :				
Rent of Lands . . . . .	3,240	3,140	3,140	3,148
Receipts from Staging Bungalows . . . . .	3,000	2,500	2,500	3,266
Rent of Shops and Houses . . . . .	100	100	100	139
Rent of Agency Dwelling-House . . . . .	550	550	550	545
	6,890	6,290	6,290	7,098
MISCELLANEOUS FEES, FINES, AND FORFEITURES—LOCAL :				
Market Fees . . . . .	1,200	1,300	1,300	1,398
Fees and Fines . . . . .	10,000	6,000	10,000	4,423
	11,200	7,300	11,300	5,821
EXTRAORDINARY ITEMS . . . . .	...	48,650	...	...
MISCELLANEOUS—LOCAL :				
Contract Tax on Sale of Cattle, and Brokerage thereon . . . . .	2,450	2,450	2,450	2,189
Contract Tax on Weighment of Grain . . . . .	2,750	3,000	3,000	2,849
Conservancy Tax . . . . .	2,000	2,000	2,700	2,649
Other Items . . . . .	3,160	9,410	3,160	15,249
	10,360	16,860	11,310	22,936
TOTAL LOCAL . . . . .	29,350	80,000	29,800	36,761
Total Miscellaneous, Rupees . . . . .	2,67,000	4,48,000	2,59,000	4,49,279

XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Miscellaneous . . . . .	500	500	...	466
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Ferry Collections . . . . .	1,500	1,600	1,600	268
Tolls on Ghat Roads . . . . .	18,900	18,900	19,300	23,091
Miscellaneous . . . . .	100	...	100	...
TOTAL LOCAL . . . . .	20,500	20,500	21,000	23,359
Total Civil Works, Rupees . . . . .	21,000	21,000	21,000	23,825

GOVERNMENT OF INDIA.

**CIVIL BUDGET ESTIMATE**

OF

**EXPENDITURE**

FOR THE YEAR

1886-87.

# CIVIL BUDGET ESTIMATE

OF

## EXPENDITURE

FOR THE YEAR

1886-87.

### 1.—REFUNDS AND DRAWBACKS.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>		₹	₹	₹	₹
<b>REVENUE REFUNDS:</b>					
Land Revenue . . . . .		3,120	6,850	3,120	5,493
Salt . . . . .		25,080	75,000	75,000	10,831
Stamps . . . . .		3,300	3,500	4,510	3,743
Excise . . . . .		450	500	...	772
Forest . . . . .		50	50	50	1,550
Registration . . . . .		...	100	...	8
	Add, for rounding . . . . .			82,680 320	
<b>Total 1, Refunds and Drawbacks, Rupees . . . . .</b>		<b>32,000</b>	<b>86,000</b>	<b>83,000</b>	<b>22,397</b>

### 2.—ASSIGNMENTS AND COMPENSATIONS.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>		₹	₹	₹	₹
<b>COMPENSATIONS</b>					
<b>MISCELLANEOUS</b>					
		30,96,630	30,93,670	30,96,518	31,53,246
		3,370	3,330	3,150	3,500
	Add, for rounding . . . . .			30,99,668 332	
<b>Total 2, Assignments and Compensations, Rupees . . . . .</b>		<b>31,00,000</b>	<b>30,97,000</b>	<b>31,00,000</b>	<b>31,56,746</b>

### DETAILS.

<i>IMPERIAL.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<b>Compensations.</b>		₹	₹	₹	₹
EXCEEDING ₹5,000 PER ANNUM.					
Keyso Roy Paton (compensation payable to Holkar) . . . . .		29,480	29,480	29,480	29,484
Compensation to Maharaja of Kishengurh for loss of transit duties on Rajputana Railway . . . . .		20,000	20,000	20,000	20,000
Compensation to Sirohi Durbar for loss of transit duties on the completion of Railway between Ajmere and Amedabad . . . . .		10,000	10,000	10,000	10,000
Compensation to His Highness the Khan of Khelat for the surrender of his right to levy dues on merchandise passing through the Bolan . . . . .		30,000	30,000	30,000	17,166
Compensation to Raisini Sirdars and Kurds for surrender of certain rights in the Bolan Pass . . . . .		13,000	13,000	13,000	6,500
	<b>TOTAL . . . . .</b>	<b>1,02,480</b>	<b>1,02,480</b>	<b>1,02,480</b>	<b>83,150</b>
	Carried over . . . . .	1,02,480	1,02,480	1,02,480	83,150

EXPENDITURE—*continued.*

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

<i>IMPERIAL—continued.</i> Compensations— <i>contd.</i> EXCEEDING ₹5,000 PER ANNUM.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Brought forward	₹	₹	₹	₹
	1,02,480	1,02,480	1,02,480	83,150
<b>SALT COMPENSATIONS PAYABLE TO THE FOLLOWING STATES :</b>				
Joudpore State . . . . .	9,61,390	9,61,400	9,61,390	9,61,395
Jeypore " . . . . .	6,88,310	6,88,310	6,88,310	6,88,309
Gwalior " . . . . .	3,12,500	3,12,500	3,12,500	3,12,500
Bhurlpore " . . . . .	1,50,500	1,50,500	1,50,500	1,50,500
Ulwar " . . . . .	1,25,000	1,25,000	1,25,000	1,25,000
Bahwulpore " . . . . .	80,000	80,000	80,000	80,000
Dholepore " . . . . .	60,000	60,000	60,000	60,000
Meywar " . . . . .	2,04,150	2,04,150	2,04,150	2,04,150
Kishengarh " . . . . .	25,000	25,000	25,000	25,000
Datia " . . . . .	10,000	10,000	10,000	10,000
Bikanir " . . . . .	6,000	6,000	6,000	6,000
Sirohi " . . . . .	10,800	10,800	10,800	10,800
Lawa " . . . . .	700	700	700	700
Royalty payable to the Joudpore and Jeypore States under the Sambhar Lake Treaty	2,07,500	2,09,010	2,07,500	2,82,047
Istimrardars and Jagirdars of Ajmere . . . . .	4,280	4,280	4,283	4,808
Holkar State . . . . .	61,880	61,880	61,880	61,875
Rutlam " . . . . .	1,000	1,000	1,000	1,000
Jaora " . . . . .	2,500	2,500	2,500	2,500
Sitaman " . . . . .	2,000	2,000	2,000	2,000
Bhopal " . . . . .	10,000	10,000	10,000	13,713
Kotah " . . . . .	19,180	19,180	19,180	19,175
Kerowli " . . . . .	5,700	5,700	5,695	5,695
Shahpura " . . . . .	5,000	...	5,000	5,000
Jhallawar " . . . . .	7,250	7,250	7,250	7,250
Tonk " . . . . .	20,000	20,000	20,000	20,000
Boondee " . . . . .	8,000	8,000	8,000	8,000
Santhar " . . . . .	1,450	1,450	1,450	1,450
Dewas " (Senior Branch) . . . . .	410	410	410	...
Dewas " (Junior Branch) . . . . .	410	410	410	...
Sailana " . . . . .	410	410	410	413
Rajgarh " . . . . .	620	620	620	...
Nursingarh " . . . . .	620	620	620	...
Thakur of Kaibanea . . . . .	110	630	...	...
<b>TOTAL</b>	29,92,670	29,89,710	29,92,558	30,69,280
<b>NOT EXCEEDING ₹5,000 PER ANNUM</b>	30,95,150 1,480	30,92,190 1,480	30,95,038 1,480	31,52,430 816
<b>Total Compensations, Rupees</b>	30,96,630	30,93,670	30,96,518	31,53,246
<b>Miscellaneous.</b>				
<b>NOT EXCEEDING ₹5,000 PER ANNUM</b>	3,370	3,330	3,150	3,500
<b>Total Miscellaneous, Rupees</b>	3,370	3,330	3,150	3,500

3.—LAND REVENUE.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
COLLECTORS' AND DEPUTY COMMISSIONERS', &C., ESTABLISHMENTS	₹	₹	₹	₹
REVENUE SURVEYS . . . . .	2,47,230	2,31,310	2,36,370	2,31,684
LAND SETTLEMENT CHARGES . . . . .	1,22,130	1,95,450	2,88,005	1,52,988
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS . . . . .	32,270	46,800	29,700	27,412
	...	2,500	...	...
<b>Carried over</b>	4,01,630	4,76,060	5,54,075	4,12,084



EXPENDITURE—*continued.*3.—LAND REVENUE—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL—contd.</i>				
Brought forward	4,01,630	4,76,060	5,54,075	4,12,084
RENTS, RATES, AND TAXES	...	400	...	55
EXPENDITURE AGAINST QUETTA ASSIGNED REVENUES	1,05,370	89,800	84,450	54,660
PETTY CONSTRUCTION AND REPAIRS	3,000	1,740	3,000	2,317
Add, for rounding			6,41,525 165	
TOTAL IMPERIAL	5,10,000	5,68,000	6,41,690	4,69,116
<i>LOCAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS—LOCAL	... (a)	... (a)	29,310	... (a)
Total 3, Land Revenue, Rupees	5,10,000	5,68,000	6,71,000	4,69,116

## DETAILS.

NUMBERS.		<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		₹	₹	₹	₹
		Collectors' and Deputy Commissioners, &c., Establishments.				
		<i>Salaries.</i>				
2	2	Commissioners (full and moiety)	30,000	57,830	33,000	30,645
6	6	Assistant and Extra Assistant Commissioners and Deputy Magistrates (full and moiety)	23,600			
...	...	Commissioners and Assistant Commissioners (Coorg)	...			
...	...	Allowances to Secy. to Chief Commissioners (Coorg)	3,000			
8	8	LESS—Civil Service Annuity	56,600 800		54,230 800	
			55,800	57,830	53,430	50,873
		<i>Chief Office Establishment.</i>				
52	53	Clerks (full and moiety)	32,350	33,400	31,120	36,965
39	38	Sheristadars, Moonshees, and others (full and moiety)	15,900	12,000	16,200	13,098
77	77	Servants (full and moiety)	5,070	5,100	5,130	5,298
		Extra Establishment (Karwars)	3,500	...	3,500	...
168	168		56,820	50,500	55,950	55,361
		<i>Tehsildars and Establishments.</i>				
3	3	Tehsildars	6,300	14,100	6,060	15,391
158	167	Soubadars, Moonshees, and others	64,900	49,000	58,030	51,741
...	...	Patwarees	...	540	...	870
222	221	Servants	17,870	20,900	18,160	20,319
		Compensation for dearness of provisions	5,420	...	5,150	...
383	391		94,490	84,540	87,400	88,321
		Charges on account of the Maunpore Pergunnah (Moiety excepting Jail Charges shown exclusively under "19—Law and Justice")	1,180	1,180	1,180	1,844
		Charges for collecting Land Revenue in Port Blair	1,500	1,410	1,500	1,274
		Carried over	2,09,790	1,95,460	1,99,460	1,97,673

(a) Shown under "18—General Administration—General Establishment of Local Funds."

EXPENDITURE —continued.				
3.—LAND REVENUE —continued.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL—continued.</i>				
Collectors' and Deputy Commissioners', &c., Establishments —contd.				
● Brought forward	2,09,790	1,95,460	1,99,460	1,97,673
<i>Contingent Charges.</i>				
Charges for remittance of Treasure within the District.	500	300	400	224
Office and House-rent . . . . .	...	20	...	55
Country Stationery . . . . .	1,100	700	940	642
Law Charges . . . . .	100	100	20	24
Service Telegrams . . . . .	1,100	1,400	1,100	1,396
Purchase of Tents and Furniture . . . . .	3,430	2,700	4,730	4,677
Subscriptions to Newspapers . . . . .	30	30	30	83
Purchase of Books and Publications . . . . .	180	100	180	77
Office Expenses and Miscellaneous . . . . .	7,010	7,600	7,610	10,403
Carriage of Revenue grain . . . . .	8,300	8,300	8,300	...
Talook Contingencies:				
House-rent . . . . .	1,010	1,400	1,550	1,376
Miscellaneous . . . . .	1,220	1,000	1,580	1,118
Cattle:				
Establishment . . . . .	1,100	700	1,100	558
Feed of Cattle and Miscellaneous . . . . .	1,500	1,000	1,500	1,067
	26,580	25,350	29,040	21,700
<i>Travelling Expenses.</i>				
Travelling Allowances and Expenses of Officers	3,880	3,900	3,880	3,951
Ditto ditto ditto of Establishment . . . . .	1,600	1,600	1,600	2,345
	5,480	5,500	5,480	6,296
<i>Postage Charges.</i>				
Purchase of Service Stamps . . . . .	5,600	5,000	2,610	6,015
	2,47,450	...	2,36,590	...
DEDUCT—Probable Savings . . . . .	220	...	220	...
<b>Total Collectors', &amp;c., Establishments, Rupees</b>	<b>2,47,230</b>	<b>2,31,310</b>	<b>2,36,370</b>	<b>2,31,684</b>
<b>Allowances to District and Village Officers.</b>				
Kanungo and Patwari Establishment . . . . .	...	2,500	...	...
<b>Revenue Surveys.</b>				
<b>SURVEY OF INDIA, REVENUE BRANCH.</b>				
Portion of Controlling and Administrative Staff, <i>vide</i> detail under "26.—Scientific and other Minor Departments"	42,719	57,720	53,790	56,472
Portion of Head-quarters correspondence and drawing offices, <i>vide</i> detail under "26.—Scientific and other Minor Departments"	50,290	57,100	61,200	52,881
Charges of Ajmere Revenue Survey Party, <i>vide</i> detail under "26.—Scientific and other Minor Departments"	...	...	1,33,135	41,741
		1,14,820		1,51,094
DEDUCT—Cost of Europe Stores charged in the accounts of Madras . . . . .	...	...	...	2,436
Lump Addition . . . . .		50,330		
<b>Total Survey of India, Revenue Branch, Rupees</b>	<b>93,009</b>	<b>1,65,150</b>	<b>2,48,125</b>	<b>1,48,658</b>
Carried over . . . . .	93,009	1,65,150	2,48,125	1,48,658

EXPENDITURE—continued.					
3.—LAND REVENUE—continued.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		₹	₹	₹	₹
<i>IMPERIAL—continued.</i>					
<b>Revenue Surveys—contd.</b>					
Brought forward		93,009	1,65,150	2,48,125	1,48,658
<b>COORG SURVEYS :</b>					
<i>Establishment.</i>					
Clerk and Computer . . . . .		1,080	1,400	1,080	574
Surveyors . . . . .		1,320	1,430	1,320	1,788
Field Establishment . . . . .		840	...	840	...
Servant . . . . .		120	1,170	120	1,102
		3,360	4,000	3,360	3,464
<i>Contingent Charges.</i>					
Purchase and Repair of Instruments . . . . .		761	760	760	734
Equipment and Miscellaneous . . . . .					
Travelling Expenses . . . . .		...	540	...	132
Establishment for survey of bani lands . . . . .		...	...	35,760	...
Revenue Survey of the Coorg District . . . . .		25,000	25,000	...	...
Total Coorg Surveys, Rupees . . . . .		29,121	30,300	39,880	4,330
Total Revenue Surveys, Rupees . . . . .		1,22,130	1,95,450	2,88,005	1,52,988
<b>Land Settlement Charges.</b>					
<i>Salaries.</i>					
Settlement Officer . . . . .		21,600	21,270	18,000	17,280
Less.—Civil Service Annuity . . . . .		860	...	720	...
		20,740	21,270	17,280	17,280
<i>Establishment.</i>					
Establishment for filling in Skeleton Map for Khalsa Villages . . . . .		...	16,000	...	...
8 8 Clerks and others . . . . .		3,960	4,210	4,020	6,686
8 8 Servants . . . . .		480	1,000	480	982
18 18 Field Establishment . . . . .		3,600	2,250	3,600	...
		8,040	23,460	8,100	7,668
<i>Contingent Charges.</i>					
Office Expenses and Miscellaneous . . . . .		2,670	1,500	2,570	1,887
<i>Travelling Expenses.</i>					
Travelling Allowances . . . . .		620	500	1,550	577
<i>Postage Charges.</i>					
Purchase of Service Stamps . . . . .		200	70	200	...
Total Land Settlement Charges, Rupees . . . . .		32,270	46,800	29,700	27,412
<b>Expenditure against Quetta Assigned Revenues.</b>					
Quit-rent to the Khan of Khelat . . . . .		25,000	25,000	25,000	8,800
Collection of Land Revenue and Stamps . . . . .		20,210	12,000	12,530	11,550
Political, Magisterial, and Legal Establishment . . . . .		27,220	26,000	26,010	15,661
Law and Registration charges . . . . .		200	500	500	500
Forest Establishment . . . . .		4,500	1,800	2,390	1,842
Public Works . . . . .		22,600	20,000	12,600	8,960
Miscellaneous . . . . .		5,640	4,500	5,420	7,347
Total Expenditure against Quetta Assigned Revenues, Rupees . . . . .		1,05,370	89,800	84,450	54,660

EXPENDITURE — *continued.*

3.—LAND REVENUE — *continued.*

NUMBERS.		LOCAL. Collectors' and Deputy Commissioners', &c., Establishments—Local. <i>Establishment.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		R	R	R	R
167	—	Putwarees . . . . .	...	...	25,940	...
		Allowances to Local Fund Clerk . . . . .	...	...	240	...
167		<i>Contingent Charges.</i>	...	...	26,180	...
		Miscellaneous . . . . .	...	...	3,130	...
		Total Collectors', &c., Establishments—Local Rupees . . . . .	...	...	29,310	...

4.—OPIUM.

NUMBERS.		IMPERIAL. Opium Agencies and Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		R	R	R	R
1	1	<i>Salaries.</i> Assistant Opium Agent . . . . .	3,600	3,600	3,600	3,600
10	9	<i>Establishment.</i> Clerks . . . . .	6,430	6,200	6,630	6,240
24	25	Servants . . . . .	2,130	2,200	1,930	2,295
34	34		8,560	8,400	8,560	8,535
		<i>Contingent Charges.</i>				
		Stationery Charges . . . . .	...	10	...	5
		Service Telegrams . . . . .	200	150	200	185
		Miscellaneous . . . . .	1,440	640	650	638
			1,640	800	850	828
		<i>Postage Charges.</i>				
		Purchase of Service Stamps . . . . .	200	200	180	191
		Deduct, for rounding . . . . .			13,190	
					190	
		Total 4, Opium, Rupees . . . . .	14,000	13,000	13,000	13,154

5.—SALT.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		R	R	R	R
IMPERIAL.					
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES . . . . .		14,05,000	11,62,000	14,25,000	12,11,056
CARRIAGE AND FREIGHT . . . . .		2,75,000	1,58,000	2,75,000	2,29,603
Total 5, Salt, Rupees . . . . .		16,80,000	13,20,000	17,00,000	14,40,659

EXPENDITURE—*continued.*5.—SALT—*continued.*

## DETAILS.

IMPERIAL.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Salaries, Establishments, and Contingencies.		₹	₹	₹	₹
CENTRAL OFFICE, AGRA.					
<i>Salaries.</i>					
	Commissioner of Inland Customs . . . . .	30,000	26,900	30,000	36,694
	Deputy Commissioner of Inland Customs . . . . .	14,400	14,400	14,400	14,400
	Personal Assistant to Commissioner . . . . .	6,000	7,140	6,000	4,700
	Analyst of Inland Customs . . . . .	600	600	600	600
		51,000		51,000	
	LESS—Civil Service Annuity . . . . .	1,200		1,200	
		49,800	49,040	49,800	56,394
<i>Establishment.</i>					
OFFICE ESTABLISHMENT.					
12	14	13,260	12,200	12,060	12,059
15	15	1,100	1,050	1,100	1,067
		14,360	13,250	13,160	13,126
27	29				
PREVENTIVE ESTABLISHMENT.					
	Inspectors and Assistants . . . . .	...	100	...	583
		14,360	13,350	13,160	13,709
<i>Contingent Charges.</i>					
	House-rent . . . . .	700	700	700	646
	Stationery Charges . . . . .	130	100	100	132
	Hot-weather Establishment . . . . .	210	210	210	212
	Tour Charges . . . . .	...	250	...	...
	Service Telegrams . . . . .	300	600	400	283
	Miscellaneous . . . . .	5,080	4,400	4,400	5,475
		6,420	6,260	5,810	6,748
<i>Travelling Expenses.</i>					
	Travelling Expenses and Allowances . . . . .	6,100	6,100	6,100	6,715
<i>Postage Charges.</i>					
	Purchase of Service Stamps . . . . .	1,200	1,200	1,200	1,198
	<b>Total Central Office, Agra, Rupees . . . . .</b>	<b>77,880</b>	<b>75,950</b>	<b>76,070</b>	<b>84,764</b>
MINES.					
<i>Salaries.</i>					
	Assistant Commissioner of Customs . . . . .	9,600	9,900	9,600	9,715
	Inspector of Mandi . . . . .	4,200	4,650	4,800	4,800
		13,800	14,550	14,400	14,515
<i>Establishment.</i>					
OFFICE ESTABLISHMENT.					
15	12	7,620	6,450	6,660	6,302
16	16	1,270	1,270	1,160	1,220
		8,890	7,720	7,820	7,522
PREVENTIVE ESTABLISHMENT.					
	Inspectors and Assistants . . . . .	56,700	52,700	56,700	52,868
	Sub-Inspectors, Kotegushts, and Jemadars . . . . .	27,900	27,800	26,120	26,756
	Servants and Guards . . . . .	1,04,240	1,01,500	1,04,090	1,02,837
	Medical Establishment . . . . .	1,270	1,200	1,270	1,314
		1,90,110	1,83,200	1,88,180	1,83,775
		2,12,800	2,05,470	2,10,400	2,05,812
	Carried over . . . . .	77,880	75,950	76,070	84,764

EXPENDITURE —continued.

5.—SALT—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts. 1884-85.	
<i>IMPERIAL—continued.</i>						
Salaries, Establishments, &c.—contd.						
		₹	₹	₹	₹	
Brought forward		77,880	75,950	76,070	84,764	
<b>MINES—continued.</b>						
Brought forward		2,12,800	2,05,470	2,10,400	2,05,812	
<i>Contingent Charges.</i>						
House-rent . . . . .		420	400	460	449	
Service Telegram . . . . .		50	50	40	54	
Stationery Charges . . . . .		390	300	500	250	
Hot-weather Establishment . . . . .		120	50	120	40	
Half Fines (Rewards) . . . . .		500	300	300	214	
Wire Rope Tramway working charges . . . . .		...	6,000	5,000	4,887	
Excavation Charges . . . . .		70,000	60,000	65,000	73,300	
Commission on Salt Collection . . . . .		25,280	21,000	14,000	21,404	
Petty Construction and Repairs, Mines and other Buildings . . . . .		42,740	16,000	16,000	15,031	
Conveyance of Tents and Records . . . . .		200	200	200	120	
Compensation to Frontier Chiefs and others . . . . .		...	1,590	1,590	1,590	
Miscellaneous . . . . .		24,630	25,000	35,400	25,606	
		1,64,330	1,30,890	1,38,610	1,42,945	
<i>Travelling Expenses.</i>						
Travelling Expenses . . . . .		5,450	5,000	4,500	2,643	
<i>Postage Charges.</i>						
Purchase of Service Stamps . . . . .		920	700	670	675	
<b>Total Mines, Rupees</b>		<b>3,83,500</b>	<b>3,42,060</b>	<b>3,54,180</b>	<b>3,52,075</b>	
<b>INTERNAL BRANCH.</b>						
<i>Salaries.</i>						
Assistant Commissioners . . . . .		19,200	19,300	19,200	23,459	
<i>Establishment.</i>						
<b>OFFICE ESTABLISHMENT.</b>						
22	21	Clerks . . . . .	10,020	10,600	10,620	10,210
12	14	Servants and Guards . . . . .	1,070	1,000	910	956
34	35		11,090	11,600	11,530	11,166
<b>PREVENTIVE ESTABLISHMENT.</b>						
25	25	Inspectors and Assistants . . . . .	83,700	83,000	83,700	85,629
314	191	Sub-Inspectors, Kotegushis, and Jemadars . . . . .	53,180	62,000	69,430	66,043
2081	1057	Servants and Guards . . . . .	88,370	1,38,000	1,77,890	1,65,303
2420	1273		2,25,250	2,83,000	3,31,020	3,16,975
		2,36,340	2,94,600	3,42,550	3,28,141	
<i>Contingent Charges.</i>						
House-rent . . . . .		3,030	3,000	3,770	3,347	
Stationery Charges . . . . .		1,330	1,050	2,300	2,068	
Hot-weather Establishment . . . . .		240	710	240	173	
Conveyance of Tents, &c. . . . .		3,100	3,000	3,500	3,327	
Half Fines (Rewards) . . . . .		3,550	2,000	3,000	2,493	
Petty Construction and Repairs . . . . .		1,670	1,200	1,670	1,265	
Miscellaneous . . . . .		8,670	3,000	15,740	1,754	
		21,590	13,960	30,220	14,427	
		2,77,130	3,27,860	3,91,970	3,66,027	
Carried over		4,61,830	4,18,010	4,30,250	4,36,839	

EXPENDITURE — <i>continued.</i>						
5.—SALT — <i>continued.</i>						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
<i>IMPERIAL—continued.</i>						
Salaries, Establishments, &c.— <i>contd.</i>						
	Brought forward	₹ 4,61,380	₹ 4,18,010	₹ 4,30,250	₹ 4,36,839	
<i>INTERNAL BRANCH—contd.</i>						
	Brought forward	2,77,130	3,27,860	3,91,970	3,66,027	
<i>Travelling Expenses.</i>						
	Travelling Expenses	25,660	25,000	29,000	26,899	
<i>Postage Charges.</i>						
	Purchase of Service Stamps	12,180	4,500	3,600	3,348	
	<b>Total Internal Branch, Rupees</b>	<b>3,14,970</b>	<b>3,57,360</b>	<b>4,24,570</b>	<b>3,96,274</b>	
<b>SAMBHAR LAKE.</b>						
<i>Salary.</i>						
	Assistant Commissioner	8,400	7,750	7,800	7,150	
<i>Establishment.</i>						
<b>OFFICE ESTABLISHMENT.</b>						
16	15	Clerks	12,120	12,000	12,120	12,049
13	13	Servants and Guards	1,100	1,100	1,100	989
		Temporary Establishment	...	...	...	185
			13,220	13,100	13,220	13,223
<b>PREVENTIVE ESTABLISHMENT.</b>						
12	12	Inspectors and Assistants	35,700	32,000	34,500	32,767
74	74	Sub-Inspectors, Kotegushts, and Jemadars	16,280	14,000	16,270	14,767
397	394	Servants and Guards	34,640	34,600	35,310	35,260
6	6	Medical Establishment	1,540	1,700	1,540	1,702
247	247	Temporary Establishment	8,920	1,000	4,500	144
			97,080	83,300	92,120	84,640
			1,10,300	96,400	1,05,340	97,863
<i>Contingent Charges.</i>						
	Excavation Charges	...	...	...	2,945	
	Stationery Charges	200	100	200	132	
	Manufacture	2,50,000	60,000	2,14,880	72,953	
	Hot-weather Establishment	100	100	100	65	
	Commission on Salt Collection	20,000	20,000	20,000	19,018	
	Petty Construction and Repairs, Office and other Buildings	7,250	3,500	3,500	5,702	
	Half Fines (Rewards)	200	...	200	23	
	Conveyance of tents, &c.	100	100	100	32	
	Miscellaneous	65,000	52,000	65,000	51,908	
		3,42,850	1,35,800	3,03,980	1,52,778	
<i>Travelling Expenses.</i>						
	Travelling Expenses and Allowances	2,400	2,000	2,400	1,035	
	Horse Allowance to Native Doctor	240	...	240	...	
		2,640	2,000	2,640	1,035	
<i>Postage Charges.</i>						
	Purchase of Service Stamps	450	400	450	403	
	<b>Total Sambhar Lake, Rupees</b>	<b>4,64,640</b>	<b>2,42,350</b>	<b>4,20,210</b>	<b>2,59,229</b>	
	Carried over	12,40,990	10,17,720	12,75,030	10,92,342	

EXPENDITURE—continued.

5.—SALT—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		R	R	R	R	
<i>IMPERIAL—continued.</i>						
Salaries, Establishments, &c.—contd.						
Brought forward		12,40,990	10,17,720	12,75,030	10,92,342	
RAJPUTANA SALT SOURCES.						
DIDWANA LAKE:						
Salary.						
Assistant Commissioner		8,100	7,500	7,500	6,850	
Establishment.						
OFFICE ESTABLISHMENT.						
5	4	Clerks	2,460	2,500	2,640	2,521
7	7	Servants and Guards	580	570	600	568
12	11		3,040	3,070	3,240	3,089
PREVENTIVE ESTABLISHMENT.						
1	1	Inspector and Assistant	3,000	2,500	3,000	2,567
10	10	Sub-Inspectors, Kotegushts, and Jemadars	2,080	1,970	1,970	2,335
52	51	Servants and Guards	4,540	4,000	4,740	4,583
2	2	Medical Establishment	440	440	440	390
65	64		10,060	8,910	10,150	9,875
Contingent Charges.						
Stationery Charges		50	50	50	26	
Manufacture		12,000	9,000	10,000	9,062	
Petty Construction and Repairs		1,000	1,000	2,000	2,210	
Hot-weather Establishment		80	50	80	61	
Half Fines (Rewards)		50	300	50	108	
Conveyance of tents, &c.		80	...	80	1	
Miscellaneous		680	530	780	579	
		13,940	11,980	13,390	12,964	
Travelling Expenses.						
Travelling Expenses and Allowances		500	300	250	107	
Postage Charges.						
Purchase of Service Stamps		80	80	60	51	
Total Didwana Lake, Rupees		35,720	30,790	34,240	32,019	
PACHUDRA:						
Salary.						
Assistant Commissioner		9,600	9,600	9,600	7,397	
Establishment.						
OFFICE ESTABLISHMENT.						
8	5	Clerks	2,880	3,100	3,480	3,185
9	9	Servants and Guards	760	760	760	670
17	14		3,640	3,860	4,240	3,855
PREVENTIVE ESTABLISHMENT.						
2	2	Inspectors and Assistants	6,300	5,200	6,300	5,254
39	41	Sub-Inspectors, Kotegushts, and Jemadars	6,850	6,600	6,500	6,925
146	164	Servants and Guards	14,280	12,890	12,890	12,931
3	3	Medical Establishment	790	790	790	884
—	—	Temporary Establishment	...	...	...	133
190	210		28,220	25,480	26,480	26,127
Carried over		41,460	38,940	40,320	37,379	
		35,720	30,790	34,240	32,019	
		12,40,990	10,17,720	12,75,030	10,92,342	



## EXPENDITURE—continued.

## 5.—SALT—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		₹	₹	₹	₹
<i>IMPERIAL—continued.</i>					
Salaries, Establishments, &c.—contd.					
Brought forward		12,40,990	10,17,720	12,75,030	10,92,342
RAJPUTANA SALT SOURCES—continued.					
Brought forward		35,720	30,790	34,240	32,019
PACHBUDRA—continued.					
Brought forward		41,460	38,940	40,320	37,379
<i>Contingent Charges.</i>					
Stationery Charges		100	100	130	32
Manufacture		38,000	36,000	25,000	9,105
Petty Construction and Repairs		6,000	5,000	5,000	4,608
Half Fines (Rewards)		100	...	100	20
Hot-weather Establishment		150	150	150	126
Conveyance of tents, &c.		100	100	100	7
Miscellaneous		3,500	3,000	3,500	3,191
		47,950	44,350	33,980	17,089
<i>Travelling Expenses.</i>					
Travelling Expenses and Allowances		1,300	600	1,300	764
<i>Postage Charges.</i>					
Purchase of Service Stamps		100	100	100	58
Total Pachbudra, Rupees		90,810	83,990	75,700	55,290
PHALOU DI.					
<i>Establishment.</i>					
OFFICE ESTABLISHMENT.					
2	2	420	420	420	420
9	9	790	790	790	792
11	11	1,210	1,210	1,210	1,212
PREVENTIVE ESTABLISHMENT.					
2	2	5,700	4,300	5,700	3,880
7	7	1,350	600	1,350	647
32	32	2,690	1,950	2,690	1,712
2	2	710	360	710	509
43	43	10,450	7,210	10,450	6,748
		11,660	8,420	11,660	7,960
<i>Contingent Charges.</i>					
Stationery Charges		10	10	10	7
Manufacture		4,000	2,000	5,860	3,916
Half Fines (Rewards)		50	...	50	...
Petty Construction and Repairs		500	200	500	150
Conveyance of tents, &c.		50	50	100	...
Miscellaneous		1,400	1,300	1,800	1,473
		6,010	3,560	8,320	5,546
<i>Travelling Expenses.</i>					
Travelling Expenses and Allowances		400	300	400	140
<i>Postage Charges.</i>					
Purchase of Service Stamps		50	50	50	48
Total Phaloudi, Rupees		18,120	12,330	20,430	13,694
LUNI SALT TRACT.					
<i>Establishment.</i>					
PREVENTIVE ESTABLISHMENT.					
2	2	6,000	6,000	6,000	6,432
16	16	2,700	2,400	2,700	2,415
76	75	6,460	6,000	6,760	6,739
2	2	530	530	530	533
96	95	15,690	14,930	15,990	16,119
		15,690	14,930	15,990	16,119
Carried over		1,44,650	1,27,110	1,30,370	1,01,003
		12,40,990	10,17,720	12,75,030	10,92,342

EXPENDITURE —continued.

5.—SALT—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL—contd.</i>				
Salaries, Establishments, &c.—contd.				
Brought forward	12,40,990	10,17,720	12,75,030	10,92,342
RAJPUTANA SALT SOURCES—contd.				
Brought forward	1,44,650	1,27,110	1,30,370	1,01,003
LUNI SALT TRACT—contd.				
Brought forward	15,690	14,930	15,990	16,119
Contingent Charges.				
Stationery Charges	50	50	50	10
Petty Construction and Repairs	1,530	600	1,600	446
Half Fines (Rewards)	100	100	100	22
Conveyance of tents, &c.	60	...	60	...
Miscellaneous	680	300	550	202
	2,420	1,050	2,360	680
Travelling Expenses.				
Travelling Expenses and Allowances	1,200	1,140	1,200	862
Postage Charges.				
Purchase of Service Stamps	50	50	50	50
Total Luni Salt Tract, Rupees	19,360	17,170	19,600	17,711
Total Rajputana Salt Sources, Rupees	1,64,010	1,44,280	1,49,970	1,18,714
Total Salaries, Estabts. and Contingencies, Rs.	14,05,000	11,62,000	14,25,000	12,11,056
Carriage and Freight.				
Punjab Mines	25,000	8,000	25,000	...
Sambhar Lake	2,50,000	1,50,000	2,50,000	2,29,603
Total Carriage and Freight, Rupees	2,75,000	1,58,000	2,75,000	2,29,603

6.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
CHARGES FOR THE SALE OF GENERAL STAMPS.				
Establishments	1,030	850	850	852
Discount on sale of Stamps	8,300	8,200	6,940	9,128
Contingencies and Miscellaneous	840	1,200	570	852
	10,170	10,250	8,360	10,832
CHARGES ON SALE OF COURT-FEE STAMPS.				
Discount	3,730	3,500	3,500	3,017
DISCOUNT ON PLAIN PAPER	...	250	...	86
	13,900	14,000	11,860	13,935
LESS:				
VALUE OF STAMPS SUPPLIED FROM THE CENTRAL STORES TO THE FOLLOWING GOVERNMENTS:—				
Central Provinces	17,800	16,730	15,710	19,682
Burma	8,000	7,000	7,000	5,268
Assam	17,000	16,300	17,500	14,426
Bengal	2,11,000	2,00,000	1,88,000	1,74,891
N.-W. Provinces and Oudh	59,000	56,000	59,000	72,427
Punjab	40,000	38,000	44,000	33,543
Bombay	46,000	46,000	46,000	47,268
	3,98,800	3,80,030	3,77,210	
Add or Deduct, for rounding	100	30	350	
	3,98,900	3,80,000	3,76,860	3,67,505
Total 6, Stamps, Rupees	—3,85,000	—3,66,000	—3,65,000	—3,53,570

EXPENDITURE — <i>continued.</i>				
7.—EXCISE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS	R 5,416	R 4,650	R 4,700	R 9,164
<i>LOCAL.</i>				
COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—LOCAL	8,584	8,350	8,300	7,651
Total 7, Excise, Rupees	14,000	13,000	13,000	16,815
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
Collectors', Commissioners', and Cantonment Magistrates' Establishments.	R	R	R	R
<i>DISTILLERY ESTABLISHMENT.</i>				
1 Daroga	630			
1 Clerk	300			
4 Servants	336			
	1,266			
1 Testor	2,000			
	3,266			
<i>OFFICE ESTABLISHMENT.</i>				
Clerks and others	1,450	4,000	3,450	3,156
	4,716	4,000	3,450	3,156
<i>Contingent Charges.</i>				
Office Expenses and Miscellaneous	350	300	500	5,680
<i>Travelling Expenses.</i>				
Travelling Allowance to Establishment	300	300	300	298
<i>Postage Charges.</i>				
Purchase of Service Stamps	50	50	50	30
			4,300	
			400	
Add, for rounding				
Total Collectors', &c., Establishments, Rupees	5,416	4,650	4,700	9,164
<i>LOCAL.</i>				
Collectors', Commissioners', and Cantonment Magistrates' Establishments—Local.				
<i>Establishments.</i>				
Superintendent	3,500	3,750	3,500	
Kotowal, Sudder Ameen and Clerks	1,030	970	970	4,334
Servants	980	800	830	829
	5,510	5,520	5,300	5,163
<i>Contingent Charges.</i>				
Miscellaneous	3,074	2,830	3,000	2,488
Total Collectors', &c., Establishments—Local, Rupees	8,584	8,350	8,300	7,651
11.—FOREST.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
General Direction	50,810	48,320	49,590	45,615
A.—Conservancy and Works	75,032	59,430	64,500	60,157
B.—Establishments	99,158	92,250	92,850	89,669
			2,06,940	
			60	
Add, for rounding				
Total 11, Forest, Rupees	2,25,000	2,00,000	2,07,000	1,95,441

EXPENDITURE—continued.						
II.—FOREST—continued.						
NUMBERS.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		₹	₹	₹	₹
<b>IMPERIAL.</b>						
<b>General Direction.</b>						
<i>Salaries.</i>						
1	1	Inspector General of Forests . . . . .	19,730	19,700	19,800	21,536
1	1	Assistant Inspector General of Forests . . . . .	10,200	9,650	10,200	5,416
2	2		29,930	29,350	30,000	26,952
<i>Establishment.</i>						
5	5	Clerks . . . . .	11,530	11,200	11,230	11,415
5	5	Servants . . . . .	470	370	470	351
			12,000	11,570	11,700	11,766
<i>Contingent Charges.</i>						
		Purchase of Books and Publications . . . . .	170	200	160	...
		Service Telegrams . . . . .	200	150	200	117
		Subscription to Newspapers, &c. . . . .	80	100	80	...
		Purchase of Office Furniture . . . . .	100	...	100	...
		Miscellaneous . . . . .	900	600	900	788
			1,450	1,050	1,440	905
<i>Travelling Expenses.</i>						
		Travelling Expenses . . . . .	6,200	5,650	6,200	5,304
<i>Postage Charges.</i>						
		Purchase of Service Stamps . . . . .	800	700	250	688
		Add, for rounding . . . . .	50,380 430			
		<b>Total General Direction, Rupees . . . . .</b>	<b>50,810</b>	<b>48,320</b>	<b>49,590</b>	<b>45,615</b>
<b>A.—Conservancy and Works.</b>						
		I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY . . . . .	26,270	25,150	25,200	19,620
		II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS . . . . .	484	80	84	132
		IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT . . . . .	72	50	...	...
		VI.—LIVE AND DEAD STOCK . . . . .	3,602	4,950	4,915	4,739
		VII.—COMMUNICATIONS AND BUILDINGS . . . . .	4,200	3,200	5,750	2,875
		VIII.—DEMARICATION, IMPROVEMENT, AND EXTENSION OF FORESTS . . . . .	32,270	23,000	25,300	28,673
		IX.—MISCELLANEOUS . . . . .	8,134	3,000	3,251	4,118
		<b>Total A.—Conservancy and Works, Rupees . . . . .</b>	<b>75,032</b>	<b>59,430</b>	<b>64,500</b>	<b>60,157</b>
<b>B.—Establishments.</b>						
<b>I.—SALARIES.</b>						
		b. Superior Officers . . . . .	32,760	33,400	33,080	34,962
		c. Subordinate Forest and Depôt Establishments . . . . .	30,704	28,490	28,782	27,705
		d. Office Establishments . . . . .	6,852	6,480	5,856	5,512
		e. Deputation and Special Allowances . . . . .	7,130	5,950	8,330	6,156
			77,446	74,320	76,048	74,335
<b>II.—TRAVELLING ALLOWANCES.</b>						
		b. Superior Officers . . . . .	9,100	8,850	8,400	8,306
		c. Subordinate Forest and Depôt Establishments . . . . .	6,420	3,970	2,480	2,442
		d. Office Establishments . . . . .	730	700	680	627
			16,250	13,520	11,560	11,375
		Carried over . . . . .	93,696	87,840	87,608	85,710

EXPENDITURE— <i>continued.</i>						
11.—FOREST— <i>continued.</i>						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		R	R	R	R	
<b>B.—Establishments.—<i>continued.</i></b>						
Brought forward . . . . .		93,696	87,840	87,608	85,710	
<b>III.—CONTINGENCIES.</b>						
<i>a.</i> Stationery . . . . .		270	250	270	100	
<i>b.</i> Carriage of Tents and Records . . . . .		1,716	1,440	1,318	680	
<i>c.</i> Rents, Rates, and Taxes . . . . .		706	480	840	1,116	
<i>d.</i> Pay of Police Guards . . . . .		...	...	168	168	
<i>e.</i> Official Postage . . . . .		800	740	800	609	
<i>f.</i> Sundries . . . . .		1,970	1,500	1,846	1,286	
		5,462	4,410	5,242	3,959	
<b>Total B.—Establishments, Rupees . . . . .</b>		<b>99,158</b>	<b>92,250</b>	<b>92,850</b>	<b>89,669</b>	
12.—REGISTRATION.						
NUMBERS.		IMPERIAL.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.					
		<b>District Charges.</b>				
		<i>Salaries.</i>				
		Remuneration to Sub-Registrars . . . . .	3,310	3,300	3,310	3,102
		<i>Establishment.</i>				
5	5	Registrar General's Office Establishment . . . . .	1,030	} 2,830 }	1,030	600
2	2	District Registrars' ditto . . . . .	600		600	1,860
7	7	Sub-Registrars' ditto . . . . .	1,200		1,200	267
14	14		2,830	2,830	2,830	2,727
		<i>Contingent Charges.</i>				
		House-rent . . . . .	240	100	240	80
		Fixed Stationery Charges . . . . .	20	20	20	15
		Miscellaneous . . . . .	450	600	280	182
			710	720	540	277
		<i>Travelling Expenses.</i>				
		Travelling Expenses . . . . .	100	100	100	117
		<i>Postage Charges.</i>				
		Purchase of Service Stamps . . . . .	50	50	50	...
		Add, for rounding . . . . .			6,830	
		<b>Total 12, Registration, Rupees . . . . .</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>6,223</b>
13.—INTEREST ON ORDINARY DEBT.						
		IMPERIAL.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		At 4½ PER CENT.	R	R	R	R
		INTEREST ON 4½ PER CENT. TRANSFER LOAN OF 1870 . . . . .	8,22,000	8,22,000	8,22,400	8,36,911
		INTEREST ON 4½ PER CENT. LOAN OF 1878 . . . . .	6,94,000	7,20,000	8,00,500	7,64,615
		INTEREST ON TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION . . . . .	85,23,000	86,49,000	84,66,100	82,98,684
		INTEREST ON 4½ PER CENT. LOAN FOR INDORE STATE RAILWAY . . . . .	4,50,000	4,50,000	4,50,000	4,50,000
		Carried over . . . . .	1,04,89,000	1,06,41,000	1,05,39,000	1,03,50,210

EXPENDITURE—continued.

13.—INTEREST ON ORDINARY DEBT—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL—continued.</i>				
Brought forward . . . . .	1,04,89,000	1,06,41,000	1,05,39,000	1,03,50,210
<i>At 7 SHILLINGS STERLING PER CENT.</i>				
INTEREST ON TRANSFER LOAN OF 1879, 7 SHILLINGS PER CENT. PORTION . . . . .	10,000	10,000	10,000	10,014
<i>At 4 PER CENT.</i>				
INTEREST ON 4 PER CENT. LOAN OF 1832-33 . . . . .	3,32,000	3,32,000	3,60,600	5,82,798
INTEREST ON 4 PER CENT. LOAN OF 1835-36 . . . . .	9,43,000	9,43,000	9,64,000	9,89,001
INTEREST ON 4 PER CENT. LOAN OF 1842-43 . . . . .	95,20,900	93,89,800	93,70,400	93,10,288
INTEREST ON 4 PER CENT. LOAN OF 1854-55 . . . . .	19,32,000	19,32,000	20,10,700	21,66,072
INTEREST ON 4 PER CENT. TRANSFER (CONSOLIDATED) LOAN OF 1ST MAY 1865 . . . . .	1,05,63,000	1,03,56,000	1,01,17,400	98,38,365
INTEREST ON 4 PER CENT. TRANSFER (CONSOLIDATED) LOAN OF 22ND APRIL 1854 . . . . .	...	...	8,000	2,788
INTEREST ON 4 PER CENT. (REDUCED) LOAN OF 1879 . . . . .	36,26,000	36,26,000	37,88,700	38,26,167
INTEREST ON 4 PER CENT. PROMISSORY NOTES FOR MYSORE FAMILY . . . . .	35,000	35,000	35,800	34,820
INTEREST ON 4 PER CENT. LOAN OF MAHARAJA SCINDIA FOR STATE RAILWAY . . . . .	6,00,000	6,00,000	6,00,000	6,00,000
INTEREST ON 4 PER CENT. EAST INDIAN RAILWAY COMMUTED STOCK . . . . .	4,000	4,000	4,400	5,815
INTEREST ON GOVERNMENT OF INDIA STOCK NOTES . . . . .	63,000	80,000	78,000	73,422
	2,76,18,900	2,72,97,800	2,73,38,000	2,74,29,536
<i>At 3½ PER CENT.</i>				
INTEREST ON 3½ PER CENT. LOAN OF 1853-54 . . . . .	19,000	19,000	20,000	15,551
<i>OTHER ITEMS.</i>				
INTEREST ON EXPIRED LOANS:				
Interest on 5½ per cent. Loan of 1859-60 . . . . .				
Interest on 5 per cent. Loan of 1841-42 . . . . .				
Interest on 5 per cent. Public Works Loan of 1854-55 . . . . .				
Interest on 5 per cent. Loan of 1856-57 . . . . .				
Interest on 5 per cent. Debenture Loan of 1867-68 . . . . .				
Interest on 4½ per cent. Loan of 1872 . . . . .	12,000	8,000	23,000	19,668
Interest on 4½ per cent. Loan of 1871 . . . . .				
Interest on 4 per cent. Loan of 1824-25 . . . . .				
Interest on 4 per cent. Loan of 1828-29 . . . . .				
Interest on 4 per cent. (Reduced) Loan of 1881 . . . . .				
Interest on 4 per cent. Transfer (Consolidated) Loan of 22nd April 1854 . . . . .				
	12,000	8,000	23,000	19,668
INTEREST ON PROVINCIAL DEBENTURE LOANS:				
Nagpore-Raipore Railway Debenture Loan (Central Provinces) . . . . .	19,500	19,500	19,000	25,447
Ghazipur-Dildarnagar Railway Debenture Loan (N.-W. Provinces) . . . . .	20,000	20,000	20,000	20,514
Mathura-Hatras Light Railway Debenture Loan (ditto) . . . . .	1,800	15,000	12,960	11,976
Cawnpore-Furruckabad Railway Debenture Loan (ditto) . . . . .	6,700	19,500	18,040	17,124
Cawnpore-Achneyra Railway Debenture Loan (ditto) . . . . .	26,000	...	...	...
	74,000	74,000	70,000	75,061
Carried over . . . . .	3,82,22,900	3,80,49,800	3,80,00,000	3,79,00,040

EXPENDITURE—*continued.*13.—INTEREST ON ORDINARY DEBT—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL</i> — <i>continued.</i>	₹	₹	₹	₹
Brought forward	3,82,22,900	3,80,49,80 <sup>0</sup>	3,80,00,000	3,79,00,040
DISCOUNT ON LOANS	...	...	...	27,975
COMMISSION ON STOCK NOTES	100	200	...	...
	3,82,23,000	3,80,50,000	3,80,00,000	3,79,28,015
DEDUCT—				
INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS AND STOCK NOTES CHARGEABLE TO THE FOLLOWING PROVINCES:—				
India	2,52,91,000	2,29,10,000	2,23,91,000	2,07,84,114
Central Provinces	4,23,000	4,02,000	3,97,000	3,81,969
Burma	10,93,000	10,72,000	10,82,000	9,91,713
Assam	1,000	1,000	...	404
Bengal	43,67,000	41,82,000	41,77,000	39,36,305
N.-W. Provinces and Oudh	27,25,000	26,87,000	26,80,000	26,73,627
Punjab	2,12,000	2,10,000	2,12,000	1,86,571
Madras	9,000	8,000	8,000	7,489
Bombay	10,000	10,000	8,000	10,151
	3,41,31,000	3,14,82,000	3,09,55,000	2,89,72,343
INTEREST ON SECURITY PURCHASE ACCOUNT.	...	...	...	96,658
	3,41,31,000	3,14,82,000	3,09,55,000	2,90,69,001
Total 13, Interest on Ordinary Debt, Rupees	40,92,000	65,68,000	70,45,000	88,59,014

## 14.—INTEREST ON OTHER OBLIGATIONS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>Special Loans.</i>	₹	₹	₹	₹
INTEREST ON LOANS FROM THE LATE KING OF OUDH	7,31,000	7,31,000	7,18,000	7,35,992
INTEREST ON LOANS FROM RAJAH CALLYSUNKER GHOSAL	2,400	2,400	2,400	2,800
INTEREST ON BOOK DEBT LOAN ON ACCOUNT OF MADHO RAO	26,720	26,720	26,720	26,720
INTEREST ON OTHER LOANS:				
Interest on 8 per cent. Perpetual Loan (Madras)	12,320	12,320	12,320	11,480
Interest on 6 per cent. Perpetual Loan (Madras)	4,830	4,830	4,800	4,830
Interest on Kollah Singana Chetty's Choultry Endowment (Madras)	2,500	2,500	2,400	2,454
Interest on Deposits of the Monigar Choultry (Madras)	2,700	2,700	3,800	2,675
	22,350	22,350	23,320	21,439
	7,82,470	7,82,470	7,70,440	7,86,951
<i>Treasury Notes of Service and other Funds.</i>				
INTEREST ON TREASURY NOTES ON ACCOUNT OF SOLDIERS' SAVINGS BANK DEPOSITS	100	100	100	...
INTEREST ON TREASURY NOTES IN FAVOR OF SERVICE FUNDS (CIVIL FUND)	...	2,39,670	...	4,58,655
INTEREST ON TREASURY NOTES ON ACCOUNT OF THE BHONSLA AND OTHER NAGPUR TEMPLES	17,300	17,700	20,000	21,118
INTEREST AT 4 PER CENT. ON MADRAS NON-TRANSFERABLE TREASURY NOTES	26,700	26,200	27,700	2,909
	44,100	2,83,670	47,800	4,82,682
Carried over	8,26,570	10,66,140	8,18,240	12,69,633

EXPENDITURE—*continued.*

14.—INTEREST ON OTHER OBLIGATIONS—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL—contd.</i>				
Brought forward . . . . .	8,26,570	10,66,140	8,18,240	12,69,633
<i>Deposits of Service Funds bearing Interest.</i>				
INTEREST ON CIVIL FUNDS (BENGAL CIVIL FUND) . . . . .	...	9,580	...	30,903
INTEREST ON CIVIL FUNDS UNDER RULES OF 1ST JANUARY 1850 . . . . .	...	1,72,080	...	3,35,042
INTEREST ON UNCOVENANTED SERVICE FAMILY PENSION FUND . . . . .	5,40,000	5,19,900	5,00,000	4,94,262
	5,40,000	7,01,560	5,00,000	8,60,207
<i>Savings Bank Deposits.</i>				
INTEREST ON DISTRICT SAVINGS BANK DEPOSITS . . . . .	...	21,000	22,000	20,587
INTEREST ON POST OFFICE SAVINGS BANK DEPOSITS . . . . .	14,27,000	5,60,000	5,00,000	3,75,207
INTEREST ON DEPOSITS IN STATE RAILWAY PROVIDENT INSTITUTIONS . . . . .	18,600	16,000	14,000	27,570
INTEREST ON SOLDIERS' DEPOSITS IN SAVINGS BANK . . . . .	50,000	50,000	50,000	44,285
INTEREST ON CIVIL ENGINEERS' PROVIDENT FUND . . . . .	5,000	5,000	5,000	635
	15,00,600	6,52,000	5,91,000	4,68,284
<i>Special Savings Bank Accounts.</i>				
INTEREST ON GENERAL FAMILY PENSION FUND . . . . .	1,000	1,000	3,500	3,098
INTEREST ON HINDU FAMILY ANNUITY FUND . . . . .	2,000	2,000	2,000	1,477
INTEREST ON BENGAL CHRISTIAN FAMILY PENSION FUND . . . . .	400	400	...	40
	3,400	3,400	5,500	4,615
<i>Miscellaneous Accounts.</i>				
INTEREST ON BAHU BEGUM'S STIPEND FUND . . . . .	52,000	55,000	52,000	60,360
INTEREST ON RAILWAY FUNDS . . . . .	42,000	68,000	64,000	59,793
INTEREST ON BALANCES OF NET RAILWAY TRAFFIC RECEIPTS . . . . .	20,000	15,000	23,000	18,650
INTEREST ON DEPARTMENTAL FINE AND GUARANTEE FUNDS:—				
Telegraph . . . . .	3,500	3,500	3,500	2,877
Post Office . . . . .	4,000	3,000	1,000	2,144
INTEREST ON OTHER ACCOUNTS—				
Deposits of the Lawrence Military Asylum, Mount Aboo . . . . .	500	500	500	500
Annuity on account of Futtey-colla Khan . . . . .	2,400	2,400	2,400	2,400
Miscellaneous . . . . .	1,030	500	1,860	96
<b>TOTAL</b> . . . . .	<b>1,25,430</b>	<b>1,47,900</b>	<b>1,48,260</b>	<b>1,46,820</b>
<b>Total 14, Interest on other Obligations, Rupees</b>	<b>29,96,000</b>	<b>25,71,000</b>	<b>20,63,000</b>	<b>27,49,559</b>

15.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
CHIEF OFFICE, CALCUTTA . . . . .	4,66,170	4,55,030	4,47,920	4,41,747
PRESIDENCY AND DISTRICT OFFICES . . . . .	71,09,430	67,96,450	67,55,440	64,91,373
CONVEYANCE OF MAILS . . . . .	29,58,700	28,52,360	29,16,740	28,50,118
DISCOUNT ON SALE OF POSTAGE STAMPS . . . . .	1,08,400	1,22,400	1,75,990	1,61,225
DISTRICT POST ESTABLISHMENTS . . . . .	1,14,260	1,03,250	1,03,250	97,262
POST OFFICE MISCELLANEOUS . . . . .	1,45,900	1,83,300	1,44,300	1,68,197
	1,09,02,860	1,05,12,790	1,05,43,640	
[Add or Deduct, for rounding . . . . .	400	540	390	
<b>TOTAL IMPERIAL</b> . . . . .	<b>1,09,03,260</b>	<b>1,05,12,250</b>	<b>1,05,43,250</b>	<b>1,02,09,922</b>
<i>LOCAL.</i>				
DISTRICT POST ESTABLISHMENTS—LOCAL . . . . .	740	750	750	729
<b>Total 15, Post Office, Rupees</b>	<b>1,09,04,000</b>	<b>1,05,13,000</b>	<b>1,05,44,000</b>	<b>1,02,10,651</b>



EXPENDITURE — <i>continued.</i>						
15.—POST OFFICE — <i>continued.</i>						
DETAILS.						
NUMBERS.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			₹	₹	₹	₹
<i>IMPERIAL.</i>						
<b>Chief Office, Calcutta.</b>						
<i>Salaries.</i>						
I	I	Director-General . . . . .	36,000	32,000	33,620	29,922
I	I	Deputy Director-General . . . . .	24,000	22,750	20,800	20,150
I	I	Comptroller, Post Office . . . . .	16,800	16,800	16,800	16,800
I	I	Assistant Director-General . . . . .	14,400	14,400	14,400	16,687
I	I	Ditto Foreign Post . . . . .	9,600	12,020	9,600	13,016
I	I	Secretary to Director-General . . . . .	7,120	5,750	6,880	5,203
I	I	Superintendent attached to Director-General's Office . . . . .	3,000	3,000	2,400	2,617
...	I	Inspector attached to Director-General's Office . . . . .	1,200	550	...	...
...	I	Probationer attached to Director-General's Office . . . . .	1,200	...	...	...
I	I	Deputy Comptroller, M. O. Branch . . . . .	10,800	10,800	10,800	10,800
I	I	Assistant ditto Savings Bank Branch . . . . .	6,600	6,340	6,360	6,100
I	I	Superintendent attached to Comptroller's Office . . . . .	3,600	6,500	3,600	1,935
10	12		1,34,320	1,30,910	1,25,260	1,23,230
<i>Establishments.</i>						
DIRECTOR-GENERAL'S OFFICE.						
47	57	Clerks . . . . .	33,690	33,600	30,170	29,486
		Servants . . . . .	1,000	3,000	600	2,994
		Temporary Establishment . . . . .				
47	57		34,690	36,600	30,770	32,480
COMPTROLLER'S OFFICE.						
432	443	Clerks . . . . .	2,36,760	2,24,420	2,37,410	2,28,435
		Servants . . . . .	5,000	5,330	2,000	1,604
		Temporary Establishment . . . . .				
432	443		2,41,760	2,29,750	2,39,410	2,30,039
<i>Contingent Charges.</i>						
		Service Telegrams . . . . .	400	400	200	153
		Purchase of Furniture . . . . .	5,000	7,370	4,800	5,528
		Miscellaneous . . . . .	12,000	12,000	12,000	11,870
		Tour Charges . . . . .	30,000	30,000	29,480	30,436
		Travelling Expenses . . . . .	8,000	8,000	6,000	8,011
			55,400	57,770	52,480	55,998
<b>Total Chief Office, Calcutta, Rupees</b>			4,66,170	4,55,030	4,47,920	4,41,747
<b>Presidency and District Offices.</b>						
<i>Salaries.</i>						
5	5	Post Masters General . . . . .	92,820	93,010	95,970	93,674
I	I	Assistant Director-General, Railway Mail Service . . . . .	16,800	16,400	16,480	15,440
9	9	Deputy Post Masters General . . . . .	81,000	83,930	81,000	81,874
3	3	Presidency Post Masters of Calcutta, Madras, and Bombay . . . . .	31,350	30,150	30,150	30,138
124	120	Superintendents, Post Office . . . . .	4,35,960	4,20,900	4,37,300	4,35,023
30	34	Assistant Superintendents, Post Office . . . . .	44,940	44,000	40,140	39,045
177	187	Inspectors, Post Office . . . . .	1,85,100	1,78,000	1,73,880	1,72,659
349	359	Carried over . . . . .	8,87,970	8,66,390	8,74,920	8,67,853

EXPENDITURE—continued.				
15.—POST OFFICE—continued.				
<i>IMPERIAL</i> —continued.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts. 1884-85.
Presidency and District Offices.—contd.	₹	₹	₹	₹
Brought forward	8,87,970	8,66,390	8,74,920	8,67,853
<i>Establishment.</i>				
Fixed Post Office Establishment	47,91,790	47,31,200	45,56,470	45,21,492
Experimental and Temporary Establishments	43,000	31,000	40,000	37,296
Fixed Stationery and House-rent	3,52,070	3,42,000	3,34,550	3,29,899
	51,86,860	51,04,200	49,31,020	48,88,687
<i>Contingent Charges.</i>				
Service Telegrams	1,100	600	1,000	1,147
Office Furniture	72,000	72,000	72,000	62,854
Camp of Exercise Charges	...	3,000	...	...
Miscellaneous	3,90,000	4,20,000	3,70,000	3,40,191
	4,63,100	4,95,600	4,43,000	4,04,192
Freight on Europe Stores	1,500	1,260	1,500	1,577
<i>Travelling Expenses.</i>				
Travelling Expenses	3,30,000	3,29,000	3,15,000	3,29,064
Director General's power of sanction for revision of establishment.	1,80,000	...	1,80,000	...
Provision for transfer of District Savings Bank in Bengal, Bombay and Madras Presidencies	10,000	...	10,000	...
	50,000	...	...	...
	2,40,000	...	1,90,000	...
<b>Total Presidency and District Offices, Rupees</b>	<b>71,09,430</b>	<b>67,96,450</b>	<b>67,55,440</b>	<b>64,91,373</b>
<b>Conveyance of Mails.</b>				
<b>ROAD ESTABLISHMENT.</b>				
Pay of Overseers, Runners, Banghy-burdars, and others	9,04,550	8,87,100	8,81,470	8,57,583
„ of Extra Runners, &c.	1,000	700	1,000	2,105
„ of Experimental Runners	6,000	5,400	6,000	5,919
Travelling allowances	...	400	...	...
Extra Despatch	13,000	13,500	13,500	13,384
Director General's power of sanction for revision of Establishment, Pay of Overseers, &c.	10,000	...	10,000	...
	9,34,550	9,07,100	9,11,970	8,78,991
<b>FERRY ESTABLISHMENT.</b>				
Pay of Boatmen and others	3,440	3,540	2,260	3,768
<b>CONTINGENT ROAD CHARGES.</b>				
Rainy Season Charges	25,000	25,000	23,500	24,502
Construction and Repair of Huts	5,000	5,000	5,000	4,211
Contingent and Unforeseen Expenses	1,500	1,500	5,000	1,298
Travelling allowance of Overseers	...	...	...	158
	31,500	31,500	33,500	30,169
<b>MARINE CONTRACTS.</b>				
Subsidy to British India Steam Navigation Company	4,39,000	4,39,000	4,39,000	5,95,988
Subsidy to Tigris and Euphrates Steam Navigation Company	36,000	36,000	36,000	
Subsidy to River Steam Company and Ferries in Bengal	7,530	7,130	6,090	
Subsidy to Irrawaddy Flotilla and Steam Company in Burma	49,290	59,990	66,050	
Steam Service in Assam	30,000	30,000	30,000	58,632
Steam Service in Bombay	7,200	13,660	12,040	
	5,69,020	5,85,780	5,89,180	6,54,620
Carried over	9,69,490	9,42,140	9,47,730	9,12,928

EXPENDITURE— <i>continued.</i>				
15.—POST OFFICE— <i>continued.</i>				
<i>IMPERIAL—continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Conveyance of Mails— <i>continued.</i>	R	R	R	R
Brought forward	9,69,490	9,42,140	9,47,730	9,12,928
<i>Bounty Money.</i>	5,69,020	5,85,780	5,89,180	6,54,620
Bounty Money to Commanders of Vessels and others . . . . .	2,500	2,500	2,300	2,473
Payments to P. and O. Company for conveyance of Mails by Non-Contract Vessels . . . . .	13,000	13,500	13,500	12,123
	15,500	16,000	15,800	14,596
<b>TOTAL MARINE CONTRACTS.</b>	5,84,520	6,01,780	6,04,980	6,69,216
<b>BULLOCK TRAIN ESTABLISHMENT</b> . . . . .	1,02,850	1,06,200	1,11,500	1,03,529
<b>BOAT ESTABLISHMENT AND CHARGES.</b>				
Fixed Boat Establishment . . . . .	26,000	26,000	23,320	23,941
Contingencies . . . . .	3,500	4,200	3,500	3,093
	29,500	30,200	26,820	27,034
<b>MAIL CART ESTABLISHMENT AND CHARGES.</b>				
Fixed Mail Cart Establishment . . . . .	2,41,400	2,40,600	2,38,960	2,32,363
Contract Allowances . . . . .	2,20,580	2,18,500	2,18,200	2,26,617
Contingencies . . . . .	35,500	37,000	30,000	37,087
Subsidy to Government Tonga . . . . .	7,740	7,300	7,740	7,530
	5,05,220	5,03,400	4,94,900	5,03,597
<b>RAILWAY CHARGES.</b>				
Mail Guards and Oil Allowance . . . . .	5,680	5,200	4,190	3,749
Railway Hire for conveyance of Banghy Parcels . . . . .	1,22,000	78,000	85,000	82,573
Special Train Hire . . . . .	40,000	38,000	40,000	35,632
Haulage of Sorting Carriages . . . . .	26,000	39,400	50,000	53,970
Contingencies . . . . .	2,000	2,000	6,000	9,187
Payments to State Railways . . . . .	5,59,000	4,93,600	5,27,000	4,36,300
" to N. B. State Railway for Tramway Service between Kaunia and Dhubrie . . . . .	...	...	6,180	...
" to Darjeeling-Himalayan Railway . . . . .	10,260	10,260	10,260	10,260
Subsidy to Assam Railway Company . . . . .	2,180	2,180	2,180	2,002
Pay of Trollymen . . . . .	...	...	...	141
	7,67,120	6,68,640	7,30,810	6,33,814
<b>Total Conveyance of Mails, Rupees</b>	29,58,700	28,52,360	29,16,740	28,50,118
<b>District Post Establishments:</b>				
Establishment . . . . .	1,12,070	1,00,250	99,750	94,665
Contingencies . . . . .	2,190	3,000	3,000	2,597
<b>Lump addition</b>			1,02,750 500	
<b>Total District Post Establishments, Rupees</b>	1,14,260	1,03,250	1,03,250	97,262
<b>Post Office Miscellaneous:</b>				
<b>PRINTING ESTABLISHMENT AND CONTINGENT CHARGES:</b>				
Pay of Establishment and Contingent Charges . . . . .	95,900	95,400	97,300	97,166
<b>CONSTRUCTION AND REPAIR OF POST OFFICES TO BE EXECUTED UNDER DEPARTMENTAL MANAGEMENT.</b>	23,000	22,500	27,000	20,657
REFUND OF SECURITY SUBSCRIPTIONS . . . . .	1,000	1,200	1,000	1,289
COMPENSATION FOR LOSS OF INSURED PARCELS . . . . .	8,000	4,000	8,000	13,985
AWARDS . . . . .	12,000	18,000	8,000	11,983
REWARDS . . . . .	...	...	...	1,000
MISCELLANEOUS . . . . .	6,000	42,200	3,000	22,117
<b>Total Post Office Miscellaneous, Rupees</b>	1,45,900	1,83,300	1,44,300	1,68,197

EXPENDITURE—continued.

15.—POST OFFICE—continued.

RECAPITULATION,

PRESIDENCY AND DISTRICT OFFICES.

	POST MASTERS GENERAL, ASSISTANT DIRECTOR GENERAL, RAILWAY MAIL SERVICE, DEPUTY POST MASTERS GENERAL, POST MASTERS, CALCUTTA, MADRAS, AND BOMBAY, SUPERINTENDENTS & ASSISTANT SUPERINTENDENTS AND INSPECTORS, POST OFFICE.				POST MASTERS, DEPUTY POST MASTERS, CLERKS, SORTERS, PRONS, SERVANTS, AND TEMPORARY ESTABLISHMENT.		CONTINGENT CHARGES AND TRAVELLING EXPENSES.		TOTAL.	
	Estimate, 1886-87.		Estimate, 1885-86.		Estimate, 1886-87.	Estimate, 1885-86.	Estimate, 1886-87.	Estimate, 1885-86.	Estimate, 1886-87.	Estimate, 1885-86.
	Nos.	Amount.	Nos.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.
		R		R	R	R	R	R	R	R
BENGAL . . . . .	53	1,21,790	52	1,30,010	9,20,731	8,51,798	1,37,190	1,26,800	11,79,711	11,08,608
MADRAS . . . . .	45	1,08,520	46	1,11,320	6,11,686	5,83,355	72,610	69,300	7,92,816	7,63,975
BOMBAY . . . . .	28	1,05,488	28	1,03,818	8,84,300	8,32,279	98,000	1,01,000	10,87,788	10,37,697
N.-W. PROVINCES. . . . .	54	1,12,528	52	1,02,408	5,69,520	5,45,737	62,740	58,600	7,44,788	7,06,745
PUNJAB . . . . .	36	96,164	36	94,164	4,56,001	4,36,078	60,020	60,300	6,12,185	5,90,542
BURMA . . . . .	9	26,400	9	26,760	1,41,034	1,29,817	21,060	21,400	1,88,494	1,77,977
CENTRAL PROVINCES. . . . .	14	41,880	12	43,200	2,15,751	2,07,314	45,930	44,100	3,03,561	2,94,614
ASSAM . . . . .	9	22,200	9	23,400	1,34,217	1,26,200	19,900	24,000	1,76,317	1,73,600
CENTRAL INDIA . . . . .	8	16,380	6	15,300	87,627	76,628	13,390	10,400	1,17,397	1,02,328
OUDH . . . . .	13	20,400	12	18,000	1,41,596	1,36,228	12,810	14,500	1,74,806	1,68,728
RAJPUTANA . . . . .	10	19,200	9	18,000	1,26,947	1,04,795	11,900	12,300	1,58,047	1,35,095
BEHAR . . . . .	20	47,520	20	41,800	2,63,161	2,45,747	27,950	28,500	3,38,631	3,16,047
EASTERN BENGAL . . . . .	9	17,940	9	18,540	1,54,953	1,39,193	12,500	11,800	1,85,393	1,69,533
RAILWAY MAIL SERVICE. . . . .	50	1,15,480	47	1,13,320	6,18,848	6,18,857	1,91,100	1,68,500	9,25,428	9,00,677
SOUTH AFGHANISTAN. . . . .	6	16,080	5	14,880	1,00,488	86,994	7,500	8,000	1,24,068	1,09,874
TOTAL ... R	364	8,87,970	352	8,74,920	54,26,860	51,21,020	7,94,600	7,59,500	71,09,430	67,55,440

CONVEYANCE OF MAILS, DISCOUNT ON SALE OF POSTAGE STAMPS, AND POST OFFICE MISCELLANEOUS.

	CONVEYANCE OF MAILS.		DISCOUNT ON SALE OF POSTAGE STAMPS.		POST OFFICE MISCELLANEOUS.	
	Estimate, 1886-87.	Estimate, 1885-86.	Estimate, 1886-87.	Estimate, 1885-86.	Estimate, 1886-87.	Estimate, 1885-86.
	R	R	R	R	R	R
BENGAL . . . . .	6,04,659	6,04,034	20,500	33,490	20,904	18,494
MADRAS . . . . .	2,83,934	2,76,737	19,600	31,800	5,052	5,122
BOMBAY . . . . .	4,99,378	4,68,942	23,600	38,400	27,180	26,408
N.-W. PROVINCES . . . . .	65,326	67,748	11,200	18,300	37,482	34,086
PUNJAB . . . . .	4,55,109	4,75,171	10,400	16,900	4,636	6,140
BURMA . . . . .	60,524	73,740	2,700	4,400	3,900	900
CENTRAL PROVINCES . . . . .	88,921	79,789	3,300	5,600	3,336	3,680
ASSAM . . . . .	1,08,099	1,13,791	2,100	3,300	1,770	2,020
CENTRAL INDIA . . . . .	47,634	43,902	1,600	2,500	1,270	1,920
OUDH . . . . .	16,748	16,004	2,200	3,600	2,350	2,950
RAJPUTANA . . . . .	49,005	39,739	2,100	3,300	1,370	1,920
BEHAR . . . . .	23,965	24,440	3,900	6,200	4,370	4,320
EASTERN BENGAL . . . . .	60,018	65,373	2,200	3,500	3,300	3,620
RAILWAY MAIL SERVICE . . . . .	5,65,632	5,37,830	...	...	27,250	30,800
SOUTH AFGHANISTAN . . . . .	29,748	29,500	3,000	4,700	1,730	1,920
TOTAL ..... R	29,58,700	29,16,740	1,08,400	1,75,990	1,45,900	1,44,300

## GOVERNMENT OF INDIA—CIVIL ESTIMATE

EXPENDITURE—*continued.*15.—POST OFFICE—*continued.*

NUMBERS.		<i>LOCAL.</i>	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
10	10		R	R	R	R
		District Post Establishments—Local <i>Establishment.</i>				
		Peons . . . . .	720	720	720	717
		<i>Contingent Charges.</i>				
		Miscellaneous . . . . .	20	30	30	12
Total District Post Establishments, Local, Rupees			740	750	750	729

## 16.—TELEGRAPH.

		Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
		1886-87.	1885-86.	1885-86.	1884-85.
		R	R	R	R
<i>IMPERIAL.</i>					
INDIAN TELEGRAPHS—CAPITAL ACCOUNT . . . . .		12,00,000	10,37,000	14,34,000	15,36,724
DITTO REVENUE ACCOUNT . . . . .		40,30,000	36,95,000	39,60,000	34,62,445
ADD—Loss by Exchange for indirect charges . . . . .		...	...	...	570
		52,30,000	47,32,000	53,94,000	49,99,739
INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION— CAPITAL ACCOUNT		—46,000	—8,30,000	—55,800	39,767
DITTO PERSIAN SECTION—CAPITAL ACCOUNT		...	...	...	20,503
DITTO, PERSIAN GULF SECTION—REVENUE ACCOUNT		5,15,000	13,06,000	5,31,260	3,56,614
DITTO PERSIAN SECTION—REVENUE ACCOUNT		1,61,500	1,56,000	1,97,040	1,96,633
DITTO IN OTHER DEPARTMENTS . . . . .		7,000	5,000	6,500	19,153
		6,37,500	6,37,000	6,79,000	6,32,670
Add, for rounding . . . . .		58,67,500 500			
Total 16, Telegraph, Rupees . . . . .		58,68,000	53,69,000	60,73,000	56,32,409

## 17.—MINT.

		Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
		1886-87.	1885-86.	1885-86.	1884-85.
		R	R	R	R
<i>IMPERIAL.</i>					
MINT AND ASSAY MASTERS' ESTABLISHMENT AND CON- TINGENCIES . . . . .		2,85,700	2,97,830	2,84,900	2,62,390
LOSS ON COINAGE . . . . .		77,900	1,06,670	70,500	56,095
PURCHASE OF LOCAL STORES . . . . .		1,07,000	1,74,100	45,000	64,469
RENTS, RATES, AND TAXES . . . . .		14,400	14,400	14,400	14,400
Add, for rounding . . . . .				4,14,800 200	
Total 17, Mint, Rupees . . . . .		4,85,000	5,93,000	4,15,000	3,97,354

EXPENDITURE —continued.

17.—MINT—continued.

DETAILS.

NUMBERS.		IMPERIAL.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		<b>Mint and Assay Masters' Establishment and Contingencies.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
		<b>DIRECTION AND ESTABLISHMENT.</b>				
1	1	Mint Master . . . . .	24,000	29,220	24,000	24,000
1	1	Assistant Mint Master . . . . .	7,200	8,430	7,120	6,825
1	1	Accountant . . . . .	5,400	5,400	5,400	5,400
2	2	Bullion-keeper and Deputy Bullion-keeper.	8,400	8,400	8,400	8,400
		<i>Mint Master.</i>				
15	15	Clerks and Writers . . . . .	23,820	23,600	23,710	19,561
5	5	Servants . . . . .	480	480	480	701
		<i>Bullion-keeper.</i>				
15	15	Clerks and Writers . . . . .	3,940	3,500	3,940	5,779
9	9	Servants . . . . .	300	260	300	319
20	20	Mint Guards . . . . .	4,790	3,750	4,790	4,675
69	69		78,330	83,040	78,140	75,660
		<b>OPERATIVE ESTABLISHMENT.</b>				
350	350	{ Superintendents and Foremen Engineers, Melters, Mechanics, Labour- ers, &c. . . . . }	73,000	71,000	73,000	75,162
—	—	Extra Establishment . . . . .	62,000	82,000	62,000	51,835
—	—	Extra Hour's Pay . . . . .	5,500	1,500	5,500	6,212
350	350		1,40,500	1,54,500	1,40,500	1,33,209
		<b>ASSAY ESTABLISHMENT.</b>				
1	1	Assay Master (including Personal and Local Allowances) . . . . .	27,000	23,960	27,000	21,500
1	1	Deputy Assay Master . . . . .	14,400	14,200	14,400	12,238
7	7	Clerks . . . . .	8,220	7,880	8,220	7,631
—	—	Extra Hour's Pay . . . . .	2,200	1,500	2,200	445
21	21	Servants . . . . .	2,870	2,600	2,870	2,574
—	—	Probationer . . . . .	...	...	...	1,711
30	30		54,690	50,140	54,690	46,099
		<b>DEDUCT—Probable Savings</b>	2,73,520		2,73,330	
			900		900	
			2,72,620	2,87,680	2,72,430	2,54,968
		<b>Contingent Charges.</b>				
		Manufacture of Scales and Weights . . . . .	2,000	3,500	2,000	82
		Service Telegrams . . . . .	20	20	20	35
		Purchase of Books and Publications . . . . .	50	50	50	46
		Freight on uncurrent coin . . . . .	1,000	1,000	1,000	1,120
		Purchase of Furniture . . . . .	100	50	100	45
		Country Stationery . . . . .	700	500	500	...
		Miscellaneous . . . . .	8,410	4,500	8,000	4,718
			12,280	9,620	11,670	6,046
		Freight on Europe Stores . . . . .	650	200	650	242
		Postage Charges . . . . .	150	100	150	92
		Travelling Expenses . . . . .	...	230	...	1,042
			13,080	10,150	12,470	7,422
		<b>Total Mint and Assay Masters' Establishment and Contingencies, Rupees</b>	<b>2,85,700</b>	<b>2,97,830</b>	<b>2,84,900</b>	<b>2,62,390</b>

## GOVERNMENT OF INDIA—CIVIL ESTIMATE

## EXPENDITURE—continued.

## 17.—MINT—continued.

<i>IMPERIAL</i> —continued. Loss on Coinage.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
Loss of weight in coining Gold . . . . .	500	300	500	127
Ditto ditto Silver . . . . .	21,500	29,000	14,400	16,465
Loss on Remittance . . . . .	50,000	60,000	50,000	31,863
Cost of Copper Alloy . . . . .	5,600	17,000	5,000	7,214
Value of Copper used for contingent purposes . . . . .	300	300	600	337
Loss incident to Melting Remittances from Govern- ment Functionaries . . . . .	...	70	...	89
<b>Total Loss on Coinage, Rupees . . . . .</b>	<b>77,900</b>	<b>1,06,670</b>	<b>70,500</b>	<b>56,095</b>

## 18.—GENERAL ADMINISTRATION.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
SALARY OF THE GOVERNOR GENERAL . . . . .	2,50,800	2,50,800	2,50,800	2,50,800
STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL . . . . .	1,31,690	2,11,500	1,31,280	1,28,887
DURBAR FUND . . . . .	1,60,000	1,52,500	1,45,000	1,50,004
TOUR EXPENSES . . . . .	8,13,480	7,82,000	7,75,050	7,46,690
EXECUTIVE COUNCIL . . . . .	4,52,000	4,51,300	4,52,300	4,50,616
LEGISLATIVE COUNCIL . . . . .	2,13,150	1,63,880	2,14,230	2,01,074
CIVIL SECRETARIATS . . . . .	8,67,880	8,95,950	8,66,330	8,57,154
MILITARY SECRETARIAT . . . . .	3,22,600	3,40,520	3,17,730	3,41,772
PUBLIC WORKS SECRETARIAT . . . . .	2,52,040	2,45,970	2,45,280	2,24,421
COMMISSIONERS . . . . .	4,000	2,000	4,000	1,594
CIVIL OFFICES OF ACCOUNT AND AUDIT . . . . .	4,30,860	3,84,030	4,32,440	4,19,522
PUBLIC WORKS OFFICE OF ACCOUNT AND AUDIT . . . . .	1,81,670	1,81,470	1,74,100	1,53,419
CURRENCY DEPARTMENT . . . . .	96,930	1,04,280	98,490	97,185
RESERVE TREASURY . . . . .	4,960	5,740	4,650	5,773
ALLOWANCE TO PRESIDENCY BANK . . . . .	2,16,080	2,10,000	2,13,570	2,09,417
PRESS COMMISSION . . . . .	9,680	8,300	9,500	8,858
RENTS, RATES, AND TAXES . . . . .	40,870	40,870	37,250	38,697
<b>TOTAL IMPERIAL . . . . .</b>	<b>44,48,690</b>	<b>44,31,110</b>	<b>43,72,000</b>	<b>42,85,883</b>
<i>LOCAL.</i>				
GENERAL ESTABLISHMENT OF LOCAL FUNDS . . . . .	29,310	26,890	... (a)	24,128
<b>Total 18, General Administration, Rupees . . . . .</b>	<b>44,78,000</b>	<b>44,58,000</b>	<b>43,72,000</b>	<b>43,10,011</b>

(a) Shewn under 3. Land Revenue.

EXPENDITURE —continued.

18.—GENERAL ADMINISTRATION —continued.

DETAILS.

NUMBERS.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
<i>IMPERIAL.</i>						
<b>Staff and Household of the Governor General.</b>						
<i>Salaries.</i>						
1	1	Private Secretary . . . . .	24,000	24,000	24,000	24,000
—	—	Military Secretary . . . . .	...	...	...	...
—	—	Aides-de-Camp, European . . . . .	...	...	...	...
—	—	Aide-de-Camp, Native . . . . .	...	...	...	...
1	1	Surgeon . . . . .	14,400	14,400	14,400	14,464
—	—	House-rent of ditto . . . . .	1,200	1,000	1,200	855
2	2		39,600	39,400	39,600	39,319
<i>Establishment.</i>						
	35	Establishment of the Viceroy's Band . . . . .	22,680	22,800	22,680	22,716
	6	Ditto of the Military Secretary to the Viceroy . . . . .	7,970	7,800	9,000	7,142
		Telegram, Postage, and Miscellaneous Charges . . . . .	60,000	1,40,000	60,000	59,710
		Telegram, Postage, of the Military Secretary . . . . .	1,440	1,500	...	...
			92,090	1,72,100	91,680	89,568
<b>Total Staff and Household of the Governor General, Rupees . . . . .</b>			<b>1,31,690</b>	<b>2,11,500</b>	<b>1,31,280</b>	<b>1,28,887</b>
<b>Durbar Fund.</b>						
For the pay of the Office Establishment, Native Doctor and Dispensary, Servants and others; Pension to retired Clerks and Servants; Cost of Lighting, Clothing, and Miscellaneous Expenses of the Governor General's Household; Extra pay to Band, and Batta to Servants; Office-rent, &c., while absent from Calcutta on tour; Menagerie and other expenses at Barrackpore Park, &c. . . . .						
			1,60,000	1,52,500	1,45,000	1,50,004
<b>Total Durbar Fund, Rupees . . . . .</b>			<b>1,60,000</b>	<b>1,52,500</b>	<b>1,45,000</b>	<b>1,50,004</b>
<b>Tour Expenses.</b>						
<b>STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL</b>			2,70,000	2,48,000	2,40,000	2,33,506
EXECUTIVE COUNCIL . . . . .			12,000	12,000	12,000	10,165
LEGISLATIVE COUNCIL . . . . .			32,000	32,000	30,000	32,293
FOREIGN DEPARTMENT . . . . .			70,000	70,000	69,300	67,512
HOME DEPARTMENT . . . . .			37,000	37,000	37,000	37,571
DEPARTMENT OF FINANCE AND COMMERCE . . . . .			75,000	75,000	70,000	89,054
REVENUE AND AGRICULTURAL DEPARTMENT . . . . .			35,000	35,000	35,000	34,286
MILITARY DEPARTMENT . . . . .			80,000	80,000	80,000	82,227
PUBLIC WORKS DEPARTMENT . . . . .			50,000	48,000	61,400	34,316
PUBLIC WORKS OFFICE OF ACCOUNT AND AUDIT . . . . .			48,000	46,000	42,000	32,963
SANITARY COMMISSION . . . . .			3,800	3,800	3,800	3,473
PRESS COMMISSION . . . . .			3,120	2,500	3,000	2,132
SIMLA PRESS . . . . .			12,000	13,000	15,500	10,254
SPECIAL TRAINS . . . . .			30,000	20,000	20,000	21,731
COMMISSARIAT CARRIAGE AND SUPPLIES . . . . .			12,000	13,000	10,000	1,485
POST OFFICE DAK AND BULLOCK TRAIN HIRE . . . . .			25,000	25,000	25,000	31,391
THUGGEE DEPARTMENT . . . . .			560	600	950	1,216
METEOROLOGICAL DEPARTMENT . . . . .			500	3,600	3,600	5,024
SURGEON-GENERAL . . . . .			11,000	10,000	10,000	12,466
MEDICAL ESTABLISHMENT . . . . .			500	500	500	290
INSPECTOR-GENERAL OF FORESTS . . . . .			6,000	7,000	6,000	3,335
<b>Total Tour Expenses, Rupees . . . . .</b>			<b>8,13,480</b>	<b>7,82,000</b>	<b>7,75,050</b>	<b>7,46,690</b>



EXPENDITURE—continued.						
18.—GENERAL ADMINISTRATION—continued.						
NUMBERS.		IMPERIAL—continued.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.	Executive Council.	R	R	R	R
		<i>Salaries.</i>				
6	6	Members of Council . . . . .	4,60,800	4,48,800	4,60,800	4,46,092
		LESS—Civil Service Annuity . . . . .	12,000	...	12,000	...
		Travelling Allowance . . . . .	4,48,800	4,48,800	4,48,800	4,46,092
			3,200	2,500	3,500	4,524
		<b>Total Executive Council, Rupees</b> . . . . .	<b>4,52,000</b>	<b>4,51,300</b>	<b>4,52,300</b>	<b>4,50,616</b>
		<i>Legislative Council.</i>				
		<i>Salaries.</i>				
4	4	Salaries, Deputation, and Travelling Allowance of Members . . . . .	82,600	40,000	82,600	71,319
...	...	Travelling Allowances to Non-Official Members . . . . .	20,000	15,000	20,000	10,000
1	1	Secretary . . . . .	42,000	40,000	42,000	38,933
1	1	Deputy Secretary . . . . .	24,000	23,500	24,000	24,597
6	6	LESS—Civil Service Annuity . . . . .	1,68,600		1,68,600	
			6,880		6,880	
			1,61,720	1,18,500	1,61,720	1,44,849
		<i>Establishment.</i>				
1	1	Registrar . . . . .	5,760	5,280	5,280	3,574
19	19	Clerks . . . . .	25,510	24,880	24,880	29,005
41	41	Servants . . . . .	3,930	3,920	3,920	4,064
		Extra Establishment . . . . .	...	...	...	1,299
61	61		35,200	34,080	34,080	37,942
		<i>Contingent Charges.</i>				
		Section-writing . . . . .	2,400	2,300	2,400	1,936
		Service Telegrams . . . . .	500	300	600	433
		Purchase of Law Books . . . . .	2,500	2,500	2,500	4,976
		Binding Books, &c. . . . .	50	50	150	1,249
		Subscription to Newspapers, &c. . . . .	250	150	250	61
		Miscellaneous . . . . .	8,000	4,000	10,000	6,695
			13,700	9,300	15,900	15,350
		Travelling Expenses . . . . .	...	...	...	326
		Freight on Europe Stores . . . . .	30	...	30	...
		Postage Charges . . . . .	2,500	2,000	2,500	2,607
		<b>Total Legislative Council, Rupees</b> . . . . .	<b>2,13,150</b>	<b>1,63,880</b>	<b>2,14,230</b>	<b>2,01,074</b>
		<i>Civil Secretariats.</i>				
		FOREIGN DEPARTMENT.				
		<i>Salaries.</i>				
1	1	Secretary . . . . .	48,000	46,280	50,000	52,088
1	1	Under-Secretary . . . . .	18,000	16,350	18,000	16,524
1	1	Junior Under-Secretary . . . . .	14,400	13,820	14,400	17,231
1	1	Assistant Secretary . . . . .	12,000	11,380	12,000	14,105
2	2	Pay of Attachés . . . . .	14,640	13,100	14,160	11,715
		Officer on special duty . . . . .	...	...	...	3,679
6	6	LESS—Civil Service Annuity . . . . .	1,07,040		1,08,560	
			3,200		3,200	
		Carried over . . . . .	1,03,840	1,00,930	1,05,360	1,15,342

EXPENDITURE —continued.

18.—GENERAL ADMINISTRATION —continued.

NUMBERS.		IMPERIAL—continued. Civil Secretariats—contd. FOREIGN DEPARTMENT.—contd.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		₹	₹	₹	₹
		Brought forward	1,03,840	1,00,930	1,05,360	1,15,342
		<i>Establishment.</i>				
1	1	Registrar	8,760	8,200	8,280	8,400
46	46	Clerks	93,580	84,200	89,620	91,273
14	14	Copyists	16,680	15,260	16,220	15,883
2	2	Translators	6,420	4,000	6,240	5,053
68	69	Servants	6,900	6,000	6,820	6,833
131	132		1,32,340	1,17,660	1,27,180	1,27,442
		<i>Contingent Charges.</i>				
		Purchase of Books and Publications	2,000	2,000	1,400	1,584
		Service Telegrams	35,000	75,000	35,000	37,687
		Subscription to Newspapers, &c.	350	350	350	298
		Charges for preparing Alphabetical Index	13,500	5,000	13,500	3,986
		Purchase of Office Furniture	...	1,500	...	2,028
		Miscellaneous	6,590	6,000	6,590	7,943
			57,440	89,850	56,840	53,526
		Travelling Expenses	...	500	...	522
		Freight on Europe Stores	50	...	50	...
		Postage Charges	7,200	5,500	7,200	4,833
		<b>Total Foreign Department, Rupees</b>	<b>3,00,870</b>	<b>3,14,440</b>	<b>2,96,630</b>	<b>3,01,665</b>
		<b>HOME DEPARTMENT.</b>				
		<i>Salaries.</i>				
1	1	Secretary	48,000	62,900	48,000	37,781
1	1	Under-Secretary	15,600	14,980	15,600	16,063
...	...	Officer on special duty	...	610	...	...
2	2	LESS—Civil Service Annuity	63,600		63,600	
			2,540		2,540	
			61,060	78,490	61,060	53,844
		<i>Establishment.</i>				
1	1	Registrar	8,400	8,400	8,400	8,400
32	32	Clerks	76,940	75,600	75,600	73,650
46	46	Servants	4,130	4,250	4,760	4,742
79	79		89,470	88,250	88,760	86,792
		<i>Contingent Charges.</i>				
		Section-writing	6,000	6,000	5,000	5,016
		House-rent	...	380	1,500	1,500
		Purchase of Books and Publications, and Freight to Peninsular and Oriental Steam Navigation Company	3,500	2,500	3,500	2,298
		Service Telegrams	5,500	5,500	4,500	5,173
		Subscription to Newspapers, &c.	1,500	1,000	1,500	912
		Purchase of Office Furniture	...	500	...	2,511
		Miscellaneous	6,500	6,500	6,500	6,595
			23,000	22,380	22,500	24,005
		Freight on Europe Stores	50	20	50	23
		Postage Charges	3,200	3,200	3,200	4,329
		<b>Total Home Department, Rupees</b>	<b>1,76,780</b>	<b>1,92,340</b>	<b>1,75,570</b>	<b>1,68,993</b>
		Carried over	4,77,650	5,06,780	4,72,200	4,70,658

EXPENDITURE—*continued.*18.—GENERAL ADMINISTRATION—*continued.*

NUMBERS.		IMPERIAL— <i>continued.</i> Civil Secretariats— <i>continued.</i> Brought forward	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		R	R	R	R
		DEPARTMENT OF FINANCE AND COMMERCE.				
		<i>Salaries.</i>				
1	1	Secretary	50,000	54,000	50,000	48,000
1	1	Under-Secretary	15,600	14,040	15,600	13,299
1	1	Assistant Secretary	18,000	20,450	17,750	19,200
3	3		83,600		83,350	
		LESS—Civil Service Annuity	2,600		2,600	
			81,000	88,490	80,750	80,499
		<i>Establishment.</i>				
1	1	Registrar	8,400	8,400	8,400	7,700
59	61	Clerks	1,22,060	1,30,000	1,31,100	1,25,109
26	23	Copyists	10,430	...	8,260	...
34	34	Servants	3,570	3,580	3,580	3,419
—	—	Extra Establishment	2,500	1,000	2,500	1,354
120	119		1,46,960	1,42,980	1,53,840	1,37,582
		<i>Contingent Charges.</i>				
		Section-writing	...	100	...	...
		Purchase of Office Furniture	500	200	...	830
		Purchase of Books and Publications	200	200	200	174
		Service Telegrams	15,000	13,000	15,000	12,967
		Subscription to Newspapers, &c.	450	400	400	430
		Charges for preparing Alphabetical Index	400	...	...	...
		Miscellaneous	2,800	2,800	2,800	2,794
			19,350	16,700	18,400	17,195
		Travelling Expenses	500	150	...	...
		Freight on Europe Stores	...	...	...	3
		Postage Charges	2,000	2,000	2,000	2,668
		DEDUCT—Probable Savings	2,49,810		2,54,990	
			5,000		5,000	
		Total Dept. of Finance and Commerce, Rupees	2,44,810	2,50,320	2,49,990	2,37,947
NUMBERS.		REVENUE AND AGRICULTURAL DEPARTMENT.				
1885-86.	1886-87.	<i>Salaries.</i>				
1	1	Secretary	50,000	47,530	50,000	43,846
1	1	Under-Secretary	15,600	14,650	15,600	13,611
		Officer on special duty	...	...	...	15,360
2	2		65,600		65,600	
		LESS—Civil Service Annuity	2,620		2,620	
			62,980	62,180	62,980	72,817
		<i>Establishment.</i>				
1	1	Registrar	8,280	8,040	8,040	7,820
25	26	Clerks	50,000	44,640	47,040	44,770
4	4	Copyists	2,140	2,160	2,160	2,038
32	32	Servants	3,100	3,100	3,100	3,100
—	—	Extra Establishment	1,000	900	1,400	2,495
62	63		64,520	58,840	61,740	60,223
		Carried over	1,27,500	1,21,020	1,24,720	1,33,040
			7,22,460	7,57,100	7,22,190	7,08,605

EXPENDITURE—continued.

18.—GENERAL ADMINISTRATION—continued.

IMPERIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																																				
Civil Secretariats—continued.		₹	₹	₹	₹																																				
Brought forward		7,22,460	7,57,100	7,22,190	7,08,605																																				
REVENUE AND AGRICULTURAL DEPT—contd.																																									
Brought forward		1,27,500	1,21,020	1,24,720	1,33,040																																				
<i>Contingent Charges.</i>																																									
Purchase of Books and Publications		500	300	600	146																																				
Service Telegrams		2,000	1,600	2,000	1,832																																				
Purchase of Office Furniture		300	300	300	2,500																																				
Subscription to Newspapers, &c.		300	300	300	244																																				
Charges for preparing Alphabetical Index		600	...	600	...																																				
Miscellaneous		4,300	2,500	5,000	2,151																																				
		8,000	5,000	8,800	6,873																																				
Travelling Expenses		1,000	3,000	1,000	395																																				
Postage Charges		2,000	2,500	2,200	2,145																																				
Total Revenue and Agricultural Dept., Rupees		1,38,500	1,31,520	1,36,720	1,42,453																																				
<table border="1"> <tr><th colspan="2">NUMBERS.</th></tr> <tr><th>1885-86.</th><th>1886-87.</th></tr> <tr><td>8</td><td>6</td></tr> </table>		NUMBERS.		1885-86.	1886-87.	8	6	TRANSLATORS' DEPARTMENT.																																	
NUMBERS.																																									
1885-86.	1886-87.																																								
8	6																																								
		<i>Establishment.</i>																																							
Clerks		6,840	7,250	7,340	6,790																																				
		<i>Contingent Charges.</i>																																							
Miscellaneous		80	80	80	25																																				
Total Translators' Department, Rupees		6,920	7,330	7,420	6,815																																				
Deduct—Cost of Europe Stores charged in the accounts of Madras					8,57,873																																				
					719																																				
Total Civil Secretariats, Rupees		8,67,880	8,95,950	8,66,330	8,57,154																																				
<table border="1"> <tr><th colspan="2">NUMBERS.</th></tr> <tr><th>1885-86.</th><th>1886-87.</th></tr> <tr><td>1</td><td>1</td></tr> <tr><td>1</td><td>1</td></tr> <tr><td>1</td><td>1</td></tr> <tr><td>1</td><td>1</td></tr> <tr><td>1</td><td>1</td></tr> <tr><td>1</td><td>1</td></tr> <tr><td>—</td><td>—</td></tr> <tr><td>—</td><td>—</td></tr> <tr><td>—</td><td>—</td></tr> <tr><td>6</td><td>7</td></tr> <tr><td>1</td><td>1</td></tr> <tr><td>76</td><td>76</td></tr> <tr><td>84</td><td>84</td></tr> <tr><td>—</td><td>—</td></tr> <tr><td>—</td><td>—</td></tr> <tr><td>161</td><td>161</td></tr> </table>		NUMBERS.		1885-86.	1886-87.	1	1	1	1	1	1	1	1	1	1	1	1	—	—	—	—	—	—	6	7	1	1	76	76	84	84	—	—	—	—	161	161	Military Secretariat.			
NUMBERS.																																									
1885-86.	1886-87.																																								
1	1																																								
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76	76																																								
84	84																																								
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—	—																																								
161	161																																								
		<i>Salaries.</i>																																							
Secretary		42,000	39,400	42,000	42,000																																				
Deputy Secretary (including Military Pay and Allowances)		20,890	22,100	20,890	20,892																																				
2nd Deputy Secretary (ditto ditto)		19,830	16,090	17,290	17,294																																				
1st Assistant (ditto ditto)		14,900	10,500	14,900	13,650																																				
2nd Assistant (ditto ditto)		11,390	14,100	11,390	11,138																																				
Attaché		3,330	2,290	...	...																																				
Assistant Secretary, Military Works Branch		13,620	13,620	13,620	13,620																																				
Ditto (Marine), including		...	...	...	1,125																																				
Presidency House-rent		...	...	...	8,564																																				
Additional Assistant Secretary		...	4,520	...																																					
		1,25,960	1,22,620	1,20,090	1,28,283																																				
		<i>Establishment.</i>																																							
Registrar		1,54,600	1,50,000	1,54,600	1,50,921																																				
Clerks		8,080	8,000	8,080	8,096																																				
Servants		9,740	10,500	9,740	11,437																																				
Copying Establishment		...	200	...	705																																				
Temporary Establishment																																									
		1,72,420	1,68,700	1,72,420	1,71,159																																				
Carried over		2,98,380	2,91,320	2,92,510	2,99,442																																				

EXPENDITURE— <i>continued.</i>						
18.—GENERAL ADMINISTRATION— <i>continued.</i>						
<i>IMPERIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
Military Secretariat— <i>continued.</i>		₹	₹	₹	₹	
Brought forward . . . . .		2,98,380	2,91,320	2,92,510	2,99,442	
<i>Contingent Charges.</i>						
Purchase of Books . . . . .		1,000	4,000	1,000	2,789	
Service Telegrams . . . . .		10,000	30,000	8,000	17,573	
Subscription to Newspapers, &c. . . . .		220	700	220	305	
Purchase of Office Furniture . . . . .		2,000	2,000	3,000	12,641	
Miscellaneous . . . . .		5,000	6,000	8,000	4,397	
		18,220	42,700	20,220	37,615	
Travelling Expenses . . . . .		...	1,000	...	1,027	
Postage Charges . . . . .		6,000	5,500	5,000	3,688	
Total Military Secretariat, Rupees . . . . .		3,22,600	3,40,520	3,17,730	3,41,772	
<b>Public Works Secretariat.</b>						
<i>Salaries.</i>						
I	I	Secretary (including Military Pay and Allowances) . . . . .	42,390	51,000	42,390	42,387
I	i	Deputy Secretary (including Military Pay and Allowances) . . . . .	32,930	32,450	32,930	41,715
3	3	Under-Secretaries . . . . .	54,790	54,410	54,790	48,509
—	—	Presidency House-rent and Allowance . . . . .	1,440	1,400	1,440	1,812
—	—	Honorary Assistant Examiner . . . . .	...	900	...	...
—	—	Officer on special duty . . . . .	...	3,650	...	5,830
5	5		1,31,550	1,43,810	1,31,550	1,40,253
<i>Establishment.</i>						
I	I	Registrar . . . . .	5,820	5,460	5,430	6,900
41	42	Clerks . . . . .	73,000	60,000	73,150	48,805
52	54	Servants . . . . .	5,470	5,700	5,470	4,897
		Lithographic Press Establishment . . . . .	...	...	10,080	243
		Temporary Establishment . . . . .	10,000	9,000	...	3,751
94	97		94,290	80,160	94,130	64,596
<i>Contingent Charges.</i>						
Purchase of Books and Instruments . . . . .		500	500	500	780	
Service Telegrams . . . . .		17,500	14,500	12,000	14,038	
Purchase of Furniture . . . . .		1,000	650	250	1,002	
Subscription to Newspapers . . . . .		200	150	150	129	
Miscellaneous . . . . .		3,000	2,500	3,000	1,698	
		22,200	18,300	15,900	17,647	
Travelling Expenses . . . . .		1,500	1,200	1,200	344	
Postage Charges . . . . .		2,500	2,500	2,500	1,581	
Total Public Works Secretariat, Rupees . . . . .		2,52,040	2,45,970	2,45,280	2,24,421	
<b>Commissioners.</b>						
<i>Contingent Charges.</i>						
Chief Commissioner's Contingencies—Rewards for capturing Dacoits, and miscellaneous expenses . . . . .		2,000	1,000	2,000	1,594	
<i>Travelling Expenses.</i>						
Travelling Allowance to Chief Commissioner . . . . .		2,000	1,000	2,000	...	
Total Commissioners, Rupees . . . . .		4,000	2,000	4,000	1,594	

EXPENDITURE—continued.						
18.—GENERAL ADMINISTRATION—continued.						
NUMBERS.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			R	R	R	R
<i>IMPERIAL—continued.</i>						
<b>Civil Offices of Account and Audit.</b>						
OFFICE OF COMPTROLLER AND AUDITOR GENERAL.						
<i>Salaries.</i>						
CENTRAL BRANCH.						
1	1	Comptroller General (including Personal Allowance)	45,250	43,420	48,000	44,874
1	1	Deputy Comptroller General . . . . .	24,000	23,700	23,400	59,756
2	2	Deputy Auditors General . . . . .	43,600	25,400	43,800	1,248
1	1	Assistant Comptroller General, 3rd Class . . . . .	12,000	...	12,600	2,027
1	1	Assistant ditto, 4th Class . . . . .	12,000	8,540	10,560	14,564
1	1	Assistant ditto, 5th Class . . . . .	7,200	8,200	7,200	7,436
...	...	Assistants ditto, 6th Class . . . . .	...	...	...	135
1	2	Chief Superintendents . . . . .	15,600	7,600	9,120	3,040
FOREST BRANCH.						
1	1	Assistant Comptroller General, 5th class . . . . .	7,200	9,220	12,000	15,776
9	10	LESS—Civil Service Annuity . . . . .	1,66,850		1,66,680	
			1,120		2,850	
			1,65,730	1,26,080	1,63,830	1,48,856
<i>Establishment.</i>						
CENTRAL BRANCH.						
14	14	Superior Staff . . . . .	33,530	30,000	40,010	38,373
69	78	Clerical Staff . . . . .	53,280	51,670	46,170	47,790
43	42	Servants . . . . .	3,710	3,500	4,000	3,764
FOREST BRANCH.						
1	1	Superior Staff . . . . .	2,980	4,110	2,860	3,644
28	28	Clerical Staff . . . . .	15,690	16,000	15,740	15,114
4	4	Servants . . . . .	350	530	350	416
159	167		19,020	20,640	18,950	19,174
			1,09,540	1,05,810	1,09,130	1,09,101
Temporary and Additional Establishment . . . . .						
<i>Contingent Charges.</i>						
		Section-writing . . . . .	1,500	...	1,500	70
		Furniture . . . . .	500	300	1,000	1,471
		Hot-weather . . . . .	1,100	1,050	1,000	980
		Book-binding . . . . .	500	400	500	433
		Library . . . . .	400	200	200	...
		Washing and cleaning the Treasury Building . . . . .	1,200	1,100	1,200	...
		Police Charges . . . . .	630	620	624	...
		Miscellaneous . . . . .	2,000	2,500	2,776	5,669
			7,830	6,170	8,800	8,623
		Travelling Expenses . . . . .	8,000	5,000	8,000	9,464
		Postage Charges . . . . .	2,000	2,000	2,500	2,054
		Service Telegrams . . . . .	5,700	5,000	5,700	4,810
DEDUCT—Probable Savings . . . . .						
			3,06,800		3,05,960	
			7,400		60	
Total Office of Comptroller and Auditor General, Rupees			2,99,400	2,58,460	3,05,900	2,94,959
Carried over . . . . .			2,99,400	2,58,460	3,05,900	2,94,959

EXPENDITURE—*continued.*18.—GENERAL ADMINISTRATION—*continued.*

NUMBERS.		IMPERIAL— <i>continued.</i>	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			R	R	R	R
		<b>Civil Offices of Account and Audit—<i>contd.</i></b>				
		Brought forward	2,99,400	2,58,460	3,05,900	2,94,959
		<b>OFFICE OF COMPTROLLER, INDIA TREASURIES.</b>				
		<i>Salaries.</i>				
I	I	Comptroller	22,200	22,200	21,600	21,500
I	I	Assistant Comptroller	12,000	160	12,000	2,703
		Chief Superintendent	...	5,400	...	5,840
		Probationer	...	2,440	...	...
2	2		34,200	30,200	33,600	30,643
		<i>Establishment.</i>				
12	12	Superior Staff	30,150	29,410	28,500	25,844
78	83	Clerical Staff	57,420	55,600	55,350	56,899
18	21	Servants	1,790	2,130	1,540	2,121
—	—	Temporary Establishment	2,000	2,000	2,000	4,103
108	116		91,360	89,140	87,390	88,967
		<i>Contingent Charges.</i>				
		Section-writing	500	500	500	284
		Furniture	300	200	300	458
		Hot-weather	950	940	900	821
		Book-binding	600	700	800	894
		Library	50	...	50	...
		Miscellaneous	1,400	1,400	1,200	1,216
			3,800	3,740	3,750	3,673
		Travelling Expenses	...	300	...	152
		Postage Charges	1,400	1,400	1,100	1,019
		Service Telegrams	700	700	700	709
		<b>Total Office of Comptroller, India Treasuries, Rupees</b>	<b>1,31,460</b>	<b>1,25,570</b>	<b>1,26,540</b>	<b>1,24,563</b>
		<b>Total Civil Offices of Account and Audit, Rupees</b>	<b>4,30,860</b>	<b>3,84,030</b>	<b>4,32,440</b>	<b>4,19,522</b>
		<b>Public Works Office of Account and Audit.</b>				
		<i>Salaries.</i>				
I	I	Accountant General, including Military Pay	32,920	40,180	32,920	34,413
I	I	Deputy Accountant General, including Military Pay	16,690	16,690	16,690	15,840
I	I	Assistant Accountant General	5,000	...	...	110
—	2	Examiners	15,600	12,730	7,800	14,972
I	—	Deputy Examiner	...	2,430	6,600	
...	...	Presidency House-rent and Allowance	3,260	2,450	3,800	3,530
I	I	Inspector of Public Works Accounts	13,200	13,200	13,200	3,306
5	6		86,670	87,680	81,010	72,171
		<i>Establishment.</i>				
16	17	Accountants	49,130	46,110	49,950	41,273
26	26	Clerks	34,490	33,700	32,450	30,489
—	—	Temporary Clerks and others	1,200	900	1,200	1,435
16	16	Servants	1,800	1,670	1,770	1,391
...	...	Presidency House-rent and Allowance	3,280	3,200	3,200	2,484
58	59		89,900	85,580	88,570	77,072
		Carried over	1,76,570	1,73,260	1,69,580	1,49,243

EXPENDITURE —continued.

18.—GENERAL ADMINISTRATION —continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86,	Budget Estimate, 1885-86.	Accounts, 1884-85.
		R	R	R	R
<i>IMPERIAL</i> —continued.					
Public Works Office of Account and Audit—contd.					
Brought forward		1,76,570	1,73,260	1,69,580	1,49,243
<i>Contingent Charges.</i>					
Purchase of Office Furnitures		...	110	...	67
Service Telegrams		400	400	400	205
Miscellaneous		1,200	1,000	1,520	1,022
		1,600	1,510	1,920	1,294
Travelling Expenses		2,800	6,000	2,000	2,343
Postage Charges		700	700	600	539
Total Public Works Office of Account and Audit, Rupees		1,81,670	1,81,470	1,74,100	1,53,419
<b>Currency Department.</b>					
<i>Salaries.</i>					
Head Commissioner (the Comptroller General)		...	...	...	...
1	1	10,800	15,980	13,800	12,501
—	1	7,200	7,670	6,000	...
1	—	...			6,640
2	2	18,000	23,650	19,800	19,141
<i>Establishment.</i>					
96	96	62,916	62,680	62,680	59,253
69	69	6,514	6,300	6,510	5,377
—	—	3,600	3,000	3,600	7,888
165	165	73,030	71,980	72,790	72,518
<i>Contingent Charges.</i>					
Purchase of Office Furniture		300	1,000	300	253
Service Telegrams		325	200	325	184
Country Stationery		...	350	...	338
Purchase of Chests, Bags, and Locks		200	...	200	...
Miscellaneous		4,600	6,500	4,600	4,263
		5,425	8,050	5,425	5,038
Travelling Expenses		...	150	...	34
Postage Charges		475	450	475	454
Total Currency Department, Rupees		96,930	1,04,280	98,490	97,185
<b>Reserve Treasury.</b>					
<i>Salaries.</i>					
Treasurer (the Comptroller General)		...	...	...	...
Deputy Treasurer (the Deputy Comptroller General)		...	...	...	...
<i>Establishment.</i>					
5	5	1,810	2,520	1,810	2,522
1	1	80	80	80	119
7	7	600	1,500	600	1,509
13	13	2,490	4,100	2,490	4,150
Carried over					



EXPENDITURE— <i>continued.</i>					
18.—GENERAL ADMINISTRATION— <i>concluded.</i>					
<i>IMPERIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Reserve Treasury— <i>continued.</i>		₹	₹	₹	₹
Brought forward		2,490	4,100	2,490	4,150
<i>Contingent Charges.</i>					
Service Telegrams		60	60	60	37
Miscellaneous		2,310	1,500	2,000	1,506
		2,370	1,560	2,060	1,543
Postage Charges		100	80	100	80
Total Reserve Treasury, Rupees		4,960	5,740	4,650	5,773
Allowance to Presidency Bank.					
Allowance to the Bank of Bengal for General Treasury duties		43,600	43,600	43,600	43,600
Allowance to the Bank of Bengal for Public Debt duties		1,68,000	1,61,900	1,68,000	1,62,641
Purchase of Postage Stamps		4,480	4,500	1,970	3,173
Service Telegrams					
Total Allowance to Presidency Bank, Rupees.		2,16,080	2,10,000	2,13,570	2,09,417
<b>NUMBERS.</b>					
1885-86.	1886-87.				
1	1	<b>Press Commission.</b>			
		<i>Salaries.</i>			
		Officer in Charge of the Press Commissioner's Office		2,400	2,300
		<i>Establishment.</i>			
2	2	Clerks		2,940	2,780
5	5	Servants		470	470
				3,410	3,250
		<i>Contingent Charges.</i>			
		Service Telegrams		2,000	1,000
		Subscription to Newspapers, &c.		900	800
		Miscellaneous		500	500
				3,400	2,300
		Postage Charges		470	450
Total Press Commission, Rupees		9,680	8,300	9,500	8,858
<b>NUMBERS.</b>					
1885-86.	1886-87.	<b>LOCAL.</b>			
		General Establishment of Local Funds.			
		<i>Establishment.</i>			
167	167	Putwaries		25,940	25,940
		Allowance to Local Fund Clerk		240	240
				26,180	26,180
		<i>Contingent Charges.</i>			
		Miscellaneous		3,130	710
Total General Establishment of Local Fund, Rupees		29,310	26,890	...	24,128

EXPENDITURE—continued.

19.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
LAW OFFICERS . . . . .	1,940	2,540	2,340	2,259
ADMINISTRATOR-GENERAL . . . . .	...	...	...	984
JUDICIAL COMMISSIONER . . . . .	5,737	2,620	5,390	3,099
CIVIL AND SESSIONS COURTS . . . . .	78,620	79,580	78,570	69,122
COURTS OF SMALL CAUSES . . . . .	4,430	4,430	4,430	4,611
CRIMINAL COURTS . . . . .	1,38,090	1,38,910	1,31,820	1,38,119
JAILS . . . . .	57,170	53,930	62,450	50,223
CONVICT CHARGES AT PORT BLAIR AND NICOBARS . . . . .	13,46,450	13,77,580	13,67,770	13,88,220
CONVICT CHARGES IN THE STRAITS SETTLEMENTS AND TASMANIA . . . . .	13,000	15,000	13,070	11,563
RENTS, RATES, AND TAXES . . . . .	100	150	...	150
PETTY CONSTRUCTION AND REPAIRS . . . . .	1,000	420	5,310	128
REFUNDS . . . . .	5,783	6,000	200	6,338
<b>TOTAL IMPERIAL</b> . . . . .	<b>16,52,320</b>	<b>16,81,160</b>	<b>16,71,350</b>	<b>16,74,816</b>
<i>LOCAL.</i>				
JAILS—LOCAL . . . . .	680	840	650	1,078
<b>Total 19, Law and Justice, Rupees</b> . . . . .	<b>16,53,000</b>	<b>16,82,000</b>	<b>16,72,000</b>	<b>16,75,894</b>

DETAILS.

NUMBER.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		₹	₹	₹	₹
<i>IMPERIAL.</i>						
<b>Law Officers.</b>						
<i>Salaries.</i>						
I	I	Government Pleader . . . . .	240	240	240	240
<i>Contingent Charges.</i>						
		Fees to Pleaders in Criminal Cases . . . . .	200	300	600	96
		Law Charges . . . . .	1,500	2,000	1,500	1,857
		Fees to Pleaders in Pauper Suits . . . . .	...	...	...	66
			1,700	2,300	2,100	2,019
		<b>Total Law Officers, Rupees</b> . . . . .	<b>1,940</b>	<b>2,540</b>	<b>2,340</b>	<b>2,259</b>
<i>Judicial Commissioner.</i>						
<i>Salaries.</i>						
—	—	Allowance to Judicial Commissioner . . . . .	...	1,000	3,000	1,372
<i>Establishment.</i>						
—	—	Allowance to Registrar . . . . .	3,120	500	720	652
3	6	Clerks and others . . . . .	1,464	1,020	1,020	1,075
3	6		4,584	1,520	1,740	1,727
<i>Contingent Charges.</i>						
		Service Telegrams . . . . .	50	...	50	...
		Purchase of Furniture . . . . .	300	...	...	...
		Purchase of Books and Publications . . . . .	300	...	100	...
		Miscellaneous . . . . .	78	100	50	...
			728	100	200	...
		Travelling Expenses . . . . .	400	...	400	...
		Postage Charges . . . . .	25	...	50	...
		<b>Total Judicial Commissioner, Rupees</b> . . . . .	<b>5,737</b>	<b>2,620</b>	<b>5,390</b>	<b>3,099</b>

EXPENDITURE—continued.						
19.—LAW AND JUSTICE—continued.						
NUMBERS.		IMPERIAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		Civil and Sessions Court.	₹	₹	₹	₹
		<i>Salaries.</i>				
1	1	Commissioner (moiety) . . . . .	12,000	13,100	15,000	13,200
1	1	Civil and Sessions Judge . . . . .	14,400	17,200	14,400	15,041
1	1	Subordinate Judge (Judicial Asst. Commr.) . . . . .	9,040	8,560	8,560	8,080
3	3		35,440		37,960	
		LESS—Civil Service Annuity . . . . .	480		600	
			34,960	38,860	37,360	36,321
		<i>Establishment.</i>				
3	4	Munsiffs . . . . .	6,200	4,500	5,100	2,313
25	29	Clerks and others . . . . .	11,700	12,800	11,040	10,333
24	30	Servants . . . . .	2,450	2,100	2,090	1,866
		Compensation for dearness of Provisions . . . . .	760	...	760	...
52	63		21,110	19,400	18,990	14,512
		<i>Contingent Charges.</i>				
		Office Rent . . . . .	1,440	200	960	960
		Country Stationery . . . . .	140	...	140	...
		Diet Allowances to Witnesses . . . . .	500	150	...	...
		Miscellaneous . . . . .	...	500	1,000	322
			2,080	850	2,100	1,282
		<i>Travelling Expenses.</i>				
		Travelling Allowance to Officers . . . . .	200	150	250	80
		Ditto ditto to Establishment . . . . .	400	400	...	91
			600	550	250	171
		<i>Postage Charges.</i>				
		Purchase of Service Stamps . . . . .	100	150	100	...
		Establishment and Charges for Service of Judicial Processes . . . . .	19,770	19,770	19,770	16,836
		<b>Total Civil and Sessions Courts, Rupees</b>	<b>78,620</b>	<b>79,580</b>	<b>78,570</b>	<b>69,122</b>
		<b>Courts of Small Causes.</b>				
		<i>Establishment.</i>				
4	4	Clerks and others . . . . .	3,730	3,730	3,730	3,907
4	4	Servants . . . . .	320	320	320	324
8	8		4,050	4,050	4,050	4,231
		<i>Contingent Charges.</i>				
		Miscellaneous . . . . .	380	380	380	380
		<b>Total Courts of Small Causes, Rupees</b>	<b>4,430</b>	<b>4,430</b>	<b>4,430</b>	<b>4,611</b>

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

NUMBERS.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		R	R	R	R
		<i>IMPERIAL—continued.</i>				
		<b>Criminal Courts.</b>				
		<i>Salaries.</i>				
3	3	District Magistrates . . . . .	24,720	20,000	25,080	23,048
4	4	Assistant and Extra Assistant Commissioners and Deputy Magistrate (moiety) . . . . .	12,200	12,400	9,830	9,941
1	1	Superintendent of State Railway Police with powers of Magistrate . . . . .	10,800	9,200	9,600	9,450
4	4	Cantonment and Assistant Cantonment Magistrates . . . . .	43,220	43,000	43,220	41,490
—	—	Allowance to Cantonment Magistrates . . . . .	600	500	600	632
12	12		91,540		88,330	
		LESS—Civil Service Annuity . . . . .	570		580	
		Amount payable by Municipality . . . . .	5,590		5,590	
			6,160		6,170	
			85,380	85,100	82,160	84,561
		<i>Establishment.</i>				
1	—	Kazi . . . . .	...	500	600	...
82	87	Sheristadar, Clerks, and others (63 full & 24 moiety) . . . . .	28,450	28,650	26,650	25,024
54	57	Servants (27 full and 30 moiety) . . . . .	3,240	3,970	3,010	3,904
		Compensation for dearness of Provisions . . . . .	...	...	180	...
137	144		31,690	33,120	30,440	28,928
		<i>Contingent Charges.</i>				
		Country Stationery . . . . .	900	800	900	836
		Printing Charges . . . . .	300	...	300	...
		Rent of Offices . . . . .	840	840	840	880
		Diet to Prosecutors and Witnesses . . . . .	2,760	3,400	3,100	2,233
		Allowance to Panchaytdars . . . . .	...	200	...	819
		Purchase of Tents . . . . .	1,000	500	800	999
		Purchase of Furniture . . . . .	470	500	420	777
		Service Telegrams . . . . .	400	300	300	314
		Purchase of Books and Publications . . . . .	230	200	200	344
		Miscellaneous . . . . .	3,820	4,020	3,300	3,660
		Judicial Contingencies of the Superintendent of State Railway Police with powers of Magistrate . . . . .	1,440	1,050	400	489
			12,160	11,790	10,560	11,351
		Charges on account of Maunpore Pergunnah (moiety excepting Jail charges shewn exclusively under this head) . . . . .	1,600	1,400	1,400	2,084
		<i>Travelling Expenses.</i>				
		Travelling Allowance to Commissioner (moiety) . . . . .	900	900	900	881
		Ditto ditto to other Officers . . . . .	3,590	2,800	3,590	2,283
		Ditto ditto to Establishment . . . . .	1,260	900	1,260	1,257
		Ditto ditto to Superintendent, State Railway Police . . . . .	...	600	...	1,380
			5,750	5,200	5,750	5,801
		<i>Postage Charges.</i>				
		Purchase of Service Stamps . . . . .	1,510	1,700	1,510	1,784
		Carried over . . . . .	1,38,090	1,38,330	1,31,820	1,34,509

EXPENDITURE—*continued.*19.—LAW AND JUSTICE—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		R	R	R	R
<i>IMPERIAL—continued.</i>					
<b>Criminal Courts—<i>contd.</i></b>					
Brought forward		1,38,090	1,38,330	1,31,820	1,34,509
<i>Pettah Establishment.</i>					
Soubedars		...	330	...	2,027
Subordinate Establishment		...	250	...	1,530
Contingencies		...	...	...	53
		...	580	...	3,610
<b>Total Criminal Courts, Rupees</b>		<b>1,38,090</b>	<b>1,38,910</b>	<b>1,31,820</b>	<b>1,38,119</b>
<b>Jails.</b>					
<b>DISTRICT JAILS.</b>					
<i>Salaries.</i>					
Allowance to Superintendents		2,400	2,400	2,400	2,400
<i>Establishment.</i>					
2	2	Jailors and Jail Darogahs	2,700	2,700	2,700
2	2	Native Doctors	540	670	540
4	4	Clerks and Mohurirs	940	800	800
1	1	Jail Teacher	180	180	180
6	6	Servants	540	340	540
68	54	Jail Watchmen and others	4,890	4,850	6,310
83	69		9,790	9,540	11,070
<i>Contingent Charges.</i>					
Travelling Allowances		...	...	...	14
Country Stationery		40	40	40	65
Miscellaneous		150	200	350	634
		190	240	390	713
<i>Postage Charges.</i>					
Purchase of Service Stamps		50	100	50	90
		12,430	12,280	13,910	12,551
<i>Supplies and Services.</i>					
Rations		21,500	17,000	22,500	14,908
Hospital Charges		400	600	400	901
Clothing and Bedding		3,770	2,500	3,770	2,518
Passage-money of Convicts		600	400	600	447
Miscellaneous		2,700	2,500	2,700	2,538
		28,970	23,000	29,970	21,312
<b>TOTAL</b>		<b>41,400</b>	<b>35,280</b>	<b>43,880</b>	<b>33,863</b>
<b>LOCK-UPS.</b>					
<i>Establishment.</i>					
1	1	Turnkey	120	120	120
3	3	Servants	90	90	332
5	5	Jemadars and Watchmen	460	460	...
			670	670	452
Carried over		670	670	670	452
		41,400	35,280	43,880	33,863

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

<i>IMPERIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
<i>Jails—contd.</i>		₹	₹	₹	₹	
	Brought forward	41,400	35,280	43,880	33,863	
	<i>LOCK-UPS—contd.</i>					
	Brought forward	670	670	670	452	
	<i>Contingent Charges.</i>					
Miscellaneous		2,300	2,000	2,300	2,313	
	Total	2,970	2,670	2,970	2,765	
	<i>JAIL MANUFACTURES.</i>					
Establishment		240	880	...	893	
Tools and Plant		100	...	...	...	
Raw Materials		11,700	10,000	12,000	11,159	
Commission to Jailor		500	600	...	1,018	
Purchase of a new Press and Types		...	4,000	3,100	...	
Miscellaneous		260	500	500	525	
	Total	12,800	15,980	15,600	13,595	
	Total Jails, Rupees	57,170	53,930	62,450	50,223	
<b>Convict Charges at Port Blair and Nicobars.</b>						
<b>PORT BLAIR.</b>						
NUMBERS.		SALARIES, ESTABLISHMENTS, AND OFFICE CONTINGENCIES.				
1885-86.	1886-87.	DIRECTION.				
<i>Judicial Establishment.</i>						
1	1	Chief Commissioner and Superintendent	36,000	35,100	35,100	32,956
8	8	Deputy, Assistant, and Extra Assistant Superintendents	60,000	54,010	69,000	59,290
9	9		96,000	89,110	1,04,100	92,246
<i>Superintendent's Office.</i>						
14	14	Clerks	17,910	17,400	17,710	17,524
1	1	Band Master	240	240	240	240
5	5	Servants	1,320	1,320	1,320	1,320
—	—	Office Contingencies	800	750	500	768
20	20		20,270	19,710	19,770	19,852
			1,16,270	1,08,820	1,23,870	1,12,098
<b>MEDICAL ESTABLISHMENT.</b>						
1	1	Senior Medical Officer	14,400	14,400	14,400	14,853
3	3	Assistant Surgeons	13,500	13,060	13,500	10,375
1	1	Apothecary	3,060	2,860	2,160	2,290
7	6	Hospital Assistants	4,560	4,900	5,280	5,362
—	—	Gratuities to Pupil Compounders	550	550	550	510
1	1	Clerk	750	750	...	...
—	—	Office Contingencies	100	120	...	146
12	12		36,920	36,640	35,890	33,536
<b>ECCLESIASTICAL ESTABLISHMENT.</b>						
1	1	Chaplain	7,200	5,000	7,200	7,200
1	1	Clerk	140	140	140	144
—	—	Contingencies	210	210	210	...
2	2		7,550	5,350	7,550	7,344
		Carried over	1,60,740	1,50,810	1,67,310	1,52,978

EXPENDITURE— <i>continued.</i>							
19.—LAW AND JUSTICE— <i>continued.</i>							
<i>IMPERIAL—continued.</i>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Convict Charges at Port Blair and Nicobars— <i>contd.</i>				R	R	R	R
PORT BLAIR— <i>contd.</i>							
SALARIES, ESTABLISHMENTS, AND OFFICE CONTINGENCIES— <i>contd.</i>							
Brought forward				1,60,740	1,50,810	1,67,310	1,52,978
COMMISSARIAT ESTABLISHMENT.							
<i>Office and Executive Establishments.</i>							
NUMBERS.							
1885-86.	1886-87.						
1	1	Commissariat Officer		6,600	6,750	6,600	7,462
8	8	Clerks and Staff Sergeants		12,000	11,800	12,000	12,000
19	19	Miller, Servants, Coolies, Cattle Jemadars, &c.		3,320	3,280	3,320	3,345
4	4	Free Bakers' Establishment		960	960	960	937
—	—	Office Contingencies		200	100	200	77
32	32			23,080	22,890	23,080	23,821
<i>Treasury Branch.</i>							
1	1	Accountant (including personal allowance)		3,000	} 3,600	2,400	2,568
1	1	Assistant Accountant		610		2,400	2,568
1	1	Treasurer		1,200	1,200	1,200	1,200
2	2	Clerk and Poddar		900	900	900	900
—	—	Contingencies		120	120	120	106
5	5			5,830	5,820	4,620	4,774
				28,910	28,710	27,700	28,595
TEA GARDEN ESTABLISHMENT.							
Tea Planters and Manager				3,000	3,000	Provided under Supplies, Stores and Services.	2,175
Contingencies (Commission to ditto)				700	1,000		746
Cultivation				1,500	...	...	...
				5,200	4,000	...	2,921
MARINE ESTABLISHMENT.							
NUMBERS.							
1885-86.	1886-87.						
1	1	Mechanical Engineer		3,000	3,000	3,000	3,000
—	—	Steam money to ditto		730	730	730	730
1	1	Assistant Harbour Master		1,595	1,520	1,520	1,446
1	1	Clerk		600	600	600	600
2	2	Carpenters		1,545	1,500	1,500	1,169
—	—	Temporary Establishment of Carpenters		1,300	1,100	800	933
—	—	Rations for Europeans		580	...	580	...
—	—	Contingencies		500	500	500	261
5	5	<i>Steam Barge and Tugs.</i>		9,850	8,950	9,230	8,139
1	15	Drivers, Syrangs, and Lascars		4,500	3,400	4,500	3,604
—	—	Rations		670	...	670	...
20	20			5,170	3,400	5,170	3,604
				15,020	12,350	14,400	11,743
FOREST ESTABLISHMENT.							
—	—	Superintendent of Forests		} 12,000	} 12,000	{ ...	{ ...
1	1	Deputy Conservator, including Travelling Allowance					
5	6	Subordinate Establishment		1,800	1,260	1,380	1,221
—	—	Purchase of Elephants		8,000	13,000	13,000	9,000
—	—	Maintenance of Elephants		250	2,220	...	900
—	—	Contingencies, including Tools and Im- plements		2,850	2,850	850	1,986
—	—	Charges on timber exports and Purchase of Timber		6,000	1,840	...	...
6	7			30,900	33,170	26,030	22,760
Carried over				2,40,770	2,29,040	2,35,440	2,18,997

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		₹	₹	₹	₹
<b>IMPERIAL—continued.</b>					
<b>Convict charges at Port Blair and Nicobars—contd.</b>					
<b>PORT BLAIR—contd.</b>					
<b>SALARIES, ESTABLISHMENTS, AND OFFICE CONTINGENCIES—contd.</b>					
Brought forward		2,40,770	2,29,040	2,35,440	2,18,997
<b>POLICE ESTABLISHMENT.</b>					
<i>Free Police.</i>					
	District Superintendent	8,000	9,000	10,800	9,748
	Inspectors	3,600	3,600	3,600	4,636
	Sub-Inspectors	2,520	2,520	2,520	2,369
	Chief Constables	5,760	6,130	5,760	6,295
	Sergeants	13,260	13,630	13,260	13,422
	1st Class Constable	51,840	50,250	51,840	50,160
	2nd Class ditto	39,600	38,460	39,600	3,202
	Recruits or 3rd Class ditto	...	...	...	34,404
	Boat's Crew	3,900	3,900	3,900	3,609
	Armourer	360	...	360	...
	Contingencies	5,920	5,100	4,000	3,946
		1,34,760	1,32,590	1,35,640	1,31,791
<b>JAIL ESTABLISHMENT.</b>					
	Overseers	8,160	8,160	8,160	8,054
	Pay of released Convicts employed in the Settlement	4,080	3,000	4,080	3,088
		12,240	11,160	12,240	11,142
<b>REGISTRATION.</b>					
	Clerk	240	240	240	240
<b>EDUCATION ESTABLISHMENT.</b>					
	Masters and Teachers		3,200		3,100
	Monitors		560		562
	Clerks		120		120
	Allowance to Convict Master		280		192
	Contingencies		...		1,161
	Grants-in-Aid		240		286
	Allowance to Schools	1,800	...	1,700	...
		5,210	4,400	4,700	5,421
<b>Total Salaries, Establishments, &amp;c., Rupees</b>		<b>3,93,220</b>	<b>3,77,430</b>	<b>3,88,260</b>	<b>3,67,591</b>
<b>SUPPLIES, STORES AND SERVICES.</b>					
<b>SUBSISTENCE MONEY.</b>					
	Subsistence Money to European Convicts	500	360	500	365
	Ditto to Eurasian and Native Convicts	91,000	89,200	89,000	89,429
		91,500	89,560	89,500	89,794
<b>COMMISSARIAT SUPPLIES.</b>					
	Live-stock	15,000	12,000	15,000	4,304
	Provisions	4,00,000	4,00,000	4,00,000	4,39,080
	Malt Liquor	6,500	9,000	9,000	5,115
	Hospital Supplies	3,500	3,500	3,500	3,026
	Forage for Horses, Elephants, Cattle, &c.	50,000	50,000	50,000	46,717
	Oil for Lighting	20,000	20,000	18,000	12,117
	Utensils for Convicts	4,300	3,000	4,300	3,224
	Public Works Stores	...	2,000	...	...
		4,99,300	4,99,500	4,99,800	5,13,583
	Carried over	5,90,800	5,89,060	5,89,300	6,03,377
		3,93,220	3,77,430	3,88,260	3,67,591



EXPENDITURE— <i>continued.</i>				
19—LAW AND JUSTICE— <i>continued.</i>				
<i>IMPERIAL—continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Convict Charges at Port Blair and Nicobars— <i>contd.</i> PORT BLAIR— <i>contd.</i>	R	R	R	R
Brought forward	3,93,220	3,77,430	3,88,260	3,67,591
SUPPLIES, STORES, AND SERVICES— <i>continued.</i> Brought forward	5,90,800	5,89,060	5,89,300	6,03,377
MEDICAL SUPPLIES.				
Purchase of Medicines and Medical Stores	2,600	5,600	5,600	5,356
MARINE SUPPLIES.				
Purchase of Marine Stores	12,810	22,000	22,490	16,524
ORDNANCE SUPPLIES.				
Purchase of Ordnance Stores	700	700	700	4,022
CLOTHING.				
Clothing for Convicts	42,000	47,000	47,000	34,810
Ditto for Free Police	7,290	7,290	7,290	12,242
	49,290	54,290	54,290	47,052
TOOLS, IMPLEMENTS, &c.				
Purchase of Tool, Implements, &c.	15,000	21,000	15,000	14,103
COMMISSION.				
Commission on sale of Stores	2,300	2,300	2,300	3,103
CONTINGENT CHARGES.				
Cultivation—Tea Garden	...	...	4,700	...
Andaman Home	2,400	2,400	2,400	2,400
Andaman Orphanage	1,200	1,200	1,200	1,000
Ditto to Christian Prisoners' Library and Librarian	290	290	290	288
Purchase of Stationery	500	400	...	60
Miscellaneous	70,000	70,000	70,000	90,391
	74,390	74,290	78,590	94,139
POSTAGE CHARGES.				
Purchase of Service Postage Stamps	350	100	350	70
TOTAL SUPPLIES, STORES, AND SERVICES, RUPEES	7,48,240	7,69,340	7,68,620	7,87,746
PASSAGE MONEY, FREIGHT, AND CARRIAGE OF STORES, &c.	1,90,000	1,90,000	1,90,000	1,84,899
	13,31,460		13,46,880	
DEDUCT—Probable Savings	24,000		24,000	
Total Convict Charges, Port Blair, Rupees	13,07,460	13,36,770	13,22,880	13,40,236
Carried over	13,07,460	13,36,770	13,22,880	13,40,236

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		₹	₹	₹	₹	
<i>IMPERIAL—continued.</i>						
Convict charges at Port Blair and Nicobars—contd.						
Brought forward		13,07,460	13,36,770	13,22,880	13,40,236	
<b>NICOBARS.</b>						
SALARIES, ESTABLISHMENTS, AND OFFICE CONTINGENCIES.						
DIRECTION.						
<i>Judicial Establishment.</i>						
1	1	Assistant Superintendent in charge	10,200	9,960	8,400	7,289
1	1	<i>Assistant Superintendent's Office.</i> Clerk	1,200	920	1,200	661
		11,400	10,880	9,600	7,950	
MEDICAL ESTABLISHMENT.						
2	2	Hospital Assistants	1,560	1,560	1,560	1,697
2	2					
COMMISSARIAT ESTABLISHMENT.						
<i>Office and Executive Establishments.</i>						
1	1	Store-keeper	600	600	600	600
3	3	Servants	440	440	440	444
4	4		1,040	1,040	1,040	1,044
POLICE ESTABLISHMENT.						
3	3	Sergeants	1,140	750	1,140	820
1	1	Chief Constable	1,020	720	1,020	781
24	24	1st Class Constables	3,890	4,270	3,890	2,134
		2nd Class ditto				
28	28	Recruits or 3rd Class Constables			...	1,908
		6,050	5,740	6,050	5,643	
Total Salaries, Establishments, &c., Rupees		20,050	19,220	18,250	16,334	
SUPPLIES, STORES AND SERVICES.						
SUBSISTENCE MONEY.						
Subsistence Money to Native Convicts		2,300	2,100	2,300	2,255	
COMMISSARIAT SUPPLIES.						
Provisions		3,600	3,600	3,600	3,098	
MARINE SUPPLIES.						
Purchase of Marine Stores		420	400	420	13,686	
CLOTHING.						
Clothing for Convicts		1,050	1,050	1,050	...	
Ditto for Free Police		330	330	330	360	
		1,380	1,380	1,380	360	
COMMISSION.						
Commission on sale of Stores		120	...	120	...	
CONTINGENT CHARGES.						
Miscellaneous		100	...	100	67	
POSTAGE CHARGES.						
Purchase of Service Postage Stamps		20	...	20	10	
		7,940	7,480	7,940	19,476	
Carried over		20,050	19,220	18,250	16,334	
		13,07,460	13,36,770	13,22,880	13,40,236	

EXPENDITURE—*continued.*19—LAW AND JUSTICE—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		₹	₹	₹	₹
<i>IMPERIAL—continued.</i>					
Convict charges at Port Blair and Nicobars— <i>contd.</i>					
Brought forward		13,07,460	13,36,770	13,22,880	13,40,236
NICOBARS— <i>continued.</i>					
Brought forward		20,050	19,220	18,250	16,334
SUPPLIES, STORES, AND SERVICES— <i>continued.</i>					
Brought forward		7,940	7,480	7,940	19,476
NICOBAR COLONIZATION.					
Chinese Cultivators		...	...	1,900	2,041
Chinese Clerk and Interpreter		...	610	1,800	...
Contingencies		...	500	1,000	...
		...	1,110	4,700	2,041
TOTAL SUPPLIES, STORES, AND SERVICES Rupees		7,940	8,590	12,640	21,517
PASSAGE MONEY, FREIGHT, AND CARRIAGE OF STORES, &c.		11,000	13,000	14,000	10,133
Total Convict Charges, Nicobars, Rupees		38,990	40,810	44,890	47,984
Total Convict Charges, Port Blair and Nico- bars, Rupees		13,46,450	13,77,580	13,67,770	13,88,220
<i>LOCAL.</i>					
Jails—Local.					
DISTRICT JAILS.					
<i>Establishment.</i>					
Jail Daroga and Jemadar		400	} 530	{ 400	} 525
Servants		130			
		530	530	530	525
<i>Supplies and Services.</i>					
Subsistence of Prisoners		100	260	70	261
<i>Contingent Charges.</i>					
Miscellaneous		50	50	50	292
Total Jails—Local, Rupees		680	840	650	1,078

NUMBERS.	
1885-86.	1886-87.
2	2
2	2
4	4

## 20.—POLICE.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		₹	₹	₹	₹
<i>IMPERIAL.</i>					
DISTRICT EXECUTIVE FORCE		3,20,580	3,15,550	2,79,980	2,54,002
RAILWAY POLICE		12,160	6,540	6,540	7,133
STATE RAILWAY POLICE		77,550	87,130	87,130	86,401
THUGGER AND DACOITY		93,480	94,680	96,380	94,701
REFUNDS		210	20	...	15
Add, for rounding				4,70,030	190
TOTAL IMPERIAL		5,03,980	5,03,920	4,70,220	4,42,252
<i>LOCAL.</i>					
DISTRICT EXECUTIVE FORCE—LOCAL		11,260	11,000	11,020	12,937
SPECIAL POLICE		3,200	2,400	4,000	2,775
COLLECTION OF CATTLE TRESPASS FINES		560	3,460	760	3,214
REFUNDS LOCAL		...	100	...	33
PETTY CONSTRUCTION AND REPAIRS		...	1,120	...	122
TOTAL LOCAL		15,020	18,080	15,780	19,081
Total 20, Police, Rupees		5,19,000	5,22,000	4,86,000	4,61,333

EXPENDITURE —continued.

20.—POLICE— continued.

DETAILS.

NUMBERS.		IMPERIAL. District Executive Force.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,	
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.	
			₹	₹	₹	₹	
		<i>Salaries.</i>					
2	2	District Superintendents . . . . .	15,650	16,500	15,050	14,706	
		Temporary . . . . .	7,800	...	...	...	
			23,450	16,500	15,050	14,706	
		<i>Police Force.</i>					
9	9	Inspectors . . . . .	17,280	17,000	17,280	15,850	
6	8	Deputy Inspectors . . . . .	5,760	5,200	4,080	4,105	
15	16	Sub-Inspectors . . . . .	11,220	10,350	11,220	9,847	
61	69	Foot Sergeants . . . . .	11,180	9,530	10,040	8,721	
66	66	Mounted Sergeants . . . . .	22,340	22,000	22,340	13,341	
131	131	Head Constables . . . . .	30,680	29,260	30,390	23,200	
1,057	1,166	Constables . . . . .	1,17,750	1,40,000	1,05,710	1,02,224	
...	...	Police Force (Mysore) . . . . .	...	...	...	216	
...	...	Chowkidars . . . . .	...	...	...	3,811	
...	...	Police Establishment for guarding ulsoor tank (Mysore). . . . .	...	...	...	542	
44	44	Mounted Constables . . . . .	12,290	10,600	12,290	10,667	
60	60	Sowars . . . . .	16,440	26,180	16,440	22,970	
		Compensation for dearness of Provision . . . . .	...	...	17,370	...	
			2,44,940		2,47,160		
1,449	1,569	DEDUCT—Probable Savings . . . . .	1,200		780		
			2,43,740	2,70,120	2,46,380	2,15,494	
		<i>Establishment.</i>					
7	7	Clerks . . . . .	2,480	} 2,800	{ 2,340	1,966	
7	10	Servants . . . . .	990			770	75
9	7	Hospital Establishment . . . . .	1,020			1,160	1,036
		Deputation Allowance and Butta . . . . .	24,350			...	...
23	24		28,840	3,900	4,270	3,077	
		<i>Supplies and Services.</i>					
		Clothing . . . . .	14,300	10,000	12,940	11,548	
		Ditto for Mounted Constables . . . . .	240	240	240	240	
		Petty Construction and Repairs . . . . .	2,750	100	2,750	90	
		Arms and Accoutrements . . . . .	150	4,000	500	54	
			17,440	14,340	16,430	11,932	
		<i>Contingent Charges.</i>					
		Rent of Police Quarters . . . . .	200	200	200	198	
		Rewards to Informers . . . . .	500	200	600	296	
		Rewards for capture of proclaimed Offenders . . . . .	600	400	400	153	
		Service Telegrams . . . . .	...	100	...	84	
		Country Stationery . . . . .	540	600	540	593	
		Hospital Contingencies . . . . .	190	60	130	63	
		Purchase of Tents . . . . .	100	700	700	91	
		Purchase of Furniture . . . . .	200	200	200	37	
		Travelling Allowances and Expenses . . . . .	1,850	2,560	2,560	2,355	
		Purchase of Books and Publications . . . . .	60	150	...	1	
		Postage Charges . . . . .	520	520	520	420	
		Office Expenses and Miscellaneous . . . . .	4,350	5,000	4,500	4,502	
			9,110	10,690	10,350	8,793	
			3,22,580		2,92,480		
		Less charges debitable to Sind-Peshin State Railway Police . . . . .	...		10,500		
		DEDUCT—Probable Savings . . . . .	2,000		2,000		
			2,000		12,500		
		<b>Total District Executive Force, Rupees</b>	<b>3,20,580</b>	<b>3,15,550</b>	<b>2,79,980</b>	<b>2,54,002</b>	

EXPENDITURE—continued.						
20.—POLICE—continued.						
NUMBERS.		IMPERIAL—continued. Railway Police. NAGODE RAILWAY POLICE. Salary.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
I	I		R	R	R	R
		Native Superintendent . . . . .	1,500	1,500	1,500	1,500
		<i>Police Force.</i>				
1	1	Sub-Inspector . . . . .	720	720	720	720
8	8	Head Constables . . . . .	1,020	1,020	1,020	1,020
38	38	Constables . . . . .	2,750	2,750	2,750	2,746
47	47		4,490	4,490	4,490	4,486
		<i>Supplies and Services.</i>				
		Clothing . . . . .	300	300	300	925
		Petty Construction and Repairs . . . . .	50	50	50	50
			350	350	350	975
		<i>Contingent Charges.</i>				
		Travelling Allowances and Expenses . . . . .	120	120	120	101
		Miscellaneous . . . . .	80	80	80	71
			200	200	200	172
		<b>Total Nagode Railway Police, Rupees</b>	<b>6,540</b>	<b>6,540</b>	<b>6,540</b>	<b>7,133</b>
		<b>MYSORE RAILWAY POLICE ESTABLISHMENT</b>	<b>5,620</b>	<b>...</b>	<b>...</b>	<b>...</b>
		<b>Total Railway Police, Rupees</b>	<b>12,160</b>	<b>6,540</b>	<b>6,540</b>	<b>7,133</b>
		<b>State Railway Police.</b>				
NUMBERS.		RAJPUTANA-MALWA STATE RAILWAY POLICE.				
1885-86.	1886-87.	<i>Salary.</i>				
I	2	Assistant Superintendent . . . . .	10,230	9,480	4,560	4,380
		<i>Police Force.</i>				
1	2	Inspector . . . . .	3,960	5,400	3,600	3,200
10	13	Sub-Inspectors . . . . .	7,800	6,000	6,000	5,779
2	2	European Sergeants . . . . .	2,400	2,400	2,400	2,300
37	57	Head Constables . . . . .	11,040	10,280	7,200	7,132
237	337	Constables . . . . .	30,440	30,140	21,320	21,462
		Allowance to Drill Instructor . . . . .	...	60	...	...
238	411		55,640	54,280	40,520	39,873
		<i>Office Establishment.</i>				
I	3	Clerk and others . . . . .	1,960	2,580	900	601
		<i>Supplies and Services.</i>				
		Clothing . . . . .	3,940	3,940	2,740	3,373
		<i>Contingent Charges.</i>				
		Travelling Allowances and Expenses . . . . .	3,250	3,250	1,750	2,300
		Rent of Quarters at Ajmere and Agra Fort Stations . . . . .	...	320	240	647
		Rewards . . . . .	300	300	300	60
		Miscellaneous . . . . .	2,230	2,480	2,000	1,409
			5,780	6,350	4,290	4,416
		<b>Total Rajputana-Malwa State Railway Police, Rupees</b>	<b>77,550</b>	<b>76,630</b>	<b>53,010</b>	<b>52,643</b>
		Carried over . . . . .	77,550	76,630	53,010	52,643

EXPENDITURE— <i>continued.</i>						
20.—POLICE— <i>continued.</i>						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		R	R	R	R	
<i>IMPERIAL—continued.</i>						
State Railway Police— <i>continued.</i>						
		Brought forward	77,550	76,630	53,010	52,643
		<i>HOLKAR &amp; SINDIA-NEEMUCH STATE RAILWAY POLICE.*</i>				
		<i>Salary.</i>				
		Assistant Superintendent	...	4,920	4,380	
		<i>Police Force.</i>				
		Sub-Inspectors	...	1,800	1,705	
		Head Constables	...	3,080	3,607	
		Constables	...	8,820	8,351	
		Allowance to Drill Instructors	...	60	60	
		<i>Office Establishment.</i>				
		Clerk	...	600	958	
		Munshi	...	360	...	
		Mohurirs for Sub-Inspectors	...	720	660	
		<i>Supplies and Services.</i>				
		Clothing	...	1,200	476	
		<i>Contingent Charges.</i>				
		Travelling Allowances and Expenses	...	1,500	1,642	
		Rent of Quarters at Ajmere and Agra Fort Stations	...	80	84	
		Miscellaneous	...	480	490	
		Total Holkar and Sindia-Neemuch State Railway Police, Rupees	...	2,060	2,216	
			...	23,620	22,413	
		<i>SIND-PISHIN STATE RAILWAY POLICE.</i>				
		Grant for State Railway Police	...	10,500	11,345	
		Total State Railway Police, Rupees	77,550	87,130	87,130	86,401
		<i>Thuggee and Dacoity:</i>				
		<i>Salaries and Allowances.</i>				
		General Superintendent	30,000	30,000	30,000	30,800
		Assistant Superintendent, including Military Pay	4,800	4,800	4,800	4,800
		House-rent of the Assistant Superintendent at Hyderabad	480	480	480	480
			35,280	35,280	35,280	36,080
		<i>Establishment.</i>				
		Clerks and others	13,080	10,850	13,080	10,693
		Servants	1,394	1,270	1,390	1,154
			14,474	12,120	14,470	11,847
		<i>Police Force.</i>				
		Pay of Police Force, including Contingencies and Clothing	21,000	21,000	21,000	20,828
		Carried over	70,754	68,400	70,750	68,755

\* Amalgamated with the Rajputana-Malwa State Railway Police.

EXPENDITURE— <i>continued.</i>				
20.—POLICE— <i>continued.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL—continued.</i>				
<b>Thuggee and Dacoity—continued.</b>				
Brought forward	70,754	68,400	70,750	68,755
<i>Diet and Allowances.</i>				
Diet of Prisoners and Approvers	5,000	3,500	3,500	3,496
Allowance for dearness of Provisions	200	150	500	18
	5,200	3,650	4,000	3,514
<i>Clothing.</i>				
Purchase of Clothing for Prisoners and others	670	670	670	308
<i>Contingent Charges.</i>				
Rent of Offices	2,306	2,510	2,510	2,526
Rewards	100	100	...	...
Service Telegrams	400	250	400	263
Miscellaneous	4,000	3,000	3,000	2,982
	6,806	5,860	5,910	5,771
Travelling expenses	9,400	8,000	9,400	7,628
Postage Charges	650	600	650	576
<b>Total</b>	<b>93,480</b>	<b>87,180</b>	<b>91,380</b>	<b>86,552</b>
<b>HYDERABAD AND JULNA THUGGEE ESTABLISHMENT</b>	<b>15,000</b>	<b>7,500</b>	<b>15,000</b>	<b>8,149</b>
<b>LESS—Amount recoverable from Berar Revenues</b>	<b>1,08,480</b>		<b>1,06,380</b>	
	<b>7,500</b>		<b>7,500</b>	
<b>DEDUCT—Probable Savings</b>	<b>1,00,980</b>		<b>98,880</b>	
	<b>7,500</b>		<b>2,500</b>	
<b>Total Thuggee and Dacoity, Rupees</b>	<b>93,480</b>	<b>94,680</b>	<b>96,380</b>	<b>94,701</b>
<i>LOCAL.</i>				
<b>District Executive Force—Local.</b>				
<i>Police Force.</i>				
Duffadars, Burkundazes, &c.	10,710	10,500	10,470	10,515
<i>Contingent Charges.</i>				
Travelling Allowances and Expenses	...	100	...	138
Miscellaneous	550	400	550	2,284
	550	500	550	2,422
<b>Total District Executive Force—Local, Rupees</b>	<b>11,260</b>	<b>11,000</b>	<b>11,020</b>	<b>12,937</b>
<i>Special Police.</i>				
<i>Police Force.</i>				
Pay of Special Guards	1,700	1,100	2,500	1,035
<i>Contingent Charges.</i>				
Rewards to Police	600	700	500	708
Miscellaneous	900	600	1,000	1,032
	1,500	1,300	1,500	1,740
<b>Total Special Police—Local, Rupees</b>	<b>3,200</b>	<b>2,400</b>	<b>4,000</b>	<b>2,775</b>

NUMBERS.	
1885-86.	1886-87.
132	136

EXPENDITURE—continued.																						
20.—POLICE—continued.																						
<i>LOCAL.—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																	
Collection of Cattle Trespass Fines—Local.		R	R	R	R																	
<table border="1"> <thead> <tr> <th colspan="2">NUMBERS.</th> <th rowspan="2"><i>Establishment.</i></th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>—</td> <td>—</td> <td>Allowance to Police Officials . . . .</td> </tr> <tr> <td>—</td> <td>—</td> <td>Ditto to Local Fund Clerk . . . .</td> </tr> <tr> <td>I</td> <td>I</td> <td>Pound-keeper . . . . .</td> </tr> <tr> <td>I</td> <td>I</td> <td></td> </tr> </tbody> </table>		NUMBERS.		<i>Establishment.</i>	1885-86.	1886-87.	—	—	Allowance to Police Officials . . . .	—	—	Ditto to Local Fund Clerk . . . .	I	I	Pound-keeper . . . . .	I	I		340	460	340	472
NUMBERS.		<i>Establishment.</i>																				
1885-86.	1886-87.																					
—	—	Allowance to Police Officials . . . .																				
—	—	Ditto to Local Fund Clerk . . . .																				
I	I	Pound-keeper . . . . .																				
I	I																					
		60																				
		60		60																		
		460	460	460	472																	
<i>Contingent Charges.</i>																						
Miscellaneous . . . . .		100	3,000	300	2,742																	
Total Collection of Cattle Trespass Fines— Local, Rupees . . . . .		560	3,460	760	3,214																	
21.—MARINE.																						
<i>IMPERIAL.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																	
		R	R	R	R																	
1. GENERAL SUPERVISION AND ACCOUNTS . . . .		1,59,170	1,60,000	1,64,580	1,57,793																	
2. MARINE SURVEY ESTABLISHMENTS . . . . .		1,31,330	1,22,200	1,22,200	1,27,523																	
3. MISCELLANEOUS SHORE ESTABLISHMENTS . . . .		17,540	12,400	13,810	11,895																	
4. DOCKYARDS AT BOMBAY AND CALCUTTA . . . . .		8,85,700	7,50,000	7,72,010	5,88,811																	
5. SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT . . . . .		6,30,000	6,00,000	6,49,260	5,44,472																	
6. VICTUALLING OF OFFICERS AND MEN AFLOAT . . . .		1,66,000	1,60,000	1,66,000	1,61,716																	
7. PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS . . . . .		3,40,000	2,80,000	3,29,300	3,25,377																	
8. PURCHASE AND HIRE OF SHIPS AND VESSELS . . . .		...	17,120	...	17,000																	
9. MISCELLANEOUS . . . . .		1,35,000	1,32,000	1,32,900	1,35,167																	
DEDUCT—Amount to be debited to the Military Department on account of charges for stores, coal, landing and embarking troops, &c. . . . .		24,64,740	22,33,720	23,50,060	20,69,754																	
		1,09,740	1,10,720	94,060	1,14,659																	
Total 21, Marine, Rupees . . . . .		23,55,000	21,23,000	22,56,000	19,55,095																	
22.—EDUCATION.																						
<i>IMPERIAL.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																	
		R	R	R	R																	
INSPECTION . . . . .		12,610	11,310	11,240	11,884																	
GOVERNMENT COLLEGES, GENERAL . . . . .		34,020	32,070	34,820	35,218																	
GOVERNMENT SCHOOLS, GENERAL . . . . .		41,380	38,450	38,710	35,626																	
GOVERNMENT SCHOOLS, SPECIAL . . . . .		3,990	3,350	3,750	3,026																	
GRANTS-IN-AID . . . . .		62,710	57,460	60,420	69,670																	
SCHOLARSHIPS . . . . .		2,810	2,400	2,000	2,006																	
MISCELLANEOUS . . . . .		480	120	1,730	996																	
DEDUCT—Probable Savings . . . . .		1,58,000		1,52,670																		
		3,290		3,290																		
TOTAL IMPERIAL . . . . .		1,54,710	1,45,160	1,49,380	1,58,426																	
Carried over . . . . .		1,54,710	1,45,160	1,49,380	1,58,426																	



EXPENDITURE — *continued.*22.—EDUCATION — *continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
Brought forward . . . . .	1,54,710	1,45,160	1,49,380	1,58,426
<i>LOCAL.</i>				
GOVERNMENT SCHOOLS, GENERAL—LOCAL . . . . .	10,780	6,800	10,280	6,348
GOVERNMENT SCHOOLS, SPECIAL—LOCAL . . . . .	330	430	330	330
GRANTS-IN-AID—LOCAL . . . . .	3,930	5,910	3,760	3,901
SCHOLARSHIPS—LOCAL . . . . .	1,500	1,000	1,500	980
MISCELLANEOUS—LOCAL . . . . .	750	700	750	777
TOTAL LOCAL . . . . .	17,290	14,840	16,620	12,336
Total 22, Education, Rupees . . . . .	1,72,000	1,60,000	1,66,000	1,70,762

## DETAILS.

NUMBERS.		<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		R	R	R	R
		<b>Inspection.</b>				
		<i>Salaries.</i>				
4	4	Inspectors and Deputy Inspectors . . . . .	4,140	3,110	3,240	3,206
27	27	Circuit Teachers, including Allowances for Office Contingencies . . . . .	3,480	3,480	3,480	3,480
31	31		7,620	6,590	6,720	6,686
		<i>Establishment.</i>				
4	4	Clerks . . . . .	1,260	1,220	1,260	1,125
4	4	Servants . . . . .	350	350	350	336
1	1	Establishment of Inspectors of the Gov- ernment Schools of the Lower Class . . . . .	240	250	240	252
9	9		1,850	1,820	1,850	1,713
		<i>Contingent Charges.</i>				
		Travelling and Tentage Allowances . . . . .	2,200	1,600	1,800	2,277
		Country Stationery . . . . .	50	150	50	84
		Postage Charges . . . . .	70	250	70	64
		Office Expenses and Miscellaneous . . . . .	820	900	750	1,060
			3,140	2,900	2,670	3,485
		<b>Total Inspection Rupees . . . . .</b>	<b>12,610</b>	<b>11,310</b>	<b>11,240</b>	<b>11,884</b>

NUMBERS.		<b>Government Colleges, General.</b>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.					
		<i>Salaries and Establishment.</i>				
2	2	Principals . . . . .	15,600	12,300	16,200	16,357
—	—	Allowance to Surgeon . . . . .	600	600	600	600
15	15	Masters and Teachers . . . . .	15,180	15,180	15,180	15,128
2	2	Librarian and Clerk . . . . .	840	720	840	721
7	7	Servants . . . . .	420	420	420	420
2	2	Boarding-house Establishment . . . . .	280	280	280	276
28	28		32,920	29,500	33,520	33,502
		Carried over . . . . .	32,920	29,500	33,520	33,502

EXPENDITURE—continued.																	
22.—EDUCATION—continued.																	
IMPERIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.												
Government Colleges, General—continued.		₹	₹	₹	₹												
Brought forward . . . . .		32,920	29,500	33,520	33,502												
<i>Contingent Charges.</i>																	
Library Allowance . . . . .		250	250	250	256												
Boarding-house Contingencies . . . . .		70	70	70	70												
Country Stationery . . . . .		100	100	100	100												
Remuneration to Examiners . . . . .		20	...	20	...												
Purchase and Repair of Furniture . . . . .		...	150	...	615												
Contingencies . . . . .		660	2,000	860	675												
		1,100	2,570	1,300	1,716												
Total Government Colleges, General, Rupees		34,020	32,070	34,820	35,218												
<table border="1" style="float: left; margin-right: 10px;"> <thead> <tr> <th colspan="2">NUMBERS.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>38</td> <td>132</td> </tr> <tr> <td>13</td> <td>13</td> </tr> <tr> <td>52</td> <td>146</td> </tr> </tbody> </table>		NUMBERS.		1885-86.	1886-87.	1	1	38	132	13	13	52	146				
NUMBERS.																	
1885-86.	1886-87.																
1	1																
38	132																
13	13																
52	146																
Government Schools, General.																	
SECONDARY SCHOOLS FOR BOYS AND GIRLS. (ENGLISH AND VERNACULAR.)																	
<i>Salaries and Establishment.</i>																	
Head Master and Inspector . . . . .		7,800	11,600	7,200	10,236												
Masters and Teachers . . . . .		28,780	14,600	18,660	14,192												
Servants . . . . .		800	720	800	713												
		37,380	26,920	26,660	25,141												
<i>Contingent Charges.</i>																	
Library Books . . . . .		...	30	...	24												
Miscellaneous . . . . .		600	300	500	889												
		600	330	500	913												
Total Secondary Schools		37,980	27,250	27,160	26,054												
PRIMARY SCHOOLS FOR BOYS AND GIRLS.																	
<i>Establishment.</i>																	
Masters and Teachers . . . . .		920	9,400	10,900	9,063												
<i>Contingent Charges.</i>																	
Miscellaneous . . . . .		550	400	650	509												
Total Primary Schools		1,470	9,800	11,550	9,572												
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.																	
Secondary Schools . . . . .		...	100	...	...												
Primary Schools . . . . .		...	100	...	...												
Total Expenditure on Furniture, &c.,		...	200	...	...												
EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET.																	
Secondary Schools . . . . .		1,930	1,100	...	...												
Primary Schools . . . . .		...	100	...	...												
Total Expenditure on Petty Construction, &c.		1,930	1,200	...	...												
Total Government Schools, General, Rupees		41,380	38,450	38,710	35,626												

EXPENDITURE— <i>continued.</i>					
22.—EDUCATION— <i>continued.</i>					
<i>IMPERIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Government Schools, Special.		R	R	R	R
<b>TRAINING SCHOOLS.</b>					
<i>Establishment.</i>					
Teachers and others . . . . .		1,510	1,350	1,270	1,125
Pupil Teachers . . . . .		1,520	1,950	1,520	1,849
Stipends . . . . .		900	...	900	...
<i>Contingent Charges.</i>					
Miscellaneous . . . . .		60	50	60	52
<b>Total Government Schools, Special, Rupees .</b>		<b>3,990</b>	<b>3,350</b>	<b>3,750</b>	<b>3,026</b>
<b>Grants-in-aid.</b>					
Grants to Library and Scientific Institutions . . . . .		...	500	...	300
Building grant to St. Joseph's College . . . . .		...	1,000	...	13,441
Contribution for Educational Staff of the College, Ajmere . . . . .		16,200	16,200	16,200	16,200
Ditto for constructing a Mahomedan School at Mercara . . . . .		...	...	500	...
Ditto to Meywar Village School . . . . .		840	840	840	840
Grants-in-aid to European and Eurasian Schools . . . . .		1,200	...	1,500	...
Ditto of European Boys' and Girls' Schools . . . . .		3,900	1,300	3,900	1,300
Ditto in aid to Girls Schools, Sehore . . . . .		840	...	840	...
Ditto to Native Schools . . . . .		29,360	29,000	29,360	28,966
Ditto to Canadean Mission School . . . . .		1,990	...	...	...
Ditto in aid to Beawar Mission High School . . . . .		960	960	960	1,800
Ditto do. to All Saints Institutions at Chaderghat . . . . .		1,800	1,800	1,800	1,800
Ditto do. to Anglo-Vernacular Presbyterian Mission School, Nusserabad . . . . .		900	1,000	...	...
Ditto do. to Railway Schools at Bundukni . . . . .		720	960	720	623
Ditto to Local School Fund, Coorg . . . . .		2,800	...	...	...
Ditto do. from Imperial to Local Funds, Coorg . . . . .		...	2,600	2,600	2,600
Ditto in aid to Chaderghat Protestant School . . . . .		1,200	1,300	1,200	1,300
Moiety of subscription to Bishop Cotton's School . . . . .		...	...	...	500
<b>Total Grants-in-aid, Rupees .</b>		<b>62,710</b>	<b>57,460</b>	<b>60,420</b>	<b>69,670</b>
<b>Scholarships.</b>					
In Arts Colleges . . . . .		1,170	1,500	560	1,446
„ Secondary Schools . . . . .		1,640	900	1,440	560
<b>Total Scholarships, Rupees .</b>		<b>2,810</b>	<b>2,400</b>	<b>2,000</b>	<b>2,006</b>
<b>Miscellaneous.</b>					
Miscellaneous . . . . .		480	120	1,730	996
<b>Total Miscellaneous, Rupees .</b>		<b>480</b>	<b>120</b>	<b>1,730</b>	<b>996</b>
<b>LOCAL.</b>					
<b>Government Schools, General—Local.</b>					
<i>Salaries and Establishments.</i>					
Masters and Teachers . . . . .		8,060	4,600	6,950	4,582
Servants . . . . .		820	500	1,470	498
Monitors . . . . .		...	700	...	608
<i>Contingent Charges.</i>					
Purchase of Books . . . . .		8,880	5,800	8,420	5,688
Subscription to Newspapers . . . . .		...	...	20	...
Miscellaneous . . . . .		1,900	...	90	90
Purchase of Scientific Instruments . . . . .		...	1,000	1,750	304
		1,900	1,000	1,860	266
<b>Total Government Schools, General—Local, Rs.</b>		<b>10,780</b>	<b>6,800</b>	<b>10,280</b>	<b>6,348</b>

EXPENDITURE—continued.

22.—EDUCATION—continued.

NUMBERS.		LOCAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		<b>Government Schools, Special—Local.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
		<i>Salaries and Establishment.</i>				
I		Inspector . . . . .	300	300	300	300
I		Maid servant . . . . .	30	30	30	30
		<i>Contingent Charges.</i>				
		Miscellaneous . . . . .	...	100	...	...
		<b>Total Government Schools, Special—Local,</b>				
		<b>Rupees</b>	<b>330</b>	<b>430</b>	<b>330</b>	<b>330</b>
		<b>Grants-in-aid—Local.</b>				
		Contribution to Augur Agency Fund . . . . .	...	500	...	500
		Ditto „ Nowgong School . . . . .	240	240	240	180
		Ditto „ Sehore Girls' School . . . . .	270	270	270	273
		Ditto „ Bazar Fund on account of Agency				
		School, Indore Agency School Fund.	3,420	3,600	3,250	2,948
		Ditto „ Indore Residency College . . . . .	...	1,200		
		Annual Contribution to Station Free Library . . . . .	...	100	...	...
		<b>Total Grants-in-aid—Local, Rupees</b>	<b>3,930</b>	<b>5,910</b>	<b>3,760</b>	<b>3,901</b>
		<b>Scholarships—Local.</b>				
		In Colleges . . . . .	...	650	...	595
		In Schools . . . . .	1,500	350	1,500	385
		<b>Total Scholarships—Local, Rupees</b>	<b>1,500</b>	<b>1,000</b>	<b>1,500</b>	<b>980</b>
		<b>Miscellaneous—Local.</b>				
		Tuition and Subsistence for Pauper Students of the				
		Sehore School . . . . .	750	600	750	600
		Miscellaneous . . . . .	...	100	...	177
		<b>Total Miscellaneous—Local, Rupees</b>	<b>750</b>	<b>700</b>	<b>750</b>	<b>777</b>

23.—ECCLESIASTICAL.

	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
	1886-87.	1885-86.	1885-86.	1884-85.
<b>IMPERIAL.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
ECCLESIASTICAL ESTABLISHMENTS . . . . .	1,80,210	1,70,490	1,78,890	1,79,578
CEMETERY ESTABLISHMENT . . . . .	2,000	2,000	2,000	2,037
RENTS, RATES, AND TAXES . . . . .	2,020	2,240	1,120	1,080
PETTY CONSTRUCTION AND REPAIRS . . . . .	...	...	...	1,575
MISCELLANEOUS ECCLESIASTICAL CHARGES . . . . .	1,770	2,270	1,770	2,690
			1,83,780	
Add, for rounding . . . . .			220	
<b>Total 23, Ecclesiastical, Rupees</b>	<b>1,86,000</b>	<b>177,000</b>	<b>1,84,000</b>	<b>1,86,960</b>

EXPENDITURE—continued.						
23.—ECCLESIASTICAL—continued.						
DETAILS.						
NUMBERS.		IMPERIAL. Ecclesiastical Establishments. CHURCH OF ENGLAND. Salaries.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			₹	₹	₹	₹
I	I	Lord Bishop . . . . .	45,980	45,980	45,980	45,977
I	I	Archdeacon . . . . .	3,200	3,200	3,200	3,200
I	I	Domestic Chaplain . . . . .	6,000	5,000	6,000	5,081
I	I	Secretary and Registrar . . . . .	4,800	4,800	4,800	4,800
I	I	Apparitor of Bishop's Consistory Court . . . . .	630	...	630	...
—	—	Allowance to Medical Officer . . . . .	1,000	...	1,000	...
II	II	Chaplains . . . . .	76,800	72,000	77,700	78,631
—	—	Allowance to Chaplains . . . . .	3,600	3,600	3,600	4,209
16	16		1,42,010	1,34,580	1,42,910	1,41,898
		<i>Establishment.</i>				
7	8	Clerks . . . . .	2,070	2,000	1,920	1,973
39	39	Servants . . . . .	2,680	2,700	2,680	2,846
46	47		4,750	4,700	4,600	4,819
		<i>Visitation and Travelling Allowance.</i>				
		Bishop's Visitation and Travelling Allowance . . . . .	4,500	5,000	4,500	2,839
		Archdeacon's ditto . . . . .	500	...	500	...
		Domestic Chaplain's ditto . . . . .	900	2,400	900	2,671
		Chaplains' ditto on duty . . . . .	9,930	4,500	9,770	7,924
		Chaplains' Travelling Allowance on joining appointment . . . . .		500		262
		Chaplain's Conveyance Allowance . . . . .		2,500		1,150
			15,830	14,900	15,670	14,846
		<i>Contingent Charges.</i>				
		House-rent of the Archdeacon . . . . .	...	...	...	2,100
		House and Office-rent of Registrar . . . . .	4,200	4,200	4,200	4,200
		Contingent Expenses of ditto and Chaplains . . . . .	2,610	...	2,000	276
		Miscellaneous . . . . .	500	2,900	300	2,324
			7,310	7,100	6,500	8,900
		<i>Postage Charges.</i>				
		Purchase of Service Stamps . . . . .	1,580	200	480	338
		<b>Total Church of England</b> . . . . .	<b>1,71,480</b>	<b>1,61,480</b>	<b>1,70,160</b>	<b>1,70,801</b>
		<b>CHURCH OF SCOTLAND.</b>				
		<i>Salaries.</i>				
I	I	Chaplain . . . . .	6,000	7,200	6,000	7,200
—	—	Allowance to Chaplain . . . . .	1,200			
			7,200	7,200	7,200	7,200
		<i>Establishment.</i>				
I	I	Clerk . . . . .	150	150	150	151
4	4	Servants . . . . .	260	300	260	290
			410	450	410	441
		<i>Visitation and Travelling Allowance.</i>				
		Chaplain's Visitation and Travelling Allowance . . . . .	750	1,000	750	776
		<i>Contingent Charges.</i>				
		Contingent Expenses of Chaplain . . . . .	360	360	360	360
		<i>Postage Charges.</i>				
		Purchase of Service Stamps . . . . .	10	...	10	...
		<b>Total Church of Scotland</b> . . . . .	<b>8,730</b>	<b>9,010</b>	<b>8,730</b>	<b>8,777</b>
		<b>Total Ecclesiastical Establishments, Rupees</b> . . . . .	<b>1,80,210</b>	<b>1,70,490</b>	<b>1,78,890</b>	<b>1,79,578</b>

EXPENDITURE —continued.						
23.—ECCLESIASTICAL—continued.						
NUMBERS.		IMPERIAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		Cemetery Establishment.	R	R	R	R
25	25	Care-takers in charge of Cemeteries	2,000	1,950	2,000	1,952
		Contingencies	...	50	...	85
Total Cemetery Establishment, Rupees			2,000	2,000	2,000	2,037
Miscellaneous Ecclesiastical Charges.						
		Allowance to Roman Catholic Priest	240	240	240	260
		Ditto to Wesleyan Minister	1,530	2,030	1,530	2,430
Total Miscellaneous Ecclesiastical Charges, Rupees			1,770	2,270	1,770	2,690
24.—MEDICAL.						
NUMBERS.		IMPERIAL.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			R	R	R	R
		MEDICAL ESTABLISHMENT	73,070	79,120	81,360	74,478
		VACCINATION	2,410	2,260	2,410	2,218
		HOSPITALS AND DISPENSARIES	18,920	15,150	16,960	15,902
		SANITARY COMMISSIONER	62,250	57,280	61,540	55,234
		GRANTS FOR MEDICAL PURPOSES	1,200	2,230	1,200	1,017
		LUNATIC ASYLUM	1,280	580	780	975
			1,59,130		1,64,250	
		DEDUCT—Probable Savings	500		290	
TOTAL IMPERIAL			1,58,630	1,56,620	1,63,960	1,49,824
		LOCAL.				
		HOSPITALS AND DISPENSARIES—LOCAL	4,890	9,430	4,890	4,715
		GRANTS FOR MEDICAL PURPOSES—LOCAL	11,480	15,950	11,150	10,613
TOTAL LOCAL			16,370	25,380	16,040	15,328
Total 24, Medical, Rupees			1,75,000	1,82,000	1,80,000	1,65,152
DETAILS.						
NUMBERS.		IMPERIAL.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		Medical Establishment.	R	R	R	R
		<i>Salaries.</i>				
1	1	Surgeon-General	32,400	32,400	32,400	34,839
		<i>Establishment.</i>				
11	9	Clerks	14,990	14,500	17,890	15,895
6	6	Servants	550	540	540	
17	15		15,540	15,040	18,430	15,895
Carried over			47,940	47,440	50,830	50,734

EXPENDITURE—*continued.*24.—MEDICAL—*continued.*

<i>IMPERIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Medical Establishments— <i>contd.</i>		₹	₹	₹	₹
Brought forward		47,940	47,440	50,830	50,734
<i>Contingent Charges.</i>					
Travelling Allowances . . . . .		700	500	700	626
Postage Charges . . . . .		300	300	300	237
Service Telegrams . . . . .		300	500	300	276
Purchase of Furniture . . . . .		500	700	800	660
Office Expenses and Miscellaneous . . . . .		250	500	250	474
		2,050	2,500	2,350	2,273
		49,990	49,940	53,180	53,007
<i>Salaries.</i>					
Civil Surgeons . . . . .		18,000	18,000	18,000	13,310
Allowances to Civil Surgeon . . . . .		...	200	...	550
Assistant Surgeons . . . . .		1,800	8,700	7,200	4,602
Allowance to Regimental Officers for Civil duty . . . . .		1,080	1,080	1,080	1,080
		20,880	27,980	26,280	19,542
Establishment . . . . .		1,200	900	900	773
Travelling Expenses . . . . .		800	300	800	1,156
Contingencies . . . . .		200	...	200	...
		23,080	29,180	28,180	21,471
Total Medical Establishment, Rupees .		73,070	79,120	81,360	74,478
<i>Vaccination.</i>					
<i>Salaries and Establishment.</i>					
Native Superintendent . . . . .		210	210	210	212
Vaccine Inspector . . . . .		300	300	300	300
Vaccinators . . . . .		1,630	1,500	1,630	1,489
		2,140	2,010	2,140	2,001
<i>Contingent Charges.</i>					
Travelling Allowances . . . . .		200	200	200	158
Miscellaneous . . . . .		70	50	70	59
		270	250	270	217
Total Vaccination, Rupees .		2,410	2,260	2,410	2,218
<i>Hospitals and Dispensaries.</i>					
<i>Salaries and Establishment.</i>					
Allowance to Surgeon . . . . .		1,200	1,300	1,200	1,250
Hospital Assistants . . . . .		11,280	9,200	11,040	9,247
Native Doctors . . . . .		...	...	...	55
Compounders and Dressers . . . . .		290	300	290	293
Servants and Clerks . . . . .		410	500	410	264
Pay of Medical Pupils . . . . .		2,440	300	1,720	85
		15,620	11,600	14,660	11,194
<i>Contingent Charges.</i>					
Cost of Medicines and Instruments . . . . .		1,000	150	...	1,591
Travelling Expenses . . . . .		200	1,000	200	843
Miscellaneous . . . . .		2,100	2,400	2,100	2,274
		3,300	3,550	2,300	4,708
Total Hospitals and Dispensaries, Rupees .		18,920	15,150	16,960	15,902

EXPENDITURE —continued.						
24.—MEDICAL —continued.						
NUMBERS.		IMPERIAL—continued. Sanitary Commissioner.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			R	R	R	R
		<i>Salaries.</i>				
1	1	Statistical Officer . . . . .	18,000	16,800	17,500	16,200
1	1	Secretary . . . . .	15,840	15,300	15,360	14,840
1	1	Special Assistant . . . . .	3,600	...	3,600	...
3	3		37,440	32,100	36,460	31,040
		<i>Establishment.</i>				
13	13	Clerks . . . . .	21,458	21,000	21,350	20,615
7	8	Servants . . . . .	852	830	790	757
20	21		22,310	21,830	22,140	21,372
		<i>Contingent Charges.</i>				
		Travelling Expenses and Allowances . . . . .	500	200	500	123
		Postage Charges . . . . .	400	150	350	523
		Purchase of Books and Instruments . . . . .	...	1,100	200	1,317
		Miscellaneous . . . . .	1,600	1,700	1,890	859
		Subscription to Newspapers . . . . .	...	200	...	...
			2,500	3,350	2,940	2,822
		<b>Total Sanitary Commissioner, Rupees</b> . . . . .	<b>62,250</b>	<b>57,280</b>	<b>61,540</b>	<b>55,234</b>
		<b>Grants for Medical Purposes.</b>				
		Contributions for Sibi Dispensary Establishment . . . . .	1,200	1,030	1,200	1,017
		Contribution to Ripon Hospital at Simla . . . . .	...	1,200	...	...
		<b>Total Grants for Medical Purposes, Rupees</b> . . . . .	<b>1,200</b>	<b>2,230</b>	<b>1,200</b>	<b>1,017</b>
		<b>Lunatic Asylum.</b>				
		<i>Establishment.</i>				
1	1	Guard . . . . .	60	} 80	{ 60	} 98
1	...	Allowance to Servant . . . . .	20			
2	1		80	80	80	98
		<i>Contingent Charges.</i>				
		Diet of Lunatics . . . . .	600	} 500	{ 100	} 240
		Miscellaneous . . . . .	600			
			1,200	500	700	877
		<b>Total Lunatic Asylum, Rupees</b> . . . . .	<b>1,280</b>	<b>580</b>	<b>780</b>	<b>975</b>
		<b>LOCAL.</b>				
		<b>Hospitals and Dispensaries—Local.</b>				
		<i>Salaries and Establishment.</i>				
—	—	Allowance to Surgeon . . . . .	720	700	720	732
1	1	Hospital Assistant . . . . .	240	240	240	255
—	—	Native Doctor's Allowance . . . . .	430	430	430	405
1	1	Clerk . . . . .	340	340	340	328
4	4	Compounders and Dressers . . . . .	270	270	270	264
17	17	Servants . . . . .	550	550	550	552
23	23		2,550	2,530	2,550	2,536
		Carried over . . . . .	2,550	2,530	2,550	2,536



EXPENDITURE— <i>continued.</i>					
24.—MEDICAL— <i>continued.</i>					
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
<i>LOCAL—continued.</i>					
<b>Hospitals and Dispensaries—Local—<i>contd.</i></b>					
Brought forward . . . . .	R 2,550	R 2,530	R 2,550	R 2,536	
<i>Contingent Charges.</i>					
Cost of Medicines and Instruments . . . . .	750	400	750	387	
Miscellaneous . . . . .	1,590	1,500	1,590	1,792	
Sanitation . . . . .	...	5,000	...	...	
	2,340	6,900	2,340	2,179	
<b>Total Hospitals and Dispensaries—Local, Rupees</b>	<b>4,890</b>	<b>9,430</b>	<b>4,890</b>	<b>4,715</b>	
<b>Grants for Medical Purposes—Local.</b>					
Contributions to Bhopal Dispensary Fund . . . . .	480	480	480	480	
Ditto to Dispensary . . . . .	1,020	1,220	1,020	120	
Ditto to Goona Dispensary . . . . .	150	150	150	150	
Ditto to Malwa Dispensary . . . . .	9,830	14,100	9,500	9,863	
<b>Total Grants for Medical Purposes—Local, Rupees . . . . .</b>	<b>11,480</b>	<b>15,950</b>	<b>11,150</b>	<b>10,613</b>	
25.—POLITICAL.					
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
<i>IMPERIAL.</i>					
POLITICAL AGENTS . . . . .	15,21,940	15,32,050	14,83,950	15,56,508	
CHARGES ON NORTH-WEST FRONTIER . . . . .	6,84,930	4,16,000	4,35,090	4,59,731	
POLITICAL SUBSIDIES . . . . .	13,88,920	33,89,120	13,88,920	13,35,526	
ENTERTAINMENT OF ENVOYS AND CHIEFS . . . . .	70,000	1,59,000	1,76,000	94,416	
DURBAR PRESENTS AND ALLOWANCES TO VAKELS, &C. . . . .	68,210	2,16,500	68,200	66,683	
AFGHAN DELIMITATION COMMISSION . . . . .	5,00,000	25,00,850	6,00,000	18,29,496	
REFUGEES AND STATE PRISONERS . . . . .	1,18,560	1,09,020	80,000	84,314	
MISCELLANEOUS . . . . .	2,37,410	2,73,320	2,64,900	2,08,681	
<b>TOTAL IMPERIAL . . . . .</b>	<b>45,89,970</b>	<b>85,95,860</b>	<b>44,97,060</b>	<b>56,35,355</b>	
<i>LOCAL.</i>					
POLITICAL AGENTS—LOCAL . . . . .	1,030	1,140	940	1,197	
MISCELLANEOUS—LOCAL . . . . .	...	...	...	44	
<b>TOTAL LOCAL . . . . .</b>	<b>1,030</b>	<b>1,140</b>	<b>940</b>	<b>1,241</b>	
<b>Total 25, Political, Rupees . . . . .</b>	<b>45,91,000</b>	<b>85,97,000</b>	<b>44,98,000</b>	<b>56,36,596</b>	
DETAILS.					
NUMBERS.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.	R	R	R	R
<i>IMPERIAL.</i>					
<b>Political Agents.</b>					
<i>Salaries.</i>					
26	28	Residents Agents to the G. G. & Political Agents . . . . .	6,06,050	5,40,000	5,94,000
24	23	Assistants Agents to the G. G. & Political Agents . . . . .	1,92,460	1,65,000	1,80,730
3	3	Attachés . . . . .	14,400	8,000	14,400
		Carried over . . . . .	8,12,910	7,13,000	7,89,130
					6,91,358

EXPENDITURE—continued.

25.—POLITICAL—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		₹	₹	₹	₹	
<i>IMPERIAL—continued.</i>						
<i>Political Agents—contd.</i>						
<i>Salaries—contd.</i>						
Brought forward		8,12,910	7,13,000	7,89,130	6,91,358	
Surgeons . . . . .		1,17,280	1,02,000	1,16,380	1,01,096	
Assistant Surgeon . . . . .		1,800	2,850	1,800	2,441	
Allowance to Surgeons . . . . .		11,760	9,900	9,960	9,904	
Cantonment Magistrates . . . . .		37,180	34,000	44,360	40,141	
70 71		9,80,930		9,61,630		
LESS—Civil Service Annuity . . . . .		7,860		7,960		
Amount realisable from Berar . . . . .		46,000		46,000		
Ditto from Secunderabad . . . . .						
Abkaree Fund . . . . .		3,150		3,150		
		57,010		57,110		
		9,23,920	8,61,750	9,04,520	8,44,940	
<i>Establishment.</i>						
246	245	Clerks and others . . . . .	2,20,950	2,30,000	2,20,130	2,27,089
6	6	News-writers . . . . .	7,280	8,000	9,340	9,115
315	326	Servants . . . . .	36,045	34,000	34,310	35,230
17	17	Escort . . . . .	3,650	3,650	3,650	3,648
127	128	Jail Establishment . . . . .	18,560	12,000	18,320	10,210
21	21	Postal Establishment . . . . .	2,830	250	2,580	...
15	15	Cantonment Magistrates' Establishment . . . . .	3,820	4,300	3,820	3,803
25	25	Police Establishment . . . . .	6,650	13,200	6,650	28,914
79	79	Medical Establishment . . . . .	19,390	18,500	19,870	17,282
12	12	Steam-cutter and Boat Establishment . . . . .	2,290	2,400	2,000	2,375
—	—	Compensation for dearness of Provisions . . . . .	16,250	200	16,150	169
863	874		3,37,715	3,26,500	3,36,820	3,37,835
<i>Contingent Charges.</i>						
Section-writing . . . . .		100	...	200	60	
Rent of Offices . . . . .		5,970	6,600	6,360	8,997	
Printing and Stationery . . . . .		12,650	10,000	7,920	9,841	
Service Telegrams . . . . .		44,395	52,000	41,010	58,030	
Purchase and Repair of Furniture . . . . .		6,410	10,000	6,160	16,853	
Ditto of Tents . . . . .		7,260	7,000	10,560	10,543	
Rations for Prisoners . . . . .		12,150	14,000	11,450	10,743	
Clothing and Bedding for ditto . . . . .		2,220	18,000	1,870	1,794	
Jail Contingencies . . . . .		3,150	3,000	3,150	4,358	
Purchase of Books and Publications . . . . .		1,660	1,000	1,460	1,246	
Care and Repair of Residency House and Grounds . . . . .		10,950	13,000	10,950	15,352	
Expenses of Couriers (Persia) . . . . .		9,000	6,600	8,000	6,615	
Allowance to Native Horsemen on Escort Duty (Turkish Arabia) . . . . .		2,880	2,800	2,880	2,799	
Hire of Horses and Camels . . . . .		2,000	...	2,000	...	
Hospital Contingencies . . . . .		6,860	12,000	6,920	16,740	
Cantonment Magistrates' Contingencies . . . . .		920	700	770	1,089	
Police Contingencies . . . . .		1,980	3,500	1,980	4,116	
Tour Charges . . . . .		37,120	40,000	28,420	39,914	
Residents' and Political Agents' Miscellaneous Contingencies . . . . .		34,410	45,000	33,560	55,026	
Sanitation of Mount Abu . . . . .		2,500	2,500	2,500	2,500	
		2,04,585	2,47,700	1,88,120	2,66,616	
Carried over		14,66,220	14,35,950	14,29,460	14,49,391	

## EXPENDITURE—continued.

## 25.—POLITICAL—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL—continued.</i>				
<i>Political Agents—contd.</i>				
Brought forward	14,66,220	14,35,950	14,29,460	14,49,391
<i>Travelling Expenses.</i>				
Travelling Expenses of Officers and Establishment	74,050	75,000	72,260	84,830
Ditto ditto of Cantonment Magistrates	1,750	1,300	1,750	355
Ditto ditto of Medical Officers	5,040	4,000	5,040	3,762
Ditto ditto of Police Officers	...	200	...	...
	80,840	80,500	79,050	88,947
<i>Local Allowances.</i>				
Biluchi Allowances	2,400	2,400	2,400	2,400
Pushtia Allowance	1,200	1,200	1,200	2,120
	3,600	3,600	3,600	4,520
Postage Charges	13,510	12,000	13,870	13,650
	15,64,170		15,25,980	
DEDUCT—Contribution from Morar Cantonment Fund on account of Morar Jail	2,500		2,500	
Amount recoverable from Native States	35,750		35,750	
Probable Savings	1,710		1,830	
Moiety charges of the Hodeida and Kamaran debitable to H. M.'s Imperial Government, London	2,270		1,950	
	42,230		42,030	
<b>Total Political Agents, Rupees</b>	<b>15,21,940</b>	<b>15,32,050</b>	<b>14,83,950</b>	<b>15,56,508</b>
<b>Charges on North-West Frontier.</b>				
Biluchi Guard				84,738
Frontier Levies and maintenance of Communication:				
Frontier Levies			4,35,090*	2,16,304
Telegraph Guards and Line Riders				32,005
Pathan Tribes' Service				15,855
Bolan Pass Service				33,427
Postal Sowars	4,34,930*	4,16,000		1,744
Expenditure against Zhob Kakars				23,933
Mission to Gwada				22,600
Payments for guarding Hill Passes				24,766
Dumuk Service				3,010
Punjgoor Mission				1,349
Lhassa Mission	2,50,000			...
<b>Total Charges on North-West Frontier, Rupees</b>	<b>6,84,930</b>	<b>4,16,000</b>	<b>4,35,090</b>	<b>4,59,731</b>

\* Superintendent of Levies . . . . . 10,690  
 Assistant ditto . . . . . 7,490  
 Services under the Political Agent, Thal Chotiali . . . . . 1,91,330  
 Ditto ditto Quetta and Pishin . . . . . 1,02,040  
 Ditto Superintendent of Levies . . . . . 1,23,380  
 4,34,930

10,690  
 7,490  
 1,91,930  
 1,02,040  
 1,22,940  
 4,35,090

EXPENDITURE—*continued.*25.—POLITICAL—*continued.*

<i>IMPERIAL</i> — <i>continued.</i> Political Subsidies.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
Subsidy and Contribution to the Khan of Khelat . . . . .	1,00,000	1,00,000	1,00,000	...
Revenue to the Khan of Khelat on lands purchased by Government . . . . .	2,520	2,520	2,520	2,516
	1,02,520	1,02,520	1,02,520	2,516
Subsidy to the Ameer of Afghanistan . . . . .	12,00,000	32,00,000	12,00,000	10,01,841
Ditto arrear for 1883-84 . . . . .	...	200	...	2,44,769
Muscat Subsidy . . . . .	86,400	86,400	86,400	86,400
<b>Total Political Subsidies, Rupees . . . . .</b>	<b>13,88,920</b>	<b>33,89,120</b>	<b>13,88,920</b>	<b>3,35,526</b>
<b>Durbar Presents and Allowances to Vakeels, &amp;c.</b>				
Durbar Presents . . . . .	60,700	1,96,000	60,700	52,624
Toshakhana Contingencies . . . . .	5,000	18,000	5,000	11,551
Allowance to Vakeel . . . . .	2,510	2,500	2,500	2,508
<b>Total Durbar Presents and Allowances to Vakeels, &amp;c., Rupees . . . . .</b>	<b>68,210</b>	<b>2,16,500</b>	<b>68,200</b>	<b>66,683</b>
<b>Refugees and State Prisoners.</b>				
Allowance for maintenance of Ayab Khan . . . . .	99,740	99,610	80,000	84,314
Ditto to Hussan Khan . . . . .	18,820	9,410	...	...
<b>Total Refugees and State Prisoners, Rupees . . . . .</b>	<b>1,18,560</b>	<b>1,09,020</b>	<b>80,000</b>	<b>84,314</b>
<b>Miscellaneous.</b>				
Purchase and Repair of Insignia of India Order . . . . .	...	...	...	252
Mhairwarra Battalion . . . . .	1,41,500	1,41,500	1,41,180	1,45,371
Amount placed at the disposal of the Viceroy for secret service . . . . .	25,000	25,000	25,000	3,019
Amount placed at the disposal of the Political Officers for service . . . . .	20,000	10,000	20,000	18,427
Petty Construction and Repairs . . . . .	...	9,000	9,000	1,000
<i>Sundry Charges</i> —				
Rajcoomar College in Bundelkund . . . . .	8,400	8,400	8,400	3,791
Slave Trade Suppression Charges . . . . .	...	50	...	25
Compensation for water taken up for Cantonments in Pishin . . . . .	900	600	600	600
Rent of Lands in Pishin . . . . .	160	...	160	...
Charges on account of the Chapter of the Star of India . . . . .	...	...	...	1,201
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line, Tomans 3,000 . . . . .	11,770	11,770	10,000	22,479
Miscellaneous . . . . .	29,680	67,000	50,560	12,516
<b>Total Miscellaneous, Rupees . . . . .</b>	<b>2,37,410</b>	<b>2,73,320</b>	<b>2,64,900</b>	<b>2,08,681</b>
<b>LOCAL.</b>				
<b>Political Agents—Local.</b>				
<i>Establishment.</i>				
Allowance to Agency Establishment . . . . .	1,030	940	940	924
Contingencies . . . . .	...	200	...	273
<b>Total Political Agents—Local, Rupees . . . . .</b>	<b>1,030</b>	<b>1,140</b>	<b>940</b>	<b>1,197</b>
<b>Miscellaneous—Local.</b>				
Petty Construction and Repairs . . . . .	...	...	...	44
<b>Total Miscellaneous—Local, Rupees . . . . .</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>44</b>

EXPENDITURE— <i>continued.</i>				
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
<i>Scientific—</i>				
SURVEY OF INDIA . . . . .	16,16,030	15,46,210	16,20,619	13,94,695
GEOLOGICAL SURVEY AND MUSEUMS . . . . .	2,00,000	1,81,900	1,98,620	1,88,036
EXPLORATIONS OF COAL AND MINERALS . . . . .	...	58,400	...	38,601
METEOROLOGICAL DEPARTMENT . . . . .	2,38,980	2,31,770	2,26,400	2,36,287
ARCHÆOLOGICAL DEPARTMENT . . . . .	44,015	54,130	59,820	61,503
CENTRAL MUSEUM . . . . .	51,780	51,780	54,780	48,693
PUBLIC OBSERVATORIES . . . . .	100	100	100	165
RÉPAIRS OF MONUMENTS OF ANTIQUITY . . . . .	...	3,180	...	720
<i>Agricultural—</i>				
PUBLIC EXHIBITIONS AND FAIRS . . . . .	1,00,000	1,10,000	60,000	4,762
GOVERNMENT BULL AND STALLION CHARGES . . . . .	2,13,490	2,15,360	2,35,710	2,43,587
VETERINARY CLASS . . . . .	21,070	20,470	21,470	20,067
BOTANICAL AND OTHER PUBLIC GARDENS . . . . .	...	...	...	—5
AGRICULTURAL DEPARTMENT . . . . .	25,000	37,500	37,500	35,320
<i>Labour and Emigration—</i>				
EMIGRATION . . . . .	6,200	6,200	6,000	6,203
<i>Statistics—</i>				
GAZETTEER AND STATISTICAL MEMOIRS . . . . .	50,830	51,620	52,490	44,229
PROVINCIAL STATISTICS . . . . .	1,240	1,040	540	1,094
<i>Miscellaneous—</i>				
EXAMINATIONS . . . . .	47,010	47,360	48,000	47,426
RENTS, RATES AND TAXES . . . . .	15,250	15,250	14,140	14,049
MISCELLANEOUS . . . . .	295	100	81	...
REFUNDS . . . . .	400	460	500	15
TOTAL IMPERIAL . . . . .	26,31,690	26,32,830	26,36,770	23,86,447
<i>LOCAL.</i>				
<i>Agricultural—</i>				
PUBLIC EXHIBITIONS AND FAIRS—LOCAL . . . . .	300	300	300	519
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL . . . . .	3,590	4,450	3,510	4,102
<i>Statistics—</i>				
PROVINCIAL STATISTICS—LOCAL . . . . .	420	420	420	420
<i>Miscellaneous—</i>				
REFUNDS—LOCAL . . . . .	...	...	...	38
TOTAL LOCAL . . . . .	4,310	5,170	4,230	5,079
Total 26, Scientific and other Minor Departments, Rupees . . . . .	26,36,000	26,38,000	26,41,000	23,91,526
<b>ABSTRACT.</b>				
Survey of India.				
CONTROLLING AND ADMINISTRATIVE STAFF . . . . .	1,95,120	1,92,400	1,79,290	1,88,240
HEAD-QUARTERS OFFICES.				
Correspondence and Drawing . . . . .	1,68,230	1,90,330	1,82,560	1,74,884
Lithographic . . . . .	41,860	39,600	43,920	40,250
Photographic . . . . .	42,550	36,940	36,260	35,337
Engraving . . . . .	77,150	73,340	71,290	63,523
Cadastral Maps (Indian Charges) . . . . .	45,000	41,623	45,000	39,847
Trigonometrical (Dhera) . . . . .	1,15,670	1,06,620	90,110	88,978
Mathematical Instrument . . . . .	71,710	66,690	70,450	64,254
5,62,170	5,55,143	5,39,590	5,07,073	
SURVEY PARTIES.				
General Charges . . . . .	19,62,640	19,60,120	20,85,250	19,70,092
Special Charges . . . . .	...	...	10,000	317
Miscellaneous . . . . .	36,000	18,500	31,000	52,939
19,98,640	19,78,620	21,26,250	20,23,348	
TOTAL SURVEY OF INDIA . . . . .	27,55,930	27,26,163	28,45,130	27,18,661
Carried over . . . . .	27,55,930	27,26,163	28,45,130	27,18,661

EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
Brought forward . . . . .	27,55,930	27,26,163	28,45,130	27,18,661
<b>DEDUCT—TRANSFERRED TO REVENUE SURVEY:</b>				
Charges of Controlling Staff . . . . .	42,719	57,720	53,790	55,472
Ditto Correspondence & Drawing Office . . . . .	50,290	57,100	61,200	52,881
Ditto Ajmere Party . . . . .	...	...	1,33,135	41,741
<b>TRANSFERRED TO ESTIMATES OF OTHER GOVERNMENTS AS PER DISTRIBUTION STATEMENT BELOW:</b>				
Survey Parties . . . . .	9,49,179	9,81,180	8,87,586	11,02,149
<b>COST OF CADASTRAL MAPS:</b>				
Central Provinces . . . . .	11,000	128	4,100	525
Burma . . . . .	15,187	32,214	29,900	47,562
Assam . . . . .	17,250	12,034	8,200	...
Bengal . . . . .	12,400	16,045	16,600	11,365
N.-W. Provinces . . . . .	41,875	23,532	30,000	11,271
	11,39,900	11,79,953	12,24,511	13,23,966
<b>Total Survey of India (as charged in India Estimate), Rupees . . . . .</b>	<b>16,16,030</b>	<b>15,46,210</b>	<b>16,20,619</b>	<b>13,94,695</b>

DISTRIBUTION OF CHARGES OF SURVEY PARTIES—BUDGET ESTIMATE FOR 1886-87.

NAME OF PARTY.	Location.	Works.	PROPORTION.		Trigono- metrical and Topo- graphical.	REVENUE SURVEY.							TOTAL.	
			Minor Dept.	Land Revenue.		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces.	Punjab.		Bombay.
Punjab Party	Punjab	Topographical & Revenue	1/2	1/4	53,832	...	...	...	...	...	...	17,943	...	71,775
Bilaspur	C. P.	Cadastral	...	1	...	...	1,29,712	...	...	...	...	...	...	1,29,712
" 2 "	Burma	...	1	...	...	...	...	...	...	...	...	...	...	...
Basti	N.-W. P.	...	...	1	...	...	...	...	...	1,00,000	...	...	...	1,00,000
Gorakhpur	Ditto	...	...	1	...	...	...	...	...	1,00,000	...	...	...	1,00,000
" 4 "	Ditto	Cadastral	...	1	...	...	...	...	...	...	...	...	...	...
Mozufferpore	Bengal	Ditto	...	1	...	...	...	...	1,52,318	...	...	...	...	1,52,318
Kamrup	Assam	Ditto	...	1	...	...	...	1,21,424	...	...	...	...	...	1,21,424
Akyab	Burma	Ditto	...	1	...	...	...	1,88,153	...	...	...	...	...	1,88,153
Cutch	C. P.	Traverse	1	...	75,000	...	...	...	...	...	...	...	...	75,000
Mysore	...	Ditto	1	...	45,000	...	...	...	...	...	...	...	...	45,000
Jubbulpore	C. P.	Ditto	1	...	70,907	...	...	...	...	...	...	...	...	70,907
Sambalpur Party	Ditto	Ditto	1	...	30,622	...	...	...	...	...	...	...	...	30,622
Dehra Doon Party	N.-W. P.	Cadastral	...	1	...	...	...	...	...	...	...	...	...	...
Ajmere Detached	Rajputana	Ditto	1	...	12,941	...	...	...	...	...	...	...	...	12,941
Rajpore	C. P.	Traverse	1	...	68,728	...	...	...	...	...	...	...	...	68,728
Rajputana "	Rajputana	Topographical and Revenue	1	...	52,084	...	...	...	...	...	...	...	...	52,084
" 2 "	Bhopal & Malwa	Topographical and Revenue.	1	...	...	...	...	...	...	...	...	...	...	...
Mirzapore	N.-W. P.	Topographical and Revenue.	1/2	1/4	53,688	...	...	...	...	17,896	...	...	...	71,584
" 6 "	Assam	Exploration	1/2	1/4	...	...	...	...	...	...	...	...	...	...
Burma	Burma	Topographical and Forest	1/2	1/4	62,513	...	...	62,513	...	...	...	...	...	1,25,026
Biluchistan Survey	Biluchistan	Topographical.	1	...	82,050	...	...	...	...	...	...	...	...	82,050
Andaman "	Andaman	Ditto	1	...	37,151	...	...	...	...	...	...	...	...	37,151
South Mahratta.	Bombay	Ditto and Forest	1/2	1/4	30,538	...	...	...	...	...	...	30,538	...	61,076
Guzerat "	"	(Special Baroda) Topographical and Forest.	1	...	16,500	...	...	...	...	...	...	...	...	...
Deccan "	"	Topographical.	1/2	1/4	28,682	...	...	...	...	...	...	...	28,682	73,864
Himalaya	Bengal	Ditto	1	...	53,000	...	...	...	...	...	...	...	...	53,000
Coast	Punjab	Poll. and Forest	1	...	59,146	...	...	...	...	...	...	...	...	59,146
Tidal	Madras	Trigonometrical	1	...	25,894	...	...	...	...	...	...	...	...	25,894
No. 1 Astronomical	India	Ditto	1	...	61,086	...	...	...	...	...	...	...	...	61,086
No. 2 "	"	Ditto	1	...	20,911	...	...	...	...	...	...	...	...	20,911
General Charges	"	Ditto	1	...	27,338	...	...	...	...	...	...	...	...	27,338
Miscellaneous	"	General	1	...	48,780	...	...	...	...	...	...	...	...	48,780
4 Instructors	C. P.	Ditto	1	...	36,000	...	...	...	...	...	...	...	...	36,000
		.....	1	...	13,570	...	...	...	...	...	...	...	...	13,570
Deduct on account of Baroda			...	...	10,65,961	...	1,29,712	2,50,666	1,21,424	1,52,318	2,17,896	17,943	59,220	20,15,140
			...	...	16,500	...	...	...	...	...	...	...	...	16,500
<b>TOTAL SURVEY PARTIES, Rs.</b>			...	...	<b>10,49,461</b>		<b>9,49,179</b>							<b>19,98,640</b>
<b>CADASTRAL MAPS.</b>														
Charges in India			...	...	45,000	...	...	...	...	...	...	...	...	45,000
Recoveries from Local Governments			...	...	-97,712	...	11,000	15,187	17,250	12,400	41,875	...	...	...
<b>TOTAL CADASTRAL MAPS</b>			...	...	<b>-52,712</b>	...	<b>11,000</b>	<b>15,187</b>	<b>17,250</b>	<b>12,400</b>	<b>41,875</b>	...	...	<b>45,000</b>
<b>GRAND TOTAL</b>			...	...	<b>9,96,749</b>		<b>10,46,891</b>							<b>20,43,640</b>

EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

DISTRIBUTION OF CHARGES OF SURVEY PARTIES—REVISED ESTIMATE FOR 1885-86.

NAME OF PARTY.	Location.	Works.	PROPORTION.		Trigono- metrical and Topo- graphical.	REVENUE SURVEY.							TOTAL.	
			Minor Dept.	Land Reve- nue.		India.	Central Pro- vinces	Burma.	Assam.	Bengal.	N.-W. Pro- vinces.	Pun- jab.		Bom- bay.
No. 1 Revenue .	Punjab .	Topographical and Revenue .	1/4	1/4	53,536	...	...	...	...	...	...	17,840	...	71,376
" 2 "	Burma .	Topographical .	1	1	51,592	...	...	...	...	...	...	...	...	1,36,229
" 3 "	C. P. .	Cadastral .	...	...	...	...	84,637	...	...	...	...	...	...	63,798
" 4 "	Rajputana .	Special .	1	1	25,177	...	...	...	...	...	...	...	...	1,30,880
" 5 "	C. P. .	Ditto .	1	1	38,621	...	...	...	...	...	...	...	...	1,29,814
" 6 "	N.-W. P. .	Cadastral .	...	...	...	...	...	...	...	...	...	...	...	1,00,000
" 7 "	Ditto .	Ditto .	...	...	...	...	...	...	...	...	...	...	...	1,86,915
" 8 "	Assam .	Ditto .	...	...	...	...	...	...	1,00,000	...	...	...	...	80,431
" 9 "	Burma .	Ditto .	...	...	...	...	...	...	...	...	...	...	...	72,800
" 10 "	Bengal .	Ditto .	1	1	...	...	...	...	...	72,800	...	...	...	1,53,231
" 11 "	Bombay .	Topographical and Forest	1/2	1/2	29,831	...	...	...	...	...	...	...	29,831	59,662
" 12 "	Ditto .	Topographical	1	1	53,874	...	...	...	...	...	...	...	...	53,874
Sambalpo- re De- tached Party .	C. P. .	Special .	...	1	...	...	33,666	...	...	...	...	...	...	33,666
4 Instructors un- der the Chief Commissioner, C. P. .	Ditto .	Instruction .	1	...	5,845	...	...	...	...	...	...	...	...	5,845
Dehra Doon De- tached .	N.-W. P. .	Cadastral .	...	1	...	...	...	...	...	...	8,370	...	...	8,370
Ajmera Detached Rajputana Party	Rajputana .	Special .	1	...	8,436	...	...	...	...	...	...	...	...	8,436
Raipore Do. .	Ditto .	Topographical and Revenue .	1	...	57,292	...	...	...	...	...	...	...	...	57,292
No. 2 Topo. .	C. P. .	Instruction .	...	1	...	...	9,072	...	...	...	...	...	...	9,072
" 5 "	Ditto .	Traverse .	1	...	37,203	...	...	...	...	...	...	...	...	58,137
" 6 "	Bhopal and Mal- wa .	Topographical	1	...	20,934	...	...	...	...	...	...	...	...	20,934
" 7 "	Mirzapore .	Ditto and Revenue	1/2	1/2	43,131	...	...	...	...	...	14,377	...	...	57,508
Biluchistan "	Assam .	Exploration	1/2	1/2	30,264	...	...	...	10,038	...	...	...	...	40,352
No. 4 "	Burma .	Ditto and Forest .	1/2	1/2	62,459	...	...	62,459	...	...	...	...	...	1,24,918
No. 4 "	Biluchis- tan .	Topographical	1	...	75,798	...	...	...	...	...	...	...	...	75,798
Cutch "	Andaman	Ditto .	1	...	37,656	...	...	...	...	...	...	...	...	37,656
Guzerat "	Bombay	Ditto .	1	...	56,900	...	...	...	...	...	...	...	...	56,900
Himalaya "	Ditto .	Topographical and Forest	...	...	81,286	...	...	...	...	...	...	2,000	...	83,286
Coast Tidal and Level- ling	Bengal .	Topographical and Political .	...	...	...	...	...	...	...	...	...	...	...	...
No. 1 Astronomi- cal .	Punjab .	Topographical and Hill Tract	...	...	56,422	...	...	...	...	8,000	...	...	...	64,422
No. 2 "	Madras .	Topographical and Forest	1	...	28,674	...	...	...	...	...	...	...	...	28,674
General Charges Miscellaneous .	India .	Trigonometrical	1	...	61,059	...	...	...	...	...	...	...	...	61,059
" 1 "	" .	Ditto .	1	...	36,586	...	...	...	...	...	...	...	...	36,586
" 2 "	" .	Ditto .	1	...	14,128	...	...	...	...	...	...	...	...	14,128
General Charges Miscellaneous .	" .	General .	Unappropriated.		11,535	...	...	...	...	...	...	...	...	11,535
" .	" .	Ditto .	1	...	37,701	...	...	...	...	...	...	...	...	37,701
Deduct on account of Baroda .					10,15,940	...	1,27,375	3,29,805	1,10,038	80,800	2,83,441	17,840	31,831	19,97,120
Deduct on account of Baroda .					18,500	...	...	...	...	...	...	...	...	18,500
TOTAL SURVEY PARTIES, Rs. . . . .					9,97,440	...	9,81,180					...	19,78,620	
CADASTRAL MAPS.														
Charges in India . . . . .					41,623	...	...	...	...	...	...	...	...	41,623
Recoveries from Local Governments . . . . .					-83,953	...	128	32,214	12,034	16,045	23,532	...	...	...
TOTAL CADASTRAL MAPS . . . . .					-42,330	...	128	32,214	12,034	16,045	23,532	...	...	41,623
GRAND TOTAL . . . . .					9,55,110	...	10,65,133					...	20,20,243	

DETAILS.

NUMBERS.		IMPERIAL. Survey of India. CONTROLLING AND ADMINISTRA- TIVE STAFF. Salaries.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86	1886-87.		R	R	R	R
1	1	Surveyor-General	36,000	36,000	36,000	36,548
1	1	Deputy Surveyor-General (Topography)	24,000	24,000	24,000	24,000
1	1	Ditto ditto (Revenue)	26,400	26,400	26,400	26,116
3	3	Carried over	86,400	86,400	86,400	86,664

EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		₹	₹	₹	₹
<p><i>IMPERIAL—continued.</i>                      Survey of India—continued.                      CONTROLLING AND ADMINISTRATIVE                      STAFF—continued.  <i>Salaries—continued.</i>                      Brought forward . . . . .</p>					
		86,400	86,400	86,400	86,664
		94,810	1,00,000	92,940	96,924
		19,910	6,000	4,920	4,652
		2,01,120		1,84,260	
		6,000		4,970	
		1,95,120	1,92,400	1,79,290	1,88,240
<p>DEDUCT—One-third of Salary of Assistant                      Surveyor-General in charge,                      Mathematical Instrument De-                      partment . . . . .</p>					
<p>Total Controlling and Administra-                      tive Staff, Rupees . . . . .</p>					
<p>HEAD-QUARTERS OFFICES.                      CORRESPONDENCE AND DRAWING OFFICE.  <i>Establishment.</i></p>					
8	11	29,040	28,000	58,200	30,315
—	—	2,160	2,300	2,850	2,465
8	11				
41	41	48,670	48,670	48,670	45,572
54	54	53,400	60,000	53,400	56,414
41	41	3,800	3,800	3,800	3,599
		3,200	...	...	...
136	136	1,40,270		1,66,920	
		4,200		20,000	
		1,36,070	1,42,770	1,46,920	1,38,365
<p><i>Travelling Expenses.</i>                      Travelling Allowance of Surveyor-General and Deputy                      and Assistant Surveyors-General . . . . . }                      Ditto ditto of Establishment . . . . . }                      Tour Expenses . . . . . }</p>					
		3,590	12,000	4,840	3,572
		7,570			
					5,526
		11,160	12,000	10,840	10,299
<p><i>Contingent Charges.</i>                      Purchase of Map and Record Racks and Miscellaneous                      Office Furniture . . . . .                      Service Telegrams . . . . .                      Postage Charges . . . . .                      Freight on Europe Stores . . . . .                      Purchase of Books, &amp;c. . . . .                      Ditto of Drawing Paper for special Maps . . . . .                      Hot-weather Charges . . . . .                      Miscellaneous . . . . .</p>					
		2,000	10,000	6,000	7,678
		1,500	1,500	1,000	1,417
		1,900	1,900	1,900	1,346
		200	150	200	152
		300	300	450	127
		300	100	300	40
		...	1,610	...	1,565
		14,800	20,000	14,950	13,895
		21,000	35,560	24,800	26,220
		1,68,230	1,90,330	1,82,560	1,74,884
		1,68,230	1,90,330	1,82,560	1,74,884
		1,95,120	1,92,400	1,79,290	1,88,240



EXPENDITURE—*continued.*26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL—continued.</i>					
Survey of India— <i>contd.</i>					
		₹	₹	₹	₹
Brought forward		1,95,120	1,92,400	1,79,290	1,88,240
HEAD QUARTERS OFFICES— <i>contd.</i>					
Brought forward		1,68,230	1,90,330	1,82,560	1,74,884
<b>LITHOGRAPHIC OFFICE.</b>					
<i>Establishment.</i>					
		5,400	5,400	5,400	5,076
		3,600	3,120	3,600	3,031
		11,860	12,000	16,660	13,245
		960	300	960	140
		2,940	1,500	1,740	1,559
		12,550	11,000	12,550	10,773
		1,260	1,250	1,250	1,228
		38,570		42,160	
DEDUCT—Probable Savings		2,160		3,310	
		36,410	34,570	38,850	35,052
<i>Contingent Charges.</i>					
		3,850	3,780	3,850	3,841
		850	...	750	...
		20	50	...	18
		380	200	200	177
		50	...	50	...
		300	1,000	220	1,162
		5,450	5,030	5,070	5,198
Total Lithographic Office, Rupees		41,860	39,600	43,920	40,250
<b>PHOTOGRAPHIC OFFICE.</b>					
<i>Establishment.</i>					
		4,800	3,200	...	...
		18,480	18,000	18,480	19,021
		900	...	1,800	223
		11,450	7,000	9,950	6,807
		710	550	710	268
		1,920	700	1,920	588
		1,320	1,320	1,320	1,346
		...	...	...	300
		39,580		34,180	
DEDUCT—Probable Savings		3,700		4,590	
		35,880	30,770	29,590	28,553
<i>Contingent Charges.</i>					
		1,000	300	1,000	180
		4,480	4,400	4,480	4,831
		40	40	40	53
		...	130	...	124
		1,000	1,300	1,000	1,596
		150	}	150	}
		6,670	6,170	6,670	6,784
Total Photographic Office, Rupees		42,550	36,940	36,260	35,337
Carried over		2,52,640	2,66,870	2,62,740	2,50,471
		1,95,120	1,92,400	1,79,290	1,88,240

EXPENDITURE — *continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS — *continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		R	R	R	R	
<i>IMPERIAL—continued.</i>						
Survey of India — <i>contd.</i>						
Brought forward		1,95,120	1,92,400	1,79,290	1,88,240	
HEAD QUARTERS OFFICES — <i>contd.</i>						
Brought forward		2,52,640	2,66,870	2,62,740	2,50,471	
ENGRAVING OFFICE.						
<i>Establishment.</i>						
12	12	Superintendent and European Engravers -	56,400	54,000	56,400	45,630
25	25	Native Engravers -	11,870	11,000	11,870	11,080
18	18	Printers and others -	3,890	3,700	3,890	3,700
4	4	Apprentices -	1,920	540	1,920	267
—	—	Servants -	...	100	...	171
—	—	House-rent Allowances -	4,200	4,000	4,200	2,675
59	59	DEDUCT—Probable Savings	78,280		78,280	
			1,930		7,790	
			76,350	73,340	70,490	63,523
<i>Contingent Charges.</i>						
Miscellaneous		800	...	800	...	
Total Engraving Office, Rupees		77,150	73,340	71,290	63,523	
CADASTRAL MAPS.						
Establishment and Contingencies -		45,000	41,623	45,000	39,847	
Total Cadastral Maps, Rupees		45,000	41,623	45,000	39,847	
TRIGONOMETRICAL OFFICE, DEHRA.						
<i>Establishment.</i>						
—	—	Medical Officer	...	600	...	600
5	10	Surveyors and Assistant Surveyors on duty	44,640	36,500	23,400	29,137
—	—	Computing Section	25,180	16,400	20,330	20,401
—	—	Drawing Branch	8,510	10,700	7,930	7,850
—	—	Photozincographic Branch	9,380	9,940	8,940	8,919
—	—	Printing Branch	7,460	6,730	6,730	6,593
—	—	Records and others	7,420	6,300	4,660	4,475
1	1	Assistant to Solar Photographer	1,180	750	1,070	745
		DEDUCT—Probable Savings	59,130			
6	11		1,000			
			58,130	50,820	49,660	48,983
<i>Contingent Charges.</i>						
Rent of Office		1,400	1,300	1,320	1,219	
Service Telegrams		400	300	400	352	
Postage Charges		1,900	1,000	1,200	1,247	
Purchase of Books		500	...	400	...	
Freight on Europe Stores		100	...	100	...	
Purchase of Stores		1,100	1,600	3,000	1,648	
Miscellaneous		5,600	10,000	8,500	4,520	
Solar Photography		...	2,000	...	248	
			11,000	16,200	14,920	9,243
<i>Travelling Expenses.</i>						
Travelling Allowances of Officers		1,900	2,500	2,130	1,015	
Ditto ditto of Establishment		1,900	2,500	2,130	1,015	
Total Trigonometrical Office, Dehra, Rupees		1,15,670	1,06,620	90,110	88,978	
Carried over		4,90,460	4,88,453	4,69,140	4,42,819	
		1,95,120	1,92,400	1,79,290	1,88,240	

EXPENDITURE —continued.					
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS —continued.					
<i>IMPERIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Survey of India—contd.		₹	₹	₹	₹
Brought forward		1,95,120	1,92,400	1,79,290	1,88,240
HEAD QUARTERS OFFICES—contd.					
Brought forward		4,90,460	4,88,453	4,69,140	4,42,819
MATHEMATICAL INSTRUMENT MANUFACTORY.					
<i>Establishments.</i>					
MANUFACTORY ESTABLISHMENT.					
Instrument-maker and Assistant		15,000	14,500	15,000	14,373
Mechanics and Laborers		20,710	20,000	20,530	19,924
DEDUCT—Probable Savings		35,710 250		35,530 550	
		35,460	34,500	34,980	34,297
OFFICE ESTABLISHMENT.					
Clerks		7,020	6,300	6,900	6,370
Servants		450	400	400	392
Apprentice		...	300	...	180
DEDUCT—Probable Savings		7,470 240		7,300 140	
		7,230	7,000	7,160	6,942
STORE ESTABLISHMENT.					
Store-keeper		1,800	1,750	2,400	2,133
Ditto for materials		780	600	600	530
Packing Clerk		240	200	180	180
Packers		300	280	260	206
		3,120	2,830	3,440	3,049
		45,810	44,330	45,580	44,288
<i>Contingent Charges.</i>					
Purchase of Tools, Stores, and Materials for Work-shops					
Purchase of new and second-hand Instruments		8,000	7,000	8,000	5,514
Postage Charges		5,500	10,000	5,500	8,944
Freight on Europe Stores		100	200	100	153
Miscellaneous		300	60	300	15
Service Telegram		6,000	5,000	6,000	5,282
		...	100	...	58
		19,900	22,360	19,900	19,966
ADD—One-third of Salary of Assistant Surveyor-General in charge		6,000	...	4,970	...
Total Mathematical Instrument Manufactory, Rupees		71,710	66,690	70,450	64,254
To Head Quarters Offices, Rupees		5,62,170	5,55,143	5,39,590	5,07,073
SURVEY PARTIES.					
GENERAL CHARGES.					
<i>Salaries.</i>					
Deputy and Assistant Superintendents, including Military Pay		40,2090	4,03,000	4,05,870	3,45,701
<i>Establishment.</i>					
Surveyors and Assistant Surveyors		3,45,590	3,29,000	3,18,300	3,22,212
Native Establishment		4,09,320	4,17,000	4,37,770	6,05,614
Medical Officer		...	2,000	...	310
DEDUCT—Probable Savings				11,61,940 6,000	
		11,57,000	11,51,000	11,55,940	12,73,837
Carried over		11,57,000	11,51,000	11,55,940	12,73,837
		7,57,290	7,47,543	7,18,880	6,95,313

EXPENDITURE— <i>continued.</i>				
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS— <i>continued.</i>				
<i>IMPERIAL—continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86	Accounts, 1884-85.
Survey of India— <i>contd.</i>	₹	₹	₹	₹
Brought forward	7,57,290	7,47,543	7,18,880	6,95,313
<b>SURVEY PARTIES—<i>continued.</i></b>				
<b>GENERAL CHARGES—<i>continued.</i></b>				
Brought forward	11,57,000	11,51,000	11,55,940	12,73,837
<i>Local Allowances.</i>				
Deputy and Assistant Superintendents Establishment	7,500 31,250	11,000 41,000	14,600 51,000	13,690 50,110
<i>Travelling Expenses.</i>				
Deputy and Assistant Superintendents Establishment	38,750 38,040 1,86,990	52,000 37,400 1,60,000	65,600 39,470 1,87,360	63,800 38,117 1,82,220
<i>Contingent Charges.</i>				
Purchase and maintenance of Stores, Tents, &c.	23,100	69,000	23,420	16,811
Conveyance of Tents, Stores, Records, &c.	43,750			76,850
Purchase of Medical Stores	4,000	5,000	3,840	5,711
Rent of Offices and Godowns	22,870	20,000	21,410	18,591
Service Telegrams	1,740	1,300	1,560	1,467
Police Guards	870	...	1,470	...
Compensation for dearness of provisions to menials	2,750	2,750	5,620	3,578
Postage Charges	3,980	3,500	3,520	3,913
Freight on Europe Stores	...	...	...	3
Feed and Keep of Elephants	10,700	13,000	13,270	14,514
Muzkuri (hired) Peons	20,580	14,000	14,030	15,551
Jungle-clearing and line-cutting	29,150	28,000	35,050	34,638
Building Survey Stations and Pillars	21,830	14,000	12,880	17,118
Miscellaneous	19,190	28,000	24,520	29,738
	2,04,510	1,98,550	2,37,440	2,09,294
DEDUCT—Amount recovered from the Moharajah of Benares on account of the Survey of his joining domain by No. 4 Revenue Survey Party	...	...	...	17,67,268
	...	...	...	12,000
<b>Total</b>	16,25,290	15,98,950	16,85,810	17,55,268
<b>EXTRA DEPARTMENTAL CHARGES.</b>				
Measuring Ameens	4,09,440	3,61,170	3,69,840	2,07,121
Boundary marks	27,250			29,500
Levelling	...	...	5,600	2,670
Demarcation	...	...	...	11,499
	4,36,690	3,61,170	4,04,940	2,25,824
DEDUCT—Recovery from Baroda State for work done by Guzerat Party	20,61,980	19,60,120	20,90,750	19,81,092
Amount to be paid by N.-W. P. Govt. from Settlement Budget by orders of Revenue Agricultural Department	16,500	...	5,500	11,000
	82,840	...	...	...
	99,340	...	5,500	11,000
<b>Total General Charges</b>	19,62,640	19,60,120	20,85,250	19,70,092
<b>SPECIAL CHARGES.</b>				
Nepal Boundary Ditch and pillars	...	...	...	317
Boundary pillars to be erected by No. 1 Revenue Survey Party	...	...	10,000	...
<b>Total Special Charges</b>	...	...	10,000	317
Carried over	19,62,640	19,60,120	20,95,250	19,70,409
	7,57,290	7,47,543	7,18,880	6,95,313

EXPENDITURE—*continued.*26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		₹	₹	₹	₹
<i>IMPERIAL—contd.</i>					
Survey of India— <i>contd.</i>					
	Brought forward	7,57,290	7,47,543	7,18,880	6,95,313
SURVEY PARTIES— <i>contd.</i>					
	Brought forward	19,62,640	19,60,120	20,95,250	19,70,409
MISCELLANEOUS.					
	Inspecting and Preserving Stations	5,000	3,000	5,000	3,500
	Trans-Himalayan Explorations	6,000	5,500	6,000	6,174
	Supplies from the Mathematical Instrument Department	25,000	10,000	20,000	43,265
	Total Miscellaneous	36,000	18,500	31,000	52,939
	Total Survey Parties, Rupees	19,98,640	19,78,620	21,26,250	20,23,348
	Total Survey of India	27,55,930	27,26,163	28,45,130	27,18,661
Geological Survey and Museums.					
<i>Salaries.</i>					
	Director	21,600	21,600	21,600	19,300
	Superintendent	39,600	39,600	39,600	27,713
	Senior Deputy Superintendent	...	...	...	13,200
	Deputy Superintendents	50,680	43,500	72,730	47,637
	Assistant Superintendents	24,570			
	Palæontologist	6,000	...	10,800	...
	Artist	4,800	4,800	4,800	4,800
	Sub-Assistants	4,800	4,100	4,800	4,280
	Fixed Conveyance, and House Allowance of above Officers	11,880	10,000	11,880	10,015
		1,63,930	1,23,600	1,66,210	1,26,945
<i>Establishment.</i>					
	Registrar	4,620	3,920	4,380	4,120
	Museum Assistant	1,450	1,320	1,200	1,200
	Field Establishment	4,010	2,500	4,010	2,687
	Hospital Assistants	2,400	1,100	2,400	1,141
	Watchmen	510	510	510	504
	Clerks, Servants, &c.	1,626	1,600	1,650	1,600
		14,616	10,950	14,150	11,252
<i>Contingent Charges.</i>					
	Draftsmen, colors and other materials for maps	3,800	4,000	3,800	4,114
	Allowance for maintenance of Library	3,000	2,600	3,000	2,955
	Ditto for Museum and Laboratory	3,000	3,000	3,000	3,144
	Publication of Memoirs	3,000	2,000	3,000	566
	Ditto of <i>Palæontologia Indica</i>	4,500	9,000	4,500	9,869
	Collection of Fossils, &c.	300	500	300	280
	Allowance for feeding Elephants	2,400	2,400	2,400	2,483
	Purchase of Tents	2,000	1,500	2,000	1,623
	Miscellaneous Contingencies for Survey	750	500	750	772
	Supplies from Mathematical Instrument Department	650	100	650	14
		23,400	25,600	23,400	25,820
<i>Travelling Expenses.</i>					
	Travelling Charges for Geologists	20,000	20,000	20,000	22,910
	Ditto for Hospital Assistants	400	1,000	300	378
		20,400	21,000	20,300	23,288
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps	750	750	750	731
		2,23,096		2,24,810	
	DEDUCT—Probable Savings	23,096		26,190	
	Total Geological Survey and Museums, Rupees	2,00,000	1,81,900	1,98,620	1,88,036

EXPENDITURE —continued.						
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS —continued.						
		IMPERIAL—contd.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
NUMBERS.		Meteorological Department.	R	R	R	R
1885-85.	1885-87.	REPORTERS.				
		<i>Salaries.</i>				
6	6	Reporters (Salaries and Allowances)	42,600	46,320	45,000	46,842
1	1	1st Assistant to ditto	8,200	6,910	7,600	7,296
—	1	2nd ditto ditto	1,280	...	...	...
		Presidency allowances of ditto	...	...	500	...
7	8		52,080	53,230	53,100	54,138
		<i>Establishment.</i>				
61	69	Clerks	36,033	33,000	29,520	27,253
19	23	Servants	1,968	1,870	1,730	1,798
80	92		38,001	34,870	31,250	29,051
		<i>Contingent Charges.</i>				
		Office-rent and Municipal Taxes	5,040	5,600	5,640	4,902
		Purchase of Books	500	100	100	56
		Service Telegrams	70,000	68,000	64,000	71,573
		Charge for use of Telegraphic Lines	1,598	1,400	1,420	1,613
		Supplies from Mathematical Instrument Department	...	1,000	1,000	1,714
		Office Contingencies	7,361	6,000	6,000	7,506
			84,499	82,100	78,160	87,364
		Travelling Expenses	5,280	4,000	4,450	4,895
		Freight on Europe Stores	...	...	...	6
		Postage Charges	5,620	5,500	5,200	5,109
		<b>Total Reporters, Rupees</b>	<b>1,85,480</b>	<b>1,79,700</b>	<b>1,72,160</b>	<b>1,80,563</b>
		<b>OBSERVATORIES.</b>				
		<i>Allowances to Observers and Contingencies.</i>				
		India Observatories	4,824	4,800	4,800	5,953
		Central Provinces	4,272	4,270	4,270	4,612
		Burma	2,688	2,100	2,300	2,102
		Assam	2,088	2,000	2,000	2,016
		Bengal	13,992	12,600	13,000	13,189
		N.-W. Provinces and Oudh	6,492	5,300	5,200	5,291
		Punjab	3,238	7,000	7,200	8,908
		Madras	5,760	6,000	6,200	6,300
		Bombay	4,220	4,220	4,220	4,182
		Allowances to observers throughout India pending allotment	3,000	...	3,000	...
		Messengers' allowance to Meteorological stations pending allotment	226	800	250	..
			50,800	49,090	52,440	52,553
		<i>Petty Construction and Repairs.</i>				
		India Observatories	200	500	100	614
		Central Provinces	150	100	100	105
		Burma	200	150	200	176
		Assam	250	300	100	615
		Bengal	1,050	1,200	500	888
		N.-W. Provinces and Oudh	150	180	150	175
		Punjab	200	100	200	143
		Madras	400	400	400	441
		Bombay	100	50	50	14
			2,700	2,980	1,800	3,171
		<b>Total Observatories, Rupees</b>	<b>53,500</b>	<b>52,070</b>	<b>54,240</b>	<b>55,724</b>
		<b>Total Meteorological Department, Rupees</b>	<b>2,38,980</b>	<b>2,31,770</b>	<b>2,26,400</b>	<b>2,36,287</b>

## EXPENDITURE—continued.

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

NUMBERS.		IMPERIAL—contd.	Budget Estimate,	Revised Estimate	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		<b>Archæological Department.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
		<i>Salaries.</i>				
1	3	Surveyors . . . . .	17,600	22,800	24,000	24,000
2	3	Assistants . . . . .	9,225	10,200	9,600	9,600
1	—	Epigraphist . . . . .	...	6,880	16,800	14,169
4	6	Less—Civil Service Annuity . . . . .			50,400 670	
			26,825	39,880	49,730	47,769
		<i>Establishment.</i>				
1	3	Draftsman . . . . .	6,630	3,720	960	960
1	3	Clerk . . . . .	1,800	900	480	...
2	—	Measurers . . . . .	...	30	140	144
2	—	Inscription Copyists . . . . .	...	70	420	...
7	—	Servants . . . . .	...	100	620	364
6	—	Temporary Establishment . . . . .	...	10	220	597
19	6		8,430	4,830	2,840	2,065
		<i>Contingent Charges.</i>				
		House-rent of the Epigraphist . . . . .	...	...	500	1,000
		Charges for excavations, &c., including Photographs . . . . .	...	3,100	2,010	1,119
		Miscellaneous . . . . .	2,760	1,120	400	2,287
			2,760	4,220	2,910	4,406
		<i>Travelling Expenses.</i>				
		Travelling Allowance to Officers . . . . .	6,000	5,100	4,240	7,142
		Postage Charges . . . . .	...	100	100	121
		<b>Total Archæological Department, Rupees</b>	<b>44,015</b>	<b>54,130</b>	<b>59,820</b>	<b>61,503</b>
		<b>Central Museum.</b>				
		<b>Indian Museum.</b>				
		<i>Salaries.</i>				
4	4	Superintendent, Deputy and Assistant Superintendents, and Assistant to the Taxidermist . . . . .	29,280	29,280	29,280	24,004
		<i>Establishment.</i>				
		Registrar and Librarian . . . . .	...	...	13,200	12,210
		Artists . . . . .	...	...		
		Clerks . . . . .	...	...		
		Taxidermists . . . . .	10,670	10,670		
		Markman . . . . .	...	...		
		Painter . . . . .	...	...		
		Carpenters . . . . .	...	...		
		Servants . . . . .	...	...		
			10,670	10,670	13,200	12,210
		<i>Contingent Charges.</i>				
		House-rent of the Taxidermist's Quarter . . . . .	...	...	3,000	...
		Grant for Maintenance . . . . .	11,830	11,830	9,300	12,393
		Miscellaneous . . . . .	...	...	...	86
			11,830	11,830	12,300	12,479
		<b>Total Central Museum, Rupees</b>	<b>51,780</b>	<b>51,780</b>	<b>54,780</b>	<b>48,693</b>
		<b>Public Observatories.</b>				
		<b>OBSERVATORY AT DAMARGEDDA.</b>				
		<i>Establishment.</i>				
2	2	Servants . . . . .	100	100	100	165
		<b>Total Public Observatories, Rupees</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>165</b>

EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

NUMBERS.		IMPERIAL—contd.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			₹	₹	₹	₹
		<b>Repairs of Monuments of Antiquity.</b>				
		<i>Salaries.</i>				
		<i>Curator of Ancient Monuments</i>	...		...	...
		<i>Assistant ditto for Central India</i>	...		...	...
			...		...	...
		<i>Establishment.</i>				
		<i>Draftsmen and Clerk</i>	...		...	...
		<i>Servants</i>	...		...	30
						30
		<i>Contingent Charges.</i>				
		<i>Rent of Office</i>	...		...	297
		<i>Country Stationery</i>	...		...	...
		<i>Service Telegrams</i>	...		...	7
		<i>Photography</i>	...	3,180	...	172
		<i>Supplies from Mathematical Instrument Department</i>	...		...	42
		<i>Tour Charges</i>	...		...	...
		<i>Miscellaneous</i>	...		...	153
						671
		<i>Travelling Expenses.</i>				
		<i>Travelling Allowance to Officers</i>	...		...	...
		<i>Ditto to Establishment</i>	...		...	...
			...		...	...
		<i>Postage Charges</i>	...		...	14
		<i>Allotments for Grants-in-aid to Local Governments, &amp;c., for conservation of Monuments</i>	...		...	5
		<b>Total Repairs of Monuments of Antiquity, Rupees</b>	...	3,180	...	720
		<b>Public Exhibitions and Fairs:</b>				
		<i>Melbourne Exhibition</i>	...	...	...	70
		<i>Calcutta ditto</i>	...	...	...	195
		<i>International ditto</i>	1,00,000	1,10,000	60,000	4,497
		<b>Total Public Exhibitions and Fairs, Rupees</b>	1,00,000	1,10,000	60,000	4,762
		<b>Government Bull and Stallion Charges.</b>				
		<b>EXPENSES FOR THE MAINTENANCE &amp; KEEP OF BULLS &amp; STALLIONS.</b>				
		<b>DEPARTMENT OF HORSE-BREEDING OPERATIONS.</b>				
		<b>GOVERNMENT OF INDIA.</b>				
		<b>RAJPUTANA.</b>				
		<b>I.—PRIZES AT HORSE FAIRS AND SHOWS.</b>				
		<i>Prizes for distribution in Rajputana</i>	400	500	1,000	930.
		<b>II.—ESTABLISHMENTS.</b>				
1	—	<i>Salutris</i>	...	...	220	82
		<b>VI.—STABLE, FEED AND KEEP.</b>				
		<b>1.—Pay of Syces.</b>				
		<i>Syces and Grass-cutters</i>	240	200	500	336
		<b>Carried over</b>	{ 240	{ 200	{ 500	{ 336
			{ 400	{ 500	{ 1,220	{ 1,012



EXPENDITURE—*continued.*26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		₹	₹	₹	₹	
<i>IMPERIAL—continued.</i>						
<b>Government Bull and Stallion charges.—<i>continued.</i></b>						
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS— <i>continued.</i>						
DEPARTMENT OF HORSE-BREEDING OPERATIONS— <i>contd.</i>						
GOVERNMENT OF INDIA— <i>continued.</i>						
RAJPUTANA— <i>continued.</i>						
Brought forward . . . . .						
VI.—STABLE, FEED AND KEEP— <i>continued.</i>		400	500	1,220	1,012	
Brought forward . . . . .						
3.— <i>Feed of Stallions.</i>		240	200	500	336	
Feed of Stallions . . . . .		130	600	500	645	
4.— <i>Miscellaneous Charges connected with keep.</i>		40				100
Miscellaneous Charges for Stallions . . . . .		40				
		410	800	1,100	1,138	
Total Rajputana, Rupees . . . . .		810	1,300	2,320	2,150	
CENTRAL INDIA.						
V.—PURCHASE OF STALLIONS.						
Purchase of Stallions . . . . .		...	...	2,000	...	
VI.—STABLE, FEED AND KEEP.						
1.—Pay of Syces and Grass-cutters . . . . .		450	430	400	464	
2.—Construction, Repair, and Purchase of Stables . . . . .		40	...	...	18	
3.—Feed of Stallions . . . . .		800	800	800	784	
4.—Miscellaneous Charges connected with keep . . . . .		200	200	200	184	
		1,490	1,430	1,400	1,450	
Total Central India, Rupees . . . . .		1,490	1,430	3,400	1,450	
Total Government of India, Rupees . . . . .		2,300	2,730	5,720	3,600	
N.-W. PROVINCES.						
I.—PRIZES AT HORSE FAIRS AND SHOWS.						
Prizes for distribution in the North-Western Provinces . . . . .		5,950	6,000	6,650	6,994	
II.—ESTABLISHMENTS.						
NUMBERS.						
1885-86.	1886-87.					
3	3	<i>Office of Assistant Superintendent.</i>				
4	4	2,040	1,900	2,040	1,877	
		360	360	360	308	
		<i>Horse Hospital Establishment.</i>				
1	1	1,610	1,500	1,410	1,410	
2	2	480	360	360	359	
		<i>Human Hospital Establishment.</i>				
1		...	1,500	2,160	4,415	
1		...				80
2		...				110
		<i>Depôt Establishment.</i>				
1		...	...	1,440	...	
1		...	...	240	...	
2		...	...	150	...	
1		...	...	120	...	
1		...	...	80	...	
1		...	...	60	...	
1		...	...	100	...	
		4,490	5,620	8,710	8,369	
Carried over . . . . .		5,950	6,000	6,650	6,994	
		2,300	2,730	5,720	3,600	

EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		R	R	R	R
<i>IMPERIAL—continued.</i>					
Government Bull and Stallion Charges—contd.					
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS—contd.					
DEPARTMENT OF HORSE-BREEDING OPERATIONS—contd.					
Brought forward		2,300	2,730	5,720	3,600
N.-W. PROVINCES—contd.					
Brought forward		5,950	6,000	6,650	6,994
II.—ESTABLISHMENTS—contd.					
Brought forward		4,490	5,620	8,710	8,369
<i>Depôt Establishment—continued.</i>					
20	—	...	...	1,200	...
2	4	270	150	130	...
4	—	...	...	190	...
1	—	...	...	60	...
3	—	...	...	140	...
7	—	...	...	380	...
<i>Native District Establishment.</i>					
9	11	3,600	3,500	3,060	3,374
9	12	3,310	2,000	2,040	2,087
12	12	1,180	1,180	1,180	1,160
<i>Depôt Stallion Stable Establishment.</i>					
1	1	150	150	150	144
—	—	...	2,000	...	3,873
90	36	13,000	14,600	17,240	19,007
III.—TRAVELLING ALLOWANCES.					
Travelling Expenses and Allowances of Officers		1,200	1,000	1,500	2,153
Ditto ditto of Establishment		800	500	1,000	2,279
		2,000	1,500	2,500	4,432
IV.—CONTINGENT CHARGES.					
Rent of Office		240	...	240	100
Service Telegrams		30	...	...	...
Stationery, including Bookbinding		20	...	20	13
Printing Charges		400	...	400	58
Purchase and Repair of Office Furniture		10	...	10	...
Postage Charges		480	450	300	310
Miscellaneous		150	700	360	766
		1,330	1,150	1,330	1,247
V.—PURCHASE OF STALLIONS.					
Purchase of Stallions		...	...	...	2,065
VI.—STABLE, FEED AND KEEP.					
1.—Pay of Syces.					
—	—	19,000	19,000	17,000	19,902
—	—	...	...	...	72
—	—	19,000	19,000	17,000	19,974
2.—Construction, Repair, and Purchase of Stables.					
Building District Stallion Stables		1,000	2,500	1,500	627
Rent of Stables		...	...	...	1,431
		1,000	2,500	1,500	2,058
		20,000	21,500	18,500	22,032
Carried over		22,280	23,250	27,720	33,745
		2,300	2,730	5,720	3,600

EXPENDITURE—*continued.*26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

<i>IMPERIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
Government, Bull and Stallion Charges— <i>contd.</i>		R	R	R	R	
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS— <i>contd.</i>						
DEPARTMENT OF HORSE-BREEDING OPERATIONS— <i>contd.</i>						
Brought forward . . . . .		2,300	2,730	5,720	3,600	
N.-W. PROVINCES— <i>contd.</i>						
Brought forward . . . . .		22,280	23,250	27,720	33,745	
VI.—STABLE, FEED AND KEEP.— <i>continued.</i>						
Brought forward . . . . .		20,000	21,500	18,500	22,032	
3.— <i>Feed of Stallions.</i>						
Feed of Horse Stallions . . . . .		17,000	10,500	10,500	15,319	
Do. of Donkey Stallions . . . . .				3,000	3,305	
Do. of Pony Mares . . . . .				...	700	...
		17,000	13,500	14,810	18,684	
4.— <i>Miscellaneous Charges connected with keep.</i>						
Miscellaneous Charges for Stallions . . . . .		2,500	3,600	2,500	5,866	
		39,500	38,600	35,810	46,582	
VII.—ROAD EXPENSES.						
Expenses for Stallions from Bombay . . . . .		1,000	1,150	500	3,597	
Ditto for Cast Mares from Corps and Batteries . . . . .		...	50	700		
		1,000	1,200	1,200	3,597	
Total N.-W. Provinces, Rupees . . . . .		62,780	63,050	64,730	83,924	
<b>PUNJAB.</b>						
I.—PRIZES AT HORSE FAIRS AND SHOWS.						
Prizes for distribution in the Punjab . . . . .		13,400	13,050	12,100	14,545	
II.—ESTABLISHMENTS.						
<i>Office of General Superintendent.</i>						
4	4	Clerks and Moonshees . . . . .	6,000	6,000	6,000	5,750
7	7	Servants . . . . .	490	490	490	486
<i>Office of Assistant Superintendent.</i>						
3	3	Clerks and Moonshees . . . . .	2,040	2,040	2,040	2,030
4	4	Camelmen and Servants . . . . .	360	300	360	349
<i>Hospital Establishment.</i>						
1	1	Veterinary Overseer . . . . .	1,800	1,800	1,800	1,800
2	2	Head Salutris and Jemadar . . . . .	480	360	360	358
<i>Native District Establishment.</i>						
20	18	Zilladars . . . . .	5,460	5,600	6,000	5,622
10	11	Salutris . . . . .	3,790	1,000	1,990	1,661
2	3	Brander and Measurer, Nalbunds and Sowars . . . . .	530	300	350	375
<i>Depôt Stallion Stable Establishment.</i>						
1	1	Nalbund and Bullock Driver . . . . .	140	140	140	131
54	54		21,090	18,030	19,530	18,562
III.—TRAVELLING ALLOWANCES.						
Travelling Expenses and Allowances of Officers . . . . .		6,000	6,400	5,500	5,541	
Ditto ditto of Establishment . . . . .		4,000	4,000	3,500	3,189	
		10,000	10,400	9,000	8,730	
Carried over . . . . .		44,490	41,480	40,630	41,837	
		65,080	65,780	70,450	87,524	

EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

IMPERIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Government Bull and Stallion Charges—contd.		R	R	R	R
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS—contd.					
DEPARTMENT OF HORSE-BREEDING OPERATIONS—contd.					
Brought forward		65,080	65,780	70,450	87,524
PUNJAB—continued.					
Brought forward		44,490	41,480	40,630	41,837
IV.—CONTINGENT CHARGES.					
Rent of Office		1,040	1,000	1,040	1,000
Service Telegrams		200	200	100	108
Stationery, including Bookbinding		200	100	200	49
Printing Charges		250	200	100	53
Purchase and Repair of Office Furniture		80	50	80	...
Purchase of English Bits and Bridles		1,050	1,050	1,000	480
Postage Charges		900	600	600	561
Advertisements		1,000	1,300	1,000	602
Miscellaneous		2,600	2,500	2,600	3,183
		7,320	7,000	6,720	6,036
V.—PURCHASE OF STALLIONS.					
Horse Stallions		16,000	22,000	24,500	21,950
Donkey Stallions		500	1,000	8,000	1,780
		16,500	23,000	32,500	23,730
VI.—STABLE, FEED AND KEEP.					
1.—Pay of Syces.					
	Syces and Grass-cutters	39,100	42,000	39,900	40,602 180
	Patcher for parching grains				
		39,100	42,000	39,900	40,782
2.—Construction, Repair, and Purchase of Stables.					
	Building and Repairing District Stallion Stables	7,000	6,000	7,000	6,923
3.—Feed of Stallions.					
	Feed of Horse Stallions	25,000	20,000	29,010	13,288 6,688
	Do. of Donkey do.				
		25,000	20,000	29,010	19,976
4.—Miscellaneous Charges connected with keep.					
	Miscellaneous Charges for Stallions	5,000	8,000	5,000	8,928
		76,100	76,000	80,910	76,609
VII.—ROAD EXPENSES.					
	Expenses for Stallions received from N.-W. Provinces and other sources	4,000	2,000	4,000	7,761
	Expenses for Cast Mares from Corps and Batteries	...	100	500	90
		4,000	2,100	4,500	7,851
	Total Punjab, Rupees	1,48,410	1,49,580	1,65,260	1,56,063
	Total Government Bull and Stallion Charges, Rupees	2,13,490	2,15,360	2,35,710	2,43,587

NUMBERS.	
1885-86.	1886-87.
—	—
—	—
—	—

EXPENDITURE—continued.					
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL—continued.</i>					
<b>Veterinary Class.</b>					
GRANTS-IN-AID FOR VETERINARY SCHOOL AT LAHORE.		₹	₹	₹	₹
<i>Salaries.</i>					
Professor in charge of the School . . . . .		17,600	17,000	18,000	16,658
Assistant Professor . . . . .		3,000	3,000	3,000	2,975
		20,600	20,000	21,000	19,633
<i>Contingent Charges.</i>					
Scholarships . . . . .		170	170	170	154
Purchase of Books, Plates, Diagrams, &c. . . . .		300	300	300	280
		470	470	470	434
<b>Total Veterinary Class, Rupees . . . . .</b>		<b>21,070</b>	<b>20,470</b>	<b>21,470</b>	<b>20,067</b>
<b>Agricultural Department.</b>					
<i>Contingent Charges.</i>					
Grant for Miscellaneous Expenditure . . . . .		25,000	25,000	25,000	16,089
Ditto ditto for Economic Collections and Dictionary . . . . .		...	12,500	12,500	20,231
<b>Total Agricultural Department, Rupees . . . . .</b>		<b>25,000</b>	<b>37,500</b>	<b>37,500</b>	<b>36,320</b>
<b>Gazetteer and Statistical Memoirs.</b>					
<i>Salaries.</i>					
Director-General of Statistics . . . . .		30,000	28,800	30,000	22,994
LESS—Civil Service Annuity . . . . .		1,200	...	1,200	...
		28,800	28,800	28,800	22,994
<i>Establishment.</i>					
Assistants . . . . .		16,200	16,700	16,200	17,147
Clerks (Record-keeper) . . . . .		240	400	...	...
Servants . . . . .		190	}	190	226
Extra Establishment . . . . .		1,800	1,800	1,800	...
		18,430	18,900	18,190	17,373
<i>Contingent Charges.</i>					
Rent of Office . . . . .		500	520	500	440
Service Telegrams . . . . .		100	150	100	...
Miscellaneous . . . . .		3,000	2,000	4,100	1,859
Postage . . . . .		...	250	100	96
		3,600	2,920	4,800	2,395
Travelling Expenses . . . . .		...	1,000	700	1,467
<b>Total Gazetteer and Statistical Memoirs, Rupees . . . . .</b>		<b>50,830</b>	<b>51,620</b>	<b>52,490</b>	<b>44,229</b>
<b>Provincial Statistics.</b>					
ESTABLISHMENT FOR VITAL STATISTICS—					
Mortuary Clerk . . . . .		240	240	240	240
REGISTRATION OF RAIL-BORNE TRAFFIC . . . . .		1,000	500	...	...
ESTABLISHMENT FOR TRADE STATISTICS—					
Moonshi . . . . .		...	...	...	695
Allowance for preparing Coorg Ethnology . . . . .		...	300	300	159
<b>Total Provincial Statistics, Rupees . . . . .</b>		<b>1,240</b>	<b>1,040</b>	<b>540</b>	<b>1,094</b>

EXPENDITURE —continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

		IMPERIAL—continued.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Examinations.	R	R	R	R
NUMBERS.		BOARD OF EXAMINERS.				
1885-86.	1886-87.	Salaries.				
1	1	Secretary . . . . .	24,000	24,000	24,000	24,000
1	2	Examiner . . . . .	2,400	2,000	2,400	2,400
2	3		26,400	26,000	26,400	26,400
		Establishment.				
6	5	Moonshies and Pundits . . . . .	9,180	9,100	8,820	8,730
1	1	Librarian . . . . .	360	360	360	360
3	3	Clerks . . . . .	1,500	1,500	1,500	1,500
9	9	Servants . . . . .	770	770	770	768
19	18		11,810	11,730	11,450	11,358
		Contingent Charges.				
		Purchase of Books . . . . .	1,000	500	1,450	457
		House-rent, Rates, and Taxes . . . . .	5,160	5,160	5,160	5,161
		Binding Books . . . . .	150	200	150	190
		Service Telegrams . . . . .	30	30	30	13
		Hot-weather Charges . . . . .	...	130	...	144
		Miscellaneous . . . . .	850	600	850	554
			7,190	6,620	7,640	6,519
		Postage Charges . . . . .	10	10	10	16
		Total Board of Examiners . . . . .	45,410	44,360	45,500	44,293
		Examination for Secretariat Clerkship . . . . .	1,100	2,500	2,500	3,133
		Do. of enrolled Officers of Financial Department . . . . .	500	500	...	...
			1,600	3,000	2,500	3,133
		Total Examinations, Rupees . . . . .	47,010	47,360	48,000	47,426
		LOCAL.				
NUMBERS.		Botanical and other Public Gardens—				
1885-86.	1886-87.	Local.				
		Establishment.				
—	—	Gardeners and others . . . . .	2,280	1,950	1,900	1,974
—	—	Extra Establishment . . . . .	...	...	50	...
—	—		2,280	1,950	1,950	1,974
		Contingent Charges.				
		Miscellaneous . . . . .	1,310	2,500	1,560	2,128
		Total Botanical and other Public Gardens—	3,590	4,450	3,510	4,102
		Local, Rupees . . . . .				
		Provincial Statistics—Local.				
		ESTABLISHMENT FOR TRADE STATISTICS—				
		Clerk . . . . .	420	420	420	420
		Total Provincial Statistics—Local, Rupees . . . . .	420	420	420	420

EXPENDITURE—*continued.*

## 27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
TERRITORIAL AND POLITICAL PENSIONS . . . . .	16,17,900	16,18,270	16,27,880	16,25,984
CHARITABLE ALLOWANCES . . . . .	43,100	43,730	43,120	47,265
<b>Total 27, Territorial and Political Pensions, Rupees . . . . .</b>	<b>16,51,000</b>	<b>16,62,000</b>	<b>16,71,000</b>	<b>16,73,249</b>

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
<b>Territorial and Political Pensions.</b>				
<b>EXCEEDING ₹5,000 PER ANNUM.</b>				
Wajeed Ally Shah, ex-King of Ondh . . . . .	10,91,660 (a)	10,61,660	10,98,860	10,98,984
H. M.'s own Contribution to the Madrassa, including house-rent of ₹500 . . . . .	12,000	12,000	12,000	12,000
Prince Furridoon Kadir Mirza Mahomet Huzubar Ally Bahadoor . . . . .	46,200	46,200	46,200	46,200
Mirza Jehan Kader Bahadoor . . . . .	18,000	18,000	18,000	18,000
Nawab Zuman Aia Begum Sahibah . . . . .	9,000	9,000	9,000	9,000
Maharajah Dulleep Sing (b) (payable in Calcutta) . . . . .	12,000	12,000	12,000	11,000
His Highness Nawab Ikbalooh-dowlah . . . . .	36,000	36,000	36,000	36,000
Shah Zada Buharam Shah . . . . .	6,000	6,000	6,000	6,000
Shah Zada Busscerooddeen . . . . .	...	1,210	6,000	6,000
Shah Zada Unwr Shah . . . . .	6,000	6,000	6,000	6,000
Hulleemozomah . . . . .	...	...	...	4,200
Rohimooddeen . . . . .	6,000	6,000	6,000	6,000
Nawab Khas Mahal Sahibah . . . . .	7,200	37,200	...	...
The grand-daughter of the late Tippoo Sultan . . . . .	...	...	...	2,452
Fuñah Allowance . . . . .	6,000	6,000	6,000	6,000
Dewan Jeit Sing, the adopted son of the late Ranees of Rajah Pureechut of Jeitpore . . . . .	6,000	6,500	6,000	5,000
Nirbhoy Sing, grandson of Banpore Chief . . . . .	6,000	6,500	6,000	4,500
Sirdar Mahomed Alam Khan . . . . .	6,000	6,000	6,000	8,600
Sirdar Nauraj Khan, son and successor of Azad Khan . . . . .	6,000	...	...	...
<b>Pensions under Bhow Begum's Zamanut Wasika . . . . .</b>	<b>12,80,060</b>	<b>12,76,270</b>	<b>12,80,060</b>	<b>12,85,936</b>
<b>NOT EXCEEDING ₹5,000 PER ANNUM . . . . .</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	<b>98,775</b>
<b>Total Territorial and Political Pensions, Rupees</b>	<b>16,17,900</b>	<b>16,18,270</b>	<b>16,27,880</b>	<b>16,25,984</b>
<b>Charitable Allowances.</b>				
<b>NOT EXCEEDING ₹5,000 PER ANNUM . . . . .</b>	<b>43,100</b>	<b>43,730</b>	<b>43,120</b>	<b>47,265</b>
<b>Total Charitable Allowances, Rupees . . . . .</b>	<b>43,100</b>	<b>43,730</b>	<b>43,120</b>	<b>47,265</b>

(a) This is less than the Estimate of the preceding year by ₹7,200, being the amount of pension of Nawab Khas Mahal Sahibah, the senior wife of the ex-King at ₹600 per mensem, shown separately.

(b) This is in addition to the pension paid to him in England.

## 28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
ALLOWANCES . . . . .	2,000	2,000	2,000	3,021
<b>Total 28, Civil Furlough and Absentee Al- lowances, Rupees . . . . .</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>3,021</b>

EXPENDITURE — *continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES . . . . .	5,02,680	4,68,000	4,84,860	4,50,696
COMPASSIONATE ALLOWANCES . . . . .	35,000	33,000	55,000	49,280
GRATUITIES . . . . .	20,000	17,000	29,130	16,268
DONATIONS TO SERVICE FUNDS . . . . .	...	2,49,250	18,000	4,89,557
PENSIONS OF THE MILITARY FUND . . . . .	62,600	64,400	64,400	50,199
PENSIONS OF THE MILITARY ORPHAN FUND . . . . .	1,04,420	94,420	1,04,420	86,830
PENSIONS OF THE MEDICAL RETIRING FUND . . . . .	140	140	140	138
COVENANTED CIVIL SERVICE PENSIONS . . . . .	5,000	5,890	15,000	...
PENSIONS OF THE BENGAL CIVIL FUND, ORDINARY . . . . .	9,000	10,500	...	8,875
PENSIONS OF THE BENGAL CIVIL FUND, ADDITIONAL . . . . .	5,000	6,700	...	...
REFUNDS . . . . .	460	45,000	...	116
<b>TOTAL IMPERIAL</b> . . . . .	<b>7,44,300</b>	<b>9,94,300</b>	<b>7,70,950</b>	<b>11,51,959</b>
<i>LOCAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES—LOCAL . . . . .	1,000	1,000	1,350	1,133
COMPASSIONATE ALLOWANCES—LOCAL . . . . .	700	700	700	738
<b>TOTAL LOCAL</b> . . . . .	<b>1,700</b>	<b>1,700</b>	<b>2,050</b>	<b>1,871</b>
<b>Total 29, Superannuation, &amp;c., Rupees</b> . . . . .	<b>7,46,000</b>	<b>9,96,000</b>	<b>7,73,000</b>	<b>11,53,830</b>

DETAILS.

<i>IMPERIAL.</i>	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, 1885-86.	TOTAL.	Ann—New pen- sions granted since the date of last Estimate and those trans- ferred from other Governments or Provinces.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹	₹	₹	₹
<b>Superannuation and Retired Allowances,</b>							
<b>DEPARTMENTS:</b>							
Land Revenue . . . . .	360	...	360	...	360		
Salt . . . . .	31,000	...	31,000	...	31,000		
Post Office . . . . .	20,475	1,827	18,648	1,520	20,168		
Telegraph . . . . .	18,405	2,786	15,619	2,793	18,412		
Mint . . . . .	13,688	270	13,418	...	13,418		
<b>General Administration:</b>							
Legislative Department . . . . .	5,760	...	5,760	100	5,860		
Foreign Department . . . . .	11,110	2,031	9,079	2,742	11,821		
Home Department . . . . .	11,561	...	11,561	...	11,561		
Department of Finance and Commerce . . . . .	18,734	780	17,954	8,186	26,140		
Revenue and Agricultural Department . . . . .	3,600	...	3,600	...	3,600		
Military Department . . . . .	7,399	2,517	4,882	1,175	6,057		
Public Works Department . . . . .	9,800	200	9,600	6,263	15,863	4,68,000	4,50,696
Offices of Account and Audit Late Civil Pay Master's Office . . . . .	52,704	1,870	50,834	433	51,267		
Currency Department . . . . .	5,436	246	5,190	...	5,190		
Law and Justice . . . . .	9,133	1,920	7,213	380	7,593		
Police . . . . .	9,979	...	9,979	...	9,979		
Marine . . . . .	1,596	...	1,596	...	1,596		
Ecclesiastical . . . . .	1,30,000	10,000	1,20,000	...	1,20,000		
Medical . . . . .	240	...	240	...	240		
Scientific and other Minor De- partments:	(a) 2,542	...	2,542	1,800	4,342		
Surveys . . . . .	26,065	1,390	24,675	426	25,101		
Stationery and Printing . . . . .	8,261	1,178	7,083	4,535	11,618		
Miscellaneous Departments . . . . .	87,012	...	87,012	14,612	1,01,624		
Lump Deduction . . . . .		27,015	4,57,845	44,965	5,02,810		
<b>Total Superannuation and Retired Allowances, Rupees</b>	<b>4,84,860</b>				<b>5,02,680</b>	<b>4,68,000</b>	<b>4,50,696</b>

(a) Exceeds the figure shewn in last year's estimates by ₹2,400 for amount of pension erroneously shewn against "Ecclesiastical" now transferred to "Medical."



EXPENDITURE — *continued.*29.—SUPERANNUATION ALLOWANCES, &c. — *continued.*

<i>IMPERIAL</i> — <i>continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<b>Compassionate Allowances.</b>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Grants to Service Funds, &c., on account of persons killed in the Mutiny . . . . .	35,000	33,000	55,000	49,280
<b>Total Compassionate Allowances, Rupees</b>	<b>35,000</b>	<b>33,000</b>	<b>55,000</b>	<b>49,280</b>

## 30.—STATIONERY AND PRINTING.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
STATIONERY PURCHASED IN THE COUNTRY . . . . .	2,000	...	4,000	...
GOVERNMENT PRESSES . . . . .	9,29,250	9,20,890	9,11,190	8,96,019
PRINTING AT PRIVATE PRESSES . . . . .	7,250	8,700	8,700	14,245
REFUNDS . . . . .	...	2,410	...	966
	9,38,500	9,32,000	9,23,890	9,11,230
LESS—Value of Stationery supplied from the Central Stores to other Governments . . . . .	16,95,500	16,58,000	17,22,890	16,31,819
<b>Total 30, Stationery and Printing, Rupees</b>	<b>—7,57,000</b>	<b>—7,26,000</b>	<b>—7,99,000</b>	<b>—7,20,589</b>

## DETAILS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
<b>Government Presses.</b>				
<b>CENTRAL PRESS.</b>				
Superintendent of Government Printing . . . . .	13,200	12,000	12,000	12,000
<b>Establishment.</b>				
Pay of Deputy Superintendent . . . . .	7,200	7,500	6,000	6,000
Do. of Fixed and Temporary Establishment . . . . .	3,82,000	3,62,000	3,10,000	3,11,684
Do. to Establishment for overtime work . . . . .	36,000	40,000	35,000	43,273
Do. of Establishment for Type Foundry . . . . .	15,420	2,600	3,500	2,274
Do. of Establishment for checking Contractors' works . . . . .	3,000	2,000	3,000	2,015
	4,43,620	4,14,100	3,57,500	3,65,246
<b>Plant and Stores.</b>				
Purchase of Type and Printing Materials, and Purchase and Repair of Presses, Furniture, &c. . . . .	20,000	20,000	20,000	24,400
Stationery purchased in the country . . . . .	1,500	1,500	1,500	1,075
	21,500	21,500	21,500	25,475
<b>Contingent Charges.</b>				
Office-rent . . . . .	...	} 2,760	{ ...	11,541
House-rent for Superintendent . . . . .	...			500
Police, Lighting, and Water Tax . . . . .	6,500	6,500	6,500	4,300
Miscellaneous . . . . .	1,65,000	1,65,000	1,65,000	1,40,135
	1,71,500	1,74,260	1,72,000	1,56,307
<b>Postage Charges.</b>				
Purchase of Service Postage Stamps . . . . .	30,000	30,000	30,000	27,569
<b>Out-door Work.</b>				
Printing . . . . .	500	1,500	500	788
Book-Binding and Ruling . . . . .	...	...	...	413
<b>Carried over</b>	<b>6,80,320</b>	<b>6,53,360</b>	<b>5,93,500</b>	<b>5,87,798</b>

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*continued.*

<i>IMPERIAL—continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>Government Presses—contd.</i>	₹	₹	₹	₹
Brought forward	6,80,320	6,53,360	5,93,500	5,87,798
<i>PRIVATE SECRETARY'S PRESS.</i>				
<i>Establishment.</i>				
Pay of Superintendent . . . . .	2,750	2,750	2,750	2,595
Do. of Fixed Establishment . . . . .	17,500	17,500	17,500	14,228
Do. of Temporary Establishment for 6 months @ ₹23 . . . . .	140	130	...	...
	20,390	20,380	20,250	16,823
<i>Contingent Charges.</i>				
House-rent and Taxes . . . . .	3,240	3,240	3,240	3,275
Miscellaneous . . . . .	100	600	100	281
	3,340	3,840	3,340	3,556
	23,730	24,220	23,590	20,379
<i>BRANCH PRESS AT SIMLA.</i>				
<i>Establishment.</i>				
Pay of Superintendent in charge . . . . .	9,000	9,400	9,000	9,000
Do. of Fixed and Temporary Establishment . . . . .	1,04,000	1,00,000	80,000	82,924
Do. to Establishment for overtime work . . . . .	30,000	30,000	26,000	26,221
	1,43,000	1,39,400	1,15,000	1,18,145
<i>Stores.</i>				
Purchase of Printing Materials and Stationery, and Purchase and Repair of Presses, Furniture, &c. . . . .	15,000	18,000	15,000	15,664
<i>Contingent Charges.</i>				
Miscellaneous . . . . .	2,700	2,700	2,700	2,202
Postage Charges . . . . .	2,500	2,500	2,500	2,041
	1,63,200	1,62,600	1,35,200	1,38,052
<i>FOREIGN DEPARTMENT PRESS.</i>				
<i>Establishment.</i>				
Pay of Superintendent in charge . . . . .	...	1,330	...	...
Do. of Fixed and Temporary Establishment . . . . .	16,300	8,970	16,300	8,685
<i>Stores.</i>				
Purchase of Printing Materials, and Purchase and Repair of Presses, Furniture, &c. . . . .	16,300	10,300	16,300	8,685
	300	300	300	120
<i>Contingent Charges.</i>				
Miscellaneous . . . . .	400	100	400	71
	17,000	10,700	17,000	8,876
<i>HOME DEPARTMENT PRESS.</i>				
<i>Establishment.</i>				
Pay of Superintendent in charge . . . . .	...	900	3,600	3,708
Do. of Fixed and Temporary Establishment . . . . .	...	7,860	7,860	32,184
Do. to Establishment for overtime work . . . . .	...	1,480	39,700	7,418
<i>Stores.</i>				
Purchase of Printing Materials, and Purchase and Repair of Presses, Furniture, &c. . . . .	...	10,240	43,300	43,310
	...	130	500	305
<i>Contingent Charges.</i>				
Miscellaneous . . . . .	...	500	1,200	1,216
	...	10,870	45,000	44,831
Carried over	8,84,250	8,61,750	8,14,290	7,99,936

EXPENDITURE—*continued.*30.—STATIONERY AND PRINTING—*continued.*

IMPERIAL— <i>continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Government Presses— <i>continued.</i>	₹	₹	₹	₹
Brought forward	8,84,250	8,61,750	8,14,290	7,99,936
<b>MILITARY DEPARTMENT PRESS.</b>				
<i>Establishment.</i>				
Pay of Superintendent	6,000	6,000	6,000	6,000
Do. of Fixed and Temporary Establishment	32,000	34,000	41,600	40,114
Do. to Establishment for overtime work	4,000	4,000	4,000	6,470
	42,000	44,000	51,600	52,584
<i>Stores.</i>				
Purchase of Printing Materials, and Purchase and Repair of Presses, Office Furniture, &c.	2,000	2,000	3,000	2,886
<i>Contingent Charges.</i>				
Miscellaneous	1,000	800	1,000	858
	45,000	46,800	55,600	56,328
<b>PUBLIC WORKS DEPARTMENT PRESS.</b>				
<i>Establishment.</i>				
Pay of Superintendent	...	600	2,400	2,472
Do. of Fixed and Temporary Establishment	...	7,230	26,000	26,854
Do. to Extra Establishment and for overtime work	...	3,790	10,600	9,401
	...	11,620	39,000	38,727
<i>Stores.</i>				
Purchase of Printing Materials, and Purchase and Repair of Presses, Office Furniture, &c.	...	230	1,000	160
<i>Contingent Charges.</i>				
Miscellaneous	...	490	1,300	868
	...	12,340	41,300	39,755
<b>Total Government Presses, Rupees</b>	<b>9,29,250</b>	<b>9,20,890</b>	<b>9,11,190</b>	<b>8,96,019</b>
<b>Printing at private presses.</b>				
Miscellaneous Printing Charges	7,250	8,700	8,700	14,245
<b>VALUE OF STATIONERY SUPPLIED FROM THE CENTRAL STORES TO THE FOLLOWING GOVERNMENTS:</b>				
Central Provinces	55,000	51,000	55,000	49,221
Burma	77,000	75,000	77,000	73,976
Assam	28,500	27,000	28,000	28,233
Bengal	5,90,000	5,75,000	5,25,000	5,70,645
N.-W. Provinces and Oudh	2,00,000	1,90,000	1,83,000	1,90,179
Punjab	85,000	90,000	75,000	95,082
Madras	4,00,000	4,00,000	4,00,000	3,98,443
Bombay	2,50,000	2,50,000	3,00,000	2,26,040
	16,85,500		16,43,000	
Lump Alteration	+ 10,000		+ 79,890	
<b>Total Value of Stationery, &amp;c., Rupees</b>	<b>16,95,500</b>	<b>16,58,000</b>	<b>17,22,890</b>	<b>16,31,819</b>

EXPENDITURE—continued.

31.—LOSS BY EXCHANGE ON TRANSACTIONS WITH LONDON.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<b>LOSS.</b>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
ON CAPITAL TRANSACTIONS OF THE RAJPUTANA-MALWA RAILWAY . . . . .	1,75,000			
ON CAPITAL TRANSACTIONS OF THE EAST INDIAN RAILWAY . . . . .	80,000			
ON FOREIGN MONEY ORDERS . . . . .				
ON TRANSACTIONS OF THE MILITARY DEPARTMENT . . . . .				
ON TRANSACTIONS OF THE P. W. DEPARTMENT . . . . .				
ON OTHER TRANSACTIONS . . . . .	8,88,000			
On the discharge of the 4 per cent. Loan of 22nd April 1854.	34,78,000			
	46,21,000			
<b>Gain.</b>				
ON CAPITAL TRANSACTIONS OF RAILWAY COMPANIES IN INDIA—				
Guaranteed Railways . . . . .	5,26,000			
Southern Mahratta Railway . . . . .	13,03,000			
Indian Midland Railway . . . . .	14,15,000			
	32,44,000			
<b>Total 31, Net Loss by Exchange on Transactions with London, Rupees . . . . .</b>	<b>13,77,000</b>	...	...	...

32.—MISCELLANEOUS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>Allowances, Rewards, &amp;c.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
TRAVELLING ALLOWANCE TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATION . . . . .	...	...	...	450
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEES . . . . .	2,500	3,000	2,500	805
<i>Remittance Charges.</i>				
CHARGES FOR REMITTANCE OF TREASURE . . . . .	1,19,350	1,00,000	44,250	44,828
DISCOUNT ON SUPPLY BILLS . . . . .	5,000	5,500	3,000	1,932
LOSS BY EXCHANGE ON LOCAL TRANSACTIONS . . . . .	12,000	50,000	12,000	15,261
<i>Books and Periodicals.</i>				
SUBSCRIPTIONS TO PERIODICALS . . . . .	70	70	70	63
COST OF BOOKS AND PUBLICATIONS . . . . .	1,500	1,000	3,000	4,645
<i>Charity.</i>				
DONATIONS FOR CHARITABLE PURPOSES . . . . .	11,120	10,000	11,270	10,111
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS . . . . .	200	100	...	172
<i>Miscellaneous.</i>				
REWARDS FOR DESTRUCTION OF WILD ANIMALS . . . . .	880	1,000	880	1,182
PETTY ESTABLISHMENTS . . . . .	9,500	14,000	5,400	9,029
SPECIAL COMMISSIONS OF ENQUIRY . . . . .	2,12,000	5,000	12,000	16,312
RENTS, RATES, AND TAXES . . . . .	18,640	18,640	16,500	18,637
PETTY CONSTRUCTION AND REPAIRS . . . . .	16,220	500	16,220	300
LOSS ON UNINSURED SHIPMENTS . . . . .	10,000	5,000	10,000	86
EXTRAORDINARY ITEMS . . . . .	...	64,650	...	2,35,351
MISCELLANEOUS AND UNFORESEEN CHARGES . . . . .	20,040	20,790	20,040	5,457
MISCELLANEOUS REFUNDS . . . . .	3,00,200	3,00,000	3,00,200	3,141
<b>TOTAL IMPERIAL . . . . .</b>	<b>7,39,220</b>	<b>5,99,250</b>	<b>4,57,330</b>	<b>3,67,762</b>
Carried over . . . . .	7,39,220	5,99,250	4,57,330	3,67,762

EXPENDITURE—*continued.*32.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
Brought forward . . . . .	7,39,220	5,99,250	4,57,330	3,67,762
<i>LOCAL.</i>				
<i>Books and Periodicals.</i>				
COST OF BOOKS AND PUBLICATIONS—LOCAL . . . . .	...	50	100	18
<i>Charity.</i>				
DONATIONS FOR CHARITABLE PURPOSES—LOCAL . . . . .	620	150	120	145
<i>Miscellaneous.</i>				
PETTY ESTABLISHMENTS—LOCAL . . . . .	5,980	5,160	5,160	8,080
PETTY CONSTRUCTION AND REPAIRS—LOCAL . . . . .	1,330	1,000	700	124
DISTRIBUTION OF OPIUM DUES TO NATIVE STATES—LOCAL . . . . .	2,540	} (a) 3,390	1,540	} 2,849
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL . . . . .	2,210		1,850	
MISCELLANEOUS REFUNDS—LOCAL . . . . .	100	...	200	6
TOTAL LOCAL . . . . .	12,780	9,750	9,670	11,222
Total 32, Miscellaneous, Rupees . . . . .	7,52,000	6,09,000	4,67,000	3,78,984

(a) In future Accounts and Estimates the figures against each minor head should be shewn separately.

## 36.—REDUCTION OF DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL.</i>				
REDUCTION OF DEBT . . . . .	74,90,000	67,39,000	67,97,000	34,15,042
Total 36, Reduction of Debt, Rupees . . . . .	74,90,000	67,39,000	67,97,000	34,15,042

## 38.—STATE RAILWAYS—INTEREST ON DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL.</i>				
INTEREST ON DEBT . . . . .	2,01,94,000	1,80,41,000	1,79,50,000	1,61,69,586
Total 38, State Railways—Interest on Debt, Rupees . . . . .	2,01,94,000	1,80,41,000	1,79,50,000	1,61,69,586

## 42.—IRRIGATION—MAJOR WORKS: INTEREST ON DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	R	R	R	R
<i>IMPERIAL.</i>				
INTEREST ON DEBT . . . . .	50,97,000	48,69,000	44,41,000	46,14,528
Total 42, Major Works—Interest on Debt, Rupees . . . . .	50,97,000	48,69,000	44,41,000	46,14,528

EXPENDITURE —continued.

45.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Original Works . . . . .	3,200	7,000	3,600	2,511
Repairs . . . . .	5,020	1,000	5,020	7,608
			8,620	
• Deduct, for rounding . . . . .			400	
TOTAL IMPERIAL . . . . .	8,220	8,000	8,220	10,119
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Original Works . . . . .	4,700	11,130	5,200	1,525
Repairs . . . . .	15,430	5,800	6,580	6,726
Establishment . . . . .	1,500	1,550	1,500	1,586
Tools and Plant . . . . .	600	150	100	67
Miscellaneous . . . . .	550	370	400	3,747
TOTAL LOCAL . . . . .	22,780	19,000	13,780	13,651
Total 45, Civil Works, Rupees . . . . .	31,000	27,000	22,000	23,770

CENTRAL PROVINCES.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1886-87.

# CENTRAL

## CIVIL BUDGET FOR THE

### GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND FOR THE YEAR FROM 1ST APRIL

	Refer- ence to Detail- ed Esti- mate.	1886-87.		1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>REVENUE AND RECEIPTS.</b>								
<i>CIVIL HEADS.</i>								
I.—LAND REVENUE	4	61,15,000	61,23,000	61,23,000	60,63,086	...	8,000	
II.—OPIUM	4	2,20,000	2,20,000	2,20,000	2,15,039	...	...	
III.—SALT	4	3,20,000	2,61,000	...	...	59,000	...	
IV.—STAMPS	4	13,78,000	13,78,000	13,30,000	13,69,881	...	...	
V.—EXCISE	5	25,00,000	25,00,000	24,50,000	24,92,933	...	...	
VI.—PROVINCIAL RATES	5	7,64,000	7,00,000	6,17,000	6,48,217	64,000	...	
VIII.—ASSESSED TAXES	5	3,84,000	2,44,000	2,44,000	2,39,069	1,40,000	...	
IX.—FOREST	6	10,94,000	10,02,000	10,90,000	10,27,202	92,000	...	
X.—REGISTRATION	6	73,000	76,000	70,000	68,092	...	3,000	
XI.—TRIBUTES FROM NATIVE STATES	6	1,36,000	1,36,000	1,36,000	1,35,909	...	...	
XII.—INTEREST	7	13,000	13,000	9,000	10,411	...	...	
XVI.—LAW AND JUSTICE	7	4,26,000	4,34,000	4,50,000	4,26,360	...	8,000	
XVII.—POLICE	7	1,89,000	2,00,000	2,12,000	2,51,993	...	11,000	
XIX.—EDUCATION	8	1,45,000	1,45,000	1,25,000	1,06,121	...	...	
XX.—MEDICAL	8	8,000	9,000	8,000	22,597	...	1,000	
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	8	15,000	15,000	24,000	16,918	...	...	
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &C.	9	21,000	24,000	6,000	6,870	...	3,000	
XXIII.—STATIONERY & PRINTING	9	22,000	20,000	25,000	21,366	2,000	...	
XXV.—MISCELLANEOUS	9	77,000	77,000	80,000	90,437	...	...	
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS	10	1,00,000	1,05,000	97,000	1,13,943	...	5,000	
<b>Total Civil Heads, Rs.</b>		<b>1,40,00,000</b>	<b>1,36,82,000</b>	<b>1,33,16,000</b>	<b>1,33,26,444</b>	<b>3,57,000</b>	<b>39,000</b>	
<i>DEPARTMENTAL HEADS.</i>								
<i>For Details, see separate Estimates.</i>								
XIII.—POST OFFICE		...	...	...	4,19,326	...	...	
XXVI.—STATE RAILWAYS (GROSS EARNINGS)		25,10,000	22,05,000	22,87,000	20,56,330	3,05,000	...	
XXXI.—BUILDINGS AND ROADS—MILITARY WORKS		3,000	3,000	3,000	2,803	...	...	
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS		24,000	24,000	24,000	27,414	...	...	
<b>Total Departmental Heads, (a) Rs.</b>		<b>25,37,000</b>	<b>22,32,000</b>	<b>23,14,000</b>	<b>20,86,547</b>	<b>3,05,000</b>	<b>...</b>	
<b>Total Revenue and Receipts, Rs.</b>		<b>1,65,37,000</b>	<b>1,59,14,000</b>	<b>1,56,30,000</b>	<b>1,54,12,991</b>	<b>6,62,000</b>	<b>39,000</b>	

(a) These totals do not include the Departmental figures under Post

Net Increase of Revenue and Receipts in 1886-87, Rupees 6,23,000.





# PROVINCES.

## ESTIMATE

YEAR 1886-87.

OF THE EXPENDITURE OF THE CENTRAL PROVINCES,  
1886 TO 31ST MARCH 1887.

GRANTS.	EXPENDITURE.	Refer- ence to Detail- ed Esti- mate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
		Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>CIVIL HEADS.</i>							
1	REFUNDS AND DRAWBACKS -	11	24,000	32,000	39,000	29,389	...	8,000
2	ASSIGNMENTS AND COMPEN- SATIONS - - - -	12	66,000	1,30,000	71,000	72,418	...	64,000
3	LAND REVENUE - - - -	12	11,29,000	9,38,000	13,03,000	7,08,651	1,91,000	...
6	STAMPS - - - - -	15	36,000	34,000	34,000	37,220	2,000	...
7	EXCISE - - - - -	15	70,000	68,000	69,000	65,848	2,000	...
10	ASSESSED TAXES - - - -	16	3,000	1,000	1,000	340	2,000	...
11	FOREST - - - - -	16	5,54,000	4,70,000	5,40,000	4,94,247	84,000	...
12	REGISTRATION - - - - -	17	43,000	41,000	40,000	35,757	2,000	...
13	INTEREST ON ORDINARY DEBT -	18	9,000	9,000	3,000	10,466	...	...
14	INTEREST ON OTHER OBLIGA- TIONS - - - - -	18	2,000	24,000	23,000	22,528	...	22,000
15	POST OFFICE - - - - -	19	49,000	50,000	47,000	50,660	...	1,000
18	GENERAL ADMINISTRATION -	19	7,74,000	6,67,000	4,21,000	5,61,272	1,07,000	...
19	LAW AND JUSTICE - - - -	21	12,84,000	11,75,000	12,73,000	11,61,879	1,09,000	...
20	POLICE - - - - -	24	14,08,000	13,90,000	13,93,000	13,93,814	18,000	...
22	EDUCATION - - - - -	26	6,96,000	6,20,000	6,73,000	5,97,502	76,000	...
23	ECCLESIASTICAL - - - - -	32	45,000	43,000	44,000	43,360	2,000	...
24	MEDICAL - - - - -	32	3,34,000	3,12,000	3,35,000	3,07,058	22,000	...
25	POLITICAL - - - - -	35	14,000	14,000	14,000	16,526	...	...
26	SCIENTIFIC AND OTHER MINOR DEPARTMENTS - - - -	35	1,21,000	1,15,000	1,35,000	1,12,615	6,000	...
27	TERRITORIAL AND POLITICAL PENSIONS - - - - -	36	3,18,000	3,27,000	3,77,000	3,76,027	...	9,000
29	SUPERANNUATION ALLOWANCES AND PENSIONS - - - -	37	1,46,000	1,46,000	1,42,000	1,48,377	...	...
30	STATIONERY AND PRINTING -	37	1,50,000	1,37,000	1,43,000	1,35,298	13,000	...
32	MISCELLANEOUS - - - - -	38	69,000	63,000	66,000	52,032	6,000	...
38	STATE RAILWAYS: INTEREST ON DEBT - - - - -	39	4,14,000	3,93,000	3,94,000	3,71,504	21,000	...
45	BUILDINGS AND ROADS—CIVIL WORKS - - - - -	39	3,29,000	2,57,000	2,63,000	2,26,752	72,000	...
	<i>Add—PROVINCIAL AND LOCAL SURPLUSES - - - - -</i>		80,87,000	74,56,000	78,43,000	70,31,540	7,35,000	1,04,000
	<i>Deduct—PROVINCIAL AND LOCAL DEFICITS - - - - -</i>		...	1,44,000	...	3,42,011	...	1,44,000
	<i>Total Civil Heads, Rs. -</i>		62,34,000	76,00,000	71,96,000	73,73,551	7,35,000	21,01,000
	<i>DEPARTMENTAL HEADS.</i>							
	<i>For Details, see separate Estimates.</i>							
15	POST OFFICE - - - - -		...	...	...	3,68,730	...	...
38	STATE RAILWAYS: WORKING EXPENSES		18,30,000	15,35,000	13,55,000	12,94,612	2,95,000	...
39	GUARANTEED COMPANIES: SURPLUS PROFITS, LAND AND SUPERVISION		5,000	...	...	421	5,000	...
41	MISCELLANEOUS RAILWAY EXPEN- DITURE - - - - -		...	...	...	6,574	...	...
44	BUILDINGS AND ROADS—MILITARY WORKS - - - - -		1,50,000	1,52,000	1,50,000	1,38,654	...	2,000
45	BUILDINGS AND ROADS—CIVIL WORKS - - - - -		15,27,000	13,78,000	18,94,000	14,99,267	1,49,000	...
	<i>Total Departmental Heads, (a) Rs. }</i>		35,12,000	30,65,000	33,99,000	29,39,528	4,49,000	2,000
	<i>Total Expenditure, Rs. -</i>		97,46,000	1,06,65,000	1,05,95,000	1,03,13,079	11,84,000	21,03,000

Office, which are shown in the Estimates under "India, General."

Net Decrease of Expenditure in 1886-87, Rupees 9,19,000

The following is the estimated cost of collecting the under-mentioned Revenues:—

LAND REVENUE	-	-	18.463 PER CENT.		EXCISE	-	-	2.8 PER CENT.
STAMPS	-	-	2.612					

**CIVIL**  
**BUDGET ESTIMATE**  
OF  
**REVENUE AND RECEIPTS**  
FOR THE YEAR  
**1886-87.**

**I.—LAND REVENUE.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE - - - -	60,91,000	60,94,000	60,86,000	60,30,047
MISCELLANEOUS - - - -	24,000	29,000	37,000	33,039
<b>Total Land Revenue, Rupees</b> -	<b>61,15,000</b>	<b>61,23,000</b>	<b>61,23,000</b>	<b>60,63,086</b>
<b>IMPERIAL</b> -	<b>43,28,000</b>	<b>31,27,000</b>	<b>31,31,000</b>	<b>31,02,458</b>
<b>PROVINCIAL</b> -	<b>17,87,000</b>	<b>29,96,000</b>	<b>29,92,000</b>	<b>29,60,628</b>

**II.—OPIUM.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
COST PRICE OF BENGAL OPIUM SOLD IN EXCISE DEPARTMENT - - - -	2,20,000	2,20,000	2,20,000	2,15,039
<b>Total Opium, Rupees</b> -	<b>2,20,000</b>	<b>2,20,000</b>	<b>2,20,000</b>	<b>2,15,039</b>

**III.—SALT.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PROCEEDS OF SALE OF GOVERNMENT SALT - - - -	3,20,000	2,61,000	...	...
<b>Total Salt, Rupees</b> -	<b>3,20,000</b>	<b>2,61,000</b>	<b>...</b>	<b>...</b>

**IV.—STAMPS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SALE OF GENERAL STAMPS—</b>				
One Anna Stamps for Receipts and Cheques -	24,000	24,000	22,000	22,991
Bills of Exchange or Hoondies - - - -	14,000	14,000	20,000	19,718
Other General Stamps - - - -	3,75,000	3,75,000	3,72,000	3,65,311
	4,13,000	4,13,000	4,14,000	4,08,020
<b>SALE OF COURT-FEE STAMPS—</b>				
Court-Fee Stamps - - - -	9,13,000	9,13,000	8,62,000	9,02,408
Stamps for Copies - - - -	44,000	44,000	38,000	40,173
	9,57,000	9,57,000	9,00,000	9,42,581
<b>SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS - - - -</b>	2,000	2,000	3,000	2,498
<b>DUTY ON IMPRESSING DOCUMENTS - - - -</b>	1,000	1,000	7,000	7,779
<b>FINES AND PENALTIES - - - -</b>	5,000	4,000	5,000	8,879
<b>MISCELLANEOUS - - - -</b>	...	1,000	1,000	124
<b>Total Stamps, Rupees</b> -	<b>13,78,000</b>	<b>13,78,000</b>	<b>13,30,000</b>	<b>13,69,881</b>
<b>IMPERIAL</b> -	<b>6,89,000</b>	<b>6,89,000</b>	<b>6,65,000</b>	<b>6,84,941</b>
<b>PROVINCIAL</b> -	<b>6,89,000</b>	<b>6,89,000</b>	<b>6,65,000</b>	<b>6,84,940</b>

# ESTIMATE OF INDIA

5

YEAR 1886-87.

## REVENUES OF INDIA, IN INDIA AND IN ENGLAND.

HEADS OF EXPENDITURE.	Accounts, 1884-85. (a)	Budget Estimate, 1885-86. (a)	Revised Estimate, 1885-86.	Budget Estimate 1886-87.	Increase + Decrease— of Revised, as compared with Budget Esti- mates, 1885-86.	Increase + Decrease — of Budget, 1886-87, as compared with the Revised Esti- mates, 1885-86.
	R	R	R	R	R	R
Brought forward . . . . .	33,93,12,000	33,77,44,000	34,77,89,000	34,71,78,000	+1,00,45,000	—6,11,000
<b>37.—Construction of Railways</b> (Charged against Revenue in addition to that under Famine Insurance) . . . . .	<b>26,35,010</b>	<b>79,38,000</b>	<b>63,11,000</b>	<b>10,52,000</b>	<b>—16,27,000</b>	<b>—52,19,000</b>
<b>Railway Revenue Account—</b>						
38.—State Railways : Working Expenses . . . . .	4,21,28,960	4,52,94,000	4,74,01,000	5,56,91,000	+21,07,000	+82,90,000
Interest on Debt . . . . .	2,39,71,160	2,62,46,000	2,65,59,000	3,09,96,000	+3,13,000	+44,37,000
Annuities in purchase of Railways . . . . .	1,51,71,740	1,66,40,000	1,74,17,000	2,30,11,000	+7,77,000	+55,94,000
Interest on Capital deposited by Companies . . . . .	11,81,700	17,84,000	22,52,000	41,24,000	+4,68,000	+18,72,000
39.—Guaranteed Companies : Surplus Profits, Land and Supervision . . . . .	49,29,520	51,60,000	49,35,000	49,75,000	—2,25,000	+40,000
Interest . . . . .	4,02,86,540	4,05,28,000	4,18,09,000	3,59,09,000	+13,41,000	—59,60,000
40.—Subsidized Companies : Land, &c. . . . .	3,95,510	3,98,000	4,78,000	6,95,000	+80,000	+2,17,000
Advances of Interest . . . . .	4,52,390	...	3,78,000	3,66,000	+3,78,000	—12,000
41.—Miscellaneous Railway Expenditure . . . . .	9,75,540	10,42,000	10,29,000	12,00,000	—13,000	+1,71,000
<b>TOTAL</b> . . . . .	<b>12,94,93,060</b>	<b>13,70,92,000</b>	<b>14,23,18,000</b>	<b>15,69,67,000</b>	<b>+52,26,000</b>	<b>+1,46,49,000</b>
<b>Irrigation—</b>						
42.—Major Works : Working Expenses . . . . .	57,17,800	59,31,000	59,33,000	61,17,000	+2,000	+1,84,000
Interest on Debt . . . . .	93,20,040	92,49,000	96,60,000	99,78,000	+4,11,000	+3,18,000
43.—Minor Works and Navigation . . . . .	74,52,000	70,76,000	74,67,000	74,34,000	+3,91,000	—33,000
<b>TOTAL</b> . . . . .	<b>2,24,89,840</b>	<b>2,22,56,000</b>	<b>2,30,60,000</b>	<b>2,35,29,000</b>	<b>+8,04,000</b>	<b>+4,69,000</b>
<b>Buildings and Roads—</b>						
44.—Military Works . . . . .	94,96,470	1,09,11,000	99,67,000	1,15,54,000	—9,44,000	+15,87,000
45.—Civil Works . . . . .	4,05,96,300	4,13,65,000	3,70,62,000	4,29,39,000	—43,03,000	+58,77,000
<b>TOTAL</b> . . . . .	<b>5,00,92,770</b>	<b>5,22,76,000</b>	<b>4,70,29,000</b>	<b>5,44,93,000</b>	<b>—52,47,000</b>	<b>+74,64,000</b>
<b>Army Services—</b>						
46.—Army : Effective . . . . .	13,20,81,920	13,27,23,000	16,69,61,000	15,07,46,000	+3,42,38,000	—1,62,15,000
„ Non-effective . . . . .	3,75,56,110	3,40,23,000	3,02,82,000	3,19,14,000	—37,41,000	+16,32,000
<b>TOTAL</b> . . . . .	<b>16,96,38,030</b>	<b>16,67,46,000</b>	<b>19,72,43,000</b>	<b>18,26,60,000</b>	<b>+3,04,97,000</b>	<b>—1,45,83,000</b>
<b>TOTAL EXPENDITURE</b> . . . . .	<b>71,36,60,710</b>	<b>72,40,52,000</b>	<b>76,37,59,000</b>	<b>76,59,19,000</b>	<b>+3,96,98,000</b>	<b>+21,69,000</b>
<i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the year . . . . .	7,38,400	2,89,000	35,73,000	...	+32,84,000	—35,73,000
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial balances . . . . .	—36,27,840	—75,31,000	—24,34,000	—97,54,000	+59,97,000	—73,20,000
<b>Total Expenditure charged against Revenue</b> . . . . .	<b>71,07,71,270</b>	<b>71,68,10,000</b>	<b>76,48,89,000</b>	<b>75,61,65,000</b>	<b>+4,80,79,000</b>	<b>—87,24,000</b>
Surplus (+) or Deficit (—) . . . . .	—38,64,460	+64,66,000	—2,89,08,000	+18,22,000	—3,53,74,000	+3,07,30,000
<b>Expenditure not charged to Revenue—</b>						
Capital Outlay on Railways and Irrigation Works—						
47.—State Railways . . . . .	3,52,61,520	3,75,38,000	4,91,40,000	4,72,71,000	+1,16,02,000	—18,69,000
48.—Irrigation Works . . . . .	70,04,610	82,13,000	61,91,000	70,00,000	—20,22,000	+8,09,000
<b>TOTAL</b> . . . . .	<b>4,22,66,130</b>	<b>4,57,51,000</b>	<b>5,53,31,000</b>	<b>5,42,71,000</b>	<b>+95,80,000</b>	<b>—10,60,000</b>
49.—SPECIAL DEFENCE WORKS . . . . .	...	...	...	44,17,000	...	+44,17,000
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES . . . . .	1,31,47,460	...	1,08,90,000	4,84,42,000	+1,08,90,000	+3,75,52,000

(a) See foot-note (a) to General Abstract of Revenue, page 3.

REVENUE AND RECEIPTS —*continued.*

## IX.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—</b>				
<i>a.</i> Timber - - - - -	1,02,150	75,000	1,49,000	64,858
<i>b.</i> Firewood and Charcoal - - - - -	1,060	2,000	930	1,908
<i>c.</i> Bamboos - - - - -	6,820	5,000	6,790	4,796
<i>e.</i> Grass and other Minor Produce - - - - -	15,160	6,700	16,700	12,590
	1,25,190	88,700	1,73,420	84,152
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS - - - - -</b>	69,540	81,260	81,260	72,287
<i>a.</i> Timber - - - - -	1,36,310	1,12,050	1,15,330	1,43,203
<i>b.</i> Firewood and Charcoal - - - - -	96,010	87,190	87,190	78,707
<i>c.</i> Bamboos - - - - -	92,620	82,900	82,900	88,313
<i>d.</i> Grazing and Fodder Grass - - - - -	4,31,830	4,17,750	4,17,750	4,23,986
<i>e.</i> Other Minor Produce - - - - -	1,11,800	98,800	98,800	1,01,382
	9,38,110	8,79,950	8,83,230	9,07,878
<b>III.—CONFISCATED DRIFT AND WAIF WOOD - - - - -</b>	4,350	4,190	4,190	5,258
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - - - -</b>	10,170	10,100	10,100	9,884
<b>V.—MISCELLANEOUS—</b>				
<i>a.</i> Fines and Forfeitures - - - - -	1,620	4,330	4,330	4,396
<i>b.</i> Refunds - - - - -	170	130	130	288
<i>c.</i> Other Sources - - - - -	14,390	14,600	14,600	15,346
	16,180	19,060	19,060	20,030
<b>Total Forest, Rupees - - - - -</b>	10,94,000	10,02,000	10,90,000	10,27,202
<b>IMPERIAL - - - - -</b>	5,47,000	5,01,000	5,45,000	5,13,601
<b>PROVINCIAL - - - - -</b>	5,47,000	5,01,000	5,45,000	5,13,601

## X.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>FEES FOR REGISTERING DOCUMENTS - - - - -</b>	41,000	43,000	39,000	37,123
<b>FEES FOR COPIES OF REGISTERED DOCUMENTS - - - - -</b>	20,000	22,000	20,000	19,006
<b>MISCELLANEOUS - - - - -</b>	12,000	11,000	11,000	11,963
<b>Total Registration, Rupees - - - - -</b>	73,000	76,000	70,000	68,092
<b>IMPERIAL - - - - -</b>	36,000	38,000	35,000	34,046
<b>PROVINCIAL - - - - -</b>	37,000	38,000	35,000	34,046

## XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>				
<b>TRIBUTES FROM VARIOUS PETTY STATES - - - - -</b>	1,36,000	1,36,000	1,36,000	1,35,909
<b>Total Tributes, &amp;c., Rupees - - - - -</b>	1,36,000	1,36,000	1,36,000	1,35,909

# ESTIMATE OF INDIA.

7

RECEIPTS, 1886-87.

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND,

TO 31ST MARCH 1887.

	BENGAL.	NORTH-WESTERN PROVINCES AND OUDH.	PUNJAB.	MADRAS.	BOMBAY.	Total India.	England.	Exchange.*	GRAND TOTAL.
	<i>Vide</i> Detailed Esti- mate, page 234.	<i>Vide</i> Detailed Esti- mate, page 308.	<i>Vide</i> Detailed Esti- mate, page 364.	<i>Vide</i> Detailed Esti- mate, page 408.	<i>Vide</i> Detailed Esti- mate, page 462.				
	R	R	R	R	R	R	R	R	R
1	3,82,18,000	5,71,05,000	2,13,60,000	4,32,09,000	3,97,57,000	22,76,03,000	...	...	22,76,03,000
2	6,73,00,000	4,32,000	1,16,000	...	2,35,00,000	9,22,76,000	...	...	9,22,76,000
3	1,91,80,000	...	...	1,40,00,000	1,45,00,000	6,39,25,000	...	...	6,39,25,000
4	1,32,56,000	62,50,000	34,03,000	58,00,000	45,50,000	3,69,44,000	...	...	3,69,44,000
5	98,00,000	54,00,000	14,16,000	84,80,000	85,58,000	4,13,48,000	...	...	4,13,48,000
6	78,51,000	66,39,000	36,21,000	64,37,000	23,49,000	2,90,91,000	...	...	2,90,91,000
7	33,00,000	...	...	10,97,000	20,10,000	1,17,32,000	...	...	1,17,32,000
8	36,00,000	20,50,000	9,00,000	13,00,000	34,25,000	1,45,81,000	...	...	1,45,81,000
9	7,20,000	15,50,000	9,40,000	13,10,000	28,62,000	1,15,33,000	...	...	1,15,33,000
10	12,10,000	3,45,000	1,77,000	8,25,000	3,93,000	30,98,000	...	...	30,98,000
11	...	...	2,80,000	34,46,000	8,93,000	71,20,000	...	...	71,20,000
	<b>16,43,75,000</b>	<b>7,97,71,000</b>	<b>3,22,13,000</b>	<b>8,59,04,000</b>	<b>10,27,97,000</b>	<b>53,92,51,000</b>	...	...	<b>53,92,51,000</b>
12	7,75,000	1,64,000	1,84,000	6,23,000	17,75,000	63,09,000	1,00,000	33,000	64,42,000
13	19,000	...	36,000	...	2,000	1,15,71,000	...	...	1,15,71,000
14	...	...	...	...	4,000	56,42,000	88,000	29,000	57,59,000
15	...	...	...	...	7,61,000	18,11,000	...	...	18,11,000
	<b>19,000</b>	...	<b>36,000</b>	...	<b>7,67,000</b>	<b>1,90,24,000</b>	<b>88,000</b>	<b>29,000</b>	<b>1,91,41,000</b>
16	14,85,000	9,00,000	6,47,000	5,94,000	5,15,000	57,60,000	...	...	57,60,000
17	7,06,000	3,66,000	6,13,000	3,30,000	8,03,000	32,22,000	...	...	32,22,000
18	8,48,000	...	...	6,000	54,000	18,48,000	...	...	18,48,000
19	5,56,000	2,25,000	92,000	2,91,000	6,24,000	20,38,000	...	...	20,38,000
20	1,41,000	1,26,000	46,000	1,39,000	77,000	5,52,000	20,000	6,000	5,78,000
21	1,67,000	1,07,000	75,000	1,80,000	28,000	8,85,000	5,000	2,000	8,92,000
	<b>39,03,000</b>	<b>17,24,000</b>	<b>14,73,000</b>	<b>15,40,000</b>	<b>21,01,000</b>	<b>1,43,05,000</b>	<b>25,000</b>	<b>8,000</b>	<b>1,43,38,000</b>
22	2,24,000	1,16,000	80,000	4,91,000	4,04,000	26,46,000	9,64,000	3,21,000	39,31,000
23	1,23,000	70,000	39,000	78,000	60,000	7,15,000	...	...	7,15,000
24	10,04,000	4,07,000	2,50,000	5,19,000	2,67,000	29,45,000	30,000	10,000	29,85,000
	<b>13,51,000</b>	<b>5,93,000</b>	<b>3,69,000</b>	<b>10,88,000</b>	<b>8,21,000</b>	<b>63,06,000</b>	<b>9,94,000</b>	<b>3,31,000</b>	<b>76,31,000</b>
25	1,08,64,000	11,82,000	2,47,95,000	1,15,000	18,25,000	10,84,12,000	2,000	1,000	10,84,15,000
26	...	...	...	...	...	3,13,35,000	...	...	3,13,35,000
27	...	...	...	...	...	...	...	...	...
	<b>1,08,64,000</b>	<b>11,82,000</b>	<b>2,47,95,000</b>	<b>1,15,000</b>	<b>18,25,000</b>	<b>13,97,47,000</b>	<b>2,000</b>	<b>1,000</b>	<b>13,97,50,000</b>
28	13,30,000	45,49,000	28,06,000	2,17,000	3,11,000	92,13,000	...	...	92,13,000
29	...	8,72,000	4,40,000	35,60,000	6,79,000	55,57,000	...	...	55,57,000
30	8,93,000	1,39,000	1,70,000	74,000	1,30,000	14,46,000	...	...	14,46,000
	<b>22,23,000</b>	<b>55,60,000</b>	<b>34,16,000</b>	<b>38,57,000</b>	<b>11,20,000</b>	<b>1,62,16,000</b>	...	...	<b>1,62,16,000</b>
31	7,000	...	7,000	30,000	93,000	18,81,000	...	...	18,81,000
32	7,46,000	9,73,000	5,42,000	8,01,000	11,39,000	46,33,000	2,15,000	72,000	49,20,000
	<b>7,53,000</b>	<b>9,73,000</b>	<b>5,49,000</b>	<b>8,31,000</b>	<b>12,32,000</b>	<b>65,14,000</b>	<b>2,15,000</b>	<b>72,000</b>	<b>68,01,000</b>
33	...	...	...	15,33,000	15,67,000	74,49,000	3,30,000	1,10,000	78,89,000
34	...	...	...	1,54,000	97,000	4,81,000	35,000	12,000	5,28,000
	...	...	...	<b>16,87,000</b>	<b>16,64,000</b>	<b>79,30,000</b>	<b>3,65,000</b>	<b>1,22,000</b>	<b>84,17,000</b>
	<b>18,42,63,000</b>	<b>8,99,67,000</b>	<b>6,30,35,000</b>	<b>9,56,45,000</b>	<b>11,41,02,000</b>	<b>75,56,02,000</b>	<b>17,89,000</b>	<b>5,96,000</b>	<b>75,79,87,000</b>

are those entered at foot of the Estimates.

\* hereon calculated in accordance with the average rate estimated to be obtained, for Bills and Telegraphic transfers sold during the year.

REVENUE AND RECEIPTS—*continued.*

## XIX.—EDUCATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
FEES, GOVERNMENT COLLEGES, GENERAL - -	1,000	700	} 25,000	27,566
FEES, SCHOOLS, GENERAL - - - -	29,000	28,000		
FEES, SCHOOLS, SPECIAL - - - -	...	...		
CONTRIBUTIONS - - - -	69,000	60,000	50,000	42,472
MISCELLANEOUS - - - -	39,000	50,300	42,000	34,558
<b>TOTAL PROVINCIAL - -</b>	<b>1,38,000</b>	<b>1,39,000</b>	<b>1,17,000</b>	<b>1,04,596</b>
<i>LOCAL.</i>				
FEES, SCHOOLS, GENERAL—LOCAL - - -	500	1,600	3,500	455
CONTRIBUTIONS—LOCAL - - - -	6,400	3,000	3,500	1,070
MISCELLANEOUS—LOCAL - - - -	100	1,400	1,000	...
<b>TOTAL LOCAL - -</b>	<b>7,000</b>	<b>6,000</b>	<b>8,000</b>	<b>1,525</b>
<b>Total Education, Rupees -</b>	<b>1,45,000</b>	<b>1,45,000</b>	<b>1,25,000</b>	<b>1,06,121</b>

## XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
LUNATIC ASYLUM RECEIPTS - - - -	2,500	2,500	3,000	2,430
CONTRIBUTIONS - - - -	500	500	1,000	3,250
MISCELLANEOUS - - - -	1,000	2,000	1,000	3,017
<b>TOTAL PROVINCIAL - -</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>	<b>8,697</b>
<i>LOCAL.</i>				
CONTRIBUTIONS—LOCAL - - - -	3,800	3,200	...	60
MISCELLANEOUS—LOCAL - - - -	200	800	3,000	13,840
<b>TOTAL LOCAL - -</b>	<b>4,000</b>	<b>4,000</b>	<b>3,000</b>	<b>13,900</b>
<b>Total Medical, Rupees -</b>	<b>8,000</b>	<b>9,000</b>	<b>8,000</b>	<b>22,597</b>

## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS -	9,500	9,400	10,500	2,252
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES - - - -	1,600	1,500	2,500	1,370
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS	...	...	1,000	...
EMIGRATION FEES - - - -	600	...	500	66
MISCELLANEOUS - - - -	300	100	500	350
<b>TOTAL PROVINCIAL - -</b>	<b>12,000</b>	<b>11,000</b>	<b>15,000</b>	<b>4,038</b>
<i>LOCAL.</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS— LOCAL - - - -	2,000	1,500	6,500	11,296
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES—LOCAL - - - -	...	...	...	342
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS—LOCAL - - - -	1,000	1,300	2,000	982
MISCELLANEOUS—LOCAL - - - -	...	1,200	500	260
<b>TOTAL LOCAL - -</b>	<b>3,000</b>	<b>4,000</b>	<b>9,000</b>	<b>12,880</b>
<b>Total Scientific, &amp;c., Departments, Rupees -</b>	<b>15,000</b>	<b>15,000</b>	<b>24,000</b>	<b>16,918</b>

REVENUE AND RECEIPTS —continued.

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SUBSCRIPTIONS UNDER THE I. C. SERVICE, F. P. REGULATIONS	1,000	1,000	...	589
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND, ORDINARY - Do. Do. ADDITIONAL	7,000 5,000	12,000 5,000	... ...	... ...
TOTAL IMPERIAL	13,000	18,000	...	589
<i>PROVINCIAL.</i>				
SUBSCRIPTION UNDER THE I. C. SERVICE, F. P. RE- GULATIONS	...	...	1,000	...
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	8,000	6,000	5,000	6,279
MISCELLANEOUS	...	...	...	2
TOTAL PROVINCIAL	8,000	6,000	6,000	6,281
Total Receipts in aid of Superannuation, &c., Rupees	21,000	24,000	6,000	6,870

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
STATIONERY RECEIPTS	400	400	500	194
SALES OF GAZETTES AND OTHER PUBLICATIONS	1,600	1,600	1,500	2,449
OTHER PRESS RECEIPTS	20,000	18,000	23,000	18,723
Total Stationery and Printing, Rupees	22,000	20,000	25,000	21,366

XXV.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PREMIUM ON BILLS	600	600	600	280
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING	400	400	400	16
RECOVERY OF INSURANCE AND OTHER CHARGES ON ENGLISH STORES— One per cent. chargeable on Stores for Provincial and Local Funds, &c.	...	...	...	1
TOTAL IMPERIAL	1,000	1,000	1,000	297
Carried over	1,000	1,000	1,000	297



REVENUE AND RECEIPTS — <i>continued.</i>				
XXV.—MISCELLANEOUS — <i>continued.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,000	1,000	1,000	297
<i>PROVINCIAL.</i>				
UNCLAIMED DEPOSITS -	6,000	5,000	5,000	5,741
SALE OF OLD STORES AND MATERIALS -	500	200	1,000	116
SALES OF LAND AND HOUSES, &c. -	2,000	4,000	...	578
FEES FOR GOVERNMENT AUDITS -	...	...	...	10
CONTRIBUTIONS -	..	...	...	135
RENTS -	10,000	10,000	10,000	102
MISCELLANEOUS FEES, FINES, AND FORFEITURES -	500	200	500	255
MISCELLANEOUS -	2,000	2,600	3,500	2,206
<b>TOTAL PROVINCIAL</b> -	<b>21,000</b>	<b>22,000</b>	<b>20,000</b>	<b>9,143</b>
<i>LOCAL.</i>				
SALE OF OLD STORES AND MATERIALS—LOCAL -	500	500	800	1,105
SALES OF LAND AND HOUSES, &c.—LOCAL -	...	...	2,400	5,370
CONTRIBUTIONS—LOCAL -	9,000	10,000	10,000	13,177
RENTS—LOCAL -	35,500	34,300	37,800	49,749
RATES AND TAXES -	9,000	7,000	7,000	7,305
MISCELLANEOUS FEES, FINES, AND FORFEITURES—LOCAL -	500	1,200	700	752
MISCELLANEOUS—LOCAL -	500	1,000	300	3,539
<b>TOTAL LOCAL</b> -	<b>55,000</b>	<b>54,000</b>	<b>59,000</b>	<b>80,997</b>
<b>Total Miscellaneous, Rupees</b> -	<b>77,000</b>	<b>77,000</b>	<b>80,000</b>	<b>90,437</b>

## XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Tolls -				
Miscellaneous -				
	33,000	31,000	35,000	40,502
<b>TOTAL PROVINCIAL</b> -	<b>33,000</b>	<b>31,000</b>	<b>35,000</b>	<b>40,502</b>
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Tolls on Ferries, &c. -	67,000	74,000	62,000	73,441
<b>Total Civil Works, Rupees</b> -	<b>1,00,000</b>	<b>1,05,000</b>	<b>97,000</b>	<b>1,13,943</b>

**CIVIL**  
**BUDGET ESTIMATE**  
OF  
**EXPENDITURE**  
FOR THE YEAR  
**1886-87.**

**1.—REFUNDS AND DRAWBACKS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
REVENUE REFUNDS—IMPERIAL - - -	12,000	16,000	19,000	14,730
<i>PROVINCIAL.</i>				
REVENUE REFUNDS—PROVINCIAL - - -	12,000	16,000	19,000	14,658
<i>LOCAL.</i>				
REVENUE REFUNDS—LOCAL - - -	...	...	1,000	1
<b>Total 1, Refunds and Drawbacks, Rupees -</b>	<b>24,000</b>	<b>32,000</b>	<b>39,000</b>	<b>29,389</b>

**DETAILS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Revenue Refunds—Imperial—</b>				
<i>Divided Heads—Imperial Share—</i>				
Land Revenue - - - - -	3,150	1,200	9,000	2,921
Stamps - - - - -	5,300	11,000	5,500	6,805
Excise - - - - -	500	200	500	198
Assessed Taxes - - - - -	2,800	3,000	3,000	3,975
Forest - - - - -	210	500	800	787
Registration - - - - -	40	100	200	44
<b>Total Revenue Refunds—Imperial -</b>	<b>12,000</b>	<b>16,000</b>	<b>19,000</b>	<b>14,730</b>
<b>Revenue Refunds—Provincial—</b>				
<i>Divided Heads—Provincial Share—</i>				
Land Revenue - - - - -	3,050	1,140	8,800	2,829
Stamps - - - - -	5,300	11,000	5,500	6,805
Excise - - - - -	500	200	500	198
Assessed Taxes - - - - -	2,800	3,000	3,000	3,975
Forest - - - - -	210	500	800	787
Registration - - - - -	40	100	200	44
<i>Provincial Heads—</i>	11,900	15,940	18,800	14,638
Provincial Rates - - - - -	100	60	200	20
<b>Total Revenue Refunds—Provincial -</b>	<b>12,000</b>	<b>16,000</b>	<b>19,000</b>	<b>14,658</b>

## EXPENDITURE—continued.

## 2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
<b>COMPENSATIONS—</b>				
<i>Exceeding Rs. 5,000 per annum—</i>				
Compensation to Baba Bulwant Roy, Jubbul- pore	10,000	10,000	10,000	10,000
<i>Not exceeding Rs. 5,000 per annum</i>	20,000	20,000	20,500	23,620
	30,000	30,000	30,500	33,620
MISCELLANEOUS	36,000	1,00,000	40,500	38,798
<b>Total 2, Assignments and Compensations, Rupees</b>	<b>66,000</b>	<b>1,30,000</b>	<b>71,000</b>	<b>72,418</b>

## 3.—LAND REVENUE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
REVENUE SURVEYS	72,000	65,000	1,26,990	18,444
LAND SETTLEMENT CHARGES	1,19,000	48,000	55,010	6,009
<b>TOTAL IMPERIAL</b>	<b>1,91,000</b>	<b>1,13,000</b>	<b>1,82,000</b>	<b>24,453</b>
<i>PROVINCIAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS, & C., ESTAB- LISHMENTS	7,50,000	7,12,000	7,35,000	6,60,511
REVENUE SURVEYS—PROVINCIAL	69,000	62,000	1,23,010	17,866
LAND SETTLEMENT CHARGES—PROVINCIAL	1,15,000	47,000	52,990	5,821
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS	4,000	4,000	...	...
<b>TOTAL PROVINCIAL</b>	<b>9,38,000</b>	<b>8,25,000</b>	<b>9,11,000</b>	<b>6,84,198</b>
<i>LOCAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS, & C., ESTAB- LISHMENTS—LOCAL			2,10,000	
<b>Total 3, Land Revenue, Rupees</b>	<b>11,29,000</b>	<b>9,38,000</b>	<b>13,03,000</b>	<b>7,08,651</b>

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Revenue Surveys.</b>				
Survey Charges and Cost of Cadastral Maps	1,41,000	1,27,000	50,764	} 36,310
Lump Addition	...	...	1,99,236	
	1,41,000	1,27,000	2,50,000	36,310
<b>IMPERIAL</b>	<b>72,000</b>	<b>65,000</b>	<b>1,26,990</b>	<b>18,444</b>
<b>PROVINCIAL</b>	<b>69,000</b>	<b>62,000</b>	<b>1,23,010</b>	<b>17,866</b>

REVENUE AND RECEIPTS—*continued.*

XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
MISCELLANEOUS . . . . .	500	...	500	26
<i>LOCAL.</i>				
CONTRIBUTIONS . . . . .	3,500	3,000	3,500	2,992
<b>Total Medical, Rupees</b> . . . . .	<b>4,000</b>	<b>3,000</b>	<b>4,000</b>	<b>3,018</b>

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
<i>Agricultural—</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS . . . . .	...	500	...	300
GOVERNMENT BULL AND STALLION RECEIPTS . . . . .	1,600	24,000	8,310	18,453
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS . . . . .	...	...	...	513
<i>Miscellaneous—</i>				
EXAMINATION FEES . . . . .	500	500	500	510
SALE OF STORES AND MATERIALS . . . . .	2,48,850	1,87,000	1,78,150	1,35,585
MISCELLANEOUS . . . . .	10,000	8,000	15,640	27,722
<b>TOTAL IMPERIAL</b> . . . . .	<b>2,60,950</b>	<b>2,20,000</b>	<b>2,02,600</b>	<b>1,83,083</b>
<i>LOCAL.</i>				
<i>Agricultural—</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS— LOCAL . . . . .	50	2,000	1,400	2,525
<i>Miscellaneous—</i>				
MISCELLANEOUS—LOCAL . . . . .	...	...	...	17
<b>TOTAL LOCAL</b> . . . . .	<b>50</b>	<b>2,000</b>	<b>1,400</b>	<b>2,542</b>
<b>Total Scientific and other Minor Depts., Rupees</b> . . . . .	<b>2,61,000</b>	<b>2,22,000</b>	<b>2,04,000</b>	<b>1,85,625</b>

XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	₹	₹	₹	₹
<i>IMPERIAL.</i>				
SUBSCRIPTIONS TO THE MILITARY FUND . . . . .	2,95,000	3,10,000	3,10,000	3,18,162
SUBSCRIPTIONS TO THE MILITARY ORPHAN FUND . . . . .	1,20,000	1,30,000	1,30,000	1,41,158
EXCESS PAYMENTS ON ACCOUNT OF THE MILITARY ORPHAN FUND TRANSFERRED FROM DEPOSITS . . . . .	4,02,770	3,85,000	4,25,000	3,58,050
SUBSCRIPTIONS TO THE MEDICAL RETIRING FUND . . . . .	4,500	4,500	4,500	5,867
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS . . . . .	200	200	...	34
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND . . . . .	50,000	50,000	4,40,000	...
DITTO DITTO MADRAS CIVIL FUND . . . . .	1,930	...	...	...
DITTO DITTO BOMBAY CIVIL FUND . . . . .	5,000	5,000	5,000	4,669
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES . . . . .	3,00,000	2,70,000	3,00,500	1,58,839
RECOVERIES ON ACCOUNT OF CAPITALIZED PENSIONS (MARINE) . . . . .	8,000	8,000	8,000	17,063
MISCELLANEOUS . . . . .	600	300	..	4,030
<b>Total Receipts in aid of Superannuation, &amp;c., Rupees</b> . . . . .	<b>11,88,000</b>	<b>11,63,000</b>	<b>16,23,000</b>	<b>10,07,872</b>

EXPENDITURE—*continued.*3.—LAND REVENUE—*continued.*DETAILS—*continued.*

Numbers.		PROVINCIAL. Collectors' and Deputy Commissioners', &c., Establishments.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
18	18	Deputy Commissioners: salaries varying from Rs. 1,000 to Rs. 1,833-5-4 each per mensem	3,16,000	3,06,000	3,06,000	3,07,745
20	22	Assistant ditto: ditto from Rs. 500 to Rs. 800 each per mensem	1,55,040	70,000	1,43,640	69,293
33	33	Extra Assistant ditto ditto from Rs. 250 to Rs. 500 each per mensem	1,50,000	1,50,000	1,50,000	1,48,060
...	1	Probationer for Native Civil Service	2,400	1,500	...	...
Deduct—Moiety of salaries provided under "Grant 19, Criminal Courts," page 22			6,23,440	5,27,500	5,99,640	5,25,098
			3,11,720	2,63,750	2,99,820	2,62,549
<b>TOTAL SALARIES</b>			<b>3,11,720</b>	<b>2,63,750</b>	<b>2,99,820</b>	<b>2,62,549</b>
<i>Establishment.</i>						
Chief Office Establishment—						
327	330	Clerks, English Branch	47,856	48,000	46,902	45,980
117	139	Servants, ditto	62,772	62,000	50,484	52,899
		Vernacular Branch	639	3,000	385	4,799
		Temporary Establishment				
			1,11,267	1,13,000	97,771	1,03,678
Tehsildars and Establishments—						
1,113	1,347	Tehsildars and Naib Tehsildars	3,07,820	2,85,000	3,16,024	2,44,841
Total Salaries and Establishments			7,30,807		7,13,615	
DEDUCT—Probable Savings			30,807		30,615	
			7,00,000	6,61,750	6,83,000	6,11,068
<i>Contingencies.</i>						
Charges for Remittance of Treasure within the Districts						
			1,400	1,500	1,500	1,858
		Purchase and Repair of Furniture	3,000	2,500	2,500	1,764
		Ditto of Tents	1,500	1,500	1,500	1,943
		Carriage of Tents	6,000	6,000	6,000	5,254
		Petty Construction and Repairs	1,400	1,500	1,500	588
		Rents, Rates, and Taxes	900	900	900	922
		Office Expenses and Miscellaneous	14,000	14,500	14,500	16,861
			28,200	28,400	28,400	29,190
<i>Travelling Expenses.</i>						
		Travelling and Tentage Allowances of Officers	9,000	10,000	12,000	9,227
		Ditto Allowances of Establishments	2,000	1,600	1,600	1,328
<i>Postage Charges.</i>						
		Purchase of Service Postage Stamps	11,000	11,600	13,600	10,555
			10,800	10,250	10,000	9,698
<b>Total Collectors' and Deputy Commissioners', &amp;c., Establishments, Rupees</b>			<b>7,50,000</b>	<b>7,12,000</b>	<b>7,35,000</b>	<b>6,60,511</b>
Allowances to District and Village Officers.						
Malikana or Allowances to excluded proprietors			4,000	4,000	...	...
<b>Total Allowances, Rupees</b>			<b>4,000</b>	<b>4,000</b>	<b>...</b>	<b>...</b>
<i>LOCAL.</i>						
<b>COLLECTOR'S AND DEPUTY COMMISSIONERS', &amp;c., ESTABLISHMENTS, LOCAL.</b>						
<i>Establishment.</i>						
		Putwari Establishment	...	...	1,78,000	...
		District Fund Establishment	...	...	5,160	...
<i>Contingencies.</i>						
		Putwari Contingencies	...	...	1,83,160	...
			...	...	27,700	...
<i>Lump Reduction</i>						
		Total Collectors' and Deputy Commissioners', &c., Establishments, Local, Rupees	...	...	2,10,860	...
			...	...	860	...
					2,10,000	

EXPENDITURE—continued.

6.—STAMPS.

Numbers.		CHARGES FOR THE SALE OF GENERAL STAMPS.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
6	6	Paid Stamp Vendors	2,652	2,520	2,520	2,507
		Discount on Sale of Stamps	13,952	13,690	13,840	13,791
		Contingencies and Miscellaneous	1,596	1,060	1,930	1,152
			18,200	17,270	18,290	17,450
		CHARGES ON SALE OF COURT-FEES STAMPS	...	...	...	88
		STAMP PAPER SUPPLIED FROM CENTRAL STORES	17,800	16,730	15,710	19,682
		<b>Total 6, Stamps, Rupees</b>	<b>36,000</b>	<b>34,000</b>	<b>34,000</b>	<b>37,220</b>
		IMPERIAL	18,000	17,000	17,000	18,610
		PROVINCIAL	18,000	17,000	17,000	18,610

7.—EXCISE.

Numbers.		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS. SUPERINTENDENT OF STAMPS AND EXCISE	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
			53,000	52,800	51,290	48,475
			17,000	15,200	17,710	17,373
		<b>Total 7, Excise, Rupees</b>	<b>70,000</b>	<b>68,000</b>	<b>69,000</b>	<b>65,848</b>
		IMPERIAL	35,000	34,000	35,000	32,924
		PROVINCIAL	35,000	34,000	34,000	32,924

DETAILS.

Numbers.		Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
88	90	<i>Establishments.</i>				
1	1	District Establishments	31,680	31,584	31,584	31,165
		Cantonment Establishment	300	300	300	307
		Temporary Establishment	444	136	180	120
			32,424	32,020	32,064	31,592
		<i>Contingencies.</i>				
		Conveyance of Opium	1,206	1,364	2,284	1,165
		Petty Construction and Repairs	8,575	9,000	9,049	8,200
		Office Rents	36	100	144	79
		Miscellaneous	2,559	1,116	1,139	2,873
		Rewards	8,000	9,000	6,500	4,502
			20,376	20,580	19,116	16,819
		<i>Travelling Expenses.</i>				
		Travelling Allowance of Establishment	200	200	110	64
		<b>Total Collectors', &amp;c., Establishments, Rupees</b>	<b>53,000</b>	<b>52,800</b>	<b>51,290</b>	<b>48,475</b>

EXPENDITURE—continued.						
7.—EXCISE—continued.						
Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>Superintendent of Stamps and Excise.</b>				
		<i>Salary.</i>				
I	I	Superintendent	14,400	12,000	14,400	14,530
		<i>Establishment.</i>				
15	15	Clerks	7,464	7,464	7,464	7,456
		Servants				
		Temporary Establishments				
DEDUCT—One-third chargeable to Registration			21,864	19,464	21,864	21,986
			7,288	6,488	7,288	7,329
			14,576	12,976	14,576	14,657
		<i>Contingent Charges.</i>				
		Office Rent	400	400	400	531
		Office Expenses and Miscellaneous	739	700	790	710
		<i>Travelling Expenses.</i>				
		Travelling Allowance of Officers	800	684	1,110	851
		Ditto of Establishments	150	100	500	262
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps	335	340	334	362
<b>Total Superintendent of Stamps and Excise, Rupees</b>			<b>17,000</b>	<b>15,200</b>	<b>17,710</b>	<b>17,373</b>
10.—ASSESSED TAXES.						
			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
			Rs.	Rs.	Rs.	Rs.
		<b>COLLECTION OF INCOME TAX—</b>				
		Salaries	2,000	...	...	...
		Establishments				
		Travelling Allowances				
		Contingencies				
		<b>COLLECTION OF LICENSE TAX (PANDHARI)</b>	1,000	1,000	1,000	340
<b>Total 10, Assessed Taxes, Rupees</b>			<b>3,000</b>	<b>1,000</b>	<b>1,000</b>	<b>340</b>
		IMPERIAL	2,000	...	...	170
		PROVINCIAL	1,000	1,000	1,000	170
11.—FOREST.						
			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
			Rs.	Rs.	Rs.	Rs.
		<b>A.—CONSERVANCY AND WORKS</b>	3,30,200	2,74,370	3,28,000	3,22,554
		<b>B.—ESTABLISHMENTS</b>	2,23,800	1,95,630	2,12,000	1,71,693
<b>Total 11, Forest, Rupees</b>			<b>5,54,000</b>	<b>4,70,000</b>	<b>5,40,000</b>	<b>4,94,247</b>
		IMPERIAL	2,77,000	2,35,000	2,70,000	2,47,123
		PROVINCIAL	2,77,000	2,35,000	2,70,000	2,47,124

EXPENDITURE —continued.

11.—FOREST —continued.

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Conservancy and Works.</b>				
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY - - - -	58,100	33,010	54,010	36,060
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS - - - -	1,85,000	1,74,770	1,83,770	1,71,031
III.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT - - - -	530	4,530	4,530	251
IV.—LIVE AND DEAD STOCK - - - - -	17,720	10,080	12,380	12,226
V.—COMMUNICATIONS AND BUILDINGS - - - - -	17,810	8,420	21,720	5,882
VI.—DEMARCATIION, IMPROVEMENT, AND EXTENSION OF FORESTS - - - - -	46,540	39,320	47,350	93,779
VII.—MISCELLANEOUS - - - - -	4,500	4,240	4,240	3,325
<b>Total A.—Conservancy and Works, Rupees -</b>	<b>3,30,200</b>	<b>2,74,370</b>	<b>3,28,000</b>	<b>3,22,554</b>
<b>B.—Establishments.</b>				
<b>I.—SALARIES—</b>				
a. Conservators - - - - -	18,000	17,000	16,500	12,000
b. Superior Officers - - - - -	1,09,350	94,300	99,300	85,607
c. Subordinate Forest and Depôt Establishments - - - - -	46,200	40,000	46,220	36,472
d. Office Establishments - - - - -	11,900	11,930	11,930	11,349
	1,85,450	1,63,230	1,73,950	1,45,428
<b>II.—TRAVELLING ALLOWANCES—</b>				
a. Conservators - - - - -	1,800	1,800	2,000	1,505
b. Superior Officers - - - - -	18,000	15,000	18,000	10,421
c. Subordinate Forest and Depôt Establishments - - - - -	1,000	1,000	1,000	493
d. Office Establishments - - - - -	1,500	800	1,500	990
	22,300	18,600	22,500	13,409
<b>III.—CONTINGENCIES—</b>				
a. Stationery - - - - -	300	300	500	159
b. Carriage of Tents and Records - - - - -	6,500	5,000	6,250	4,984
c. Rents, Rates, and Taxes - - - - -	2,550	2,000	2,100	2,139
d. Official Postage - - - - -	3,200	3,200	3,200	2,939
e. Sundries - - - - -	3,500	3,300	3,500	2,635
	16,050	13,800	15,550	12,856
<b>Total B.—Establishments, Rupees -</b>	<b>2,23,800</b>	<b>1,95,630</b>	<b>2,12,000</b>	<b>1,71,693</b>

12.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - - -	13,800	12,560	13,400	12,055
DISTRICT CHARGES - - - - -	29,200	28,440	26,600	23,702
<b>Total 12, Registration, Rupees -</b>	<b>43,000</b>	<b>41,000</b>	<b>40,000</b>	<b>35,757</b>
IMPERIAL - - - - -	21,000	20,000	20,000	17,878
PROVINCIAL - - - - -	22,000	21,000	20,000	17,879



EXPENDITURE— <i>continued.</i>						
12.—REGISTRATION— <i>continued.</i>						
DETAILS.						
Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<b>Superintendence.</b>						
<i>Salary.</i>						
1	1	Inspector-General of Registration	4,800	4,000	4,800	4,843
<i>Establishment.</i>						
1	1	Inspector	2,580	2,520	2,460	1,135
19	19	Clerks	3,916	3,916	3,916	4,052
		Servants				
			6,496	6,436	6,376	5,187
<i>Contingent Charges.</i>						
		Travelling Allowances	1,750	1,400	1,500	1,223
		Service Postage Stamps	200	150	150	181
		Rents	200	200	200	258
		Office Expenses and Miscellaneous	354	374	374	363
			2,504	2,124	2,224	2,025
<b>Total Superintendence, Rupees</b>			<b>13,800</b>	<b>12,560</b>	<b>13,400</b>	<b>12,055</b>
<b>District Charges.</b>						
<i>Salary.</i>						
1	1	Sub-Registrar	900	900	900	956
6	8	Special Sub-Registrars	2,880	2,700	2,160	1,160
		Commission to Sub-Registrars	10,620	10,120	8,502	7,869
			14,400	13,720	11,562	9,985
<i>Establishment.</i>						
71	71	Clerks	13,416	13,416	13,416	12,438
		Servants				
		Temporary Establishment	30	...	...	...
			13,446	13,416	13,416	12,438
<i>Contingent Charges.</i>						
		Remuneration to copyists	30	30	...	12
		Travelling Allowances	234	200	350	179
		Service Postage Stamps	270	274	272	198
		Office Expenses and Miscellaneous	820	800	1,000	890
			1,354	1,304	1,622	1,279
<b>Total, District Charges, Rupees</b>			<b>29,200</b>	<b>28,440</b>	<b>26,600</b>	<b>23,702</b>
<b>13.—INTEREST ON ORDINARY DEBT.</b>						
<i>IMPERIAL.</i>						
			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
			1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		INTEREST ON GOVERNMENT OF INDIA STOCK NOTES	9,000	9,000	3,000	10,465
		COMMISSION ON STOCK NOTES	...	...	...	1
		<b>Total 13, Interest on Ordinary Debt, Rupees</b>	<b>9,000</b>	<b>9,000</b>	<b>3,000</b>	<b>10,466</b>
<b>14.—INTEREST ON OTHER OBLIGATIONS.</b>						
<i>IMPERIAL.</i>						
			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
			1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		INTEREST ON DISTRICT SAVINGS BANK DEPOSITS	...	22,000	22,000	20,763
		INTEREST ON DEPOSITS IN STATE RAILWAY PROVIDENT INSTITUTIONS	2,000	2,000	1,000	1,765
		<b>Total 14, Interest on other obligations, Rupees</b>	<b>2,000</b>	<b>24,000</b>	<b>23,000</b>	<b>22,528</b>

EXPENDITURE —continued.

15.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
DISTRICT POST ESTABLISHMENTS -	49,000	50,000	47,000	50,660
Total 15, Post Office, Rupees -	49,000	50,000	47,000	50,660

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CIVIL OFFICE OF ACCOUNT AND AUDIT -	58,400	58,400	59,400	60,014
CURRENCY DEPARTMENT -	600	600	600	576
TOTAL IMPERIAL -	59,000	59,000	60,000	60,590
<i>PROVINCIAL.</i>				
SALARY OF CHIEF COMMISSIONER -	48,000	49,000	48,000	50,587
STAFF AND HOUSEHOLD OF CHIEF COMMISSIONER -	6,000	6,000	6,000	6,000
TOUR EXPENSES -	14,000	11,300	14,000	11,008
CIVIL SECRETARIAT -	84,000	81,700	83,000	79,879
COMMISSIONERS -	1,94,000	1,97,000	1,95,000	2,00,562
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES -	13,000	12,000	13,000	12,391
RENTS, RATES, AND TAXES -	...	...	...	24
TOTAL PROVINCIAL -	3,59,000	3,57,000	3,59,000	3,60,451
<i>LOCAL.</i>				
LOCAL FUND ESTABLISHMENT IN PROVINCIAL OFFICES -	7,560	7,560	2,000	7,560
GENERAL ESTABLISHMENT OF LOCAL FUNDS -	3,48,440	2,43,440	...	1,32,671
TOTAL LOCAL -	3,56,000	2,51,000	2,000	1,40,231
Total 18, General Administration, Rupees -	7,74,000	6,67,000	4,21,000	5,61,272

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>IMPERIAL.</i>				
		Civil Office of Account and Audit.				
		<i>Salaries.</i>				
1	1	Comptroller -	15,000	14,950	14,950	16,283
...	...	Assistant Comptroller -	...	...	...	63
1	1	Chief Superintendent -	5,376	5,368	5,592	4,931
			20,376	20,318	20,542	21,277
		<i>Establishment.</i>				
44	44	Superintendents and Clerks -	36,232	36,100	36,624	36,676
		Servants -				
		<i>Contingencies.</i>				
		Office Expenses and Contingencies -	1,300	1,300	1,300	1,286
		<i>Travelling Expenses.</i>				
		Travelling Allowances -	200	...	200	116
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps -	792	682	734	659
			2,292	1,982	2,234	2,061
			58,900			
		DEDUCT—Probable Savings -	500	.		
		Total, Civil Office of Account and Audit, Rupees	58,400	58,400	59,400	60,014
		<i>Currency Department.</i>				
		<i>Establishment.</i>				
		Clerks -	504	504	504	503
		Servants -				
		<i>Contingencies.</i>				
		Miscellaneous -	96	96	96	73
		Total Currency Department, Rupees	600	600	600	576

EXPENDITURE — <i>continued.</i>					
18.—GENERAL ADMINISTRATION — <i>continued.</i>					
DETAILS — <i>continued.</i>					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
<b>Tour Expenses.</b>					
Travelling Expenses of Chief Commissioner		3,500	2,500	3,500	2,262
Temporary Tour Khalasies		1,800	1,800	1,800	1,193
Purchase and Repair of Tents and Camp Furniture		2,500	7,000	8,700	2,219
Contingencies and Miscellaneous		6,200			
<b>Total Tour Expenses, Rupees</b>		<b>14,000</b>	<b>11,300</b>	<b>14,000</b>	<b>11,008</b>
<b>Civil Secretariat.</b>					
<i>Salaries.</i>					
Secretary		24,000	22,000	24,000	23,077
Assistant Secretary		9,600	7,000	9,600	7,640
		33,600	29,000	33,600	30,717
<i>Establishment.</i>					
Clerks		38,400	40,000	38,340	38,750
Servants					
Temporary Establishment		...	...	...	290
		38,400	40,000	38,340	39,040
<i>Contingent Charges.</i>					
Section-writing		1,000	200	1,000	113
Purchase of Books and Periodicals		1,500	1,000	1,000	774
Office Expenses and Miscellaneous		6,000	6,000	6,500	5,141
		8,500	7,200	8,500	6,028
<i>Travelling Expenses.</i>					
Travelling Allowances of Officers		3,000	2,500	3,000	775
Travelling Allowances of Establishment					
		...	...	...	857
<i>Postage Charges.</i>					
Purchase of Service Postage Stamps		2,500	3,000	2,000	2,462
		86,000		85,440	
DEDUCT—Probable Savings		2,000		2,440	
<b>Total, Civil Secretariat, Rupees</b>		<b>84,000</b>	<b>81,700</b>	<b>83,000</b>	<b>79,879</b>
<b>Commissioners.</b>					
<i>Salaries.</i>					
Commissioners		1,32,000	1,30,000	1,32,000	1,37,661
<i>Establishment.</i>					
Clerks		50,460	52,635	50,460	50,168
Servants					
Temporary Establishment		...	...	...	208
		50,460	52,635	50,460	50,376
<i>Contingencies.</i>					
Purchase and Repair of Furniture		700	860	860	482
Ditto of Tents		500	275	275	311
Office Rent		1,440	1,440	1,440	1,440
Office Expenses and Miscellaneous		6,800	6,650	6,683	5,636
		9,440	9,225	9,258	7,869
<i>Travelling Expenses.</i>					
Travelling Allowances of Officers		300	100	3,000	20
Ditto of Establishments		2,200	2,400		
		2,500	2,500		2,121
				3,000	2,141
<i>Postage Charges.</i>					
Purchase of Service Postage Stamps		2,300	2,640	2,640	2,515
		1,96,700		1,97,358	
DEDUCT—Probable Savings		2,700		2,358	
<b>Total Commissioners, Rupees</b>		<b>1,94,000</b>	<b>1,97,000</b>	<b>1,95,000</b>	<b>2,00,562</b>

EXPENDITURE — *continued.*

18.—GENERAL ADMINISTRATION — *continued.*

DETAILS — *concluded.*

<i>LOCAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>General Establishment of Local Funds.</b>				
Salaries of Patwaries - - - -	2,96,000	2,16,000	}	1,27,108
Stationery for Patwaries - - - -	7,100	12,500		...
Survey appliances ditto - - - -	15,600	12,500		388
Rewards - - - -	1,200	...		...
Patwari School charges - - - -	...	300		4,569
Miscellaneous - - - -	28,040	2,140		606
<b>LUMP ADDITION</b> - - - -	3,47,940			
	500			
<b>Total General Establishment of Local Funds</b> .	3,48,440	2,43,440		1,32,671

19.—LAW AND JUSTICE.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
JUDICIAL COMMISSIONER - - - -	64,000	62,000	65,000	58,076
CIVIL AND SESSIONS COURTS - - - -	42,000	11,000	41,000	14,418
COURTS OF SMALL CAUSES - - - -	38,000	38,000	38,000	40,297
CRIMINAL COURTS - - - -	6,15,000	5,89,000	6,00,000	5,78,415
JAILS - - - -	5,07,000	4,60,000	5,10,000	4,52,832
REFUNDS - - - -	18,000	15,000	19,000	17,841
<b>Total 19, Law and Justice, Rupees</b> -	12,84,000	11,75,000	12,73,000	11,61,879

DETAILS.

Numbers.		<i>PROVINCIAL</i> Judicial Commissioner.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
1	1	Judicial Commissioner - - - -	38,000	38,000	38,000	30,771
1	1	Registrar- - - -	9,600	7,500	9,600	10,384
		<i>Establishment.</i>	47,600	45,500	47,600	41,155
22	22	{ Clerks - - - -	}	12,870	13,110	12,288
		{ Servants - - - -				
		<i>Contingencies.</i>				
		Carriage of Tents - - - -	1,200	1,000	1,137	875
		Miscellaneous - - - -	2,000	1,500	2,150	1,786
			3,200	2,500	3,287	2,661
		<i>Travelling Expenses.</i>				
		Travelling Allowances of Officers - - - -	...	...	...	326
		Ditto of Establishment - - - -	1,000	1,000	1,000	856
			1,000	1,000	1,000	1,182
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - - -	1,000	1,000	1,100	790
			65,670		66,097	
		DEDUCT—Probable Savings	1,670		1,097	
		<b>Total Judicial Commissioner, Rupees</b> -	64,000	62,000	65,000	58,076
Numbers.		Civil and Sessions Courts.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
...	...	Joint, Additional, or Assistant Judge - - - -	...	...	...	12,064
13	17	Judicial Extra Asst. Commrs. and Munsiffs - - - -	35,000	10,500	35,000	...
		<i>Establishment.</i>	35,000	10,500	35,000	12,064
...	36	{ Clerks - - - -	}	6,000	5,000	1,073
...	...	{ Servants - - - -				
		<i>Contingent Charges.</i>				
		Service Postage Stamps - - - -	200	100	700	101
		Office Expenses and Miscellaneous - - - -	300	200	300	625
		Travelling Allowance of Officers - - - -	500	200	...	146
		Ditto of Establishment - - - -	...	...	...	409
			1,000	500	1,000	1,281
		<b>Total Civil and Sessions Courts, Rupees</b> -	42,000	11,000	41,000	14,418

EXPENDITURE— <i>continued.</i>						
19.—LAW AND JUSTICE— <i>continued.</i>						
DETAILS— <i>continued.</i>						
Numbers.		PROVINCIAL— <i>continued.</i> Courts of Small Causes.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
2	2	Judges - - - - -	21,600	21,600	21,600	24,279
		<i>Establishments.</i>				
25	25	Clerks - - - - -	9,066	9,066	9,066	8,716
		Servants - - - - -				
		Process-Servers' Establishment - - - - -				
			15,169	14,975	15,181	14,578
		<i>Contingencies.</i>				
		Office Rents, Rates, and Taxes - - - - -	720	720	720	720
		Miscellaneous - - - - -	500	555	555	551
			1,220	1,275	1,275	1,271
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - - - -	160	150	150	169
			38,149		38,206	
		DEDUCT—Probable Savings - - - - -	149		206	
		<b>Total Courts of Small Causes, Rupees - - - - -</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>	<b>40,297</b>
		<b>Criminal Courts.</b>				
		<i>Salaries.</i>				
		Moiety of the Salaries of Deputy Commissioners and others, as particularised under Grant 3, "Collectors, Deputy Commissioners, &c., Establishments," page 14 - - - - -	3,11,720	2,63,750	2,99,820	2,62,549
4	4	Cantonment Magistrates - - - - -	31,200	26,000	31,200	26,302
			3,42,920	2,89,750	3,31,020	2,88,851
		<i>Establishments.</i>				
648	644	Clerks - - - - -	1,72,848	1,72,000	1,71,354	1,70,617
		Servants - - - - -				
619	634	Process-Servers' Establishment - - - - -	67,134	62,000	64,559	59,746
			2,39,982	2,34,000	2,35,913	2,30,363
		<i>Contingent Charges.</i>				
		Diet Money to Indigent Witnesses and Prisoners - - - - -	19,000	21,000	18,950	18,287
		Purchase and Repair of Furniture - - - - -	3,000	2,700	2,700	1,687
		Ditto of Tents - - - - -	1,500	1,600	1,550	1,944
		Carriage of Tents - - - - -	6,000	6,000	6,000	5,254
		Rent of Offices for Cantonment Magistrates, &c. - - - - -	1,600	1,600	1,572	1,740
		Office Expenses and Miscellaneous - - - - -	7,700	8,050	7,923	7,344
			38,800	40,950	38,695	36,256
		<i>Travelling Expenses.</i>				
		Travelling and Tentage Allowances of Officers - - - - -	9,000	10,000	12,000	9,282
		Travelling Allowances of Establishments - - - - -	3,700	3,500	4,064	3,122
			12,700	13,500	16,064	12,404
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - - - -	10,500	10,000	10,223	9,881
		Service Stamps for Service of Processes - - - - -	1,500	800	1,535	660
			12,000	10,800	11,758	10,541
		DEDUCT—Probable Savings - - - - -	6,46,402		6,33,450	
			31,402		33,450	
		<b>Total Criminal Courts, Rupees - - - - -</b>	<b>6,15,000</b>	<b>5,89,000</b>	<b>6,00,000</b>	<b>5,78,415</b>

## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE—continued.

## DETAILS—continued.

Numbers.		PROVINCIAL—continued. Jails.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<b>CENTRAL JAILS.</b>						
<i>Salaries.</i>						
3	3	Superintendents and Officers in Medical Charge	13,950	13,350	13,350	11,682
6	6	Native Doctors	1,740	1,740	1,740	1,913
61	61	Jailors	18,336	18,336	18,336	18,064
		Clerks and Office Servants				
		Warders, Guards, &c.				
83	83	Extra and Temporary Guards	6,408	3,000	6,408	5,512
			26,484	23,076	26,484	25,489
<i>Contingent Charges.</i>						
		Travelling Allowances	300	100	400	143
		Service Postage Labels	400	300	400	325
		Office Expenses and Miscellaneous	400	700	350	555
			1,100	1,100	1,150	1,023
<i>Supplies and Services.</i>						
		Rations	50,000	50,000	51,700	42,748
		Hospital Expenses	2,700	2,700	2,700	4,067
		Clothing and Bedding	10,000	10,000	10,200	7,983
		Money Payments to Convicts	1,100	1,000	600	872
		Moving Prisoners	200	200	250	428
		Miscellaneous	14,866	10,000	14,966	13,296
		Charges for transportation of Convicts	1,000	174	1,000	119
			79,866	74,074	81,416	69,513
<b>TOTAL CENTRAL JAILS</b>			<b>1,21,400</b>	<b>1,11,600</b>	<b>1,22,400</b>	<b>1,07,707</b>
<b>DISTRICT JAILS.</b>						
<i>Establishment.</i>						
		Allowance to Superintendents	9,300	9,300	9,300	9,048
		Native Doctors	2,112	2,112	2,112	2,161
		Jailors and Turnkeys	14,232	14,232	14,232	14,044
		Warders, Clerks and Servants				
		Extra and Temporary Establishment				
			8,568	8,700	8,568	8,564
			34,212	34,344	34,212	33,817
<i>Supplies and Services.</i>						
		Rations	24,000	20,000	24,050	16,360
		Clothing and Bedding	5,000	5,200	5,250	4,486
		Hospital Charges	900	1,000	950	1,356
		Moving Prisoners	1,300	700	1,340	959
		Money Payments to Convicts	400	600	440	276
		Miscellaneous	5,788	5,956	5,760	6,742
			37,388	33,456	37,790	30,179
<i>Contingent Charges.</i>						
		Service Postage Stamps	300	300	...	212
		Stipends to Medical Pupils	...	...	...	5
		Miscellaneous	500	700	698	447
			800	1,000	698	664
<b>TOTAL DISTRICT JAILS</b>			<b>72,400</b>	<b>68,800</b>	<b>72,700</b>	<b>64,660</b>
<b>LOCK-UPS.</b>						
		Establishments	432	432	432	432
		Dieting and Moving Under-trial Prisoners	7,068	6,000	7,098	5,213
		Miscellaneous	700	668	670	636
<b>TOTAL LOCK-UPS</b>			<b>8,200</b>	<b>7,100</b>	<b>8,200</b>	<b>6,281</b>
Carried over			2,02,000	1,87,500	2,03,300	1,78,648

## CENTRAL PROVINCES—CIVIL ESTIMATE

EXPENDITURE—*continued.*19.—LAW AND JUSTICE—*continued.*DETAILS—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL—continued.</b>					
<b>Jails—continued.</b>					
Brought forward		2,02,000	1,87,500	2,03,300	1,78,648
<b>SCHOOL OF INDUSTRY.</b>					
<i>Salaries.</i>					
Superintendent		12,000	12,000	12,000	12,000
Officer in Medical Charge		600	600	600	600
		12,600	12,600	12,600	12,600
<i>Establishment.</i>					
8	8	2,892	2,900	2,940	2,887
2	2	420	420	360	465
		3,312	3,320	3,300	3,352
<i>Supplies and Services.</i>					
Rations		9,000	9,000	9,900	9,161
Clothing and Bedding		400	480	400	208
Miscellaneous		288	100	200	97
		9,688	9,580	10,500	9,466
<b>TOTAL SCHOOL OF INDUSTRY</b>		25,600	25,500	26,400	25,418
<b>JAIL MANUFACTURES.</b>					
Central Jails and District Jails—					
Establishment		1,344	1,300	1,344	1,288
Raw Materials		1,56,000	1,35,000	1,58,500	1,34,232
Commission		7,400	6,000	8,300	7,094
Miscellaneous		8,656	8,700	8,156	7,478
		1,73,400	1,51,000	1,76,300	1,50,092
School of Industry—					
Establishment		14,000	13,000	13,000	12,630
Raw Materials		90,000	80,000	90,000	83,628
Miscellaneous		2,000	3,000	1,000	2,416
		1,06,000	96,000	1,04,000	98,674
<b>TOTAL JAIL MANUFACTURES</b>		2,79,400	2,47,000	2,80,300	2,48,766
<b>Total Jails, Rupees</b>		5,07,000	4,60,000	5,10,000	4,52,832

## 20.—POLICE.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>					
STATE RAILWAY POLICE		3 000	3,000	2,000	2,472
<b>PROVINCIAL.</b>					
SUPERINTENDENCE		37,700	34,000	37,500	36,951
DISTRICT EXECUTIVE FORCE		12,70,000	12,70,000	12,55,000	12,46,192
RAILWAY POLICE		32,800	32,800	32,000	31,018
STATE RAILWAY POLICE—PROVINCIAL		7,000	8,500	13,900	13,944
COLLECTION OF CATTLE TRESPASS FINES		100	100	...	...
REFUNDS		400	600	1,600	9,822
<b>TOTAL PROVINCIAL</b>		13,48,000	13,46,000	13,40,000	13,37,927
<b>LOCAL.</b>					
COLLECTION OF CATTLE TRESPASS FINES—LOCAL		55,600	40,200	50,000	52,686
REFUNDS—LOCAL		1,400	800	1,000	729
<b>TOTAL LOCAL</b>		57,000	41,000	51,000	53,415
<b>Total 20, Police, Rupees</b>		14,08,000	13,90,000	13,93,000	13,93,814

EXPENDITURE—continued.

20.—POLICE—continued.

DETAILS.

Numbers.		PROVINCIAL. Superintendence.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
1	1	<i>Salary.</i> Inspector-General -	21,600	18,500	21,600	21,600
15	15	<i>Establishment.</i> Clerks - Servants -	10,692	10,400	10,692	10,711
		<i>Contingent Charges.</i> Travelling Expenses and Allowances - Service Postage Stamps - Office Expenses and Miscellaneous -	2,700 800 1,908	2,500 700 1,900	2,500 750 1,958	1,987 581 2,072
		<b>Total Superintendence, Rupees</b>	<b>37,700</b>	<b>34,000</b>	<b>37,500</b>	<b>36,951</b>
Numbers.		District Executive Force.				
1885-86.	1886-87.	<i>Salaries.</i>				
29	18	District Superintendents -	1,74,600	1,82,000	1,78,884	1,75,825
	11	Assistant Superintendents -				
		<i>Police Force.</i>				
249	251	Inspectors -	1,77,360	1,73,000	1,76,340	1,67,932
		Chief Constables -				
7,799	7,906	Head Constables -	6,46,619	6,35,600	6,49,118	6,22,613
		Constables -				
7	6	European Constables -	4,320	4,000	5,040	4,401
191	191	Mounted Constables -	50,694	50,500	50,694	50,215
36	36	Drill Instructors and Schoolmasters -	3,240	3,200	3,240	3,026
...	...	Extra Police for Guards -	4,000	5,000	4,000	4,863
94	94	Excise Police -	6,930	7,000	7,038	6,889
		Temporary Police -	5,275	3,000	...	1,920
		Good Conduct Allowances -	2,472	2,100	...	...
		<i>Establishment.</i>	9,00,910	8,83,400	8,95,470	8,61,859
70	70	Hospital Establishment -	9,132	9,100	9,132	9,168
73	73	Clerks -	24,900	24,900	24,900	24,573
86	86	Servants -	3,096	3,100	3,102	3,044
		Boy Orderlies -	100	100	100	108
		Garden Establishment -				
		<b>Total District Executive Force, Rupees</b>	<b>37,228</b>	<b>37,200</b>	<b>37,234</b>	<b>36,893</b>
		<i>Supplies and Services.</i>				
		Purchase and Repair of Furniture -	1,600	1,800	1,840	866
		Clothing -	49,700	47,500	48,468	45,279
		Clothing for Excise Police -	600	600	564	...
		Arms and Accoutrements (including Ordnance Stores) -	10,000	10,000	10,000	11,773
		Purchase and Repair of Tents -	1,600	1,800	1,770	1,762
		Oil for lighting Station Houses -	6,600	6,700	6,713	6,534
		Petty Construction and Repairs -	40,000	30,000	40,000	38,662
		Rewards to Informers -	2,800	1,900	2,689	1,545
		<i>Contingent Charges.</i>	1,12,900	1,00,300	1,12,035	1,06,421
		Tour Charges -	7,400	6,200	6,180	6,756
		House Rent -	800	1,000	987	1,074
		Travelling Allowances and Expenses -	33,400	38,000	33,400	42,031
		Service Postage Stamps -	8,000	8,000	7,520	7,777
		Office Expenses and Miscellaneous -	11,900	13,900	13,852	7,556
		<b>Total District Executive Force, Rupees</b>	<b>61,500</b>	<b>67,100</b>	<b>61,939</b>	<b>65,194</b>
		<b>Deduct—Probable Savings</b>	<b>12,87,138</b>		<b>12,85,562</b>	
			<b>17,138</b>		<b>30,562</b>	
		<b>Total District Executive Force, Rupees</b>	<b>12,70,000</b>	<b>12,70,000</b>	<b>12,55,000</b>	<b>12,46,192</b>



EXPENDITURE —continued.						
20.—POLICE —continued.						
DETAILS —continued.						
Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>PROVINCIAL</i> —continued.				
		<b>Railway Police.</b>				
6	6	Superintendents	3,600	3,600	3,600	3,523
3	3	Inspectors and Chief Constables	7,740	7,740	7,740	7,560
140	152	Head Constables and Constables	14,652	14,700	13,830	13,673
5	5	European Constables	5,520	5,520	5,520	5,331
			31,512	31,560	30,690	30,087
		<i>Supplies.</i>				
Clothing		-	1,288	1,240	1,210	896
		<i>Contingencies.</i>				
Miscellaneous		-	...	...	100	35
<b>Total Railway Police, Rupees</b>			<b>32,800</b>	<b>32,800</b>	<b>32,000</b>	<b>31,018</b>
		<b>State Railway Police—Provincial.</b>				
1	1	Inspector	1,860	1,860	1,860	1,860
115	49	Head Constables and Constables	4,848	6,000	11,350	11,600
Clothing		-	292	340	690	450
Petty Construction and Repairs and Miscellaneous		-	...	...	...	34
Lump addition				8,200		
<b>Total State Railway Police, Rupees</b>			<b>7,000</b>	<b>8,500</b>	<b>13,900</b>	<b>13,944</b>
22.—EDUCATION.						
			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
			Rs.	Rs.	Rs.	Rs.
		<i>PROVINCIAL.</i>				
DIRECTION		-	28,000	28,200	27,900	25,784
INSPECTION		-	90,200	90,400	90,800	82,886
GOVERNMENT COLLEGES, GENERAL		-	15,100	11,100	11,200	4
GOVERNMENT SCHOOLS, GENERAL		-	1,89,200	1,74,000	1,77,126	3,16,794
GOVERNMENT SCHOOLS, SPECIAL		-	30,300	30,800	29,600	27,294
GRANTS-IN-AID		-	80,000	74,300	76,900	61,846
SCHOLARSHIPS		-	24,000	20,600	22,000	28,547
MISCELLANEOUS		-	38,600	36,400	37,774	28,110
REFUNDS		-	600	200	700	482
<b>TOTAL PROVINCIAL</b>			<b>4,96,000</b>	<b>4,66,000</b>	<b>4,74,000</b>	<b>5,71,747</b>
		<i>LOCAL.</i>				
GOVERNMENT SCHOOLS, GENERAL—LOCAL		-	1,87,300	1,45,400	1,91,338	19,637
GRANTS-IN-AID—LOCAL		-	5,700	4,400	...	5,097
SCHOLARSHIPS—LOCAL		-	6,200	3,400	6,180	1,021
MISCELLANEOUS—LOCAL		-	800	800	1,482	...
<b>TOTAL LOCAL</b>			<b>2,00,000</b>	<b>1,54,000</b>	<b>1,99,000</b>	<b>25,755</b>
<b>Total 22, Education, Rupees</b>			<b>6,96,000</b>	<b>6,20,000</b>	<b>6,73,000</b>	<b>5,97,502</b>

EXPENDITURE —continued.						
22.—EDUCATION —continued.						
DETAILS.						
Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>						
<b>Direction.</b>						
<i>Salary.</i>						
1	1	Inspector-General of Education	18,000	18,000	18,000	16,698
<i>Establishment.</i>						
16	16	Clerks - - -	6,086	6,400	6,038	5,914
		Servants - - -				
<i>Contingent Charges.</i>						
		Travelling and Tentage Allowances	1,500	1,500	1,610	872
		Service Postage Stamps	1,400	1,400	1,400	1,206
		Office Expenses and Miscellaneous	1,014	900	852	1,094
			3,914	3,800	3,862	3,172
		<b>Total Direction, Rupees</b>	<b>28,000</b>	<b>28,200</b>	<b>27,900</b>	<b>25,784</b>
<b>Inspection.</b>						
<i>Salaries.</i>						
22	22	Inspectors and Assistant Inspectors	59,520	60,800	59,520	53,022
<i>Establishment.</i>						
64	64	Clerks - - -	11,499	11,000	11,499	11,057
		Servants - - -				
<i>Contingent Charges.</i>						
		Travelling Allowances	12,200	12,000	13,260	10,715
		Office Rent	1,200	1,200	1,200	1,212
		Service Postage Stamps	2,600	2,600	2,565	2,118
		Office Expenses and Miscellaneous	3,181	2,800	2,756	4,762
			19,181	18,600	19,781	18,807
		<b>Total Inspection, Rupees</b>	<b>90,200</b>	<b>90,400</b>	<b>90,800</b>	<b>82,886</b>
<b>Government Colleges, General.</b>						
<b>ARTS COLLEGES (ENGLISH AND ORIENTAL).</b>						
<i>Salaries and Establishment.</i>						
1	1	Principal	4,267	3,000	3,000	...
4	4	Professors and Assistant Professors	8,080	5,500	5,850	...
5	4	Masters and Assistants	2,040	1,530	1,530	...
7	7	Clerks and Servants	336	365	365	...
			14,723	10,395	10,745	...
<i>Contingent Charges.</i>						
		Petty Construction and Repairs	...	400	...	...
		Rents, Rates, and Taxes	55	60	...	...
		Miscellaneous	302	245	455	4
		Travelling Allowances	20	...	...	...
			377	705	455	4
		<b>Total Government Colleges, General, Rupees</b>	<b>15,100</b>	<b>11,100</b>	<b>11,200</b>	<b>4</b>

EXPENDITURE—continued.					
22.—EDUCATION—continued.					
DETAILS—continued.					
PROVINCIAL—continued.		Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
Government Schools, General.		1886-87.	1885-86.	1885-86.	1884-85.
Numbers.		Rs.	Rs.	Rs.	Rs.
1885-86.	1886-87.				
<b>SECONDARY SCHOOLS FOR BOYS AND GIRLS</b>					
<b>(ENGLISH AND VERNACULAR).</b>					
<i>High Schools.</i>					
52	Masters	-	-	-	-
18	Servants	-	-	-	-
	Contingencies	-	-	-	-
		24,370	22,000		23,701
		888	630		
		1,492	1,000		1,530
<i>Rajkumar Schools.</i>					
5	Masters	-	-	-	-
8	Servants	-	-	-	-
	Contingencies	-	-	-	-
		2,820	2,300		2,944
		444	444		
		772	600		773
<i>Zilla Schools.</i>					
102	Masters	-	-	-	-
51	Servants	-	-	-	-
	Contingencies	-	-	-	-
		47,724	55,000		
		2,325	2,697		
		3,052	2,200		1,20,582
<i>Anglo-Vernacular Schools.</i>					
42	Masters	-	-	-	-
19	Servants	-	-	-	-
	Contingencies	-	-	-	-
		11,872	13,400		8,206
		708	700		
		747	800	(a) 1,24,594	
<b>PRIMARY SCHOOLS FOR BOYS AND GIRLS.</b>					
<i>Branches to Zilla Schools.</i>					
149	Masters	-	-	-	-
15	Servants	-	-	-	-
	Contingencies	-	-	-	-
		17,706	13,700		
		369	300		
		1,654	800		
<i>Branches to Anglo-Vernacular Town Schools.</i>					
27	Masters	-	-	-	-
	Servants	-	-	-	-
	Contingencies	-	-	-	-
		2,492	1,200		
		...	...		
		263	100		
<i>Town Vernacular Schools.</i>					
112	Masters	-	-	-	-
16	Servants	-	-	-	-
	Contingencies	-	-	-	-
		15,712	15,000		
		594	590		
		1,452	1,500		
<i>Village Boys' Schools.</i>					
72	Masters	-	-	-	-
	Servants	-	-	-	-
	Contingencies	-	-	-	-
		6,084	7,200		1,06,289
		...	...		
		584	500		5,252
<i>Village Girls' Schools.</i>					
61	Masters and Mistresses	-	-	-	-
39	Servants	-	-	-	-
	Contingencies	-	-	-	-
		7,188	6,500		11,631
		1,782	1,500		
		1,696	1,100		1,407
		...	...	2,200	4,213
<b>EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS</b>					
<b>PAID FROM THE EDUCATIONAL BUDGET.</b>					
<b>SECONDARY SCHOOLS.</b>					
	High Schools	-	-	-	102
	Rajkumar Schools	-	-	-	93
	Zilla Schools	-	-	-	...
	Anglo-Vernacular Schools	-	-	-	11,394
		8,200			
		100			
		1,794			
		2,716			
<b>PRIMARY SCHOOLS.</b>					
	Branches to Zilla Schools	-	-	-	...
	Branches to Anglo-Vernacular Town Schools	-	-	-	...
	Town Vernacular Schools	-	-	-	...
	Village Boys' Schools	-	-	-	...
	Village Girls' Schools	-	-	-	18,677
		4,744	17,000	(e) 26,926	
		235			
		6,055			
		1,920			
		2,020			
Carried over		1,82,574	1,68,761	1,77,126	3,16,794

(a) Cost of establishment of all schools except Village Boys' and Girls' Schools.

(b) Contingent expenditure of ditto ditto.

(c) Establishments of Village Boys' and Girls' Schools outside the area, subject to the operation of the Local Self-Government Act.

(d) Ditto contingencies of ditto ditto.

(e) Expenditure for all classes of Provincial Schools.

EXPENDITURE—continued.											
22.—EDUCATION—continued.											
DETAILS—continued.											
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.*	Accounts, 1884-85.						
PROVINCIAL—continued.		Rs.	Rs.	Rs.	Rs.						
Government Schools, General—continued.											
Brought forward -		1,82,574	1,68,761	1,77,126	3,16,794						
<i>EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.</i>											
SECONDARY SCHOOLS.											
High Schools -	-	815	} 5,239	...	...						
Rajkumar Schools -	-	100									
Zilla Schools -	-	1,820									
Anglo-Vernacular Schools -	-	705									
PRIMARY SCHOOLS.											
Branches to Zil'a Schools -	-	696	...	...	...						
Branches to Anglo-Vernacular Schools -	-	133	...	...	...						
Town Vernacular Schools -	-	1,379	...	...	...						
Village Boys' Schools -	-	275	...	...	...						
Village Girls' Schools -	-	703	...	...	...						
Total Government Schools, General, Rupees -		1,89,200	1,74,000	1,77,126	3,16,794						
Government Schools, Special.											
TRAINING SCHOOLS.											
<table border="1"> <tr><th colspan="2">Numbers.</th></tr> <tr><th>1885-86.</th><th>1886-87.</th></tr> <tr><td>31</td><td>32</td></tr> </table>	Numbers.		1885-86.	1886-87.	31	32	Masters, Lady Superintendents -	} 13,464	14,130	13,080	11,600
	Numbers.										
	1885-86.	1886-87.									
	31	32									
	Clerks and Servants -										
Stipend to Pupils -	13,313										
Boarding House Establishment -	480										
Contingent Charges -	2,383										
Purchase of Service Postage Stamps -	50	20	...	12							
INDUSTRIAL SCHOOLS.											
<table border="1"> <tr><th colspan="2">Numbers.</th></tr> <tr><th>1885-86.</th><th>1886-87.</th></tr> <tr><td></td><td>2</td></tr> </table>	Numbers.		1885-86.	1886-87.		2	Masters -	360	50	...	...
	Numbers.										
1885-86.	1886-87.										
	2										
Contingencies -	10	10	...	...							
<i>EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM EDUCATIONAL BUDGET.</i>											
Training Schools -	-	130	1,200	...	...						
Industrial Schools -	-	10	...	...	...						
<i>EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.</i>											
Training Schools -	-	100	146	...	...						
Total Government Schools, Special, Rupees		30,300	30,800	29,600	27,294						
Grants-in-Aid.											
<i>To Local Colleges and Schools.</i>											
Colleges, General -	-	1,872	...	} 35,967	} 33,438						
Secondary Schools -	-	30,601	34,150								
Primary Schools -	-	6,948	4,900								
Payments by Results -	-	32,560	27,700	32,600	24,128						
<i>Towards Buildings paid from Educational Budget.</i>											
Colleges, General -	-	} 7,019	{ 4,850	} 8,333	3,030						
Secondary Schools -	-										
Primary Schools -	-										
<i>For Furniture and Apparatus paid from Educational Budget.</i>											
Colleges, General -	-	} 1,000	...	...	...						
Secondary Schools -	-										
Primary Schools -	-										
Total Grants-in-Aid, Rupees -		80,000	74,300	76,900	61,846						

EXPENDITURE— <i>continued.</i>													
22.—EDUCATION— <i>continued.</i>													
DETAILS— <i>continued.</i>													
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.								
		Rs.	Rs.	Rs.	Rs.								
<b>Scholarships.</b>													
<i>In Colleges</i>		12,420	4,800	...	6,111								
<i>In Secondary Schools.</i>													
High Schools		9,060	11,100	22,000	11,919								
Zilla Schools		1,122	1,600	...	5,950								
Anglo-Vernacular Town Schools		...	700	...									
<i>In Primary Schools.</i>													
Town Vernacular Schools		...	1,100	...	4,567								
Village Boys' Schools		258	500	...									
Village Girls' Schools		1,140	800	...									
<b>Total Scholarships, Rupees</b>		<b>24,000</b>	<b>20,600</b>	<b>22,000</b>	<b>28,547</b>								
<b>Miscellaneous.</b>													
Grants for Encouragement of Literature		1,400	...	1,400	...								
Grants for Encouragement of Vernacular Publications				200	...	70							
Subscriptions to Periodicals and Vernacular Newspapers				200	...	...							
Purchase of Books for Encouragement of Authorship				100	...	253							
<table border="1" style="margin-left: 20px;"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>14</td> <td>7</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	14	7	<i>Government Book Depôt.</i>					
Numbers.													
1885-86.	1886-87.												
14	7												
Clerks and Servants		832	700	1,684	693								
Purchase of Books		30,000	30,000	30,000	23,645								
Commission		278	100	...	...								
Contingencies		2,233	2,000	3,616	1,692								
<table border="1" style="margin-left: 20px;"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td></td> <td>7</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.		7	<i>Printing of Books.</i>					
Numbers.													
1885-86.	1886-87.												
	7												
Press Establishment		912	900	...	912								
Press Contingencies		1,000	800	...	845								
<i>Miscellaneous.</i>													
Education Gazette		445	200	228	...								
Charges connected with the Middle School Examinations		900	...	...	...								
Miscellaneous		600	1,200	846	...								
<b>Total Miscellaneous, Rupees</b>		<b>38,600</b>	<b>36,400</b>	<b>37,774</b>	<b>28,110</b>								
<b>LOCAL.</b>													
<b>Government Schools, General—Local.</b>													
<table border="1" style="margin-left: 20px;"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>17</td> <td>18</td> </tr> <tr> <td>5</td> <td>3</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	17	18	5	3	<b>SECONDARY SCHOOLS FOR BOYS AND GIRLS, (ENGLISH AND VERNACULAR).</b>			
Numbers.													
1885-86.	1886-87.												
17	18												
5	3												
<i>Anglo-Vernacular Schools.</i>													
Masters		2,485	3,540	(a) 17,568	1,292								
Servants		100											
Contingencies		145				100	98						
<i>Town Schools.</i>													
Masters		2,830	3,345	(b) 1,770	3,081								
Servant		35											
Contingencies		200				200	508						
<b>Carried over</b>		<b>5,795</b>	<b>7,200</b>	<b>19,338</b>	<b>4,979</b>								

EXPENDITURE—continued.							
22.—EDUCATION—continued.							
DETAILS—concluded.							
LOCAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
Government Schools, General—Local—continued.		Rs.	Rs.	Rs.	Rs.		
Brought forward		5,795	7,200	19,338	4,979		
<i>Village Boys' Schools.</i>							
1356	1475	Masters - - -	1,31,390	1,10,600	} 10,792		
5	19	Servants - - -	870	100			
		Contingencies - - -	5,725	4,300			
				(a) 1,21,424	718		
<i>Village Girls' Schools.</i>				(b) 11,848			
35	43	Masters and Mistresses - - -	3,585	} 4,200	} 720		
21	20	Servants - - -	670				
		Contingencies - - -	1,050			400	198
<i>EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE DISTRICT FUND.</i>							
SECONDARY SCHOOLS.							
Anglo-Vernacular Schools - - -		120			} 30		
PRIMARY SCHOOLS.							
Town Schools - - -		1,240	500	} 38,728	} 90		
Village Boys' Schools - - -		29,060	17,600				
Village Girls' Schools - - -		1,540	500			2,110	
<i>EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE DISTRICT FUND.</i>							
SECONDARY SCHOOLS.							
Anglo-Vernacular Schools - - -		125	...	...	...		
PRIMARY SCHOOLS.							
Town Schools - - -		305	...	...	...		
Village Boys' Schools - - -		5,590	...	...	...		
Village Girls' Schools - - -		235	...	...	...		
Total Government Schools, &c., Rupees .		1,87,300	1,45,400	1,91,338	19,637		
Grants-in-Aid—Local.							
<i>To Local Colleges and Schools.</i>							
Colleges, General - - -		3,700	4,000	...	3,120		
Secondary Schools - - -		-	200	...	612		
Primary Schools - - -		2,000	200	...	1,365		
Total Grants-in-Aid, Rupees .		5,700	4,400	...	5,097		
Scholarships—Local.							
<i>In Secondary Schools.</i>							
Anglo-Vernacular Schools - - -		120	100	} 6,180	} ...		
<i>In Primary Schools.</i>							
Town Schools - - -		180	100				
Village Boys' Schools - - -		5,220	2,600	} 908	} 108		
Village Girls' Schools - - -		680	600				
Total Scholarships, Rupees .		6,200	3,400	6,180	1,021		
Miscellaneous—Local.							
Miscellaneous - - -		800	800	1,482	...		

EXPENDITURE—continued.					
23.—ECCLESIASTICAL.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
ECCLESIASTICAL ESTABLISHMENT	- - -	43,060	41,100	42,100	41,477
CEMETERY ESTABLISHMENT	- - -	1,940	1,900	1,900	1,883
Total 23, Ecclesiastical, Rupees		45,000	43,000	44,000	43,360
DETAILS.					
Numbers.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.	Rs.	Rs.	Rs.	Rs.
<b>Ecclesiastical Establishment.</b>					
<i>Church of England.</i>					
<i>Salaries.</i>					
4	4	Chaplains - - - -	31,200	31,200	31,200
		Allowance to Ministers for Wesleyan and Presbyterian soldiers - - -	1,837	1,700	1,544
			33,037	32,900	32,744
<i>Establishment.</i>					
25	28	{ Clerks - - - -	1,968	2,000	1,800
		{ Servants - - - -			
<i>Contingent Charges.</i>					
		Travelling Allowances - - -	6,540	5,900	5,503
		Conveyance Allowance - - -	600	600	531
		Miscellaneous - - - -	880	870	829
			8,020	6,470	6,913
<i>Postage Charges.</i>					
		Purchase of Service Postage Stamps - -	35	30	20
Total Ecclesiastical Establishment, Rupees		43,060	41,100	42,100	41,477
24.—MEDICAL.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
MEDICAL ESTABLISHMENT	- - -	1,92,500	1,82,600	1,91,600	1,83,270
VACCINATION	- - -	...	...	...	13,104
HOSPITALS AND DISPENSARIES	- - -	61,300	58,200	64,500	59,354
SANITARY COMMISSIONER	- - -	10,200	8,900	9,000	8,656
GRANTS FOR MEDICAL PURPOSES	- - -	400	...	800	80
LUNATIC ASYLUM	- - -	18,600	18,800	20,100	16,683
REFUNDS	- - -	...	500	...	6
TOTAL PROVINCIAL		2,83,000	2,69,000	2,86,000	2,81,153
<i>LOCAL.</i>					
VACCINATION	- - -	31,500	26,400	30,000	14,999
HOSPITALS AND DISPENSARIES—LOCAL	- - -	15,700	11,900	15,500	9,870
GRANTS FOR MEDICAL PURPOSES—LOCAL	- - -	3,800	2,200	3,500	1,035
REFUNDS—LOCAL	- - -	...	2,500	...	...
TOTAL LOCAL		51,000	43,000	49,000	25,905
Total 24, Medical, Rupees		3,34,000	3,12,000	3,35,000	3,07,058

EXPENDITURE —continued.						
24.—MEDICAL —continued.						
DETAILS.						
Numbers.		PROVINCIAL.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		Medical Establishment.	Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
1	1	Deputy Surgeon-General - - -	21,600	21,600	21,600	21,600
2	2	Brigade Surgeons - - -	26,235	26,235	26,235	24,814
6	7	Surgeons-Major - - -	72,517	57,300	63,517	56,562
3	4	Surgeons - - -	26,400	18,600	19,655	14,584
4	2	Uncovenanted Surgeons - - -	16,800	30,700	31,800	26,026
2	3	Apothecaries and Honorary Surgeons - - -	16,800	12,100	16,800	15,236
2	1	Allowances to Regimental Officers for Civil Duty - - -	762	1,725	1,962	2,332
...	...	Assistant Surgeons - - -	...	...	...	7,393
3	2	Assistants to Civil Surgeon - - -	4,320	5,400	6,600	5,667
DEDUCT—Probable Savings			1,85,434		1,88,169	
			3,434		4,169	
			1,82,000	1,73,660	1,84,000	1,74,214
		<i>Establishment.</i>				
		<i>Clerks and Servants</i>				
		Clerks and Servants - - -	228	200	228	215
		<i>Contingent Charges.</i>				
		Travelling Allowances - - -	9,700	8,400	7,000	7,612
		Miscellaneous - - -	572	340	372	1,229
			10,272	8,740	7,372	8,841
Total Medical Establishment, Rupees			1,92,500	1,82,600	1,91,600	1,83,270
		<b>Hospitals and Dispensaries.</b>				
		<i>Salaries.</i>				
5	8	Assistant Surgeons - - -	11,160	7,800	9,960	6,167
		<i>Establishment.</i>				
102	94	Native Doctors - - -	41,340	40,000	45,090	40,199
...	...	Compounders and Dressers - - -	942	900	858	108
16	17	Clerks and Servants - - -	...	...	...	3,392
...	...	Medical Pupils - - -	...	...	...	...
			42,282	40,900	45,948	43,699
		<i>Supplies and Services.</i>				
		Cost of Medicines and Instruments - - -	4,430	6,000	6,030	7,513
		<i>Contingent Charges.</i>				
		Travelling Allowances of Hospital Assistants - - -	1,800	2,500	1,500	1,725
		Miscellaneous - - -	928	400	677	211
		Hospital Charges - - -	400	300	385	39
			3,128	3,200	2,562	1,975
		<b>LUMP ADDITION</b>				
			61,000	57,900		
			300	300		
Total Hospitals and Dispensaries, Rupees			61,300	58,200	64,500	59,354
		<b>Sanitary Commissioner.</b>				
		<i>Establishment.</i>				
13	14	Clerks - - -	5,490	5,490	5,490	5,477
		Servants - - -				
		<i>Contingent Charges.</i>				
		Travelling Allowances - - -	2,100	1,500	1,500	1,518
		Service Postage Stamps - - -	500	500	500	433
		Office Rent - - -	360	360	360	360
		Office Expenses - - -	1,750	1,050	1,150	868
			4,710	3,410	3,510	3,179
Total, Sanitary Commissioner, Rupees			10,200	8,900	9,000	8,656



EXPENDITURE— <i>continued.</i>							
24.—MEDICAL— <i>continued.</i>							
DETAILS— <i>continued.</i>							
Numbers.		PROVINCIAL— <i>continued.</i>	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,	
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.	
		Lunatic Asylum.	Rs.	Rs.	Rs.	Rs.	
		<i>Salaries.</i>					
2	2	Superintendents - - -	6,000	6,000	6,000	5,613	
		<i>Establishment.</i>					
2	2	Native Doctor - - -	1,560	1,560	1,800	1,560	
		Compounder and Dresser - - -					
38	45	Matrons - - -	3,480	3,040	2,976	2,393	
		Overseers - - -					
		Clerks, Guards, and Servants - - -					
		<i>Supplies and Services.</i>	5,040	4,600	4,776	3,953	
		Diet and Clothing - - -	8,100	6,500	7,700	5,896	
		Medicines - - -	100	...	...	...	
		Raw Materials for Manufacture - - -	600	600	600	292	
		<i>Contingent Charges.</i>	8,800	7,100	8,300	6,188	
		Garden Expenses - - -	400	400	415	459	
		Miscellaneous - - -	700	700	609	470	
			1,100	1,100	1,024	929	
		DEDUCT—Probable Savings - - -	20,940				
			2,340				
		<b>Total Lunatic Asylum, Rupees</b> - - -	<b>18,600</b>	<b>18,800</b>	<b>20,100</b>	<b>16,683</b>	
		<i>LOCAL.</i>					
		Vaccination.					
		<i>Establishment.</i>					
18	18	Native Superintendents - - -	6,540	25,000	6,630	26,600	
169	170	Vaccinators - - -	21,806				
33	33	Servants - - -	984				
		<i>Contingencies.</i>	29,330	25,000	28,615	26,600	
		Travelling Allowances - - -	400	400	360	94	
		Miscellaneous - - -	1,770	1,000	1,025	1,409	
			2,170	1,400	1,385	1,503	
		DEDUCT—Amount Charged to Provincial - - -	...	...	...	28,103	
						13,104	
		<b>Total Vaccination, Rupees</b> - - -	<b>31,500</b>	<b>26,400</b>	<b>30,000</b>	<b>14,999</b>	
		<i>Hospitals and Dispensaries—Local.</i>					
		<i>Salaries.</i>					
...	52	Native Doctors - - -	3,570	2,500	2,617	100	
		Compounders and Dressers - - -					
		Clerks and Servants - - -					
		Medical Pupils - - -					
			3,570	2,500	2,617	100	
		<i>Supplies and Services.</i>					
		Cost of Medicines and Instruments - - -	4,300	3,700	3,710	...	
		<i>Contingent Charges.</i>					
		Travelling Allowances - - -	...	...	125	...	
		Miscellaneous - - -	7,330	3,000	6,048	355	
		Contributions - - -	800	3,000	3,000	9,415	
			8,130	6,000	9,173	9,770	
		DEDUCT—Probable Savings - - -	16,000	12,200			
			300	300			
		<b>Total Hospitals and Dispensaries, Local, Rs.</b> - - -	<b>15,700</b>	<b>11,900</b>	<b>15,500</b>	<b>9,870</b>	

EXPENDITURE— <i>continued.</i>				
25.—POLITICAL.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
POLITICAL AGENTS - - - -	9,600	10,000	9,600	13,469
ENTERTAINMENT OF ENVOYS AND CHIEFS - - -	500	300	1,500	546
DURBAR PRESENTS, &c. - - - -	1,000	1,000		
REFUGEES AND STATE PRISONERS—				
Kuka State Prisoners - - - -	818	618	818	759
MISCELLANEOUS—				
Miscellaneous - - - -	2,082	2,082	2,082	1,752
<b>Total 25, Political, Rupees -</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>16,526</b>
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
EXPLORATION OF PETROLEUM COAL AND MINERALS -	...	.	...	189
PROVINCIAL MUSEUMS - - - -	1,800	5,000	4,250	2,317
MODEL FARMS - - - -	14,900	13,000	18,700	11,786
PUBLIC EXHIBITIONS AND FAIRS - - - -	100	5,000	100	2,309
GOVERNMENT BULL AND STALLION CHARGES - - -	600	700	180	310
BOTANICAL AND OTHER PUBLIC GARDENS - - -	20,100	20,000	28,600	7,312
AGRICULTURAL DEPARTMENT - - - -	24,800	14,900	23,300	20,364
REGISTRATION OF RAILWAY TRAFFIC - - - -	300	300	300	300
PROVINCIAL STATISTICS - - - -	10,100	13,000	10,360	12,747
MISCELLANEOUS - - - -	300	100	210	5
<b>TOTAL PROVINCIAL -</b>	<b>73,000</b>	<b>72,000</b>	<b>86,000</b>	<b>57,639</b>
<i>LOCAL.</i>				
MODEL FARMS—LOCAL - - - -	...	...	200	605
PUBLIC EXHIBITIONS AND FAIRS—LOCAL - - -	6,805	4,700	8,100	3,105
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL -	3,800	5,100	8,000	24,097
MANAGEMENT OF LOCAL FUNDS - - - -	34,880	32,200	32,700	27,007
MISCELLANEOUS—LOCAL - - - -	2,515	1,000	...	162
<b>TOTAL LOCAL -</b>	<b>48,000</b>	<b>43,000</b>	<b>49,000</b>	<b>54,976</b>
<b>Total 26, Scientific, &amp;c., Departments, Rupees-</b>	<b>1,21,000</b>	<b>1,15,000</b>	<b>1,35,000</b>	<b>1,12,615</b>
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>Provincial Museums.</b>				
Museum Establishment - - - -	792	990	992	2,317
Donation to Nagpore Museum - - - -	1,008	4,010	3,258	
<b>Total Provincial Museums, Rupees -</b>	<b>1,800</b>	<b>5,000</b>	<b>4,250</b>	<b>2,317</b>
<i>Model Farms.</i>				
Superintendent - - - -	1,440	1,440	1,440	1,427
Establishment - - - -	2,484	2,300	2,484	1,699
Charges for Seed Gardens and Miscellaneous -	10,976	9,260	14,776	8,660
<b>Total Model Farms, Rupees -</b>	<b>14,900</b>	<b>13,000</b>	<b>18,700</b>	<b>11,786</b>

Numbers.	
1885-86.	1886-87.
1	1
21	21

EXPENDITURE — <i>continued.</i>						
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS — <i>continued.</i>						
DETAILS — <i>continued.</i>						
Numbers.		<i>PROVINCIAL—continued.</i> Agricultural Department.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
I	I		Rs.	Rs.	Rs.	Rs.
		Director of Agriculture and Junior Secretary to the Chief Commissioner -	16,800	7,920	15,600	14,548
13	13	Clerks and Servants -	3,648	3,500	3,648	3,014
		Temporary Establishment -	...	...	...	11
			20,448	11,420	19,248	17,573
		<i>Travelling Expenses.</i>				
		Travelling Allowance of Officers -	2,500	1,600	2,500	1,032
		Ditto of Establishment -	500	700	400	275
			3,000	2,300	2,900	1,307
		<i>Contingent Charges.</i>				
		Tour Charges -	1,352	500	300	562
		Office Expenses and Miscellaneous -	1,352	680	852	922
			1,352	1,180	1,152	1,484
		<b>Total Agricultural Department, Rupees</b> -	<b>24,800</b>	<b>14,900</b>	<b>23,300</b>	<b>20,364</b>
		<b>Provincial Statistics.</b>				
		Establishment for Vital Statistics -	9,140	10,000	9,210	10,039
		Establishment for Trade Statistics -	960	3,000	1,150	2,708
		<b>Total Provincial Statistics, Rupees</b> -	<b>10,100</b>	<b>13,000</b>	<b>10,360</b>	<b>12,747</b>
		<i>LOCAL.</i>				
		<b>Botanical and other Public Gardens, Local.</b>				
		<i>District Fund.</i>				
		Maintenance of Gardens and Parks -	3,000	4,100	8,000	23,395
		Donations to Gardens and Museums -	400	500	...	702
			3,400	4,600		
		<b>LUMP ADDITION</b> -	400	500		
		<b>Total Botanical, &amp;c., Local, Rupees</b> -	<b>3,800</b>	<b>5,100</b>	<b>8,000</b>	<b>24,097</b>
		<b>Management of Local Funds.</b>				
		<i>District Fund.</i>				
		Nazul Establishment -	1,050	2,200	2,500	2,187
		District and Central Office Establishment and Charges -	33,830	30,000	30,200	24,820
		<b>Total Management of Local Funds, Rupees</b> -	<b>34,880</b>	<b>32,200</b>	<b>32,700</b>	<b>27,007</b>
		<b>27.—TERRITORIAL AND POLITICAL PENSIONS.</b>				
		<i>IMPERIAL.</i>				
		<b>Territorial and Political Pensions.</b>				
		<i>Exceeding Rs. 5,000 per annum.</i>				
		<i>Nagpore.</i>				
		Sustanick Goond Rajah Suleeman Shah -	...	13,355	1,06,838	1,06,838
		Raja Azim Shah -	50,000	43,750	...	...
		Raghoji Rao -	60,000	60,000	60,000	60,000
		Luchmon Rao -	12,000	12,000	12,000	12,000
		Luxmi Bae -	6,000	6,000	6,000	6,000
		<b>TOTAL NAGPORE</b> -	<b>1,28,000</b>	<b>1,35,105</b>	<b>1,84,838</b>	<b>1,84,838</b>
		<i>Khasgee Stipendiaries.</i>				
		Ahilojee Ahir Rao -	7,500	7,500	7,500	7,500
		Gujaba Sirkin -	7,179	7,179	7,179	7,179
		Boonyad Hossein -	5,000	5,000	5,000	5,000
		Thakoor Chotoor Shah -	...	1,957	...	2,564
		<b>TOTAL KHASGEE STIPENDIARIES</b> -	<b>19,679</b>	<b>21,636</b>	<b>19,679</b>	<b>22,243</b>
		<i>Not exceeding Rs. 5,000 per annum</i> -	1,70,321	1,70,259	1,72,483	1,68,946
		<b>Total 27, Territorial and Political Pensions, Rupees</b> -	<b>3,18,000</b>	<b>3,27,000</b>	<b>3,77,000</b>	<b>3,76,027</b>

EXPENDITURE—continued.

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES	1,22,300	1,22,000	1,18,000	1,22,239
COMPASSIONATE ALLOWANCES	17,500	16,500	18,000	20,867
GRATUITIES	5,200	6,000	5,000	4,659
REFUNDS	...	500	...	...
<b>TOTAL PROVINCIAL</b>	<b>1,45,000</b>	<b>1,45,000</b>	<b>1,41,000</b>	<b>1,47,765</b>
<i>LOCAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES—LOCAL	1,000	1,000	1,000	612
<b>Total 29, Superannuation, &amp;c., Rupees</b>	<b>1,46,000</b>	<b>1,46,000</b>	<b>1,42,000</b>	<b>1,48,377</b>

DETAILS.

Superannuation and Retired Allowances.	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, *1885-86.	Amount payable in 1886-87.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Departments.</i>							
Land Revenue	32,237	2,465	29,772	2,303	32,075		
Excise	885	120	765	80	845		
Customs	3,828	...	3,828	228	4,056		
Forest	768	...	768	...	768		
Registration	174	...	174	...	174		
Post Office	3,352	98	3,254	...	3,254		
Telegraph	...	...	...	860	860		
General Administration—							
Secretariat	2,937	36	2,901	1,050	3,951	1,23,000	1,22,851
Commissioner	2,250	1,200	1,050	...	1,050		
Office of Account and Audit	4,316	...	4,316	...	4,316		
Law and Justice	8,175	204	7,971	656	8,627		
Police	45,041	1,795	43,246	4,174	47,420		
Education	2,579	110	2,469	470	2,939		
Medical	2,647	330	2,317	1,162	3,479		
Stationery and Printing	43	...	43	...	43		
Superannuation and Retired Allowances—Local	612	...	612	131	743		
Public Works Department	9,135	760	8,375	313	8,688		
<b>Add for rounding</b>	<b>1,18,979</b>	<b>7,118</b>	<b>1,11,861</b>	<b>11,427</b>	<b>1,23,288</b>		
	<b>21</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>12</b>		
<b>Total Superannuation &amp; Retired Allowances, Rs.</b>	<b>1,19,000</b>				<b>1,23,300</b>	<b>1,23,000</b>	<b>1,22,851</b>

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
STATIONERY PURCHASED IN THE COUNTRY	23,500	23,000	26,000	23,216
GOVERNMENT PRESSES	68,500	59,000	60,000	62,771
PRINTING AT PRIVATE PRESSES	...	3,000	...	33
STATIONERY SUPPLIED FROM CENTRAL STORES	55,000	51,000	55,000	49,221
<b>TOTAL PROVINCIAL</b>	<b>1,47,000</b>	<b>1,36,000</b>	<b>1,41,000</b>	<b>1,35,241</b>
<i>LOCAL.</i>				
STATIONERY PURCHASED IN THE COUNTRY	2,200	700	1,400	22
GOVERNMENT PRESSES	800	300	600	35
<b>TOTAL LOCAL</b>	<b>3,000</b>	<b>1,000</b>	<b>2,000</b>	<b>57</b>
<b>Total 30, Stationery, &amp;c., Rupees</b>	<b>1,50,000</b>	<b>1,37,000</b>	<b>1,43,000</b>	<b>1,35,298</b>

\* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.

† Includes Superannuation Allowances transferred for payment from other Governments.

EXPENDITURE—continued.						
30.—STATIONERY AND PRINTING—continued.						
DETAILS.						
Numbers.		Government Presses.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.	SECRETARIAT PRESS. Establishment.	Rs.	Rs.	Rs.	Rs.
10	10	Superintendents, Clerks and Servants -	5,190	4,300	5,200	4,885
81	32	Printers and Examiners -	6,420	24,000	24,500	25,821
		Compositors and Pressmen -	18,000			
		<i>Supplies and Services.</i>				
		Cost of Materials -	8,000	1,500	1,500	772
		Contract Printing -	10,000	11,500	8,000	11,992
		Other Government Press charges -	1,000	200	1,000	32
		Miscellaneous -	3,300	2,500	3,300	2,229
			22,300	15,700	13,800	15,025
		<i>Contingent Charges.</i>				
		Service Postage Stamps -	3,000	2,500	2,500	3,085
		Departmental Printing Charges at Jail Presses -	13,590	12,500	14,000	13,955
			16,590	15,000	16,500	17,040
		<b>Total Government Presses, Rupees -</b>	<b>68,500</b>	<b>59,000</b>	<b>60,000</b>	<b>62,771</b>
32.—MISCELLANEOUS.						
		<i>IMPERIAL.</i>				
		CHARGES FOR REMITTANCE OF TREASURE -	5,000	5,000	5,000	4,836
		<i>PROVINCIAL.</i>				
		TRAVELLING ALLOWANCE TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	400	400	500	379
		DONATIONS FOR CHARITABLE PURPOSES -	3,200	3,000	3,600	2,862
		CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	200	100	300	63
		REWARDS FOR DESTRUCTION OF WILD ANIMALS -	24,800	22,500	24,000	21,789
		PETTY ESTABLISHMENTS -	18,600	18,100	18,100	366
		RENTS, RATES, AND TAXES -	100	100	100	27
		MISCELLANEOUS AND UNFORESEEN CHARGES -	4,700	2,800	1,500	2,809
		MISCELLANEOUS REFUNDS -	1,000	3,000	900	234
		<b>TOTAL PROVINCIAL -</b>	<b>53,000</b>	<b>50,000</b>	<b>49,000</b>	<b>28,529</b>
		<i>LOCAL.</i>				
		PETTY ESTABLISHMENTS—LOCAL -	5,170	4,700	5,700	16,433
		MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	3,300	1,300	4,200	296
		MISCELLANEOUS REFUNDS—LOCAL -	2,530	2,000	2,100	1,938
		<b>TOTAL LOCAL -</b>	<b>11,000</b>	<b>8,000</b>	<b>12,000</b>	<b>18,667</b>
		<b>Total 32, Miscellaneous, Rupees -</b>	<b>69,000</b>	<b>63,000</b>	<b>66,000</b>	<b>52,032</b>
DETAILS.						
		PETTY ESTABLISHMENTS—LOCAL—	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
			Rs.	Rs.	Rs.	Rs.
		Staging Bungalow Establishment -	...	300	1,400	10,711
		Serai Establishment -	2,450	2,400	2,400	2,656
		Market Establishment -	650	300	...	102
		Conservancy Establishment -	2,030	1,200	1,900	2,186
		Miscellaneous Establishment -	40	200	...	696
		Petty Constructions and Repairs -	...	300	...	82
		<b>Total Petty Establishments—Local, Rupees -</b>	<b>5,170</b>	<b>4,700</b>	<b>5,700</b>	<b>16,433</b>

EXPENDITURE — *continued.*

38.—STATE RAILWAYS: INTEREST ON DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
INTEREST ON DEBT - - - - -	4,14,000	3,93,000	3,94,000	3,71,504
Total 38, State Railways—Interest on Debt, Rupees - - - - -	4,14,000	3,93,000	3,94,000	3,71,504

45.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - - - -	13,000	10,000	16,000	12,369
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - - - -	3,16,000	2,47,000	2,47,000	2,14,383
Total 45, Civil Works, Rupees - - - - -	3,29,000	2,57,000	2,63,000	2,26,752

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Original Works - - - - -	13,000	10,000	16,000	12,369
Repairs - - - - -				
Establishment - - - - -				
Tools and Plant - - - - -				
Petty Construction and Repairs - - - - -				
Total Provincial, Rupees - - - - -	13,000	10,000	16,000	12,369
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Original Works - - - - -	1,37,775	84,400	82,400	2,14,383
Repairs - - - - -	1,09,105	1,10,200	1,12,200	
Establishment - - - - -	65,630	48,700	48,700	
Tools and Plant - - - - -	3,490	3,700	3,700	
Total Local, Rupees - - - - -	3,16,000	2,47,000	2,47,000	2,14,383

BURMA.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1886-87.

## CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND

FOR THE YEAR FROM 1ST APRIL

	Reference to Detailed Estimate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
REVENUE AND RECEIPTS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>CIVIL HEADS.</i>							
I.—LAND REVENUE	4	1,66,60,000	1,12,00,000	1,14,40,000	1,14,12,315	54,60,000	...
II.—OPIUM	4	2,76,000	2,76,000	3,00,000	3,03,275	...	...
III.—SALT	4	3,35,000	1,76,000	1,85,000	2,64,415	1,59,000	...
IV.—STAMPS	5	11,00,000	9,94,000	9,40,000	9,79,807	1,06,000	...
V.—EXCISE	5	23,29,000	21,74,000	22,60,000	22,41,698	1,55,000	...
VI.—PROVINCIAL RATES	5	8,32,000	8,12,000	8,16,000	8,40,463	20,000	...
VII.—CUSTOMS	5	53,25,000	52,24,000	58,00,000	43,65,508	1,01,000	...
IX.—FOREST	6	27,00,000	19,78,000	21,20,000	16,70,982	7,22,000	...
X.—REGISTRATION	6	28,000	26,000	22,000	23,559	2,000	...
XI.—TRIBUTES	6	2,00,000	...	...	...	2,00,000	...
XII.—INTEREST	7	33,000	28,000	26,000	28,443	5,000	...
XIII.—POST OFFICE	7	...	...	...	6	...	...
XVI.—LAW AND JUSTICE	7	5,44,000	4,36,000	4,28,000	3,95,261	1,08,000	...
XVII.—POLICE	7	38,000	41,000	43,000	45,297	...	3,000
XVIII.—MARINE	8	2,18,000	2,19,000	2,00,000	1,86,900	...	1,000
XIX.—EDUCATION	8	45,000	45,000	50,000	53,200	...	...
XX.—MEDICAL	8	10,000	10,000	10,000	9,013	...	...
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	9	2,000	2,000	3,000	1,953	...	...
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &C.	9	16,000	15,000	3,000	3,195	1,000	...
XXIII.—STATIONERY AND PRINTING	9	5,000	5,000	6,000	3,568	...	...
XXV.—MISCELLANEOUS	10	1,12,000	1,21,000	1,24,000	1,21,762	...	9,000
XX							
XII.—BUILDINGS AND ROADS—CIVIL WORKS	10	53,000	61,000	45,000	62,375	...	8,000
<b>TOTAL CIVIL HEADS, Rs.</b>	-	<b>3,08,61,000</b>	<b>2,38,43,000</b>	<b>2,48,21,000</b>	<b>2,30,12,995</b>	<b>70,39,000</b>	<b>21,000</b>
<i>DEPARTMENTAL HEADS.</i>							
<i>For details see separate Estimates.</i>							
XIII.—POST OFFICE	-	...	...	...	3,01,526	...	∴
XXVI.—STATE RAILWAYS (GROSS EARNINGS)	-	26,00,000	23,70,000	27,00,000	21,66,401	2,30,000	...
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION	-	31,000	40,000	31,000	32,833	...	9,000
XXXI.—BUILDINGS AND ROADS—MILITARY WORKS	-	6,000	6,000	6,000	8,502	...	...
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS	-	45,000	47,000	45,000	69,009	...	2,000
<b>TOTAL DEPARTMENTAL HEADS, (a) Rs.</b>		<b>26,82,000</b>	<b>24,63,000</b>	<b>27,82,000</b>	<b>22,76,745</b>	<b>2,30,000</b>	<b>11,000</b>
<b>Total Revenue and Receipts, Rs.</b>		<b>3,35,43,000</b>	<b>2,63,06,000</b>	<b>2,76,03,000</b>	<b>2,52,89,740</b>	<b>72,69,000</b>	<b>32,000</b>

(a) These totals do not include Departmental

Net Increase of Revenue and Receipts in 1886-87, Rupees 72,37,000.



ESTIMATE

YEAR 1886-87.

OF THE EXPENDITURE OF THE PROVINCE OF BURMA  
1886 TO 31ST MARCH 1887.

GRANTS.	EXPENDITURE.	Reference to Detailed Estimate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>CIVIL HEADS.</i>							
1	REFUNDS AND DRAWBACKS -	11	1,56,000	1,66,000	1,58,000	1,55,922	...	10,000
3	LAND REVENUE -	12	29,14,000	20,64,000	20,05,000	23,83,238	8,50,000	...
5	SALT -	14	3,000	3,000	3,000	2,745	...	...
6	STAMPS -	14	34,000	22,000	26,000	22,334	12,000	...
7	EXCISE -	14	57,000	44,000	36,000	18,433	13,000	...
8	PROVINCIAL RATES -	15	43,000	42,000	44,000	46,045	1,000	...
9	CUSTOMS -	15	1,73,000	1,73,000	1,76,000	1,70,050	...	...
11	FOREST -	18	12,90,000	11,53,000	13,20,000	12,11,969	1,37,000	...
12	REGISTRATION -	19	16,000	14,000	14,000	12,014	2,000	...
14	INTEREST ON OTHER OBLIGATIONS -	19	2,000	12,000	12,000	10,894	...	10,000
15	POST OFFICE -	19	1,38,000	1,21,000	1,20,000	1,12,874	17,000	...
18	GENERAL ADMINISTRATION -	20	5,80,000	4,90,000	4,90,000	4,78,567	90,000	...
19	LAW AND JUSTICE -	22	23,46,000	17,07,000	16,80,000	16,96,611	6,39,000	...
20	POLICE -	25	36,70,000	22,71,000	23,53,000	23,04,780	13,99,000	...
21	MARINE -	27	4,50,000	2,78,000	2,50,000	3,48,827	1,72,000	...
22	EDUCATION -	28	5,32,000	4,75,000	4,70,000	4,39,648	57,000	...
23	ECCLESIASTICAL -	32	77,000	67,000	64,000	65,660	10,000	...
24	MEDICAL -	33	3,21,000	2,42,000	2,51,000	2,30,861	79,000	...
25	POLITICAL -	35	26,000	23,000	40,000	18,777	3,000	...
26	SCIENTIFIC AND OTHER MINOR DEPARTMENTS -	35	1,03,000	94,000	1,20,000	1,07,572	9,000	...
27	TERRITORIAL AND POLITICAL PENSIONS -	36	1,81,000	31,000	30,000	33,065	1,50,000	...
28	CIVIL FURLOUGH AND ABSENTEE ALLOWANCES -	36	...	...	...	98	...	...
29	SUPERANNUATION ALLOWANCES AND PENSIONS -	36	1,81,000	1,71,000	1,83,000	1,75,413	10,000	...
30	STATIONERY AND PRINTING -	37	2,75,000	1,80,000	1,74,000	1,72,662	95,000	...
32	MISCELLANEOUS -	38	1,02,000	68,000	92,000	82,643	34,000	...
38	STATE RAILWAYS: INTEREST ON DEBT -	39	10,93,000	10,72,000	10,82,000	9,91,713	21,000	...
43	IRRIGATION—MINOR WORKS AND NAVIGATION -	39	15,000	...	...	...	15,000	...
45	BUILDINGS AND ROADS—CIVIL WORKS -	39	1,37,000	1,34,000	1,68,000	1,53,872	3,000	...
	<i>Add—PROVINCIAL AND LOCAL SURPLUSES -</i>		1,49,15,000	1,11,17,000	1,13,61,000	1,14,47,287	38,18,000	20,000
	<i>Deduct—PROVINCIAL AND LOCAL DEFICITS -</i>		...	...	2,89,000	...	...	...
	<i>TOTAL CIVIL HEADS, Rs. -</i>		1,47,09,000	1,10,17,000	1,16,50,000	1,04,73,596	38,18,000	1,26,000
	<i>DEPARTMENTAL HEADS.</i>							
	<i>For details see separate Estimates.</i>							
15	POST OFFICE -		...	...	...	2,70,654	...	...
38	STATE RAILWAYS: WORKING EXPENSES -		17,50,000	17,35,000	17,00,000	13,44,678	15,000	...
41	MISCELLANEOUS RAILWAY EXPENDITURE -		...	...	...	23,335	...	...
43	IRRIGATION—MINOR WORKS AND NAVIGATION -		3,23,000	3,95,000	2,55,000	6,86,880	...	72,000
44	BUILDINGS AND ROADS—		3,10,000	4,85,000	4,85,000	4,67,788	...	1,75,000
45	MILITARY WORKS—		24,72,000	15,99,000	15,22,000	23,59,933	8,73,000	...
	<i>CIVIL WORKS -</i>							
	<i>TOTAL DEPARTMENTAL HEADS (a) Rs. -</i>		48,55,000	42,14,000	39,62,000	48,82,614	8,88,000	2,47,000
	<i>Total Expenditure, Rs. -</i>		1,95,64,000	1,52,31,000	1,56,12,000	1,53,56,210	47,06,000	3,73,000

figures under Post Office which are shewn in the Estimates under "India, General."

Net Increase of Expenditure in 1886-87, Rupees 43,33,000.

The following is the estimated cost of collecting the under-mentioned Revenues:—

LAND REVENUE . 17'491 PER CENT.  
SALT . . . . . '896

STAMPS  
EXCISE

. 3'091 PER CENT.  
. 2'447

CUSTOMS . . . . . 3'249 PER CENT.

**CIVIL**  
**BUDGET ESTIMATE**  
**OF**  
**REVENUE AND RECEIPTS**  
**FOR THE YEAR**  
**1886-87.**

**I.—LAND REVENUE.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE - - - -	71,60,000	69,17,000	71,00,000	70,74,111
MISCELLANEOUS				
Capitation Tax - - - -	31,60,000	31,40,000	31,20,000	31,18,261
Miscellaneous Receipts - - - -	86,000	86,000	86,000	1,02,825
	32,46,000	32,26,000	32,06,000	32,21,086
	1,04,06,000	1,01,43,000	1,03,06,000	1,02,95,197
IMPERIAL SHARE - - - -	71,34,000	66,51,000	70,83,000	63,13,441
ADD—UPPER BURMA, IMPERIAL - - - -	51,50,000	...	...	...
TOTAL IMPERIAL - - - -	1,22,84,000	66,51,000	70,83,000	63,13,441
PROVINCIAL SHARE				
RENT, &C., OF FISHERIES, PROVINCIAL - - - -	32,72,000	34,92,000	32,23,000	39,81,756
MISCELLANEOUS PROVINCIAL - - - -	11,00,000	10,50,000	11,32,000	11,12,384
	1,000	2,000	1,000	1,148
TOTAL PROVINCIAL - - - -	43,73,000	45,44,000	43,56,000	50,95,288
LOCAL.				
MISCELLANEOUS, LOCAL - - - -	3,000	5,000	1,000	3,586
Total Land Revenue, Rupees - - - -	1,66,60,000	1,12,00,000	1,14,40,000	1,14,12,315

**II.—OPIUM.**

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
COST PRICE OF BENGAL OPIUM SOLD IN EXCISE DEPARTMENT - - - -	2,76,000	2,76,000	3,00,000	3,03,275
Total Opium, Rupees - - - -	2,76,000	2,76,000	3,00,000	3,03,275

**III.—SALT.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
CUSTOMS DUTY ON SALT - - - -	2,25,000	1,41,000	1,53,000	2,30,768
EXCISE DUTY ON SALT - - - -	35,000	35,000	32,000	33,647
ADD—UPPER BURMA, IMPERIAL - - - -	75,000	...	...	...
Total Salt, Rupees - - - -	3,35,000	1,76,000	1,85,000	2,64,415
UPPER BURMA—IMPERIAL - - - -	75,000	...	...	...
LOWER BURMA { IMPERIAL - - - -	1,75,000	1,18,000	1,24,000	1,77,590
PROVINCIAL - - - -	85,000	58,000	61,000	86,825

REVENUE AND RECEIPTS—*continued.*

IV.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One anna Stamps for Receipts and Cheques -	44,000	42,000	40,000	41,227
Bills of Exchange or Hoondies -	17,000	16,000	19,000	16,674
Other General Stamps -	2,71,000	2,70,000	2,51,000	2,57,285
	3,32,000	3,28,000	3,10,000	3,15,186
SALE OF COURT FEE STAMPS -	6,60,000	6,58,000	6,24,000	6,58,627
SALE OF PLAIN PAPER TO BE USED WITH COURT FEE STAMPS	...	...	100	...
DUTY ON IMPRESSING DOCUMENTS -	2,500	2,500	600	624
FINES AND PENALTIES -	5,400	5,400	5,200	5,345
MISCELLANEOUS -	100	100	100	25
ADD—UPPER BURMA, IMPERIAL -	1,00,000	...	...	...
Total Stamps, Rupees	11,00,000	9,94,000	9,40,000	9,79,807
UPPER BURMA— IMPERIAL	1,00,000	...	...	...
LOWER BURMA - { IMPERIAL	5,00,000	4,97,000	4,70,000	4,89,903
{ PROVINCIAL	5,00,000	4,97,000	4,70,000	4,89,904

V.—EXCISE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE				
SALE OF LIQUORS AND DRUGS -	12,00,000	11,51,000	11,75,000	11,94,968
GAIN ON SALE PROCEEDS OF EXCISE OPIUM -	10,00,000	9,90,000	10,50,000	10,16,997
FINES, CONFISCATIONS AND MISCELLANEOUS -	16,000	13,000	10,000	6,579
	22,16,000	21,54,000	22,35,000	22,18,544
ADD—UPPER BURMA, IMPERIAL -	1,00,000	...	...	...
LICENSE AND DISTILLERY FEES, &C., LOCAL -	13,000	20,000	25,000	23,154
Total Excise, Rupees	23,29,000	21,74,000	22,60,000	22,41,698
UPPER BURMA— IMPERIAL	1,00,000	...	...	...
LOWER BURMA - { IMPERIAL	11,08,000	10,77,000	11,17,000	11,09,272
{ PROVINCIAL	11,08,000	10,77,000	11,18,000	11,09,272
{ LOCAL	13,000	20,000	25,000	23,154

VI.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
LOCAL.	Rs.	Rs.	Rs.	Rs.
RATES AND CESSES ON LANDS—				
Cess -	8,20,000	7,98,000	7,99,000	8,22,380
House Tax -	12,000	14,000	17,000	18,083
Total Provincial Rates, Rupees	8,32,000	8,12,000	8,16,000	8,40,463

VII.—CUSTOMS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS IMPORTS -	6,62,000	6,76,000	8,46,000	7,75,077
SEA CUSTOMS EXPORTS -	46,14,000	45,28,000	49,26,000	35,67,013
DEDUCT—Provincial share -	15,16,000	14,87,000	16,18,000	11,71,289
	30,98,000	30,41,000	33,08,000	23,95,724
ADD—UPPER BURMA, IMPERIAL -	25,000	...	...	...
TOTAL IMPERIAL	37,85,000	37,17,000	41,54,000	31,70,801
PROVINCIAL.				
SEA CUSTOMS - { EXPORTS, PROVINCIAL -	15,16,000	14,87,000	16,18,000	11,71,289
{ MISCELLANEOUS -	9,000	6,700	10,000	8,569
WAREHOUSE AND WHARF RENTS -	15,000	13,300	18,000	14,849
TOTAL PROVINCIAL	15,40,000	15,07,000	16,46,000	11,94,707
Total Customs, Rupees	53,25,000	52,24,000	58,00,000	43,65,508

REVENUE AND RECEIPTS—*continued.*

## IX.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY</b> - -	14,68,700	16,08,000	17,50,000	12,56,766
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—</b>				
<i>a.</i> Timber - - - -	1,51,000	1,57,120	1,82,120	1,85,800
<i>b.</i> Firewood and Charcoal - - -	1,710	1,630	1,630	1,404
<i>c.</i> Bamboos - - - -	4,700	4,600	5,000	4,351
<i>d.</i> Grazing and Fodder Grass - - -	300	400	200	225
<i>e.</i> Other Minor Produce - - -	49,590	60,900	50,900	87,043
	2,07,300	2,24,650	2,39,850	2,78,823
<b>III.—CONFISCATED DRIFT AND WAIF WOOD</b> - -	76,500	96,600	81,500	79,483
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT</b> - - - -	25,000	25,000	25,000	30,965
<b>V.—MISCELLANEOUS—</b>				
<i>a.</i> Fines and Forfeitures - - -	2,200	2,500	2,800	1,371
<i>b.</i> Refunds - - - -	800	750	750	242
<i>c.</i> Other Sources - - - -	19,500	20,500	20,100	23,332
	22,500	23,750	23,650	24,945
<b>ADD—UPPER BURMA, IMPERIAL</b> - - -	9,00,000	...	...	...
<b>Total Forest, Rupees</b> - - - -	27,00,000	19,78,000	21,20,000	16,70,982
UPPER BURMA — IMPERIAL - - -	9,00,000	...	...	...
LOWER BURMA — { IMPERIAL - - -	9,00,000	9,89,000	10,60,000	8,35,491
{ PROVINCIAL - - -	9,00,000	9,89,000	10,60,000	8,35,491

## X.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>FEEs FOR REGISTERING DOCUMENTS</b> - - -	26,800	24,800	21,000	22,298
<b>FEEs FOR COPIES OF REGISTERED DOCUMENTS</b> - - -	200	200	100	95
<b>MISCELLANEOUS</b> - - - -	1,000	1,000	900	1,166
<b>Total Registration, Rupees</b> - - - -	28,000	26,000	22,000	23,559
IMPERIAL - - - -	14,000	13,000	11,000	11,780
PROVINCIAL - - - -	14,000	13,000	11,000	11,779

## XI.—TRIBUTES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>				
<b>TRIBUTES.</b>				
UPPER BURMA, IMPERIAL - - -	2,00,000	...	...	...
<b>Total Tributes, Rupees</b> - - -	2,00,000	...	...	...

REVENUE AND RECEIPTS—*continued.*

## XII.—INTEREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES - - - -	Rs. 30,000	Rs. 25,000	Rs. 23,000	Rs. 23,549
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS - - -	3,000	3,000	3,000	3,690
MISCELLANEOUS - - - -	...	...	...	1,204
<b>Total Interest, Rupees</b> -	<b>33,000</b>	<b>28,000</b>	<b>26,000</b>	<b>28,443</b>

## XIII.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>LOCAL.</i>				
DISTRICT POST COLLECTIONS - - -	Rs. ...	Rs. ...	Rs. ...	Rs. 6
<b>Total Post Office, Rupees</b> -	<b>...</b>	<b>...</b>	<b>...</b>	<b>6</b>

## XVI.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
UPPER BURMA, IMPERIAL - - - -	Rs. 1,00,000	Rs. ...	Rs. ...	Rs. ...
<i>PROVINCIAL.</i>				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	12,000	13,000	13,000	11,142
COURT FEES REALISED IN CASH - - -	...	...	...	36
GENERAL FEES, FINES AND FORFEITURES - - -	2,45,000	2,40,000	2,27,000	2,35,030
<b>JAILS—</b>				
Jail Manufactures—				
Sale proceeds of Jail Manufactures - - -	1,72,000	1,68,000	1,82,000	1,31,824
Hire of Convicts - - - -	10,000	10,000	1,000	11,171
Miscellaneous - - - -	3,000	3,000	3,000	3,703
	1,85,000	1,81,000	1,86,000	1,46,698
PLEADERSHIP EXAMINATION FEES - - -	500	500	500	1,020
MISCELLANEOUS - - - -	1,500	1,500	1,500	1,335
<b>TOTAL PROVINCIAL</b> -	<b>4,44,000</b>	<b>4,36,000</b>	<b>4,28,000</b>	<b>3,95,261</b>
<b>Total Law and Justice, Rupees</b> -	<b>5,44,000</b>	<b>4,36,000</b>	<b>4,28,000</b>	<b>3,95,261</b>

## XVII.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>				
POLICE SUPPLIED TO MUNICIPAL, &C., FUNDS -	Rs. ...	Rs. ...	Rs. 100	Rs. 71
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COM- PANIES AND PERSONS - - - -	200	200	...	38
RECOVERIES ON ACCOUNT OF VILLAGE POLICE - - -	3,400	3,000	3,400	3,837
CASH RECEIPTS UNDER THE ARMS ACT - - -	100	100	400	30
FEES, FINES AND FORFEITURES - - - -	5,200	5,200	4,500	5,251
SUPERANNUATION RECEIPTS - - - -	300	300	500	223
MISCELLANEOUS - - - -	4,800	4,200	6,100	4,232
<b>TOTAL PROVINCIAL</b> -	<b>14,000</b>	<b>13,000</b>	<b>15,000</b>	<b>13,682</b>
<i>LOCAL.</i>				
<b>FEES, FINES AND FORFEITURES, LOCAL—</b>				
Slaughter-house Licenses - - - -	1,600	2,500	1,000	178
Cattle Pound Fees and Fines - - - -	6,900	7,800	7,600	7,217
Sale Proceeds of Unclaimed Cattle - - -	12,000	14,200	11,900	12,466
Town Fines - - - -	300	500	300	133
Gambling Fines and Escheats - - - -	...	...	4,000	6,830
Cattle Ferry Licenses - - - -	1,000	1,000	...	728
Fines under Act V of 1861 - - - -	400	500	400	67
Miscellaneous Receipts - - - -	1,800	1,500	2,800	3,996
<b>TOTAL LOCAL</b> -	<b>24,000</b>	<b>28,000</b>	<b>28,000</b>	<b>31,615</b>
<b>Total Police, Rupees</b> -	<b>38,000</b>	<b>41,000</b>	<b>43,000</b>	<b>45,297</b>

REVENUE AND RECEIPTS—*continued.*

## XVIII.—MARINE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SALE PROCEEDS OF VESSELS AND STORES - - -	1,000	1,000	2,000	549
FREIGHT, PASSAGE AND TONNAGE - - -	24,000	24,700	30,000	23,075
REGISTRATION AND OTHER FEES - - -	2,000	1,300	2,000	1,292
<i>MISCELLANEOUS—</i>				
Coast Light Dues - - -	1,87,000	1,87,000	1,62,000	1,59,849
Other Items - - -	2,000	3,000	2,000	1,077
	1,89,000	1,90,000	1,64,000	1,60,926
<b>TOTAL PROVINCIAL</b> - - -	<b>2,16,000</b>	<b>2,17,000</b>	<b>1,98,000</b>	<b>1,85,842</b>
<i>LOCAL.</i>				
FREIGHT PASSAGE AND TONNAGE—LOCAL - - -	2,000	2,000	2,000	1,058
<b>Total Marine, Rupees</b> - - -	<b>2,18,000</b>	<b>2,19,000</b>	<b>2,00,000</b>	<b>1,86,900</b>

## XIX.—EDUCATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
FEES, GOVERNMENT COLLEGES GENERAL - - -	3,500	3,500	3,000	...
FEES, SCHOOLS, GENERAL - - -	5,800	3,800	4,500	5,222
FEES, SCHOOLS, SPECIAL - - -	4,000	4,000	4,400	5,775
MISCELLANEOUS - - -	30,700	32,700	36,100	38,244
<b>TOTAL PROVINCIAL</b> - - -	<b>44,000</b>	<b>44,000</b>	<b>48,000</b>	<b>49,241</b>
<i>LOCAL.</i>				
FEES, SCHOOLS, GENERAL—LOCAL - - -	500	400	300	1,767
MISCELLANEOUS—LOCAL - - -	500	600	1,700	2,192
<b>TOTAL LOCAL</b> - - -	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>3,959</b>
<b>Total Education, Rupees</b> - - -	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>53,200</b>

## XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
HOSPITAL RECEIPTS - - -	2,000	2,000	2,000	1,905
<i>LUNATIC ASYLUM RECEIPTS—</i>				
Maintenance of non-pauper Patients - - -	500	400	400	516
Proceeds of Patients' Labour - - -	6,000	6,100	6,000	5,673
	6,500	6,500	6,400	6,189
<b>MISCELLANEOUS</b> - - -	<b>500</b>	<b>500</b>	<b>600</b>	<b>326</b>
<b>TOTAL PROVINCIAL</b> - - -	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>8,420</b>
<i>LOCAL.</i>				
HOSPITAL RECEIPTS, LOCAL - - -	300	300	600	45
<i>CONTRIBUTIONS—</i>				
Contributions from private persons - - -	700	700	400	548
<b>TOTAL LOCAL</b> - - -	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>593</b>
<b>Total Medical, Rupees</b> - - -	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>9,013</b>

REVENUE AND RECEIPTS—*continued.*

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES - - - - -	1,900	1,800	2,000	1,339
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS	...	...	...	8
EMIGRATION FEES - - - - -	...	...	...	376
MISCELLANEOUS - - - - -	100	200	1,000	166
<b>TOTAL PROVINCIAL</b> - - - - -	<b>2,000</b>	<b>2,000</b>	<b>3,000</b>	<b>1,889</b>
<i>LOCAL.</i>				
MISCELLANEOUS, LOCAL - - - - -	...	...	...	64
<b>Total Scientific and other Minor Depart- ments, Rupees</b> - - - - -	<b>2,000</b>	<b>2,000</b>	<b>3,000</b>	<b>1,953</b>

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND  
COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SUBSCRIPTION UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - - - - -	1,000	1,000	...	524
SUBSCRIPTION TO THE BENGAL CIVIL FUND - - - - -	12,000	12,000	...	...
DITTO TO THE BOMBAY CIVIL FUND - - - - -	...	...	...	480
<b>TOTAL IMPERIAL</b> - - - - -	<b>13,000</b>	<b>13,000</b>	<b>...</b>	<b>1,004</b>
<i>PROVINCIAL.</i>				
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES - - - - -	2,400	2,000	3,000	1,795
RECOVERIES ON ACCOUNT OF CAPITALIZED PENSIONS - - - - -	600	...	...	396
<b>TOTAL PROVINCIAL</b> - - - - -	<b>3,000</b>	<b>2,000</b>	<b>3,000</b>	<b>2,191</b>
<b>Total Receipts in Aid, &amp;c., Rupees</b> - - - - -	<b>16,000</b>	<b>15,000</b>	<b>3,000</b>	<b>3,195</b>

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
STATIONERY RECEIPTS - - - - -	1,000	1,000	...	288
<i>PROVINCIAL.</i>				
STATIONERY RECEIPTS PROVINCIAL - - - - -	500	100	...	86
SALES OF GAZETTES AND OTHER PUBLICATIONS - - - - -	2,500	3,000	4,000	2,276
OTHER PRESS RECEIPTS - - - - -	1,000	900	2,000	918
<b>TOTAL PROVINCIAL</b> - - - - -	<b>4,000</b>	<b>4,000</b>	<b>6,000</b>	<b>3,280</b>
<b>Total Stationery and Printing, Rupees</b> - - - - -	<b>5,000</b>	<b>5,000</b>	<b>6,000</b>	<b>3,568</b>

## REVENUE AND RECEIPTS—concluded.

## XXV.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PREMIUM ON BILLS - - - - -	5,000	6,000	3,000	6,557
UNCLAIMED BILLS OF EXCHANGE - - - - -	200	200	...	164
RECOVERY OF INSURANCE AND OTHER CHARGES ON ENGLISH STORES—				
One per cent. chargeable on Stores for Provincial and Local Funds, &c. - - - - -	2,800	2,800	(a)	2,235
<b>TOTAL IMPERIAL</b> - - - - -	<b>8,000</b>	<b>9,000</b>	<b>3,000</b>	<b>8,956</b>
<i>PROVINCIAL.</i>				
UNCLAIMED DEPOSITS - - - - -	...	...	5,000	...
TREASURE TROVE - - - - -	...	2,000	...	...
SALE PROCEEDS OF DURBAR PRESENTS - - - - -	100	100	400	98
SALE OF OLD STORES AND MATERIALS - - - - -	300	500	500	542
FEES FOR GOVERNMENT AUDITS - - - - -	12,000	12,000	14,000	12,300
CONTRIBUTIONS - - - - -	9,000	9,000	7,000	6,000
MISCELLANEOUS FEES, FINES AND FORFEITURES - - - - -	600	400	700	807
RECOVERY OF INSURANCE AND OTHER CHARGES ON ENGLISH STORES—				
One per cent. chargeable on Stores for Provincial and Local Funds, &c. - - - - -	...	...	800	...
MISCELLANEOUS—				
Cash Recoveries of service payments in previous years - - - - -	800	800	1,500	683
Other Items - - - - -	200	200	100	1,828
<b>TOTAL PROVINCIAL</b> - - - - -	<b>1,000</b>	<b>1,000</b>	<b>1,600</b>	<b>2,511</b>
	<b>23,000</b>	<b>25,000</b>	<b>30,000</b>	<b>22,258</b>
<i>LOCAL.</i>				
SALE OF OLD STORES AND MATERIALS—LOCAL—	300	300	200	358
SALES OF LAND, HOUSES, &c., LOCAL - - - - -	2,400	2,700	800	6,747
RENTS, LOCAL—				
Staging Bungalow Rents - - - - -	1,000	1,000	2,600	1,421
Bazar Rents - - - - -	9,000	11,000	18,000	12,193
Do. Stall Rents - - - - -	55,000	58,500	58,500	57,817
Cattle market fees and fines - - - - -	12,000	12,000	...	10,642
Rent of Toddy Trees - - - - -	...	...	900	466
Do. of Fruit Trees - - - - -	600	500	...	203
<b>TOTAL LOCAL</b> - - - - -	<b>77,600</b>	<b>83,000</b>	<b>80,000</b>	<b>82,742</b>
MISCELLANEOUS FEES, FINES AND FORFEITURES—				
LOCAL - - - - -	...	...	9,000	...
MISCELLANEOUS—LOCAL—				
Sundry Receipts - - - - -	700	1,000	1,000	701
<b>TOTAL LOCAL</b> - - - - -	<b>81,000</b>	<b>87,000</b>	<b>91,000</b>	<b>90,548</b>
<b>Total Miscellaneous, Rupees</b> - - - - -	<b>1,12,000</b>	<b>1,21,000</b>	<b>1,24,000</b>	<b>1,21,762</b>

## XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<i>IN CHARGE OF CIVIL OFFICERS—</i>				
Tolls - - - - -	...	...	...	...
Rents - - - - -	...	...	...	...
Sales of Lands, Houses, &c. - - - - -	...	...	...	...
Sale proceeds of grass and fruit in cemeteries - - - - -	150	150	110	23
Fees for masonry graves - - - - -	550	600	470	359
Miscellaneous - - - - -	300	250	420	...
<b>TOTAL PROVINCIAL</b> - - - - -	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>382</b>
<i>LOCAL.</i>				
<i>IN CHARGE OF CIVIL OFFICERS—</i>				
Tolls - - - - -	51,000	51,000	42,000	49,276
Miscellaneous - - - - -	1,000	9,000	2,000	12,717
<b>TOTAL LOCAL</b> - - - - -	<b>52,000</b>	<b>60,000</b>	<b>44,000</b>	<b>61,993</b>
<b>Total Civil Works, Rupees</b> - - - - -	<b>53,000</b>	<b>61,000</b>	<b>45,000</b>	<b>62,375</b>

(a.) Treated as Provincial.



**CIVIL BUDGET ESTIMATE**  
OF  
**EXPENDITURE**  
FOR THE YEAR  
**1886-87.**

**1.—REFUNDS AND DRAWBACKS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
REVENUE REFUNDS—IMPERIAL - - -	90,000	93,000	91,000	82,281
DRAWBACKS - - -	10,000	11,000	8,000	11,534
<b>TOTAL IMPERIAL - - -</b>	<b>1,00,000</b>	<b>1,04,000</b>	<b>99,000</b>	<b>93,815</b>
<i>PROVINCIAL.</i>				
REVENUE REFUNDS, PROVINCIAL - - -	52,000	57,000	49,000	50,095
<i>LOCAL.</i>				
REVENUE REFUNDS, LOCAL - - -	4,000	5,000	10,000	12,012
<b>Total 1, Refunds and Drawbacks, Rupees -</b>	<b>1,56,000</b>	<b>1,66,000</b>	<b>1,58,000</b>	<b>1,55,922</b>

**DETAILS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Revenue Refunds—Imperial.</b>				
<i>Divided Heads—Imperial Share.</i>				
Land Revenue - - -	4,400	3,500	11,400	2,102
Salt - - -	6,700	4,100	3,400	7,035
Stamps - - -	5,300	5,400	2,800	5,151
Excise - - -	7,300	12,100	2,600	8,040
Customs - - -	65,800	65,700	69,800	59,796
Forest - - -	400	2,100	900	132
Registration - - -	100	100	100	25
<b>Total Revenue Refunds, Rupees -</b>	<b>90,000</b>	<b>93,000</b>	<b>91,000</b>	<b>82,281</b>
<b>Revenue Refunds—Provincial.</b>				
<i>Provincial Heads.</i>				
Land Revenue, Fisheries - - -	1,000	1,400	1,000	2,737
Customs - - -	200	200	200	308
	1,200	1,600	1,200	3,045
<i>Divided Heads—Provincial Share.</i>				
Land Revenue - - -	2,200	1,500	5,600	1,028
Salt - - -	3,300	1,900	1,600	3,440
Stamps - - -	5,300	5,400	2,800	5,151
Excise - - -	7,300	12,100	2,600	8,040
Customs (Export) - - -	32,200	32,300	34,200	29,234
Forest - - -	400	2,100	900	132
Registration - - -	100	100	100	25
	50,800	55,400	47,800	47,050
<b>Total Revenue Refunds, Provincial, Rupees -</b>	<b>52,000</b>	<b>57,000</b>	<b>49,000</b>	<b>50,095</b>

EXPENDITURE—*continued.*

## 3.—LAND REVENUE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS	4,71,000	4,55,000	4,59,000	5,12,039
LAND SETTLEMENT CHARGES - - -	3,56,000	4,26,000	3,72,000	5,89,306
ADD—UPPER BURMA, IMPERIAL - - -	9,20,000	...	...	...
TOTAL IMPERIAL -	17,47,000	8,81,000	8,31,000	11,01,345
<i>PROVINCIAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - -	7,52,000	7,42,000	7,54,000	7,37,270
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS PROVINCIAL - - -	2,31,000	2,23,000	2,24,000	2,50,340
CHARGES ON ACCOUNT OF FISHERY COLLECTIONS -	9,000	9,000	5,000	6,144
LAND SETTLEMENT CHARGES—PROVINCIAL -	1,75,000	2,09,000	1,82,000	2,88,139
TOTAL PROVINCIAL -	11,67,000	11,83,000	11,65,000	12,81,893
<i>LOCAL.</i>				
LOCAL FUND ESTABLISHMENT IN IMPERIAL OFFICES	(a)	(a)	9,000	(a)
Total 3, Land Revenue, Rupees -	29,14,000	20,64,000	20,05,000	23,83,238

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
Charges on account of Land Revenue Collections.				
Commission on Land Revenue Collections -	4,30,000	4,07,000	3,95,000	4,94,225
Ditto on Land Capitation Tax - -	2,71,000	2,70,000	2,87,000	2,67,153
Ditto on Miscellaneous - - -	1,000	1,000	1,000	1,001
DEDUCT—Provincial Share -	2,31,000	2,23,000	2,24,000	2,50,340
Total Charges on account of Land Revenue Collections, Rupees -	4,71,000	4,55,000	4,59,000	5,12,039

(a) Shown under "18—General Administration—General Estab. of Local Funds."

EXPENDITURE—continued.

3.—LAND REVENUE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.				
		Rs.	Rs.	Rs.	Rs.				
<i>Imperial—continued.</i>									
<b>Land Settlement Charges.</b>									
Settlement Secretary, Establishment and Contingencies		47,000	42,000	49,000	41,987				
<i>Salaries.</i>									
Assistant Settlement Officers		90,000	86,000	1,84,000	90,883				
<i>Establishment.</i>									
Surveyors, Draftsmen and Chainmen, &c.		28,000	27,000		}	34,982			
Field Establishment		26,000	26,000			25,624			
Ditto for Survey of Waste Lands		...	...	...					
Temporary Establishment		37,000	51,000		73,291				
		1,81,000	1,90,000	1,84,000	2,24,780				
<i>Contingencies.</i>									
Miscellaneous		17,000	21,000	27,000	28,209				
<i>Travelling Allowances.</i>									
Travelling Allowances		20,000	20,000	24,000	23,414				
		2,65,000	2,73,000	2,84,000	3,18,390				
Revenue Surveys		} Charged to this Province by reduction of Expenditure under "Survey of India" 26 Scientific and other Minor Departments.	}	}	}				
Survey Parties						2,51,000	3,30,000	3,40,000	5,11,493
Cadastral Maps						15,000	32,000	30,000	47,562
Lump Alteration				6,54,000 —1,00,000					
		5,31,000	6,35,000	5,54,000	8,77,445				
DEDUCT—Provincial Share		1,75,000	2,09,000	1,82,000	2,88,139				
<b>Total Land Settlement Charges, Rupees</b>		<b>3,56,000</b>	<b>4,26,000</b>	<b>3,72,000</b>	<b>5,89,306</b>				
<i>PROVINCIAL.</i>									
<b>Collectors' and Deputy Commissioners' &amp;c., Establishments.</b>									
<i>Salaries.</i>									
20	20	Deputy Commissioners: salaries varying from Rs. 1,833 to Rs. 1,000 per mensem	3,36,000	3,21,786	3,36,000	3,31,152			
34	34	Asst. ditto: salaries varying from Rs. 800 to Rs. 450 each per mensem	2,40,000	1,62,510	2,40,000	1,23,009			
138	141	Extra Assistant ditto: salaries varying from Rs. 150 to Rs. 600 per mensem	4,23,600	3,62,504	4,09,200	3,94,543			
			9,99,600		9,85,200				
DEDUCT—Probable Savings			1,42,600		1,29,200				
Deduct—Molety of salaries provided under "Grant 10, Criminal Courts," page 24			8,57,000	8,46,800	8,56,000	8,48,704			
			4,28,500	4,23,400	4,28,000	4,24,352			
			4,28,500	4,23,400	4,28,000	4,24,352			
Allowances to Surgeons in charge of Treasuries		1,800	1,795	1,200	1,539				
<i>Establishment.</i>									
283	281	Chief Office Establishment	1,78,960	1,75,000	1,79,302	1,71,073			
325	319	Tehsildars (or Mamludars) and Establishments	74,052	70,000	75,084	71,293			
		Temporary Establishments	988	1,000	614	510			
			2,54,000	2,46,000	2,55,000	2,42,876			
Deduct—Molety of Myooks' Establishments and servants provided under "Grant 10, Criminal Courts," page 24			37,026	35,000	37,542	35,647			
			2,16,974	2,11,000	2,17,458	2,07,229			
<i>Contingencies.</i>									
Office Expenses and Miscellaneous		57,226	56,805	58,342	56,473				
<i>Travelling Allowances.</i>									
Travelling and Tentage Allowances of Officers and Establishments		45,000	46,000	46,000	45,000				
<i>Official Postage.</i>									
Purchase of Service Stamps		2,500	3,000	3,000	2,677				
<b>Total Collectors' and Deputy Commissioners' &amp;c., Establishments, Rupees</b>		<b>7,52,000</b>	<b>7,42,000</b>	<b>7,54,000</b>	<b>7,37,270</b>				

EXPENDITURE— <i>continued.</i>					
3.—LAND REVENUE— <i>continued.</i>					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>LOCAL.</i>					
<i>Local Fund Establishment in Imperial Offices.</i>					
District Office Establishment		...	...	7,500	...
Ditto Contingencies		...	...	1,500	...
Total Local Fund Establishment, &c., Rupees		(a)	(a)	9,000	(a)
5.—SALT.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
SALARIES, ESTABLISHMENTS AND CONTINGENCIES, PROVINCIAL		3,000	3,000	3,000	2,745
Total 5, Salt, Rupees		3,000	3,000	3,000	2,745
6.—STAMPS.					
Numbers.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
1885-86.   1886-87.		<i>CHARGES FOR THE SALE OF GENERAL STAMPS.</i>			
		<i>Establishment.</i>			
1	1	Clerk	1,200	1,200	1,200
4	4	Servants	528	528	528
			1,728	1,728	1,728
		Discount on Sale of Stamps	7,100	7,000	10,000
		Contingencies and Miscellaneous	672	272	372
		<b>TOTAL CHARGES FOR THE SALE OF GENERAL STAMPS, RUPEES</b>	<b>9,500</b>	<b>9,000</b>	<b>12,100</b>
		CHARGES ON SALE OF COURT FEES STAMPS	6,500	6,000	6,900
		STAMP PAPER SUPPLIED FROM CENTRAL STORES	8,000	7,000	7,000
		<i>Add—UPPER BURMA IMPERIAL</i>	10,000	...	...
		<b>Total 6, Stamps, Rupees</b>	<b>34,000</b>	<b>22,000</b>	<b>26,000</b>
		UPPER BURMA IMPERIAL	10,000	...	...
		LOWER BURMA { IMPERIAL	12,000	11,000	13,000
		{ PROVINCIAL	12,000	11,000	13,000
7.—EXCISE.					
Numbers.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
1885-86.   1886-87.		<i>COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.</i>			
		<i>Salary.</i>			
1	1	Commissioner of Stamps, Excise and Registration	15,060	13,867	14,400
		<i>Establishment.</i>			
1.	2	Clerks	2,910	2,500	1,200
4	8	Excise Officers	13,440	7,985	6,240
1	8	Jemadars	2,760	2,530	240
17	25	Peons	4,188	4,098	2,780
3	3	Patrol Establishment	1,920	1,920	1,920
		Carried over	40,278	32,900	26,780
					11,549

(a) Shown under "18 General Administration—General Establishment of Local Funds."

EXPENDITURE—continued.				
7.—EXCISE—continued.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>COLLECTORS', COMMISSIONERS', &amp;c.—continued.</b>				
Brought forward	40,278	32,900	26,780	11,549
<i>Contingencies.</i>				
Travelling Allowances	2,670	2,200	1,800	...
Rewards	3,000	3,000	2,400	2,816
Freight on account of Excise Opium sent from Calcutta	3,000	3,000	2,500	...
Office Expenses and Miscellaneous	3,052	2,900	2,520	4,068
	11,722	11,100	9,220	6,884
<i>Add—UPPER BURMA IMPERIAL</i>	5,000	...	...	...
<b>Total 7, Excise Rupees</b>	<b>57,000</b>	<b>44,000</b>	<b>36,000</b>	<b>18,433</b>
UPPER BURMA IMPERIAL	5,000	...	...	...
LOWER BURMA { IMPERIAL	26,000	22,000	18,000	9,217
{ PROVINCIAL	26,000	22,000	18,000	9,216

8.—PROVINCIAL RATES.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>LOCAL.</i>				
<b>COLLECTION OF RATES AND CESSSES—</b>				
Commission to Thoogyees	42,000	41,000	43,000	45,592
Pay of Establishment	500	500	500	405
Contingencies	500	500	500	48
<b>Total 8, Provincial Rates, Rupees</b>	<b>43,000</b>	<b>42,000</b>	<b>44,000</b>	<b>46,045</b>

9.—CUSTOMS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>SEA CUSTOMS,—SALARIES, ESTABLISHMENTS AND CONTINGENCIES</b>	<b>1,72,000</b>	<b>1,72,000</b>	<b>1,74,000</b>	<b>1,69,761</b>
<b>MISCELLANEOUS</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>289</b>
<b>Total 9, Customs, Rupees</b>	<b>1,73,000</b>	<b>1,73,000</b>	<b>1,76,000</b>	<b>1,70,050</b>

DETAILS.						
Numbers.		PROVINCIAL. Sea Customs—Salaries, Establishments and Contingencies. Akyab. Salary.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
1	1	Collector	2,400	2,400	2,400	2,400
1	1	Appraiser	3,600	3,600	3,600	3,600
3	3	Clerks	2,880	2,880	2,880	2,952
6	6	Servants	720	720	720	720
			7,200	7,200	7,200	7,272
		Carried over	9,600	9,600	9,600	9,672

EXPENDITURE—continued.							
9.—CUSTOMS—continued.							
Sea Customs—Salaries, Establishments, &c.—continued.				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Numbers.				Rs.	Rs.	Rs.	Rs.
1885-86.	1886-87.	Brought forward		9,600	9,600	9,600	9,672
<i>Preventive Establishment.</i>							
1	1	Superintendent	-	2,400	2,400	2,400	2,400
1	1	Inspector	-	1,800	1,800	1,800	1,834
2	2	Preventive Officers	-	2,640	2,640	2,640	2,773
16	16	Boat and Hulk Establishment	-	2,376	2,376	2,376	2,376
8	8	Preventive Officers' Peons	-	1,152	1,152	1,152	1,145
		Temporary Establishment	-	944	1,050	944	944
				11,312	11,418	11,312	11,472
<i>Contingencies.</i>							
Rents, Rates and Taxes				50	50	50	47
Office Expenses				1,038	932	1,008	2,026
<b>Total</b>				<b>22,000</b>	<b>22,000</b>	<b>21,970</b>	<b>23,217</b>
<b>Moulmein.</b>							
<i>Salary.</i>							
1	1	Collector	-	2,400	2,400	2,400	2,400
<i>Establishment.</i>							
5	5	Clerks	-	6,360	6,360	6,360	6,735
7	7	Servants	-	948	948	948	942
				7,308	7,308	7,308	7,677
<i>Preventive Establishment.</i>							
1	1	Superintendent	-	3,000	3,000	3,000	3,000
1	1	Inspector	-	1,800	1,800	1,800	1,800
3	3	Preventive Officers	-	3,120	3,120	3,120	3,102
16	16	Boat and Hulk Establishment	-	2,424	2,410	2,424	2,485
8	8	Patrol Establishment	-	1,152	1,152	1,152	1,031
		Temporary Establishment	-	720	600	300	202
				12,216	12,082	11,796	11,620
<i>Contingencies.</i>							
New Boat and Gear				250	100	100	...
Rents, Rates and Taxes				100	100	100	104
Petty Construction and Repairs				60	60	100	60
Office Expenses				200	200	300	60
Miscellaneous				466	450	996	592
				1,076	910	1,596	816
<b>Total</b>				<b>23,000</b>	<b>22,700</b>	<b>23,100</b>	<b>22,513</b>
<b>Tavoy.</b>							
<i>Establishment.</i>							
1	1	Clerk	-	780	780	780	780
<i>Preventive Establishment.</i>							
3	3	Preventive Officers	-	840	840	840	840
2	2	Do. do. Peons	-	240	240	240	240
				1,080	1,080	1,080	1,080
<i>Contingencies.</i>							
Petty Construction and Repairs				40	20	40	...
Office Expenses				100	80	100	71
				140	100	140	71
<b>Total</b>				<b>2,000</b>	<b>1,960</b>	<b>2,000</b>	<b>1,931</b>
<b>Mergui.</b>							
<i>Establishment.</i>							
1	1	Clerk	-	780	780	780	780
2	2	Servants	-	240	240	240	240
5	5	Boat Establishment	-	1,020	1,017	1,020	1,019
	1	Preventive Establishment	-	180	165	180	180
				2,220	2,202	2,220	2,219
<i>Contingencies.</i>							
Boat and Gear				150	120	150	81
Office Expenses				30	18	20	43
<b>Total</b>				<b>2,400</b>	<b>2,340</b>	<b>2,390</b>	<b>2,343</b>
<b>Carried over</b>				<b>49,400</b>	<b>49,000</b>	<b>49,460</b>	<b>50,004</b>

EXPENDITURE— <i>continued.</i>						
9.—CUSTOMS— <i>continued.</i>						
Numbers.		Sea Customs—Salaries, Establishments, &c.— <i>continued.</i>	Budget Estimate	Revised Estimate	Budget Estimate	Accounts
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		Brought forward - Rangoon.	49,400	49,000	49,460	50,004
		<i>Salary.</i>				
1	1	Collector -	18,000	13,920	17,650	17,771
1	1	Assistant Collector and Superintendent, Preventive Department -	7,200	8,213	7,200	7,200
			25,200	22,133	24,850	24,971
		<i>Establishment.</i>				
1	1	Appraiser -	4,440	3,723	4,300	1,665
17	17	Clerks -	26,766	25,723	27,500	25,730
10	10	Servants -	1,188	1,185	1,188	1,181
9	9	Bonding Establishment -	3,084	3,072	3,084	3,084
			35,478	33,703	36,072	31,660
		<i>Preventive Establishment.</i>				
3	3	Inspectors -	8,400	8,400	8,400	8,400
6	6	Patrolling Officers (Peons) -	1,008	1,008	1,008	1,008
14	19	Preventive Officers -	21,440	21,289	17,160	17,057
1	1	Servant -	120	120	120	...
32	32	Boat Establishment -	5,064	5,064	5,064	5,184
		Temporary ditto -	2,000	3,200	2,200	2,740
			38,032	39,081	33,952	34,389
		<i>Contingencies.</i>				
		Boat and Gear -	...	...	1,000	...
		Rents, Rates and Taxes -	1,176	1,176	1,176	1,586
		Miscellaneous -	2,314	3,007	3,150	3,136
			3,490	4,183	5,326	4,722
		<b>Total</b>	<b>1,02,200</b>	<b>99,100</b>	<b>1,00,200</b>	<b>95,742</b>
		<b>Thayetmyo.</b>				
		<i>Establishment.</i>				
4	4	Clerks -	3,660	3,649	3,660	3,857
2	2	Servants -	180	180	180	179
9	9	Boat Establishment -	1,104	1,104	1,104	1,104
			4,944	4,933	4,944	5,140
		<i>Preventive Establishment.</i>				
2	2	Preventive Officers, Mandalay line -	320	4,010	4,010	3,870
...						
		<i>Contingencies.</i>				
		Boat and Gear -	100	80	100	120
		Office Expenses -	36	77	46	87
			136	157	146	207
		<b>Total</b>	<b>5,400</b>	<b>9,100</b>	<b>9,100</b>	<b>9,217</b>
		<b>Bassein.</b>				
		<i>Salary.</i>				
1	1	Collector -	2,400	2,400	2,400	2,400
		<i>Establishment.</i>				
1	1	Appraiser -	2,400	2,400	2,400	2,515
1	1	Clerk -	1,200	1,200	1,200	1,164
3	3	Servants -	312	312	312	312
			3,912	3,912	3,912	3,991
		Carried over	6,312	6,312	6,312	6,391
			1,57,000	1,57,200	1,58,760	1,54,963

EXPENDITURE— <i>continued.</i>					
9.—CUSTOMS— <i>concluded.</i>					
Sea Customs—Salaries, Establishments, — <i>continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Numbers.		Rs.	Rs.	Rs.	Rs.
1885-86.	1886-87.				
		1,57,000	1,57,200	1,58,760	1,54,963
		6,312	6,312	6,312	6,391
		2,400	2,260	2,280	2,150
1	1	3,660	3,660	3,660	3,660
3	3	768	768	768	768
5	5	6,828	6,688	6,708	6,578
		100	50	100	26
		13	70	13	...
		147	130	167	123
		260	250	280	149
		13,400	13,250	13,300	13,118
		300	300	480	476
		120	120	120	120
		420	420	600	596
		80	60	20	1
		500	480	620	597
		600	590	840	588
		120	118	120	119
		60	42	50	32
		780	750	1,010	739
		...	...	...	29
		300	300	300	300
		20	20	10	15
		320	320	310	315
		1,72,000	1,72,000	1,74,000	1,69,761
<b>11.—FOREST.</b>					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS		8,75,000	8,53,000	9,88,000	9,39,465
B.—ESTABLISHMENTS		3,15,000	3,00,000	3,32,000	2,72,504
UPPER BURMA, IMPERIAL		1,00,000	...	...	...
Total 11, Forest, Rupees		12,90,000	11,53,000	13,20,000	12,11,969
UPPER BURMA, — { IMPERIAL		1,00,000	...	...	...
{ IMPERIAL		5,95,000	5,76,000	6,60,000	6,05,985
LOWER BURMA — { PROVINCIAL		5,95,000	5,77,000	6,60,000	6,05,984
<b>DETAILS.</b>					
A.—Conservancy and Works.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
I. TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY		6,20,730	6,50,100	7,39,000	7,64,038
II. TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS		10,100	8,500	9,600	7,560
III. CONFISCATED DRIFT AND WAIF WOOD		52,300	70,300	51,300	45,471
IV. REVENUE FROM FORESTS NOT MANAGED BY GOV- ERNMENT		8,000	7,000	7,000	4,048
VI. LIVE AND DEAD STOCK		40,500	28,400	42,900	35,453
VII. COMMUNICATIONS AND BUILDINGS		21,120	15,900	26,400	17,332
VIII. DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS		1,14,400	65,500	1,05,500	62,216
IX. MISCELLANEOUS		7,850	7,300	6,300	3,347
Total A, Conservancy and Works, Rupees		8,75,000	8,53,000	9,88,000	9,39,465



EXPENDITURE—continued.

11.—FOREST—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>B.—Establishments.</b>					
<b>I. SALARIES—</b>					
a.	Conservators	30,000	30,150	30,000	28,900
b.	Superior Officers	1,09,500	1,00,050	1,18,200	91,800
c.	Subordinate, Forest and Depôt Establishments	66,700	63,100	67,100	60,641
d.	Office Establishments	48,800	48,900	48,900	46,459
e.	Deputation and Special Allowances	1,200	800	1,200	647
		2,56,200	2,43,000	2,65,400	2,28,447
<b>II. TRAVELLING ALLOWANCES—</b>					
a.	Conservators	5,000	5,000	5,500	3,524
b.	Superior Officers	26,400	24,200	31,200	20,086
c.	Subordinate, Forest and Depôt Establishments	11,750	10,950	10,950	9,268
d.	Office Establishments	2,700	2,800	3,200	2,212
		45,850	42,950	50,850	35,090
<b>III. CONTINGENCIES—</b>					
a.	Stationery	400	310	500	168
b.	Carriage of Tents and Records	300	490	650	66
c.	Rents, Rates and Taxes	3,600	3,600	3,600	3,038
d.	Pay of Police guards	100	200	550	...
e.	Official Postage	1,300	1,200	1,200	884
f.	Sundries	7,250	8,250	9,250	4,811
		12,950	14,050	15,750	8,967
<b>Total B, Establishments, Rupees</b>		<b>3,15,000</b>	<b>3,00,000</b>	<b>3,32,000</b>	<b>2,72,504</b>

12.—REGISTRATION.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>District Charges.</b>					
<i>Salary.</i>					
Allowance to Sub-Registrars		6,550	6,000	3,860	5,428
<i>Establishment.</i>					
Clerks		7,153	6,900	6,142	5,600
<i>Contingencies.</i>					
Service Postage Stamps		65	60	30	5
Office Expenses and Miscellaneous		2,232	1,040	3,968	981
		2,297	1,100	3,998	986
<b>Total 12, Registration, Rupees</b>		<b>16,000</b>	<b>14,000</b>	<b>14,000</b>	<b>12,014</b>
IMPERIAL		8,000	7,000	7,000	6,007
PROVINCIAL		8,000	7,000	7,000	6,007

14.—INTEREST ON OTHER OBLIGATIONS.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>					
INTEREST ON DISTRICT SAVINGS BANK DEPOSITS		...	8,500	9,000	8,127
INTEREST ON DEPOSITS IN STATE RAILWAY PROVIDENT INSTITUTIONS		2,000	3,500	3,000	2,767
<b>Total 14, Interest on other Obligations, Rupees</b>		<b>2,000</b>	<b>12,000</b>	<b>12,000</b>	<b>10,894</b>

15.—POST OFFICE

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>					
DISTRICT POST ESTABLISHMENTS		61,000	60,000	51,000	52,895
<b>LOCAL.</b>					
DISTRICT POST ESTABLISHMENTS, LOCAL.					
Pay of Establishment		67,000	52,000	60,000	53,585
Purchase of Boats		1,630	1,000	1,000	69
Contingencies and Miscellaneous		5,970	6,000	7,800	6,051
Subsidies		2,400	2,000	200	274
<b>Total District Post Establishments, Local, Rupees</b>		<b>77,000</b>	<b>61,000</b>	<b>69,000</b>	<b>59,979</b>
<b>Total 15, Post Office, Rupees</b>		<b>1,38,000</b>	<b>1,21,000</b>	<b>1,20,000</b>	<b>1,12,874</b>

EXPENDITURE—*continued.*

## 18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CIVIL OFFICE OF ACCOUNT AND AUDIT - - -	73,000	74,000	74,000	67,218
CURRENCY DEPARTMENT - - -	15,000	15,000	19,000	14,235
UPPER BURMA, IMPERIAL - - -	90,000	...	...	...
TOTAL IMPERIAL - - -	1,78,000	89,000	93,000	81,453
<i>PROVINCIAL.</i>				
SALARY OF CHIEF COMMISSIONER - - -	48,000	48,000	48,000	48,000
STAFF AND HOUSEHOLD OF CHIEF COMMISSIONER - - -	6,000	6,000	6,000	5,900
TOUR EXPENSES - - -	3,000	3,000	3,000	2,524
CIVIL SECRETARIAT - - -	1,11,000	1,09,000	1,12,000	1,08,615
COMMISSIONERS - - -	2,04,000	2,05,000	2,07,000	2,03,258
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES - - -	13,000	13,000	13,000	12,078
RENTS, RATES AND TAXES - - -	2,000	2,000	2,000	2,763
TOTAL PROVINCIAL - - -	3,87,000	3,86,000	3,91,000	3,83,138
<i>LOCAL.</i>				
LOCAL FUND ESTABLISHMENT IN IMPERIAL OFFICES - - -	6,000	6,000	6,000	6,084
GENERAL ESTABLISHMENT OF LOCAL FUNDS - - -	9,000	9,000	(a)	7,892
TOTAL LOCAL - - -	15,000	15,000	6,000	13,976
Total 18, General Administration, Rupees - - -	5,80,000	4,90,000	4,90,000	4,78,567

## DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>						
Civil Office of Account and Audit.						
<i>Salaries.</i>						
1	1	Comptroller - - -	15,500	17,952	15,000	14,545
1	1	Assistant ditto - - -	7,200	6,560	7,200	5,873
1	1	Chief Superintendent - - -	6,000	4,800	6,000	3,710
			28,700	29,312	28,200	24,128
<i>Establishment.</i>						
2	2	Superintendents - - -	6,580	8,250	8,250	8,033
5	5	Assistants - - -	10,900	11,090	11,090	10,730
19	19	Clerks - - -	21,533	20,800	20,830	18,434
13	13	Servants - - -	1,764	1,764	1,764	1,766
		Temporary Establishment - - -	500	...	500	2,106
			41,277	41,904	42,434	41,069
<i>Contingencies.</i>						
		Section-writing - - -	100	...	100	...
		Purchase of Books and Periodicals - - -	100	50	100	68
		Service Telegrams - - -	650	650	600	605
		Office Expenses and Contingencies - - -	973	1,184	1,366	630
			1,823	1,884	2,166	1,303
		Travelling Allowances - - -	200	100	200	...
		Purchase of Service Stamps - - -	1,000	800	1,000	718
		Total Civil Office of Account and Audit, Rupees - - -	73,000	74,000	74,000	67,218
<i>Currency Department.</i>						
<i>Contingencies.</i>						
		Service Telegrams - - -	100	100	100	112
		Purchase of Furniture, &c. - - -	100	110	200	...
		Office Expenses - - -	922	300	500	...
		Miscellaneous - - -	...	...	71	253
			1,122	510	871	365
<i>Postage Charges.</i>						
		Purchase of Service Postage Stamps - - -	50	30	50	45
			20,000			
		Deduct—Probable Savings - - -	5,000			
		Total Currency Department, Rupees - - -	15,000	15,000	19,000	14,235

(a) See note at foot of page 12.

EXPENDITURE—continued.					
18.—GENERAL ADMINISTRATION—continued.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
<b>Salary of Chief Commissioner.</b>					
Salary	-	50,000	50,000	50,000	50,000
Deduct—Civil Service Annuity	-	2,000	2,000	2,000	2,000
<b>Total Salary of Chief Commissioner,</b>					
Rupees	-	48,000	48,000	48,000	48,000
<b>Civil Secretariat.</b>					
<i>Salaries.</i>					
1	1	23,040	21,955	23,040	23,882
1	1	11,290	8,838	11,520	8,200
1	1	9,600	8,327	9,600	9,098
		43,930	39,120	44,160	41,180
<i>Establishment.</i>					
1	1	6,000	6,000	6,000	5,105
20	20	28,000	26,347	32,000	30,041
40	40	6,264	6,149	5,976	5,974
Temporary Establishment		...	...	500	...
		40,264	38,496	44,476	41,120
<i>Translators' Department.</i>					
1	1	5,820	5,460	5,460	5,100
1	1	1,200	1,620	1,620	5,550
1	1	1,800	800	1,800	1,800
1	1	600	600	600	600
2	2	4,500	3,000	...	...
		13,920	11,480	9,480	13,050
<i>Contingencies.</i>					
Purchase of Furniture		500	200	500	119
Section-writing		...	...	500	...
Purchase of Books and Periodicals		1,000	800	1,000	396
Subscriptions to Newspapers, Gazettes, &c.		600	400	600	800
Service Telegrams		2,800	10,000	2,500	3,156
Rents, Rates and Taxes		720	720	720	528
Office Expenses and Miscellaneous		4,066	4,484	4,564	5,415
		9,686	16,604	10,384	10,414
Travelling Allowances		1,000	1,000	1,000	742
Purchase of Service Stamps		2,200	2,300	2,500	2,109
<b>Total Civil Secretariat, Rupees</b>		<b>1,11,000</b>	<b>1,09,000</b>	<b>1,12,000</b>	<b>1,08,615</b>
<b>Commissioners.</b>					
<i>Salaries.</i>					
4	4	1,32,000	1,32,961	1,32,000	1,30,683
<i>Establishment.</i>					
30	30	48,684	48,523	49,344	46,613
47	47	6,504	6,466	6,504	6,395
		55,188	54,989	55,848	53,008
<i>Contingencies.</i>					
Purchase and Repair of Furniture		550	200	750	257
Purchase of books and periodicals		250	200	400	116
Office Expenses		8,212	8,050	9,214	9,854
Service Telegrams		1,125	1,200	1,250	1,016
		10,137	9,650	11,614	11,243
Travelling Allowances of Establishment		3,200	4,000	4,000	4,798
Purchase of Service Stamps		1,325	1,300	1,450	1,434
Rents, Rates and Taxes		400	400	888	868
Petty Construction and Repairs		500	450	...	...
Fees to Jurors and Assessors		1,000	1,000	1,000	990
Fees to Interpreters and Translators		250	250	200	234
<b>Total Commissioners, Rupees</b>		<b>2,04,000</b>	<b>2,05,000</b>	<b>2,07,000</b>	<b>2,03,258</b>

EXPENDITURE—*continued.*18.—GENERAL ADMINISTRATION —*continued.*

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Provincial Establishment in Imperial Offices.				
Allowance to Comptroller's Office - -	2,800	2,800	2,800	2,300
Municipal Auditors - -	10,200	10,200	10,200	9,778
Total Provincial Establishment, &c., Rupees - -	13,000	13,000	13,000	12,078

## 19.—LAW AND JUSTICE.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
UPPER BURMA, IMPERIAL - -	5,80,000	...	...	...
<i>PROVINCIAL.</i>				
CHIEF COURT - -	3,000	...	...	...
RECORDER'S COURT - -	1,05,000	71,000	63,000	68,969
LAW OFFICERS - -	40,000	36,000	40,000	34,281
JUDICIAL COMMISSIONER - -	58,000	54,000	58,000	59,202
CIVIL AND SESSIONS COURTS - -	35,000	35,000	35,000	35,138
COURTS OF SMALL CAUSES - -	35,000	34,000	32,000	27,253
CRIMINAL COURTS - -	8,10,000	7,93,000	7,89,000	7,99,438
JAILS - -	6,15,000	6,07,000	6,09,000	5,98,123
PLEADERSHIP EXAMINATION CHARGES - -	1,000	1,500	...	1,618
REFUNDS - -	64,000	75,500	54,000	72,589
TOTAL PROVINCIAL - -	17,66,000	17,07,000	16,80,000	16,96,611
Total 19, Law and Justice, Rupees - -	23,46,000	17,07,000	16,80,000	16,96,611

## DETAILS.

Numbers.		<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>Recorder's Court.</b>				
		<i>Salary.</i>				
I	I	Recorder - -	34,560	29,998	34,560	32,080
	I	Additional Recorder - -	34,560	8,176	...	9,034
		<i>Establishment.</i>	69,120	38,174	34,560	41,114
9	14	Clerks - -	25,440	23,215	18,960	18,629
7	12	Servants - -	1,464	1,046	840	840
13	13	Process-servers - -	5,520	5,520	5,520	4,562
		Temporary Establishment - -	..	...	...	1,028
		<i>Contingencies.</i>	32,424	29,781	25,320	25,059
		Interpreters' fees - -	100	100	100	42
		Office Expenses - -	2,624	2,213	2,288	1,894
		Rents, Rates and Taxes - -	432	432	432	600
			3,156	2,745	2,820	2,536
		Travelling Allowances - -	300	300	300	260
		Total Recorder's Court, Rupees - -	1,05,000	71,000	63,000	68,969
		<b>Law Officers.</b>				
		<i>Salaries.</i>				
I	I	Advocate - -	14,400	10,980	14,400	10,654
I	I	Assistant to Advocate - -	6,000	6,000	6,000	6,000
2	2	Government Prosecutors - -	7,200	7,200	7,200	6,299
		<i>Establishment.</i>	27,600	24,180	27,600	22,953
2	2	Clerks - -	2,700	2,700	2,700	2,700
3	3	Servants - -	336	336	336	336
		<i>Contingencies.</i>	3,036	3,036	3,036	3,036
		House Rent - -	600	600	600	600
		Office Expenses - -	1,250	1,000	750	7,692
		Miscellaneous - -	7,514	7,184	8,014	
		Total Law Officers, Rupees - -	40,000	36,000	40,000	34,281

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>Judicial Commissioner.</b>				
		<i>Salary.</i>				
I	I	Judicial Commissioner -	34,560	31,040	34,560	35,986
		<i>Establishment.</i>				
II	II	Clerks - - - -	15,000	15,000	15,000	13,229
9	9	Servants - - - -	1,140	1,140	1,140	1,137
2	2	Special Appeal Courts -	1,800	1,800	1,800	1,800
			17,940	17,940	17,940	16,166
		<i>Contingencies.</i>				
		Rents, Rates and Taxes - - -	400	400	400	432
		Purchase of Law Books - - -	600	600	500	36
		Office Expenses, &c. - - -	2,400	2,420	2,400	5,350
			3,400	3,420	3,300	5,818
		Travelling Allowances - - -	1,500	900	1,500	745
		Official Postage - - - -	600	700	700	487
		<b>Total Judicial Commissioner, Rupees -</b>	<b>58,000</b>	<b>54,000</b>	<b>58,000</b>	<b>59,202</b>
		<b>Civil and Sessions Courts.</b>				
		<i>Salary.</i>				
I	I	Judge - - - -	19,200	19,200	19,200	19,665
		<i>Establishment.</i>				
7	7	Clerks - - - -	9,660	9,660	9,660	9,726
7	7	Servants - - - -	852	852	852	835
10	10	Process-servers' Establishments -	3,276	3,276	3,276	3,218
			13,788	13,788	13,788	13,779
		<i>Contingencies.</i>				
		Office Expenses, &c. - - -	1,254	1,254	1,254	1,173
		Service Postage Stamps - - -	80	80	80	50
		Rents, Rates and Taxes - - -	78	78	78	77
		Fees to Jurors and Assessors -	600	600	600	394
			2,012	2,012	2,012	1,694
		<b>Total Civil and Sessions Courts, Rupees -</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,138</b>
		<b>Courts of Small Causes.</b>				
		<i>Mofussil. Salaries.</i>				
3	3	Judges - - - -	19,200	19,093	19,200	16,907
		<i>Establishment.</i>				
6	8	Clerks - - - -	9,820	9,370	7,880	6,450
5	9	Servants - - - -	1,112	1,100	528	528
7	7	Burman Judges' Establishments -	3,266	3,111	3,136	2,396
			14,198	13,581	11,544	9,374
		<i>Contingencies.</i>				
		Rents, Rates and Taxes - - -	432	432	336	432
		Miscellaneous - - - -	1,170	894	920	540
			1,602	1,326	1,256	972
		<b>Total Courts of Small Causes, Rupees -</b>	<b>35,000</b>	<b>34,000</b>	<b>32,000</b>	<b>27,253</b>

EXPENDITURE—continued.						
19.—LAW AND JUSTICE—continued.						
Numbers.		Criminal Courts.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
		Moiety of the salaries of Deputy, Assistant and Extra Assistant Commissioners, as particularised under Grant 3, "Deputy Commissioners," page 13 - - -	4,28,500	4,23,400	4,28,000	4,24,352
2	2	Cantonment Joint Magistrates - - -	2,400	2,350	2,400	2,400
1	1	Thuggee Magistrate - - -	600	600	600	500
		<i>Establishment.</i>	4,31,500	4,26,350	4,31,000	4,27,252
181	183	Clerks - - -	1,08,886	1,07,310	1,06,860	1,05,062
235	251	Servants - - -	31,852	30,912	30,315	30,003
5	5	Boat Establishment - - -	768	768	768	762
		Moiety of Myooks' Establishments and Servants ( <i>vide</i> Grant 3, page 13) - - -	37,026	35,000	37,542	35,646
		Temporary Establishment - - -	...	100	200	104
416	397	Process-servers' Establishment - - -	88,708	76,620	93,895	75,591
		<i>Contingencies.</i>	2,67,240	2,50,710	2,69,580	2,47,168
		Fees to Interpreters - - -	2,100	1,500	2,000	1,675
		Diet-money to Witnesses - - -	44,900	40,500	35,750	...
		Purchase and Repair of Furniture - - -	3,900	2,820	3,000	2,890
		Service Telegrams - - -	1,415	990	1,500	812
		Process-servers' Contingencies - - -	11,230	11,000	12,000	12,363
		Office Rents, Rates and Taxes - - -	3,260	2,800	2,800	3,058
		Petty Construction and Repairs - - -	1,500	950	1,500	923
		Office Expenses and Miscellaneous - - -	15,900	13,380	12,870	57,081
			84,205	73,940	71,420	78,802
		Travelling and Tentage Allowances - - -	43,400	40,000	42,000	44,386
		Purchase of Service Stamps - - -	2,155	2,000	2,000	1,830
			8,28,500	...	8,16,000	...
		Deduct—Probable Savings - - -	18,500	...	27,000	...
		<b>Total Criminal Courts, Rupees</b> - - -	<b>8,10,000</b>	<b>7,93,000</b>	<b>7,89,000</b>	<b>7,99,438</b>
		<b>Jails.</b>				
		<b>INSPECTION AND GENERAL SUPERINTENDENCE</b>				
		<i>Salaries.</i>				
1	1	Inspector General - - -	12,000	12,000	12,000	12,138
		Allowance to <i>ex-officio</i> Deputy Inspector General - - -	1,200	1,200	1,200	1,186
		<i>Establishment.</i>	13,200	13,200	13,200	13,324
5	5	Clerks - - -	7,380	7,300	7,250	6,848
6	6	Servants - - -	744	744	744	743
		<i>Contingent Charges.</i>	8,124	8,044	7,994	7,591
		Travelling Allowances - - -	1,830	1,926	2,400	917
		Service Telegrams - - -	90	80	100	71
		Service Postage Stamps - - -	186	120	200	114
		Rents, Rates and Taxes - - -	370	370	370	885
		Office Expenses and Miscellaneous - - -	200	260	236	105
			2,676	2,756	3,306	2,092
		<b>CENTRAL JAILS.</b>	24,000	24,000	24,500	23,007
		<i>Salaries.</i>				
3	3	Superintendents - - -	27,190	26,150	26,280	22,968
		<i>Establishment.</i>	17,424	17,200	14,850	14,861
6	7	Jailors and Turnkeys - - -	46,748	44,000	42,708	39,992
192	217	Warders, Clerks, Servants and Night-Watchmen - - -	3,420	3,420	3,420	3,744
4	4	Hospital Assistants and Apothecaries - - -	4,000	4,000	5,000	3,604
		<i>Supplies and Services.</i>	71,592	68,620	65,978	62,201
		Rations - - -	1,40,000	1,19,000	1,20,000	1,55,498
		Clothing and Bedding - - -	6,000	8,000	8,500	5,882
		Hospital Charges - - -	1,500	1,500	2,000	1,335
		Petty Construction and Repairs - - -	1,000	700	1,500	522
		Medicines supplied by the Military Department - - -	2,000	2,000	1,500	1,872
		Passage-money of Convicts - - -	11,000	13,000	13,000	12,401
		Rewards for capture of escaped convicts - - -	200	200	200	...
		Miscellaneous - - -	6,000	6,630	7,500	2,872
		<i>Contingent Charges.</i>	1,67,700	1,51,030	1,54,200	1,80,382
		Rents, Rates and Taxes - - -	...	...	850	...
		Miscellaneous - - -	1,518	1,200	692	1,131
			2,68,000	2,47,000	2,48,000	2,66,682
		<b>Carried forward</b> - - -	<b>2,92,000</b>	<b>2,71,000</b>	<b>2,72,500</b>	<b>2,89,689</b>

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>Jails—continued.</b>					
Brought forward		2,92,000	2,71,000	2,72,500	289,689
<b>DISTRICT JAILS.</b>					
<i>Establishment.</i>					
Allowance to Superintendent		9,000	8,200	9,000	7,598
Jailors and Turnkeys		16,542	16,600	17,366	17,820
Warders, Clerks, Servants and Night Watchmen		47,304	46,000	47,256	36,869
Hospital Assistants and Apothecaries		3,500	3,400	4,620	3,844
Extra and Temporary Establishment-		3,500	4,500	5,000	3,407
		79,846	78,700	83,242	69,538
<i>Supplies and Services.</i>					
Rations		48,500	54,000	44,800	59,824
Reserve store of Grain		30,900	20,800	20,200	30,172
Clothing and Bedding		3,454	2,700	2,700	3,816
Hospital Charges		2,200	2,500	2,000	2,091
Passage-money of Convicts		3,000	3,000	2,500	3,015
Rewards for capture of escaped convicts		500	500	500	435
Petty Construction and Repairs		1,500	1,500	1,500	1,495
Medicines supplied by the Military Department		2,100	2,300	3,000	2,093
Miscellaneous		9,000	9,000	7,558	10,722
		1,01,154	96,300	84,758	1,13,663
<i>Contingent Charges.</i>					
Miscellaneous		...	...	1,000	628
<b>LOCK-UPS.</b>					
In Central Jails—		1,81,000	1,75,000	1,69,000	183,829
Charges of under-trial prisoners		5,000	10,000	5,000	7,186
In District Jails—		22,750	22,000	17,000	17,427
Charges of under-trial prisoners		27,750	32,000	22,000	24,613
<b>JAIL MANUFACTURES.</b>					
<i>Central Jails.</i>					
Contingent Establishment (convict Hulk)		...	...	504	74
Tools and Plant		1,000	800	1,500	860
Raw Materials		50,500	64,000	80,000	43,448
Commission to Jailors		500	400	500	179
Miscellaneous		300	400	496	298
		52,300	65,600	83,000	44,859
<i>District Jails.</i>					
Contingent Establishment		100	100	100	127
Tools and Plant		500	500	500	303
Raw Materials		45,300	50,000	52,000	40,477
Commission to Jailors		800	800	400	841
Miscellaneous		100	100	100	98
School of Industry		10,900	9,900	6,900	7,764
		57,700	61,400	60,000	49,610
		1,10,000	1,27,000	1,43,000	94,469
<b>CHARGES FOR TRANSPORTATION OF CONVICTS.</b>					
Charges for transportation of prisoners to other Provinces		4,250	2,000	2,500	5,523
<b>Total Jails, Rupees</b>		<b>6,15,000</b>	<b>6,07,000</b>	<b>6,09,000</b>	<b>5,98,123</b>

20.—POLICE.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>					
UPPER BURMA, IMPERIAL		13,00,000	...	...	...
<b>PROVINCIAL.</b>					
SUPERINTENDENCE		36,000	36,000	37,000	35,491
DISTRICT EXECUTIVE FORCE*		19,50,000	18,79,000	19,10,000	19,05,929
STATE RAILWAY POLICE		...	...	16,000	16,324
STEAM BOILER INSPECTION ESTABLISHMENT		6,800	6,800	6,500	9,509
REFUNDS		200	200	500	501
<b>TOTAL, PROVINCIAL</b>		<b>19,93,000</b>	<b>19,22,000</b>	<b>19,70,000</b>	<b>19,67,754</b>
<b>LOCAL.</b>					
VILLAGE POLICE		3,72,000	3,43,000	3,78,000	3,32,871
COLLECTION OF CATTLE TRESPASS FINES		4,000	3,000	4,000	2,057
REFUNDS—LOCAL		1,000	3,000	1,000	2,098
<b>TOTAL, LOCAL</b>		<b>3,77,000</b>	<b>3,49,000</b>	<b>3,83,000</b>	<b>3,37,026</b>
<b>Total 20, Police, Rupees</b>		<b>36,70,000</b>	<b>22,71,000</b>	<b>23,53,000</b>	<b>23,04,780</b>

\* Includes charges for Special Police.

EXPENDITURE— <i>continued.</i>						
20.—POLICE— <i>continued.</i>						
DETAILS.						
Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		<b>PROVINCIAL</b>				
		<b>Superintendence.</b>				
		<i>Salary.</i>	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General - - -	21,600	21,600	21,600	21,600
1	1	Assistant Superintendent - - -	3,000	3,167	3,000	3,450
			24,600	24,767	24,600	25,050
		<i>Establishment.</i>				
8	9	Clerks and Servants - - -	6,792	6,300	6,012	6,168
		<i>Contingent Charges.</i>				
		House Allowance to Assistant Superintendent - - -	600	600	600	...
		Travelling Allowance - - -	2,100	2,000	3,000	2,015
		Service Postage Stamps - - -	500	500	500	482
		Rents, Rates and Taxes - - -	323	323	350	448
		Office Expenses and Miscellaneous - - -	1,085	1,510	1,938	1,328
			4,608	4,933	6,388	4,273
		<b>Total Superintendence, Rupees -</b>	<b>36,000</b>	<b>36,000</b>	<b>37,000</b>	<b>35,491</b>
		<b>District Executive Force.</b>				
		<i>Salaries.</i>				
18	18	Superintendents - - -	1,34,400	1,42,036	1,34,400	1,39,763
21	21	Assistant Superintendents - - -	68,400	68,964	68,400	60,012
			2,02,800	2,11,000	2,02,800	1,99,775
		<i>Police Force.</i>				
		Chief Inspectors - - -	...	...	...	470
58	55	Inspectors - - -	93,720	88,000	94,920	89,728
117	120	Head Constables - - -	99,600	95,000	96,060	99,127
6,675	6,736	Constables - - -	12,11,136	11,26,000	11,62,776	11,24,017
311	306	River Police - - -	52,020	50,000	52,908	49,522
		Temporary Police Force - - -	8,000	8,000	9,000	10,030
			14,64,476	13,67,000	14,15,664	13,72,894
		<i>Establishment.</i>				
12	13	Clerks and Servants - - -	1,320	1,100	1,176	815
		<i>Supplies and Services.</i>				
		Clothing - - -	90,700	90,000	90,370	84,859
		Arms and Accoutrements - - -	22,800	19,000	19,500	26,440
		Petty Construction and Repairs - - -	83,505	83,000	93,925	67,903
		Medicines supplied by the Military Department - - -	...	...	...	23
		Hospital Charges - - -	100	100	...	...
			1,97,105	1,92,100	2,03,795	1,79,225
		<i>Contingent Charges.</i>				
		House Allowances to Sub-divisional Officers, &c. - - -	10,440	10,000	11,700	5,217
		Rewards to Informers and Capture of Proclaimed Offenders - - -	17,640	18,000	17,000	20,567
		Travelling Allowances - - -	56,400	55,000	55,300	74,113
		Horse Allowance - - -	7,520	7,500	7,520	...
		Prisoners' Escorts' Travelling Allowance - - -	16,000	15,500	15,000	15,965
		Rents, Rates and Taxes - - -	1,000	800	1,000	783
		Office Expenses and Miscellaneous - - -	32,499	32,200	51,261	31,196
		Purchase and Repair of Boats - - -	4,800	5,800	5,800	5,579
			1,46,299	1,44,800	1,64,581	1,53,220
		Deduct—Probable Savings - - -	20,12,000	19,16,000	19,88,016	...
			62,000	37,000	78,016	...
		<b>Total District Executive Force, Rupees</b>	<b>19,50,000</b>	<b>18,79,000</b>	<b>19,10,000</b>	<b>19,05,929</b>
		<b>LOCAL</b>				
		<b>Collection of Cattle Trespass Fines.</b>				
		Cattle Pound Establishment - - -	3,500	2,500	3,500	3,032
		Do. Contingencies - - -	500	500	500	25
		<b>Total Collection of Cattle Trespass Fines, Rupees</b>	<b>4,000</b>	<b>3,000</b>	<b>4,000</b>	<b>2,057</b>



EXPENDITURE — <i>continued.</i>				
21.—MARINE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>				
UPPER BURMA, IMPERIAL - - - -	1,50,000	...	...	...
<b>PROVINCIAL.</b>				
MARINE SURVEY ESTABLISHMENT - - - -	500	100	500	486
DOCKYARDS - - - - -	5,500	7,900	3,500	11,699
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT - - - -	15,000	17,000	17,000	41,654
VICTUALLING OF OFFICERS AND MEN AFLOAT - - - -	...	...	...	8,513
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS - - - -	19,000	50,000	24,000	1,07,627
PURCHASE OF SHIPS AND VESSELS - - - -	40,000	...	...	...
MISCELLANEOUS - - - - -	1,01,000	96,000	82,000	71,910
LIGHT-HOUSES AND LIGHT-SHIPS - - - -	94,000	88,000	1,00,000	88,083
REFUNDS - - - - -	1,000	1,000	1,000	833
<b>TOTAL PROVINCIAL</b> - - - - -	<b>2,76,000</b>	<b>2,60,000</b>	<b>2,28,000</b>	<b>3,30,805</b>
<b>LOCAL.</b>				
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT - - - -	24,000	18,000	22,000	18,022
<b>Total 21, Marine, Rupees</b> - - - -	<b>4,50,000</b>	<b>2,78,000</b>	<b>2,50,000</b>	<b>3,48,827</b>

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.								
	Rs.	Rs.	Rs.	Rs.								
<b>PROVINCIAL.</b>												
Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels.												
Timber and Spars - - - - -	7,000	1,000	1,000	18,774								
Machinery, metal stores, &c. - - - -	8,000	9,000	9,000	67,872								
Coal - - - - -	4,000	40,000	12,000	20,545								
Fuel - - - - -	...	...	2,000	221								
Freight, carriage and stowage - - - -	...	...	...	215								
<b>Total, Purchase of Marine Stores, &amp;c., Rupees</b>	<b>19,000</b>	<b>50,000</b>	<b>24,000</b>	<b>1,07,627</b>								
<b>Miscellaneous.</b>												
<i>Marine Establishments, Provincial.</i>												
<b>PORT OFFICER'S DEPARTMENT.</b>												
<b>STORE-KEEPER'S OFFICE.</b>												
<table border="1" style="display: inline-table; vertical-align: middle;"><tr><th colspan="2">Numbers.</th></tr><tr><th>1885-86.</th><th>1886-87.</th></tr><tr><td>4</td><td>5</td></tr><tr><td>I</td><td>I</td></tr></table> Clerks - - - - -	Numbers.		1885-86.	1886-87.	4	5	I	I	3,360	3,210	3,360	3,360
Numbers.												
1885-86.	1886-87.											
4	5											
I	I											
Servant - - - - -	120	120	120	120								
<i>Contingencies.</i>												
Office expenses and miscellaneous - - - -	100	100	100	55								
Rents, Rates and Taxes - - - - -	100	100	100	...								
Marine Court - - - - -	700	900	500	400								
<i>Contingencies.</i>												
Office expenses and miscellaneous - - - -	358	352	252	198								
Rents, Rates and Taxes - - - - -	65	64	64	125								
<table border="1" style="display: inline-table; vertical-align: middle;"><tr><th colspan="2">Numbers.</th></tr><tr><th>1885-86.</th><th>1886-87.</th></tr><tr><td>I</td><td>I</td></tr><tr><td>I</td><td>I</td></tr></table> <i>Transport Office.</i>	Numbers.		1885-86.	1886-87.	I	I	I	I				
Numbers.												
1885-86.	1886-87.											
I	I											
I	I											
Clerk - - - - -	1,200	1,200	1,200	1,200								
Servant - - - - -	144	144	144	144								
<i>Contingencies.</i>												
Office expenses and miscellaneous - - - -	553	510	500	627								
	6,700	6,700	6,340	6,229								
<i>Subsidies to Steam-boat Companies.</i>												
Bassein and Henzada Line - - - - -	12,000	12,000	12,000	12,000								
Other Lines - - - - -	...	...	...	15,500								
Moulmein and Durjinzeik and Moulmein and Shivegon - - - - -	14,400	14,400	14,400	14,400								
Gyang and Attaran Steam Service - - - -	9,000	9,000	9,000	3,475								
Pegu and Wimpadaw ditto - - - - -	5,400	4,300	3,600	1,010								
Ramree Coasting Mail Service - - - - -	18,000	18,000	18,000	3,650								
Mergui Mail Service - - - - -	18,000	13,500	...	...								
	76,800	71,200	57,000	50,035								
<i>Other Miscellaneous Charges.</i>												
Contribution to Rangoon Port Trust and Akyab Port Fund - - - - -	15,200	15,200	15,200	14,359								
Freight and Shipping charges - - - - -	1,000	900	2,400	...								
Miscellaneous - - - - -	1,300	2,000	1,060	1,287								
	17,500	18,100	18,660	15,646								
<b>Total Miscellaneous, Rupees</b> - - - -	<b>1,01,000</b>	<b>96,000</b>	<b>82,000</b>	<b>71,910</b>								

## EXPENDITURE—continued.

## 22.—EDUCATION.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>							
DIRECTION	-	-	-	24,000	24,000	24,000	24,287
INSPECTION	-	-	-	35,000	60,000	61,000	56,849
GOVERNMENT COLLEGES, GENERAL	-	-	-	44,000	40,000	35,666	37,365
GOVERNMENT COLLEGES, PROFESSIONAL	-	-	-	...	200	...	2,000
GOVERNMENT SCHOOLS, GENERAL	-	-	-	16,100	14,000	15,114	8,228
GOVERNMENT SCHOOLS, SPECIAL	-	-	-	59,000	54,000	62,800	57,028
GRANTS-IN-AID	-	-	-	41,200	50,000	64,600	47,746
SCHOLARSHIPS	-	-	-	14,800	10,000	12,040	7,813
MISCELLANEOUS	-	-	-	1,36,000	1,07,000	92,160	1,21,763
REFUNDS	-	-	-	900	800	620	7
<b>TOTAL PROVINCIAL</b>				<b>3,71,000</b>	<b>3,60,000</b>	<b>3,68,000</b>	<b>3,63,086</b>
<i>LOCAL.</i>							
INSPECTION—LOCAL	-	-	-	31,000	...	...	...
GOVERNMENT SCHOOLS, GENERAL—LOCAL	-	-	-	10,000	10,000	10,800	5,076
GRANTS-IN-AID—LOCAL	-	-	-	1,09,000	94,500	80,800	68,895
SCHOLARSHIPS—LOCAL	-	-	-	10,000	10,000	10,400	2,508
REFUNDS—LOCAL	-	-	-	1,000	500	...	83
<b>TOTAL, LOCAL</b>				<b>1,61,000</b>	<b>1,15,000</b>	<b>1,02,000</b>	<b>76,562</b>
<b>Total 22, Education, Rupees</b>				<b>5,32,000</b>	<b>4,75,000</b>	<b>4,70,000</b>	<b>4,39,648</b>

## DETAILS.

Numbers.		<i>PROVINCIAL.</i> Direction.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction -	15,000	15,000	15,000	15,494
		<i>Establishment.</i>				
4	4	Clerks -	5,832	5,800	5,814	5,569
4	4	Servants -	432	432	432	429
			6,264	6,232	6,246	5,998
		<i>Contingent Charges.</i>				
		Service Telegrams -	150	150	150	127
		Travelling and Tentage Allowances -	800	800	1,500	679
		Service Postage Stamps -	300	300	300	347
		Office Expenses and Miscellaneous -	1,103	1,135	421	1,111
		Rents, Rates and Taxes -	383	383	383	531
			2,736	2,768	2,754	2,795
		<b>Total Direction, Rupees</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,287</b>
Numbers.		<i>Inspection.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
1	1	Inspector -	11,700	9,000	9,000	10,229
1	1	Junior Inspector -	7,400	6,000	6,000	5,971
17	3	Deputy Inspectors of Village Schools -	6,600	35,000	36,000	32,418
		<i>Establishment.</i>				
5	5	Clerks -	3,710	3,600	3,642	3,193
5	5	Servants -	552	552	552	546
			4,262	4,152	4,194	3,739
		<i>Contingent Charges.</i>				
		Service Telegrams -	60	30	40	37
		Travelling and Tentage Allowances -	4,000	4,370	4,300	3,493
		Service Postage Stamps -	300	300	200	377
		Office Expenses and Miscellaneous -	678	1,148	1,266	585
			5,038	5,848	5,806	4,492
		<b>Total Inspection, Rupees</b>	<b>35,000</b>	<b>60,000</b>	<b>61,000</b>	<b>56,849</b>

EXPENDITURE—continued.

22.—EDUCATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<b>Government Colleges, General.</b>					
<b>ARTS COLLEGES (ENGLISH).</b>					
<i>Salaries.</i>					
		20,400	19,000	20,400	20,224
<i>Establishments.</i>					
4	4	Principal and Professors	-	-	-
6	7	Masters, Teachers, &c.	14,390	14,000	11,134
12	12	Servants	1,824	1,600	1,824
		16,214	15,600	12,958	13,633
<i>Contingencies.</i>					
		Travelling Allowances	300	300	...
		House Rent	1,200	1,200	...
		Service Postage Stamps	10	10	...
		Service Telegrams	15	10	...
		Construction and Repair of Buildings	3,000	600	...
		Library Books and Publications	500	500	500
		Purchase of Furniture and Apparatus	1,250	1,200	200
		Rents, Rates and Taxes	204	204	208
		Prizes	300	500	500
		Miscellaneous	607	876	900
		7,386	5,400	2,308	3,508
		<b>Total Government Colleges, General,</b>			
		Rupees	44,000	40,000	35,666
<b>Government Colleges, Professional.</b>					
		LAW COLLEGE	...	200	...
		<b>Total Government Colleges, Professional,</b>			
		Rupees	...	200	...
<b>Government Schools, General.</b>					
<b>SECONDARY SCHOOLS FOR BOYS.</b>					
<i>Establishments.</i>					
7	9	Head-masters, Masters, Teachers and others	13,828	11,200	11,050
4	4	Servants	528	528	528
		14,356	11,728	11,578	6,169
<i>Contingencies.</i>					
		Travelling Allowance	100	100	...
		House Rent	...	...	400
		Service Postage Stamps	10	10	10
		Service Telegrams	14	12	...
		Library Books and Publications	50	50	...
		Rents, Rates and Taxes	50	50	50
		Prizes	100	100	500
		Miscellaneous	250	200	206
		574	522	756	73
		14,930	12,250	12,334	493
		<b>TOTAL</b>			
		14,930	12,250	12,334	7,014
<b>PRIMARY SCHOOLS FOR BOYS.</b>					
<i>Establishment.</i>					
3	2	Masters, Teachers, &c.	576	1,200	916
<i>Contingencies.</i>					
		Construction and Repair of Buildings	...	...	...
		Purchase of Furniture and Apparatus	...	...	105
		Prizes	50	50	...
		Miscellaneous	244	80	...
		294	130	484	10
		870	1,330	1,400	213
		<b>TOTAL</b>			
		870	1,330	1,400	1,214
		Carried over	15,800	13,580	13,734
					8,228

EXPENDITURE— <i>continued.</i>					
22.—EDUCATION— <i>continued.</i>					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL—<i>continued.</i></b>					
<b>Government Schools, General—<i>continued.</i></b>					
Brought forward -		15,800	13,580	13,734	8,228
<b>BOARDING SCHOOLS.</b>					
Servants -		...	420	420	...
Boarding Stipends -		300	...	...	...
<b>Contingencies.</b>					
House Rent -		...	...	960	...
		300	420	1,380	...
<b>Total Government Schools, General, Rupees -</b>		<b>16,100</b>	<b>14,000</b>	<b>15,114</b>	<b>8,228</b>
<b>Government Schools, Special.</b>					
Training Schools for Masters -		40,780	39,000	40,400	39,979
Training Schools for Mistresses -		5,104	2,800	5,600	2,186
Schools of Art -		...	600	600	520
Law Schools -		...	200	...	...
Engineering and Surveying Schools -		8,116	7,400	7,200	5,787
Industrial Schools -		5,000	4,000	9,000	8,556
<b>Total Government Schools, Special, Rupees -</b>		<b>59,000</b>	<b>54,000</b>	<b>62,800</b>	<b>57,028</b>
<b>Grants-in-Aid.</b>					
Attendance Grants -		...	9,000	...	8,893
Supplementary Grants -		1,000	1,000	800	400
Payments by Results -		11,000	10,000	19,000	8,283
Towards buildings, paid from the Educational Budget -		9,000	8,000	8,000	8,390
For Furniture and Apparatus paid from the Educational Budget -					
Salary Grants to Certificated Teachers -		4,000	2,800	8,400	910
Special Grants for European Pupils -		16,200	19,000	28,200	20,637
<b>Total Grants-in-Aid, Rupees -</b>		<b>41,200</b>	<b>50,000</b>	<b>64,600</b>	<b>47,746</b>
<b>Scholarships.</b>					
In Arts Colleges (English) -		4,040	3,500	5,040	3,537
In Professional Colleges -		3,000	200	3,000	57
In Secondary Schools -		1,000	200	...	180
In Primary Schools -		1,000	1,500	...	93
In Special Schools other than Training Schools -		760	600	...	...
In Engineering and Surveying Schools -		5,000	4,000	4,000	3,946
<b>Total Scholarships, Rupees -</b>		<b>14,800</b>	<b>10,000</b>	<b>12,040</b>	<b>7,813</b>
<b>Miscellaneous.</b>					
<b>GRANTS FOR THE ENCOURAGEMENT, &amp;c.</b>					
Literary and Scientific Research -		800	1,500	3,000	800
Purchase of Sanskrit and Pali Manuscripts -		500	300	...	505
Purchase of Books for the Encouragement, &c. -		700	200	...	28
<b>Carried over -</b>		<b>2,000</b>	<b>2,000</b>	<b>3,000</b>	<b>1,333</b>

EXPENDITURE—continued.

22.—EDUCATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL—continued.</b>					
Brought forward		2,000	2,000	3,000	1,333
<b>Miscellaneous—continued.</b>					
<b>GOVERNMENT BOOK DEPÔT.</b>					
<i>Establishment.</i>					
Numbers.					
1885-86.	1886-87.				
2	2	2,882	2,882	2,892	3,189
2	2	264	264	264	333
<i>Contingencies.</i>		3,146	3,146	3,156	3,522
Purchase of Stock		6,000	6,000	12,000	11,035
Service Telegrams		10	10	...	3
Service Postage		100	100	...	105
Commission on Sale of Stock		1,800	1,800	1,200	2,512
Purchase of Furniture		...	100	...	95
Rents, Rates and Taxes		404	400	...	561
Miscellaneous		1,282	602	1,644	883
<b>TOTAL</b>		9,596	9,012	14,844	15,194
<b>MISCELLANEOUS.</b>		12,742	12,158	18,000	18,716
Travelling Allowances of School Masters		500	100	500	297
Contribution to Municipalities		83,250	73,250	53,700	80,750
Bernard Free Library		1,200	1,200	...	5,376
Young Men's Institute, Rangoon		300	300	300	300
		85,250	74,850	54,500	86,723
<b>EDUCATIONAL SYNDICATE.</b>					
Numbers.					
1885-86.	1886-87.				
	1	1,800	1,800	10,000	1,693
	2	1,980	1,200		...
		8,711	6,000		5,771
		2,509	3,000		2,163
		15,000	...		...
Contribution to Syndicate		30,000	12,000	10,000	9,627
<b>TEXT BOOK COMMITTEE.</b>					
4	4	5,088	5,072	5,072	4,609
1	1	600	600	600	600
1	1	120	120	120	120
Contingencies		200	200	868	35
		6,008	5,992	6,660	5,364
<b>Total Miscellaneous, Rupees</b>		1,36,000	1,07,000	92,160	1,21,763
<b>LOCAL.</b>					
Numbers.					
1885-86.	1886-87.				
..	14	29,400	...	...	...
<i>Contingencies.</i>					
Travelling Allowances		600	...	...	...
Service Postage Stamps		105	...	...	...
Service Telegrams		35	...	...	...
Purchase of Furniture and Apparatus		60	...	...	...
Miscellaneous		800	...	...	...
		1,600	...	...	...
<b>Total Inspection, Local, Rupees</b>		31,000	...	...	...
<b>Government Schools, General, Local.</b>					
<b>PRIMARY SCHOOLS FOR BOYS.</b>					
<i>Establishment.</i>					
Masters, Teachers, &c.		8,322	7,300	8,458	4,060
Servants		360	360	360	330
		8,682	7,660	8,818	4,390
<i>Contingencies.</i>					
Travelling Allowances		...	...	...	56
House Rent		240	300	...	...
Service Postage Stamps		...	...	...	19
Service Telegrams		...	...	...	4
Construction and Repair of Buildings		400	600	1,000	164
Purchase of Furniture and Apparatus		100	800	...	70
Prizes		250	100	400	253
Miscellaneous		328	540	582	120
		1,318	2,340	1,982	686
<b>Total Government Schools, General, Local, Rupees</b>		10,000	10,000	10,800	5,076

EXPENDITURE—continued.						
22.—EDUCATION—concluded.						
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
	Rs.	Rs.	Rs.	Rs.		
<i>LOCAL—continued.</i>						
<b>Grants-in-Aid, Local.</b>						
Payments by Results - - - - -	36,000	37,500	30,500	37,076		
Towards buildings, paid from the Educational Budget -	8,000	4,000	5,300	1,065		
For Furniture and Apparatus paid from the Educational Budget - - - - -	2,000	1,000	...	590		
Salary Grants to Certificated Teachers - - - - -	61,000	50,500	41,800	29,079		
Annual District Prizes - - - - -	2,000	1,500	3,200	1,085		
<b>Total Grants-in-Aid, Local, Rupees -</b>	<b>1,09,000</b>	<b>94,500</b>	<b>80,800</b>	<b>68,895</b>		
<b>Scholarships, Local.</b>						
In Primary Schools - - - - -	10,000	10,000	10,400	2,508		
23.—ECCLESIASTICAL.						
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
	Rs.	Rs.	Rs.	Rs.		
<i>IMPERIAL.</i>						
ECCLESIASTICAL ESTABLISHMENTS - - - - -	60,580	60,580	57,580	59,570		
CEMETERY ESTABLISHMENTS - - - - -	2,460	2,460	2,460	2,130		
MISCELLANEOUS ECCLESIASTICAL CHARGES - - - - -	3,960	3,960	3,960	3,960		
UPPER BURMA, IMPERIAL - - - - -	10,000	...	...	...		
<b>Total 23, Ecclesiastical, Rupees -</b>	<b>77,000</b>	<b>67,000</b>	<b>64,000</b>	<b>65,660</b>		
DETAILS.						
Numbers.	Ecclesiastical Establishments.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<b>Church of England.</b>						
<i>Salaries.</i>						
1	1	Bishop - - - - -	9,600	9,600	9,600	8,800
2	1	Senior Chaplains - - - - -	9,600	9,600	19,200	} 37,781
2	3	Junior Chaplains - - - - -	18,000	18,000	12,000	
6	6	Additional Clergy - - - - -	9,000	9,000	9,000	
<b>Church of Scotland</b>						
Ministration Allowance - - - - -						
<i>Establishment.</i>						
5	5	Clerks - - - - -	1,056	1,056	1,056	1,056
16	16	Servants - - - - -	1,776	1,776	1,776	1,672
<i>Travelling Allowances.</i>						
Conveyance Allowances - - - - -						
Travelling Allowances - - - - -						
<i>Contingent Charges.</i>						
Official Postage - - - - -						
Contingent Expenses and Miscellaneous - - - - -						
DEDUCT—Probable Savings - - - - -						
<b>Total Ecclesiastical Establishments, Rupees-</b>			<b>60,580</b>	<b>60,580</b>	<b>57,580</b>	<b>59,570</b>
<b>Miscellaneous Ecclesiastical Charges.</b>						
Allowance for Roman Catholic Ecclesiastical Returns -						
Ditto ditto Priests - - - - -						
<b>Total Miscellaneous Ecclesiastical Charges, Rupees -</b>			<b>3,960</b>	<b>3,960</b>	<b>3,960</b>	<b>3,960</b>

EXPENDITURE—continued.

24.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
UPPER BURMA, IMPERIAL - - -	75,000	...	...	...
<i>PROVINCIAL.</i>				
MEDICAL ESTABLISHMENT - - -	1,20,000	1,20,000	1,29,000	1,23,641
VACCINATION - - -	5,000	5,000	4,600	5,059
HOSPITALS AND DISPENSARIES - - -	12,000	12,000	13,000	10,705
SANITARY COMMISSIONER - - -	7,600	7,300	7,600	7,212
GRANTS FOR MEDICAL PURPOSES - - -	22,000	22,000	24,500	23,420
MEDICAL SCHOOL AND COLLEGE - - -	15,000	13,000	11,000	885
LUNATIC ASYLUM - - -	21,000	21,000	21,000	19,688
LOCK HOSPITALS - - -	14,000	14,000	15,800	13,278
CHEMICAL EXAMINER - - -	3,700	3,500	2,700	4,211
REFUNDS - - -	700	200	800	...
TOTAL PROVINCIAL - - -	2,21,000	2,18,000	2,30,000	2,08,099
<i>LOCAL.</i>				
VACCINATION, LOCAL - - -	15,000	14,000	13,000	14,357
HOSPITALS AND DISPENSARIES, LOCAL - - -	10,000	10,000	8,000	8,405
TOTAL LOCAL - - -	25,000	24,000	21,000	22,762
Total 24, Medical, Rupees - - -	3,21,000	2,42,000	2,51,000	2,30,861

DETAILS.

Numbers.		<i>PROVINCIAL.</i> Medical Establishment.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
18	18	Portion of pay of Inspector General of Prisons in charge of Civil Medical Administration - - -	1,800	1,800	1,800	1,821
		Surgeons - - -	1,11,318	1,11,487	1,19,536	1,13,213
		Allowance for attending Jails - - -	1,200	1,200	2,400	3,108
<i>Establishment.</i>						
3	3	Clerks and Servants - - -	1,14,318	1,14,487	1,23,736	1,18,142
<i>Contingent Charges.</i>						
		Travelling Allowances - - -	3,500	3,500	2,450	3,422
		Miscellaneous - - -	742	573	1,374	711
			4,242	4,073	3,824	4,133
		Total Medical Establishment, Rupees - - -	1,20,000	1,20,000	1,29,000	1,23,641

Numbers.		<i>Vaccination.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
		Allowance to Superintendent - - -	1,800	1,800	1,800	1,821
<i>Establishment.</i>						
1	1	Vaccinator and Assistant - - -	360	360	360	319
4	4	Clerks and Servants - - -	996	996	996	696
<i>Contingent Charges.</i>						
		Travelling Allowances - - -	800	800	400	813
		Service Postage Stamps - - -	100	100	100	50
		Miscellaneous - - -	944	944	944	1,360
			1,844	1,844	1,444	2,223
		Total Vaccination, Rupees - - -	5,000	5,000	4,600	5,059

Numbers.		<i>Hospitals and Dispensaries.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
		Assistant Surgeons - - -	...	...	...	203
<i>Establishment.</i>						
4	4	Hospital Assistants - - -	6,055	6,500	6,635	6,421
2	1	Compounder and Dresser - - -	180	250	300	198
9	9	Clerks and Servants - - -	1,128	950	1,128	953
<i>Supplies and Services.</i>						
		Diet of Patients - - -	500	300	745	247
		Cost of Clothing - - -	250	150		
		Value of Medicines and Instruments supplied by the Military Department - - -	900	1,100	1,500	297
		Cost of Country Medicines - - -	150	200	100	125
		Petty Construction and Repairs - - -	200	150	155	275
<i>Contingent Charges.</i>						
		Travelling Allowances - - -	2,000	1,900	2,500	985
		Service Postage Stamps - - -	20	20	15	18
		Miscellaneous - - -	617	580	422	490
			2,637	2,400	2,437	1,945
		Total Hospitals, &c., Rupees - - -	12,000	12,000	13,000	10,705

EXPENDITURE— <i>continued.</i>						
24.—MEDICAL— <i>continued.</i>						
Numbers.		Sanitary Commissioner.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		<i>Salary.</i>	Rs.	Rs.	Rs.	Rs.
		Portion of pay of Inspector General of Prisons and Sanitary Commissioner	2,400	2,400	2,400	2,428
		<i>Establishment.</i>				
3	3	Clerks - - - - -	3,900	3,880	3,900	4,020
2	2	Servants - - - - -	216	120	216	120
		<i>Contingent Charges.</i>	4,116	4,000	4,116	4,140
		Travelling Allowances - - - - -	400	200	400	70
		Service Postage Stamps - - - - -	100	100	100	42
		Office Expenses and Miscellaneous - - - - -	584	600	584	532
			1,084	900	1,084	644
		<b>Total Sanitary Commissioner, Rupees</b>	<b>7,600</b>	<b>7,300</b>	<b>7,600</b>	<b>7,212</b>
Numbers.		Lunatic Asylum.				
1885-86.	1886-87.					
1	1	<i>Salary.</i>				
		Superintendent - - - - -	3,000	3,000	3,000	3,000
		<i>Establishment.</i>				
1	1	Hospital Assistant - - - - -	990	990	990	741
1	1	Overseer - - - - -	2,400	2,400	2,400	2,400
16	17	Clerks, Guards and Servants - - - - -	3,252	3,252	3,072	2,927
			6,642	6,642	6,462	6,068
		<i>Supplies and Services.</i>				
		Diet, Clothing and Medicines - - - - -	9,000	9,000	9,000	8,969
		Cost of Raw Materials for Manufacture - - - - -	1,000	900	1,000	893
		Petty Construction and Repairs - - - - -	100	100	100	...
		Value of Medicines supplied by the Military Department - - - - -	500	500	600	1
			10,600	10,500	10,700	9,863
		<i>Contingent Charges.</i>				
		Miscellaneous - - - - -	758	858	838	757
		<b>Total Lunatic Asylum, Rupees</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>19,688</b>
Numbers.		Lock Hospitals.				
1885-86.	1886-87.					
		<i>Salaries.</i>				
1	1	Allowances to Civil Surgeon - - - - -	1,200	1,200	1,200	1,350
		Apothecary - - - - -	2,520	2,520	3,000	1,952
			3,720	3,720	4,200	3,302
		<i>Establishment.</i>				
2	2	Hospital Assistants - - - - -	1,980	1,623	1,440	1,569
2	2	Matrons - - - - -	480	480	480	540
8	8	Servants - - - - -	1,176	1,176	1,176	1,216
			3,636	3,279	3,096	3,325
		<i>Supplies and Services.</i>				
		Diet of Patients - - - - -	5,000	5,100	7,000	5,055
		Clothing and Bedding - - - - -	500	500	200	672
		Country Medicines - - - - -	50	100	100	...
		Value of Medicines supplied by the Military Department - - - - -	200	200	200	190
		Petty Construction and Repairs - - - - -	50	50	100	...
			5,800	5,950	7,600	5,917
		<i>Contingent Charges.</i>				
		Service Postage Stamps - - - - -	5	5	5	...
		Purchase of Furniture - - - - -	...	100	100	...
		Miscellaneous - - - - -	839	946	799	734
			844	1,051	904	734
		<b>Total Lock Hospitals, Rupees</b>	<b>14,000</b>	<b>14,000</b>	<b>15,800</b>	<b>13,278</b>
		<b>Hospitals and Dispensaries, Local.</b>				
		Hospital Assistants - - - - -	3,825	3,500	3,400	2,695
		Servants - - - - -	2,568	2,100	2,600	1,322
		Diet of Patients - - - - -	850	400	800	568
		Cost of Medicines - - - - -	1,900	3,300	400	1,505
		Contingencies - - - - -	857	700	800	2,315
		<b>Total Hospitals and Dispensaries, Local, Rupees</b>	<b>10,000</b>	<b>10,000</b>	<b>8,000</b>	<b>8,405</b>



EXPENDITURE—continued.

25.—POLITICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
POLITICAL AGENTS - - - -	768	500	768	355
ENTERTAINMENT OF ENVOYS AND CHIEFS - - - -	3,700	2,000	5,700	1,812
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c. - - - -	2,000	1,000	2,000	1,560
REFUGEES AND STATE PRISONERS - - - -	10,000	10,000	19,120	8,705
MISCELLANEOUS - - - -	6,532	6,500	9,412	4,496
TOTAL IMPERIAL - - - -	23,000	20,000	37,000	16,928
<i>PROVINCIAL.</i>				
MISCELLANEOUS—PROVINCIAL—				
Rents, Rates, and Taxes - - - -	2,000	2,000	2,700	1,849
Petty Construction and Repairs - - - -	1,000	1,000	300	...
TOTAL PROVINCIAL - - - -	3,000	3,000	3,000	1,849
Total 25, Political, Rupees - - - -	26,000	23,000	40,000	18,777

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Political Agents.</b>				
<i>Salaries, Establishments and Contingencies.</i>				
Elephant Establishment and contingencies - - - -	768	500	768	355
Total Political Agents, &c., Rupees - - - -	768	500	768	355
<b>Refugees and State Prisoners.</b>				
Allowances to Refugee Princes - - - -	1,000	1,000	10,100	640
Charges for Delhi and Banda State Prisoners - - - -	9,000	9,000	9,020	8,065
Total Refugees and State Prisoners, Rupees - - - -	10,000	10,000	19,120	8,705
<b>Miscellaneous.</b>				
Rewards for Intelligence - - - -	500	500	3,100	...
Presents to Hill Chiefs - - - -	1,000	1,000	1,300	975
Miscellaneous - - - -	5,032	5,000	5,012	3,521
Total Miscellaneous, Rupees - - - -	6,532	6,500	9,412	4,496

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
ARCHEOLOGICAL DEPARTMENT - - - -	6,000	6,000	5,000	8,909
<i>PROVINCIAL.</i>				
EXPLORATION OF PETROLEUM COAL AND MINERALS - - - -	...	...	8,800	2,931
PROVINCIAL MUSEUMS - - - -	1,800	2,800	1,800	1,800
DONATIONS TO SCIENTIFIC SOCIETIES - - - -	2,400	2,400	2,400	2,400
MODEL FARMS - - - -	20,400	18,000	14,000	13,592
TEA NURSERIES - - - -	1,000	1,000	...	1,000
CINCHONA PLANTATIONS - - - -	1,000	1,000	2,000	774
PUBLIC EXHIBITIONS AND FAIRS - - - -	5,000	10,000	10,000	9,729
GOVERNMENT BULL AND STALLION CHARGES - - - -	3,800	3,000	4,000	2,516
VETERINARY CLASS - - - -	25,500	23,000	24,000	23,322
BOTANICAL AND OTHER PUBLIC GARDENS - - - -	1,000	1,000	1,000	1,000
AGRICULTURAL DEPARTMENT - - - -	20,800	16,000	30,000	24,932
EMIGRATION - - - -	2,000	...	...	3,242
PROVINCIAL STATISTICS - - - -	2,300	2,800	2,000	974
MISCELLANEOUS - - - -	...	...	...	2,990
TOTAL PROVINCIAL - - - -	87,000	81,000	1,00,000	91,202
<i>LOCAL.</i>				
VETERINARY CLASS, LOCAL - - - -	9,000	6,000	14,400	6,891
STATISTICS, LOCAL - - - -	1,000	1,000	600	570
TOTAL LOCAL - - - -	10,000	7,000	15,000	7,461
Total 26, Scientific and other Minor Departments, Rupees - - - -	1,03,000	94,000	1,20,000	1,07,572

EXPENDITURE—*continued.*26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

## DETAILS.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
Provincial Museums.					
Grants-in-aid to Phayre Museum	-	1,800	2,800	1,800	1,800
Model Farms.					
Sheep and other Farms	-	10,400	12,000	3,000	1,377
Tobacco Cultivation	-	6,000	3,000	11,000	9,021
Coffee, silk, jute, &c.	-	4,000	3,000	...	2,314
Sugarcane do.	-	...	...	...	880
Total Model Farms, Rupees	-	20,400	18,000	14,000	13,592
Veterinary Class.					
Numbers,					
1885-86.	1886-87.				
1	1	Instructor	10,200	10,200	9,942
1	1	Interpreter	1,200	1,200	1,200
3	2	Servants	240	240	318
		Allowance to Assistants	7,080	4,500	5,160
		Travelling Allowances	5,120	5,200	4,680
		Miscellaneous	1,660	1,660	1,955
		Total Veterinary Class, Rupees	25,500	23,000	23,322

## 27.—TERRITORIAL AND POLITICAL PENSIONS.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
CHARITABLE ALLOWANCES:					
Allowances to Delhi and Banda State Prisoners and to Shan Chiefs	-	31,000	31,000	30,000	33,065
UPPER BURMA, IMPERIAL	-	1,50,000	...	...	...
Total 27, Territorial, &c., Pensions, Rupees	-	1,81,000	31,000	30,000	33,065

## 28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
ALLOWANCES		..	...	...	98
Total 28, Civil, &c., Allowances, Rupees		...	...	...	98

## 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
SUPERANNUATION AND RETIRED ALLOWANCES					
COMPASSIONATE ALLOWANCES	-	1,66,000	1,59,000	1,67,000	1,59,657
GRATUITIES	-	3,000	2,700	3,000	2,640
REFUNDS	-	10,000	8,300	12,000	9,914
		...	...	...	1,050
TOTAL PROVINCIAL	-	1,79,000	1,70,000	1,82,000	1,73,261
<i>LOCAL.</i>					
SUPERANNUATIONS AND RETIRED ALLOWANCES—LOCAL					
GRATUITIES—LOCAL	-	700	300	300	87
		1,300	700	700	2,065
TOTAL LOCAL		2,000	1,000	1,000	2,152
Total 29, Superannuation, &c., Rupees	-	1,81,000	1,71,000	1,83,000	1,75,413

EXPENDITURE—continued.

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—continued.

DETAILS.

PROVINCIAL. Superannuation and Retired Allowances.	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, 1885-86.*	TOTAL.	Add new Pensions and Retired allowances granted since the date of the last Estimate. †	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<i>Departments.</i>									
Land Revenue -	89,742	6,976	82,766	8,342	91,108	1,59,000	1,59,657		
Customs -	20,974	...	20,974	571	21,545				
Forest -	3,650	...	3,650	...	3,650				
Telegraph -	...	...	...	140	140				
General Administration -	6,723	...	6,723	2,400	9,123				
Law and Justice -	15,854	2,519	13,335	2,845	16,180				
Police -	21,220	1,369	19,851	2,893	22,744				
Marine -	820	...	820	...	820				
Education -	1,050	...	1,050	...	1,050				
Medical -	492	...	492	330	822				
Miscellaneous -	5,196	...	5,196	330	5,526				
Public Works -	6,370	...	6,370	156	6,526				
Madras Government -	158	...	158	...	158				
Bengal Government -	1,286	...	1,286	...	1,286				
DEDUCT—Probable Outstanding -	1,73,535				1,80,678				
	6,535				14,678				
<b>Total</b>	<b>1,67,000</b>	<b>10,864</b>	<b>1,62,671</b>	<b>18,007</b>	<b>1,66,000</b>			<b>1,59,000</b>	<b>1,59,657</b>

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
UPPER BURMA, IMPERIAL -	80,000	...	...	...
REFUNDS -	...	...	...	32
<i>PROVINCIAL.</i>				
STATIONERY PURCHASED IN THE COUNTRY -	7,200	7,200	8,000	...
GOVERNMENT PRESSES -	1,10,000	97,000	88,000	98,589
PRINTING AT PRIVATE PRESSES -	800	800	1,000	65
STATIONERY SUPPLIED FROM CENTRAL STORES -	77,000	75,000	77,000	73,976
<b>TOTAL PROVINCIAL</b>	<b>1,95,000</b>	<b>1,80,000</b>	<b>1,74,000</b>	<b>1,72,630</b>
<b>Total 30, Stationery and Printing, Rupees</b>	<b>2,75,000</b>	<b>1,80,000</b>	<b>1,74,000</b>	<b>1,72,662</b>

DETAILS.

Numbers.		PROVINCIAL. Government Presses. SECRETARIAT PRESS.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salary.</i>				
I	I	Superintendent -	7,800	7,320	7,320	6,840
		<i>Establishment.</i>				
11	11	Clerks, Printers and Examiners -	12,060	11,814	12,060	10,377
82	82	Readers, Compositors and Pressmen -	24,456	22,102	23,916	20,786
4	4	Servants and others -	516	516	516	516
		Extra Establishment or Overtime -	36,000	38,243	39,000	33,844
			73,032	72,675	66,492	65,523
		<i>Supplies and Services.</i>				
		Cost of Materials and Stock -	13,000	1,000	...	2,248
		<i>Contingent Charges.</i>				
		Rent, Rates, and Taxes -	400	400	500	375
		Travelling Allowances -	100	100	450	109
		Miscellaneous Expenses -	3,668	4,505	3,238	3,575
			4,168	5,005	4,188	4,059
		Rangoon Jail Press Establishment and Charges -	98,000	86,000	78,000	78,670
			12,000	11,000	10,000	19,919
		<b>Total Government Presses, Rupees</b>	<b>1,10,000</b>	<b>97,000</b>	<b>88,000</b>	<b>98,589</b>

\* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.

† Includes Superannuation Allowances transferred for payment from other Governments.

EXPENDITURE— <i>continued.</i>				
32.—MISCELLANEOUS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES FOR REMITTANCE OF TREASURE -	9,000	9,000	9,000	12,855
UPPER BURMA, IMPERIAL -	25,000	...	...	...
<b>TOTAL IMPERIAL -</b>	<b>34,000</b>	<b>9,000</b>	<b>9,000</b>	<b>12,855</b>
<i>PROVINCIAL.</i>				
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	1,000	1,000	1,500	805
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEES -	1,000	1,000	2,000	2,400
LOSS ON SPECIE REMITTANCES -	100	100	200	1,902
COST OF BOOKS AND PUBLICATIONS -	200	200	600	153
DONATIONS FOR CHARITABLE PURPOSES -	1,500	1,500	1,000	12,922
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	100	100	200	11
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	10,000	10,000	11,000	9,163
PETTY ESTABLISHMENTS, PROVINCIAL -	4,000	4,000	4,000	4,104
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF -	100	100	500	50
CHARGES FOR SEARCHING FOR HIDDEN TREASURE -	...	...	...	200
CONTRIBUTIONS -	2,500	2,500	7,000	700
RENTS, RATES, AND TAXES -	2,500	2,500	2,000	2,459
MISCELLANEOUS AND UNFORESEEN CHARGES -	...	...	3,000	...
MISCELLANEOUS REFUNDS -	1,000	1,000	8,000	3,363
<b>TOTAL PROVINCIAL -</b>	<b>24,000</b>	<b>24,000</b>	<b>41,000</b>	<b>38,232</b>
<i>LOCAL.</i>				
PETTY ESTABLISHMENTS—LOCAL -	36,000	33,000	41,000	31,408
CONTRIBUTIONS—LOCAL -	7,000	1,500	...	...
MISCELLANEOUS REFUNDS—LOCAL -	1,000	500	1,000	148
<b>TOTAL LOCAL -</b>	<b>44,000</b>	<b>35,000</b>	<b>42,000</b>	<b>31,556</b>
<b>Total 32, Miscellaneous, Rupees -</b>	<b>1,02,000</b>	<b>68,000</b>	<b>92,000</b>	<b>82,643</b>
<b>DETAILS.</b>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<b>Petty Establishments, Local.</b>	Rs.	Rs.	Rs.	Rs.
Circuit-house Charges -	5,500	6,000	5,800	6,174
Conservancy Establishment and Contingencies -	3,500	3,500	6,700	2,683
Slaughter-house Establishment and Contingencies -	230	300	500	16
Cattle Market Establishment -	6,860	5,200	6,900	6,031
Ditto Contingencies -	680	200	600	49
Bazar Establishments -	15,840	15,800	17,200	14,195
Ditto Contingencies -	3,390	2,000	3,300	2,260
<b>Total Petty Establishments, Local, Rupees -</b>	<b>36,000</b>	<b>33,000</b>	<b>41,000</b>	<b>31,408</b>

EXPENDITURE—concluded.

38.—STATE RAILWAYS : INTEREST ON DEBT.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
INTEREST ON DEBT - - - -	10,93,000	10,72,000	10,82,000	9,91,713
Total 38, State Railways—Interest on Debt, Rupees - - - -	10,93,000	10,72,000	10,82,000	9,91,713

43—IRRIGATION—MINOR WORKS AND NAVIGATION.

<i>LOCAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IN CHARGE OF CIVIL OFFICERS—</i>				
Original Works - - - -	8,000	...	...	...
Repairs - - - -	5,000	...	...	...
Establishment - - - -	1,600	...	...	...
Tools and Plant - - - -	400	...	...	...
Total 43, Minor Works and Navigation, Rupees	15,000	...	...	...

45.—BUILDINGS AND ROADS—CIVIL WORKS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
	Rs.	Rs.	Rs.	Rs.	
<i>IN CHARGE OF CIVIL OFFICERS—</i>					
Contribution to Municipality - - - -	44,000	44,000	51,000	43,980	
Original Works - - - -	...	...	...	500	
TOTAL PROVINCIAL - - - -	44,000	44,000	51,000	44,480	
<i>LOCAL.</i>					
<i>IN CHARGE OF CIVIL OFFICERS—</i>					
Original Works - - - -	64,000	54,900	1,17,000	76,390	
Repairs - - - -	21,000	25,700			24,187
Establishment - - - -	6,500	6,700			6,034
Tools and Plant - - - -	500	900			483
<i>Miscellaneous Local—</i>					
Refunds - - - -	1,000	1,800	...	2,298	
TOTAL LOCAL - - - -	93,000	90,000	11,7000	1,09,392	
Total 45, Civil Works, Rupees - - - -	1,37,000	1,34,000	1,68,000	1,53,872	

ASSAM.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1886-87.

CIVIL BUDGET  
FOR THE  
GENERAL ABSTRACT OF THE REVENUE AND  
FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Refer- ence to Detail- ed Esti- mate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
<i>CIVIL HEADS.</i>							
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—LAND REVENUE . . . . .	4	41,38,000	41,08,000	40,92,000	40,49,430	30,000	...
II.—OPIUM . . . . .	4	4,31,000	4,20,000	4,40,000	4,29,853	11,000	...
IV.—STAMPS . . . . .	4	7,89,000	7,79,000	7,80,000	7,72,558	10,000	...
V.—EXCISE . . . . .	5	22,30,000	22,00,000	22,50,000	22,10,394	30,000	...
VI.—PROVINCIAL RATES . . . . .	5	5,09,000	5,15,000	5,15,000	4,26,503	...	6,000
VIII.—ASSESSED TAXES . . . . .	5	1,80,000	...	...	...	1,80,000	...
IX.—FOREST . . . . .	5	2,25,000	1,90,000	2,30,000	1,80,414	35,000	...
X.—REGISTRATION . . . . .	6	33,000	33,000	30,000	30,704	...	...
XII.—INTEREST . . . . .	6	6,000	6,000	5,000	5,969	...	...
XVI.—LAW AND JUSTICE . . . . .	7	1,60,000	1,49,000	1,46,000	1,63,102	11,000	...
XVII.—POLICE . . . . .	7	1,16,000	1,16,000	1,12,000	1,03,043	...	...
XVIII.—MARINE . . . . .	7	4,000	5,000	5,000	5,092	...	1,000
XIX.—EDUCATION . . . . .	7	39,000	39,000	41,000	38,673	...	...
XX.—MEDICAL . . . . .	8	1,000	1,000	1,000	1,377	...	...
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . . . .	8	50,000	50,000	45,000	88,255	...	...
XXII.—RECEIPTS IN AID OF SU- PERANNUATION, RETIR- ED AND COMPASSIONATE ALLOWANCES . . . . .	8	16,000	16,000	2,000	1,354	...	...
XXIII.—STATIONERY & PRINTING . . . . .	8	4,000	3,000	3,000	3,462	1,000	...
XXV.—MISCELLANEOUS . . . . .	9	42,000	41,000	42,000	43,836	1,000	...
XXXII.—BUILDINGS AND ROADS— CIVIL WORKS . . . . .	9	1,05,000	1,09,000	1,09,000	1,33,600	...	4,000
Total Civil Heads, Rupees . . . . .		90,78,000	87,80,000	88,48,000	86,87,619	3,09,000	11,000
<i>DEPARTMENTAL HEADS.</i>							
<i>For Details see Separate Estimates.</i>							
XIII.—POST OFFICE . . . . .		...	...	...	2,41,558	...	...
XXVI.—STATE RAILWAYS (GROSS EARNINGS) . . . . .		86,000	35,000	40,000	3,830	51,000	...
XXXI.—BUILDINGS AND ROADS—MILI- TARY WORKS . . . . .		2,000	2,000	1,000	1,675	...	...
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS . . . . .		6,000	6,000	3,000	4,385	...	...
Total Departmental Heads (a), Rupees . . . . .		94,000	43,000	44,000	9,890	51,000	...
Total Revenue and Receipts, Rupees . . . . .		91,72,000	88,23,000	88,92,000	86,97,509	3,60,000	11,000

(a) These totals do not include the Departments  
Net Increase of Revenue and Receipts in 1886-87, Rupees 3,49,000.

SAM.

ESTIMATE  
YEAR 1886-87.  
RECEIPTS AND OF THE EXPENDITURE OF ASSAM,  
1886 TO 31ST MARCH 1887.

GRANTS.	EXPENDITURE.	Refer- ence to Detail- ed Esti- mate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
	<i>CIVIL HEADS.</i>	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	REFUNDS AND DRAWBACKS	10	27,000	17,000	27,000	14,428	10,000	...
2	ASSIGNMENTS AND COMPENSA- TIONS	11	35,000	35,000	33,000	33,330	...	...
3	LAND REVENUE	11	9,93,000	9,35,000	10,09,000	9,24,034	58,000	...
6	STAMPS	14	36,000	36,000	46,000	39,598	...	...
7	EXCISE	14	8,000	8,000	9,000	7,740	...	...
8	PROVINCIAL RATES	15	5,000	5,000	5,000	5,326	...	...
10	ASSESSED TAXES	15	5,000	...	...	...	5,000	...
11	FOREST	15	2,05,000	2,00,000	2,10,000	1,96,762	5,000	...
12	REGISTRATION	16	23,000	20,000	20,000	20,048	3,000	...
13	INTEREST ON ORDINARY DEBT	16	1,000	1,000	...	407	...	...
14	INTEREST ON OTHER OBLIGA- TIONS	16	...	14,000	14,000	14,082	...	14,000
15	POST OFFICE	17	36,000	31,000	31,000	26,903	5,000	...
18	GENERAL ADMINISTRATION	17	2,41,000	2,32,000	2,40,000	2,30,068	9,000	...
19	LAW AND JUSTICE	19	6,84,000	6,10,000	6,74,000	6,32,651	74,000	...
20	POLICE	22	9,74,000	9,55,000	9,45,000	9,67,899	19,000	...
21	MARINE	24	46,000	78,000	85,000	1,31,826	...	32,000
22	EDUCATION	25	3,56,000	3,18,000	3,32,000	2,94,335	38,000	...
23	ECCLESIASTICAL	27	21,000	20,000	21,000	18,955	1,000	...
24	MEDICAL	27	1,99,000	1,67,000	1,81,000	1,54,115	32,000	...
25	POLITICAL	30	63,000	56,000	60,000	52,063	7,000	...
26	SCIENTIFIC AND OTHER MINOR DEPARTMENTS	31	46,000	46,000	40,000	39,838	...	...
27	TERRITORIAL AND POLITICAL PENSIONS	31	27,000	27,000	27,000	27,138	...	...
29	SUPERANNUATION ALLOWANCES AND PENSIONS	31	60,000	55,000	55,000	51,779	5,000	...
30	STATIONERY AND PRINTING	32	68,000	63,000	67,000	72,520	5,000	...
32	MISCELLANEOUS	33	68,000	68,000	69,000	65,301	...	...
33	FAMINE RELIEF	33	...	...	...	203	...	...
45	BUILDINGS AND ROADS—CIVIL WORKS	33	...	4,000	8,69,000	9,58,960	...	4,000
	<i>Add—PROVINCIAL AND LOCAL SUB- PLUSES</i>		42,27,000	40,01,000	50,69,000	49,80,309	2,76,000	50,000
	<i>Deduct—PROVINCIAL AND LOCAL DEFICITS</i>		...	1,37,000	...	...	...	1,37,000
	Total Civil Heads, Rupees		5,00,000	...	1,33,000	3,52,587	...	5,00,000
	Total Civil Heads, Rupees		37,27,000	41,38,000	49,36,000	46,27,722	2,76,000	6,87,000
	<i>DEPARTMENTAL HEADS.</i>							
	<i>For Details see Separate Estimates.</i>							
15	POST OFFICE		...	...	...	2,83,913	...	...
37	CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE)		48,000	2,71,000	68,000	4,88,478	...	2,23,000
38	STATE RAILWAYS: WORKING EX- PENSES		85,000	40,000	40,000	7,251	45,000	...
40	SUBSIDIZED COMPANIES: LAND, &C.		1,05,000	1,00,000	83,000	58,019	5,000	...
41	MISCELLANEOUS RAILWAY EXPEN- DITURE		1,20,000	2,15,000	1,24,000	2,17,290	...	95,000
44	BUILDINGS AND ROADS—MILITARY WORKS		1,50,000	1,81,000	2,00,000	2,30,054	...	31,000
45	BUILDINGS AND ROADS—CIVIL WORKS		18,21,000	12,64,000	7,73,000	6,25,112	5,57,000	...
	Total Departmental Heads (a), Rupees		23,29,000	20,71,000	12,88,000	16,26,204	6,07,000	3,49,000
	Total Expenditure, Rupees		60,56,000	62,09,000	62,24,000	62,53,926	8,83,000	10,36,000

figures under Post Office, which are shewn in the Estimates under "India—General."

Net Decrease of Expenditure in 1886-87, Rupees 1,53,000.

The following is the estimated cost of collecting the under-mentioned Revenues:—

LAND REVENUE	...	23.997 per cent.	EXCISE	...	...	359 per cent.
STAMPS	...	4.563				



# CIVIL BUDGET ESTIMATE

OF

## REVENUE AND RECEIPTS

FOR THE YEAR

1886-87.

### I.—LAND REVENUE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>ORDINARY REVENUE—</b>				
Fixed Collections - - - -	29,26,000	26,80,000	26,92,000	19,57,585
Collections from Government Estates - - -	8,05,000	10,20,000	9,92,000	16,94,310
Quit-rents of Tributary States - - - -	68,000	68,000	68,000	67,701
	37,99,000	37,68,000	37,52,000	37,19,596
<b>SALE OF GOVERNMENT ESTATES - - - -</b>	...	...	...	18
<b>SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF</b>				
LAND TAX - - - - -	12,000	9,000	14,000	10,557
RENTS, &c., OF FISHERIES - - - - -	1,07,000	1,07,000	1,02,000	1,05,187
MISCELLANEOUS - - - - -	2,20,000	2,24,000	2,24,000	2,14,072
<b>Total Land Revenue, Rupees -</b>	<b>41,38,000</b>	<b>41,08,000</b>	<b>40,92,000</b>	<b>40,49,430</b>
<b>IMPERIAL -</b>	<b>16,97,000</b>	<b>14,96,000</b>	<b>14,88,000</b>	<b>13,94,834</b>
<b>PROVINCIAL -</b>	<b>24,41,000</b>	<b>26,12,000</b>	<b>26,04,000</b>	<b>26,54,596</b>

### II.—OPIUM.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
<b>COST PRICE OF OPIUM SOLD IN EXCISE DEPARTMENT -</b>	<b>4,31,000</b>	<b>4,20,000</b>	<b>4,40,000</b>	<b>4,29,853</b>
<b>Total Opium, Rupees -</b>	<b>4,31,000</b>	<b>4,20,000</b>	<b>4,40,000</b>	<b>4,29,853</b>

### IV.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SALE OF GENERAL STAMPS—</b>				
One-anna Stamps for Receipts and Cheques - - -	8,000	8,000	8,000	7,633
Bills of Exchange or Hoondies - - - - -	2,000	2,000	2,000	1,354
Other General Stamps - - - - -	2,10,000	2,04,000	2,04,000	1,99,132
	2,20,000	2,14,000	2,14,000	2,08,119
<b>SALE OF COURT-FEE STAMPS - - - - -</b>	<b>5,54,000</b>	<b>5,50,000</b>	<b>5,50,000</b>	<b>5,50,047</b>
<b>SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE</b>				
<b>STAMPS - - - - -</b>	<b>11,000</b>	<b>11,000</b>	<b>12,000</b>	<b>10,859</b>
<b>DUTY ON IMPRESSING DOCUMENTS - - - - -</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>782</b>
<b>FINES AND PENALTIES - - - - -</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>2,737</b>
<b>MISCELLANEOUS - - - - -</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>14</b>
<b>Total Stamps, Rupees -</b>	<b>7,89,000</b>	<b>7,79,000</b>	<b>7,80,000</b>	<b>7,72,558</b>
<b>IMPERIAL -</b>	<b>3,95,000</b>	<b>3,89,000</b>	<b>3,90,000</b>	<b>3,86,279</b>
<b>PROVINCIAL -</b>	<b>3,94,000</b>	<b>3,90,000</b>	<b>3,90,000</b>	<b>3,86,279</b>

REVENUE AND RECEIPTS—continued.

V.—EXCISE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—</b>				
License Fees - - - - -	2,64,000	2,53,000	2,28,000	2,05,562
Distillery Fees - - - - -	...	..	...	6,464
Still-head Duty - - - - -	5,000	7,000	14,000	51,236
Farm of Drugs - - - - -	2,53,000	2,40,000	2,36,000	2,49,255
Rent of Toddy Trees - - - - -	...	...	...	27
	5,22,000	5,00,000	4,78,000	5,12,544
<b>SALE PROCEEDS OF EXCISE OPIUM—</b>				
Sale proceeds of leases of monopoly of sale of Opium - - - - -	2,36,000	2,30,000	2,22,000	2,29,820
<b>GAIN ON SALE PROCEEDS OF EXCISE OPIUM - FINES, CONFISCATIONS AND MISCELLANEOUS -</b>	14,72,000	14,70,000	15,50,000	14,67,310
	...	...	...	720
<b>Total Excise, Rupees</b>	<b>22,30,000</b>	<b>22,00,000</b>	<b>22,50,000</b>	<b>22,10,394</b>
<b>IMPERIAL</b>	<b>11,15,000</b>	<b>11,00,000</b>	<b>11,25,000</b>	<b>11,05,197</b>
<b>PROVINCIAL</b>	<b>11,15,000</b>	<b>11,00,000</b>	<b>11,25,000</b>	<b>11,05,197</b>

VI.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>				
<b>RATES AND CESSSES ON LANDS—</b>				
Rates on Ward's Estate - - - - -	...	...	...	306
<b>LOCAL.</b>				
<b>RATES AND CESSSES ON LANDS—LOCAL</b>	5,09,000	5,15,000	5,15,000	4,26,197
<b>Total Provincial Rates, Rupees</b>	<b>5,09,000</b>	<b>5,15,000</b>	<b>5,15,000</b>	<b>4,26,503</b>

VIII.—ASSESSED TAXES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>				
<b>INCOME TAX—</b>				
Deductions by Government from Salaries and Pensions - - - - -	32,000	...	...	...
Deductions by Government from Interest on Government Securities - - - - -	1,48,000	...	...	...
Ordinary Collections - - - - -				
Penalties - - - - -				
<b>Total Assessed Taxes, Rupees</b>	<b>1,80,000</b>	<b>...</b>	<b>...</b>	<b>...</b>

IX.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—</b>				
a. Timber - - - - -	...	...	...	36
e. Grass and other minor produce - - - - -	550	550	1,050	296
<b>Carried over</b>	<b>550</b>	<b>550</b>	<b>1,050</b>	<b>332</b>

REVENUE AND RECEIPTS—*continued.*IX.—FOREST—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	550	550	1,050	332
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS</b> -	17,000	16,500	15,000	11,828
<i>a.</i> Timber -	1,52,500	1,25,000	1,57,100	1,16,325
<i>b.</i> Firewood and Charcoal -	1,850	1,850	2,680	2,214
<i>c.</i> Bamboos -	3,065	3,065	3,150	2,544
<i>d.</i> Grazing and Fodder Grass -	80	80	100	19
<i>e.</i> Other minor produce -	38,640	30,640	39,650	38,962
	2,13,135	1,77,135	2,17,680	1,71,892
<b>III.—CONFISCATED DRIFT AND WAIFF WOOD</b> -	1,130	1,130	2,100	1,208
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—</b>				
<i>a.</i> Duty on Foreign Timber and other Forest Produce -	3,100	3,100	3,500	2,754
<i>b.</i> Revenue from Shared and Private Forests -	4,000	4,000	3,700	988
	7,100	7,100	7,200	3,742
<b>V.—MISCELLANEOUS—</b>				
<i>a.</i> Fines and Forfeitures -	305	1,405	235	440
<i>b.</i> Refunds -	160	160	225	104
<i>c.</i> Other Sources -	2,620	2,520	1,510	2,696
	3,085	4,085	1,970	3,240
<b>Total Forest, Rupees</b> -	2,25,000	1,90,000	2,30,000	1,80,414
IMPERIAL -	1,12,000	95,000	1,15,000	90,207
PROVINCIAL -	1,13,000	95,000	1,15,000	90,207

## X.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS -	31,930	32,300	29,100	30,266
FEES FOR COPIES OF REGISTERED DOCUMENTS -	440	400	400	291
LAND REGISTRATION FEES -	620	300	500	145
MISCELLANEOUS -	10	...	...	2
<b>Total Registration, Rupees</b> -	33,000	33,000	30,000	30,704
IMPERIAL -	16,000	16,000	15,000	15,352
PROVINCIAL -	17,000	17,000	15,000	15,352

## XII.—INTEREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON LOANS TO MUNICIPALITIES, &c. -	1,000	1,000	1,000	904
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES, &c. -	...	...	...	26
MISCELLANEOUS -	4,000	4,000	3,000	4,479
<b>TOTAL IMPERIAL</b> -	5,000	5,000	4,000	5,409
<i>PROVINCIAL.</i>				
INTEREST ON GOVERNMENT SECURITIES -	1,000	1,000	1,000	560
<b>Total Interest, Rupees</b> -	6,000	6,000	5,000	5,969

REVENUE AND RECEIPTS—continued.

XVI.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	6,000	5,000	6,000	5,447
COURT-FEES REALISED IN CASH - - -	1,000	4,000	1,000	942
GENERAL FEES, FINES AND FORFEITURES - - -	65,000	67,000	70,000	70,276
<i>JAILS—</i>				
Jail manufactures - - - - -	20,000	18,000	20,000	16,470
Hire of convicts - - - - -	65,000	55,000	45,000	67,348
Miscellaneous - - - - -	1,000	1,000	1,000	762
	86,000	74,000	66,000	84,580
PLEADERSHIP EXAMINATION FEES - - -	1,000	1,000	2,000	930
MISCELLANEOUS - - - - -	1,000	1,000	1,000	927
<b>Total Law and Justice, Rupees - - -</b>	<b>1,60,000</b>	<b>1,49,000</b>	<b>1,46,000</b>	<b>1,63,102</b>

XVII.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
POLICE SUPPLIED TO RAILWAYS - - - - -	...	...	2,000	361
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS - - - - -	4,800	5,000	500	1,429
FEES, FINES AND FORFEITURES - - - - -	65,000	65,000	66,400	59,204
SUPERANNUATION RECEIPTS - - - - -	200	200	100	188
<i>MISCELLANEOUS—</i>				
Recoveries on account of clothing - - -	40,000	34,000	35,000	37,679
Other Receipts - - - - -	6,000	11,800	8,000	4,182
	46,000	45,800	43,000	41,861
<b>Total Police, Rupees - - - - -</b>	<b>1,16,000</b>	<b>1,16,000</b>	<b>1,12,000</b>	<b>1,03,043</b>

XVIII.—MARINE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
HIRE OF VESSELS - - - - -	4,000	5,000	...	...
SALE PROCEEDS OF VESSELS AND STORES - - -	...	...	5,000	1,091
MISCELLANEOUS - - - - -	...	...	...	1,045
FREIGHT, PASSAGE AND TONNAGE - - - - -	...	...	...	2,956
<b>Total Marine, Rupees - - - - -</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,092</b>

XIX.—EDUCATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
FEES, SCHOOLS, GENERAL - - - - -	35,500	35,500	38,500	35,446
FEES, SCHOOLS, SPECIAL - - - - -	1,000	1,000		
CONTRIBUTIONS - - - - -	1,000	1,000	500	712
MISCELLANEOUS - - - - -	1,500	1,500	2,000	1,621
<b>TOTAL PROVINCIAL - - - - -</b>	<b>39,000</b>	<b>39,000</b>	<b>41,000</b>	<b>38,155</b>
<i>LOCAL.</i>				
MISCELLANEOUS—LOCAL - - - - -	...	...	...	518
<b>Total Education, Rupees - - - - -</b>	<b>39,000</b>	<b>39,000</b>	<b>41,000</b>	<b>38,673</b>

REVENUE AND RECEIPTS—*continued.*

## XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
LUNATIC ASYLUM RECEIPTS	300	400	400	150
MEDICINES SOLD BY CIVIL SURGEONS	400	300	500	192
MISCELLANEOUS	300	300	100	1,035
<b>Total Medical, Rupees</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,377</b>

## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
RECEIPTS ON ACCOUNT OF MODEL FARMS	...	1,000	...	...
MISCELLANEOUS	1,000	...	...	438
<b>TOTAL PROVINCIAL</b>	<b>1,000</b>	<b>1,000</b>	<b>...</b>	<b>438</b>
<i>LOCAL.</i>				
INLAND LABOUR TRANSPORT FEES	49,000	49,000	45,000	87,817
<b>Total Scientific, &amp;c., Departments, Rupees</b>	<b>50,000</b>	<b>50,000</b>	<b>45,000</b>	<b>88,255</b>

## XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS	1,000	1,000	... (a)	682
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND	12,000	10,000	...	...
<b>TOTAL IMPERIAL</b>	<b>13,000</b>	<b>11,000</b>	<b>...</b>	<b>682</b>
<i>PROVINCIAL.</i>				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS	...	...	1,000	...
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	3,000	5,000	1,000	672
<b>TOTAL PROVINCIAL</b>	<b>3,000</b>	<b>5,000</b>	<b>2,000</b>	<b>672</b>
<b>Total Receipts in aid of Superannuation, &amp;c., Allowances, Rupees</b>	<b>16,000</b>	<b>16,000</b>	<b>2,000</b>	<b>1,354</b>

(a) Treated as Provincial.

## XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
STATIONERY RECEIPTS	400	400	200	396
SALE OF GAZETTES AND OTHER PUBLICATIONS	600	200	2,500	737
OTHER PRESS RECEIPTS	3,000	2,400	300	2,329
<b>Total Stationery and Printing, Rupees</b>	<b>4,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,462</b>

REVENUE AND RECEIPTS — *continued.*

XXV.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PREMIUM ON BILLS - - - - -	...	...	...	81
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING - - - - -	...	...	...	315
RECOVERY OF INSURANCE AND OTHER CHARGES ON ENGLISH STORES— One per cent. chargeable on Stores for Provincial and Local Funds, &c. - - - - -	...	2,000	...	1,549
<b>TOTAL IMPERIAL - - - - -</b>	...	2,000	...	1,945
<i>PROVINCIAL.</i>				
UNCLAIMED DEPOSITS - - - - -	15,000	15,000	15,000	17,966
SALE PROCEEDS OF DURBAR PRESENTS - - - - -	1,000	1,000	1,000	559
SALE OF OLD STORES AND MATERIALS - - - - -	1,000	1,000	700	1,038
FEES FOR GOVERNMENT AUDIT - - - - -	1,300	1,300	1,300	1,165
RENTS - - - - -	3,000	2,000	2,000	1,899
MISCELLANEOUS FEES, FINES AND FORFEITURES - - - - -	700	700	1,000	84
<i>MISCELLANEOUS—</i>				
Cash Recoveries of Service payments in previous years - - - - -	2,000	2,000	5,000	1,985
Fines and Forfeitures in Revenue Courts - - - - -	...	...	...	96
Recoveries on account of Law charges - - - - -	...	...	...	12
Other items - - - - -	1,000	1,000	1,000	588
	3,000	3,000	6,000	2,681
<b>TOTAL PROVINCIAL - - - - -</b>	25,000	24,000	27,000	25,392
<i>LOCAL.</i>				
RENTS—LOCAL - - - - -	16,000	14,500	14,500	14,001
MISCELLANEOUS—LOCAL - - - - -	1,000	500	500	2,498
<b>TOTAL LOCAL - - - - -</b>	17,000	15,000	15,000	16,499
<b>Total Miscellaneous, Rupees - - - - -</b>	42,000	41,000	42,000	43,836

XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<i>IN CHARGE OF CIVIL OFFICERS—</i>				
Receipts from Ferries - - - - -	...	...	...	} 228
Miscellaneous - - - - -	...	...	...	
<b>TOTAL PROVINCIAL - - - - -</b>	...	...	...	228
<i>LOCAL.</i>				
<i>IN CHARGE OF CIVIL OFFICERS—</i>				
Receipts from Ferries - - - - -	} 1,05,000	1,09,000	1,09,000	1,33,372
Miscellaneous - - - - -				
<b>Total Civil Works, Rupees - - - - -</b>	1,05,000	1,09,000	1,09,000	1,33,600

# CIVIL BUDGET ESTIMATE

## OF EXPENDITURE FOR THE YEAR

### 1886-87.

#### I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
REVENUE REFUNDS -	12,000	7,000	12,000	6,302
<i>PROVINCIAL.</i>				
REVENUE REFUNDS—PROVINCIAL	15,000	10,000	15,000	7,781
<i>LOCAL.</i>				
REVENUE REFUNDS—LOCAL	...	...	...	345
<b>Total I, Refunds and Drawbacks, Rupees</b>	<b>27,000</b>	<b>17,000</b>	<b>27,000</b>	<b>14,428</b>

#### DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
Revenue Refunds.				
<i>Imperial Heads.</i>				
Opium	1,000	...	1,000	...
<i>Divided heads—Imperial Share.</i>				
Land Revenue	6,000	3,000	6,000	2,100
Stamps	3,000	3,000	3,000	2,976
Excise	1,000	1,000	1,000	555
Forest	1,000	...	1,000	468
Registration	...	...	...	203
	11,000	7,000	11,000	6,302
<b>Total Revenue Refunds, Imperial, Rupees</b>	<b>12,000</b>	<b>7,000</b>	<b>12,000</b>	<b>6,302</b>
<i>PROVINCIAL.</i>				
Revenue Refunds—Provincial.				
<i>Provincial Heads.</i>				
Provincial Rates	1,000	500	1,000	...
<i>Divided heads—Provincial Share.</i>				
Land Revenue	9,000	5,500	9,000	3,578
Stamps	3,000	3,000	3,000	2,977
Excise	1,000	1,000	1,000	554
Forest	1,000	...	1,000	469
Registration	...	...	...	203
	14,000	9,500	14,000	7,781
<b>Total Revenue Refunds, Provincial, Rupees</b>	<b>15,000</b>	<b>10,000</b>	<b>15,000</b>	<b>7,781</b>

EXPENDITURE—continued.				
2.—ASSIGNMENTS AND COMPENSATIONS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
COMPENSATIONS - - - -	18,000	18,000	16,000	13,434
MISCELLANEOUS - - - -	17,000	17,000	17,000	19,896
<b>Total 2, Assignments and Compensations, Rs.</b>	<b>35,000</b>	<b>35,000</b>	<b>33,000</b>	<b>33,330</b>
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Compensations.</b>				
<i>Exceeding Rs. 5,000 per annum.</i>				
Ghulla Zemindars, District Goalpara - - -	7,164	7,164	7,164	7,164
Kubo Compensations, Manipur Rajah - - -	6,270	6,270	6,270	6,270
<i>Not exceeding Rs. 5,000 per annum.</i>				
Sayer - - - - -	1,144	1,144	1,144	...
Miscellaneous - - - - -	2,892	2,892	892	...
	17,470	17,470	15,470	
Add for rounding - - - - -	530	530	530	
<b>Total Compensations, Rupees</b>	<b>18,000</b>	<b>18,000</b>	<b>16,000</b>	<b>13,434</b>
3.—LAND REVENUE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS - - -	96,000	97,000	1,10,000	98,630
REVENUE SURVEYS - - - - -	51,000	45,000	55,000	48,092
LAND SETTLEMENT CHARGES - - - - -	22,000	15,000	16,000	14,729
<b>TOTAL IMPERIAL</b>	<b>1,69,000</b>	<b>1,57,000</b>	<b>1,81,000</b>	<b>1,61,451</b>
<i>PROVINCIAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS', &C., ESTABLISHMENTS	5,35,000	5,08,000	5,18,000	4,86,525
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—PRO-				
VINCIAL - - - - -	1,63,000	1,66,000	1,88,000	1,68,098
REVENUE SURVEYS—PROVINCIAL - - - - -	88,000	77,000	93,000	81,965
LAND SETTLEMENT CHARGES—PROVINCIAL - - - - -	37,000	26,000	28,000	25,104
RENTS, RATES AND TAXES - - - - -	1,000	1,000	1,000	891
<b>TOTAL PROVINCIAL</b>	<b>8,24,000</b>	<b>7,78,000</b>	<b>8,28,000</b>	<b>7,62,583</b>
<b>Total 3, Land Revenue, Rupees</b>	<b>9,93,000</b>	<b>9,35,000</b>	<b>10,09,000</b>	<b>9,24,034</b>
DETAILS.				
Charges on account of Land Revenue Collections.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Commission on Land Revenue Collections - - -	2,43,360	2,51,000	2,84,560	2,54,856
Commission on House Tax - - - - -	15,970	12,000	13,460	11,872
	2,59,330		2,98,020	
Lump Alteration - - - - -	—330		—20	
<b>Total Charges on account of Land Revenue Collections, Rupees</b>	<b>2,59,000</b>	<b>2,63,000</b>	<b>2,98,000</b>	<b>2,66,728</b>
<b>IMPERIAL</b>	<b>96,000</b>	<b>97,000</b>	<b>1,10,000</b>	<b>98,630</b>
<b>PROVINCIAL</b>	<b>1,63,000</b>	<b>1,66,000</b>	<b>1,88,000</b>	<b>1,68,098</b>



EXPENDITURE— <i>continued.</i>						
3.—LAND REVENUE— <i>continued.</i>						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<b>Revenue Surveys.</b>						
<b>DEMARCATION SURVEY.</b>						
Cost of Boundary Pillars and Demarcation		1,38,674	1,22,000	1,65,000	1,30,057	
Lump alteration		+326	...	—17,000	...	
		1,39,000	1,22,000	1,48,000	1,30,057	
IMPERIAL		51,000	45,000	55,000	48,092	
PROVINCIAL		88,000	77,000	93,000	81,965	
<b>Land Settlement Charges:</b>						
Settlement Officers and Assistants		14,000	10,000	14,000	11,226	
Establishments		-	-	9,000	4,409	
Field Establishment		-	-	15,000	13,139	
Contingencies and Miscellaneous		18,000	17,000	14,000	11,059	
DEDUCT—Probable Savings		-	-	52,000	-	
		-	-	8,000	-	
<b>Total Land Settlement Charges, Rupees</b>		<b>59,000</b>	<b>41,000</b>	<b>44,000</b>	<b>39,833</b>	
IMPERIAL		22,000	15,000	16,000	14,729	
PROVINCIAL		37,000	26,000	28,000	25,104	
<b>PROVINCIAL.</b>						
Numbers.		Collectors' and Deputy Commissioners', &c., Establishments.				
1885-86.	1886-87.	<i>Salaries.</i>				
11	11	Deputy Commissioners: salaries varying from Rs. 1,000 to Rs. 1,833-5-4 per mensem	1,98,000	1,90,000	1,98,000	1,86,792
19	19	Assistant Commissioners: salaries varying from Rs. 400 to Rs. 800 per mensem	1,68,000	1,20,000	1,68,000	1,14,239
5	3	Supernumerary Assistant Commissioners	1,32,600	1,30,000	1,34,400	1,24,856
29	29	Extra Assistant Commissioners: salaries varying from Rs. 250 to Rs. 600 per mensem				
10	12	Sub-Deputy Collectors: salaries varying from Rs. 100 to Rs. 200 per mensem	18,000	14,000	17,400	11,610
		Deputy Magistrates and Deputy Collectors	...	...	...	1,799
DEDUCT—Probable Savings		5,16,600		5,17,800		
		40,800		40,600		
DEDUCT—Civil Service Annuity		4,75,800		4,77,200		
		7,200		7,200		
		4,68,600	4,54,000	4,70,000	4,39,296	
DEDUCT—						
Moiety of salaries provided under "Grant 19, Criminal Courts," page 20		2,34,300	2,27,000	2,35,000	2,19,648	
		2,34,300	2,27,000	2,35,000	2,19,648	
4	10	Tehsildars	14,700	14,000	6,000	8,322
		2,49,000	2,41,000	2,41,000	2,27,970	
<i>Establishment.</i>						
Chief Office Establishment—						
458	462	Clerks and Servants	1,57,000	1,56,500	1,51,000	1,54,724
29	29	Subordinate Executive Establishments	4,300	4,000	5,000	4,896
179	179	Tehsildar's Establishment	21,500	16,500	20,000	8,644
		1,82,800	1,77,000	1,76,000	1,68,264	
Carried over		4,31,800	4,18,000	4,17,000	3,96,234	

EXPENDITURE— <i>continued.</i>				
3.—LAND REVENUE — <i>continued.</i>				
PROVINCIAL— <i>continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Collectors' and Deputy Commissioners', &c.— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
Brought forward	4,31,800	4,18,000	4,17,000	3,96,234
<i>Contingencies.</i>				
Charges for Remittance of Treasure within the Dis-				
tricts	720	1,000	720	367
Law Charges	5,000	4,500	5,250	3,121
Service Telegrams	2,140	2,000	2,260	1,706
Tour Charges	3,000	2,500	3,400	2,277
Purchase and Repair of Tents	1,700	500	870	388
Hot and Cold Weather Charges	1,900	2,000	1,400	1,670
Purchase and Repair of Furniture	2,400	2,000	2,600	2,093
Feed and Keep of Elephants	1,000	500	1,400	303
Petty Construction and Repairs	660	500	800	630
Office Expenses and Miscellaneous	9,160	8,500	8,240	11,677
	27,680	24,000	26,940	24,232
<i>Travelling Allowances.</i>				
Travelling and Tentage Allowances of Officers	17,250	13,000	15,000	15,435
Travelling Allowances of Establishment	2,680	2,000	2,200	2,301
	19,930	15,000	17,200	17,736
<i>Official Postage.</i>				
Purchase of Service Stamps	5,000	5,000	5,000	5,143
<i>Charges for the Service of Revenue Processes.</i>				
Nazirs (Sheriffs)	8,440	10,000	10,450	10,184
Runners (Process-servers)	28,340	27,000	29,500	27,337
Extra ditto	1,160	2,000	2,050	2,437
Contingencies	3,780	2,000	2,350	2,357
	41,720	41,000	44,350	42,315
<i>Revenue Record Room Charges.</i>				
Establishments	5,000	2,500	5,000	} 865
Remuneration to Copyists	3,000	1,500	2,000	
Contingencies	1,000	1,000	1,000	
	9,000	5,000	8,000	865
DEDUCT—Probable Savings	5,35,130		5,18,490	
	130		490	
Total Collrs.' & Depy. Commrs.', &c., Estabts., Rupees	5,35,000	5,08,000	5,18,000	4,86,525

## EXPENDITURE—continued.

## 6.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SUPERINTENDENCE—</b>				
Proportion of Charges of the Inspector General of Police, &c.	1,853	1,853	2,800	2,702
Do. do. do. Registration, &c.	944	944	780	...
Freight and Packing Charges	135	105	135	138
Purchase of Service Stamps	130	75	150	53
Purchase and Repair of Furniture	486	180	380	2
Miscellaneous	68	143	50	73
	819	503	715	266
Lump alteration	3,616 -376			
CHARGES FOR THE SALE OF GENERAL STAMPS	3,240	3,300	4,295	2,968
CHARGES ON SALE OF COURT FEE STAMPS	6,666	6,100	6,660	6,343
DISCOUNT ON PLAIN PAPER	8,389	9,500	16,654	15,186
STAMP PAPER SUPPLIED FROM CENTRAL STORES	705	800	891	675
	17,000	16,300	17,500	14,426
<b>Total 6. Stamps, Rupees</b>	<b>36,000</b>	<b>36,000</b>	<b>46,000</b>	<b>39,598</b>
IMPERIAL	18,000	18,000	23,000	19,799
PROVINCIAL	18,000	18,000	23,000	19,799

## 7.—EXCISE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS</b>	5,421	5,000	5,600	5,038
<b>SUPERINTENDENT OF STAMPS AND EXCISE</b>	2,579	3,000	3,400	2,702
<b>Total 7, Excise, Rupees</b>	<b>8,000</b>	<b>8,000</b>	<b>9,000</b>	<b>7,740</b>
IMPERIAL	4,000	4,000	5,000	3,870
PROVINCIAL	4,000	4,000	4,000	3,870

## DETAILS.

Numbers.		Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
...	...	Distillery Establishment	...	...	...	108
31	26	District Establishment	3,400	3,400	3,800	3,378
			3,400	3,400	3,800	3,486
		Contingencies	1,860	1,600	1,890	1,552
		Petty Construction and Repairs	...	...	10	...
			1,860	1,600	1,900	1,552
		Lump alteration	5,260 + 161		5,700 - 100	
		<b>Total Collectors', Commissioners' and Cantonment Magistrates' Establishments, Rupees</b>	<b>5,421</b>	<b>5,000</b>	<b>5,600</b>	<b>5,038</b>
		<b>Superintendent of Stamps and Excise.</b>				
		Proportion of Charges of Insp. Genl. of Police, &c.	1,853	} 3,000	{ 2,800	2,702
		Do. do. of Inspector General of Registration, &c.	726			600
		<b>Total Superintendent of Stamps, &amp;c., Rupees</b>	<b>2,579</b>	<b>3,000</b>	<b>3,400</b>	<b>2,702</b>

EXPENDITURE— <i>continued.</i>				
8.—PROVINCIAL RATES.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>LOCAL.</i>	Rs.	Rs.	Rs.	Rs.
COLLECTION OF RATES AND CESSSES	5,000	5,000	5,000	5,326
Total 8, Provincial Rates, Rupees	5,000	5,000	5,000	5,326
10.—ASSESSED TAXES.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
COLLECTION OF INCOME TAX—				
Salaries	...	...	...	...
Establishments	5,000	...	...	...
Travelling Allowances				
Contingencies				
Total 10, Assessed Taxes, Rupees	5,000	...	...	...
11.—FOREST.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS	73,000	79,000	88,600	93,802
B.—ESTABLISHMENTS	1,32,000	1,21,000	1,21,400	1,02,960
Total 11, Forest, Rupees	2,05,000	2,00,000	2,10,000	1,96,762
IMPERIAL	1,02,000	1,00,000	1,05,000	98,381
PROVINCIAL	1,03,000	1,00,000	1,05,000	98,381
DETAILS.				
A.—Conservancy and Works.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	650	1,650	920	2,687
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	5,750	5,750	8,350	6,071
III.—CONFISCATED DRIFT AND WAIF WOOD	250	220	330	68
VI.—LIVE AND DEAD STOCK	9,170	9,570	13,490	13,990
VII.—COMMUNICATIONS AND BUILDINGS	17,000	22,280	24,800	24,067
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS	38,470	37,010	39,100	43,083
IX.—MISCELLANEOUS	1,710	2,520	1,610	3,836
Total A—Conservancy and Works, Rupees	73,000	79,000	88,600	93,802
B.—Establishments.				
I.—SALARIES—				
a. Conservators	15,000	15,000	15,000	15,484
b. Superior Officers	48,600	41,550	39,600	28,206
c. Subordinate Forest and Depôt Establishments	30,404	28,904	29,804	27,286
d. Office Establishments	11,890	11,770	11,700	10,762
e. Deputation and Special Allowances	1,200	1,615	1,200	1,232
	1,07,094	98,839	97,304	82,970
II.—TRAVELLING ALLOWANCES—				
a. Conservators	2,500	2,500	2,500	2,604
b. Superior Officers	13,400	11,450	12,700	9,367
c. Subordinate Forest and Depôt Establishments	4,876	4,104	4,700	4,304
d. Office Establishments	316	416	401	20
	21,092	18,470	20,301	16,295
III.—CONTINGENCIES—				
a. Stationery	146	136	136	20
b. Carriage of Tents and Records	380	380	360	63
c. Office Rents	452	452	360	451
e. Official Postage	1,430	1,190	1,209	1,073
f. Sundries	1,406	1,533	1,730	2,088
	3,814	3,691	3,795	3,695
Total B—Establishments, Rupees	1,32,000	1,21,000	1,21,400	1,02,960

EXPENDITURE—*continued.*

## 12.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	1,890	1,714	2,080	2,935
DISTRICT CHARGES	21,110	18,286	17,920	17,113
<b>Total 12, Registration, Rupees</b>	<b>23,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,048</b>
IMPERIAL	12,000	10,000	10,000	10,024
PROVINCIAL	11,000	10,000	10,000	10,024

## DETAILS.

Superintendence.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Office Establishment	2,940	2,940	1,560	2,738
Service Postage Stamps	80	80	80	67
Miscellaneous	210	90	110	51
Travelling Allowances	280	100	280	73
Service Telegrams	50	20	50	6
Deduct, proportional Charges of Inspector General debitable to Excise and Stamps	3,560 1,670	3,230 1,516		
<b>Total Superintendence, Rupees</b>	<b>1,890</b>	<b>1,714</b>	<b>2,080</b>	<b>2,935</b>

Numbers.		District Charges.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.					
		<i>Salaries.</i>				
2	5	Registry Officers	3,550	1,620	1,620	1,535
		Sub-Registrars' Commission	6,590	6,490	6,490	5,788
		<i>Establishment.</i>				
32	32	Clerks and Servants	10,140	8,110	8,110	7,323
		Temporary Establishment	7,560 340	7,550 320	7,550 320	7,443 ...
		<i>Contingencies.</i>				
		Travelling Allowances	7,900	7,870	7,870	7,443
		Petty Construction and Repairs	50	50	50	...
		Service Postage Stamps	170	...	...	875
		Miscellaneous	140	90	90	98
			2,420	2,166	1,800	1,374
		<i>Lump alteration</i>				
			2,780 + 290			
			3,070	2,306	1,940	2,347
		<b>Total District Charges, Rupees</b>	<b>21,110</b>	<b>18,286</b>	<b>17,920</b>	<b>17,113</b>

## 13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
INTEREST ON GOVERNMENT OF INDIA STOCK NOTES	1,000	1,000	...	404
COMMISSION ON STOCK NOTES	...	...	...	3
<b>Total 13, Interest on Ordinary Debt, Rupees</b>	<b>1,000</b>	<b>1,000</b>	<b>...</b>	<b>407</b>

## 14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
INTEREST ON DISTRICT SAVINGS BANK DEPOSITS	...	14,000	14,000	14,061
INTEREST ON MISCELLANEOUS ACCOUNTS	...	...	...	21
<b>Total 14, Interest on other Obligations, Rupees</b>	<b>...</b>	<b>14,000</b>	<b>14,000</b>	<b>14,082</b>

EXPENDITURE—continued.

15.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
DISTRICT POST ESTABLISHMENTS - - -	1,000	1,000	...	427
<i>LOCAL.</i>				
DISTRICT POST ESTABLISHMENTS—LOCAL - - -	35,000	30,000	31,000	26,476
Total 15, Post Office, Rupees - - -	36,000	31,000	31,000	26,903

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CIVIL OFFICE OF ACCOUNT AND AUDIT - - -	45,000	44,000	44,000	41,803
<i>PROVINCIAL.</i>				
SALARY OF CHIEF COMMISSIONER - - -	48,000	45,000	48,000	47,714
TOUR EXPENSES - - -	7,000	6,900	7,000	6,118
CIVIL SECRETARIAT - - -	80,600	77,400	81,000	75,757
COMMISSIONERS - - -	56,000	54,500	56,000	53,212
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES - - -	4,200	4,000	4,000	5,464
RENTS, RATES AND TAXES - - -	200	200	...	...
TOTAL PROVINCIAL - - -	1,96,000	1,88,000	1,96,000	1,88,265.
Total 18, General Administration, Rupees - - -	2,41,000	2,32,000	2,40,000	2,30,068

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>IMPERIAL.</i>				
		Civil Office of Account and Audit.				
		<i>Salary.</i>				
I	I	Comptroller - - -	15,000	14,400	14,400	13,800
		<i>Establishment.</i>				
24	24	Superintendents and Clerks - - -	26,500	27,400	26,500	26,422
8	8	Servants - - -	920			
			27,420	27,400	27,400	26,422
		<i>Contingencies.</i>				
		Hot and Cold Weather Charges - - -	250	200	300	153
		Section writing - - -	120	100	120	90
		Purchase and Repair of Furniture - - -	150	200	200	18
		Service Telegrams - - -	300	350	350	229
		Office Expenses and Miscellaneous - - -	700	650	830	597
			1,520	1,500	1,800	1,087
		<i>Travelling Expenses.</i>				
		Travelling Allowances - - -	300	200	500	...
		<i>Official Postage.</i>				
		Purchase of Service Stamps - - -	600	500	600	494
		Lump alterations - - -	44,840 + 160		44,700 - 700	
		Total Civil Office of Account and Audit, Rupees	45,000	44,000	44,000	41,803

EXPENDITURE— <i>continued.</i>						
18.—GENERAL ADMINISTRATION— <i>continued.</i>						
Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
I	I		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>						
<b>Salary of Chief Commissioner.</b>						
I	I	Chief Commissioner - - -	50,000	45,000	50,000	47,714
		DEDUCT—Civil Service Annuity - - -	2,000	...	2,000	...
<b>Total Salary of Chief Commr., Rs.</b>			<b>48,000</b>	<b>45,000</b>	<b>48,000</b>	<b>47,714</b>
<b>Tour Expenses.</b>						
Travelling Allowances, Chief Commissioner, Secretary and Establishment - - -						
			5,500	5,500	5,500	4,810
		Contingencies and Miscellaneous - - -	1,400	1,300	1,400	1,224
		Camp Establishment - - -	100	100	100	84
<b>Total Tour Expenses, Rupees</b>			<b>7,000</b>	<b>6,900</b>	<b>7,000</b>	<b>6,118</b>
<b>Civil Secretariat.</b>						
<i>Salaries.</i>						
I	I	Secretary - - -	24,000	20,000	24,000	19,950
I	I	Assistant Secretary - - -	8,400	8,000	8,400	6,937
			<b>32,400</b>	<b>28,000</b>	<b>32,400</b>	<b>26,887</b>
<i>Establishment.</i>						
32	32	Superintendents and Clerks - - -	38,800	36,400	37,000	} 40,496
I	I	Hospital Assistant - - -	600	600	600	
27	27	Servants - - -	3,288	3,300	3,300	
...	...	Temporary Establishment - - -	100	100	100	
			<b>42,788</b>	<b>40,400</b>	<b>41,000</b>	<b>40,496</b>
<i>Contingent Charges.</i>						
		Purchase and Repair of Furniture - - -	150	200	200	171
		Purchase of Books, Newspapers, &c. - - -	750	1,400	1,200	810
		Hot and Cold Weather Charges - - -	200	200	150	213
		Section writing - - -	...	...	200	88
		Service Telegrams - - -	1,500	1,500	1,800	1,471
		Office Expenses and Miscellaneous - - -	2,400	2,000	3,000	2,353
			<b>5,000</b>	<b>5,300</b>	<b>6,550</b>	<b>5,106</b>
		Travelling Allowances - - -	800	900	1,000	803
		Purchase of Service Stamps - - -	2,500	2,800	3,000	2,465
			<b>3,300</b>	<b>3,700</b>	<b>4,000</b>	<b>3,268</b>
DEDUCT—Civil Service Annuity, and Savings - - -			83,488		83,950	
			2,888		2,950	
<b>Total Civil Secretariat, Rupees</b>			<b>80,600</b>	<b>77,400</b>	<b>81,000</b>	<b>75,757</b>
<b>Commissioners.</b>						
<i>Salary.</i>						
I	I	Commissioner - - -	30,000	28,000	30,000	27,845
		DEDUCT—Civil Service Annuity - - -	1,200	...	1,200	...
			<b>28,800</b>	<b>28,000</b>	<b>28,800</b>	<b>27,845</b>
<i>Establishment.</i>						
26	26	Clerks - - -	18,624	19,000	18,624	} 19,542
II	II	Servants - - -	1,116	1,000	1,116	
			<b>19,740</b>	<b>20,000</b>	<b>19,740</b>	<b>19,542</b>
<b>Carried over</b>			<b>48,540</b>	<b>48,000</b>	<b>48,540</b>	<b>47,387</b>

EXPENDITURE — *continued.*

18.—GENERAL ADMINISTRATION — *continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>Commissioners — <i>continued.</i></b>					
Brought forward		48,540	48,000	48,540	47,387
<i>Contingencies.</i>					
Hot and Cold Weather Charges	-	260	240	260	219
Purchase and Repair of Furniture	-	300	260	700	190
Purchase and Repair of Tents	-	20	...	20	...
Tour Charges	-	550	300	400	32
Service Telegrams	-	465	350	350	355
Miscellaneous	-	690	600	756	343
		2,285	1,750	2,486	1,139
<i>Travelling Expenses.</i>					
Travelling Allowances of Officers	-	3,000	3,000	3,000	2,875
Ditto of Establishment	-	700	550	700	768
		3,700	3,550	3,700	3,643
<i>Official Postage.</i>					
Service Postage Stamps	-	1,500	1,200	1,300	1,043
		56,025		56,026	
DEDUCT—Probable Savings		25		26	
<b>Total Commissioners, Rupees</b>		<b>56,000</b>	<b>54,500</b>	<b>56,000</b>	<b>53,212</b>
<b>Provincial Estabts. in Imperial Offices.</b>					
<b>CIVIL OFFICE OF ACCOUNT AND AUDIT.</b>					
Clerks and Servants		4,200	4,000	4,000	5,464
<b>Total Provincial Establishments, &amp;c., Rupees</b>		<b>4,200</b>	<b>4,000</b>	<b>4,000</b>	<b>5,464</b>

19.—LAW AND JUSTICE.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
LAW OFFICERS	-	4,000	3,000	3,000	3,958
CIVIL AND SESSIONS COURTS	-	1,38,000	1,36,000	1,34,000	1,32,437
CRIMINAL COURTS	-	3,94,000	3,57,000	3,94,000	3,66,574
JAILS	-	1,30,000	1,05,000	1,25,000	1,11,719
PLEADERSHIP EXAMINATION CHARGES	-	...	...	...	271
RENTS, RATES AND TAXES	-	1,000	1,000	1,000	934
REFUNDS	-	17,000	8,000	17,000	16,758
<b>Total 19, Law and Justice, Rupees</b>		<b>6,84,000</b>	<b>6,10,000</b>	<b>6,74,000</b>	<b>6,32,651</b>

DETAILS.

Numbers.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.	Rs.	Rs.	Rs.	Rs.
<b>Law Officers.</b>					
4	4	Government Pleaders	1,620	1,500	1,320
		Fees to Pleaders in Sessions Cases	1,680	1,400	2,261
		Miscellaneous	700	100	377
<b>Total Law Officers, Rupees</b>		<b>4,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,958</b>



EXPENDITURE—*continued.*19.—LAW AND JUSTICE—*continued.*

Numbers.			Budget Esti-	Revised Esti-	Budget Esti-	Accounts,
1885-86.	1886-87.		mate, 1886-87.	mate, 1885-86.	mate, 1885-86.	1884-85.
		<b>Civil and Sessions Courts.</b>				
		<i>Salaries.</i>	Rs.	Rs.	Rs.	Rs.
1	1	Civil and Sessions Judge - - -	24,000	28,000	24,000	22,915
1	1	Subordinate Judge - - -	9,600	8,000	9,600	9,216
9	9	Moonsiffs - - -	30,000	32,000	30,000	32,100
		<i>Establishment.</i>	63,600	68,000	63,600	64,231
1	1	Translator - - -	984	1,000	980	974
2	2	Civil Court Ameens - - -	1,200	1,200	1,800	1,716
77	77	Clerks and Servants - - -	26,161	25,200	26,230	25,553
			28,345	27,400	29,010	28,243
		<i>Contingencies.</i>				
		Petty Construction and Repairs - - -	690	400	600	878
		Purchase and Repair of Furniture - - -	775	500	740	663
		Diet and Travelling Expenses to Witnesses - - -	1,200	1,500	1,200	1,228
		Service Telegrams - - -	50	50	50	21
		Hot and Cold Weather Charges - - -	382	480	380	311
		Section writing - - -	6,300	5,000	6,300	4,939
		Miscellaneous - - -	600	700	600	696
			9,997	8,630	9,870	8,736
		<i>Travelling Expenses.</i>				
		Travelling Allowances of Officers - - -				
		Ditto of Establishment - - -	1,200	1,000	1,200	807
						208
			1,200	1,000	1,200	1,015
		Purchase of Service Stamps - - -	800	550	800	561
		Charges for the service of Judicial Processes - - -	35,263	30,420	30,800	29,651
			36,063	30,970	31,600	30,212
		DEDUCT—Civil Service Annuity - - -	1,39,205		1,35,280	
			960		960	
			1,38,245		1,34,320	
		DEDUCT—Probable Savings - - -	245		320	
		<b>Total Civil and Sessions Courts, Rupees</b>	<b>1,38,000</b>	<b>1,36,000</b>	<b>1,34,000</b>	<b>1,32,437</b>
		<b>Criminal Courts.</b>				
		<i>Salaries.</i>				
		Moiety of the Salaries of Collectors, Magistrates and others, as particularised under Grant 3, "Collectors', &c., Establishments," page 12 - - -	2,34,300	2,27,000	2,35,000	2,19,648
		<i>Establishment.</i>				
305	305	Clerks - - -	97,200	88,000	97,600	96,115
29	29	Servants - - -	4,300	4,000	5,300	4,896
		Subordinate Executive Establishment - - -				
			1,01,500	92,000	1,02,900	1,01,011
		Carried over - - -	3,35,800	3,19,000	3,37,900	3,20,659

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>Criminal Courts—continued.</b>					
	Brought forward	3,35,800	3,19,000	3,37,900	3,20,659
<i>Contingencies.</i>					
	Carriage of Corpses and Wounded Persons	230	100	120	69
	Diet-money and Road-money to Witnesses	770	1,000	580	958
	Service Telegrams	2,140	2,000	2,260	1,706
	Purchase and Repair of Tents	1,700	500	870	388
	Tour Charges	3,000	2,500	3,400	2,277
	Feed and Keep of Elephants	1,000	500	1,400	303
	Hot and Cold Weather Charges	1,900	2,000	1,400	1,670
	Purchase and Repair of Furniture	2,400	2,000	2,600	2,001
	Petty Construction and Repairs	660	500	800	131
	Miscellaneous	9,150	3,000	5,940	7,491
		22,950	14,100	19,370	16,994
<i>Travelling Expenses.</i>					
	Travelling and Tentage Allowances of Officers	17,250	11,000	15,000	15,358
	Ditto ditto of Establishment	1,750	1,400	1,600	1,060
		19,000	12,400	16,600	16,418
	Charges for the service of Criminal Processes	8,000	6,300	9,400	7,360
	Purchase of Service Stamps	5,000	5,200	5,000	5,143
		13,000	11,500	14,400	12,503
	LUMP ALTERATION	3,90,750 + 3,250		3,88,270 + 5,730	
	<b>Total Criminal Courts, Rupees</b>	<b>3,94,000</b>	<b>3,57,000</b>	<b>3,94,000</b>	<b>3,66,574</b>
<b>Jails.</b>					
<b>INSPECTION AND GENERAL SUPERINTENDENCE.</b>					
	Proportion of Charges of the Inspector-General of Police	5,853	5,700	2,800	2,702
<b>DISTRICT JAILS.</b>					
<i>Establishments.</i>					
	Allowance to Superintendents	3,900	3,900	3,900	3,900
	Executive Establishment	8,827	9,300	8,540	9,255
	Burkundazee Establishment	4,209	4,500	4,260	4,401
	Extra and Temporary Establishment	1,062	500	1,820	295
	Hospital Assistants (including Charge Allowances)	4,815	4,600	4,260	5,201
	Compounders and Dressers, Clerks and Servants	1,404	1,400	1,400	1,500
		24,217	24,200	24,180	24,552
<i>Supplies and Services.</i>					
	Rations	54,661	42,000	50,000	48,806
	Clothing and Bedding	6,129	800	5,893	614
	Hospital Charges	3,424	2,800	2,914	3,099
	Petty Construction and Repairs	3,240	2,000	2,960	3,034
	Cost of Medical Stores	425	200	700	1,266
	Passage-money of Convicts	1,970	500	2,095	355
	Miscellaneous	6,315	7,500	5,998	8,848
		76,164	55,800	70,560	66,112
	DEDUCT—Probable Savings	1,00,381 500		94,740 319	
		99,881	80,000	94,421	90,664
	Carried over	1,05,734	85,700	97,221	93,366

Numbers.		
1885-86.	1886-87.	
3	3	Allowance to Superintendents
14	14	Executive Establishment
46	46	Burkundazee Establishment
...	...	Extra and Temporary Establishment
4	5	Hospital Assistants (including Charge Allowances)
7	7	Compounders and Dressers, Clerks and Servants

## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Jails—continued.</b>				
Brought forward	1,05,734	85,700	97,221	93,366
<b>JAIL MANUFACTURES.</b>				
<i>District Jails.</i>				
Raw Materials	23,500	18,000	26,650	16,237
Manufactory Establishment	84	...	84	...
Miscellaneous	682	1,300	1,045	2,116
	24,266	19,300	27,779	18,353
<b>Total Jails, Rupees</b>	<b>1,30,000</b>	<b>1,05,000</b>	<b>1,25,000</b>	<b>1,11,719</b>

## 20.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>				
SUPERINTENDENCE	31,000	34,000	33,000	32,519
DISTRICT EXECUTIVE FORCE	4,25,000	4,18,000	4,17,000	4,04,116
VILLAGE POLICE	1,200	600	600	448
SPECIAL POLICE	3,000	4,000	...	817
RAILWAY POLICE	...	...	...	314
STATE RAILWAY POLICE	800	1,000	...	404
SPECIAL FRONTIER POLICE	4,90,000	4,78,900	4,74,000	5,12,748
COLLECTION OF CATTLE TRESPASS FINES	22,000	17,500	19,000	16,477
REFUNDS	1,000	1,000	1,000	56
			9,44,600	
<b>LUMP ADDITION</b>			400	
<b>Total 20, Police, Rupees</b>	<b>9,74,000</b>	<b>9,55,000</b>	<b>9,45,000</b>	<b>9,67,899</b>

## DETAILS.

Numbers.				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.			Rs.	Rs.	Rs.	Rs.
		<b>PROVINCIAL.</b>					
		<b>Superintendence.</b>					
I	I	Inspector-General	A	20,000	19,000	20,000	16,645
17	17	Clerks and Servants	B	9,980	6,700	9,980	7,674
		Temporary Establishment	B				
		<i>Contingent Charges.</i>		29,980	25,700	29,980	24,319
		Travelling Expenses and Allowances	A	2,000	1,400	2,000	2,234
		Service Postage Stamps	B	600	500	600	568
		Service Telegrams	B	600	300	600	340
		Steam Launch "Kestrel"	A	8,100	5,500	8,100	4,541
		Miscellaneous	B	820	600	820	517
				12,120	8,300	12,120	8,200
		DEDUCT— $\frac{2}{5}$ ths of A debitable to Excise, Stamps and Jails and $\frac{1}{3}$ rd of B ditto to Jails		42,100		42,100	
				10,020		8,268	
		DEDUCT—Probable Savings and Annuity		32,080		33,832	
				1,080		832	
		<b>Total Superintendence, Rupees</b>		<b>31,000</b>	<b>34,000</b>	<b>33,000</b>	<b>32,519</b>

EXPENDITURE—continued.						
20.—POLICE—continued.						
Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<b>District Executive Force.</b>						
<i>Salaries.</i>						
4	4	District Superintendents - - -	31,200	30,000	30,000	28,301
5	5	Assistant Superintendents - - -	21,600	22,800	22,800	21,094
			52,800	52,800	52,800	49,395
<i>Police Force.</i>						
20	20	Inspectors - - -	34,200	34,200	34,200	33,745
60	60	Sub-Inspectors - - -	43,440	42,800	43,800	41,023
244	244	Head Constables - - -	44,760	43,200	44,340	41,522
1,724	1,724	Constables - - -	1,62,520	1,57,000	1,62,430	1,50,063
		Kuki Scouts - - -	...	...	...	488
...	...	Language Allowance - - -	60	...	60	...
			2,84,980	2,77,200	2,84,830	2,66,841
<i>Establishment.</i>						
...	...	Hospital Assistants (including Charge Allowances) - - -	480	2,000	480	2,013
19	19	Compounders, Dressers, &c. - - -	1,540	1,500	1,420	1,511
19	19	Clerks - - -	12,120	12,000	11,980	11,633
9	9	Servants - - -	8,840	8,500	10,170	3,200
30	30	Boat Establishment - - -	1,220	1,000	1,140	576
12	12	Elephant Establishment - - -				
			24,200	25,000	25,190	18,933
<i>Supplies and Services.</i>						
		Clothing - - -	15,400	17,000	13,860	16,902
		Arms and Accoutrements, including Ordnance Stores - - -	2,580	2,060	2,630	1,841
		Boats, Elephants and Mules - - -	...	...	460	5,705
		Oil for lighting Station-houses, and Guards - - -	1,670	1,680	1,680	1,715
		Purchase and Repair of Boats - - -	290	520	260	101
		Petty Construction and Repairs - - -	12,210	10,000	10,420	13,849
		Purchase of Tents, Furniture, &c. - - -	1,240	2,000	1,620	2,080
		Cost of Medical Stores - - -	560	1,500	1,000	715
		Bazar Medicine - - -	330	290	290	275
		Carriage of Police Escorts - - -	4,050	3,500	3,390	3,685
		Hospital Charges - - -	30	50	150	48
			38,360	38,600	35,760	46,916
<i>Contingent Charges.</i>						
		Provincial Grant for Municipal Police - - -	3,940	3,940	...	940
		Good-conduct Allowance - - -	1,500	700	1,500	655
		Rents, Rates and Taxes - - -	280	...	...	42
		Travelling Allowances and Expenses - - -	10,600	12,000	10,050	11,706
		Feed and Keep of Elephants - - -	720	350	580	145
		Service Postage Stamps - - -	2,780	3,500	2,530	3,094
		Rewards - - -	680	510	680	553
		Service Telegrams - - -	380	500	410	464
		Hot and Cold Weather Charges - - -	520	600	560	519
		Office Expenses and Contingencies - - -	3,720	2,300	2,400	3,913
			25,120	24,400	18,710	22,031
			4,25,460		4,17,290	
		DEDUCT—Probable Savings - - -	460		290	
		<b>Total District Executive Force, Rupees - - -</b>	<b>4,25,000</b>	<b>4,18,000</b>	<b>4,17,000</b>	<b>4,04,116</b>

EXPENDITURE—continued.						
20.—POLICE—continued.						
Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<b>Special Frontier Police.</b>						
4	4	Commandants - - - - -	34,180	34,000	33,990	30,609
1	1	Assistant Superintendent - - - - -	5,400	5,400	5,400	5,400
11	11	Subadars - - - - -	21,000	20,000	21,000	19,976
40	40	Jemadars - - - - -	28,800	28,000	28,800	27,550
241	241	Havildars - - - - -	43,090	41,000	43,090	40,497
2,300	2,300	Sipahis - - - - -	2,37,850	2,32,000	2,37,850	2,28,686
...	...	Batta Allowance - - - - -	9,900	...	9,900	...
23	23	Kuki Scouts - - - - -	2,280	2,300	2,280	2,188
4	4	Clerks and Servants - - - - -	1,920	2,100	1,920	1,858
10	10	Buglers - - - - -	1,250	1,100	1,250	1,009
5	5	Hospital Assistants - - - - -	3,950	3,900	3,830	3,514
7	7	Blacksmiths - - - - -	1,500	1,300	1,500	1,297
15	15	Compounders and Dressers - - - - -	1,650	1,500	1,430	1,438
26	26	Elephant and Mule Establishment - - - - -	3,730	2,500	3,290	1,834
		Boat Establishment - - - - -	440	450	470	489
		Language Allowance - - - - -	530	490	530	300
		Temporary Establishment - - - - -	...	...	...	26
			3,97,470	3,76,040	3,96,530	3,66,671
<i>Supplies and Services.</i>						
		Clothing - - - - -	43,420	45,000	36,920	48,483
		Arms and Accoutrements, including Ordnance Stores - - - - -	9,350	14,000	4,800	40,328
		Boats, Elephants and Mules - - - - -	650	500	750	1,217
		Oil for lighting Station-houses, and Guards - - - - -	770	700	710	671
		Purchase and Repair of Boats - - - - -	10	10	10	111
		Petty Construction and Repairs - - - - -	6,440	6,000	6,460	7,680
		Purchase of Tents, Furniture, &c. - - - - -	650	800	1,110	920
		Cost of Medical Stores - - - - -	1,130	2,500	2,500	859
		Bazar Medicine - - - - -	560	500	390	603
		Carriage of Police Escorts - - - - -	2,050	3,000	2,020	1,637
		Hospital Charges - - - - -	40	70	70	234
			65,070	73,080	55,740	1,02,743
<i>Contingent Charges.</i>						
		Marksmen's Allowance - - - - -	1,380	800	1,360	642
		Good-conduct Allowance - - - - -	2,800	2,300	2,680	2,255
		Travelling Allowances and Expenses - - - - -	5,750	6,400	5,450	7,377
		Feed and Keep of Elephants - - - - -	2,500	1,200	1,470	1,331
		Service Postage Stamps - - - - -	390	400	360	401
		Rewards - - - - -	120	200	130	405
		Service Telegrams - - - - -	230	250	250	311
		Hot and Cold Weather Charges - - - - -	160	230	130	128
		Rents, Rates and Taxes - - - - -	120	...	...	..
		Office Expenses and Contingencies - - - - -	14,560	18,000	9,900	30,484
			28,010	29,780	21,730	43,334
		DEDUCT—Probable Savings - - - - -	4,90,550			
			550			
		<b>Total Special Frontier Police, Rupees - - - - -</b>	<b>4,90,000</b>	<b>4,78,900</b>	<b>4,74,000</b>	<b>5,12,748</b>
<b>21.—MARINE.</b>						
<i>PROVINCIAL.</i>			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—			Rs.	Rs.	Rs.	Rs.
		Inland Steamers and Flats - - - - -	46,000	78,000	85,000	1,31,826
		<b>Total 21, Marine, Rupees - - - - -</b>	<b>46,000</b>	<b>78,000</b>	<b>85,000</b>	<b>1,31,826</b>

EXPENDITURE—continued.

22.—EDUCATION.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>							
INSPECTION	-	-	-	52,000	49,140	46,000	44,938
GOVERNMENT SCHOOLS, GENERAL	-	-	-	78,420	73,630	78,617	71,806
GOVERNMENT SCHOOLS, SPECIAL	-	-	-	18,000	16,730	18,043	18,145
GRANTS-IN-AID	-	-	-	21,400	17,000	18,854	19,762
SCHOLARSHIPS	-	-	-	7,700	7,000	7,700	7,048
MISCELLANEOUS	-	-	-	10,480	4,500	4,786	2,104
<b>TOTAL PROVINCIAL</b>				<b>1,88,000</b>	<b>1,68,000</b>	<b>1,74,000</b>	<b>1,63,803</b>
<i>LOCAL.</i>							
INSPECTION—LOCAL	-	-	-	15,000	12,000	11,500	11,283
GOVERNMENT SCHOOLS, SPECIAL—LOCAL	-	-	-	9,000	6,000	9,500	5,114
GRANTS-IN-AID—LOCAL	-	-	-	1,20,000	1,19,000	1,19,500	1,00,097
SCHOLARSHIPS—LOCAL	-	-	-	16,000	7,000	9,500	7,894
MISCELLANEOUS—LOCAL	-	-	-	8,000	6,000	8,000	6,144
<b>TOTAL LOCAL</b>				<b>1,68,000</b>	<b>1,50,000</b>	<b>1,58,000</b>	<b>1,30,532</b>
<b>Total 22, Education, Rupees</b>				<b>3,56,000</b>	<b>3,18,000</b>	<b>3,32,000</b>	<b>2,94,335</b>

DETAILS.

Numbers.		<i>PROVINCIAL.</i> Inspection.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
1	1	Inspector	18,000	18,000	12,000	13,984
9	9	Deputy Inspectors	11,100	11,000	11,100	11,005
7	7	Sub-Deputy Inspectors	2,880	3,000	2,880	2,876
			31,980	32,000	25,980	27,865
		<i>Establishment.</i>				
32	32	Clerks	7,344	7,000	7,344	7,443
		Servants				
		<i>Contingent Charges.</i>				
		Travelling Allowances and Expenses	9,500	8,000	9,776	7,570
		Service Postage Stamps	1,300	1,000	1,300	1,126
		Service Telegrams	146	120	150	84
		Rents, Rates and Taxes	50	...	120	...
		Hot and Cold Weather Charges	200	100	...	89
		Miscellaneous	1,480	920	1,330	761
			12,676	10,140	12,676	9,630
		<b>Total Inspection, Rupees</b>	<b>52,000</b>	<b>49,140</b>	<b>46,000</b>	<b>44,938</b>
		<b>Government Schools, General.</b>				
		<b>SECONDARY SCHOOLS FOR BOYS AND GIRLS.</b>				
		<i>High.</i>				
95	95	Head Masters, Masters, Teachers and others	50,556	48,000	50,718	44,339
45	45	Servants	3,642	3,000	3,773	2,975
		Petty Construction and Repairs	780	1,000	1,650	1,704
		Service Postage Stamps	93	50	90	70
		Service Telegrams	...	...	...	2
		Travelling Allowances and Expenses	360	100	...	360
		Rents, Rates and Taxes	42	50	24	46
		Hot and Cold Weather Charges	...	200	996	616
		Prizes	405	400	405	40
		Miscellaneous	2,422	2,000	2,049	3,468
		<b>Total High</b>	<b>58,300</b>	<b>54,800</b>	<b>59,705</b>	<b>53,620</b>
		<b>Carried over</b>	<b>58,300</b>	<b>54,800</b>	<b>59,705</b>	<b>58,620</b>

EXPENDITURE—continued.						
22.—EDUCATION—continued.						
PROVINCIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
Numbers. 1885-86.	1886-87.	Rs.	Rs.	Rs.	Rs.	
<b>Government Schools, General—continued.</b>						
<b>SECONDARY SCHOOLS FOR BOYS AND GIRLS— contd.</b>						
		Brought forward	58,300	54,800	59,705	53,620
<i>Middle.</i>						
77	77	Head Masters, Masters, Teachers and others - - - - -	17,556	16,000	15,972	15,553
20	20	Servants - - - - -	732	700	720	675
		Travelling Allowances and Expenses - - - - -	46	...	...	48
		Petty Construction and Repairs - - - - -	642	787	787	544
		Service Postage Stamps - - - - -	64	43	61	33
		Rents, Rates and Taxes - - - - -	...	200	...	...
		Hot and Cold Weather Charges - - - - -	...	100	408	382
		Prizes - - - - -	112	100	112	10
		Miscellaneous - - - - -	968	770	852	817
		<b>Total Middle</b>	<b>20,120</b>	<b>18,700</b>	<b>18,912</b>	<b>18,062</b>
		<b>Total Secondary Schools</b>	<b>78,420</b>	<b>73,500</b>	<b>78,617</b>	<b>71,682</b>
<b>PRIMARY SCHOOLS FOR BOYS AND GIRLS.</b>						
		Masters - - - - -	...	130	...	123
		Miscellaneous - - - - -	...	...	...	1
		<b>Total Primary Schools</b>	<b>...</b>	<b>130</b>	<b>...</b>	<b>124</b>
		<b>Total Government Schools, General, Rupees</b>	<b>78,420</b>	<b>73,630</b>	<b>78,617</b>	<b>71,806</b>
<b>Government Schools, Special.</b>						
<b>TRAINING OR NORMAL SCHOOLS.</b>						
15	15	Head Masters, Masters, Teachers and others - - - - -	8,880	8,800	8,880	9,032
9	9	Servants - - - - -	594	590	594	594
		Stipends to Pupil Teachers - - - - -	2,640	1,980	2,340	1,735
		Travelling Allowances and Expenses - - - - -	12	...	...	28
		Petty Construction and Repairs - - - - -	200	50	175	175
		Service Postage Stamps - - - - -	37	20	37	38
		Rents, Rates and Taxes - - - - -	300	300	309	300
		Hot and Cold Weather Charges - - - - -	...	50	138	127
		Prizes - - - - -	52	40	43	...
		Miscellaneous - - - - -	585	500	527	338
		<b>Total</b>	<b>13,300</b>	<b>12,330</b>	<b>13,043</b>	<b>12,367</b>
<b>SURVEYING SCHOOLS.</b>						
7	7	Head Masters, Masters, &c. - - - - -	3,600	3,500	3,900	} 5,744
5	5	Servants - - - - -	420	400	420	
		Miscellaneous - - - - -	680	500	680	
		<b>Total</b>	<b>4,700</b>	<b>4,400</b>	<b>5,000</b>	<b>34</b>
		<b>Total Government Schools, Special, Rupees</b>	<b>18,000</b>	<b>16,730</b>	<b>18,043</b>	<b>18,145</b>
<b>Grants-in-Aid. To Schools.</b>						
<b>Secondary—</b>						
		Middle - - - - -	5,360	...	5,000	6,138
		Primary - - - - -	12,786	11,000	12,786	13,202
		Normal - - - - -	1,068	1,000	1,068	172
		Special Grants - - - - -	186	5,000	...	250
		Towards Buildings, paid from the Educational Budget - - - - -	2,000	...	...	...
		<b>Total Grants-in-Aid, Rupees</b>	<b>21,400</b>	<b>17,000</b>	<b>18,854</b>	<b>19,762</b>
<b>Scholarships.</b>						
		In Secondary Schools - - - - -	} 7,700	7,000	7,700	7,048
		In Primary Schools - - - - -				
		In Special Schools other than Training Schools - - - - -				
		<b>Total Scholarships, Rupees</b>	<b>7,700</b>	<b>7,000</b>	<b>7,700</b>	<b>7,048</b>
<b>Miscellaneous.</b>						
		Grants for the encouragement of Literature - - - - -	2,000	1,000	1,000	1,835
		Government Book Depôts - - - - -	500	...	500	...
		Registration of Books - - - - -	500	...	...	...
		Printing of Books - - - - -	2,000	...	...	...
		Miscellaneous - - - - -	5,180	3,500	3,286	269
		Lump alteration - - - - -	+300	...	...	...
		<b>Total Miscellaneous, Rupees</b>	<b>10,480</b>	<b>4,500</b>	<b>4,786</b>	<b>2,104</b>

EXPENDITURE—continued.

23.—ECCLESIASTICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
ECCLESIASTICAL ESTABLISHMENTS - - -	20,000	19,000	20,000	18,044
CEMETERY ESTABLISHMENTS - - -	1,000	1,000	1,000	911
<b>Total 23, Ecclesiastical, Rupees</b> -	<b>21,000</b>	<b>20,000</b>	<b>21,000</b>	<b>18,955</b>

DETAILS.

<i>IMPERIAL.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Ecclesiastical Establishments.		Rs.	Rs.	Rs.	Rs.
<b>Church of England.</b>					
<i>Salaries.</i>					
1	1	6,900	6,900	6,900	6,900
5	5	6,636	6,636	6,636	5,734
		13,536	13,536	13,536	12,634
<i>Establishment.</i>					
6	6	420	420	420	420
<i>Contingent Charges.</i>					
Miscellaneous - - -		599	...	575	7
Service Postage Stamps - - -		15	...	15	...
Travelling Allowances in visiting Out-stations -		5,430	5,044	5,554	4,983
Deduct—Probable Savings -				20,100 100	
<b>Total Ecclesiastical Establishments, Rupees</b> -		<b>20,000</b>	<b>19,000</b>	<b>20,000</b>	<b>18,044</b>
<b>Cemetery Establishments.</b>					
13	13	1,000	1,000	1,000	911
<b>Total Cemetery Establishments, Rupees</b> -		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>911</b>

24.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
MEDICAL ESTABLISHMENT - - -	99,480	92,000	95,500	87,366
VACCINATION - - -	7,020	6,000	6,710	5,562
HOSPITALS AND DISPENSARIES - - -	25,610	22,800	24,170	20,193
SANITARY COMMISSIONER - - -	2,980	2,900	2,550	2,681
GRANTS FOR MEDICAL PURPOSES - - -	1,600	2,500	1,000	5,044
LUNATIC ASYLUM - - -	8,070	6,560	8,830	6,713
RENTS, RATES AND TAXES - - -	240	240	240	240
REFUNDS - - -	...	...	...	16
<b>TOTAL PROVINCIAL</b> -	<b>1,45,000</b>	<b>1,33,000</b>	<b>1,39,000</b>	<b>1,27,815</b>
<i>LOCAL.</i>				
VACCINATION—LOCAL - - -	6,500	3,000	4,140	2,365
HOSPITALS AND DISPENSARIES—LOCAL - - -	36,000	18,000	14,400	14,489
GRANTS FOR MEDICAL PURPOSES—LOCAL - - -	11,500	13,000	23,460	9,446
<b>TOTAL LOCAL</b> -	<b>54,000</b>	<b>34,000</b>	<b>42,000</b>	<b>26,300</b>
<b>Total 24, Medical, Rupees</b> -	<b>1,99,000</b>	<b>1,67,000</b>	<b>1,81,000</b>	<b>1,54,115</b>



EXPENDITURE—*continued.*24.—MEDICAL—*continued.*

Numbers.		PROVINCIAL. Medical Establishment.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
I	I	Surgeon-Major - - - -	9,000	...	9,000	7,400
6	6	Surgeons - - - -	40,800	37,500	37,500	34,912
3	3	Uncovenanted Medical Officers - - - -	19,200	27,000	20,700	16,972
I	I	Assistant Surgeon - - - -	1,800	1,200	1,200	1,262
I	I	Allowances to Regimental Officers for Civil duty - - - -	1,200	1,400	2,160	2,290
I	I	Allowance to Uncovenanted Medical Officer - - - -	360	420	360	360
			72,360	67,520	70,920	63,196
		<i>Establishment.</i>				
17	18	Hospital Assistants - - - -	8,420	8,400	8,130	8,382
16	16	Compounders and Dressers, Clerks and Servants - - - -	4,110	3,600	3,940	2,119
			12,530	12,000	12,070	10,501
		<i>Supplies and Services.</i>				
		Value of Medical Stores - - - -	3,000	2,480	2,600	1,868
		Country Medicines - - - -	540	300	530	287
		Medicines and Stores supplied to Civil Surgeons for sale - - - -	360	200	510	164
			3,900	2,980	3,640	2,319
		<i>Contingent Charges.</i>				
		Travelling Charges - - - -	9,450	8,000	8,250	10,546
		Service Postage Stamps - - - -	450	400	440	343
		Miscellaneous - - - -	760	600	730	461
			10,660	9,000	9,420	11,350
		Lump alteration - - - -	99,450 + 30	91,500 + 500	96,050 - 550	
		<b>Total Medical Establishment, Rupees</b> - - - -	<b>99,480</b>	<b>92,000</b>	<b>95,500</b>	<b>87,366</b>
		<b>Hospitals and Dispensaries.</b>				
		<i>Establishment.</i>				
17	20	Hospital Assistants - - - -	11,310	11,000	9,880	8,927
11	11	Compounders, Dressers and Servants - - - -	2,620	1,000	3,820	728
			13,930	12,000	13,700	9,655
		<i>Supplies and Services.</i>				
		Diet of Patients - - - -	1,800	1,800	1,800	1,849
		Clothing of ditto - - - -	100	100	100	41
		Value of Medical Stores - - - -	8,500	8,000	7,400	7,894
		Cost of Country Medicines - - - -	220	200	200	157
		Petty Construction and Repairs - - - -	200	100	200	98
			10,820	10,200	9,700	10,039
		<i>Contingent Charges.</i>				
		Travelling Allowances - - - -	490	300	400	335
		Official Postage - - - -	10		10	5
		Furniture - - - -	60	300	60	...
		Miscellaneous - - - -	300		300	159
			860	600	770	499
		<b>Total Hospitals and Dispensaries, Rupees</b> - - - -	<b>25,610</b>	<b>22,800</b>	<b>24,170</b>	<b>20,193</b>

EXPENDITURE—continued.

24.—MEDICAL—continued.

Numbers.		PROVINCIAL—continued. Sanitary Commissioner.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
1885-86.	1886-87.	Establishment.		Rs.	Rs.	Rs.	Rs.	
4	4	Clerks and Servant -		2,400	2,300	2,040	2,040	
		Contingencies.						
		Service Postage Stamps -		140	150	140	151	
		Purchase and Repair of Furniture -		50	30	50	...	
		Service Telegrams -		80	90	60	69	
		Travelling Allowances -		100	50	...	95	
		Office Expenses and Miscellaneous -		210	280	260	326	
		Total Sanitary Commissioner, Rupees -		2,980	2,900	2,550	2,681	
		Grants for Medical Purposes.						
		Grants to the following Hospitals and Dispensaries supported from private resources:—						
		Gangang Dispensary -		...	} 2,500	{ ...	...	
		Tura " -		...			...	...
		Shillong " -		552			552	581
		Miscellaneous -		1,048			448	4,463
		Total Grants for Medical Purposes, Rupees -		1,600	2,500	1,000	5,044	
Numbers.		Lunatic Asylum.						
1885-86.	1886-87.	Establishment.						
I	I	Superintendent -		1,800	1,800	1,800	1,800	
I	I	Compounder and Dresser -		140	140	140	144	
I	I	Overseer -		600	600	660	617	
II	II	Servants -		1,300	1,300	1,300	1,295	
				3,840	3,840	3,900	3,856	
		Supplies and Services.						
		Diet of Patients -		3,000	2,000	3,500	2,325	
		Clothing and Bedding -		500	100	500	233	
		Cost of Country Medicines -		80	150	80	54	
		Petty Construction and Repairs -		50	50	50	...	
				3,630	2,300	4,130	2,612	
		Contingent Charges.						
		Charges for Manufacture -		200	100	200	63	
		Value of Medical Stores -		100	50	100	19	
		Contingencies and Miscellaneous -		300	270	500	163	
				600	420	800	245	
		Total Lunatic Asylum, Rupees -		8,070	6,560	8,830	6,713	
		LOCAL.						
		Grants for Medical Purposes, Local.						
		Grants to the following Hospitals and Dispensaries supported from private resources:—						
		Gowhatty Dispensary -		} 6,000	} 8,000	} 18,000	} 4,413	
		Dhubri " -						
		Tezpur " -						
		Dibrugarh " -						
		Sylhet " -						
		Miscellaneous -		5,500	5,000	5,460	5,033	
		Inland Labor Transport -						
		Total Grants for Medical Purposes, Local, Rs.		11,500	13,000	23,460	9,446	

EXPENDITURE—continued.				
25.—POLITICAL.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
POLITICAL AGENTS - - - -	45,500	45,500	44,040	41,164
ENTERTAINMENT OF ENVOYS AND CHIEFS - - - -	4,390	4,000	4,250	4,343
DURBAR PRESENTS - - - -	3,480	3,000	2,770	3,218
MISCELLANEOUS - - - -	9,630	3,500	8,940	3,338
<b>Total 25, Political, Rupees -</b>	<b>63,000</b>	<b>56,000</b>	<b>60,000</b>	<b>52,063</b>
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
<b>Political Agents.</b>				
<b>Numbers.</b>				
1885-86.	1886-87.			
2	2			
35	35			
Political Agent and Assistant <i>Establishment.</i>	-	-	-	-
Clerks and others - - - -	-	-	-	-
Servants - - - -	-	-	-	-
<i>Contingent Charges.</i>				
Service Postage Stamps - - - -	-	-	-	-
Travelling Allowances - - - -	-	-	-	-
Medical Establishment and Charges - - - -	-	-	-	-
Miscellaneous - - - -	-	-	-	-
	31,400	33,000	30,400	27,253
	5,580	8,000	5,460	8,165
	2,690			
	70	70	70	79
	2,850	2,030	2,520	2,840
	1,130	1,200	1,130	1,450
	1,780	1,200	1,840	1,377
	14,100	12,500	13,640	13,911
<b>Total Political Agents, Rupees -</b>	<b>45,500</b>	<b>45,500</b>	<b>44,040</b>	<b>41,164</b>
<b>Durbar Presents.</b>				
Sibsagar - - - -	150	3,000	100	3,090
Manipur - - - -	500			
Lakhimpur - - - -	1,700			
Garro Hills - - - -	200			
Darrang - - - -	250			
Naga Hills - - - -	200			
Cachar - - - -	300			
Toshakhana Contingencies - - - -	180	...	720	128
<b>Total Durbar Presents, Rupees -</b>	<b>3,480</b>	<b>3,000</b>	<b>2,770</b>	<b>3,218</b>
<b>Miscellaneous.</b>				
Cost of Demarcation between British and Foreign Territory - - - -	7,140	500	6,670	519
Aka Expedition Charges - - - -	...	...	...	395
Miscellaneous Charges - - - -	2,490	3,000	2,270	2,424
<b>Total Miscellaneous, Rupees -</b>	<b>9,630</b>	<b>3,500</b>	<b>8,940</b>	<b>3,338</b>

EXPENDITURE—*continued.*

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
PROVINCIAL MUSEUMS . . . . .	2,000	400	2,300	50
DONATIONS TO SCIENTIFIC SOCIETIES . . . . .	...	...	...	256
MODEL FARMS . . . . .	...	...	...	31
PUBLIC EXHIBITIONS AND FAIRS . . . . .	500	4,500	1,200	1,684
COLONIZATION AND EMIGRATION . . . . .	400	500	...	338
REGISTRATION OF RIVER-BORNE TRAFFIC . . . . .	2,500	2,500	2,500	2,190
PROVINCIAL STATISTICS . . . . .	20,600	17,100	19,000	15,222
MISCELLANEOUS . . . . .	1,000	...	...	888
<b>TOTAL PROVINCIAL</b> . . . . .	<b>27,000</b>	<b>25,000</b>	<b>25,000</b>	<b>20,659</b>
<i>LOCAL.</i>				
PUBLIC EXHIBITIONS AND FAIRS—LOCAL . . . . .	1,000	1,000	500	2,673
INLAND LABOUR TRANSPORT . . . . .	18,000	20,000	14,500	16,314
REFUNDS . . . . .	...	...	...	192
<b>TOTAL LOCAL</b> . . . . .	<b>19,000</b>	<b>21,000</b>	<b>15,000</b>	<b>19,179</b>
<b>Total 26, Scientific and other Minor Depts., Rupees - - - - -</b>	<b>46,000</b>	<b>46,000</b>	<b>40,000</b>	<b>39,838</b>

## 27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
Territorial and Political Pensions.				
<i>Exceeding Rs. 5,000 per annum.</i>				
Keshavar Kanth Singh, grandson of the late Rajah of Lower Assam - - - - -	5,400	5,400	5,400	5,400
Narendra Sing (Family of ex-Rajah of Jaintepur) - - - - -	6,000	6,000	6,000	5,000
Not exceeding Rs. 5,000 per annum - - - - -	11,400	11,400	11,400	10,400
Charitable Allowances - - - - -	15,100	15,100	15,600	16,200
	500	500	...	538
<b>Total 27, Territorial and Political Pensions, Rs.</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,138</b>

## 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES - - - - -	55,000	51,500	48,500	48,758
COMPASSIONATE ALLOWANCES - - - - -	1,000	500	1,000	660
GRATUITIES - - - - -	4,000	3,000	5,500	2,311
<b>TOTAL PROVINCIAL</b> . . . . .	<b>60,000</b>	<b>55,000</b>	<b>55,000</b>	<b>51,729</b>
<i>LOCAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES—LOCAL— Inland Labor Transport Fund - - - - -	...	...	...	50
<b>Total 29, Superannuation, &amp;c., Rupees</b> - - - - -	<b>60,000</b>	<b>55,000</b>	<b>55,000</b>	<b>51,779</b>

EXPENDITURE—*continued.*29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

## DETAILS.

Superannuation and Retired Allowances. <i>Departments.</i>	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, 1885-86.*	Amount payable in 1886-87.	Add new Pensions and Allowances granted since the date of last Estimate.†	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue -	12,743	1,391	11,352	3,785	15,137	51,500	48,758
Revenue Survey -	677	392	285	...	285		
G. T. Survey -	5,000	...	5,000	...	5,000		
Post Office -	118	118	...	...	...		
Medical -	882	...	882	...	882		
General Administration— Commissioner -	480	...	480	...	480		
Law and Justice -	10,450	407	10,043	481	10,524		
Police -	15,783	1,071	14,712	5,640	20,352		
Education -	1,192	...	1,192	...	1,192		
Miscellaneous -	80	...	80	...	80		
Public Works Department -	1,362	...	1,362	...	1,362		
DEDUCT—Probable Outstandings -	48,767	3,379	45,388	9,906	55,294		
	267				294		
<b>TOTAL</b> -	<b>48,500</b>				<b>55,000</b>	<b>51,500</b>	<b>48,758</b>

## 30.—STATIONERY AND PRINTING.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED IN THE COUNTRY	8,000	6,400	7,500	6,733
GOVERNMENT PRESS	31,000	29,500	31,000	37,144
PRINTING AT PRIVATE PRESSES	400	100	500	218
STATIONERY SUPPLIED FROM CENTRAL STORES	28,500	27,000	28,000	28,233
RENTS, RATES AND TAXES	100	...	...	...
REFUNDS	...	...	...	75
<b>TOTAL PROVINCIAL</b>	<b>68,000</b>	<b>63,000</b>	<b>67,000</b>	<b>72,403</b>
<i>LOCAL.</i>				
PRINTING AT PRIVATE PRESSES (LOCAL)	...	...	...	117
<b>Total 30, Stationery &amp; Printing, Rupees</b>	<b>68,000</b>	<b>63,000</b>	<b>67,000</b>	<b>72,520</b>

## DETAILS.

Numbers. 1885-86. 1886-87.	Government Press. ASSAM SECRETARIAT PRESS. <i>Salary.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
I I	Superintendent	3,600	3,600	3,600	3,600
	<i>Establishment.</i>				
43 43	Readers, Compositors and Pressmen	17,132	16,500	17,040	16,760
36 36	Servants and others	4,296	4,000	5,050	2,882
	Overtime of the Establishment	960	600	960	691
		22,388	21,100	23,050	20,333
	<i>Supplies and Services.</i>				
	Cost of Materials and Stock	2,712	2,700	2,000	11,127
	<i>Contingent Charges.</i>				
	Service Postage Stamps	700	650	750	661
	Miscellaneous	1,600	1,450	1,600	1,423
		2,300	2,100	2,350	2,084
	<b>Total Government Press, Rupees</b>	<b>31,000</b>	<b>29,500</b>	<b>31,000</b>	<b>37,144</b>

\* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.

† Includes also those transferred for payment from other Governments.

EXPENDITURE—concluded.

32.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES FOR REMITTANCE OF TREASURE - - -	5,000	6,000	15,000	6,586
<i>PROVINCIAL.</i>				
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	730	700	230	837
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE -	5,000	5,000	...	3,500
COST OF BOOKS AND PUBLICATIONS - - -	50	50	50	5
DONATIONS FOR CHARITABLE PURPOSES - - -	1,250	1,000	1,150	514
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS - -	300	50	100	6
REWARDS FOR DESTRUCTION OF WILD ANIMALS - -	1,550	1,300	1,650	1,025
PETTY ESTABLISHMENTS - - -	4,720	3,900	2,260	3,967
RENTS, RATES AND TAXES - - -	2,720	4,000	4,170	4,680
PETTY CONSTRUCTIONS AND REPAIRS - - -	...	1,000	...	475
MISCELLANEOUS AND UNFORESEEN CHARGES - - -	680	...	390	462
MISCELLANEOUS REFUNDS - - -	2,000	2,000	2,000	75
<b>TOTAL PROVINCIAL</b> - - -	<b>19,000</b>	<b>19,000</b>	<b>12,000</b>	<b>15,546</b>
<i>LOCAL.</i>				
REWARDS FOR DESTRUCTION OF WILD ANIMALS - -	10,000	9,600	10,000	8,190
PETTY ESTABLISHMENTS—LOCAL - - -	30,000	32,000	28,000	34,810
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	4,000	1,000	2,000	...
MISCELLANEOUS REFUNDS—LOCAL - - -	...	400	2,000	169
<b>TOTAL LOCAL</b> - - -	<b>44,000</b>	<b>43,000</b>	<b>42,000</b>	<b>43,169</b>
<b>Total 32, Miscellaneous, Rupees</b> - - -	<b>68,000</b>	<b>68,000</b>	<b>69,000</b>	<b>65,301</b>

33.—FAMINE RELIEF.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
FAMINE RELIEF CHARGES - - -	...	...	...	203
<b>Total 33, Famine Relief, Rupees</b> - - -	<b>...</b>	<b>...</b>	<b>...</b>	<b>203</b>

45.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - -	...	...	...	750
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - -	...	4,000	8,69,000	9,58,210
<b>Total 45, Civil Works, Rupees</b> - - -	<b>...</b>	<b>4,000</b>	<b>8,69,000</b>	<b>9,58,960</b>

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Original Works - - -	}	4,000	5,34,000	9,58,210
Repairs - - -			2,55,000	
Establishment - - -			50,000	
Tools and Plant - - -			...	
Petty Construction and Repairs - - -			48,000	
Refunds - - -			2,000	
<b>DEDUCT—Probable Savings</b> - - -			8,89,000	
			20,000	
<b>Total Civil Works, Local, Rupees</b> - - -	<b>...</b>	<b>4,000</b>	<b>8,69,000</b>	<b>9,58,210</b>

**GOVERNMENT OF BENGAL.**

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**CIVIL**

**BUDGET ESTIMATE**

**FOR THE YEAR**

**1886-87.**

## GOVERNMENT

## CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND  
FOR THE YEAR FROM 1ST APRIL

REVENUE & RECEIPTS.	Refer- ence to Detail- ed Es- timate.	1886-87.	1885-86.		1884-85.	Budget Estimate, 1886-87, compared with Revised Estimate, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
<i>CIVIL HEADS.</i>	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—LAND REVENUE	4	3,82,18,000	3,87,60,000	3,81,60,000	3,74,20,249	...	5,42,000
II.—OPIMUM	4	6,73,00,000	6,36,05,000	6,38,68,000	6,13,96,935	36,95,000	...
III.—SALT	5	1,91,20,000	1,91,00,000	1,95,00,000	2,03,27,015	20,000	...
IV.—STAMPS	5	1,32,56,000	1,31,50,000	1,32,00,000	1,29,91,214	1,06,000	...
V.—EXCISE	5	98,00,000	96,75,000	1,02,00,000	1,00,52,221	1,25,000	...
VI.—PROVINCIAL RATES	6	78,51,000	78,80,000	78,52,000	76,69,402	...	29,000
VII.—CUSTOMS	6	33,00,000	32,85,000	30,00,000	30,10,661	15,000	...
VIII.—ASSESSED TAXES	6	36,00,000	15,00,000	15,00,000	14,96,486	21,00,000	...
IX.—FOREST	7	7,20,000	5,70,000	8,00,000	5,71,152	1,50,000	...
X.—REGISTRATION	7	12,10,000	11,11,000	11,10,000	10,82,398	99,000	...
XII.—INTEREST	8	7,75,000	8,73,000	8,44,000	7,36,631	...	98,000
XIII.—POST OFFICE	8	19,000	15,000	20,000	16,012	4,000	...
XVI.—LAW AND JUS- TICE	9	14,85,000	15,00,000	16,65,000	14,83,220	...	15,000
XVII.—POLICE	9	7,06,000	7,18,000	6,72,000	6,95,862	...	12,000
XVIII.—MARINE	9	8,48,000	8,18,000	8,96,000	7,71,644	30,000	...
XIX.—EDUCATION	9	5,56,000	5,31,000	5,42,000	5,23,556	25,000	...
XX.—MEDICAL	10	1,41,000	1,36,000	1,36,000	1,48,263	5,000	...
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	10	1,67,000	1,42,000	2,15,000	1,75,904	25,000	...
XXII.—RECEIPTS IN AID OF SUPERANNU- ATION, &C.	10	2,24,000	2,03,000	71,000	1,00,064	21,000	...
XXIII.—STATIONERY AND PRINTING	11	1,23,000	1,44,000	1,26,000	1,08,493	...	21,000
XXV.—MISCELLANEOUS	11	10,04,000	10,45,000	9,77,000	11,81,454	...	41,000
XXX.—IRRIGATION— MINOR WORKS & NAVIGATION	12	74,000	74,000	14,000	13,090	...	...
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS	12	5,05,000	5,23,000	5,01,000	6,23,122	...	18,000
<b>TOTAL CIVIL HEADS, R</b>		<b>17,10,02,000</b>	<b>16,53,58,000</b>	<b>16,58,69,000</b>	<b>16,25,95,048</b>	<b>64,20,000</b>	<b>7,76,000</b>
<i>DEPARTMENTAL HEADS.</i>							
<i>For details see separate Estimates.</i>							
XIII.—POST OFFICE		...	...	...	23,50,166	...	...
XIV.—TELEGRAPH		...	...	...	22	...	...
XXVI.—STATE RAILWAYS (GROSS EARNINGS)		1,08,64,000	94,33,000	99,73,000	88,26,103	14,31,000	...
XXIX.—IRRIGATION—MAJOR WORKS: DIRECT RE- CEIPTS		13,30,000	13,50,000	12,00,000	13,07,521	...	20,000
XXX.—IRRIGATION—MINOR WORKS & NAVIGATION		8,19,000	8,04,000	8,03,000	7,81,737	15,000	...
XXXI.—BUILDINGS AND ROADS— MILITARY WORKS		7,000	7,000	5,000	8,481	...	...
XXXII.—BUILDINGS AND ROADS— CIVIL WORKS		2,41,000	2,01,000	2,41,000	6,39,755	40,000	...
<b>TOTAL DEPTL. HEADS, (a) R</b>		<b>1,32,61,000</b>	<b>1,17,95,000</b>	<b>1,22,22,000</b>	<b>1,15,63,619</b>	<b>14,86,000</b>	<b>20,000</b>
<b>TOTAL REV. &amp; RECEIPTS, R</b>		<b>18,42,63,000</b>	<b>17,71,53,000</b>	<b>17,80,91,000</b>	<b>17,41,58,667</b>	<b>79,06,000</b>	<b>7,96,000</b>

(a) These totals do not include the Departmental figures under Post

Net Increase of Revenue and Receipts in 1886-87, Rupees 71,10,000.



ESTIMATE

YEAR 1886-87.

OF THE EXPENDITURE OF THE GOVERNMENT OF BENGAL,  
1886 TO 31ST MARCH 1887.

GRANTS.	EXPENDITURE. CIVIL HEADS.	Refer- ence to Detail- ed Es- timate.	1886-87.		1885-86.		1884-85-	Budget Estimate, 1886-87, compared with Revised Estimate, 1885-86	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	REFUNDS AND DRAWBACKS	13	6,15,000	6,17,000	6,46,000	6,75,197	...	2,000	
2	ASSIGNMENTS AND COMPENSATIONS	14	1,17,000	1,23,000	1,27,000	1,28,194	...	6,000	
3	LAND REVENUE	14	39,24,000	34,61,000	35,10,000	34,05,551	4,63,000	...	
4	OPIUM	17	2,64,44,000	3,10,00,000	2,47,00,000	2,95,96,233	...	45,56,000	
5	SALT	20	59,000	43,000	50,000	39,481	16,000	...	
6	STAMPS	21	5,00,000	4,92,000	4,83,000	4,67,327	8,000	...	
7	EXCISE	22	3,92,000	3,25,000	4,00,000	2,88,668	67,000	...	
8	PROVINCIAL RATES	23	1,90,000	2,00,000	2,60,000	2,34,253	...	10,000	
9	CUSTOMS	23	4,98,000	4,86,000	4,86,000	4,98,142	12,000	...	
10	ASSESSED TAXES	26	3,05,000	90,000	95,000	93,894	2,75,000	...	
11	FOREST	26	4,70,000	3,70,000	5,20,000	4,11,326	1,00,000	...	
12	REGISTRATION	27	6,37,000	6,00,000	5,90,000	5,93,482	37,000	...	
13	INTEREST ON ORDINARY DEBT.	29	8,000	9,000	8,000	8,527	...	1,000	
14	INTEREST ON OTHER OBLIGATIONS	29	1,11,000	2,05,000	2,10,000	2,09,302	...	94,000	
15	POST OFFICE	29	3,42,000	3,32,000	3,32,000	3,25,726	10,000	...	
18	GENERAL ADMINISTRATION	29	19,54,000	19,58,000	19,48,000	20,13,301	...	4,000	
19	LAW AND JUSTICE	34	96,28,000	96,60,000	98,49,000	94,09,178	...	32,000	
20	POLICE	44	47,47,000	47,47,000	48,03,000	48,28,534	...	...	
21	MARINE	47	7,96,000	7,98,000	8,04,000	8,47,151	...	2,000	
22	EDUCATION	50	33,92,000	33,00,000	33,82,000	34,00,405	92,000	...	
23	ECCLESIASTICAL	57	2,27,000	2,06,000	2,19,000	2,14,041	21,000	...	
24	MEDICAL	59	14,51,000	14,31,000	14,57,000	14,58,765	20,000	...	
25	POLITICAL	63	36,000	45,000	28,000	40,631	...	1,000	
26	SCIENTIFIC AND OTHER MINOR DEPTS.	64	3,87,000	4,28,000	4,38,000	4,30,701	...	41,000	
27	TERRITORIAL AND POLITICAL PENSIONS	68	9,94,000	10,10,000	10,47,000	10,17,742	...	16,000	
28	CIVIL FURLOUGH, &c., ALLOWANCES.	69	40,000	37,000	40,000	33,574	3,000	...	
29	SUPERANNUATION ALLOWANCES AND PEN- SIONS	70	13,90,000	12,71,000	13,16,000	11,99,511	1,19,000	...	
30	STATIONERY AND PRINTING	71	18,26,000	18,13,000	16,63,000	17,46,030	13,000	...	
32	MISCELLANEOUS	73	4,29,000	4,58,000	4,30,000	5,02,421	...	29,000	
33	FAMINE RELIEF	73	...	1,00,000	...	14,841	...	1,00,000	
38	STATE RAILWAYS—INTEREST ON DEBT	74	20,79,000	19,19,000	19,02,000	17,15,257	1,51,000	...	
42	IRRIGATION—MAJOR WORKS: INTEREST ON DEBT	74	22,89,000	22,54,000	22,67,000	22,12,626	35,000	...	
43	IRRIGATION—MINOR WORKS AND NAVI- GATION	74	2,000	2,000	...	405	...	...	
45	BUILDINGS AND ROADS—CIVIL WORKS	74	43,25,000	37,89,000	43,28,000	39,53,158	5,36,000	...	
	Add—PROVINCIAL AND LOCAL SURPLUSES		7,00,55,000	7,35,79,000	6,83,98,000	7,20,13,575	19,78,000	49,02,000	
	Deduct—PROVINCIAL AND LOCAL DEFICITS		7,37,000	4,45,000	5,10,000	3,96,391	...	4,45,000	
	<b>TOTAL CIVIL HEADS, R</b>		<b>6,99,18,000</b>	<b>7,40,24,000</b>	<b>6,78,88,000</b>	<b>7,24,09,966</b>	<b>19,78,000</b>	<b>60,84,000</b>	
	<b>DEPARTMENTAL HEADS.</b>								
	<i>For details see separate Estimates.</i>								
15	POST OFFICE		...	...	...	33,57,140	...	...	
16	TELEGRAPH		1,000	1,000	1,000	955	...	...	
35	CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS		...	82,000	...	4,00,000	...	82,000	
37	CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE, IN ADDITION TO THAT UNDER FAMINE INSURANCE)		15,000	16,000	...	33,101	...	1,000	
38	STATE RAILWAYS: WORKING EXPENSES		64,45,000	63,72,000	53,15,000	49,58,661	73,000	...	
39	GUARANTEED COMPANIES: SURPLUS PROFITS, LAND, AND SUPERVISION		1,30,000	15,000	45,000	—15,541	1,15,000	...	
40	SUBSIDIZED COMPANIES: LAND, &c.		17,000	1,45,000	1,00,000	1,74,682	...	1,28,000	
41	MISCELLANEOUS RAILWAY EXPENDITURE		1,85,000	2,83,000	1,95,000	3,98,570	...	98,000	
42	IRRIGATION—MAJOR WORKS: WORKING EX- PENSES		11,25,000	11,67,000	11,00,000	11,79,758	...	42,000	
43	IRRIGATION—MINOR WORKS AND NAVIGATION		14,56,000	15,58,000	17,11,000	15,09,841	...	1,02,000	
44	BUILDINGS AND ROADS—MILITARY WORKS		60,000	25,000	50,000	1,53,465	35,000	...	
45	BUILDINGS AND ROADS—CIVIL WORKS		36,62,000	33,16,000	36,74,000	38,99,778	3,46,000	...	
	<b>TOTAL DEPARTMENTAL HEADS, (a) R.</b>		<b>1,30,96,000</b>	<b>1,29,80,000</b>	<b>1,21,91,000</b>	<b>1,26,93,270</b>	<b>5,69,000</b>	<b>4,53,000</b>	
	<b>TOTAL EXPENDITURE, R</b>		<b>8,30,14,000</b>	<b>8,70,04,000</b>	<b>8,00,79,000</b>	<b>8,51,03,236</b>	<b>25,47,000</b>	<b>65,37,000</b>	

Office, which are shown in the Estimates under "India—General."

Net Decrease of Expenditure in 1886-87, Rupees 39,90,000.

The following is the estimated cost of collecting the under-mentioned Revenues:—

LAND REVENUE	... 10.267 per cent.	SALT	... 3.09 per cent.	EXCISE	... 4 per cent.
OPIUM	... 39.293 "	STAMPS	... 3.772 "	CUSTOMS	... 15.091 "

**CIVIL  
BUDGET ESTIMATE  
OF  
REVENUE AND RECEIPTS  
FOR THE YEAR  
1886-87.**

**I.—LAND REVENUE.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>ORDINARY REVENUE—</b>				
Fixed Collections - - - -	3,48,50,000	3,54,12,000	3,48,15,000	3,38,91,939
Collections from Government Estates - - -	28,53,000	28,50,000	28,50,000	30,14,204
Quit-rents of Tributary States - - - -	40,000	38,000	38,000	41,918
	<b>3,77,43,000</b>	<b>3,83,00,000</b>	<b>3,77,03,000</b>	<b>3,69,48,061</b>
SALE OF GOVERNMENT ESTATES - - - -	10,000	7,000	16,000	4,117
SALE PROCEEDS OF WASTE LANDS, AND REDEMPTION OF LAND TAX - - - -	14,000	14,000	5,000	14,799
RENT OF RESUMED POLICE SERVICE LANDS AND SERVICE COMMUTATIONS - - - -	78,000	79,000	70,000	79,696
RENT, &c., OF FISHERIES - - - -	...	...	...	316
<b>MISCELLANEOUS—</b>				
Revenue Record Room Receipts - - - -	83,000	80,000	83,000	83,261
Miscellaneous Receipts—				
Malikana, or Allowances to excluded Pro- prietors - - - -	1,19,000	1,16,000	1,19,000	1,15,929
Miscellaneous Receipts - - - -	1,71,000	1,64,000	1,64,000	1,74,070
	<b>3,73,000</b>	<b>3,60,000</b>	<b>3,66,000</b>	<b>3,73,260</b>
	<b>3,82,18,000</b>	<b>3,87,60,000</b>	<b>3,81,60,000</b>	<b>3,74,20,249</b>
<b>IMPERIAL SHARE - - - -</b>	<b>2,53,40,000</b>	<b>2,56,50,000</b>	<b>2,53,18,000</b>	<b>2,45,88,334</b>
<b>PROVINCIAL</b>				
PROVINCIAL SHARE - - - -	1,24,43,000	1,26,79,000	1,24,11,000	1,24,37,596
10 PER CENT. ON COLLECTIONS FROM GOVT. ESTATES	4,35,000	4,31,000	4,31,000	3,94,319
<b>TOTAL PROVINCIAL ...</b>	<b>1,28,78,000</b>	<b>1,31,10,000</b>	<b>1,28,42,000</b>	<b>1,28,31,915</b>
<b>Total Land Revenue, Rupees -</b>	<b>3,82,18,000</b>	<b>3,87,60,000</b>	<b>3,81,60,000</b>	<b>3,74,20,249</b>

**II.—OPIUM.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>				
SALE OF BEHAR OPIUM - - - -	} 6,66,00,000	6,29,60,000	6,29,58,000	} 2,91,52,305
SALE OF BENARES OPIUM - - - -				
COST PRICE OF OPIUM SOLD IN EXCISE DEPARTMENT	5,35,000	5,40,000	5,60,000	5,48,395
<b>MISCELLANEOUS—</b>				
Opium supplied to the Medical Department -	5,000	5,000	5,000	3,831
Fines and Miscellaneous - - - -	1,60,000	1,00,000	3,45,000	3,24,414
	<b>1,65,000</b>	<b>1,05,000</b>	<b>3,50,000</b>	<b>3,28,245</b>
<b>Total Opium, Rupees -</b>	<b>6,73,00,000</b>	<b>6,36,05,000</b>	<b>6,38,68,000</b>	<b>6,13,96,935</b>

REVENUE AND RECEIPTS—*continued.*

## III.—SALT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CUSTOMS DUTY ON SALT - - -	1,80,05,700	1,79,58,000	1,84,61,000	1,91,90,460
EXCISE DUTY ON SALT - - -	9,94,300	10,22,000	8,95,000	10,11,999
<b>TOTAL IMPERIAL - - -</b>	<b>1,90,00,000</b>	<b>1,89,80,000</b>	<b>1,93,56,000</b>	<b>2,02,02,459</b>
<i>PROVINCIAL.</i>				
RENTS OF WAREHOUSES - - -	80,000	80,000	1,04,000	85,245
FINES AND FORFEITURES - - -	...	...	...	119
MISCELLANEOUS - - -	40,000	40,000	40,000	39,192
<b>TOTAL PROVINCIAL - - -</b>	<b>1,20,000</b>	<b>1,20,000</b>	<b>1,44,000</b>	<b>1,24,556</b>
<b>Total Salt, Rupees - - -</b>	<b>1,91,20,000</b>	<b>1,91,00,000</b>	<b>1,95,00,000</b>	<b>2,03,27,015</b>

## IV.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SALE OF GENERAL STAMPS—</b>				
One anna stamps for Receipts and Cheques - - -	1,93,000	1,90,000	1,85,000	1,86,025
Bills of Exchange or Hoondies - - -	83,000	80,000	1,20,000	79,263
Other General Stamps - - -	31,84,000	31,30,000	31,95,000	31,05,662
	34,60,000	34,00,000	35,00,000	33,70,950
<b>SALE OF COURT-FEE STAMPS - - -</b>	<b>95,30,000</b>	<b>94,84,000</b>	<b>94,50,000</b>	<b>93,64,228</b>
<b>SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS - - -</b>	<b>1,70,000</b>	<b>1,75,000</b>	<b>1,65,000</b>	<b>1,68,998</b>
<b>DUTY ON IMPRESSING DOCUMENTS - - -</b>	<b>50,000</b>	<b>54,000</b>	<b>50,000</b>	<b>50,873</b>
<b>FINES AND PENALTIES - - -</b>	<b>33,000</b>	<b>32,000</b>	<b>30,000</b>	<b>33,625</b>
<b>MISCELLANEOUS - - -</b>	<b>13,000</b>	<b>5,000</b>	<b>5,000</b>	<b>2,540</b>
<b>Total Stamps, Rupees - - -</b>	<b>1,32,56,000</b>	<b>1,31,50,000</b>	<b>1,32,00,000</b>	<b>1,29,91,214</b>
<b>IMPERIAL - - -</b>	<b>66,28,000</b>	<b>65,75,000</b>	<b>66,00,000</b>	<b>64,95,607</b>
<b>PROVINCIAL - - -</b>	<b>66,28,000</b>	<b>65,75,000</b>	<b>66,00,000</b>	<b>64,95,607</b>

## V.—EXCISE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—</b>				
License Fees - - -	61,69,000	61,00,000	65,00,000	63,59,436
Distillery Fees - - -	42,000	30,000	18,000	17,779
Still-head Duty - - -	9,09,000	8,70,000	10,00,000	9,66,111
Farm of Drugs - - -	11,36,000	11,08,000	10,96,000	11,42,401
Rent of Toddy Trees - - -	1,000	1,000	1,000	973
	82,57,000	81,09,000	86,15,000	84,86,700
<b>SALE PROCEEDS OF EXCISE OPIUM - - -</b>	<b>15,37,000</b>	<b>15,60,000</b>	<b>15,80,000</b>	<b>15,60,270</b>
<b>FINES, CONFISCATIONS, AND MISCELLANEOUS - - -</b>	<b>6,000</b>	<b>6,000</b>	<b>5,000</b>	<b>5,251</b>
<b>Total Excise, Rupees - - -</b>	<b>98,00,000</b>	<b>96,75,000</b>	<b>1,02,00,000</b>	<b>1,00,52,221</b>
<b>IMPERIAL - - -</b>	<b>49,00,000</b>	<b>48,37,000</b>	<b>51,00,000</b>	<b>50,26,111</b>
<b>PROVINCIAL - - -</b>	<b>49,00,000</b>	<b>48,38,000</b>	<b>51,00,000</b>	<b>50,26,110</b>

REVENUE AND RECEIPTS—*continued.*

## VI.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>RATES AND CESSES ON LANDS—</b>				
Public Works Cess under Act IX (B. C.) 1880— <i>General Management of Wards' and Attached Estates—</i>	37,97,000	38,00,000	38,00,000	36,96,713
Rates levied for the management of Wards' Estates	96,000	52,000	52,000	55,020
Four annas rate per cent. for Treasury establishment	24,000	11,000	13,000	13,228
<b>TOTAL PROVINCIAL</b>	<b>39,17,000</b>	<b>38,63,000</b>	<b>38,65,000</b>	<b>37,64,961</b>
<i>LOCAL.</i>				
<b>RATES AND CESSES ON LANDS—LOCAL—</b>				
<i>District Roads (under Act IX (B. C.) 1880—</i>				
Cess on Lands	36,00,000	36,57,000	36,50,000	35,62,326
Cess on Mines, Railways, &c.	25,000	30,000	32,000	24,971
One per cent. Road Cess	...	...	...	2,007
<i>District Road Account—</i>				
One per cent. Road Cess	...	...	...	30
<i>Zemindaree Dāk—</i>				
Amount levied under Act VIII of 1862	3,09,000	3,30,000	3,05,000	3,15,107
<b>TOTAL LOCAL</b>	<b>39,34,000</b>	<b>40,17,000</b>	<b>39,87,000</b>	<b>39,04,441</b>
<b>Total Provincial Rates, Rupees</b>	<b>78,51,000</b>	<b>78,80,000</b>	<b>78,52,000</b>	<b>76,69,402</b>

## VII.—CUSTOMS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL</i>				
SEA CUSTOMS, IMPORTS	14,25,000	14,25,000	13,49,000	13,25,341
SEA CUSTOMS, EXPORTS	18,18,000	18,00,000	15,91,000	16,24,288
<b>TOTAL IMPERIAL</b>	<b>32,43,000</b>	<b>32,25,000</b>	<b>29,40,000</b>	<b>29,49,629</b>
<i>PROVINCIAL.</i>				
WAREHOUSE AND WHARF RENTS	1,000	1,000	1,500	945
<i>MISCELLANEOUS—</i>				
Fees for Registration of Cargo Boats	250	500	500	247
Other Items	55,750	58,500	58,000	59,840
	56,000	59,000	58,500	60,087
<b>TOTAL PROVINCIAL</b>	<b>57,000</b>	<b>60,000</b>	<b>60,000</b>	<b>61,032</b>
<b>Total Customs, Rupees</b>	<b>33,00,000</b>	<b>32,85,000</b>	<b>30,00,000</b>	<b>30,10,661</b>

## VIII.—ASSESSED TAXES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>INCOME TAX—</b>				
Deductions by Government from Salaries and Pensions	36,00,000			
Deductions by Government from Interest on Government Securities				
Ordinary Collections				
Penalties				
<b>LICENSE TAX</b>	...	15,00,000	15,00,000	14,96,486
<b>Total Assessed Taxes, Rupees</b>	<b>36,00,000</b>	<b>15,00,000</b>	<b>15,00,000</b>	<b>14,96,486</b>
<b>IMPERIAL</b>	28,50,000	7,50,000	7,50,000	7,48,243
<b>PROVINCIAL</b>	7,50,000	7,50,000	7,50,000	7,48,243

REVENUE AND RECEIPTS—*continued.*

IX.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—</b>				
<i>a.</i> Timber - - - -	88,000	40,700	1,63,000	63,029
<i>b.</i> Firewood and Charcoal - - -	28,000	25,700	27,900	26,667
<i>c.</i> Bamboos - - - -	11,500	5,100	8,100	3,775
<i>e.</i> Grass and other Minor Produce - - -	500	500	1,000	...
	1,28,000	72,000	2,00,000	93,471
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—</b>				
<i>a.</i> Timber - - - -	2,50,000	1,96,900	2,50,800	1,86,631
<i>b.</i> Firewood and Charcoal - - -	1,55,000	1,37,300	1,70,500	1,26,940
<i>c.</i> Bamboos - - - -	55,000	50,000	52,400	55,920
<i>d.</i> Grazing and Fodder Grass - - -	8,500	6,500	7,200	6,237
<i>e.</i> Other Minor Produce - - -	87,500	78,100	83,700	69,343
	5,56,000	4,68,800	5,64,600	4,45,071
<b>III.—CONFISCATED DRIFT AND WAIF WOOD - - -</b>	6,600	4,500	6,000	2,435
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—</b>				
<i>a.</i> Duty on foreign timber and other forest produce	500	400	400	288
<b>V.—MISCELLANEOUS:—</b>				
<i>a.</i> Fines and Forfeitures - - - -	5,300	5,000	4,650	4,329
<i>b.</i> Refunds - - - -	2,100	2,100	1,800	1,994
<i>c.</i> Other Sources - - - -	21,500	17,200	22,550	23,564
	28,900	24,300	29,000	29,887
<b>Total Forest, Rupees - - -</b>	7,20,000	5,70,000	8,00,000	5,71,152
IMPERIAL - - - -	3,60,000	2,85,000	4,00,000	2,85,576
PROVINCIAL - - - -	3,60,000	2,85,000	4,00,000	2,85,576

X.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>FEEES FOR REGISTERING DOCUMENTS - - -</b>	11,57,000	10,57,000	10,51,000	10,29,879
<b>FEEES FOR COPIES OF REGISTERED DOCUMENTS - - -</b>	27,000	27,000	27,000	24,326
<b>LAND REGISTRATION FEEES - - -</b>	5,000	7,000	7,000	7,109
<b>MISCELLANEOUS—</b>				
Collection under Act X of 1866 - - -	7,000	7,000	9,000	7,053
Miscellaneous - - - -	14,000	13,000	16,000	14,031
	21,000	20,000	25,000	21,084
<b>Total Registration, Rupees - - -</b>	12,10,000	11,11,000	11,10,000	10,82,398
IMPERIAL - - - -	6,05,000	5,56,000	5,55,000	5,41,199
PROVINCIAL - - - -	6,05,000	5,55,000	5,55,000	5,41,199

REVENUE AND RECEIPTS—*continued.*

## XII.—INTEREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
<b>INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES—</b>				
On Loans to Municipalities - - -	2,87,785	2,94,800	2,94,818	3,01,957
On Port Fund Debt - - -	79,425	79,400	79,425	39,713
On Port Trust Advances - - -	2,12,790	2,77,200	2,84,767	2,22,442
On Hooghly Bridge Advances - - -	42,000	48,600	48,600	24,300
On Other Local Funds - - -	...	...	...	81
	6,22,000	7,00,000	7,07,610	5,88,493
<b>INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS—</b>				
On Embankment Advances - - -	5,000	5,000	2,600	4,362
On Advances to Cultivators under Land Improvement Act - - -	14,000	14,800	4,500	4,663
On Advances for Drainage Works - - -	15,000	25,000	10,000	16,616
On other Items - - -	200	200	950	186
	34,200	45,000	18,050	25,827
<b>INTEREST ON ARREARS OF REVENUE - - -</b>	...	50	...	56
<b>MISCELLANEOUS—</b>				
On Law Charges - - -	300	50	200	115
On other accounts - - -	500	900	140	937
	800	950	340	1,052
<b>TOTAL IMPERIAL - - -</b>	<b>6,57,000</b>	<b>7,46,000</b>	<b>7,26,000</b>	<b>6,15,428</b>
<i>PROVINCIAL.</i>				
<b>INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL</b>	15,000	18,000	15,000	18,808
<b>MISCELLANEOUS—PROVINCIAL - - -</b>	53,000	56,000	58,000	55,434
<b>TOTAL PROVINCIAL - - -</b>	<b>68,000</b>	<b>74,000</b>	<b>73,000</b>	<b>74,242</b>
<i>LOCAL.</i>				
<b>MISCELLANEOUS, LOCAL - - -</b>	50,000	53,000	45,000	46,961
<b>Total Interest, Rupees - - -</b>	<b>7,75,000</b>	<b>8,73,000</b>	<b>8,44,000</b>	<b>7,36,631</b>

## XIII.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>LOCAL.</i>				
<b>DISTRICT POST COLLECTIONS—</b>				
Zemindaree Dâk Receipts - - -	19,000	15,000	20,000	16,012
<b>Total Post Office, Rupees - - -</b>	<b>19,000</b>	<b>15,000</b>	<b>20,000</b>	<b>16,012</b>

REVENUE AND RECEIPTS—continued.

XVI.—LAW AND JUSTICE.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY - - - -	45,000	40,000	45,000	47,619
COURT FEES REALISED IN CASH - - - -	20,000	20,000	15,000	15,555
GENERAL FEES, FINES AND FORFEITURES - - - -	6,70,000	6,65,000	7,00,000	6,60,295
<b>JAILS—</b>				
Jail Manufactures - - - -	7,15,000	7,40,000	8,50,000	7,25,321
Hire of Convicts - - - -	...	...	...	95
Miscellaneous - - - -	5,000	5,000	5,000	3,300
	7,20,000	7,45,000	8,55,000	7,28,716
PLEADERSHIP EXAMINATION FEES - - - -	20,000	20,000	35,000	20,039
MISCELLANEOUS - - - -	10,000	10,000	15,000	10,996
<b>Total Law and Justice, Rupees -</b>	<b>14,85,000</b>	<b>15,00,000</b>	<b>16,65,000</b>	<b>14,83,220</b>

XVII.—POLICE.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS - - - -	15,000	13,000	17,000	15,986
RECOVERIES ON ACCOUNT OF VILLAGE POLICE - - - -	1,00,000	94,000	90,000	1,04,628
<b>FEES, FINES AND FORFEITURES—</b>				
Fees on Stray Cattle (Pound) - - - -	4,20,000	4,23,000	4,00,000	4,15,353
Sale Proceeds of Unclaimed Stray Cattle (Pound) - - - -	40,500	45,000	45,000	41,504
Steam Boiler Inspection Fees - - - -	40,000	40,000	20,000	15,653
Other Fees and Fines - - - -	1,500	1,000	1,000	1,427
Miscellaneous - - - -	1,000	1,000	1,000	1,574
	5,03,000	5,10,000	4,67,000	4,75,511
SUPERANNUATION RECEIPTS - - - -	4,000	3,000	7,400	3,522
MISCELLANEOUS - - - -	84,000	98,000	90,600	96,215
<b>Total Police, Rupees -</b>	<b>7,06,000</b>	<b>7,18,000</b>	<b>6,72,000</b>	<b>6,95,862</b>

XVIII.—MARINE.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF VESSELS AND STORES - - - -	...	1,000	...	947
REGISTRATION AND OTHER FEES - - - -	27,000	27,000	27,000	27,133
PILOTAGE RECEIPTS - - - -	8,00,000	7,75,000	8,50,000	7,24,190
<b>MISCELLANEOUS—</b>				
Deductions for Mess Money - - - -	15,000	12,000	15,000	14,434
Contribution to Life Boat Establishment, Goalundo - - - -	300	300	300	225
Other Items - - - -	5,700	2,700	3,700	4,715
	21,000	15,000	19,000	19,374
<b>Total Marine, Rupees -</b>	<b>8,48,000</b>	<b>8,18,000</b>	<b>8,96,000</b>	<b>7,71,644</b>

XIX.—EDUCATION.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
FEES, GOVERNMENT COLLEGES, GENERAL - - - -	1,13,200	1,32,000	1,49,000	1,28,481
FEES, GOVERNMENT COLLEGES, PROFESSIONAL - - - -	30,000			
FEES, SCHOOLS, GENERAL - - - -	3,51,400	3,38,000	3,42,000	3,35,023
FEES, SCHOOLS, SPECIAL - - - -	4,500			
CONTRIBUTIONS - - - -	28,500	29,000	22,700	22,207
INCOME FROM ENDOWMENTS - - - -	6,200	6,000	6,200	7,857
MISCELLANEOUS - - - -	22,200	26,000	22,100	16,160
<b>Total Education, Rupees -</b>	<b>5,56,000</b>	<b>5,31,000</b>	<b>5,42,000</b>	<b>5,23,556</b>

REVENUE AND RECEIPTS —*continued.*

## XX.—MEDICAL.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
MEDICAL COLLEGE FEES - - -	19,500	21,000	20,000	20,374
HOSPITAL RECEIPTS - - -	56,000	50,000	50,000	64,092
LUNATIC ASYLUM RECEIPTS - - -	31,000	30,000	31,000	29,457
MEDICINES SOLD BY CIVIL SURGEONS - - -	500	1,000	1,000	100
CONTRIBUTIONS - - -	30,000	30,000	30,000	30,000
MISCELLANEOUS - - -	4,000	4,000	4,000	4,240
<b>Total Medical, Rupees - - -</b>	<b>1,41,000</b>	<b>1,36,000</b>	<b>1,36,000</b>	<b>1,48,263</b>

## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—</b>				
Botanical Garden Receipts - - -	1,700	1,700	1,700	1,701
Birch Hill Park at Darjeeling - - -	1,300	1,300	1,250	145
	3,000	3,000	2,950	1,846
<b>GOVERNMENT BULL AND STALLION RECEIPTS - - -</b>	...	...	...	617
<b>CINCHONA PLANTATIONS - - -</b>	1,15,750	1,00,000	1,56,800	1,22,932
<b>RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS - - -</b>	750	9,000	750	798
<b>EMIGRATION FEES (ACT VII OF 1871) - - -</b>	25,000	13,000	25,000	27,422
<b>EXAMINATION FEES - - -</b>	1,000	2,000	500	1,050
<b>MISCELLANEOUS - - -</b>	500	...	...	854
<b>TOTAL PROVINCIAL - - -</b>	<b>1,46,000</b>	<b>1,27,000</b>	<b>1,86,000</b>	<b>1,55,519</b>
<i>LOCAL.</i>				
<b>INLAND LABOUR TRANSPORT FEES (ACT I OF 1882) - - -</b>	21,000	15,000	29,000	20,385
<b>Total Scientific and other Minor Departments, Rupees - - -</b>	<b>1,67,000</b>	<b>1,42,000</b>	<b>2,15,000</b>	<b>1,75,904</b>

## XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTION TO THE MILITARY ORPHAN FUND - - -	10,000	8,000	16,000	34,555
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - - -	5,000	4,000	...	3,840
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND - - -	1,60,000	1,40,000	...	...
<b>TOTAL IMPERIAL - - -</b>	<b>1,75,000</b>	<b>1,52,000</b>	<b>16,000</b>	<b>38,395</b>
<i>PROVINCIAL.</i>				
<b>SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS.</b>	...	...	5,000	...
<b>FAMILY SUBSCRIPTIONS OF NATIVE MEMBERS OF THE COVENANTED CIVIL SERVICE - - -</b>	1,200	1,000	1,100	1,246
<b>CONTRIBUTIONS FOR PENSIONS AND GRATUITIES - - -</b>	47,800	50,000	48,900	60,423
<b>TOTAL PROVINCIAL - - -</b>	<b>49,000</b>	<b>51,000</b>	<b>55,000</b>	<b>61,669</b>
<b>Total Receipts in aid of Superannuation, &amp;c., Rupees - - -</b>	<b>2,24,000</b>	<b>2,03,000</b>	<b>71,000</b>	<b>1,00,064</b>

## XXIII.—STATIONERY AND PRINTING.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS - - -	25,000	50,000	30,000	24,893
<b>SALES OF GAZETTES AND OTHER PUBLICATIONS—</b>				
Gazettes - - -	17,360	18,000	17,300	18,061
Indian Law Reports - - -	12,000	3,000	...	...
Other Publications - - -	28,290	28,000	28,700	27,545
<b>OTHER PRESS RECEIPTS - - -</b>	<b>40,350</b>	<b>45,000</b>	<b>50,000</b>	<b>37,994</b>
<b>Total, Stationery and Printing, Rupees - - -</b>	<b>1,23,000</b>	<b>1,44,000</b>	<b>1,26,000</b>	<b>1,08,493</b>



REVENUE AND RECEIPTS—*continued.*

XXV.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PREMIUM ON BILLS - - - - -	52,000	55,000	70,000	64,369
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING - - - - -	...	...	...	645
RECOVERY OF INSURANCE AND OTHER CHARGES ON ENGLISH STORES— One per cent. Chargeable on Stores for Provincial and Local Funds, &c. - - - - -	50,000	50,000	...	34,036
EXTRAORDINARY ITEMS - - - - -	...	...	...	71,390
<b>TOTAL IMPERIAL</b> - - - - -	<b>1,02,000</b>	<b>1,05,000</b>	<b>70,000</b>	<b>1,70,440</b>
<i>PROVINCIAL.</i>				
UNCLAIMED DEPOSITS - - - - -	4,40,000	4,40,000	3,00,000	4,40,957
TREASURE TROVE - - - - -	100	100	100	25
SALE PROCEEDS OF DURBAR PRESENTS - - - - -	3,000	4,900	1,000	15,006
SALE OF OLD STORES AND MATERIALS - - - - -	30,000	32,000	30,000	34,214
SALES OF LAND AND HOUSES - - - - -	8,000	20,000	...	8,114
<i>FEES FOR GOVERNMENT AUDITS—</i>				
Commission on purchase and sale of Government Securities - - - - -	100	100	100	71
Recoveries for Audit of Municipal accounts - - - - -	28,500	27,900	28,000	23,345
	28,600	28,000	28,100	23,416
<i>RENTS—</i>				
Staging Bungalow (P. W. Fund) - - - - -	10,000	11,000	10,000	8,615
Circuit House - - - - -	6,500	6,500	5,000	6,661
Other Rents - - - - -	7,000	5,500	5,000	8,156
	23,500	23,000	20,000	23,432
<i>MISCELLANEOUS FEES, FINES AND FORFEITURES—</i>				
Marriage Fees - - - - -	50	50	50	34
Fees realised by Registration of Copyrights - - - - -	100	100	50	90
Fees for survey of Tea Lands - - - - -	...	2,000	500	2,620
Partition Fees - - - - -	1,08,000	1,15,300	99,900	1,02,632
Other Items - - - - -	1,500	2,550	1,500	1,224
	1,09,650	1,20,000	1,02,000	1,06,600
<i>RECOVERY OF INSURANCE AND OTHER CHARGES ENGLISH STORES—</i>				
One per cent. Chargeable on Stores for Provincial and Local Funds, &c. - - - - -	...	...	10,900	...
<i>MISCELLANEOUS—</i>				
Fees and Fines of Revenue Courts - - - - -	20,000	20,000	20,000	21,340
Cash Recoveries of service payments of previous years - - - - -	12,000	6,000	10,000	11,590
Survey expenses and Charges for advertising sale of Waste Lands - - - - -	22,400	10,000	27,000	24,545
Recoveries of Law Charges other than in Pauper Suits - - - - -	5,000	2,000	2,000	4,347
Recoveries from Local Funds towards cost of Controlling and Account Offices - - - - -	85,000	85,000	85,000	85,725
Receipts of the Chittagong Steamer - - - - -	3,000	3,000	3,000	3,049
Other Items - - - - -	4,850	7,000	500	4,716
Value of Mathematical Stores returned - - - - -	2,000	800	2,000	3,525
Sundry Receipts—Circuit House - - - - -	400	400	600	397
"    General management of Wards' and Attached Estates - - - - -	50	100	50	13
"    Encamping ground grazing - - - - -	150	200	50	154
Public Works Cess under Act IX of 1880 (B. C.) - - - - -	300	500	700	...
Payments for trees and for estimated charges in connection with Preliminary Occupations - - - - -	20,000	5,000	...	26,518
	1,75,150	1,40,000	1,50,900	1,85,919
<b>TOTAL PROVINCIAL</b> - - - - -	<b>8,18,000</b>	<b>8,08,000</b>	<b>6,43,000</b>	<b>8,37,683</b>
<b>Carried over</b> - - - - -	<b>9,20,000</b>	<b>9,13,000</b>	<b>7,13,000</b>	<b>10,08,123</b>

## GOVERNMENT OF BENGAL—CIVIL ESTIMATE

REVENUE AND RECEIPTS—*continued.*XXV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	9,20,000	9,13,000	7,13,000	10,08,123
<i>LOCAL.</i>				
<b>RENTS—LOCAL—</b>				
Serais and Staging Bungalows (District Road Fund)	12,000	11,000	11,500	11,801
Ditto ditto (District Road Account)	1,000	1,000	1,000	793
	13,000	12,000	12,500	12,594
<b>MISCELLANEOUS FEES, FINES AND FORFEITURES—LOCAL</b>	25,000	50,000	1,01,000	75,083
<b>MISCELLANEOUS—LOCAL—</b>				
Sundry Receipts (District Road Fund) -	45,000	69,000	1,50,000	84,281
Ditto (District Road Account) -	1,000	1,000	500	1,373
	46,000	70,000	1,50,500	85,654
<b>TOTAL LOCAL</b>	84,000	1,32,000	2,64,000	1,73,331
<b>Total Miscellaneous, Rupees</b>	10,04,000	10,45,000	9,77,000	11,81,454

## XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>IN CHARGE OF CIVIL OFFICERS—</b>				
Recoveries on account of Zemindari embankment under the Contract system -	60,000	60,000	...	...
<i>LOCAL.</i>				
<b>IN CHARGE OF CIVIL OFFICERS</b>	14,000	14,000	14,000	13,090
<b>Total Minor Works and Navigation, Rupees</b>	74,000	74,000	14,000	13,090

## XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>IN CHARGE OF CIVIL OFFICERS—</b>				
Tolls on Ferries -	4,99,900	5,20,000	4,97,000	5,07,964
Cemetery Receipts -	2,000	2,000	1,000	3,033
Miscellaneous -	2,100	...	3,000	...
Recoveries on account of Zemindari embankment under the Contract system -	...	...	...	1,10,306
<b>TOTAL PROVINCIAL</b>	5,04,000	5,22,000	5,01,000	6,21,303
<i>LOCAL.</i>				
<b>IN CHARGE OF CIVIL OFFICERS</b>	1,000	1,000	...	1,819
<b>Total Civil Works, Rupees</b>	5,05,000	5,23,000	5,01,000	6,23,122

**CIVIL BUDGET ESTIMATE**  
OF  
**EXPENDITURE**  
FOR THE YEAR  
**1886-87.**

**I.—REFUNDS AND DRAWBACKS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
REVENUE REFUNDS—IMPERIAL - - -	4,78,000	4,70,000	4,91,000	5,09,535
DRAWBACKS - - - - -	3,000	3,000	3,000	4,271
<b>TOTAL IMPERIAL</b> - - - - -	<b>4,81,000</b>	<b>4,73,000</b>	<b>4,94,000</b>	<b>5,13,806</b>
<i>PROVINCIAL.</i>				
REVENUE REFUNDS—PROVINCIAL - - -	1,12,000	1,24,000	1,24,000	1,39,772
<i>LOCAL.</i>				
REVENUE REFUNDS—LOCAL - - - - -	22,000	20,000	28,000	21,619
<b>Total I, Refunds and Drawbacks, Rupees</b> - - -	<b>6,15,000</b>	<b>6,17,000</b>	<b>6,46,000</b>	<b>6,75,197</b>

**DETAILS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
<b>Revenue Refunds—Imperial.</b>				
<i>Imperial Heads.</i>				
Opium - - - - -	5,000	6,000	5,000	3,889
Salt - - - - -	2,20,000	2,10,000	2,00,000	2,11,906
Customs - - - - -	1,30,000	1,15,000	1,45,000	1,13,415
	<b>3,55,000</b>	<b>3,31,000</b>	<b>3,50,000</b>	<b>3,29,210</b>
<i>Divided Heads, Imperial Share.</i>				
Land Revenue - - - - -	33,750	45,000	45,400	87,326
Stamps - - - - -	71,500	70,000	80,000	72,193
Excise - - - - -	4,000	4,000	4,000	3,941
Assessed Taxes - - - - -	11,500	18,000	9,950	15,809
Forest - - - - -	250	200	150	295
Registration - - - - -	2,000	1,800	1,500	761
	<b>1,23,000</b>	<b>1,39,000</b>	<b>1,41,000</b>	<b>1,80,325</b>
<b>Total Revenue Refunds, Imperial, Rupees</b> - - -	<b>4,78,000</b>	<b>4,70,000</b>	<b>4,91,000</b>	<b>5,09,535</b>
<i>PROVINCIAL.</i>				
<b>Revenue Refunds—Provincial.</b>				
<i>Provincial Heads.</i>				
Provincial Rates - - - - -	6,500	7,000	5,500	5,180
Salt (other than Customs and Excise duty) - - -	...	...	...	65
	<b>6,500</b>	<b>7,000</b>	<b>5,500</b>	<b>5,245</b>
<i>Divided Heads, Provincial Share.</i>				
Land Revenue - - - - -	16,250	23,000	22,900	41,527
Stamps - - - - -	71,500	70,000	80,000	72,193
Excise - - - - -	4,000	4,000	4,000	3,942
Assessed Taxes - - - - -	11,500	18,000	9,950	15,810
Forest - - - - -	250	200	150	294
Registration - - - - -	2,000	1,800	1,500	761
	<b>1,05,500</b>	<b>1,17,000</b>	<b>1,18,500</b>	<b>1,34,527</b>
<b>Total Revenue Refunds, Provincial, Rupees</b> - - -	<b>1,12,000</b>	<b>1,24,000</b>	<b>1,24,000</b>	<b>1,39,772</b>

## GOVERNMENT OF BENGAL—CIVIL ESTIMATE

## EXPENDITURE—continued.

## 2.—ASSIGNMENTS AND COMPENSATIONS.

<i>IMPERIAL.</i> COMPENSATIONS.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>Sayer.</i> Compensation to Kissen Persaud Surma, <i>alias</i> Raja Baboo, on account of Jower Naraingunge in the name of Luckeenarain Thakoor -	6,760	7,000	6,760	} 55,194
Compensation not exceeding Rs. 5,000 per annum -	37,240	43,000	46,700	
<i>Salt.</i> Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1839 -	44,000	50,000	53,460	55,194
<i>Opium.</i> Compensation payable under convention with the French Government, dated 16th July 1884 -	20,000	20,000	20,000	20,000
MISCELLANEOUS -	3,000	3,000	3,000	3,000
	67,000	73,000	76,460	78,194
	50,000	50,000	50,000	50,000
Add for rounding -			1,26,460 540	
<b>Total 2, Assignments, &amp;c., Rupees -</b>	<b>1,17,000</b>	<b>1,23,000</b>	<b>1,27,000</b>	<b>1,28,194</b>

## 3.—LAND REVENUE.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS	...	...	...	1,074
REVENUE SURVEYS -	3,06,000	1,01,000	56,000	73,544
LAND SETTLEMENT CHARGES -	83,000	43,000	53,000	55,864
<b>TOTAL IMPERIAL -</b>	<b>3,89,000</b>	<b>1,44,000</b>	<b>1,09,000</b>	<b>1,30,482</b>
<i>PROVINCIAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS' &c., ESTABLISHMENTS -	27,08,000	26,60,000	27,42,100	26,68,299
CHARGES FOR THE MANAGEMENT OF ESTATES THE RENTAL OF WHICH BELONGS PERMANENTLY OR TEMPORARILY TO GOVERNMENT -	3,56,900	3,11,000	3,27,000	2,75,412
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—PROVINCIAL -	...	...	...	511
REVENUE SURVEYS—PROVINCIAL -	1,46,000	45,000	26,500	34,974
LAND SETTLEMENT CHARGES—PROVINCIAL -	39,500	20,000	25,200	26,566
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS -	1,68,000	1,60,000	1,64,000	1,55,684
SUB-DIVISIONAL ESTABLISHMENTS -	1,19,000	1,19,000	1,17,000	1,12,095
RENTS, RATES AND TAXES -	400	1,000	1,200	1,415
PETTY CONSTRUCTION AND REPAIRS -	200	1,000	1,000	113
	35,38,000		34,04,000	
Deduct—Transferred to 28, Civil Furlough, &c. Allowances -	3,000		3,000	
<b>TOTAL PROVINCIAL -</b>	<b>35,35,000</b>	<b>33,17,000</b>	<b>34,01,000</b>	<b>32,75,069</b>
<b>Total 3, Land Revenue, Rupees -</b>	<b>39,24,000</b>	<b>34,61,000</b>	<b>35,10,000</b>	<b>34,05,551</b>

## DETAILS.

Numbers.		Revenue Surveys.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		DEMARICATION SURVEY.				
		<i>Salaries.</i>				
I	I	Assistant Superintendent or Deputy Collector -	1,500	15,600	6,000	12,325
		<i>Establishment.</i>				
		Clerks -	825	4,050	4,050	8,020
		Surveyors and Assistant Surveyors -	...	630	630	...
		Servants, Guards, Measurers and others -	135	920	660	2,484
		Field Establishment -	610	8,200	6,432	19,419
		Temporary Establishment -	...	3,500	...	4,376
		Survey of the Ghatwali lands in Maunbhoom and Bancoora -	13,680	...	5,000	...
			15,250	17,300	16,772	34,299
		Carried over -	16,750	32,900	22,772	46,624

EXPENDITURE—continued.

3.—LAND REVENUE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>Revenue Surveys—continued.</b>					
<b>DEMARCATION SURVEY—continued.</b>					
	Brought forward	16,750	32,900	22,772	46,624
	Travelling Expenses and Allowances	300	4,200	1,200	5,879
	Service Postage Stamps	...	300	...	289
	Boundary Pillars	...	700	...	969
	Miscellaneous	150	2,128	2,128	2,807
	Cost of Medical Stores	...	...	...	39
	Mathematical Stores	...	772	...	622
		17,200	41,000	26,100	57,229
	Demarcation Work in Mozufferpore	2,70,100	8,000	...	...
	Survey charges transferred from India Estimate	1,52,300	81,000	8,000	39,924
	Cost of Cadastral Maps ditto ditto	12,400	16,000	17,000	11,365
				51,100	
	Lump addition			31,400	
	<b>Total Revenue Surveys, Rupees</b>	<b>4,52,000</b>	<b>1,46,000</b>	<b>82,500</b>	<b>1,08,518</b>
	IMPERIAL	3,06,000	1,01,000	56,000	73,544
	PROVINCIAL	1,46,000	45,000	26,500	34,974
<b>Land Settlement Charges.</b>					
<b>Numbers.</b>					
1885-86.	1886-87.				
I	I				
		2,400	9,000	1,200	3,827
		2,400	9,100	9,120	9,503
		24,698	10,700	16,751	16,401
		77,904	2,400	16,371	4,751
		2,747	10,000	23,235	26,878
		1,871	11,500	4,223	11,750
		1,09,620	43,700	69,700	69,283
		...	...	...	100
		4,130	5,600	4,237	5,588
		6,000	4,500	2,700	3,472
		350	200	363	160
		10,480	10,300	7,300	9,320
	<b>Total Land Settlement Charges, Rupees</b>	<b>1,22,500</b>	<b>63,000</b>	<b>78,200</b>	<b>82,430</b>
	IMPERIAL	83,000	43,000	53,000	55,864
	PROVINCIAL	39,500	20,000	25,200	26,566
<b>PROVINCIAL.</b>					
<b>Collectors' and Deputy Commissioners' &amp;c., Establishments.</b>					
<b>Salaries.</b>					
15	15				
		4,05,000	8,39,400	4,05,000	8,19,518
15	15	3,24,000		3,24,000	
7	7	1,26,000		1,26,000	
23	23	2,48,400	4,14,600	2,48,400	4,29,783
11	11	92,400		92,400	
63	67	3,78,480	4,800	3,67,440	
8	1	4,800		33,600	
231	232	11,39,100	11,50,500	11,34,300	11,45,701
		27,18,180	24,04,500	27,31,140	23,95,002

## EXPENDITURE—continued.

## 3.—LAND REVENUE—continued.

Numbers.		PROVINCIAL—continued. Collectors' and Deputy Commissioners', &c., Establishments—continued.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries—continued</i>				
		Brought forward	27,18,180	24,04,500	27,31,140	23,95,002
8	8	Deputy Commissioners: salaries varying from Rs. 1,000 to Rs. 1,833 each per mensem	1,52,000	1,48,500	1,52,000	1,44,285
6	6	Assistant ditto: salaries varying from Rs. 500, Rs. 700 and Rs. 800 each per mensem	51,600	14,000	51,600	18,528
1	1	Sub-Assistant Commissioner	2,400	1,000	1,200	2,737
		<b>DEDUCT—Probable Savings</b>	29,24,180		29,35,940	
			2,58,520		2,28,660	
		<b>DEDUCT—Civil Service Annuity</b>	26,65,660		27,07,280	
			65,660		67,280	
		<b>DEDUCT—*</b> Moiety of salaries provided under Grant 19, "Criminal Courts," page 39	26,00,000	25,68,000	26,40,000	25,60,552
			13,00,000	12,84,000	13,20,000	12,80,276
		<b>ADD—</b>				
		1 Director of Agriculture (Collector III Grade)	21,600			
		Deduction on account Civil Service Annuity	864			
			20,736		13,20,000	
		2 Officers under Director of Agriculture	6,000		17,280	
			26,736			
		Deduct—Probable savings	2,336			
			13,00,000			
			24,400			
			13,24,400	12,84,000	13,37,280	12,80,276
		<i>Establishment.</i>				
3,174	3,215	Chief Office Establishment	7,48,140	5,60,000	...	5,58,284
		Tehsildars (or Mamlatdars) and Establishment	4,330	1,63,500	7,43,700	1,62,148
		Temporary Establishment	1,730	6,500	8,330	4,151
		Survey of Waste Land—Establishment and Contingencies	95,000	15,000	1,730	20,719
		Partition Establishment	15,600	1,00,000	68,000	91,533
		Revenue Record Room Establishment and Contingent Charges	8,64,800	56,000	68,000	66,009
			8,64,800	9,01,000	8,89,760	9,02,844
		<i>Contingent Charges.</i>				
		<b>Special and Countersigned Contingencies—</b>				
		Purchase of Tents	22,050	15,700	15,730	12,662
		Purchase of Books and Publications			700	452
		House Allowances			2,500	2,112
		Compensation for Lands taken for Public Purposes	7,230	2,400	20,340	6,368
		Petty Construction	5,600	6,500	7,738	21,656
		Value of Mathematical Stores	...	...	...	1,444
		Do. Mint Stores	...	...	...	126
			34,880	24,600	47,008	44,820
		<b>Contract Contingencies—</b>				
		Office Expenses and Miscellaneous			56,110	58,699
		Law Charges			50,460	39,308
		Office and Ground-rent			14,250	14,660
		Service Telegrams			3,950	5,593
		Purchase of Furniture	2,03,100	1,93,500	16,610	12,788
		Section-writing			30	41
		Service Postage			30,000	29,406
		Process-servers Contingencies			...	55
		Petty Repairs			19,662	...
		Other Miscellaneous	13,520	20,000	17,020	15,788
			2,16,620	2,13,500	2,08,092	1,76,338
			2,51,500	2,38,100	2,55,100	2,21,158
		<i>Travelling Expenses.</i>				
		Travelling and Tentage Allowances of Officers	74,600	49,900	63,300	68,840
		Ditto ditto of Establishment	23,000	16,000	26,300	22,067
			97,600	65,900	89,600	90,907
		Carried over	25,38,300	24,89,000	25,71,740	24,95,185

\*The division of the salaries of the above Officers has been reckoned on the Estimate of the proportion of time given severally to Land Revenue and Criminal duties.

EXPENDITURE—continued.

3.—LAND REVENUE—continued.

PROVINCIAL—continued. Collectors' and Deputy Commissioners', &c., Establishments—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
Brought forward -		25,38,300	24,89,000	25,71,740	24,95,185
<i>Charges for the service of Revenue Pro- cesses.</i>					
Nazirs - - - -		42,498	42,000	41,540	42,071
Peons - - - -		82,500	79,000	78,830	77,026
Extra Peons - - - -		41,302	48,000	46,250	48,743
Travelling charges - - - -		3,400	2,000	3,740	5,274
		1,69,700	1,71,000	1,70,360	1,73,114
Total Collectors', &c., Establishments, Rs. -		27,08,000	26,60,000	27,42,100	26,68,299
Sub-divisional Establishments.					
<i>Salaries.</i>					
Sub-Deputy Magistrates and Collectors		74,550	78,000	74,550	74,895
<i>Establishment.</i>					
Canungoes and Surveyors - - - -		24,000	24,000	24,050	22,804
Chainmen and Measurers - - - -		12,210	8,000	12,210	6,894
Mohurir and Peon - - - -		...	...	...	29
		36,210	32,000	36,260	29,727
<i>Travelling Expenses.</i>					
Travelling Allowances - - - -		8,240	9,000	6,190	7,473
Total Sub-divisional Estabts., Rupees -		1,19,000	1,19,000	1,17,000	1,12,095

4.—OPIUM.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
BEHAR—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS	3,27,000	3,33,000	3,26,000	3,32,972
„ PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES	1,28,39,000	1,21,46,000	1,12,15,000	1,27,55,392
„ TRAVELLING AND OTHER MISCELLANEOUS CHARGES -	1,96,000	1,95,000	1,92,000	1,86,486
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS	5,82,000	5,64,000	5,76,000	5,55,394
„ PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES	1,21,94,000	1,74,70,000	1,21,04,000	1,55,21,644
„ TRAVELLING AND OTHER MISCELLANEOUS CHARGES	2,66,000	2,57,000	2,45,000	2,13,544
OPIUM MISCELLANEOUS CHARGES IN CALCUTTA - - - -	40,000	35,000	42,000	30,801
Total 4, Opium, Rupees -	2,64,44,000	3,10,00,000	2,47,00,000	2,95,96,233

## EXPENDITURE—continued.

## 4.—OPIUM—continued.

## DETAILS.

Numbers.		IMPERIAL. Behar—Establishment of Agents and Sub-Deputy Agents.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
I	I	Agent - - - -	32,400	} 1,76,000	} 31,200	} 1,78,454
I	I	Principal Assistant - - - -	14,400			
11	11	Sub-Deputy Agents - - - -	94,800			
9	9	Assistants - - - -	30,000			
		DEDUCT—Civil Service Annuity - - - -	1,71,600 1,296		1,70,400 1,248	
		<i>Sudder Establishment.</i>	1,70,304	1,76,000	1,69,152	1,78,454
49	49	Clerks - - - -	42,780	} 52,000	} 42,780	} 52,565
149	149	Servants - - - -	8,650			
			51,430	52,000	51,430	52,565
		<i>Mofussil Establishment.</i>				
287	288	Clerks - - - -	48,900	} 1,04,800	} 48,804	} 1,01,787
851	853	Servants - - - -	55,740			
		Temporary Establishment - - - -	1,240			
			1,05,880	1,05,000	1,05,508	1,01,953
		DEDUCT for rounding - - - -	3,27,614 .614		3,26,090 90	
		<b>Total Behar—Establishment of Agents, &amp;c., Rupees - - - -</b>	<b>3,27,000</b>	<b>3,33,000</b>	<b>3,26,000</b>	<b>3,32,972</b>
		<b>Behar—Payments to Cultivators and Manufactur- ing Charges.</b>				
		Payments for Cultivation - - - -	1,19,00,000	1,13,50,000	1,03,00,000	1,19,05,142
		“ for Leaves - - - -	1,15,000	1,04,000	1,03,200	1,19,581
		“ for Trash - - - -	6,700	6,700	6,700	5,162
		“ for Timber Contract - - - -	4,00,000	3,00,000	4,20,000	3,16,502
		“ for Temporary Establishment - - - -	7,000	3,000	3,000	6,746
		Transit and Weighment Charges - - - -	40,000	47,300	47,335	38,844
		“ Temporary Establishment - - - -	10,800	10,800	10,800	8,383
		Freight - - - -	1,38,000	1,21,000	1,38,000	1,69,120
		Manufacturing Charges, &c. - - - -	80,000	52,000	52,000	79,379
		Temporary Establishment - - - -	17,000	20,000	9,000	17,526
		Purchase of Opium - - - -	1,25,000	1,31,200	1,25,000	89,007
		DEDUCT—For rounding - - - -	1,28,39,500 500		1,12,15,035 35	
		<b>Total Behar—Payments to Cultivators, &amp;c., Rupees - - - -</b>	<b>1,28,39,000</b>	<b>1,21,46,000</b>	<b>1,12,15,000</b>	<b>1,27,55,392</b>
		<b>Behar—Travelling and other Miscellaneous Charges.</b>				
		Travelling Allowances - - - -	17,845	17,800	17,845	15,075
		Commission to Amlah - - - -	1,35,000	94,300	1,30,673	1,33,469
		Rewards on Confiscations - - - -	13,000	13,000	13,000	10,976
		Petty Construction and Repairs - - - -	10,000	10,000	11,600	5,757
		Value of Medical Stores, &c. - - - -	...	100	...	215
		“ of Mint Stores - - - -	...	...	...	566
		Office and Ground Rent - - - -	316	400	382	1,328
		Freight on Europe Stores - - - -	...	...	...	199
		Office Expenses - - - -	10,352	6,000	10,200	5,905
		Miscellaneous - - - -	6,687	51,900	5,500	11,690
			1,93,200	1,93,500	1,89,200	1,85,180
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - - -	2,800	1,500	2,800	1,306
		<b>Total Behar—Travelling and other Mis- cellaneous Charges, Rupees - - - -</b>	<b>1,96,000</b>	<b>1,95,000</b>	<b>1,92,000</b>	<b>1,86,486</b>



EXPENDITURE—*continued.*

4.—OPIUM—*continued.*

Numbers.		IMPERIAL. Benares—Establishment of Agents and Sub-Deputy Agents.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
I	I	Agent - - - -	36,000	} 2,70,000	{ 36,000 12,000 1,10,400 1,19,400	} 2,70,183
I	I	Principal Assistant - - - -	12,000			
15	15	Sub-Deputy Agents - - - -	1,12,800			
34	33	Assistants - - - -	1,17,600			
DEDUCT—Civil Service Annuity - - - -			2,78,400		2,77,800	
			1,440		1,440	
<i>Sudder Establishment.</i>						
			2,76,960	2,70,000	2,76,360	2,70,183
50	51	Clerks - - - -	47,848	} 58,000	{ 44,528 13,854 50,000	} 55,339
178	178	Servants - - - -	13,854			
		Temporary Establishment - - - -	52,000			
			1,13,702	1,10,000	1,08,382	1,02,165
<i>Mofussil Establishment.</i>						
326	326	Clerks - - - -	1,00,548	} 1,84,000	{ 1,00,548 91,524	} 1,83,046
1,391	1,391	Servants - - - -	91,524			
			1,92,072	1,84,000	1,92,072	1,83,046
Deduct for rounding - - - -			5,82,734		5,76,814	
			734		814	
Total Benares—Establishment, &c., Rupees - - - -			5,82,000	5,64,000	5,76,000	5,55,394
<b>Benares—Payments to Cultivators and Manufacturing Charges.</b>						
		Payments for cultivation of Opium - - - -	1,02,25,696	1,57,60,000	1,01,81,696	1,36,56,392
		„ for Leaves - - - -	2,06,250	1,90,000	1,65,450	2,49,255
		„ for Trash - - - -	23,250	24,000	24,625	23,616
		Transit and Weighment Charges - - - -	85,000	81,000	85,000	65,441
		„ Temporary Establishment - - - -	8,400	6,400	8,400	4,110
		Freight - - - -	3,41,000	3,56,000	3,24,484	3,38,947
		Manufacturing Charges, &c. - - - -	1,90,000	1,90,000	1,20,000	2,08,994
		Temporary Establishment - - - -	15,000	15,600	15,000	15,643
		Purchase of Opium - - - -	11,00,000	8,47,000	11,79,895	9,59,246
DEDUCT—For rounding - - - -			1,21,94,596		1,21,04,550	
			596		550	
Total Benares—Payments to Cultivators, &c., Rupees - - - -			1,21,94,000	1,74,70,000	1,21,04,000	1,55,21,644
<b>Benares—Travelling and other Miscellaneous Charges.</b>						
		Travelling Allowances - - - -	70,000	72,000	70,000	65,477
		Commission to Amlah - - - -	69,000	66,000	62,400	67,764
		Rewards - - - -	10,000	8,000	10,000	6,621
		Petty Construction and Repairs - - - -	4,500	4,000	4,000	3,069
		Office and Ground Rent - - - -	12,500	12,000	11,000	11,958
		Office Expenses - - - -	44,000	30,700	43,700	25,067
		Miscellaneous - - - -	49,000	58,000	36,300	27,572
		Medical Stores - - - -	...	300	...	412
<i>Postage Charges.</i>			2,59,000	2,51,000	2,37,400	2,07,940
		Purchase of Service Postage Stamps - - - -	7,000	6,000	7,600	5,604
Total Benares—Travelling and other Miscellaneous Charges, Rupees - - - -			2,66,000	2,57,000	2,45,000	2,13,544

## GOVERNMENT OF BENGAL—CIVIL ESTIMATE

## EXPENDITURE—continued.

## 4.—OPIUM— continued.

Numbers.		IMPERIAL. Opium Miscellaneous Charges in Calcutta.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>GODOWN ESTABLISHMENTS.</b>				
		<i>Salary.</i>				
1	1	Intendant - - - -	6,000	6,000	6,000	6,000
		<i>Establishment.</i>				
2	2	Clerks - - - -	1,116	3,000	1,081	2,958
22	22	Servants - - - -	1,968			
			3,084	3,000	3,049	2,958
		<i>Contingent Charges.</i>				
		Contingent expense for storing Opium -	9,600	9,000	9,600	9,432
		Commission to Auctioneers for sale of Opium -	500	400	500	352
		Advertising Charges - - - -	600	400	600	235
		Miscellaneous Expenses - - - -	20,216	16,200	22,251	11,759
		Fees for analysing Opium - - - -	...	...	...	65
			30,916	26,000	32,951	21,843
		<b>Total Opium Miscellaneous Charges in Calcutta, Rupees - - - -</b>	<b>40,000</b>	<b>35,000</b>	<b>42,000</b>	<b>30,801</b>

## 5.—SALT.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
		<b>IMPERIAL.</b>				
		SALARIES, ESTABLISHMENTS, AND CONTINGENCIES -	12,400	10,000	3,500	5,324
		PREVENTIVE ESTABLISHMENTS - - - -	27,600	15,000	25,500	13,109
		<b>TOTAL IMPERIAL - - - -</b>	<b>40,000</b>	<b>25,000</b>	<b>29,000</b>	<b>18,433</b>
		<b>PROVINCIAL.</b>				
		SALARIES, ESTABLISHMENTS, AND CONTINGENCIES,—PRO- VINCIAL - - - -	19,000	18,000	21,000	21,048
		<b>Total 5, Salt, Rupees - - - -</b>	<b>59,000</b>	<b>43,000</b>	<b>50,000</b>	<b>39,481</b>

## DETAILS.

Numbers.		PROVINCIAL. Salaries, Establishments, and Contingencies.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Establishments.</i>				
1	1	Preventive Inspector - - - -	1,800	1,800	1,800	1,694
2	2	Intendants, - - - -	1,320	1,320	1,320	1,290
15	15	Clerks - - - -	5,940	5,940	5,952	9,105
38	38	Servants - - - -	3,252	3,252	3,252	
		Temporary Establishment - - - -	100	138	100	132
			12,412	12,450	12,424	12,221
		<i>Contingent Charges.</i>				
		Contract Contingencies—				
		Office and House Rent - - - -	6,083	4,000	73	268
		Rewards to Informers - - - -			2,510	2,970
		Law Charges - - - -			70	...
		Petty Repairs - - - -			3,040	2,243
		Miscellaneous - - - -			1,349	1,519
		Service Postage Stamps - - - -			305	229
					6,083	4,000
		Scales and Weights - - - -	1,650	1,500	1,750	1,572
		<i>Travelling Expenses.</i>				
		Travelling Allowances - - - -	7,733	5,500	9,097	8,801
			45	50	55	26
		<b>DEDUCT—Probable savings - - - -</b>	<b>20,190</b>		<b>21,576</b>	
			1,190		576	
		<b>Total Salaries, &amp;c., Provincial - - - -</b>	<b>19,000</b>	<b>18,000</b>	<b>21,000</b>	<b>21,048</b>

EXPENDITURE — *continued.*

6.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE -	74,000	78,000	78,800	77,276
CHARGES FOR THE SALE OF GENERAL STAMPS -	83,500	80,000	85,000	83,297
CHARGES ON SALE OF COURT-FEES STAMPS -	1,21,000	1,24,000	1,21,000	1,21,319
DISCOUNT ON PLAIN PAPER -	10,500	10,000	10,200	10,544
STAMP PAPER SUPPLIED FROM CENTRAL STORES -	2,11,000	2,00,000	1,88,000	1,74,891
<b>Total 6, Stamps, Rupees</b> -	<b>5,00,000</b>	<b>4,92,000</b>	<b>4,83,000</b>	<b>4,67,327</b>
IMPERIAL -	2,50,000	2,46,000	2,41,000	2,33,663
PROVINCIAL -	2,50,000	2,46,000	2,42,000	2,33,664

DETAILS.

Numbers.		Superintendence.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
1	1	<i>Salary.</i> Superintendent of Stamps and Stationery	18,000	18,000	18,000	16,050
		<i>Establishment.</i>				
1	1	Head Assistant -	4,800	40,500	4,800	42,342
1	1	Store-keeper -	8,400			
52	52	Clerks -	24,744			
29	29	Servants -	2,724			
		Temporary Establishment -	...		...	
			40,668	40,500	40,944	42,342
		<i>Contingent Charges.</i>				
		Landing, Freight and Packing Charges -	7,000	7,200	6,500	9,470
		One-third Freight on Europe Stores -	500	500	500	347
		Miscellaneous -	2,000	7,800	2,056	5,756
		Mint Stores -	...			
		Cost of Punching Machines -	2,000			
		Petty Construction and Repairs -	1,000			
			12,500	15,500	17,056	15,585
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps -	3,000	4,000	2,800	3,299
		Deduct for rounding -	74,168 168			
		<b>Total Superintendence, Rupees</b> -	<b>74,000</b>	<b>78,000</b>	<b>78,800</b>	<b>77,276</b>
Numbers.		Charges for the Sale of General Stamps.				
1885-86.	1886-87.					
3	3	<i>Establishment.</i>				
...	...	Clerks -	852	852	828	836
		Servants -				
			852	852	828	836
		Discount on Sale of Stamps -	78,273	75,148	75,000	76,103
		<i>Contingent Charges.</i>				
		Contract Contingencies—				
		Contingencies and Miscellaneous -	4,375	4,000	5,224	5,072
		Rewards to Informers -				
		Purchase of Service Postage Stamps -				
			4,375	4,000	9,064	6,358
		Add for rounding -			84,892 108	
		<b>Total Charges for the Sale of General- Stamps, Rupees</b>	<b>83,500</b>	<b>80,000</b>	<b>85,000</b>	<b>83,297</b>
		<b>Charges on Sale of Court-Fees Stamps</b>				
		Discount -	1,20,916	1,23,916	1,20,916	1,21,250
		Establishment for the Sale of Stamps -	84	84	84	69
		<b>Total Charges on Sale of Court-Fees Stamps, Rupees</b> -	<b>1,21,000</b>	<b>1,24,000</b>	<b>1,21,000</b>	<b>1,21,319</b>

EXPENDITURE—continued.										
7.—EXCISE.										
Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,				
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.				
			Rs.	Rs.	Rs.	Rs.				
<b>Collectors', Commissioners' and Cantonment Magistrates' Establishments.</b>										
<i>Salaries.</i>										
1	1	Abkaree Superintendent, Calcutta	12,000	12,000	12,000	7,153				
	9	Deputy Collectors	27,000	10,000	...	...				
	2	Sub Deputy Collectors	2,400							
			41,400	22,000	12,000	7,153				
<i>Establishment.</i>										
Office Establishment—										
103	103	Clerks	37,983	42,000	38,640	59,406				
43	42	Servants	2,613				2,661			
			40,596	42,000	41,301	59,406				
Establishment of Calcutta Collectorate—										
58	58	Clerks	37,428	46,000	37,164	27,140				
93	92	Servants	8,832				8,850			
			46,260	46,000	46,014	27,140				
Distillery Establishment—										
8	15	Darogahs	9,768	30,000	4,068	6,210				
20	27	Clerks	6,852				4,392	11,120		
89	138	Servants	9,150						5,340	
			25,770	30,000	13,800	17,330				
District Establishment—										
7	7	Excise Inspectors	13,650	1,41,000	13,650	6,460				
114	111	Preventive Inspectors and Darogahs	55,932				53,556	57,368		
83	86	Sudder Clerks	20,127						18,930	65,371
778	772	Peons	51,840							
			1,41,549	1,41,000	1,36,656	1,29,199				
Additional expenditure estimated by the Government of Bengal for reforms recommended by the Excise Commission										
			60,000	...	1,03,091	...				
<i>Contingent Charges.</i>										
Special and Countersigned Contingencies—										
Cost of Land			...	50	...	...				
Purchase of Books			...	3,950	28	7,079				
Petty Construction			625	...	1,500	...				
Other Miscellaneous Charges			...	...	800	...				
Mint Stores			...	...	...	283				
			625	4,000	2,328	7,362				
Contract Contingencies—										
Petty Repairs			12,250	20,000	3,500	...				
Rewards					3,900	2,872				
Office and Ground Rent					8,210	8,064				
Purchase of Furniture					1,300	850				
Service Postage Stamps					1,300	1,191				
Law Charges					300	...				
Office Expenses and Miscellaneous					6,000	7,262				
			12,250	20,000	24,510	20,239				
			12,875	24,000	26,838	27,601				
<i>Travelling Expenses.</i>										
Travelling Allowances										
			23,263	20,000	20,300	20,839				
Add for rounding			3,91,713							
			287							
<b>Total Collectors', &amp;c., Establishments</b>			<b>3,92,000</b>	<b>3,25,000</b>	<b>4,00,000</b>	<b>2,88,668</b>				
<b>Total 7, Excise, Rupees</b>			<b>3,92,000</b>	<b>3,25,000</b>	<b>4,00,000</b>	<b>2,88,668</b>				
IMPERIAL			1,96,000	1,63,000	2,00,000	1,44,334				
PROVINCIAL			1,96,000	1,62,000	2,00,000	1,44,334				

EXPENDITURE — *continued.*

8.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>LOCAL.</i>				
COLLECTION OF RATES AND CSESSES.				
District Road Fund—				
... Clerks - - - - -	} 1,90,000	2,00,000	2,60,000	2,34,253
... Servants - - - - -				
... Contingencies - - - - -				
Total 8, Provincial Rates, Rupees -	1,90,000	2,00,000	2,60,000	2,34,253

9.—CUSTOMS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES - - - - -				
	4,98,000	4,86,000	4,86,000	4,98,142
Total 9, Customs, Rupees -	4,98,000	4,86,000	4,86,000	4,98,142

DETAILS.

Numbers.		<i>PROVINCIAL.</i> Sea Customs—Salaries, Establishments & Contingencies. Calcutta. <i>Salaries.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
1	1	Collector	24,000	} 33,000	{ 24,000	} 34,696
		Deputy Collector	...			
1	1	Assistant Collector	9,650			
		DEDUCT—Civil Service Annuity	33,650		33,050	
			960		960	
		<i>Establishment.</i>	32,690	33,000	32,090	34,696
9	9	Appraising Establishment	22,212	22,000	21,024	21,694
171	169	Clerks and Servants	84,600	82,000	82,704	81,213
		Temporary Establishment	...	...	3,600	58
		<i>Preventive Establishment.</i>	1,06,812	1,04,000	1,07,328	1,02,965
1	1	Surgeon to the Preventive Establishment	600	...	600	200
1	1	Superintendent	12,000	12,000	12,000	9,101
8	8	Inspectors	34,440	34,000	33,720	34,035
100	100	Preventive Officers	1,92,600	1,90,000	1,92,600	1,91,176
53	53	Clerks and servants	4,122	4,000	4,122	3,780
144	150	Boat Establishment	16,281	15,000	15,755	14,842
		Temporary Establishment	10,000	15,000	10,000	17,216
		<i>Wharf Establishment.</i>	2,70,043	2,70,000	2,68,797	2,70,350
21	21	Wharf Officers	21,828	} 23,000	{ 21,696	} 22,540
18	18	Servants	1,536			
		Temporary Establishment	3,600			
			26,964	27,000	23,232	26,973
		Carried over	4,36,509	4,34,000	4,31,447	4,34,984

EXPENDITURE— <i>continued.</i>					
9.—CUSTOMS— <i>continued.</i>					
PROVINCIAL— <i>continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Sea Customs—Salaries, &c.— <i>continued.</i>		Rs.	Rs.	Rs.	Rs.
Calcutta— <i>continued.</i>					
Brought forward		4,36,509	4,34,000	4,31,447	4,34,984
<i>Contingent Charges:</i>					
	Petty Construction and Repairs	300	...	300	...
	Office Expenses and Miscellaneous	6,000	6,000	6,725	6,189
	Repair of Preventive Service Boats	5,000	3,000	5,000	14,001
	Value of Stores	...	...	...	125
	Building Patrol Boats	8,000	...	...	...
<i>Charges under Act VI of 1863—</i>					
	Rewards to Informers	1,300	1,700	2,600	1,173
	Contingencies				
		20,600	10,700	14,625	21,488
	Travelling Allowances	100	100	200	44
	Purchase of Service Postage Stamps	200	200	200	198
		300	300	400	242
DEDUCT—Probable Savings		4,57,409		4,46,472	
		409		1,742	
Total, Calcutta, Rupees		4,57,000	4,45,000	4,44,730	4,56,714
Balasore.					
<i>Establishment.</i>					
	Clerks	1,920	1,920	1,920	1,960
	Servants	120	120	120	
	Boat Establishment	768	60	768	64
	Temporary Establishment	...	...	...	...
<i>Preventive Establishment.</i>		2,808	2,100	2,808	2,024
	Preventive Officers	3,840		3,840	
	Servants	480	6,000	480	5,379
	Boat Establishment	624		624	
	Temporary Establishment	380		380	498
		5,324	6,000	5,324	5,877
	Petty Construction and Repairs	230	200	300	235
	Office Expenses and Miscellaneous	218	150	218	215
	Repair of Preventive Service Boats	80	280	50	1,006
<i>Charges under Act VI of 1863—</i>					
	Rewards to Informers	50	50	50	...
	Contingencies and Miscellaneous				
		578	680	618	1,456
	Travelling Allowances	10	10	10	2
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps	90	60	90	75
Total, Balasore, Rupees		8,810	8,850	8,850	9,434
Chittagong.					
<i>Salary.</i>					
	Collector	7,200	7,200	7,200	7,200
<i>Establishment.</i>					
	Clerks and Servants	3,732	3,732	3,816	3,732
	Boat Establishment	780	780	780	780
	Temporary Establishment	270	188	270	241
<i>Preventive Establishment.</i>		4,782	4,700	4,866	4,753
	Inspectors	2,880	2,880	2,880	2,877
	Preventive Officers	4,080	4,050	4,080	4,016
	Clerks	...	360	480	480
	Boat Establishment	1,152	1,152	1,152	1,151
	Temporary Establishment	200	158	200	171
		8,312	8,600	8,792	8,695
<i>Wharf Establishment</i>		600	600	600	631
Carried over		20,894	21,100	21,458	21,279
		4,65,810	4,53,850	4,53,580	4,66,148

EXPENDITURE —continued.					
9.—CUSTOMS —continued.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL—continued.</i>		Rs.	Rs.	Rs.	Rs.
<b>Sea Customs—Salaries, &amp;c.—continued.</b>					
	Brought forward	4,65,810	4,53,850	4,53,580	4,66,148
<b>Chittagong—continued.</b>					
	Brought forward	20,894	21,100	21,458	21,279
<i>Contingent Charges.</i>					
	Ground Rent	156	156	156	156
	Petty Construction and Repairs	250	200	350	269
	Office Expenses and Miscellaneous	600	600	610	642
	Repair of Preventive Service Boats	150	344	650	87
<i>Charges under Act VI of 1863—</i>					
	Rewards to Informers	50	50	100	...
		1,206	1,350	1,866	1,154
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps	50	50	50	46
				23,374	
				674	
	<b>DEDUCT—Probable Savings</b>				
	<b>Total, Chittagong, Rupees</b>	<b>22,150</b>	<b>22,500</b>	<b>22,700</b>	<b>22,479</b>
<b>Cuttack.</b>					
<i>Establishment.</i>					
	Superintendent of Customs	1,800	1,800	1,800	} 2,974
	Assistant	1,200	1,200	1,200	
	Clerks and Servants	1,668	1,600	1,668	
	Boat Establishment	1,176	1,020	1,176	
		5,844	5,620	5,844	5,805
<i>Preventive Establishment.</i>					
	Perventive Officers	1,260	1,260	1,260	1,233
<i>Contingent Charges.</i>					
	Ground Rent	14	14	14	...
	Petty Construction and Repairs	100	50	300	...
	Office Expenses and Miscellaneous	50	50	77	46
	Purchase and repair of boats	100	51	150	...
	Travelling allowances	50	25	...	...
		314	190	541	46
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps	30	30	30	27
		7,448		7,675	
		48		575	
	<b>DEDUCT—Probable Savings</b>				
	<b>Total, Cuttack, Rupees</b>	<b>7,400</b>	<b>7,100</b>	<b>7,100</b>	<b>7,111</b>
<b>Dacca.</b>					
	Clerks and Servants	432	432	432	} 568
	Boat Establishment	156	156	156	
	Ground Rent	18	18	18	18
	Petty Construction and Repairs	50	50	100	...
	Office Expenses and Miscellaneous	134	120	181	126
	Service Postage Stamps	10	10	8	...
	Purchase & repair of Boats	100	64	25	...
	Travelling Allowances	...	...	...	6
	<b>Total, Dacca, Rupees</b>	<b>900</b>	<b>850</b>	<b>920</b>	<b>718</b>
	<b>Carried over</b>	<b>4,96,260</b>	<b>4,84,300</b>	<b>4,84,300</b>	<b>4,96,456</b>

Numbers.	
1885-86.	1886-87.
1	1
1	1
5	5
10	10

Numbers.	
1885-86.	1886-87.
2	2
2	2

EXPENDITURE—continued.																							
9.—CUSTOMS—continued.																							
PROVINCIAL—continued.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																	
Sea Customs—Salaries, &c.—continued.			Rs.	Rs.	Rs.	Rs.																	
Brought forward -			4,96,260	4,84,300	4,84,300	4,96,456																	
<table border="1"> <thead> <tr> <th colspan="2">Numbers.</th> <th rowspan="2">Pooree. Establishment.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1</td> <td>Clerk -</td> </tr> <tr> <td colspan="3">Preventive Establishment.</td> </tr> <tr> <td>3</td> <td>1</td> <td>Preventive officer -</td> </tr> <tr> <td></td> <td>2</td> <td>Servants -</td> </tr> </tbody> </table>			Numbers.		Pooree. Establishment.	1885-86.	1886-87.	1	1	Clerk -	Preventive Establishment.			3	1	Preventive officer -		2	Servants -	720	720	720	720
Numbers.		Pooree. Establishment.																					
1885-86.	1886-87.																						
1	1	Clerk -																					
Preventive Establishment.																							
3	1	Preventive officer -																					
	2	Servants -																					
<table border="1"> <thead> <tr> <th colspan="2">Contingent Charges.</th> </tr> </thead> <tbody> <tr> <td>Petty Construction and Repairs -</td> <td>225</td> </tr> <tr> <td>Office Expenses and Miscellaneous -</td> <td>40</td> </tr> <tr> <td></td> <td>265</td> </tr> <tr> <td>Travelling Allowances -</td> <td>10</td> </tr> <tr> <td colspan="2">Postage Charges.</td> </tr> <tr> <td>Purchase of Service Postage Stamps -</td> <td>25</td> </tr> <tr> <td></td> <td>225</td> </tr> </tbody> </table>			Contingent Charges.		Petty Construction and Repairs -	225	Office Expenses and Miscellaneous -	40		265	Travelling Allowances -	10	Postage Charges.		Purchase of Service Postage Stamps -	25		225	720	720	720	720	
Contingent Charges.																							
Petty Construction and Repairs -	225																						
Office Expenses and Miscellaneous -	40																						
	265																						
Travelling Allowances -	10																						
Postage Charges.																							
Purchase of Service Postage Stamps -	25																						
	225																						
<table border="1"> <thead> <tr> <th colspan="2">Total, Pooree, Rupees</th> </tr> </thead> <tbody> <tr> <td></td> <td>1,740</td> </tr> </tbody> </table>			Total, Pooree, Rupees			1,740	1,740	1,700	1,700	1,686													
Total, Pooree, Rupees																							
	1,740																						
Total Sea Customs—Salaries, Establishments, &c. -			4,98,000	4,86,000	4,86,000	4,98,142																	
10.—ASSESSED TAXES.																							
			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																	
			Rs.	Rs.	Rs.	Rs.																	
COLLECTION OF INCOME TAX—			3,65,000	...	...	...																	
Salaries -																							
Establishments -																							
Travelling Allowances -																							
Contingencies -			...	90,000	95,000	93,894																	
COLLECTION OF LICENSE TAX -																							
Total 10, Assessed Taxes, Rupees -			3,65,000	90,000	95,000	93,894																	
IMPERIAL -			3,20,000	45,000	47,000	46,947																	
PROVINCIAL -			45,000	45,000	48,000	46,947																	
11.—FOREST.																							
			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																	
			Rs.	Rs.	Rs.	Rs.																	
A—CONSERVANCY AND WORKS -			2,30,000	1,49,000	2,75,000	2,08,908																	
B—ESTABLISHMENTS -			2,40,000	2,21,000	2,45,000	2,02,418																	
Total 11, Forest, Rupees -			4,70,000	3,70,000	5,20,000	4,11,326																	
IMPERIAL -			2,35,000	1,85,000	2,60,000	2,05,663																	
PROVINCIAL -			2,35,000	1,85,000	2,60,000	2,05,663																	
DETAILS.																							
A—Conservancy and Works.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																	
			Rs.	Rs.	Rs.	Rs.																	
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -			60,000	43,100	1,00,000	71,585																	
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -			37,600	32,600	36,000	27,239																	
III.—CONFISCATED DRIFT AND WAIF WOOD -			1,500	700	1,000	847																	
VI.—LIVE AND DEAD STOCK -			50,200	12,500	59,500	21,926																	
VII.—COMMUNICATIONS AND BUILDINGS -			35,500	21,200	30,000	37,280																	
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS -			40,700	35,500	44,000	39,752																	
IX.—MISCELLANEOUS -			4,500	3,400	4,500	10,279																	
Total A—Conservancy and Works, Rupees -			2,30,000	1,49,000	2,75,000	2,08,908																	



EXPENDITURE—*continued.*

11.—FOREST—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>B—Establishments.</b>				
<b>I.—SALARIES—</b>				
<i>a.</i> Conservators - - -	12,000	11,250	12,000	13,034
<i>b.</i> Superior Officers - - -	93,000	82,200	96,000	68,336
<i>c.</i> Subordinate Forest and Depôt Establishments	70,824	63,900	71,400	63,613
<i>d.</i> Office Establishments - - -	19,176	18,490	18,600	16,676
<i>e.</i> Deputation and Special Allowances -	2,757	2,660	2,500	3,832
	1,97,757	1,78,500	2,00,500	1,65,491
<b>II.—TRAVELLING ALLOWANCES—</b>				
<i>a.</i> Conservators - - -	1,900	1,900	2,000	1,861
<i>b.</i> Superior Officers - - -	16,800	17,450	22,000	13,655
<i>c.</i> Subordinate Forest and Depôt Establishments	10,200	9,880	9,200	9,406
<i>d.</i> Office Establishments - - -	2,100	1,970	2,000	2,240
	31,000	31,200	35,200	27,162
<b>III.—CONTINGENCIES—</b>				
<i>a.</i> Stationery - - -	60	60	70	36
<i>b.</i> Carriage of Tents and Records - - -	1,100	1,020	950	707
<i>c.</i> Rents, Rates and Taxes - - -	4,400	4,900	3,560	3,938
<i>e.</i> Official Postage - - -	2,270	2,130	1,760	1,878
<i>f.</i> Sundries - - -	3,413	3,190	2,960	3,206
	11,243	11,300	9,300	9,765
<b>Total B—Establishments, Rupees</b> -	2,40,000	2,21,000	2,45,000	2,02,418

12.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - -	67,000	68,000	68,000	61,731
DISTRICT CHARGES - - -	5,39,000	5,03,000	4,91,000	4,97,070
LAND REGISTRATION CHARGES - - -	31,000	29,000	31,000	34,681
<b>Total 12, Registration, Rupees</b> -	6,37,000	6,00,000	5,90,000	5,93,482
IMPERIAL - - -	3,19,000	3,00,000	2,95,000	2,96,741
PROVINCIAL - - -	3,18,000	3,00,000	2,95,000	2,96,741

EXPENDITURE— <i>continued.</i>															
12.—REGISTRATION— <i>continued.</i>															
DETAILS.															
Numbers.		Superintendence.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,									
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.									
			Rs.	Rs.	Rs.	Rs.									
		<i>Salaries.</i>													
1	1	Registrar General -	21,060	20,160	20,160	16,954									
2	2	Inspectors of Registration Offices	18,080	20,400	20,400	18,847									
			39,140	40,560	40,560	35,801									
		<i>Establishment.</i>													
18	18	Clerks	14,640	14,640	14,640	} 15,239									
9	9	Servants	768	768	768										
		Temporary Establishment	600	592	600		362								
			16,008	16,000	16,008	15,601									
		<i>Contingent Charges.</i>													
		<i>Contract Contingencies—</i>													
		Other Miscellaneous Charges	} 1,700	2,000	} 1,100	667									
		Service Postage Charges					}	650	522						
		Office Expenses and Miscellaneous								...	1,231				
			1,700	2,000	1,750	2,420									
		<i>Travelling Expenses.</i>													
		Travelling Allowances	10,000	9,440	10,000	7,909									
			66,848		68,318										
		Add or deduct for rounding	152		318										
		<b>Total Superintendence, Rupees</b>	<b>67,000</b>	<b>68,000</b>	<b>68,000</b>	<b>61,731</b>									
		<b>District Charges.</b>													
		<i>Salaries.</i>													
1	1	Registrar for Calcutta	7,200	7,200	7,200	7,700									
20	20	Special Sub-Registrars	22,800	22,000	21,900	23,557									
		Sub-Registrar's Commission	4,00,000	} 3,54,800	3,50,000	3,50,190									
		Ex-Officio Registrar's Commission	...												
			4,30,000	3,84,000	3,79,100	3,81,447									
		<i>Establishment.</i>													
		Clerks	} 75,000	81,000	80,000	81,106									
		Servants													
		Temporary Establishment					2,500	6,000	5,000	5,926					
			77,500	87,000	85,000	87,032									
		<i>Contingent Charges.</i>													
		<i>Special and countersigned contingencies—</i>													
		Purchase of Tents	} 3,800	3,000	3,500	780									
		Petty Construction					...	2,500	...						
		<i>Contract Contingencies—</i>													
		Office Expenses and Miscellaneous	} 26,000	25,000	9,000	9,672									
		Office Rent					}	840	695						
		Section writing								}	4,500	5,536			
		Service Postage Stamps											}	3,000	2,684
		Purchase of Furniture													
			26,000	25,000	17,340	24,115									
		<i>Travelling Expenses.</i>													
		Travelling Allowances	29,800	28,000	23,340	24,895									
			4,000	4,000	4,000	3,696									
		Deduct—Probable Savings	5,41,300		4,91,440										
			2,300		440										
		<b>Total District Charges, Rupees</b>	<b>5,39,000</b>	<b>5,03,000</b>	<b>4,91,000</b>	<b>4,97,070</b>									

EXPENDITURE—continued.

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON GOVERNMENT OF INDIA STOCK NOTES -	8,000	9,000	8,000	8,422
COMMISSION ON STOCK NOTES -	...	...	...	105
<b>Total 13, Interest, &amp;c., Rupees</b> -	<b>8,000</b>	<b>9,000</b>	<b>8,000</b>	<b>8,527</b>

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON PRESIDENCY SAVINGS BANK DEPOSITS -	1,04,000	1,04,000	1,09,000	1,05,699
„ ON DISTRICT SAVINGS BANK DEPOSITS -	...	95,000	95,000	95,756
„ ON DEPOSITS IN STATE RAILWAY PROVIDENT INSTITUTIONS -	5,000	4,100	4,000	6,694
„ ON COMPENSATION FOR LANDS TAKEN FOR PUBLIC PURPOSES -	1,000	1,000	500	367
„ ON LAND REVENUE COLLECTIONS REFUNDED -	100	...	...	...
„ ON LAW CHARGES -	100	100	100	...
„ ON MISCELLANEOUS ACCOUNTS -	800	800	1,400	786
<b>Total 14, Interest on other Obligations, Rupees</b>	<b>1,11,000</b>	<b>2,05,000</b>	<b>2,10,000</b>	<b>2,09,302</b>

15.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>LOCAL.</i>				
DISTRICT POST ESTABLISHMENT— Zemindaree Dāk Charges -	3,42,000	3,32,000	3,32,000	3,25,726
<b>Total 15, Post Office, Rupees</b> -	<b>3,42,000</b>	<b>3,32,000</b>	<b>3,32,000</b>	<b>3,25,726</b>

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CIVIL OFFICE OF ACCOUNT AND AUDIT -	2,52,000	2,50,000	2,47,000	2,01,556
ALLOWANCE TO PRESIDENCY BANKS -	16,000	14,000	16,000	14,369
<b>TOTAL IMPERIAL</b> ...	<b>2,68,000</b>	<b>2,64,000</b>	<b>2,63,000</b>	<b>2,75,925</b>
<i>PROVINCIAL.</i>				
SALARY OF LIEUTENANT-GOVERNOR -	96,000	96,000	96,000	96,000
STAFF AND HOUSEHOLD OF DITTO -	31,000	28,000	30,700	27,664
TOUR EXPENSES -	74,000	85,000	74,000	88,449
LEGISLATIVE COUNCIL -	21,500	25,000	24,400	25,188
CIVIL SECRETARIAT -	4,35,900	4,35,000	4,24,000	4,27,420
BOARD OF REVENUE -	2,59,700	2,50,000	2,63,000	2,69,335
COMMISSIONERS -	5,00,300	5,11,000	5,11,480	5,41,751
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES -	1,40,600	1,30,000	1,33,420	1,29,787
<b>TOTAL PROVINCIAL</b> -	<b>15,59,000</b>	<b>15,66,000</b>	<b>15,57,000</b>	<b>16,05,594</b>
<i>LOCAL.</i>				
GENERAL ESTABLISHMENT OF LOCAL FUNDS -	1,27,000	1,28,000	1,28,000	1,31,782
<b>Total 18, General Administration, Rupees</b> -	<b>19,54,000</b>	<b>19,58,000</b>	<b>19,48,000</b>	<b>20,13,301</b>

## EXPENDITURE—continued.

## 18.—GENERAL ADMINISTRATION—continued.

## DETAILS.

Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		<i>IMPERIAL.</i>				
		<b>Civil Office of Account and Audit.</b>				
		<i>Salaries.</i>	Rs.	Rs.	Rs.	Rs.
1	1	Accountant General -	36,000	36,000	36,000	} 79,041
1	1	Deputy Accountant General -	15,600	15,600	15,600	
2	2	Assistant Accountants General -	21,000	19,500	19,120	
1	1	Chief Superintendent -	7,536	7,900	7,536	
		DEDUCT—Civil Service Annuity -	80,136 2,064		78,256 2,464	
			78,072	79,000	75,792	79,041
		<i>Establishment.</i>				
10	10	Superintendents -	34,872	28,000	33,840	} 1,62,363
220	220	Clerks -	1,54,692	1,30,000	1,52,452	
41	41	Servants -	5,248	5,000	5,376	
		Temporary Establishment -	...		250	
		DEDUCT—Proportion chargeable to Provincial Services -	1,94,812 30,759		1,91,918 30,260	
			1,64,053	1,63,000	1,61,658	1,62,556
		<i>Contingent charges.</i>				
		Office rent -	...	...	...	9,132
		Office Expenses and Miscellaneous -	5,500	4,000	5,800	7,164
		<i>Travelling Expenses.</i>				
		Travelling Expenses and Allowances -	1,000	1,000	750	443
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps -	3,375	3,000	3,000	3,220
		<b>Total Civil Office of Account &amp; Audit, Rs.</b>	<b>2,52,000</b>	<b>2,50,000</b>	<b>2,47,000</b>	<b>2,61,556</b>
		<i>PROVINCIAL.</i>				
		<b>Lieutenant-Governor.</b>				
		Salary -	1,00,000	96,000	1,00,000	96,000
		DEDUCT—Civil Service Annuity -	4,000	...	4,000	...
		<b>Total Lieutenant-Governor, Rupees</b>	<b>96,000</b>	<b>96,000</b>	<b>96,000</b>	<b>96,000</b>
		<b>Staff and Household of the Lieutenant-Governor.</b>				
		<i>Salary.</i>				
1	1	Private Secretary -	15,000	15,000	15,000	14,892
		<i>Establishment.</i>				
15	15	Establishment of the Private Secretary -	5,196	5,500	5,196	5,436
		Native Doctor -	...	...	...	300
		Establishment Expenses at Rs. 500 per mensem -	6,000	6,000	6,000	6,000
		Temporary Establishment -	420	300	...	210
			11,616	11,800	11,196	11,946
		<i>Contingent Charges.</i>				
		Contingencies and Miscellaneous -	2,000	} 1,000	{ 2,000	691
		Allotment for household and Tour expenses -	2,000			2,000
			4,000	1,000	4,000	691
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps -	506	200	504	135
		DEDUCT for rounding -	31,122 122			
		<b>Total Staff and Household, &amp;c., Rupees</b>	<b>31,000</b>	<b>28,000</b>	<b>30,700</b>	<b>27,664</b>

EXPENDITURE— <i>continued.</i>						
18.—GENERAL ADMINISTRATION— <i>continued.</i>						
Numbers.		PROVINCIAL—contd. Legislative Council.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
1	1	Secretary	12,000	12,000	12,000	12,000
		<i>Salary.</i>				
		<i>Establishment.</i>				
4	4	Clerks	8,808	10,500	8,712	10,026
11	12	Servants	1,224			
		Temporary Establishment	468			
			10,500	10,500	9,852	10,537
		<i>Contingent charges.</i>				
		Service Postage Stamps	2,000	2,500	550	820
		Contingencies and Miscellaneous				
			2,000	2,500	2,548	2,651
			24,500			
		DEDUCT—Probable Savings	3,000			
		<b>Total Legislative Council, Rupees</b>	<b>21,500</b>	<b>25,000</b>	<b>24,400</b>	<b>25,188</b>
		<b>Civil Secretariat.</b>				
		<i>Secretariat.</i>				
		<i>Salaries.</i>				
3	3	Secretaries	1,10,000	1,44,000	1,10,000	1,54,285
3	3	Under-Secretaries	36,000			
			1,46,000		1,46,000	
		DEDUCT—Civil Service Annuity	5,840		5,840	
			1,40,160		1,40,160	
		Probable Savings	8,000		5,000	
			1,32,160	1,44,000	1,35,160	1,54,285
		<i>Establishment.</i>				
150	164	Registrars and Clerks	2,32,000	2,22,000	2,16,100	2,05,159
92	92	Servants	9,200			
		Temporary Establishment	4,000	5,000	5,000	3,054
			2,45,200			
		DEDUCT—Probable Savings	2,750			
			2,42,450	2,27,000	2,30,250	2,08,213
		<i>Contingent charges.</i>				
		Purchase of Books and Periodicals	2,200	3,000	2,000	3,876
		Subscriptions to Newspapers, Gazettes, &c.	2,000	2,000	2,500	2,446
		Office Expenses and Miscellaneous (including State Contingencies)	14,000	14,000	12,000	13,553
		Maintenance of Secretariat Telegraph	790			
		Office and Ground Rent	...	...	...	385
		Stores from England	...	...	...	20
			18,990	19,000	17,290	20,280
		Travelling Expenses	...	3,500	...	1,471
		Purchase of Service Postage Stamps	10,300	10,500	10,300	9,919
		<b>Total</b>	<b>4,03,900</b>	<b>4,04,000</b>	<b>3,93,000</b>	<b>3,94,168</b>
		<b>Translator's Department.</b>				
		<i>Salaries.</i>				
1	1	Bengalee Translator	8,400	8,400	8,400	8,400
1	1	Ooriya Translator	2,280	2,000	2,040	2,091
1	1	Urdu and Hindi Translator	4,800	3,600	4,800	4,800
			15,480	14,000	15,240	15,291
		<i>Establishment.</i>				
8	8	Establishment of Bengalee Translator	3,786	7,000	3,666	7,193
3	3	Ditto for the supervision of the Native Press	3,720			
4	4	Ditto of Ooriya Translator	1,206	1,200	1,152	1,380
6	6	Ditto of Hindi Translator	3,084	2,800	3,024	3,330
			11,886	11,000	11,502	11,903
		Carried over	27,366	25,000	26,742	27,194
			4,03,900	4,04,000	3,93,000	3,94,168

EXPENDITURE—continued.						
18.—GENERAL ADMINISTRATION—continued.						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL—contd.</i>						
<b>Civil Secretariat—continued.</b>						
	Brought forward	4,03,900	4,04,000	3,93,000	3,94,168	
<b>TRANSLATOR'S DEPARTMENT—continued.</b>						
	Brought forward	27,366	25,000	26,742	27,194	
<i>Contingent charges.</i>						
	Purchase of Service Postage Stamps	180	600	180	384	
	Office and Ground Rent	120	900	120	960	
	Miscellaneous	382	500	500	551	
		682	2,000	800	1,895	
	<b>Total</b>	28,048	27,000	27,542	29,089	
<b>Librarian's Department.</b>						
	Librarian and Establishment	3,960	4,000	3,960	4,112	
	Miscellaneous	62			62	51
	<b>Total</b>	4,022	4,000	4,022	4,163	
		4,35,970		424,564		
	Deduct for rounding	70		564		
	<b>Total Civil Secretariat, Rupees</b>	4,35,900	4,35,000	4,24,000	4,27,420	
<b>Board of Revenue.</b>						
<i>Salaries.</i>						
	Members at Rs. 4,000 each per mensem	96,000	1,41,000	96,000	1,02,556	
	Secretary	30,000			30,000	50,856
	Junior Secretary	21,600			21,600	
		1,47,600		1,47,600		
	DEDUCT—Civil Service Annuity	5,904		5,904		
<i>Establishment.</i>						
	Clerks	1,41,696	1,41,000	1,41,696	1,53,412	
	Servants	1,01,076	1,03,000	1,00,624	1,03,144	
	Provincial Establishment	6,330				6,306
	Revenue Record Room Establishments and Contingencies	2,016	2,000	2,036	1,889	
		4,300	4,000	4,000	4,229	
		1,13,722	1,09,000	1,12,966	1,09,262	
<i>Contingent charges.</i>						
	Travelling Allowances	1,000	900	1,000	841	
	Petty Construction and Repairs	50	100	100	99	
	Office Expenses and Miscellaneous	4,290	4,000	5,900	4,191	
	Cost of Medical Stores	...	...	...	15	
<i>Postage Charges.</i>						
	Purchase of Service Postage Stamps	5,340	5,000	7,000	5,146	
		1,600	1,000	1,500	1,515	
		2,62,358		2,63,162		
	Deduct—Probable Savings	2,658		162		
	<b>Total Board of Revenue, Rupees</b>	2,59,700	2,56,000	2,63,000	2,69,335	
<b>Commissioners.</b>						
<i>Salaries.</i>						
	Commissioners, at Rs. 2,915 each, per mensem	2,80,000	3,06,000	2,80,000	3,02,561	
	Ditto for Non-Regulation Provinces, at Rs. 2,500 per mensem	30,000			30,000	33,088
		3,10,000		3,10,000		
	DEDUCT—Civil Service Annuity	12,400		12,400		
<i>Establishment.</i>						
	Clerks, Dufterdars, Sheristadars & others	2,97,600	3,06,000	2,97,600	3,35,649	
	Servants	85,344	93,000	85,996	93,647	
	Temporary Establishment	8,247				10,719
	Provincial Establishment	250	250	250	330	
	Educational Establishment	14,160	14,000	16,652	15,601	
	Partition Establishment	6,300	6,000	6,300	6,317	
	Revenue Record Room Establishments and Contingencies	3,000	3,000	3,000	2,938	
		2,100	2,000	1,824	2,302	
	<b>TOTAL</b>	1,19,401	1,18,000	1,24,741	1,21,135	
	Carried over	4,17,001	4,24,000	4,22,341	4,56,784	

EXPENDITURE — *continued.*

18.—GENERAL ADMINISTRATION — *continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—contd.</i>				
<b>Commissioners — <i>continued.</i></b>				
Brought forward -	4,17,001	4,24,000	4,22,341	4,56,784
Establishment of Steamers, cost of Coal, Stores, &c. -	20,140	20,000	20,144	23,566
<i>Contingent charges.</i>				
Special and Countersigned Contingencies—				
Petty Construction -	-	-	1,400	691
Purchase of Books and Publications -	2,010	2,000	210	76
Purchase of Tents -	-	-	800	...
Repairs of Steamers -	5,000	5,000	5,000	...
	7,010	7,000	7,410	767
Contract Contingencies—				
Office Expenses and Miscellaneous -	-	-	11,070	11,907
Purchase of Furniture -	-	-	3,110	3,029
Office Rent -	29,250	28,000	6,384	6,326
Service Telegrams -	-	-	1,941	2,200
Purchase of Service Postage Stamps -	-	-	6,680	6,074
	29,250	28,000	29,185	29,536
	36,260	35,000	36,595	30,303
<i>Travelling Expenses.</i>				
Travelling Allowances -	31,949	32,000	32,400	31,098
DEDUCT—Probable Savings -	5,05,350			
	5,050			
<b>Total Commissioners, Rupees -</b>	<b>5,00,300</b>	<b>5,11,000</b>	<b>5,11,480</b>	<b>5,41,751</b>
<b>Provincial Establishments in Imperial Offices.</b>				
Office of Account and Audit -	30,759	30,500	30,260	30,448
Examiner of Local Accounts—				
Examiner -	15,000	14,000	14,400	14,125
Chief Superintendent -	5,520	22,500	6,680	18,418
Local Auditors -	14,160		13,440	
Clerks and servants -	4,788		4,680	4,074
	39,468	36,500	39,200	36,617
<i>Contingent charges.</i>				
Travelling Allowances -	11,300	11,100	11,360	10,885
Office Expenses and Miscellaneous -	400	300	400	273
Service Postage Stamps -	193	100	200	149
	11,893	11,500	11,960	11,307
<i>General Management of Wards' and other Estates.</i>				
Clerks -	48,802	47,500	44,488	47,236
Servants -	1,879		1,423	
Service Postage Stamps -	2,223	1,500	2,276	1,655
Travelling Allowances -	789	500	761	321
Miscellaneous -	6,198	2,000	3,052	2,203
	59,891	51,500	52,000	51,415
DEDUCT—Probable Savings -	1,42,011			
	1,411			
<b>Total Provincial Establishments, &amp;c., Rupees</b>	<b>1,40,600</b>	<b>1,30,000</b>	<b>1,33,420</b>	<b>1,29,787</b>

## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
HIGH COURT JUDGES	6,42,000	7,10,000	7,30,000	6,10,337
HIGH COURT, APPELLATE BRANCH, AT THE PRESIDENCY	2,90,000	2,90,000	2,82,000	2,74,328
HIGH COURT, ORIGINAL BRANCH, AT THE PRESIDENCY	1,95,000	1,95,000	1,94,000	2,02,262
RECORDER'S COURT	...	...	...	2,400
LAW OFFICERS	2,65,000	2,65,000	2,85,000	2,56,184
CORONER'S COURT	13,000	13,000	12,800	12,720
JUSTICES OF THE PEACE	58,000	57,000	60,700	51,809
CIVIL AND SESSIONS COURTS	37,20,000	37,90,000	37,32,360	37,48,049
COURTS OF SMALL CAUSES	2,92,000	2,92,000	2,93,520	2,91,425
CRIMINAL COURTS	20,68,000	20,66,000	20,66,810	20,35,866
JAILS	18,41,000	17,24,000	19,47,500	16,77,397
PLEADERSHIP EXAMINATION CHARGES	8,000	8,000	10,000	9,699
SUB-DIVISIONAL ESTABLISHMENTS	1,18,000	1,20,000	1,15,810	1,12,095
REFUNDS	1,30,000	1,30,000	1,30,500	1,24,607
DEDUCT—TRANSFERRED TO 28 CIVIL FURLOUGH, &c., ALLOWANCES	96,40,000 12,000		98,61,000 12,000	
<b>Total 19, Law and Justice, Rupees</b>	<b>96,28,000</b>	<b>96,60,000</b>	<b>98,49,000</b>	<b>94,09,178</b>

## DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>						
<b>High Court Judges.</b>						
I	I	Chief Justice	72,000	72,000	72,000	72,000
14	14	7 Puisne Judges at Rs. 4,166 and 7 at Rs. 3,750 each per mensem	6,65,000	6,38,000	6,70,000	5,38,238
		Travelling Allowance	...	...	...	99
		DEDUCT—Civil Service Annuity	7,37,000 13,400		7,42,000 11,800	
		DEDUCT—Probable Savings	7,23,600 81,600		7,30,200 200	
		<b>Total High Court Judges, Rupees</b>	<b>6,42,000</b>	<b>7,10,000</b>	<b>7,30,000</b>	<b>6,10,337</b>
<b>High Court, Appellate Branch.</b>						
<i>Salaries.</i>						
I	I	Registrar	20,400	} 39,000	{ 20,400	} 35,205
I	I	Deputy Registrar	12,000			
I	I	Assistant Registrar	8,400			
		DEDUCT—Civil Service Annuity	40,800 816		40,800 816	
			39,984	39,000	39,984	35,205
<i>Establishment.</i>						
24	24	Interpreters, Translators and short-hand-writers	52,464	} 53,000	{ 53,040	} 50,316
138	141	Clerks	1,58,748			
145	154	Servants, &c.	13,836	} 1,74,000	{ 1,55,997	} 1,65,396
I	I	Court-keeper	1,800			
		Provincial Establishment	360			
		Temporary ditto	...	...	360	104
			2,27,208	2,27,000	2,24,133	2,16,176
<i>Contingent charges.</i>						
		Copying Special Appeals and Pleadings	11,000	9,500	8,000	6,679
		Library	1,440	1,200	1,440	1,462
		Office Expenses and Miscellaneous	8,000	6,500	8,000	8,695
		Petty Construction and Repairs	...	...	...	52
		Travelling Expenses	...	800	...	1,045
		<i>Postage Charges.</i>	20,440	18,000	17,440	17,933
		Purchase of Service Postage Stamps	8,000	6,000	8,000	5,014
		DEDUCT—Probable Savings	2,95,632 5,632		2,89,557 7,557	
		<b>Total High Court, Appellate Branch, Rupees</b>	<b>2,90,000</b>	<b>2,90,000</b>	<b>2,82,000</b>	<b>2,74,328</b>



EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>PROVINCIAL—continued.</i>				
		<b>High Court, Original Branch.</b>				
		<i>Salaries.</i>				
1	1	Clerk of the Crown -	8,400	31,000	8,400	30,787
1	1	Registrar, Accountant General, Taxing Officer and Sealer -	22,500		22,500	
1	1	Assistant Registrar -	9,000	22,000	9,000	24,230
1	1	Chief Clerk -	12,000		12,000	
1	1	Receiver -	8,400	14,000	8,400	14,677
1	1	Clerk to the Chief Justice -	6,000		6,000	
1	1	Sheriff- -	1,168	1,000	1,168	1,168
			67,468	68,000	67,468	70,862
		<i>Establishment.</i>				
5	5	Translators and Interpreters -	24,000	97,000	24,000	97,055
94	94	Clerks -	69,258		69,420	
48	52	Servants -	4,905	1,500	4,497	1,560
2	2	Crier and Keeper of the Court -	1,560		1,560	
		Sheriff's Office Establishment -	5,683	5,000	5,547	5,679
		Court-House Servants -	756	1,000	892	756
		Temporary Establishment -	...	500	...	...
			1,06,162	1,05,000	1,05,916	1,05,050
		<i>Contingent charges.</i>				
		Sheriff's Office Contingencies -	3,500	2,000	2,984	4,320
		High Court Stamps for Government Suits -	7,000	7,000	7,000	9,000
		Office Expenses and Miscellaneous -	13,500	13,000	14,325	12,974
		Petty Construction and Repairs -	...	...	...	1
			24,000	22,000	24,309	26,295
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps -	200	...	100	55
			1,97,830		1,97,793	
		DEDUCT—Probable Savings -	2,830		3,793	
		<b>Total High Court, Original Branch, Rupees-</b>	<b>1,95,000</b>	<b>1,95,000</b>	<b>1,94,000</b>	<b>2,02,262</b>
		<b>Law Officers.</b>				
		<i>Salaries.</i>				
1	1	Advocate General -	37,620	37,500	37,620	37,177
1	1	Superintendent and Remembrancer of Legal Affairs -	36,000	34,800	34,800	30,063
1	1	Deputy Superintendent -	24,000	17,000	24,000	12,041
1	1	Standing Counsel -	16,000	15,000	16,000	13,367
1	1	Solicitor to Government -	24,000	24,000	24,000	24,000
2	2	Government Pleaders -	7,200	7,200	7,200	7,200
38	39	Do. do. Mofussil Courts -	21,900	21,900	21,900	21,935
4	4	Law Reporters -	21,600	21,600	21,600	21,571
			1,88,320		1,87,120	
		DEDUCT—Civil Service Annuity -	1,440		1,392	
			1,86,880	1,79,000	1,85,728	1,67,354
		<i>Establishment.</i>				
19	19	Establishment of Advocate General. -	3,760	3,800	3,760	3,916
		Establishment of Superintendent and Remembrancer of Legal Affairs -	10,320	10,500	10,320	10,448
		Establishment of Solicitor to Govern- ment -	12,000	12,000	12,000	12,000
3	1	Establishment of Law Reporters -	600	500	768	631
		Staff of Mookhtears or proper legal Agents in Mofussil Courts -	6,200	5,200	6,200	5,906
			32,880	32,000	33,048	32,901
		Carried over -	2,19,760	2,11,000	2,18,776	2,00,255

EXPENDITURE— <i>continued.</i>					
19.—LAW AND JUSTICE— <i>continued.</i>					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.		Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<i>Law Officers—continued.</i>					
	Brought forward	2,19,760	2,11,000	2,18,776	2,00,255
<i>Contingent charges.</i>					
	Fees to Pleaders in Criminal cases	37,000	40,500	56,324	50,438
	Fees to Pleaders in Pauper Suits	...	...	1,500	406
	Law Charges	11,000	14,000	11,000	5,204
	Allowance to Solicitor for endorsing Orders	600	500	600	600
	Contingencies of Law Reporters	100	100	100	123
	Office and House Rent	1,900	1,900	1,900	1,724
	Office Expenses and Miscellaneous	800	2,000	600	787
		51,400	59,000	72,024	59,282
<i>Travelling Expenses.</i>					
	Travelling Allowances	...	500	...	64
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps	200	500	200	197
		2,71,360			
	Deduct for rounding	360			
		2,71,000	2,71,000	2,91,000	2,59,798
DEDUCT—Amount to be recovered from Wards' Estates on account of Legal Remembrancer's Establishment		6,000	6,000	6,000	3,614
	<b>Total Law Officers, Rupees</b>	<b>2,65,000</b>	<b>2,65,000</b>	<b>2,85,000</b>	<b>2,56,184</b>
<b>Coroner's Court.</b>					
<i>Salaries.</i>					
	Coroner* { Including Conveyance Allowance }	4,032	10,000	4,032	9,347
	Surgeon	6,000			
		10,032		10,032	
DEDUCT—Civil Service Annuity		161		161	
		9,871	10,000	9,871	9,347
<i>Establishment.</i>					
	Clerk and Interpreter	720	1,000	720	1,472
	Servants	252			
		972	1,000	972	1,472
<i>Contingent charges.</i>					
	Office Expenses	692	2,000	692	701
	House Rent	1,440			
		2,132	2,000	1,892	1,901
		12,975		12,735	
	Add for rounding	25		65	
	<b>Total Coroner's Court, Rupees</b>	<b>13,000</b>	<b>13,000</b>	<b>12,800</b>	<b>12,720</b>
<b>Justices of the Peace.</b>					
<i>Salaries.</i>					
	Magistrate†	18,000	32,000	18,000	25,189
	Magistrate	15,000			
		33,000		33,000	
DEDUCT—Civil Service Annuity		600		600	
		32,400	32,000	32,400	25,189
<i>Establishment.</i>					
	Clerks and Interpreters	16,896	17,000	18,215	18,275
	Servants	1,020			
		18,916	17,000	18,215	18,275
	Driver for the Jail Van	960	1,000	960	960
		18,876	18,000	20,195	19,235
<i>Contingent charges.</i>					
	Charges for Mofussil Witnesses attending the High Court	1,500	1,500	2,500	556
	Expenses of Witnesses and Complainants attending Magistrates' Courts	1,200	1,500	800	897
	Travelling Allowance to Witnesses and Conveyance of Prisoners	400	300	300	335
	Fees to Interpreters	200	200	200	110
	Feed and Keep of Horses for the Prisoners' Jail Van	1,150	1,000	1,100	693
	Office Expenses and Miscellaneous	4,000	2,000	3,000	4,341
	Travelling Allowances	...	...	...	28
		8,450	6,500	7,900	6,960
<i>Postage charges.</i>					
	Purchase of Service Postage Stamps	400	500	300	425
		60,126		60,795	
DEDUCT—Probable Savings		2,126		95	
	<b>Total Justices of the Peace, Rupees</b>	<b>58,000</b>	<b>57,000</b>	<b>60,700</b>	<b>51,809</b>

\* This is in addition to the pay as Magistrate provided under the head "Justices of the Peace."

† This Officer is also Coroner of Calcutta and receives the additional pay provided under "Coroner's Court."

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.			
		Rs.	Rs.	Rs.	Rs.			
<i>PROVINCIAL—continued.</i>								
<b>Civil Sessions Courts.</b>								
<i>Salaries.</i>								
<i>Numbers.</i>								
1885-86.	1886-87.							
15	15	District and Sessions Judges at Rs. 2,500 each per mensem	4,50,000	{ 4,50,000 } { 3,18,775 } { 30,000 } { 14,400 }	} 7,92,421			
13	13	District and Sessions Judges at Rs. 2,000 each per mensem	3,12,000					
1	1	Judicial Commissioner at Rs. 2,500 per mensem	30,000					
1	1	Assistant Judge	14,400					
49	49	First Subordinate Judges	4,22,400	4,26,000	4,26,300	4,09,528		
235	235	Moonsiffs	8,73,600	8,60,000	8,67,000	8,32,694		
			21,02,400		21,06,475			
		DEDUCT—Civil Service Annuity	31,680		31,955			
			20,70,720	20,58,000	20,74,520	20,34,643		
<i>Establishment.</i>								
27	27	Translators	30,384	30,000	30,640	30,074		
55	57	Civil Court Ameens	36,230	35,000	35,570	33,762		
<i>Judges' Establishment—</i>								
525	542	Clerks	2,57,654	2,50,000	2,53,720	} 2,65,282		
267	272	Servants	17,862	17,000	17,510			
...	...	Temporary Establishment	6,600	6,000	6,528	8,139		
264	272	Subordinate Judges' Establishment	74,849	73,000	73,150	72,586		
1,083	1,096	Moonsiffs' Establishment	3,72,744	3,78,000	3,69,340	3,63,837		
			7,96,323	7,89,000	7,86,458	7,73,680		
<i>Contingent charges.</i>								
<b>Special and Countersigned Contingencies—</b>								
		Petty Construction			2,016	2,000		
		Books and Publications			1,060	2,269		
		Diet and Travelling Expenses to Witnesses	} 20,668	} 21,000	20,000	17,377		
		Purchase of Tents					...	617
		Value of Stores					...	217
		Cost of Land					...	240
			20,668	21,000	23,076	22,720		
<b>Contract Contingencies—</b>								
		Office Expenses and Miscellaneous			33,200	37,775		
		Renumeration of Copyists			1,70,330	1,71,465		
		Office and Ground Rent			4,720	4,096		
		Petty Repairs	} 2,32,300	} 2,60,000	12,984	12,430		
		Purchase of Furniture					13,000	14,254
		Service Telegrams					620	228
		Service Postage Stamps					20,000	18,916
					2,32,300	2,60,000	2,54,854	2,59,164
			2,52,968	2,81,000	2,77,930	2,81,884		
<b>Travelling Expenses.</b>								
		Travelling Allowances	30,000	30,000	26,000	31,735		
<b>Charges for the Service of Judicial Processes.</b>								
<i>Numbers.</i>								
1885-86.	1886-87.							
227	227	Nazirs	1,15,801	} 6,19,000	{ 1,18,460 } { 5,20,000 } { 14,000 } { 25,000 }	1,14,219		
6,127	6,218	Peons	5,10,000			5,00,105		
		Extra Peons	14,000			11,511		
		Travelling Allowances	25,000			272		
			6,64,801	6,32,000	6,77,460	6,26,107		
		DEDUCT—Probable Savings	38,14,812		38,42,368			
			94,812		1,10,008			
		<b>Total Civil and Sessions Courts, Rupees</b>	<b>37,20,000</b>	<b>37,90,000</b>	<b>37,32,360</b>	<b>37,48,049</b>		

EXPENDITURE— <i>continued.</i>									
19.—LAW AND JUSTICE— <i>continued.</i>									
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.				
		Rs.	Rs.	Rs.	Rs.				
<i>PROVINCIAL—continued.</i>									
<b>Courts of Small Causes.</b>									
<b>PRESIDENCY COURT.</b>									
<i>Salaries.</i>									
		First Judge	30,000	} 75,000	} 30,000	} 74,596			
		Second, Third, and Fourth Judges	45,900						
		Registrar	9,360				} 13,000	} 9,000	} 13,590
		Clerk of the Court	6,000						
			91,260	88,000	90,900	88,186			
<i>Establishment.</i>									
		Clerks and Cashiers	42,648	} 46,000	} 42,600	} 46,287			
		Servants	3,720						
		Interpreters and Translators	4,800	4,800	4,800	4,800			
		Bailiffs, Criers, and others	19,959	20,700	19,354	21,047			
			71,127	71,500	70,474	72,134			
<i>Contingent charges.</i>									
		Value of Stores	...	...	...	9			
		Service Postage Stamps	400	400	400	301			
		Office Expenses and Miscellaneous	2,100	2,100	2,100	1,740			
		Travelling Allowances	...	...	..	101			
			2,500	2,500	2,500	2,151			
			1,64,887		1,63,874				
		Add or Deduct for rounding	113		874				
		<b>Total Presidency Court, Rupees</b>	<b>1,65,000</b>	<b>1,62,000</b>	<b>1,63,000</b>	<b>1,62,471</b>			
<b>MOFUSSIL COURTS.</b>									
<i>Salary.</i>									
		Judge	18,000	18,000	18,000	18,300			
<i>Establishment.</i>									
		Clerks and Cashiers	59,710	} 65,800	} 58,377	} 65,115			
		Bailiffs	5,800						
		Servants	2,870				} 200	} 168	} 221
		Sale Ameen	170						
		Temporary Establishment	...	..	...	20			
			68,550	66,000	67,210	65,356			
<i>Process-service Charges.</i>									
		Nazirs	1,920	1,900	1,920	1,932			
		Peons	34,230	34,500	34,632	34,565			
		Extra Peons	700	500	400	518			
		Travelling Charges	1,200	600	1,500	120			
			38,050	37,500	38,452	37,135			
<i>Contingent charges.</i>									
<b>Contract Contingencies—</b>									
		Remuneration to Copyists	} (a)	} 6,000	1,820	1,899			
		Office and House-rent			1,580	1,469			
		Petty Repairs			...	133			
		Office Expenses and Miscellaneous			1,800	2,230			
		Purchase of Service Postage Stamps			600	537			
			6,000	5,800	6,268				
		<b>Carried over</b>	<b>1,24,600</b>	<b>1,27,500</b>	<b>1,29,462</b>	<b>1,27,059</b>			
			<b>1,65,000</b>	<b>1,62,000</b>	<b>1,63,000</b>	<b>1,62,471</b>			

(a) Included under Civil and Session's Courts.

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
Courts of Small Causes—continued		1,65,000	1,62,000	1,63,000	1,62,471
Mofussil Courts—continued.					
Brought forward		1,24,600	1,27,500	1,29,462	1,27,059
<i>Travelling Expenses.</i>					
Travelling Expenses and Allowances		2,200	2,500	1,260	1,895
Add or Deduct for rounding		1,26,800 200		1,30,722 202	
Total Mofussil Courts, Rupees		1,27,000	1,30,000	1,30,520	1,28,954
Total Courts of Small Causes, Rupees		2,92,000	2,92,000	2,93,520	2,91,425
<b>Criminal Courts.</b>					
<i>Salaries.</i>					
Moiety of the Salaries of Collectors, Magistrates and others, as particularised under Grant 3, "Collectors', &c., Establishments," page 16		13,00,000	12,84,000	13,20,000	12,80,276
Cantonment Joint Magistrates Assistant to the Superintendent, Tributary Mehals, Cuttack		32,400	32,000	32,400	32,041
		4,800	4,800	4,800	4,400
		13,37,200	13,20,800	13,57,200	13,16,717
<i>Establishment.</i>					
Clerks		3,69,215	4,04,900	3,66,020 37,180	3,90,147
Servants		37,083			
Honorary Magistrates' Establishment, &c.		5,212	5,000	5,080	4,560
Temporary Establishment		60	300	300	323
		4,11,570	4,10,200	4,08,580	3,95,030
<i>Contingent charges.</i>					
Special and Countersigned Contingencies—					
Compensation for Lands taken for Public Purposes		200	...	...	...
House Allowance				2,500	2,274
Diet Money to witnesses				25,000	22,489
Purchase of Books and Publications				350	57
Purchase of Tents		46,590	36,000	4,000	...
Value of Stores				...	20
Petty Construction				4,000	4,354
		46,790	36,000	35,850	29,194
Contract Contingencies—					
Office Expenses and Miscellaneous				47,500	46,708
Remuneration to Copyists				28,000	30,965
Office and Ground-rent				3,300	2,457
Petty Repairs				6,000	8,703
Service Telegram		97,660	1,09,000	1,626	1,274
Section Writing				700	378
Purchase of Furniture				4,474	5,674
Purchase of Service Postage Stamps				17,825	17,344
		97,660	1,09,000	1,09,425	1,13,503
		1,44,450	1,45,000	1,45,275	1,42,697
Carried over		18,93,220	18,76,000	19,11,055	18,54,444

Numbers.	
1885-86.	1886-87.
3	3
1	1
1,371	1,395
875	889

## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.											
		Rs.	Rs.	Rs.	Rs.											
<i>PROVINCIAL—continued.</i>																
<b>Criminal Courts—continued.</b>																
Brought forward		18,93,220	18,76,000	19,11,055	18,54,444											
<i>Charges for the Service of Criminal Processes.</i>																
<table border="1"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>1,267</td> <td>1,274</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	1,267	1,274	Peons	1,04,690	1,00,000	1,03,434	91,357				
Numbers.																
1885-86.	1886-87.															
1,267	1,274															
		Extra Peons	9,200	10,000	10,000	11,175										
		Travelling Allowance	40	...	58	...										
		Contingencies	...	...	...	3										
			1,13,930	1,10,000	1,13,492	1,02,535										
<i>Travelling Expenses.</i>																
Travelling and Tentage Allowances		80,000	80,000	65,000	78,887											
DEDUCT—Probable Savings		20,87,150		20,89,547												
		19,150		22,737												
<b>Total Criminal Courts, Rupees</b>		<b>20,68,000</b>	<b>20,66,000</b>	<b>20,66,810</b>	<b>20,35,866</b>											
<b>Jails.</b>																
<b>INSPECTION AND GENERAL SUPERINTENDENCE.</b>																
<i>Salaries.</i>																
<table border="1"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>1</td> <td>1</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	1	1	1	1	Inspector General	24,000	25,500	24,000	22,239		
Numbers.																
1885-86.	1886-87.															
1	1															
1	1															
		Personal Assistant to Inspector General	4,800	4,500	4,480	6,380										
<i>Establishment.</i>																
		Clerks	28,800	30,000	28,480	28,619										
<table border="1"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>24</td> <td>24</td> </tr> <tr> <td>6</td> <td>8</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	24	24	6	8	Servants	13,500	14,000	13,500	12,637		
Numbers.																
1885-86.	1886-87.															
24	24															
6	8															
<i>Contingent Charges.</i>																
		Travelling Allowances	3,000	3,200	3,200	2,410										
		Service Postage Stamps	1,500	2,000	1,300	1,605										
		Office Expenses and Miscellaneous	2,300	1,800	2,300	1,773										
			6,800	7,000	6,800	5,788										
<b>JAIL MANUFACTURE DEPARTMENT.</b>																
<i>Establishment.</i>																
<table border="1"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>4</td> <td>4</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	1	1	1	1	4	4	Superintendent	9,000	9,000	9,000	10,101
Numbers.																
1885-86.	1886-87.															
1	1															
1	1															
4	4															
		Manager of the Jail Depôt	1,920	2,100	1,920	2,154										
		Establishment for Jail Depôt	366	...	366	...										
		Travelling Expenses	1,440	1,400	1,440	1,407										
		Contingencies for Jail Depôt	1,200	500	...	...										
			13,926	13,000	12,726	13,662										
					61,506											
Deduct for rounding				6												
<b>Total Inspection &amp; General Superintendence, Rupees</b>		<b>63,026</b>	<b>64,000</b>	<b>61,500</b>	<b>60,70</b>											
Carried over		63,026	64,000	61,500	60,706											

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
		Rs.	Rs.	Rs.	Rs.		
<i>PROVINCIAL—continued.</i>							
<i>Jails—continued.</i>							
Brought forward -		63,026	64,000	61,500	60,706		
<i>PRESIDENCY JAIL.</i>							
<i>Salary.</i>							
Superintendent -		12,600	16,000	12,600	14,054		
<i>Establishment.</i>							
7	Fixed Executive Staff (including Jailors)	11,676	6,000	11,776	6,123		
1	Civil Hospital Assistant -	840	840	840	840		
18	Warders and Turnkeys -	7,344	15,460	7,344	14,403		
6	Servants -	480				480	580
55	Reserved Warders -	7,776				7,776	...
		28,116	22,300	28,216	21,946		
<i>Supplies and Services.</i>							
Rations -		29,000	32,000	35,000	29,383		
Clothing and Bedding -		1,000	800	1,000	657		
Petty Construction and Repairs -		1,100	800	1,100	500		
Hospital Charges -		3,500	3,800	3,800	3,302		
Medical Stores -		200	100	200	218		
Moving Prisoners -		450	600	600	242		
Ammunition for Reserve Warder Guards -		200	100	200	...		
		35,450	38,200	41,900	34,302		
<i>Contingent Charges.</i>							
Travelling Allowances -		100	100	100	20		
Service Postage Stamps -		90	70	90	53		
Office Expenses and Miscellaneous -		4,840	4,330	3,500	4,425		
		5,030	4,500	3,690	4,498		
Deduct for rounding -		81,196		86,406			
		196		6			
Total Presidency Jail, Rupees		81,000	81,000	86,400	74,800		
<i>CENTRAL JAILS.</i>							
<i>Salaries.</i>							
11	Superintendents -	58,200	68,000	57,960	64,460		
3	Assistant Superintendents -	11,400				11,400	
<i>Establishment.</i>							
36	Fixed Executive Staff (including Jailors)	44,144	38,000	45,792	36,287		
7	Civil Hospital Assistants -	2,256	2,100	2,316	2,118		
174	Warders and Turnkeys -	21,989	26,000	19,691	25,858		
90	Reserve Warders -	9,705				8,787	
7	Apothecaries and Compounders -	960				1,104	906
92	Apprentice Warders -	4,968	3,500	6,624	2,963		
18	Servants -	1,212	1,000	1,212	664		
Extra and Temporary Establishment -		800	1,400	1,512	1,021		
		86,034	73,000	87,038	69,817		
DEDUCT—Probable Savings		1,55,634		1,56,398			
		2,634		3,398			
<i>Supplies and Services.</i>		1,53,000	1,41,000	1,53,000	1,34,277		
Rations -		1,54,000	1,45,000	1,50,000	1,39,613		
Clothing and Bedding -		500	15,000	500	20,462		
Petty Construction and Repairs -		5,270	6,000	6,000	8,785		
Hospital Charges -		21,000	18,000	17,000	18,087		
Medical Stores -		1,300	1,000	1,000	1,514		
Moving Prisoners -		3,430	3,000	3,500	2,905		
Ordnance Stores -		...	...	...	734		
Cost of Land -		...	...	...	1,843		
Charges for European Stores -		...	...	...	28		
		1,85,500	1,88,000	1,78,000	1,93,971		
Carried over -		3,38,500	3,29,000	3,31,000	3,28,248		
		1,44,026	1,45,000	1,47,900	1,35,506		

## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<i>Jails—continued.</i>					
	Brought forward	1,44,026	1,45,000	1,47,900	1,35,506
<i>CENTRAL JAILS—continued.</i>					
	Brought forward	3,38,500	3,29,000	3,31,000	3,28,248
<i>Contingent Charges.</i>					
	Travelling Allowances	1,800	2,000	1,200	1,274
	Service Postage Stamps	990	1,000	1,000	999
	Office Expenses and Miscellaneous	22,000	22,000	16,000	23,798
	Office and Ground Rent				
	Ammunition for Reserve Warder Guards	500	...	500	288
		25,290	25,000	18,700	26,359
		3,63,790			
		290			
	Deduct for rounding				
	Total Central Jails, Rupees	3,63,500	3,54,000	3,49,700	3,54,607
<i>DISTRICT JAILS.</i>					
<i>Salaries.</i>					
	Allowance to Superintendents-	38,400	38,000	38,400	40,281
<i>Establishment.</i>					
	Fixed Executive Staff (including Jailors)	70,616	73,000	73,122	74,900
	Native Doctors and Apothecaries, Clerks, Servants, &c.	11,100	11,000	10,860	12,116
	Warders and Turnkeys	76,098	92,000	69,445	94,241
	Reserve Warders	26,472			
	Extra and Temporary Establishment	812	1,000	1,037	501
		1,85,098	1,77,000	1,78,656	1,81,758
<i>Supplies and Services.</i>					
	Cost of Land	...	...	...	116
	Rations	1,58,000	1,60,000	1,70,000	1,60,711
	Clothing and Bedding	1,000	12,000	1,000	17,843
	Hospital Charges	18,000	17,000	18,000	14,978
	Medical Stores	5,000	2,000	5,000	3,432
	Petty Construction and Repairs	11,750	10,000	15,000	11,029
	Moving Prisoners	8,000	8,000	9,080	5,843
	Ordnance Stores	...	1,000	...	2,480
	Miscellaneous	...	25,000	...	25,636
		2,01,750	2,35,000	2,18,080	2,42,068
<i>Contingent Charges.</i>					
	Travelling Allowances	2,450	2,000	1,900	2,020
	Service Postage Stamps	1,925	2,000	1,700	1,682
	Office and Ground Rent	...	15,000	31,000	745
	Miscellaneous	20,000			
	Ammunition for Reserve Warder Guards	800	1,000	800	...
		25,175	20,000	35,400	19,133
		4,50,423		4,70,536	
		1,423		1,536	
	DEDUCT—Probable Savings				
	Total District Jails, Rupees	4,49,000	4,70,000	4,69,000	4,83,240
<i>LOCK-UPS.</i>					
<i>Establishment.</i>					
	Native Doctors, Clerks and Servants	13,728	13,000	13,728	21,956
	Warders	44,178	43,000	39,348	39,981
	Extra and Temporary Establishment	2,588	2,000	2,586	2,261
		60,494	58,000	55,662	64,198
<i>Supplies and Services.</i>					
	Rations	20,000	20,000	20,000	18,787
	Hospital Charges	392	400	400	204
	Clothing and Bedding	300	300	300	521
	Petty Construction and Repairs	5,865	6,300	13,750	6,485
	Medical Stores	200	...	200	23
	Office or Ground-rent	...	...	...	22
	Moving Prisoners	4,000	4,000	4,000	3,222
	Diet of Prisoners in Calcutta Lock-up	2,000	1,000	2,000	1,424
	Conveyance of Lock-up Guards	50	...	50	...
		32,807	32,000	40,700	30,688
		93,301	90,000	96,362	94,886
	Carried over	9,56,526	9,69,000	9,66,600	9,73,353



EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<i>Jails—continued.</i>					
	Brought forward	9,56,526	9,69,000	9,66,600	9,73,353
<i>LOCK-UPS—continued.</i>					
	Brought forward	93,301	90,000	96,362	94,886
<i>Contingent Charges.</i>					
	Travelling Allowances	1,000	1,000	600	817
	Contingencies and Miscellaneous	9,000	8,800	7,600	9,135
	Service Postage Stamps	400	200	250	182
		10,400	10,000	8,450	10,134
		1,03,701		1,04,812	
		701		12	
	Deduct for rounding				
	Total Lock-ups, Rupees	1,03,000	1,00,000	1,04,800	1,05,020
<i>SCHOOL OF INDUSTRY.</i>					
	Establishment	17,546	16,000	17,086	15,382
	Diet	9,200	9,000	6,100	6,392
	Clothing	2,400	1,000	1,000	428
	Hospital	500	200	350	197
	Contingencies	4,690	3,500	3,460	1,832
	Travelling Allowances	50	...	25	...
	Petty Construction and Repairs	3,250	1,500	1,400	1,568
	Manufactory Establishment	16,552	13,500	13,600	1,092
	Purchase of Raw Materials	...	...	...	9,502
	Medical Stores	...	100	...	57
	Service Postage Stamps	60	100	50	48
	Office and Ground-rent	...	100	229	229
		54,248			
		248			
	Deduct for rounding				
	Total School of Industry, Rupees	54,000	45,000	43,300	36,727
<i>JAIL MANUFACTURES.</i>					
	Pay of Artizans teaching Trades to Prisoners	27,535	30,000	27,775	29,780
	Raw Materials	6,78,414	5,48,000	7,50,000	5,05,628
	Rents and compensation of lands for Jail Gardens	...	...	...	3,450
	Commission to Jailors	...	...	...	820
	Tools and Plant	...	...	...	72
	Cost of Machinery	9,500	20,000	39,500	16,056
	Petty Construction and Repairs	11,225	7,000	10,525	1,361
	Miscellaneous	1,000	5,000	5,000	5,127
	Freight and Stores	...	...	...	3
		7,27,674	6,10,000	8,32,800	5,62,297
		18,41,200			
		200			
	Deduct for rounding				
	Total Jails, Rupees	18,41,000	17,24,000	19,47,500	16,77,397
<i>Sub-Divisional Establishments.</i>					
Numbers.					
1885-86.	1886-87.				
	Salaries of Sub-Deputy Magistrates and Collectors	74,550	78,000	74,550	74,895
	<i>Establishment.</i>				
	Cancoogoes and Surveyors	24,000	24,000	24,050	22,804
	Chainmen and Measurers	12,210	8,000	12,210	6,923
		36,210	32,000	36,260	29,727
<i>Travelling Expenses.</i>					
	Travelling Allowances	7,500	10,000	5,000	7,473
		1,18,260			
		260			
	Deduct for rounding				
	Total Sub-Divisional Establishments, Rs.	1,18,000	1,20,000	1,15,810	1,12,095

EXPENDITURE — *continued.*

## 20.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
STATE RAILWAY POLICE	65,000	64,000	83,000	26,386
<i>PROVINCIAL.</i>				
PRESIDENCY POLICE	2,91,500	2,93,000	2,90,550	2,98,737
SUPERINTENDENCE	1,15,000	1,10,000	1,16,650	1,23,893
DISTRICT EXECUTIVE FORCE	38,44,000	38,98,000	38,98,530	39,92,373
MUNICIPAL POLICE	43,500	32,000	33,630	29,450
VILLAGE POLICE	1,13,000	1,06,000	1,00,000	1,07,988
SPECIAL POLICE	1,85,000	1,70,000	1,93,570	1,75,698
STATE RAILWAY POLICE	39,000	25,000	37,070	26,717
COLLECTION OF CATTLE TRESPASS FINES	30,000	30,000	30,000	28,698
STEAM-BOILER INSPECTION ESTABLISHMENT	17,000	15,000	16,000	14,871
REFUNDS	6,000	4,000	6,000	3,723
	46,84,000		47,22,000	
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, & C., ALLOWANCES	2,000		2,000	
	46,82,000	46,83,000	47,20,000	48,02,148
TOTAL PROVINCIAL				
Total 20, Police, Rupees	47,47,000	47,47,000	48,03,000	48,28,534

## DETAILS:

Numbers.		<i>PROVINCIAL.</i> Presidency Police.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Establishment.</i>				
10	10	Guards for Lock-ups	1,216	1,000	1,216	1,091
		Additional Force for duties of Military				
		Guards	52,128	56,000	52,068	55,239
		Servants	...	...	...	164
		Salt Police	4,336	3,000	4,256	3,110
			57,680	60,000	57,540	59,604
		<i>Supplies.</i>				
		Clothing	3,000	2,000	2,400	2,407
		<i>Contingent Charges.</i>				
		Escort Charges	1,600	1,600	1,600	1,601
		Dead-house Expenses	400	400	400	404
		Conveyance Allowance	300	300	300	173
		Contingent Charges	500	520	300	14,041
		Rent	600	480	480	215
		Rewards	300	700	300	...
		Petty Construction and Repairs	...	...	...	...
		Good Conduct Allowances	360	...	...	...
			4,060	4,000	3,380	16,434
			64,740	66,000	63,320	78,445
		<i>GOVERNMENT CONTRIBUTIONS.</i>				
		Calcutta Police	1,02,727	1,05,000	1,04,556	96,883
		River Police	9,836	10,000	9,836	9,716
		Suburban Police	1,15,309	1,12,000	1,15,000	1,13,693
			2,27,872	2,27,000	2,29,392	2,20,292
			2,92,612		2,92,712	
		DEDUCT—Probable Savings	1,112		2,162	
		Total Presidency Police, Rupees	2,91,500	2,93,000	2,90,550	2,98,737
Numbers.		<i>Superintendence.</i>				
1885-86.	1886-87.	<i>Salaries.</i>				
1	1	Inspector General	30,000	} 66,500	} 30,000	} 67,430
2	2	Deputy Inspectors General	36,000			
1	1	Personal Assistant to the Inspector General	7,200			
			73,200		74,400	
		DEDUCT—Civil Service Annuity.	1,200		1,200	
			72,000	66,500	73,200	75,802
		<i>Establishment.</i>				
37	37	Clerks	} 33,624	} 33,000	} 32,640	} 34,680
4	4	Servants				
		Temporary Establishment				
			34,074	33,500	33,450	35,031
		Carried over	1,06,074	1,00,000	1,06,650	1,10,833

EXPENDITURE—continued.					
20.—POLICE—continued.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—contd.</i>					
<i>Superintendence—contd.</i>					
	Brought forward	1,06,074	1,00,000	1,06,650	1,10,833
<i>Travelling Expenses.</i>					
	Travelling Expenses and Allowances	6,000	6,000	6,000	6,121
<i>Contract Contingencies.</i>					
	Office Rent	4,500	4,000	...	780
	Service Postage Stamps			1,500	1,800
	Office Expenses and Miscellaneous			2,500	4,359
		4,500	4,000	4,000	6,939
	DEDUCT—Probable Savings	1,16,574			
		1,574			
	<b>Total Superintendence, Rupees</b>	<b>1,15,000</b>	<b>1,10,000</b>	<b>1,16,650</b>	<b>1,23,893</b>
<i>District Executive Force.</i>					
<i>Salaries.</i>					
	District Superintendents	3,61,800	4,80,000	3,52,800	4,91,676
	Assistant ditto	1,23,600			
		4,85,400	4,80,000	4,80,000	4,91,676
<i>Police Force.</i>					
	Inspectors	2,95,800	8,46,000	2,95,800	8,55,088
	Sub-Inspectors	5,85,960			
	Head Constables	18,75,914	18,38,000	19,02,455	18,33,413
	Constables				
	European Constables	3,120	3,500	4,320	3,464
	Mounted ditto	9,492	9,500	9,492	9,492
		27,70,286	26,97,000	27,99,467	27,01,457
	Extra Police for Salt Preventive Establishment in Orissa	24,395	25,000	26,629	...
	Batta allowance to Constables	15,000	15,000	15,000	...
	Good Conduct Money	20,000	16,000	20,000	14,815
		59,395	56,000	61,629	14,815
<i>Establishment.</i>					
	Hospital Establishment	16,734	1,16,000	15,906	1,12,123
	Clerks and Servants	1,03,583			
	Fixed Boat Establishment	65,000			
	Temporary Establishment	...	...	...	19
		1,85,317	1,80,000	1,98,211	1,74,400
	DEDUCT—Probable Savings	35,00,398		35,39,367	
		2,17,098		2,19,307	
		32,83,300	34,13,000	33,20,000	33,82,348
<i>Contingent Charges.</i>					
<i>Special and Countersigned Contingencies—</i>					
	Petty Construction	2,50,000	1,85,000	40,000	40,093
	Clothing			1,50,000	1,26,667
	Compensation for lands taken for Police Building			2,500	5,563
	Repairs and Stores for Steamers and Schooners			12,500	10,328
	Purchase of Tents			10,000	5,605
	Escorts			40,000	35,929
	Purchase of Books and Publications			...	29
	Medical Stores	500	13		
	Ordnance Stores	12,000	40,000	44,000	88,504
		2,62,500	2,26,000	3,03,000	3,12,731
	Carried over	2,62,500	2,26,000	3,03,000	3,12,731
		32,83,300	34,13,000	33,20,000	33,82,348

Numbers.	
1885-86.	1886-87.
42	43
30	34
156	156
899	897
2,366	2,358
19,256	19,089
4	3
32	32

EXPENDITURE— <i>continued.</i>					
20.—POLICE— <i>continued.</i>					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—contd.</i>					
District Executive Force— <i>contd.</i>					
Brought forward		32,83,300	34,13,000	33,20,000	33,82,348
<i>Contingent charges.—contd.</i>					
Brought forward		2,62,500	2,26,000	3,03,000	3,12,731
Contract Contingencies—					
Office Expenses and Miscellaneous				96,100	87,411
Purchase of Accoutrements				6,000	11,216
Rent				9,000	7,395
Rewards to Informers				10,000	9,762
Service Telegrams				1,500	1,865
Rewards for Markmanship				1,000	196
Cost of Photographs				1,000	...
Service Postage Stamps				33,000	32,430
Petty Repairs				75,000	59,387
		1,98,200	1,75,000	2,32,600	2,09,662
<i>Travelling Expenses.</i>					
Travelling Expenses and Allowances		4,60,700	4,01,000	5,35,600	5,22,393
		1,00,000	84,000	80,000	87,632
DEDUCT—Provincial Railway Police				39,35,600	
				37,070	
Total District Executive Force, Rupees		38,44,000	38,98,000	38,98,530	39,92,373
Special Police.					
FRONTIER POLICE, CHITTAGONG.					
Police Force.					
Subadar-Majors and Subadars			8,040	8,040	
Jemadars		19,780	3,600	3,600	18,550
Havildars			8,340	8,340	
Naiks, Buglers and Privates		69,575	66,020	71,820	64,970
Establishment of Scouts		570	...	...	...
		89,925	86,000	91,800	83,520
Establishment.					
Native Doctors, Clerks, and Servants		2,448	2,800	2,400	2,978
Commissariat Establishment		1,860	1,800	1,860	1,626
Dāk Establishment		4,320	3,000	4,320	3,040
Land Transport Depôt		2,160	2,000	5,796	3,370
Fixed Boat Establishment		900	800	1,400	...
New Roads		...	6,000	6,000	...
Hospital Establishment		240	...	...	...
Cavalry Corps		19,200	...	...	...
		31,128	16,400	21,776	11,014
Good-conduct Money		660	500	500	605
Contingent charges.					
Special and Countersigned Contingencies—					
Cost of Boats				5,050	...
Clothing				4,000	10,528
Cost of supplying, conveying, losses, &c., of provisions		56,700	40,000	34,000	33,527
Escorts				100	135
Purchase of Boats		778	800	800	...
Medical Stores		200	300	500	10
Ordnance Stores		1,500	2,500	1,500	2,448
Petty Construction		10,000	2,000	8,000	5,294
Purchase of Mules and Elephants		...	...	10,000	5,154
		69,178	45,600	63,950	57,096
Contract Contingencies—					
Rewards				50	...
Service Telegrams				36	35
Service Postage Stamps				300	250
Office Expenses and Miscellaneous		22,600	14,000	16,060	16,775
		22,600	14,000	16,446	17,060
		91,778	59,600	80,396	74,156
Carried over		2,13,491	1,62,500	1,94,472	1,69,295

EXPENDITURE—continued.				
20.— POLICE—continued.				
<i>PROVINCIAL</i> —contd.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Special Police—contd.	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,13,491	1,62,500	1,94,472	1,69,295
<i>Travelling Expenses.</i>				
Travelling Allowances and Expenses -	2,000	1,000	2,000	216
Cost of Police guards supplied to private individuals and corporate bodies -	10,000	6,500	15,000	6,187
DEDUCT—Probable Savings -	2,25,491 40,491		2,11,472 17,902	
<b>Total Special Police, Rupees</b> -	<b>1,85,000</b>	<b>1,70,000</b>	<b>1,93,570</b>	<b>1,75,698</b>
<b>Collection of Cattle Trespass Fines.</b>				
Clerks -	-	-	8,694	-
Pound-keepers -	-	-	16,026	-
Servants -	-	-	1,008	-
Postage Stamps -	300	250	285	258
Ground-rent -	247	175	191	171
Petty Construction and Repairs -	7,000	5,000	7,000	5,480
Other Contingencies -	1,000	1,000	1,000	960
Travelling Allowances -	...	...	...	155
DEDUCT—Probable Savings -	34,162 4,162		34,204 4,204	
<b>Total Collection of Cattle Trespass Fines, Rupees</b> -	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>28,698</b>
<b>Steam-Boiler Inspection Establishment.</b>				
Engineer and Inspector -	-	-	11,400	-
Clerks and Servants -	-	-	1,896	-
Fees to Commissioners -	1,040	1,000	1,000	1,040
Office and Ground-rent -	420	250	420	390
Travelling Allowances -	2,000	1,600	1,000	1,060
Miscellaneous -	744	1,150	744	632
DEDUCT—Probable Savings -	17,572 572		16,460 460	
<b>Total Steam-Boiler Inspection Establishment, Rupees</b> -	<b>17,000</b>	<b>15,000</b>	<b>16,000</b>	<b>14,871</b>
21.—MARINE.				
<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
DOCKYARDS -	23,414	22,000	21,670	23,817
VICTUALLING OF OFFICERS AND MEN AFLOAT -	11,760	13,000	10,000	11,120
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS -	41,114	42,000	42,430	68,684
PURCHASE AND HIRE OF SHIPS AND VESSELS -	..	...	...	9
MISCELLANEOUS. { PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS -	5,95,954	5,83,000	6,66,460	5,87,212
{ MARINE ESTABLISHMENTS, PROVINCIAL -	64,285	64,000	63,000	68,325
{ SUBSIDIES TO STEAM-BOAT COMPANIES -	35,000	35,000	35,000	49,583
{ OTHER MISCELLANEOUS CHARGES -	36,093	38,000	37,060	37,064
STATE YACHT ESTABLISHMENT -	1,280	1,000	1,280	1,284
REFUNDS -	100	...	100	53
Deduct—Transferred to 28, Civil Furlough, &c., Allowances -	8,09,000 13,000		8,77,000 13,000	
<b>Total 21, Marine, Rupees</b> -	<b>7,96,000</b>	<b>7,98,000</b>	<b>8,64,000</b>	<b>8,47,151</b>

## EXPENDITURE—continued.

## 21.—MARINE—continued.

## DETAILS.

PROVINCIAL Dockyards.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>Building and Repairs of Ships (Personnel).</i>				
Pilot Vessels - - - - -	16,407	13,000	15,070	20,497
Steamer "Undaunted" - - - - -	5,841	8,000	5,730	2,340
Steam Launch "Clytie" - - - - -	666	1,000	550	980
Steam Launch "Calcutta" - - - - -	500			
<b>Total Dockyards, Rupees</b> -	<b>23,414</b>	<b>22,000</b>	<b>21,670</b>	<b>23,817</b>
<i>Victualling of Officers and Men afloat.</i>				
Pilot Vessels - - - - -	8,760	9,000	7,000	8,156
Steamer "Undaunted" - - - - -	3,000	4,000	3,000	2,963
Steam Launch "Clytie" - - - - -	...	...	...	1
<b>Total Victualling of Officers, &amp;c., Rupees</b> -	<b>11,760</b>	<b>13,000</b>	<b>10,000</b>	<b>11,120</b>
<i>Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels.</i>				
<i>Building and Repair of Ships (Material).</i>				
Pilot Vessels - - - - -	16,407	16,000	20,660	42,491
Steamer "Undaunted" - - - - -	9,841	10,000	6,900	11,342
Steam Launch "Clytie" - - - - -	666	2,000	740	1,812
Steam Launch "Calcutta" - - - - -	700			
Loss by Exchange on value of Materials to be supplied by the Dockyard - - - - -	...	...	...	...
Bholio - - - - -	...	...	...	...
	<b>27,614</b>	<b>28,000</b>	<b>28,730</b>	<b>55,645</b>
<i>Coal supplied to Ships and Vessels.</i>				
Pilot Vessels - - - - -	2,000	2,000	1,200	2,146
Steamer "Undaunted" - - - - -	11,000	11,500	12,000	10,536
Steam Launch "Clytie" - - - - -	300	500	300	357
Steam Launch "Calcutta" - - - - -	200			
	<b>13,500</b>	<b>14,000</b>	<b>13,700</b>	<b>13,039</b>
<b>Total Purchase of Marine Stores, &amp;c., Rupees</b>	<b>41,114</b>	<b>42,000</b>	<b>42,430</b>	<b>68,684</b>
<i>Miscellaneous.</i>				
<i>PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS.</i>				
Branch Pilots - - - - -	43,000	63,000	49,000	56,963
Allowance to Masters and Mate Pilots - - - - -	15,000			
Allowance to Licensed and Apprenticed Leadsmen - - - - -	20,000	18,000	19,200	20,126
Lead Money to Licensed and Apprenticed Leadsmen - - - - -	5,000	5,000	5,000	5,159
Pilotage Allowance to Free List Pilots - - - - -	2,80,000	2,70,000	3,40,000	2,79,403
Pilotage Allowance to Licensed Pilots - - - - -	1,33,000	1,40,000	1,40,000	1,30,655
	<b>4,96,000</b>	<b>4,96,000</b>	<b>5,70,200</b>	<b>4,92,306</b>
<i>Pilot Vessels.</i>				
"Coleroon" - - - - -	14,724	12,000	14,724	13,134
"Cassandra" - - - - -	14,724	12,000	14,724	14,816
"Sarsati" - - - - -	14,724	14,000	14,724	13,005
Steamer "Undaunted" - - - - -	28,034	27,000	25,000	26,788
Extra Crew for Pilot Vessels - - - - -	4,128	4,000	4,128	4,068
Contingencies - - - - -	200	...	200	...
	<b>76,534</b>	<b>69,000</b>	<b>73,500</b>	<b>71,811</b>
<i>Mess, Passage and Miscellaneous.</i>				
Mess-money of Pilots - - - - -	18,000	14,000	16,000	18,927
Passage-money of Pilots - - - - -	1,000			
Miscellaneous - - - - -	100	...	600	...
Value of Medical Stores - - - - -	...	...	...	100
Surgeon at the Sandheads - - - - -	4,320	4,000	4,320	4,068
	<b>23,420</b>	<b>18,000</b>	<b>22,920</b>	<b>23,095</b>
Lump Deduction - - - - -			6,66,620	
			160	
<b>Total Pilotage, &amp;c., Rupees</b>	<b>5,95,954</b>	<b>5,83,000</b>	<b>6,66,460</b>	<b>5,87,212</b>

EXPENDITURE— <i>continued.</i>				
21.—MARINE— <i>continued.</i>				
<i>PROVINCIAL—continued.</i> Miscellaneous— <i>continued.</i> MARINE ESTABLISHMENTS, PROVINCIAL.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>POST OFFICERS DEPARTMENT.</i>				
<i>Salary.</i>				
Salary of Port Officer, including House-rent <i>Establishment.</i>	16,800	16,800	16,800	18,694
Chief Clerk and Registrar	4,800	4,800	4,800	} 14,370
Clerks and Servants	8,076	8,000	8,076	
<i>Contingent Charges.</i>				
Office Rent	6,489	5,800	5,229	6,733
Service Postage Stamps	250	200	300	184
Value of Mathematical Stores	...	...	300	551
Travelling Allowances	400	100	400	312
Office Expenses and Miscellaneous	2,500	2,000	2,500	3,344
Dockyard Services and Supplies	300	300	...	18
<b>Total Port Officers' Department</b>	<b>39,615</b>	<b>38,000</b>	<b>38,405</b>	<b>44,206</b>
<i>MARINE COURT.</i>				
Judge	2,400	2,400	2,400	2,300
Contingencies	200	1,600	200	111
<b>Total Marine Court, Rupees</b>	<b>2,600</b>	<b>4,000</b>	<b>2,600</b>	<b>2,411</b>
<i>SHIPPING MASTER.</i>				
<i>Salaries.</i>				
Deputy Shipping Master	7,200	7,200	7,200	} 12,000
Assistant Shipping Master	4,800	4,800	4,800	
	12,000	12,000	12,000	12,000
<i>Establishment.</i>				
Office Establishment	} 4,500	4,488	4,488	4,439
Servants				
Examiners paid out of Examination Fees	2,300	2,212	2,500	2,131
	6,800	6,700	6,988	6,570
<i>Contingent Charges.</i>				
House-rent	2,400	2,400	2,400	2,400
Contingencies	420	500	500	337
	2,820	2,900	2,900	2,737
<i>Travelling Expenses.</i>				
Travelling Allowances	400	350	540	360
<i>Postage Charges.</i>				
Service Postage Stamps	50	50	60	41
<b>Total Shipping Master</b>	<b>22,070</b>	<b>22,000</b>	<b>22,488</b>	<b>21,708</b>
<b>Deduct for rounding</b>			63,493	
			493	
<b>Total Marine Establishments, Provincial, Rupees</b>	<b>64,285</b>	<b>64,000</b>	<b>63,000</b>	<b>68,325</b>
<i>OTHER MISCELLANEOUS CHARGES.</i>				
Mooring Line	14,286	14,286	14,286	14,286
Harbour Master's Fees	1,200	1,000	1,500	921
Life-boat Establishment at Goalundo	900	900	820	865
Pilot Establishment at Srenagore	...	...	...	200
Shipping Fees and Sundries	550	550	550	543
Servants for Leadsman's quarters	720	...	...	...
Allowance to Port Commissioners for collecting Pilot- age Bills	2,800	2,800	2,800	2,800
Tidal Semaphores at False Point	350	300	300	353
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	800	3,000	500	750
Contributions to Port Funds	5,000	10,000	10,000	12,000
Rent, &c., of land for storing Anchors	...	...	1,260	...
Miscellaneous	2,000	2,584	1,964	2,668
Constructing a Shed and Ship at Orphangunge	2,000	...	...	...
Fencing the land at Orphangunge	...	...	1,000	...
House Rent	3,600	1,500	...	598
<b>Carried over</b>	<b>34,266</b>	<b>36,920</b>	<b>34,930</b>	<b>35,984</b>

EXPENDITURE— <i>continued.</i>				
21.—MARINE— <i>continued.</i>				
<i>PROVINCIAL—continued.</i> Miscellaneous— <i>continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	34,206	36,920	34,980	35,984
<b>OTHER MISCELLANEOUS CHARGES—<i>contd.</i></b>				
<i>Small Boats.</i>				
Port Officer's Steam Launch "Calcutta" -	1,080	1,080	1,080	1,080
Wages of Crew -	1,000	...	...	...
Fitting the Port Officer's Steam Launch to carry Guns	...	...	1,000	...
Construction of spare boats for service at the Sand-heads -	36,286			
Deduct Probable Savings -	193			
<b>Total Other Miscellaneous Charges, Rupees -</b>	<b>36,093</b>	<b>38,000</b>	<b>37,060</b>	<b>37,064</b>

22.—EDUCATION.				
<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
DIRECTION - - - -	55,000	54,000	52,074	58,154
INSPECTION - - - -	4,46,000	4,09,000	4,20,000	4,20,375
GOVERNMENT COLLEGES, GENERAL - - - -	4,12,000	3,85,000	4,08,100	4,10,071
GOVERNMENT COLLEGES, PROFESSIONAL - - - -	1,04,000	99,000	1,06,000	1,09,081
GOVERNMENT SCHOOLS, GENERAL - - - -	6,36,000	6,38,000	6,32,126	6,50,645
GOVERNMENT SCHOOLS, SPECIAL - - - -	1,67,000	1,75,000	1,67,900	1,59,137
GRANTS-IN-AID - - - -	13,69,000	13,22,000	13,96,900	13,78,673
SCHOLARSHIPS - - - -	1,75,000	1,75,000	1,77,400	1,81,300
MISCELLANEOUS - - - -	28,000	37,000	24,500	30,201
REFUNDS - - - -	5,000	6,000	2,000	2,768
	33,97,000		33,87,000	
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, &C., ALLOWANCES - - - -	5,000		5,000	
<b>Total 22, Education, Rupees -</b>	<b>33,92,000</b>	<b>33,00,000</b>	<b>33,82,000</b>	<b>34,00,405</b>

DETAILS.						
Numbers.		<i>PROVINCIAL.</i> Direction.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salary.</i>				
1	1	Director of Public Instruction -	27,950	26,000	27,350	28,237
		<i>Establishment.</i>				
26	26	Clerks - - - -	21,600	22,000	22,020	23,556
13	13	Servants - - - -	1,128			
			22,728	22,000	23,148	23,556
		<i>Contingent Charges.</i>				
		Office Expenses and Miscellaneous -	3,500	3,600	1,626	1,526
		Services Postage Stamps -				
			3,500	3,600	3,626	3,657
		<i>Travelling Expenses.</i>				
		Travelling and Tentage Allowances -	3,000	2,400	3,000	2,704
		DEDUCT—Probable Savings -	57,178		57,124	
			2,178		5,050	
		<b>Total Direction, Rupees -</b>	<b>55,000</b>	<b>54,000</b>	<b>52,074</b>	<b>58,154</b>



EXPENDITURE—continued.						
22.—EDUCATION—continued.						
PROVINCE—continued.		Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,	
Inspection.		1886-87.	1885-86.	1885-86.	1884-85.	
Numbers.		Rs.	Rs.	Rs.	Rs.	
1885-86.	1886-87.					
<i>Salaries.</i>						
6	6	Inspectors - - - - -	69,000	} 1,00,000	} 81,000	} 97,987
7	9	Assistant and Joint Inspectors - - - - -	37,360			
47	49	Deputy Inspectors - - - - -	92,285			
172	172	Sub-Inspectors - - - - -	1,17,925			
<i>Establishment.</i>						
		Clerks - - - - -	3,16,570	2,77,000	3,08,970	2,83,722
		Servants - - - - -	18,089	} 22,000	} 16,458	} 20,311
			4,218			
			22,307	22,000	18,846	20,311
		General Improvement - - - - -	8,400	...	...	...
<i>Contingent Charges.</i>						
Contract Contingencies—						
		Office Rent - - - - -	} 17,491	} 17,000	} 4,164	} 4,406
		Office Expenses and Miscellaneous - - - - -				
		Purchase of Service Postage Stamps - - - - -				
			17,491	17,000	17,373	16,149
<i>Travelling Expenses.</i>						
		Travelling Allowances - - - - -	89,000	} 93,000	} 93,500	} 1,00,193
		Do. do. of Establishment - - - - -	19,000			
			1,25,491	1,10,000	1,10,873	1,16,342
		DEDUCT—Probable Savings - - - - -	4,72,768		4,38,689	
			26,768		18,689	
		<b>Total Inspection, Rupees</b> - - - - -	<b>4,46,000</b>	<b>4,09,000</b>	<b>4,20,000</b>	<b>4,20,375</b>
<b>Government Colleges, General.</b>						
<b>ARTS COLLEGES (ENGLISH AND ORIENTAL).</b>						
Numbers.						
1885-86.	1886-87.					
9	9	Principals - - - - -	1,08,000	} 3,54,000	} 1,06,800	} 3,76,536
37	37	Professors - - - - -	2,19,036			
30	15	Assistant Professors - - - - -	26,805			
	15	Lecturers and Assistant Lecturers - - - - -	20,275			
19	19	Teachers - - - - -	17,888			
3	3	Pundits - - - - -	1,950			
1	1	Moulvie - - - - -	835			
		Clerks and Librarians - - - - -	17,921	16,000	17,265	16,138
			4,12,710	3,70,000	4,11,199	3,92,674
<i>Contingent Charges.</i>						
Special and Countersigned Contingencies—						
		Library Allowances - - - - -	6,150	6,000	6,383	5,479
		A new Catalogue of Sanscrit Manuscript - - - - -	2,363	...	...	...
Contract Contingencies—						
		Office Rent - - - - -	} 7,215	} 6,000	} 65	} 128
		Petty Repairs - - - - -				
		Service Postage Stamps - - - - -				
		Office Expenses - - - - -				
		Miscellaneous - - - - -				
		Charges for Chemicals - - - - -			109	103
					4,145	2,099
					2,738	7,434
Other Contingent Charges—						
		Travelling Allowance - - - - -	500	500	...	695
			16,228	12,500	13,440	15,938
		DEDUCT—Probable Savings - - - - -	4,28,938		4,24,639	
			21,338		22,185	
			4,07,600	3,82,500	4,02,454	4,08,612
PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET - - - - -						
			...	500	700	920
FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET - - - - -						
			4,400	2,000	4,946	539
		<b>Total Government Colleges, General. Rs.</b>	<b>4,12,000</b>	<b>3,85,000</b>	<b>4,08,100</b>	<b>4,10,071</b>

EXPENDITURE— <i>continued.</i>							
22.—EDUCATION— <i>continued.</i>							
PROVINCIAL— <i>continued.</i>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Government Colleges, Professional.				Rs.	Rs.	Rs.	Rs.
<b>LAW COLLEGES.</b>							
Numbers.							
1885-86.	1886-87.						
7	7	Law Lecturers	- - -	9,344	9,500	8,953	20,94
<b>CIVIL ENGINEERING COLLEGE, HOWRAH.</b>							
Numbers.							
1885-86.	1886-87.						
5	5	Principal and Professors	- - -	51,000	60,000	48,130	56,19
1	1	Assistant Lecturer	- - -	1,910		1,800	
1	1	Lecturer in Physical Science	- - -	2,400		2,400	
2	2	Masters	- - -	4,900		4,420	
Cost of an Annual course of 30 lectures on Lime and Cements.				---		1,440	---
Clerks, Draftsmen, Monitors and Servants				5,586	6,000	5,394	6,21
Allowance to Revd. Father Younan				600		600	---
Do. to Drill Sergeant for doing Steward's works				360		360	---
<i>Contingent Charges.</i>				66,756	66,000	64,544	62,40
<i>Special and Countersigned Contingencies—</i>							
Library Allowance				---		600	64
Survey and Model Allowance				3,200		2,600	2,00
Value of Medical Stores						200	15
<i>Contract Contingencies—</i>					22,700		
Office Expenses				24,340		---	1
Miscellaneous						1,564	4,30
Boarding Charges						28,000	16,33
Service Postage Stamps						50	5
<i>Travelling Expenses.</i>				27,540	22,700	33,014	23,51
Travelling Allowances				1,000	800	300	79
DEDUCT—Probable Savings—				95,296		97,858	
				640		821	
<b>Total Engineering College</b>				94,656	89,500	97,037	86,71
PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—							
Engineering College				---	---	---	1,41
<b>Total Government Colleges, Professional, Rs.</b>				1,04,000	99,000	1,06,000	1,09,08
<b>Government Schools, General.</b>							
SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR.							
DISTRICT SCHOOL COMMITTEES.							
Establishments				16,482	16,000	15,126	16,30
<i>Contingent Charges.</i>							
<i>Contract Contingencies—</i>							
Office Expenses and Miscellaneous				2,500	2,500	4,400	1,08
Service Postage Stamps							
Travelling Allowances				500	500	---	21
DEDUCT—Probable Savings—				19,482			
				182			
				19,300	19,000	19,526	18,98

EXPENDITURE—continued.

22.—EDUCATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.—continued.</i>					
<b>Government Schools, General—continued.</b>					
		19,300	19,000	19,526	18,981
Brought forward					
<b>HIGH.</b>					
Numbers. 1885-86. 1886-87.					
624	647	Masters -			
		Clerks and Servants			
		Travelling Allowances			
		<i>Contingent charges.</i>			
Special and Countersigned Contingencies—					
		Prizes			
		Library Allowances			
Contract Contingencies—					
		Office Expenses			
		Miscellaneous			
		House-rent			
		Service Postage Stamps			
DEDUCT—Probable Savings					
Total High					
Numbers. 1885-86. 1886-87.					
542	576	Masters -			
		Clerks and Servants			
		<i>Contingent charges.</i>			
<b>M. C. E.</b>					
Contract Contingencies—					
		Office Expenses and Miscellaneous			
		Other Miscellaneous			
<b>M. C. V.</b>					
		House-rent			
		Contingencies and Miscellaneous			
		Prize Allowance			
		Library Allowances			
		Travelling Allowance			
		Service Postage Stamps			
CIRCLE FUND SCHOOLS					
Numbers. 1885-86. 1886-87.					
20	21	Masters -			
		Clerks and Servants			
		<i>Contingent charges.</i>			
Contract Contingencies—					
		Office Expenses and Miscellaneous			
		House-rent			
DEDUCT—Probable Savings					
TOTAL Middle					
<b>GIRL'S SCHOOLS.</b>					
<i>Establishment.</i>					
		Masters -			
		Clerks and Servants			
		<i>Contingent charges.</i>			
Contract Contingencies—					
		Office Expenses and Miscellaneous			
		House-rent			
Add or Deduct—for rounding					
Total Girl's Schools					
<b>BOARDING SCHOOLS.</b>					
<i>Establishment.</i>					
Numbers. 1885-86. 1886-87.					
16	16	Masters -			
		Servants			
		Allowances to Chaplain			
		<i>Contingent charges.</i>			
Special and Countersigned Contingencies—					
		Library Allowance			
		Value of Medical Stores			
Contract Contingencies—					
		Miscellaneous			
		Boarding Charges			
		Stipends to Lepcha and Bhootia Boys			
		Service Postage Stamps			
DEDUCT—probable Savings					
Total Boarding Schools					
Carried over					
		6,33,300	6,31,000	6,25,860	6,41,116

EXPENDITURE— <i>continued.</i>							
22.—EDUCATION— <i>continued.</i>							
<i>PROVINCIAL—continued.</i>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Government Schools, General— <i>continued.</i>				Rs.	Rs.	Rs.	Rs.
Brought forward				6,33,300	6,31,000	6,25,860	6,41,116
Low.							
Salaries of Masters	-	-	-	} 2,004	} 2,500	} 1,968	} 3,207
Clerks and Servants	-	-	-				
Contract Contingencies (Miscellaneous)	-	-	-				
Service Postage Stamps	-	-	-	186	500	250	413
	-	-	-	66		66	13
Deduct—Probable Savings				2,256		2,284	
	-	-	-	56		18	
Total Low				2,200	3,000	2,266	3,633
PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—							
High	-	-	-	} 500	} 3,000	} 3,500	} 4,756
Middle	-	-	-				
Low	-	-	-				
	-	-	-			500	975
	-	-	-			...	165
FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—				500	3,000	4,000	5,896
High	-	-	-	} ...	} 1,000	} ...	} ...
Middle	-	-	-				
Low	-	-	-				
	-	-	-				
	-	-	-		1,000		
TOTAL Government Schools, General, Rs.				6,36,000	6,38,000	6,32,126	6,50,645
Government Schools, Special. NORMAL SCHOOLS OR TRAINING SCHOOLS—							
Numbers.		<i>Establishment.</i>					
1885-86.	1886-87.						
47	47	Masters -	-	35,230	} 38,000	} 36,800	} 38,020
		Clerks and Servants	-	2,478			
		Training of Gurus	-	6,000		...	...
		Stipends to Pupil Teachers	-	20,000		20,000	20,426
			-	63,708		58,000	58,446
<i>Contingent charges.</i>							
Special and Countersigned Contingencies—							
Library allowances				1,250	...	852	743
Contract Contingencies—							
Miscellaneous	-	-	-	} 6,150	} 9,000	} 1,496	} 2,189
Rents	-	-	-				
Service Postage Stamps	-	-	-				
	-	-	-			4,602	4,719
	-	-	-			24	33
<i>Travelling Expenses.</i>				6,150	9,000	6,122	6,941
Travelling Allowance				...	...	...	25
DEDUCT—Probable Savings				71,108		71,614	
	-	-	-	6,608		6,014	
Total Normal Schools				64,500	67,000	65,600	66,155
SCHOOLS OF ART— TECHNICAL SCHOOLS. <i>Establishment.</i>							
Numbers.							
1885-86.	1886-87.						
9	9	Instructive Staff	-	17,220	} 20,500	} 17,220	} 11,234
		Clerks and Servants	-	3,288			
			-	20,508		20,268	14,257
<i>Contingent charges.</i>							
Contract Contingencies—							
Miscellaneous	-	-	-	} ...	} 16,500	} 900	} 15,535
House-rent	-	-	-				
Allowance for the purchase of Works of Art	-	-	-				
	-	-	-	8,500		7,607	7,426
	-	-	-	4,834		5,067	...
Total Schools of Art				13,334	16,500	13,574	22,961
Carried over				33,842	37,000	33,842	37,218
				98,342	1,04,000	99,442	1,03,373

EXPENDITURE—continued.

22.—EDUCATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<b>Government Schools, Special—continued.</b>					
Brought forward		98,342	1,04,000	99,442	1,03,373
<b>ENGINEERING AND SURVEYING SCHOOLS—</b>					
<i>SURVEY SCHOOLS.</i>					
<i>Establishment.</i>					
1885-86.	1886-87.				
6	6	Survey Teachers - - -	6,005	5,400	5,647
		Servants - - -	384	384	
			6,389	5,784	5,647
		Field Allowances - - -	1,000	1,200	1,145
<i>Contingent charges.</i>					
Contract Contingencies—					
		Office Expenses - - -	900	900	1,339
		House-rent - - -	420	420	420
			8,709	8,304	
DEDUCT—Probable Savings		209		304	
Total Engineering and Surveying Schools		8,500	9,000	8,000	8,551
<b>INDUSTRIAL SCHOOLS—</b>					
<i>SCHOOLS FOR ARTIZANS.</i>					
<i>Establishment.</i>					
1885-86.	1886-87.				
5	5	Masters - - -	1,092	1,056	1,041
		Clerks and Servants - - -		36	
		Stipend to Pupil Teachers - - -	360	360	486
<i>Contingent charges.</i>					
Contract Contingencies—					
		Office Expenses and Miscellaneous	360	360	476
Deduct probable Savings				1,812	
TOTAL Industrial Schools		1,812	2,000	654	2,003
<b>OTHER SCHOOLS—</b>					
<i>CALCUTTA MADRASSA.</i>					
<i>Establishment.</i>					
1885-86.	1886-87.				
1	1	Principal - - -	9,000	9,000	
3	3	Professors - - -	6,720	7,200	39,418
29	29	Teachers - - -	22,840	22,400	
		Clerks and Servants - - -	2,760	2,700	2,611
<i>Contingent charges.</i>					
Special and Countersigned contingencies—					
		Library and Prize allowance	870	870	735
Contract Contingencies—					
		Service Stamps - - -			
		Miscellaneous - - -	1,148	1,308	1,439
		Travelling Allowances - - -	...	...	19
Deduct for rounding				43,398	
Total Calcutta Madrassa		43,338	43,400	398	44,222
<b>MOORSHEDABAD NAWAB'S MADRASSA.</b>					
<i>Establishment.</i>					
1885-86.	1886-87.				
8	8	Masters - - -	10,200	10,200	...
		Clerks and Servants - - -	1,920	1,920	...
		Compounder - - -	...	120	...
<i>Contingent charges.</i>					
Special and Countersigned contingencies—					
		Prize Allowances - - -	85	85	...
Contract Contingencies—					
		Office Expenses and Miscellaneous	420		
		Medicine - - -	100	3,100	...
		Diet Money - - -	2,160		
Total Moorshedabad Nawab's Madrassa		14,885	15,500	15,425	...
<b>COX BAZAR MADRASSA.</b>					
		Masters - - -	420		
Contract Contingencies—					
		Office Expenses and Miscellaneous	60	480	...
Total Cox Bazar Madrassa		480	500	480	...
DEDUCT—Probable Savings		58,703		58,905	
Total other Schools		357		5	
		58,346	59,400	58,500	44,222
Carried over		1,67,000	1,74,100	1,67,500	1,58,149

EXPENDITURE—continued.					
22.—EDUCATION—continued.					
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
	Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL—continued.</i>					
<i>Government Schools, Special—continued.</i>					
Brought forward -	1,67,000	1,74,400	1,67,500	1,58,149	
<b>PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET.</b>					
Training Schools -	...	...	400	988	
Schools of Art -	...	}	500	...	
Engineering and Surveying Schools -	...				
Industrial Schools -	...				
Calcutta Madrassa -	...				
Moorshedabad Nawab's Madrassa -	...				
TOTAL Petty Construction and Repairs -	...	500	400	988	
<b>FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.</b>					
Training Schools -	...	}	100	...	
Schools of Art -	...				
Engineering and Surveying Schools -	...				
Industrial Schools -	...				
Calcutta Madrassa -	...				
Moorshedabad Nawab's Madrassa -	...				
TOTAL Furniture and Apparatus, &c. -	...	100	...	...	
<b>TOTAL Government Schools, Special, Rupees</b>	<b>1,67,000</b>	<b>1,75,000</b>	<b>1,67,900</b>	<b>1,59,137</b>	
<b>Grants-in-Aid.</b>					
<i>To Local Colleges and Schools—</i>					
Schools -	5,41,000	5,25,000	5,41,000	5,83,673	
Primary Schools -	7,71,094	7,53,000	7,71,094	7,94,000	
Hill Schools -	560	2,000	560	...	
Towards Educational Buildings paid from the Educational Budget -	85,966	42,000	1,09,571	1,000	
For Furniture and Apparatus paid from the Educational Budget.	3,000	...	...	...	
DEDUCT—Probable Savings -	14,01,620		14,22,225		
	32,620		25,325		
<b>TOTAL Grants-in-Aid -</b>	<b>13,69,000</b>	<b>13,22,000</b>	<b>13,96,900</b>	<b>13,78,673</b>	
<b>Scholarships.</b>					
<b>IN ARTS COLLEGES—</b>					
Senior -	25,800	31,000	25,800	35,765	
Junior -	45,600	54,000	45,600	54,268	
Sanscrit -	2,832	1,000	2,832	...	
	74,232	86,000	74,232	90,033	
<b>IN PROFESSIONAL COLLEGES—</b>					
Agricultural -	10,000	}	12,000	{	
Engineering Scholarship -	14,940				10,000
	24,940		12,000	11,856	
<b>IN SECONDARY SCHOOLS—</b>					
Junior -	...	1,000	...	1,320	
Middle, English -	}	11,000	}	9,744	
Middle, Vernacular -		32,000		54,300	35,005
Lower School, Vernacular -		8,000		...	...
Girls -		1,800		1,000	1,800
Rajah of Hill Tipperah's Scholarships -	240	500	240	220	
	56,340	53,500	56,340	47,852	
<b>IN PRIMARY SCHOOLS—</b>					
Upper Primary -	}	22,500	{	15,648	
Lower Primary -					34,176
	34,176	22,500	34,176	30,519	
<b>IN SPECIAL SCHOOLS OTHER THAN—</b>					
Training Schools -	2,375	1,000	2,375	1,040	
DEDUCT—Probable Savings -	1,92,063		1,92,063		
	17,063		14,663		
<b>Total Scholarships, Rupees -</b>	<b>1,75,000</b>	<b>1,75,000</b>	<b>1,77,400</b>	<b>1,81,300</b>	

EXPENDITURE — *continued.*

22.—EDUCATION — *continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>				
Miscellaneous.				
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE—				
Grants for the encouragement of useful publications - - - -	2,000	2,500	2,000	10,710
Grants for Education Gazette - - - -	3,600	3,600	3,600	3,600
Rewards for production of Uriya books - - - -	3,000	1,500	...	1,450
Grants for the purchase of certain Uriya books - - - -				
Thibetan Manuscripts - - - -	...	500	...	166
	8,600	8,100	5,600	15,926
GOVERNMENT BOOK DEPÔT—				
Book Mohurirs - - - -	1,200	500	1,200	407
GRANT TO SCHOOL BOOK SOCIETY - - - -	2,400	2,400	2,400	2,400
MISCELLANEOUS—				
Remuneration to Examiners.				
Government Allowance - - - -	2,500	4,000	2,500	929
Payment from Fees - - - -	...	5,000	...	624
Contract Contingencies (Hostel Charges) - - - -	2,737	2,000	2,000	2,953
Passage and Outfit of Agricultural Scholarship-holders - - - -	2,000	5,000	2,000	1,000
Passage and Outfit of Gilchrist Scholarship-holders - - - -	1,000	1,000	1,000	1,000
Examination Charges and Rewards for Sanscrit titles - - - -	3,000	3,000	3,000	1,702
Rewards to Teachers and Pupils in Sanscrit Tolls in Nuddea - - - -	1,800	1,500	1,800	1,664
Prize for proficiency in Veterinary Science to Agricultural Scholarship-holders - - - -	...	1,500	...	...
Grants for Saraswat Somaj at Dacca - - - -	500	500	500	500
Value of Medical Stores - - - -	...	500	500	...
Miscellaneous Charges - - - -	1,263	1,000	1,000	1,096
Grant to the Laha Family Endowment fund - - - -	1,000	1,000	1,000	...
	15,800	26,000	15,300	11,468
Total Miscellaneous, Rupees - - - -	28,000	37,000	24,500	30,201

23.—ECCLESIASTICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
ECCLESIASTICAL ESTABLISHMENTS - - - -	2,15,600	1,94,400	2,08,000	2,02,440
CEMETERY ESTABLISHMENT - - - -	5,100	5,300	5,000	5,226
MISCELLANEOUS ECCLESIASTICAL CHARGES - - - -	6,300	6,300	6,000	6,375
Total 23, Ecclesiastical, Rupees - - - -	2,27,000	2,06,000	2,19,000	2,14,041

## EXPENDITURE—continued.

## 23.—ECCLESIASTICAL—continued.

## DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>						
<b>Ecclesiastical Establishment.</b>						
<b>CHURCH OF ENGLAND.</b>						
<i>Salaries.</i>						
10	12	Chaplains - - -	1,15,200	84,000	96,000	} 1,58,495
8	6	Junior Chaplains - - -	45,720	45,000	57,720	
12	12	Ministers of the Additional Clergy Society and others - - -	20,400	20,500	20,400	
			1,81,320	1,49,500	1,74,120	1,58,495
<i>Establishment.</i>						
8	8	Clerks - - -	1,608	1,500	1,608	} 8,091
46	46	Servants - - -	7,056	7,000	7,080	
			8,664	8,500	8,688	8,091
Total Church of England, Rupees -			1,89,984	1,58,000	1,82,808	1,66,586
<b>CHURCH OF SCOTLAND.</b>						
<i>Salary.</i>						
1	1	Chaplain - - -	14,640	14,640	14,640	14,640
<i>Establishment.</i>						
Establishment Allowance -			2,220	2,220	2,220	2,220
Total Church of Scotland, Rupees -			16,860	16,860	16,860	16,860
<i>Contingent Charges.</i>						
House Rent of Archdeacon of Calcutta -			2,100	2,000	2,100	...
Contribution to the Mission Church at Calcutta, &c. -			1,000	1,000	1,000	...
Miscellaneous - - -			2,512	540	2,800	2,011
Petty Construction and Repairs - - -			...	...	...	1,017
			5,612	3,540	5,900	3,028
<i>Travelling Allowances.</i>						
Travelling Allowances - - -			20,204	14,700	20,200	15,776
Conveyance ditto - - -			1,200	1,200	1,200	165
			21,404	15,900	21,400	15,941
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps - - -			140	100	122	25
DEDUCT—Probable Savings -			2,34,000		2,27,090	
			18,400		19,090	
Total Ecclesiastical Establishments, Rupees -			2,15,600	1,94,400	2,08,000	2,02,440
<b>Cemetery Establishments.</b>						
Caretakers in charge of Cemeteries - - -			5,100	5,300	5,000	5,226
Total Cemetery Establishments, Rupees -			5,100	5,300	5,000	5,226



EXPENDITURE—continued.

24.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
MEDICAL ESTABLISHMENT	4,97,000	4,80,000	4,94,960	4,98,955
VACCINATION	1,37,000	1,37,000	1,35,900	1,34,476
HOSPITALS AND DISPENSARIES	3,73,000	3,80,000	3,80,000	3,81,528
SANITARY COMMISSIONER	38,000	38,000	38,600	39,811
GRANTS FOR MEDICAL PURPOSES	50,000	45,000	51,500	48,233
MEDICAL SCHOOL AND COLLEGE	2,43,000	2,33,000	2,37,100	2,35,476
LUNATIC ASYLUM	1,10,000	1,13,000	1,16,100	1,14,327
CHEMICAL EXAMINER	5,000	3,000	3,940	3,076
REFUNDS	2,000	1,000	2,000	305
	14,55,000		14,61,000	
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, &C., ALLOWANCES	5,000		5,000	
TOTAL PROVINCIAL	14,50,000	14,30,000	14,56,000	14,56,187
<i>LOCAL.</i>				
HOSPITALS AND DISPENSARIES—LOCAL	1,000	1,000	1,000	2,578
Total 24, Medical, Rupees	14,51,000	14,31,000	14,57,000	14,58,765

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>						
<b>Medical Establishment.</b>						
<i>Salary.</i>						
1	1	Surgeon-General	27,000	27,000	27,000	43,921
37	37	Surgeons	3,36,994	3,26,000	3,43,270	} 3,99,894
1	1	Assistant Surgeon	3,600	3,600	3,600	
9	9	Uncovenanted Medical Officers	70,800	70,700	70,800	
			4,38,394	4,27,300	4,44,670	4,43,815
<i>Establishment.</i>						
23	23	Clerks and Servants	17,000	16,000	17,113	15,909
<i>Contingent Charges.</i>						
Special and Countersigned Contingen-						
cies—						
		Petty Construction	500	...	...	...
		Purchase of Books				
Contract Contingencies—						
		Office Expenses and Miscellaneous	1,200	1,200	600	1,496
		Service Postage Stamps			500	347
			1,200	1,200	1,100	1,843
<i>Travelling Allowances.</i>						
		Travelling Allowances	2,200	1,500	500	689
			4,59,294	4,46,000	4,63,383	4,62,256
<i>Establishment.</i>						
5	5	Hospital Assistants, Compounders and Dressers	660	600	660	364
89	89	Clerks and Servants	18,802	18,400	19,011	19,074
			19,462	19,000	19,671	19,438
<i>Contingent Charges.</i>						
Special and Countersigned Contingencies—						
Value of Medical Stores						
			12,000	1,500	9,000	332
Carried over						
			12,000	1,500	9,000	332
			4,78,756	4,65,000	4,83,054	4,81,694

## EXPENDITURE—continued.

## 24.—MEDICAL—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<b>Medical Establishment—continued.</b>					
Brought forward		4,78,756	4,65,000	4,83,054	4,81,694
<i>Contingent Charges—continued.</i>					
Brought forward		12,000	1,500	9,000	332
<b>Contract Contingencies—</b>					
Service Postage Stamps		-	-	1,600	1,476
Medicines purchased in the Country		-	-	620	414
Office Expenses Miscellaneous		-	-	1,280	1,754
Petty Repairs		-	-	...	103
		3,500	3,500	3,500	3,747
<i>Travelling Allowances.</i>		15,500	5,000	12,500	4,079
Travelling Allowances		14,000	10,000	12,500	13,182
DEDUCT—Probable Savings		5,08,256		5,08,054	
		11,256		13,094	
<b>Total Medical Establishment, Rupees</b>		<b>4,97,000</b>	<b>4,80,000</b>	<b>4,94,960</b>	<b>4,98,955</b>
<b>Vaccination.</b>					
<i>Salaries.</i>					
Allowance to Superintendents		38,500	38,500	38,500	} 56,649
Superintendents		19,500	20,500	20,850	
Vaccine Inspectors		19,690	19,000	18,890	
		77,690	78,000	78,240	75,030
<i>Establishment.</i>					
Vaccinators and Assistants		24,505	23,000	26,505	22,414
Clerks and Servants		6,423	6,000	6,363	5,995
Temporary Establishment		...	...	...	1,793
		30,928	29,000	32,868	30,202
DEDUCT—Probable Savings				1,11,108	
				7,308	
		1,08,618	1,07,000	1,03,800	1,05,232
<i>Contingent Charges.</i>					
<b>Special and Countersigned Contingencies—</b>					
Medical Stores		1,300	1,500	1,300	1,097
<b>Contract Contingencies—</b>					
Office Rent		-	-	2,664	2,448
Service Postage Stamps		-	-	400	516
Miscellaneous		-	-	2,651	2,851
		3,500	3,500	5,715	5,815
<i>Travelling Allowances.</i>		3,500	3,500	5,715	5,815
Travelling Allowances		27,000	25,000	25,000	22,332
DEDUCT—Probable Savings		1,40,418		1,35,815	
Add for rounding		3,418		85	
		...		...	
<b>Total Vaccination, Rupees</b>		<b>1,37,000</b>	<b>1,37,000</b>	<b>1,35,900</b>	<b>1,34,476</b>
<b>Hospitals and Dispensaries.</b>					
<i>Salaries.</i>					
Surgeons		36,900	36,000	36,900	} 1,19,688
House Surgeons		16,200	16,000	16,800	
Allowance to Superintendents		9,600	9,500	9,600	
Apothecaries and Assistant Apothecaries		15,600	15,500	15,000	
Assistant Surgeons		61,600	64,000	65,520	
		1,39,900	1,41,000	1,43,820	1,19,688
<i>Establishment.</i>					
Steward		3,000	3,000	3,000	} 37,397
Hospital Assistants and Supernumerary					
Hospital Assistants, and Apprentices-		47,330	44,000	42,770	
Compounders, Dressers and Apothecaries		4,728	4,500	4,728	
Clerks and Servants		50,000	50,000	53,556	49,802
Small-pox Establishment for Campbell					
Hospital		1,304	1,000	800	...
Temporary Establishment		1,000	1,000	852	1,023
		1,07,362	1,03,500	1,05,706	88,222
Carried over		2,47,262	2,44,500	2,49,526	2,07,910

EXPENDITURE—continued.				
24.—MEDICAL—continued.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>				
<b>Hospitals and Dispensaries—continued.</b>				
Brought forward	2,47,262	2,44,500	2,49,526	2,07,910
<i>Temporary Establishment.</i>				
Allowance for attending Educational Institutions	5,400	5,000	6,400	5,356
<i>Contingent Charges.</i>				
Special and Countersigned Contingencies—				
Medical Stores - - -	18,000	14,000	16,000	30,215
Petty Construction - - -	2,500	1,500	1,000	3,500
Purchase of Books and Publications - - -				
	20,500	15,500	17,000	33,715
Contract Contingencies—				
Diet and Clothing of Patients - - -	1,10,000	1,10,000	94,000	1,03,163
Cost of Country Medicine - - -			2,330	2,433
Petty Repairs - - -			470	81
Office Expenses and Miscellaneous - - -			23,000	23,124
Service Postage Stamps - - -			50	35
	1,10,000	1,10,000	1,19,850	1,28,836
<i>Travelling Allowances.</i>				
Travelling Allowances - - -	5,000	5,000	5,000	5,711
	3,88,162		3,97,776	
DEDUCT—Probable Savings	15,162		16,876	
<b>Total Hospitals, &amp;c., Rupees</b>	<b>3,73,000</b>	<b>3,80,000</b>	<b>3,80,900</b>	<b>3,81,528</b>
<b>Sanitary Commissioner.</b>				
<i>Numbers.</i>				
1885-86. 1886-87.				
1	1	<i>Salary.</i>		
		Sanitary Commissioner - - -		
		21,600	21,600	21,600
<i>Establishment.</i>				
19	19	Clerks - - -		
2	2	Servants - - -		
		12,780	12,120	12,780
		180	180	180
		12,960	12,300	12,960
				12,422
<i>Contingent Charges.</i>				
Contract Contingencies—				
Service Postage Stamps - - -	1,100	1,100	500	447
Office Expenses and Miscellaneous - - -			600	2,542
	1,100	1,100	1,100	2,989
<i>Travelling Allowances.</i>				
Travelling Allowances - - -	3,000	3,000	3,000	3,000
	38,660		38,660	
Deduct for rounding - - -	660		60	
<b>Total Sanitary Commissioner, Rupees</b>	<b>38,000</b>	<b>38,000</b>	<b>38,600</b>	<b>39,811</b>
<b>Grants for Medical Purposes.</b>				
Grants to the following Hospitals and Dispensaries Supported from private resources:—				
Calcutta Native Hospitals and Private Dispensaries	37,366	35,366	37,366	42,991
Howrah General Hospital - - -	4,400	3,400	4,400	
Donation to Irrigation Hospital at Dehree	300	300	300	
Calcutta Lock Hospital - - -	...	...	...	11
Grants to Dispensaries in lieu of Medical Stores	100	100	100	...
Expenses during the prevalence of Epidemics	4,072	3,552	6,052	1,660
Cost of Medical Stores - - -	2,502	1,502	2,502	350
Grants to Dispensaries in the Sonthal Pergunnahs	600	600	600	...
Grants to Dispensaries in Government Estates	660	180	180	3,221
<b>Total Grants for Medical Purposes, Rupees</b>	<b>50,000</b>	<b>45,000</b>	<b>51,500</b>	<b>48,233</b>

EXPENDITURE— <i>continued.</i>									
24.—MEDICAL— <i>continued.</i>									
PROVINCIAL— <i>continued.</i>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
Numbers.		Medical Schools and College.		Rs.	Rs.	Rs.	Rs.		
1885-86.	1886-87.								
<i>Salaries.</i>									
1	1	Principal	-	21,600	21,600	21,600	} 1,96,627		
10	10	Professors	-	1,04,800	96,400	1,01,400			
1	2	Assistant Professors	-	5,400	4,200	4,200			
4	4	Superintendents	-	10,800	10,800	10,800			
21	21	Teachers	-	49,320	49,000	49,320			
9	9	Demonstrators of Anatomy	-	14,820	13,000	13,620			
				2,06,740	1,95,000	2,00,940	1,96,627		
<i>Establishments.</i>									
5	5	Chemical and Anatomical Assistants	-	1,920	2,000	2,100	} 14,014		
8	8	Assistants and others in the Museum	-	2,736	2,700	2,736			
3	3	Injectors and Taxidermists	-	720	720	720			
74	74	Clerks, Servants, and others	-	10,109	8,000	10,109			
...	19	Extra Establishment for dissecting season	-	1,060	1,060	1,060	741		
...	...	Native Medical Pupils	-	...	...	...	81		
21	21	Female Pupils	-	3,696	3,520	3,696	2,923		
				20,241	18,000	20,421	17,759		
<i>Contingent Charges.</i>									
Special and Countersigned Contingencies—									
		Scholarships and Stipends	-	10,050	10,000	10,050	10,292		
		Cost of Medical Stores	-	2,000	1,000	2,000	797		
		Prizes	-	1,000	1,000	1,000	1,145		
		Cost of Mathematical Stores	-	...	...	...	7		
				13,050	12,000	13,050	12,241		
Contract Contingencies—									
		Office rent	-			...	10		
		Miscellaneous	-	} 7,850	} 7,750	} 6,800	} 7,379		
		Service Postage Stamps	-					100	70
		Petty Repairs	-					200	531
				7,850	7,750	7,100	7,990		
		Travelling Allowance	-	250	250	250	859		
				2,48,131		2,41,761			
		DEDUCT—Probable Savings	-	5,131		4,661			
		Total Medical Schools, &c., Rupees	-	2,43,000	2,33,000	2,37,100	2,35,476		
<i>Lunatic Asylum.</i>									
<i>Salaries.</i>									
4	4	Superintendents	-	10,800	11,000	10,800	10,928		
<i>Establishment.</i>									
6	6	Native Doctors	-	1,920	1,920	1,920	} 2,020		
1	1	Compounder and Dresser	-	144	140	144			
4	4	Matrons	-	3,720	3,720	3,720	} 14,358		
7	7	Overseers	-	11,100	11,100	11,100			
286	286	Clerks, Guards and Servants	-	25,542	23,120	24,500	23,568		
12	12	Temporary Manufacturing Establishment	-	2,160	1,500	2,160	1,458		
				44,586	41,500	43,544	41,404		
<i>Contingent Charges.</i>									
Special and Countersigned Contingencies—									
		Petty Construction	-	1,500	...	...	...		
		Cost of Medical Stores	-	300	500	300	130		
				1,800	500	300	130		
Contract Contingencies—									
		Country Medicines	-	} 60,000	} 60,000	75	...		
		Diet	-			26,500	3,200	} 29,397	
		Clothing	-			30,500	522		26,774
		Raw Materials for Manufacture	-			197	366	366	
		Petty Repairs	-			6,900	185	5,130	
		Rent of Buildings	-			50	13	13	
		Miscellaneous	-						
		Service Postage Stamps	-						
				60,000	60,000	67,944	61,865		
		Travelling Allowance	-	100	...	100	...		
				1,17,286		1,22,688			
		DEDUCT—Probable Savings	-	7,286		6,588			
		Total Lunatic Asylum, Rupees	-	1,10,000	1,13,000	1,16,100	1,14,327		

EXPENDITURE —continued.																
24.—MEDICAL —continued.																
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.											
		Rs.	Rs.	Rs.	Rs.											
<i>PROVINCIAL</i> —continued.																
<b>Chemical Examiner.</b>																
<i>Salaries.</i>																
<table border="1" style="display: inline-table; vertical-align: middle;"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>I</td> </tr> <tr> <td>I</td> <td>I</td> </tr> <tr> <td>4</td> <td>4</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	I	I	I	I	4	4	Assistant Chemical Examiner -	1,920	740	840	} 1,440
Numbers.																
1885-86.	1886-87.															
I	I															
I	I															
4	4															
	Native Doctor -	840	740	840												
		2,760	1,480	1,680	1,440											
<i>Establishment.</i>																
		Clerks and Servants -	756	756	756	756										
<i>Supplies.</i>																
		Medical Stores -	1,000	300	1,000	416										
<i>Contingent Charges.</i>																
		Miscellaneous -	424	364	454	388										
<i>Postage Charges.</i>																
		Service Postage Stamps -	60	100	50	76										
		<b>Total Chemical Examiner, Rupees -</b>	<b>5,000</b>	<b>3,000</b>	<b>3,940</b>	<b>3,076</b>										
<i>LOCAL.</i>																
<b>Hospitals and Dispensaries—Local.</b>																
<i>Inland Labour Transport Fund.</i>																
		Vaccinators -	...	...	...	45										
		Compounder and Dresser -	528	1,000	468	2,533										
		Contingencies and Miscellaneous -	50	...	50	...										
			578		518											
		Add for rounding -	422		482											
		<b>Total Hospitals and Dispensaries—Local, Rs.</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>2,578</b>										
25.—POLITICAL.																
<i>IMPERIAL.</i>																
		POLITICAL AGENTS -	9,000	9,000	1,100	9,093										
		ENTERTAINMENT OF ENVOYS AND CHIEFS -	9,000	9,000	9,000	192										
		DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &C.	11,600	19,000	11,600	22,607										
		MISCELLANEOUS -	6,400	8,000	6,300	8,739										
		<b>Total 25, Political, Rupees -</b>	<b>36,000</b>	<b>45,000</b>	<b>28,000</b>	<b>40,631</b>										

## EXPENDITURE—continued.

## 25.—POLITICAL—continued.

## DETAILS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Durbar Presents and Allowances to Vakeels, &amp;c.</b>				
Rajshahye Commissioner - - -	700	700	700	} 22,607
Cuttack Tributary Mehals - - -	200	200	200	
Darjeeling - - - - -	100	100	...	
Presidency Payments - - - -	10,000	17,400	10,100	
Sumptuary Allowance to the Vakeel of the Sikkim Rajah - - - - -	600	600	600	
<b>Total Durbar Presents and Allowances to Vakeels, &amp;c., Rupees - - -</b>	<b>11,600</b>	<b>19,000</b>	<b>11,600</b>	<b>22,607</b>
<b>Miscellaneous.</b>				
Diet to Hill Tribes - - - - -	120	...	120	} 8,739
Purchase of Service Stamps - - -	100	...	100	
Demarcation of Nepal Boundary - - -	200	400	200	
Miscellaneous - - - - -	5,980	7,600	5,880	
<b>Total Miscellaneous, Rupees - - -</b>	<b>6,400</b>	<b>8,000</b>	<b>6,300</b>	<b>8,739</b>

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>ARCHÆOLOGICAL DEPARTMENT - - -</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,700</b>
<b>PROVINCIAL.</b>				
PROVINCIAL MUSEUMS - - - - -	10,000	18,000	20,000	12,586
DONATIONS TO SCIENTIFIC SOCIETIES - - -	12,000	8,000	8,650	8,300
MODEL FARMS - - - - -	12,000	...	12,000	2,564
CINCHONA PLANTATIONS - - - - -	1,08,300	1,22,000	1,25,980	1,15,348
PUBLIC EXHIBITIONS AND FAIRS - - - - -	3,550	40,000	27,550	55,463
GOVERNMENT BULL AND STALLION CHARGES - - -	...	...	2,000	1,670
VETERINARY COLLEGE - - - - -	25,000	...	25,000	...
BOTANICAL AND OTHER PUBLIC GARDENS - - -	99,850	1,00,000	99,900	1,03,595
AGRICULTURAL DEPARTMENT - - - - -	12,300	38,000	19,800	4,345
EMIGRATION - - - - -	23,500	23,000	23,250	23,599
CENSUS - - - - -	1,800	2,000	19,890	1,909
REGISTRATION OF RAILWAY TRAFFIC - - - - -	1,080	1,000	1,000	1,320
REGISTRATION OF RIVER-BORNE TRAFFIC - - -	19,472	14,000	17,680	15,981
PROVINCIAL STATISTICS - - - - -	21,200	20,000	100	1,555
EXAMINATIONS - - - - -	1,748	2,000	600	2,462
MISCELLANEOUS - - - - -	100	...	500	112
REFUNDS - - - - -	100	...	100	57
<b>TOTAL PROVINCIAL - - - - -</b>	<b>3,52,000</b>	<b>3,88,000</b>	<b>4,04,000</b>	<b>3,50,866</b>
<b>LOCAL.</b>				
INLAND LABOUR TRANSPORT - - - - -	28,900	33,900	27,900	37,756
REFUNDS—LOCAL - - - - -	100	100	100	35,379
<b>TOTAL LOCAL - - - - -</b>	<b>29,000</b>	<b>34,000</b>	<b>28,000</b>	<b>73,135</b>
<b>Total 26, Scientific and other Minor Departments, Rupees - - -</b>	<b>3,87,000</b>	<b>4,28,000</b>	<b>4,38,000</b>	<b>4,30,701</b>

EXPENDITURE— <i>continued.</i>					
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS— <i>continued.</i>					
DETAILS.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>					
<b>Provincial Museums.</b>					
<b>ECONOMIC MUSEUM.</b>					
Salaries	-	3,000	3,000	3,000	2,750
Establishment	-	4,130	4,100	4,140	4,160
		7,130	7,100	7,140	6,910
<i>Contingent Charges.</i>					
Collection of Specimens, &c.	-	2,000	1,500	2,000	1,027
Office and Ground Rent	-	...	1,043	3,930	3,706
Office Expenses and Miscellaneous	-	850	950	855	938
Cost of Stores	-	...	1,347	...	...
		2,850	4,840	6,785	5,671
<i>Postage Charges.</i>					
Service Postage Stamps	-	20	60	75	5
<b>Total Economic Museums, Rupees</b>		<b>10,000</b>	<b>12,000</b>	<b>14,000</b>	<b>12,586</b>
Exhibition of Trade specimens	-	...	6,000	6,000	...
<b>Total Provincial Museums, Rupees</b>		<b>10,000</b>	<b>18,000</b>	<b>20,000</b>	<b>12,586</b>
<b>Donations to Scientific Societies, &amp;c.</b>					
Agri-Horticultural Society	-	6,000	2,650	2,650	2,800
<i>Asiatic Society.</i>					
Allowance for standard and useful Oriental Works	-	6,000	5,350	6,000	5,500
<b>Total Donations to Scientific Societies, &amp;c., Rupees</b>		<b>12,000</b>	<b>8,000</b>	<b>8,650</b>	<b>8,300</b>
<b>Model Farms.</b>					
Experimental Farms and Training Schools	-	10,000	...	10,000	2,564
Purchase of seeds	-	2,000	...	2,000	...
		12,000	...	12,000	2,564
<b>Cinchona Plantations.</b>					
<i>Plantation Account.</i>					
<i>Salaries.</i>					
Numbers.					
1885-86.	1886-87.				
I	I	Head Gardener (including Pony Allowance)	7,560	7,560	} 21,610
I	I	Second Gardener	3,780	3,780	
4	4	Assistant Gardeners	10,320	10,320	
I	I	European Assistant	2,400	2,400	
			24,060	24,060	21,610
<i>Establishment.</i>					
		Native Establishment for Plantations	53,215	61,520	4,842
		Temporary Establishment	...	...	49,196
			53,215	61,520	54,038
<i>Contingent Charges.</i>					
		House-rent for Superintendent at Darjeeling	2,025	2,025	...
		Cost of Medical Stores	...	...	29
		Freight on Stores	...	...	43
		Office Expenses and Miscellaneous	7,500	10,000	5,499
		Charges for Europe Stores	...	...	9
		Petty Construction and Repairs	...	940	389
			9,525	12,025	5,969
<i>Postage Charges.</i>					
		Service Postage Stamps	200	200	360
<b>Total Plantation Account</b>		<b>87,000</b>	<b>85,900</b>	<b>97,805</b>	<b>81,977</b>
<i>Manufacturing Account.</i>					
<i>Salaries.</i>					
Numbers.					
1885-86.	1886-87.				
I	I	Quinologist	2,400	3,600	3,868
		Carried over	2,400	3,600	3,868
			87,000	97,805	81,977

EXPENDITURE — <i>continued.</i>						
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS — <i>continued.</i>						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL—continued.</i>						
<b>Cinchona Plantations—<i>continued.</i></b>						
	Brought forward -	87,000	85,900	97,805	81,977	
<i>Manufacturing Account—continued.</i>						
	Brought forward -	2,400	3,600	3,600	3,853	
<i>Establishment.</i>						
	Native Establishment for the Quinologist -	3,700	3,000	3,700	...	
<i>Contingent Charges.</i>						
	Laboratory and Manufacturing Charges -	14,200	26,000	20,000	26,333	
	Miscellaneous - - - -	500	3,000	500	2,753	
	Office and Ground-rent - - -	...	...	...	50	
		14,700	29,000	20,500	29,171	
<i>Travelling Expenses.</i>						
	Travelling Allowances - - -	300	300	300	132	
<i>Postage Charges.</i>						
	Purchase of Service Postage Stamps -	200	200	200	200	
	<b>Total Manufacturing Account</b> -	<b>21,300</b>	<b>36,100</b>	<b>28,300</b>	<b>33,371</b>	
	Deduct probable Savings -			1,26,105 125		
	<b>Total Cinchona Plantations, Rupees</b> -	<b>1,08,300</b>	<b>1,22,000</b>	<b>1,25,980</b>	<b>1,15,348</b>	
<b>Public Exhibitions and Fairs—Provincial.</b>						
	Calcutta International Exhibition -	...	12,000	...	...	
	Bombay do. do. - - -	...	...	20,000	...	
	Local Exhibition - - -	1,000		5,000		
	Donation to Chota Nagpore Fair -	250		250		
	Ditto Chaybassa do. - - -	200		200		
	Ditto Titalya do. - - -	250		250		
	Ditto Julpesh do. - - -	100		100		
	Ditto Sonapore do. - - -	1,750		1,750		
	<b>Total Public Exhibitions and Fairs, Rupees</b> -	<b>3,550</b>	<b>40,000</b>	<b>27,550</b>	<b>55,463</b>	
<b>Botanical and other Public Gardens.</b>						
<i>Salaries.</i>						
I	I	Superintendent - - -	19,200	19,200	19,200	} 10,180
I	I	Curator - - - - -	3,120	3,240	3,240	
I	I	Botanical Collector - - -	2,400	...	2,400	
I	I	Botanist for Herbarium - - -	5,400	5,400	5,400	
I	I	Assistant Gardener - - -	1,800	1,800	1,800	
			31,920	29,640	32,040	19,391
<i>Establishment.</i>						
I	I	Native Overseer - - -	960		960	} 21,586
		Native Establishment - - -	13,987	16,160	13,987	
		Temporary Establishment - - -	3,500		3,500	
			18,447	16,160	18,447	21,586
		Carried over -	50,367	45,800	50,487	40,887



EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL</i> —continued.						
Botanical and other Public Gardens—continued.						
Brought forward -		50,367	45,800	50,487	40,887	
<i>Contingent Charges.</i>						
Office Expenses and Miscellaneous -		2,750	3,000	2,750	1,396	
Charges for the collection and distribution of Seeds		2,750	10,000	2,750	8,743	
Manure -		1,200	...	1,200	...	
Garden Improvements -		1,000	2,000	1,000	9,951	
Repair of Roads -		3,250	...	3,250	...	
Maintaining Steam Pump for Garden Tanks -		1,830	...	1,830	...	
Expenses for the Herbarium -		2,650	3,000	2,650	4,718	
Library Charges -		1,500	1,000	1,500	1,321	
Cost of Medical Stores -		...	...	...	56	
Stores from England -		...	400	...	1,945	
Freight on Europe Stores -		...	200	...	9	
Petty Construction and Repairs -		...	500	...	210	
Garden Contingencies -		...	1,000	...	1,926	
		16,930	21,100	16,930	30,275	
<i>Postage Charges.</i>						
Purchase of Service Stamps -		253	200	253	184	
<i>Travelling Allowances.</i>						
Travelling Allowances -		2,200	500	2,200	...	
		69,750	67,600	69,870	71,346	
GRANTS TO PUBLIC GARDENS.						
Grant to Zoological Gardens -		20,000	23,000	20,000	22,300	
Grant to Public Garden, Monghyr -		300	300	300	300	
Grant to Birch Hill Park at Darjeeling -		1,300	1,000	1,250	1,010	
		21,600	24,300	21,550	23,610	
BOTANICAL GARDEN AT DARJEELING.						
<i>Establishment.</i>						
Head Gardener and Plant Collectors -		3,000	2,400	3,000	2,400	
Gardeners and Coolies -		3,000	3,000	3,000	3,378	
Blacksmiths and Carpenters -		480	300	480	73	
		6,480	5,700	6,480	5,851	
<i>Contingent Charges.</i>						
Purchase and Carriage of Plants and Seeds -		500	400	500	1,301	
Frames, &c. -		600	...	600	30	
Tools and other Contingencies -		900	2,000	900	1,440	
Service Postage Stamps -		20	...	...	17	
		2,020	2,400	2,000	2,788	
		8,500	8,100	8,480	8,639	
Total Botanical and other Public Gardens, Rupees -		99,850	1,00,000	99,900	1,03,595	
Numbers.		<i>Emigration.</i>				
1885-86. 1886-87.		Charges under Act VII of 1871.				
		<i>Salaries.</i>				
1	1	Protector of Emigrants, $\frac{3}{4}$ ths salary -	8,640	8,640	9,504	13,538
1	1	Personal Assistant, $\frac{3}{4}$ ths salary -	2,880	2,880	2,880	2,880
1	1	Medical Inspector -	3,600	3,600	3,600	...
			15,120	15,120	15,984	16,418
		<i>Establishment.</i>				
23	23	Establishment, $\frac{3}{4}$ ths charges -	5,248	5,248	5,248	5,359
		<i>Contingent Charges.</i>				
		<i>Travelling Allowance -</i>				
		1,164	974	250	223	
		<i>House Rent -</i>				
		1,008	1,008	1,008	1,008	
		<i>Office Expenses and Miscellaneous -</i>				
		860	550	660	519	
		<i>Postage Charges.</i>				
		<i>Purchase of Service Postage Stamps -</i>				
		100	100	100	72	
		3,132	2,632	2,018	1,822	
Total Emigration, Rupees -		23,500	23,000	23,250	23,599	

## EXPENDITURE —continued.

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

<i>PROVINCIAL</i> —continued.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Registration of River-borne Traffic.</b>				
Establishment - - - - -	17,796	12,600	16,092	14,586
Boat Establishment - - - - -				
Contingencies - - - - -	700	500	708	704
Petty Construction and Repairs- Office and Ground Rent - - - - -	940	650	850	666
Service Postage Stamps - - - - -	36	200	30	25
	...	50	...	...
<b>Total Registration, &amp;c., Rupees</b>	<b>19,472</b>	<b>14,000</b>	<b>17,680</b>	<b>15,981</b>
<i>LOCAL.</i>				
<b>Inland Labour Transport.</b>				
Proportion of cost of Establishment in Controlling and Account Offices - - - - -	268	...	287	...
Personal Assistant - - - - -	2,240	3,600	1,920	3,601
Superintendents - - - - -				
Medical Inspectors - - - - -	16,756	17,328	14,976	20,358
Clerks - - - - -				
Servants - - - - -	5,560	9,000	4,418	9,200
Office Rent - - - - -	707	672	2,562	704
Fees for Medical Examiners - - - - -	1,089	600	1,400	941
Contingencies and Miscellaneous - - - - -	1,873	2,000	1,992	1,952
Petty Construction and Repairs - - - - -	380	...	330	747
	28,873	33,200	27,885	37,503
<i>Postage Charges.</i>				
Purchase of Postage Stamps - - - - -	175	100	150	89
<i>Travelling Allowances.</i>				
Travelling Allowances - - - - -	400	600	00	164
	29,448		28,435	
Lump Deduction - - - - -	548		535	
<b>Total Inland Labour Transport, Rupees</b>	<b>28,900</b>	<b>33,900</b>	<b>27,900</b>	<b>37,756</b>

## 27.—TERRITORIAL AND POLITICAL PENSIONS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>TERRITORIAL AND POLITICAL PENSIONS</b>	9,94,000	10,10,000	10,47,000	10,17,742
<b>Total 27, Territorial &amp; Political Pensions, Rs.</b>	<b>9,94,000</b>	<b>10,10,000</b>	<b>10,47,000</b>	<b>10,17,742</b>

## DETAILS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Territorial and Political Pensions.</b>				
<i>Stipends and Allowances of the Nizamut.</i>				
Nawab Alikudr Said Hussain Ali Mirza Bahadoor -	2,30,000		2,30,000	
16 Brothers of ditto -	1,55,000		1,55,000	
Nawab Shahoon Nissa Begum -	36,000		36,000	
Raisoon Nissa Begum (widow of Hamayoon Jah) -	99,822		99,822	
Nawab Azim Ali Khan, eldest son of the late Nawab Assadulah Khan - - - - -	56,320		56,320	
Nawab Jhumshe Jehan Begum, first Consort of the Nawab Nazim - - - - -	45,888	8,36,400	45,888	8,78,426
Nawab Moolkzameeah Begum, second Consort of the Nawab Nazim - - - - -	...		44,800	
Said Zynool Abdeen, son of Nawab Sufdar Ali Khan -	15,924		15,924	
Sultan Gaiteera Begum and her daughter -	13,440		13,440	
Said Mozuffer Ali, son of the late Syud Ameer Ali -	10,112		10,112	
Stipends not exceeding Rs. 5,000 per annum -	1,43,282		1,47,661	
<b>Carried over</b>	<b>8,05,788</b>	<b>8,36,400</b>	<b>8,54,967</b>	<b>8,78,426</b>

EXPENDITURE — <i>continued.</i>				
27.—TERRITORIAL AND POLITICAL PENSIONS— <i>continued.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL—continued.</i>				
Territorial and Political Pensions— <i>continued.</i>				
<i>Stipends and Allowances of the Nizamut—continued.</i>				
Brought forward -	8,05,788	8,36,400	8,54,967	8,78,426
Allowance to Moorshedabad Municipality for City Conservancy - - - -	3,600	3,600	3,600	3,600
Marriage Grants - - - -	42,000	10,000	42,000	...
	8,51,388	8,50,000	9,00,567	8,82,026
Rajmehal Family - - - -	20,090	1,60,000	20,090	1,35,716
Said Ashgar Ally and Ahmed Ally (Minors) - - - -	17,340		17,340	
Chitpoor and Purneah Families - - - -	9,126		9,126	
Pensions not exceeding Rs. 5,000 per annum - - - -	30,942		32,709	
	77,498		79,265	
<i>Other Pensions.</i>				
Rajah Sreeput Sing, son of late Raja Moheeput Sing	17,000	1,60,000	17,000	1,35,716
Sikkim Rajah - - - -	12,000		12,000	
Unno Chutter Charges (paid in Cuttack) - - - -	6,599		6,599	
Allowance of Khurda Raja - - - -	25,600		25,600	
	61,199		61,199	
Pensions not exceeding Rs. 5,000 per annum - - - -	3,294		5,065	
	64,493		66,264	
Add for rounding - - - -	9,93,379 621		10,46,096 904	
Total Territorial and Political Pensions, Rs. -	9,94,000	10,10,000	10,47,000	10,17,742
28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
Allowances - - - -	40,000	37,000	40,000	33,574
Total 28, Civil Furlough and Absentee Allowances, Rupees - - - -	40,000	37,000	40,000	33,574

EXPENDITURE— <i>continued.</i>				
29.—SUPERANNUATION ALLOWANCES AND PENSIONS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PENSIONS OF THE BENGAL CIVIL FUND -	15,000	13,000	...	...
<i>PROVINCIAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES -	12,93,458	12,00,000	12,33,800	11,28,659
COMPASSIONATE ALLOWANCES -	45,542	21,000	46,200	22,016
GRATUITIES -	35,000	30,000	35,000	19,972
BONUS TO OFFICERS OF THE PUBLIC WORKS DEPARTMENT -	...	6,000	...	28,611
<b>TOTAL PROVINCIAL -</b>	<b>13,74,000</b>	<b>12,57,000</b>	<b>13,15,000</b>	<b>11,99,258</b>
<i>LOCAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES—LOCAL -	1,000	1,000	1,000	193
GRATUITIES—LOCAL -	...	...	...	60
<b>TOTAL, LOCAL -</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>253</b>
<b>Total 29, Superannuation Allowances, &amp;c., Rupees -</b>	<b>13,90,000</b>	<b>12,71,000</b>	<b>13,16,000</b>	<b>11,99,511</b>

## DETAILS.

	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, 1885-86.*	Amount payable in 1886-87.	Add new Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>							
Superannuation and Retired Allowances.							
<i>Departments.</i>							
Land Revenue -	1,33,164	11,287	1,21,877	35,660	1,57,537	12,00,000	11,28,659
Revenue Survey -	13,920	48	13,872	121	13,993		
Opium -	40,596	2,088	38,508	6,340	44,848		
Salt -	17,769	...	17,769	...	17,769		
Stamps -	2,790	...	2,790	646	3,436		
Excise -	22,457	2,995	19,462	648	20,110		
Customs -	1,19,108	9,996	1,09,112	7,758	1,16,870		
Assessed Taxes -	1,016	...	1,016	...	1,016		
Registration -	2,437	280	2,157	60	2,217		
Post Office -	10,609	897	9,712	3,817	13,529		
Mint -	2,588	...	2,588	270	2,858		
General Administration -	1,56,967	14,666	1,42,301	6,266	1,48,567		
Law and Justice -	2,60,984	19,905	2,41,079	31,363	2,72,442		
Police -	1,95,187	15,163	1,80,024	27,120	2,07,144		
Education -	60,810	3,714	57,096	13,604	70,700		
Medical -	27,060	4,970	22,090	7,286	29,376		
Political -	1,940	...	1,940	...	1,940		
Scientific and other Minor Departments -	16,189	411	15,778	660	16,438		
Stationery and Printing -	4,215	..	4,215	236	4,451		
Miscellaneous -	13,460	124	13,336	1,697	15,033		
Public Works Department -	1,60,534	11,402	1,49,132	14,052	1,63,184		
<b>DEDUCT—Amount transferred to Assam -</b>	<b>12,63,800</b>	<b>97,946</b>	<b>11,65,854</b>	<b>1,57,604</b>	<b>13,23,458</b>		
	30,000	...	...	...	30,000		
<b>Total Superannuation, &amp;c., Rupees -</b>	<b>12,33,800</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>12,93,458</b>	<b>12,00,000</b>	<b>11,28,659</b>

\* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.

† Includes also those transferred for payment from other Governments.

EXPENDITURE—continued.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
STATIONERY PURCHASED FOR CENTRAL STORES—IMPERIAL	7,00,000	6,75,000	6,00,000	6,31,956
<i>PROVINCIAL.</i>				
STATIONERY OFFICE AT THE PRESIDENCY	1,13,000	1,10,000	1,13,000	1,08,826
STATIONERY PURCHASED IN THE COUNTRY	83,000	76,000	82,000	78,884
GOVERNMENT PRESSES	2,94,000	3,50,000	3,08,000	3,24,881
PRINTING AT PRIVATE PRESSES	17,000	6,000	2,000	2,069
STATIONERY SUPPLIED FROM CENTRAL STORES	5,90,000	5,75,000	5,25,000	5,70,645
REFUNDS	1,000	1,000	1,000	1,126
TOTAL PROVINCIAL	10,98,000	11,18,000	10,31,000	10,86,437
<i>LOCAL.</i>				
PRINTING AT PRIVATE PRESSES—LOCAL	28,000	20,000	32,000	27,643
Total 30, Stationery and Printing, Rupees	18,26,000	18,13,000	16,63,000	17,46,030

DETAILS.

Numbers.		<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		Stationery Office at the Presidency.				
		<i>Establishment.</i>				
72	72	Clerks	37,068	} 36,500	{ 37,030	} 36,670
41	41	Servants and others	3,420			
		Temporary Establishment	...			
			40,488	40,000	40,450	38,307
		<i>Contingencies.</i>				
		One-third Freight on Europe Stores	5,000	5,000	5,800	4,877
		Cost of landing Stationery Packages	13,000	10,600	13,000	10,599
		Form Store Department	24,000	25,000	25,500	...
		Office Expenses and Miscellaneous	24,000	23,000	22,000	48,396
		Office Rent	2,625	2,400	2,400	2,785
			68,625	66,000	68,700	66,657
		<i>Postage Charges.</i>				
		Service Postage Stamps	4,000	4,000	4,000	3,862
		DEDUCT—for rounding	1,13,113		1,13,150	
			113		150	
		Total Stationery Office, &c., Rupees	1,13,000	1,10,000	1,13,000	1,08,826
		Stationery purchased in the Country.				
		STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.				
		Land Revenue	15,000	15,000	15,000	14,692
		Excise	2,000	2,000	2,500	1,301
		Law and Justice—				
		Civil and Sessions Courts	34,500	30,000	33,500	32,076
		Criminal Courts	8,000	7,000	8,000	7,328
		Courts of Small Causes	500	500	500	451
		Police	23,000	21,500	22,500	22,436
		Total Stationery purchased in the Country, Rupees	83,000	76,000	82,000	78,884

EXPENDITURE—*continued.*30.—STATIONERY AND PRINTING—*continued.*

<i>PROVINCIAL—continued.</i> Government Presses.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>BENGAL SECRETARIAT PRESS.</b>				
<i>Salary.</i>				
Superintendent - - - - -	12,000	12,000	12,000	12,775
<i>Establishment.</i>				
Printers and Examiners - - - - -	} 1,90,000	} 1,85,000	} 1,90,000	} 1,78,439
Readers and Copy-holders - - - - -				
Compositors and Distributors - - - - -				
Pressmen - - - - -				
Clerks, Servants and others - - - - -				
Overtime of the Establishment - - - - -				
Piece-hand Establishment - - - - -				
	1,90,000	1,85,000	1,90,000	1,78,439
<i>Supplies.</i>				
Cost of Materials and Stock - - - - -	12,000	10,000	19,200	12,825
<i>Contingent Charges.</i>				
Contingencies - - - - -	12,000	12,000	12,000	15,305
Cost of Stores from England - - - - -	...	30,000	...	16,749
One-fifth freight on Stores - - - - -	...	...	...	28
Contract for printing Law Reports - - - - -	8,000	8,000	...	...
	20,000	50,000	12,000	32,082
<i>Postage Charges.</i>				
Service Postage Stamps - - - - -	13,000	13,000	13,000	13,148
	2,47,000	2,70,000	2,46,200	2,49,269
<b>PRESIDENCY JAIL PRESS.</b>				
<i>Establishment.</i>				
Overseers, Readers, Instructors and Distributors - - - - -	7,980	6,000	7,980	4,608
Engineer - - - - -	} 1,428	} 2,500	} 720	} 4,189
Clerks - - - - -				
Servants - - - - -				
Overtime of the Establishment - - - - -				
	4,592	4,500	4,592	4,396
	14,000	13,000	14,000	13,193
<i>Contingent Charges.</i>				
Block and Plant - - - - -	11,000	9,000	10,000	1,488
Purchase of Type, &c. - - - - -	...	3,000	...	5,386
Miscellaneous - - - - -	12,000	12,000	12,000	23,071
Cost of Europe Stores - - - - -	...	18,000	...	7,344
Freight on Europe Stores - - - - -	...	...	...	10
	23,000	42,000	22,000	37,302
	37,000	55,000	36,000	50,496
<b>GOVERNMENT PUBLICATIONS.</b>				
Uriya Gazette - - - - -	4,000	5,000	5,000	4,291
Customs Publications - - - - -	21,000	20,000	20,800	20,822
	25,000	25,000	25,800	25,113
	3,09,000			
Deduct, amount transferred to Printing at Private Presses for cost of printing Indian Law Reports - - - - -	15,000			
<b>Total Government Presses, Rupees - - - - -</b>	<b>2,94,000</b>	<b>3,50,000</b>	<b>3,08,000</b>	<b>3,24,881</b>
<b>Printing at Private Presses</b>				
Cost of printing Indian Law Reports - - - - -	15,000	5,000	...	...
Cost of printing at Private Presses - - - - -	2,000	1,000	2,000	2,061
<b>Total Printing at Private Presses, Rupees - - - - -</b>	<b>17,000</b>	<b>6,000</b>	<b>2,000</b>	<b>2,061</b>
<i>LOCAL.</i>				
<b>Printing at Private Presses—Local.</b>				
District Road Fund - - - - -	27,000	19,500	31,000	27,288
Do. Road Account - - - - -	300	250	500	22
Zamindary Dāk Fund - - - - -	700	250	500	1,000
<b>Total Printing at Private Presses—Local, Rupees - - - - -</b>	<b>28,000</b>	<b>20,000</b>	<b>32,000</b>	<b>27,641</b>

EXPENDITURE — *continued.*

32.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES FOR REMITTANCE OF TREASURE - -	50,000	40,000	58,000	51,879
EXTRAORDINARY ITEMS - - -	...	...	...	14,911
MISCELLANEOUS REFUNDS - - -	3,000	1,000	4,000	2,539
TOTAL IMPERIAL -	53,000	41,000	62,000	69,329
<i>PROVINCIAL.</i>				
ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY -	500	...	500	...
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	1,800	2,000	2,000	960
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE	4,500	6,000	12,000	2,910
COST OF BOOKS AND PUBLICATIONS - - -	5,100	4,000	5,200	4,872
DONATIONS FOR CHARITABLE PURPOSES - - -	84,897	80,000	60,000	69,712
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	3,000	2,000	3,300	3,551
REWARDS FOR DESTRUCTION OF WILD ANIMALS	...	...	30,000	39,876
PETTY ESTABLISHMENTS - - -	18,200	21,000	21,500	18,611
SPECIAL COMMISSIONS OF ENQUIRY - - -	33,843	75,000	10,000	48,059
RENTS, RATES, AND TAXES - - -	62,650	63,000	1,63,000	1,70,610
EXTRAORDINARY ITEMS—PROVINCIAL - - -	1,000	3,000	2,500	5,778
MISCELLANEOUS AND UNFORESEEN CHARGES -	1,660	1,000	5,000	23,095
MISCELLANEOUS REFUNDS - - -	8,000	12,000	20,000	9,432
	2,25,150	2,69,000	3,35,000	3,97,466
Lump Addition - - -	(a) 1,14,850	(a) 1,15,000	...	...
TOTAL PROVINCIAL -	3,40,000	3,84,000	3,35,000	3,97,466
<i>LOCAL.</i>				
PETTY ESTABLISHMENTS—LOCAL—				
District Road Fund - - -	21,000	20,000	21,000	20,668
District Road Account - - -	1,000	1,000	1,000	594
	22,000	21,000	22,000	21,262
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	14,000	12,000	11,000	14,364
TOTAL LOCAL -	36,000	33,000	33,000	35,626
Total 32, Miscellaneous, Rupees -	4,29,000	4,58,000	4,30,000	5,02,421

33.—FAMINE RELIEF.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
FAMINE RELIEF CHARGES - - -	...	...	...	9,071
<i>PROVINCIAL.</i>				
FAMINE RELIEF CHARGES - - -	...	1,00,000	...	5,770
Total 33, Famine Relief, Rupees -	...	1,00,000	...	14,841

(a) For Contract Contingencies which cannot be distributed against the respective minor heads for want of details.  
Bengal.

## EXPENDITURE—continued.

## 38.—STATE RAILWAYS: INTEREST ON DEBT.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
INTEREST ON DEBT - - - -	20,70,000	19,19,000	19,02,000	17,15,257
Total 38, State Railways—Interest on Debt, Rupees - - - -	20,70,000	19,19,000	19,02,000	17,15,257

## 42.—IRRIGATION—MAJOR WORKS: INTEREST ON DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
INTEREST ON DEBT - - - -	22,89,000	22,54,000	22,67,000	22,12,626
Total 42, Major Works: Interest on Debt, Rupees	22,89,000	22,54,000	22,67,000	22,12,626

## 43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS— Embankment under Contract System— Establishments and Contingencies - -	2,000	2,000	...	...
TOTAL PROVINCIAL -	2,000	2,000	...	...
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS— District Road Fund— Canal Tolls Establishments and Contingencies-	...	...	...	405
TOTAL LOCAL -	...	...	...	405
Total 43, Minor Works, &c., Rupees -	2,000	2,000	...	405

## 45.—BUILDINGS AND ROADS—CIVIL WORKS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - - - -	96,000	79,000	36,000	2,87,356
DITTO DITTO REFUNDS - - - -	10,000	10,000	10,000	11,828
Total Provincial -	1,06,000	89,000	46,000	2,99,184
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS— District Road Fund - - - -	41,42,000	36,20,000	42,18,000	35,72,312
Ditto Account - - - -	77,000	80,000	64,000	81,662
Total Local -	42,19,000	37,00,000	42,82,000	36,53,974
Total 45, Civil Works, Rupees -	43,25,000	37,89,000	43,28,000	39,53,158



GOVERNMENT OF THE N.-W. P. & OUDH.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1886-87.

# GOVERNMENT OF THE

## CIVIL BUDGET FOR THE

### GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS. <i>CIVIL HEADS.</i>	Refer- ence to Detailed Esti- mate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—LAND REVENUE . . . . .	4	5,71,05,000	5,69,28,000	5,70,45,000	5,72,76,235	1,77,000	...
II.—OPIUM . . . . .	4	4,32,000	4,24,000	4,26,000	4,24,111	8,000	...
IV.—STAMPS . . . . .	5	62,50,000	62,00,000	63,22,000	60,58,822	50,000	...
V.—EXCISE . . . . .	5	54,00,000	52,80,000	52,00,000	52,43,614	1,20,000	...
VI.—PROVINCIAL RATES . . . . .	5	66,39,000	65,70,000	65,91,000	65,49,424	69,000	...
VIII.—ASSESSED TAXES . . . . .	6	20,50,000	12,00,000	12,00,000	12,14,906	8,50,000	...
IX.—FOREST . . . . .	6	15,50,000	16,00,000	13,75,000	15,72,319	...	50,000
X.—REGISTRATION . . . . .	6	3,45,000	3,50,000	3,45,000	3,41,217	...	5,000
XII.—INTEREST . . . . .	7	1,64,000	1,90,000	1,91,000	2,13,777	...	26,000
XVI.—LAW AND JUSTICE . . . . .	7	9,00,000	8,80,000	10,44,000	8,54,021	20,000	...
XVII.—POLICE . . . . .	8	3,66,000	3,62,000	3,64,000	3,79,440	4,000	...
XIX.—EDUCATION . . . . .	8	2,25,000	1,39,000	1,23,000	1,37,518	86,000	...
XX.—MEDICAL . . . . .	9	1,26,000	1,26,000	1,46,000	1,14,291	...	...
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . . . .	9	1,07,000	85,000	1,07,000	95,631	22,000	...
XXII.—RECEIPTS IN AID OF SUPER- ANNUATION, &C. . . . .	10	1,16,000	1,16,000	23,000	23,951	...	...
XXIII.—STATIONERY AND PRINTING . . . . .	10	70,000	45,000	79,000	46,739	25,000	...
XXV.—MISCELLANEOUS . . . . .	11	4,07,000	4,51,000	2,75,000	4,34,372	...	44,000
XXIX.—IRRIGATION—MAJOR WORKS: DIRECT RECEIPTS . . . . .	12	4,35,000	3,41,000	3,44,000	6,59,210	94,000	...
PORTION OF LAND REVENUE DUE TO IRRIGATION . . . . .	12	8,72,000	8,72,000	8,72,000	8,72,376	...	...
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION . . . . .	12	15,000	11,000	6,000	31,161	4,000	...
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS . . . . .	12	7,89,000	7,60,000	8,14,000	7,59,883	29,000	...
<b>TOTAL CIVIL HEADS Rs.</b>		8,43,63,000	8,29,30,000	8,28,92,000	8,33,03,018	15,58,000	1,25,000
<i>DEPARTMENTAL HEADS.</i>							
<i>For details see separate Estimates.</i>							
XIII.—POST OFFICE . . . . .		...	...	...	14,55,854	...	...
XXVI.—STATE RAILWAYS (GROSS EARNINGS) . . . . .		11,82,000	10,79,000	13,07,000	9,85,029	1,03,000	...
XXIX.—IRRIGATION—MAJOR WORKS: DIRECT RECEIPTS . . . . .		41,14,000	39,48,000	41,77,000	55,37,391	1,66,000	...
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION . . . . .		1,24,000	1,22,000	1,07,000	1,33,216	2,000	...
XXXI.—BUILDINGS AND ROADS—MILITARY WORKS . . . . .		...	...	...	352	...	...
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS		1,84,000	2,84,000	3,14,000	1,80,947	...	1,00,000
<b>TOTAL DEPARTMENTAL HEADS, (a) RUPEES .</b>		56,04,000	54,33,000	59,05,000	68,36,935	2,71,000	1,00,000
<b>TOTAL REVENUE AND RECEIPTS, Rs.</b>		8,99,67,000	8,83,63,000	8,87,97,000	9,01,39,953	18,29,000	2,25,000

(a) These totals do not include the Departmental figures under Post Office, and Construction of

Net Increase of Revenue and Receipts in 1886-87, Rupees 16,04,000.

# N.-W. PROVINCES AND OUDH.

3

## ESTIMATE

YEAR 1886-87.

OF THE EXPENDITURE OF THE GOVERNMENT OF THE N.-W. PROVINCES AND OUDH  
1886 TO 31st MARCH 1887.

GRANTS.	EXPENDITURE.	Refer- ence to Detail- ed Es- timate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87 COMPARED WITH REVISED ESTIMATE, 1885-86.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>CIVIL HEADS.</i>	Page.						
1	REFUNDS AND DRAWBACKS	13	2,40,000	1,90,000	2,40,000	1,59,902	50,000	...
2	ASSIGNMENTS AND COMPENSATIONS	14	63,000	67,000	80,000	65,171	...	4,000
3	LAND REVENUE	14	83,71,000	82,00,000	83,30,000	81,15,914	1,71,000	...
6	STAMPS	18	1,32,000	1,28,000	1,31,000	1,44,094	4,000	...
7	EXCISE	19	1,21,000	1,07,000	1,24,000	1,06,517	14,000	...
8	PROVINCIAL RATES	19	7,000	7,000	7,000	6,378	...	...
10	ASSESSED TAXES	19	25,000	7,000	7,000	6,091	18,000	...
11	FOREST	20	9,25,000	10,97,000	8,22,000	10,19,314	...	1,72,000
12	REGISTRATION	21	1,91,000	1,94,000	1,97,000	1,97,273	...	3,000
13	INTEREST ON ORDINARY DEBT	22	13,000	30,000	19,000	30,192	...	17,000
14	INTEREST ON OTHER OBLIGATIONS	22	8,000	75,000	81,000	75,338	...	67,000
15	POST OFFICE	22	1,96,000	1,91,000	1,96,000	1,94,244	5,000	...
18	GENERAL ADMINISTRATION	23	16,00,000	16,00,000	15,89,000	16,23,166	...	...
19	LAW AND JUSTICE	27	53,50,000	52,50,000	55,31,000	52,56,492	1,00,000	...
20	POLICE	33	63,85,000	63,70,000	63,99,000	62,53,161	15,000	...
22	EDUCATION	36	18,78,000	17,20,000	18,48,000	17,38,193	1,53,000	...
23	ECCLESIASTICAL	40	2,52,000	2,48,000	2,42,000	2,43,902	4,000	...
24	MEDICAL	41	11,86,000	11,10,000	11,89,000	10,97,450	76,000	...
25	POLITICAL	46	1,26,000	1,30,000	1,40,000	1,30,881	...	4,000
26	SCIENTIFIC AND OTHER MINOR DE- PARTMENTS.	46	3,37,000	3,20,000	3,38,000	3,20,451	17,000	...
27	TERRITORIAL AND POLITICAL PEN- SIONS	49	8,30,000	8,70,000	10,00,000	8,88,220	...	40,000
28	CIVIL FURLOUGH AND ABSENTEE AL- LOWANCES	50	1,000	1,000	...	...	...	...
29	SUPERANNUATION ALLOWANCES AND PENSIONS	50	13,50,000	13,00,000	13,44,000	12,55,798	50,000	...
30	STATIONERY AND PRINTING	51	5,65,000	5,40,000	6,00,000	5,86,161	25,000	...
32	MISCELLANEOUS	53	2,40,000	2,20,000	2,44,000	2,22,369	26,000	...
38	STATE RAILWAYS—							
42	INTEREST ON DEBT	54	1,20,000	1,20,000	1,20,000	1,50,628	...	...
42	IRRIGATION—MAJOR WORKS: WORK- ING EXPENSES	54	11,000	10,000	8,000	13,016	1,000	...
42	INTEREST ON DEBT	54	25,92,000	25,37,000	25,41,000	24,92,887	55,000	...
43	IRRIGATION—MINOR WORKS AND NAVIGATION	54	1,000	1,000	1,000	4,454	...	...
45	BUILDINGS AND ROADS—CIVIL WORKS	54	3,00,000	2,50,000	2,79,000	3,04,522	50,000	...
			3,34,22,000	3,28,90,000	3,36,53,000	3,27,02,179	8,39,000	3,07,000
	<i>Deduct—PROVINCIAL AND LOCAL DEFICITS</i>	...	20,03,000	23,34,000	50,18,000	6,54,812	3,31,000	...
	<b>TOTAL CIVIL HEADS, Rs.</b>		<b>3,14,19,000</b>	<b>3,05,56,000</b>	<b>2,86,35,000</b>	<b>3,20,47,367</b>	<b>11,79,000</b>	<b>3,07,000</b>
	<i>DEPARTMENTAL HEADS.</i>							
	<i>For details see separate Estimates.</i>							
15	POST OFFICE	...	...	...	...	12,79,785	...	...
34	CONSTRUCTION OF PROTECTIVE RAILWAYS	...	...	...	...	20,39,184	...	...
35	CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS		2,03,000	6,25,000	6,05,000	8,29,820	...	4,22,000
37	CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE, IN ADDITION TO THAT UNDER FAMINE INSURANCE)		10,29,000	10,24,000	28,70,000	3,85,181	5,000	...
38	STATE RAILWAYS: WORKING EXPENSES		8,31,000	8,54,000	8,76,000	7,26,043	...	23,000
39	GUARANTEED COMPANIES: SURPLUS PRO- FITS, &c.		1,28,000	2,12,000	1,44,000	1,51,739	...	84,000
40	SUBSIDIZED COMPANIES: LAND, &c.		5,05,000	2,33,000	2,15,000	1,62,812	2,72,000	...
41	MISCELLANEOUS RAILWAY EXPENDITURE		19,000	3,000	30,000	4,482	16,000	...
42	IRRIGATION—MAJOR WORKS: WORKING EXPENSES		23,60,000	21,59,000	23,12,000	21,91,897	2,01,000	...
43	IRRIGATION—MINOR WORKS AND NAVIGA- TION		2,68,000	2,30,000	2,20,000	2,38,645	38,000	...
44	BUILDINGS AND ROADS—MILITARY WORKS		1,12,000	82,000	1,15,000	40,909	39,000	...
45	BUILDINGS AND ROADS—CIVIL WORKS		54,91,000	55,14,000	59,68,000	55,93,618	...	23,000
	<b>TOTAL DEPARTMENTAL HEADS, (a) RUPEES</b>		<b>1,09,46,000</b>	<b>1,09,36,000</b>	<b>1,33,55,000</b>	<b>1,03,31,205</b>	<b>5,62,000</b>	<b>5,52,000</b>
	<b>TOTAL EXPENDITURE, Rs.</b>		<b>4,23,65,000</b>	<b>4,14,92,000</b>	<b>4,19,90,000</b>	<b>4,23,78,572</b>	<b>17,32,000</b>	<b>8,59,000</b>

Protective Railways, which are shown in the Estimates under "India—General."

Net Increase of Expenditure in 1886-87, Rupees 8,73,000.

The following is the estimated cost of collecting the under-mentioned Revenues.—

LAND REVENUE	... 14.659 PER CENT.	EXCISE	... 2.241 PER CENT.
STAMPS	... 2.112		

**CIVIL  
BUDGET ESTIMATE  
OF  
REVENUE AND RECEIPTS  
FOR THE YEAR  
1886-87.**

**I.—LAND REVENUE.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>ORDINARY REVENUE—</b>				
Fixed Collections - - - -	5,68,70,000	5,66,00,000	5,68,94,000	5,69,64,768
Fluctuating Collections - - -	1,00,000	80,000	1,06,000	1,01,188
Surplus Collections - - - -	65,000	75,000	75,000	66,590
Collections from Government Estates (other than Tarai, Bhabar and Dudhi) - - -	55,000	60,000	...	...
	5,70,90,000	5,68,15,000	5,70,75,000	5,71,32,546
<b>SALE OF GOVERNMENT ESTATES - - - -</b>	20,000	20,000	20,000	11,424
<b>SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX - - - -</b>	1,000	1,000	1,000	...
<b>MISCELLANEOUS—</b>				
Revenue Record-room Receipts - - -	80,000	1,88,000	5,000	2,34,967
Miscellaneous Receipts—				
Malikana, or Allowances to Excluded Proprietors	1,76,000	1,72,000	1,80,000	1,71,115
Miscellaneous Receipts - - - -	44,000	34,000	44,000	32,919
	3,00,000	3,94,000	2,29,000	4,39,001
<b>Total - - - -</b>	5,74,11,000	5,72,30,000	5,73,25,000	5,75,82,971
<b>DEDUCT, PROVINCIAL SHARE - - - -</b>	1,43,01,000	1,37,25,000	1,36,75,000	1,30,12,770
<b>IMPERIAL SHARE - - - -</b>				
<b>DEDUCT, XXIX MAJOR : WORKS IRRIGATION—PORTION OF LAND REVENUE DUE TO IRRIGATION (see page 12) - - - -</b>	4,31,10,000	4,35,05,000	4,36,50,000	4,45,70,201
	8,72,000	8,72,000	8,72,000	8,72,376
<b>TOTAL IMPERIAL - - - -</b>	4,22,38,000	4,26,33,000	4,27,78,000	4,36,97,825
<b>PROVINCIAL.</b>				
<b>LAND REVENUE—PROVINCIAL SHARE - - - -</b>	1,43,01,000	1,37,25,000	1,36,75,000	1,30,12,770
<b>ORDINARY REVENUE—PROVINCIAL—</b>				
Collection from Government Estates (Tarai, Bhabar and Dudhi) - - - -	4,50,000	4,60,000	4,83,000	4,61,452
<b>MISCELLANEOUS—PROVINCIAL—</b>				
Water-mills Rent - - - -	12,500	12,000	11,700	12,312
Stone Quarry Receipts - - - -	68,500	66,000	71,000	67,691
Miscellaneous Receipts - - - -	35,000	32,000	26,300	24,185
	1,16,000	1,10,000	1,09,000	1,04,188
<b>TOTAL PROVINCIAL - - - -</b>	1,48,67,000	1,42,95,000	1,42,67,000	1,35,78,410
<b>Total Land Revenue, Rupees - - - -</b>	5,71,05,000	5,69,28,000	5,70,45,000	5,72,67,255

**II.—OPIUM.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>				
<b>COST PRICE OF BENGAL OPIUM SOLD IN EXCISE DEPARTMENT</b>	4,32,000	4,24,000	4,26,000	4,24,111
<b>Total Opium, Rupees - - - -</b>	4,32,000	4,24,000	4,26,000	4,24,111

REVENUE AND RECEIPTS—continued.				
IV.—STAMPS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SALE OF GENERAL STAMPS—</b>				
One-anna Stamps for Receipts and Cheques -	86,000	85,000	85,000	84,826
Bills of Exchange or Hoondies -	95,000	89,000	1,07,000	92,365
Other General Stamps -	12,80,000	12,81,000	12,81,000	12,66,190
	14,61,000	14,55,000	14,73,000	14,43,381
<b>SALE OF COURT-FEE STAMPS</b>				
Stamps for copies -	45,10,000	45,42,000	44,78,000	44,70,208
	2,55,000	1,70,000	3,49,000	1,22,887
	47,65,000	47,12,000	48,27,000	45,93,095
<b>SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS</b>				
	...	...	...	7
<b>DUTY ON IMPRESSING DOCUMENTS—</b>				
Duty on unstamped paper -	3,000	5,000	4,000	2,217
Duty on insufficiently stamped paper -	3,000	7,000	3,000	1,680
Other Items -	...	...	...	2
	6,000	12,000	7,000	3,899
<b>FINES AND PENALTIES</b>				
	15,000	18,000	14,000	15,317
<b>MISCELLANEOUS</b>				
	3,000	3,000	1,000	3,123
<b>Total Stamps, Rupees</b>	<b>62,50,000</b>	<b>62,00,000</b>	<b>63,22,000</b>	<b>60,58,822</b>
IMPERIAL	31,25,000	31,00,000	31,61,000	30,29,411
PROVINCIAL	31,25,000	31,00,000	31,61,000	30,29,411
V.—EXCISE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>LICENSE AND DISTILLERY FEES, AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—</b>				
License Fees -	18,38,000	17,86,000	16,66,000	16,94,879
Distillery Fees -	2,000	2,000	2,000	2,126
Still-head Duty -	21,96,000	21,37,000	22,09,000	22,12,296
Farm of Drugs -	8,39,000	7,89,000	8,05,000	7,73,883
Rent of Toddy Trees -				
	48,75,000	47,65,000	46,82,000	47,28,225
<b>GAIN ON SALE PROCEEDS OF EXCISE OPIUM</b>				
	5,22,000	5,12,000	5,15,000	5,11,858
<b>FINES, CONFISCATIONS, AND MISCELLANEOUS</b>				
	3,000	3,000	3,000	3,531
<b>Total Excise, Rupees</b>	<b>54,00,000</b>	<b>52,80,000</b>	<b>52,00,000</b>	<b>52,43,614</b>
IMPERIAL	27,00,000	26,40,000	26,00,000	26,21,807
PROVINCIAL	27,00,000	26,40,000	26,00,000	26,21,807
VI.—PROVINCIAL RATES.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>				
RATES AND CASSES ON LANDS—PROVINCIAL	37,000	37,000	37,000	36,493
RATES AND CASSES ON LANDS—PROVINCIAL SHARE	16,32,000	16,32,000	16,33,000	16,24,143
<b>TOTAL PROVINCIAL</b>	<b>16,69,000</b>	<b>16,69,000</b>	<b>16,70,000</b>	<b>16,60,636</b>
<b>LOCAL.</b>				
RATES AND CASSES ON LANDS—LOCAL—				
Road Fund -	1,95,000	1,94,000	1,95,000	1,93,543
School Fund -	1,47,000	1,46,000	1,47,000	1,45,972
Local Rate Fund -	54,00,000	53,55,000	54,00,000	53,80,754
District Post Fund -	37,000	37,000	37,000	36,493
Acreage Cess Fund -	4,11,000	4,11,000	4,15,000	4,11,052
Commuted Jaghirs -	1,15,000	1,15,000	1,15,000	1,16,840
Village Watch Cess (Oudh) -	2,97,000	2,75,000	2,45,000	2,28,277
	66,02,000	65,33,000	65,54,000	65,12,931
<b>DEDUCT—PROVINCIAL SHARE—</b>	<b>16,32,000</b>	<b>16,32,000</b>	<b>16,33,000</b>	<b>16,24,143</b>
<b>TOTAL LOCAL</b>	<b>49,70,000</b>	<b>49,01,000</b>	<b>49,21,000</b>	<b>48,88,788</b>
<b>Total Provincial Rates, Rupees</b>	<b>66,39,000</b>	<b>65,70,000</b>	<b>65,91,000</b>	<b>65,49,424</b>

REVENUE AND RECEIPTS—*continued.*

## VIII.—ASSESSED TAXES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>INCOME TAX—</b>				
Deductions by Government from Salaries and Pensions	-	-	-	-
Deductions by Government from Interest on Government Securities	-	-	-	-
Ordinary Collections	-	-	-	-
Penalties	-	-	-	-
	20,50,000	...	...	...
<b>LICENSE TAX</b>	...	12,00,000	12,00,000	12,14,906
<b>Total Assessed Taxes, Rupees</b>	20,50,000	12,00,000	12,00,000	12,14,906
IMPERIAL	14,50,000	6,00,000	6,00,000	6,07,453
PROVINCIAL	6,00,000	6,00,000	6,00,000	6,07,453

## IX.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—</b>				
a. Timber	6,88,785	8,50,382	5,06,482	8,10,280
b. Firewood and Charcoal	1,22,981	60,868	85,076	67,443
c. Bamboos	3,500	3,450	4,100	3,418
e. Grass and other Minor Produce	3,555	2,906	760	489
	8,18,821	9,17,606	5,96,418	8,81,630
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—</b>				
a. Timber	4,09,640	3,65,340	4,54,180	3,62,682
b. Firewood and Charcoal	40,170	37,858	46,620	49,593
c. Bamboos	77,960	80,270	84,530	75,972
d. Grazing and Fodder Grass	82,490	82,434	76,320	80,785
e. Other Minor Produce	89,705	83,247	85,050	85,712
	6,99,965	6,49,149	7,46,700	6,54,744
<b>III.—CONFISCATED DRIFT AND WAIF WOOD</b>	11,400	12,766	11,905	10,962
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT</b>	7,000	7,000	7,000	8,932
<b>V.—MISCELLANEOUS:—</b>				
a. Fines and Forfeitures	2,655	2,870	2,498	3,308
b. Refunds	220	260	220	1,446
c. Other Sources	9,939	10,349	10,259	11,297
	12,814	13,479	12,977	16,051
<b>Total Forest, Rupees</b>	15,50,000	16,00,000	13,75,000	15,72,319
IMPERIAL	7,75,000	8,00,000	6,87,000	7,86,159
PROVINCIAL	7,75,000	8,00,000	6,88,000	7,86,160

## X.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>FEES FOR REGISTERING DOCUMENTS</b>	2,34,000	2,36,000	2,34,000	2,32,241
<b>FEES FOR COPIES OF REGISTERED DOCUMENTS</b>	67,000	69,000	67,000	66,157
<b>MISCELLANEOUS</b>	44,000	45,000	44,000	42,819
<b>Total Registration, Rupees</b>	3,45,000	3,50,000	3,45,000	3,41,217
IMPERIAL	1,72,000	1,75,000	1,72,000	1,70,608
PROVINCIAL	1,73,000	1,75,000	1,73,000	1,70,609

REVENUE AND RECEIPTS—*continued.*

XII.—INTEREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES	8,000	9,000	10,000	10,082
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS—				
On Advances to Cultivators	20,000	18,000	20,000	12,479
On Temporary Loans				68,643
On Loans to Encumbered Estates	71,000	90,000	90,000	49,842
On Loans to Native States	4,000	9,000	9,000	14,150
On Advances under the Land Improvement Act	26,000	26,000	25,000	23,834
On other Items	...	...	...	134
	1,21,000	1,43,000	1,44,000	1,69,082
MISCELLANEOUS	1,000	5,000	1,000	790
<b>TOTAL IMPERIAL</b>	<b>1,30,000</b>	<b>1,57,000</b>	<b>1,55,000</b>	<b>1,79,954</b>
<i>PROVINCIAL.</i>				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL				
Nazul	160	160	200	30
Medical School—Agra	300	300	300	288
Colleges and Schools	6,400	6,400	5,500	6,950
Hospitals and Dispensaries	140	140	...	...
<b>TOTAL PROVINCIAL</b>	<b>7,000</b>	<b>7,000</b>	<b>6,000</b>	<b>7,268</b>
<i>LOCAL.</i>				
INTEREST ON GOVERNMENT SECURITIES—LOCAL				
Schools	9,000	6,000	8,000	5,166
Dispensaries	18,000	20,000	22,000	21,389
<b>TOTAL LOCAL</b>	<b>27,000</b>	<b>26,000</b>	<b>30,000</b>	<b>26,555</b>
<b>Total Interest, Rupees</b>	<b>1,64,000</b>	<b>1,90,000</b>	<b>1,91,000</b>	<b>2,13,777</b>

XVI.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	25,000	36,000	25,000	19,026
COURT FEES REALISED IN CASH—				
Process-servers' Fees	54,000	55,000	54,000	51,017
Ameens' Fees (including Kurk Ameens)	80,000	85,000	75,000	84,925
Recoveries on account of pauper suits	10,000	12,000	8,000	11,435
Other items including Fees for Sale of revenue paying lands	16,000	13,000	15,000	13,197
	1,60,000	1,65,000	1,52,000	1,60,574
GENERAL FEES, FINES AND FORFEITURES—				
Fees of Subordinate Civil Courts	6,000	7,000	7,000	7,521
Magisterial Fines	2,64,000	2,54,000	2,74,000	2,64,018
Other Items	1,000	...	1,000	1
	2,71,000	2,61,000	2,82,000	2,71,540
JAILS—				
Jail Manufactures	3,00,000	2,80,000	4,50,000	3,07,928
Hire of Convicts	1,13,000	77,000	1,00,000	23,757
Miscellaneous	2,000	3,000	3,000	27,064
	4,15,000	3,60,000	5,53,000	3,58,749
PLEADERSHIP EXAMINATION FEES	16,000	27,000	14,000	16,998
MISCELLANEOUS FEES AND FINES—				
Judicial Record-room Receipts	5,000	5,000	10,000	5,124
Criminal Court Record-room Receipts	1,000	20,000	1,000	9,942
	6,000	25,000	11,000	15,066
MISCELLANEOUS	7,000	6,000	7,000	12,068
<b>Total Law and Justice, Rupees</b>	<b>9,00,000</b>	<b>8,80,000</b>	<b>10,44,000</b>	<b>8,54,021</b>

REVENUE AND RECEIPTS—*continued.*

## XVII.—POLICE.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO RAILWAYS - - -	49,300	50,000	47,000	49,934
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS—				
Contributions for Clothing - - -	58,400	57,000	58,800	63,426
Other Receipts - - -	3,000	3,000	3,000	10,319
	61,400	60,000	61,800	73,745
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, AND PERSONS - - -	25,000	23,800	27,000	23,552
CASH RECEIPTS UNDER THE ARMS ACT - - -	500	500	500	676
FEEs, FINES, AND FORFEITURES—				
Cattle Trespass Fines—				
Fines on Stray Cattle (Pound) - - -	1,05,000	1,07,000	1,00,000	1,09,323
Sale of unclaimed or Stray Cattle (Pound) - - -	65,000	65,000	66,000	65,206
Stage Carriage Licenses - - -	3,000	3,000	4,000	3,486
Other fees, fines, &c., including infanticide Receipts	20,600	19,000	22,600	21,792
	1,93,600	1,94,000	1,92,600	1,99,807
SUPERANNUATION RECEIPTS - - -	5,700	5,500	8,200	6,762
MISCELLANEOUS—				
Rewards to Police received - } (General Police) - {	10,000	10,600	7,000	9,237
Miscellaneous - - -	400	...	400	...
Sundry Receipts (Pound) - - -	9,500	8,600	9,500	7,734
Other Miscellaneous Receipts - - -	10,600	9,000	10,000	7,993
	30,500	28,200	26,900	24,964
<b>Total Police, Rupees - - -</b>	<b>3,66,000</b>	<b>3,62,000</b>	<b>3,64,000</b>	<b>3,79,440</b>

## XIX.—EDUCATION.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
FEEs, GOVERNMENT COLLEGES, GENERAL - - -	10,000	9,000	10,000	9,88
FEEs, SCHOOLS, GENERAL - - -	5,500	5,000	5,000	4,46
Do. do. SPECIAL - - -	...	...	...	...
INCOME FROM ENDOWMENTS - - -	1,000	1,000	5,000	1,28
MISCELLANEOUS - - -	(a) 1,13,500	36,000	15,000	35,96
DEDUCT—Amount reduced by Financial Department - - -			35,000 7,000	
<b>TOTAL PROVINCIAL - - -</b>	<b>1,30,000</b>	<b>51,000</b>	<b>28,000</b>	<b>51,596</b>
<i>LOCAL.</i>				
FEEs, SCHOOLS, GENERAL—LOCAL - - -	65,700	61,000	62,000	59,496
FEEs, SCHOOLS, SPECIAL—LOCAL - - -	100	100		
CONTRIBUTIONS—				
Subscriptions from private persons (School and Local Rate) - - -	5,700	5,000	6,000	5,490
Contributions from Local Funds, Municipal (School and Local Rate) - - -	10,000	10,000	15,000	9,452
MISCELLANEOUS—LOCAL - - -	15,700 13,500	15,000 11,900	21,000 12,000	14,942 11,484
<b>TOTAL LOCAL - - -</b>	<b>95,000</b>	<b>88,000</b>	<b>95,000</b>	<b>85,922</b>
<b>Total Education, Rupees - - -</b>	<b>2,25,000</b>	<b>1,39,000</b>	<b>1,23,000</b>	<b>1,37,518</b>

(a) Includes Rs. 88,000 on account of the Muir College Building Fund.



REVENUE AND RECEIPTS—*continued.*

XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimates, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
HOSPITAL RECEIPTS - - - -	200	500	100	...
LUNATIC ASYLUM RECEIPTS - - - -	4,000	4,000	...	4,467
CONTRIBUTIONS - - - -	860	760	1,460	661
MISCELLANEOUS - - - -	940	740	1,440	2,315
<b>TOTAL PROVINCIAL -</b>	<b>6,000</b>	<b>6,000</b>	<b>3,000</b>	<b>7,443</b>
<i>LOCAL.</i>				
HOSPITAL RECEIPTS—LOCAL - - - -	800	800	500	575
LUNATIC ASYLUM RECEIPTS—LOCAL - - - -	...	...	4,000	...
MEDICINES SOLD BY CIVIL SURGEONS - - - -	1,200	1,200	1,000	1,131
INCOME FROM ENDOWMENTS - - - -	2,000	3,000	3,000	2,160
CONTRIBUTIONS—LOCAL - - - -	1,13,000	1,10,000	1,31,500	90,643
MISCELLANEOUS—LOCAL - - - -	3,000	5,000	3,000	12,339
<b>TOTAL LOCAL -</b>	<b>1,20,000</b>	<b>1,20,000</b>	<b>1,43,000</b>	<b>1,06,848</b>
<b>Total Medical, Rupees -</b>	<b>1,26,000</b>	<b>1,26,000</b>	<b>1,46,000</b>	<b>1,14,291</b>

XI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—</b>				
Horticultural Garden Receipts (Margin) - - - -	10,000	10,000	10,000	11,478
Botanical Garden Receipts - - - -	8,500	8,500	8,000	8,544
Memorial Garden Receipts - - - -	...	...	500	...
Other Receipts - - - -	5,500	4,500	5,500	5,668
	<b>24,000</b>	<b>23,000</b>	<b>24,000</b>	<b>25,690</b>
<b>GOVERNMENT BULL AND STALLION RECEIPTS -</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>17</b>
<b>RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES—</b>				
Model Farm Receipts - - - -	3,500	2,000	4,000	2,712
Workshop and Well Experiment Receipts - - - -	5,000	3,000	5,000	2,618
Tobacco Farm Receipts - - - -	6,500	6,500	6,500	9,750
North Indian Manufactures - - - -	5,000	2,000	5,000	471
Tea Shop Receipts - - - -	5,000	500	3,500	84
	<b>25,000</b>	<b>14,000</b>	<b>24,000</b>	<b>15,635</b>
<b>RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS</b>				
EMIGRATION FEES - - - -	36,000	35,000	36,000	34,952
MISCELLANEOUS - - - -	13,000	4,500	13,500	11,850
	<b>4,800</b>	<b>4,300</b>	<b>4,300</b>	<b>5,481</b>
<b>TOTAL PROVINCIAL</b>	<b>1,03,000</b>	<b>81,000</b>	<b>1,02,000</b>	<b>93,625</b>
<i>LOCAL.</i>				
MISCELLANEOUS—LOCAL - - - -	4,000	4,000	5,000	2,006
<b>Total Scientific and other Minor Departments, Rupees -</b>	<b>1,07,000</b>	<b>85,000</b>	<b>1,07,000</b>	<b>95,631</b>

REVENUE AND RECEIPTS—*continued.*

## XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - - - - -	4,000	4,000	...	...
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND—				
Ordinary - - - - -	55,000	55,000	...	3,716
Additional - - - - -	41,000	41,000	...	...
TOTAL IMPERIAL -	1,00,000	1,00,000	...	3,716
<i>PROVINCIAL.</i>				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - - - - -	...	...	2,800	...
FAMILY SUBSCRIPTIONS OF NATIVE MEMBERS OF THE COVENANTED CIVIL SERVICE - - - - -	200	200	...	485
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES -	15,500	15,500	20,000	19,516
MISCELLANEOUS - - - - -	300	300	200	234
TOTAL PROVINCIAL -	16,000	16,000	23,000	20,235
Total Receipts in aid of Superannuation, &c., Allowances, Rupees -	1,16,000	1,16,000	23,000	23,951

## XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
STATIONERY RECEIPTS - - - - -	1,000	1,000	1,000	3,253
<i>PROVINCIAL.</i>				
STATIONERY RECEIPTS—PROVINCIAL -	1,000	1,000	2,000	52
SALES OF GAZETTES AND OTHER PUBLICATIONS -	46,000	35,000	46,000	32,867
OTHER PRESS RECEIPTS—				
Jail Press Receipts - - - - -	3,600	2,000	10,000	1,317
Other Receipts - - - - -	18,400	6,000	20,000	9,250
	22,000	8,000	30,000	10,567
TOTAL PROVINCIAL	69,000	44,000	78,000	43,486
Total Stationery and Printing, Rupees -	70,000	45,000	79,000	46,739

REVENUE AND RECEIPTS —continued.				
XXV.—MISCELLANEOUS:				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PREMIUM ON BILLS - - - - -	4,000	4,000	4,000	3,902
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING - - - - -	800	800	2,000	518
RECOVERY OF INSURANCE AND OTHER CHARGES ON ENGLISH STORES— One per cent. chargeable on stores for Provincial and Local Funds, Native States, &c. - - - - -	200	200	...	1,432
EXTRAORDINARY ITEMS - - - - -	...	...	...	18,125
<b>TOTAL IMPERIAL</b> - - - - -	<b>5,000</b>	<b>5,000</b>	<b>6,000</b>	<b>23,977</b>
<i>PROVINCIAL.</i>				
UNCLAIMED DEPOSITS - - - - -	65,000	85,000	55,000	97,499
TREASURE TROVE - - - - -	500	500	500	385
SALE OF OLD STORES AND MATERIALS - - - - -	4,000	5,000	4,000	5,626
SALES OF LAND AND HOUSES, &c. (Nazul) - - - - -	10,000	23,000	10,000	19,053
CONTRIBUTIONS (FROM THE MAHARAJA OF BENARES) - - - - -	22,500	22,500	22,500	22,500
	1,02,000	1,36,000	92,000	1,45,063
RENTS—				
Rent of Lands and Houses (Nazul) - - - - -	95,000	89,000	1,00,000	1,04,173
Rent of Paraos and Encamping Grounds (Ferry) - - - - -	10,000	31,000	10,000	25,040
Rent of Travellers' Rest Houses (Ferry) - - - - -	24,000			
	1,29,000	1,20,000	1,30,000	1,29,213
MISCELLANEOUS FEES, FINES AND FORFEITURES—				
Marriage and Burial Fees - - - - -	500	500	500	330
Fees for Registering Copyrights - - - - -	200	200	100	170
Other items - - - - -	300	300	400	2
	1,000	1,000	1,000	502
RECOVERY OF INSURANCE AND OTHER CHARGES ON ENGLISH STORES— One per cent., chargeable on stores for Provincial and Local Funds, Native States, &c. - - - - -	...	...	1,000	...
MISCELLANEOUS—				
Cash recoveries of Service Payments in previous years	2,000	4,000	2,000	2,066
Recoveries on account of Law charges other than those in pauper suits - - - - -	2,000	1,000	2,000	355
Sundry Receipts (Nazul) - - - - -	20,000	40,000	15,600	12,789
Ditto (Ferry) - - - - -	8,000	6,000	10,000	12,187
Other items - - - - -	2,000	2,000	9,400	1,353
	34,000	53,000	39,000	28,750
<b>TOTAL PROVINCIAL</b> - - - - -	<b>2,66,000</b>	<b>3,10,000</b>	<b>2,63,000</b>	<b>3,03,528</b>
<i>LOCAL.</i>				
CONTRIBUTIONS— (From Municipalities to District Boards, &c.) - - - - -	1,30,000	1,30,000	...	1,00,535
RENTS—LOCAL - - - - -	5,000	5,000	5,000	4,845
MISCELLANEOUS—LOCAL—				
Sundry Receipts (Local Rate) - - - - -	1,000	1,000	1,000	1,481
Ditto (District Post) - - - - -	...	...	...	2
Ditto (Village Chowkidari) - - - - -	...	...	...	4
	1,000	1,000	1,000	1,487
<b>TOTAL LOCAL</b> - - - - -	<b>1,36,000</b>	<b>1,36,000</b>	<b>6,000</b>	<b>1,06,867</b>
<b>Total Miscellaneous, Rupees</b> - - - - -	<b>4,07,000</b>	<b>4,51,000</b>	<b>2,75,000</b>	<b>4,34,372</b>

REVENUE AND RECEIPTS—*continued.*

## XXIX.—IRRIGATION—MAJOR WORKS : DIRECT RECEIPTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
<b>DIRECT RECEIPTS.</b>				
Owners' Rate on Irrigated Villages - - -	4,35,000	3,41,000	3,44,000	6,59,210
<b>Total Major Works : Direct Receipts, Rupees</b>	<b>4,35,000</b>	<b>3,41,000</b>	<b>3,44,000</b>	<b>6,59,210</b>

## XXIX.—IRRIGATION—MAJOR WORKS : PORTION OF LAND REVENUE DUE TO IRRIGATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE - - - - -	8,72,000	8,72,000	8,72,000	8,72,376
<b>Total Major Works : Portion of Land Revenue, &amp;c., Rupees - - - - -</b>	<b>8,72,000</b>	<b>8,72,000</b>	<b>8,72,000</b>	<b>8,72,376</b>

## XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - - - - -	15,000	11,000	6,000	14,574
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Tolls on Steamers—(Ganges River Toll) -	...	...	...	16,587
<b>Total Minor Works &amp; Navigation, Rupees -</b>	<b>15,000</b>	<b>11,000</b>	<b>6,000</b>	<b>31,161</b>

## XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Tolls (Ferry) - - - - -	7,07,000	6,68,000	7,20,000	6,90,076
Miscellaneous (Ferry) - - - - -	2,000	2,000	2,000	1,585
Miscellaneous (Nazul) - - - - -	17,000	20,000	17,000	22,820
Other Receipts including Cemetery Receipts -	3,000	4,000	5,000	3,851
<b>TOTAL PROVINCIAL -</b>	<b>7,29,000</b>	<b>6,94,000</b>	<b>7,44,000</b>	<b>7,18,332</b>
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Arboriculture Receipts (Local Rate) - - -	39,000	44,000	38,000	33,889
Miscellaneous (Local Rate) - - - - -	1,000	1,000	10,000	496
Miscellaneous (Tarai) - - - - -	3,000	4,000	5,000	7,166
Toll on Steamers—(Ganges River Toll) -	17,000	17,000	17,000	...
<b>TOTAL, LOCAL -</b>	<b>60,000</b>	<b>66,000</b>	<b>70,000</b>	<b>41,551</b>
<b>Total Civil Works, Rupees - - - - -</b>	<b>7,89,000</b>	<b>7,60,000</b>	<b>8,14,000</b>	<b>7,59,883</b>

# CIVIL BUDGET ESTIMATE

OF

## EXPENDITURE

FOR THE YEAR

### 1886-87.

#### 1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
REVENUE REFUNDS—IMPERIAL - - - -	Rs. 1,36,000	Rs. 1,00,000	Rs. 1,42,000	Rs. 81,745
<i>PROVINCIAL.</i>				
REVENUE REFUNDS—PROVINCIAL - - - -	1,00,000	87,000	94,000	75,952
<i>LOCAL.</i>				
REVENUE REFUNDS—LOCAL - - - -	4,000	3,000	4,000	2,205
<b>Total 1, Refunds &amp; Drawbacks, Rupees -</b>	<b>2,40,000</b>	<b>1,90,000</b>	<b>2,40,000</b>	<b>1,59,902</b>

#### DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
<b>Revenue Refunds—Imperial.</b>				
<i>Divided Heads—Imperial share—</i>				
Land Revenue (including Revenue Record Room) -	58,000	20,000	74,500	10,305
Stamps { Re-trial - - - -	9,000	5,000	7,500	4,672
{ Spoilt Stamp paper - - - -	18,500	22,000	17,500	19,396
{ Court-Fee Stamps - - - -	20,000	22,000	10,000	19,652
{ Miscellaneous - - - -	3,000	2,000	3,000	925
Excise - - - -	3,000	2,500	3,000	1,374
Assessed Taxes - - - -	23,000	25,000	25,000	24,920
Forest - - - -	1,000	1,000	1,000	394
Registration - - - -	500	500	500	107
<b>Total Revenue Refunds, Imperial Rupees -</b>	<b>1,36,000</b>	<b>1,00,000</b>	<b>1,42,000</b>	<b>81,745</b>
<i>PROVINCIAL.</i>				
<b>Revenue Refunds—Provincial.</b>				
<i>Provincial Heads—</i>				
Land Revenue { Revenue Record Room Receipts -	...	...	...	...
{ Other Land Revenue Receipts -	2,000	1,000	1,000	993
Provincial Rates - - - -	...	...	...	4
<i>Divided Heads—Provincial share—</i>				
Land Revenue (including Revenue Record Room) -	20,000	6,000	25,500	3,519
Stamps { Re-trial - - - -	9,000	5,000	7,500	4,672
{ Spoilt Stamp paper - - - -	18,500	22,000	17,500	19,396
{ Court-Fee Stamps - - - -	20,000	22,000	10,000	19,651
{ Miscellaneous - - - -	3,000	2,000	3,000	925
Excise - - - -	3,000	2,500	3,000	1,373
Assessed Taxes - - - -	23,000	25,000	25,000	24,919
Forest - - - -	1,000	1,000	1,000	393
Registration - - - -	500	500	500	107
	98,000	86,000	93,000	74,955
<b>Total Revenue Refunds, Provincial, Rupees -</b>	<b>1,00,000</b>	<b>87,000</b>	<b>94,000</b>	<b>75,952</b>

EXPENDITURE—continued.

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
PENSIONS IN LIEU OF RESUMED LANDS	30,000	32,000	44,000	31,253
COMPENSATIONS	33,000	35,000	36,000	33,918
<b>Total 2, Assignments, &amp;c., Rupees</b>	<b>63,000</b>	<b>67,000</b>	<b>80,000</b>	<b>65,171</b>

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
<b>Pensions in lieu of Resumed Lands.</b>				
Not exceeding Rs. 5,000 per annum	31,841	32,000	46,953	31,253
Deduct—Probable Outstandings	1,841	...	2,953	...
<b>Total Pensions in lieu of Resumed Lands, Rs.-</b>	<b>30,000</b>	<b>32,000</b>	<b>44,000</b>	<b>31,253</b>
<b>Compensations.</b>				
Exceeding Rs. 5,000 per annum—				
Rajah Mahendra Sing	24,100	24,000	24,100	24,100
Not exceeding Rs. 5,000 per annum	9,466	11,000	12,246	9,818
Deduct—Probable Outstandings	33,566 566		36,346 346	
<b>Total Compensations, Rupees</b>	<b>33,000</b>	<b>35,000</b>	<b>36,000</b>	<b>33,918</b>

3.—LAND REVENUE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS	12,000	1,000	2,000	852
REVENUE SURVEYS	1,94,000	2,29,000	2,36,000	2,51,140
LAND SETTLEMENT CHARGES	5,55,000	4,50,000	4,51,000	4,19,563
<b>TOTAL IMPERIAL</b>	<b>7,61,000</b>	<b>6,80,000</b>	<b>6,89,000</b>	<b>6,71,555</b>
<b>PROVINCIAL.</b>				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS	35,83,000	35,60,000	35,78,000	34,86,097
CHARGES FOR THE MANAGEMENT OF ESTATES, THE RENTAL OF WHICH BELONGS PERMANENTLY OR TEMPORARILY TO GOVERNMENT	2,55,000	2,45,000	2,55,000	2,15,814
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—PROVINCIAL	4,000	300	500	291
REVENUE SURVEYS—PROVINCIAL	66,000	78,000	81,000	85,754
LAND SETTLEMENT CHARGES—PROVINCIAL	1,90,000	1,53,000	1,54,000	1,43,263
CHARGES ON ACCOUNT OF ENCUMBERED ESTATES	...	32,000	27,000	30,085
COMPENSATION PAY OF COVENANTED CIVIL SERVANTS	13,000	13,000	13,600	11,496
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS	34,95,000	34,35,000	35,28,000	34,67,930
RENTS, RATES AND TAXES	4,000	3,700	3,900	3,629
<b>TOTAL PROVINCIAL</b>	<b>76,10,000</b>	<b>75,20,000</b>	<b>76,41,000</b>	<b>74,44,359</b>
<b>Total 3, Land Revenue, Rupees</b>	<b>83,71,000</b>	<b>82,00,000</b>	<b>83,30,000</b>	<b>81,15,914</b>

EXPENDITURE—continued.

3.— LAND REVENUE—continued.

DETAILS.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>Revenue Surveys.</b>					
Survey Charges (Transferred from the India Estimates)-		2,17,896	2,83,400	2,84,300	3,25,623
Cost of Cadastral Maps Do. Do.		41,875	23,600	30,000	11,271
		2,59,771		3,14,300	
		229		2,700	
<b>Total Revenue Surveys, Rupees</b>		<b>2,60,000</b>	<b>3,07,000</b>	<b>3,17,000</b>	<b>3,36,894</b>
IMPERIAL		1,94,000	2,29,000	2,36,000	2,51,140
PROVINCIAL		66,000	78,000	81,000	85,754
<b>Land Settlement Charges.</b>					
<i>Salaries.</i>					
Settlement Officers and Assistants		1,46,100	1,38,000	1,34,008	1,18,773
Deduct—Civil Service Annuity		3,012	...	3,456	...
		1,43,088	1,38,000	1,30,552	1,18,773
<i>Establishment.</i>					
Establishment		56,548	54,000	49,227	53,299
Field Establishment		1,27,103	1,30,000	1,57,274	1,77,291
Temporary Establishment		1,41,797	1,70,000	1,18,159	1,26,068
		3,25,448	3,54,000	3,24,660	3,56,658
<i>Contingencies.</i>					
Cost of Instruments		600	1,000	1,850	138
Cadastral Survey Charges		1,53,666	20,000	25,000	11,931
Reproduction of Field Maps		7,500	9,000	9,500	1,313
Miscellaneous and Contingencies of Fixed Establishment		54,723	55,000	55,916	46,377
Miscellaneous and Contingencies of Field Establishment					
		2,16,489	85,000	92,266	59,759
<i>Charges for Service of Processes of the Settlement Department</i>		10,920	7,000	6,860	5,373
<i>Travelling Expenses.</i>					
Travelling and Tentage Allowances of Officers		17,000	13,000	16,447	14,596
Ditto ditto of Establishment		8,000	5,000	6,788	6,065
		25,000	18,000	23,235	20,661
<i>Postage Charges.</i>					
Purchase of Service Postage Stamps		2,057	1,000	2,390	1,602
Cash Postage		373	...	520	...
		2,430	1,000	2,910	1,602
Lump provision for Oudh		3,000	...	5,000	...
		7,26,375		5,85,483	
		18,625		19,517	
<b>Total Land Settlement Charges, Rupees</b>		<b>7,45,000</b>	<b>6,03,000</b>	<b>6,05,000</b>	<b>5,62,826</b>
IMPERIAL		5,55,000	4,50,000	4,51,000	4,19,563
PROVINCIAL		1,90,000	1,53,000	1,54,000	1,43,263
<b>PROVINCIAL.</b>					
<b>Collectors' and Deputy Commissioners' &amp;c., Establishments—Provincial.</b>					
<i>Salaries.</i>					
Collectors and Magistrates, 1st Grade, at Rs. 2,250 each per mensem		7,38,500	10,82,000	7,25,600	10,66,486
Collectors and Magistrates, 2nd Grade, at Rs. 1,833-5-4 each per mensem					
Joint Magistrates and Deputy Collectors—		3,66,000	3,24,000	3,43,600	2,70,526
At Rs. 1,000 each per mensem					
At " 700 " "					
Assistant Magistrates and Collectors—		11,04,500	14,06,000	10,69,200	13,37,012
1st Class, at Rs. 450 to Rs. 500 each per mensem		75,800	2,58,000	77,600	2,34,256
2nd Class, at Rs. 400 per mensem					
Deputy Commissioners: salaries varying from Rs. 1,333 to Rs. 1,677 each per mensem		2,93,000	(a)	2,88,000	(a)
Assistant ditto: salaries varying from Rs. 400 to Rs. 900 each per mensem		2,23,200			
Extra Assistant Commissioners: salaries varying from Rs. 250 to Rs. 600 each per mensem (Oudh)		1,34,400	1,54,000	1,59,600	1,70,786
Carried over		18,30,900	18,18,000	18,05,600	17,42,054

(a). Included under "Collectors and Magistrates, &c."

## EXPENDITURE—continued.

## 3.—LAND REVENUE—continued.

Numbers.		PROVINCIAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<b>Collectors, &amp;c., Establishments—continued.</b>				
		<i>Salaries—continued.</i>				
		Brought forward -	18,30,900	18,18,000	18,05,600	17,42,054
		Deduct—Civil Service Annuity -	55,600	...	48,400	...
			17,75,300	18,18,000	17,57,200	17,42,054
		<i>Deduct—</i> Moiety of Salaries provided under Grant 19, "Criminal Courts," page 30 -	8,87,600	9,09,000	8,78,600	8,71,027
93	91	Deputy Collectors (Uncovenanted): salaries varying from Rs. 250 to Rs. 800 each per mensem -	8,87,700	9,09,000	8,78,600	8,71,027
11	12	Extra Assistant Commissioners -	4,16,400 51,600	4,41,000	3,92,000 42,600	4,23,639
			13,55,700	13,50,000	13,13,200	12,94,666
		<i>Establishment.</i>				
1731	1729	Chief Office Establishments -	6,54,854	6,47,000	6,53,880	6,43,615
6385	6346	Tahsildars and Establishments -	11,80,517	11,53,000	11,70,461	11,29,199
		Temporary Establishment -	30,876	38,000	32,624	42,124
		<i>Establishment of Provincial Funds.</i>				
		Collector's Office (Nazul) -	4,092	4,200	4,292	4,237
		Ditto (Patwari) -	12,000	6,800	11,820	5,498
			18,82,339	18,49,000	18,73,077	18,24,673
		<i>Contingencies.</i>				
		Deputation Allowance (Moiety) -	3,000	...	3,000	...
		Purchase of Tents -	15,000	10,000	15,000	9,048
		Purchase of Record Racks -	2,500	1,000	2,500	2,379
		Purchase of Books -	250	200	250	19
		Office Rent -	2,000	1,800	2,000	1,722
		Service Telegrams -	6,300	4,000	5,620	3,851
		Law Charges -	8,000	6,000	10,000	3,589
		Petty Construction and Repairs -	1,400	1,000	1,415	618
		Stone Quarry Charges -	18,000	12,000	12,000	11,281
		Office Expenses and Miscellaneous (Contract) -	96,850	97,500	1,01,000	97,719
		Contingencies of Collector's Office (Nazul) -	236	100	236	123
		Ditto ditto (Patwari) -	788	400	792	293
			1,54,324	1,34,000	1,53,813	1,30,642
		<i>Travelling Expenses.</i>				
		Travelling and Tentage Allowances of Officers -	43,000	43,000	43,000	51,568
		Ditto ditto of Establishments -	18,800	17,000	18,185	17,625
			61,800	60,000	61,185	69,193
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps -	56,400	50,000	55,805	47,400
		<i>Revenue Record Room Charges.</i>				
		Translators -	700	500	1,000	337
		Copyists -	52,900	48,000	48,000	45,730
		Arrangers and Weeders -	25,000	24,500	22,000	24,863
		Contingencies (contract) -	4,400	5,000	5,500	7,943
			83,000	78,000	76,500	78,873
		<i>Charges for the Service of Revenue Processes.</i>				
		Writers -	2,290	2,400	2,290	2,393
		Process-servers -	37,810	34,300	39,290	34,739
		Contingencies -	900	300	1,000	1,612
			41,000	37,000	42,580	38,744
		Carried over -	36,34,563	35,58,000	35,76,160	34,84,191



EXPENDITURE—*continued.*

3.—LAND REVENUE—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>				
<i>Collectors', &amp;c., Establishments—continued.</i>				
Brought forward -	36,34,563	35,58,000	35,76,160	34,84,191
Charges on account of Collection from defaulting Sub-proprietors -	2,221	2,000	2,221	1,906
DEDUCT—Probable Savings -	36,36,784 53,784		35,78,381 381	
Total Collectors', &c., Establishments—Provincial, Rupees -	35,83,000	35,60,000	35,78,000	34,86,097
Charges for the management of Estates, the rental of which belongs permanently or temporarily to Government, Provincial.				
Allowance to Commissioner Establishment -	...	...	...	1,500
Tahsil Establishments -	45,000	66,000	45,000	39,432 23,460
Temporary Establishments -				
	45,000	66,000	45,000	62,892
<i>Contingencies.</i>				
Charges for Improvement -	30,000	40,000	30,000	36,879
Miscellaneous -	1,80,000	1,39,000	1,80,000	1,14,543
	2,10,000	1,79,000	2,10,000	1,51,422
Total Charges for the management, &c., Rupees	2,55,000	2,45,000	2,55,000	2,15,814
Charges on account of Encumbered Estates.				
Salary of Special Judge (less Civil Service annuity) -	...	18,000	22,000	14,933
Establishment of Special Judge -	...	4,000	3,500	3,733
Contingencies of Special Judge -	...	1,000	1,500	994
Purchase money of Estates under Section 21 (3) of the Act -	...	9,000	...	10,425
Total Charges on account of Encumbered Estates, Rupees -	...	32,000	27,000	30,085
Allowances to District and Village Officers.				
Allowance to Rani of Chillari in Oudh -	600	600	5,600	6,517
Allowance to Rajah of Benares -	14,856	14,900	14,856	14,856
Office of Superintendent of Benares Rajah's Family Domains -	18,500	14,000	18,000	12,667
Allowance to Raja Shambhu Narayan Singh of Ghazipur -	63,000	62,000	62,000	61,762
Allowance to Rajah of Bariapar -	1,500	1,500	1,500	1,500
Malikana Allowances,—i.e., Allowances to Excluded Proprietors -	1,81,544	1,72,000	1,81,044	1,70,209
	2,80,000	2,65,000	2,83,000	2,67,511
CHARGES FOR ESTATES UNDER DIRECT MANAGEMENT.				
Tahsili Establishment -	5,000	6,000	10,000	7,147
Temporary Establishment -	...			
Improvements -	4,500	2,000	15,000	2,378
Contingencies -	1,500	2,000	5,000	37,520
	11,000	10,000	30,000	50,215
	2,91,000	2,75,000	3,13,000	3,17,726
Charges connected with Patwaris -	32,04,000	31,60,000	32,15,000	31,50,204
Total Allowances to District and Village Officers, Rupees -	34,95,000	34,35,000	35,28,000	34,67,930

EXPENDITURE— <i>continued.</i>						
6.—STAMPS.						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
SUPERINTENDENCE - - - -		15,000	18,500	18,500	18,305	
CHARGES FOR THE SALE OF GENERAL STAMPS -		56,600	52,000	51,500	51,910	
CHARGES ON SALE OF COURT-FEES STAMPS -		1,400	1,500	2,000	1,452	
STAMP PAPER SUPPLIED FROM CENTRAL STORES -		59,000	56,000	59,000	72,427	
Total 6, Stamps, Rupees -		1,32,000	1,28,000	1,31,000	1,44,094	
IMPERIAL -		66,000	64,000	66,000	72,047	
PROVINCIAL -		66,000	64,000	65,000	72,047	
DETAILS.						
Numbers.		Superintendence.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.					
		<i>Salary.</i>	Rs.	Rs.	Rs.	Rs.
I	I	Commissioner - - - -	7,704	11,500	11,520	11,548
		Deduct—Civil Service Annuity - - - -	308			
		<i>Establishment.</i>	7,396	11,500	11,520	11,548
29	22	Clerks and Servants - - - -	6,348	5,600	5,516	5,096
		<i>Contingencies.</i>				
		Fixed Contingencies - - - -	120	120	120	...
		Travelling Allowances - - - -	400	400	400	574
		Purchase of Service Postage Stamps - - - -	386	330	394	275
		Service Telegram - - - -	100	50	50	...
		Office expenses and Miscellaneous (contract) - - - -	250	500	500	812
			1,256	1,400	1,464	1,661
		Total Superintendence, Rupees -	15,000	18,500	18,500	18,305
Numbers.		Charges for the Sale of General Stamps.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.					
		<i>Establishment.</i>				
50	73	Clerks and Servants - - - -	13,950	9,400	9,300	9,499
		<i>Miscellaneous.</i>				
		Commission to Vendors - - - -	23,900	35,300	23,700	31,707
		Discount on Sale of Stamps - - - -	11,250	...	11,500	3,527
		Rewards - - - -	1,000	1,000	...	86
		Office expenses and Miscellaneous (contract) - - - -	6,500	6,300	7,000	7,091
			42,650	42,600	42,200	42,411
		Total Charges for the Sale of General Stamps, Rupees -	56,600	52,000	51,500	51,910

EXPENDITURE — continued.						
7.—EXCISE.						
Numbers.		Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salary.</i>				
1	1	Commissioner - - - -	11,128	3,600	2,880	2,896
		<i>Establishment.</i>				
27	19	Office Establishments - - -	4,836	5,000	5,084	5,102
191	179	Distillery Establishments - -	24,300	24,000	27,072	20,241
33	32	District Establishments - - -	7,200	7,800	7,380	7,989
15	13	Cantonment Establishments - -	1,200	1,000	1,632	1,387
			37,536	37,800	41,168	34,719
		<i>Contingencies.</i>				
		House-rent - - - - -	180	180	360	180
		Rewards - - - - -	9,000	5,420	16,000	6,963
		Discount on sale of Opium - -	59,500	57,000	60,456	58,441
		Office Expenses and Miscellaneous (Contract) -	2,436	2,200	2,250	2,419
		Telegraph Charges - - - - -	300	...	...	...
Total, Collection of Rates and Cesses - - - -			71,416	64,800	79,066	68,003
		Travelling Allowances - - - -	520	500	500	648
		Purchase of Service Postage Stamps - -	400	300	400	251
Deduct for rounding - - - - -					1,24,014	
Total Collectors', &c., Establishments - - - -			1,21,000	1,07,000	1,24,000	1,06,517
Total 7, Excise, Rupees - - - - -			1,21,000	1,07,000	1,24,000	1,06,517
IMPERIAL - - - - -			60,000	54,000	62,000	53,258
PROVINCIAL - - - - -			61,000	53,000	62,000	53,259
8.—PROVINCIAL RATES.						
		<i>PROVINCIAL.</i>				
		COLLECTION OF RATES AND CESSSES—	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Nazul Fund—	Rs.	Rs.	Rs.	Rs.
		Establishment - - - - -	6,000	6,000	6,000	5,546
		Contingencies - - - - -	1,000	1,000	1,000	832
Total 8, Provincial Rates, Rupees - - - -			7,000	7,000	7,000	6,378
10.—ASSESSED TAXES.						
		COLLECTION OF INCOME TAX—	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Salaries - - - - -	Rs.	Rs.	Rs.	Rs.
		Establishment - - - - -	25,000	...	...	...
		Travelling Allowances - - - - -				
		Contingencies - - - - -				
		COLLECTION OF LICENSE TAX - - - - -	...	7,000	7,000	6,091
Total 10, Assessed Taxes, Rupees - - - -			25,000	7,000	7,000	6,091
IMPERIAL - - - - -			21,000	3,000	3,000	3,045
PROVINCIAL - - - - -			4,000	4,000	4,000	3,046

EXPENDITURE—*continued.*

## .11.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
A—CONSERVANCY AND WORKS - - - - -	6,22,621	7,97,418	5,28,427	7,12,951
B—ESTABLISHMENTS - - - - -	3,02,379	2,99,582	2,93,573	3,06,363
<b>Total 11, Forest, Rupees -</b>	<b>9,25,000</b>	<b>10,97,000</b>	<b>8,22,000</b>	<b>10,19,314</b>
IMPERIAL - - - - -	4,62,000	5,48,000	4,11,000	5,09,657
PROVINCIAL - - - - -	4,63,000	5,49,000	4,11,000	5,09,657

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>A—Conservancy and Works.</b>				
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	3,55,202	5,50,406	2,61,009	4,38,021
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	46,624	46,132	47,710	42,065
III.—CONFISCATED DRIFT AND WAIF WOOD -	4,644	4,444	2,830	4,244
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - - - -	1,086	1,170	1,170	3,575
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT - - - - -	15,111	15,111	13,111	13,092
VI.—LIVE AND DEAD-STOCK - - - - -	23,467	21,444	22,745	21,159
VII.—COMMUNICATIONS AND BUILDINGS - - - - -	90,847	78,408	91,877	1,01,994
VIII.—DEMARICATION, IMPROVEMENT AND EXTENSION OF FORESTS - - - - -	80,731	74,382	81,425	78,913
IX.—MISCELLANEOUS - - - - -	4,909	5,921	6,550	9,888
<b>Total A—Conservancy and Works, Rupees -</b>	<b>6,22,621</b>	<b>7,97,418</b>	<b>5,28,427</b>	<b>7,12,951</b>
<b>B—Establishments.</b>				
<b>I.—SALARIES:—</b>				
<i>a.</i> Conservators - - - - -	45,000	45,000	45,000	49,367
<i>b.</i> Superior Officers - - - - -	1,16,190	1,16,380	1,10,040	1,27,717
<i>c.</i> Subordinate Forest and Depot Establishments - - - - -	62,311	60,716	59,448	51,711
<i>d.</i> Office Establishments - - - - -	24,033	23,802	24,912	23,639
<i>e.</i> Deputation and Special Allowances - - - - -	2,309	1,850	1,800	2,718
	2,49,843	2,47,748	2,41,200	2,55,152
<b>II.—TRAVELLING ALLOWANCES:—</b>				
<i>a.</i> Conservators - - - - -	4,700	4,700	4,900	4,275
<i>b.</i> Superior Officers - - - - -	20,555	20,800	21,507	22,681
<i>c.</i> Subordinate Forest and Depot Establishments - - - - -	6,408	5,910	5,484	4,954
<i>d.</i> Office Establishments - - - - -	4,210	4,100	4,355	3,991
	35,873	35,510	36,246	35,901
<b>III.—CONTINGENCIES:—</b>				
<i>a.</i> Stationery - - - - -	852	783	833	606
<i>b.</i> Carriage of Tents and Records - - - - -	3,720	3,590	3,885	3,740
<i>c.</i> Rents, Rates and Taxes - - - - -	1,521	1,519	1,517	1,503
<i>d.</i> Pay of Police Guards - - - - -	1,787	1,692	1,772	1,577
<i>e.</i> Official Postage - - - - -	1,737	1,732	1,875	1,682
<i>f.</i> Sundries - - - - -	7,046	7,008	6,245	6,202
	16,663	16,324	16,127	15,310
<b>Total B—Establishments, Rupees -</b>	<b>3,02,379</b>	<b>2,99,582</b>	<b>2,93,573</b>	<b>3,06,363</b>

EXPENDITURE — <i>continued.</i>							
12.—REGISTRATION.							
				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	-	-	-	19,000	24,000	25,000	27,251
DISTRICT CHARGES	-	-	-	1,72,000	1,70,000	1,72,000	1,70,022
<b>Total 12, Registration, Rupees</b>				<b>1,91,000</b>	<b>1,94,000</b>	<b>1,97,000</b>	<b>1,97,273</b>
IMPERIAL				96,000	97,000	99,000	98,636
PROVINCIAL				95,000	97,000	98,000	98,637
DETAILS.							
Numbers.				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.			Rs.	Rs.	Rs.	Rs.
		<b>Superintendence.</b>					
		<i>Salary.</i>					
1	1	Inspector General	-	7,396	11,500	11,520	11,548
		<i>Establishment.</i>					
27	19	Clerks and Servants	-	4,620	5,200	5,398	5,515
		<i>Contingent Charges.</i>					
		Purchase of Furniture	-	2,000	3,000	3,000	5,750
		Service Telegrams	-	200	500	200	135
		Travelling Allowances	-	900	600	900	674
		Service Postage Stamps	-	1,584	1,200	2,000	1,369
		Office Expenses and Miscellaneous (contract grant)	-	2,000	2,000	2,000	2,260
				6,684	7,300	8,100	10,188
		Lump alteration	-	18,700		25,018	
				+ 300		- 18	
<b>Total Superintendence, Rupees</b>				<b>19,000</b>	<b>24,000</b>	<b>25,000</b>	<b>27,251</b>
		<b>District Charges.</b>					
		<i>Salary.</i>					
186	186	District and Sub-Registrars	-	64,980	64,000	65,280	64,104
		<i>Establishments.</i>					
79	81	Establishment of District Registrars	-	17,196	52,000	16,896	51,044
238	237	Establishment of Sub-Registrars	-	35,472			
148	147	Remuneration to Sub-Registrars	-	46,650	47,000	46,580	46,848
				99,318	99,000	98,988	97,892
		<i>Contingent Charges.</i>					
		Travelling Allowances	-	1,580	1,400	1,580	1,337
		Service Postage Stamps	-	622	600	1,110	639
		House Rent	-	500		500	
		Office Expenses and Miscellaneous charges of District Registrars	-	5,000	5,000	5,000	6,050
		Fixed Contingencies of Sub-Registrars	-				
		Office Expenses and Miscellaneous charges of Sub-Registrars	-				
				7,702	7,000	8,190	8,026
Deduct for rounding						1,72,458	
						458	
<b>Total District Charges, Rupees</b>				<b>1,72,000</b>	<b>1,70,000</b>	<b>1,72,000</b>	<b>1,70,022</b>

EXPENDITURE— <i>continued.</i>				
13.—INTEREST ON ORDINARY DEBT.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
INTEREST ON GOVERNMENT OF INDIA STOCK NOTES -	12,900	29,900	18,500	30,112
COMMISSION ON STOCK NOTES - - -	100	100	500	80
<b>Total 13, Interest on Ordinary Debt, Rupees -</b>	<b>13,000</b>	<b>30,000</b>	<b>19,000</b>	<b>30,192</b>
14.—INTEREST ON OTHER OBLIGATIONS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
INTEREST ON OTHER LOANS (CHARITABLE ENDOWMENTS OF NATIVE CHIEFS) - - - -	8,000	8,000	8,600	8,000
INTEREST ON DISTRICT SAVINGS BANK DEPOSITS -	...	67,000	67,400	66,223
INTEREST ON DEPOSITS OF THE OUDH AND ROHILKHAND RAILWAY - - - -	...	...	5,000	...
INTEREST ON DEPOSITS IN STATE RAILWAY PROVIDENT INSTITUTIONS - - - -	...	...	...	730
INTEREST ON MISCELLANEOUS ACCOUNTS - -	...	...	...	385
<b>Total 14, Interest on other Obligations, Rupees</b>	<b>8,000</b>	<b>75,000</b>	<b>81,000</b>	<b>75,338</b>
15.—POST OFFICE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>LOCAL.</i>	Rs.	Rs.	Rs.	Rs.
<b>District Post Establishments—Local.</b>				
<i>Establishment.</i>				
Office Establishment (Local Rate) - -	61,200	59,600	60,800	61,229
Do. do. (District Post) - - -	22,000	22,000	23,000	23,133
Do. Contingencies (Local Rate) - -	2,700	3,200	3,100	3,506
Do. do. (District Post) - - -	600	400	400	439
Runners' Establishment (Local Rate) -	94,400	92,400	94,400	92,782
Do. do. (District Post) - - -	13,000	12,000	12,000	12,003
Do. Contingencies (Local Rate) - -	800	500	700	162
Do. do. (District Post) - - -	100	100	300	19
<i>Miscellaneous.</i>				
Petty Construction and Repairs (Local Rate) -	900	500	1,000	840
Do. do. (District Post) - - -	300	300	300	131
<b>Total 15, Post Office, Rupees -</b>	<b>1,96,000</b>	<b>1,91,000</b>	<b>1,96,000</b>	<b>1,94,244</b>

EXPENDITURE — *continued.*

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CIVIL OFFICE OF ACCOUNT AND AUDIT - - -	2,12,000	2,11,000	2,07,000	2,07,750
CURRENCY DEPARTMENT - - -	21,000	20,000	21,000	22,341
TOTAL IMPERIAL - - -	2,33,000	2,31,000	2,28,000	2,30,091
<i>PROVINCIAL.</i>				
SALARY OF LIEUTENANT-GOVERNOR AND CHIEF COMMISSIONER - - -	96,000	96,000	96,000	96,000
STAFF AND HOUSEHOLD OF LIEUTENANT-GOVERNOR AND CHIEF COMMISSIONER - - -	36,900	34,000	37,800	35,271
TOUR EXPENSES - - -	86,000	1,00,000	75,000	1,02,918
CIVIL SECRETARIAT - - -	2,88,000	2,77,000	2,93,000	2,88,680
BOARD OF REVENUE - - -	2,20,000	2,19,000	2,19,000	2,23,383
COMMISSIONERS - - -	5,46,800	5,51,000	5,47,900	5,62,527
RENTS, RATES AND TAXES - - -	300	...	300	250
TOTAL PROVINCIAL - - -	12,74,000	12,77,000	12,69,000	13,09,029
<i>LOCAL.</i>				
LOCAL FUND ESTABLISHMENTS IN IMPERIAL OFFICES - - -	22,400	20,000	26,400	19,284
LOCAL FUND ESTABLISHMENT IN PROVINCIAL OFFICES - - -	14,400	16,000	14,400	13,477
GENERAL ESTABLISHMENT OF LOCAL FUNDS - - -	56,200	56,000	51,200	51,285
TOTAL LOCAL - - -	93,000	92,000	92,000	84,046
Total 18, General Administration, Rupees - - -	16,00,000	16,00,000	15,89,000	16,23,166

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86	1886-87		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>						
Civil Office of Account and Audit.						
<i>Salaries.</i>						
1	1	Accountant General - - -	31,000	26,500	27,000	33,911
1	1	Deputy Accountant General - - -	15,600	17,000	18,000	13,862
2	3	Assistant Accountants General - - -	18,960	19,200	16,680	19,826
1	1	Chief Superintendent - - -	7,200	9,000	5,184	4,501
			72,760		66,864	
		Deduct—Civil Service Annuity - - -	1,944		1,080	
			70,816	71,700	65,784	72,100
<i>Establishment.</i>						
130	130	Superintendents and Clerks - - -	1,24,200	1,22,875	1,24,236	1,20,405
34	35	Servants - - -	2,664	2,600	2,604	2,643
1	...	Temporary Establishments - - -	...	800	240	387
			1,26,864	1,26,275	1,27,080	1,23,435
<i>Contingencies.</i>						
		Section-writing - - -	3,000	2,900	3,000	2,892
		Service Telegrams - - -	2,400	2,000	2,500	1,834
		Office Expenses and Miscellaneous - - -	5,620	4,925	5,436	4,723
			11,020	9,825	10,936	9,449
<i>Travelling Expenses.</i>						
		Travelling Allowances - - -	800	700	800	388
<i>Postage Charges.</i>						
		Purchase of Service Postage Stamps - - -	2,500	2,500	2,400	2,378
Total Civil Office of Account and Audit, Rupees - - -			2,12,000	2,11,000	2,07,000	2,07,750

EXPENDITURE— <i>continued.</i>							
18.—GENERAL ADMINISTRATION— <i>continued.</i>							
<i>IMPERIAL—continued.</i>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Currency Department.				Rs.	Rs.	Rs.	Rs.
Numbers.							
1885-86.	1886-87.						
<i>Establishment.</i>							
11	11	Clerks	-	9,990	9,970	9,970	10,011
4	4	Servants	-	376	359	359	338
		Extra Establishment	-	1,000	1,000	1,000	1,615
				11,366	11,329	11,329	11,964
<i>Contingencies.</i>							
		Remittance Charges	-	7,000	6,000	7,100	8,451
		Service Telegrams	-	40	40	25	46
		Postage	-	300	300	300	211
		Office Expenses and Miscellaneous	-	2,294	2,331	2,246	1,669
				9,634	8,671	9,671	10,377
		<b>Total Currency Department, Rupees</b>	-	<b>21,000</b>	<b>20,000</b>	<b>21,000</b>	<b>22,341</b>
<i>PROVINCIAL.</i>							
Staff and Household of Lieutenant-Governor and Chief Commissioner.							
Numbers.							
1885-86.	1886-87.						
<i>Salaries.</i>							
1	1	Private Secretary	-	16,200	15,600	16,200	15,552
1	1	Surgeon	-	500	...	500	...
				16,700	15,600	16,700	15,552
<i>Establishment.</i>							
19	19	Clerk, Servants, and Native Doctor	-	4,812	4,700	4,728	4,597
		Sumptuary Allowance of Lieutenant-Governor	-	6,000	6,000	6,000	6,560
<i>Contingencies.</i>							
		Purchase and Repair of Furniture	-	7,000	7,000	4,000	6,000
		Maintenance and Establishment of Govt. House, Lucknow	-			4,000	2,040
		Maintenance and Establishment of Government House Garden at Naini Tâl	-	480	480	480	440
		Miscellaneous	-	1,728	220	1,712	82
				9,208	7,700	10,192	8,562
<i>Postage Charges.</i>							
		Purchase of Service Postage Stamps	-	180	...	180	...
		<b>Total Staff and Household, &amp;c., Rupees</b>	-	<b>36,900</b>	<b>34,000</b>	<b>37,800</b>	<b>35,271</b>
<i>Civil Secretariat.</i>							
Numbers.							
1885-86.	1886-87.						
<i>Salaries.</i>							
1	1	Chief Secretary	-	36,000	1,20,000	36,000	1,25,210
1	1	Secretary, Judicial Department	-	27,000		27,000	
1	1	Secretary, Financial Department	-	21,600		22,000	
3	3	Under-Secretaries	-	33,600		33,600	
				1,18,200		1,18,600	
		Deduct—Civil Service Annuity	-	4,728		4,744	
				1,13,472	1,20,000	1,13,856	1,25,210
<i>Establishment.</i>							
	96	Superintendents and Clerks	-	1,26,500	1,12,000	1,32,500	1,15,157
	67	Servants	-	7,500	7,000	7,000	7,414
		Temporary Establishment	-	...	200	...	1,212
				1,34,000	1,19,200	1,39,500	1,23,783
		<b>Carried over</b>	-	<b>2,47,472</b>	<b>2,39,200</b>	<b>2,53,356</b>	<b>2,48,993</b>



EXPENDITURE—continued.

18.—GENERAL ADMINISTRATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL—continued.</b>					
<b>Civil Secretariat—continued.</b>					
	Brought forward	2,47,472	2,39,200	2,53,356	2,48,993
	<i>Contingencies.</i>				
	Section-writing - - -	...	...	...	1,089
	Service Telegrams - - -	5,000	5,000	6,000	4,399
	Office Expenses and Miscellaneous - - -	16,500	14,400	15,000	15,951
	House-rent for Office at Naini Tal - - -	3,500	3,500	3,500	3,500
		25,000	22,900	24,500	24,939
	Travelling Allowances - - -	...	...	...	81
	Purchase of Service Postage Stamps - - -	4,000	3,700	4,000	3,567
	Reporter on Vernacular Press and Establishment Allowance - - -	2,640	2,600	2,640	2,640
		2,79,112		2,84,496	
		+ 224		- 220	
	<b>LUMP ALTERATIONS</b>				
	<b>TOTAL</b>	2,79,336	2,68,400	2,84,276	2,80,220
	<b>Translator's Department.</b>				
	Urdu Translator - - -	6,000	6,000	6,000	6,000
	Clerks - - -	2,664	2,600	2,664	2,460
	Servants - - -				
	Office Expenses and Miscellaneous - - -	...	...	60	...
	<b>TOTAL</b>	8,664	8,600	8,724	8,460
	<b>Total Civil Secretariat, Rupees</b>	2,88,000	2,77,000	2,93,000	2,88,680

Numbers.	
85-86.	1886-87.
I	I

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>Board of Revenue.</b>					
<i>Salaries.</i>					
	Members, at Rs. 3,500 each per mensem -	84,000	82,000	84,000	79,821
	Secretary, at Rs. 2,000 per mensem -	24,000	26,000	24,000	26,002
	Assistant Secretary, at Rs. 600 per mensem -	7,200	8,000	7,200	7,200
		1,15,200		1,15,200	
	Deduct—Civil Service Annuity-	4,320		4,320	
		1,10,880	1,16,000	1,10,880	1,13,023
<i>Establishment.</i>					
	Superintendents, Clerks, and Servants -	76,156	72,000	75,500	75,214
	Temporary Establishment - - -	300	300	300	300
		76,456	72,300	75,800	75,514
<i>Contingencies.</i>					
	Purchase of books - - -	1,000	500	1,000	379
	Section-writing (reproducing maps) - - -	15,000	14,000	15,000	11,327
	Service Telegrams - - -	300	300	400	285
	Office Rent at Naini Tal - - -	400	400	400	400
	Office Expenses and Miscellaneous - - -	7,000	8,000	7,320	12,612
		23,700	23,200	24,120	25,003
<i>Travelling Expenses.</i>					
	Travelling Allowances - - -	5,200	4,000	4,700	5,890
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps - - -	3,764	3,500	3,500	3,953
	<b>Total Board of Revenue, Rupees</b>	2,20,000	2,19,000	2,19,000	2,23,383

Numbers.	
85-86.	1886-87.
2	2
I	I
I	I

108 108

EXPENDITURE— <i>continued.</i>						
18.—GENERAL ADMINISTRATION— <i>continued.</i>						
Numbers.		PROVINCIAL— <i>continued.</i> Commissioners.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
11	11	Commissioners, at Rs. 2,916 each per mensem	3,86,000	3,82,000	3,86,000	3,92,164
		Commissioners for Non-Regulation Districts, at Rs. 2,500 each per mensem				
		Deduct—Civil Service Annuity (on Rs. 3,16,000)	12,640		11,720	
			3,73,360	3,82,000	3,74,280	3,92,164
		<i>Establishment.</i>				
110	110	Clerks	1,24,080	1,24,500	1,24,080	1,24,366
163	163	Servants	11,700	11,700	11,700	11,709
		Temporary Establishment	1,220	2,300	2,657	4,715
			1,37,000	1,38,500	1,38,437	1,40,790
		<i>Contingencies.</i>				
		Purchase of Tents	5,000	2,000	5,000	1,455
		Service Telegrams	1,700	1,200	1,650	1,138
		Office Rent	20	20	20	20
		Office Expenses and Miscellaneous (contract)	14,400	14,500	14,275	14,327
		Purchase of Record Racks	500	280	500	...
			21,620	18,000	21,445	16,940
		<i>Travelling Expenses.</i>				
		Travelling Allowances { Officers	320	300	200	439
		{ Establishment	5,300	3,700	5,100	3,938
			5,620	4,000	5,300	4,377
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps	9,200	8,500	8,550	8,256
		DEDUCT—Probable Savings			5,48,012	
					112	
		Total Commissioners, Rupees	5,46,800	5,51,000	5,47,900	5,62,527
		<i>LOCAL.</i>				
Numbers.		Local Fund Establishments in Imperial Offices.				
1885-86.	1886-87.	CIVIL OFFICE OF ACCOUNT AND AUDIT (LOCAL RATE).				
		<i>Establishment.</i>				
30	29	Superintendents and Clerks	19,000	18,995	22,902	16,887
10	10	Servants	684	680	684	664
			19,684	19,675	23,586	17,551
		<i>Contingencies.</i>				
		Deputation Allowance of Establishment	1,000	5	1,000	776
		Office Expenses and Miscellaneous	116	...	214	140
			1,116	5	1,214	916
		<i>Travelling Expenses.</i>				
		Travelling Allowance of Officers	600	135	600	80
		Ditto of Establishment	1,000	185	1,000	737
			1,600	320	1,600	817
		Total Local Fund Establishments in Imperial Offices, Rupees	22,400	20,000	26,400	19,284

EXPENDITURE—continued.						
18.—GENERAL ADMINISTRATION—concluded.						
LOCAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
Numbers.		Rs.	Rs.	Rs.	Rs.	
1885-86.	1886-87.					
		<b>Local Fund Establishment in Provincial Offices.</b>				
		<b>BOARD OF REVENUE (LOCAL RATE).</b>				
I	I	Clerk - - - -	1,200	1,000	1,200	1,200
		Contingencies - - - -	3,000	5,000	3,000	2,438
			4,200	6,000	4,200	3,638
		<b>COMMISSIONERS (LOCAL RATE).</b>				
		Clerks and Servants - - - -	10,080	9,900	10,000	9,776
		Office Expenses and Miscellaneous - - - -	120	100	200	63
			10,200	10,000	10,200	9,839
		<b>Total Local Fund Establishment, &amp;c., Rupees - - - -</b>	<b>14,400</b>	<b>16,000</b>	<b>14,400</b>	<b>13,477</b>
		<b>General Establishment of Local Funds.</b>				
		Establishment (Local Rate) - - - -	50,000	50,000	46,000	45,881
		Contingencies - - - -	6,200	6,000	5,200	5,404
		<b>Total General Establishment of Local Funds, Rupees - - - -</b>	<b>56,200</b>	<b>56,000</b>	<b>51,200</b>	<b>51,285</b>
19.—LAW AND JUSTICE.						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
		<b>PROVINCIAL.</b>				
		HIGH COURT JUDGES - - - -	2,34,600	2,20,600	2,34,600	2,38,363
		PROVINCIAL HIGH COURT ESTABLISHMENTS - - - -	1,18,200	1,18,000	1,18,200	1,16,816
		LAW OFFICERS - - - -	73,000	76,000	69,000	53,448
		JUDICIAL COMMISSIONER - - - -	61,600	87,000	58,500	59,045
		CIVIL AND SESSIONS COURTS - - - -	20,90,000	21,00,000	20,90,000	20,75,592
		COURTS OF SMALL CAUSES - - - -	67,600	66,500	67,300	65,877
		CRIMINAL COURTS - - - -	15,28,000	15,50,000	15,66,000	15,13,424
		COMPENSATION PAY OF COVENANTED CIVIL SERVANTS - - - -	13,000	13,000	13,600	11,496
		JAILS - - - -	11,15,000	9,66,000	12,72,000	10,69,676
		PLEADERSHIP EXAMINATION CHARGES - - - -	14,000	15,000	11,600	16,518
		REFUNDS - - - -	35,000	37,900	30,200	36,237
		<b>Total 19, Law and Justice, Rupees - - - -</b>	<b>53,50,000</b>	<b>52,50,000</b>	<b>55,31,000</b>	<b>52,56,492</b>
DETAILS.						
Numbers.		PROVINCIAL. High Court Judges.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.					
		<b>Salaries.</b>				
5	5	Judges - - - -	2,40,000	} 2,20,600	{ 2,40,000	2,38,363
		Deduct—Civil Service Annuity (on Rupees 45,000) - - - -	5,400			
		<b>Total High Court Judges, Rupees - - - -</b>	<b>2,34,600</b>	<b>2,20,600</b>	<b>2,34,600</b>	<b>2,38,363</b>

## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE—continued.

Numbers.		PROVINCIAL. Provincial High Court Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
3	3	Registrar, Deputy and Assistant Registrar	33,500	31,500	32,300	30,494
I	...	Clerk to Chief Justice - - -	...	2,500	6,000	6,400
		Deduct—Civil Service Annuity (on Rs. 19,200) - - -	33,500		38,300	
			768		768	
			32,732	34,000	37,532	36,894
		<i>Establishment.</i>				
I	I	Reporter - - -	4,800	4,800	4,800	4,800
II	II	Interpreters and Translators - - -	24,720	24,700	24,720	24,524
108	108	Clerks and Servants - - -	44,364	43,000	39,204	39,094
I	...	Bailiff - - -	...	...		
		Temporary Establishment - - -	...	2,000	...	524
			73,884	74,500	68,724	69,404
		<i>Contingencies.</i>				
		Purchase of Books - - -	1,000	200	1,000	284
		Allowance to Witnesses - - -	2,700	3,000	2,700	2,634
		Country Stationery - - -	400	300	400	524
		Service Telegrams - - -	200	200	200	154
		Office Expenses and Miscellaneous (Contract Allowance) - - -	3,100	3,100	3,550	3,454
			7,400	6,800	7,850	7,054
		<i>Travelling Expenses.</i>				
		Travelling Expenses and Allowances - - -	700	200	700	204
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - -	3,400	2,500	3,400	3,264
		Add or Deduct for rounding - - -	1,18,116		1,18,206	
			84		6	
		<b>Total Provincial High Court Establishments, Rupees - - -</b>	<b>1,18,200</b>	<b>1,18,000</b>	<b>1,18,200</b>	<b>1,16,816</b>
		<b>Law Officers.</b>				
		<i>Salaries.</i>				
I	I	Legal Remembrancer (less annuity deduction) - - -	23,040	17,700	23,040	6,944
28	28	Government Pleaders - - -	12,180	15,300	12,180	11,684
I	I	Assistant Pleader - - -	3,000		3,600	3,000
			38,220	33,000	38,820	21,634
		<i>Establishment.</i>				
		Clerk and servants of Legal Remembrancer - - -	3,024	3,000	3,024	1,574
		Do. of Government Pleaders - - -	1,740	1,500	2,200	1,140
		<i>Contingencies.</i>				
		Fees to Pleaders, Barristers attending Sessions, &c. - - -	4,764	4,500	5,224	2,714
		Law Charges in Pauper Suits - - -	32,200	33,000	30,000	23,684
		Office and Miscellaneous Expenses of L. R. and Government Pleaders - - -	4,000	3,500	3,470	4,924
			3,316	2,000	2,086	484
			39,516	38,500	35,556	29,094
		DEDUCT—½ Amount to be recovered from Court of Wards on account of L. R. - - -	82,500		79,600	
			9,500		10,600	
		<b>Total Law Officers, Rupees - - -</b>	<b>73,000</b>	<b>76,000</b>	<b>69,000</b>	<b>53,448</b>
		<b>Judicial Commissioner.</b>				
		<i>Salaries.</i>				
I	I	Judicial Commissioner, Rs. 36,000 (Less Annuity deduction Rs. 1,440) - - -	34,560	56,000	34,560	35,716
		<i>Establishment.</i>				
I	I	Registrar - - -	6,000	6,000	6,000	6,000
II	17	Clerks - - -	17,100	14,100	14,040	13,605
17	18	Servants - - -	1,428	1,400	1,344	1,252
		Temporary Establishment - - -	...	6,000	...	347
			24,528	27,500	21,384	21,204
		Carried over - - -	59,088	83,500	55,944	56,920

EXPENDITURE—continued.						
19.—LAW AND JUSTICE—continued.						
PROVINCIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
Judicial Commissioner—continued.		Rs.	Rs.	Rs.	Rs.	
Brought forward -		59,088	83,500	55,944	56,920	
<i>Contingencies.</i>						
Allowances to Witnesses and Jurors -		20	...	20	...	
Purchase of Books -		362	300	300	328	
Country Stationery -		50	50	46	19	
Service Telegrams -		50	50	50	43	
Office Expenses and Miscellaneous (contract allowances) -		800	1,600	900	900	
		1,282	2,000	1,316	1,290	
Travelling Allowances -		230	200	240	67	
Purchase of Service Stamps -		1,000	1,300	1,000	768	
		1,230	1,500	1,240	835	
Total Judicial Commissioner, Rupees -		61,600	87,000	58,500	59,045	
<b>Civil and Sessions Courts.</b>						
<i>Salaries.</i>						
23	23	Civil and Sessions Judges -	5,64,333	} 5,72,000	{ 5,64,534	5,54,194
		Deduct—Civil Service Annuity -	19,413			
			5,44,920	5,72,000	5,44,507	5,54,194
31	31	Subordinate Judges -	2,17,000	2,23,000	2,19,600	2,25,813
96	93	Munsifs -	3,19,200	3,21,000	3,20,400	3,21,158
			10,81,120	11,16,000	10,90,507	11,01,165
<i>Establishment.</i>						
510	509	Establishment of Judges -	1,45,500	1,42,300	1,45,152	1,40,889
246	245	Ditto of Subordinate Judges -	64,248	64,700	64,428	64,014
764	748	Ditto of Munsifs -	1,58,800	1,54,000	1,61,016	1,57,864
22	22	Ditto of Munsarims -	51,600	52,000	51,600	51,357
282	283	Civil Court Amins and Amins' Establishments -	67,344	67,000	67,428	66,929
23	23	Sale Amins -	20,160	20,000	20,160	20,030
4	3	Temporary Establishment -	490	...	610	...
			5,08,142	5,00,000	5,11,294	5,01,083
<i>Contingencies.</i>						
Service Telegrams -		376	300	346	100	
Purchase of Books -		1,270	200	1,340	89	
Office Rents -		3,000	3,500	3,000	4,004	
Record Racks -		5,000	1,000	5,000	26	
Diet Allowance to Complainants and Witnesses -		11,150	8,000	10,350	5,943	
Office Expenses and Miscellaneous (contract) -		38,000	38,000	40,000	38,441	
		58,796	51,000	60,036	48,603	
<i>Travelling Expenses.</i>						
Travelling Expenses and Allowances -		15,600	12,000	15,231	11,816	
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps -		15,200	12,000	14,280	11,539	
<i>Charges for the Service of Rent Suit Processes.</i>						
Kirk Amins -		47,200	45,700	45,661	40,898	
Sale Moharirs -		8,800	7,400	8,842	7,114	
Nazirs' Salary and Remuneration -		30,800	29,000	31,240	28,764	
Runners or Process-servers -		1,11,900	1,12,000	1,11,529	1,13,304	
Contingencies (Belts and Badges) -		1,750	700	1,930	845	
Service Postage Stamps -		150	200	125	72	
		2,00,600	1,95,000	1,99,327	1,90,997	
Carried over -		18,79,458	18,86,000	18,90,675	18,65,203	

EXPENDITURE—*continued.*19.—LAW AND JUSTICE—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<b>Civil and Sessions Courts—<i>continued.</i></b>					
Brought forward -					
		18,79,458	18,86,000	18,90,675	18,65,203
<i>Civil Court Record Room Charges.</i>					
Copyists -		42,200	47,000	40,700	44,501
Arrangers and Weeders -		10,900	11,000	10,300	10,906
Contingencies -		3,300	1,000	2,300	364
		56,400	59,000	53,300	55,771
<i>Charges for the Service of Judicial Processes.</i>					
Writers -		9,000	10,000	9,172	10,556
Runners (Process-servers) -		1,40,600	1,40,000	1,40,284	1,37,747
Contingencies including Service Postage Stamps -		5,400	5,000	5,230	6,315
		1,55,000	1,55,000	1,54,686	1,54,618
DEDUCT—Probable Savings -		20,90,858		20,98,661	
		858		8,661	
<b>Total Civil and Sessions Courts, Rupees -</b>		<b>20,90,000</b>	<b>21,00,000</b>	<b>20,90,000</b>	<b>20,75,592</b>
<b>Courts of Small Causes.</b>					
<b>Numbers.</b>		<b>Mofussil Salaries.</b>			
1885-86.	1886-87.				
4	4	Judges -	44,960	} 44,300	{ 44,480
		Deduct—Civil Service Annuity (on Rs. 14,400) -	576		
			44,384	44,300	43,904
			13,752	13,500	13,812
37	36	Clerks -	7,884	7,700	7,956
87	86	Servants, Nazirs and Bailiffs, and Process-servers' Establishment -	21,636	21,200	21,768
<i>Contingencies.</i>					
Travelling Allowances -		100	100	...	82
Postage Charges -		100	100	100	96
Office Expenses and Miscellaneous -		1,105	800	1,096	847
		1,305	1,000	1,196	1,025
Lump Addition -		67,325		66,868	
		275		432	
<b>Total Courts of Small Causes, Rupees -</b>		<b>67,600</b>	<b>66,500</b>	<b>67,300</b>	<b>65,877</b>
<b>Criminal Courts.</b>					
<b>Numbers.</b>		<b>Salaries.</b>			
1885-86.	1886-87.				
158	157	Moiety of the salaries of Collectors, Magistrates and others, as particularised under Grant 3, "Collectors', &c., Establishments," page 16 -	8,87,600	9,09,000	8,78,600
1	1	City Magistrate -	11,200	10,000	13,200
12	12	Cantonment Magistrates -	1,21,100	1,16,000	1,21,900
			10,19,900	10,35,000	10,13,700
<i>Establishment.</i>					
Allowance to Honorary Magistrates -		9,024	8,900	8,736	8,689
675	673	Clerks -	2,70,132	2,66,300	2,70,792
333	335	Servants -	20,856	20,700	20,736
106	106	Cantonment Magistrates' Establishment, &c. -	16,872	16,100	16,644
			3,16,884	3,12,000	3,16,908
<i>Contingencies.</i>					
Deputation Allowance (Moiety) -		3,000	...	3,000	...
Diet to Witnesses and Assessors -		67,000	50,000	60,000	46,510
Cantonment Magistrates' House Rent Allowances -		2,700	2,700	2,700	2,610
Rewards under the Arms Act -		100	100	...	...
Service Telegrams -		1,400	800	1,382	713
Petty Construction and Repairs -		1,030	200	1,045	190
Office Rent -		500	200	500	203
Office Expenses and Miscellaneous -		74,670	68,000	81,682	67,967
		1,50,400	1,22,000	1,50,309	1,18,193
Carried over -		14,87,184	14,69,000	14,80,917	14,30,449

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL—continued.</i>						
<i>Criminal Courts—continued.</i>						
Brought forward		14,87,184	14,69,000	14,80,917	14,30,449	
<i>Travelling Expenses.</i>						
Travelling Expenses and Allowances		43,400	39,000	42,000	41,264	
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps		21,600	18,000	20,716	18,068	
<i>Record Room Charges, Criminal Court</i>						
		24,000	24,000	23,200	23,643	
DEDUCT—Probable Savings		15,76,184 48,184		15,66,833 833		
Total Criminal Courts, Rupees		15,28,000	15,50,000	15,66,000	15,13,424	
<b>Jails.</b>						
<b>INSPECTION AND GENERAL SUPERINTENDENCE.</b>						
<i>Salary.</i>						
Inspector General, Rs. 22,000 (less Annuity Deduction, Rs. 880)		21,120	21,120	21,120	26,452	
<i>Establishment.</i>						
14	14	Clerks	12,990	12,100	13,320	11,807
9	9	Servants	576	570	576	549
		Extra and Temporary Establishments	200	90	200	153
		13,766	12,760	14,096	12,509	
<i>Contingent Charges.</i>						
Travelling Allowance of Officers		3,000	3,000	3,000	2,012	
Travelling and Deputation Allowances of Establishments		1,500	1,500	1,500	1,383	
Telegraph Charges		200	220	120	234	
Railway Charges		100	200	60	90	
Service Postage Stamps		1,200	1,200	1,000	1,269	
Office Expenses and Miscellaneous		1,500	2,000	2,000	1,954	
		7,500	8,120	7,680	6,942	
DEDUCT—Probable Savings		42,386 386		42,896 896		
		42,000	42,000	42,000	45,903	
<b>CENTRAL JAILS.</b>						
<i>Salaries.</i>						
7	7	Superintendents	78,750	80,000	77,600	83,020
<i>Establishment.</i>						
20	18	Native Doctors, Compounders and other Hospital Servants	6,120	6,700	6,720	6,767
89	81	Jailors, Warders, &c.	50,024	49,000	53,217	51,056
672	628	Intramural Guards and Night-watchmen	41,628	37,000	43,580	39,675
14	12	Clerks and Servants	5,760	5,800	6,420	6,230
3	...	Extra and Temporary Establishments	...	...	192	...
		1,03,532	98,500	1,10,129	1,03,728	
<i>Supplies and Services.</i>						
Rations		1,53,500	1,28,000	1,67,000	1,26,220	
Clothing and Bedding		17,850	10,000	24,500	13,868	
Hospital Charges		6,300	8,500	6,790	6,744	
Miscellaneous, including apparatus for teaching		6,950	8,700	7,400	9,505	
		1,84,600	1,55,200	2,05,690	1,56,337	
Carried over		3,66,882	3,33,700	3,93,419	3,43,085	
		42,000	42,000	42,000	45,903	

## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<i>Jails—continued.</i>					
Brought forward		42,000	42,000	42,000	45,993
<i>CENTRAL JAILS—continued.</i>					
Brought forward		3,66,882	3,33,700	3,93,419	3,43,685
<i>Contingent Charges.</i>					
Travelling Allowances		380	700	500	491
Service Postage Stamps		382	600	400	555
Miscellaneous		...	2,000	...	543
		762	3,300	900	1,604
Lump reduction		3,67,644		3,94,319	
		644		43'9	
		3,67,000	3,37,000	3,90,000	3,44,689
<i>DISTRICT JAILS.</i>					
<i>Establishment.</i>					
Allowance to Superintendents		3,000	3,000	3,000	2,872
Native Doctors and Compounders		15,840	15,600	15,660	15,621
Jailors, Warders, &c.		55,348	55,000	57,312	60,263
Intramural Guards and Night-watchmen		88,468	80,000	91,128	77,055
Clerks and Servants		16,920	15,000	16,920	15,537
Hawalat Establishment		1,800	1,800	2,000	1,943
Extra and Temporary Establishments		206	400	674	445
		1,81,582	1,70,800	1,86,694	1,73,736
<i>Supplies and Services.</i>					
Rations		1,63,590	1,20,000	2,20,000	1,65,052
Clothing and Bedding		21,090	15,000	34,900	24,602
Hospital Charges		10,025	9,000	12,742	12,213
Passage Money of Convicts		11,549	6,000	5,000	3,584
Hawalat Expenses		45,200	36,200	48,000	36,122
Miscellaneous, including apparatus for teaching		15,500	13,800	15,000	14,480
		2,66,954	2,00,000	3,35,642	2,56,093
Contingent Charges		2,247	2,200	2,838	2,653
		4,50,783		5,25,174	
Deduct for rounding		783		174	
		4,50,000	3,73,000	5,25,000	4,32,482
<i>JAIL MANUFACTURES.</i>					
<i>Central Jails—</i>					
Establishment		4,000	3,900	4,600	4,607
Raw Materials		1,10,900	95,000	1,40,000	1,03,929
Commission to Jailors		11,600	7,000	9,000	3,543
Miscellaneous		16,000	16,000	19,400	18,749
		1,42,500	1,21,900	1,73,000	1,30,833
<i>District Jails—</i>					
Establishment		1,500	1,100	2,000	1,702
Raw Materials		87,000	70,000	1,10,000	90,198
Commission to Jailors		7,500	5,000	8,000	4,839
Miscellaneous		13,500	12,000	17,000	15,904
		1,09,500	88,100	1,37,000	1,12,643
		2,52,000	2,10,000	3,10,000	2,43,476
<i>CHARGES FOR TRANSPORTATION OF CONVICTS.</i>					
Transportation of Prisoners		4,000	4,000	5,000	3,125
Total Jails, Rupees		11,15,000	9,66,000	12,72,000	10,69,676

Numbers.	
1885-86.	1886-87.
5	5
45	45
200	164
1,174	1,142
45	45



EXPENDITURE—continued.				
20.—POLICE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
STATE RAILWAY POLICE	66,000	66,000	66,000	64,135
<i>PROVINCIAL.</i>				
SUPERINTENDENCE	1,15,500	1,18,000	1,16,300	1,15,589
DISTRICT EXECUTIVE FORCE	36,20,000	36,66,000	35,33,000	35,84,341
MUNICIPAL POLICE	...	...	1,50,000	...
VILLAGE POLICE	15,000	13,000	15,000	24,630
SPECIAL POLICE	29,000	28,600	30,000	40,836
RAILWAY POLICE	11,000	8,000	10,000	5,248
THUGGEE AND DACOITY	500	400	700	386
COLLECTION OF CATTLE TRESPASS FINES	65,000	55,000	65,000	51,530
MISCELLANEOUS	500	500	3,000	151
REFUNDS	4,500	4,500	5,000	6,153
<b>TOTAL PROVINCIAL</b>	<b>38,61,000</b>	<b>38,94,000</b>	<b>39,28,000</b>	<b>38,28,864</b>
<i>LOCAL.</i>				
VILLAGE POLICE—LOCAL	24,58,000	24,10,000	24,05,000	23,59,809
REFUNDS—LOCAL	...	...	...	353
<b>TOTAL LOCAL</b>	<b>24,58,000</b>	<b>24,10,000</b>	<b>24,05,000</b>	<b>23,60,162</b>
<b>Total 20, Police, Rupees</b>	<b>63,85,000</b>	<b>63,70,000</b>	<b>63,99,000</b>	<b>62,53,161</b>

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>						
<b>State Railway Police.</b>						
<i>Police Force.</i>						
1	1	Assistant Inspector General	9,600	9,600	9,935	9,600
4	4	Inspectors	8,400	8,400	8,400	8,525
6	6	Sub-Inspectors	4,320	4,300	4,320	4,240
38	38	Head Constables	6,804	6,400	6,804	6,352
146	146	Constables	14,016	13,000	14,016	13,034
9	9	European Constables or Sergeants	8,640	8,000	8,640	7,787
...	...	Chaukidars	...	3,000	...	337
			<b>51,780</b>	<b>52,700</b>	<b>52,115</b>	<b>49,875</b>
<i>Establishment.</i>						
Clerks and Servants			3,168	3,200	3,168	3,311
<i>Supplies and Services.</i>						
Clothing			1,932	3,000	1,868	3,806
<i>Contingent Charges.</i>						
House-rent			4,000	3,300	4,200	3,301
Travelling Allowance			2,880	2,600	2,700	2,749
Rewards			1,788	1,200	2,032	166
Service Postage Stamps						113
Contingencies						814
			<b>8,668</b>	<b>7,100</b>	<b>8,932</b>	<b>7,143</b>
Add or Deduct for rounding			65,548		66,083	
			452		83	
<b>Total State Railway Police, Rupees</b>			<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>64,135</b>
<i>PROVINCIAL.</i>						
<b>Superintendence.</b>						
<i>Salaries.</i>						
1	1	Inspector General, Rs. 30,000 (less Annuity Deduction, Rs. 1,200)	28,800	31,000	28,800	28,800
2	2	Deputy Inspectors General	32,400	32,600	34,800	31,413
1	1	Personal Assistant to the Inspector General	7,200	7,500	7,200	7,200
			<b>68,400</b>	<b>71,100</b>	<b>70,800</b>	<b>67,413</b>
<i>Establishment.</i>						
32	32	Clerks	28,800	28,800	28,800	28,394
17	17	Foot Constables	1,266	1,300	1,218	1,209
9	9	Menial Servants	612	600	612	610
			<b>30,678</b>	<b>30,700</b>	<b>30,630</b>	<b>30,213</b>
Carried over			99,078	1,01,800	1,01,430	97,626

EXPENDITURE—*continued.*20.—POLICE—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL—continued.</i>						
<b>Superintendence—<i>continued.</i></b>						
Brought forward		99,078	1,01,800	1,01,430	97,626	
<i>Contingent Charges.</i>						
Travelling Allowance of Officers		4,800	4,650	4,200	4,636	
Travelling Allowance of Establishment		2,400	2,200	1,800	2,190	
Service Telegrams		500	500	500	632	
Service Postage Stamps		2,400	2,400	2,400	2,485	
Office Expenses and Allowances (contract)		6,000	6,000	6,000	7,570	
Office rent		450	450	450	450	
		16,550	16,200	15,350	17,963	
Lump reduction		1,15,628		1,16,780		
		128		480		
<b>Total Superintendence, Rupees</b>		<b>1,15,500</b>	<b>1,18,000</b>	<b>1,16,300</b>	<b>1,15,589</b>	
<b>Numbers.</b>						
1885-86.	1886-87.	<b>District Executive Force.</b>				
		<i>Salaries.</i>				
45	45	District Superintendents	3,79,000	3,75,000	3,58,000	3,80,088
8	9	Assistant District Superintendents	31,000	22,500	26,000	19,839
			4,10,000	3,97,500	3,84,000	3,99,927
		<i>Police Force.</i>				
181	185	Inspectors	3,07,000	3,02,200	2,90,000	3,01,000
679	693	Sub-Inspectors	4,07,000	3,94,600	3,81,800	3,93,192
630	630	Mounted Constables	1,71,000	1,69,000	1,71,000	1,69,967
3,299	3,468	Head Constables	5,66,800	5,58,500	5,40,400	5,61,662
16,912	17,732	Foot Constables	12,96,300	12,67,500	11,90,900	12,45,208
7	8	European Sergeants	7,600	7,600	6,400	7,614
			27,55,700	26,99,400	25,80,500	26,78,643
<b>Numbers.</b>						
1885-86.	1886-87.	<i>Establishment.</i>				
19	19	Native Doctors	6,300	6,400	6,000	6,188
42	42	Compounders and Leechmen	4,700	4,600	4,500	4,494
245	245	Magistrates' Guards	14,000	13,600	14,000	13,863
176	168	Distillery Guards	13,400	13,400	14,000	11,988
73	73	Superintendents' Orderly Peons	4,400	4,300	4,400	4,254
66	66	Hospital Orderly Peons	4,000	3,900	4,000	3,909
...	...	Temporary Guards	4,500	7,000	4,000	6,526
11	11	Sweepers for Police line	400	400	400	452
57	57	Bhistees, Cooks and Sweepers	3,200	3,000	3,200	2,958
			54,900	56,600	54,500	54,632
<i>Supplies and Services.</i>						
Clothing of Provincial Constabulary Police		1,79,600	2,30,000	2,61,700	1,99,039	
Clothing of Municipal, Cantonment and Town Constabulary Police and Chaukidars		41,000	40,000	40,000	40,221	
Arms and Accoutrements		20,500	33,000	16,000	17,022	
Repairs of Arms		12,000	11,500	11,500	11,227	
Railway Fare and Carriage of Police Escorts		31,000	33,000	25,500	28,679	
Secret Service Money		500	500	500	571	
Lodgings		3,000	2,700	2,200	2,550	
Miscellaneous, including cost of Medicines		5,200	5,000	5,200	5,379	
		2,92,800	3,55,700	3,62,600	3,04,688	
<i>Contingent Charges.</i>						
Travelling Allowance of Officers		32,000	32,000	33,500	32,042	
Travelling Allowance of Establishment		22,200	22,000	17,600	21,379	
Purchase and Repairs of Tents		4,500	3,000	4,500	2	
Rewards for Meritorious Services		4,000	2,000	4,000	2,437	
Rewards for apprehension of proclaimed offenders		3,000	4,500	2,500	1,466	
Service Postage Stamps						
Cash Postage Charges		25,000	25,000	24,000	23,927	
Office Expenses and Miscellaneous (contract grant)		35,500	35,000	35,000	34,314	
Service Telegrams		3,500	3,500	3,000	3,204	
		1,29,700	1,27,000	1,24,100	1,18,771	
Carried over		36,43,100	36,36,200	35,05,700	35,56,661	

EXPENDITURE—continued.						
20.—POLICE—continued.						
Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>PROVINCIAL—continued.</i>				
		<b>District Executive Force—continued.</b>				
		Brought forward	36,43,100	36,36,200	35,05,700	35,56,661
		<b>GENERAL POLICE.</b>				
		Extra Guards	20,000	18,800	20,000	18,314
		Cost of Clothing	10,000	10,600	7,000	100
		Rewards to Constables	600	400	600	9,117
		Miscellaneous				149
			30,600	29,800	27,600	27,680
			36,73,700		35,33,300	
		Lump reduction	53,700		300	
		<b>Total District Executive Force, Rupees</b>	<b>36,20,000</b>	<b>36,66,000</b>	<b>35,33,000</b>	<b>35,84,341</b>
		<b>Village Police:</b>				
		Road Chaukidars (Oudh)	2,000	2,500	...	1,832
		Rewards to Chaukidars	12,640	10,000	12,640	10,195
		Petty Construction and Repairs	160	200	...	139
		Belts and Badges for Chaukidars	200	300	2,360	12,464
		<b>Total Village Police, Rupees</b>	<b>15,000</b>	<b>13,000</b>	<b>15,000</b>	<b>24,630</b>
		<b>Special Police.</b>				
		<b>KUMAON AND TERAI CIVIL POLICE.</b>				
		<b>Police Force.</b>				
...	1	European Sergeant	1,200	1,200	...	...
3	3	Darogahs and Thanadars	1,080	1,800	1,080	1,080
...	...	Sub-Inspectors	...	...	...	2,785
5	5	Mohurirs	900	...	900	75
6	6	Jemadars	720	720	720	720
...	...	Head Constables	...	...	...	2,709
5	5	Duffadars	456	360	456	360
7	7	Duffadars and Sowars, or Mounted Police	1,548	1,550	1,548	1,548
...	...	Constables	...	...	...	6,805
78	78	Burkundazes	4,680	5,000	4,680	5,134
		Naini Tal Prisoners' Escorts	527	500	527	550
			11,111	11,130	9,911	21,766
		<b>Establishment.</b>				
1	1	Sweeper	60	60	60	60
14	14	Messengers	840	500	840	483
			900	560	900	543
		<b>Supplies and Services.</b>				
		Clothing for Terai Police	600	500	600	1,135
		Contingent Charges	700	410	700	463
			13,311	12,600	12,111	23,907
		<b>INFANTICIDE CHARGES</b>	<b>16,000</b>	<b>16,000</b>	<b>18,000</b>	<b>16,929</b>
			29,311		30,111	
		DEDUCT—Probable Savings	311		111	
		<b>Total Special Police, Rupees</b>	<b>29,000</b>	<b>28,600</b>	<b>30,000</b>	<b>40,836</b>
		<b>Thuggee and Dacoity.</b>				
		<b>Establishment.</b>				
13	10	Approvers	448	400	582	357
		<b>Contingent Charges.</b>				
		Clothing	40	...	52	29
			488		634	
		Add for rounding	12		66	
		<b>Total Thuggee and Dacoity, Rupees</b>	<b>500</b>	<b>400</b>	<b>700</b>	<b>386</b>
		<b>Collection of Cattle Trespass Fines—(Pound).</b>				
		Pound-keepers or Mohurirs	32,000	31,000	32,000	29,042
		Herdsmen	7,600	6,000	7,600	5,170
		Feed of Unclaimed Cattle	20,600	15,000	20,600	14,671
		Stationery and Contingencies	4,800	3,000	4,800	2,647
		<b>Total Collection of Cattle Trespass Fines, Rupees</b>	<b>65,000</b>	<b>55,000</b>	<b>65,000</b>	<b>51,530</b>

## EXPENDITURE—continued.

## 20.—POLICE—continued.

Numbers.		LOCAL. Village Police—Local.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
59,476	59,190	Chaukidars—(Local Rate)	21,51,300	21,50,000	21,48,000	21,50,453
		Rewards to Chaukidars—(Local Rate)	7,500	6,000	6,000	5,155
		Miscellaneous—(Local Rate)	600	800	700	872
		Petty Construction and Repairs—(Local Rate)	5,600	5,200	5,300	4,699
		Rural Police (Village Chaukidar)	2,93,000	2,48,000	2,45,000	1,96,831
		Miscellaneous Ditto	---	---	---	1,749
Total Village Police—Local, Rupees			24,58,000	24,10,000	24,05,000	23,59,809

## 22.—EDUCATION.

		PROVINCIAL.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
				1886-87.	1885-86.	1885-86.
			Rs.	Rs.	Rs.	Rs.
		DIRECTION	40,500	41,000	38,500	37,244
		GOVERNMENT COLLEGES, GENERAL	1,13,000	1,01,000	1,13,000	1,07,123
		GOVERNMENT SCHOOLS, GENERAL	18,200	18,000	17,200	17,135
		GRANTS-IN-AID	1,86,000	1,49,000	1,49,000	1,50,247
		SCHOLARSHIPS	32,000	25,000	27,000	24,030
		PRIZES	---	---	4,900	2,075
		MISCELLANEOUS	35,500	28,500	28,800	18,953
		REFUNDS	800	500	800	120
		Lump reduction			3,79,200	
		TOTAL PROVINCIAL	4,26,000	3,66,000	3,48,000	3,56,932
		LOCAL.				
		INSPECTION—LOCAL	2,64,000	2,37,000	2,60,000	2,29,045
		GOVERNMENT SCHOOLS, GENERAL—LOCAL	9,42,000	8,73,000	9,31,800	9,03,327
		GOVERNMENT SCHOOLS, SPECIAL—LOCAL	66,000	55,000	66,900	56,774
		GRANTS-IN-AID—LOCAL	1,26,000	1,40,000	1,65,000	1,34,821
		SCHOLARSHIPS—LOCAL	34,000	31,000	34,000	31,537
		PRIZES—LOCAL	---	---	8,300	9,990
		MISCELLANEOUS—LOCAL	20,000	18,000	18,000	15,749
		REFUNDS—LOCAL	---	---	---	12
		Lump addition			14,81,000	
		TOTAL LOCAL	14,52,000	13,54,000	15,00,000	13,81,261
Total 22, Education, Rupees			18,78,000	17,20,000	18,48,000	17,38,193

## DETAILS.

Numbers.		PROVINCIAL. Direction.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction	24,000	26,000	24,000	24,161
		Establishment.				
8	14	Clerks	9,888	7,000	7,416	6,840
3		Munshis, Pandits and Translators		2,000	2,472	2,400
6		Servants		420	320	420
			10,308	9,320	10,308	9,558
		Contingent Charges.				
		Travelling Allowance of Officers	1,500	1,200	1,000	845
		Travelling and Deputation Allowance of Establishment	1,000	700	700	350
		Service Postage Stamps	1,300	1,000	500	304
		Office Expenses and Miscellaneous	1,800	2,060	1,224	1,353
		Office rent	720	720	720	642
			6,220	5,680	4,144	3,515
Add or Deduct for rounding			40,528		38,452	
Total Direction, Rupees			40,500	41,000	38,500	37,244

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers.		PROVINCIAL—contd. Government Colleges, General.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
2	2	Principals - - -	24,000	20,000	24,000	24,582
7	7	Professors - - -	58,200	54,000	58,500	55,801
16	17	Assistant Professors - - -	18,996	13,000	18,996	11,318
			1,01,196	87,000	1,01,496	91,701
		<i>Establishment.</i>				
1	1	English Teacher - - -	600	...	600	...
2	2	Moulvis and Pandits - - -	2,040	2,040	2,040	2,040
3	3	Writers - - -	1,080	1,080	1,080	1,080
3	3	Librarians - - -	2,160	2,160	2,160	2,110
29	34	Menial Servants - - -	1,872	1,600	1,584	1,582
			7,752	6,880	7,464	6,812
		<i>Contingent Charges.</i>				
		House-rent - - -	...	2,500	3,000	3,000
		Library Allowance - - -	1,000	1,000	1,000	864
		Boarding-house Allowance - - -	1,800	1,500	1,500	1,500
		Contingencies - - -	6,800	5,120	3,858	3,251
			9,600	10,120	9,358	8,615
		Deduct—Probable Savings - - -	1,18,548		1,18,318	
			5,548		5,318	
Total Government Colleges, General, Rupees -			1,13,000	1,04,000	1,13,000	1,07,128
		<b>Government Schools, General.</b>				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS. High.				
		<i>Establishment.</i>				
1	1	Head-Master - - -	4,800	5,200	4,800	4,800
9	9	English Teachers - - -	5,494	5,560	5,494	5,485
5	5	Munshis and Pandits - - -	1,740	1,740	1,740	1,740
1	1	Writing Master - - -	240	240	240	240
7	7	Servants - - -	360	360	360	360
		<i>Contingencies.</i>				
		Half-fee Income Charges - - -	2,766	2,500	2,766	2,557
		Prizes - - -	...	...		
		Contingencies and Miscellaneous - - -	...	100		
Total High -			15,400	15,700	15,400	15,182
		Middle.				
		VERNACULAR SCHOOL. SANSKRIT PATSALA, AJUDHIA. <i>Establishment.</i>				
5	6	Teachers - - -	2,220	1,800	1,380	1,266
2	4	Servants - - -	180	150	96	96
		<i>Contingencies.</i>				
		Contingencies and Miscellaneous - - -	100	50	24	351
Total Middle -			2,500	2,000	1,500	1,713
		Low.				
		<i>Contingencies.</i>				
		House-rent for Model School (Nazul) - - -	300	300	300	240
Total Low -			300	300	300	240
Total Government Schools, General, Rupees -			18,200	18,000	17,200	17,135
		<b>Grants-in-Aid.</b>				
		<i>To Colleges and Schools—</i>				
		Grants for tuition to Law Class (Muir Central College)	1,81,450	1,46,500	1,46,500	6,450
		Ditto to College				69,847
		Ditto to Schools				58,550
		Grants to Medical, Normal, Industrial and Zenana Schools.				...
		Contribution to the Pratt Nomination Fund - - -				...
		Towards buildings, paid from the Educational Budget	4,550	2,500	2,500	15,400
Total Grants-in-Aid, Rupees -			1,86,000	1,49,000	1,49,000	1,50,247

## EXPENDITURE—continued.

## 22.—EDUCATION—continued.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
				Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL—contd.</i>								
<b>Scholarship.</b>								
In Arts Colleges	-	-	-	20,000	}	25,000	27,000	24,030
In Secondary Schools	-	-	-	12,000				
In Primary Schools	-	-	-	...				
<b>Total Scholarships, Rupees</b>	-	-	-	<b>32,000</b>		<b>27,000</b>	<b>24,030</b>	
<b>Miscellaneous.</b>								
<b>GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.</b>								
Prizes for Authorships	-	-	-	}	1,200	200	1,200	...
Purchase of Books for Rewards	-	-	-		7,500	6,000	5,000	4,946
Patronage of the Native Press	-	-	-		800	200	800	184
Miscellaneous	-	-	-					
<b>Total Grants, &amp;c.</b>	-	-	-	<b>9,500</b>	<b>6,400</b>	<b>7,000</b>	<b>5,130</b>	
<b>GOVERNMENT BOOK DEPÔT.</b>								
<i>Salary.</i>								
<i>Establishment.</i>								
Numbers.								
1885-86.	1886-87.							
1	1	Curator	-	3,000	3,000	3,000	3,000	3,000
7	7	Clerks	-	3,036	3,000	3,036	3,033	3,033
7	7	Servants	-	504	500	504	500	500
<i>Contingent Charges.</i>								
Discount on Wholesale Purchase	-	-	-	4,500	1,000	4,000	...	
Service Postage Stamps	-	-	-	1,600	1,500	1,600	1,753	
Other Items	-	-	-	1,160	1,000	1,160	1,059	
<b>Total Government Book Depôt</b>	-	-	-	<b>13,800</b>	<b>10,000</b>	<b>13,300</b>	<b>9,345</b>	
<b>MISCELLANEOUS.</b>								
Purchase of Books	-	-	-	3,000	1,500	3,000	778	
Allowances to Examiners	-	-	-	5,000	}	8,000	}	297
Examination Charges	-	-	-	2,000				
Education to European and Eurasian indigent Children	-	-	-	2,200				
Other Items	-	-	-	...	100		215	
<b>Total</b>	-	-	-	<b>12,200</b>	<b>12,100</b>	<b>8,500</b>	<b>4,478</b>	
<b>Total Miscellaneous, Rupees</b>	-	-	-	<b>35,500</b>	<b>28,500</b>	<b>28,800</b>	<b>18,953</b>	
<b>LOCAL.</b>								
<b>Inspection—Local.</b>								
<i>Salaries.</i>								
8	8	Inspectors	-	84,000	82,000	82,200	75,618	
2	2	Assistant Inspectors	-	8,520	8,000	12,000	6,032	
<i>Establishment.</i>								
47	47	Deputy Inspectors	-	54,540	53,000	53,400	52,801	
37	35	Sub-Deputy Inspectors	-	17,760	17,000	18,720	17,322	
19	20	Clerks	-	11,460	17,000	11,520	18,033	
11	11	Munshis and Pandits	-	4,956	4,600	4,956	4,800	
58	58	Mohurirs	-	7,452	(a)	7,452	(a)	
125	123	Servants	-	7,446	5,300	7,510	5,365	
2	2	Extra Establishment	-	240	100	240	228	
<i>Contingent Charges.</i>								
Prizes	-	-	-	4,000	...	...	...	
House and Office Rent	-	-	-	3,144	3,000	3,216	2,965	
Travelling Allowance of Officers	-	-	-	17,800	7,500	18,200	6,304	
Travelling Allowance of Establishment	-	-	-	27,480	26,000	28,300	26,592	
Service Postage Stamps	-	-	-	2,750	2,000	3,100	1,836	
Country Stationery	-	-	-	1,111	1,300	...	1,275	
Office Expenses and Miscellaneous	-	-	-	11,603	10,200	12,624	9,874	
Addition for increasing the increasing Staff	-	-	-	5,000	...	5,000	...	
<b>Deduct—Probable Savings</b>	-	-	-	<b>269,262</b>		<b>268,438</b>		
				<b>5,262</b>		<b>8,438</b>		
<b>Total Inspection, Rupees</b>	-	-	-	<b>2,64,000</b>	<b>2,37,000</b>	<b>2,60,000</b>	<b>2,29,045</b>	

(a) Included under clerks.

EXPENDITURE—continued.

22.—EDUCATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>LOCAL—contd.</i>					
Government Schools, General—Local.					
High.					
<i>Establishment.</i>					
Numbers.					
1885-86.	1886-87.				
36	36	Head Masters - - -	79,140	78,660	1,82,999
162	174	English Teachers - - -	83,174	79,500	
58	55	Persian " - - -	8,760	9,504	
30	28	Hindi " - - -	4,140	4,440	
21	19	Sanskrit " - - -	5,220	5,640	
20	20	Arabic " - - -	8,280	8,340	
14	14	Writing Masters - - -	2,772	2,772	
189	191	Servants - - -	9,336	9,408	
<i>Contingencies.</i>					
		Half-fee Income Charges - - -	23,292	19,000	17,968
		Boarding-house Allowance - - -	8,976	7,800	7,786
		Bifurcation of Studies - - -	2,500	...	...
		Prizes - - -	510	...	...
		Contingencies and Miscellaneous - - -	6,691	1,200	1,205
		House-rent - - -	..	...	219
Deduct—Probable Savings		2,42,791		2,38,476	
Total High		2,791		976	
Total High		2,40,000	2,19,000	2,37,500	2,18,944
Middle.					
Numbers.					
1885-86.	1886-87.				
697	709	Tahsili School Teachers and Assistants - - -	89,597	87,569	79,993
119	121	Pargana ditto - - -	15,492	15,360	13,569
50	59	Persian Teachers - - -	7,176	5,500	5,419
...	...	Extra " - - -	..	1,000	902
...	4	Servants - - -	2,760	3,000	2,979
<i>Contingent Charges.</i>					
		House-rent - - -	...	...	1,168
		Prizes - - -	...	30	...
		Petty Construction and Repairs - - -	...	...	63
		Contingencies and Miscellaneous - - -	12,752	10,270	9,070
Deduct—Probable Savings		1,27,777		1,25,202	
Total Middle		2,777		2,202	
Total Middle		1,25,000	1,14,000	1,23,000	1,13,163
Low.					
Numbers.					
1885-86.	1886-87.				
4,405	4,374	Teachers - - -	5,28,130	5,04,000	5,01,141
1	5	Mohurirs - - -	528	400	344
...	15	Servants - - -	432	300	738
<i>Contingencies.</i>					
		House-rent - - -	3,886	3,200	3,118
		Books and Apparatus - - -	7,229	6,400	6,701
		Prizes - - -	8,669	7,000	...
		Petty Constructions and Repairs - - -	...	100	39,910
		Contingencies and Miscellaneous - - -	18,850	18,600	19,268
		Addition for Extension of Primary Education - - -	10,000	...	15,000
Deduct—Probable Savings		5,77,724		5,71,358	
Total Low		724		58	
Total Low		5,77,000	5,40,000	5,71,300	5,71,220
Total Government Schools, &c., Rupees		9,42,000	8,73,000	9,31,800	9,03,327

EXPENDITURE— <i>continued.</i>						
22.—EDUCATION— <i>continued.</i>						
Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>LOCAL—contd.</i>						
Government Schools, Special.—Local.						
TRAINING SCHOOLS FOR GIRLS.						
Low.						
<i>Establishment.</i>						
142	145	Teachers - - - -	12,065	9,900	12,023	9,357
24	24	Servants - - - -	1,008	2,000	1,008	1,361
<i>Contingent Charges.</i>						
		House-rent - - - -	267	300	171	282
		Country Stationery - - - -	...	20	...	10
		Prizes - - - -	...	60	...	...
		Contingencies and Miscellaneous - - - -	2,660	1,720	2,698	1,745
TOTAL			16,000	14,000	15,900	12,755
<i>NORMAL SCHOOLS.</i>						
<i>Establishment.</i>						
34	36	Teachers - - - -	15,600	14,800	15,120	15,073
215	215	Pupil Teachers - - - -	24,120	20,000	24,120	22,341
32	32	Servants - - - -	1,536	1,800	1,608	1,903
<i>Contingent Charges.</i>						
		Prizes - - - -	...	20	...	...
		Contingencies and Miscellaneous - - - -	6,940	4,380	5,884	4,702
		Addition for Extension of Primary Education - - - -	2,500	...	4,500	...
			50,696		51,232	
Deduct—Probable Savings			696		232	
TOTAL			50,000	41,000	51,000	44,019
Total Government Schools, Special, Rupees -			66,000	55,000	66,900	56,774
<i>Grants-in-Aid.—Local.</i>						
<i>To Colleges and Schools—</i>						
		Grants for tuition to Schools - - - -	1,20,196	1,36,000	1,49,520	1,34,621
		Towards buildings, paid from the Educational Budget - - - -	5,650	4,000	18,763	200
		Lump alterations - - - -	+ 154	...	- 3,283	...
Total Grants-in-Aid, Rupees -			1,26,000	1,40,000	1,65,000	1,34,821
<i>Scholarships.—Local.</i>						
		In-Arts Colleges - - - -	...	...		
		In Secondary Schools, General - - - -	34,000	31,000	34,000	31,537
		In Primary Schools, General - - - -	...	...		
		In Special Schools other than Training Schools - - - -	...	...		
Total Scholarships, Rupees -			34,000	31,000	34,000	31,537
<i>Miscellaneous.—Local.</i>						
		Purchase of Books - - - -	12,065	16,000	10,615	6,258
		Book Depôt Charges - - - -	4,212		4,152	9,243
		Other Miscellaneous Charges - - - -	3,723	2,000	3,233	248
Total Miscellaneous, Rupees -			20,000	18,000	18,000	15,749
23.—ECCLESIASTICAL.						
<i>IMPERIAL.</i>						
			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
			1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		ECCLESIASTICAL ESTABLISHMENT - - - -	2,40,000	2,37,000	2,30,000	2,32,734
		CEMETERY ESTABLISHMENT - - - -	7,800	7,000	7,800	6,986
		MISCELLANEOUS ECCLESIASTICAL CHARGES - - - -	4,200	4,000	4,200	4,182
Total 23, Ecclesiastical, Rupees -			2,52,000	2,48,000	2,42,000	2,43,902



EXPENDITURE— <i>continued.</i>										
23.—ECCLESIASTICAL— <i>continued.</i>										
DETAILS.										
Numbers.		Ecclesiastical Establishment.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,				
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.				
		<b>Church of England.</b>	<b>Rs.</b>	<b>Es.</b>	<b>Rs.</b>	<b>Rs.</b>				
		<i>Salaries.</i>								
23	23	{ Chaplains - - - - -	1,84,800	1,80,000	1,81,200	1,80,734				
7	7	{ Assistant Chaplains - - - - -	9,600	8,000	9,600	5,183				
		Ministers of the Additional Clergy Society								
		<i>Establishment.</i>	1,94,400	1,88,000	1,90,800	1,85,917				
...	...	Church Establishments - - - - -	7,000	7,000	7,768	6,647				
		<b>TOTAL</b>	<b>2,01,400</b>	<b>1,95,000</b>	<b>1,98,568</b>	<b>1,92,564</b>				
		<b>Church of Scotland.</b>								
		<i>Salaries.</i>								
1	1	Chaplain - - - - -	9,600	} 20,000	{ 9,600	18,310				
1	...	Additional Chaplain - - - - -	....			1,800	...			
4	9	Ministers of the Additional Clergy Society	8,748			3,600	...			
		<i>Establishment.</i>	18,348	20,000	15,000	18,310				
7	7	Church Establishments - - - - -	408	400	408	528				
		<b>TOTAL</b>	<b>18,756</b>	<b>20,400</b>	<b>15,408</b>	<b>18,838</b>				
		<i>Contingent Charges.</i>								
		Ground-rent - - - - -	...	...	600	...				
		Visitation Allowances - - - - -	10,800	11,000	10,721	10,630				
		Joining Allowance - - - - -	} 5,200	2,000	5,200	{ 952				
		Travelling Allowances - - - - -					3,600	3,600	4,340	3,612
		Conveyance Allowance - - - - -					5,200	4,800	5,220	4,463
		Miscellaneous - - - - -	24,800	21,400	26,081	21,243				
		Postage Charges - - - - -	200	200	168	89				
		<b>TOTAL</b>	<b>25,000</b>	<b>21,600</b>	<b>26,249</b>	<b>21,332</b>				
		<b>DEDUCT—Probable Savings</b>	<b>2,45,156</b>		<b>2,40,225</b>					
			<b>5,156</b>		<b>10,225</b>					
		<b>Total Ecclesiastical Establishment, Rupees</b>	<b>2,40,000</b>	<b>2,37,000</b>	<b>2,30,000</b>	<b>2,32,734</b>				
24.—MEDICAL.										
PROVINCIAL.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,				
			1886-87.	1885-86.	1885-86.	1884-85.				
			<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>				
		MEDICAL ESTABLISHMENT - - - - -	5,29,000	5,00,000	5,29,000	4,79,767				
		VACCINATION - - - - -	61,000	61,600	65,500	62,922				
		HOSPITALS AND DISPENSARIES - - - - -	6,000	5,000	6,000	4,149				
		SANITARY COMMISSIONER - - - - -	34,600	35,200	35,700	35,231				
		MEDICAL SCHOOL - - - - -	20,000	20,000	20,500	19,776				
		LUNATIC ASYLUM - - - - -	60,000	56,000	60,000	55,494				
		CHEMICAL EXAMINER - - - - -	3,200	3,700	3,300	3,205				
		REFUNDS - - - - -	200	500	...	21				
		<b>TOTAL PROVINCIAL</b>	<b>7,14,000</b>	<b>6,82,000</b>	<b>7,20,000</b>	<b>6,60,565</b>				
		<b>LOCAL.</b>								
		VACCINATION—LOCAL - - - - -	65,000	65,000	65,500	61,273				
		HOSPITALS AND DISPENSARIES—LOCAL - - - - -	4,00,000	3,57,000	3,98,000	3,71,191				
		GRANTS FOR MEDICAL PURPOSES—LOCAL - - - - -	5,000	5,000	4,500	4,179				
		REFUNDS—LOCAL - - - - -	1,000	1,000	1,000	242				
		<b>TOTAL LOCAL</b>	<b>4,72,000</b>	<b>4,28,000</b>	<b>4,69,000</b>	<b>4,36,885</b>				
		<b>Total 24, Medical, Rupees</b>	<b>11,86,000</b>	<b>11,10,000</b>	<b>11,89,000</b>	<b>10,97,450</b>				

EXPENDITURE—*continued.*24.—MEDICAL—*continued.*

## DETAILS.

Numbers.		PROVINCIAL. Medical Establishment.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
1	1	Surgeon General - - -	27,000	27,000	27,000	27,000
...	...	Civil Surgeons - - -	4,16,410	3,85,000	4,19,700	3,64,376
3	4	Assistants to Civil Surgeons - - -	8,640	8,600	7,440	8,287
1	1	Civil Apothecary - - -	1,800	1,800	1,800	1,832
5	5	Allowance to Regimental Officers for Civil Duty - - -	6,000	6,500	6,000	6,919
2	2	Allowance for charge of Sub-Divisional Stations - - -	720	700	720	360
		Allowance for attending Jails - - -	46,500	42,000	45,300	41,592
		Ditto ditto Police - - -	1,200	700	1,200	419
		Ditto ditto Educational Institutions - - -	5,400	5,400	6,600	5,327
			5,13,670	4,77,700	5,15,760	4,56,112
<i>Establishment.</i>						
	3	Native Doctors - - -	885	1,000	...	993
14	14	Clerks and Servants - - -	6,912	5,400	6,912	4,937
			7,797	6,400	6,912	5,930
<i>Supplies.</i>						
		Cost of Medicines for Civil Stations - - -	1,420	1,000	1,420	4,006
		Medicines supplied by the Military Department - - -	5,000	5,000	5,000	1,912
			6,420	6,000	6,420	5,918
<i>Contingent Charges.</i>						
		Travelling Allowances - - -	4,450	4,400	4,450	4,868
		Service Postage Stamps - - -	1,830	1,800	1,810	1,647
		Miscellaneous - - -	3,545	3,700	3,660	5,292
			9,825	9,900	9,920	11,807
			5,37,712		5,39,012	
		Deduct—Probable Savings - - -	8,712		10,012	
		Total Medical Establishment,—Rupees - - -	5,29,000	5,00,000	5,29,000	4,79,767
<i>Vaccination.</i>						
<i>Salaries.</i>						
1	1	Superintendent, General - - -	7,200	7,200	7,200	7,200
3	3	Divisional Superintendents - - -	31,118	31,900	38,915	32,783
7	7	Deputy Superintendents - - -	7,560	7,300	7,560	7,570
			45,878	46,400	53,675	47,553
<i>Establishment.</i>						
3	3	Tube-fillers - - -	432	400	432	383
8	8	Clerks - - -	2,076	2,000	2,076	2,107
14	14	Servants - - -	840	800	840	826
			3,348	3,200	3,348	3,316
			1,000	1,000	1,000	174
<i>Supplies.</i>						
		Medical Stores - - -				
			1,000	1,000	1,000	174
<i>Contingent Charges.</i>						
		Fixed Contingent Allowance to Superintendents - - -	2,556	2,400	2,556	2,479
		Travelling Allowances - - -	6,110	5,600	6,110	5,278
		Service Postage Stamps - - -	1,450	1,400	1,450	1,466
		Office Expenses and Miscellaneous - - -	658	1,600	2,175	2,656
			10,774	11,000	12,291	11,879
		Deduct probable savings - - -			70,314	
		Total Vaccination, Rupees - - -	61,000	61,600	65,500	62,922

EXPENDITURE—continued.															
24.—MEDICAL—continued.															
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.										
		Rs.	Rs.	Rs.	Rs.										
<i>PROVINCIAL—contd.</i>															
<b>Hospitals and Dispensaries.</b>															
<i>Establishment.</i>															
<table border="1" style="display: inline-table; vertical-align: top;"> <tr><th colspan="2">Numbers.</th></tr> <tr><th>1885-86.</th><th>1886-87.</th></tr> <tr><td>1</td><td>...</td></tr> <tr><td>3</td><td>3</td></tr> <tr><td>9</td><td>12</td></tr> </table>		Numbers.		1885-86.	1886-87.	1	...	3	3	9	12				
Numbers.															
1885-86.	1886-87.														
1	...														
3	3														
9	12														
	Native Doctor - - - - -	...	...	300	...										
	Compounders and Dressers - - - - -	360	300	360	444										
	Clerks and Servants - - - - -	1,140	700	876	342										
		1,500	1,000	1,536	786										
<i>Supplies.</i>															
	Diet of Patients and Cost of Clothing - - - - -	3,005	2,700	3,000	2,677										
	Medicines supplied by Military Department, &c.- - - - -	400	400	400	52										
		3,405	3,100	3,400	2,729										
<i>Contingent Charges.</i>															
	Travelling Allowance for joining Appointments, &c. - - - - -	100	...	100	...										
	Miscellaneous - - - - -	995	900	964	634										
		1,095	900	1,064	634										
	<b>Total Hospitals and Dispensaries, Rupees -</b>	<b>6,000</b>	<b>5,000</b>	<b>6,000</b>	<b>4,149</b>										
<b>Sanitary Commissioner.</b>															
<i>SUPERINTENDENCE.</i>															
<i>Salary.</i>															
<table border="1" style="display: inline-table; vertical-align: top;"> <tr><th colspan="2">Numbers.</th></tr> <tr><th>1885-86.</th><th>1886-87.</th></tr> <tr><td>1</td><td>1</td></tr> </table>		Numbers.		1885-86.	1886-87.	1	1								
Numbers.															
1885-86.	1886-87.														
1	1														
	Sanitary Commissioner - - - - -	14,400	14,400	14,400	14,400										
<i>Establishment.</i>															
<table border="1" style="display: inline-table; vertical-align: top;"> <tr><th colspan="2">Numbers.</th></tr> <tr><th>1885-86.</th><th>1886-87.</th></tr> <tr><td>5</td><td>5</td></tr> <tr><td>2</td><td>2</td></tr> </table>		Numbers.		1885-86.	1886-87.	5	5	2	2						
Numbers.															
1885-86.	1886-87.														
5	5														
2	2														
	Clerks - - - - -	4,080	4,080	4,080	4,189										
	Servants - - - - -	120	120	120	125										
	Police Guard - - - - -	...	...	150	...										
		4,200	4,200	4,350	4,314										
<i>Contingent Charges.</i>															
	Travelling Allowance of Officers - - - - -	2,000	2,000	2,000	2,678										
	Ditto ditto of Establishment - - - - -	80	30	80	25										
	Service Postage Stamps - - - - -	161	170	130	136										
	Office Expenses and Miscellaneous - - - - -	359	1,400	1,340	362										
		2,600	3,600	3,550	3,201										
	<b>Total Superintendence -</b>	<b>21,200</b>	<b>22,200</b>	<b>22,300</b>	<b>21,915</b>										
<i>DISTRICT CHARGES.</i>															
<table border="1" style="display: inline-table; vertical-align: top;"> <tr><th colspan="2">Numbers.</th></tr> <tr><th>1885-86.</th><th>1886-87.</th></tr> <tr><td>49</td><td>49</td></tr> </table>		Numbers.		1885-86.	1886-87.	49	49								
Numbers.															
1885-86.	1886-87.														
49	49														
	Mortuary Clerks - - - - -	12,780	12,400	12,780	12,719										
	Contingencies - - - - -	620	600	620	597										
		13,400	13,000	13,400	13,316										
	<b>Total Sanitary Commissioner, Rupees -</b>	<b>34,600</b>	<b>35,200</b>	<b>35,700</b>	<b>35,231</b>										

EXPENDITURE—continued.						
24.—MEDICAL—continued.						
Numbers.		PROVINCIAL—contd. Medical School.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
6	6	Lecturers - - - -	9,360	8,960	8,760	8,910
		<i>Establishment.</i>				
1	1	Arithmetic Teacher - - - -	120	120	120	120
1	1	Writer - - - - -	480	450	480	300
4	4	Servants - - - - -	204	200	204	183
1	1	Librarian - - - - -	240	240	240	240
		Scholarships - - - - -	1,536	1,300	1,536	315
			2,580	2,310	2,580	1,158
		<i>Contingent Charges.</i>				
		Prizes and Rewards - - - -	50	50	50	50
		Service Postage Stamps - - -	80	80	60	60
		Miscellaneous - - - - -	1,000	1,600	1,000	3,603
			1,130	1,730	1,110	3,713
		New Civil Hospital Assistant Class - -	5,530	5,000	6,061	5,995
		Female Medical School - - - -	2,000	2,000	2,000	...
			20,600		20,511	
		Deduct probable savings - - - -	600		11	
		<b>Total Medical School, Rupees</b> - -	<b>20,000</b>	<b>20,000</b>	<b>20,500</b>	<b>19,776</b>
		<b>Lunatic Asylum.</b>				
		<i>Salaries.</i>				
4	4	Superintendents - - - - -	12,000	12,000	12,000	11,790
		<i>Establishment.</i>				
4	4	Native Doctors - - - - -	2,460	2,200	2,220	2,044
4	4	Compounders and Dressers - - -	312	200	276	216
4	4	Overseers and Darogabs - - - -	4,200	4,200	4,200	4,200
4	4	Matrons - - - - -	1,872	1,900	1,872	1,872
82	82	Clerks and Servants - - - - -	4,506	4,500	4,506	4,441
89	89	Guards - - - - -	5,832	5,800	5,832	5,529
			19,182	18,800	18,906	18,302
		<i>Supplies.</i>				
		Diet of Patients - - - - -	22,400	19,200	22,900	19,818
		Cost of Clothing - - - - -	2,100	2,000	2,200	1,838
		Medicines - - - - -	285	400	285	492
			24,785	21,600	25,385	22,148
		<i>Contingent Charges.</i>				
		Subsistence allowance to discharged Lunatics - -	230	100	180	61
		Factory charges - - - - -	2,250	1,500	2,250	1,264
		Service Postage Stamps - - - -			1,500	26
		Office Expenses and Miscellaneous - - - -	1,500	2,000		1,903
			3,980	3,600	3,930	3,254
		Add or Deduct for rounding - - - -	59,947		60,221	
			53		221	
		<b>Total Lunatic Asylum, Rupees</b> - -	<b>60,000</b>	<b>56,000</b>	<b>60,000</b>	<b>55,494</b>
		<b>Chemical Examiner.</b>				
		<i>Salary.</i>				
1	1	Chemical Examiner - - - - -	2,400	3,000	2,400	2,400
		<i>Contingent Charges.</i>				
		Medical Stores and Chemicals - - -	208	100	208	35
		Service Postage Stamps - - - -	64	40	32	80
		Miscellaneous - - - - -	528	560	660	690
			800	700	900	805
		<b>Total Chemical Examiner, Rupees</b> - -	<b>3,200</b>	<b>3,700</b>	<b>3,300</b>	<b>3,205</b>

EXPENDITURE— <i>continued.</i>						
24.—MEDICAL— <i>continued.</i>						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
<i>LOCAL.</i>		Rs.	Rs.	Rs.	Rs.	
<b>Vaccination—Local.</b>						
Native Superintendent - - - -		12,662	12,650	12,662	12,599	
Vaccinators - - - -		50,824	49,800	50,104	46,199	
Apprentices - - - -		2,460	2,500	2,460	2,351	
Contingencies - - - -		...	50	...	124	
Lump addition - - - -		65,946		65,226		
		54		274		
<b>Total Vaccination, Local, Rupees</b>		<b>66,000</b>	<b>65,000</b>	<b>65,500</b>	<b>61,273</b>	
<b>Hospitals and Dispensaries—Local.</b>						
<i>(Local Rate.)</i>						
<b>Numbers.</b>						
1885-86.	1886-87.					
48	48					
<b>Salaries.</b>						
Assistant Surgeons - - - -		88,450	82,000	90,000	81,221	
<b>Establishment.</b>						
44	46	Chaukidars - - - -	2,460	1,600	2,376	1,443
165	172	Hospital Assistants and Native Doctors - - - -	96,200	88,500	95,130	86,166
331	337	Compounders and Dressers - - - -	34,195	31,000	33,093	29,064
633	652	Menial Servants - - - -	27,060	35,000	27,462	34,870
46	46	Office Establishment - - - -	9,785			
Training Midwives - - - -		1,150	500	900	441	
Students of the Civil Hospital Assistant Class - - - -		2,160	1,800	2,000	1,842	
		1,73,010	1,58,400	1,70,699	1,53,826	
<b>Supplies.</b>						
Country Medicines - - - -		17,230	17,000	17,070	20,796	
Medicines supplied by the Military Department - - - -		25,885	26,400	23,405	34,831	
Diet and Clothing of Patients - - - -		32,100	22,600	34,260	22,568	
		75,215	66,000	74,735	78,195	
<b>Contingent Charges.</b>						
Travelling Allowance for visiting Dispensaries - - - -		14,045	11,000	13,287	10,760	
Ditto ditto for joining Appointments, &c. - - - -		3,445	1,600	3,445	1,907	
Hospital Contingencies - - - -		21,945	20,000	20,185	27,882	
Office Contingencies - - - -		3,125	2,000	3,170	1,762	
Miscellaneous and Unforeseen Charges - - - -		6,405	6,000	7,734	...	
Petty Construction and Repairs - - - -		...	...	...	9,784	
		48,965	40,600	47,821	52,095	
		3,85,640	3,47,000	3,83,255	3,65,337	
<b>DISTRICT SANITATION.</b>						
Native Doctors - - - -		15,000	10,000	15,000	834	
Medicines - - - -					3,136	
Travelling Allowance - - - -					1,206	
Contingencies - - - -					678	
		15,000	10,000	15,000	5,854	
Deduct for rounding - - - -		4,00,640		3,98,255		
		640		255		
<b>Total Hospitals and Dispensaries, Local, Rupees</b>		<b>4,00,000</b>	<b>3,57,000</b>	<b>3,98,000</b>	<b>3,71,191</b>	
<b>Grants for Medical Purposes—Local.</b>						
<i>(Local Rate.)</i>						
Grants-in-aid of the Leper Asylum at Dehradun - - - -		1,500	1,500	1,500	1,500	
Ditto ditto Hardoi - - - -		500	500	...	...	
Grant to Benares Native Hospital - - - -		1,281	1,300	1,281	1,174	
Allowance to Medical Establishment at Rurki - - - -		984	980	984	785	
Grant to Female Dispensary at Allahabad - - - -		720	720	720	720	
Add for rounding - - - -		4,985		4,485		
		15		15		
<b>Total Grants for Medical Purposes, Local, Rupees</b>		<b>5,000</b>	<b>5,000</b>	<b>4,500</b>	<b>4,179</b>	

## EXPENDITURE—continued.

## 25.—POLITICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
POLITICAL AGENTS - - - - -	25,600	24,000	25,400	21,600
ENTERTAINMENT OF ENVOYS AND CHIEFS - - - - -	1,000	1,000	1,000	...
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c. - - - - -	10,000	4,000	10,000	9,340
REFUGEES AND STATE PRISONERS - - - - -	86,000	98,000	1,05,200	93,910
MISCELLANEOUS - - - - -	3,400	3,000	4,400	6,010
<b>Total 25, Political, Rupees - - - - -</b>	<b>1,26,000</b>	<b>1,30,000</b>	<b>1,46,000</b>	<b>1,30,880</b>

## DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>						
<b>Political Agents.</b>						
<i>Salaries.</i>						
2	2	Political Agents and Assistants - - - - -	17,400	17,400	17,400	14,700
<i>Establishment.</i>						
21	21	Clerks and Servants - - - - -	4,278	4,300	4,278	4,280
<i>Contingent Charges.</i>						
		Travelling Expenses and Allowances - - - - -	924	500	924	750
		Purchase of Service Postage Stamps - - - - -	2,998	1,800	2,798	1,790
		Office Expenses and Miscellaneous - - - - -				
		<b>Total Political Agents, Rupees - - - - -</b>	<b>25,600</b>	<b>24,000</b>	<b>25,400</b>	<b>21,600</b>
<b>Refugees and State Prisoners.</b>						
		Charges on account of State Prisoners - - - - -	20,350	32,000	39,520	33,980
		Charges on account of His Highness the ex-Amir of Afghanistan - - - - -	65,650	66,000	65,680	59,920
		<b>Total Refugees and State Prisoners, Rupees - - - - -</b>	<b>86,000</b>	<b>98,000</b>	<b>1,05,200</b>	<b>93,910</b>
<b>Miscellaneous.</b>						
		Construction of Boundary Pillars - - - - -	2,000	2,000	2,000	4,690
		Miscellaneous Charges - - - - -	1,400	1,000	2,400	1,310
		<b>Total Miscellaneous, Rupees - - - - -</b>	<b>3,400</b>	<b>3,000</b>	<b>4,400</b>	<b>6,010</b>

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
ARCHÆOLOGICAL DEPARTMENT - - - - -	2,000	1,000	2,000	1,366
<i>PROVINCIAL.</i>				
PROVINCIAL MUSEUMS - - - - -	17,000	17,000	17,000	9,886
MODEL OR EXPERIMENTAL FARMS - - - - -	22,400	22,600	19,400	17,049
EXPERIMENTAL FACTORIES - - - - -	42,000	30,000	42,000	26,616
PUBLIC EXHIBITIONS AND FAIRS - - - - -	30,000	30,000	30,000	38,627
BOTANICAL AND OTHER PUBLIC GARDENS - - - - -	1,03,600	1,04,100	1,05,600	1,18,053
EMIGRATION - - - - -	2,000	2,000	3,500	2,657
GAZETTEER AND STATISTICAL MEMOIRS - - - - -	1,000	1,000	1,000	1,399
PROVINCIAL STATISTICS - - - - -	86,000	86,000	84,000	77,389
MISCELLANEOUS - - - - -	3,900	3,000	3,900	4,530
REFUNDS - - - - -	1,100	300	1,600	405
			3,08,000	
			12,000	
<b>Lump reduction - - - - -</b>				
<b>TOTAL PROVINCIAL - - - - -</b>	<b>3,09,000</b>	<b>2,96,000</b>	<b>2,96,000</b>	<b>2,96,611</b>
<b>Carried over - - - - -</b>	<b>3,11,000</b>	<b>2,97,000</b>	<b>2,98,000</b>	<b>2,97,977</b>

EXPENDITURE— <i>continued.</i>				
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS— <i>continued.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward	3,11,000	2,97,000	2,98,000	2,97,977
<i>LOCAL.</i>				
MODEL FARMS—LOCAL	600	400	600	420
PUBLIC EXHIBITIONS AND FAIRS—LOCAL	...	...	...	100
GOVERNMENT BULL AND STALLION CHARGES	2,400	1,000	2,400	789
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL	3,000	1,600	3,000	1,165
LOCAL STATISTICS	20,000	20,000	20,000	20,000
Lump addition			26,000 14,000	
TOTAL LOCAL	26,000	23,000	40,000	22,474
Total 26, Scientific and other Minor Departments, Rupees	3,37,000	3,20,000	3,38,000	3,20,451
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>Provincial Museums.</b>				
Museum Charges (Nazul)	17,000	17,000	17,000	2,215 7,671
Ditto (Margin)				
Total Provincial Museums, Rupees	17,000	17,000	17,000	9,886
<b>Model or Experimental Farms.</b>				
<i>MODEL FARMS.</i>				
<i>Establishment.</i>				
Superintendent	1,800	2,822	1,800	2,208
Clerks and Servants	468			
Gardeners and Labourers	978			
Apprentices	1,800			
	5,046	5,600	5,046	4,855
<i>Contingent Charges.</i>				
Compensation to zemindars	10,054	9,700	9,654	776 395 292 177 ... 1,183 1,071 653 7,647
Manure				
Purchase and Repair of Dead-stock				
Purchase of Seed				
Irrigation				
Rent				
Purchase and Feed of Cattle				
Experimental Machinery				
Office Expenses and Miscellaneous				
	10,054	9,700	9,654	12,194
	15,100	15,300	14,700	17,049
<i>Ghazipur Farm.</i>				
Establishment and Contingencies	3,300	3,300	3,200	...
<i>Kumaun Orchards.</i>				
Establishment and Contingencies	1,500	1,500	1,500	...
<i>Demonstration Farm, Meerut.</i>				
Establishment and Contingencies	2,500	2,500	...	...
Total Model or Experimental Farms, Rupees	2,400	22,600	19,400	17,949

## EXPENDITURE—continued.

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<b>Experimental Factories.</b>					
		20,000	13,000	20,000	4,910
		12,000	12,000	12,000	18,620
		5,000	3,000	5,000	...
		5,000	2,000	5,000	3,070
<b>Total Experimental Factories, Rupees—</b>		<b>42,000</b>	<b>30,000</b>	<b>42,000</b>	<b>26,610</b>
<b>Botanical and other Public Gardens.</b>					
<b>BOTANICAL GARDENS.</b>					
<i>Salary.</i>					
		8,400	8,400	8,400	8,870
<i>Establishment.</i>					
		8,082	7,500	8,070	3,000
		4,416	4,500	4,368	9,640
		12,498	12,000	12,438	12,640
<i>Contingent Charges.</i>					
		600	1,500	600	1,460
		300	300	300	280
		10,702	10,300	11,262	11,030
		11,602	12,100	12,162	12,770
		32,500	32,500	33,000	34,290
<b>ENDOWED GARDENS AT AGRA AND ALLAHABAD.</b>					
		4,500	4,500	4,500	4,500
		1,600	1,600	1,600	12,000
		6,100	6,100	6,100	16,500
<b>MEMORIAL GARDEN AT CAWNPORE.</b>					
		1,800	1,800	1,800	960
		3,200	3,200	3,200	810
		5,000	5,000	5,000	3,210
		5,000	5,000	5,000	4,990
<b>NAZUL AND HORTICULTURAL GARDENS.</b>					
		32,000	22,000	33,500	21,940
		7,500	18,000	7,500	19,860
		3,000	3,000	3,000	3,000
		14,000	14,000	14,000	13,290
		56,500	57,000	58,000	58,110
		3,500	3,500	3,500	4,150
<b>Total Botanical and other Public Gardens, Provincial, Rupees</b>		<b>1,03,600</b>	<b>1,04,100</b>	<b>1,05,600</b>	<b>1,18,050</b>
<b>Provincial Statistics.</b>					
<b>DEPARTMENT OF AGRICULTURE AND COMMERCE.</b>					
<i>(Local Rate.)</i>					
<b>SUPERINTENDENCE.</b>					
<i>Salaries.</i>					
		47,100	45,000	48,300	43,040
<i>Establishment.</i>					
		25,290	27,000	24,450	24,150
		1,260			
		2,012			
		28,562	27,000	27,606	24,150
<b>Carried over</b>		<b>75,662</b>	<b>72,000</b>	<b>75,906</b>	<b>67,200</b>

\* In the Accounts this item is shown under the minor head "Tea Nurseries and Plantations."



EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

<i>PROVINCIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Provincial Statistics—contd.		Rs.	Rs.	Rs.	Rs.
<i>DEPARTMENT OF AGRICULTURE AND COMMERCE—contd.</i>					
<i>(Local Rate)—contd.</i>					
Brought forward		75,662	72,000	75,906	67,206
<i>Contingencies.</i>					
Travelling Allowance of Officers		4,200	4,200	4,200	4,194
Ditto of Establishment		3,000	5,500	3,000	3,017
Telegraph Charges		500	600	500	938
Service Postage Stamps		3,500	3,300	3,500	2,351
Office Expenses and Miscellaneous		5,138	6,400	4,894	8,273
		16,338	20,000	16,094	18,773
		92,000	92,000	92,000	85,979
<i>DISTRICT CHARGES.</i>					
<i>Establishment and Contingencies.</i>					
Traffic Mohurirs		14,000	14,000	12,000	10,376
Contingencies and Miscellaneous					1,034
		14,000	14,000	12,000	11,410
DEDUCT—Amount debitable to Local Boards		1,06,000	1,06,000	1,04,000	97,389
		20,000	20,000	20,000	20,000
Total Provincial Statistics, Rupees		86,000	86,000	84,000	77,389
<i>Miscellaneous.</i>					
Library Allowance (Margin)		300	400	240	240
Ditto (Nazul)		3,600	1,600	3,660	3,840
Miscellaneous		...	1,000	...	450
Total Miscellaneous, Provincial, Rupees		3,900	3,000	3,900	4,530
<i>LOCAL.</i>					
Government Bull and Stallion Charges—Local.					
Breeding Bull and Stallion Charges (Local Rate)		2,400	1,000	2,400	789
Total Government Bull, &c., Local, Rupees		2,400	1,000	2,400	789

27.—TERRITORIAL AND POLITICAL PENSIONS.

<i>IMPERIAL.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS		7,50,000	7,80,000	9,00,000	7,92,656
CHARITABLE ALLOWANCES		80,000	90,000	1,00,000	95,564
Total 27, Territorial, &c., Rupees		8,30,000	8,70,000	10,00,000	8,88,220

DETAILS.

<i>IMPERIAL.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Territorial and Political Pensions.		Rs.	Rs.	Rs.	Rs.
<i>Exceeding Rs. 5,000 per annum.</i>					
Bir Bhadra Singh, heir of the late Rajah Balwanta Singh		16,200	16,200	18,000	17,439
Govind Rao, son of the late Tai Bayi		7,200	7,200	7,200	7,200
Ganga Bayi, widow of Narayan Rao		8,400	8,400	8,400	8,400
Rajah Ishri Prashad Narayan Singh		1,00,000	1,00,000	1,00,000	1,00,000
Muhammad Saiad Bakht Mirza		7,791	7,791	7,791	7,790
Family of ex-Rajah of Coorg		7,560	7,560	8,760	7,930
Lakhsman Pershad, son of Rajah Duniapat Singh		7,307	7,307	7,307	7,307
Parvati Bai, widow of Trambakrao Patwardhan, late Chief of Kagwar		6,000	6,000	6,000	5,000
Saiad Ahmad Shah, one of the lineal heirs of Muhammad Ali Shah, heir of Muhammad Saiad Jan Fishan Khan		12,000	12,000	12,000	11,000
Sahib Saiad Sirdar Mir Khan		9,600	9,600	9,600	9,600
Carried over		1,82,058	1,82,058	1,85,058	1,81,666

## EXPENDITURE—continued.

## 27.—TERRITORIAL AND POLITICAL PENSIONS—contd.

<i>IMPERIAL—continued.</i>				
Territorial and Political Pensions—continued.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,82,058	1,82,058	1,85,058	1,81,666
Darositwa, <i>alias</i> Mirza Raza Ali	18,000	18,000	18,000	16,500
Shahzadah Shah Deo Singh	10,000	10,000	10,000	10,000
Fakr-un-nissa Begam	12,000	12,000	12,000	12,000
Izzat-un-nissa Nawab Jafar Begam	10,800	10,800	10,800	10,800
Mirza Raza-un-nissa	14,400	14,400	14,400	14,400
Mumtaz-uldahar Jehan Badshah Begam	...	...	...	7,306
Mirza Suleman Qadir	12,000	12,000	12,000	11,000
Mauzzim-ud-daula Muhammad Taki Khan	6,000	6,000	6,000	5,000
Mulka Doolhun Nawab Tazdar-Bahu	18,000	18,000	18,000	18,000
Mirza Ali Qadir, heir of Mirza Kharram Bakht	5,250	5,250	5,250	5,250
Mirza Ally Qadir, <i>alias</i> Inayat Ali	9,600	9,600	9,600	9,600
Nawab Sultan Begam	9,000	9,000	9,000	9,000
Saltanat Sultan Rahan Ara Ashkarri Nawab Begam	6,000	6,000	6,000	5,000
Muhammad Raza Khan	...	367	6,000	6,000
Zaib-un-nissa Begam	9,000	9,000	9,000	9,000
Sirdar Attar Singh	7,200	7,200	7,200	7,800
Rani Dakhani, widow of M. R. Sher Singh	14,400	14,400	14,400	14,400
Khurshaisara Ahmad Begam, daughter of Nawab Intiaz-ud-daula	5,981	5,981	5,981	5,982
Badshah Bahu Begum, daughter of late Nawab Afsar Begam	9,000	9,000	9,000	13,050
	3,58,689	3,59,056	3,67,689	3,71,754
Pensions not exceeding Rs. 5,000 per annum	3,99,680	4,05,680	5,29,266	3,99,313
	7,58,369	7,64,736	8,96,955	7,71,067
Commutations	15,000	15,264	16,000	21,589
	7,73,369		9,12,955	
DEDUCT—Probable Outstandings	23,369		12,955	
<b>Total Territorial and Political Pensions, Rupees</b>	<b>7,50,000</b>	<b>7,80,000</b>	<b>9,00,000</b>	<b>7,92,656</b>
<b>Charitable Allowances.</b>				
Exceeding Rs. 5,000 per annum— Khadims of Dargah of Fettehpore Secree	10,495	10,495	10,495	9,053
Not exceeding Rs. 5,000 per annum	80,089	79,505	1,16,502	86,511
	90,584		1,26,997	
DEDUCT—Probable Outstandings	10,584		26,997	
<b>Total Charitable Allowances, Rupees</b>	<b>80,000</b>	<b>90,000</b>	<b>1,00,000</b>	<b>95,564</b>

## 28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

<i>IMPERIAL.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
ALLOWANCES	1,000	1,000	...	...
<b>Total 28, Civil Furlough and Absentee Allowances, Rupees</b>	<b>1,000</b>	<b>1,000</b>	<b>...</b>	<b>...</b>

## 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

<i>PROVINCIAL.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES	12,36,000	12,00,000	12,00,000	11,42,965
COMPASSIONATE ALLOWANCES	70,000	64,000	1,00,000	65,529
GRATUITIES	30,000	22,000	30,500	34,712
COVENANTED CIVIL SERVICE PENSIONS	11,000	11,000	11,000	10,667
REFUNDS	1,000	1,000	500	42
<b>TOTAL PROVINCIAL</b>	<b>13,48,000</b>	<b>12,98,000</b>	<b>13,42,000</b>	<b>12,53,915</b>
<i>LOCAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES—LOCAL	2,000	1,900	2,000	1,880
GRATUITIES—Local	...	100	...	...
<b>TOTAL LOCAL</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>1,880</b>
<b>Total 29, Superannuation, &amp;c., Rupees</b>	<b>13,50,000</b>	<b>13,00,000</b>	<b>13,44,000</b>	<b>12,55,795</b>

EXPENDITURE—continued.

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—contd.

DETAILS.

Superannuation and Retired Allowances.	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, 1885-86.*	Amount payable in 1886-87.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
Departments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue -	2,91,266	32,486	2,58,780	35,165	2,93,945		
Revenue Survey -	29,869	368	29,501	6,812	36,313		
Opium -	21,992	8,012	13,980	215	14,195		
Stamps -	448	...	448	...	448		
Excise -	3,796	267	3,529	...	3,529		
Salt -	63,138	2,137	61,001	1,301	62,302		
Customs -							
Post Office -	31,932	2,936	28,996	4,359	33,355		
General Administration— Secretariat including Chief Commissioner's Office, Oudh -	50,881	2,513	48,368	8,173	56,541		
Board of Revenue and Financial Commis- sioner -	8,150	319	7,831	1,219	9,050	12,00,000	11,42,965
Commissioners -	26,023	690	25,333	896	26,229		
Office of Audit and Account -	25,822	3,466	22,356	6,619	28,975		
Law and Justice -	1,75,846	13,612	1,62,234	24,475	1,86,709		
Police -	1,23,452	9,304	1,14,148	15,370	1,29,518		
Police Superannuation Fund	1,49,988	8,926	1,41,062	36,562	1,77,624		
Education -	50,158	1,846	48,312	9,227	57,539		
Medical -	18,753	513	18,240	7,970	26,210		
Political -	210	...	210	...	210		
Miscellaneous -	22,666	87	22,579	9,314	31,893		
Public Works -	1,33,478	9,994	1,23,484	14,822	1,38,306		
	12,27,868	97,476	11,30,392	1,82,499	13,12,891		
DEDUCT—Probable Outstand- ings -	27,868				76,891		
Total Superannuation, &c., Rupees -	12,00,000				12,36,000	12,00,000	11,42,965

Compassionate Allowances.	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, 1885-86.	Amount payable in 1886-87.	ADD—Allow- ances grant- ed since the date of last Estimate.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charitable Allowances -	1,12,349	5,424	1,06,925	4,330	1,11,255	64,000	65,529
Mutiny Pensions -							
Miscellaneous Allowances and Rewards -							
DEDUCT—Probable Out- standings -	12,349				41,255	...	...
Total Compassionate Al- lowances, Rupees -	1,00,000				70,000	64,000	65,529

30.—STATIONERY AND PRINTING.

PROVINCIAL.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED IN THE COUNTRY -	64,000	61,000	63,300	61,506
GOVERNMENT PRESSES -	2,54,000	2,47,000	3,15,800	2,95,006
PRINTING AT PRIVATE PRESSES -	39,800	34,800	31,000	31,949
LITHOGRAPHY -	7,000	7,000	6,700	7,106
STATIONERY SUPPLIED FROM CENTRAL STORES	2,00,000	1,90,000	1,83,000	1,90,179
REFUNDS -	200	200	200	415
Total 30, Stationery & Printing, Rupees -	5,65,000	5,40,000	6,00,000	5,86,161

\* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.

† Include Superannuation Allowances transferred for payment from other Governments.

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## EXPENDITURE—continued.

## 30.—STATIONERY AND PRINTING—contd.

## DETAILS.

<i>PROVINCIAL.</i>		Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
Stationery purchased in the Country.		1886-87.	1885-86.	1885-86.	1884-85.
		Rs.	Rs.	Rs.	Rs.
Stationery purchased departmentally—					
3—Land Revenue—Collectors and Deputy Commissioners' Offices	-	16,000	15,000	15,800	14,504
7—Excise	-	1,500	1,500	2,000	1,147
18—General Administration—Commissioners	-	1,500	1,500	1,500	1,335
19—Law and Justice—					
Civil and Sessions Courts	-	5,500	5,500	5,500	7,124
Criminal Courts	-	17,600	16,000	17,400	16,107
Courts of Small Causes	-	1,000	1,000	1,100	975
Jails	-	900	500	1,000	594
20—Police—District Executive Force	-	20,000	20,000	19,000	18,877
District Board	-	...	...	...	843
<b>Total Stationery, &amp;c., Rupees</b>	-	<b>64,000</b>	<b>61,000</b>	<b>63,300</b>	<b>61,506</b>
<b>Government Presses.</b>					
<i>Salaries.</i>					
Superintendent	-	12,000	} 23,500	{ 12,000	} 23,375
Assistant	-	10,800			
		22,800	23,500	25,100	23,375
<i>Establishment.</i>					
Clerks	-	16,000	15,000	16,000	14,980
<i>Typographic Department—</i>					
Examiners and Copyholders	-	16,000	15,500	17,000	15,475
Compositors	-	68,000	67,500	67,500	67,797
Pressmen	-	} 22,500	24,000	22,500	{ 10,938
Other Workmen	-				
Servants	-				
		1,06,500	1,07,000	1,07,000	1,08,254
<i>Type Foundry and Workshop—</i>					
Engravers	-	} 6,000	4,000	6,000	{ 832
Type-casters	-				
Other Workmen	-				
		6,000	4,000	6,000	2,923
<i>Binding Department—</i>					
Workmen Servants	-	9,000	8,500	9,000	8,546
<i>Supplies and Services.</i>					
Raw Materials	-	30,000	38,000	1,00,000	92,539
Purchase of Plant	-	30,000	12,000	15,000	6,606
		60,000	50,000	1,15,000	99,145
<i>Contingent Charges.</i>					
Travelling and Deputation Allowances	-	7,000	8,800	7,000	6,892
House-rent	-	1,200	1,200	1,200	1,200
Service Postage Stamps	-	22,000	} 28,000	23,000	{ 12,878
Office Expenses and Miscellaneous	-	3,000			
		33,200	38,000	31,200	15,419
		33,200	38,000	31,200	36,389
JAIL PRESS CHARGES	-	2,53,500	2,46,000	3,09,300	2,93,612
		600	1,000	7,000	1,394
		2,54,100		3,16,300	
		100		500	
<b>Total Government Presses, Rupees</b>	-	<b>2,54,000</b>	<b>2,47,000</b>	<b>3,15,800</b>	<b>2,95,006</b>
<b>Lithography.</b>					
Lithographic Department of the Government Press—Writers					
		2,500	1,500	2,700	1,854
		4,500	5,500	4,000	5,252
<b>Total Lithography, Rupees</b>	-	<b>7,000</b>	<b>7,000</b>	<b>6,700</b>	<b>7,106</b>

EXPENDITURE— <i>continued.</i>				
32.—MISCELLANEOUS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES FOR REMITTANCE OF TREASURE - -	40,000	41,000	40,000	44,830
EXTRAORDINARY ITEMS - - -	...	...	...	300
MISCELLANEOUS REFUNDS - - -	2,000	1,000	2,000	1,896
<b>TOTAL IMPERIAL</b> -	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>47,026</b>
<i>PROVINCIAL.</i>				
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	2,500	2,000	2,500	1,395
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE - - -	3,000	3,000	3,000	1,360
COST OF BOOKS AND PUBLICATIONS - - -	25,000	25,000	25,000	31,065
DONATIONS FOR CHARITABLE PURPOSES - - -	55,000	54,000	55,000	52,487
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	4,000	2,000	4,000	2,189
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	23,000	18,000	20,000	15,551
PETTY ESTABLISHMENTS - - -	54,000	40,000	51,000	50,082
SPECIAL COMMISSIONS OF ENQUIRY - - -	5,000	2,000	10,000	1,059
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF -	500	500	500	320
RENTS, RATES AND TAXES - - -	...	...	200	26
MISCELLANEOUS AND UNFORESEEN CHARGES - -	4,000	4,500	2,000	12,897
MISCELLANEOUS REFUNDS, PROVINCIAL - - -	20,000	20,000	18,800	2,584
<b>TOTAL PROVINCIAL</b> -	<b>1,96,000</b>	<b>1,71,000</b>	<b>1,92,000</b>	<b>1,71,015</b>
<i>LOCAL.</i>				
DONATIONS FOR CHARITABLE PURPOSES—LOCAL -	4,500	3,000	5,000	3,762
PETTY ESTABLISHMENTS—LOCAL - - -	300	2,000	300	515
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	1,200	1,000	2,700	50
MISCELLANEOUS REFUNDS—LOCAL - - -	2,000	1,000	2,000	1
<b>TOTAL LOCAL</b> -	<b>8,000</b>	<b>7,000</b>	<b>10,000</b>	<b>4,328</b>
<b>Total 32, Miscellaneous, Rupees</b> -	<b>2,46,000</b>	<b>2,20,000</b>	<b>2,44,000</b>	<b>2,22,369</b>

**DETAILS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>Petty Establishments.</b>				
Residency ground (Lucknow) - - -	1,200	1,200	1,200	1,200
Conservancy Charges (Nazul) - - -	1,200	1,000	1,100	1,159
Building Watchmen (ditto) - - -	1,500	1,300	1,500	1,347
Establishment and Contingencies of Parao and Staging Bungalows (Ferry) - - -	21,100	19,000	20,700	19,265
Grants-in-aid of Municipalities (Nazul) - -	9,000	4,000	5,000	6,714
Miscellaneous (ditto) - - -	20,000	13,500	21,500	20,397
<b>Total Petty Establishments, Provincial, Rupees</b>	<b>54,000</b>	<b>40,000</b>	<b>51,000</b>	<b>50,082</b>
<b>Miscellaneous and Unforeseen Charges.</b>				
Other Miscellaneous Charges - - -	4,000	4,500	2,000	12,897
<b>Total Miscellaneous, &amp;c., Provincial, Rupees</b> -	<b>4,000</b>	<b>4,500</b>	<b>2,000</b>	<b>12,897</b>

EXPENDITURE—continued.				
38.—STATE RAILWAYS: INTEREST ON DEBT.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
INTEREST ON DEBT - - - - -	1,20,000	1,20,000	1,20,000	1,50,628
Total 38.—State Railways: Interest on Debt, Rupees - - - - -	1,20,000	1,20,000	1,20,000	1,50,628
42.—IRRIGATION—MAJOR WORKS: WORKING EXPENSES.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
Working Expenses.				
IN CHARGE OF CIVIL OFFICERS:—				
Charges for collection of Owners' rates on irrigated villages - - - - -	9,000	8,000	7,000	10,163
REFUNDS - - - - -	2,000	2,000	1,000	2,853
Total 42.—Major Works: Working Expenses, Rupees - - - - -	11,000	10,000	8,000	13,016
42.—IRRIGATION—MAJOR WORKS: INTEREST ON DEBT.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
INTEREST ON DEBT - - - - -	25,92,000	25,37,000	25,41,000	24,92,887
Total 42.—Major Works: Interest on Debt, Rupees - - - - -	25,92,000	25,37,000	25,41,000	24,92,887
43.—IRRIGATION—MINOR WORKS AND NAVIGATION.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - - - -	700	700	700	229
REFUNDS - - - - -	300	300	300	208
TOTAL PROVINCIAL, RUPEES - - - - -	1,000	1,000	1,000	437
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - - - -	...	...	...	3,941
REFUNDS - - - - -	...	...	...	75
TOTAL LOCAL, RUPEES - - - - -	...	...	...	4,017
Total 43.—Minor Works and Navigation, Rupees	1,000	1,000	1,000	4,454
45.—BUILDINGS AND ROADS—CIVIL WORKS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - - - -	77,000	58,000	84,000	99,924
Do. Do. REFUNDS - - - - -	3,000	2,000	6,000	8,531
TOTAL PROVINCIAL - - - - -	80,000	60,000	90,000	1,08,455
Carried over - - - - -	80,000	60,000	90,000	1,08,455

EXPENDITURE—concluded.

45.—BUILDINGS AND ROADS—CIVIL WORKS—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward	80,000	60,000	90,000	1,08,455
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS	2,18,000	1,88,000	1,87,000	1,95,896
Do. DO. REFUNDS	2,000	2,000	2,000	171
TOTAL LOCAL, RUPEES	2,20,000	1,90,000	1,89,000	1,96,067
Total 45.—Civil Works, Rupees	3,00,000	2,50,000	2,79,000	3,04,522

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
ORIGINAL WORKS—				
Civil Buildings	6,000	6,000	9,000	17,475
Communications	1,000	1,000	1,000	2,422
Miscellaneous Public Improvements	5,000	5,000	4,500	7,322
REPAIRS—				
Civil Buildings	29,000	28,000	32,000	40,453
Communications	8,000	2,000	9,700	1,266
Miscellaneous Public Improvements	8,000	4,000	7,200	11,264
ESTABLISHMENT	15,000	8,000	15,000	18,168
TOOLS AND PLANT	5,000	4,000	5,600	1,554
TOTAL PROVINCIAL, RUPEES	77,000	58,000	84,000	99,924
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
ORIGINAL WORKS—				
Civil Buildings	15,000	12,000	15,000	1,735
Communications	15,000	17,000	24,000	8,362
Miscellaneous Public Improvements	20,000	20,000	13,000	52,924
REPAIRS—				
Civil Buildings	8,000	10,000	8,000	12,266
Communications	30,000	40,000	35,000	31,079
Miscellaneous Public Improvements	80,000	44,000	44,000	37,817
ESTABLISHMENT	40,000	40,000	40,000	41,066
TOOLS AND PLANT	5,000	5,000	4,000	10,647
Lump addition	2,13,000 5,000		1,83,000 4,000	
TOTAL LOCAL, RUPEES	2,18,000	1,88,000	1,87,000	1,95,896

GOVERNMENT OF THE PUNJAB.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1886-87.



## GOVERNMENT

CIVIL BUDGET

FOR THE YEAR

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND  
FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	1886-87.	1885-86.		1884-85.	Budget Estimate, 1886-87, compared with Revised Estimate, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
<i>CIVIL HEADS.</i>	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—LAND REVENUE]	4	2,13,60,000	2,12,69,000	2,12,25,000	2,07,00,085	91,000	...
II.—OPIUM -	4	1,16,000	...	...	...	1,16,000	...
IV.—STAMPS -	4	34,03,000	33,75,000	33,43,000	33,85,188	28,000	...
V.—EXCISE -	5	14,16,000	13,20,000	14,00,000	13,61,695	96,000	...
VI.—PROVINCIAL RATES	5	36,21,000	34,86,000	32,48,000	33,60,319	1,35,000	...
VIII.—ASSESSED TAXES	5	9,00,000	4,86,000	4,85,000	4,78,982	4,14,000	...
IX.—FOREST -	5	9,40,000	8,35,000	8,00,000	7,49,352	1,05,000	...
X.—REGISTRATION -	6	1,77,000	1,79,000	1,75,000	1,75,551	...	2,000
XI.—TRIBUTES FROM NATIVE STATES	6	2,80,000	2,83,000	2,80,000	2,80,063	...	3,000
XII.—INTEREST -	7	1,84,000	1,84,000	1,94,000	2,01,456	...	...
XIII.—POST OFFICE -	7	36,000	27,000	20,000	22,501	9,000	...
XVI.—LAW AND JUSTICE	7	6,47,000	6,35,000	6,95,000	6,19,257	12,000	...
XVII.—POLICE -	7	6,13,000	6,75,000	6,66,000	6,66,424	...	62,000
XIX.—EDUCATION -	8	92,000	1,05,000	84,000	1,20,360	...	13,000
XX.—MEDICAL -	8	46,000	32,000	35,000	32,261	14,000	...
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	8	75,000	77,000	74,000	78,228	...	2,000
XXII.—RECEIPTS IN AID OF SUPER-ANNUATION, &c.	9	80,000	80,000	24,000	37,686	...	...
XXIII.—STATIONERY AND PRINTING	9	39,000	77,000	39,000	75,131	...	38,000
XXV.—MISCELLANEOUS	9	2,50,000	3,00,000	2,33,000	2,42,540	...	50,000
XXIX.—IRRIGATION—MAJOR WORKS:							
DIRECT RECEIPTS	9	2,30,000	1,00,000	3,28,000	3,56,595	1,30,000	...
PORTION OF LAND REVENUE DUE TO IRRIGATION	10	4,40,000	4,31,000	3,82,000	3,33,891	9,000	...
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION	10	44,000	44,000	48,000	43,561	...	...
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS	10	4,98,000	5,34,000	5,07,000	5,27,106	...	36,000
<b>TOTAL CIVIL HEADS</b> - Rs.		<b>3,54,87,000</b>	<b>3,45,34,000</b>	<b>3,42,85,000</b>	<b>3,38,48,232</b>	<b>11,59,000</b>	<b>2,06,000</b>
<i>DEPARTMENTAL HEADS.</i>							
<i>For Details see separate Estimates.</i>							
XIII.—POST OFFICE -		...	...	...	14,10,040	...	...
XXVI.—STATE RYS. (GROSS EARNINGS)-		2,47,95,000	1,77,85,000	1,37,35,000	1,23,89,595	70,10,000	...
XXIX.—IRRIGATION—MAJOR WORKS:							
DIRECT RECEIPTS		25,76,000	21,81,000	22,52,000	23,32,470	3,95,000	...
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION		1,26,000	1,29,000	1,25,000	1,09,835	...	3,000
XXXI.—BUILDINGS AND ROADS—MILITARY WORKS		7,000	7,000	7,000	7,193	...	...
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS		44,000	44,000	44,000	58,011	...	...
<b>TOTAL DEPARTMENTAL HEADS, (a)</b> - Rs.		<b>2,75,48,000</b>	<b>2,01,45,000</b>	<b>1,61,63,000</b>	<b>1,48,97,104</b>	<b>74,05,000</b>	<b>3,000</b>
<b>Total Revenue &amp; Receipts, Rs.</b>		<b>6,30,35,000</b>	<b>5,46,80,000</b>	<b>5,04,48,000</b>	<b>4,87,45,336</b>	<b>85,64,000</b>	<b>2,09,000</b>

(a) These totals do not include the Departmental figures under Post Office and Constructive

Net Increase of Revenue and Receipts in 1886-87, Rupees 83,55,000.

# OF THE PUNJAB.

3

## GET ESTIMATE

YEAR 1886-87.

OF THE EXPENDITURE OF THE GOVERNMENT OF THE PUNJAB  
1886 TO 31ST MARCH 1887.

GRANTS.	EXPENDITURE.	Refer- ence to Detail- ed Esti- mate.	1886-87.	1885-86.		1884-85.	Budget Estimate, 1886-87, compared with Revised Estimate, 1885-86.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
	<i>CIVIL HEADS.</i>	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	REFUNDS AND DRAWBACKS -	11	1,05,000	1,05,000	1,22,000	1,08,330	...	...
2	ASSIGNMENTS AND COMPENSATIONS	12	2,00,000	1,93,000	2,10,000	2,07,659	7,000	...
3	LAND REVENUE -	12	34,57,000	32,46,000	25,56,000	29,71,986	2,11,000	...
6	STAMPS -	15	1,34,000	1,32,000	1,39,000	1,25,561	2,000	...
7	EXCISE -	15	1,38,000	58,000	59,000	58,351	80,000	...
8	PROVINCIAL RATES -	15	1,66,000	1,60,000	7,54,000	1,61,531	6,000	...
10	ASSESSED TAXES -	16	25,000	2,000	2,000	1,201	23,000	...
11	FOREST -	16	6,60,000	6,50,000	6,00,000	5,57,759	10,000	...
12	REGISTRATION -	17	98,000	98,000	1,00,000	96,731	...	...
13	INTEREST ON ORDINARY DEBT	17	12,000	12,000	11,000	5,963	...	...
14	INTEREST ON OTHER OBLIGATIONS	18	27,000	58,000	68,000	52,062	...	31,000
15	POST OFFICE -	18	1,40,000	1,37,000	1,31,000	1,30,734	3,000	...
18	GENERAL ADMINISTRATION -	18	12,53,000	12,43,000	11,33,000	12,98,499	10,000	...
19	LAW AND JUSTICE -	22	36,46,000	34,52,000	37,18,000	32,79,221	1,94,000	...
20	POLICE -	27	33,52,000	33,26,000	33,52,000	33,65,830	26,000	...
22	EDUCATION -	29	13,80,000	12,45,000	12,45,000	11,90,997	1,35,000	...
23	ECCLESIASTICAL -	33	2,26,000	2,22,000	2,15,000	2,12,213	4,000	...
24	MEDICAL -	34	8,58,000	8,05,000	8,20,000	8,18,251	53,000	...
25	POLITICAL -	37	6,14,000	9,50,000	6,05,000	7,63,298	...	3,36,000
26	SCIENTIFIC AND OTHER MINOR DEPARTMENTS -	38	2,28,000	2,20,000	2,00,000	2,13,716	8,000	...
27	TERRITORIAL AND POLITICAL PEN- SIONS -	39	4,49,000	4,44,000	4,51,000	4,38,602	5,000	...
29	SUPERANNUATION ALLOWANCES & PENSIONS -	40	6,03,000	6,03,000	5,67,000	5,88,804	...	...
30	STATIONERY AND PRINTING -	41	4,20,000	4,44,000	4,22,000	4,12,627	...	24,000
32	MISCELLANEOUS -	43	2,28,000	1,80,000	1,74,000	1,16,029	48,000	...
38	STATE RAILWAYS: INTEREST ON DEBT -	43	2,00,000	1,98,000	2,01,000	1,80,656	2,000	...
43	IRRIGATION—MINOR WORKS AND NAVIGATION -	44	16,000	17,000	18,000	15,352	...	1,000
45	BUILDINGS AND ROADS—CIVIL WORKS -	44	40,000	36,000	45,000	35,301	4,000	...
	<i>Add—PROVINCIAL &amp; LOCAL SURPLUSES</i>		1,86,75,000	1,82,36,000	1,79,18,000	1,74,07,264	8,31,000	3,92,000
	<i>Deduct—PROVINCIAL &amp; LOCAL DEFICITS</i>		7,00,000	2,07,000	5,73,000	2,44,648	...	2,07,000
	<b>TOTAL CIVIL HEADS - Rs.</b>		<b>1,79,75,000</b>	<b>1,84,43,000</b>	<b>1,73,45,000</b>	<b>1,71,62,616</b>	<b>8,31,000</b>	<b>12,99,000</b>
	<i>DEPARTMENTAL HEADS.</i> <i>For Details see separate Estimates.</i>							
15	POST OFFICE -		...	...	...	11,71,494	...	...
34	CONSTRUCTION OF PROTECTIVE RYS. -		...	...	...	27,87,988	...	...
35	... DITTO IRRIGATION WORKS		1,62,000	1,25,000	1,80,000	3,14,177	37,000	...
37	CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) -		...	50,00,000	50,00,000	17,24,030	...	50,00,000
38	STATE RAILWAYS: WORKING EXPENSES		1,37,40,000	84,87,000	80,50,000	68,17,366	52,53,000	...
39	GUARANTEED COMPANIES: SURPLUS PROFITS, &C. -		70,000	88,000	93,000	69,040	...	18,000
41	MISCELLANEOUS RAILY. EXPENDITURE		2,94,000	2,32,000	35,000	14,852	62,000	...
42	IRRIGATION—MAJOR WORKS: WORK- ING EXPENSES -		12,74,000	12,42,000	12,20,000	10,54,888	32,000	...
43	IRRIGATION—MINOR WORKS AND NAVIGATION -		6,99,000	5,49,000	4,72,000	5,32,138	1,50,000	...
44	BUILDINGS AND ROADS—MILITARY WORKS -		2,80,000	2,10,000	2,50,000	2,51,384	70,000	...
45	BUILDINGS AND ROADS—CIVIL WORKS		49,15,000	39,62,000	37,15,000	39,37,105	9,53,000	...
	<b>TOTAL DEPARTMENTAL HEADS, (a) Rs.</b>		<b>2,14,34,000</b>	<b>1,98,95,000</b>	<b>1,90,15,000</b>	<b>1,47,14,980</b>	<b>65,57,000</b>	<b>50,18,000</b>
	<b>Total Expenditure, Rupees</b>		<b>3,94,09,000</b>	<b>3,83,38,000</b>	<b>3,63,60,000</b>	<b>3,18,77,596</b>	<b>73,88,000</b>	<b>63,17,000</b>

of Protective Railways, which are shown in the Estimates under "India—General."

Net Increase of Expenditure in 1886-87, Rupees 10,71,000.

The following is the estimated Cost of collecting the under-mentioned Revenues:—

LAND REVENUE	...	16.184 PER CENT.	EXCISE	.. 9.745 PER CENT.
STAMPS	...	3.938 "		

**CIVIL  
BUDGET ESTIMATE  
OF  
REVENUE AND RECEIPTS  
FOR THE YEAR  
1886-87.**

**I.—LAND REVENUE.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>ORDINARY REVENUE—</b>				
Fixed Collections ... ..	1,97,89,000	1,95,51,000	1,97,01,000	1,89,15,211
Fluctuating Collections ... ..	11,34,000	12,44,000	10,91,000	12,17,289
	2,09,23,000	2,07,95,000	2,07,92,000	2,01,32,500
<b>SALE OF GOVERNMENT ESTATES</b> ... ..	1,000	2,000	...	5,210
<b>SALE-PROCEEDS OF WASTE LANDS, AND REDEMPTION OF LAND TAX</b> ... ..	9,000	4,000	21,000	3,556
<b>RENT OF RESUMED POLICE SERVICE LANDS AND SERVICE COMMUTATIONS</b> ... ..	1,87,000	1,93,000	1,89,000	1,93,029
<b>RENTS, &amp;c., OF FISHERIES</b> ... ..	3,000	3,000	3,000	2,276
<b>MISCELLANEOUS—</b>				
<i>Revenue Record-Room Receipts—</i>				
Fees for inspection and search of Records ... ..	7,000	7,000	7,917	7,583
Fees for copies of Records ... ..	12,000	12,000	9,670	12,472
Sale-proceeds of waste paper ... ..	10,000	13,000	8,605	9,184
Mutation Fees ... ..	33,000	29,000	34,740	33,538
Miscellaneous ... ..	13,000	13,000	68	12,449
	75,000	74,000	61,000	75,226
Miscellaneous Receipts ... ..	5,67,000	5,99,000	5,10,000	5,92,844
	6,42,000	6,73,000	5,71,000	6,68,070
<i>Deduct—XXIX.—MAJOR WORKS: IRRIGATION—</i>				
PORTION OF LAND REVENUE DUE TO IRRIGATION—(See page 10) ... ..	2,17,65,000	2,16,70,000	2,15,76,000	2,10,04,641
	4,40,000	4,31,000	3,82,000	3,33,891
	2,13,25,000	2,12,39,000	2,11,94,000	2,06,70,750
<b>IMPERIAL</b> ... ..	1,19,83,000	1,17,52,000	1,19,51,000	1,16,38,183
<b>PROVINCIAL.</b>				
<b>LAND REVENUE—PROVINCIAL SHARE</b> ... ..	93,42,000	94,87,000	92,43,000	90,32,567
<b>LOCAL.</b>				
<b>MISCELLANEOUS—</b>				
Revenue Talabana ... ..	20,000	20,000	23,000	19,814
Receipts on account of Khewra and Zera Jungles, &c. ... ..	10,000	10,000	8,000	9,521
Receipts from Montgomery Canals ... ..	5,000	...	...	...
<b>TOTAL LOCAL</b> ... ..	35,000	30,000	31,000	29,335
<b>Total Land Revenue, Rupees</b>	2,13,60,000	2,12,69,000	2,12,25,000	2,07,00,085

**II.—OPIUM.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>				
Cost price of Opium sold in Excise Department ... ..	1,16,000	...	...	...
<b>Total Opium, Rupees</b>	1,16,000	...	...	...

**IV.—STAMPS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SALE OF GENERAL STAMPS—</b>				
One Anna Stamps for Receipts and Cheques ... ..	83,000	84,000	86,000	80,619
Bills of Exchange or Hoondies ... ..	46,000	48,000	48,000	49,037
Other General Stamps ... ..	8,86,000	8,78,000	9,03,000	8,56,137
	10,15,000	10,10,000	10,37,000	9,85,793
<b>SALE OF COURT-FEE STAMPS</b> ... ..	23,41,000	23,18,000	22,57,000	23,52,798
<b>SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS</b> ... ..	25,000	25,000	25,000	24,325
<b>DUTY ON IMPRESSING DOCUMENTS</b> ... ..	10,000	10,000	11,000	10,513
<b>FINES AND PENALTIES</b> ... ..	10,000	10,000	11,000	10,257
<b>MISCELLANEOUS</b> ... ..	2,000	2,000	2,000	1,502
<b>Total Stamps, Rupees</b>	34,03,000	33,75,000	33,43,000	33,85,188
<b>IMPERIAL</b> ... ..	17,01,000	16,87,000	16,71,000	16,92,594
<b>PROVINCIAL</b> ... ..	17,02,000	16,88,000	16,72,000	16,92,594

REVENUE AND RECEIPTS—*continued.*

V.—EXCISE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS ... ..	9,88,000	9,64,000	9,98,000	9,58,380
SALE-PROCEEDS OF EXCISE OPIUM ... ..	4,26,000	3,50,000	3,64,000	3,59,915
TRANSIT DUTY ON EXCISE OPIUM ... ..	...	5,000	35,000	42,350
FINES, CONFISCATIONS, AND MISCELLANEOUS ... ..	2,000	1,000	3,000	1,050
<b>Total Excise, Rupees</b>	<b>14,16,000</b>	<b>13,20,000</b>	<b>14,00,000</b>	<b>13,61,695</b>
<b>IMPERIAL ...</b>	<b>7,08,000</b>	<b>6,60,000</b>	<b>7,00,000</b>	<b>6,80,847</b>
<b>PROVINCIAL ...</b>	<b>7,08,000</b>	<b>6,60,000</b>	<b>7,00,000</b>	<b>6,80,848</b>

VI.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i> RATES AND CASSES ON LANDS ... ..	6,34,000	6,22,000	5,19,000	5,15,489
<i>LOCAL.</i> RATES AND CASSES ON LANDS—LOCAL (a) ... ..	29,87,000	28,64,000	27,29,000	28,44,830
<b>Total Provincial Rates, Rupees</b>	<b>36,21,000</b>	<b>34,86,000</b>	<b>32,48,000</b>	<b>33,60,319</b>

VIII.—ASSESSED TAXES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>INCOME TAX—</b>				
Deductions by Government from Salaries & Pensions	2,02,000	...	...	...
Ditto ditto from Interest on Govern- ment Securities ... ..	22,000	...	...	...
Ordinary Collections ... ..	6,76,000	...	...	...
<b>LICENSE TAX ... ..</b>	...	4,86,000	4,85,000	4,78,982
<b>Total Assessed Taxes, Rupees</b>	<b>9,00,000</b>	<b>4,86,000</b>	<b>4,85,000</b>	<b>4,78,982</b>
<b>IMPERIAL ...</b>	<b>6,57,000</b>	<b>2,43,000</b>	<b>2,42,000</b>	<b>2,39,491</b>
<b>PROVINCIAL ...</b>	<b>2,43,000</b>	<b>2,43,000</b>	<b>2,43,000</b>	<b>2,39,491</b>

IX.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—</b>				
a. Timber ... ..	4,93,550	3,84,700	3,55,500	2,21,223
b. Firewood and Charcoal ... ..	97,750	79,900	1,10,700	94,654
c. Bamboos ... ..	12,200	12,200	13,200	12,301
e. Grass and other Minor Produce ... ..	100	50	...	87
<b>Carried over ...</b>	<b>6,03,600</b>	<b>4,76,850</b>	<b>4,79,400</b>	<b>3,28,265</b>

Punjab.

(a) Includes Receipts from Patwaris' Fees Fund.

GOVERNMENT OF THE PUNJAB—CIVIL ESTIMATE

REVENUE AND RECEIPTS—*continued.*

IX.—FOREST—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	6,03,600	4,76,850	4,79,400	3,28,265
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—</b>				
<i>a.</i> Timber ...	18,320	22,650	17,800	30,187
<i>b.</i> Firewood and Charcoal ...	82,700	94,110	62,000	1,27,845
<i>c.</i> Bamboos ...	300	550	900	402
<i>d.</i> Grazing and Fodder Grass ...	1,86,480	1,90,550	1,89,700	1,95,536
<i>e.</i> Other Minor Produce ...	6,880	7,810	5,600	5,705
	2,94,680	3,15,670	2,76,000	3,59,675
<b>III.—CONFISCATED DRIFT AND WAIF WOOD</b> ...	25,730	23,230	24,400	36,796
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—</b>				
<i>a.</i> Duty on Foreign Timber and other Forest Produce ...	...	100	7,800	...
<i>b.</i> Revenue from Shared and Private Forests	2,800	2,300	2,300	2,702
	2,800	2,400	10,100	2,702
<b>V.—MISCELLANEOUS—</b>				
<i>a.</i> Fines and Forfeitures ...	950	2,000	1,100	1,483
<i>b.</i> Refunds ...	250	200	200	2,059
<i>c.</i> Other Sources ...	11,990	14,650	8,800	18,372
	13,190	16,850	10,100	21,914
<b>Total Forest, Rupees</b>	9,40,000	8,35,000	8,00,000	7,49,352
IMPERIAL ...	4,70,000	4,17,000	4,00,000	3,74,676
PROVINCIAL ...	4,70,000	4,18,000	4,00,000	3,74,676

X.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
FEEs FOR REGISTERING DOCUMENTS ...	1,40,000	1,42,000	1,38,000	1,39,631
FEEs FOR COPIES OF REGISTERED DOCUMENTS ...	36,500	36,500	36,500	35,539
MISCELLANEOUS ...	500	500	500	381
<b>Total Registration, Rupees</b>	1,77,000	1,79,000	1,75,000	1,75,551
IMPERIAL ...	88,000	89,000	87,000	87,775
PROVINCIAL ...	89,000	90,000	88,000	87,776

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
TRIBUTE FROM CHUMBA ...	5,000	5,000	5,000	5,000
DITTO KUPPOORTHALA ...	1,31,000	1,31,000	1,31,000	1,31,000
DITTO MUNDEE ...	1,00,000	1,00,000	1,00,000	1,00,000
DITTO SOKETH ...	11,000	11,000	11,000	11,000
TRIBUTES FROM VARIOUS PETTY STATES ...	33,000	33,000	33,000	32,068
FEEs ON SUCCESSION TO NATIVE STATES ...	...	3,000	...	995
<b>Total Tributes from Native States, Rupees</b>	2,80,000	2,83,000	2,80,000	2,80,063

REVENUE AND RECEIPTS—*continued.*

XII.—INTEREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES ...	Rs. 1,00,000	Rs. 1,00,000	Rs. 1,00,000	Rs. 1,02,435
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS ...	76,000	76,000	73,000	70,341
INTEREST ON ARREARS OF REVENUE ...	...	...	13,000	20,690
MISCELLANEOUS ...	...	...	...	590
<b>TOTAL IMPERIAL</b> ...	<b>1,76,000</b>	<b>1,76,000</b>	<b>1,86,000</b>	<b>1,94,056</b>
<i>PROVINCIAL.</i>				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL— Interest on Invested Educational Endowments ...	8,000	8,000	8,000	7,400
<b>Total Interest, Rupees</b>	<b>1,84,000</b>	<b>1,84,000</b>	<b>1,94,000</b>	<b>2,01,456</b>

XIII.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>				
DISTRICT POST COLLECTIONS ...	Rs. 25,000	Rs. 27,000	Rs. 20,000	Rs. 22,501
<i>LOCAL.</i>				
MAIL CART RECEIPTS (DISTRICT FUNDS) ...	11,000	...	...	...
<b>Total Post Office, Rupees</b>	<b>36,000</b>	<b>27,000</b>	<b>20,000</b>	<b>22,501</b>

XVI.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>				
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	Rs. 13,000	Rs. 13,000	Rs. 17,000	Rs. 14,546
COURT-FEES REALISED IN CASH ...	5,000	5,000	6,000	5,092
GENERAL FEES, FINES AND FORFEITURES ...	3,20,000	3,18,000	3,40,000	3,19,391
<i>JAILS—</i>				
Sale-Proceeds of Jail Manufactures ...	2,00,500	2,00,000	2,42,000	2,10,390
Hire of Convicts ...	95,000	85,000	80,000	55,635
Miscellaneous ...	10,000	9,000	7,000	8,985
	3,05,500	2,94,000	3,29,000	2,75,010
MISCELLANEOUS ...	3,500	5,000	3,000	5,218
<b>Total Law and Justice, Rupees</b>	<b>6,47,000</b>	<b>6,35,000</b>	<b>6,95,000</b>	<b>6,19,257</b>

XVII.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>				
POLICE SUPPLIED TO RAILWAYS ...	Rs. (a)	Rs. 28,000	Rs. 37,500	Rs. 35,971
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS ...	4,89,000	5,01,000	5,06,000	5,08,311
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS ...	6,000	6,000	6,000	5,551
CASH RECEIPTS UNDER THE ARMS ACT ...	1,000	500	100	581
<i>FEES, FINES, AND FORFEITURES—</i>				
Cattle Trespass Fines ...	1,00,000	1,07,000	1,00,000	1,02,759
Licenses ...	1,000	600	1,000	1,005
Other Fees, Fines, &c. ...	1,000	500	1,000	660
	1,02,000	1,08,100	1,02,000	1,04,424
SUPERANNUATION RECEIPTS ...	1,000	500	600	459
MISCELLANEOUS ...	14,000	30,900	13,800	11,127
<b>Total Police, Rupees</b>	<b>6,13,000</b>	<b>6,75,000</b>	<b>6,66,000</b>	<b>6,66,424</b>

(a) Owing to transfer of S. P. and D. Railway to Government from 1st January 1886.

REVENUE AND RECEIPTS—*continued.*

## XIX.—EDUCATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
FEES, GOVERNMENT COLLEGES, GENERAL ...	9,700	12,700	2,500	3,717
FEES, SCHOOLS, GENERAL—				
Secondary Schools ...	} 39,700	39,600	}	
Primary Schools ...				
FEES, SCHOOLS, SPECIAL—				
Training Schools ...	...	...	} 34,000	37,871
Schools of Arts ...	...	...		
CONTRIBUTIONS ...	...	800		
<i>MISCELLANEOUS—</i>				
Sale Proceeds of Books—				
Sale of Books ...	41,000	40,300	46,000	70,312
Education Press receipts ...	1,000	8,000	500	5,788
Miscellaneous—				
Examination Fees ...	...	...	...	113
Miscellaneous ...	600	600	1,000	1,377
<b>TOTAL PROVINCIAL</b> ...	<b>92,000</b>	<b>1,02,000</b>	<b>84,000</b>	<b>1,19,178</b>
<i>LOCAL.</i>				
FEES, SCHOOLS, GENERAL, LOCAL—				
Secondary Schools ...	} ...	3,000	}	} 286
Primary Schools ...				
<b>TOTAL LOCAL</b> ...		<b>3,000</b>		<b>1,182</b>
<b>Total Education, Rupees</b> ...	<b>92,000</b>	<b>1,05,000</b>	<b>84,000</b>	<b>1,20,360</b>

## XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
LUNATIC ASYLUM RECEIPTS ...	29,600	27,300	31,500	28,374
MEDICINES SOLD BY CIVIL SURGEONS ...	1,500	1,500	2,000	1,438
CONTRIBUTIONS ...	13,400	1,700	...	...
MISCELLANEOUS ...	1,500	1,500	1,500	2,449
<b>Total Medical, Rupees</b> ...	<b>46,000</b>	<b>32,000</b>	<b>35,000</b>	<b>32,261</b>

## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS ...	13,100	15,400	13,000	13,763
GOVERNMENT BULL AND STALLION RECEIPTS ...	...	...	100	...
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES—				
Income from Bruceabad Farm ...	6,100	6,000	6,100	6,534
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS—				
Horse Fairs ...	5,100	5,100	4,600	4,900
Cattle Fairs ...	11,600	45,600	44,300	48,147
Other Fairs and Exhibitions ...	1,000	1,000	1,200	1,104
	17,700	51,700	50,100	54,151
EMIGRATION FEES ...	100	100	900	322
MISCELLANEOUS ...	4,000	3,800	3,800	3,458
<b>TOTAL PROVINCIAL</b> ...	<b>41,000</b>	<b>77,000</b>	<b>74,000</b>	<b>78,228</b>
<i>LOCAL.</i>				
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS & FAIRS— LOCAL—				
Cattle Fairs ...	34,000	...	...	...
<b>Total Scientific and other Minor Depart- ments, Rupees</b> ...	<b>75,000</b>	<b>77,000</b>	<b>74,000</b>	<b>78,228</b>

REVENUE AND RECEIPTS—*continued.*

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS ... ..	1,000	1,000	...	973
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND ... ..	49,000	49,000	...	...
TOTAL IMPERIAL ... ..	50,000	50,000	...	973
<i>PROVINCIAL.</i>				
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ... ..	30,000	30,000	24,000	36,623
MISCELLANEOUS ... ..	...	...	...	90
TOTAL PROVINCIAL ... ..	30,000	30,000	24,000	36,713
Total Receipts in aid of Superannuation, &c., Rupees	80,000	80,000	24,000	37,686

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
STATIONERY RECEIPTS ... ..	2,000	4,000	1,500	2,136
SALES OF GAZETTES AND OTHER PUBLICATIONS ... ..	2,000	3,000	2,500	2,126
OTHER PRESS RECEIPTS ... ..	35,000	70,000	35,000	70,869
Total Stationery and Printing, Rupees	39,000	77,000	39,000	75,131

XXV.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PREMIUM ON BILLS ... ..	1,000	1,000	1,000	708
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING ... ..	2,000	2,000	3,000	1,051
TOTAL IMPERIAL ... ..	3,000	3,000	4,000	1,759
<i>PROVINCIAL.</i>				
UNCLAIMED DEPOSITS ... ..	35,000	40,000	13,000	24,039
SALE-PROCEEDS OF DURBAR PRESENTS ... ..	5,000	7,000	3,000	975
SALE OF OLD STORES AND MATERIALS ... ..	5,000	5,000	5,000	10,584
RENTS ... ..	27,000	28,000	27,000	27,214
MISCELLANEOUS FEES, FINES, AND FORFEITURES ... ..	6,000	4,000	7,000	5,171
MISCELLANEOUS*... ..	65,000	96,000	79,000	72,488
TOTAL PROVINCIAL ... ..	1,43,000	1,80,000	1,34,000	1,40,471
<i>LOCAL.</i>				
RENTS—LOCAL ... ..	16,000	16,000	16,000	15,470
MISCELLANEOUS—LOCAL ... ..	88,000	1,01,000	79,000	84,840
TOTAL LOCAL ... ..	1,04,000	1,17,000	95,000	1,00,310
Total Miscellaneous, Rupees	2,50,000	3,00,000	2,33,000	2,42,540

XXIX.—IRRIGATION—MAJOR WORKS: DIRECT RECEIPTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
IN CHARGE OF CIVIL OFFICERS— Owners' rate ... ..	2,30,000	1,00,000	3,28,000	3,56,595
Total Major Works—Direct Receipts, Rupees	2,30,000	1,00,000	3,28,000	3,56,595

\* Includes Toll fees on the Khyber Road.



REVENUE AND RECEIPTS—*continued.*XXIX.—IRRIGATION—MAJOR WORKS :—PORTION OF LAND REVENUE  
DUE TO IRRIGATION.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
PORTION OF LAND REVENUE DUE TO IRRIGATION ...	4,40,000	4,31,000	3,82,000	3,33,891
Total Portion of Land Revenue, &c., Rupees	4,40,000	4,31,000	3,82,000	3,33,891

## XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS ...	44,000	44,000	48,000	43,561
Total Minor Works and Navigation, Rupees	44,000	44,000	48,000	43,561

## XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS—				
Tolls ...	4,32,000	4,27,000	4,46,000	4,43,035
Rents ...	38,000	39,000	38,000	38,576
Sales of Lands, Houses, &c. ...	25,000	65,000	20,000	42,768
Miscellaneous ...	3,000	3,000	3,000	2,727
Total Civil Works, Rupees	4,98,000	5,34,000	5,07,000	5,27,106

## CIVIL BUDGET ESTIMATE

OF

## EXPENDITURE

FOR THE YEAR

1886-87.

### I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
REVENUE REFUNDS—IMPERIAL ... ..	58,000	58,000	67,000	58,858
<i>PROVINCIAL.</i>				
REVENUE REFUNDS—PROVINCIAL ... ..	46,000	46,000	54,000	49,261
<i>LOCAL.</i>				
REVENUE REFUNDS—LOCAL ... ..	1,000	1,000	1,000	211
Total I, Refunds and Drawbacks, Rupees	1,05,000	1,05,000	1,22,000	1,08,330

### DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
Revenue Refunds—Imperial.				
<i>Imperial Heads.</i>				
Irrigation (Owners' rate) ... ..	500	500	1,000	...
<i>Divided heads—Imperial Share.</i>				
Land Revenue ... ..	30,000	30,000	37,000	30,784
Stamps ... ..	15,500	15,500	15,500	15,354
Excise ... ..	250	250	500	172
Assessed Taxes ... ..	10,500	10,500	12,000	12,334
Forest ... ..	250	250	250	156
Registration ... ..	250	250	250	58
	56,750	56,750	65,500	
Lump addition ...	750	750	500	
	57,500	57,500	66,000	58,858
Total Revenue Refunds, Imperial, Rupees	58,000	58,000	67,000	58,858

EXPENDITURE—*continued.*1.—REFUNDS AND DRAWBACKS—*continued.*

## DETAILS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Revenue Refunds—Provincial.</b>				
<i>Provincial Heads.</i>				
Provincial Rates ... ..	200	200	1,000	43
<i>Divided heads—Provincial Share.</i>				
Land Revenue ... ..	20,000	20,000	25,000	21,147
Stamps ... ..	15,500	15,500	15,500	15,353
Excise ... ..	250	250	500	171
Assessed Taxes ... ..	10,500	10,500	12,000	12,334
Forest ... ..	250	250	250	156
Registration ... ..	250	250	250	57
	46,750	46,750	53,500	
Lump deduction ... ..	950	950	500	
	45,800	45,800	53,000	49,218
<b>Total Revenue Refunds, Provincial, Rupees</b>	<b>46,000</b>	<b>46,000</b>	<b>54,000</b>	<b>49,261</b>

## 2.—ASSIGNMENTS AND COMPENSATIONS.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
PENSIONS IN LIEU OF RESUMED LANDS ... ..	1,65,000	1,58,000	1,75,000	1,60,208
COMPENSATIONS ... ..	35,000	35,000	35,000	47,451
<b>Total 2, Assignments and Compensations, Rupees</b>	<b>2,00,000</b>	<b>1,93,000</b>	<b>2,10,000</b>	<b>2,07,659</b>

## 3.—LAND REVENUE.

<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
REVENUE SURVEYS—IMPERIAL ... ..	11,000	11,000	12,000	8,520
LAND SETTLEMENT CHARGES—IMPERIAL ... ..	3,49,000	3,08,000	3,45,000	3,21,362
<b>TOTAL IMPERIAL ... ..</b>	<b>3,60,000</b>	<b>3,19,000</b>	<b>3,57,000</b>	<b>3,29,882</b>
<i>PROVINCIAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS ... ..	17,97,600	17,40,900	17,97,700	16,73,587
REVENUE SURVEYS—PROVINCIAL ... ..	7,000	7,000	8,000	5,852
LAND SETTLEMENT CHARGES—PROVINCIAL ... ..	2,39,000	2,11,000	2,43,000	2,20,740
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS ... ..	31,000	36,900	31,500	38,700
RENTS, RATES AND TAXES ... ..	6,400	5,200	7,800	6,542
<b>TOTAL PROVINCIAL ... ..</b>	<b>20,81,000</b>	<b>20,01,000</b>	<b>20,88,000</b>	<b>19,45,421</b>
<i>LOCAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS—LOCAL ... ..	(a)	(a)	88,000	(a)
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS—LOCAL				
Patwaris' Fees Fund ... ..	10,00,000	9,10,000	(b)	6,76,869
Revenue Talabana ... ..	16,000	16,000	23,000	19,814
	10,16,000	9,26,000	23,000	6,96,683
<b>TOTAL LOCAL ... ..</b>	<b>10,16,000</b>	<b>9,26,000</b>	<b>1,11,000</b>	<b>6,96,683</b>
<b>Total 3, Land Revenue, Rupees</b>	<b>34,57,000</b>	<b>32,45,000</b>	<b>25,56,000</b>	<b>29,71,986</b>

(a) Shewn under 18, General Administration—"General Establishment of Local Funds".

(b) Shewn against 8, Provincial Rates.

EXPENDITURE—continued.

3.—LAND REVENUE—continued.

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>Revenue Surveys.</b>				
		Charges of Survey parties ...	18,000	18,000	21,000	14,372
		Lump Deduction ...	...	...	1,000	...
		<b>Total Revenue Surveys, Rupees</b> ...	<b>18,000</b>	<b>18,000</b>	<b>20,000</b>	<b>14,372</b>
		IMPERIAL ...	11,000	11,000	12,000	8,520
		PROVINCIAL ...	7,000	7,000	8,000	5,852
		<b>Land Settlement Charges.</b>				
		<i>Salaries.</i>				
	I	Director of Settlements and Revenue Records ...	20,400	19,700	19,200	...
...	...	Settlement Commissioner ...	...	...	...	18,000
6	5	Settlement Officers ...	61,800	65,200	67,800	78,385
2	3	Assistant Settlement Officers ...	27,700	21,600	37,000	18,905
5	5	Extra Assistant Settlement Officers ...	21,600	25,400		
		<i>Establishment.</i>	1,31,500	1,31,900	1,24,000	1,46,809
275	436	Establishments ...	1,89,616	1,15,500	64,884	58,473
291	171	Field Establishments ...	58,831	1,15,000	1,72,782	1,77,280
110	103	Temporary Establishments ...	1,10,140	86,100	1,03,014	77,091
			3,58,587	3,16,600	3,40,680	3,12,844
		Charges for the service of processes of the Settlement Department ...	15,912	13,100	13,548	9,525
		Advances from Parcha Fees ...	5,000	4,500	39,500	20,437
		Travelling and Tentage Allowances ...	32,113	24,600	24,800	23,555
		Purchase of Service Postage Stamps ...	8,900	7,000	7,000	7,450
		Miscellaneous ...	35,988	21,300	38,472	21,482
		<b>Total Land Settlement Charges, Rupees</b>	<b>5,88,000</b>	<b>5,19,000</b>	<b>5,88,000</b>	<b>5,42,102</b>
		IMPERIAL ...	3,49,000	3,08,000	3,45,000	3,21,362
		PROVINCIAL ...	2,39,000	2,11,000	2,43,000	2,20,740
		<b>PROVINCIAL.</b>				
		<b>Collectors' and Deputy Commissioners', &amp;c., Establishments.</b>				
		<i>Salaries.</i>				
31	31	Deputy Commissioners: salaries varying from Rs. 16,000 to Rs. 22,000 each per annum	6,72,000	3,42,000	6,72,000	3,25,263
55	55	Assistant ditto: salaries varying from Rs. 4,800 to Rs. 9,600 each per annum ...	3,76,000	1,00,000	3,76,000	92,972
75	72	Extra Assistant ditto: salaries varying from Rs. 3,000 to Rs. 7,200 each per annum ...	3,33,000	1,86,300	3,33,000	1,73,449
			13,81,000		13,81,000	
		DEDUCT—Probable Savings ...	1,61,500		1,61,420	
			12,19,500	6,28,300	12,19,580	5,91,684
		DEDUCT—Moiety of salaries provided under Grant 19, "Criminal Courts," page 24 ...	6,09,750	...	6,09,790	...
			6,09,750	6,28,300	6,09,790	5,91,684
		Deputation Allowance not caused by absence of Officers ...	3,210	2,700	3,210	3,112
			6,12,960	6,31,000	6,13,000	5,94,796
		<i>Establishment.</i>				
		Chief Office Establishment—				
401	372	Clerks ...	2,27,318	2,50,000	2,48,174	2,52,273
232½	224	Servants ...	14,316			
		Tehsildars and Establishments—				
251	251	Tehsildars ...	3,47,360	3,41,000	3,33,660	3,35,013
563	324	Clerks ...	67,020	2,20,000	1,26,180	2,17,284
2,445	2,467	Servants ...	1,52,844			
	1	Temporary Establishment ...	666	700	30	541
12	11	Provincial Establishment of Deputy Commissioners' Office ...	1,272	2,700	1,272	2,651
			8,10,796	8,14,400	8,75,497	8,07,762
		Kanungo Establishment and Contingencies ...	1,94,600	1,14,600	1,24,600	81,801
		Carried over ...	16,18,356	15,60,000	16,13,097	14,84,359

## EXPENDITURE—continued.

## 3—LAND REVENUE—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>				
<i>Collectors' and Deputy Commissioners', &amp;c., Establishments—continued.</i>				
Brought forward ...	16,18,356	15,60,000	16,13,097	14,84,359
<i>Contingencies.</i>				
House or Office Rent ...	3,330	2,200	2,650	3,849
Charges for Remittance of Treasure within the Districts	6,016	5,400	6,110	5,017
Office Expenses and Miscellaneous ...	46,335	47,000	47,185	55,493
	55,681	54,600	55,945	64,359
<i>Travelling Expenses.</i>				
Travelling and Tentage Allowances of Officers ...	23,000	22,900	25,800	22,650
Ditto ditto of Establishment...	5,800	5,700	6,900	5,467
	28,800	28,600	32,700	28,117
<i>Official Postage.</i>				
Bearing Postage and Service Labels ...	46,075	50,500	45,500	48,210
<i>Revenue Record Room Charges.</i>				
Temporary Establishment ...	11,000	16,000	10,958	15,310
Articles for use in Record Rooms ...	1,500	600	2,067	1,263
Destruction of Records ...	5,500	800	6,355	978
Share of Fees ...	12,000	12,000	11,320	12,125
Other items ...	2,000	200	2,000	290
	32,000	29,600	32,700	29,966
<i>Forest Reserves and Grazing Lands under Deputy Commissioners' control</i>				
Establishment ...	15,342	16,400	16,398	17,066
Contingencies ...	400	200	400	366
	15,742	16,600	16,798	17,432
<i>Wards' Estates Establishment Charges</i>				
Clerks and Mohurirs ...	946	1,000	960	1,144
<b>Total Collectors', &amp;c., Establishments, Rupees</b>	<b>17,97,600</b>	<b>17,40,900</b>	<b>17,97,700</b>	<b>16,73,587</b>
<i>Allowances to District and Village Officers.</i>				
Allowances to Frontier Chiefs ...	28,000	32,900	26,500	34,615
Lumbardars' and other fees in Montgomery ...	3,000	4,000	5,000	4,085
<b>Total Allowances to District and Village Officers, Rupees</b>	<b>31,000</b>	<b>36,900</b>	<b>31,500</b>	<b>38,700</b>
<i>Collectors' and Deputy Commissioners', &amp;c., Establishments—Local.</i>				
District Committees' Office Establishment ...	}	}	73,000	}
Ditto ditto Contingencies ...			12,000	
Charges on account of Khewra and Zera Jungles ...			3,000	
<b>Total Collectors' and Deputy Commissioners', &amp;c., Establishments—Local, Rupees</b>	...	...	<b>88,000</b>	...

EXPENDITURE—continued.

6.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SUPERINTENDENCE—</b>				
Portion of salary of Registrar-General of Assurances ... ..	7,200	7,200	7,200	7,233
Portion of salary of Assistant Inspector General ... ..	...	...	1,200	...
Clerks and Servants ... ..	3,383	3,000	3,354	3,003
Proportion of Travelling Allowances ... ..	600	600	1,120	514
Office Rents and Taxes ... ..	...	...	...	32
District Postage Charges ... ..	...	...	400	...
District Contingencies and Miscellaneous ... ..	8,500	8,500	9,011	8,642
	19,683	19,300	22,285	19,424
<b>CHARGES FOR THE SALE OF GENERAL STAMPS</b> ... ..	39,300	39,800	38,400	37,837
<b>CHARGES ON SALE OF COURT-FEES STAMPS—</b>				
Discount ... ..	33,300	33,000	32,500	32,859
Establishment for sale of Stamps ... ..	...	300	300	300
	33,300	33,300	32,800	33,159
<b>DISCOUNT ON PLAIN PAPER</b> ... ..	1,717	1,600	1,515	1,598
<b>STAMP PAPER SUPPLIED FROM CENTRAL STORES</b> ... ..	40,000	38,000	44,000	33,543
<b>Total 6, Stamps, Rupees</b>	1,34,000	1,32,000	1,39,000	1,25,561
IMPERIAL ... ..	67,000	66,000	70,000	62,781
PROVINCIAL ... ..	67,000	66,000	69,000	62,780

7.—EXCISE.

Numbers.		Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
I	I	Officer ... ..	1,032	1,032	1,032	1,032
123	124	Clerks ... ..	35,640	54,500	35,640	54,575
311	311	Servants ... ..	18,816			
		Contingencies ... ..	54,456	54,500	54,432	54,575
		Official Postage.	2,477	2,433	3,516	2,714
		Purchase of Service Stamps and Bearing Postage	35	35	20	30
		Lump addition—For Improvement of the Excise Department ... ..	58,000			
		80,000	80,000			
		<b>Total 7, Excise, Rupees</b>	1,38,000	58,000	59,000	58,351
		IMPERIAL ... ..	69,000	29,000	30,000	29,176
		PROVINCIAL ... ..	69,000	29,000	29,000	29,175

8.—PROVINCIAL RATES.

<b>PROVINCIAL.</b>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>COLLECTION OF RATES AND CASSES—</b>					
<b>General Local Fund—</b>					
Lumbardars' percentage on Cess levied under Act V of 1878 ... ..	...	1,45,000	1,39,000	27,000	4,163
Do. $\frac{1}{2}$ do. do. Act XX of 1883 ... ..	...				
Patwaris' percentage on Cess levied under Act V of 1878 ... ..	...				
Do. $\frac{1}{3}$ do. do. Act XX of 1883 ... ..	...				
	<b>TOTAL PROVINCIAL</b> ... ..	14,500	1,39,000	44,000	33,674
<b>LOCAL.</b>					
<b>COLLECTION OF RATES AND CASSES—LOCAL—</b>					
<b>District Fund—</b>					
Lumbardars' percentage on Cess levied under Act V of 1878 ... ..	...	21,000	21,000	76,000	12,363
Do. do. do. Act XX of 1883 ... ..	...				
Patwaris' percentage on Cess levied under Act V of 1878 ... ..	...				
Do. do. do. Act XX of 1883 ... ..	...				
Patwaris' Fees Fund ... ..	...	(a)	(a)	5,86,000	(a)
	<b>TOTAL LOCAL</b> ... ..	21,000	21,000	7,10,000	1,27,857
	<b>Total 8, Provincial Rates, Rupees</b>	1,66,000	1,60,000	7,54,000	1,61,531

(a) Shown under 3, Land Revenue—"Allowances to District and Village Officers."

EXPENDITURE—continued.				
10.—ASSESSED TAXES.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>COLLECTION OF INCOME TAX—</b>				
Salaries, &c. ... ..	}	20,000	...	...
Establishments ... ..				
Travelling Allowances ... ..				
Contingencies ... ..				
<b>COLLECTION OF LICENSE TAX</b> ... ..	5,000	2,000	2,000	1,201
<b>Total 10, Assessed Taxes, Rupees</b>	<b>25,000</b>	<b>2,000</b>	<b>2,000</b>	<b>1,201</b>
IMPERIAL ... ..	24,000	1,000	1,000	601
PROVINCIAL ... ..	1,000	1,000	1,000	600
11.—FOREST.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>A—CONSERVANCY AND WORKS</b> ... ..	3,50,484	3,47,660	3,00,000	2,53,800
<b>B—ESTABLISHMENTS</b> ... ..	3,09,516	3,02,340	3,00,000	3,03,959
<b>Total 11, Forest, Rupees</b>	<b>6,60,000</b>	<b>6,50,000</b>	<b>6,00,000</b>	<b>5,57,759</b>
IMPERIAL ... ..	3,30,000	3,25,000	3,00,000	2,78,879
PROVINCIAL ... ..	3,30,000	3,25,000	3,00,000	2,78,880
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>A—Conservancy and Works.</b>				
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY</b> ... ..	1,96,250	2,01,217	1,47,900	1,06,474
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS</b> ... ..	2,800	2,120	2,060	2,103
<b>III.—CONFISCATED DRIFT AND WAIF WOOD</b> ... ..	7,700	6,900	10,000	9,696
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT</b> ... ..	...	...	2,600	2,079
<b>V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT</b> ... ..	38,550	39,650	38,100	38,027
<b>VI.—LIVE AND DEAD STOCK</b> ... ..	5,550	13,850	6,300	13,899
<b>VII.—COMMUNICATIONS AND BUILDINGS</b> ... ..	21,500	10,150	18,900	10,809
<b>VIII.—DEMARCATON, IMPROVEMENT, AND EXTENSION OF FORESTS</b> ... ..	73,784	68,728	72,500	67,680
<b>IX.—MISCELLANEOUS</b> ... ..	4,350	5,045	1,640	3,033
<b>Total A—Conservancy and Works, Rupees</b>	<b>3,50,484</b>	<b>3,47,660</b>	<b>3,00,000</b>	<b>2,53,800</b>
<b>B—Establishment.</b>				
<b>I.—SALARIES:—</b>				
a. Conservators ... ..	12,000	12,000	15,000	19,115
b. Superior Officers ... ..	1,28,000	1,22,519	1,23,369	1,18,780
c. Subordinate Forest and Depôt Establishments ... ..	81,964	83,484	83,484	80,576
d. Office Establishments ... ..	24,554	25,032	25,032	23,665
e. Deputation and Special Allowances ... ..	2,400	2,400	...	2,400
	2,48,918	2,45,435	2,46,885	2,44,536
<b>II.—TRAVELLING ALLOWANCES:—</b>				
a. Conservators ... ..	2,500	2,500	2,500	2,715
b. Superior Officers ... ..	22,940	22,005	20,910	22,786
c. Subordinate Forest and Depôt Establishments ... ..	11,620	10,300	8,170	11,375
d. Office Establishments ... ..	5,210	5,050	5,100	5,512
	42,270	39,855	36,680	42,388
<b>III.—CONTINGENCIES:—</b>				
a. Stationery ... ..	2,210	1,950	2,050	1,474
b. Carriage of Tents and Records ... ..	3,038	2,700	2,900	2,889
c. Rents, Rates, and Taxes ... ..	5,609	6,188	5,215	5,059
d. Official Postage ... ..	2,910	2,914	2,900	2,897
f. Sundries ... ..	4,561	3,298	3,370	4,716
	18,328	17,050	16,435	17,035
<b>Total B—Establishments, Rupees</b>	<b>3,09,516</b>	<b>3,02,340</b>	<b>3,00,000</b>	<b>3,03,959</b>

EXPENDITURE — *continued.*

12.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE ... ..	18,627	17,581	21,700	17,960
DISTRICT CHARGES ... ..	79,373	80,419	78,300	78,771
<b>Total 12, Registration, Rupees</b>	<b>98,000</b>	<b>98,000</b>	<b>1,00,000</b>	<b>96,731</b>
IMPERIAL ... ..	49,000	49,000	50,000	48,366
PROVINCIAL ... ..	49,000	49,000	50,000	48,365

DETAILS.

Numbers.		Superintendence.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.	
		<i>Salary.</i>					
I	I	Inspector-General ... ..	10,800	10,800	10,800	10,964	
I	...	Assistant do. ... ..	...	...	1,800	...	
		<i>Establishment.</i>					
11	10	Clerks ... ..	4,692	4,100	4,647	4,123	
9	9	Servants ... ..	381	381	381	382	
			5,073	4,481	5,028	4,505	
		<i>Contingent Charges.</i>					
		Travelling Allowances ... ..	1,000	1,000	1,680	771	
		Service Postage Stamps ... ..	500	400	600	439	
		House and Office Rent ... ..	...	...	...	48	
		Office Expenses and Miscellaneous ... ..	1,254	900	1,792	1,233	
			2,754	2,300	4,072	2,491	
		<b>Total Superintendence, Rupees</b>	<b>18,627</b>	<b>17,581</b>	<b>21,700</b>	<b>17,960</b>	

Numbers.		District Charges.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.					
		Commission to District Registrars ... ..	44,000	44,000	43,600	41,633
		<i>Establishment.</i>				
227	227	Clerks and Servants ... ..	33,200	33,600	33,191	33,316
		<i>Contingent Charges.</i>				
		Service Postage Stamps ... ..	300	250	300	268
		Office Expenses and Miscellaneous ... ..	1,873	2,569	1,209	3,554
			2,173	2,819	1,509	3,822
		<b>Total District Charges, Rupees</b>	<b>79,373</b>	<b>80,419</b>	<b>78,300</b>	<b>78,771</b>

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON GOVERNMENT OF INDIA STOCK NOTES ... ..	12,000	12,000	10,500	5,915
COMMISSION ON STOCK NOTES ... ..	...	...	500	48
<b>Total 13, Interest on Ordinary Debt, Rupees</b>	<b>12,000</b>	<b>12,000</b>	<b>11,000</b>	<b>5,963</b>



EXPENDITURE—continued.				
14.—INTEREST ON OTHER OBLIGATIONS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON EDUCATIONAL FUNDS ... ..	1,000	2,000	1,000	...
INTEREST ON DISTRICT SAVINGS BANK DEPOSITS ...	...	41,000	41,000	38,722
INTEREST ON DEPOSITS IN STATE RAILWAY PROVIDENT INSTITUTIONS ... ..	26,000	15,000	26,000	13,339
INTEREST ON MISCELLANEOUS ACCOUNTS - - -	...	...	...	1
<b>Total 14, Interest on other Obligations, Rupees</b>	<b>27,000</b>	<b>58,000</b>	<b>68,000</b>	<b>52,062</b>
15.—POST OFFICE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
DISTRICT POST ESTABLISHMENTS ... ..	72,000	68,000	79,000	49,105
<i>LOCAL.</i>				
DISTRICT POST ESTABLISHMENTS—LOCAL ... ..	68,000	69,000	52,000	81,629
<b>Total 15, Post Office, Rupees</b>	<b>1,40,000</b>	<b>1,37,000</b>	<b>1,31,000</b>	<b>1,30,734</b>
18.—GENERAL ADMINISTRATION.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CIVIL OFFICE OF ACCOUNT AND AUDIT ... ..	1,60,000	1,55,000	1,54,000	1,49,193
CURRENCY DEPARTMENT ... ..	11,000	13,000	11,000	10,454
<b>TOTAL IMPERIAL ...</b>	<b>1,71,000</b>	<b>1,68,000</b>	<b>1,65,000</b>	<b>1,59,647</b>
<i>PROVINCIAL.</i>				
SALARY OF THE LIEUTENANT-GOVERNOR ... ..	96,000	96,000	96,000	96,000
STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR	26,000	25,000	23,000	22,973
TOUR EXPENSES ... ..	78,500	66,700	78,500	81,082
CIVIL SECRETARIAT ... ..	2,05,400	2,16,200	2,06,500	2,03,994
MILITARY SECRETARIAT ... ..	36,200	38,700	39,000	39,631
BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS ... ..	1,81,900	1,87,000	1,78,000	1,51,073
COMMISSIONERS ... ..	3,37,000	3,28,900	3,36,600	4,48,274
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES ...	9,000	8,500	8,400	8,073
<b>TOTAL PROVINCIAL ...</b>	<b>9,70,000</b>	<b>9,67,000</b>	<b>9,66,000</b>	<b>10,51,100</b>
<i>LOCAL.</i>				
LOCAL FUND ESTABLISHMENT IN PROVINCIAL OFFICES...	4,000	4,000	2,000	2,067
GENERAL ESTABLISHMENT OF LOCAL FUNDS ...	1,08,000	1,04,000	(a)	85,685
<b>TOTAL LOCAL ...</b>	<b>1,12,000</b>	<b>1,08,000</b>	<b>2,000</b>	<b>87,752</b>
<b>Total 18, General Administration, Rupees</b>	<b>12,53,000</b>	<b>12,43,000</b>	<b>11,33,000</b>	<b>12,98,499</b>

(a) Shewn under 8, Land Revenue—"Collectors' and Deputy Commissioners', &amp;c., Establishments—Local."

EXPENDITURE—continued.						
18.—GENERAL ADMINISTRATION—continued.						
DETAILS.						
Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>IMPERIAL.</i>				
		<b>Civil Office of Account and Audit.</b>				
		<i>Salaries.</i>				
I	I	Accountant-General ... ..	26,000	22,300	28,800	28,869
I	I	Deputy ditto ... ..	14,400	16,400	12,000	11,487
I	I	Assistant ditto ... ..	12,000	13,900	6,240	6,720
I	I	Chief Superintendent ... ..	5,720	5,300	5,280	4,950
			58,120	57,900	52,320	52,026
		<i>Establishment.</i>				
5	5	Superintendents ... ..	16,900	16,000	19,145	21,275
77	77	Clerks ... ..	70,200	68,300	70,254	62,666
24	24	Servants ... ..	1,980	1,960	1,980	1,976
			89,080	86,260	91,379	85,917
		<i>Contingencies.</i>				
		Section-writing ... ..	2,000	440	300	352
		Purchase of Newspapers for other Governments... ..	300	300	300	298
		Miscellaneous ... ..	6,500	6,500	6,601	7,020
			8,800	7,240	7,201	7,670
		<i>Travelling Expenses.</i>				
		Travelling Allowances... ..	1,800	1,800	1,300	1,979
		<i>Official Postage.</i>				
		Purchase of Service Stamps and Bearing Postage	2,200	1,800	1,800	1,601
<b>Total Civil Office of Account, &amp;c., Rupees</b>			<b>1,60,000</b>	<b>1,55,000</b>	<b>1,54,000</b>	<b>1,49,193</b>
		<b>Currency Department.</b>				
9	9	Clerks ... ..	8,640	9,300	8,640	8,819
5	5	Servants ... ..	384	384	384	382
		Purchase of Service Stamps and Bearing Postage	250	450	250	261
		Office Expenses and Miscellaneous ... ..	1,726	2,866	1,726	992
<b>Total Currency Department, Rupees</b>			<b>11,000</b>	<b>13,000</b>	<b>11,000</b>	<b>10,454</b>
		<i>PROVINCIAL.</i>				
		<b>Staff and Household of Lieutenant-Governor.</b>				
I	I	Private Secretary ... ..	12,600	11,000	9,600	9,123
I	I	Clerk ... ..	1,380	4,000	1,260	3,923
34	34	Servants ... ..	2,748			
			4,128	4,000	4,008	3,923
		Sumptuary Allowance ... ..	6,000	6,000	6,000	6,000
		Contingencies including Furniture Allowance ... ..	3,272	4,000	3,392	3,927
<b>Total Staff and Household, &amp;c., Rupees</b>			<b>26,000</b>	<b>25,000</b>	<b>23,000</b>	<b>22,973</b>

## EXPENDITURE—continued.

## 18.—GENERAL ADMINISTRATION—continued.

<i>PROVINCIAL—continued.</i>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<b>Tour Expenses.</b>				Rs.	Rs.	Rs.	Rs.
<i>Civil Secretariat.</i>							
Travelling and Deputation Allowances	...	...	...	18,500	19,950 1,750	19,000	19,888 840
Miscellaneous	...	...	...				
				18,500	21,700	19,000	20,728
<i>Military Secretariat.</i>							
Travelling and Deputation Allowances	...	...	...	4,000	2,800 200	3,500	4,326
Miscellaneous	...	...	...				
<i>Private Secretary.</i>							
Travelling Allowances	...	...	...	55,000	2,500 ... ... ... 1,500 38,000	1,000 1,000 15,000 12,000 18,000 2,500	2,230 ... ... ... ... 899
Camp Establishments	...	...	...				
Purchase and Repair of Tents and Furniture	...	...	...				
Railways and Bullock Train Charges	...	...	...				
Other Carriage Charges	...	...	...				
Keep of Elephants	...	...	...				
Contingencies and Miscellaneous	...	...	...	1,000	6,500	6,500	52,899
				56,000	42,000	56,000	56,028
<b>Total Tour Expenses, Rupees</b>				<b>78,500</b>	<b>66,700</b>	<b>78,500</b>	<b>81,082</b>
<b>Civil Secretariat.</b>							
<i>Salaries.</i>							
Numbers.							
1885-86.	1886-87.						
1	1	Secretary	...	28,800	26,500	28,800	22,656
1	1	Junior Secretary	...	17,700	14,600	17,000	16,268
2	2	Under-Secretaries	...	21,800	23,800	21,800	21,630
2	3	Assistant Secretaries (including Meer-Moonshee)	...	21,660	26,100	13,140	12,780
				89,960	91,000	80,740	73,334
<i>Establishment.</i>							
57	58	Clerks	...	75,000	76,200	73,900	69,616
53	51	Servants	...	3,980	4,250	4,100	4,031
7	...	Temporary Establishment	...	3,300	3,050	1,500	2,593
		Hospital Assistants	...	...	...	...	880
				82,280	83,500	79,500	77,120
<i>Contingencies.</i>							
		House and Office Rent	...	...	2,750	3,700	2,516
		Purchase of Books and Periodicals	...	2,500	3,600	3,000	2,455
		Contingencies and Miscellaneous	...	18,640	23,150	19,760	23,748
				21,140	29,500	26,460	28,719
<i>Official Postage.</i>							
		Purchase of Service Stamps and Bearing Postage	...	12,020	12,200	12,000	16,747
		Provincial Establishment in Secretariat Office	...	...	...	7,800	8,074
<b>Total Civil Secretariat, Rupees</b>				<b>2,05,400</b>	<b>2,16,200</b>	<b>2,06,500</b>	<b>2,03,994</b>
<b>Military Secretariat.</b>							
Numbers.							
1885-86.	1886-87.						
1	1	Secretary	...	16,100	17,300	18,335	19,124
9	5	Clerks	...	14,580	15,000	14,580	14,609
17	17	Servants	...	1,340	1,440	1,344	1,310
		Temporary Establishment	...	...	...	...	24
				15,920	16,440	15,924	15,943
		House-rent	...	1,200	1,200	1,200	1,200
		Purchase of Service Postage Stamps and Bearing Postage	...	1,000	900	1,200	1,055
		Office Expenses and Miscellaneous	...	1,980	2,860	2,341	2,309
<b>Total Military Secretariat, Rupees</b>				<b>36,200</b>	<b>38,700</b>	<b>39,000</b>	<b>39,631</b>

EXPENDITURE—continued.						
18.—GENERAL ADMINISTRATION—continued.						
Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-85.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>PROVINCIAL—continued.</i>				
		<b>Board of Revenue, Financial Commissioner and Establishments.</b>				
		<i>Salaries.</i>				
2	2	Financial Commissioners ...	78,000	86,500	78,000	62,820
2	2	Secretaries ...	24,200	24,000	24,200	19,429
2	2	Assistant Secretaries ...	10,200	8,500	10,200	7,200
			1,12,400	1,19,000	1,12,400	89,449
		<i>Establishment.</i>				
26	26	Clerks ...	40,400	39,800	40,391	37,800
29	29	Servants ...	2,340	2,340	2,340	1,932
2	2	Temporary Establishment ...	1,080	1,080	1,080	335
			43,820	43,220	43,811	40,067
		Travelling Allowances ...	5,900	7,000	4,059	6,028
		Purchase of Service Stamps and Bearing Postage ...	7,000	7,000	6,600	6,813
		Office Expenses and Miscellaneous ...	11,880	9,880	10,130	8,233
		House and Office Rent ...	900	900	1,000	483
<b>Total Board of Revenue, Financial Commissioner, &amp;c., Rupees</b>			<b>1,81,900</b>	<b>1,87,000</b>	<b>1,78,000</b>	<b>1,51,073</b>
		<b>Commissioners.</b>				
		<i>Salaries.</i>				
6	6	Commissioners ...	2,25,600	2,21,000	2,22,000	2,91,228
		<i>Establishment.</i>				
60	58	Clerks ...	78,120	80,500	{ 79,260 4,464 }	1,22,514
66	67	Servants ...	4,608			
		Temporary Establishment ...	...	...	...	193
			82,728	80,500	83,724	1,22,707
		<i>Contingencies.</i>				
		Office Rent ...	780	780	780	780
		Miscellaneous ...	14,454	12,100	13,876	16,609
			15,234	12,880	14,656	17,389
		Travelling Allowances ...	3,968	4,800	4,400	4,854
		Purchase of Service Stamps and Bearing Postage ...	8,750	9,000	11,100	10,904
		Commissioners' Office Establishment—Provincial	720	720	720	1,192
<b>Total Commissioners, Rupees</b>			<b>3,37,000</b>	<b>3,28,900</b>	<b>3,36,600</b>	<b>4,48,274</b>
		<i>LOCAL.</i>				
		<b>General Establishment of Local Funds.</b>				
		District Committee's Office Establishment ...	87,800	72,000	...	53,251
		Ditto Contingencies ...	14,100	18,300	...	23,481
		Ditto House rent ...	300	400	...	328
		District Fund Clerks in Deputy Commissioner's Office	2,200	6,300	...	6,852
		Charges on account of Khewra and Zera Jungles...	3,600	7,000	...	1,773
<b>Total General Establt. of Local Funds, Rupees</b>			<b>1,08,000</b>	<b>1,04,000</b>	<b>...</b>	<b>85,685</b>

## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
HIGH COURT JUDGES ... ..	1,66,340	2,06,700	2,03,300	2,06,890
PROVINCIAL HIGH COURT ESTABLISHMENTS ...	96,300	97,800	1,03,500	1,05,816
LAW OFFICERS ... ..	34,900	33,400	35,000	37,763
CIVIL AND SESSIONS COURTS ... ..	12,32,860	11,20,400	11,54,700	8,60,139
COURTS OF SMALL CAUSES ... ..	41,200	41,200	36,000	38,001
CRIMINAL COURTS ... ..	11,85,400	11,95,500	12,01,200	11,72,549
JAILS ... ..	8,57,000	7,25,000	9,50,000	8,22,101
REFUNDS ... ..	32,000	32,000	34,300	35,962
<b>Total 19, Law and Justice, Rupees</b>	<b>36,46,000</b>	<b>34,52,000</b>	<b>37,18,000</b>	<b>32,79,221</b>

## DETAILS.

Numbers.		<i>PROVINCIAL.</i> Provincial High Court Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
1	1	Registrar ... ..	14,400	15,100	14,500	19,580
1	1	Deputy Registrar ... ..	7,200	7,500	7,200	6,690
			21,600	22,600	21,700	26,270
<i>Establishment.</i>						
9	9	Interpreters and Translators ... ..	13,800	16,000	13,800	17,531
33	34	Clerks ... ..	38,580	43,100	38,580	44,364
33	33	Servants ... ..	2,688	3,200	2,688	3,563
25	25	Temporary Establishment ... ..	6,682	...	12,336	...
			61,750	62,300	67,404	65,458
<i>Contingencies.</i>						
Allowance to Witnesses and Jurors ... ..			50	...	100	642
Purchase of Books ... ..			600	800	1,500	893
Office Rent ... ..			480	480	480	480
Office Expenses and Miscellaneous ... ..			6,066	6,400	5,916	6,237
			7,196	7,680	7,996	8,252
Travelling Allowances ... ..			200	200	400	312
Purchase of Service Stamps and Bearing Postage... ..			5,554	5,020	6,000	5,524
<b>Total Provl. High Court Estabts., Rupees</b>			<b>96,300</b>	<b>97,800</b>	<b>1,03,500</b>	<b>1,05,816</b>
Numbers.		<b>Law Officers.</b>				
1884-86.	1886-87.					
1	1	Government Advocate ... ..	24,480	24,480	17,280	19,882
1	1	Junior ditto ... ..				
3	3	Clerks including Personal Assistant ... ..	5,020	4,900	4,780	5,930
3	3	Servants ... ..	216	216	216	216
			5,236	5,116	4,996	6,146
<i>Contingencies.</i>						
Law Charges ... ..			1,500	100	1,500	8,800
Office Rent ... ..			720	720	720	720
Miscellaneous ... ..			1,600	1,600	1,354	1,750
			3,820	2,420	3,574	11,270
Travelling Allowances ... ..			1,100	1,100	1,800	287
Purchase of Service Stamps and Bearing Postage ... ..			264	284	150	178
<b>Total Law Officers, Rupees</b>			<b>34,900</b>	<b>33,400</b>	<b>35,000</b>	<b>37,763</b>

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

DETAILS.

Numbers.		PROVINCIAL—continued. Civil and Sessions Courts.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
13	20	Divisional Judges ... ..	3,65,880	3,27,600		1,69,261
9	9	District Judges ... ..	1,45,440	1,19,000		2,03,503
14	14	Extra Judicial Assistant Commissioners	1,16,400	1,11,400		33,566
83	83	Munsiffs ... ..	1,82,100	1,75,000		1,75,238
		Deputation Allowances ... ..	...	...		675
			8,09,820	7,33,000		5,82,243
		<i>Establishment and Contingencies.</i>				
		Divisional Judges—				
227	105	Clerks ... ..	84,780	64,600		21,905
	90	Servants ... ..	5,416	4,600		1,205
		Travelling Allowances ... ..	9,502	9,600		9,232
		Office Rent ... ..	2,500	2,500		760
		Official Postage ... ..	12,776	10,000		5,009
		Miscellaneous ... ..	16,662	15,000		5,400
				1,31,636	1,06,300	
		District and Subordinate Judges—				
11	83	Clerks ... ..	45,900	43,300		20,761
...	56	Servants ... ..	3,600	2,800		794
		Travelling Allowances ... ..	2,500	2,500		836
		Office Rent ... ..	1,800	600		...
		Official Postage ... ..	3,000	3,000		719
		Miscellaneous ... ..	5,000	4,200		988
			61,800	56,400		24,098
		Munsiffs—				
160	153	Clerks and Servants ... ..	23,040	23,100		23,042
		Travelling Allowances ... ..	2,500	2,500		772
		Office Rent ... ..	1,160	1,200		340
		Official Postage ... ..	3,200	3,200		50
		Miscellaneous ... ..	3,200	3,200		28
			33,100	33,200		24,232
		<i>Charges for Service of Judicial Processes.</i>				
		Divisional Court—				
	17	Bailiffs and Nazirs ... ..	3,060	2,050		16
	43	Peons ... ..	2,302	1,650		314
			5,362	3,700		330
		District Courts—				
	25	Bailiffs and Nazirs ... ..	4,560	4,000		1,822
	174	Peons ... ..	11,592	9,600		7,050
			16,152	13,600		8,872
		Commissioners, Cantonment Magistrates, Deputy, Assistant and Extra Assistant Commissioners—				
	134	Bailiffs and Nazirs ... ..	31,650	31,200		42,349
	1,328	Peons ... ..	87,768	87,200		1,19,003
			1,19,418	1,18,400		1,61,352
		Munsiffs—				
	79	Bailiffs and Nazirs ... ..	14,220	14,200		4,797
	638	Peons ... ..	41,352	41,600		10,704
			55,572	55,800		15,501
		<b>Total Civil and Sessions Courts, Rupees</b>	<b>12,32,860</b>	<b>11,20,400</b>	<b>11,54,700</b>	<b>8,60,139</b>

Peons 2,859; Bailiffs and Nazirs 288.

				EXPENDITURE—continued.			
				19.—LAW AND JUSTICE—continued.			
PROVINCIAL—continued.				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Numbers.		Courts of Small Causes, Mofussil.		Rs.	Rs.	Rs.	Rs.
1885-86.	1886-87.						
<i>Salaries.</i>							
3	3	Judges	...	20,400	21,100	20,400	22,489
1	1	Registrar	...	3,000	2,200	3,000	1,750
<i>Establishment.</i>							
13	17	Clerks	...	13,980	14,300	9,360	10,644
10	13	Servants	...	732	732	564	553
<i>Contingent charges.</i>							
Office Rent				36	36	36	46
Office Expenses and Miscellaneous				2,400	2,243	2,060	1,974
				2,436	2,279	2,096	2,020
Travelling Allowances				200	150	200	206
Purchase of Service Stamps and Bearing Postage				452	439	380	339
<b>Total Courts of Small Causes, Rupees</b>				<b>41,200</b>	<b>41,200</b>	<b>36,000</b>	<b>38,001</b>
<i>Criminal Courts.</i>							
<i>Salaries.</i>							
Moiety of the Salaries of Deputy, Assistant and Extra Assistant Commissioners, as particularised under Grant 3, "Collectors' and Deputy Commissioners", &c., Establishments," page 13				6,09,750	6,28,300	6,09,790	5,91,684
8	8	Cantonment Magistrates.	...	82,000	80,700	85,600	78,979
Deputation Allowances				3,210	2,700	3,210	3,112
				6,94,960	7,11,700	6,98,600	6,73,775
<i>Establishment.</i>							
580	569	Clerks	...	3,00,570	3,00,700	3,01,356	3,05,506
305	237	Servants	...	15,096	15,600	19,194	17,585
51	50	Honorary Magistrates' Establishment	...	10,380	7,700	7,860	7,909
...	6	Temporary Establishment	...	1,536	1,100	...	426
				3,27,582	3,25,100	3,28,410	3,31,426
<i>Contingencies.</i>							
Diet and Road Money to Witnesses				39,000	37,600	41,500	37,468
Law Books				4,000	3,800	4,400	4,251
Office Rent				3,720	4,800	4,576	4,735
Office Expenses and Miscellaneous				40,000	37,300	45,514	42,976
				86,720	83,500	95,990	89,430
<i>Travelling Expenses.</i>							
Travelling and Tentage Allowances of Officers				23,038	22,200	25,800	22,926
Travelling and Tentage Allowances of Establishment				6,600	6,600	6,900	6,238
				29,638	28,800	32,700	29,164
<i>Official Postage.</i>							
Purchase of Service Stamps and Bearing Postage				46,500	46,400	45,500	48,754
<b>Total Criminal Courts, Rupees</b>				<b>11,85,400</b>	<b>11,95,500</b>	<b>12,01,200</b>	<b>11,72,549</b>

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

Numbers.		PROVINCIAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		<b>Jails.</b>				
		<b>INSPECTION AND GENERAL SUPERINTENDENCE.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
		<i>Salary.</i>				
1	1	Inspector-General ...	18,000	18,000	18,000	17,721
		<i>Establishment.</i>				
8	8	Clerks ...	8,880	8,880	8,880	8,538
6	6	Servants ...	384	384	384	380
		<i>Contingent Charges.</i>				
		Travelling Allowances ...	9,264	9,264	9,264	8,918
		Service Postage Stamps ...	1,700	1,440	1,700	1,912
		Office Expenses and Miscellaneous ...	1,300	1,400	1,300	1,085
			1,336	1,496	1,336	1,010
			4,336	4,336	4,336	4,007
		<b>TOTAL INSPECTION AND GENERAL SUPERINTENDENCE ...</b>	<b>31,600</b>	<b>31,600</b>	<b>31,600</b>	<b>30,646</b>
		<b>CENTRAL JAIL.</b>				
		<i>Salaries.</i>				
1	1	Superintendent ...	12,600	14,200	12,600	11,283
1	1	Deputy Superintendent ...	3,000	3,000	3,000	3,065
1	1	Assistant Surgeon ...	1,200	1,200	1,200	1,200
			16,800	18,400	16,800	15,548
		<i>Establishment.</i>				
4	4	Native Doctors, Apothecaries, Com- pounders, &c. ...	1,080	1,100	1,080	1,080
5	5	Jailors and Turnkeys ...	2,232	2,220	2,232	2,197
2	2	Warders ...	1,920	1,920	1,920	1,920
8	10	Clerks and Servants ...	3,384	2,800	2,604	2,682
40	40	Night-watchmen ...	3,024	3,020	3,024	3,017
2	2	Jail Teachers ...	660	660	660	650
38	33	Contingent Guard (Permanent) ...	3,288	2,900	3,708	2,462
		Contingent Guard (Temporary) ...	5,500	5,580	7,000	5,186
			21,088	20,200	22,228	19,194
		<i>Supplies and Services.</i>				
		Rations ...	30,000	30,000	35,000	29,790
		Clothing and Bedding ...	7,000	...	10,000	...
		Hospital Charges ...	3,500	2,800	4,500	2,761
			40,500	32,800	49,500	32,551
		<i>Contingent Charges.</i>				
		Service Postage Stamps ...	250	200	250	180
		Travelling Allowance of Establishment ...	200	200	300	251
		Contingencies and Miscellaneous ...	8,162	8,200	12,122	13,123
			8,612	8,600	12,672	13,554
		<b>TOTAL CENTRAL JAIL ...</b>	<b>87,000</b>	<b>80,000</b>	<b>1,01,200</b>	<b>80,847</b>
		<b>DISTRICT JAILS.</b>				
		<i>Establishment.</i>				
29	33	Allowance to Superintendents ...	53,100	45,800	51,900	51,087
1	...	Assistant Surgeons ...	...	...	1,800	1,250
34	34	Native Doctors, Hospital Assistants, &c. ...	20,230	19,700	18,990	19,500
32	31	Compounders and Dressers ...	2,688	2,700	2,784	2,766
141	140	Jailors and Turnkeys ...	33,996	34,100	34,152	34,423
78	81	Clerks ...	24,900	21,500	22,140	22,297
18	14	Servants ...	1,392	2,100	2,028	2,322
23	23	Jail Teachers ...	5,004	5,100	5,004	5,130
331	333	Night-watchmen ...	26,016	25,500	25,872	24,863
		Contingent Guard ...	56,000	55,000	82,222	50,592
		Temporary Establishment ...	...	100	...	207
...	237	Permanent Guard ...	23,448	14,000	...	14,529
			2,46,774	2,25,600	2,46,892	2,28,966
		Carried over ...	2,46,774	2,25,600	2,46,892	2,28,966
			1,18,600	1,11,600	1,32,800	1,11,493



## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE—continued.

<i>PROVINCIAL—continued.</i>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>Jails—continued.</i>				Rs.	Rs.	Rs.	Rs.
Brought forward ...				1,18,600	1,11,600	1,32,800	1,11,493
<i>DISTRICT JAILS—continued.</i>							
Brought forward ...				2,46,774	2,25,600	2,46,892	2,28,966
<i>Supplies and Services.</i>							
Rations ...	...	...	...	2,00,000	1,60,000	1,99,108	1,69,906
Clothing and Bedding ...	...	...	...	43,500	10,000	71,500	57,257
Hospital Expenses ...	...	...	...	11,500	7,000	14,600	9,913
Passage Money of Convicts ...	...	...	...	9,200	15,000	4,200	15,152
English Medicines supplied by Military Department ...	...	...	...	...	...	...	6,890
				2,64,200	1,92,000	2,89,408	2,59,118
<i>Contingent Charges.</i>							
Travelling Allowances ...	...	...	...	1,200	1,500	1,400	909
Service Postage Stamps ...	...	...	...	1,850	1,600	1,800	1,488
Miscellaneous and Contingent Charges ...	...	...	...	34,276	25,000	45,840	41,519
House and Office Rent ...	...	...	...	...	...	960	670
				37,326	28,100	50,000	44,586
<b>TOTAL DISTRICT JAILS</b> ...				<b>5,48,300</b>	<b>4,45,700</b>	<b>5,86,300</b>	<b>5,32,670</b>
<i>LOCK-UPS.</i>							
Lock-up Establishment ...	...	...	...	4,452	4,200	4,686	4,714
Lock-up Charges ...	...	...	...	9,100	7,300	7,914	8,430
Road Expenses of Prisoners under trial ...	...	...	...	4,200	4,100	4,000	3,547
Diet of Prisoners under trial ...	...	...	...	17,248	15,500	21,000	15,277
<b>TOTAL LOCK-UPS</b> ...				<b>35,000</b>	<b>31,100</b>	<b>37,600</b>	<b>31,968</b>
<i>JAIL MANUFACTURES.</i>							
<i>District Jails—</i>							
Establishment ...	...	...	...	11,338	9,800	11,487	10,708
Temporary Establishment ...	...	...	...	600	1,000	1,100	18
Purchase of Raw Materials ...	...	...	...	1,18,100	1,00,000	1,47,700	1,14,393
Commission to Jailors ...	...	...	...	12,800	14,000	12,900	10,194
Miscellaneous ...	...	...	...	10,962	11,600	17,613	9,694
<b>TOTAL JAIL MANUFACTURES</b> ...				<b>1,53,800</b>	<b>1,35,800</b>	<b>1,90,800</b>	<b>1,45,007</b>
<i>CHARGES FOR TRANSPORTATION OF CONVICTS.</i>							
Transportation Charges of Prisoners ...	...	...	...	1,300	800	2,500	963
<b>Total Jails, Rupees</b>				<b>8,57,000</b>	<b>7,25,000</b>	<b>9,50,000</b>	<b>8,22,101</b>

EXPENDITURE—continued.

20.—POLICE.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				Rs.	Rs.	Rs.	Rs.
STATE RAILWAY POLICE	...	...	...	1,46,000	85,000	96,000	75,046
SPECIAL FRONTIER POLICE	...	...	...	93,000	93,000	76,000	84,330
TOTAL IMPERIAL				2,39,000	1,78,000	1,72,000	1,59,376
<i>PROVINCIAL.</i>							
SUPERINTENDENCE	...	...	...	1,40,000	1,41,900	1,35,200	1,44,773
DISTRICT EXECUTIVE FORCE	...	...	...	28,82,000	28,79,700	28,98,300	29,23,070
SPECIAL POLICE	...	...	...	52,300	53,500	56,100	50,028
RAILWAY POLICE—PROVINCIAL	...	...	...	(a)	35,300	50,000	49,863
STATE RAILWAY POLICE—PROVINCIAL	...	...	...	6,200	5,600	6,400	5,315
COLLECTION OF CATTLE TRESPASS FINES	...	...	...	30,500	30,000	32,000	30,354
REFUNDS	...	...	...	2,000	2,000	2,000	3,051
TOTAL PROVINCIAL				31,13,000	31,48,000	31,80,000	32,06,454
Total 20, Police, Rupees				33,52,000	33,26,000	33,52,000	33,65,830

DETAILS.

Numbers.		<i>PROVINCIAL.</i> Superintendence.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
1	1	Inspector-General	27,000	26,000	27,000	30,142
2	2	Personal Assistant to ditto (including Assistant District Superintendent)	15,600	13,000	13,200	9,698
3	3	Deputy Inspectors-General	50,608	48,000	46,800	52,475
		<i>Establishment.</i>	93,208	87,000	87,000	92,315
28	28	Clerks	26,040	27,500	26,040	27,973
18	18	Servants	1,344	1,450	1,344	1,462
		<i>Contingent Charges.</i>	27,384	28,950	27,384	29,435
		Travelling Allowances and Expenses	7,000	8,650	7,000	8,566
		Service Postage Stamps	5,200	4,000	5,200	3,607
		House and Office Rent	3,360	4,900	4,320	4,410
		Office Expenses and Miscellaneous	3,848	8,400	4,296	6,440
			19,408	25,950	20,816	23,023
		Total Superintendence, Rupees	1,40,000	1,41,900	1,35,200	1,44,773
Numbers.		<i>District Executive Force.</i>				
1885-86.	1886-87.					
		<i>Salaries.</i>				
31	31	District Superintendents	2,44,800	2,82,000	2,59,800	2,81,903
24	24	Assistant District Superintendents	1,08,040	80,000	93,000	83,221
		<i>Police Force.</i>	3,52,840	3,62,000	3,52,800	3,65,124
46	45	Inspectors	74,400	95,500	75,600	95,309
474	523	Deputy Inspectors	3,36,240	3,29,500	3,06,240	3,23,703
1,898	1,889	Sergeants	3,13,320	3,74,000	3,14,520	3,74,731
709	421	Constables, Mounted	1,01,040	1,34,000	1,70,160	1,70,830
11,097	11,032	Constables, Foot	9,16,836	12,37,000	8,99,112	12,22,700
		Good Conduct Stripes	22,944	14,000	11,352	12,068
		Allotment to Zillahdars	1,275	1,400	1,275	1,136
		Personal Allowance to men of old Police	4,224	1,500	1,416	299
106	106	Ferry Police	9,789	7,100	9,789	9,191
		River Police	2,991	...	2,991	...
		Choukidar	1,000	1,500	...	1,411
		Povindah Police	4,880	4,900	4,880	4,857
		Simla Guard	4,468	4,000	4,348	4,330
		Local Allowance for Simla Police	2,334	500	1,260	...
		Nowshera Cantonment Police	1,128	2,000	1,128	2,004
		Chinaman Jail Guards	16,055	...	8,978	...
			18,12,924	22,06,900	18,13,049	22,22,569
		Carried over	21,65,764	25,68,900	21,65,849	25,87,693

(a) Provided under State Railway Police—Imperial. See foot-note (a) in page 7.

EXPENDITURE—continued.																																																										
20.—POLICE—continued.																																																										
<i>PROVINCIAL</i> —continued.																																																										
District Executive Force—continued.																																																										
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.																																																						
	Rs.	Rs.	Rs.	Rs.																																																						
Brought forward ...	21,65,764	25,68,900	21,65,849	25,87,693																																																						
<i>Establishment.</i>																																																										
Servants ...	4,284	5,800	...	5,787																																																						
DEDUCT—Probable Savings ...	21,70,048 30,100		21,65,849 30,100																																																							
	21,39,948	25,74,700	21,35,749	25,93,480																																																						
<i>Supplies and Services.</i>																																																										
Clothing ...	66,665	95,000	68,475	95,834																																																						
Arms and Accoutrements (including Ordnance Stores)	28,288	20,000	30,304	27,162																																																						
Medical Stores ...	...	...	...	248																																																						
	94,953	1,15,000	98,779	1,23,244																																																						
<i>Contingent Charges.</i>																																																										
Handcuffs, beds, boxes, &c. ...	7,700	3,500	7,700	...																																																						
Travelling Allowances and Expenses ...	45,500	50,000	45,500	61,894																																																						
Office and House Rent ...	3,528	5,500	4,508	4,943																																																						
Rewards ...	11,285	12,000	11,285	15,305																																																						
Service Postage Stamps ...	18,298	20,500	17,900	18,325																																																						
Miscellaneous ...	48,348	75,000	47,996	80,932																																																						
Barkandaz guard supplied to Public Works Department	23,357	23,500	23,357	24,947																																																						
	1,58,016	1,90,000	1,58,246	2,06,346																																																						
CANTONMENT AND MUNICIPAL POLICE ...	4,89,083	...	5,05,526	...																																																						
<b>Total District Executive Force, Rupees</b>	<b>28,82,000</b>	<b>28,79,700</b>	<b>28,98,300</b>	<b>29,23,070</b>																																																						
<i>Special Police.</i>																																																										
Special Police ...	12,000	6,000	12,000	6,303																																																						
<i>BORDER POLICE.</i>																																																										
Secret Police ...	9,000	17,500	12,600	12,955																																																						
Dehra Ghazi Khan Police ...	31,300	30,000	31,500	30,770																																																						
Dehra Ismail Khan Police ...																																																										
<b>TOTAL BORDER POLICE ...</b>	<b>40,300</b>	<b>47,500</b>	<b>44,100</b>	<b>43,725</b>																																																						
<b>Total Special Police, Rupees</b>	<b>52,300</b>	<b>53,500</b>	<b>56,100</b>	<b>50,028</b>																																																						
<i>Railway Police—Provincial.</i>																																																										
<table border="1"> <thead> <tr> <th colspan="2">Numbers.</th> <th></th> <th></th> <th></th> <th></th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td>Assistant Inspector-General ...</td> <td>...</td> <td>6,600</td> <td>8,400</td> <td>8,611</td> </tr> <tr> <td>3</td> <td></td> <td>Inspectors ...</td> <td>...</td> <td>2,500</td> <td>5,400</td> <td>4,900</td> </tr> <tr> <td>6</td> <td></td> <td>Deputy Inspectors ...</td> <td>...</td> <td>2,600</td> <td>3,840</td> <td>4,211</td> </tr> <tr> <td>27</td> <td></td> <td>Sergeants ...</td> <td>...</td> <td>3,500</td> <td>4,380</td> <td>4,767</td> </tr> <tr> <td>228</td> <td></td> <td>Constables ...</td> <td>...</td> <td>16,200</td> <td>20,328</td> <td>21,682</td> </tr> <tr> <td>3</td> <td></td> <td>Servants ...</td> <td>...</td> <td>100</td> <td>144</td> <td>82</td> </tr> </tbody> </table>					Numbers.						1885-86.	1886-87.					1		Assistant Inspector-General ...	...	6,600	8,400	8,611	3		Inspectors ...	...	2,500	5,400	4,900	6		Deputy Inspectors ...	...	2,600	3,840	4,211	27		Sergeants ...	...	3,500	4,380	4,767	228		Constables ...	...	16,200	20,328	21,682	3		Servants ...	...	100	144	82
Numbers.																																																										
1885-86.	1886-87.																																																									
1		Assistant Inspector-General ...	...	6,600	8,400	8,611																																																				
3		Inspectors ...	...	2,500	5,400	4,900																																																				
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228		Constables ...	...	16,200	20,328	21,682																																																				
3		Servants ...	...	100	144	82																																																				
				31,500	42,492	44,253																																																				
<i>Supplies and Services.</i>																																																										
Clothing ...	...	1,400	1,275	1,390																																																						
<i>Contingent Charges.</i>																																																										
Travelling Allowances ...	...	1,300	1,200	1,836																																																						
Service Postage Stamps ...	...	50	26	21																																																						
House and Office Rent ...	...	500	1,050	510																																																						
Miscellaneous ...	...	550	1,908	1,853																																																						
	...	2,400	4,184	4,220																																																						
Raiwind-Ganda-Singh-wala Line ...	...	...	2,049	...																																																						
<b>Total Railway Police, Provincial, Rupees</b>	<b>...</b>	<b>35,300</b>	<b>50,000</b>	<b>49,863</b>																																																						

EXPENDITURE— <i>continued.</i>				
20.—POLICE— <i>continued.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL—continued.</i>	Rs.	Rs.	Rs.	Rs.
Collection of Cattle Trespass Fines.				
Pay of Pound-keepers ... ..	29,815	29,800	31,254	30,141
Contingent Charges ... ..	685	200	746	213
<b>Total Collection of Cattle Trespass Fines, Rupees</b>	<b>30,500</b>	<b>30,000</b>	<b>32,000</b>	<b>30,354</b>
22.—EDUCATION.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
UNIVERSITY ... ..	24,260	24,600	23,760	22,000
DIRECTION ... ..	42,153	38,000	41,400	29,937
INSPECTION ... ..	70,300	64,000	75,600	63,465
GOVERNMENT COLLEGES, GENERAL ... ..	66,400	60,000	50,100	55,659
GOVERNMENT SCHOOLS, GENERAL ... ..	1,62,900	1,58,000	1,63,400	1,62,178
GOVERNMENT SCHOOLS, SPECIAL ... ..	34,800	43,000	43,400	39,968
GRANTS-IN-AID ... ..	3,97,200	2,77,000	2,53,240	2,13,015
SCHOLARSHIPS ... ..	28,800	30,000	40,500	29,686
MISCELLANEOUS ... ..	51,087	44,500	59,500	98,181
REFUNDS ... ..	100	900	100	222
<b>TOTAL, PROVINCIAL ...</b>	<b>8,78,000</b>	<b>7,40,000</b>	<b>7,51,000</b>	<b>7,14,311</b>
<i>LOCAL.</i>				
UNIVERSITY—LOCAL ... ..	1,200	...	...	...
INSPECTION—LOCAL ... ..	54,800	53,000	55,000	52,831
GOVERNMENT SCHOOLS, GENERAL—LOCAL... ..	3,12,600	3,10,000	2,96,600	2,96,517
GOVERNMENT SCHOOLS, SPECIAL—LOCAL ... ..	18,000	18,000	17,090	18,430
GRANTS-IN-AID—LOCAL ... ..	49,700	56,000	57,800	57,328
SCHOLARSHIPS—LOCAL ... ..	49,200	62,000	53,200	44,849
MISCELLANEOUS—LOCAL ... ..	15,000	6,000	14,310	6,731
REFUNDS—LOCAL ... ..	1,500	...	...	...
<b>TOTAL, LOCAL ...</b>	<b>5,02,000</b>	<b>5,05,000</b>	<b>4,94,000</b>	<b>4,76,686</b>
<b>Total 22, Education, Rupees</b>	<b>13,80,000</b>	<b>12,45,000</b>	<b>12,45,000</b>	<b>11,90,997</b>

## EXPENDITURE—continued.

## 22.—EDUCATION—continued.

## DETAILS.

Numbers.		PROVINCIAL. University.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		Grant to Punjab University ...	24,260	24,600	23,760	22,000
		Direction.				
		Salary.				
I	I	Director of Public Instruction ...	24,000	20,000	24,000	13,394
		Establishment.				
11	12	Clerks and Moonshees ...	10,560	10,600	10,560	10,698
8	13	Servants ...	954	800	588	588
		Contingent Charges.	11,514	11,400	11,148	11,286
		Travelling Allowance of Director General ...				
		Do. Do. of Establishment ...	2,800	600 1,200	2,300	957 270
		Service Postage Stamps ...	2,200	2,300	1,700	2,137
		Telegrams ...	120	200	...	109
		House and Office Rent ...	...	800	...	...
		Miscellaneous ...	1,519	1,500	2,252	1,784
			6,639	6,600	6,252	5,257
		Total Direction, Rupees	42,153	38,000	41,400	29,937
		Inspection.*				
		Salaries.				
4	4	Inspectors of Schools ...	38,000	37,500	44,400	38,613
4	4	Assistant Inspectors and Inspectresses ...	12,240	12,500	12,240	9,859
		Establishment.	50,240	50,000	56,640	48,472
10	10	Moonshees and Clerks ...	3,960	4,000	3,960	3,960
15	16	Servants ...	924	900	852	893
		Temporary Establishment ...	...	...	75	...
		Contingent Charges.	4,884	4,900	4,887	4,853
		Travelling Allowance of Inspectors and Assistant Inspectors ...	9,310	7,400	9,740	7,430
		Do. Do. of Establishment ...	230	...	...	...
		Telegrams ...	45	50	...	27
		Service Postage Stamps ...	593	400	530	587
		House and Office Rent ...	180	180	180	180
		Office Taxes ...	...	100	...	...
		Miscellaneous ...	4,818	970	3,623	1,916
			15,176	9,100	14,073	10,140
		Total Inspection, Rupees	70,300	64,000	75,600	63,465
		Government Colleges, General.				
		Salaries.				
I	I	Principal ...	15,000	15,000	15,000	15,625
5	9	Professors and Assistants ...	46,800	36,700	30,600	31,983
		Establishment.	61,800	51,700	45,600	47,608
I	2	Librarian ...	900	800	600	900
8	7	Servants ...	396	500	696	396
		Allowance to Superintendent of Boarding-house ...	120	...	120	...
		Contingent Charges.	1,416	1,300	1,416	1,296
		House and Office Rent ...	1,200	800	1,200	1,200
		Service Postage Stamps ...	20	30	20	25
		Contingencies ...	964	6,170	1,864	5,530
		Expenditure on Furniture and Apparatus ...	1,000	...	...	...
			3,184	7,000	3,084	6,755
		Total Govt. Colleges, General, Rupees	66,400	60,000	50,100	55,659

\* Includes Subordinate Inspection.

EXPENDITURE—continued.

22.—EDUCATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL—continued.</i>						
<b>Government Schools, General.</b>						
Numbers.						
1885-86.	1886-87.					
208	210	<b>PRIMARY AND SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR.</b>				
87	87	Head Masters, Masters, Teachers, &c. ...	1,51,656	1,45,000	1,51,512	1,49,488
		Servants ... ..	3,204	3,000	3,204	2,930
		Travelling Allowances ... ..	1,000	900	900	1,205
		Grants for Libraries ... ..	2,000	4,000	2,000	4,163
		Official Postage ... ..	540	600	555	566
		House and Office Rent ... ..	600	500	1,320	1,320
		Office Taxes ... ..	...	...	...	5
		Miscellaneous ... ..	3,900	4,000	3,909	2,501
		<b>Total Government Schools, General, Rupees</b> .	<b>1,62,900</b>	<b>1,58,000</b>	<b>1,63,400</b>	<b>1,62,178</b>
<b>Government Schools, Special.</b>						
Numbers.						
1885-86.	1886-87.					
<b>TRAINING SCHOOLS.</b>						
1	1	Principal, Training College ... ..	4,800	11,200	12,000	12,000
6	1	Assistant Superintendents, Ditto ... ..	3,000	5,600	8,400	3,000
11	17	Masters, Teachers, &c. ... ..	15,720	16,100	10,140	2,827
15	15	Servants ... ..	876	1,200	876	216
		Travelling Allowances ... ..	50	100	100	32
		Grants for Libraries ... ..	310	300	300	148
		Official Postage ... ..	114	100	115	103
		House and Office Rent ... ..	1,320	1,200	1,400	...
		Stipends ... ..	22,691	100	...	90
		Miscellaneous ... ..	951	600	1,159	330
		<b>Deduct—District Fund Charges</b> ... ..	<b>49,832</b>	<b>36,500</b>	<b>34,490</b>	...
			<b>32,712</b>	<b>12,500</b>	<b>12,490</b>	...
			<b>17,120</b>	<b>24,000</b>	<b>22,000</b>	<b>18,746</b>
<b>SCHOOL OF ART.</b>						
Numbers.						
1885-86.	1886-87.					
1	1	Principal ... ..	10,800	10,800	10,800	10,800
3	3	Professors and Assistants ... ..	1,320	720	720	720
1	1	Clerk ... ..	600	1,200	2,172	1,126
4	4	Servants ... ..	252	250	252	252
		Office Taxes ... ..	...	...	60	...
		Official Postage ... ..	100	130	...	85
		Miscellaneous ... ..	308	1,700	1,968	1,675
		Patwaris' Schools ... ..	4,300	4,200	6,400	6,564
			<b>17,680</b>	<b>19,000</b>	<b>21,400</b>	<b>21,222</b>
		<b>Total Government Schools, Special, Rupees</b> .	<b>34,800</b>	<b>43,000</b>	<b>43,400</b>	<b>39,968</b>

EXPENDITURE—continued.				
22.—EDUCATION—continued.				
PROVINCIAL—continued.				Budget Estimate, 1884-85.
				Rs.
				Rs.
				Rs.
				Rs.
<b>Grants-in-Aid.</b>				
<i>To Colleges and Schools—</i>				
St. Stephens' College, Delhi	...	...	...	5,400
Secondary School for Boys and Girls	...	...	...	30,780
Primary Schools do. do.	...	...	...	1,29,630
Training Schools	...	...	...	...
Private Schools (Punjab Chiefs' College)	...	...	...	1,42,000
Reserve	...	...	...	10,000
For Scholarships	...	...	...	230
Grants under Articles XIII and XIV	...	...	...	...
Library Grants	...	...	...	3,600
Miscellaneous	...	...	...	560
Towards buildings, paid from Educational Budget	...	...	...	75,000
<b>Total Grants, &amp;c., Rupees</b>	...	...	...	<b>3,97,200</b>
<b>Scholarships.</b>				
In Colleges, General	...	...	...	...
In Arts College	...	...	...	9,000
In Secondary Schools	...	...	...	18,200
In Primary Schools	...	...	...	...
In Training Schools	...	...	...	...
In Other Schools (other than Training Schools)	...	...	...	1,600
<b>Total Scholarships, Rupees</b>	...	...	...	<b>28,800</b>
<b>Miscellaneous.</b>				
<b>GRANTS FOR THE ENCOURAGEMENT OF LITERATURE</b>				
...				2,000
...				300
...				2,000
...				3,413
<b>GOVERNMENT BOOK DEPÔT.</b>				
Curator				
...	...	...	...	800
3	2	Clerks and Munshis	...	1,200
4	...	Translators	...	1,300
2	...	Servants	...	100
...				144
...				320
Purchase of Books				20,000
Publication of Books				10,000
Official Postage				5,000
Miscellaneous				275
...				100
...				275
...				100
...				1,852
...				21,475
...				24,300
...				25,614
...				47,533
<b>PRINTING OF BOOKS.</b>				
...	1	Superintendent and Deputy Superintendent	...	3,600
19	9	Clerks, Printers and Examiners	...	2,424
19	7	Readers, Compositors, Pressmen	...	1,056
58	24	Servants and others	...	1,560
Purchase of Printing Paper				...
Do. other Materials				...
Book Binding				1,200
Miscellaneous				2,900
Office Taxes				...
...				50
...				12,740
...				11,600
...				17,786
...				38,617
<b>MISCELLANEOUS.</b>				
Khilluts and Rewards				...
Endowed Schools				7,000
Miscellaneous				7,130
...				3,000
...				14,130
...				8,300
...				14,100
...				8,618
Lump Addition				50,345
...				742
<b>Total Miscellaneous, Rupees</b>				<b>51,087</b>
...				44,500
...				59,500
...				98,181

EXPENDITURE—*continued.*

23.—ECCLESIASTICAL.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>				Rs.	Rs.	Rs.	Rs.
ECCLESIASTICAL ESTABLISHMENTS	...	...	...	2,20,492	2,16,500	2,09,700	2,06,787
CEMETERY ESTABLISHMENT	...	...	...	5,508	5,500	5,300	5,426
<b>Total 23, Ecclesiastical, Rupees</b>				<b>2,26,000</b>	<b>2,22,000</b>	<b>2,15,000</b>	<b>2,12,213</b>

DETAILS.

Numbers.		Ecclesiastical Establishments.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.				Rs.	Rs.	Rs.	Rs.
		<b>Church of England.</b>						
		<i>Salaries.</i>						
7	8	Chaplains	...	...	73,200	82,500	74,400	82,572
14	15	Junior Chaplains	...	...	90,000	76,200	84,000	77,156
2	2	Ministers of the Additional Clergy Society and others	...	...	2,400	} 7,700	{ 3,600	6,862
		Allowance to Chaplain, Railway Church, Lahore and Rawalpindi	...	...	2,400			
					1,68,000	1,66,400	1,64,400	1,66,590
		<i>Establishment.</i>						
95	98	Church Establishment	...	...	6,972	7,000	7,044	7,052
		<b>TOTAL CHURCH OF ENGLAND, RUPEES</b>			<b>1,74,972</b>	<b>1,73,400</b>	<b>1,71,444</b>	<b>1,73,642</b>
		<b>Church of Scotland.</b>						
5	6	Chaplains	...	...	19,440	18,900	9,600	11,407
3	3	Church Establishments	...	...	252	100	250	60
		<b>TOTAL CHURCH OF SCOTLAND, RUPEES</b>			<b>19,692</b>	<b>19,000</b>	<b>9,850</b>	<b>11,467</b>
		<i>Contingent Charges.</i>						
		House Rent	...	...	1,100	1,100	1,100	600
		Miscellaneous	...	...	6,357	4,600	7,251	4,062
					7,457	5,700	8,351	4,662
		<i>Travelling Expenses.</i>						
		Travelling Allowances	...	...	12,621	12,850	15,044	11,725
		Conveyance Allowance	...	...	3,600	3,400	3,000	3,361
					16,221	16,250	18,044	15,086
		<i>Official Postage.</i>						
		Purchase of Service Stamps	...	...	150	150	211	130
		<b>Church of Rome.</b>						
		Miscellaneous	...	...	2,000	2,000	1,800	1,800
		<b>Total Ecclesiastical Establishments, Rupees</b>			<b>2,20,492</b>	<b>2,16,500</b>	<b>2,09,700</b>	<b>2,06,787</b>



EXPENDITURE—continued.								
24.—MEDICAL.								
				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
				Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL.</i>								
MEDICAL ESTABLISHMENT	...	...	...	3,30,000	3,18,500	3,29,000	3,28,430	
VACCINATION	...	...	...	31,900	31,900	30,700	31,509	
HOSPITALS AND DISPENSARIES	...	...	...	44,100	45,000	43,000	47,581	
SANITARY COMMISSIONER	...	...	...	34,800	34,000	36,200	35,620	
GRANTS FOR MEDICAL PURPOSES	...	...	...	5,800	6,000	600	8,300	
MEDICAL SCHOOL	...	...	...	86,300	66,700	64,000	69,662	
LUNATIC ASYLUM	...	...	...	36,800	35,100	38,000	37,365	
CHEMICAL EXAMINER	...	...	...	4,200	1,000	2,400	1,295	
REFUNDS	...	...	...	100	800	100	155	
<b>TOTAL, PROVINCIAL</b>				<b>5,74,000</b>	<b>5,39,000</b>	<b>5,44,000</b>	<b>5,59,918</b>	
<i>LOCAL.</i>								
MEDICAL ESTABLISHMENT—LOCAL	...	...	...	9,400	11,100	10,700	20,008	
VACCINATION—LOCAL	...	...	...	42,900	39,700	42,200	40,799	
HOSPITALS AND DISPENSARIES—LOCAL	...	...	...	1,68,300	1,50,000	1,68,000	1,51,847	
SANITARY COMMISSIONER—LOCAL	...	...	...	6,000	7,200	4,300	8,245	
GRANTS FOR MEDICAL PURPOSES—LOCAL	...	...	...	32,200	39,000	24,300	16,798	
MEDICAL SCHOOL—LOCAL	...	...	...	5,200	2,500	5,000	3,064	
LUNATIC ASYLUM—LOCAL	...	...	...	20,000	16,500	21,500	17,572	
<b>TOTAL, LOCAL</b>				<b>2,84,000</b>	<b>2,66,000</b>	<b>2,76,000</b>	<b>2,58,333</b>	
<b>Total 24, Medical Services, Rupees</b>				<b>8,58,000</b>	<b>8,05,000</b>	<b>8,20,000</b>	<b>8,18,251</b>	
<b>DETAILS.</b>								
					Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
					Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>								
<b>Medical Establishment.</b>								
<i>Salaries.</i>								
<b>1</b>	<b>1</b>	Surgeon-General	...	24,000	22,000	24,000	24,718	
<b>15</b>	<b>19</b>	Surgeons-Major and Surgeons	...	1,66,500	1,50,000	1,59,600	1,54,912	
<b>9</b>	<b>8</b>	Uncovenanted Officers	...	52,500	52,600	65,400	51,715	
<b>5</b>	<b>5</b>	Assistant Surgeons	...	13,800	28,500	15,650	28,946	
<b>5</b>	<b>2</b>	Allowances for attending Police	...	...	1,400	1,602	1,661	
<b>2</b>	<b>2</b>	Allowances for attending Educational Institutions	...	720	720	720	719	
<b>5</b>	<b>6</b>	Allowance for charge of Sub-divisional Stations	...	2,640	2,100	1,800	2,810	
<b>11</b>	<b>10</b>	Reserve Assistant Surgeons	...	18,000	...	13,200	...	
<b>12</b>	<b>10</b>	Collateral Charges	...	12,000	12,600	13,200	13,346	
				<b>2,90,160</b>	<b>2,69,920</b>	<b>2,95,172</b>	<b>2,78,827</b>	
<i>Establishment.</i>								
<b>3</b>	<b>3</b>	Hospital Assistants and Native Doctors	...	1,260	9,700	1,140	9,432	
<b>6</b>	<b>6</b>	Apothecaries, Compounders, and Dressers	...	552	1,200	552	1,293	
<b>6</b>	<b>6</b>	Servants	...	816	200	816	192	
	<b>14</b>	Surgeon-General's Establishment	...	6,744	6,700	7,214	7,043	
<b>25</b>	<b>41</b>	Reserve Hospital Assistants	...	12,840	...	9,060	...	
				<b>22,212</b>	<b>17,800</b>	<b>18,782</b>	<b>17,960</b>	
<i>Supplies.</i>								
Medicines purchased in the Country				250	250	621	226	
Medicines supplied by Military Department				5,700	5,700	3,120	5,773	
				<b>5,950</b>	<b>5,950</b>	<b>3,741</b>	<b>5,999</b>	
<i>Contingent Charges.</i>								
Travelling Allowances				20,058	21,280	18,830	21,795	
Service Postage Stamps				1,500	1,500	1,500	1,497	
Surgeon-General's Contingencies				1,320	1,700	2,500	2,030	
Miscellaneous				400	350	475	322	
				<b>23,278</b>	<b>24,830</b>	<b>23,305</b>	<b>25,644</b>	
<b>DEDUCT—Probable savings</b>				<b>3,41,600</b>		<b>3,41,000</b>		
				<b>11,600</b>		<b>12,000</b>		
<b>Total, Medical Establishment, Rupees</b>				<b>3,30,000</b>	<b>3,18,500</b>	<b>3,29,000</b>	<b>3,28,430</b>	

EXPENDITURE—continued.

24.—MEDICAL—continued.

Numbers.		PROVINCIAL—continued. Vaccination.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
2	2	<i>Salaries.</i> Deputy Sanitary Commissioners ...	17,300	15,600	15,600	15,306
2	2	<i>Establishment.</i> Native Superintendents ...	2,340	2,340	2,340	2,324
24	24	Vaccinators and Assistants ...	3,888	3,800	4,428	3,552
2	2	Clerks ...	1,200	1,240	1,200	1,257
5	5	Servants ...	360	360	360	368
			7,788	7,740	8,328	7,501
		<i>Contingent Charges.</i> Travelling Allowances ...	5,500	7,200	5,450	6,865
		Service Postage Stamps ...	185	160	200	165
		Miscellaneous ...	1,127	1,200	1,122	1,672
			6,812	8,560	6,772	8,702
		<b>Total Vaccination, Rupees</b>	<b>31,900</b>	<b>31,900</b>	<b>30,700</b>	<b>31,509</b>
Numbers.		<b>Hospitals and Dispensaries.</b>				
1885-86.	1886-87.	<i>Salaries.</i>				
2	2	Assistant Surgeons, &c. ...	1,800	1,800	1,800	4,103
1	1	Superintendent ...	720	720	720	1,569
			2,520	2,520	2,520	5,672
		<i>Establishment.</i>				
31	32	Hospital Assistants and Native Doctors ...	10,500	11,100	9,486	10,440
39	37	Compounders, Dressers, and Apothecaries...	4,000	4,100	4,140	4,169
131	131	Servants ...	7,330	7,300	7,408	7,231
			21,830	22,500	21,034	21,840
		<i>Supplies and Services.</i>				
		Diet of Patients ...	4,800	4,700	5,000	4,800
		Medicines purchased in the Country ...	4,500	3,800	5,169	2,424
		Medicines supplied by Military Department	6,150	6,900	6,150	8,927
			15,450	15,400	16,319	16,151
		<i>Contingent Charges.</i>				
		Travelling Allowances ...	2,500	2,780	800	2,679
		Miscellaneous ...	1,800	1,800	2,327	1,239
			4,300	4,580	3,127	3,918
		<b>Total Hospitals, &amp;c., Rupees</b>	<b>44,100</b>	<b>45,000</b>	<b>43,000</b>	<b>47,581</b>
Numbers.		<b>Sanitary Commissioner.</b>				
1885-86.	1886-87.					
1	1	Sanitary Commissioner ...	21,600	19,800	21,600	21,600
10	10	Clerks ...	7,440	7,400	7,250	7,408
7	8	Servants ...	492	500	492	492
			7,932	7,900	7,742	7,900
		Office Rent ...	...	900	840	940
		Travelling Allowances ...	2,200	2,100	2,400	1,837
		Service Postage Stamps ...	1,200	1,200	1,400	1,252
		Miscellaneous ...	1,868	2,100	2,218	2,091
			5,268	6,300	6,858	6,120
		<b>Total Sanitary Commissioner, Rupees</b>	<b>34,800</b>	<b>34,000</b>	<b>36,200</b>	<b>35,620</b>

EXPENDITURE—continued.						
24.—MEDICAL—continued.						
Numbers.		PROVINCIAL—continued. Medical School. (Lahore).	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
1	1	Principal ... ..	16,800	16,800	16,800	16,756
3	6	Professors and Assistant Professors ... ..	41,400	18,500	18,780	22,214
3	3	Lecturers, Assistant Lecturers, and Demonstrators of Anatomy ... ..	8,400	8,400	8,400	8,400
			66,600	43,700	43,980	47,370
<i>Establishment.</i>						
Museum and Laboratory ... ..						
2	2	Clerks ... ..	360	360	360	360
15	15	Servants ... ..	1,550 996	2,650	1,500 996	2,416
			2,906	3,010	2,856	2,776
<i>Stipendiary Students.</i>						
90	84	Medical Pupils ... ..	8,187	8,090	7,688	7,701
<i>Contingent Charges.</i>						
Scholarships and Prizes ... ..			4,059	4,700	4,048	5,522
Service Postage Stamps ... ..			100	100	100	85
Miscellaneous ... ..			4,448	7,100	5,328	6,208
			8,607	11,900	9,476	11,815
<b>Total Medical School, Rupees</b>			<b>86,300</b>	<b>66,700</b>	<b>64,000</b>	<b>69,662</b>
<b>Lunatic Asylum.</b>						
<i>Salaries.</i>						
2	2	Superintendents ... ..	4,800	4,550	4,800	4,800
1	1	Deputy Superintendent ... ..	3,240	3,290	3,240	4,029
			8,040	7,840	8,040	8,829
<i>Establishment.</i>						
2	2	Native Doctors ... ..	1,260	1,260	1,340	1,178
1	1	Compounder and Dresser ... ..	96	96	96	95
2	2	Clerks ... ..	1,200	1,150	1,200	1,226
84	82	Servants and Guards ... ..	7,308	7,000	7,200	6,875
Temporary Establishment ... ..			276	240	248	216
			10,140	9,746	10,084	9,590
<i>Supplies and Services.</i>						
Diet ... ..			16,000	14,400	17,143	15,700
Clothing ... ..						
Medicines of Patients ... ..						
			16,000	14,400	17,143	15,700
<i>Contingent Charges.</i>						
Miscellaneous ... ..			2,620	3,114	2,733	3,246
<b>Total Lunatic Asylum, Rupees</b>			<b>36,800</b>	<b>35,100</b>	<b>38,000</b>	<b>37,365</b>
<b>Chemical Examiner.</b>						
<i>Establishment.</i>						
1	1	Clerks ... ..	480	480	480	480
4	4	Servants ... ..	348	348	348	348
			828	828	828	828
<i>Contingent Charges.</i>						
Service Postage Stamps ... ..			52	70	60	58
Miscellaneous ... ..			3,320	102	1,512	409
			3,372	172	1,572	467
<b>Total Chemical Examiner, Rupees</b>			<b>4,200</b>	<b>1,000</b>	<b>2,400</b>	<b>1,295</b>
<b>LOCAL</b>						
<b>Vaccination, Local.</b>						
<b>DISTRICT FUND CHARGES.</b>						
Establishment ... ..			39,000	37,200	38,800	38,277
Contingent Charges ... ..			3,900	2,500	3,400	2,522
<b>Total, Vaccination, Local, Rupees</b>			<b>42,900</b>	<b>39,700</b>	<b>42,200</b>	<b>40,799</b>

EXPENDITURE—continued.

24.—MEDICAL—continued.

<i>LOCAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>Sanitary Commissioner, Local. DISTRICT FUND CHARGES.</b>					
Establishment	...	2,800	3,200	2,800	4,501
Miscellaneous	...	3,200	4,000	1,500	3,744
<b>Total Sanitary Commissioner, Local, Rupees</b>		<b>6,000</b>	<b>7,200</b>	<b>4,300</b>	<b>8,245</b>

25.—POLITICAL.

<i>IMPERIAL.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>POLITICAL AGENTS</b>		<b>1,23,457</b>	<b>1,02,900</b>	<b>1,13,320</b>	<b>99,869</b>
<b>CHARGES ON NORTH-WEST FRONTIER</b>		<b>2,04,160</b>	<b>1,99,400</b>	<b>2,06,650</b>	<b>2,10,722</b>
<b>ENTERTAINMENT OF ENVOYS AND CHIEFS</b>		<b>32,400</b>	<b>28,700</b>	<b>29,200</b>	<b>37,997</b>
<b>DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &amp;C.</b>		<b>18,350</b>	<b>32,800</b>	<b>25,930</b>	<b>31,667</b>
<b>REFUGEES AND STATE PRISONERS</b>		<b>1,83,380</b>	<b>1,86,200</b>	<b>1,83,960</b>	<b>2,02,957</b>
<b>MISCELLANEOUS</b>		<b>52,253</b>	<b>4,00,000</b>	<b>45,940</b>	<b>1,86,686</b>
<b>Total 25, Political, Rupees</b>		<b>6,14,000</b>	<b>9,50,000</b>	<b>6,05,000</b>	<b>7,63,298</b>

DETAILS.

Numbers.		<i>IMPERIAL.</i> Political Agents.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
5	5	Political Agents and Assistants	83,120	65,000	67,920	65,781
2	2	Superintendents and Medical Officer	12,000	14,000	12,000	11,080
1	1	Native Agent	3,000	3,000	3,000	3,000
			<b>98,120</b>	<b>82,000</b>	<b>82,920</b>	<b>79,861</b>
		<i>Establishment and Contingent Charges.</i>				
6	7	Clerks	6,600	4,300	4,200	3,728
6	9	Servants	876	600	552	609
2	...	Temporary Establishment	...	...	96	9
4	4	Medical Establishment and Contingencies	3,001	3,200	2,392	3,470
		Pay of News-writers	7,200	5,600	7,200	4,800
		Establishment for collecting Khyber Tolls	2,160	2,100	2,160	2,138
		Travelling Allowance and Contingencies...	5,500	5,100	13,800	5,254
			<b>25,337</b>	<b>20,900</b>	<b>30,400</b>	<b>20,008</b>
		<b>Total Political Agents, Rupees</b>	<b>1,23,457</b>	<b>1,02,900</b>	<b>1,13,320</b>	<b>99,869</b>

Numbers.		<b>Charges on North-West Frontier.</b>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
9	9	Establishments and Contingent charges on account of Khyber Tribes	3,556	6,000	6,006	8,034
		Allowances to Khyber Tribes	93,200	90,000	93,440	95,983
		Charges for Jezailchi Corps and Kohat Levies	84,032	84,000	83,832	84,177
		Payments for guarding Hill Passes	23,372	19,400	23,372	22,528
		<b>Total Charges on N.-W. Frontier, Rs.</b>	<b>2,04,160</b>	<b>1,99,400</b>	<b>2,06,650</b>	<b>2,10,722</b>

Numbers.		<b>Durbar Presents and Allowances to Vakeels, &amp;c.</b>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		Durbar Presents	15,800	25,800	20,130	20,912
		Toshakhana Contingencies	2,550	7,000	5,800	10,755
		<b>Total Durbar Presents, &amp;c., Rupees</b>	<b>18,350</b>	<b>32,800</b>	<b>25,930</b>	<b>31,667</b>

EXPENDITURE— <i>continued.</i>				
25.—POLITICAL— <i>continued.</i>				
<i>IMPERIAL—continued.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Refugees and State Prisoners.</b>				
Allowances to Cabul Refugees ... ..	1,83,236	1,86,000	1,83,816	2,02,568
Allowances for State Prisoners ... ..	144	200	144	389
<b>Total Refugees and State Prisoners, Rupees</b>	<b>1,83,380</b>	<b>1,86,200</b>	<b>1,83,960</b>	<b>2,02,957</b>
<b>Miscellaneous.</b>				
Prisoners from Central India ... ..	240	240	240	280
Rewards for Intelligence ... ..	10,200	13,500	13,400	21,664
Pensions and Gratuities ... ..	480	7,000	480	480
Miscellaneous Charges ... ..	41,333	3,79,260	31,820	(a) 1,57,662
<b>Total Miscellaneous, Rupees</b>	<b>52,253</b>	<b>4,00,000</b>	<b>45,940</b>	<b>1,80,086</b>
<b>26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.</b>				
<i>IMPERIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT BULL AND STALLION CHARGES ... ..	12,000	12,000	8,000	6,200
CENSUS ... ..	...	...	...	1,323
GAZETTEER AND STATISTICAL MEMOIRS ... ..	...	4,000	2,000	12,523
<b>TOTAL IMPERIAL ...</b>	<b>12,000</b>	<b>16,000</b>	<b>10,000</b>	<b>20,046</b>
<i>PROVINCIAL.</i>				
REPAIRS OF MONUMENTS OF ANTIQUITY ... ..	200	100	200	215
PROVINCIAL MUSEUMS ... ..	3,500	4,000	3,800	3,672
MODEL OR EXPERIMENTAL FARMS ... ..	6,100	5,500	6,100	5,456
PUBLIC EXHIBITIONS AND FAIRS ... ..	9,300	17,500	18,700	22,715
VETERINARY CLASS ... ..	9,000	8,300	7,500	7,439
BOTANICAL AND OTHER PUBLIC GARDENS ... ..	36,426	36,300	32,500	33,046
AGRICULTURAL DEPARTMENT ... ..	10,500	10,100	3,700	7,953
EMIGRATION ... ..	...	...	200	29
REGISTRATION OF RAILWAY TRAFFIC ... ..	1,800	1,800	1,800	1,800
PROVINCIAL STATISTICS ... ..	14,000	15,300	14,000	13,245
MISCELLANEOUS ... ..	4,074	...	4,400	2,263
REFUNDS ... ..	100	100	100	17
<b>TOTAL PROVINCIAL ...</b>	<b>95,000</b>	<b>99,000</b>	<b>93,000</b>	<b>97,850</b>
<i>LOCAL.</i>				
MODEL OR EXPERIMENTAL FARMS—LOCAL ... ..	...	...	700	...
PUBLIC EXHIBITIONS AND FAIRS—LOCAL ... ..	23,200	6,300	6,500	3,109
GOVERNMENT BULL AND STALLION CHARGES—LOCAL ... ..	5,100	6,400	6,400	4,621
VETERINARY CLASS—LOCAL ... ..	9,600	8,000	3,400	7,137
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL ... ..	81,300	84,000	80,000	78,195
PROVINCIAL STATISTICS—LOCAL ... ..	100	100	...	...
MISCELLANEOUS—LOCAL ... ..	1,700	200	...	2,758
<b>TOTAL LOCAL ...</b>	<b>1,21,000</b>	<b>1,05,000</b>	<b>97,000</b>	<b>95,820</b>
<b>Total 26, Scientific and other Minor Departments, Rupees</b>	<b>2,28,000</b>	<b>2,20,000</b>	<b>2,00,000</b>	<b>2,13,716</b>

(a) Includes Rs. 1,05,953 for Rawalpindi Durbar, and Rs. 3,280 for Agrote Defence.

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>Provincial Museum.</b>				
Curator ... ..	1,200	1,200	1,200	1,200
Establishment and Contingencies ... ..	2,300	2,800	2,600	2,472
<b>Total Provincial Museum, Rupees</b>	<b>3,500</b>	<b>4,000</b>	<b>3,800</b>	<b>3,672</b>
<b>Model or Experimental Farms.</b>				
Bruceabad Farm Establishment ... ..	2,990	4,600	2,990	4,571
Bruceabad Farm Contingencies ... ..	3,110	900	3,110	885
<b>Total Model or Experimental Farms, Rupees</b>	<b>6,100</b>	<b>5,500</b>	<b>6,100</b>	<b>5,456</b>
<b>Public Exhibitions and Fairs.</b>				
Cattle and Horse Fairs ... ..	9,000	17,300	18,400	21,293
Other Fairs ... ..	300	200	300	197
Calcutta International Exhibition ... ..	...	...	...	711
Paris Exhibition of 1878 ... ..	...	...	...	514
<b>Total Public Exhibitions and Fairs—Provincial, Rupees</b>	<b>9,300</b>	<b>17,500</b>	<b>18,700</b>	<b>22,715</b>
<b>Botanical and other Public Gardens.</b>				
Superintendent ... ..	600	600	600	600
Contingencies ... ..	1,800	1,800	1,800	1,800
Station Gardens ... ..	6,726	9,400	6,726	8,736
Establishment and contingencies of Agri-Horticultural Gardens ... ..	27,300	24,500	23,374	21,910
<b>Total Botanical and other Public Gardens, Provincial, Rupees</b>	<b>36,426</b>	<b>36,300</b>	<b>32,500</b>	<b>33,046</b>
<i>LOCAL.</i>				
<b>Botanical and other Public Gardens—Local.</b>				
<b>DISTRICT FUND CHARGES.</b>				
Arboriculture ... ..	42,400	43,500	39,100	39,692
Donations to Gardens and Museums ... ..	5,400	3,600	5,300	2,850
Station Gardens ... ..	33,500	34,000	35,600	32,882
Subscription to Agri-Horticultural Society ... ..	...	2,900	...	2,771
<b>Total Botanical and other Public Gardens, &amp;c., Rupees</b>	<b>81,300</b>	<b>84,000</b>	<b>80,000</b>	<b>78,195</b>

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
TERRITORIAL AND POLITICAL PENSIONS ... ..	2,75,000	2,70,000	2,80,000	2,69,368
CHARITABLE ALLOWANCES ... ..	1,74,000	1,74,000	1,71,000	1,69,234
<b>Total 27, Territorial and Political Pensions, Rupees</b>	<b>4,49,000</b>	<b>4,44,000</b>	<b>4,51,000</b>	<b>4,38,602</b>

## EXPENDITURE—continued.

## 27.—TERRITORIAL AND POLITICAL PENSIONS—continued.

## DETAILS.

IMPERIAL. Territorial and Political Pensions.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>Exceeding Rs. 5,000 per annum.</i>				
Dhurum Kour ...	10,000	10,000	10,000	10,000
Mahomed Akram Khan, Newab of Amb ...	6,000	6,000	6,000	13,000
Mahomed Yar Khan ...	6,000	6,000	6,000	6,000
Sultan Secunder ...	...	1,200	6,000	6,000
Ali Bahadoor Khan, heir of Fyz-Tulab Khan ...	10,000	10,000	10,000	10,000
Juswant Sing ...	7,860	7,860	7,860	7,862
Newab of Tonk ...	18,000	18,000	18,000	13,500
Syud Yakub Khan Torah ...	10,000	10,000	10,000	10,000
<i>Not exceeding Rs. 5,000 per annum</i> ...	67,860	69,060	73,860	76,362
	2,07,140	2,00,940	2,06,140	1,93,006
<b>Total Territorial and Political Pensions, Rupees</b>	<b>2,75,000</b>	<b>2,70,000</b>	<b>2,80,000</b>	<b>2,69,368</b>

## 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

PROVINCIAL.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES ...	5,50,900	5,50,700	4,96,000	5,36,283
COMPASSIONATE ALLOWANCES ...	30,000	30,000	33,000	32,220
GRATUITIES ...	20,000	20,000	36,000	19,512
REFUNDS ...	100	300	...	14
<b>TOTAL PROVINCIAL</b> ...	<b>6,01,000</b>	<b>6,01,000</b>	<b>5,65,000</b>	<b>5,88,029</b>
LOCAL.				
GRATUITIES ...	2,000	2,000	2,000	775
<b>Total 29, Superannuation, &amp;c., Allowances, Rupees</b>	<b>6,03,000</b>	<b>6,03,000</b>	<b>5,67,000</b>	<b>5,88,804</b>

## DETAILS.

Superannuation and Retired Allowances.	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, 1885-86.*	Amount payable in 1886-87.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
Imperial and Provincial Departments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue ...	94,172	9,857	84,315	17,938	1,02,253	...	...
Customs and Salt ...	32,052	1,488	30,564	3,000	35,564	...	...
Stamps ...	5,078	...	5,078	1,000	6,078	...	...
Excise ...	2,302	466	1,836	1,320	3,156	...	...
Forest ...	3,397	...	3,397	1,200	4,597	...	...
Post Office ...	8,285	628	7,657	189	7,846	...	...
Telegraph ...	1,654	...	1,654	1,000	2,654	...	...
General Administration ...	40,654	3,236	37,418	15,024	52,442	5,50,000	5,36,283
Law and Justice ...	73,587	5,940	67,647	17,251	84,898	...	...
Police ...	1,52,993	13,120	1,39,873	28,270	1,68,143	...	...
Marine ...	760	...	760	...	760	...	...
Education ...	4,081	140	3,941	1,675	5,616	...	...
Ecclesiastical ...	8,760	8,760	...	...	...	...	...
Medical ...	8,443	4,000	4,443	3,972	8,415	...	...
Political ...	4,494	468	4,026	...	4,026	...	...
Public Works ...	56,210	8,099	48,111	15,441	63,552	...	...
Lump Alterations ...	4,96,922 —922	56,202 ...	4,40,720 ...	1,09,280 ...	5,50,000 +900	5,50,000 +700	...
<b>Total Superannuation, &amp;c., Rupees</b>	<b>4,96,000</b>				<b>5,50,900</b>	<b>5,50,700</b>	<b>5,36,283</b>

\* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.

† Include Superannuation Allowances transferred for payment from other Governments.

EXPENDITURE—continued.

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—continued.

	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate, 1885-86.	Amount payable in 1886-87.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Compassionate Allowances.</b>							
Mutiny Pensions ...	21,844	2,813	19,031	276	19,307	19,307	23,749
Miscellaneous Allowances and Rewards ...	10,821	1,068	9,753	940	10,693	10,693	8,471
Add for rounding ...	335	...	...	...	...	...	...
<b>Total Compassionate Allowances, Rupees</b>	<b>33,000</b>				<b>30,000</b>	<b>30,000</b>	<b>32,220</b>
<b>Gratuities.</b>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
Gratuities to discharged Public Servants ...				9,500	11,500	22,000	10,260
Ditto ditto Policemen ...				8,500	8,500	12,000	6,252
Marriage Dowries to Female Pensioners ...				2,000	...	2,000	3,000
<b>Total Gratuities, Rupees</b>				<b>20,000</b>	<b>20,000</b>	<b>36,000</b>	<b>19,512</b>

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>				
STATIONERY PURCHASED IN THE COUNTRY ...	1,20,000	1,21,000	1,20,600	1,13,714
GOVERNMENT PRESSES ...	1,22,900	1,29,900	1,22,300	1,32,093
PRINTING AT PRIVATE PRESSES ...	39,000	43,000	46,000	28,893
LITHOGRAPHY ...	50,000	55,000	56,000	41,869
STATIONERY SUPPLIED FROM CENTRAL STORES ...	85,000	90,000	75,000	95,082
REFUNDS ...	100	100	100	29
<b>TOTAL PROVINCIAL ...</b>	<b>4,17,000</b>	<b>4,39,000</b>	<b>4,20,000</b>	<b>4,11,680</b>
<b>LOCAL.</b>				
PRINTING AT PRIVATE PRESSES—LOCAL ...	} (a) 3,000	(a) 5,000	1,700	919
LITHOGRAPHY—LOCAL ...			300	28
<b>TOTAL LOCAL ...</b>	<b>3,000</b>	<b>5,000</b>	<b>2,000</b>	<b>947</b>
<b>Total 30, Stationery &amp; Printing, Rupees</b>	<b>4,20,000</b>	<b>4,44,000</b>	<b>4,22,000</b>	<b>4,12,627</b>

(a) In accounts and future estimates the amounts against each minor head should be shown separately.

DETAILS.

Numbers.		PROVINCIAL. Government Presses. SECRETARIAT PRESS. Salary.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
1	2	Superintendent ...	8,400	8,400	4,800	10,120
<b>Establishment.</b>						
15	14	Clerks, Printers, and Examiners ...	16,125	14,400	12,177	11,743
125	124	Readers, Compositors, and Pressmen ...	23,772	21,600	31,620	18,549
64	67	Servants and others ...	5,448	5,100	5,088	3,858
		Temporary Establishment ...	31,000	45,000	31,000	48,902
			76,345	86,100	79,885	83,052
<b>Supplies and Services.</b>						
Purchase of Materials and Stock ...			10,460	...	9,300	2,168
<b>Carried over</b> ...			<b>95,205</b>	<b>94,500</b>	<b>93,985</b>	<b>95,340</b>



EXPENDITURE—*continued.*30.—STATIONERY AND PRINTING—*continued.*

<i>PROVINCIAL—contd.</i>				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<b>Government Presses.—<i>continued.</i></b>				Rs.	Rs.		Rs.
<b>SECRETARIAT PRESS—<i>continued.</i></b>							
Brought forward ...				95,205	94,500	93,985	95,340
<i>Contingent Charges.</i>							
House and Office Rent ...	...	...	...	2,040	2,200	2,040	1,870
Travelling Allowance ...	...	...	...	4,299	1,600	4,500	3,749
Miscellaneous Expenses ...	...	...	...	15,500	26,000	15,739	9,164
				21,839	29,800	22,279	14,783
				1,17,044	1,24,300	1,16,264	1,10,123
<b>JAIL PRESS.</b>							
Establishment and Charges ...	...	...	...	5,856	5,600	6,036	16,210
Temporary Establishment ...	...	...	...	...	...	...	1,761
Stock and Materials ...	...	...	...	...	...	...	3,073
Miscellaneous ...	...	...	...	...	...	...	926
				5,856	5,600	6,036	21,970
<b>Total Government Presses, Rupees</b>				<b>1,22,900</b>	<b>1,29,900</b>	<b>1,22,300</b>	<b>1,32,093</b>
<b>Printing at Private Presses.</b>							
<i>Revenue.</i>							
Treasury ...	...	...	...	2,100	2,100	2,790	2,248
Land Revenue ...	...	...	...	2,700	3,700	1,100	1,770
Settlement ...	...	...	...	500	500	500	3,290
Stamps ...	...	...	...	560	560	480	101
Forest ...	...	...	...	800	800	1,400	1,428
				6,660	7,660	6,270	8,837
<i>Administration.</i>							
Civil Secretariat ...	...	...	...	2,000	2,000	2,000	...
Financial Commissioner ...	...	...	...	11,662	13,662	13,400	8,133
Commissioners ...	...	...	...	300	300	500	433
Account and Audit ...	...	...	...	5,000	5,000	5,000	4,340
Currency ...	...	...	...	300	300	300	171
				19,262	21,262	21,200	13,077
<i>Judicial.</i>							
Chief Court ...	...	...	...	1,900	1,900	1,300	651
Government Advocate ...	...	...	...	50	50	50	16
Small Cause Court ...	...	...	...			50	23
Civil and Criminal Courts ...	...	...	...	1,500	2,500	1,300	527
Cantonment Magistrates ...	...	...	100			...	
Civil and Sessions Courts ...	...	...	400			223	
District Judges ...	...	...	...			150	...
				3,450	4,450	3,350	1,440
<i>Miscellaneous.</i>							
Jails ...	...	...	...	1,100	1,100	1,450	481
Registration ...	...	...	...	840	840	720	500
Police ...	...	...	...	3,500	3,500	7,350	1,228
Education ...	...	...	...	1,950	1,950	2,000	1,648
Medical ...	...	...	...	1,985	1,985	3,495	1,584
Miscellaneous ...	...	...	...	253	253	165	98
				9,628	9,628	15,180	5,539
<b>Total Printing at Private Presses, Rupees</b>				<b>39,000</b>	<b>43,000</b>	<b>46,000</b>	<b>28,893</b>
<b>Stationery supplied from Central Stores.</b>							
Cost of Stationery supplied ...	...	...	...	85,000	90,000	75,000	95,082
<b>Total Stationery supplied from Central Stores, Rs.</b>				<b>85,000</b>	<b>90,000</b>	<b>75,000</b>	<b>95,082</b>

EXPENDITURE — *continued.*

32.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES FOR REMITTANCE OF TREASURE ...	35,000	45,000	26,000	27,523
<i>PROVINCIAL.</i>				
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS ...	1,600	1,600	1,600	2,035
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEES	6,000	4,000	6,000	8,350
COST OF BOOKS AND PUBLICATIONS ...	2,300	2,300	2,400	2,971
DONATIONS FOR CHARITABLE PURPOSES ...	2,600	2,600	2,600	2,550
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS ...	2,000	2,000	2,500	1,950
REWARDS FOR DESTRUCTION OF WILD ANIMALS ...	7,000	7,000	7,000	8,768
PETTY ESTABLISHMENTS ...	27,200	27,200	28,400	28,700
VICTUALING FORTS ...	2,700	2,800	2,700	2,691
MISCELLANEOUS AND UNFORESEEN CHARGES ...	1,00,600	46,000	50,200	2,605
MISCELLANEOUS REFUNDS ...	4,000	12,500	8,600	3,062
<b>TOTAL PROVINCIAL ...</b>	<b>1,56,000</b>	<b>1,08,000</b>	<b>1,12,000</b>	<b>63,682</b>
<i>LOCAL.</i>				
DONATIONS FOR CHARITABLE PURPOSES—LOCAL—(DISTRICT FUND) ...	1,800	1,000	2,200	1,737
REWARDS FOR DESTRUCTION OF WILD ANIMALS—LOCAL...	4,300	3,000	3,400	4,917
PETTY ESTABLISHMENTS—LOCAL (DISTRICT FUND) ...	15,000	15,000	14,000	14,432
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL (DISTRICT FUND) ...	15,300	7,000	16,400	3,035
MISCELLANEOUS REFUNDS—LOCAL ...	600	1,000	...	793
<b>TOTAL LOCAL ...</b>	<b>37,000</b>	<b>27,000</b>	<b>36,000</b>	<b>24,824</b>
<b>Total 32, Miscellaneous, Rupees</b>	<b>2,28,000</b>	<b>1,80,000</b>	<b>1,74,000</b>	<b>1,16,029</b>

DETAILS,

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>Donations for Charitable Purposes.</b>				
Interring Paupers ...	700	700	700	558
Maintenance of Indigent and Insane Persons ...	1,800	1,800	1,800	1,888
Other Charges ...	100	100	100	104
<b>Total Donations for Charitable Purposes, Rupees</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>2,550</b>
<b>Petty Establishments.</b>				
Staging Bungalows ...	22,753	23,335	24,535	24,883
Sansi Reformatories ...	1,180	1,280	1,280	1,108
Shish Mehal Establishment and Charges ...	612	612	612	607
Circuit and Sessions Houses, Establishments, and Contingencies ...	2,463	1,781	1,781	1,605
Miscellaneous Petty Establishments ...	192	192	192	497
<b>Total Petty Establishments, Rupees ...</b>	<b>27,200</b>	<b>27,200</b>	<b>28,400</b>	<b>28,700</b>

38.—STATE RAILWAYS: INTEREST ON DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
INTEREST ON DEBT ...	2,00,000	1,98,000	2,01,000	1,80,656
<b>Total 38, State Railways, Interest on Debt, Rupees ...</b>	<b>2,00,000</b>	<b>1,98,000</b>	<b>2,01,000</b>	<b>1,80,656</b>

EXPENDITURE—*continued.*

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS ... ..	16,000	17,000	18,000	15,352
<b>Total 43, Minor Works and Navigation, Rupees</b>	<b>16,000</b>	<b>17,000</b>	<b>18,000</b>	<b>15,352</b>

45.—BUILDINGS AND ROADS.—CIVIL WORKS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS ... ..	36,000	36,000	40,000	35,241
Do. Do. REFUNDS ... ..	4,000	...	5,000	...
	40,000	36,000	45,000	35,241
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS, LOCAL ... ..	...	...	...	60
<b>Total 45, Civil Works, Rupees</b>	<b>40,000</b>	<b>36,000</b>	<b>45,000</b>	<b>35,301</b>

DETAILS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>In charge of Civil Officers—</b>				
<b>MISCELLANEOUS—</b>				
Ferry Establishment ... ..	19,054	19,000	21,238	19,087
Do. Contingencies ... ..	2,500	2,500	2,795	631
Nazul Establishment ... ..	2,304	2,240	2,136	2,203
Do. Contingencies ... ..	230	230	335	134
Encamping Ground Establishment ... ..	6,700	6,240	7,000	6,280
Do. Contingencies ... ..	300	300	524	625
Toll Bar Establishment ... ..	...	250	660	495
Do. Contingencies ... ..	...	...	72	57
Contributions to Municipalities ... ..	4,912	5,240	5,240	5,240
Office Taxes ... ..	...	...	...	248
Refund of Collections ... ..	...	...	...	241
<b>Total in charge of Civil Officers, Provincial, Rupees</b> ... ..	<b>36,000</b>	<b>36,000</b>	<b>40,000</b>	<b>35,241</b>

GOVERNMENT OF MADRAS.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1886-87.

GOVERNMENT

CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND

FOR THE YEAR FROM 1ST APRIL

REVENUE AND RECEIPTS.	Refer- ence to Detail- ed Es- timate.	1886-87.		1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.	
<i>CIVIL HEADS.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—LAND REVENUE . . . . .	4	4,32,09,000	4,34,52,000	4,41,40,000	4,18,63,756	—	2,43,000	
III.—SALT . . . . .	4	1,40,00,000	1,40,00,000	1,44,53,000	1,37,98,795	—	—	
IV.—STAMPS . . . . .	5	58,00,000	58,60,000	56,30,000	56,49,032	—	60,000	
V.—EXCISE . . . . .	5	84,80,000	87,40,000	82,25,000	77,32,635	—	2,60,000	
VI.—PROVINCIAL RATES . . . . .	5	64,37,000	63,50,000	64,34,000	61,33,732	87,000	—	
VII.—CUSTOMS . . . . .	6	10,97,000	9,27,000	11,00,000	9,97,134	1,70,000	—	
VIII.—ASSESSED TAXES . . . . .	6	13,00,000	4,60,000	4,70,000	4,32,762	8,40,000	—	
IX.—FOREST . . . . .	6	13,10,000	12,22,000	12,22,000	11,66,915	88,000	—	
X.—REGISTRATION . . . . .	7	8,25,000	8,60,000	7,00,000	7,58,407	—	35,000	
XI.—TRIBUTES FROM NATIVE STATES . . . . .	7	34,46,000	34,46,000	34,46,000	34,46,430	—	—	
XII.—INTEREST . . . . .	7	6,23,000	6,14,000	6,24,000	6,59,976	9,000	—	
XIII.—POST OFFICE . . . . .	8	—	—	—	15	—	—	
XV.—MINT . . . . .	8	—	—	—	654	—	—	
XVI.—LAW AND JUSTICE . . . . .	8	5,94,000	5,73,000	5,96,000	6,16,369	21,000	—	
XVII.—POLICE . . . . .	9	3,30,000	3,30,000	3,10,000	3,22,045	—	—	
XVIII.—MARINE . . . . .	9	6,000	6,000	6,000	5,068	—	—	
XIX.—EDUCATION . . . . .	9	2,91,000	3,00,000	3,40,000	2,99,521	—	9,000	
XX.—MEDICAL . . . . .	10	1,39,000	1,42,000	1,10,000	1,08,387	—	3,000	
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . . . .	10	1,80,000	1,04,000	1,64,000	1,72,905	—	14,000	
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . . . . .	10	4,91,000	3,69,000	3,75,000	3,52,866	1,22,000	—	
XXIII.—STATIONERY AND PRINTING . . . . .	11	78,000	93,000	74,000	83,958	—	15,000	
XXV.—MISCELLANEOUS . . . . .	11	5,19,000	5,54,000	4,89,000	5,14,122	—	35,000	
XXIX.—IRRIGATION—MAJOR WORKS: PORTION OF LAND REVENUE DUE TO IRRIGATION . . . . .	12	35,66,000	34,77,000	35,15,000	29,62,310	89,000	—	
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS . . . . .	12	7,15,000	7,17,000	6,70,000	6,87,580	—	2,000	
<b>TOTAL CIVIL HEADS, Rs.</b>		<b>9,34,36,000</b>	<b>9,26,86,000</b>	<b>9,51,13,000</b>	<b>8,87,65,354</b>	<b>14,26,000</b>	<b>6,76,000</b>	
<i>DEPARTMENTAL HEADS.</i>								
<i>For details see separate Estimates.</i>								
XIII.—POST OFFICE . . . . .		—	—	—	16,97,530	—	—	
XXVII.—STATE RAILWAYS: GROSS EARNINGS . . . . .		1,15,000	—	—	—	1,15,000	—	
XXIX.—IRRIGATION—MAJOR WORKS: DIRECT RECEIPTS . . . . .		2,17,000	2,25,000	1,29,000	2,71,606	—	8,000	
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION . . . . .		74,000	73,000	72,000	71,826	1,000	—	
XXXI.—BUILDINGS AND ROADS—MILITARY WORKS . . . . .		30,000	30,000	30,000	33,586	—	—	
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS . . . . .		86,000	86,000	1,06,000	82,652	—	—	
XXXIII.—ARMY { EFFECTIVE . . . . .		15,33,000	14,61,000	16,21,000	15,08,294	72,000	—	
{ NON-EFFECTIVE . . . . .		1,54,000	1,36,000	1,43,000	1,51,500	18,000	—	
<b>TOTAL DEPARTMENTAL HEADS (a), Rs.</b>		<b>22,09,000</b>	<b>20,11,000</b>	<b>21,01,000</b>	<b>21,19,324</b>	<b>2,06,000</b>	<b>8,000</b>	
<b>TOTAL REVENUE &amp; RECEIPTS, Rs.</b>		<b>9,56,45,000</b>	<b>9,46,97,000</b>	<b>9,52,14,000</b>	<b>9,08,84,678</b>	<b>16,32,000</b>	<b>6,84,000</b>	

(a) These totals do not include Departmental figures under Post Office and

Net increase of Revenue and Receipts in 1886-87, Rupees 9,48,000.

# OF MADRAS.

3

## ESTIMATE

YEAR 1886-87.

OF THE EXPENDITURE OF THE GOVERNMENT OF MADRAS  
1886 TO 31ST MARCH 1887.

GRANTS.	Reference to Detailed Estimate.	1886-87.	1885-86.		1884-85.	BUDGET ESTIMATE, 1886-87, COMPARED WITH REVISED ESTIMATE, 1885-86.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>							
<b>CIVIL HEADS.</b>							
1	REFUNDS AND DRAWBACKS . . . . .	13	2,10,000	2,63,000	2,14,000	2,72,656	53,000
2	ASSIGNMENTS AND COMPENSATIONS . . . . .	14	11,63,000	11,60,000	11,64,000	11,61,309	3,000
3	LAND REVENUE . . . . .	15	77,90,000	76,65,000	82,19,000	79,06,217	1,25,000
5	SALT (including cost of Production) . . . . .	18	16,25,000	16,50,000	17,20,000	16,31,549	2,500
6	STAMPS . . . . .	19	1,60,000	1,60,000	1,60,000	1,67,957	...
7	EXCISE . . . . .	19	...	...	2,55,000	2,32,432	...
9	CUSTOMS . . . . .	20	1,68,000	1,68,000	1,70,000	1,60,128	...
10	ASSESSED TAXES . . . . .	21	80,000	7,000	9,000	6,974	73,000
11	FOREST . . . . .	22	12,10,000	10,23,000	11,22,000	8,95,453	1,87,000
12	REGISTRATION . . . . .	23	6,04,000	5,81,000	5,51,000	5,28,838	23,000
13	INTEREST ON ORDINARY DEBT . . . . .	25	9,000	8,000	8,000	7,578	1,000
14	INTEREST ON OTHER OBLIGATIONS . . . . .	25	66,000	8,25,000	8,58,000	8,17,063	7,59,000
15	POST OFFICE . . . . .	25	1,07,000	1,09,000	1,07,000	1,11,086	2,000
18	GENERAL ADMINISTRATION . . . . .	25	14,61,000	14,92,000	14,36,000	14,70,843	31,000
19	LAW AND JUSTICE . . . . .	30	48,94,000	47,43,000	47,78,000	47,47,780	1,51,000
20	POLICE . . . . .	35	38,50,000	38,30,000	38,55,000	38,54,266	20,000
21	MARINE (including River Navigation) . . . . .	38	39,000	20,000	1,33,000	27,294	19,000
22	EDUCATION . . . . .	39	18,37,000	19,37,000	18,03,000	18,97,756	1,00,000
23	ECCLESIASTICAL . . . . .	42	3,60,000	3,51,000	3,60,000	3,41,861	9,000
24	MEDICAL . . . . .	44	17,47,000	17,19,000	17,27,000	16,69,157	28,000
25	POLITICAL . . . . .	47	2,03,000	2,07,000	2,07,000	2,11,876	4,000
26	SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . . . .	48	4,11,000	3,71,000	4,06,000	3,77,018	40,000
27	TERRITORIAL AND POLITICAL PENSIONS . . . . .	50	11,00,000	10,34,000	10,46,000	10,33,803	66,000
28	CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . . . . .	50	...	2,000	...	90,614	2,000
29	SUPERANNUATION ALLOWANCES AND PENSIONS . . . . .	51	10,96,000	20,20,000	19,64,000	19,42,097	9,24,000
30	STATIONERY AND PRINTING . . . . .	52	10,71,000	10,60,000	8,06,000	8,67,621	11,000
32	MISCELLANEOUS . . . . .	53	7,74,000	8,93,000	7,54,000	7,86,571	29,000
33	FAMINE RELIEF . . . . .	53	10,000	2,80,000	80,000	57,110	2,70,000
45	BUILDINGS AND ROADS—CIVIL WORKS . . . . .	54	44,05,000	41,75,000	43,92,000	42,34,163	2,30,000
			3,64,50,000	3,76,63,000	3,83,04,000	3,75,09,070	9,86,000
			...	3,54,000	...	...	3,54,000
			7,04,000	...	5,64,000	12,35,305	7,04,000
			3,57,46,000	3,80,17,000	3,77,40,000	3,62,73,765	32,57,000
<b>DEPARTMENTAL HEADS.</b>							
<i>For details see separate Estimates.</i>							
15	POST OFFICE . . . . .	...	...	...	11,35,255	...	...
34	CONSTRUCTION OF PROTECTIVE RAILWAYS . . . . .	...	...	...	41,53,828	...	...
35	DITTO PROTECTIVE IRRIGATION WORKS . . . . .	4,30,000	3,48,000	4,00,000	2,20,623	82,000	...
37	CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) . . . . .	...	...	...	68,610	...	...
38	STATE RAILWAYS: WORKING EXPENSES . . . . .	1,00,000	...	...	...	1,00,000	...
39	GUARANTEED COMPANIES: SURPLUS PROFITS, LAND AND SUPERVISION . . . . .	2,09,000	2,53,000	2,54,000	1,01,097	...	44,000
40	SUBSIDIZED COMPANIES: LAND, &c. . . . .	50,000	...	...	...	50,000	...
41	MISCELLANEOUS RAILWAY EXPENDITURE . . . . .	35,000	46,000	37,000	—366	...	11,000
42	IRRIGATION—MAJOR WORKS: WORKING EXPENSES . . . . .	10,00,000	10,46,000	10,00,000	9,98,996	...	46,000
43	IRRIGATION—MINOR WORKS AND NAVIGATION . . . . .	29,74,000	30,15,000	29,48,000	28,69,281	...	41,000
44	BUILDINGS AND ROADS—MILITARY WORKS . . . . .	6,44,000	4,67,000	6,50,000	6,11,757	1,77,000	...
45	BUILDINGS AND ROADS—CIVIL WORKS . . . . .	22,68,000	21,83,000	25,30,000	27,51,214	85,000	...
46	ARMY—(EFFECTIVE . . . . .	2,86,82,000	2,80,61,000	2,38,88,000	2,36,00,461	6,21,000	...
	(NON-EFFECTIVE . . . . .	29,24,000	28,85,000	28,41,000	29,08,151	39,000	...
			3,93,16,000	3,83,04,000	3,45,48,000	3,41,38,824	11,54,000
			7,50,62,000	7,63,21,000	7,22,88,000	7,04,12,589	33,99,000

Construction of Protective Railways which are shown in the Estimates under "India—General."

Net decrease of Expenditure in 1886-87, Rupees 12,59,000.

The following is the estimated cost of collecting the under-mentioned Revenues:—

LAND REVENUE . . . . .	18.029 per cent.	TAMPS . . . . .	2.759 per cent.
SALT, INCLUDING EXCISE . . . . .	7.229 "	CUSTOMS . . . . .	15.314 "

**CIVIL  
BUDGET ESTIMATE  
OF  
REVENUE AND RECEIPTS  
FOR THE YEAR  
1886-87.**

**I.—LAND REVENUE.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE - - - -	4,15,49,000	4,18,48,000	4,26,06,000	3,97,22,628
SALE OF GOVERNMENT ESTATES - - - -	3,000	8,000	3,000	3,988
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX - - - -	31,000	31,000	36,000	31,127
RENT, &C., OF FISHERIES - - - -	30,000	1,000	30,000	18,137
MISCELLANEOUS— Fees and Fines - - - -	1,25,000	1,00,000	1,25,000	1,32,840
Miscellaneous Receipts— Rent on Grants, &c. - - - -	13,42,000	13,50,000	13,53,800	13,42,380
Lands cultivated but not included in Jamabundi - - - -	3,24,000	3,00,000	2,44,300	3,76,661
Grazing Tax - - - -	1,30,000	1,30,000	1,30,000	1,28,803
Water Tax on Zamindari and Inám Lands - - - -	9,86,000	10,00,000	9,86,600	10,01,829
Other items - - - -	11,80,000	10,82,000	10,60,300	9,98,627
	40,87,000	39,62,000	39,00,000	39,81,140
Total - - - -	4,57,00,000	4,58,50,000	4,65,75,000	4,37,57,020
Deduct,—“XXIX.—IRRIGATION—Major Works—Portion of Land Reve. due to Irrigation” (see page 12)—	35,66,000	34,77,000	35,15,000	29,62,310
	4,21,34,000	4,23,73,000	4,30,60,000	4,07,94,710
IMPERIAL - - - -	2,93,52,000	2,90,06,000	2,92,93,000	2,75,44,687
PROVINCIAL - - - -	1,27,82,000	1,33,67,000	1,37,67,000	1,31,50,023
<i>LOCAL.</i>				
RENT, &C., OF FISHERIES—LOCAL - - - -	90,000	89,000	90,000	88,778
MISCELLANEOUS—LOCAL— Village Service Fund - - - -	9,85,000	9,90,000	9,90,000	9,80,268
TOTAL LOCAL - - - -	10,75,000	10,79,000	10,80,000	10,69,046
Total Land Revenue, Rupees - - - -	4,32,09,000	4,34,52,000	4,41,40,000	4,18,63,756

**III.—SALT.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CUSTOMS DUTY ON SALT - - - -	2,000	2,000	2,000	1,831
PROCEEDS OF SALE OF GOVERNMENT SALT - - - -	44,39,000	74,90,300	93,67,000	1,06,46,018
EXCISE DUTY ON SALT - - - -	94,22,000	63,70,700	50,26,000	31,05,845
TOTAL IMPERIAL - - - -	1,38,63,000	1,38,63,000	1,43,95,000	1,37,53,694
Carried over - - - -	1,38,63,000	1,38,63,000	1,43,95,000	1,37,53,694

REVENUE AND RECEIPTS — *continued.*

III.—SALT — *continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,38,63,000	1,38,63,000	1,43,95,000	1,37,53,694
<i>PROVINCIAL.</i>				
RENTS OF WAREHOUSES	2,800	2,800	5,000	2,756
FEES AND CESSSES	34,000	34,000	15,000	20,160
FINES AND FORFEITURES	200	200	200	49
MISCELLANEOUS	1,00,000	1,00,000	37,800	22,136
TOTAL PROVINCIAL	1,37,000	1,37,000	58,000	45,101
Total Salt, Rupees	1,40,00,000	1,40,00,000	1,44,53,000	1,37,98,795

IV.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One-anna Stamps for Receipts and Cheques	95,000	95,000	88,000	89,612
Bills of Exchange or Hoondies	66,000	66,000	80,000	69,994
Other General Stamps	20,75,000	21,35,000	18,10,000	18,90,544
	22,36,000	22,96,000	19,78,000	20,50,150
SALE OF COURT-FEE STAMPS (including Stamp Paper for Copies)				
DUTY ON IMPRESSING DOCUMENTS	34,81,000	34,81,000	35,90,000	35,19,622
FINES AND PENALTIES	32,000	32,000	32,000	31,938
MISCELLANEOUS	43,000	43,000	40,000	40,921
	8,000	8,000	10,000	6,401
Total Stamps, Rupees	58,00,000	58,60,000	56,50,000	56,49,032
IMPERIAL	29,00,000	29,30,000	28,25,000	28,24,516
PROVINCIAL	29,00,000	29,30,000	28,25,000	28,24,516

V.—EXCISE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES, AND DUTIES FOR THE				
SALE OF LIQUORS AND DRUGS	78,00,000	80,80,000	76,57,000	70,92,305
SALE PROCEEDS OF EXCISE OPIUM	3,45,000	3,46,000	2,50,000	2,15,101
GAIN ON SALE PROCEEDS OF EXCISE OPIUM	3,15,000	2,94,000	3,15,000	4,13,759
FINES, CONFISCATIONS, AND MISCELLANEOUS	20,000	20,000	3,000	11,470
Total Excise, Rupees	84,80,000	87,40,000	82,25,000	77,32,635
IMPERIAL	42,40,000	43,70,000	41,12,000	38,66,317
PROVINCIAL	42,40,000	43,70,000	41,13,000	38,66,318

VI.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>LOCAL.</i>				
RATES AND CESSSES ON LANDS—LOCAL—				
Cesses on Lands—				
Local Funds under Act IV of 1871	42,00,000	41,22,000	42,15,000	39,57,205
Village Service Fund	15,62,000	15,50,000	15,55,000	15,09,167
Road Fund—				
Bhadra Chalan and Rakapalli Taluks	1,000	1,000	1,000	1,294
Irrigation Cess Fund	44,000	43,000	40,000	41,714
	58,07,000	57,16,000	58,11,000	55,09,380
MISCELLANEOUS—LOCAL—				
Local Funds under Act IV of 1871	...	...	...	5
Village Service Fund	6,27,000	6,31,000	6,20,000	6,22,031
Irrigation Cess Fund	3,000	3,000	3,000	2,316
	6,30,000	6,34,000	6,23,000	6,24,352
Total Provincial Rates, Rupees	64,37,000	63,50,000	64,34,000	61,33,732



REVENUE AND RECEIPTS—*continued.*

## VII.—CUSTOMS.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>							
SEA CUSTOMS	{	IMPORTS	- - -	4,70,000	4,70,000	4,60,000	4,82,045
		EXPORTS	- - -	5,00,000	3,70,000	5,00,000	4,21,776
		MISCELLANEOUS	- - -	300	400	300	279
LAND CUSTOMS	-	-	99,700	59,600	1,09,700	68,509	
<b>TOTAL IMPERIAL</b>				<b>10,70,000</b>	<b>9,00,000</b>	<b>10,70,000</b>	<b>9,72,609</b>
<i>PROVINCIAL.</i>							
WAREHOUSE AND WHARF RENTS	-	-	7,000	7,000	10,000	5,269	
MISCELLANEOUS—PROVINCIAL	-	-	20,000	20,000	20,000	19,256	
<b>TOTAL PROVINCIAL</b>				<b>27,000</b>	<b>27,000</b>	<b>30,000</b>	<b>24,525</b>
<b>Total Customs, Rupees</b>				<b>10,97,000</b>	<b>9,27,000</b>	<b>11,00,000</b>	<b>9,97,134</b>

## VIII.—ASSESSED TAXES.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
<b>INCOME TAX—</b>							
Deductions by Government from Salaries and Pensions - - -				3,00,000	...	...	...
Deductions by Government from Interest on Government Securities - - -				84,500	...	...	...
Ordinary Collections - - -				9,15,500	...	...	...
Penalties - - -				...	...	...	...
<b>LICENSE TAX</b>				...	4,60,000	4,70,000	4,32,762
<b>Total Assessed Taxes, Rupees</b>				<b>13,00,000</b>	<b>4,60,000</b>	<b>4,70,000</b>	<b>4,32,762</b>
<i>IMPERIAL</i>				10,70,000	2,30,000	2,35,000	2,16,381
<i>PROVINCIAL</i>				2,30,000	2,30,000	2,35,000	2,16,381

## IX.—FOREST.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>							
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—</b>							
a. Timber - - -				2,90,837	2,49,880	2,54,100	1,19,175
b. Firewood and Charcoal - - -				1,30,003	1,06,030	1,16,360	78,724
c. Bamboos - - -				4,460	3,080	2,600	1,166
d. Sandal Wood - - -				8,000	19,600	24,000	18,617
e. Grass and other Minor Produce - - -				61,968	53,778	39,580	37,070
				4,95,268	4,32,368	4,36,640	2,54,752
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—</b>							
a. Timber - - -				1,65,012	1,61,820	1,62,400	3,11,475
b. Firewood and Charcoal - - -				2,51,640	2,49,235	2,46,850	1,90,393
c. Bamboos - - -				98,070	98,945	1,10,350	83,910
d. Grazing and Fodder Grass - - -				75,925	53,608	56,700	49,693
e. Other Minor Produce - - -				2,00,150	2,01,720	1,88,230	1,97,936
				7,90,797	7,65,328	7,64,530	8,33,407
<b>III.—CONFISCATED DRIFT AND WAIF WOOD</b>				10,227	14,480	12,680	7,352
<b>V.—MISCELLANEOUS—</b>							
a. Fines and Forfeitures - - -				190	130	130	1,505
b. Refunds - - -				910	2,234	1,500	5,233
c. Other Sources - - -				12,608	7,460	6,520	64,666
				13,708	9,824	8,150	71,404
<b>Total Forest, Rupees</b>				<b>13,10,000</b>	<b>12,22,000</b>	<b>12,22,000</b>	<b>11,66,915</b>

REVENUE AND RECEIPTS—*continued.*

## X.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS - - -	8,05,000	8,40,000	6,82,000	7,40,312
FEES FOR COPIES OF REGISTERED DOCUMENTS - - -	18,000	18,000	16,000	16,486
MISCELLANEOUS - - - - -	2,000	2,000	2,000	1,609
<b>Total Registration, Rupees -</b>	<b>8,25,000</b>	<b>8,60,000</b>	<b>7,00,000</b>	<b>7,58,407</b>
<b>IMPERIAL - - - - -</b>	<b>4,12,000</b>	<b>4,30,000</b>	<b>3,50,000</b>	<b>3,79,203</b>
<b>PROVINCIAL - - - - -</b>	<b>4,13,000</b>	<b>4,30,000</b>	<b>3,50,000</b>	<b>3,79,204</b>

## XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
TRIBUTE FROM TRAVANCORE - - -	7,83,000	7,83,000	7,83,000	7,83,112
PESHKASH AND SUBSIDY FROM COCHIN - - -	2,00,000	2,00,000	2,00,000	2,00,000
PESHKASH AND SUBSIDY FROM MYSORE - - -	24,50,000	24,50,000	24,50,000	24,50,000
PESHKASH AND SUBSIDY FROM TRAVANCORE - - -	13,000	13,000	13,000	13,318
<b>Total Tributes from Native States, Rupees -</b>	<b>34,46,000</b>	<b>34,46,000</b>	<b>34,46,000</b>	<b>34,46,430</b>

## XII.—INTEREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON ADVANCES MADE TO SERVICE FUNDS -	...	23,300	22,000	22,222
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES - - - - -	1,14,000	95,700	68,000	91,149
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS - - - - -	3,71,000	3,57,000	3,80,000	3,80,638
INTEREST ON ARREARS OF REVENUE - - - - -	57,000	57,000	70,000	78,334
MISCELLANEOUS - - - - -	1,000	1,000	2,000	785
<b>TOTAL IMPERIAL -</b>	<b>5,43,000</b>	<b>5,34,000</b>	<b>5,42,000</b>	<b>5,73,128</b>
<i>PROVINCIAL.</i>				
INTEREST ON GOVERNMENT SECURITIES - - -	3,000	3,000	3,000	2,342
<i>LOCAL.</i>				
INTEREST ON ARREARS OF REVENUE—LOCAL -	6,000	6,000	8,000	12,059
INTEREST ON GOVERNMENT SECURITIES—LOCAL—				
Local Funds under Act IV of 1871 - - -	38,000	37,000	36,000	37,534
Village Service Fund - - - - -	32,600	33,600	34,600	34,610
Irrigation Cess Fund - - - - -	400	400	400	303
	71,000	71,000	71,000	72,447
<b>TOTAL LOCAL -</b>	<b>77,000</b>	<b>77,000</b>	<b>79,000</b>	<b>84,506</b>
<b>Total Interest, Rupees -</b>	<b>6,23,000</b>	<b>6,14,000</b>	<b>6,24,000</b>	<b>6,59,976</b>

REVENUE AND RECEIPTS—*continued.*

## XIII.—POST OFFICE.

	Budget Estimate, 1885-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>				
DISTRICT POST COLLECTORS - - - - -	---	---	---	15
<b>Total Post Office, Rupees</b> -	---	---	---	15

## XV.—MINT.

	Budget Estimate, 1885-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>				
SALE OF OLD STORES AND MATERIALS . . -	---	---	---	654
<b>Total Mint, Rupees</b> -	---	---	---	654

## XVI.—LAW AND JUSTICE.

	Budget Estimate, 1885-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	18,000	16,000	22,000	11,501
COURT-FEES REALISED IN CASH - - - - -	17,000	17,000	17,000	18,682
GENERAL FEES, FINES AND FORFEITURES - - -	3,45,000	3,45,000	3,57,000	3,57,735
<b>JAILS—</b>				
Jail Manufactures - - - - -	1,53,500	1,45,000	1,53,000	1,55,335
Hire of Convicts - - - - -	10,000	10,000	7,000	18,929
Miscellaneous - - - - -	2,500	4,000	3,000	2,155
Profits of Manufactures - - - - -	27,000	20,000	27,000	25,747
	1,93,000	1,79,000	1,87,000	2,03,216
PLEADERSHIP EXAMINATION FEES - - - - -	10,000	5,000	5,000	9,909
MISCELLANEOUS FEES AND FINES - - - - -	1,000	1,000	---	1,155
MISCELLANEOUS - - - - -	10,000	10,000	8,000	4,500
<b>Total Law and Justice, Rupees</b> -	5,94,000	5,73,000	5,96,000	6,16,569

REVENUE AND RECEIPTS—*continued.*

XVII.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO RAILWAYS - - -	500	1,000	700	633
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS - - -	28,400	18,000	22,200	28,632
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, &c. - - -	33,500	29,000	33,900	31,631
CASH RECEIPTS UNDER THE ARMS ACT - - -	...	400	...	263
<b>Fees, Fines and Forfeitures—</b>				
Fines on Stray Cattle - - -	2,20,000	2,20,000	2,08,000	2,15,289
Sale of Forfeited Cattle - - -	18,000	18,000	17,400	16,586
Other Fines, Fees, &c. - - -	7,100	7,000	7,100	7,001
	2,45,100	2,45,000	2,32,500	2,38,876
SUPERANNUATION RECEIPTS - - -	2,000	2,000	2,800	2,318
<b>MISCELLANEOUS—</b>				
Miscellaneous (Pounds) - - -	7,000	7,000	6,000	6,501
Do. Other Sources - - -	13,500	27,600	11,900	13,191
	20,500	34,600	17,900	19,692
<b>Total Police, Rupees - - -</b>	<b>3,30,000</b>	<b>3,30,000</b>	<b>3,10,000</b>	<b>3,22,045</b>

XVIII.—MARINE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
PILOTAGE RECEIPTS - - -	6,000	6,000	6,000	5,057
MISCELLANEOUS - - -	...	...	...	11
<b>Total Marine, Rupees - - -</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>5,068</b>

XIX.—EDUCATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General - - -	60,000	56,500	} 85,000	69,215
Do. Do. Professional - - -	15,000	15,000		
Fees, Schools, General - - -	35,000	48,000	} 64,000	67,254
Do. Special - - -	6,000	6,000		
CONTRIBUTIONS - - -	...	5,500	3,000	15,265
MISCELLANEOUS - - -	67,000	63,000	79,000	59,127
<b>TOTAL PROVINCIAL - - -</b>	<b>1,83,000</b>	<b>1,94,000</b>	<b>2,31,000</b>	<b>2,10,861</b>
<b>LOCAL.</b>				
Fees, Schools, General—LOCAL - - -	88,000	86,000	86,000	70,549
CONTRIBUTIONS—LOCAL - - -	3,000	3,000	3,000	2,310
INCOME FROM ENDOWMENTS - - -	4,000	4,000	2,000	2,621
MISCELLANEOUS—LOCAL - - -	13,000	13,000	18,000	13,180
<b>TOTAL LOCAL ...</b>	<b>1,08,000</b>	<b>1,06,000</b>	<b>1,09,000</b>	<b>88,660</b>
<b>Total Education, Rupees - - -</b>	<b>2,91,000</b>	<b>3,00,000</b>	<b>3,40,000</b>	<b>2,99,521</b>

REVENUE AND RECEIPTS—*continued.*

## XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85 <sup>1</sup>
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
MEDICAL COLLEGE FEES - - -	14,500	16,500	14,600	14,178
HOSPITAL RECEIPTS - - -	9,000	9,000	9,500	8,157
LUNATIC ASYLUM RECEIPTS - - -	21,500	23,500	21,000	21,681
MEDICINES SOLD BY CIVIL SURGEONS - - -	400	400	400	150
CONTRIBUTIONS - - -	71,600	71,600	41,000	40,882
MISCELLANEOUS - - -	3,000	3,000	3,500	2,916
<b>TOTAL PROVINCIAL</b> - - -	<b>1,20,000</b>	<b>1,24,000</b>	<b>90,000</b>	<b>87,964</b>
<i>LOCAL.</i>				
HOSPITAL RECEIPTS—LOCAL - - -	100	100	100	50
MEDICINES SOLD BY CIVIL SURGEONS—LOCAL - - -	1,000	1,000	1,000	1,020
INCOME FROM ENDOWMENTS - - -	900	1,200	900	103
CONTRIBUTIONS—LOCAL - - -	14,000	13,000	16,000	13,684
MISCELLANEOUS—LOCAL - - -	3,000	2,700	2,000	5,566
<b>TOTAL LOCAL</b> - - -	<b>19,000</b>	<b>18,000</b>	<b>20,000</b>	<b>20,423</b>
<b>Total Medical, Rupees</b> - - -	<b>1,39,000</b>	<b>1,42,000</b>	<b>1,10,000</b>	<b>1,08,387</b>

## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS - - -	3,000	3,000	2,900	2,094
GOVERNMENT BULL AND STALLION RECEIPTS - - -	...	...	...	35
CINCHONA PLANTATIONS - - -	96,600	1,16,300	75,300	86,591
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES - - -	1,000	4,000	7,000	4,387
EMIGRATION FEES - - -	11,000	5,000	11,000	12,913
EXAMINATION FEES - - -	66,700	64,000	65,800	65,232
MISCELLANEOUS - - -	1,700	1,700	2,000	1,653
<b>Total Scientific, &amp;c., Departments, Rupees</b> - - -	<b>1,80,000</b>	<b>1,94,000</b>	<b>1,64,000</b>	<b>1,72,905</b>

## XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SUBSCRIPTIONS TO THE MILITARY FUND - - -	2,90,000	2,90,000	2,90,000	2,86,550
SUBSCRIPTIONS TO THE MEDICAL RETIRING FUND - - -	50,000	50,000	58,000	41,303
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - - -	3,000	3,000	...	2,838
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND - - -	1,000	1,000	...	...
SUBSCRIPTIONS TO THE BOMBAY CIVIL FUND - - -	1,22,000	...	...	20
SUBSCRIPTIONS TO THE MADRAS CIVIL FUND - - -	...	...	...	...
<b>TOTAL IMPERIAL</b> - - -	<b>4,66,000</b>	<b>3,44,000</b>	<b>3,48,000</b>	<b>3,30,711</b>
<i>PROVINCIAL.</i>				
<i>SUBSCRIPTION UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS</i> - - -	...	...	3,000	...
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES - - -	23,000	22,500	23,000	21,767
MISCELLANEOUS - - -	1,000	1,500	...	15
<b>TOTAL PROVINCIAL</b> - - -	<b>24,000</b>	<b>24,000</b>	<b>26,000</b>	<b>21,782</b>
<i>LOCAL.</i>				
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES—LOCAL - - -	1,000	1,000	1,000	373
<b>Total Receipts in aid of Superannuation, &amp;c., Rs.</b>	<b>4,91,000</b>	<b>3,69,000</b>	<b>3,75,000</b>	<b>3,52,866</b>

REVENUE AND RECEIPTS—*continued.*

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
STATIONERY RECEIPTS - - - -	15,000	17,000	18,000	16,803
SALES OF GAZETTES AND OTHER PUBLICATIONS - - - -	30,000	43,000	25,000	29,581
OTHER PRESS RECEIPTS - - - -	33,000	33,000	31,000	37,554
<b>Total Stationery and Printing, Rupees -</b>	<b>78,000</b>	<b>93,000</b>	<b>74,000</b>	<b>83,938</b>

XXV.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PREMIUM ON BILLS - - - -	13,000	6,000	12,000	11,391
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING - - - -	1,000	1,000	1,000	280
RECOVERY OF INSURANCE AND OTHER CHARGES ON ENGLISH STORES—	3,000	3,000	...	...
One per cent. chargeable on stores for Provincial and Local Funds, &c.	...	...	...	1,155
<b>TOTAL IMPERIAL -</b>	<b>17,000</b>	<b>10,000</b>	<b>13,000</b>	<b>12,826</b>
<i>PROVINCIAL.</i>				
UNCLAIMED DEPOSITS - - - -	25,000	25,000	15,900	25,255
TREASURE TROVE - - - -	500	500	500	337
SALE PROCEEDS OF DURBAR PRESENTS - - - -	...	...	...	13
SALE OF OLD STORES AND MATERIALS - - - -	5,000	5,000	5,000	3,728
SALES OF LAND AND HOUSES, &c. - - - -	100	200	...	68
FEES FOR GOVERNMENT AUDITS - - - -	5,000	5,000	4,800	5,676
CONTRIBUTIONS - - - -	1,200	1,200	1,500	1,081
RENTS - - - -	300	300	300	300
MISCELLANEOUS FEES, FINES, AND FORFEITURES - - - -	23,900	23,800	23,000	21,720
MISCELLANEOUS—				
Cash Recoveries of Service Payments in previous years	2,000	8,000	2,000	1,547
Other Receipts - - - -	12,000	12,000	10,000	13,005
	14,000	20,000	12,000	14,552
<b>TOTAL PROVINCIAL -</b>	<b>75,000</b>	<b>81,000</b>	<b>63,000</b>	<b>72,730</b>
<i>LOCAL.</i>				
CONTRIBUTIONS—LOCAL—				
Local Funds under Act IV of 1871—				
Municipal Contributions - - - -	...	...	3,000	...
Voluntary Contributions - - - -	30,000	20,000	32,000	32,583
	30,000	20,000	35,000	32,583
RENTS—LOCAL—				
Local Funds under Act IV of 1871—				
Choultry Rents - - - -	2,10,000	2,20,000	2,03,000	2,07,336
Market Rents - - - -	60,000	62,000	60,000	60,944
Bungalow Rents - - - -	12,000	10,000	12,000	12,597
	2,82,000	2,92,000	2,75,000	2,80,877
MISCELLANEOUS FEES, FINES, AND FORFEITURES—LOCAL—				
Local Funds under Act IV of 1871 - - - -	8,000	8,000	9,900	7,811
Bearers' Fee Fund - - - -	...	...	100	...
	8,000	8,000	10,000	7,811
MISCELLANEOUS—LOCAL—				
Local Funds under Act IV of 1871—				
Sale of Avenue Clippings - - - -	49,000	48,000	42,000	47,957
Other Receipts - - - -	11,000	10,000	11,000	10,326
Village Service Fund - - - -	47,000	85,000	40,000	49,012
	1,07,000	1,43,000	93,000	1,07,295
<b>TOTAL LOCAL -</b>	<b>4,27,000</b>	<b>4,63,000</b>	<b>4,13,000</b>	<b>4,28,566</b>
<b>Total Miscellaneous, Rupees -</b>	<b>5,19,000</b>	<b>5,54,000</b>	<b>4,89,000</b>	<b>5,14,122</b>

REVENUE AND RECEIPTS—*continued.*

## XXIX.—IRRIGATION—MAJOR WORKS : PORTION OF LAND REVENUE DUE TO IRRIGATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
PORTION OF LAND REVENUE DUE TO IRRIGATION -	35,66,000	34,77,000	35,15,000	29,62,310
Total Portion of Land Revenue, &c., Rupees -	35,66,000	34,77,000	35,15,000	29,62,310

## XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS -	30,000	32,000	30,000	29,359
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Local Funds under Act IV of 1871—				
Road Tolls - - - - -	} 5,25,000	5,25,000	4,80,000	5,01,194
Ferry Tolls - - - - -				
Canal and Ferry Funds—				
Canal Tolls - - - - -	} 1,60,000	1,60,000	1,60,000	1,57,027
Ferry Tolls - - - - -				
Miscellaneous - - - - -				
TOTAL LOCAL -	6,85,000	6,85,000	6,40,000	6,58,221
Total Civil Works, Rupees -	7,15,000	7,17,000	6,70,000	6,87,580

**CIVIL BUDGET ESTIMATE**  
OF  
**EXPENDITURE**  
FOR THE YEAR  
**1886-87.**

**I.—REFUNDS AND DRAWBACKS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
REVENUE REFUNDS—IMPERIAL - - -	1,25,000	1,60,500	1,27,000	1,69,517
DRAWBACKS - - - - -	5,000	2,500	5,000	2,908
<b>TOTAL IMPERIAL</b> - - -	<b>1,30,000</b>	<b>1,63,000</b>	<b>1,32,000</b>	<b>1,72,425</b>
<i>PROVINCIAL.</i>				
REVENUE REFUNDS—PROVINCIAL - - -	71,000	89,000	72,000	89,551
<i>LOCAL.</i>				
REVENUE REFUNDS—LOCAL - - - - -	9,000	11,000	10,000	10,680
<b>Total I, Refunds &amp; Drawbacks, Rs.</b> -	<b>2,10,000</b>	<b>2,63,000</b>	<b>2,14,000</b>	<b>2,72,656</b>

**DETAILS.**

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Revenue Refunds—Imperial.</b>				
<i>Imperial heads.</i>				
Salt - - - - -	1,000	3,000	1,000	4,266
Customs - - - - -	14,000	11,000	14,000	12,562
	15,000	14,000	15,000	16,828
<i>Divided heads—Imperial Share.</i>				
Land Revenue - - - - -	68,500	99,700	68,500	1,07,813
Stamps - - - - -	36,000	40,000	36,000	41,212
Excise - - - - -	1,500	1,000	2,500	290
Assessed Taxes - - - - -	3,000	4,500	3,500	2,316
Registration - - - - -	1,000	1,300	1,500	1,058
	1,10,000	1,46,500	1,12,000	1,52,689
<b>Total Revenue Refunds, Imperial, Rs.</b>	<b>1,25,000</b>	<b>1,60,500</b>	<b>1,27,000</b>	<b>1,69,517</b>
<b>Revenue Refunds—Provincial.</b>				
<i>Provincial heads.</i>				
Forest - - - - -	2,000	2,000	1,000	1,052
<i>Divided heads—Provincial share.</i>				
Land Revenue - - - - -	27,500	40,300	27,500	43,625
Stamps - - - - -	36,000	40,000	36,000	41,211
Excise - - - - -	1,500	1,000	2,500	289
Assessed Taxes - - - - -	3,000	4,500	3,500	2,316
Registration - - - - -	1,000	1,200	1,500	1,058
	69,000	87,000	71,000	88,499
<b>Total Revenue Refunds, Provincial, Rs.</b>	<b>71,000</b>	<b>89,000</b>	<b>72,000</b>	<b>89,551</b>



EXPENDITURE —continued.				
1.—REFUNDS AND DRAWBACKS —continued.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>LOCAL.</i>				
Revenue Refunds—Local.				
Local Funds, Act IV of 1871 - - -	7,000	8,000	7,000	7,893
Village Service Funds - - -	1,000	2,200	2,000	1,207
Canal and Ferry Funds - - -	1,000	700	1,000	1,090
Irrigation Cess Fund - - -	...	100	...	490
<b>Total Revenue Refunds—Local, Rs.</b>	<b>9,000</b>	<b>11,000</b>	<b>10,000</b>	<b>10,680</b>
2.—ASSIGNMENTS AND COMPENSATIONS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INAMDARS AND OTHER GRANTEES - - -	2,88,000	2,93,000	2,88,000	2,83,542
PENSIONS IN LIEU OF RESUMED LANDS - - -	2,59,000	2,59,000	2,61,000	2,52,204
COMPENSATIONS - - -	6,11,000	6,03,000	6,10,550	6,10,100
MISCELLANEOUS - - -	5,000	5,000	4,450	15,463
<b>Total 2, Assignments and Compensations, Rs. -</b>	<b>11,63,000</b>	<b>11,60,000</b>	<b>11,64,000</b>	<b>11,61,309</b>
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Inamdars and other Grantees.</b>				
Exceeding Rs5,000 per annum - - -	1,80,300	1,85,300	1,80,300	1,76,605
Not exceeding Rs5,000 per annum - - -	1,07,700	1,07,700	1,07,700	1,06,937
<b>Total Inamdars and other Grantees, Rupees -</b>	<b>2,88,000</b>	<b>2,93,000</b>	<b>2,88,000</b>	<b>2,83,542</b>
<b>Pensions in lieu of Resumed Lands.</b>				
Exceeding Rs5,000 per annum - - -	1,05,500	1,05,500	1,06,700	1,01,813
Not exceeding Rs5,000 per annum - - -	1,53,500	1,53,500	1,54,300	1,50,391
<b>Total Pensions in lieu of Resumed Lands, Rs. -</b>	<b>2,59,000</b>	<b>2,59,000</b>	<b>2,61,000</b>	<b>2,52,204</b>
<b>Compensations.</b>				
Compensation to the French Government under Convention of 1815 - - -	4,26,000	4,18,700	4,26,000	4,27,032
Compensation to Travancore and Cochin States on account of Customs Revenue - - -	1,50,000	1,50,000	1,50,000	1,49,096
Compensation to Adee Rajah Bebi of Cannanore for the Amendivi Island - - -	5,250	5,250	5,250	5,250
Salt Compensation payable under the Convention with the French Government, dated 7th March 1815 - - -	14,000	14,000	14,000	14,000
Ditto to other individuals - - -	12,200	11,500	11,750	11,078
Compensation to the French Government at Pondicherry on account of the Arrack Farm in the French Settlement of Masulipatam - - -	3,550	3,550	3,550	3,644
<b>Total Compensations, Rupees -</b>	<b>6,11,000</b>	<b>6,03,000</b>	<b>6,10,550</b>	<b>6,10,100</b>
<b>Miscellaneous.</b>				
Miscellaneous Payments - - -	5,000	5,000	4,450	15,463
<b>Total Miscellaneous, Rupees -</b>	<b>5,000</b>	<b>5,000</b>	<b>4,450</b>	<b>15,463</b>

EXPENDITURE —continued.

3.—LAND REVENUE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - - - -	35,12,000	34,89,000	39,43,000	35,63,779
CHARGES ON ACCOUNT OF FISHERY COLLECTIONS - - - - -	15,000	15,000	12,000	10,033
REVENUE SURVEYS - - - - -	8,00,000	7,25,000	8,00,000	8,84,983
LAND SETTLEMENT CHARGES - - - - -	2,76,000	2,52,000	2,82,000	2,70,182
INAM COMMISSIONER - - - - -	15,000	14,000	15,000	13,573
<b>TOTAL PROVINCIAL</b> - - - - -	<b>46,18,000</b>	<b>44,95,000</b>	<b>50,52,000</b>	<b>47,42,550</b>
<i>LOCAL.</i>				
COLLECTORS', &c., ESTABLISHMENTS—LOCAL - - - - -	(a)	(a)	14,000	(a)
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS - - - - -	31,72,000	31,70,000	31,53,000	31,63,667
<b>TOTAL LOCAL</b> - - - - -	<b>31,72,000</b>	<b>31,70,000</b>	<b>31,67,000</b>	<b>31,63,667</b>
<b>Total 3, Land Revenue, Rupees</b> - - - - -	<b>77,90,000</b>	<b>76,65,000</b>	<b>82,19,000</b>	<b>79,06,217</b>

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>						
Collectors' and Deputy Commissioners', &c., Estabts.						
<i>Salaries.</i>						
Collectors and Magistrates—						
3	3	1st Grade, at R2,500 per mensem - - - - -	90,000	} 4,65,000	{ 90,000	} 4,83,003
16	16	2nd Grade, at R2,333½ per mensem - - - - -	4,48,000			
1	1	3rd Grade, at R1,800 per mensem - - - - -	21,600			
1	1	Collector of Neilgherries - - - - -	24,000			
Sub-Collectors—						
15	15	1st Grade, at R1,166½ each per mensem - - - - -	2,10,000	1,57,000	2,10,000	1,53,289
20	20	Head Asst. Collectors, at R768½ per mensem - - - - -	1,84,400	} 1,43,800	{ 1,84,400	} 1,47,276
1	1	Special Asst. Collector, Malabar - - - - -	9,220			
1	1	Special Asst. Collector, Godaveri - - - - -	9,220			
		ADD—½ of the Salary of the Collector of Sea Customs, Madras - - - - -	9,333	8,200	9,333	7,177
			10,05,773		10,05,773	
		DEDUCT—Probable Savings - - - - -	542		5,542	
			10,05,231		10,00,231	
		DEDUCT—Civil Service Annuity - - - - -	40,231		40,231	
			9,65,000	7,74,000	9,60,000	7,90,745
39	20	Assistant Collectors - - - - -	1,10,000	86,000	1,00,000	88,040
45	44	Deputy Collectors and Magistrates (Uncovenanted): salaries varying from R250 to R600 each per mensem - - - - -	2,19,000	1,79,000	2,19,000	1,79,147
			12,94,000	10,39,000	12,79,000	10,57,932
<i>Establishment.</i>						
		Chief Office Establishment - - - - -	7,24,000	6,04,000	7,24,000	6,00,840
		Tehsildars and Establishment - - - - -	14,79,000	11,69,000	14,74,000	11,62,434
		Temporary Establishment - - - - -	36,000	11,000	37,000	20,290
		Medical Establishment - - - - -	44,000	31,000	40,000	30,693
			22,83,000	18,15,000	22,75,000	18,14,257
			35,77,000	28,54,000	35,54,000	28,72,189
		ADD—½ of the Salaries, Establishments and Contingencies of the Special Asst. Agents in the Hill Tracts of Ganjam and Vizagapatam - - - - -	15,000	14,000	12,000	15,302
		Carried over - - - - -	35,92,000	28,68,000	35,66,000	28,87,491

(a) Shewn under 18—General Administration, "General Establishment of Local Funds."

## EXPENDITURE—continued.

## 3.—LAND REVENUE—continued.

PROVINCIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
Collectors', &c., Establishments—contd.		Rs.	Rs.	Rs.	Rs.	
Brought forward -		35,92,000	28,68,000	35,66,000	28,87,491	
<i>Contingencies.</i>						
Medical Charges -	-	700	400	800	274	
Rents, Rates and Taxes -	-	21,000	12,600	24,000	14,910	
Office Expenses and Miscellaneous -	-	1,33,300	98,000	1,30,200	97,472	
<i>Travelling Expenses.</i>		1,55,000	1,11,000	1,55,000	1,12,656	
½ Travelling Allowance of the Collector of Madras		...	...	...	...	
Travelling and Tentage Allowances of Officers		1,74,700	1,32,000	1,76,500	1,33,273	
Travelling Allowances of Establishments -		1,07,000	1,03,000	1,00,000	90,538	
Travelling Allowance of Medical Subordinates		3,300	5,000	3,500	4,041	
		2,85,000	2,40,000	2,80,000	2,27,852	
DEDUCT—* Except those of Madras District, ½th of the Salaries, Establishments and Contingencies pro- vided under Grant 19, "Criminal Courts," page 33. }		40,32,000		40,01,000		
		7,94,800		7,89,000		
<i>Miscellaneous.</i>		32,37,200	32,19,000	32,12,000	32,27,999	
Cost of Land -	-	15,000	10,000	15,000	7,692	
Charges for Remittance of Treasure within the District -	-	19,000	18,000	19,000	17,850	
Law Charges -	-	18,800	16,000	20,000	16,001	
Charges for the service of Revenue Processes -	-	60,000	55,000	60,000	1,24,026	
Charges for the preparation of Irrigation Registers	-	10,900	10,000	...	10,761	
Service Telegrams -	-	14,000	15,000	11,000	14,960	
Miscellaneous -	-	48,100	40,000	56,000	38,551	
		1,85,800	1,64,000	1,81,000	2,29,841	
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps -	-	1,00,000	1,06,000	1,00,000	1,05,939	
		35,23,000		34,93,000		
DEDUCT—Probable Savings -		11,000		...		
Add for revision of Revenue Establishments -		...		4,50,000		
<b>Total Collectors', &amp;c., Establishments, Rupees</b>		<b>35,12,000</b>	<b>34,89,000</b>	<b>39,43,000</b>	<b>35,63,779</b>	
<b>Revenue Surveys.</b>						
<b>CONTROLLING STAFF.</b>						
<i>Salaries.</i>						
1	1	Superintendent of Revenue Surveys, Civil Pay -	21,000	21,000	21,000	21,000
1	1	Deputy Superintendent -	15,600	13,400	15,600	16,668
			36,600	34,400	36,600	37,668
<i>Establishment.</i>						
Clerks, Draftsmen and Native Surveyors -		61,850	} 77,600	{ 62,230	} 70,831	
Tindals, Measurers and Guards -		10,070				
		71,920	77,600	71,420	70,831	
<i>Contingencies.</i>						
Cost of Instruments, &c. -		7,500	} 11,100	{ 3,500	} 16,340	
Office Expenses -		3,000				
Miscellaneous Charges -		1,500				
<i>Travelling Expenses.</i>		12,000	11,100	7,500	16,340	
Travelling Expenses and Allowances		4,000	3,500	4,000	3,750	
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps		480	400	480	410	
<b>Total Controlling Staff, Rupees</b>		<b>1,25,000</b>	<b>1,27,000</b>	<b>1,20,000</b>	<b>1,28,999</b>	
<b>PROFESSIONAL SURVEY.</b>						
<i>Salaries.</i>						
5	5	Deputy Superintendents -	64,200	} 92,000	{ 64,200	
12	12	Assistant ditto -	63,300			
Regimental Allowance -		...				
		1,27,500	92,000	1,27,500	96,235	
<i>Establishment.</i>						
1,451	1,407	Clerks, &c. -	3,40,220	} 4,38,000	{ 3,35,105	
1,664	1,206	Servants, &c. -	89,236			
Field Establishment -		...				
Medical Establishment -		2,850				
		4,32,306	4,38,000	4,44,115	4,55,040	
Carried over -		5,59,806	5,30,000	5,71,615	5,51,275	
		1,25,000	1,27,000	1,20,000	1,28,999	

\* The division of the salaries of the above Officers has been reckoned on the Estimate of the proportion of time given severally to Land-Revenue and Criminal Duties.

EXPENDITURE—continued.					
3.—LAND REVENUE—continued.					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<i>Revenue Surveys—continued.</i>					
	Brought forward	1,25,000	1,27,000	1,20,000	1,28,999
<i>PROFESSIONAL SURVEY—continued.</i>					
	Brought forward	5,59,806	5,30,000	5,71,615	5,51,275
<i>Contingencies.</i>					
	Boundary Pillars	48,500	22,000	46,225	1,51,843
	Office Expenses	21,964	10,000	17,080	11,839
		70,464	32,000	63,305	1,63,682
<i>Travelling Expenses.</i>					
	Travelling Allowances	41,500	33,000	41,900	37,997
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps	3,230	3,000	3,180	3,030
	Total Professional Survey, Rupees	6,75,000	5,98,000	6,80,000	7,55,984
	Total Revenue Surveys, Rupees	8,00,000	7,25,000	8,00,000	8,84,983
<i>Land Settlement Charges.</i>					
<i>Salaries.</i>					
	Director of Revenue Settlement	26,880	27,800	31,680	} 92,224
	Deputy Directors	45,000	} 57,200	45,000	
	Assistant Directors and Special Assistants	19,160		22,500	
		91,040	85,000	99,180	92,224
<i>Establishment.</i>					
	Clerks	1,02,378	} 1,43,000	} 1,02,032	} 1,53,301
	Servants	19,652			
	Medical Establishment	2,280			
	Temporary Establishment and Establishment for preparation of Registers and Accounts	31,170			
		1,55,480	1,43,000	1,58,560	1,53,301
<i>Contingencies.</i>					
	Rents, Rates and Taxes	2,660	2,000	...	2,189
	Office Expenses	5,070	4,000	4,680	} 5,848
	Miscellaneous and Contingencies	1,000	1,800	4,890	
		8,730	7,800	9,570	8,037
<i>Travelling Expenses.</i>					
	Travelling Expenses and Allowances	19,350	15,000	13,000	15,377
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps	1,400	1,200	1,690	1,243
	Total Land Settlement Charges, Rupees	2,76,000	2,52,000	2,82,000	2,70,182
<i>Inam Commissioner.</i>					
<i>Salary.</i>					
	Special Deputy Collector (including Batta)	3,000	3,000	3,000	3,000
<i>Establishment.</i>					
	Clerks	} 9,190	8,800	9,190	8,406
	Servants				
<i>Contingencies.</i>					
	Travelling Allowances	2,500	1,600	2,500	1,709
	Office Expenses	} 610	600	610	458
	Miscellaneous				
		3,110	2,200	3,110	2,167
	DEDUCT—Probable Savings	15,300		15,300	
		300		300	
	Total Inam Commissioner, Rupees	15,000	14,000	15,000	13,573

Numbers.	
1885-86.	1886-87.
1	1
4	4
4	3
226	238
232	234
4	5

EXPENDITURE —continued.				
5.—SALT.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
SALARIES, ESTABLISHMENTS AND CONTINGENCIES -	13,15,000	13,49,000	11,66,500	10,04,225
SALT PURCHASE AND FREIGHT - - -	2,36,000	2,26,000	4,43,500	5,29,702
PETTY CONSTRUCTION AND REPAIRS - - -	74,000	75,000	1,10,000	97,622
<b>Total 5, Salt, Rupees -</b>	<b>16,25,000</b>	<b>16,50,000</b>	<b>17,20,000</b>	<b>16,31,549</b>
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Salaries, Establishments and Contingencies.	Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>				
Commissioner and Deputy Commissioners -	81,800	74,000	61,500	71,210
Deputy Collectors or Assistant Commissioners -	87,600	50,000	63,000	55,686
Inspectors, Assistant Inspectors and Sub-Inspectors	4,66,700	3,40,000	3,47,100	2,90,139
	6,36,100	4,64,000	4,71,600	4,17,035
<i>Establishments.</i>				
Clerks - - - - -	} 5,17,300	4,17,000	4,76,400	4,06,100
Servants - - - - -				
Temporary Establishment and Boat Establishment-				
	5,82,900	4,67,000	5,37,400	4,40,399
<i>Contingencies.</i>				
Rents, Rates and Taxes - - - - -	3,700	8,000	3,000	11,756
Miscellaneous - - - - -	83,000	67,000	72,700	67,637
Rewards - - - - -	22,500	22,000	23,000	18,758
	1,09,200	97,000	98,700	98,151
<i>Travelling Expenses and Postage.</i>				
Travelling Allowances - - - - -	51,800	44,000	51,000	39,956
Postage Charges - - - - -	11,000	8,000	7,800	8,684
	62,800	52,000	58,800	48,640
PURELY EXCISE CHARGES (a)				
Establishment - - - - -	37,000	34,000	...	...
Contingencies - - - - -	25,000	2,35,000	...	...
	62,000	2,69,000	...	...
	14,53,000			
DEDUCT—Probable Savings -	1,38,000			
<b>Total Salaries, Establishments and Contingencies, Rupees -</b>	<b>13,15,000</b>	<b>13,49,000</b>	<b>11,66,500</b>	<b>10,04,225</b>
<i>Salt Purchase and Freight.</i>				
Purchase of Salt and Manufacturers' share -	1,82,400	1,70,000	3,50,600	4,30,490
Conveying and Storing Salt - - - - -	34,500	36,000	69,400	81,201
Cost and Repairs of Salt Machines, &c. -	7,800	4,000	7,000	2,698
Cost of Export of Salt and gathering spontaneous Salt - - - - -	1,800	1,000	5,000	1,114
Sundry Miscellaneous Charges - - - - -	9,500	15,000	11,500	14,199
<b>Total Salt Purchase and Freight, Rupees -</b>	<b>2,36,000</b>	<b>2,26,000</b>	<b>4,43,500</b>	<b>5,29,702</b>

(a) Vide, Foot-note under 7.—Excise.

EXPENDITURE —continued.

6.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - -	35,600	31,000	36,000	35,285
CHARGES FOR THE SALE OF GENERAL STAMPS - - -	84,900	91,000	84,000	88,234
CHARGES ON SALE OF COURT-FEES STAMPS - - -	39,500	38,000	40,000	44,438
<b>Total 6, Stamps, Rupees</b> -	<b>1,60,000</b>	<b>1,60,000</b>	<b>1,60,000</b>	<b>1,67,957</b>
IMPERIAL - - -	80,000	80,000	80,000	83,979
PROVINCIAL - - -	80,000	80,000	80,000	83,978

DETAILS.

Numbers.		Superintendence.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
I	I	Superintendent - - -	12,000	12,000	12,000	16,137
		Deputation Allowance - - -	400			
			12,400	12,000	12,400	16,137
		<i>Establishment.</i>				
18	18	Clerks - - -	13,300	13,300	13,300	13,423
26	26	Servants - - -				
			13,300	13,300	13,300	13,423
		<i>Contingencies.</i>				
		Freight on Europe Stores - - -	...	400	...	476
		Rents, Rates and Taxes - - -	1,000	700	1,000	732
		Miscellaneous - - -	7,600	4,300	7,700	4,209
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - -	1,300	300	1,600	308
		<b>Total Superintendence, Rupees</b> -	<b>35,600</b>	<b>31,000</b>	<b>36,000</b>	<b>35,285</b>
		<b>Charges for the Sale of General Stamps.</b>				
		Establishment for Sale of Stamps - - -	4,400	4,400	4,400	4,415
		Discount on Sale of Stamps - - -	80,000	84,000	79,000	80,683
		Contingencies and Miscellaneous - - -	500	2,600	600	3,136
		<b>Total Charges for the Sale of General Stamps, Rupees</b> -	<b>84,900</b>	<b>91,000</b>	<b>84,000</b>	<b>88,234</b>

7.—EXCISE.

Numbers.		Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
I		Commissioner - - -	...	...	6,000	1,137
21		Assistant Inspectors - - -	...	...	30,000	...
I		Superintendent - - -	...	...	2,400	2,400
I		Assistant Superintendent - - -	...	...	1,200	1,200
			...	...	39,600	4,737
		<i>Establishments.</i>				
50		Accountants and Guards - - -	...	...	18,500	38,463
106		Servants - - -	...	...		
		Temporary Establishment - - -	...	...	5,800	
			...	...	24,300	38,463
		Carried over -	...	...	63,900	43,200

## GOVERNMENT OF MADRAS—CIVIL ESTIMATE

EXPENDITURE—*continued.*7.—EXCISE—*continued.*

Collectors', Commissioners', and Cantonment Magistrates' Establishments— <i>contd.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward	...	...	63,900	43,200
<i>Contingencies.</i>				
Law Charges	...	...	1,500	} 1,89,232
Cost of Manufacture and Purchase of Liquor	...	...	1,76,000	
Office Expenses	...	...	3,400	
Miscellaneous	...	...	9,200	
Opium Contingencies	...	...	700	
Rents, Rates and Taxes	...	...	300	
	...	...	1,91,100	1,89,232
<b>Total 7, Excise, Rupees</b>	<b>(a)</b>	<b>(a)</b>	<b>2,55,000</b>	<b>2,32,432</b>
IMPERIAL	...	...	1,28,000	1,16,216
PROVINCIAL	...	...	1,27,000	1,16,216

## 9.—CUSTOMS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES	1,58,000	1,58,000	1,60,000	1,50,424
LAND CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES	10,000	10,000	10,000	9,704
<b>Total 9, Customs, Rupees</b>	<b>1,68,000</b>	<b>1,68,000</b>	<b>1,70,000</b>	<b>1,60,128</b>

## DETAILS.

Numbers.		Sea Customs—Salaries, Establishment and Contingencies.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<b>MADRAS.</b>						
<i>Salaries.</i>						
I	I	Two-thirds of the salary of the Collector of Madras	17,900	16,400	17,900	15,749
I	I	Deputy Collector and Appraiser	8,400	14,800	6,000	6,000
			26,300	31,200	23,900	21,749
<i>Establishment.</i>						
40	40	Clerks	16,380	} 23,000	{ 16,186	} 23,087
69	69	Servants	7,524			
			23,904	23,000	23,710	23,087
		Carried over	50,204	54,200	47,610	44,836

(a) The omission of detailed entries in the present estimates is due to the combined Salt and Excise charges being debited wholly to 5.—Salt.

EXPENDITURE—continued.

9, CUSTOMS—continued.

Numbers.		Sea Customs—Salaries, Establishment and Contingencies—continued.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		Brought forward	50,204	54,200	47,610	44,836
		<i>Preventive Establishment.</i>				
1	1	Preventive Officer	840	800	840	840
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps	150	50	150	30
		<i>Contingencies.</i>				
		Rents, Rates and Taxes	3,200	3,200	3,200	3,174
		Office Expenses and Miscellaneous	8,086	5,250	10,380	5,406
			11,286	8,450	13,580	8,580
		Total Madras, Rupees	62,480	63,500	62,180	54,286
		<b>MALABAR AND OTHER PORTS.</b>				
		<i>Establishment.</i>				
160	160	Clerks	75,660	76,500	75,450	76,543
309	310	Servants				
		Temporary Establishment				
			76,960	77,000	76,750	77,797
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps	1,650	1,400	1,850	1,429
		<i>Contingencies.</i>				
		Travelling Allowances	710	800	1,110	1,557
		Office Expenses and Miscellaneous	14,800	14,100	16,610	14,161
		Rents, Rates and Taxes	1,400	1,200	1,500	1,194
			16,910	16,100	19,220	16,912
		Total Malabar and other Ports, Rupees	95,520	94,500	97,820	96,138
		Total Sea Customs, Salaries, &c., Rupees	1,58,000	1,58,000	1,60,000	1,50,424
		<b>Land Customs,—Salaries, Establishment and Contingencies.</b>				
		<i>Establishment.</i>				
25	25	Clerks	8,000	8,200	8,000	8,261
19	19	Servants				
			8,000	8,200	8,000	8,261
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps	200	200	250	142
		<i>Contingencies.</i>				
		Miscellaneous	1,800	1,600	1,750	1,301
		Total Land Customs, &c., Rupees	10,000	10,000	10,000	9,704
<b>10.—ASSESSED TAXES.</b>						
			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		<b>COLLECTION OF INCOME TAX—</b>	Rs.	Rs.	Rs.	Rs.
		Salaries	9,240	...	...	...
		Establishments	56,280	...	...	...
		Contingencies	14,480	...	...	...
		<b>COLLECTION OF LICENSE TAX</b>	...	7,000	9,000	6,974
		Total 10, Assessed Taxes, Rupees	80,000	7,000	9,000	6,974
		IMPERIAL	76,000	3,000	4,000	3,487
		PROVINCIAL	4,000	4,000	5,000	3,487



EXPENDITURE — *continued.*

## II.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS - - -	6,26,300	4,92,200	5,75,000	4,03,764
B.—ESTABLISHMENTS - - -	5,83,700	5,30,800	5,47,000	4,91,689
<b>Total II, Forest, Rupees -</b>	<b>12,10,000</b>	<b>10,23,000</b>	<b>11,22,000</b>	<b>8,95,453</b>

## DETAILS.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Conservancy and Works.</b>				
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—</b>				
<i>a.</i> —Timber - - -	1,17,515	87,905	94,448	62,035
<i>b.</i> —Firewood and Charcoal - - -	49,774	44,113	46,233	42,934
<i>c.</i> —Bamboos - - -	2,390	994	1,064	754
<i>d.</i> —Sandal Wood - - -	2,800	3,100	6,200	6,067
<i>e.</i> —Grass and other Minor Produce - - -	32,709	24,697	20,070	9,264
	2,05,188	1,60,809	1,68,015	1,21,054
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -</b>	84,625	70,660	74,354	44,900
<b>III.—CONFISCATED DRIFT AND WAIF WOOD -</b>	3,195	3,920	4,495	1,431
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - -</b>	900	750	1,100	...
<b>V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT - - -</b>	15,000	15,000	18,000	13,600
<b>VI.—LIVE AND DEAD STOCK—</b>				
<i>a.</i> —Purchase of Cattle - - -	10,400	975	4,650	228
<i>b.</i> —Feed and Keep of Cattle - - -	7,576	6,595	6,640	3,879
<i>c.</i> —Plant, Tools and Instruments - - -	10,560	12,430	14,866	8,960
	28,536	20,000	26,156	13,067
<b>VII.—COMMUNICATIONS AND BUILDINGS—</b>				
<i>a.</i> —Roads and Bridges - - -	35,795	15,243	19,240	18,766
<i>b.</i> —Buildings - - -	46,228	22,496	27,238	28,443
<i>c.</i> —Other Works - - -	1,300	1,153	150	543
	83,323	38,892	46,628	47,752
<b>VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—</b>				
<i>a.</i> —Demarcation - - -	34,852	27,600	30,248	30,722
<i>b.</i> —Compensation for Land and Rights - - -	17,000	15,850	29,500	11,357
<i>c.</i> —Surveys and Working Plans - - -	3,400	8,150	6,000	1,285
<i>d.</i> —Plantations - - -	70,906	61,470	87,708	70,371
<i>e.</i> —Protection from Fire - - -	37,115	32,137	36,646	18,814
<i>f.</i> —Other Works - - -	33,863	30,287	36,700	22,431
	1,97,136	1,75,494	2,26,802	1,54,980
<b>IX.—MISCELLANEOUS—</b>				
<i>a.</i> —Refunds - - -	1,500	700	200	3,979
<i>b.</i> —Law Charges - - -	900	844	700	415
<i>c.</i> —Other Works - - -	5,997	5,131	8,550	2,586
	8,397	6,675	9,450	6,980
<b>Total A.—Conservancy and Works, Rupees - - -</b>	<b>6,26,300</b>	<b>4,92,200</b>	<b>5,75,000</b>	<b>4,03,764</b>

EXPENDITURE—*continued.*11.—FOREST—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Establishments.</b>				
<b>I.—SALARIES—</b>				
<i>a.</i> —Conservators - - -	30,750	29,600	29,600	28,879
<i>b.</i> —Superior Officers - - -	1,80,360	1,69,763	1,74,336	1,76,209
<i>c.</i> —Subordinate Forest and Depôt Establishments - - -	1,57,080	1,47,910	1,57,776	1,32,275
<i>d.</i> —Office Establishments - - -	62,664	57,278	51,974	48,145
<i>e.</i> —Deputation and Special Allowances -	19,000	9,017	20,210	...
	4,49,854	4,13,568	4,33,896	3,85,508
<b>II.—TRAVELLING ALLOWANCES—</b>				
<i>a.</i> —Conservators - - -	7,600	7,600	7,100	5,922
<i>b.</i> —Superior Officers - - -	46,396	41,350	44,280	40,386
<i>c.</i> —Subordinate Forest and Depôt Establishments - - -	42,808	35,875	34,220	29,900
<i>d.</i> —Office Establishments - - -	9,119	8,280	6,710	6,062
	1,05,923	93,105	92,310	82,270
<b>III.—CONTINGENCIES—</b>				
<i>a.</i> —Stationery - - -	362	500	475	...
<i>b.</i> —Carriage of Tents and Records -	4,351	3,540	2,884	...
<i>c.</i> —Rents, Rates and Taxes - - -	3,794	3,764	3,628	4,033
<i>d.</i> —Official Postage - - -	7,060	6,660	5,130	6,692
<i>e.</i> —Sundries - - -	12,356	9,663	8,677	13,186
	27,923	24,127	20,794	23,911
<b>Total B.—Establishments, Rupees</b> -	<b>5,83,700</b>	<b>5,30,800</b>	<b>5,47,000</b>	<b>4,91,689</b>

## 12.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - -	36,100	34,000	36,300	33,561
DISTRICT CHARGES - - -	5,67,900	5,47,000	5,14,700	4,95,277
<b>Total 12, Registration, Rupees</b> -	<b>6,04,000</b>	<b>5,81,000</b>	<b>5,51,000</b>	<b>5,28,838</b>
IMPERIAL - - -	3,02,000	2,91,000	2,75,000	2,64,419
PROVINCIAL - - -	3,02,000	2,90,000	2,76,000	2,64,419

EXPENDITURE—*continued.*12.—REGISTRATION—*continued.*

## DETAILS.

Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
I	I		Rs.	Rs.	Rs.	Rs.
<b>● Superintendence.</b>						
<i>Salary.</i>						
		Registrar-General - - -	18,000	18,000	18,000	18,000
<i>Establishment.</i>						
11	13	Clerks - - -	10,572	9,600	10,572	9,329
8	9	Servants - - -				
			10,572	9,600	10,572	9,329
<i>Contingent Charges.</i>						
		Office and House Rent - - -	960	960	960	960
		Travelling Allowances - - -	3,000	2,340	3,000	2,178
		Service Postage Stamps - - -	900	800	1,100	818
		Office Expenses and Miscellaneous - - -	2,668	2,300	2,668	2,276
			7,528	6,400	7,728	6,232
		<b>Total Superintendence, Rupees -</b>	<b>36,100</b>	<b>34,000</b>	<b>36,300</b>	<b>33,561</b>
<b>District Charges.</b>						
<i>Salaries.</i>						
I	I	Registrar for Madras Town - - -	6,000	6,000	6,000	6,000
319	337	Registrars and Sub-Registrars - - -	1,90,152	1,75,000	1,73,676	1,60,762
		Ditto Commission - - -	2,69,000	2,80,000	2,50,000	2,50,433
			4,65,152	4,61,000	4,29,676	4,17,195
<i>Establishment.</i>						
8	8	Establishment of Registrar for Madras Town	1,962	1,960	1,956	1,956
		Ditto of Registrars and Sub-Registrars - - -	51,072	45,120	45,466	40,312
		Establishment of Registrar of Joint Stock Companies - - -	924	820	624	584
			53,958	47,900	48,046	42,852
<i>Contingent Charges.</i>						
		Office Rent, Rates and Taxes - - -	9,660	7,100	7,960	6,691
		Travelling Allowances - - -	5,700	5,600	5,600	5,621
		Service Postage Stamps - - -	4,512	4,200	5,208	4,423
		Office Expenses and Miscellaneous - - -	28,918	21,200	30,458	18,495
			48,790	38,100	49,226	35,230
					5,26,948	
		DEDUCT—Probable Savings - - -			12,248	
		<b>Total District Charges, Rupees -</b>	<b>5,67,900</b>	<b>5,47,000</b>	<b>5,14,700</b>	<b>4,95,277</b>

EXPENDITURE — continued.

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON GOVERNMENT OF INDIA STOCK NOTES -	8,800	7,800	7,800	7,489
COMMISSION ON STOCK NOTES -	200	200	200	89
Total 13, Interest on Ordinary Debt, Rs. -	9,000	8,000	8,000	7,578

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON TREASURY NOTES IN FAVOUR OF SERVICE FUNDS -	...	6,09,060	6,47,060	6,21,056
INTEREST ON CIVIL FUNDS {	4 PER CENT. CAPITAL -	...	1,100	1,080
	8 PER CENT. CAPITAL -	...	82,240	63,857
INTEREST ON APOTHECARIES' FUND -	3,400	3,200	3,000	3,081
INTEREST ON PRESIDENCY SAVINGS BANK DEPOSITS -	30,200	99,000	1,02,600	98,924
INTEREST ON SOLDIERS' DEPOSITS IN SAVINGS BANK -	13,000	12,000	14,000	10,882
INTEREST ON MISCELLANEOUS ACCOUNTS:—				
On Railway Funds -	6,500	6,600	6,000	6,378
On Deposits of the Administrator General -	100	50	100	49
On Land Revenue Collections Refunded -	100	250	100	64
On Other Accounts -	200	100	300	98
	6,900	7,000	6,500	6,589
REFUNDS -	500	400	500	360
TOTAL IMPERIAL -	54,000	8,14,000	8,46,000	8,05,829
<i>LOCAL.</i>				
INTEREST ON MISCELLANEOUS ACCOUNTS—LOCAL -	12,000	11,000	12,000	11,234
Total 14, Interest on other Obligations, Rs. -	66,000	8,25,000	8,58,000	8,17,063

15.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
DISTRICT POST ESTABLISHMENTS -	1,07,000	1,09,000	1,07,000	1,11,086
Total 15, Post Office, Rupees -	1,07,000	1,09,000	1,07,000	1,11,086

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CIVIL OFFICE OF ACCOUNT AND AUDIT -	2,14,200	2,12,000	2,23,600	2,06,443
CURRENCY DEPARTMENT -	25,500	27,200	28,000	24,449
RESERVE TREASURY -	1,200	500	1,500	279
ALLOWANCE TO PRESIDENCY BANKS -	59,100	65,300	64,900	65,086
TOTAL IMPERIAL -	3,00,000	3,05,000	3,18,000	2,96,257
Carried over -	3,00,000	3,05,000	3,18,000	2,96,257

EXPENDITURE— <i>continued.</i>						
18.—GENERAL ADMINISTRATION — <i>continued.</i>						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
Brought forward		3,00,000	3,05,000	3,18,000	2,96,257	
<i>PROVINCIAL.</i>						
SALARY OF GOVERNOR		1,20,000	1,20,000	1,20,000	1,20,000	
STAFF AND HOUSEHOLD OF GOVERNOR		38,600	38,500	38,000	41,053	
EXPENDITURE FROM CONTRACT ALLOWANCE		90,000	90,000	90,000	90,000	
TOUR EXPENSES		4,500	19,000	4,500	2,636	
EXECUTIVE COUNCIL		1,22,900	1,22,900	1,22,900	1,25,640	
LEGISLATIVE COUNCIL		14,300	16,000	12,300	14,444	
CIVIL SECRETARIATS		2,76,300	2,81,700	2,67,100	2,82,899	
MILITARY SECRETARIAT		63,600	57,900	53,900	55,500	
BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS		2,60,000	2,75,800	2,60,000	2,77,251	
LOCAL FUND ESTABLISHMENT IN IMPERIAL AND PROVINCIAL OFFICES		62,800	56,200	41,300	41,427	
TOTAL PROVINCIAL		10,53,000	10,78,000	10,10,000	10,50,850	
<i>LOCAL.</i>						
GENERAL ESTABLISHMENT OF LOCAL FUNDS		1,08,000	1,09,000	1,08,000	1,23,736	
Total 18, General Administration, Rupees		14,61,000	14,92,000	14,36,000	14,70,843	
DETAILS.						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>IMPERIAL.</i>						
Civil Office of Account and Audit.						
		<i>Salaries.</i>				
Numbers.						
1885-86.	1886-87.					
1	1	Accountant General	30,000	28,800	30,000	28,559
1	1	Deputy Accountant General	15,600	16,400	16,550	16,375
1	1	Assistant ditto	11,400	35,400	15,000	31,988
3	3	Assistant ditto	24,900			
		Financial Departmental Officers	...	...	...	324
		Less—Civil Service Annuity	81,900		90,050	
			1,200		1,860	
			80,700	80,600	88,190	77,246
<i>Establishment.</i>						
18	18	Subordinate Account Service	43,644	1,24,900	45,156	40,154
126	126	Clerks	79,193			
46	46	Servants	4,146			
		Temporary Establishment	...	100	...	105
			1,26,983	1,25,000	1,28,166	1,22,609
<i>Contingencies.</i>						
		Service Telegrams	1,200	1,300	1,000	1,333
		Office Expenses	1,020	1,000	1,610	
		Miscellaneous	1,497	1,500	1,334	
			3,717	3,800	3,944	3,734
<i>Travelling Expenses.</i>						
		Travelling Expenses and Allowances	300	400	800	253
<i>Postage Charges.</i>						
		Purchase of Service Postage Stamps	2,500	2,200	2,500	2,601
Total Civil Office of Account and Audit, Rupees		2,14,200	2,12,000	2,23,600	2,06,443	
<i>Currency Department.</i>						
		<i>Salaries.</i>				
Numbers.						
1885-86.	1886-87.					
1	1	Deputy Commissioner	1,200	1,200	1,200	1,200
<i>Establishment.</i>						
33	33	Clerks	18,180	18,136	18,765	18,190
23	23	Servants	2,664	2,664	2,664	2,640
			20,844	20,800	21,429	20,830
		Carried over	22,044	22,000	22,629	22,030

EXPENDITURE — *continued.*

18.—GENERAL ADMINISTRATION—*continued.*

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL — continued.</i>					
<b>Currency Department—<i>continued.</i></b>					
Brought forward -		22,044	22,000	22,629	22,030
<i>Contingencies.</i>					
Service Telegrams - - - -		160	120	180	110
Freight on special remittance - - - -		550	3,000	2,671	552
Office Expenses - - - -		120	300	120	1,475
Miscellaneous - - - -		2,346	1,500	2,140	
		3,176	4,920	5,111	2,137
<i>Postage Charges.</i>					
Purchase of Service Postage Stamps - - - -		280	280	260	282
<b>Total Currency Department, Rupees -</b>		<b>25,500</b>	<b>27,200</b>	<b>28, 0</b>	<b>24,449</b>
<b>Allowances to Presidency Banks.</b>					
Allowance to the Bank of Madras for General Treasury duties - - - -					
		12,000	12,000	12,000	12,000
Ditto for the Government Savings Bank duties - - - -		9,300	15,400	15,300	15,363
Ditto for Public Debt Office duties - - - -		37,000	37,500	36,800	37,044
Purchase of Service Postage Stamps - - - -		800	400	800	679
<b>Total Allowances to Presidency Banks, Rupees -</b>		<b>59,100</b>	<b>65,300</b>	<b>64,900</b>	<b>65,086</b>
<b>PROVINCIAL.</b>					
<b>Staff and Household of Governor.</b>					
<i>Numbers.</i>					
1885-86.	1886-87.				
1	1	<i>Salary.</i>			
Private Secretary to the Governor - - - -		18,000	18,000	18,000	21,284
<i>Establishment.</i>					
8	9	Clerks and Office Servants - - - -			
		4,896	4,896	4,596	4,671
Lascar Establishment, &c., of His Excellency the Governor's Equipage - - - -		2,500	2,500	2,500	2,167
		7,396	7,396	7,096	6,838
<i>Contingencies.</i>					
Contingencies and Miscellaneous - - - -		3,280	3,300	3,100	3,303
Expenses connected with the Governor's Band - - - -		9,750	9,650	9,700	9,450
		13,030	12,950	12,800	12,753
<i>Postage Charges.</i>					
Purchase of Service Postage Stamps - - - -		174	154	104	178
<b>Total Staff and Household of Governor, Rupees</b>		<b>38,600</b>	<b>38,500</b>	<b>38,000</b>	<b>41,053</b>
<b>Executive Council.</b>					
<i>Numbers.</i>					
1885-86.	1886-87.				
2	2	<i>Salaries.</i>			
Members of Council, at Rs. 5,120 each per month - - - -		1,22,900	1,22,900	1,22,900	1,25,640
<b>Total Executive Council, Rupees -</b>		<b>1,22,900</b>	<b>1,22,900</b>	<b>1,22,900</b>	<b>1,25,640</b>
<b>Legislative Council.</b>					
<i>Numbers.</i>					
1885-86.	1886-87.				
1	1	<i>Salaries.</i>			
Allowance to the Madras Member of the Viceregal Council - - - -		1,800	1,800	...	1,881
Assistant Secretary - - - -		9,600	10,800	9,600	96,82
		11,400	12,600	9,600	
<i>Establishment.</i>					
2	2	Clerks - - - -			
2	2	Servants - - - -			
		2,520	2,900	2,520	2,743
		180			
		2,700	2,900	2,700	2,743
<i>Contingencies.</i>					
Travelling Allowances - - - -		200	500	...	138
<b>Total Legislative Council, Rupees -</b>		<b>14,300</b>	<b>16,000</b>	<b>12,300</b>	<b>14,444</b>

EXPENDITURE—continued.					
18.—GENERAL ADMINISTRATION—continued.					
PROVINCIAL.		Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
Civil Secretariats.		1886-87.	1885-86.	1885-86.	1884-85.
PUBLIC DEPARTMENT.		Rs.	Rs.	Rs.	Rs.
SECRETARIAT.					
<i>Salaries.</i>					
	Chief Secretary - - -	45,000	42,700	45,000	43,200
	Under Secretary - - -	12,600	20,400	12,600	11,018
	Less—Civil Service Annuity - - -	57,600		57,600	
		2,300		2,300	
		55,300	63,100	55,300	54,218
<i>Establishment.</i>					
38	Clerks - - -	45,540	} 54,500	{ 43,690	} 53,494
76	Servants - - -	7,760			
		53,300	54,500	51,450	53,494
<i>Contingencies.</i>					
	Office Expenses - - -	5,600	5,900	4,150	8,767
	Service Telegrams - - -	1,800	2,000	1,800	2,638
	Rents, Rates and Taxes - - -	...	...	1,000	...
		7,400	7,900	6,950	11,405
	Movement of Government Offices to the Hills -	37,000	31,500	30,000	37,065
	Salary and allowances of the Officer entrusted with the preparation of the Administration Report -	3,000	4,000	3,000	3,652
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps - - -	2,500	3,000	2,500	3,293
		1,58,500	1,64,000	1,49,200	1,63,127
TRANSLATORS' DEPARTMENT.					
<i>Establishment.</i>					
5	Translators - - -	16,800	16,200	16,800	15,527
10	Pundits and Moonshes - - -	13,800	13,800	13,800	13,627
9	Clerks - - -	2,640	2,640	2,640	3,043
		33,240	32,640	33,240	32,197
<i>Contingencies.</i>					
	Office Expenses - - -	660	660	560	568
		33,900	33,300	33,800	32,765
REVENUE DEPARTMENT.					
<i>Salaries.</i>					
	Secretary - - -	37,500	32,800	37,500	36,000
	Under Secretary - - -	12,000	14,500	12,000	13,653
	Less—Civil Service Annuity - - -	49,500		49,500	
		1,980		1,980	
		47,520	47,300	47,520	49,653
<i>Establishment.</i>					
24	Clerks - - -	28,890	} 32,300	{ 28,890	} 32,773
22	Servants - - -	2,688			
		31,578	32,300	31,254	32,773
<i>Contingencies.</i>					
	Service Telegrams - - -	1,400	1,400	1,200	1,457
	Office Expenses - - -	1,702	1,800	2,326	1,530
		3,102	3,200	3,526	2,987
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps - - -	1,700	1,600	1,800	1,594
		83,900	84,400	84,100	87,007
Total Civil Secretariats, Rupees -		2,76,300	2,81,700	2,67,100	2,82,899

EXPENDITURE—continued.

18.—GENERAL ADMINISTRATION—continued.

Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,			
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.			
			Rs.	Rs.	Rs.	Rs.			
<i>PROVINCIAL.</i>									
<b>Military Secretariat.</b>									
<i>Salary.</i>									
1	1	Secretary	30,000	22,000	21,000	19,103			
<i>Establishment.</i>									
18	17	Clerks	28,200	32,000	28,800	32,019			
20	20	Servants	2,148				600	2,148	600
		Temporary Establishment	600						
			30,948	32,600	30,948	32,619			
<i>Contingencies.</i>									
		Service Telegrams	1,250	1,800	780	1,420			
		Office Expenses	702	700	595	1,502			
			1,952	2,500	1,375	2,922			
<i>Postage Charges.</i>									
		Purchase of Service Postage Stamps	700	800	577	856			
<b>Total Military Secretariat, Rupees</b>			<b>63,600</b>	<b>57,900</b>	<b>53,900</b>	<b>55,500</b>			
<b>Board of Revenue, Financial Commissioner and Establishments.</b>									
<i>Salaries.</i>									
3	3	Members, at Rs. 10,425 per mensem	1,20,100	1,20,100	1,20,100	1,33,754			
1	1	Secretary	23,040	22,000	23,040	24,014			
1	1	Sub-Secretary	17,280	31,900	17,280	23,260			
			1,60,420	1,74,000	1,60,420	1,81,028			
<i>Establishments.</i>									
88	88	Clerks	76,320	81,200	76,320	79,875			
53	53	Servants	5,260				4,700	5,260	512
		Temporary Establishment	400						
			81,980	85,900	81,980	80,387			
<i>Contingencies.</i>									
		Travelling and Fixed Tentage Allowances	...	3,500	...	1,494			
		Service Telegrams	2,000	1,400	2,000	3,285			
		Office Expenses	5,300	3,000	3,300	5,809			
		Miscellaneous	2,800	2,800	4,800				
			10,100	10,700	10,100	10,588			
<i>Postage Charges.</i>									
		Purchase of Service Postage Stamps	7,500	5,200	7,500	5,248			
<b>Total Board of Revenue, &amp;c., Rupees</b>			<b>2,60,000</b>	<b>2,75,800</b>	<b>2,60,000</b>	<b>2,77,251</b>			
<i>LOCAL.</i>									
<b>General Establishment of Local Funds.</b>									
		Of Local Funds (Act IV of 1871)	1,08,000	1,09,000	1,08,000	1,23,736			
<b>Total, General Establishment of Local Funds, Rupees</b>			<b>1,08,000</b>	<b>1,09,000</b>	<b>1,08,000</b>	<b>1,23,736</b>			



## EXPENDITURE—continued.

## 19.—LAW AND JUSTICE.

<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
HIGH COURT JUDGES - - -	2,36,400	2,32,200	2,36,400	2,40,216
HIGH COURT, APPELLATE BRANCH, AT THE PRESIDENCY -	1,31,700	1,36,300	1,38,200	1,34,745
HIGH COURT, ORIGINAL BRANCH—AT THE PRESIDENCY -	97,000	96,000	96,800	96,936
LAW OFFICERS - - -	88,000	83,000	88,000	89,441
ADMINISTRATOR GENERAL - - -	3,600	3,600	3,600	3,600
CORONER'S COURT - - -	8,680	8,700	8,680	8,666
JUSTICES OF THE PEACE - - -	65,620	65,000	65,520	65,954
CIVIL AND SESSIONS COURTS - - -	22,70,000	22,50,000	22,11,000	22,25,876
COURTS OF SMALL CAUSES - - -	84,600	84,200	84,600	86,187
CRIMINAL COURTS - - -	9,26,000	9,18,000	9,30,200	9,25,194
JAILS - - -	9,17,000	8,04,000	8,55,000	8,02,165
PLEADERSHIP EXAMINATION CHARGES - - -	10,000	10,000	4,000	9,683
REFUNDS - - -	55,400	52,000	56,000	59,117
<b>Total 19, Law and Justice, Rupees -</b>	<b>48,94,000</b>	<b>47,43,000</b>	<b>47,78,000</b>	<b>47,47,780</b>

## DETAILS.

Numbers.		<i>PROVINCIAL.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>High Court Judges.</b>				
		<i>Salaries.</i>				
1	1	Chief Justice - - -	60,000	60,000	60,000	60,000
4	4	Puisne Judges, at Rs. 3,750 each per mensem - - -	1,80,000	1,72,200	1,80,000	1,80,216
			2,40,000		2,40,000	
		DEDUCT—Civil Service Annuity - - -	3,600		3,600	
		<b>Total High Court Judges, Rupees -</b>	<b>2,36,400</b>	<b>2,32,200</b>	<b>2,36,400</b>	<b>2,40,216</b>
		<b>High Court, Appellate Branch.</b>				
		<i>Salaries.</i>				
1	1	Registrar - - -	18,432	} 27,600	{ 18,432	} 25,121
1	1	Deputy Registrar - - -	8,400			
			26,832	27,600	26,832	25,121
		<i>Establishment.</i>				
14	14	Interpreters, Translators and Nazir - - -	26,160	24,000	26,160	23,273
1	1	Reporter and Short-hand Writer - - -	5,244	5,200	5,244	5,474
50	51	Clerks - - -	27,120	} 36,500	{ 26,904	} 36,707
10	9	Servants - - -	762			
59	59	Guards - - -	5,418			
		Copyists' Establishment - - -	2,158	2,200	3,000	2,184
			66,862	67,900	67,704	67,638
		<i>Contingencies.</i>				
		Office Expenses - - -	3,868	2,300	4,056	} 6,203
		Miscellaneous - - -	4,538	6,500	4,208	
		Printing and Translation - - -	28,000	29,700	34,000	
			36,406	38,500	42,264	40,032
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - -	1,600	2,300	1,400	1,954
		<b>Total High Court, Appellate Branch, Rupees -</b>	<b>1,31,700</b>	<b>1,36,300</b>	<b>1,38,200</b>	<b>1,34,745</b>

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

Numbers.		PROVINCIAL. High Court, Original Branch.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
1	1	Registrar - - -	18,000	18,000	18,000	18,000
2	2	Assistants to ditto - - -	9,900	9,900	9,900	9,805
1	1	Crown Prosecutor - - -	6,000	6,100	9,600	9,600
1	1	Clerk of the Crown - - -	3,600	2,300		
1	1	Judge's Clerk - - -	6,600	6,600	6,600	6,600
1	1	Sheriff - - -	10,776	10,776	10,776	10,776
			54,876	53,676	54,876	54,781
<i>Establishment.</i>						
4	4	Translators and Interpreters - - -	11,280	11,280	11,280	11,280
34	34	Clerks - - -	11,400	11,400	11,400	14,147
34	34	Servants - - -	2,640	2,640	2,640	
3	3	Criers and Keepers of the Court - - -	1,704	1,704	1,704	1,704
18	18	Sheriff's Office Establishment - - -	5,685	5,685	5,685	5,663
3	3	Court House Servants - - -	648	600	648	596
6	6	Accountant General's Establishment - - -	3,090	3,090	3,090	3,088
			36,447	36,399	36,447	36,478
<i>Contingencies.</i>						
		Rents, Rates and Taxes - - -	3,050	3,300	3,328	3,249
		Office Expenses - - -	2,442	2,445	1,964	2,221
		Sheriff's Office Contingencies - - -	185	180	185	207
			5,677	5,925	5,477	5,677
Total High Court, Original Branch, Rupees -			97,000	96,000	96,800	96,936
<b>Law Officers.</b>						
Numbers.		<i>Salaries.</i>				
1885-86.	1886-87.					
1	1	Advocate General - - -	26,250	17,400	26,250	27,873
1	1	Solicitor to Government - - -	14,700	14,700	14,700	14,700
1	1	Government Pleader, High Court - - -	6,000	6,000	6,000	6,000
			46,950	38,100	46,950	48,573
<i>Establishment.</i>						
		Establishment of the Advocate General -	1,380	1,300	1,380	1,465
		Establishment of the Government Pleader -	600	600	600	594
			1,980	1,900	1,980	2,059
<i>Contingencies.</i>						
		Office Expenses - - -	3,870	4,000	5,000	4,426
		Law Charges - - -	35,200	39,000	33,070	34,296
		Charges of Notaries Public - - -	...	...	1,000	87
			39,070	43,000	39,070	38,809
Total Law Officers, Rupees -			88,000	83,000	88,000	89,441
<b>Coroner's Court.</b>						
Numbers.		<i>Salary.</i>				
1885-86.	1886-87.					
1	1	Coroner - { Including Convey- ance Allowance. }	5,160	5,160	5,160	5,160
<i>Establishment.</i>						
2	2	Clerk and Interpreter { Including Convey- ance Allowance. }	1,740	1,740	1,740	1,740
1	1	Constable - - -	720	720	720	720
12	12	Servants - - -	912	912	912	911
			3,372	3,372	3,372	3,371
<i>Contingencies.</i>						
		Office Expenses - - -	...	68	148	135
		Miscellaneous - - -	148	100		
			148	168	148	135
Total Coroner's Court, Rupees -			8,680	8,700	8,680	8,666

EXPENDITURE—*continued.*19.—LAW AND JUSTICE—*continued.*

Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
<i>PROVINCIAL.</i>						
<b>Justices of the Peace.</b>						
<i>Salaries.</i>						
4	4	Magistrates - - - -	46,154	45,480	46,104	45,923
<i>Establishment.</i>						
26	26	Clerks - - - -	15,552	15,552	15,552	} 16,740
17	17	Servants - - - -	1,194	1,194	1,194	
			16,746	16,746	16,746	16,740
<i>Contingencies.</i>						
Travelling Allowances - - - -			...	25	...	218
Charges for Mofussil Witnesses attending the High Court - - - -			1,000	1,000	1,000	1,294
Office Expenses - - - -			280	300	280	} 522
Miscellaneous - - - -			200	224	200	
Rents, Rates and Taxes - - - -			1,220	1,200	1,170	1,235
			2,700	2,749	2,650	3,269
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps - - - -			20	25	20	22
<b>Total Justices of the Peace, Rupees -</b>			<b>65,620</b>	<b>65,000</b>	<b>65,520</b>	<b>65,954</b>
<b>Civil and Sessions Courts.</b>						
<i>Salaries.</i>						
19	19	District and Sessions Judges, at Rs. 2,333½ each per mensem - - - -	5,32,000	} 5,26,000	{ 5,32,000	} 5,42,917
1	1	Do. at Rs. 1,800 per mensem - - - -	21,600			
14	14	Subordinate Judges - - - -	1,03,800	1,04,000	94,800	1,06,691
108	108	Moonsiffs - - - -	3,61,260	3,61,000	3,61,260	3,54,737
			10,18,660		10,09,660	
DEDUCT—Civil Service Annuity - - - -			22,140		22,140	
			9,96,520	9,91,000	9,87,520	10,04,345
<i>Establishment.</i>						
20	20	Translators - - - -	18,000	} 4,74,000	{ 18,000	} 4,76,621
1,413	1,215	Clerks - - - -	4,02,414			
354	446	Guards - - - -	39,552		39,702	
186	230	Servants - - - -	18,120		12,744	
Temporary Establishment - - - -			...		4,500	
Copyists' Establishment - - - -			1,12,890	1,08,000	1,10,000	98,471
			5,90,976	5,82,000	5,88,494	5,75,092
<i>Process Service Establishment.</i>						
Peons - - - -			} 6,05,910	5,97,000	5,61,500	5,70,230
Charges for the Service of Judicial Processes - - - -						
			11,96,886	11,79,000	11,49,994	11,45,322
<i>Contingencies.</i>						
Diet, &c., Allowance to Witnesses - - - -			29,020	25,600	33,944	22,385
Office Expenses - - - -			24,131	} 23,300	19,116	} 25,064
Process Service Account - - - -			7,544			
Miscellaneous - - - -			3,311	3,100	8,597	
Rents, Rates and Taxes - - - -			7,522	9,600	7,390	9,720
			71,528	61,600	69,047	57,169
<i>Travelling Expenses.</i>						
Travelling Expenses and Allowances - - - -			8,370	6,400	7,510	6,438
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps - - - -			7,949	} 12,000	{ 11,859	} 12,602
Do. Process Service Account - - - -			6,624			
			14,573	12,000	16,359	12,602
DEDUCT—Probable Savings - - - -			22,87,877		22,30,430	
			17,877		19,430	
<b>Total Civil and Sessions Courts, Rupees -</b>			<b>22,70,000</b>	<b>22,50,000</b>	<b>22,11,000</b>	<b>22,25,876</b>

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

Numbers.		PROVINCIAL. Courts of Small Causes. PRESIDENCY. <i>Salaries.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
1	1	First Judge - - -	24,000	24,000	24,000	24,000
2	2	Second and Third Judges - - -	24,000	24,000	24,000	26,165
1	1	Clerk of the Court - - -	6,000	6,000	6,000	5,310
1	1	Deputy ditto - - -	3,600	3,600	3,600	3,386
		<i>Establishment.</i>	57,600	57,600	57,600	58,861
34	34	Clerks - - -	13,290	} 15,500	{ 13,290	} 15,566
27	27	Servants - - -	2,364			
2	2	Interpreters and Translators - - -	3,000	2,700	3,000	2,871
		Copyists' Establishment - - -	650	650	700	648
20	20	Bailiffs, Criers and Others - - -	6,900	6,900	6,900	6,907
		<i>Contingencies.</i>	26,204	25,750	26,254	25,992
		Rents, Rates and Taxes - - -	440	440	425	433
		Office Expenses - - -	200	250	175	} 901
		Miscellaneous - - -	156	160	146	
			796	850	746	1,334
		<b>Total Courts of Small Causes, Rupees</b>	<b>84,600</b>	<b>84,200</b>	<b>84,600</b>	<b>86,187</b>
Numbers.		<b>Criminal Courts.</b>				
1885-86.	1886-87.	One-fifth of the Salaries, &c., of Collectors, Magistrates and others, as particularised under Grant 3, "Collectors', &c., Establishments," page 16 *	7,94,800	7,92,000	7,89,000	7,94,885
		<i>Salaries.</i>				
2	2	Special Assistant Agents at Jeypore and Ganjam - - -	14,716	11,000	14,928	14,514
3	3	Cantonment Joint Magistrates - - -	10,740	10,000	12,275	10,619
11	11	Subordinate Magistrates in Ganjam and Vizagapatam and their Establishments - - -	21,706	21,080	} 15,240	} 21,254
1	1	Sub-Magistrate, Nellore - - -	840	840		
1	1	Town Moonsiff - - -	480	480	480	480
		<i>Establishment.</i>	48,482	43,400	42,923	46,867
46		Clerks - - -	} 12,282	11,000	{ 10,517	} 11,796
66		Servants - - -				
		<i>Process Service Establishment</i>	12,282	11,000	14,454	11,796
			3,000	1,600	15,000	1,546
		<i>Contingencies.</i>	15,282	12,600	29,454	13,342
		Office Expenses - - -	4,836	} 54,000	{ 4,870	} 54,044
		Miscellaneous - - -	47,000			
		<i>Travelling Expenses.</i>	51,836	54,000	52,147	54,044
		Travelling Expenses and Allowances - - -	7,000	8,000	6,925	8,130
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - -	8,600	8,000	9,025	7,926
		Other Governments - - -	...	...	726	
		<b>Total Criminal Courts, Rupees</b>	<b>9,26,000</b>	<b>9,18,000</b>	<b>9,30,200</b>	<b>9,25,194</b>
Numbers.		<b>PROVINCIAL.</b>				
1885-86.	1886-87.	<b>Jails.</b>				
		<b>INSPECTION AND GENERAL SUPERINTENDENCE.</b>				
		<i>Salary.</i>				
1	1	Inspector-General - - -	22,000	22,000	22,000	22,000
		<i>Establishment.</i>				
10	10	Clerks - - -	8,940	8,940	8,940	} 9,631
6	6	Servants - - -	732	732	732	
			9,672	9,672	9,672	9,631
		<b>Carried over</b>	<b>31,672</b>	<b>31,672</b>	<b>31,672</b>	<b>31,631</b>

\* The division of the salaries of the above Officers has been reckoned on the Estimate of the proportion of time given severally to Land Revenue and Criminal Duties.

EXPENDITURE— <i>continued.</i>					
19.—LAW AND JUSTICE— <i>continued.</i>					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<i>Jails—continued.</i>					
INSPECTION AND GENERAL SUPERINTENDENCE— <i>contd.</i>					
Brought forward -					
<i>Contingent Charges.</i>					
Office Rent - - - -		600	600	600	600
Travelling Allowances - - - -		4,000	1,900	4,000	3,800
Service Postage Stamps - - - -		600	500	600	512
Office Expenses and Miscellaneous - - - -		1,128	528	1,028	740
		6,328	3,528	6,228	5,652
		38,000	35,200	37,900	37,283
<i>PRESIDENCY JAILS.</i>					
Numbers.		HOUSE OF CORRECTION AND EUROPEAN PENITENTIARY AND CIVIL DEBTORS' JAIL.			
1885-86.	1886-87.	<i>Salary.</i>			
1	1	Superintendent - - - -	8,700	8,700	8,700
		<i>Establishment.</i>			
2	2	Jailors - - - -	3,660	3,900	3,660
1	1	Deputy Jailor - - - -	960	960	960
3	3	Apothecary and Hospital Assistants - - - -	3,510	3,200	3,510
13		Clerks, &c. - - - -	9,528	6,900	5,505
16		Servants and Native Warders - - - -			
			17,658	14,960	15,003
		<i>Supplies and Services.</i>			
Rations - - - -		19,900	17,200	19,100	16,495
Clothing and Bedding - - - -		1,800	540	2,500	531
Hospital Expenses - - - -		1,000	600	1,400	1,045
		22,700	18,340	23,000	18,071
		<i>Contingent Charges.</i>			
Rents, Rates and Taxes - - - -		4,450	4,000	4,450	3,703
Miscellaneous - - - -		8,692	8,000	3,932	8,705
		13,142	12,000	8,382	12,408
		62,200	54,000	55,085	55,124
<i>CENTRAL JAILS.</i>					
Numbers.		<i>Salaries.</i>			
1885-86.	1886-87.	6	6	Superintendents - - - -	59,000
		<i>Establishment.</i>			
12	12	Jailors and Turnkeys - - - -	16,400	16,000	16,740
351	464	Warders, Clerks and Servants - - - -	58,703	44,700	45,760
13	13	Hospital Assistants - - - -	6,300	5,800	5,940
			81,403	66,500	68,440
		<i>Supplies and Services.</i>			
Rations - - - -		1,23,000	1,23,400	1,35,000	1,22,601
Clothing and Bedding - - - -		1,500	1,800	11,500	1,170
Hospital Charges - - - -		9,500	13,300	9,500	11,251
Moving Prisoners - - - -		1,000	600	1,000	323
Miscellaneous - - - -		18,397	13,300	12,480	11,079
Rents, Rates and Taxes - - - -		200	200	100	54
		1,53,597	1,52,600	1,69,580	1,46,478
		2,94,000	2,73,000	2,91,900	2,52,214
<i>DISTRICT JAILS.</i>					
Numbers.		<i>Establishment.</i>			
1885-86.	1886-87.	5	3	Allowances to Superintendents - - - -	13,380
18	18	Apothecaries and Hospital Assistants - - - -	10,506	11,100	10,644
36	37	Jailors and Deputy Jailors - - - -	27,155	25,800	24,573
214	738	Warders, Clerks, and Servants - - - -	83,502	32,800	32,208
1	1	Allowance to Roman Catholic Priest - - - -	360	360	360
		Temporary Establishment - - - -	...	1,500	...
			1,34,903	81,460	81,625
		Carried over - - - -	3,94,200	3,62,200	3,84,885
					76,827
					3,44,621

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>				
<i>Jails—continued.</i>				
Brought forward -	3,94,200	3,62,200	3,84,885	3,44,621
<i>DISTRICT JAILS—continued.</i>				
Brought forward -	1,34,903	81,460	81,625	76,827
<i>Supplies and Services.</i>				
Rations -	95,000	98,000	1,00,100	93,803
Clothing and Bedding -	1,200	1,000	7,800	1,069
Hospital Charges -	5,000	5,000	5,250	4,873
Stores from Military Department -	1,500	1,500	1,500	...
Rents, Rates and Taxes -	4,000	3,900	3,200	3,843
Miscellaneous -	27,397	12,940	15,325	13,558
	1,34,097	1,22,340	1,33,175	1,17,146
<i>LOCK-UPS.</i>	2,69,000	2,03,800	2,14,800	1,93,973
Establishment -	11,700	11,600	11,000	11,399
Diet Money to Prisoners -	59,000	58,900	55,500	58,785
Rents, Rates and Taxes -	500	500	500	423
	71,200	71,000	67,000	70,607
<i>JAIL MANUFACTURES.</i>				
<i>PRESIDENCY JAILS—</i>				
Raw Materials -	2,500	2,000	3,000	2,572
<i>CENTRAL JAILS—</i>				
Raw Materials -	1,50,000	1,38,000	1,49,700	1,60,154
Commission to Jailors -				
Miscellaneous -				
<i>DISTRICT JAILS—</i>				
Raw Materials -	22,100	20,000	26,200	23,243
Commission to Jailors -				
Miscellaneous -				
	1,74,600	1,60,000	1,78,900	1,85,969
<i>CHARGES FOR TRANSPORTATION OF CONVICTS.</i>				
Presidency Jail Charges -	7,500	6,600	8,415	6,772
Central do. do. -	300	200	500	109
District do. do. -	200	200	500	114
	8,000	7,000	9,415	6,995
<b>Total Jails, Rupees</b>	<b>9,17,000</b>	<b>8,04,000</b>	<b>8,55,000</b>	<b>8,02,165</b>

20.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
GUARDS FOR THE CUSTOMS AND SALT DEPARTMENTS -	28,000	24,000	27,000	31,521
<i>PROVINCIAL.</i>				
PRESIDENCY POLICE -	1,56,400	1,56,800	1,57,800	1,61,268
SUPERINTENDENCE -	2,01,600	2,04,000	1,96,500	2,04,034
DISTRICT EXECUTIVE FORCE -	33,16,100	32,96,000	33,27,000	33,06,169
VILLAGE POLICE -	6,500	6,400	6,500	6,345
STATE RAILWAY POLICE—PROVINCIAL -	...	...	...	282
COLLECTION OF CATTLE TRESPASS FINES -	1,39,500	1,40,000	1,38,000	1,42,744
CONTRIBUTIONS FROM POUNDS TO MUNICIPALITIES -	1,500	1,600	1,700	1,581
REFUNDS -	400	1,200	500	322
<b>TOTAL PROVINCIAL</b>	<b>38,22,000</b>	<b>38,06,000</b>	<b>38,28,000</b>	<b>38,22,745</b>
<b>Total 20, Police, Rupees</b>	<b>38,50,000</b>	<b>38,30,000</b>	<b>38,55,000</b>	<b>38,54,266</b>

EXPENDITURE— <i>continued.</i>																		
20.—POLICE— <i>continued.</i>																		
DETAILS.																		
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.													
		Rs.	Rs.	Rs.	Rs.													
<i>IMPERIAL.</i>																		
Guards for the Customs and Salt Departments.																		
Preventive Establishment, Customs - - - -		27,000	22,000	27,000	25,457													
Police Salt Guards - - - -		1,000	2,000	...	6,064													
Total Guards for the Customs and Salt Depts., Rs.		28,000	24,000	27,000	31,521													
<i>PROVINCIAL.</i>																		
Presidency Police.																		
TOWN AND SUBURBAN POLICE.																		
<i>Police Force.</i>																		
<table border="1" style="display: inline-table; vertical-align: top;"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>11</td> <td>11</td> </tr> <tr> <td>33</td> <td>31</td> </tr> <tr> <td>102</td> <td>98</td> </tr> <tr> <td>697</td> <td>720</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	11	11	33	31	102	98	697	720	Inspectors - - - -	18,720	} 1,36,000	{ 18,720	} 1,34,237
Numbers.																		
1885-86.	1886-87.																	
11	11																	
33	31																	
102	98																	
697	720																	
		Sergeants and Chief Constables - - - -	22,896	{ 24,396														
		Head Constables - - - -	17,772		{ 18,468													
		Constables - - - -	68,844			{ 65,496												
		Hackney Carriage Establishment - - - -	3,158				{ 3,100											
		Crew of Government Boats - - - -	3,396					... }										
			1,34,786	1,36,000				1,30,180	1,37,706									
<i>Contingent Charges.</i>																		
		Rewards - - - -	350	300	350	391												
		Rents, Rates and Taxes - - - -	1,000	1,000	500	1,090												
		Travelling Allowance and Miscellaneous - - - -	2,420	2,000	750	2,368												
			3,770	3,300	1,600	3,849												
			1,38,556	1,39,300	1,31,780	1,41,555												
MOUNTED POLICE,																		
<table border="1" style="display: inline-table; vertical-align: top;"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>8</td> <td>4</td> </tr> <tr> <td>80</td> <td></td> </tr> <tr> <td>9</td> <td>1</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	8	4	80		9	1	Sowars - - - -	480	} 600	{ 960	} 6,020		
Numbers.																		
1885-86.	1886-87.																	
8	4																	
80																		
9	1																	
		Horse-keepers, Grass-cutters, &c. - - - -	...	{ 4,800														
		Prison Van (Driver, Horse-keepers, &c.) - - - -	126		{ 606													
			606			600	6,366	6,020										
<i>Contingent Charges.</i>																		
		Horses, Gram, Horse-keepers, Grass-cutters, &c. - - - -	13,560	13,400	8,930	7,216												
			14,166	14,000	15,296	13,236												
MARINE POLICE.																		
<i>Police Force.</i>																		
<table border="1" style="display: inline-table; vertical-align: top;"> <thead> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>4</td> <td>4</td> </tr> <tr> <td>40</td> <td>40</td> </tr> </tbody> </table>		Numbers.		1885-86.	1886-87.	1	1	1	1	4	4	40	40	Inspector - - - -	732	} 3,400	{ 1,464	} 6,272
Numbers.																		
1885-86.	1886-87.																	
1	1																	
1	1																	
4	4																	
40	40																	
		Sergeant and Chief Constable - - - -	402	{ 804														
		Head Constables - - - -	354		{ 732													
		Constables - - - -	1,914			{ 3,828												
			3,402				3,400	6,828	6,272									
<i>Establishment.</i>																		
		Tindals and Boatmen - - - -	...	...	3,396		...											
<i>Contingent Charges.</i>																		
		Miscellaneous - - - -	276	100	500	205												
			3,678	3,500	10,724	6,477												
		Total Presidency Police, Rupees - - - -	1,56,400	1,56,800	1,57,800	1,61,268												

EXPENDITURE—continued.

20.—POLICE—continued.

Numbers.		PROVINCIAL—continued, Superintendence.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
1	1	Inspector General - - -	30,000	30,000	30,000	29,231
3	3	Deputy Inspectors General - - -	43,200	46,200	43,200	43,299
1	1	Personal Assistant to the Inspector General	10,800	10,800	10,800	12,034
1	1	Commissioner of Police - - -	18,000	18,000	18,000	19,736
1	1	Deputy Commissioner - - -	9,000	7,100	9,000	6,718
1	1	Assistant Commissioner - - -	4,800	4,800	4,770	4,650
			1,15,800	1,16,900	1,15,770	1,15,668
<i>Establishment.</i>						
45	47	Clerks - - -	29,382	33,200	28,782	32,800
78	79	Servants - - -	4,304			
			33,686	33,200	33,002	32,800
<i>Contingent Charges.</i>						
		Travelling Allowances and Expenses - - -	8,000	8,000	7,700	7,974
		Service Postage Stamps - - -	1,800	1,850	1,700	1,922
		Rents, Rates and Taxes - - -	420	420	420	420
		Office Expenses and other Allowances - - -	41,894	43,630	37,908	45,250
			52,114	53,900	47,728	55,566
<b>Total Superintendence, Rupees</b> - - -			<b>2,01,600</b>	<b>2,04,000</b>	<b>1,96,500</b>	<b>2,04,034</b>
<b>District Executive Force.</b>						
<i>Police Force.</i>						
21	21	District Superintendents - - -	1,92,000	3,25,600	1,92,000	3,24,607
20	20	Assistant ditto - - -	1,21,200			
481	410	Inspectors - - -	5,39,928	25,26,400	5,41,572	25,40,273
2,561	2,541	Head Constables - - -	5,01,108			
17,580	17,463	Constables - - -	15,39,133			
54	52	European Chief Constables - - -	22,350	9,920	22,758	
1,626	1,630	Servants - - -	9,980			
			29,25,699	28,52,000	29,36,739	28,64,880
<i>Hospital Establishment and Charges.</i>						
2	26	{ Apothecaries - - -	25,080	20,800	2,100	19,605
23		{ Hospital Assistants - - -				
79	79	Servants - - -	4,908	4,800	4,848	4,817
Contingencies - - -			8,180	7,900	7,200	7,906
			38,168	33,500	33,768	32,328
<i>Supplies and Services.</i>						
Clothing - - -			2,01,300	2,25,000	1,92,500	2,27,613
Arms and Accoutrements (including Ordnance Stores) - - -						
Miscellaneous - - -						
			2,01,300	2,25,000	1,92,500	2,27,613
<i>Contingent Charges.</i>						
		Travelling Allowances and Expenses - - -	90,000	98,000	80,000	95,337
		Service Postage Stamps - - -	19,000	19,600	18,730	19,599
		Rewards to Informers - - -	3,500	2,500	3,500	2,386
		House Rent - - -	13,000	13,000	14,700	12,537
		Rents, Rates and Taxes - - -	2,000	2,000	1,500	2,173
		Elephant charges - - -	7,500	7,500	7,500	6,392
		Office Expenses and Contingencies - - -	44,933	42,900	38,063	42,924
			1,79,933	1,85,500	1,63,993	1,81,348
DEDUCT—Probable Savings - - -			33,45,100			
			29,000			
<b>Total District Executive Force, Rupees</b> - - -			<b>33,16,100</b>	<b>32,96,000</b>	<b>33,27,000</b>	<b>33,06,169</b>



EXPENDITURE — <i>continued.</i>				
20.—POLICE— <i>continued.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>Collection of Cattle Trespass Fines.</b>				
<b>CATTLE POUND ESTABLISHMENT.</b>				
Establishment of the Collector's Office - - -				
Sub-Treasury Gomastahs - - -				
Collection of Cattle Trespass Fines - - -	1,22,000	1,24,000	1,15,000	1,21,355
Establishing and Repairing Pounds - - -				
Feeding Charges - - - - -	5,000	6,000	5,000	5,036
Miscellaneous - - - - -	12,500	10,000	18,000	16,353
<b>Total Collection of Cattle Trespass Fines, Rs.</b>	<b>1,39,500</b>	<b>1,40,000</b>	<b>1,38,000</b>	<b>1,42,744</b>
21.—MARINE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT - - - - -	4,000	5,600	4,000	3,586
PURCHASE AND HIRE OF SHIPS AND VESSELS - - -	...	...	1,15,000	...
MISCELLANEOUS - - - - -	35,000	14,400	14,000	23,708
<b>Total 21, Marine, Rupees -</b>	<b>39,000</b>	<b>20,000</b>	<b>1,33,000</b>	<b>27,294</b>
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>Salaries and Allowances of Officers and Men Afloat.</b>				
<i>S. S. Margaret Northcote</i> - - - - -	4,000	5,600	4,000	3,586
<i>PROVINCIAL.</i>				
<b>Miscellaneous.</b>				
Pilotage, Pilot Establishments, and Vessels - - -	5,800	5,100	6,100	5,057
Marine Establishments - - - - -	9,200	9,300	7,900	6,925
Subsidies to Steam Boat Companies - - - - -	20,000	...	...	...
Other Miscellaneous Charges - - - - -	...	...	...	11,726
<b>Total Miscellaneous -</b>	<b>35,000</b>	<b>14,400</b>	<b>14,000</b>	<b>23,708</b>

EXPENDITURE—*continued.*

## 22.—EDUCATION.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>PROVINCIAL.</i>				Rs.	Rs.	Rs.	Rs.
DIRECTION	-	-	-	44,000	50,000	48,000	44,417
INSPECTION	-	-	-	2,69,000	2,66,000	2,60,000	2,58,623
GOVERNMENT COLLEGES, GENERAL	-	-	-	1,97,000	1,94,000	2,05,000	2,16,277
GOVERNMENT COLLEGES, PROFESSIONAL	-	-	-	23,000	21,000	38,000	36,302
GOVERNMENT SCHOOLS, GENERAL	-	-	-	73,000	1,10,000	1,07,700	1,34,829
GOVERNMENT SCHOOLS, SPECIAL	-	-	-	1,46,000	1,56,000	1,42,000	1,05,423
GRANTS-IN-AID	-	-	-	3,33,000	4,00,000	2,60,000	3,76,536
SCHOLARSHIPS	-	-	-	20,000	13,000	9,300	19,482
MISCELLANEOUS	-	-	-	40,000	36,000	35,800	38,990
REFUNDS	-	-	-	1,000	1,000	3,200	6,160
<b>TOTAL PROVINCIAL</b>				<b>11,46,000</b>	<b>12,47,000</b>	<b>11,09,000</b>	<b>12,37,039</b>
<i>LOCAL.</i>							
INSPECTION—LOCAL	-	-	-	58,000	60,000	56,000	56,329
GOVERNMENT SCHOOLS, GENERAL—LOCAL	-	-	-	3,10,000	3,10,000	3,40,000	2,89,300
Do. SPECIAL—LOCAL	-	-	-	65,000	63,000	67,000	61,131
GRANTS-IN-AID—LOCAL	-	-	-	2,40,000	2,42,000	2,10,000	2,38,977
MISCELLANEOUS—LOCAL	-	-	-	18,000	15,000	21,000	14,980
<b>TOTAL LOCAL</b>				<b>6,91,000</b>	<b>6,90,000</b>	<b>6,94,000</b>	<b>6,60,717</b>
<b>Total 22, Education, Rupees</b>				<b>18,37,000</b>	<b>19,37,000</b>	<b>18,03,000</b>	<b>18,97,756</b>

## EXPENDITURE—continued.

## 22.—EDUCATION—continued.

## DETAILS.

Numbers		PROVINCIAL.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		Direction.	Rs.	Rs.	Rs.	Rs.
		<i>Salary.</i>				
I	I	Director of Public Instruction -	25,000	30,000	26,800	25,152
		<i>Establishment.</i>				
18	18	Clerks -	13,118	14,000	13,118	13,226
11	11	Servants -	1,002			
		Temporary Establishment -	300			
		<i>Contingent Charges.</i>	14,420	14,000	14,420	13,226
		Teachers' Examination Charges -	...	400	100	430
		Travelling and Tentage Allowances -	1,000	600	2,000	568
		Service Postage Stamps -	1,800	1,800	1,800	1,783
		Rents, Rates and Taxes -	1,200	1,200	1,200	1,200
		Office Expenses and Miscellaneous -	1,580	2,000	1,680	2,058
			5,580	6,000	6,780	6,039
		DEDUCT—Probable Savings -	45,000			
			1,000			
		<b>Total Direction, Rupees -</b>	<b>44,000</b>	<b>50,000</b>	<b>48,000</b>	<b>44,417</b>
		<i>Inspection.</i>				
		<i>Salaries.</i>				
8	9	Inspectors -	85,600	78,800	82,530	76,857
69	71	Deputy Inspectors -	1,04,109	1,00,000	1,01,400	99,762
4	4	Superintendents, Hill Tracts—Ganjam -	1,384	2,200	1,382	1,889
2	2	Superintendents, Hill Tracts—Vizagapatam -	840			
		Superintendents, Hill Tracts—Godavari -	840			
1	1	Mahomedan Inspecting Schoolmaster -	564		564	
		<i>Establishment.</i>	1,93,328	1,81,000	1,86,620	1,78,508
183	192	Clerks and Servants -	30,310	31,000	28,006	30,832
		<i>Contingent Charges.</i>				
		Travelling and Tentage Allowances -	50,230	45,000	49,300	40,698
		Service Postage Stamps -	4,550	4,200	4,370	4,196
		Office Expenses and Miscellaneous -	10,182	4,800	9,504	4,389
			64,962	54,000	63,174	49,283
		DEDUCT—Probable Savings -	2,88,600		2,77,800	
			19,600		17,800	
		<b>Total Inspection, Rupees -</b>	<b>2,69,000</b>	<b>2,66,000</b>	<b>2,60,000</b>	<b>2,58,623</b>
		<b>Government Colleges—General.</b>				
		<b>ARTS COLLEGES (ENGLISH AND ORIENTAL).</b>				
10	8	Principals and Head Masters -	54,520	37,000	62,680	29,863
10	32	Professors and Assistant Professors -	1,21,380	60,000	67,920	62,012
41	26	Masters and Teachers -	18,144	75,000	69,064	95,227
1	1	Clerk and Librarian -	360	400	360	360
88	77	Clerks and Servants -	5,646	5,600	5,891	5,949
			2,00,050	1,78,000	2,05,915	1,93,411
		<i>Contingent Charges.</i>				
		Gymnasium -	500	15,200	500	22,089
		Library, Reading Room and Prize Allowances -	3,250			
		Contingent Charges -	4,654			
		Rents, Rates and Taxes -	2,500			
		Laboratory Charges -	3,200			
		Travelling Allowances -	500	800	844	777
			14,604	16,000	16,611	22,866
		Lump Alteration -	—17,654		—17,526	
		<b>Total Government Colleges—General, Rupees</b>	<b>1,97,000</b>	<b>1,94,000</b>	<b>2,05,000</b>	<b>2,16,277</b>

EXPENDITURE —continued.

22.—EDUCATION —continued.

Numbers.		PROVINCIAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87..	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<b>Government Colleges—Professional.</b>				
		<b>LAW COLLEGE.</b>				
2	2	Professors - - - -	10,800	10,800	...	...
		<b>CIVIL ENGINEERING COLLEGE.</b>				
1	1	Principal - - - -	1,378	1,600	12,404	11,335
11	3	Masters - - - -	5,700	6,200	18,000	16,538
3	1	Librarian - - - -	40	300	1,020	2,363
16	18	Servants - - - -	230			
Addition to Establishment and Allowance for Board of Examiners - - - -			7,348	8,100	32,837	30,236
			3,820	...	...	...
Stipends - - - -			...	...	2,820	2,112
Library Allowance and Prize Allowance - - - -			290	900	550	1,126
Purchase of Instruments and Books - - - -			750			
Contingencies - - - -			322	1,200	1,853	2,828
			1,362	2,100	6,223	6,066
			23,330		39,060	
DEDUCT—Probable Savings - - - -			330		1,060	
<b>Total Government Colleges—Professional, Rupees</b>			<b>23,000</b>	<b>21,000</b>	<b>38,000</b>	<b>36,302</b>
		<b>Government Schools—General.</b>				
		<b>SECONDARY AND PRIMARY SCHOOLS FOR BOYS AND GIRLS.</b>				
325	302	Head-Masters, Masters and Teachers - - - -	73,088	86,000	1,00,568	1,15,883
92	86	Clerks and Servants - - - -	4,269	7,000	5,683	7,080
		<i>Contingent Charges.</i>				
Travelling Allowances - - - -			700	200	500	443
Service Postage - - - -			200	200	...	293
House Rent - - - -			2,842	2,200	2,610	2,291
Library Books and Maps - - - -			1,817	1,400	2,541	2,566
Office Expenses - - - -			3,156	13,000	6,441	6,273
Miscellaneous - - - -			8,200			
New Schools - - - -			3,000	2,000	...	...
			97,272		1,20,343	
DEDUCT—Probable Savings - - - -			24,272		12,643	
<b>Total Government Schools—General, Rupees</b>			<b>73,000</b>	<b>1,10,000</b>	<b>1,07,700</b>	<b>1,34,829</b>
		<b>Government Schools—Special.</b>				
		<b>TRAINING SCHOOLS.</b>				
20	20	Head-Masters, Masters and Teachers - - - -	18,136	19,000	20,592	19,085
19	19	Clerks and Servants - - - -	1,104	1,000	1,164	1,186
		<i>Contingent Charges.</i>				
Travelling Allowance - - - -			200	350	250	113
Service Postage - - - -			20	20	...	31
Scholarships - - - -			9,520	10,000	14,200	...
House Rent - - - -			180	300	324	300
Miscellaneous - - - -			1,399	2,530	3,351	2,376
Female Normal School - - - -			15,919	17,000	12,000	13,099
Carried over - - - -			46,478	50,200	51,881	36,190

EXPENDITURE— <i>continued.</i>				
22.—EDUCATION— <i>continued.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>				
<b>Government Schools—Special—<i>continued.</i></b>				
Brought forward	46,478	50,200	51,881	36,190
DEDUCT—Probable Savings	4,478	...	6,581	...
<b>TOTAL TRAINING SCHOOLS</b>	<b>42,000</b>	<b>50,200</b>	<b>45,300</b>	<b>36,190</b>
School of Arts	37,980	36,000	54,700	30,216
Civil Engineering School, Madras	28,786	24,800	...	...
Carpentry Class, Rajahmundry	200	...	...	...
Madrasa-i-Azam	8,500	9,000	...	...
School of Agriculture, Saidapet	35,600	36,000	42,000	38,717
School of Ordnance Artificers	...	...	...	300
DEDUCT—Probable Savings	1,11,066			
	7,066			
	1,04,000	1,05,800	96,700	69,233
<b>Total Government Schools—Special, Rupees</b>	<b>1,46,000</b>	<b>1,56,000</b>	<b>1,42,000</b>	<b>1,05,423</b>
<b>Scholarships.</b>				
In Arts Colleges	7,000	9,000	8,000	7,704
In Secondary Schools (Boys)	420			
In Primary Schools (Boys)	300			
In Primary Schools (Girls)	2,700	4,000	1,300	11,778
In Special Schools other than Training Schools	13,580			
DEDUCT—Probable Savings	24,000			
	4,000			
<b>Total Scholarships, Rupees</b>	<b>20,000</b>	<b>13,000</b>	<b>9,300</b>	<b>19,482</b>
<b>Miscellaneous.</b>				
Purchase and Collection of Oriental Manuscripts	5,684	4,600	5,684	5,987
Establishment for Government Books	2,568	2,600		
Contingencies and Honoraria	3,000	1,500		
Registration of Books	3,180	3,000	30,500	30,808
Printing of do.	30,000	23,000		
Miscellaneous	1,500	1,300	400	2,195
DEDUCT—Probable Savings	45,932		36,584	
	5,932		784	
<b>Total Miscellaneous, Rupees</b>	<b>40,000</b>	<b>36,000</b>	<b>35,800</b>	<b>38,990</b>
23.—ECCLESIASTICAL.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
ECCLESIASTICAL ESTABLISHMENTS	3,49,800	3,40,100	3,52,000	3,33,435
CEMETERY ESTABLISHMENTS	6,400	6,000	8,000	5,190
MISCELLANEOUS ECCLESIASTICAL CHARGES	3,800	4,900	...	3,236
<b>Total 23, Ecclesiastical, Rupees</b>	<b>3,60,000</b>	<b>3,51,000</b>	<b>3,60,000</b>	<b>3,41,861</b>

EXPENDITURE—continued.

23.—ECCLESIASTICAL—continued.

DETAILS.

Numbers.		IMPERIAL. Ecclesiastical Establishment. CHURCH OF ENGLAND.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
1	1	The Bishop - - - -	25,600	25,600	25,600	25,600
1	1	Domestic Chaplain - - -	6,000	9,600	6,000	3,911
1	1	Archdeacon - - - -	3,200	3,200	3,200	3,200
1	1	Secretary and Registrar - -	2,560	2,560	2,560	2,560
20	20	Chaplains - - - -	1,93,800	} 2,25,440	{ 1,93,800	} 2,23,078
13	13	Junior Chaplains - - - -	78,000			
15	15	Missionaries, &c. - - - -	19,500			
1	1	Marriage Registrar - - -	600	600	600	600
			3,29,260	2,67,000	3,29,260	2,58,949
<i>Church Establishments.</i>						
1	1	Vergar - - - -	252	252	252	252
1	1	Organist's Allowance - - -	2,100	2,100	2,100	2,100
		Choir ditto - - - -	720	720	720	720
1	1	Beadle - - - -	168	168	168	168
20	19	Clerks - - - -	4,194	} 10,660	{ 4,338	} 10,720
92	92	Servants - - - -	6,558			
			13,992	13,900	14,034	13,960
Total Church of England, Rupees -			3,43,252	2,80,900	3,43,294	2,72,909
<b>CHURCH OF SCOTLAND.</b>						
<i>Salaries.</i>						
2	2	Chaplains - - - -	21,000	} 25,330	{ 21,000	} 25,771
1	1	Junior Chaplain - - - -	6,000			
			27,000	25,330	27,000	25,771
<i>Church Establishments</i> - - - -			1,365	1,370	1,365	1,365
Total Church of Scotland, Rupees -			28,365	26,700	28,365	27,136
<i>Contingent Charges.</i>						
House Rent Allowance of Chaplains -			13,820	11,300	14,280	14,442
Rewards to Chaplains for Proficiency in the Oriental Languages - - - -			...	...	1,000	...
Rents, Rates and Taxes - - - -			900	900	900	866
Miscellaneous - - - -			5,527	5,500	6,784	4,270
			20,247	17,700	22,964	19,578
<i>Visitation and Travelling Allowances.</i>						
The Bishop's Visitation Allowance -			3,500	2,000	3,500	1,695
Travelling Allowances of Chaplains, &c. -			13,224	12,500	14,424	11,842
			16,724	14,500	17,924	13,537
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps -			320	300	370	275
DEDUCT—Probable Savings -			4,08,908		4,12,917	
			59,108		60,917	
Total Ecclesiastical Establishment, Rupees -			3,49,800	3,40,100	3,52,000	3,33,435
<b>IMPERIAL.</b>						
<i>Cemetery Establishments.</i>						
Subordinates in charge of Cemeteries -			5,376	5,400	5,076	5,164
Contingent Charges - - - -			1,024	600	2,924	26
Total Cemetery Establishments, Rupees -			6,400	6,000	8,000	5,190
<i>Miscellaneous Ecclesiastical charges.</i>						
Allowance to Wesleyan Clergymen for ministering Wesleyan Soldiers - - - -			3,800	4,900	...	3,236

## EXPENDITURE—continued.

## 24.—MEDICAL.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>							
MEDICAL ESTABLISHMENT	-	-	-	5,13,000	5,08,000	5,18,910	5,06,737
VACCINATION	-	-	-	7,230	7,300	6,450	7,175
HOSPITALS AND DISPENSARIES	-	-	-	4,14,000	4,10,000	3,23,320	3,20,517
SANITARY COMMISSIONER	-	-	-	61,090	62,000	62,190	60,875
GRANTS FOR MEDICAL PURPOSES	-	-	-	27,000	16,700	18,600	16,023
MEDICAL COLLEGE	-	-	-	86,200	91,000	90,150	93,993
LUNATIC ASYLUM	-	-	-	86,200	80,000	88,800	80,377
LOCK HOSPITALS	-	-	-	12,500	11,000	14,140	9,982
CHEMICAL EXAMINER	-	-	-	17,300	17,000	17,300	17,355
REFUNDS	-	-	-	2,480	1,000	2,140	5,474
<b>TOTAL PROVINCIAL</b>				<b>12,27,000</b>	<b>12,04,000</b>	<b>11,42,000</b>	<b>11,18,520</b>
<i>LOCAL.</i>							
VACCINATION—LOCAL	-	-	-	1,46,000	1,45,000	1,50,000	1,44,989
HOSPITALS AND DISPENSARIES—LOCAL	-	-	-	2,80,000	2,75,000	3,40,000	3,17,414
GRANTS FOR MEDICAL PURPOSES—LOCAL	-	-	-	78,000	79,000	81,000	76,223
LUNATIC ASYLUM—LOCAL	-	-	-	16,000	16,000	14,000	12,011
<b>TOTAL LOCAL</b>				<b>5,20,000</b>	<b>5,15,000</b>	<b>5,85,000</b>	<b>5,50,637</b>
<b>Total 24, Medical, Rupees</b>				<b>17,47,000</b>	<b>17,19,000</b>	<b>17,27,000</b>	<b>16,69,157</b>

## DETAILS.

Numbers.						
1885-86.	1886-87.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
		<i>PROVINCIAL.</i>				
		<b>Medical Establishment.</b>				
		<i>Salaries and Establishment.</i>				
27	23	Surgeons-Major	2,49,736	2,03,000	2,85,736	1,93,504
1	1	Surgeon General	30,000	30,100	30,000	34,516
1	1	Secretary	10,500	11,700	10,500	10,656
6	12	Surgeons	1,01,700	1,23,000	63,600	1,27,091
4	2	Honorary Surgeons	12,600	9,000	23,400	19,053
21	21	Native and Assistant Surgeons	43,500	55,300	44,700	49,165
8	8	Apothecaries	18,348	29,000	18,348	23,982
6	6	Hospital Assistants	4,050	17,600	4,050	17,286
13	16	Clerks	8,340	9,300	7,140	8,427
13	13	Servants	1,022			
		Reserve of Medical Subordinates	13,000	...	13,000	...
			4,92,796	4,88,000	5,01,496	4,83,685
		<i>Contingent Charges.</i>				
		Travelling Allowances	17,000	17,000	15,000	19,649
		Service Postage Stamps and Telegrams	2,100	2,000	1,300	1,559
		Miscellaneous Expenses	1,104	950	754	776
		Rents, Rates and Taxes	...	50	360	1,068
			20,204	20,000	17,414	23,052
		<b>Total Medical Establishment—Provincial, Rs.</b>	<b>5,13,000</b>	<b>5,08,000</b>	<b>5,18,910</b>	<b>5,06,737</b>





EXPENDITURE— <i>continued.</i>						
24.—MEDICAL— <i>continued.</i>						
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL—continued.</i>						
<b>Sanitary Commissioner—<i>continued.</i></b>						
		Brought forward	45,060	47,100	45,060	45,008
<i>Contingent Charges.</i>						
		Office Rent	960	960	960	960
		Travelling Allowance and Batta	3,000	2,900	3,000	2,861
		Service Postage Stamps	450	500	417	495
		Office Expenses	720	500	1,853	727
			5,130	4,860	6,230	5,043
			50,190	51,960	51,290	50,051
<b>HEALTH OFFICER.</b>						
		Health Officer	4,800	4,200	4,800	4,800
		Apothecary	600	4,800	600	4,798
		Establishment	4,200		4,200	
		Rents, Rates and Taxes	1,200	1,040	1,200	1,226
		Contingencies	100		100	
			10,900	10,040	10,900	10,824
		<b>Total Sanitary Commissioner, Rupees</b>	<b>61,090</b>	<b>62,000</b>	<b>62,190</b>	<b>60,875</b>
<b>Medical College.</b>						
<i>Salaries and Establishment.</i>						
		Professors	36,600	57,100	36,600	53,681
		Assistant Professors	21,810		21,490	
		Clerks, Servants and others	5,218	4,900	4,950	4,902
			63,628	62,000	63,040	58,583
<i>Contingent Charges.</i>						
		Scholarships, Stipends, &c.	15,220	18,700	19,990	21,938
		Rents, Rates and Taxes	850	800	800	814
		Miscellaneous	6,502	9,500	6,320	12,660
			22,572	29,000	27,110	35,412
		<b>Total Medical College, Rupees</b>	<b>86,200</b>	<b>91,000</b>	<b>90,150</b>	<b>93,995</b>
<b>Lunatic Asylum.</b>						
<i>Salaries.</i>						
		Superintendent	7,800	7,800	10,200	9,795
		Apothecaries	6,600	6,600	7,960	5,514
			14,400	14,400	18,160	15,309
<i>Establishment.</i>						
		Compounder and Dresser	1,080	1,060	900	1,020
		Keepers and Servants	19,370	18,940	18,470	18,822
			20,450	20,000	19,370	19,842
<i>Supplies and Services.</i>						
		Diet	47,500	39,000	47,000	37,930
		Clothing				
		Medicines				
<i>Contingent Charges.</i>						
		Rents, Rates and Taxes	1,800	1,800	2,200	1,835
		Miscellaneous	2,050	4,800	2,070	5,461
			3,850	6,600	4,270	7,296
		<b>Total Lunatic Asylum, Rupees</b>	<b>86,200</b>	<b>80,000</b>	<b>88,800</b>	<b>80,377</b>
<b>Lock Hospital.</b>						
<i>Salaries.</i>						
		Apothecary	4,860	4,300	4,860	3,300
<i>Establishment.</i>						
		Hospital Assistants	960	660	960	660
		Matrons and Nurses and others	1,320	1,240	1,320	1,274
		Servants	924	920	924	922
			3,204	2,820	3,204	2,856
<i>Supplies.</i>						
		Diet, &c., to Patients	4,050	3,200	5,300	3,127
<i>Contingent Charges.</i>						
		Rents, Rates and Taxes	266	320	320	320
		Contingencies	120	360	456	379
			386	680	776	699
		<b>Total Lock Hospital, Rupees</b>	<b>12,500</b>	<b>11,000</b>	<b>14,140</b>	<b>9,982</b>

EXPENDITURE —continued.						
24.—MEDICAL —continued.						
Numbers.		PROVINCIAL —continued. Chemical Examiner.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
1	1	Chemical Examiner -	11,400	11,400	11,400	10,048
1	1	Assistant ditto -	2,640	2,870	2,640	2,640
			14,040	14,270	14,040	12,688
<i>Establishment.</i>						
6	7	Clerks and Servants -	972	980	972	825
<i>Contingent Charges.</i>						
Service Postage Stamps -			690	450	670	484
Purchase of Chemical Apparatus, Alcohol, &c. -			1,305	900	1,050	2,403
Miscellaneous -			293	400	568	965
			2,288	1,750	2,288	3,852
Total Chemical Examiner, Rupees -			17,300	17,000	17,300	17,365
25.—POLITICAL.						
			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<i>IMPERIAL.</i>			Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS -			1,94,900	1,98,800	1,98,900	1,98,333
REFUGEES AND STATE PRISONERS -			8,000	7,800	8,000	7,479
MISCELLANEOUS -			100	400	100	6,064
Total 25, Political, Rupees -			2,03,000	2,07,000	2,07,000	2,11,876
DETAILS.						
Numbers.		IMPERIAL. Political Agents.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
2	2	Residents -	86,256	1,19,200	86,256	1,15,148
2	2	Assistant Residents -	21,600			
1	1	Political Agent -	3,000	5,200	6,300	4,216
1	1	Assistant Agent -	2,100			
1	1	Native Agent -	1,200	1,200	1,200	1,200
2	2	Surgeons -	18,471	17,200	18,471	19,715
Allowances to Officers in charge Bangalore Treasury -			1,200	1,200	1,200	1,200
			1,33,827	1,44,000	1,37,127	1,41,479
<i>Establishment.</i>						
36	37	Clerks -	22,434	30,000	23,604	30,993
57	61	Servants -	6,138			
3	3	Medical Establishment -	713	800	713	713
18	18	Treasury Establishment -	7,908	7,900	7,994	7,893
			37,193	38,700	38,005	39,598
<i>Contingencies.</i>						
Office Expenses -			6,800	6,700	6,728	6,118
Miscellaneous -			4,502			
Travelling Expenses and Allowances -			10,210	7,000	10,432	8,796
Purchase of Service Postage Stamps -			688	700	688	662
Rents, Rates and Taxes -			1,680	1,700	1,680	1,680
			23,880	16,100	23,768	17,256
Total Political Agents, Rupees -			1,94,900	1,98,800	1,98,900	1,98,333
<i>Miscellaneous.</i>						
His Excellency the Viceroy's visit to Madras -			...	...	...	5,968
Charges on account of Tippoo's and Hyder's Mehals -			100	100	100	96
Demarcation of Boundaries between British Territory and Native States -			...	300	...	...
Total Miscellaneous, Rupees -			100	400	100	6,064

EXPENDITURE—*continued.*

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
ARCHÆOLOGICAL DEPARTMENT - - -	26,000	11,000	5,000	9,303
GAZETTEER AND STATISTICAL MEMOIRS - - -	1,000	1,000	1,000	...
<b>TOTAL IMPERIAL</b> -	<b>27,000</b>	<b>12,000</b>	<b>6,000</b>	<b>9,303</b>
<i>PROVINCIAL.</i>				
EXPLORATION OF COAL AND MINERALS - - -	10,200	8,600	...	200
PROVINCIAL MUSEUMS - - -	21,000	19,000	18,200	20,696
PUBLIC OBSERVATORIES - - -	23,800	20,000	23,200	20,087
DONATIONS TO SCIENTIFIC SOCIETIES - - -	4,000	4,000	4,000	5,000
MODEL FARMS - - -	70,100	56,400	65,400	56,352
CINCHONA PLANTATIONS - - -	83,800	78,000	87,560	85,126
PUBLIC EXHIBITIONS AND FAIRS - - -	16,000	15,000	36,000	14,071
GOVERNMENT BULL AND STALLION CHARGES - - -	...	300	550	275
BOTANICAL AND OTHER PUBLIC GARDENS - - -	25,400	23,000	27,290	23,489
EMIGRATION - - -	21,000	29,000	32,500	35,782
CENSUS - - -	...	...	...	170
PROVINCIAL STATISTICS - - -	37,000	37,000	37,000	36,706
EXAMINATIONS - - -	68,700	67,000	66,800	68,109
MISCELLANEOUS - - -	1,000	...	1,000	...
REFUNDS - - -	2,000	1,700	500	1,652
<b>TOTAL PROVINCIAL</b> -	<b>3,84,000</b>	<b>3,59,000</b>	<b>4,00,000</b>	<b>3,67,715</b>
<b>Total 26, Scientific and other Minor Departments, Rupees</b> -	<b>4,11,000</b>	<b>3,71,000</b>	<b>4,06,000</b>	<b>3,77,018</b>

## DETAILS.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
<i>PROVINCIAL.</i>						
<b>Provincial Museums.</b>						
<i>Salary.</i>						
Numbers.						
1885-86.	1886-87.					
1	1	Superintendent - - -	6,200	4,500	3,600	3,803
<i>Establishment.</i>						
9	9	Clerks - - -	4,800	5,400	4,620	4,671
2	2	Servants - - -	324			
			5,124	5,400	4,944	4,671
<i>Contingent Charges.</i>						
		Liorary Allowance - - -	1,800	9,100	1,800	12,222
		Rents, Rates and Taxes - - -	1,100			
		Miscellaneous - - -	6,776			
			9,676	9,100	9,656	12,222
		<b>Total Provincial Museums, Rupees</b> -	<b>21,000</b>	<b>19,000</b>	<b>18,200</b>	<b>20,696</b>

EXPENDITURE—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

Numbers.		PROVINCIAL. Public Observatories.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
I	I	Astronomer -	9,600	9,600	9,600	9,600
I	I	Assistant Astronomer -	1,800	1,800	1,800	1,800
			11,400	11,400	11,400	11,400
		<i>Establishment.</i>				
6	6	Clerks -	4,140	} 4,600	{ 4,140	} 4,668
5	5	Servants -	480			
			4,620	4,600	4,620	4,668
		<i>Contingent Charges.</i>				
		Rents, Rates and Taxes -	360	300	360	313
		Miscellaneous -	2,020	} 1,900	{ 1,420	} 2,699
		Cost of Europe Stores -	...			
		Honorarium to Government Astronomer -	5,400	1,800	5,400	1,000
			7,780	4,000	7,180	4,019
		<b>Total Public Observatories, Rupees</b>	<b>23,800</b>	<b>20,000</b>	<b>23,200</b>	<b>20,087</b>
		<b>Cinchona Plantations.</b>				
		<i>Salaries.</i>				
I	I	Superintendent -	7,200	7,200	7,200	7,200
I	I	Assistant Superintendent -	...	1,000	2,400	2,424
		Quinologist -	5,100	4,800	4,500	2,777
			12,300	13,000	14,100	12,401
		<i>Establishment.</i>				
5	7	Overseers -	7,940	} 9,500	{ 4,440	} 6,227
4	5	Clerks -	3,698			
4	4	Gardeners and Servants -	297			
			11,935	9,500	7,284	6,227
		<i>Contingencies.</i>				
		Working and Contingent Charges -	57,465	53,700	64,376	63,739
		Rents, Rates and Taxes -	600	600	300	280
			58,065	54,300	64,676	64,019
		<i>Travelling Expenses.</i>				
		Travelling Expenses and Allowances -	1,500	1,200	1,500	2,479
		<b>Total Cinchona Plantations, Rupees</b>	<b>83,800</b>	<b>78,000</b>	<b>87,560</b>	<b>85,126</b>
		<b>Botanical and other Public Gardens, Provincial.</b>				
		<i>Salary.</i>				
I	I	Superintendent -	3,600	3,600	3,600	3,600
		<i>Establishment.</i>				
I	I	Overseer -	600	} 3,400	{ 420	} 3,020
I	I	Apprentice -	600			
2	2	Clerks -	1,200			
16	16	Servants -	1,392			
			3,792	3,400	3,072	3,020
		<i>Contingent Charges.</i>				
		Working and Contingent Expenses, Botanical and other Gardens -	15,448	} 15,700	{ 17,558	} 11,306
		Nilgiris, Government House -	2,500			
		Senate House Park -	...			
		Old College Park -	60			
			18,008	16,000	20,618	16,869
		<b>Total Botanical and other Public Gardens, Provincial, Rs.</b>	<b>25,400</b>	<b>23,000</b>	<b>27,290</b>	<b>23,489</b>
		<i>Emigration.</i>				
		Emigration to French Colonies -	16,000	23,200	26,500	27,838
		Emigration to British Colonies -	5,000	5,800	6,000	7,944
		<b>Total Emigration, Rupees</b>	<b>21,000</b>	<b>29,000</b>	<b>32,500</b>	<b>35,782</b>

## EXPENDITURE — continued.

## 27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
TERRITORIAL AND POLITICAL PENSIONS	10,93,000	10,27,000	10,35,000	10,27,981
CHARITABLE ALLOWANCES	7,000	7,000	10,000	5,822
RENTS, RATES AND TAXES	...	...	1,000	...
<b>Total 27, Territorial and Political Pensions Rs.</b>	<b>11,00,000</b>	<b>10,34,000</b>	<b>10,46,000</b>	<b>10,33,803</b>

## DETAILS.

Territorial and Political Pensions.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXCEEDING RS. 5,000 PER ANNUM.</b>				
<i>Tanjore.</i>				
Kamacheamba Bahi Sahiba, senior widow of the late Rajah of Tanjore	12,000	12,000	12,000	12,000
Soyamba Bahi Sahiba, junior widow of ditto ditto	9,600	9,600	9,600	9,600
Depamba Bahi Sahiba, ditto ditto ditto	9,600	9,600	9,600	9,600
Umamba Bahi Sahiba, ditto ditto ditto	9,600	9,600	9,600	9,600
Yasavuntiamba Bahi Sahiba, ditto ditto ditto	9,600	9,600	9,600	9,600
Jijaziamba Bahi Sahiba	9,600	9,600	9,600	9,600
Aparupa Bahi Sahiba	9,600	9,600	9,600	9,600
Anasumba Bahi Sahiba	9,600	9,600	9,600	9,600
Gauramba Bahi Sahiba	9,600	9,600	9,600	9,600
Ramakumaramba Bahi Sahiba	9,600	9,600	9,600	9,600
Chumamba Bahi Sahiba	9,600	9,600	9,600	9,600
Daughter of His late Highness the Rajah	...	3,000	36,000	30,000
By Sokkaram Row Hambiray Mohite Sahib, son-in-law of the late Rajah of Tanjore	18,000	18,817	8,198	8,198
Yuganadha Avaray Sahib	5,340	5,340	5,340	5,340
Ragastry Yukejee Sahib	...	1,323	12,000	12,000
Sakhawara Bahi Ammani Rajah Sahib	7,580	7,580	7,580	7,580
<i>Carnatic.</i>	1,38,920	1,44,060	1,77,118	1,71,118
Mumtaz Begum	5,124	5,124	5,124	5,124
Nawab Ahmad Un-nissa Begum	33,000	33,000	33,000	33,000
Munir Ud-Dowlah Bahadoor	...	...	...	1,353
Eibar Ud-Dowlah Bahadoor	6,000	6,000	6,000	6,000
Her Highness Nawab Khair-un-nissa Begum	76,800	78,400	75,600	75,600
Auzim un-nissa Begum	46,200	46,200	46,200	46,200
Fatima Begum	5,400	5,400	5,400	5,400
His Highness Prince Lahind Dowlah Bahadoor and five others	1,05,800	1,07,200	97,400	98,660
<i>Masulipatam.</i>	2,78,324	2,81,324	2,68,724	2,71,337
Nawab Nizamud Dowlah Rustamjah Daud Ally Khan	14,196	14,196	14,196	15,379
<i>Kurnool.</i>				
Mahomed Dawood Khan	8,400	8,400	8,400	8,400
Khajah Khan	6,000	6,000	6,000	6,000
Vijiarumraj Palkandah, Ex-Zerindar	14,400	14,400	14,400	14,400
Not exceeding Rs. 5,000 per annum	10,000	10,000	10,000	10,000
Commutation of Pensions	4,93,750	4,99,110	5,07,732	5,18,646
Marriage and Funeral Allowances	1,25,000	44,000	24,321	17,840
Guards of Honour to two Begums of His late Highness the Nawab of the Carnatic	6,000	7,500	7,300	...
Other Allowances	4,929	4,929	4,929	2,798
Donations to Native Poor Asylums	6,431	6,431	5,230	6,463
	1,050	1,050	1,050	...
<b>Total Territorial &amp; Political Pensions, Rupees -</b>	<b>10,93,000</b>	<b>10,27,000</b>	<b>10,35,000</b>	<b>10,27,981</b>

## 28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
ALLOWANCES	...	2,000	...	90,614
<b>Total 28, Civil Furlough, &amp;c., Allowances, Rs.</b>	<b>...</b>	<b>2,000</b>	<b>...</b>	<b>90,614</b>

EXPENDITURE—continued.				
29.—SUPERANNUATION ALLOWANCES AND PENSIONS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES	9,18,000	8,85,000	8,65,000	8,42,010
COMPASSIONATE ALLOWANCES	24,000	24,000	24,000	24,449
GRATUITIES	25,000	30,000	20,000	27,223
DONATION TO SERVICE FUNDS	...	9,44,000	9,29,000	8,95,206
PENSIONS OF THE MILITARY FUND	95,000	96,000	95,000	1,04,700
PENSIONS OF THE MEDICAL RETIRING FUND	20,000	23,000	18,000	21,602
COVENANTED CIVIL SERVICE PENSIONS	8,000	10,000	9,000	21,840
REFUNDS	1,000	3,000	1,000	575
	10,91,000	20,15,000	19,61,000	19,37,605
IMPERIAL	1,15,000	10,63,000	10,42,000	10,21,508
PROVINCIAL	9,76,000	9,52,000	9,19,000	9,16,097
LOCAL.				
SUPERANNUATION AND RETIRED ALLOWANCES—LOCAL	5,000	5,000	3,000	4,492
Total 29, Superannuation, &c., Rupees	10,96,000	20,20,000	19,64,000	19,42,097

DETAILS.

Superannuation and Retired Allowances.	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Esti- mate, 1885-86.*	Amount payable in 1886-87.	New Pensions and Retired Allowances granted since the date of last Estimate. †	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
DEPARTMENTS.							
Land Revenue	2,46,594	17,087	2,29,507	23,350	2,52,857	8,85,000	8,42,010
Salt	22,254	1,374	20,880	615	21,495		
Stamps	668	144	524	...	524		
Excise	1,722	90	1,632	294	1,926		
Customs	20,908	1,049	19,859	644	20,503		
Forest	4,986	2,100	2,886	290	3,176		
Registration	5,126	...	5,126	...	5,126		
Post Office	28,974	710	28,264	4,845	33,109		
Telegraph	10,286	1,590	8,696	6,060	14,756		
Mint	2,874	...	2,874	...	2,874		
General Administration	67,796	2,435	65,361	2,264	67,625		
Law and Justice	99,823	13,116	86,707	7,592	94,299		
Police	1,78,134	7,591	1,70,543	45,668	2,16,211		
Education	6,944	...	6,944	6,948	13,892		
Ecclesiastical	486	...	486	...	486		
Medical	7,559	168	7,391	1,014	8,405		
Political	4,406	339	4,067	...	4,067		
Scientific and other Minor Departments	5,493	1,623	3,870	120	3,990		
Stationery and Printing	5,444	113	5,331	1,147	6,478		
Miscellaneous	4,256	120	4,136	...	4,136		
Irrigation and Navigation	600	...	600	...	600		
Public Works	99,199	2,256	96,943	1,727	98,670		
Other Governments	40,184	...	40,184	2,240	42,424		
	8,64,716	51,905	8,12,811	1,04,818	9,17,629		
ADD—For rounding-	284	...	...	...	371		
Total Superannuation and Retired Allowances, Rupees	8,65,000				9,18,000	8,85,000	8,42,010

\* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.  
 † Includes Superannuation Allowances transferred for payment from other Governments.

## EXPENDITURE—continued.

## 30.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
STATIONERY PURCHASED FOR CENTRAL STORES-	2,99,000	3,00,000	60,000	1,07,133
<i>PROVINCIAL.</i>				
STATIONERY OFFICE AT THE PRESIDENCY -	28,900	28,000	27,000	24,556
GOVERNMENT PRESSES -	2,73,000	2,70,000	2,71,500	2,79,570
PRINTING AT PRIVATE PRESSES -	57,900	48,800	47,300	46,095
LITHOGRAPHY -	12,000	11,800	...	11,750
STATIONERY SUPPLIED FROM CENTRAL STORES -	4,00,000	4,00,000	4,00,000	3,98,443
REFUNDS -	200	1,400	200	74
TOTAL PROVINCIAL -	7,72,000	7,60,000	7,46,000	7,60,488
Total 30, Stationery and Printing, Rupees -	10,71,000	10,60,000	8,06,000	8,67,621

## DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>						
Government Presses.						
SECRETARIAT PRESS.						
<i>Salaries.</i>						
I	I	Superintendent -	8,880	8,880	8,400	8,880
I	I	Deputy Superintendent -	6,000	6,000	6,000	6,420
I	I	Assistant Superintendent -	3,600	3,600	3,600	3,600
<i>Establishment.</i>						
45	45	Clerks, Printers, and Examiners -	34,140	1,36,520	1,08,036	41,481
574	574	Readers, Compositors, and Pressmen -	99,336			93,688
43	43	Servants and others -	3,780			8,634
<i>Supplies and Services.</i>						
		Cost of Materials and Stock -	6,000	9,000	8,000	9,116
		Cost of Europe Stores -	12,560	11,000	12,560	11,120
<i>Contingent Charges.</i>						
		Service Postage Stamps -	8,000	7,000	8,000	7,366
		Contingencies -	3,704	10,000	3,184	9,976
			11,704	17,000	11,184	17,342
		Deduct—Probable Savings -			1,95,700	
					10,700	
			1,86,000	1,92,000	1,85,000	2,00,281
		RESIDENT'S PRESS, MYSORE -	1,000	1,000	....	...
COLLECTORATE PRESSES.						
		Establishment -	46,000	45,700	45,900	45,678
		Cost of Materials and Stock -	20,000	9,300	17,000	11,130
		Service Postage Stamps -	16,000	18,000	20,000	18,424
		Contingencies -	4,000	4,000	3,600	4,057
			86,000	77,000	86,500	79,289
		Total Government Presses, Rupees -	2,73,000	2,70,000	2,71,500	2,79,570
Printing at Private Presses.						
		Land Revenue -	25,000	27,000	25,000	23,651
		Forest -	100	100	100	160
		Registration -	500	200	200	309
		General Administration -	7,000	4,500	6,500	4,491
		Law and Justice -	9,000	8,500	5,000	8,441
		Jails -	700	700	200	30
		Police -	8,000	6,000	4,000	8,206
		Educational Department -	700	800	300	47
		Political -	500	800	500	650
		Scientific and other Minor Departments -	6,100	100	5,000	100
		Minor Provincial Establishments -	300	100	500	10
		Total Printing at Private Presses, Rupees -	57,900	48,800	47,300	46,095

EXPENDITURE — <i>continued.</i>				
32.—MISCELLANEOUS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES FOR REMITTANCE OF TREASURE - - -	24,500	28,600	22,500	25,923
DISCOUNT ON BILLS - - - - -	...	200	...	...
MISCELLANEOUS REFUNDS - - - - -	500	200	500	673
<b>TOTAL IMPERIAL -</b>	<b>25,000</b>	<b>29,000</b>	<b>23,000</b>	<b>26,596</b>
<i>PROVINCIAL.</i>				
ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY -	500	700	500	...
TRAVELLING ALLOWANCE TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	650	500	650	747
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCES TO LANGUAGE EXAMINATION COMMITTEES -	14,250	14,900	14,250	12,840
CONTRIBUTIONS - - - - -	6,000	6,000	...	...
LOSS ON SPECIE REMITTANCES - - - - -	...	...	...	4
COST OF BOOKS AND PUBLICATIONS - - - - -	10,040	13,000	10,000	17,035
DONATIONS FOR CHARITABLE PURPOSES - - - - -	64,000	64,000	66,000	68,375
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS - -	6,000	5,000	6,890	5,019
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	1,20,000	1,17,000	1,00,000	1,21,261
<i>PETTY ESTABLISHMENTS—</i>				
Establishments for Stamping Weights and Measures	20,000	20,040	17,000	18,228
Store-keeper of Machinery - - - - -	1,800	1,800	1,500	1,736
Conservancy Establishments and Charges - -	...	...	900	489
Bungalow Establishment in Tinnivally - - -	60	60	100	47
	<b>21,860</b>	<b>21,900</b>	<b>19,500</b>	<b>20,500</b>
SPECIAL COMMISSIONS OF ENQUIRY - - - - -	2,000	11,000	2,000	8,014
RENTS, RATES AND TAXES - - - - -	25,000	25,000	20,000	25,863
MISCELLANEOUS AND UNFORESEEN CHARGES - -	1,300	1,000	2,000	904
MISCELLANEOUS REFUNDS—PROVINCIAL - - -	2,400	3,000	3,210	1,555
<b>TOTAL PROVINCIAL -</b>	<b>2,74,000</b>	<b>2,83,000</b>	<b>2,45,000</b>	<b>2,82,117</b>
<i>LOCAL.</i>				
<i>PETTY ESTABLISHMENTS—LOCAL—</i>				
Establishments on account of Markets, Choultries, Poorhouses, and Public Bungalows - - - -	2,20,000	2,45,000	2,12,000	2,17,738
Sanitary Establishments, cleaning of Tanks and Wells -	2,50,000	2,40,000	2,60,000	2,48,330
	<b>4,70,000</b>	<b>4,85,000</b>	<b>4,72,000</b>	<b>4,66,068</b>
PETTY CONSTRUCTION AND REPAIRS - - - - -	1,000	1,000	10,000	9,131
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	4,000	5,000	4,000	2,659
<b>TOTAL LOCAL -</b>	<b>4,75,000</b>	<b>4,91,000</b>	<b>4,86,000</b>	<b>4,77,858</b>
<b>Total 32, Miscellaneous, Rupees -</b>	<b>7,74,000</b>	<b>8,03,000</b>	<b>7,54,000</b>	<b>7,86,571</b>
33.—FAMINE RELIEF.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
FAMINE RELIEF CHARGES - - - - -	10,000	2,80,000	80,000	57,110
<b>Total 33, Famine Relief, Rupees -</b>	<b>10,000</b>	<b>2,80,000</b>	<b>80,000</b>	<b>57,110</b>



EXPENDITURE—*continued.*

## 45.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i> IN CHARGE OF CIVIL OFFICERS	3,55,000	2,50,000	3,02,000	3,85,349
<i>LOCAL.</i> IN CHARGE OF CIVIL OFFICERS	40,50,000	39,25,000	40,90,000	38,48,814
<b>Total 45, Civil Works, Rupees</b>	<b>44,05,000</b>	<b>41,75,000</b>	<b>43,92,000</b>	<b>42,34,163</b>

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i> IN CHARGE OF CIVIL OFFICERS—				
Land Revenue Collectors, &c.	72,000	40,000	65,000	69,173
Customs	15,000	5,000	13,600	6,656
Registration	3,500	2,000	3,000	1,663
Postal	...	...	...	4
General Administration	...	...	...	557
Law and Justice, District Courts	21,000	15,000	19,000	} 29,634
Ditto Agency Court	4,000	2,000	4,000	
Ditto Jails	25,000	25,000	22,500	
Police	73,000	63,000	63,000	63,197
Scientific and other Minor Departments, Museum and other purposes	6,500	1,400	1,400	3,503
Education	2,000	...	6,000	1,622
Ecclesiastical, Churches	3,000	4,000	7,930	} 9,358
Ditto Burial Grounds	4,500	4,000	7,170	
Medical, Hospitals and Dispensaries	1,500	600	1,500	
Ditto Lunatic Asylum	500	...	500	970
Stationery and Printing	200	...	200	...
Political	2,000	2,000	2,000	3,439
Cattle Pound Fund	25,000	26,000	26,000	27,359
Miscellaneous	1,300	...	1,200	43
Miscellaneous Public Improvements, Original Works and Repairs	2,000	3,000	1,000	87,649
Communications, Original Works and Repairs	93,000	57,000	57,000	55,367
<b>Total Provincial, Rupees</b>	<b>3,55,000</b>	<b>2,50,000</b>	<b>3,02,000</b>	<b>3,85,349</b>
<i>LOCAL.</i> IN CHARGE OF CIVIL OFFICERS—				
Local Funds, Act IV of 1871	39,50,000	38,80,000	40,00,000	38,17,008
Canal and Ferry	39,000	20,000	26,000	17,369
Irrigation Cess	19,000	19,000	24,000	14,437
Village Service	42,000	6,000	40,000	...
<b>Total Local, Rupees</b>	<b>40,50,000</b>	<b>39,25,000</b>	<b>40,90,000</b>	<b>38,48,814</b>

GOVERNMENT OF BOMBAY.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1886-87.

## GOVERNMENT

## CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND  
FOR THE YEAR FROM 1ST APRIL

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	1886-87.	1885-86.		1884-85.	Budget Estimate, 1886-87, compared with Revised Estimate, 1885-86.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
<b>CIVIL HEADS.</b>							
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—LAND REVENUE . . . . .	4	3,97,57,000	4,09,81,000	4,01,00,000	3,85,55,866	...	12,24,000
II.—OPIUM . . . . .	5	2,35,00,000	2,42,00,000	2,50,00,000	2,53,93,574	...	7,00,000
III.—SALT . . . . .	5	1,45,00,000	1,75,57,000	1,42,00,000	1,46,75,412	...	30,57,000
IV.—STAMPS . . . . .	5	45,50,000	44,23,000	44,00,000	44,64,284	1,27,000	...
V.—EXCISE . . . . .	5	85,58,000	87,25,000	81,50,000	82,13,783	...	1,67,000
VI.—PROVINCIAL RATES . . . . .	6	23,49,000	24,19,000	24,06,000	22,12,708	..	70,000
VII.—CUSTOMS . . . . .	6	20,10,000	20,40,000	18,50,000	19,26,130	...	30,000
VIII.—ASSESSED TAXES . . . . .	6	34,25,000	12,60,000	12,50,000	12,55,814	21,65,000	...
IX.—FOREST . . . . .	7	28,62,000	29,87,000	28,36,000	27,74,842	...	1,25,000
X.—REGISTRATION . . . . .	7	3,93,000	3,93,000	3,50,000	3,72,955	...	...
XI.—TRIBUTES FROM NATIVE STATES . . . . .	8	8,93,000	9,03,000	8,84,000	8,85,661	...	10,000
XII.—INTEREST . . . . .	8	17,75,000	17,88,000	18,05,000	18,07,374	...	13,000
XIII.—POST OFFICE . . . . .	8	2,000	2,000	...	1,000	...	...
XV.—MINT . . . . .	9	7,61,000	15,02,000	7,00,000	9,47,746	...	7,41,000
XVI.—LAW AND JUSTICE . . . . .	9	5,15,000	5,00,000	5,00,000	5,65,533	15,000	...
XVII.—POLICE . . . . .	9	8,03,000	7,30,000	6,50,000	6,81,272	73,000	...
XVIII.—MARINE . . . . .	10	54,000	53,000	50,000	49,774	1,000	...
XIX.—EDUCATION . . . . .	10	6,24,000	6,24,000	6,93,000	7,33,986	...	...
XX.—MEDICAL . . . . .	11	77,000	77,000	76,000	61,045	...	...
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . . . .	11	28,000	31,000	25,000	30,323	...	3,000
XXII.—RECEIPTS IN AID OF SUPERANNUATION, &C., ALLOWANCES . . . . .	12	4,94,000	4,65,000	4,50,000	4,57,818	29,000	...
XXIII.—STATIONERY AND PRINTING . . . . .	12	60,000	60,000	55,000	58,669	...	...
XXV.—MISCELLANEOUS . . . . .	12	2,67,000	4,29,000	1,98,000	2,39,071	...	1,62,000
XXIX.—IRRIGATION—MAJOR WORKS: PORTION OF LAND REVENUE DUE TO IRRIGATION . . . . .	13	6,79,000	5,95,000	5,35,000	4,89,597	84,000	...
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS . . . . .	13	4,20,000	4,20,000	3,73,000	4,00,133	...	...
<b>TOTAL CIVIL HEADS, Rs. . . . .</b>		<b>10,93,56,000</b>	<b>11,31,64,000</b>	<b>10,75,36,000</b>	<b>10,72,54,370</b>	<b>24,94,000</b>	<b>63,02,000</b>
<b>DEPARTMENTAL HEADS.</b>							
<i>For Details see separate Estimates.</i>							
XIII.—POST OFFICE . . . . .		...	...	...	18,79,413	...	...
XIV.—TELEGRAPH . . . . .		4,000	4,000	4,000	3,686	...	...
XXVI.—STATE RAILWAYS (GROSS EARNINGS) . . . . .		18,25,000	12,23,000	12,05,000	12,09,542	6,02,000	...
XXIX.—IRRIGN.—MAJOR WORKS: DIRECT RECEIPTS . . . . .		3,11,000	3,29,000	3,17,000	2,86,511	...	18,000
XXX.—IRRIGN.—MINOR WORKS AND NAVIGATION . . . . .		1,30,000	1,27,000	1,36,000	1,23,171	3,000	...
XXXI.—BUILDINGS AND ROADS—MILITARY WORKS . . . . .		93,000	1,21,000	1,11,000	1,08,007	...	28,000
XXXII.—BUILDINGS AND ROADS—CIVIL WORKS . . . . .		7,19,000	7,65,000	7,56,000	8,33,488	...	46,000
XXXIII.—ARMY: Effective . . . . .		15,67,000	16,66,000	16,02,000	14,00,898	...	99,000
Non-effective . . . . .		97,000	93,000	86,000	80,614	4,000	...
<b>TOTAL DEPTL. HEADS, (a) Rs. . . . .</b>		<b>47,46,000</b>	<b>43,28,000</b>	<b>42,17,000</b>	<b>40,45,917</b>	<b>6,09,000</b>	<b>1,91,000</b>
<b>TOTAL REV. &amp; RECPTS., Rs. . . . .</b>		<b>11,41,02,000</b>	<b>11,74,92,000</b>	<b>11,17,53,000</b>	<b>11,13,00,287</b>	<b>31,03,000</b>	<b>64,93,000</b>

(a) These totals do not include the Departmental figures under

Net Decrease of Revenue and Receipts in 1886-87, Rupees 33,90,000

OF BOMBAY.

ESTIMATE  
YEAR 1886-87.

OF THE EXPENDITURE OF THE GOVERNMENT OF BOMBAY  
1886 TO 31ST MARCH 1887.

GRANTS.	EXPENDITURE.	Reference to Detailed Estimate.	1886-87.	1885-86.		1884-85.	Budget Estimate, 1886-87, compared with Revised Estimate, 1885-86.	
			Budget Estimate.	Revised Estimate.	Budget Estimate.	Accounts.	Increase.	Decrease.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CIVIL HEADS.</b>								
1	REFUNDS AND DRAWBACKS	14	6,61,000	8,41,000	7,15,000	5,70,139	...	1,80,000
2	ASSIGNMENTS AND COMPENSATIONS	15	82,66,000	86,13,000	77,00,000	79,29,594	...	3,47,000
3	LAND REVENUE	15	67,92,000	67,64,000	68,35,000	67,44,044	28,000	...
4	OPIMUM	18	26,000	27,000	24,000	15,933	...	1,000
5	SALT	19	15,99,000	17,70,000	14,50,000	13,77,932	...	1,71,000
6	STAMPS	20	1,94,000	1,96,000	1,94,000	1,97,919	...	2,000
7	EXCISE	20	2,58,000	2,56,000	2,70,000	2,41,363	2,000	...
8	PROVINCIAL RATES	21	55,000	57,000	65,000	53,071	...	2,000
9	CUSTOMS	21	4,95,000	4,87,000	5,00,000	5,40,281	8,000	...
10	ASSESSED TAXES	23	84,000	20,000	20,000	20,856	64,000	...
11	FOREST	24	18,52,000	17,84,000	19,12,000	17,63,458	68,000	...
12	REGISTRATION	25	2,93,000	3,00,000	2,92,000	2,94,289	...	7,000
13	INTEREST ON ORDINARY DEBT	26	10,000	10,000	8,000	10,297	...	...
14	INTEREST ON OTHER OBLIGATIONS	26	4,17,000	7,97,000	7,81,000	8,36,034	...	3,80,000
15	POST OFFICE	27	1,07,000	1,17,000	1,05,000	89,868	...	10,000
17	MINT	27	3,00,000	3,87,000	3,60,000	3,44,481	...	27,000
18	GENERAL ADMINISTRATION	28	16,79,000	17,20,000	17,28,000	17,63,359	...	41,000
19	LAW AND JUSTICE	33	51,90,000	51,56,000	52,00,000	51,86,000	34,000	...
20	POLICE	42	52,74,000	50,22,000	49,71,000	48,97,639	2,52,000	...
21	MARINE	46	70,000	62,000	70,000	87,176	8,000	...
22	EDUCATION	47	30,19,000	26,99,000	30,00,000	26,54,796	3,20,000	...
23	ECCLESIASTICAL	53	3,30,000	3,20,000	3,48,000	3,30,785	10,000	...
24	MEDICAL	54	15,14,000	14,46,000	14,64,000	14,38,459	68,000	...
25	POLITICAL	58	7,82,000	8,52,000	7,00,000	7,22,025	...	70,000
26	SCIENTIFIC AND OTHER MINOR DEPARTMENTS	59	4,01,000	4,41,000	4,61,000	3,86,143	...	40,000
27	TERRITORIAL AND POLITICAL PENSIONS	62	8,88,000	8,72,000	9,00,000	8,66,745	16,000	...
28	CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	62	20,000	20,000	10,000	21,208	...	...
29	SUPERANNUATION ALLOWANCES AND PENSIONS	62	13,76,000	13,07,000	12,90,000	13,09,615	69,000	...
30	STATIONERY AND PRINTING	64	6,00,000	6,24,000	6,64,000	5,65,907	36,000	...
32	MISCELLANEOUS	66	3,72,000	3,44,000	3,41,000	3,20,361	28,000	...
33	FAMINE RELIEF	67	...	5,000	2,50,000	1,350	...	5,000
45	BUILDINGS AND ROADS—CIVIL WORKS	67	13,72,000	11,50,000	2,01,000	1,82,070	2,22,000	...
Add—PROVINCIAL AND LOCAL SURPLUSES			4,44,16,000	4,44,66,000	4,28,29,000	4,17,63,797	12,33,000	12,83,000
Deduct—PROVINCIAL AND LOCAL DEFICITS			30,34,000	22,73,000	53,000	1,62,292	...	30,34,000
<b>TOTAL CIVIL HEADS, Rs.</b>			<b>4,13,82,000</b>	<b>4,67,39,000</b>	<b>4,27,76,000</b>	<b>4,16,01,505</b>	<b>12,33,000</b>	<b>65,90,000</b>
<b>DEPARTMENTAL HEADS.</b> <i>For details see separate Estimates.</i>								
15	POST OFFICE		...	...	...	16,40,226	...	...
16	TELEGRAPH		7,000	7,000	5,000	7,045	...	...
35	CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS		3,18,000	8,06,000	9,12,000	7,65,835	...	4,88,000
38	STATE RAILWAYS: WORKING EXPENSES		12,00,000	7,75,000	8,00,000	10,04,658	4,25,000	...
	INTEREST ON CAPITAL DEPOSITED BY COMPANIES		4,000	3,000	3,000	11,81,696	1,000	...
39	GUARANTEED COMPANIES: SURPLUS PROFITS, &c.		3,40,000	1,30,000	1,31,000	1,66,468	2,10,000	...
41	MISCELLANEOUS RAILWAY EXPENDITURE		36,000	10,000	36,000	63,610	26,000	...
42	IRRIGATION—MAJOR WORKS; WORKING EXPENSES		3,47,000	3,09,000	2,91,000	2,79,250	38,000	...
43	IRRIG.—MINOR WORKS AND NAVIGATION.		15,85,000	16,17,000	13,85,000	15,55,453	...	32,000
44	BUILDINGS AND ROADS—MILITARY WORKS		14,80,000	18,08,000	15,30,000	14,39,393	...	3,28,000
45	BUILDINGS AND ROADS—CIVIL WORKS.		59,10,000	49,53,000	61,50,000	63,60,773	9,57,000	...
46	ARMY: Effective		2,47,14,000	2,67,81,000	2,39,94,000	2,33,99,555	...	20,67,000
	Non-effective		15,10,000	15,22,000	15,10,000	14,76,218	...	12,000
<b>TOTAL DEPARTMENTAL HEADS, (a) Rs.</b>			<b>3,74,51,000</b>	<b>3,87,21,000</b>	<b>3,67,47,000</b>	<b>3,76,99,954</b>	<b>16,57,000</b>	<b>29,27,000</b>
<b>TOTAL EXPENDITURE, Rs.</b>			<b>7,88,33,000</b>	<b>8,54,60,000</b>	<b>7,95,23,000</b>	<b>7,93,01,459</b>	<b>28,90,000</b>	<b>95,17,000</b>

Post Office, which are shown in the Estimates under "India, General."

Net Decrease of Expenditure in 1886-87, Rupees 66,27,000

The following is the estimated cost of collecting the under-mentioned Revenues:—

LAND REVENUE . . . 17.084 per cent.	SALT . . . . . 11.028 per cent.	EXCISE . . . . . 3.015 per cent.
OPIMUM . . . . . 11 . . . . .	STAMPS . . . . . 4.264 . . . . .	CUSTOMS . . . . . 24.627 . . . . .

**CIVIL  
BUDGET ESTIMATE  
OF  
REVENUE AND RECEIPTS  
FOR THE YEAR  
1886-87.**

**L.—LAND REVENUE.**

<i>IMPERIAL</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>ORDINARY REVENUE</b> - - - -	3,18,80,000	3,31,13,000	3,26,98,000	3,04,80,844
<b>SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX</b> - - - -	5,000	5,000	3,000	3,467
<b>REDEMPTION OF SUMMARY SETTLEMENT CESS</b> - - - -	...	...	...	4
<b>MISCELLANEOUS—</b>				
Revenue Record Room Receipts - - - -	21,000	21,000	...	8,258
Miscellaneous Receipts - - - -	8,95,000	10,00,000	10,53,000	11,06,341
	3,28,01,000	3,41,39,000	3,37,54,000	3,15,98,914
<b>DEDUCT—Provincial Share</b> - - - -	1,78,36,000	2,12,44,000	2,03,39,000	1,91,51,948
<b>Deduct—“XXIX.—Irrigation—Major Works:—Portion of Land Revenue due to “Irrigation,” see page 13</b>	1,49,65,000	1,28,95,000	1,34,15,000	1,24,46,966
	6,79,000	5,95,000	5,35,000	4,89,597
<b>TOTAL IMPERIAL</b> - - - -	1,42,86,000	1,23,00,000	1,28,80,000	1,19,57,369
<i>PROVINCIAL</i>				
<b>LAND REVENUE—PROVINCIAL SHARE</b> - - - -	1,78,36,000	2,12,44,000	2,03,39,000	1,91,51,948
<b>RENT OF RESUMED POLICE SERVICE LANDS AND SERVICE COMPUTATIONS, PROVINCIAL:</b>				
Inamdari Lands adjusted - - - -	59,29,000	59,29,000	53,68,000	59,36,022
Hereditary District and Village Officers' Service - - - -	9,17,000	9,17,000	9,38,000	9,18,220
Police Shetsundies - - - -	4,81,000	4,81,000	4,68,000	4,82,470
	73,27,000	73,27,000	67,74,000	73,36,712
<b>TOTAL PROVINCIAL</b> - - - -	2,51,63,000	2,85,71,000	2,71,13,000	2,64,88,660
<i>LOCAL</i>				
<b>MISCELLANEOUS—LOCAL—</b>				
Sind Village Cess Receipts - - - -	1,96,000	...	...	...
Sand and Quarry Fees and Fines (District Road Fund) - - - -	44,000	44,000	37,000	38,643
Fishery Fees and Fines (District Road Fund) - - - -	67,000	65,000	69,000	70,348
Sundry Fees and Fines - - - -	1,000	1,000	1,000	846
<b>TOTAL LOCAL</b> - - - -	3,08,000	1,10,000	1,07,000	1,09,837
<b>Total Land Revenue, Rupees</b> - - - -	3,97,57,000	4,09,81,000	4,01,00,000	3,85,55,866

REVENUE AND RECEIPTS —continued.

II.—OPIUM.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
OPIUM PASS FEES - - - -	2,34,68,000	2,41,73,000	2,49,70,000	2,53,78,700
MISCELLANEOUS - - - -	32,000	27,000	30,000	14,874
<b>Total Opium, Rupees</b>	<b>2,35,00,000</b>	<b>2,42,00,000</b>	<b>2,50,00,000</b>	<b>2,53,93,574</b>

III.—SALT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CUSTOMS DUTY ON SALT - - -	24,000	24,000	27,000	17,614
PROCEEDS OF SALE OF GOVERNMENT SALT - -	3,52,000	7,04,000	3,37,000	4,68,932
EXCISE DUTY ON SALT - - -	1,40,87,000	1,67,92,000	1,37,71,000	1,41,34,270
<b>TOTAL IMPERIAL</b>	<b>1,44,63,000</b>	<b>1,75,20,000</b>	<b>1,41,35,000</b>	<b>1,46,20,816</b>
<i>PROVINCIAL.</i>				
FINES AND FORFEITURES, PROVINCIAL - -	1,000	1,000	2,000	949
MISCELLANEOUS, PROVINCIAL - - -	36,000	36,000	63,000	53,647
<b>TOTAL PROVINCIAL</b>	<b>37,000</b>	<b>37,000</b>	<b>65,000</b>	<b>54,596</b>
<b>Total Salt, Rupees</b>	<b>1,45,00,000</b>	<b>1,75,57,000</b>	<b>1,42,00,000</b>	<b>1,46,75,412</b>

IV.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SALE OF GENERAL STAMPS—</b>				
One anna Stamps for Receipts and Cheques -	1,95,000	1,95,000	1,95,000	1,78,124
Bills of Exchange or Hoondies - - -	2,30,000	2,30,000	2,30,000	2,07,341
Other General Stamps - - - -	12,10,000	12,10,000	12,10,000	12,15,908
<b>SALE OF COURT FEE STAMPS - - -</b>	<b>16,35,000</b>	<b>16,35,000</b>	<b>16,35,000</b>	<b>16,01,373</b>
<b>SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS - - -</b>	<b>25,43,000</b>	<b>24,16,000</b>	<b>24,12,000</b>	<b>24,83,130</b>
DUTY ON IMPRESSING DOCUMENTS - - -	19,000	19,000	...	13,884
FINES AND PENALTIES - - - -	3,31,000	3,31,000	3,31,000	3,47,703
MISCELLANEOUS - - - -	17,000	17,000	17,000	12,282
	5,000	5,000	5,000	5,912
<b>Total Stamps, Rupees</b>	<b>45,50,000</b>	<b>44,23,000</b>	<b>44,00,000</b>	<b>44,64,284</b>
<b>IMPERIAL</b>	<b>22,75,000</b>	<b>22,11,000</b>	<b>22,00,000</b>	<b>22,32,142</b>
<b>PROVINCIAL</b>	<b>22,75,000</b>	<b>22,12,000</b>	<b>22,00,000</b>	<b>22,32,142</b>

V.—EXCISE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS - - -</b>				
TRANSIT DUTY ON EXCISE OPIUM - - -	75,00,000	76,00,000	69,82,000	70,70,656
GAIN ON SALE PROCEEDS OF EXCISE OPIUM -	9,00,000	9,19,000	9,30,000	9,00,590
FINES, CONFISCATIONS, AND MISCELLANEOUS -	28,000	28,000	37,000	27,786
	1,30,000	1,78,000	2,01,000	2,14,751
<b>Total Excise, Rupees</b>	<b>85,58,000</b>	<b>87,25,000</b>	<b>81,50,000</b>	<b>82,13,783</b>
<b>IMPERIAL</b>	<b>42,79,000</b>	<b>43,63,000</b>	<b>40,75,000</b>	<b>41,06,891</b>
<b>PROVINCIAL</b>	<b>42,79,000</b>	<b>43,62,000</b>	<b>40,75,000</b>	<b>41,06,892</b>

REVENUE AND RECEIPTS—*continued*,

## VI.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
RATES AND CASSES ON LANDS - - -	55,000	57,000	...	...
<i>LOCAL.</i>				
RATES AND CASSES ON LANDS, LOCAL:—				
<i>District Road Fund—</i>				
Two-thirds of 6½ per cent. cess under Act VIII of 1865 and Act III of 1869 - - -	22,94,000	23,62,000	15,89,000	14,66,403
Road Cess levied from Jagirdars in Sind - - -			12,000	10,730
Other Cesses - - -			3,000	4,273
<i>Education Fund—</i>				
Education Cess ½ of 6½ per cent. under Act VIII of 1865 and Act III of 1869 - - -			16,04,000	14,81,406
			8,02,000	7,31,302
<b>TOTAL LOCAL</b> - - -	22,94,000	23,62,000	24,06,000	22,12,708
<b>Total Provincial Rates, Rupees</b> - - -	23,49,000	24,19,000	24,06,000	22,12,708

## VII.—CUSTOMS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SEA CUSTOMS, IMPORTS - - -	17,00,000	17,30,000	15,55,000	15,84,450
SEA CUSTOMS, EXPORTS - - -	2,50,000	2,50,000	2,30,000	2,80,943
SEA CUSTOMS, MISCELLANEOUS - - -	15,000	15,000	15,000	15,000
LAND CUSTOMS - - -	...	...	4,000	51
<b>TOTAL IMPERIAL</b> - - -	19,65,000	19,95,000	18,04,000	18,80,444
<i>PROVINCIAL.</i>				
WAREHOUSE AND WHARF RENTS, PROVINCIAL - - -	2,000	2,000	2,500	2,160
MISCELLANEOUS, PROVINCIAL - - -	43,000	43,000	43,500	43,526
<b>TOTAL PROVINCIAL</b> - - -	45,000	45,000	46,000	45,686
<b>Total Customs, Rupees</b> - - -	20,10,000	20,40,000	18,50,000	19,26,130

## VIII.—ASSESSED TAXES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>INCOME TAX—</i>				
Deductions by Government from Salaries and Pensions - - -	34,25,000	...	...	...
Deductions by Government from Interest on Government Securities - - -				
Ordinary Collections - - -				
Penalties - - -				
<i>LICENSE TAX</i> - - -	...	12,60,000	12,50,000	12,55,814
<b>Total Assessed Taxes, Rupees</b> - - -	34,25,000	12,60,000	12,50,000	12,55,814
<b>IMPERIAL</b> - - -	27,95,000	6,30,000	6,25,000	6,27,907
<b>PROVINCIAL</b> - - -	6,30,000	6,30,000	6,25,000	6,27,907

REVENUE AND RECEIPTS—*continued.*

IX.—FOREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—</b>				
a. Timber - - - - -	10,16,000	11,19,800	12,20,000	11,03,427
b. Firewood and Charcoal - - - - -	5,53,000	5,33,400	5,09,000	4,03,435
c. Bamboos - - - - -	1,500	1,700	2,000	1,572
d. Sandal-wood - - - - -	8,400	4,000	2,000	5,566
e. Grass and other Minor Produce - - - - -	1,68,900	2,48,200	1,35,000	2,54,986
	17,47,800	19,07,100	18,68,000	17,68,986
<b>II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—</b>				
a. Timber - - - - -	3,10,100	3,16,500	1,77,000	2,25,098
b. Firewood and Charcoal - - - - -	1,98,100	1,80,500	2,40,000	1,47,264
c. Bamboos - - - - -	1,09,100	1,01,800	94,000	1,11,777
d. Grazing and Fodder Grass - - - - -	3,40,500	3,20,800	3,05,000	3,38,369
e. Other Minor Produce - - - - -	64,600	64,000	62,000	78,962
	10,22,400	9,83,600	8,78,000	9,01,470
<b>III.—CONFISCATED DRIFT AND WAIF WOOD</b>	9,100	9,500	11,000	9,007
<b>IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—</b>				
a. Duty on Foreign Timber and other Forest Produce - - - - -	35,200	33,900	35,000	34,651
b. Revenue from Shared and Private Forests - - - - -	4,800	10,900	3,000	4,552
	40,000	44,800	38,000	39,203
<b>V.—MISCELLANEOUS:—</b>				
a. Fines and Forfeitures - - - - -	1,500	1,100	1,000	3,277
b. Refunds - - - - -	300	1,600	1,000	1,641
c. Other Sources - - - - -	40,900	39,300	39,000	51,258
	42,700	42,000	41,000	56,176
<b>Total Forest, Rupees</b>	28,62,000	29,87,000	28,36,000	27,74,842
IMPERIAL	14,31,000	14,94,000	14,18,000	13,87,421
PROVINCIAL	14,31,000	14,93,000	14,18,000	13,87,421

X.—REGISTRATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>FEES FOR REGISTERING DOCUMENTS</b>	3,79,000	3,79,000	3,36,000	3,58,595
<b>FEES FOR COPIES OF REGISTERED DOCUMENTS</b>	6,000	6,000	6,000	6,502
<b>MISCELLANEOUS</b>	8,000	8,000	8,000	7,858
<b>Total Registration, Rupees</b>	3,93,000	3,93,000	3,50,000	3,72,955
IMPERIAL	1,96,000	1,97,000	1,75,000	1,86,477
PROVINCIAL	1,97,000	1,96,000	1,75,000	1,86,478



REVENUE AND RECEIPTS—*continued.*

## XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
TRIBUTES FROM KATTYWAR	5,54,000	5,54,000	5,54,000	5,61,397
TRIBUTES FROM VARIOUS PETTY STATES:—				
Joonaghur	23,200	23,200	23,100	23,402
Dharumpoor	9,000	9,000	9,000	9,000
Wansda	200	200	200	154
Balasinor	11,100	11,100	11,000	11,079
Lunawara	10,500	10,500	10,000	10,472
Sunth	6,000	6,000	6,000	6,108
	60,000	60,000	59,300	60,215
CONTRIBUTIONS FROM JAGHIRDARS, SOUTHERN MAHARATA COUNTRY	83,000	90,000	83,400	77,099
SUBSIDY FROM CUTCH	1,87,000	1,87,000	1,87,000	1,86,950
FEES ON SUCCESSION TO NATIVE STATES	9,000	12,000	300	...
<b>Total Tributes, &amp;c., Rupees</b>	<b>8,93,000</b>	<b>9,03,000</b>	<b>8,84,000</b>	<b>8,85,661</b>

## XII.—INTEREST.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES—				
Bombay { District Municipalities and Local Fund	31,000	34,000	34,000	56,993
{ Port Fund	12,23,000	12,25,000	12,25,000	12,05,633
{ Behar Water Work Debt	1,20,000	1,22,000	1,22,000	1,25,089
{ New Consolidated Loan	2,38,000	2,43,000	2,43,000	2,48,189
	16,12,000	16,24,000	16,24,000	16,35,904
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS	85,000	86,000	98,000	95,837
INTEREST ON ARREARS OF REVENUE	1,000	1,000	2,000	1,286
PERCENTAGE FROM SUBSCRIBERS TO UNCOVENANTED SERVICE FAMILY PENSION FUND UNDER SECTION 10, C. P. CODE	1,000	1,000	1,000	410
MISCELLANEOUS	6,000	6,000	10,000	6,704
<b>TOTAL IMPERIAL</b>	<b>17,05,000</b>	<b>17,18,000</b>	<b>17,35,000</b>	<b>17,40,141</b>
<i>PROVINCIAL.</i>				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL	57,000	57,000	57,000	54,259
<i>LOCAL.</i>				
INTEREST ON GOVERNMENT SECURITIES—LOCAL	13,000	13,000	13,000	12,974
<b>Total Interest, Rupees</b>	<b>17,75,000</b>	<b>17,88,000</b>	<b>18,05,000</b>	<b>18,07,374</b>

## XIII.—POST OFFICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
DISTRICT PGST COLLECTIONS—				
Contribution by the Goa Government towards Postal Mail Subsidy	2,000	2,000	...	1,000
<b>Total Post Office, Rupees</b>	<b>2,000</b>	<b>2,000</b>	<b>...</b>	<b>1,000</b>

REVENUE AND RECEIPTS—*continued.*

XV.—MINT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SEIGNORAGE DUTY ON COINING SILVER - -	7,35,000	14,58,000	6,74,000	9,18,356
GAIN ON COINAGE OPERATIONS - - -	10,000	22,000	10,000	7,028
SALE OF OLD STORES AND MATERIALS - -	2,000	4,000	2,000	1,768
PRIVATE ASSAY FEES- - - - -	100	100	100	103
MISCELLANEOUS - - - - -	13,900	17,900	13,900	20,491
Total Mint, Rupees - - - - -	7,61,000	15,02,000	7,00,000	9,47,746

XVI.—LAW AND JUSTICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY - - - - -	29,000	29,000	29,000	32,927
COURT FEES REALISED IN CASH - - - - -	15,000	15,000	15,000	20,254
GENERAL FEES, FINES, AND FORFEITURES - -	2,25,000	2,25,000	2,25,000	2,41,733
	2,69,000	2,69,000	2,69,000	2,94,914
JAILS—				
Jail Manufactures - - - - -	90,000	90,000	90,000	99,722
Hire of Convicts - - - - -	90,000	75,000	75,000	94,552
Recoveries of Transportation and Jail Charges from Native States or Colonial Governments - -	20,000	20,000	20,000	26,093
Miscellaneous - - - - -	30,000	30,000	30,000	26,702
	2,30,000	2,15,000	2,15,000	2,47,069
PLEADERSHIP EXAMINATION FEES - - - - -	...	...	...	86
MISCELLANEOUS - - - - -	16,000	16,000	16,000	23,464
Total Law and Justice, Rupees - - - - -	5,15,000	5,00,000	5,00,000	5,65,533

XVII.—POLICE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
POLICE SUPPLIED TO RAILWAYS—				
Receipts on account of pay of Railway Police Superintendents - - - - -	25,000	23,000	25,000	23,163
Receipts on account of Sind Railway Police - -				
	25,000	23,000	25,000	23,163
POLICE SUPPLIED TO MUNICIPAL, CANTONMENT, AND TOWN FUNDS—				
Contribution from Municipalities - - - -	2,95,000	2,99,000	3,08,000	3,03,606
Ditto from Cantonments - - - - -	11,000	11,000	8,000	12,750
Twelve per cent. recoveries for additional Police supplied to Municipalities - - - - -	2,000	2,000	3,000	2,102
	3,08,000	3,12,000	3,19,000	3,18,458
Carried over - - - - -	3,33,000	3,35,000	3,44,000	3,41,621

REVENUE AND RECEIPTS—*continued.*XVII.—POLICE—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>				
Brought forward -	3,33,000	3,35,000	3,44,000	3,41,621
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, AND PERSONS—				
Recovery on account of Police supplied to Private Companies and Persons - - - -	67,000	34,000	...	...
Twelve per cent. recoveries - - - -	7,000	7,000	...	...
Receipts on account of pay of Police supplied to Khothee Durbar - - - -	2,000	2,000	9,000	11,318
Contribution on account of Abkaree Police - - - -	71,000	29,000	...	...
	1,47,000	72,000	9,000	11,318
RECOVERIES ON ACCOUNT OF VILLAGE POLICE—				
Receipts for pay of Village Police - - - -	13,000	13,000	8,000	12,704
Twelve per cent. recoveries - - - -	13,000	13,000	8,000	12,704
CASH RECEIPTS UNDER THE ARMS ACT - - - -	600	600	400	577
FEES, FINES, AND FORFEITURES - - - -	1,91,000	1,90,900	4,000	2,671
SUPERANNUATION RECEIPTS - - - -	8,000	8,000	12,600	8,055
MISCELLANEOUS - - - -	1,00,400	1,00,500	96,000	98,481
TOTAL PROVINCIAL LOCAL.	7,93,000	7,20,000	4,74,000	4,75,427
FEES, FINES, AND FORFEITURES—LOCAL—				
Cattle Trespass Fines (District Road Fund) - - - -	(a)	(a)	1,66,000	2,05,845
Steam Boiler Inspection Fees, Fines, &c. - - - -	10,000	10,000	10,000	
TOTAL LOCAL	10,000	10,000	1,76,000	2,05,845
Total Police, Rupees	8,03,000	7,30,000	6,50,000	6,81,272

## XVIII.—MARINE.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
REGISTRATION AND OTHER FEES - - - -	50,000	49,000	45,500	46,065
PILOTAGE RECEIPTS - - - -	3,900	3,500	4,400	3,640
MISCELLANEOUS - - - -	100	500	100	69
Total Marine, Rupees	54,000	53,000	50,000	49,774

## XIX.—EDUCATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
FEES, GOVERNMENT COLLEGES, GENERAL - - - -	32,000	32,000	40,000	41,065
FEES, GOVERNMENT COLLEGES, PROFESSIONAL - - - -	10,000	10,000	40,000	41,065
FEES, SCHOOLS, GENERAL - - - -	1,72,000	1,72,000	1,80,000	1,84,271
FEES, SCHOOLS, SPECIAL - - - -	3,000	3,000	38,000	32,706
CONTRIBUTIONS - - - -	33,000	33,000	12,000	16,691
MISCELLANEOUS - - - -	15,000	15,000	12,000	16,691
TOTAL PROVINCIAL	2,65,000	2,65,000	2,70,000	2,75,633
Carried over	2,65,000	2,65,000	2,70,000	2,75,633

(a) Transferred to Provincial under "Fees, Fines, and Forfeitures."

REVENUE AND RECEIPTS—*continued.*

XIX.—EDUCATION—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,65,000	2,65,000	2,70,000	2,75,633
<i>LOCAL.</i>				
FEES SCHOOLS, GENERAL—LOCAL -	1,39,000	1,39,000	1,72,000	1,82,121
FEES, SCHOOLS, SPECIAL—LOCAL -	...	...		
CONTRIBUTIONS—LOCAL—	51,000	51,000	21,000	95,399
Contributions from private persons -				
Local and Municipal Funds -	51,000	51,000	58,000	95,399
MISCELLANEOUS—LOCAL -	1,69,000	1,69,000	1,72,000	1,80,833
TOTAL LOCAL -	3,59,000	3,59,000	4,23,000	4,58,353
Total Education, Rupees -	6,24,000	6,24,000	6,93,000	7,33,986

XX.—MEDICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
MEDICAL COLLEGE FEES -	28,000	28,000	26,000	27,179
HOSPITAL RECEIPTS -	16,000	16,000	15,000	15,996
LUNATIC ASYLUM RECEIPTS -	12,000	12,000	10,000	9,966
CONTRIBUTIONS -	13,000	13,000	13,500	3,855
MISCELLANEOUS -	6,000	6,000	9,500	2,991
TOTAL PROVINCIAL -	75,000	75,000	74,000	59,987
<i>LOCAL.</i>				
MISCELLANEOUS—LOCAL -	2,000	2,000	2,000	1,058
Total Medical, Rupees -	77,000	77,000	76,000	61,045

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS -	7,000	7,000	6,000	6,015
GOVERNMENT BULL AND STALLION RECEIPTS -	500	500	200	474
CINCHONA PLANTATIONS -	...	...	...	3
RECEIPTS ON ACCOUNT OF MODEL OR EXPERIMENTAL FARMS OR FACTORIES -	10,000	10,000	10,000	9,864
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS -	...	...	...	1,793
EMIGRATION FEES -	...	...	...	194
MISCELLANEOUS -	3,500	6,500	3,800	3,539
TOTAL PROVINCIAL -	21,000	24,000	20,000	21,882
<i>LOCAL.</i>				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—LOCAL -	3,000	3,000	3,000	5,493
GOVERNMENT BULL AND STALLION RECEIPTS—LOCAL -	500	500	...	391
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS—LOCAL -	3,500	3,500	2,000	2,557
TOTAL LOCAL -	7,000	7,000	5,000	8,441
Total Scientific, &c., Departments, Rupees -	28,000	31,000	25,000	30,323

REVENUE AND RECEIPTS—*continued.*

## XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SUBSCRIPTIONS TO THE MILITARY FUND - - -	2,46,000	2,46,000	2,46,000	2,44,185
SUBSCRIPTIONS TO THE MEDICAL RETIRING FUND - - -	2,000	2,000	4,000	3,619
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS - - -	5,000	5,000	4,000	4,840
SUBSCRIPTIONS TO THE BENGAL CIVIL FUND - - -	2,000	2,000	...	...
SUBSCRIPTIONS TO THE BOMBAY CIVIL FUND - - -	76,000	76,000	76,000	77,649
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES - - -	3,000	3,000	3,000	2,231
<b>TOTAL IMPERIAL</b> - - -	<b>3,34,000</b>	<b>3,34,000</b>	<b>3,33,000</b>	<b>3,32,524</b>
<i>PROVINCIAL.</i>				
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES—PROVINCIAL - - -	1,59,000	1,30,000	1,15,000	1,24,909
MISCELLANEOUS - - -	1,000	1,000	2,000	385
<b>TOTAL PROVINCIAL</b> - - -	<b>1,60,000</b>	<b>1,31,000</b>	<b>1,17,000</b>	<b>1,25,294</b>
<b>Total Receipts in aid of Superannuation, &amp;c., Rupees</b> - - -	<b>4,94,000</b>	<b>4,65,000</b>	<b>4,50,000</b>	<b>4,57,818</b>

## XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
STATIONERY RECEIPTS - - -	4,000	4,000	3,000	4,280
STATIONERY SUPPLIED TO THE BERAR ADMINISTRATION - - -	16,000	16,000	15,000	12,896
SALES OF GAZETTES AND OTHER PUBLICATIONS - - -	15,000	15,000	15,000	16,182
OTHER PRESS RECEIPTS - - -	25,000	25,000	22,000	25,311
<b>Total Stationery and Printing, Rupees</b>	<b>60,000</b>	<b>60,000</b>	<b>55,000</b>	<b>58,669</b>

## XXV.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
GAIN BY EXCHANGE - - -	10,000	10,000	12,000	9,898
PREMIUM ON BILLS - - -	10,000	10,000	22,000	17,107
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING - - -	1,000	1,000	1,000	290
FEES FOR GOVERNMENT AUDITS - - -	3,000	3,000	3,800	2,375
RECOVERIES FROM RAILWAY COMPANIES FOR GENERAL SUPERVISION - - -	18,000	18,000	18,000	...
REVENUE OF BERBERA AND BHULAR - - -	48,000	88,000	...	...
EXTRAORDINARY ITEMS - - -	45,000	45,000	5,200	7,530
<b>TOTAL IMPERIAL</b> - - -	<b>1,35,000</b>	<b>1,75,000</b>	<b>62,000</b>	<b>37,200</b>
Carried over - - -	1,35,000	1,75,000	62,000	37,200

REVENUE AND RECEIPTS— <i>continued.</i>				
XXV.—MISCELLANEOUS— <i>continued.</i>				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,35,000	1,75,000	62,000	37,200
<i>PROVINCIAL.</i>				
UNCLAIMED DEPOSITS	12,000	70,000	10,000	14,283
TREASURE TROVE	1,000	1,000	500	1,171
SALE PROCEEDS OF DURBAR PRESENTS	2,000	2,000	1,500	11,086
SALE OF OLD STORES AND MATERIALS	3,000	3,000	3,000	2,160
SALES OF LAND AND HOUSES, &c.	...	...	...	41
Fees for Government Audits	...	...	...	1,243
RENTS	7,000	7,000	7,000	6,491
MISCELLANEOUS FEES, FINES, AND FORFEITURES	12,000	12,000	11,000	12,031
MISCELLANEOUS	25,000	25,000	40,000	55,753
TOTAL PROVINCIAL	62,000	1,20,000	73,000	1,04,259
<i>LOCAL.</i>				
CONTRIBUTIONS—LOCAL	50,000	1,14,000	50,000	82,548
RENTS—LOCAL	5,000	5,000	5,000	4,871
MISCELLANEOUS—LOCAL	15,000	15,000	8,000	10,193
TOTAL LOCAL	70,000	1,34,000	63,000	97,612
Total Miscellaneous, Rupees	2,67,000	4,29,000	1,98,000	2,39,071

XXIX.—IRRIGATION—MAJOR WORKS: PORTION OF LAND REVENUE DUE TO IRRIGATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
PORTION OF LAND REVENUE DUE TO IRRIGATION	6,79,000	5,95,000	5,35,000	4,89,597
Total Portion of Land Revenue, &c., Rupees	6,79,000	5,95,000	5,35,000	4,89,597

XXXII.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Miscellaneous	34,000	34,000	8,000	4,089
TOTAL PROVINCIAL	34,000	34,000	8,000	4,089
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Tolls	3,82,000	3,82,000	3,61,000	3,87,328
Miscellaneous	4,000	4,000	4,000	8,716
TOTAL LOCAL	3,86,000	3,86,000	3,65,000	3,96,044
Total Civil Works, Rupees	4,20,000	4,20,000	3,73,000	4,00,133

# CIVIL BUDGET ESTIMATE

## OF EXPENDITURE

FOR THE YEAR

1886-87.

### I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
REVENUE REFUNDS—IMPERIAL - - - -	3,52,000	4,51,000	3,91,000	2,95,377
DRAWBACKS - - - -	3,000	3,000	16,000	1,520
<b>TOTAL IMPERIAL</b>	<b>3,55,000</b>	<b>4,54,000</b>	<b>4,07,000</b>	<b>2,96,897</b>
<i>PROVINCIAL.</i>				
REVENUE REFUNDS—PROVINCIAL - - - -	3,06,000	3,87,000	2,93,000	2,62,857
<i>LOCAL.</i>				
REVENUE REFUNDS—LOCAL - - - -	...	...	15,000	10,385
<b>Total I, Refunds and Drawbacks, Rupees</b>	<b>6,61,000</b>	<b>8,41,000</b>	<b>7,15,000</b>	<b>5,70,139</b>

### DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
<b>Revenue Refunds—Imperial—</b>				
Opium - - - -	...	...	5,000	...
Salt - - - -	75,000	87,000	95,000	72,246
Customs - - - -	51,000	91,000	40,000	13,899
	<b>1,26,000</b>	<b>1,78,000</b>	<b>1,40,000</b>	<b>86,145</b>
<i>Divided Heads—Imperial Share—</i>				
Land Revenue - - - -	70,000	1,02,000	84,000	30,970
Stamps - - - -	35,000	37,000	38,000	35,319
Excise - - - -	97,000	1,07,000	95,000	1,16,798
<i>Assessed Taxes—</i>				
Income Tax - - - -	15,000	...	...	...
License Tax - - - -	...	17,000	23,000	15,420
Forest - - - -	7,000	7,000	9,000	7,633
Registration - - - -	2,000	3,000	2,000	3,092
	<b>2,26,000</b>	<b>2,73,000</b>	<b>2,51,000</b>	<b>2,09,232</b>
<b>Total Revenue Refunds, Imperial, Rupees</b>	<b>3,52,000</b>	<b>4,51,000</b>	<b>3,91,000</b>	<b>2,95,377</b>
<i>PROVINCIAL.</i>				
<b>Revenue Refunds—Provincial—</b>				
Provincial Rates - - - -	10,000	12,000	...	...
<i>Divided Heads—Provincial Share—</i>				
Land Revenue - - - -	1,40,000	2,04,000	1,26,000	84,594
Stamps - - - -	35,000	37,000	38,000	35,320
Excise - - - -	97,000	1,07,000	95,000	1,16,798
Assessed Taxes - - - -	15,000	17,000	23,000	15,420
Forest - - - -	7,000	7,000	9,000	7,633
Registration - - - -	2,000	3,000	2,000	3,092
<b>Total Revenue Refunds, Provincial, Rupees</b>	<b>3,06,000</b>	<b>3,87,000</b>	<b>2,93,000</b>	<b>2,62,857</b>

EXPENDITURE—continued.				
2.—ASSIGNMENTS AND COMPENSATIONS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
COMPENSATIONS (GOA SUBSIDY, &c.) - - -	8,63,000	12,16,000	8,58,000	5,36,176
<i>PROVINCIAL.</i>				
INAMDARS AND OTHER GRANTEES - - -	52,83,000	52,67,000	48,17,000	53,99,915
PENSIONS IN LIEU OF RESUMED LANDS - - -	17,63,000	17,60,000	16,63,000	16,30,807
COMPENSATIONS - - -	3,57,000	3,70,000	3,62,000	3,62,696
TOTAL PROVINCIAL - - -	74,03,000	73,97,000	68,42,000	73,93,418
Total 2, Assignments and Compensations, Rupees - - -	82,66,000	86,13,000	77,00,000	79,29,594
DETAILS.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
<b>Inamdars and other Grantees.</b>				
Punt Prateenedhee of Vishalgur - - -	29,800	1,00,000	29,800	1,00,472
Goomansing Chutrusungjee Bajeebawa - - -	5,600		5,600	
Chundrasing Roysing and others - - -	7,200		7,200	
Chimnaje Shunkerrao Punt Sacheve - - -	29,700		25,700	
Rajah Gumbheersing Veyreesaljee Narsungjee, Rajah of Rajpipla - - -	12,300		12,300	
Bharutsungjee Ramsungjee - - -	7,300		7,300	
Mohunbama Huttaysingga - - -	5,200		5,200	
Shaik Ajmudin Waikur - - -	14,100		14,100	
Inams under Rs. 5,000 per annum - - -	1,11,200	1,00,000	1,07,200	1,00,472
Revenue of Alienated Lands - - -	3,40,800	3,36,000	3,40,000	3,35,887
Net payment to District Officers - - -	45,11,000	45,11,000	40,55,000	46,41,990
Commutation of fractional parts of Inams - - -	3,19,000	3,19,000	3,14,000	3,21,063
	1,000	1,000	800	503
Total Inamdars, &c., Rupees - - -	52,83,000	52,67,000	48,17,000	53,99,915
<b>Pensions in lieu of Resumed Lands.</b>				
Warshashuns - - -	87,000	84,000	87,000	86,751
Devasthans - - -	2,57,000	2,57,000	2,58,000	2,48,979
Revenue of Alienated Lands - - -	14,18,000	14,18,000	13,16,000	12,94,376
Commutations - - -	1,000	1,000	2,000	701
Total Pensions in lieu of Resumed Lands, Rupees - - -	17,63,000	17,60,000	16,63,000	16,30,807
3.—LAND REVENUE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., Es- TABLISHMENTS - - -	30,07,000	29,70,000	30,00,000	29,71,296
REVENUE SURVEYS - - -	6,90,000	6,86,000	6,78,000	6,72,140
LAND SETTLEMENT CHARGES - - -	2,00,000	2,31,000	2,20,000	2,42,110
ALLOWANCES TO DISTRICT & VILLAGE OFFICERS - - -	27,42,000	28,77,000	29,37,000	28,58,498
TOTAL PROVINCIAL - - -	66,39,000	67,64,000	68,35,000	67,44,044
<i>LOCAL.</i>				
ALLOWANCES TO DISTRICT & VILLAGE OFFICERS—LOCAL - - -	1,53,000	...	...	...
Total 3, Land Revenue, Rupees - - -	67,92,000	67,64,000	68,35,000	67,44,044



EXPENDITURE—continued.						
3.—LAND REVENUE—continued.						
DETAILS.						
Numbers.		PROVINCIAL. Collectors', &c., Establishments.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<i>Salaries.</i>				
10	10	Collectors and Magistrates— at Rs. 2,325 each per mensem	2,79,000	} 5,10,000	{ 2,79,000	} 5,10,093
11	11	„ 1,800 „ „	2,38,000			
1	1	„ 1,200 „ „	14,000			
16	16	1st Assistant Magistrates and Collec- tors— at Rs. 900 and 800 each per mensem	1,71,000	} 5,36,000	{ 1,71,000	} 5,32,561
1	1	„ 750 „ „	9,000			
12	12	2nd Assistant Magistrates and Collec- tors— at Rs. 700 each per mensem	1,00,800	} 5,36,000	{ 1,00,800	} 5,32,561
3	3	„ 600 „ „	21,600			
43	41	Extra or Supernumerary Assistant Magis- trates and Collectors— at Rs. 500 each per mensem	2,46,000	} 5,36,000	{ 2,58,000	} 5,32,561
16	19	„ 400 to 450 „	97,200			
6	6	„ 210 to 320 „	21,400			
		<i>Deduct—</i>	11,98,000	10,46,000	11,90,000	10,42,654
		Moiety of salaries provided under Grant 19, “Criminal Courts,” page 37.	5,99,000	5,23,000	5,95,000	5,21,327
1	1	Collector of Bombay, at Rs. 2,500	5,99,000	5,23,000	5,95,000	5,21,327
20	20	Huzoor Depy. Collrs. from Rs. 300 to 800 each per mensem	30,000	29,000	30,000	28,041
29	29	District ditto, at Rs. 300 to 500 each per mensem	57,000	} 1,36,000	{ 56,000	} 1,38,232
			69,000			
		Less—Civil Service Annuity -	7,55,000		7,50,000	
			25,000		25,000	
		<i>Establishment.</i>	7,30,000	6,88,000	7,25,000	6,87,600
1,616	1,624	Sudder Office Establishment -	5,46,000	5,40,000	5,45,000	5,44,952
6,663	6,505	Mamlutdars and Establishments- Temporary Establishment	11,38,000	11,17,000	11,30,000	11,10,760
			28,000	46,000	35,000	28,950
			17,12,000	17,03,000	17,10,000	16,84,662
		<i>Contingencies.</i>				
		Law Charges -	7,000	6,000	9,000	6,354
		Rents, Rates, and Taxes -	4,000	4,000	4,000	4,795
		Petty Construction and Repairs -	47,000	34,000	41,000	34,548
		Office Expenses and Miscellaneous	1,70,000	1,48,000	1,60,000	1,64,739
			2,28,000	1,92,000	2,14,000	2,10,436
		<i>Travelling Expenses.</i>				
		Travelling and Tentage Allowances of Officers -	1,07,000	1,00,000	1,04,000	1,01,220
		Travelling Allowances of Establishments	1,81,000	1,80,000	1,84,000	1,81,279
			2,88,000	2,80,000	2,88,000	2,82,499
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps	1,05,000	1,05,000	99,000	1,00,503
		Payments to Officers of other Presidencies	...	2,000	...	5,596
		<i>DEDUCT—Probable Savings</i>	30,63,000		30,36,000	
			56,000		36,000	
		<b>Total Collectors', &amp;c., Estabts., Rupees</b>	<b>30,07,000</b>	<b>29,70,000</b>	<b>30,00,000</b>	<b>29,71,296</b>

EXPENDITURE—continued.

3.—LAND REVENUE—continued.

Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—contd.</i>						
Revenue Surveys.						
PROFESSIONAL SURVEY.						
<i>Salaries.</i>						
1	1	Survey and Settlement Commissioner -	29,000	27,000	28,000	27,158
4	4	Superintendents -	50,000	2,58,000	49,000	2,72,918
39	39	Assistants including Photozincographer -	2,65,000			
			3,44,000	2,85,000	3,57,000	3,00,076
<i>Establishment.</i>						
Establishment retained according to the requirements of the year -						
			2,66,000	2,65,600	2,64,400	2,51,694
Talookdaree Survey Establishment -			2,400	2,400	2,400	3,716
			2,68,400	2,68,000	2,66,800	2,55,410
<i>Contingencies.</i>						
Boundary Mark Charges -			10,000	16,000	13,200	4,897
Rents, Rates, and Taxes -			2,200	2,400	2,600	2,384
Miscellaneous Charges -			30,400	34,600	39,000	29,127
			42,600	53,000	54,800	36,408
<i>Travelling Expenses.</i>						
Travelling Allowances -			83,000	71,000	80,000	71,211
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps -			9,000	9,000	9,400	9,035
DEDUCT—Probable Savings			7,47,000		7,68,000	
			57,000		90,000	
Total Revenue Surveys, Rupees			6,90,000	6,86,000	6,78,000	6,72,140
<b>Land Settlement Charges.</b>						
DISTRICT SETTLEMENT.						
<i>Salaries.</i>						
1	1	Settlement Officer -	18,000	83,000	17,000	91,316
13	13	Assistant Officers -	73,000			
		Sub-Assistant ditto -				
			91,000	83,000	87,000	91,316
<i>Establishment.</i>						
Clerks { retained according to the Survey requirements						
			77,000	1,14,000	95,000	1,14,114
<i>Contingencies.</i>						
Boundary Mark Expenditure (recoverable) -			1,000	1,000	1,000	1,625
Rents, Rates, and Taxes -			7,000	7,400	7,500	7,730
Miscellaneous -						
			8,000	8,400	8,500	9,355
<i>Travelling Expenses.</i>						
Travelling Allowances -			21,800	20,800	24,000	22,712
<i>Postage Charges.</i>						
Purchase of Service Postage Stamps -			1,200	1,200	1,500	1,197
Payments to Officers of other Provinces -			...	...	...	32
TOTAL DISTRICT SETTLEMENT, RUPEES			1,99,000	2,27,400	2,16,000	2,38,726
Carried over			1,99,000	2,27,400	2,16,000	2,38,726

EXPENDITURE—*continued.*3.—LAND REVENUE—*continued.*

<i>PROVINCIAL—contd.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
Brought forward		1,99,000	2,27,400	2,16,000	2,38,726
<b>TALOOKDAREE SETTLEMENT.</b>					
<i>Salary.</i>					
Settlement Officer, at Rs. 1,250 per mensem		2,400	2,400	2,400	2,179
<i>Travelling Expenses.</i>					
Travelling and Tentage Allowances		1,200	1,200	1,600	1,205
<b>TOTAL TALOOKDAREE SETTLEMENT, RUPEES</b>		<b>3,600</b>	<b>3,600</b>	<b>4,000</b>	<b>3,384</b>
DEDUCT—Probable Savings		2,02,600 2,600			
<b>Total Land Settlement Charges, Rupees</b>		<b>2,00,000</b>	<b>2,31,000</b>	<b>2,20,000</b>	<b>2,42,110</b>
<b>Allowances to District and Village Officers.</b>					
Pergunnah and Village Wuttundars		11,76,000	11,76,000	13,52,000	12,88,208
Village Expenses		6,49,000	6,49,000	6,47,000	5,30,546
Revenue of Alienated Lands		9,17,000	9,17,000	9,38,000	9,18,486
Village Cess Establishment in Sind		...	1,35,000	...	1,21,258
<b>Total Allowances to District and Village Officers, Rupees</b>		<b>27,42,000</b>	<b>28,77,000</b>	<b>29,37,000</b>	<b>28,58,498</b>
<i>LOCAL.</i>					
<b>Allowances to District and Village Officers—Local.</b>					
Village Cess Establishment		1,53,000	...	...	...

## 4.—OPIUM.

Numbers.		IMPERIAL. Opium Agencies and Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>Bombay Agency.</b>				
		<i>Establishment.</i>				
3	3	Clerks - - -	2,000	2,000	1,700	} 7,002
3	3	Inspectors - - -	5,400	5,000	5,400	
3	8	Servants - - -	1,000	1,000	300	
		<i>Contingencies.</i>	8,400	8,000	7,400	7,002
		Ware-house Rent - - -	14,400	14,400	14,400	7,095
		Miscellaneous - - -	1,200	1,400	400	288
		Payments to Officers of other Provinces - - -	...	1,200	...	...
		<b>Total Bombay Agency, Rupees</b>	<b>24,000</b>	<b>25,000</b>	<b>22,200</b>	<b>14,385</b>
		<b>Ahmedabad Agency.</b>				
		<i>Salary.</i>				
1	1	Deputy Collector - - -	600	600	600	600
		<i>Establishment.</i>				
2	2	Clerks - - -	500	600	} 700	632
2	2	Servants - - -	100	100		
		<i>Contingencies.</i>	600	700	700	632
		Ware-house Rent - - -	200	200	200	180
		Miscellaneous - - -	600	500	300	136
		<b>Total Ahmedabad Agency, Rupees</b>	<b>2,000</b>	<b>2,000</b>	<b>1,800</b>	<b>1,548</b>
		<b>Total Opium Agencies and Establishments, Rs.</b>	<b>26,000</b>	<b>27,000</b>	<b>24,000</b>	<b>15,933</b>
		<b>Total 4, Opium, Rupees</b>	<b>26,000</b>	<b>27,000</b>	<b>24,000</b>	<b>15,933</b>

EXPENDITURE—continued.

5.—SALT.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES*	1,30,000	1,08,000	1,10,000	1,64,975
SALT PURCHASE AND FREIGHT -	4,16,000	7,19,000	4,25,000	4,12,275
PREVENTIVE ESTABLISHMENT -	67,000	46,000	...	20,970
<b>TOTAL IMPERIAL</b>	<b>6,13,000</b>	<b>8,73,000</b>	<b>5,35,000</b>	<b>5,98,220</b>
<i>PROVINCIAL.</i>				
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES—				
PROVINCIAL -	7,46,000	7,31,000	9,15,000	7,79,685
PREVENTIVE ESTABLISHMENT—PROVINCIAL	2,40,000	1,66,000	...	...
Charges for Treaty Provision of Salt -	...	...	...	27
<b>TOTAL PROVINCIAL</b>	<b>9,86,000</b>	<b>8,97,000</b>	<b>9,15,000</b>	<b>7,79,712</b>
<b>Total 5, Salt, Rupees</b>	<b>15,99,000</b>	<b>17,70,000</b>	<b>14,50,000</b>	<b>13,77,932</b>

DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.		Rs.
<i>IMPERIAL.</i>				
Salaries, Establishments, and Contingencies.				
<i>Administration of Salt Revenue in Portuguese India.</i>				
Establishment -	91,000	78,000	1,66,000	71,285
Contingencies -	24,000	16,000	19,000	19,192
Cost price of Salt -	15,000	14,000	14,000	74,498
			1,99,000	
			89,000	
<b>DEDUCT—Probable Savings</b>				
<b>Total Salaries, Establishments, and Contingencies</b>	<b>1,30,000</b>	<b>1,08,000</b>	<b>1,10,000</b>	<b>1,64,975</b>
<i>PROVINCIAL.</i>				
Salaries, Establishments, and Contingencies—				
Provincial.				
<i>Salaries.</i>				
Collector -	20,700	27,800	20,700	} 93,260
Deputy and Assistant Collectors -	63,600	59,200	72,900	
	84,300	87,000	93,600	93,260
<i>Establishments.</i>				
Superintendents -	17,800	14,600	} 85,500	} 4,04,476
Supervisors -	49,200	35,800		
Clerks -	2,21,200	1,94,000	2,36,900	
Servants -	2,47,500	2,06,600	3,51,900	
Boat Establishments -	24,300	18,000	34,800	14,045
Preventive Establishments -	27,800	56,000	64,000	1,31,852
Temporary Establishment -	...	...	2,000	369
	5,87,800	5,25,000	7,75,100	5,50,742
<i>Contingencies.</i>				
Commission on Salt Tax Collections -	15,000	15,000	14,000	13,463
Rewards -	4,000	2,000	4,000	2,523
Rents, Rates, and Taxes -	900	1,000	1,200	1,350
Petty Construction and Repairs -	27,000	16,000	41,500	8,025
Office Expenses and Miscellaneous -	60,000	54,000	80,600	73,468
	1,06,900	88,000	1,41,300	98,829
<i>Travelling Expenses.</i>				
Travelling Expenses -	33,000	28,000	42,000	33,272
<i>Postage Charges.</i>				
Purchase of Service Postage Stamps -	4,000	3,000	4,000	3,582
	8,16,000		10,56,000	
<b>DEDUCT—Probable Savings</b>	<b>70,000</b>		<b>1,41,000</b>	
<b>Total Salaries, Establishment, and Contingencies, Provincial</b>	<b>7,46,000</b>	<b>7,31,000</b>	<b>9,15,000</b>	<b>7,79,685</b>

\* Consists of charges connected with the Administration of Salt Revenue in Portuguese India.

EXPENDITURE—*continued.*

## 6.—STAMPS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - - -	53,000	55,000	53,000	55,419
CHARGES FOR THE SALE OF GENERAL STAMPS - - - -	63,000	63,000	63,000	63,288
CHARGES ON SALE OF COURT FEES STAMPS - - - -	32,000	32,000	32,000	31,944
STAMP PAPER SUPPLIED FROM CENTRAL STORES - - - -	46,000	46,000	46,000	47,268
<b>Total 6, Stamps, Rupees - - - -</b>	<b>1,94,000</b>	<b>1,96,000</b>	<b>1,94,000</b>	<b>1,97,919</b>
IMPERIAL - - - -	97,000	98,000	97,000	98,960
PROVINCIAL - - - -	97,000	98,000	97,000	98,959

## DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>Superintendence.</b>				
		<i>Salaries.</i>				
I	I	Inspector General - - - -	8,000	8,000	8,000	8,083
I	I	Assistant Superintendent - - - -	7,200	8,000	7,200	8,031
			15,200	16,000	15,200	16,114
		<i>Establishment.</i>				
4	4	Inspectors - - - -	3,100	2,000	3,100	2,153
24	24	Clerks - - - -	18,200	28,000	18,200	28,193
4	4	Official Vendors - - - -	2,900		2,900	
37	37	Servants - - - -	4,200		4,200	
			28,400	30,000	28,400	30,346
		<i>Contingencies.</i>				
		Miscellaneous - - - -	7,500	7,200	6,400	7,533
		3rds Freight on Europe Stores - - - -	100		1,000	67
			7,600	7,200	7,400	7,600
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - - -	1,800	1,800	2,000	1,359
		<b>Total, Superintendence, Rupees - - - -</b>	<b>53,000</b>	<b>55,000</b>	<b>53,000</b>	<b>55,419</b>
		<b>Charges for the Sale of General Stamps.</b>				
		<i>Establishment.</i>				
26	26	Clerks - - - -	9,200	10,000	9,300	10,183
I	I	Servant - - - -	100		100	
			9,300	10,000	9,400	10,183
		Commission to Vendors - - - -	46,700	46,000	41,000	47,019
		Discount on sale of Stamps - - - -	2,000	2,000	8,000	1,005
		Contingencies and Miscellaneous - - - -	2,300	2,300	2,100	2,670
		Purchase of Service Postage Stamps - - - -	2,700	2,700	2,500	2,411
		<b>Total Charges for the Sale of General Stamps, Rs. - - - -</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,288</b>

## 7.—EXCISE.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<b>Collectors', Commissioners', and Cantonment Magistrates' Establishments.</b>				
		<i>Establishment.</i>				
...	I	Deputy Collector - - - -	4,000	...	...	...
200	217	Head Inspectors - - - -	1,42,000	1,30,000	1,33,000	1,14,885
		Inspectors - - - -	20,000	54,000		
51	59	Clerks - - - -	19,000			
444	161	Servants - - - -	1,000	6,000	51,000	60,963
		Temporary Establishment - - - -	...	...	1,000	7,486
			1,86,000	1,90,000	2,05,000	1,83,334
		<i>Contingencies.</i>				
		Office Expenses and Miscellaneous - - - -	40,000	38,000	40,000	30,940
		Rents, Rates, and Taxes - - - -	1,000	1,000	1,000	640
			41,000	39,000	41,000	31,580
		<i>Travelling Expenses.</i>				
		Travelling Allowances - - - -	29,000	25,000	22,000	24,600
		<i>Postage Charges.</i>				
		Service Postage Stamps - - - -	2,000	2,000	2,000	1,849
		<b>Total Collectors', &amp;c., Estabts., Rupees - - - -</b>	<b>2,58,000</b>	<b>2,56,000</b>	<b>2,70,000</b>	<b>2,41,363</b>
		<b>Total 7, Excise, Rupees - - - -</b>	<b>2,58,000</b>	<b>2,56,000</b>	<b>2,70,000</b>	<b>2,41,363</b>
		IMPERIAL - - - -	1,29,000	1,28,000	1,35,000	1,20,681
		PROVINCIAL - - - -	1,29,000	1,28,000	1,35,000	1,20,682

EXPENDITURE—continued.

8.—PROVINCIAL RATES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
Collection of Rates and Cesses.				
Remuneration for collecting the Local Cess -	55,000	57,000	...	...
<i>LOCAL.</i>				
Collection of Rates and Cesses.				
Remuneration for collecting the Local Cess -	...	...	20,000	17,649
Remuneration to Village Accountants for collecting Road Cess -	...	...	45,000	35,422
TOTAL, LOCAL -	...	...	65,000	53,071
Total 8, Provincial Rates, Rupees -	55,000	57,000	65,000	53,071

9.—CUSTOMS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
SEA CUSTOMS,—SALARIES, ESTABLISHMENTS, & CONTINGENCIES -	4,95,000	4,87,000	5,00,000	5,37,787
LAND CUSTOMS,—SALARIES, ESTABLISHMENTS, & CONTINGENCIES -	...	...	...	2,494
Total 9, Customs, Rupees -	4,95,000	4,87,000	5,00,000	5,40,281

DETAILS.

Numbers.		<i>PROVINCIAL.</i> Sea Customs, Salaries, Establishments, and Contingencies.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Commissioner.</i>				
		<i>Salary.</i>				
I	I	Commissioner, at Rs. 3,500 per mensem— Less—Civil Service Annuity -	42,000 1,700	34,000	42,000 1,700	47,971
I	I	Assistant to Commissioner -	40,300 6,300	6,000	40,300 6,300	5,880
			46,600	40,000	46,600	53,851
		<i>Establishment.</i>				
8	8	Clerks - - - -	7,700	} 9,400	{ 7,700	} 9,349
15	15	Servants - - - -	1,800			
11	11	Boat Establishment - - - -	1,900			
38	38	Establishment of the Reporter General of External Commerce -	19,000	20,000	19,000	19,940
			30,400	31,300	30,400	31,171
		<i>Contingencies.</i>				
		Contingencies and Miscellaneous -	4,300	2,500	4,700	2,329
		<i>Travelling Expenses.</i>				
		Travelling Allowances, &c. -	9,000	7,800	9,600	7,883
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps -	700	400	700	415
		TOTAL COMMISSIONER, RUPEES -	91,000	82,000	92,000	95,649
		Carried over -	91,000	82,000	92,000	95,649

EXPENDITURE— <i>continued.</i>						
9.—CUSTOMS— <i>continued.</i>						
Numbers.		<i>PROVINCIAL—contd.</i>	Budget Estimate,	Revised Estimate,	Pudget Estimate,	Accounts,
1885-86.	1886-87.	Sea Customs, Salaries, Establishments, and Contingencies— <i>continued.</i>	1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		Brought forward	91,000	82,000	92,000	95,649
		<b>Presidency Division.</b>				
		<i>Salaries.</i>				
1	1	Deputy Commissioner (Collector)	24,000	44,000	30,300	38,939
3	3	Assistant Commissioners	18,600			
		LESS—Civil Service Annuity	42,600		48,900	
			1,700		1,200	
			40,900	44,000	47,700	38,939
		<i>Establishment.</i>				
11	11	Appraising Establishment	19,000	19,000	18,900	18,670
43	43	Clerks	24,000	27,000	23,900	27,551
34	34	Servants	3,500			
			46,500	46,000	46,300	46,221
		<i>Preventive Establishment.</i>				
1	1	Superintendent	5,800	5,600	5,800	5,320
4	4	Inspectors and Supervisors	10,800	78,400	10,800	78,448
60	60	Preventive Officers and Tallyman	68,500			
16	16	Transshipping Clerk, Gate-keepers, &c.	7,000	34,000	7,000	34,615
75	75	Boat Establishment	12,300			
127	128	Servants	15,300	15,000		
			1,19,700	1,18,000	1,19,400	1,18,383
		<i>Miscellaneous Establishment.</i>				
17	17	Private Establishment	8,200	8,200	8,200	8,212
		Purchase of Service Postage Stamps	200	200	300	242
		Travelling Allowances	2,100	2,000	100	54
		Office Expenses and Miscellaneous	12,400	8,600	17,000	10,851
		<b>TOTAL PRESIDENCY DIVISION; RUPEES</b>	<b>2,30,000</b>	<b>2,27,000</b>	<b>2,39,000</b>	<b>2,22,902</b>
		<b>Guzerat Division.</b>				
		<i>Salary.</i>				
1	1	Assistant Commissioner	9,000	9,600	9,000	9,600
		<i>Establishment.</i>				
7	7	Sir-Carcoons and Darogahs	6,100	6,100	6,100	6,122
41	41	Clerks	10,400	19,400	10,400	19,416
106	106	Servants	10,100			
26	26	Boat Establishment	3,000	2,900	2,900	3,093
			29,600	28,400	29,300	28,631
		<i>Preventive Establishment.</i>				
1	1	Inspector	2,100	3,000	2,100	3,813
11	11	Boat Establishment	1,100			
			3,200	3,000	3,100	3,813
		Purchase of Service Postage Stamps	1,000	800	900	843
		Travelling and Tentage Allowances, &c.	5,200	5,200	5,000	4,855
		Office Expenses and Miscellaneous	11,000	8,000	7,700	6,349
		<b>TOTAL GUZERAT DIVISION, RUPEES</b>	<b>59,000</b>	<b>55,000</b>	<b>55,000</b>	<b>54,091</b>
		<b>Concan Division.</b>				
		<i>Salaries.</i>				
1	1	Deputy Commissioner	9,600	27,000	9,600	24,556
3	3	Assistant Commissioners	13,800			
			23,400	27,000	23,400	24,556
		<i>Establishment.</i>				
2	2	Sir-Carcoons and Darogahs	2,400	2,400	2,400	8,591
47	48	Clerks	14,200	14,200	14,200	51,971
107	106	Servants	11,100	11,200	11,100	
49	47	Boat Establishment	5,600	5,200	5,500	5,963
			33,300	33,000	33,200	66,525
		Purchase of Service Postage Stamps	3,400	3,000	3,000	2,456
		Travelling and Tentage Allowances	14,000	14,000	13,000	14,500
		Office Expenses and Miscellaneous	10,900	7,000	9,400	17,418
		<b>TOTAL CONCAN DIVISION, RUPEES</b>	<b>85,000</b>	<b>84,000</b>	<b>82,000</b>	<b>1,25,455</b>
		<b>Carried over</b>	<b>4,65,000</b>	<b>4,48,000</b>	<b>4,68,000</b>	<b>4,98,097</b>

EXPENDITURE—continued.						
9.—CUSTOMS—continued.						
Numbers.		PROVINCIAL—contd. Sea Customs, Salaries, Establishments, and Contingencies—continued.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		Brought forward	4,65,000	4,48,000	4,68,000	4,98,097
		<b>Kurrachee Division.</b>				
		<i>Salaries.</i>				
1	1	Collector	8,100	10,000	8,100	10,325
1	1	Assistant Collector	2,400			
			10,500	10,000	11,300	10,325
		<i>Establishment.</i>				
21	23	Clerks	14,200	18,500	13,900	18,700
35	35	Servants	3,900			
7	7	Boat Establishment	1,300	1,300	1,300	1,259
5	5	Wharf ditto	900	1,000	900	1,248
5	5	Harbour Police (Preventive Establish- ment)	2,000	2,000	2,000	1,976
6	6	Establishment of the Reporter General of External Commerce	4,200	4,200	4,200	4,151
			26,500	27,000	26,200	27,334
		Purchase of Service Postage Stamps	200	200	200	200
		Travelling Allowances	1,000	200	1,000	217
		Office Expenses and Miscellaneous	1,800	1,600	2,300	1,614
		<b>TOTAL KURRACHEE DIVISION, RUPEES</b>	<b>40,000</b>	<b>39,000</b>	<b>41,000</b>	<b>39,690</b>
		<b>DEDUCT—Probable Savings</b>	<b>5,05,000</b> <b>10,000</b>		<b>5,09,000</b> <b>,000</b>	
		<b>Total Sea Customs, Salaries, Estabts., and Con- tingencies, Rupees</b>	<b>4,95,000</b>	<b>4,87,000</b>	<b>5,00,000</b>	<b>5,37,787</b>
		<b>Land Customs, Salaries, Establishments, and Contingencies.</b>				
		<b>Concan Division.</b>				
		<i>Establishment.</i>				
		Establishment	...	...	...	1,959
		Boat Establishment	...	...	...	535
		Contingencies	...	...	...	
		<b>TOTAL CONCAN DIVISION, RUPEES</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,494</b>
		<b>Total Land Customs, Salaries, Estabts., and Contingencies, Rupees</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,494</b>

10.—ASSESSED TAXES.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>COLLECTION OF INCOME TAX—</b>				
Salaries	84,000	...	...	...
Establishments				
Travelling Allowances				
Contingencies				
<b>COLLECTION OF LICENSE TAX</b>	...	20,000	20,000	20,856
<b>Total 10, Assessed Taxes, Rupees</b>	<b>84,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,856</b>
<b>IMPERIAL</b>	74,000	10,000	10,000	10,428
<b>PROVINCIAL</b>	10,000	10,000	10,000	10,428



EXPENDITURE —continued.				
II.—FOREST.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS -	9,32,500	9,28,200	13,56,000	11,98,184
B.—ESTABLISHMENTS -	9,19,500	8,55,800	5,56,000	5,65,274
<b>Total II, Forest, Rupees</b>	<b>18,52,000</b>	<b>17,84,000</b>	<b>19,12,000</b>	<b>17,63,458</b>
IMPERIAL -	9,26,000	8,92,000	9,56,000	8,81,729
PROVINCIAL -	9,26,000	8,92,000	9,56,000	8,81,729
DETAILS.				
A.—Conservancy and Works.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—				
a. Timber -	3,15,000	3,29,900	4,10,000	3,91,351
b. Firewood and Charcoal -	3,32,400	3,04,600	3,36,600	2,40,747
c. Bamboos -	600	600	600	382
d. Sandal-wood -	1,000	200	300	1,579
e. Grass and other Minor Produce -	61,100	71,400	62,700	1,25,745
	7,10,100	7,06,700	8,10,200	7,59,804
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	29,600	31,600	59,200	41,020
III.—CONFISCATED, DRIFT AND WAIF WOOD -	600	1,100	700	253
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT -	5,600	4,500	5,300	4,803
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT -	33,400	34,200	30,700	21,024
VI.—LIVE AND DEAD STOCK:—				
a. Purchase of Cattle -	400	300	1,000	598
b. Feed and Keep of Cattle -	3,100	3,400	3,700	1,865
c. Plant, Tools, and Instruments -	4,700	5,500	4,800	5,648
	8,200	9,200	9,500	8,111
VII.—COMMUNICATIONS AND BUILDINGS:—				
a. Roads and Bridges -	3,800	3,900	4,400	3,073
b. Buildings -	16,600	8,500	15,400	9,080
c. Other Works -	1,000	1,400	1,000	1,080
	21,400	13,800	20,800	13,233
VIII.—DEMARICATION, IMPROVEMENT, AND EXTENSION OF FORESTS:—				
a. Demarcation -	15,700	17,000	15,800	6,103
b. Compensation for Land and Rights -	30,000	10,900	32,200	40,176
c. Surveys and Working-Plans -	58,800	37,700	46,000	60,694
d. Plantations -	19,600	16,800	27,400	18,416
e. Protection from Fire -	5,400	5,600	6,100	3,542
f. Other Works -	33,200	28,400	2,84,000	2,10,629
	1,62,700	1,16,400	4,11,500	3,39,560
IX.—MISCELLANEOUS—				
a. Law Charges -	800	1,800	1,800	189
b. Other Charges -	7,100	8,900	6,300	10,187
	7,900	10,700	8,100	10,376
DEDUCT—Probable Savings -	9,79,500			
	47,000			
<b>Total A.—Conservancy and Works, Rupees</b>	<b>9,32,500</b>	<b>9,28,200</b>	<b>13,56,000</b>	<b>11,98,184</b>

EXPENDITURE—continued.					
11.—FOREST—continued.					
B.—Establishment.					
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
	Rs.	Rs.	Rs.	Rs.	
<b>I.—SALARIES :—</b>					
a. Conservators	45,000	45,000	45,000	48,824	
b. Superior Officers	2,01,200	1,80,100	1,87,000	1,87,935	
c. Subordinate, Forest and Depôt Establishment	4,04,260	3,99,600	1,13,100	1,11,804	
d. Office Establishment	93,100	87,400	51,900	70,429	
e. Deputation and Special Allowances (Forest Schools)	1,100	1,100	1,100	1,159	
Forest Settlement Officers' Establishment	...	...	18,000	...	
	7,44,600	7,13,200	4,16,100	4,20,151	
<b>II.—TRAVELLING ALLOWANCES :—</b>					
a. Conservators	7,200	7,300	7,200	7,541	
b. Superior Officers	74,800	53,300	54,500	49,432	
c. Subordinate, Forest and Depôt Establishments	26,900	25,900	23,000	24,446	
d. Office Establishments (Forest Schools). Forest Settlement Officers	28,800	23,300	21,200	24,094	
	1,37,700	1,09,800	1,05,900	1,05,513	
<b>III.—CONTINGENCIES :—</b>					
a. Stationery	5,200	5,200	5,100	5,547	
b. Carriage of Tents and Records	7,100	6,600	6,900	6,716	
c. Sundries	8,100	5,900	6,500	10,082	
d. Official Postage	9,900	8,600	8,200	10,151	
Rents, Rates and Taxes	6,900	6,500	7,300	5,872	
Payments to Officers of other Provinces	...	...	...	1,242	
	37,200	32,800	34,000	39,610	
<b>Total B.—Establishments, Rupees</b>	<b>9,19,500</b>	<b>8,55,800</b>	<b>5,56,000</b>	<b>5,65,274</b>	
12.—REGISTRATION.					
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
	Rs.	Rs.	Rs.	Rs.	
SUPERINTENDENCE	28,000	28,000	28,000	28,667	
DISTRICT CHARGES	2,65,000	2,72,000	2,64,000	2,65,622	
<b>Total 12, Registration, Rupees</b>	<b>2,93,000</b>	<b>3,00,000</b>	<b>2,92,000</b>	<b>2,94,289</b>	
IMPERIAL	1,46,000	1,50,000	1,46,000	1,47,145	
PROVINCIAL	1,47,000	1,50,000	1,46,000	1,47,144	
DETAILS.					
Numbers.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.	Rs.	Rs.	Rs.	Rs.
<b>Superintendence.</b>					
<i>Salaries.</i>					
1	1	Inspector General of Registration	16,000	16,000	16,000
<i>Establishment.</i>					
9	9	Clerks	6,000	8,000	6,000
5	5	Servants	700		
<i>Contingent Charges.</i>					
Travelling Allowances		3,700	2,500	3,100	3,080
Official Postage		500	500	500	513
Miscellaneous		1,100	1,000	1,700	899
		5,300	4,000	5,300	4,492
<b>Total Superintendence, Rupees</b>		<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,667</b>

EXPENDITURE— <i>continued.</i>								
12.—REGISTRATION— <i>continued.</i>								
Numbers.			Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,		
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.		
			Rs.	Rs.	Rs.	Rs.		
<b>District Charges.</b>								
<i>Salaries.</i>								
1	1	Registrar, Bombay	6,000	6,000	6,000	6,000		
1	1	Special Sub-Registrar, including Commission, Bombay	6,000	6,000	5,300	6,022		
437	437	Special Sub-Registrars, & Village Registrars, including Commission	1,70,500	1,92,000	1,75,000	1,36,127		
4	4	Inspectors ( $\frac{3}{4}$ pay)	6,200	6,000	6,200	8,244		
			1,88,700	2,10,000	1,92,500	1,56,393		
<i>Establishment.</i>								
101	101	Clerks, including Village Registrars' Establishments	37,000	36,000	34,600	} 87,013		
35	35	Servants	3,600	3,000	3,500			
		Temporary Establishment	...	...	...		299	
			40,600	39,000	38,100	87,312		
<i>Contingent Charges.</i>								
		Travelling Allowances and Expenses	18,000	13,000	16,400	12,250		
		Official Postage	4,600	3,000	3,800	3,458		
		Office Rent	900	600	600	465		
		Petty Construction and Repairs	500	400	300	13		
		Office Expenses and Miscellaneous	11,700	6,000	12,300	5,731		
			35,700	23,000	33,400	21,917		
<b>Total District Charges, Rupees</b>			<b>2,65,000</b>	<b>2,72,000</b>	<b>2,64,000</b>	<b>2,65,622</b>		
<b>13.—INTEREST ON ORDINARY DEBT.</b>								
<i>IMPERIAL.</i>								
INTEREST ON GOVERNMENT OF INDIA STOCK NOTES			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
			Rs.	Rs.	Rs.	Rs.		
COMMISSION ON STOCK NOTES			10,000	10,000	8,000	10,151		
			...	...	...	146		
<b>Total 13, Interest on Ordinary Debt, Rupees—</b>			<b>10,000</b>	<b>10,000</b>	<b>8,000</b>	<b>10,297</b>		
<b>14.—INTEREST ON OTHER OBLIGATIONS.</b>								
<i>IMPERIAL.</i>								
INTEREST ON EDUCATIONAL FUNDS—					Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
					Rs.	Rs.	Rs.	Rs.
Sir Jamsetjee Jejeebhoy's School of Arts and Industry Fund					5,200	5,200	5,200	5,180
Medical Book Fund					700	700	700	705
Medical Prize Fund					300	300	300	295
Gold Medal Fund					200	200	200	190
On account of the Trustees of the Bombay Education Society					2,900	2,900	2,900	2,913
Carnac Scholarship					1,000	1,000	1,000	1,002
Anderson ditto					900	900	900	894
Farish ditto					1,200	1,200	1,200	1,194
Reid ditto					700	700	700	680
McLennan ditto					500	500	500	470
Carried over					13,600	13,600	13,600	13,523

EXPENDITURE—continued.				
14.—INTEREST ON OTHER OBLIGATIONS—continued.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL</i> —continued.				
Brought forward -	13,600	13,600	13,600	13,523
<b>INTEREST ON CHARITABLE FUNDS—</b>				
Sir J. J. Native General Hospital Fund -	12,000	12,000	12,000	12,000
Sir J. J. Obstetric Institution Fund -	600	600	600	600
District Benevolent Society -	2,800	4,200	2,800	1,400
Victoria Charitable Dispensary at Nowsaree -	3,300	3,300	3,300	3,250
Parsee Benevolent Institution Fund -	12,000	12,000	12,000	12,000
David Sassoon's Industrial and Reformatory Institution -	1,500	1,500	1,500	1,500
	32,200	33,600	32,200	30,750
<b>INTEREST ON TREASURY NOTES OF THE BOMBAY ISLAND POLICE FUND -</b>				
DITTO ON UNCOVENANTED SERVICE FAMILY PENSION FUND -	...	17,000	16,000	17,046
DITTO ON PRESIDENCY SAVINGS BANK DEPOSITS -	49,000	47,800	45,000	43,484
DITTO ON SOLDIERS' DEPOSITS IN SAVINGS BANK -	2,70,000	6,32,000	6,30,000	6,32,147
DITTO ON DEPOSITS OF THE ADMINISTRATOR GENERAL -	15,000	15,000	15,000	11,287
DITTO ON LAND REVENUE COLLECTIONS REFUNDED -	8,000	8,000	4,000	11,456
DITTO ON BOMBAY UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH -	...	...	1,500	...
DITTO ON LOCAL FUND PENSION FUND -	1,000	1,000	1,000	963
REFUNDS -	4,000	4,000		
	...	...	17,497	
	3,47,000	7,24,800	7,12,500	7,43,332
<b>INTEREST ON MISCELLANEOUS ACCOUNTS—</b>				
Public Works Contribution -	3,000	3,000	2,700	3,841
On other Accounts -	4,200	4,000	2,000	9,936
	7,200	7,000	4,700	13,777
	4,00,000	7,79,000	7,63,000	8,01,382
<b>LOCAL.</b>				
INTEREST ON MISCELLANEOUS ACCOUNTS—LOCAL -	17,000	18,000	18,000	34,652
<b>Total 14, Interest on other Obligations, Rupees</b>	<b>4,17,000</b>	<b>7,97,000</b>	<b>7,81,000</b>	<b>8,36,034</b>
15.—POST OFFICE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
DISTRICT POST ESTABLISHMENTS -	90,000	90,000	89,800	89,868
SUBSIDIES -	17,000	27,000	15,200	...
<b>Total 15, Post Office, Rupees</b>	<b>1,07,000</b>	<b>1,17,000</b>	<b>1,05,000</b>	<b>89,868</b>
17.—MINT.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
MINT AND ASSAY MASTERS' ESTABLISHMENT AND CONTINGENCIES -	2,92,000	2,95,000	3,02,000	2,77,613
LOSS ON COINAGE -	50,000	50,000	48,000	29,712
PURCHASE OF LOCAL STORES -	51,000	42,000	56,000	37,156
	3,93,000		4,06,000	
DEDUCT—Probable Savings -	33,000		46,000	
<b>Total 17, Mint, Rupees</b>	<b>3,60,000</b>	<b>3,87,000</b>	<b>3,60,000</b>	<b>3,44,481</b>

EXPENDITURE — *continued.*17.—MINT—*continued.*

## DETAILS.

Numbers.		<i>IMPERIAL.</i> Mint and Assay Masters' Establishment and Contingencies.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,				
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.				
			Rs.	Rs.	Rs.	Rs.				
<i>Direction and Establishment.</i>										
1	1	Mint Master - - - - -	36,000	36,000	36,000	} 42,458				
1	1	Assistant Mint Master - - - - -	9,600	9,600	9,100					
			45,600	45,600	45,100	42,458				
1	1	Accountant - - - - -	6,700	5,000	6,200	} 4,591				
15	15	Clerks and Writers - - - - -	15,300	} 20,000	} 15,400					
17	17	Mint Guards - - - - -	4,500			} 4,500	} 19,241			
8	8	Servants - - - - -	900					900		
2	2	Bullion-Keepers - - - - -	6,600	6,600	6,600	6,600				
			34,000	31,600	33,600	30,432				
<i>Operative Establishment.</i>										
8	8	Superintendents and Foremen - - - - -	38,600	37,000	40,000	37,251				
283	251	Engineers, Melters, Mechanics, Laborers, &c. - - - - -	74,600	61,000	78,000	61,362				
			39,200	50,800	39,000	36,832				
<i>Assay Establishment.</i>										
			1,52,400	1,48,800	1,57,000	1,35,445				
1	1	Assay Master - - - - -	22,200	} 34,500	} 22,100	} 35,873				
1	1	Deputy Assay Master - - - - -	14,400				14,400			
5	6	Head Assistant and Clerks - - - - -	8,700	} 13,000	} 8,300	} 10,347				
13	12	Servants - - - - -	2,000				2,100			
			...	...	...	2,531				
<i>Contingencies.</i>										
			47,300	47,500	46,900	48,751				
			1,200	2,000	2,000	375				
			11,000	19,000	17,000	18,177				
<i>Postage Charges.</i>										
			12,200	21,000	19,000	18,552				
			} 500	} 500	} 400	} 263				
							} 500	} 500	} 400	} 81
<b>Total Mint and Assay Masters' Establishment, &amp;c., Rupees</b>			<b>2,92,000</b>	<b>2,95,000</b>	<b>3,02,000</b>	<b>2,77,613</b>				
<i>Loss on Coinage.</i>										
			} 50,000	} 50,000	} 48,000	} 29,712				
							} 50,000	} 50,000	} 48,000	} 29,712
<b>Total Loss on Coinage, Rupees</b>			<b>50,000</b>	<b>50,000</b>	<b>48,000</b>	<b>29,712</b>				

## 18.—GENERAL ADMINISTRATION.

		Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
		1886-87.	1885-86.	1885-86.	1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
CIVIL OFFICE OF ACCOUNT AND AUDIT - - - - -		2,20,000	2,26,000	2,30,000	2,41,126
CURRENCY DEPARTMENT - - - - -		84,000	84,000	94,000	96,426
RESERVE TREASURY - - - - -		1,000	1,000	2,000	720
ALLOWANCE TO PRESIDENCY BANKS - - - - -		1,16,000	1,41,000	1,41,000	1,40,934
<b>TOTAL IMPERIAL</b>		<b>4,21,000</b>	<b>4,52,000</b>	<b>4,67,000</b>	<b>4,79,206</b>
Carried over		4,21,000	4,52,000	4,67,000	4,79,206

EXPENDITURE — *continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward	4,21,000	4,52,000	4,67,000	4,79,206
<i>PROVINCIAL.</i>				
SALARY OF GOVERNOR	1,20,000	1,11,000	1,20,000	1,28,710
STAFF AND HOUSEHOLD OF GOVERNOR	80,000	85,000	87,000	86,705
EXPENDITURE FROM CONTRACT ALLOWANCE	93,000	93,000	93,000	1,03,305
TOUR EXPENSES	15,000	15,000	17,000	14,600
EXECUTIVE COUNCIL	1,23,000	1,23,000	1,23,000	1,18,283
CIVIL SECRETARIATS	3,45,000	3,46,000	3,44,000	3,53,408
MILITARY SECRETARIAT	94,000	91,000	89,000	88,280
COMMISSIONER IN SIND	1,15,000	1,10,000	1,16,000	1,12,473
COMMISSIONERS	2,35,000	2,56,000	2,33,000	2,41,560
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES	21,000	21,000	21,000	19,429
Local Fund Establishments in Imperial and Provincial Offices	17,000	17,000	...	...
TOTAL PROVINCIAL	12,58,000	12,68,000	12,43,000	12,66,753
<i>LOCAL</i>				
LOCAL FUND ESTABLISHMENTS IN IMPERIAL AND PROVINCIAL OFFICES	...	...	12,000	11,727
GENERAL ESTABLISHMENT OF LOCAL FUNDS	...	...	6,000	5,673
TOTAL LOCAL	...	...	18,000	17,400
Total 18, General Administration, Rupees	16,79,000	17,20,000	17,28,000	17,63,359

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>						
Civil Office of Account and Audit.						
<i>Salaries.</i>						
1	1	Accountant General	36,000	34,000	36,000	38,992
1	1	Deputy Accountant General	15,000	20,000	18,000	18,000
4	1	Assistant Accountants General	9,600	15,000	28,000	30,372
	2	Chief Superintendents	11,000	11,000		
			71,600			
LESS—Civil Service Annuity						
			2,000			
			69,600	80,000	82,000	94,724
<i>Establishment.</i>						
139	144	Superintendents and Clerks	1,34,400	1,31,000	1,30,600	1,29,213
26	26	Servants	3,000	3,000	3,000	2,974
		Temporary Establishment	2,500	1,000	2,500	2,391
<i>Contingencies.</i>						
		Office Expenses	1,39,900	1,35,000	1,36,100	1,34,578
		Section Work	6,400	5,800	6,800	5,874
			1,200	700	1,200	657
			7,600	6,500	8,000	6,531
		Travelling Allowances	1,000	1,500	2,000	774
		Purchase of Service Postage Stamps	1,900	1,700	1,900	1,737
		Payments to Officers of other Presidencies	...	1,300	...	2,728
		Rents, Rates, and Taxes	...	...	...	54
Total Civil Office of Account and Audit, Rs.			2,20,000	2,26,000	2,30,000	2,41,126
<i>Currency Department.</i>						
<i>Salaries.</i>						
2	2	Assistant Commissioners	16,200	16,200	17,000	15,700
<i>Establishment.</i>						
46	59	Clerks and others	54,400	54,000	50,000	52,179
22	22	Servants	2,700	3,000	2,600	
		Temporary Establishment	...	...	1,400	1,983
<i>Contingencies.</i>						
		Remittance Charges	57,100	57,000	54,000	54,162
		Office Expenses and Miscellaneous	7,000	7,000	18,500	23,079
		3rds Freight on Europe Stores	3,000	3,200	3,400	2,828
			100			
			10,100	10,200	22,500	25,912
<i>Postage Charges.</i>						
		Purchase of Service Postage Stamps	600	600	500	608
		Rents, Rates, and Taxes	...	...	...	44
Total Currency Department, Rupees			84,000	84,000	94,000	96,426

EXPENDITURE— <i>continued.</i>					
18.—GENERAL ADMINISTRATION — <i>continued.</i>					
<i>IMPERIAL</i> — <i>continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<b>Allowance to Presidency Banks.</b>					
	For General Treasury duties -	12,000	12,000	14,000	12,240
	„ Government Savings' Bank duties -	40,000	65,000	65,000	65,000
	„ Public Debt Office -	62,000	62,000	60,000	61,234
	„ Government Savings Bank at Karrachi -	1,000	1,000	1,000	960
	Contingencies and Miscellaneous -	1,000	1,000	1,000	1,500
	<b>Total Allowance to Presidency Banks, Rs.</b>	<b>1,16,000</b>	<b>1,41,000</b>	<b>1,41,000</b>	<b>1,40,934</b>
<b>PROVINCIAL.</b>					
<b>Staff and Household of Governor.</b>					
<i>Salaries.</i>					
	Private Secretary -	18,000	18,000	18,000	18,000
	Surgeon -	12,000	12,000	12,000	11,833
		30,000	30,000	30,000	29,833
<i>Establishment.</i>					
	Clerks and others -	7,400	} 15,000	{ 8,000	} 18,927
	Office Servants and (Lascars) -	8,000			
	Band Establishment (Pay and Expenses) -	9,100	11,000	11,000	11,007
		24,500	26,000	31,000	29,934
	Sumptuary Allowance -	8,000	8,000	8,000	8,580
<i>Contingencies.</i>					
	Contingencies and Miscellaneous -	16,300	20,000	16,800	17,553
<i>Postage Charges.</i>					
	Purchase of Service Postage Stamps -	600	500	600	476
	Rents, Rates, and Taxes -	600	500	600	329
	<b>Total Staff and Household of Governor, Rs.</b>	<b>80,000</b>	<b>85,000</b>	<b>87,000</b>	<b>86,705</b>
<b>Tour Expenses.</b>					
	Travelling Allowances -	7,000	7,000	12,000	7,160
	Contingencies and Miscellaneous -	8,000	8,000	5,000	7,440
	<b>Total Tour Expenses, Rupees</b>	<b>15,000</b>	<b>15,000</b>	<b>17,000</b>	<b>14,600</b>
<b>Executive Council.</b>					
<i>Salaries.</i>					
	Members of Council -	1,23,000	1,23,000	1,23,000	1,18,255
	Payments to Officers of other Provinces -	...	...	...	28
	<b>Total Executive Council, Rupees</b>	<b>1,23,000</b>	<b>1,23,000</b>	<b>1,23,000</b>	<b>1,18,283</b>
<b>Civil Secretariats.</b>					
<b>Political, Secret, Legislative, Judicial and Educational Departments.</b>					
<i>Salaries.</i>					
	Secretary -	45,000	43,200	45,000	39,337
	Under-Secretary -	15,000	15,400	15,000	14,294
	Assistant Secretaries -	15,300	14,400	14,800	14,243
		75,300		74,800	
	LESS—Civil Service Annuity -	2,200		2,200	
		73,100	73,000	72,600	67,874
<i>Establishment.</i>					
	Clerks -	59,100	60,000	58,600	59,312
	Servants -	2,400	2,400	2,400	2,356
	Temporary Establishment -	700	600	...	697
		62,200	63,000	61,000	62,365
<i>Contingencies.</i>					
	Office Expenses and Miscellaneous -	7,700	9,000	7,600	7,947
	Purchase of Service Postage Stamps -	5,000	6,000	4,800	6,833
	Payments to Officers of other Provinces -	...	2,000	...	3,871
	<b>Total Political, &amp;c., Departments</b>	<b>1,48,000</b>	<b>1,53,000</b>	<b>1,46,000</b>	<b>1,48,890</b>
	Carried over	1,48,000	1,53,000	1,46,000	1,48,890

EXPENDITURE—continued.

18.—GENERAL ADMINISTRATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<i>Civil Secretariats—continued.</i>					
Brought forward -		1,48,000	1,53,000	1,46,000	1,48,890
<b>Revenue, Financial, and General Departments.</b>					
<i>Salaries.</i>					
Secretary - - -		37,500	36,000	37,500	42,392
Under-Secretary - - -		15,000	14,000	15,000	16,798
Assistant ditto - - -		7,900	7,800	7,600	7,620
LESS—Civil Service Annuity -		60,400		60,100	
		2,100		2,100	
		58,300	57,800	58,000	66,810
<i>Establishment.</i>					
48	48	Clerks - - -	57,000	54,600	55,615
18	20	Servants - - -	2,300	2,300	2,300
		Temporary Establishment -	...	300	286
		59,300	57,200	58,300	58,201
<i>Contingencies.</i>					
Section Work - - -		4,000	3,500	4,200	3,518
Office Expenses and Miscellaneous -		9,900	10,000	11,800	8,941
		13,900	13,500	16,000	12,459
Purchase of Service Postage Stamps -		7,500	7,500	8,700	6,950
Payments to Officers of other Provinces -		...	...	...	4,086
<b>Total Revenue, &amp;c., Departments</b> -		1,39,000	1,36,000	1,41,000	1,48,506
<b>Separate Department.</b>					
<i>Establishment.</i>					
5	5	Clerks - - -	3,900	3,900	3,900
33	35	Servants - - -	4,600	4,600	4,301
		8,500	8,500	8,100	8,201
<i>Contingent Charges.</i>					
Rents, Rates, and Taxes - - -		500	500	500	480
Purchase of Service Postage Stamps -		800	1,000	1,000	808
Miscellaneous - - -		7,200	6,000	6,400	6,041
<b>Total Separate Department</b> -		17,000	16,000	16,000	15,530
<b>Translators' and Persian Department.</b>					
<i>Salaries.</i>					
5	5	Translators - - -	16,900	16,000	15,577
<i>Establishment.</i>					
20	21	Clerks - - -	20,700	22,400	22,715
8	8	Servants - - -	900		
		21,600	22,400	21,500	22,715
Office Expenses and Miscellaneous -		2,000	2,000	2,200	1,765
Purchase of Service Postage Stamps -		500	600	600	425
		2,500	2,600	2,800	2,190
<b>Total Translators', &amp;c., Department</b> -		41,000	41,000	41,000	40,482
<b>Total Civil Secretariats, Rupees</b> -		3,45,000	3,46,000	3,44,000	3,53,408
<b>Military Secretariat.</b>					
<i>Military, Marine, and Ecclesiastical Departments.</i>					
<i>Salaries.</i>					
1	1	Secretary - - -	30,000	28,000	24,964
1	1	Assistant ditto - - -	9,000	9,000	9,000
		39,000	37,000	39,000	33,964
<i>Establishment.</i>					
29	29	Clerks - - -	32,300	32,400	31,901
14	14	Servants - - -	1,600	1,600	1,584
—	—	Temporary Establishment -	...	...	18
		33,900	34,000	33,900	33,503
Office Expenses and Miscellaneous -		19,600	18,500	14,200	19,261
Purchase of Service Postage Stamps -		1,500	1,500	1,900	1,552
<b>Total Military Secretariat, Rupees</b> -		94,000	91,000	89,000	88,280



## EXPENDITURE—continued.

## 18.—GENERAL ADMINISTRATION—continued.

Numbers.		PROVINCIAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		Commissioner in Sind.	Rs.	Rs.	Rs.	Rs.
1	1	Commissioner - - -	50,000	48,000	50,000	57,148
2	2	Assistant Commissioners - - -	20,400	20,000	20,400	18,115
		LESS—Civil Service Annuity	70,400		70,400	
			2,400		2,400	
			68,000	68,000	68,000	75,263
		<i>Establishment.</i>				
53	54	Clerks, Translators, Servants, and others	23,600	21,000	24,000	20,125
		Temporary Establishment - - -	600	1,000	600	563
			24,200	22,000	24,600	20,688
		Miscellaneous Charges - - -	6,100	6,300	6,700	4,589
		Purchase of Service Postage Stamps	700	700	700	708
		Travelling and Tentage Allowances -	16,000	13,000	16,000	11,225
		<b>Total Commissioner in Sind, Rupees</b>	<b>1,15,000</b>	<b>1,10,000</b>	<b>1,16,000</b>	<b>1,12,473</b>
		<b>Commissioners.</b>				
		<i>Salaries.</i>				
3	3	Commissioners - - -	1,20,000	1,35,000	1,20,000	1,23,912
2	6	Assistant ditto - - -	32,400	33,000	31,200	27,941
		LESS—Civil Service Annuity -	1,52,400		1,51,200	
			4,800		6,000	
			1,47,600	1,68,000	1,45,200	1,51,853
		<i>Establishment.</i>				
35	34	Clerks, Dufturdars, Sheristadars, and others	27,400	30,000	27,900	37,073
60	60	Servants - - -	6,100	6,000	6,100	
		Temporary Establishment - - -	400	...	500	88
			33,900	36,000	34,500	37,161
		<i>Contingencies.</i>				
		Office Expenses and Miscellaneous -	9,900	10,000	9,400	9,703
		Office Rent - - -	4,500	4,000	4,500	4,150
			14,400	14,000	13,900	13,853
		Travelling Allowances - - -	36,700	35,000	36,900	36,402
		Purchase of Service Postage Stamps	2,400	3,000	2,500	2,291
		<b>Total Commissioners, Rupees</b>	<b>2,35,000</b>	<b>2,56,000</b>	<b>2,33,000</b>	<b>2,41,560</b>
		<b>Provincial Establishments in Imperial Offices.</b>				
		<b>CIVIL OFFICE OF ACCOUNT AND AUDIT.</b>				
		<i>Establishment.</i>				
—	1	Chief Superintendent - - -	3,100	20,000	...	...
19	18	Superintendent and Clerks - - -	17,100		19,800	19,051
1	1	Servant - - -	100		100	120
		Temporary Establishment - - -	...	...	1,100	...
		Contingencies and Travelling Allowances	700	1,000	...	258
		<b>Total Provincial Establishments in Imperial Offices, Rupees</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>19,429</b>

EXPENDITURE—continued.				
19.—LAW AND JUSTICE.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
HIGH COURT JUDGES - - - -	3,25,000	3,26,000	3,23,000	3,55,492
HIGH COURT, APPELLATE BRANCH, AT THE PRE- SIDENCY - - - -	88,000	88,000	89,000	77,502
HIGH COURT, ORIGINAL BRANCH, AT THE PRES- IDENCY - - - -	2,40,000	2,31,000	2,40,000	2,33,623
LAW OFFICERS - - - -	1,63,000	1,63,000	1,63,000	1,65,562
ADMINISTRATOR GENERAL - - - -	3,000	3,000	3,000	3,000
CORONER'S COURT - - - -	13,000	13,000	10,000	13,968
JUSTICES OF THE PEACE AND THE PETTY SESSIONS COURT - - - -	89,000	91,000	90,000	88,525
CIVIL AND SESSIONS COURTS - - - -	19,71,000	19,71,000	19,50,000	19,66,260
COURTS OF SMALL CAUSES - - - -	2,68,000	2,64,000	2,62,000	2,55,585
CRIMINAL COURTS - - - -	13,44,000	13,44,000	13,40,000	13,43,741
JAILS - - - -	6,54,000	6,30,000	6,95,000	6,51,344
REFUNDS - - - -	32,000	32,000	35,000	31,998
<b>Total 19, Law &amp; Justice, Rupees</b> -	<b>51,90,000</b>	<b>51,56,000</b>	<b>52,00,000</b>	<b>51,86,600</b>

DETAILS.

Numbers.			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>						
<b>High Court Judges.</b>						
<i>Salaries.</i>						
1	1	Chief Justice - - - -	60,000	60,000	60,000	60,000
6	6	Puisne Judges - - - -	2,70,000	2,56,000	2,70,000	2,95,492
		LESS—Civil Service Annuity - - - -	3,30,000 5,000		3,30,000 7,000	
		<b>Total High Court Judges, Rupees</b> -	<b>3,25,000</b>	<b>3,26,000</b>	<b>3,23,000</b>	<b>3,55,492</b>
<b>High Court, Appellate Branch.</b>						
<i>Salaries.</i>						
1	1	Registrar - - - -	20,400	22,100	20,400	15,543
1	1	Deputy ditto - - - -	7,200	7,200	7,200	4,656
1	1	Assistant ditto - - - -	6,600	5,300	6,000	4,373
1	1	Reporter - - - -	12,000	12,000	12,000	12,000
		LESS—Civil Service Annuity - - - -	46,200 800		45,600 1,000	
			45,400	46,600	44,600	36,572
<i>Establishment.</i>						
38	38	Clerks - - - -	33,000	32,000	33,000	32,366
48	48	Servants - - - -	6,200	6,200	6,200	6,162
			39,200	38,200	39,200	38,528
<i>Contingencies.</i>						
		Travelling Allowances - - - -	900	600	2,200	122
		Office Expenses and Miscellaneous - - - -	1,600	1,500	2,100	1,300
			2,500	2,100	4,300	1,422
		Purchase of Service Postage Stamps - - - -	900	1,100	900	980
		<b>Total High Court, Appellate Branch, Rupees</b>	<b>88,000</b>	<b>88,000</b>	<b>89,000</b>	<b>77,502</b>

EXPENDITURE— <i>continued.</i>						
19.—LAW AND JUSTICE— <i>continued.</i>						
Numbers.		PROVINCIAL— <i>continued.</i> High Court, Original Branch. <i>Salaries.</i>	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
1	1	Clerk of the Crown - - -	7,200	7,200	7,200	7,200
1	1	Prothonotary and Ecclesiastical and Admiralty Registrar - - -	30,000	16,200	30,000	32,582
5	5	Judges' Clerks and Commissioner for taking affidavits - - -	36,600	36,200	36,600	30,010
2	2	Commissioner of Accounts and Taxing Master and Assistant - - -	40,800	37,900	40,800	29,666
25	26	Translators and Interpreters - - -	55,000	56,500	55,000	55,631
			1,69,600	1,54,000	1,69,600	1,55,089
		<i>Establishment.</i>				
3		Criers - - -	...	...	3,400	1,925
27	30	Chobdars on the Judge's Establishment	7,000	7,000	...	1,008
		Robe-keeper ditto - - -	...	...	3,900	1,399
		Servants ditto - - -	...	...	...	2,376
3	3	Clerks of the Office of Clerk of the Crown	2,200	2,400	2,200	2,376
2	2	Servants of ditto - - -	200		200	
10	9	Clerks of the Ecclesiastical Registrar's Office - - -	...	...	7,000	8,062
6	6	Servants of ditto - - -	15,900	15,000	700	10,662
14	14	Clerks of the Prothonotary's Office - - -	...	...	7,400	5,775
6	6	Servants of ditto - - -	...	...	700	175
6	7	Clerks of the Taxing Master - - -	5,400	6,000	5,400	9,027
3	3	Servants - - -	300		300	
1		Clerk, Parsee Chief Matrimonial Court - - -	...	...	...	18,185
21	21	Clerks of the Interpreter's and Translator's Offices - - -	8,400	9,000	8,400	4,152
5	5	Servants in the Interpreter's and Translator's Offices - - -	600		600	
41	42	Sheriff's Office Establishment - - -	22,600	18,000	22,600	3,204
8	8	Clerks of the Office of Clerk of the Insolvent Court - - -	3,700	4,200	3,700	253
4	4	Servants in the Office of Clerk of the Insolvent Court - - -	400		400	
10	10	Official Assignee's Establishment - - -	3,200	3,200	3,200	
		Temporary Establishment of the Original Branch - - -	...	200	...	
			69,900	65,000	70,100	66,203
		<i>Contingencies.</i>				
		High Court Law Library - - -	1,000	1,000	1,000	1,000
		Office Expenses and Miscellaneous - - -	8,800	10,000	9,900	10,390
		Rents, Rates, and Taxes - - -	1,000	900	1,000	936
			10,800	11,900	11,900	12,326
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - -	100	100	100	5
			2,50,400		2,51,700	
		DEDUCT—Probable Savings - - -	10,400		11,700	
		<b>Total High Court, Original Branch, Rupees</b>	<b>2,40,000</b>	<b>2,31,000</b>	<b>2,40,000</b>	<b>2,33,623</b>

EXPENDITURE—continued.

19.—LAW AND JUSTICE—continued.

Numbers.		PROVINCIAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<b>Law Officers.</b>				
		<i>Salaries.</i>				
1	1	Advocate General - - -	24,000	24,000	24,000	26,323
1	1	Remembrancer of Legal Affairs - -	30,000	30,500	30,000	27,925
1	1	Solicitor to Government - - -	30,000	30,000	30,000	30,565
1	1	Law Officer and Government Pleader in the Presidency - - -	3,600	4,000	3,600	4,070
		Law Officer and Government Pleaders in the District - - -	19,700	19,500	19,700	21,951
			1,07,300	1,08,000	1,07,300	1,10,834
		<i>Establishment.</i>				
		Establishment of Government Pleader in the Presidency, including Temporary Establishment - - -	2,400	2,500	2,400	2,479
		Ditto do. in the District - - -	1,900	1,600	1,000	1,266
		Establishment of the Advocate General - - -	2,400	2,400	2,400	2,600
		Establishment of the Remembrancer of Legal Affairs - - -	2,100	2,100	2,100	1,973
			8,800	8,600	7,900	8,318
		<i>Contingencies.</i>				
		Law Charges - - -	39,000	38,200	37,000	38,693
		Office Expenses and Miscellaneous - - -	7,700	8,000	10,600	7,515
		<i>Postage Charges.</i>				
		Purchase of Service Postage Stamps - - -	46,700	46,200	47,600	46,208
			200	200	200	202
		<b>Total Law Officers, Rupees</b> - - -	<b>1,63,000</b>	<b>1,63,000</b>	<b>1,63,000</b>	<b>1,65,562</b>
		<b>Coroner's Court.</b>				
		<i>Salaries.</i>				
1	1	Coroner { Including Conveyance Allowance } - - -	5,100	5,100	5,100	5,100
1	1	Surgeon - - -	2,400	2,800	...	3,813
			7,500	7,900	5,100	8,913
		<i>Establishment.</i>				
2	3	Clerks and Interpreters - - -	4,100	...	3,600	3,840
4	4	Servants - - -	700	4,400	500	456
			4,800	4,400	4,100	4,296
		<i>Contingencies.</i>				
		Office Expenses and Miscellaneous - - -	700	700	800	759
		<b>Total Coroner's Court, Rupees</b> - - -	<b>13,000</b>	<b>13,000</b>	<b>10,000</b>	<b>13,968</b>
		<b>Justices of the Peace and the Petty Sessions Court.</b>				
		<i>Justices of the Peace.</i>				
		<i>Salaries.</i>				
1	1	Senior Magistrate - - -	24,000	25,300	24,000	24,000
1	1	Second ditto - - -	14,400	18,800	14,400	14,400
1	1	Third ditto - - -	12,000	9,300	12,000	12,496
			50,400	53,400	50,400	50,896
		<i>Establishment.</i>				
1	1	Chief Clerk - - -	5,500	4,400	5,200	4,912
16	16	Clerks - - -	14,200	14,000	14,200	13,511
3	3	Interpreters - - -	5,100	5,100	5,100	5,555
16	16	Servants - - -	1,800	1,800	1,800	1,812
			26,600	25,300	26,300	25,790
		<i>Contingencies.</i>				
		House Rent to the 2nd Magistrate - - -	1,200	1,200	1,200	1,200
		Purchase of Service Stamps - - -	2,700	2,700	3,900	10
		Office Expenses and Miscellaneous - - -	8,100	8,400	8,200	2,548
		Office Rent, Rates, and Taxes - - -				8,081
			12,000	12,300	13,300	11,839
		<b>Total Justices of the Peace and the Petty Sessions Court, Rupees</b> - - -	<b>89,000</b>	<b>91,000</b>	<b>90,000</b>	<b>88,525</b>

EXPENDITURE—continued.									
19.—LAW AND JUSTICE—continued.									
Numbers.		PROVINCIAL—continued. Civil and Sessions Courts. Salaries.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.			
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.			
17	17	Civil and Sessions Judges -	4,20,000	4,02,000	4,20,000	3,96,132			
7	7	Joint Judge -	...	...	73,000	} 76,024			
1	1	Assistant Judges -	73,000	87,000	...				
114	116	Judicial Commissioner in Sind Subordinate Judges, 1st and 2nd Classes	30,000 4,25,000	30,000 4,11,000	30,000 4,06,000		34,108 4,14,186		
		LESS—Civil Service Annuity -	9,48,000 21,000		9,29,000 21,000				
			9,27,000	9,30,000	9,08,000	9,20,450			
		<i>Establishment.</i>							
523	564	Translator -	1,88,200	1,82,000	1,82,500	1,81,191			
1,323	1,328	Establishment of all Judges	2,57,800	2,59,000	2,57,200	2,64,142			
...	...	Establishment of Subordinate Judges	9,000	10,000	9,000	11,630			
2,544	2,649	Temporary Establishment Charges for service of Judicial Process	4,28,000	4,22,000	4,04,800	4,26,223			
			8,83,000	8,73,000	8,53,500	8,83,186			
		<i>Contingencies.</i>							
		Diet Allowances to Witnesses -	23,400	18,000	25,000	18,448			
		Rent, Rates, and Taxes -	11,200	11,000	11,300	11,243			
		Office Expenses and Miscellaneous -	73,000	70,000	68,800	56,903			
			1,07,600	99,000	1,05,100	86,594			
		Travelling and Tentage Allowances -	64,500	48,000	65,400	49,819			
		Purchase of Service Postage Stamps -	20,200	18,000	20,000	18,041			
		Payments to Officers of other Presidencies -	...	3,000	...	8,170			
			20,02,300		19,52,000				
		DEDUCT—Probable Savings	31,300		2,000				
		<b>Total Civil and Sessions Courts, Rupees</b>	<b>19,71,000</b>	<b>19,71,000</b>	<b>19,50,000</b>	<b>19,66,260</b>			
		<b>Courts of Small Causes.</b>							
		<i>Presidency.</i>							
		<i>Salaries.</i>							
1	1	First Judge -	30,000	30,000	30,000	27,854			
3	3	Second, Third, and Fourth Judges	45,000	45,000	45,000	42,914			
2	2	Clerks of the Court and Deputy	11,400	11,500	11,400	11,480			
			86,400	86,500	86,400	82,248			
106	111	<i>Establishment.</i> Clerks -	} 73,500	} 75,000	} 68,000	} 70,664			
23	25	Interpreters and Translators - Servants -					2,800	2,600	
			76,300	75,000	70,600	70,664			
		<i>Contingent Charges.</i>							
		Office Expenses and Miscellaneous -	1,800	2,700	1,500	3,374			
		Office Rent -	11,500	11,800	11,500	11,001			
			13,300	14,500	13,000	14,375			
		<b>TOTAL, PRESIDENCY</b>	<b>1,76,000</b>	<b>1,76,000</b>	<b>1,70,000</b>	<b>1,67,287</b>			
		<i>Mofussil.</i>							
		<i>Salaries.</i>							
4	4	Judges -	48,000	48,000	48,000	50,846			
		<i>Establishment.</i>							
179	179	Clerks, Guards and Servants	} 24,200	} 36,000	} 24,200	} 33,292			
		Cashier -					...	...	
82	82	Nazirs - Bailiffs -					15,100	15,100	
			39,300	36,000	39,300	33,292			
		Carried over	87,300	84,000	87,300	84,138			
			1,76,000	1,76,000	1,70,000	1,67,287			

EXPENDITURE—continued.							
19.—LAW AND JUSTICE—continued.							
PROVINCIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
Courts of Small Causes—continued.		Rs.	Rs.	Rs.	Rs.		
Brought forward		1,76,000	1,76,000	1,70,000	1,67,287		
Mofussil—continued.							
Brought forward		87,300	84,000	87,300	84,138		
Contingencies.							
Office Expenses and Miscellaneous		2,500	2,000	2,500	2,016		
Purchase of Service Postage Stamps		400	300	400	256		
Rent, Rates, and Taxes		1,800	1,700	1,800	1,888		
TOTAL MOFUSSIL		92,000	88,000	92,000	88,298		
Total Courts of Small Causes, Rupees		2,68,000	2,64,000	2,62,000	2,55,585		
Criminal Courts.							
Salaries.							
119	120	Moiety of the Salaries of Collectors, Magistrates and others, as particularised under Grant 3, "Collectors', &c., Establishments," page 16	5,99,000	5,23,000	5,95,000	5,21,327	
3	4	City Magistrates	27,400	30,000	24,000	29,081	
49	49	Deputy Magistrates	1,25,000	1,25,000	1,25,000	1,27,432	
8	10	Cantonment Magistrates and Assistants	51,600	48,000	52,800	53,539	
1	1	Railway Magistrate	1,000	1,000	1,000	1,152	
Less—Civil Service Annuity		8,04,000		7,97,800			
		24,000		23,800			
		7,80,000	7,27,000	7,74,000	7,32,531		
Establishment.							
422	422	Clerks	1,34,200	1,38,000	1,35,000	1,34,794	
78	78	Servants	6,800				6,700
250	250	Tehsildars or Mamludars	2,45,000				
			3,86,000	3,80,000	3,86,700	3,80,546	
Contingencies.							
Office Expenses, Miscellaneous		55,000	53,000	56,400	49,583		
Miscellaneous Charges							
		55,000	53,000	56,400	49,583		
Travelling Expenses.							
Travelling and Tentage Allowances of Officers		1,05,000	1,05,000	1,00,000	1,03,393		
Travelling Allowances of Establishments		49,000	49,000	50,000	49,107		
		1,54,000	1,54,000	1,50,000	1,52,500		
Postage Charges.							
Purchase of Service Postage Stamps		28,500	29,000	26,200	28,312		
Payments to Officers of other Presidencies		...	1,000	...	269		
DEDUCT—Probable Savings		14,03,500		13,93,300			
		59,500		53,300			
Total Criminal Courts, Rupees		13,44,000	13,44,000	13,40,000	13,43,741		
Jails.							
INSPECTION AND GENERAL SUPER-INTENDENCE.							
Salary.							
1	1	Inspector General	18,000	16,200	18,000	22,332	
Establishment.							
9	9	Clerks	8,100	8,600	8,100	8,603	
5	5	Servants	500				500
			8,600	8,600	8,600	8,603	
Carried over		26,600	24,800	26,600	30,935		

EXPENDITURE—continued.					
19.—LAW AND JUSTICE—continued.					
PROVINCIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
Jails—continued.		Rs.	Rs.	Rs.	Rs.
INSPECTION AND GENERAL SUPERINTENDENCE—contd.		26,600	24,800	26,600	30,935
Brought forward					
Contingent Charges.					
Office Rent	-	500	500	500	480
Office Expenses and Miscellaneous	-	400	400	500	412
		900	900	1,000	892
Travelling Allowances	-	4,000	3,800	3,900	3,727
Official Postage	-	500	500	500	432
Payments to Officers of other Presidencies	-	...	...	...	28
TOTAL INSPECTION, &C., RUPEES		32,000	30,000	32,000	36,014
PRESIDENCY JAILS.					
HOUSE OF CORRECTION AND EUROPEAN PENITENTIARY.					
Superintendent		6,000	7,100	6,000	8,147
Jailors and Turnkeys (Europeans)		6,200	10,000	6,200	10,088
Warders, Clerks, and Servants (Natives)		5,400			
Hospital Establishment		1,400	1,400	1,300	1,346
		13,000	11,400	12,900	11,434
Supplies and Services.					
Rations	-	8,000	8,300	7,000	8,346
Clothing and Bedding	-				
Hospital Charges	-	200	500	200	174
Medical Stores	-				
Moving Prisoners	-	100		100	40
		8,500	8,800	8,500	8,792
Contingent Charges.					
Official Postage	-	2,500	2,500	2,600	26
Miscellaneous	-				
		2,500	2,500	2,600	2,491
TOTAL PRESIDENCY JAILS, RUPEES		30,000	29,800	30,000	30,864
CIVIL JAILS.					
Establishment.					
Jailor	-	1,500	1,500	1,500	1,500
Warders, Clerks, and Servants	-	1,700	1,700	1,700	1,704
Miscellaneous	-	3,200	3,200	3,200	3,204
		1,000	800	1,000	1,060
HER MAJESTY'S COMMON JAIL, BOMBAY.		4,200	4,000	4,200	4,264
Superintendent	-	3,600	3,600	3,600	3,930
Warders, Clerks, and Servants	-	5,800	5,700	5,800	5,719
Hospital Establishment	-	700	700	700	627
		6,500	6,400	6,500	6,346
Supplies and Services.					
Rations	-	6,600	6,500	6,800	5,310
Clothing and Bedding	-				
Hospital Charges	-	200	500	500	10
Medical Stores	-				
Moving Prisoners	-	200		300	112
		100		200	85
		7,100	7,000	8,100	5,547
Contingent Charges.					
Grain Compensation to Hospital Assistants	-	2,600	2,200	2,600	20
Official Postage	-				
Miscellaneous	-				2,252
		2,600	2,200	2,600	2,272
TOTAL PRESIDENCY JAILS, RUPEES		19,800	19,200	20,800	18,095
		54,000	53,000	55,000	53,223
Carried over		86,000	83,000	87,000	89,237

EXPENDITURE — *continued.*

19.—LAW AND JUSTICE — *continued.*

Numbers.		PROVINCIAL— <i>continued.</i>	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
		<b>Jails—<i>continued.</i></b>				
		Brought forward	86,000	83,000	87,000	89,237
		<b>CENTRAL JAIL.</b>				
		<i>Salaries.</i>				
1	1	Superintendent - - -	12,600	11,500	11,400	11,400
		<i>Establishment.</i>				
2	2	Jailors and Turnkeys - - -	18,400	16,700	4,500	16,636
59	65	Warders, Clerks and Servants - - -				
2	2	Hospital Assistants - - -	1,100	2,300	1,100	1,271
11	11	Temporary Establishment - - -				
			20,600	19,000	19,200	18,912
		<i>Supplies and Services.</i>				
		Rations - - -	24,600	24,000	22,000	23,230
		Clothing and Bedding - - -				
		Medical Stores - - -	500	2,000	300	17
		Hospital Charges - - -				
		Moving Prisoners - - -				
		Clothing to Jail Establishment - - -				
			700	700	700	502
			600	800	800	154
			400	...	...	196
			26,800	26,000	24,800	24,099
		<i>Contingent Charges.</i>				
		Travelling Allowances - - -	5,000	5,500	5,600	20
		Official Postage - - -				
		Grain Compensation to Hospital Assistants - - -				
		Water-rate - - -				
		Office Expenses and Miscellaneous - - -				
		Payments to Officers of other Presidencies - - -	...	...	...	75
			5,000	5,500	5,600	4,671
			5,000	5,500	5,600	1,627
			5,000	5,500	5,600	...
		<b>TOTAL CENTRAL JAILS, RUPEES</b>	<b>65,000</b>	<b>62,000</b>	<b>61,000</b>	<b>60,804</b>
		<b>DISTRICT JAILS.</b>				
		<i>Salaries.</i>				
3	21	Superintendents and Jailors - - -	33,500	33,000	15,300	31,981
2		Superintendent - - -				
16		Superintendent and Medical Officer - - -				
		Allowance to Superintendent - - -	...	...	...	...
			33,500	33,000	35,000	31,981
		<i>Establishment.</i>				
2	489	Jailors and Deputy Jailors - - -	89,400	87,000	27,300	87,663
522		Warders, Clerks, and Servants - - -				
20		Extra Servants and Guards - - -				
		Hospital Assistants - - -	7,000	5,000	6,600	6,750
			8,000	9,000	10,400	8,991
			1,04,400	1,01,000	1,13,200	1,03,404
		<i>Supplies and Services.</i>				
		Rations - - -	1,20,700	1,20,800	1,22,000	1,28,439
		Clothing and Bedding - - -				
		Medical Stores - - -	4,000	4,000	4,000	2,988
		Hospital Charges - - -				
		Moving Prisoners - - -				
		Clothing to Jail Establishment - - -				
			2,000	2,200	3,000	2,890
			6,000	6,000	6,000	5,993
			2,000	6,000	1,600	981
			1,34,700	1,33,000	1,41,600	1,41,948
		<i>Contingent Charges.</i>				
		House Rent - - -	1,000	1,600	1,500	1,550
		Horse Allowance - - -	900	1,000	1,300	1,005
		Travelling Allowances and Expenses - - -	1,000	2,000	1,000	2,406
		Grain Compensation to Hospital Assistants - - -	400	...	...	...
		Sind and Aden Batta to ditto - - -	1,000	...	500	...
		Official Postage - - -	1,100	8,400	1,200	1,139
		Office Expenses and Miscellaneous - - -				
			9,000	9,200	9,200	15,917
			14,400	13,000	14,700	22,017
		Carried over - - -	2,87,000	2,80,000	3,04,500	2,99,350
			1,51,000	1,45,000	1,48,000	1,50,041



EXPENDITURE— <i>continued.</i>								
19.—LAW AND JUSTICE— <i>continued.</i>								
<i>PROVINCIAL—continued.</i>								
Jails— <i>continued.</i>								
Brought forward								
DISTRICT JAILS— <i>contd.</i>								
Brought forward								
SUBORDINATE DISTRICT JAILS.								
<i>Establishment.</i>								
Numbers.		Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,			
1885-86.	1886-87.	1886-87.	1885-86.	1885-86.	1884-85.			
		Rs.	Rs.	Rs.	Rs.			
		1,51,000	1,45,000	1,48,000	1,50,041			
		2,87,000	2,80,000	3,04,500	2,99,350			
		5,500	} 6,000	{ 7,400	} 7,226			
		1,700				} 300	} 1,700	} 162
		300						
		7,500	6,000	9,400	7,388			
		5,200	} 6,400	{ 10,000	} 8,713			
		500						
		700	} 800	} 900	} 857			
		6,400	7,200	11,400	9,630			
		100	100	100	137			
		1,000	1,000	1,100	1,186			
		1,100	1,100	1,200	1,323			
		15,000	14,300	22,000	18,341			
		3,200	} 3,200	{ 3,200	} 3,132			
		100						
		800	} 800	} 800	} 840			
		900						
		5,000	4,700	4,800	4,719			
		3,07,000	2,99,000	3,31,300	3,22,410			
		200	200	200	246			
		16,100	15,600	16,500	14,708			
		300	300	400	94			
		4,600	4,300	5,400	4,337			
		21,000	19,600	22,300	19,139			
		1,800	2,200	2,000	2,219			
		1,000	1,000	1,000	706			
		1,000	1,000	2,000	706			
		24,000	23,000	26,500	22,310			
		16,000	16,000	16,000	15,636			
		4,000	3,000	4,500	3,611			
		2,000	2,000	2,000	1,647			
		6,000	5,000	6,500	5,258			
		4,98,000	4,83,000	5,21,800	5,10,397			

EXPENDITURE—continued.				
19.—LAW AND JUSTICE—continued.				
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>				
<i>Jails—continued.</i>				
Brought forward	4,98,000	4,83,000	5,21,800	5,10,397
<i>JAIL MANUFACTURES—continued.</i>				
Brought forward	6,000	5,000	6,500	5,258
Central Jails—				
Tools and Plant	-	-	-	-
Raw Materials	-	-	-	-
Miscellaneous	-	-	-	-
	20,000	20,000	30,500	15,379
	20,000	20,000	30,500	15,379
District Jails—				
Tools and Plant	-	-	-	-
Raw Materials	-	-	-	-
Miscellaneous	-	-	-	-
	68,000	60,000	72,600	58,446
	68,000	60,000	72,600	58,446
<b>TOTAL JAIL MANUFACTURES, RUPEES</b>	<b>94,000</b>	<b>85,000</b>	<b>1,09,600</b>	<b>79,083</b>
<b>CONVICT CAMP AND TEMPORARY CENTRAL JAIL</b>	<b>57,000</b>	<b>57,000</b>	<b>70,000</b>	<b>57,106</b>
<b>CHARGES FOR TRANSPORTATION OF CONVICTS.</b>				
<i>Establishment.</i>				
<i>Supplies and Services.</i>				
<i>Road Money to released Convicts</i>				
<i>Railway Expenses and Passage-money</i>				
	200	3,800	200	7
	3,600	3,800	3,000	3,632
	3,800	3,800	3,200	3,639
<i>Contingent Charges.</i>				
Miscellaneous	200	200	200	214
<b>TOTAL CHARGES FOR TRANSPORTATION, &amp;C., RUPEES</b>	<b>5,000</b>	<b>5,000</b>	<b>4,400</b>	<b>4,758</b>
<b>DEDUCT—Probable Savings</b>			7,05,800	
			10,800	
<b>Total Jails, Rupees</b>	<b>6,54,000</b>	<b>6,30,000</b>	<b>6,95,000</b>	<b>6,51,344</b>

Numbers.	
1885-86.	1886-87.
2	2

## GOVERNMENT OF BOMBAY—CIVIL ESTIMATE

## EXPENDITURE—continued.

## 20.—POLICE.

				Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
				Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>							
STATE RAILWAY POLICE				35,000	35,000	35,000	35,752
<i>PROVINCIAL.</i>							
PRESIDENCY POLICE				5,49,000	4,96,000	4,93,000	4,51,125
SUPERINTENDENCE				45,000	43,000	44,000	18,757
DISTRICT EXECUTIVE FORCE				36,48,000	34,45,000	34,30,000	34,70,866
VILLAGE POLICE				8,17,000	8,01,000	8,10,000	7,93,961
RAILWAY POLICE				83,000	1,08,000	83,000	53,042
COLLECTION OF CATTLE TRESPASS FINES				85,000	82,000	...	...
REFUNDS				1,000	1,000	...	602
<b>TOTAL PROVINCIAL</b>				<b>52,28,000</b>	<b>49,76,000</b>	<b>48,60,000</b>	<b>47,88,353</b>
<i>LOCAL.</i>							
COLLECTION OF CATTLE TRESPASS FINES -				...	...	63,000	59,642
STEAM-BOILER INSPECTION ESTABLISHMENT				11,000	11,000	11,000	12,730
REFUNDS—LOCAL				...	...	2,000	1,162
<b>TOTAL LOCAL</b>				<b>11,000</b>	<b>11,000</b>	<b>76,000</b>	<b>73,534</b>
<b>Total 20, Police, Rupees</b>				<b>52,74,000</b>	<b>50,22,000</b>	<b>49,71,000</b>	<b>48,97,639</b>

## DETAILS.

Numbers.					
1885-86.	1886-87.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
<b>Presidency Police.</b>					
<b>BOMBAY CITY POLICE.</b>					
<i>Salaries.</i>					
1	1	Commissioner of Police	20,400	24,000	20,400
		Personal Allowance of do.	6,000		
1	1	Deputy Commissioner of Police	9,600	9,500	9,600
			36,000	33,500	36,000
<i>Establishment.</i>					
26	26	Superintendents and Inspectors	58,800	60,000	58,800
15	16	European Constables	19,800	15,000	18,600
1,079	1,180	Chief Constables and Constables	1,85,000	1,72,000	1,72,000
33	33	Mounted Police	6,200	6,000	6,200
9	9	Clerks and Servants	5,200	5,200	5,200
3	3	Establishment for Arms and Ammunition Licenses	2,500	2,500	2,500
82	81	Guards for Government Buildings	10,400	10,300	10,400
15	15	Establishment for the Working of Contagious Diseases Act	6,800	5,600	6,800
		Protector of Pilgrims and Establishment	2,100	...	2,100
		Temporary Establishment	...	...	...
		Police supplied to Private Cos. and others	61,000	25,000	...
			3,57,800	3,01,600	2,82,600
		<b>Carried over</b>	<b>3,93,800</b>	<b>3,35,100</b>	<b>3,18,600</b>

EXPENDITURE—continued.						
20.—POLICE—continued.						
PROVINCIAL—continued.		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
		Rs.	Rs.	Rs.	Rs.	
Presidency Police—continued.						
BOMBAY CITY POLICE—continued.						
Brought forward		3,93,800	3,35,100	3,18,600	3,03,332	
<i>Contingencies.</i>						
House Rent to Commissioner and Deputy Commissioner of Police		5,400	5,400	5,400	5,400	
House Rent to Establishments		46,000	43,000	44,000	42,561	
Horse Allowance to Inspectors and Constables		16,600	16,000	16,400	15,875	
Secret Service		2,200	2,200	2,400	2,512	
Official Postage		200	200	200	199	
Railway and Conveyance Charges		3,000	4,000	4,000	10,431	
Batta to Policemen, Prisoners and Witnesses		800	900	1,000	945	
Clothing Charges		6,300	21,000	21,000	1,984	
Office Expenses and Miscellaneous		15,000	10,000	11,700	9,402	
Rewards		500	1,000	900	300	
Supplies and Services		900			5,000	348
		96,900	1,03,700	1,12,000	89,957	
		4,90,700	4,38,800	4,30,600	3,93,289	
<b>POLICE HOSPITAL.</b>						
<i>Salaries.</i>						
Surgeon		3,600	4,200	6,000	3,600	
Hospital Establishment		1,900	2,000	2,000	2,029	
<i>Contingencies.</i>						
Rents, Rates, and Taxes		300	1,000	300	...	
Medical Stores		300			500	241
Other Items		200			200	788
		6,300	7,200	9,000	6,658	
<b>TOTAL CITY POLICE, RUPEES</b>		4,97,000	4,46,000	4,39,600	3,99,947	
<b>DOCKYARD POLICE.</b>						
<i>Establishment.</i>						
Inspector		1,800	1,800	1,800	2,100	
European Constables		3,000	3,000	3,000	3,466	
Jemadars and Havildars		1,100	1,000	1,100	1,046	
Sepoys		10,100	10,200	10,100	10,130	
		16,000	16,000	16,000	16,742	
<i>Contingent Charges.</i>						
House Rent		2,000	2,000	1,900	1,892	
Miscellaneous					100	100
		2,000	2,000	2,000	1,992	
<b>TOTAL</b>		18,000	18,000	18,000	18,734	
Carried over		5,15,000	4,64,000	4,57,600	4,18,681	

EXPENDITURE—continued.						
20.—POLICE—continued.						
Numbers.		PROVINCIAL—continued.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
		Presidency Police—continued.	Rs.	Rs.	Rs.	Rs.
		Brought forward	5,15,000	4,64,000	4,57,600	4,18,681
		HARBOUR POLICE. Establishment.				
1	1	Superintendent	5,400	5,400	5,400	5,788
4	4	European Constables	5,200	5,200	5,200	4,951
9	9	Jemadars and Havildars	2,000	17,000	15,300	17,201
87	87	Sepoys	14,600			
2	2	Steam Launch Establishment	500			
			27,700	27,600	28,500	27,940
		Supplies and Services.				
		Repairs of Boats and Stores	4,900	3,000	5,400	2,929
		Contingent Charges.				
		House Rent	1,200	1,400	1,200	1,304
		Miscellaneous	200			
			1,400	1,400	1,500	1,575
		TOTAL	34,000	32,000	35,400	32,444
		Total Presidency Police, Rupees	5,49,000	4,96,000	4,93,000	4,51,125
		Superintendence.				
1	1	Inspector General of Police	21,600	21,600	22,000	3,310
		Establishment.				
14	15	Inspector General's Establishment	6,000	12,000	5,000	...
9	9	Commissioner's Establishment	7,200			
		Contingent Charges.	13,200	12,000	12,200	9,584
		Travelling Allowances and Expenses	7,500	7,000	7,300	5,443
		Office Expenses and Miscellaneous	2,700	2,400	2,500	420
			10,200	9,400	9,800	5,863
		Total Superintendence, Rupees	45,000	43,000	44,000	18,757
		District Executive Force.				
		Salaries.				
22	22	District Superintendents	1,81,200	2,35,000	1,80,000	2,35,235
5	5	Assistant Superintendents	26,400			
10	10	Probationers	29,400			
			2,37,000	2,35,000	2,36,000	2,35,235
		Police Force.				
50	52	Inspectors	1,04,000	21,04,000	1,02,000	20,47,798
278	278	Chief Constables	2,05,000			
2,431	2,488	Head Constables	4,38,000			
13,301	14,246	Constables	14,02,000			
12	12	European Constables	12,000	8,000	10,000	7,964
224	224	Police supplied to Khottee Durbar	2,000	2,000	2,000	1,773
		Mowasees and Bheels employed on Police duty				
1,203	1,242	Mounted Police	20,000	20,000	20,000	19,846
309	243	Camel Levy	4,07,000	3,90,000	3,97,000	3,88,988
		Staff Allowances	57,000	63,000	71,000	76,523
			2,000	...	2,000	...
		Establishment.	26,49,000	25,87,000	26,02,000	25,42,892
460	460	Clerks and Schoolmasters	1,05,000	1,15,000	1,05,000	1,15,419
97	97	Servants	12,000			
		Temporary Establishment	...	...	...	163
			1,17,000	1,15,000	1,17,000	1,15,582
		Carried over	30,03,000	29,37,000	29,55,000	28,93,709



## EXPENDITURE—continued.

## 20.—POLICE—continued.

PROVINCIAL—continued.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>Village Police.</b>				
Allowances to Heads of Village Police and Watchmen - - - - -	3,32,000	3,10,000	3,33,000	3,01,684
Grants in Land and Villages to Heads of Village Police - - - - -	4,82,000	4,82,000	4,68,000	4,82,470
Village Police under Act VII of 1867 - - - - -	3,000	9,000	9,000	9,807
<b>Total Village Police, Rupees</b> - - - - -	<b>8,17,000</b>	<b>8,01,000</b>	<b>8,10,000</b>	<b>7,93,961</b>
<b>LOCAL.</b>				
<b>Steam Boiler Inspection Establishment.</b>				
Inspector of Steam Boilers - - - - -	7,200	8,000	7,200	9,436
Office Establishment of ditto - - - - -	700	700	700	698
Fees to Commissioners and Examiners and Inspector - - - - -	-1,700	2,300	1,200	2,182
Contingencies - - - - -	-1,400			
<b>Total Steam Boiler Inspection Establishment, Rupees</b> - - - - -	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>12,73</b>

## 21.—MARINE.

PROVINCIAL.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT</b> - - - - -	38,000	35,000	38,000	50,313
<b>VICTUALLING OF OFFICERS AND MEN AFLOAT</b> - - - - -	6,000			
<b>PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS</b> - - - - -	9,000			
<b>MISCELLANEOUS—</b>				
Pilotage, Pilot Establishment and Vessels - - - - -	4,000	4,000	3,700	3,769
Marine Establishments—Provincial - - - - -	22,000	22,000	22,100	21,969
Other Miscellaneous Charges - - - - -	1,000	1,000	1,200	11,125
	27,000	27,000	27,000	36,863
<b>DEDUCT—Charges incurred for other Departments, (a) - - - - -</b>	80,000		80,000	
	10,000		10,000	
<b>Total 21, Marine, Rupees</b> - - - - -	<b>70,000</b>	<b>62,000</b>	<b>70,000</b>	<b>87,176</b>

(a) A moiety of the charges of the Tug *Manora*.

EXPENDITURE — *continued.*21.—MARINE—*continued.*

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>MISCELLANEOUS—</b>				
Pilotage, Pilot Establishments and Vessels -	4,000	4,000	3,700	3,769
Marine Establishment, Provincial :— Marine Court -	1,800	1,800	1,800	2,654
Shipping Office Establishment, Bombay -	19,000	19,000	19,000	18,266
Ditto ditto Aden -	1,200	1,200	1,300	1,021
Payments to Officers of other Presidencies -	...	...	...	28
Other Miscellaneous Charges -	1,000	1,000	1,200	11,125
<b>TOTAL MISCELLANEOUS</b> -	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>36,863</b>

## 22.—EDUCATION.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>				
UNIVERSITY - - - -	27,000	27,000	27,000	27,000
DIRECTION - - - -	43,000	38,000	42,000	50,521
INSPECTION - - - -	2,20,000	2,10,000	2,08,000	2,09,182
GOVERNMENT COLLEGES, GENERAL -	1,72,000	1,45,000	1,50,000	1,48,761
GOVERNMENT COLLEGES, PROFESSIONAL -	98,000	95,000	1,17,000	1,08,106
GOVERNMENT SCHOOLS, GENERAL -	3,70,000	3,65,000	3,59,000	3,53,549
GOVERNMENT SCHOOLS, SPECIAL -	1,50,000	91,000	87,000	85,049
GRANTS-IN-AID - - - -	5,23,000	3,81,000	5,41,000	1,86,124
SCHOLARSHIPS - - - -	38,000	30,000	33,000	31,322
MISCELLANEOUS - - - -	16,000	18,000	16,000	5,057
REFUNDS - - - -	...	...	...	24
<b>TOTAL PROVINCIAL</b> -	<b>16,57,000</b>	<b>14,00,000</b>	<b>15,80,000</b>	<b>12,04,695</b>
<b>LOCAL.</b>				
GOVERNMENT SCHOOLS, GENERAL—LOCAL -	10,99,000	10,90,000	12,11,000	12,38,077
GOVERNMENT SCHOOLS, SPECIAL—LOCAL -	41,000	40,000	44,000	43,244
GRANTS-IN-AID—LOCAL - - - -	46,000	16,000	22,000	15,024
SCHOLARSHIPS—LOCAL - - - -	44,000	28,000	24,000	26,030
MISCELLANEOUS—LOCAL - - - -	1,32,000	1,25,000	1,19,000	1,26,334
REFUNDS—LOCAL - - - -	...	...	...	1,392
<b>TOTAL LOCAL</b> -	<b>13,62,000</b>	<b>12,99,000</b>	<b>14,20,000</b>	<b>14,50,101</b>
<b>Total 22, Education, Rupees</b> -	<b>30,19,000</b>	<b>26,99,000</b>	<b>30,00,000</b>	<b>26,54,796</b>



EXPENDITURE— <i>continued.</i>						
22.—EDUCATION— <i>continued.</i>						
DETAILS.						
<i>PROVINCIAL.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
University.		Rs.	Rs.	Rs.	Rs.	
Annual Fixed Grant		-	27,000	27,000	27,000	
Total University, Rupees		-	27,000	27,000	27,000	
<b>Direction.</b>						
<i>Salary.</i>						
Director of Public Instruction		-	30,000	25,000	29,400	
<i>Establishment.</i>						
Clerks		-	8,500	9,000	8,500	
Servants		-	600			600
			9,100	9,000	9,100	
<i>Contingent Charges.</i>						
Travelling and Tentage Allowances		-	1,300	1,300	1,100	
Office Rent		-	600	600	600	
Official Postage		-	700	700	600	
Office Expenses and Miscellaneous		-	1,300	1,400	1,200	
			3,900	4,000	3,500	
Total Direction, Rupees		-	43,000	38,000	42,000	
<b>Inspection.</b>						
<i>Salaries.</i>						
Inspectors		-	51,000	1,20,000	48,800	
Deputy Inspectors		-	57,500			56,400
Sub-Deputy Inspectors		-	19,000			19,000
			1,27,500	1,20,000	1,24,200	
<i>Establishment.</i>						
Clerks		-	31,800	40,000	37,800	
Servants		-	8,000			49,414
			39,800	40,000	37,800	
<i>Contingent Charges.</i>						
Travelling and Tentage Allowances		-	34,300	32,000	32,000	
Office Rent		-	1,200	1,200	1,000	
Official Postage		-	8,500	8,000	9,000	
Office Expenses and Miscellaneous		-	8,700	8,800	8,000	
Payments to Officers of other Provinces		-	...	...	580	
			52,700	50,000	50,000	
DEDUCT—Probable Savings		-			2,12,000	
					4,000	
Total Inspection, Rupees		-	2,20,000	2,10,000	2,08,000	

EXPENDITURE —continued.

22.—EDUCATION—continued.

Numbers.		PROVINCIAL—continued. Government Colleges, General.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,				
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.				
			Rs.	Rs.	Rs.	Rs.				
<i>Salaries and Establishment.</i>										
3	16	Principals - - - - -	1,32,400	1,25,000	36,000	1,29,353				
12		Professors - - - - -			92,000					
1		Assistant Professor - - - - -			3,000					
9		Masters and Teachers - - - - -			8,000					
4		Clerks - - - - -			3,000					
24	28	Servants - - - - -	3,200	3,000	3,000	...				
		Additional Grants for Colleges - - - - -	14,000	...	...	...				
			1,65,000	1,38,000	1,45,000	1,40,697				
<i>Contingent Charges.</i>										
		Library Allowance - - - - -	7,000	7,000	6,000	7,984				
		Official Postage - - - - -								
		Water-rate - - - - -								
		Contingent Charges and Miscellaneous - - - - -								
		Payments to Officers of other Provinces - - - - -	...	...	...	80				
			7,000	7,000	6,000	8,064				
		DEDUCT—Probable Savings - - - - -			1,51,000					
					1,000					
Total Government Colleges, General, Rupees-			1,72,000	1,45,000	1,50,000	1,48,761				
<b>Government Colleges, Professional.</b>										
Numbers.		LAW COLLEGES.								
1885-86.	1886-87.									
4	4	Principal - - - - -	9,900	10,000	9,900	1,08,106				
		Professors - - - - -					100			
1		1					Servants - - - - -	1,000	1,000	1,000
		Contingencies - - - - -								
			11,000	11,000	11,000					
ENGINEERING OR SCIENCE COLLEGE.										
1	3	Principal - - - - -	42,000	70,000	49,400					
5		Professors - - - - -					1,200			
3		3					Fellowships - - - - -	23,000		
12		12					Masters and Teachers - - - - -	1,300		
3		3				Clerks - - - - -	1,600			
13	12	Servants - - - - -	3,600	...	1,500					
		Special Grant - - - - -	...	...	32,000					
		Bombay Veterinary College - - - - -	...	...	...					
			72,700	70,000	1,05,100					
		Official Postage - - - - -	100	...	...					
		Contingent Charges and Miscellaneous - - - - -	14,200	14,000	17,100					
			87,000	84,000	1,22,200					
		DEDUCT—Probable Savings - - - - -			1,33,200					
					16,200					
Total Govt. Colleges, Professional, Rupees -			98,000	95,000	1,17,000	1,08,106				
<b>Government Schools, General.</b>										
Numbers.		SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR.								
1885-86.	1886-87.									
2	2	Principal and Vice-Principal - - - - -	13,200	13,000	13,200	17,500				
		Lady Superintendent - - - - -	...	...	...	...				
290	290	Head Masters, Masters, Teachers and others - - - - -	2,54,000	2,50,000	2,50,100	2,36,156				
5	5	Clerks - - - - -	7,200		1,900					
65	65	Servants - - - - -			5,200					
Carried over - - - - -			2,74,400	2,63,000	2,70,400	2,53,656				

EXPENDITURE—continued.								
22.—EDUCATION—continued.								
<i>PROVINCIAL</i> —continued.								
Government Schools, General—continued.								
SECONDARY SCHOOLS FOR BOYS AND GIRLS, &c.—contd.								
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.				
	Rs.	Rs.	Rs.	Rs.				
Brought forward -	2,74,400	2,63,000	2,70,400	2,53,656				
House Rent - - - - -	1,200	} 15,000	15,600	{ 1,955				
Official Postage - - - - -	500				} 12,500	} 305		
Contingencies and Miscellaneous - - - - -	12,500						} 14,200	} 12,557
	14,200	15,000	15,600	14,817				
<b>TOTAL SECONDARY SCHOOLS FOR BOYS AND GIRLS, &amp;c.</b>	<b>2,88,600</b>	<b>2,78,000</b>	<b>2,86,000</b>	<b>2,68,473</b>				
<b>PRIMARY SCHOOLS FOR BOYS AND GIRLS.</b>								
<b>MIDDLE.</b>								
Head Masters, Masters, Teachers and others -	69,000	75,000	72,900	} 74,346				
Servants - - - - -	2,000	...	2,100					
	71,000	75,000	75,000	74,346				
House Rent - - - - -	} 9,400	11,000	10,000	{ 5,759				
Official Postage - - - - -					} 9,400	11,000	10,000	{ 150
Contingencies and Miscellaneous - - - - -								
	9,400	11,000	10,000	9,496				
<b>TOTAL MIDDLE</b>	<b>80,400</b>	<b>86,000</b>	<b>85,000</b>	<b>83,842</b>				
<b>Low.</b>								
Head Masters, Masters, Teachers and others -	600	} 700	{ 800	} 1,092				
Servants - - - - -	100				} 700	{ 100		
	700	700	900	1,092				
Official Postage - - - - -	...	...	...	8				
Contingencies and Miscellaneous - - - - -	300	300	100	134				
	300	300	100	142				
<b>TOTAL LOW</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,234</b>				
<b>TOTAL PRIMARY SCHOOLS FOR BOYS AND GIRLS</b>	<b>81,400</b>	<b>87,000</b>	<b>86,000</b>	<b>85,076</b>				
<b>DEDUCT—Probable Savings -</b>			3,72,000					
			13,000					
<b>Total Government Schools, General, Rupees</b>	<b>3,70,000</b>	<b>3,65,000</b>	<b>3,59,000</b>	<b>3,53,549</b>				

EXPENDITURE—continued.

22.—EDUCATION—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.				
		Rs.	Rs.	Rs.	Rs.				
<i>PROVINCIAL—continued.</i>									
<b>Government Schools, Special.</b>									
<b>TRAINING SCHOOLS.</b>									
		}	}	}	}				
Lady Superintendent, Head Masters, -						50,000	43,000	44,500	37,914
Masters, Mistresses, Teachers and others						1,000	3,000	2,200	2,820
Clerks - - - - -						2,500			
Servants - - - - -									
		53,500	46,000	46,700	40,734				
House Rent - - - - -		2,000	2,000	1,800	2,216				
Official Postage - - - - -		}	}	}	}				
Contingencies and Miscellaneous						8,500	5,000	4,500	52
Payments to Officers of other Presidencies						...	...	...	4,607
					194				
<b>TOTAL TRAINING SCHOOLS</b>		64,000	53,000	53,000	47,797				
<b>SCHOOLS OF ART.</b>									
Superintendents - - - - -		10,800	12,000	}	}				
Masters and Teachers - - - - -		}	}			}	}		
Clerks - - - - -								16,000	15,000
Servants - - - - -		...	...	...	16,176				
Temporary Establishments - - - - -		...	...	...	300				
		26,800	27,000	27,700	29,682				
Official Postage - - - - -		}	}	}	}				
Contingent Charges - - - - -						9,200	11,000	6,300	30
					7,540				
		9,200	11,000	6,300	7,570				
<b>TOTAL SCHOOLS OF ART</b>		36,000	38,000	34,000	37,252				
Technical Instruction including Scholarships - - - - -		50,000	...	...	...				
<b>Total Government Schools, Special, Rupees</b>		<b>1,50,000</b>	<b>91,000</b>	<b>87,000</b>	<b>85,049</b>				
<b>Grants-in-Aid.</b>									
<i>To Local Colleges and Schools—</i>									
Contribution to Kustomjee J. J., Guzerat School Fund - - - - -		2,400	2,300	2,300	2,260				
Allowances to Educational Institutions - - - - -		52,000	28,600	28,600	40,307				
Grants for Sassoon Mechanics Institution - - - - -		...	...	300	...				
Grants to Educational Institution, Bombay - - - - -		3,600	3,600	3,600	3,600				
Grant to Geographical Society - - - - -		...	...	600	600				
Grants for the Education of European and Eurasian Children - - - - -		22,000	6,500	26,600	3,274				
Grants for the Municipal Primary Schools - - - - -		1,40,000	87,000	1,12,000	...				
Payments by Results - - - - -		1,78,000	1,35,000	1,35,000	1,23,432				
Towards Buildings paid from the Educational Budget - - - - -		1,25,000	1,18,000	2,32,000	12,651				
<b>Total Grants-in-Aid, Rupees</b>		<b>5,23,000</b>	<b>3,81,000</b>	<b>5,41,000</b>	<b>1,86,124</b>				
<b>Scholarships.</b>									
In Arts Colleges - - - - -		11,000	}	}	}				
In Professional Colleges - - - - -		6,300				17,000	18,000	17,520	
In Secondary Schools - - - - -		}	}	}	}				
In Primary Schools - - - - -						9,400	13,000	15,000	13,802
In Special Schools - - - - -		1,300	...	...	...				
Additional Scholarships - - - - -		10,000	...	...	...				
<b>Total Scholarships, Rupees</b>		<b>38,000</b>	<b>30,000</b>	<b>33,000</b>	<b>31,322</b>				

EXPENDITURE— <i>continued.</i>							
22.—EDUCATION— <i>continued.</i>							
	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.			
	Rs.	Rs.	Rs.	Rs.			
<b>PROVINCIAL—<i>continued.</i></b>							
<b>Miscellaneous.</b>							
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE -	1,600	4,000	2,000	3,388			
<b>MISCELLANEOUS.</b>							
Issue of Books on Gratis - - - -	1,200	1,200	1,200	788			
Translators - - - -	12,700	12,000	12,000	...			
Miscellaneous - - - -	500	800	800	881			
<b>Total Miscellaneous, Rupees -</b>	<b>16,000</b>	<b>18,000</b>	<b>16,000</b>	<b>5,057</b>			
<b>LOCAL.</b>							
<b>Government Schools, General—Local.</b>							
Head Masters, Masters, Teachers and others -	9,44,000	9,44,000	10,46,000	10,75,469			
Servants - - - -	17,000	17,000	22,000	22,036			
	9,61,000	9,61,000	10,68,000	10,97,505			
Travelling Allowance - - - -	17,000	1,29,000	1,000	1,40,572			
House Rent - - - -	...				40,000		
Prizes - - - -	11,000					9,000	
Contingencies and Miscellaneous - - - -	1,10,000				93,000		
	1,38,000	1,29,000	1,43,000	1,40,572			
<b>Total Government Schools, General, Rupees</b>	<b>10,99,000</b>	<b>10,90,000</b>	<b>12,11,000</b>	<b>12,38,077</b>			
<b>Government Schools, Special—Local.</b>							
Establishment - - - -	41,000	40,000	44,000	43,244			
Contingencies - - - -							
<b>Total Government Schools, Special, Rupees -</b>	<b>41,000</b>	<b>40,000</b>	<b>44,000</b>	<b>43,244</b>			
<b>Miscellaneous—Local.</b>							
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE -	...	...	1,000	1,500			
<b>GOVERNMENT BOOK DEPOT.</b>							
Curator - - - -	3,300	4,000	14,000	4,452			
Clerks - - - -							
Servants - - - -					10,000	9,000	8,363
Purchase of Books - - - -							
Miscellaneous - - - -	96,000	90,000	1,04,000	90,272			
	22,700	22,000		21,747			
<b>Total Miscellaneous, Rupees -</b>	<b>1,32,000</b>	<b>1,25,000</b>	<b>1,19,000</b>	<b>1,26,334</b>			

EXPENDITURE —continued.

23.—ECCLESIASTICAL.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
ECCLESIASTICAL ESTABLISHMENTS -	3,01,000	2,91,000	3,20,000	3,01,047
CEMETERY ESTABLISHMENTS -	8,000	8,000	8,000	8,015
MISCELLANEOUS ECCLESIASTICAL CHARGES -	21,000	21,000	20,000	21,723
<b>Total 23, Ecclesiastical, Rupees</b> -	<b>3,30,000</b>	<b>3,20,000</b>	<b>3,48,000</b>	<b>3,30,785</b>

DETAILS.

Numbers.		<i>IMPERIAL.</i> Ecclesiastical Establishments.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
		<i>Church of England.</i> <i>Salaries.</i>				
I	I	Bishop -	25,600	25,600	25,600	25,600
I	I	Archdeacon -	3,200	3,800	3,200	4,250
I	I	Secretary and Registrar -	1,800			
15	14	Chaplains -	1,35,000	1,70,000	1,44,000	1,76,321
12	15	Junior Chaplains -	90,000			
		Allowance to Clergymen and Marriage Registrars -	12,000	12,000	12,600	16,100
			2,67,600	2,11,400	2,65,200	2,22,271
		<i>Establishment.</i>				
79	78	Church Establishments -	12,400	13,000	13,200	13,013
		Payments to Officers of other Presidencies -	...	600	...	661
		<b>TOTAL</b> -	<b>2,80,000</b>	<b>2,25,000</b>	<b>2,78,400</b>	<b>2,35,945</b>
		<i>Church of Scotland.</i> <i>Salaries.</i>				
2	2	Presbyterian Chaplains -	21,000	22,500	21,000	25,439
2	2	Assistant ditto -	12,000			
		Allowance to Clergymen -	4,700	4,500	...	...
			37,700	27,000	33,000	25,439
10	10	Church Establishment -	1,300	1,000	1,200	1,150
		<b>TOTAL</b> -	<b>39,000</b>	<b>28,000</b>	<b>34,200</b>	<b>26,589</b>
		<i>Contingent Charges.*</i>				
		Miscellaneous -	10,100	11,000	18,500	10,843
		House Rent -	8,000	7,300	8,400	9,050
		Conveyance Allowance -	1,500	1,500	1,000	1,333
		Travelling Allowances -	17,000	17,800	17,000	17,032
		Purchase of Service Postage Stamps -	400	400	500	255
		<b>TOTAL</b> -	<b>37,000</b>	<b>38,000</b>	<b>45,400</b>	<b>38,513</b>
		<b>DEDUCT—Probable Savings</b> -	<b>3,56,000</b>		<b>3,58,000</b>	
			<b>55,000</b>		<b>38,000</b>	
		<b>Total Ecclesiastical Estabts., Rupees</b> -	<b>3,01,000</b>	<b>2,91,000</b>	<b>3,20,000</b>	<b>3,01,047</b>
		<i>Cemetery Establishments.</i>				
53	53	Care-takers in charge of Cemeteries -	4,700	4,700	4,700	4,715
		Government Grant to Bombay Burial Board -	3,300	3,300	3,300	3,300
		<b>Total Cemetery Estabts., Rupees</b> -	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,015</b>

\* Including Church of England.

EXPENDITURE—continued.					
23.—ECCLESIASTICAL—continued.					
<i>IMPERIAL</i> —contd.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
	Rs.	Rs.	Rs.	Rs.	
Miscellaneous Ecclesiastical Charges.					
Roman Catholic Bishops and Priests -	18,200	} 21,000	{ 18,200	18,423	
Education of Roman Catholic Priests -	1,800			1,800	3,300
Payments to Wesleyan Ministers -	1,000			...	...
<b>Total Miscels. Ecclesiastical Charges, Rupees</b>	<b>21,000</b>	<b>21,000</b>	<b>20,000</b>	<b>21,723</b>	

24.—MEDICAL				
<i>PROVINCIAL</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT - - -	2,80,000	2,70,000	2,82,000	2,84,052
SANITATION AND VACCINATION - - -	1,96,000	2,00,000	1,96,000	1,69,274
HOSPITALS AND DISPENSARIES - - -	5,50,000	5,11,000	5,10,000	5,25,143
GRANTS FOR MEDICAL PURPOSES - - -	1,00,000	93,000	80,000	77,740
MEDICAL COLLEGE - - -	55,000	55,000	62,000	65,191
LUNATIC ASYLUM - - -	1,25,000	1,25,000	1,18,000	1,19,437
LOCK HOSPITAL - - -	23,000	23,000	21,000	22,263
CHEMICAL EXAMINER - - -	24,000	22,000	20,000	19,886
REFUNDS - - -	...	...	...	15
<b>TOTAL PROVINCIAL</b>	<b>13,53,000</b>	<b>12,99,000</b>	<b>12,89,000</b>	<b>12,83,001</b>
<i>LOCAL</i>				
SANITATION AND VACCINATION—LOCAL - - -	92,000	85,000	79,000	82,586
HOSPITALS AND DISPENSARIES, Do. - - -	13,000	16,000	57,000	40,528
GRANTS FOR MEDICAL PURPOSES, Do. - - -	56,000	40,000	39,000	32,344
REFUNDS - Do. - - -	...	6,000	...	...
<b>TOTAL LOCAL</b>	<b>1,61,000</b>	<b>1,47,000</b>	<b>1,75,000</b>	<b>1,55,458</b>
<b>Total 24, Medical, Rupees</b>	<b>15,14,000</b>	<b>14,46,000</b>	<b>14,64,000</b>	<b>14,38,459</b>

## DETAILS.

Numbers.		<i>PROVINCIAL.</i> Medical Establishment. <i>Salaries.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.		
19	21	Surgeon-General and Secretary, including Establishment and Contingencies-	56,500	} 2,12,000	{ 1,34,000	} 2,06,071		
13	15	Surgeons-Major - - -	1,57,200				55,500	55,200
10	10	Surgeons - - -	68,300				66,000	66,000
5	3	Honorary Assistant Surgeon and Apothecaries - - -	13,000		24,800	5,552		
2	1	Allowance to Regimental Officers for Civil Duty - - -	1,000	1,500	2,000	1,545		
		Payments to Officers of other Presidencies - - -	...	1,000	...	1,297		
		Port Surgeons - - -	...	...	...	13,843		
		Miscellaneous - - -	...	...	...	155		
			2,96,000					
		DEDUCT—Probable Savings -	16,000					
		<b>Total Medical Establishment, Rupees</b>	<b>2,80,000</b>	<b>2,70,000</b>	<b>2,82,000</b>	<b>2,84,052</b>		

EXPENDITURE — continued.

24.—MEDICAL — continued.

Numbers.		PROVINCIAL—continued. Sanitation and Vaccination.	Budget Estimate,	Revised Estimate,	Budget Estimate,	Accounts,
1885-86.	1886-87.		1886-87.	1885-86.	1885-86.	1884-85.
			Rs.	Rs.	Rs.	Rs.
<i>Salaries.</i>						
1	1	Sanitary Commissioner -	24,000	24,000	24,000	24,000
5	5	Deputy Sanitary Commissioners -	39,600	39,000	39,600	45,394
2	2	Superintendents of Vaccination -	13,200	10,000	13,800	11,175
26	27	Inspectors of Sanitation and Vaccination -	29,100	30,000	29,100	29,770
2	2	Assistant Superintendents of Vaccination -	2,100	2,000	2,100	3,401
1	1	Assistant to the Sanitary Commissioner -	3,000	2,700	3,000	1,900
2	2	Vaccinators -	300	300	300	168
		Allowance to Deputy Sanitary Commissioners as Health Officers -	6,000	6,000	6,000	...
2	2	Port Surgeons -	15,600	15,000	15,600	...
			1,32,900	1,29,000	1,33,500	1,15,808
<i>Establishment.</i>						
63	61	Clerks and Establishment for Vital Statistics -	21,100	27,000	21,300	25,284
69	67	Servants -	6,700			
	8	Establishment of Port Surgeon -	1,900	2,000	1,700	...
			29,700	29,000	29,900	25,284
<i>Supplies and Services.</i>						
		Cost of Stores -	4,500	4,000	4,200	747
<i>Contingent Charges.</i>						
		Travelling Allowance and Expenses -	17,800	18,000	18,400	19,103
		Office Rent and Tentage -	4,700	3,000	3,800	2,334
		Conveyance Allowance -	400	400	400	...
		Official Postage -	2,800	2,000	2,800	2,297
		Office Expenses and Miscellaneous -	3,200	14,600	3,000	3,701
			28,900	38,000	28,400	27,435
<b>Total Sanitation and Vaccination, Rupees</b>			<b>1,96,000</b>	<b>2,00,000</b>	<b>1,96,000</b>	<b>1,69,274</b>
<b>Hospitals and Dispensaries.</b>						
Numbers.		PRESIDENCY. <i>Salaries.</i>				
1885-86.	1886-87.					
9	10	Physicians and Surgeons -	1,36,000	1,30,000	1,36,000	1,28,926
1	1	House Surgeon -	3,600	19,000	3,600	13,829
9	9	Assistant Surgeons -	12,900			
4	5	Apothecaries and Assistant Apothecaries -	9,500	8,000	7,900	6,995
		Allowance for attending Educational and Charitable Institutions -	2,000	2,000	1,900	2,699
			1,64,000	1,59,000	1,62,300	1,58,819
<i>Establishment.</i>						
2	3	Hospital Assistants -	1,500	1,200	1,300	1,231
20	3	Compounders, Dressers, and Apprentices -	1,500	1,000	4,300	3,318
1		Native Medical Pupil -				
5	5	Stewards, Assistant Stewards, and Hospital Sergeants -	6,800	6,500	6,800	6,533
7	5	Matrons and Assistant Matrons -	1,500	1,500	2,900	2,825
3	3	Clerks -	1,600	23,000	1,500	22,403
171	166	Servants -	22,000			
		Extra Establishment -	4,500	1,800	600	406
			39,400	35,000	40,100	36,827
<i>Supplies and Services.</i>						
		Diet of Patients and Clothing -	62,000	82,000	18,000	89,121
		Cost of Medicines and Instruments -	18,000			
		Commissariat Charges -	...			
		Clothing to Hospital Apprentices and Native Medical Pupils -	...			
			80,000	82,000	85,600	89,121
<b>Carried over</b>			<b>2,83,400</b>	<b>2,76,000</b>	<b>2,88,000</b>	<b>2,84,767</b>



EXPENDITURE— <i>continued.</i>									
24.—MEDICAL— <i>continued.</i>									
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.				
		Rs.	Rs.	Rs.	Rs.				
<i>PROVINCIAL—continued.</i>									
<b>Hospitals and Dispensaries—<i>continued.</i></b>									
<i>Presidency—continued.</i>									
Brought forward		2,83,400	2,76,000	2,88,000	2,84,767				
<i>Contingent Charges.</i>									
Grain Compensation to Hospital Assistants		100	} 23,000	{ 100	...				
House Rent		16,000			17,400	1,250			
Official Postage		...			...	10			
Contingent Charges		15,500			9,500	17,444			
		31,600	23,000	27,000	18,704				
		3,15,000	2,99,000	3,15,000	3,03,471				
CAMP HOSPITAL FOR WOMEN AND CHILDREN		35,000	...	...	...				
<b>TOTAL PRESIDENCY</b>		<b>3,50,000</b>	<b>2,99,000</b>	<b>3,15,000</b>	<b>3,03,471</b>				
<i>MOFUSSIL.</i>									
<i>Salaries.</i>									
15	16	Assistant Surgeons	51,300	53,000	45,900	41,194			
4	3	Allowance for attending Educational and Charitable Institutions	6,600	5,000	6,700	4,475			
		Apothecaries and Assistant Apothecaries	6,100	} 7,000	{ 7,400	} 28,925			
		Extra Allowance to Apothecaries	2,000				2,000		
		Contribution to the G. I. P. Railway Company	3,700	3,000	3,700	3,120			
		69,700	68,000	65,700	77,714				
<i>Establishment.</i>									
46	47	Hospital Assistants	25,800	24,000	25,300	25,101			
55	59	Native Medical Pupils	} 5,800	} 3,000	5,400	3,196			
		Extra Allowance to Hospital Assistants of Commissioners' Establishments			600	...			
238	242	Servants	} 25,400	} 25,000	24,300	24,855			
		Special Allowance to Hospital Assistant Nursing Establishment					2,300	2,000	
		61,300	52,000	55,600	53,152				
<i>Supplies and Services.</i>									
Diet of Patients and Clothing		} 52,000	46,000	{ 24,000	} 42,886				
Cost of Medicines and Instruments						} 52,000	46,000	{ 27,000	} 42,886
Clothing to Native Medical Pupils									
Commissariat Charges						...	...	...	
		52,000	46,000	51,700	42,886				
<i>Contingent Charges.</i>									
Travelling Allowances and Expenses		6,400	7,000	8,000	11,674				
Grain Compensation to Hospital Assistants		} 1,300	} 3,000	} 1,300	} 2,287				
Sind and Aden Batta to Hospital Assistants, &c.						2,000	2,400	718	
House Rent (including Rent for Hospitals)		700	700	100	718				
Official Postage		700	600	600	30,589				
Water-rate		600	30,700	25,600	45,268				
Contingencies		30,000	42,000	38,000	45,268				
		41,000	42,000	38,000	45,268				
<b>TOTAL MOFUSSIL</b>		<b>2,24,000</b>	<b>2,08,000</b>	<b>2,11,000</b>	<b>2,19,020</b>				
<i>LEPER HOSPITAL, RATNAGIRI.</i>									
1	1	Hospital Assistant	300	300	233				
7	7	Servants	700	700	581				
			} 4,000	} 1,700	} 1,489				
Diet and Clothing		} 1,500				} 4,000	} 1,700	} 1,489	
Cost of Medicines and Instruments									500
Contingent Charges		500	4,000	3,000	2,652				
<b>TOTAL LEPER HOSPITAL</b>		<b>3,000</b>	<b>4,000</b>	<b>3,000</b>	<b>2,652</b>				
DEDUCT—Probable Savings		5,77,000		5,29,000					
		27,000		19,000					
<b>Total Hospitals and Dispensaries, Rupees</b>		<b>5,50,000</b>	<b>5,11,000</b>	<b>5,10,000</b>	<b>5,25,143</b>				

EXPENDITURE— <i>continued.</i>					
24.—MEDICAL— <i>continued.</i>					
		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL—continued.</i>					
<b>Grants for Medical Purposes.</b>					
Grants to Hospitals and Dispensaries supported from private resources - - - -		94,000	87,000	72,000	73,546
Cost of Medical Stores - - - -		3,000	3,000	3,000	1,460
Expenses during the prevalence of Epidemics -		3,000	3,000	5,000	2,734
<b>Total Grants for Medical Purposes, Rupees -</b>		<b>1,00,000</b>	<b>93,000</b>	<b>80,000</b>	<b>77,740</b>
<b>Medical College.</b>					
<i>Salaries.</i>					
4	4	Professors - - - -	9,600	9,000	9,600
9	10	Teachers - - - -	16,000	14,200	14,700
1	1	Demonstrator of Anatomy - - - -	1,800	1,800	1,800
3	3	Allowance to Superintendents - - - -	5,400	5,000	5,400
			32,800	30,000	31,500
					40,584
<i>Establishment.</i>					
62	46	Medical Pupils - - - -	5,300		7,900
		Assistants and others in the Museum - - - -			13,000
17	2	Clerks - - - -	700		700
17	17	Servants - - - -	3,500		3,300
			9,500	13,000	11,900
					13,199
<i>Supplies and Services.</i>					
Cost of Chemicals and Instruments - - - -		1,700	...	1,700	...
Clothing to Native Medical Pupils - - - -		400	...	400	...
		2,100	...	2,100	...
<i>Contingent Charges.</i>					
Scholarships, Stipends, &c. - - - -		7,300	3,000	7,800	3,528
House Rent - - - -		1,100	1,000	1,100	1,183
College Library - - - -		500		500	...
Travelling Allowances and Expenses - - - -		200	8,000	300	146
Official Postage - - - -		...		6,800	50
Miscellaneous - - - -		6,500	...		6,501
		15,600	12,000	16,500	11,408
<b>DEDUCT—Probable Savings</b>		60,000			
		5,000			
<b>Total Medical College, Rupees</b>		<b>55,000</b>	<b>55,000</b>	<b>62,000</b>	<b>65,191</b>
<b>Lunatic Asylum.</b>					
<i>Salaries.</i>					
1	1	Surgeon - - - -	10,200	9,600	10,200
4	4	Allowance to Superintendents - - - -	9,600	9,600	9,600
1	1	Apothecary - - - -	2,800	2,800	2,476
			22,600	22,000	22,600
					22,276
<i>Establishment.</i>					
4	4	Hospital Assistants - - - -	2,600	2,000	3,000
139	141	Guards and Servants - - - -	16,700	17,000	16,400
1	1	Compounder and Dresser - - - -	200		200
4	4	Stewards, Assistant Stewards, Overseers, and Matrons - - - -	2,800	2,000	2,700
			22,300	21,000	22,300
					21,250
<i>Supplies and Services.</i>					
Diet and Clothing - - - -				54,000	
Cost of Medicines and Instruments - - - -		66,000	71,000	1,000	66,099
Commissariat Charges - - - -				...	
		66,000	71,000	55,000	66,099
<b>Carried over</b>		<b>1,10,900</b>	<b>1,14,000</b>	<b>99,900</b>	<b>1,09,625</b>

EXPENDITURE—continued.					
24.—MEDICAL—continued.					
<i>PROVINCIAL—continued.</i>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
<u>Lunatic Asylum—continued.</u>		Rs.	Rs.	Rs.	Rs.
Brought forward		1,10,900	1,14,000	99,900	1,09,625
<i>Contingent Charges.</i>					
Grain Compensation to Hospital Assistants		...	...	100	...
Sind Batta to Hospital Assistants		...	...		
House Rent		1,300	11,000	1,300	1,482
Water-rate		2,100		2,100	
Official Postage		10,700		14,600	
Miscellaneous				...	
		14,100	11,000	18,100	9,812
<b>Total Lunatic Asylum, Rupees</b>		<b>1,25,000</b>	<b>1,25,000</b>	<b>1,18,000</b>	<b>1,19,437</b>
<b>Lock Hospital.</b>					
<b>Numbers.</b>					
1885-86.	1886-87.				
3	4	Salaries -	10,000	10,000	9,366
21	21	Establishment	3,700	4,000	4,400
		Contingencies	2,000	2,000	1,220
		Supplies and Services	5,000	4,000	3,858
		Rents, Rates and Taxes	2,300	3,000	3,419
<b>Total Lock Hospital, Rupees</b>		<b>23,000</b>	<b>23,000</b>	<b>21,000</b>	<b>22,263</b>
<b>Chemical Examiner.</b>					
<b>Numbers.</b>					
1885-86.	1886-87.				
1	1	<i>Salaries.</i>			
1	1	Chemical Examiner	15,000	17,000	12,600
		Assistant Chemical Examiner	3,600		2,400
			18,600	17,000	15,170
<i>Establishment.</i>					
2	2	Clerk and Native Assistant	900	1,000	900
1	1	Servant	100		100
			1,000	1,000	1,020
<i>Supplies and Services.</i>					
Cost of Chemicals and Instruments		1,800	1,500	1,900	186
<i>Contingent Charges.</i>					
House Rent		1,500	1,500	1,200	1,200
Official Postage					
Miscellaneous		1,100	1,000	900	2,310
		2,600	2,500	2,100	3,510
<b>Total Chemical Examiner, Rupees</b>		<b>24,000</b>	<b>22,000</b>	<b>20,000</b>	<b>19,886</b>
<b>25.—POLITICAL.</b>					
<b>IMPERIAL.</b>		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
		Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS		6,21,000	6,49,000	6,05,000	6,30,092
ENTERTAINMENT OF ENVOYS AND CHIEFS		13,000	15,000	15,000	11,988
DURBAR PRESENTS AND ALLOWANCES TO VAKUELS		45,000	48,000	42,000	44,586
REFUGEES AND STATE PRISONERS		15,000	15,000	11,000	14,950
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BHULAR		61,000	98,000	...	...
MISCELLANEOUS		25,000	25,000	25,000	17,770
<b>TOTAL IMPERIAL</b>		<b>7,80,000</b>	<b>8,50,000</b>	<b>6,98,000</b>	<b>7,19,386</b>
<i>PROVINCIAL.</i>					
RENTS, RATES, AND TAXES		2,000	2,000	2,000	2,639
<b>Total 25, Political, Rupees</b>		<b>7,82,000</b>	<b>8,52,000</b>	<b>7,00,000</b>	<b>7,22,025</b>

EXPENDITURE — *continued.*

25.—POLITICAL — *continued.*

DETAILS.

Numbers.		IMPERIAL. Political Agents.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.	
		<i>Salaries.</i>					
3	3	Agent, Governor General and Special Commissioner and Assistant	65,400	77,000	65,400	71,809	
1	1	Resident	21,600	53,000	21,600	49,512	
2	5	Assistant ditto	30,000				
5	5	Political Agents	68,400	1,50,000	66,000	1,42,515	
11	11	Assistant Political Agents	85,000				
3	3	Superintendent and Assistants	48,500	45,000	40,400	38,835	
5	5	Surgeons and Assistant Surgeons	24,000	22,000	29,600	22,677	
		Charges for the Agency at Gwadur	4,000	4,000	4,000	2,665	
1	1	Arabic Interpreter	2,400	2,000	3,600	...	
1	1	Cantonment Magistrate	10,200	10,000	10,200	7,728	
		Payments to Officers of other Presidencies, Zanzibar Mission, and Seistan Mission	...	17,000	...	19,013	
		Charges	...	8,000	...	...	
		Salary of Officers in connection with Goa treaty	...	...	...	...	
			3,59,500	3,88,000	3,43,800	3,54,754	
		<i>Establishment and Contingencies.</i>					
37	37	Law and Justice Establishment	17,000	18,000	17,000	17,656	
136	136	Police Establishment	15,300	15,000	15,300	16,611	
301	301	Agency Establishments, Clerks, and Servants	1,01,200	1,03,000	1,04,000	1,02,056	
		Medical Establishment	11,200	8,000	10,700	7,861	
		School Establishment	4,400	4,000	4,300	3,964	
		Boat Establishment	1,200	1,000	1,200	1,140	
		Guicowar's Contingent of Horse Establishment	1,000	500	500	479	
		Establishment, &c., of the British Delegation	4,000	4,500	3,000	4,012	
		Temporary Establishment	300	...	300	830	
		Contingencies and Miscellaneous	54,900	56,000	55,700	72,526	
		Travelling Allowances	41,000	43,000	41,000	40,021	
		Purchase of Service Postage Stamps	10,000	8,000	8,200	8,182	
			2,61,500	2,61,000	2,61,200	2,75,338	
<b>Total Political Agents, Rupees</b>			<b>6,21,000</b>	<b>6,49,000</b>	<b>6,05,000</b>	<b>6,30,092</b>	
		<i>Durbar Presents and Allowances to Vakeels.</i>					
		Durbar Presents and Charges	45,000	48,000	42,000	44,586	
		Toshakhana Contingencies					
<b>Total Durbar Presents, &amp;c., Rupees</b>			<b>45,000</b>	<b>48,000</b>	<b>42,000</b>	<b>44,586</b>	
		<i>Refugees and State Prisoners.</i>					
		Allowances to Refugee Princes	13,000	14,000	10,000	13,990	
		Charges on Account of State Prisoners	2,000	1,000	1,000	960	
<b>Total Refugees and State Prisoners, Rupees</b>			<b>15,000</b>	<b>15,000</b>	<b>11,000</b>	<b>14,950</b>	
		<i>Miscellaneous.</i>					
		Printing Charges	25,000	25,000	1,000	17,770	
		Contingencies and Miscellaneous					
<b>Total Miscellaneous, Rupees</b>			<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>17,770</b>	
<b>26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.</b>							
			Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.	
			Rs.	Rs.	Rs.	Rs.	
ARCHAEOLOGICAL DEPARTMENT			25,000	21,000	26,000	34,468	
CENSUS			...	...	...	2,234	
GAZETTEER AND STATISTICAL MEMOIRS			...	...	...	24,982	
REGISTRATION OF RAILWAY TRAFFIC			5,000	5,000	4,000	5,512	
<b>TOTAL IMPERIAL</b>			<b>30,000</b>	<b>26,000</b>	<b>30,000</b>	<b>67,196</b>	
Carried over			30,000	26,000	30,000	67,196	

## EXPENDITURE—continued.

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	30,000	26,000	30,000	67,196
<i>PROVINCIAL.</i>				
PROVINCIAL MUSEUMS - - -	---	3,000	5,000	7,574
PUBLIC OBSERVATORIES - - -	16,000	16,000	16,000	17,515
DONATIONS TO SCIENTIFIC SOCIETIES - - -	3,700	3,600	3,600	3,600
MODEL OR EXPERIMENTAL FARMS - - -	18,000	18,000	15,000	16,540
EXPERIMENTAL FACTORIES - - -	11,000	11,000	10,500	10,607
CINCHONA PLANTATIONS - - -	300	400	300	216
COTTON DEPARTMENT - - -	10,000	10,000	10,000	9,449
PUBLIC EXHIBITIONS AND FAIRS - - -	5,000	97,000	1,10,000	17,172
GOVL. BULL AND STALLION CHARGES - - -	50,000	52,000	50,000	50,623
BOTANICAL AND OTHER PUBLIC GARDENS - - -	11,000	12,000	16,000	12,745
AGRICULTURAL DEPARTMENT - - -	43,000	42,000	37,000	28,888
PROVINCIAL STATISTICS - - -	21,000	21,000	18,000	21,763
EXAMINATIONS - - -	1,000	1,000	1,000	986
VETERINARY CLASS - - -	36,000	3,000	---	---
MISCELLANEOUS - - -	19,000	13,000	20,600	9,537
REFUNDS - - -	---	---	---	8
<b>TOTAL PROVINCIAL</b> -	<b>2,45,000</b>	<b>3,03,000</b>	<b>3,13,000</b>	<b>2,07,223</b>
<i>LOCAL.</i>				
PUBLIC EXHIBITIONS AND FAIRS—LOCAL - - -	15,000	13,000	14,000	12,973
GOVL. BULL AND STALLION CHARGES—LOCAL - - -	18,000	12,000	16,000	11,769
BOTANICAL AND OTHER PUBLIC GARDENS—LOCAL - - -	8,000	12,000	10,000	10,477
MANAGEMENT OF LOCAL FUNDS - - -	85,000	75,000	78,000	75,895
LOCAL STATISTICS - - -	---	---	---	610
<b>TOTAL LOCAL</b> -	<b>1,26,000</b>	<b>1,12,000</b>	<b>1,18,000</b>	<b>1,11,724</b>
<b>Total 26, Scientific, &amp;c., Departments, Rs.</b>	<b>4,01,000</b>	<b>4,41,000</b>	<b>4,61,000</b>	<b>3,86,143</b>

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
<b>Archæological Department.</b>				
Architectural Remains - - -	17,000	10,000	17,000	18,197
Ajunta Caves - - -	---	3,000	1,000	6,890
Ancient Manuscript - - -	8,000	8,000	8,000	9,381
<b>Total Archæological Dept., Provincial, Rs.</b> -	<b>25,000</b>	<b>21,000</b>	<b>26,000</b>	<b>34,468</b>
<i>PROVINCIAL.</i>				
<b>Provincial Museums.</b>				
<i>Victoria and Albert Museum.</i>				
<i>Establishment.</i>				
Office and Museum Assistants - - -			2,100	1,760
Servants - - -			700	951
Temporary Establishment - - -			---	---
<i>Contingent Charges.</i>				
Garden Charges - - -			600	600
Miscellaneous - - -			1,600	4,263
<b>Total Provincial Museums, Rupees</b> -	<b>---</b>	<b>3,000</b>	<b>5,000</b>	<b>7,574</b>
<b>Model or Experimental Farms.</b>				
Establishment - - -	2,800	2,500	1,500	1,455
Travelling Allowances and Expenses - - -	1,400	1,100	700	286
Horse Allowance - - -				693
Miscellaneous - - -	13,800	14,400	12,800	14,106
<b>Total Model or Experimental Farms, Rupees</b>	<b>18,000</b>	<b>18,000</b>	<b>15,000</b>	<b>16,540</b>

EXPENDITURE —continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.											
		Rs.	Rs.	Rs.	Rs.											
<i>PROVINCIAL—continued.</i>																
<b>Cotton Department.</b>																
<table border="1" style="font-size: small;"> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> <tr> <td>2</td> <td>2</td> </tr> <tr> <td>2</td> <td>2</td> </tr> </table>		Numbers.		1885-86.	1886-87.	2	2	2	2	Superintendents, Cotton Experiments -	9,800	} 10,000	} - 9,800	} 9,381		
Numbers.																
1885-86.	1886-87.															
2	2															
2	2															
	Servants -	100														
	Miscellaneous -	...														
	Purchase of Service Postage Stamps -	100														
<b>Total Cotton Department, Rupees</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>9,449</b>											
<b>Government Bull and Stallion Charges.</b>																
Charges on account of Government Bulls and Stallions -		42,000	} 52,000	} 42,000	} 42,253											
Prizes for Colts and Fillies, and rewards for improving breed of Cattle -		8,000														
<b>Total Govt. Bull and Stallion Charges, Rs.</b>		<b>50,000</b>	<b>52,000</b>	<b>50,000</b>	<b>50,623</b>											
<b>Botanical and other Public Gardens.</b>																
<b>BOTANICAL GARDENS.</b>																
<i>Salary.</i>																
<table border="1" style="font-size: small;"> <tr> <th colspan="2">Numbers.</th> </tr> <tr> <th>1885-86.</th> <th>1886-87.</th> </tr> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>1</td> <td>1</td> </tr> </table>		Numbers.		1885-86.	1886-87.	1	1	1	1	1	1	Superintendent -	4,200	4,000	4,200	4,310
Numbers.																
1885-86.	1886-87.															
1	1															
1	1															
1	1															
<i>Establishment.</i>																
	Clerk -	300	} 1,000	} 300	} 372											
	Servant -	...														
	Gardeners -	2,600														
		2,900	1,000	3,900	1,101											
<i>Contingent Charges.</i>																
Travelling Allowance -		300	} 7,000	} 300	} 17											
Official Postage -		100														
Contingencies -		3,500														
		3,900	7,000	7,900	7,334											
<b>Total Botanical, &amp;c., Gardens, Rupees</b>		<b>11,000</b>	<b>12,000</b>	<b>16,000</b>	<b>12,745</b>											
<b>Miscellaneous.</b>																
Improvement of Agriculture and Trade Report on Native Press -		10,500	5,000	11,600	2,585											
Miscellaneous -		8,000	7,000	8,000	6,917											
		500	1,000	1,000	35											
<b>Total Miscellaneous, Rupees</b>		<b>19,000</b>	<b>13,000</b>	<b>20,600</b>	<b>9,537</b>											
<b>LOCAL.</b>																
<b>Management of Local Funds.</b>																
Establishments -		67,000	60,000	61,000	61,936											
<i>Contingent Charges.</i>																
Travelling Allowance -		3,000	} 15,000	} 4,000	} 3,355											
Contingencies -		15,000														
<b>Total Management of Local Funds, Rupees</b>		<b>85,000</b>	<b>75,000</b>	<b>78,000</b>	<b>75,895</b>											

## EXPENDITURE—continued.

## 27.—TERRITORIAL AND POLITICAL PENSIONS.

Territorial and Political Pensions.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
<i>Exceeding Rs. 5,000 per annum.</i>				
Yeshoda Bae	6,000		6,000	
Sagoonabae Saheb's son Rajaram	30,000		30,000	
Shahajee Rajey Bhosley	8,400		8,400	
Eshwada Bayab Saheb Angray	...		10,000	
Meer Emambux Khan, son of His Highness the late Meer Mahomed Hossein Khan	14,400		14,400	
Miguel de Lima-e-Souza's family	7,000		7,000	
Zenool-nissa Begum and Rahimool-nissa Begum	1,00,000		1,00,000	
Meer Khan Mahomed Khan	7,200		7,200	
Meer Goolam Mahomed Khan	6,000		6,000	
Meer Ali Mudut Khan	9,600		9,600	
Nawab Muhgund Dowlut	6,000		6,000	
Sofi Khanum, mother of the late Mothisim Merza and Gowasara Begum	26,700		26,700	
Meer Ajeewooden Rimoodeen	7,300		7,300	
Meer Thar Khan	7,200		7,200	
Sirdar Ara Begum	8,900	5,19,000	8,900	5,42,222
Meer Shah Newaz Khan	18,000		18,000	
Meer Futteh Khan	24,000		24,000	
Meer Noor Mahomed	26,400		26,400	
The widow of Hossein Ali Khan	9,600		9,600	
Meer Ali Mirdan Khan	9,600		9,600	
Meer Goolam Mustapha Khan	7,200		7,200	
Meer Hossein Ali Khan	36,000		36,000	
Crustnarao Wittul	...		...	
His Highness Aga Ali Khan	...		12,000	
Nawabara Begum	8,900		8,900	
Meer Abdool Hossein Khan	9,600		9,600	
Sooltan Fadil Bin Ali Mashim, of Lahedge	42,800		42,800	
Bapumia Shermia	6,000		6,000	
Sirdar Shere Ali Khan, late Wali of Kandahar	60,000		60,000	
Shamber Sing Ameer Sing	7,200		7,100	
Gungabai Saheba Mohitin	9,400		9,400	
	5,19,400	5,19,000	5,41,300	5,42,222
<i>Not exceeding Rs. 5,000 per annum</i>	3,68,600	3,53,000	3,58,700	3,24,523
<b>Total 27, Territorial and Political Pension, Rupees</b>	<b>8,88,000</b>	<b>8,72,000</b>	<b>9,00,000</b>	<b>8,66,745</b>

## 28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

ALLOWANCES	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
	20,000	20,000	10,000	21,208
<b>Total 28, Civil Furlough, &amp;c., Allowances, Rupees</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>	<b>21,208</b>

## 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

PENSIONS OF THE MILITARY FUND COVENANTED CIVIL SERVICE PENSIONS PENSIONS OF THE CIVIL FUND BONUS TO OFFICERS OF THE P. W. D. REFUNDS	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
	69,000	63,000	1,02,000	72,574
	10,000	10,000	10,000	7,987
	1,000	1,000	2,000	720
	...	3,000	...	22,800
	1,000	1,000	...	...
<b>TOTAL IMPERIAL</b>	<b>81,000</b>	<b>78,000</b>	<b>1,14,000</b>	<b>1,04,081</b>
Carried over	81,000	78,000	1,14,000	1,04,081

EXPENDITURE—continued.

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—continued.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
Brought forward	81,000	78,000	1,14,000	1,04,081
<i>PROVINCIAL.</i>				
SUPERANNUATION AND RETIRED ALLOWANCES	11,46,000	10,80,000	10,13,000	10,34,342
COMPASSIONATE ALLOWANCES	1,04,000	1,04,000	1,03,000	1,03,066
GRATUITIES	45,000	45,000	60,000	45,368
REFUNDS	...	...	...	22,758
<b>TOTAL PROVINCIAL</b>	<b>12,95,000</b>	<b>12,29,000</b>	<b>11,76,000</b>	<b>12,05,534</b>
<b>Total 29, Superannuation, Allowances, &amp;c., Rupees</b>	<b>13,76,000</b>	<b>13,07,000</b>	<b>12,90,000</b>	<b>13,09,615</b>

DETAILS.

<i>PROVINCIAL.</i> Superannuation and Retired Allowances.	Budget Estimate, 1885-86.	Lapsed since the date of framing the Budget Estimate for 1885-86.*	Amount payable in 1886-87.	Amo—Allowances granted since the date of last Estimate.†	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Accounts, 1884-85.
<i>Departments.</i>							
Land Revenue	2,88,890	22,899	2,65,991	32,645	2,98,636	10,80,000	10,34,342
Revenue Survey	33,324	1,940	31,384	2,309	33,693		
Opium	1,500	...	1,500	...	1,500		
Salt	28,302	1,730	26,572	2,815	29,387		
Stamps	2,588	...	2,588	211	2,799		
Excise	4,342	446	3,896	716	4,612		
Customs	74,786	3,597	71,189	2,117	73,306		
Assessed Taxes	3,310	...	3,310	...	3,310		
Forest	2,761	441	2,320	684	3,004		
Registration	14,834	...	14,834	991	15,825		
Post Office	19,728	500	19,228	6,033	25,261		
Telegraph	9,332	1,137	8,195	5,548	13,743		
Mint	11,470	280	11,190	3,444	14,634		
General Administration	70,971	8,907	62,064	10,931	72,995		
Law and Justice-	1,51,107	15,456	1,35,651	34,126	1,69,777		
Police	1,04,269	5,928	98,341	(a)69,072	1,67,413		
Education	18,817	480	18,337	4,036	22,373		
Medical	7,809	481	7,328	2,260	9,588		
Political	36,094	900	35,194	5,787	40,981		
Scientific and other Minor Departments	2,406	304	2,102	64	2,166		
Stationery and Printing	4,814	...	4,814	...	4,814		
Public Works	1,21,468	4,204	1,17,264	19,338	1,36,602		
Add or deduct for rounding-	10,12,922 78	69,630 ...	9,43,292 ...	2,03,127 ...	11,46,419 419		
<b>Total Superannuation and Retired Allowances, Rupees</b>	<b>10,13,000</b>				<b>11,46,000</b>	<b>10,80,000</b>	<b>10,34,342</b>
<i>Compassionate Allowances.</i>							
Grants-in-aid of Charitable Funds:—						1,04,000	14,525 88,541
Wardens' Official Funds	23,912	1,723	22,189	...	22,189		
Miscellaneous Allowances and Rewards	82,685	7,871	74,814	7,519	82,333		
DEDUCT—Probable Savings	1,06,597 3,597	9,594 ...	97,003 ...	7,519 ...	1,04,522 522		
<b>Total Compassionate Allowances, Rupees-</b>	<b>1,03,000</b>				<b>1,04,000</b>	<b>1,04,000</b>	<b>1,03,006</b>

\* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.  
 † Include Superannuation Allowances transferred for payment from other Governments.  
 (a) Includes 44,000 for Bombay City Police Pensions.



EXPENDITURE—*continued.*

## 30.—STATIONERY AND PRINTING.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
STATIONERY PURCHASED FOR CENTRAL STORES -	40,000	40,000	40,000	19,437
<i>PROVINCIAL.</i>				
STATIONERY OFFICE AT THE PRESIDENCY -	33,000	32,000	29,000	32,444
GOVERNMENT PRESSES -	3,21,000	2,84,000	2,78,000	2,70,124
PRINTING AT PRIVATE PRESSES -	8,000	4,000	8,000	3,340
STATIONERY SUPPLIED FROM CENTRAL STORES -	2,50,000	2,50,000	3,00,000	2,26,040
REFUNDS -	...	...	...	15
TOTAL PROVINCIAL -	6,12,000	5,70,000	6,15,000	5,31,963
<i>LOCAL.</i>				
STATIONERY PURCHASED IN THE COUNTRY -	1,000	2,000	3,000	2,082
PRINTING AT PRIVATE PRESSES—LOCAL -	7,000	12,000	6,000	12,425
TOTAL LOCAL -	8,000	14,000	9,000	14,507
Total 30, Stationery and Printing, Rupees -	6,60,000	6,24,000	6,64,000	5,65,907

## DETAILS.

Numbers.		<i>PROVINCIAL.</i> Stationery Office at the Presidency.	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.		Rs.	Rs.	Rs.	Rs.
<i>Establishment.</i>						
18	18	Clerks -	12,100	} 13,000	{ 12,200	} 13,347
12	12	Servants and others -	1,400			
			13,500	13,000	13,600	13,347
<i>Contingent Charges.</i>						
3rds Freight on Europe Stores -			2,000	2,000	1,000	1,839
Purchase of Service Postage Stamps -			600	600	500	525
Office Expenses and Miscellaneous -			15,600	15,100	12,600	15,437
Rents, Rates, and Taxes -			1,300	1,300	1,300	1,296
			19,500	19,000	15,400	19,097
Total Stationery Office, &c., Rupees -			33,000	32,000	29,000	32,444

Numbers.		<i>Government Presses.</i> <u>CENTRAL PRESS.</u> <i>Salaries.</i>	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
1885-86.	1886-87.					
1	1	Superintendent -	10,100	} 17,800	{ 10,000	} 9,107
2	2	Deputy Superintendents -	8,000			
			18,100	17,800	17,900	17,009
<i>Establishments.</i>						
64	64	Clerks, Printers, and Examiners -	38,500	38,000	38,500	38,089
505	515	Readers, Compositors, Distributors, Pressmen, and Ink-layers* -	1,21,300	1,22,000	1,10,500	1,13,201
134	134	Servants and others -	18,000	17,200	17,900	17,519
Extra Establishment -			...	...	...	687
			1,77,800	1,77,200	1,66,900	1,69,496
<i>Supplies and Services.</i>						
Cost of Materials and Stock -			24,200	17,000	23,800	16,898
<i>Contingent Charges.</i>						
Official Postage -			9,000	9,000	8,300	8,405
Contingencies -			31,700	30,500	28,100	27,462
House Rent -			24,000	...	...	...
			64,700	39,500	36,400	35,867
Carried over -			2,84,800	2,51,500	2,45,000	2,39,270

\* Includes charges for piece-work.

EXPENDITURE—continued.

30.—STATIONERY AND PRINTING—continued.

		Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.		
		Rs.	Rs.	Rs.	Rs.		
<b>PROVINCIAL—continued.</b>							
<b>Government Presses—continued.</b>							
Brought forward		2,84,800	2,51,500	2,45,000	2,39,270		
<b>High Court Press, Appellate Side.</b>							
Allowance for Superintendent		600	600	600	151		
Compositors, Distributors, Pressmen, and Ink-layers		4,500	4,100	4,300	4,357		
Contingencies		100				100	203
		5,200	4,700	5,000	4,711		
<b>Alienation Department.</b>							
Printing Press, Poona		1,800	1,500	...	...		
<b>Commissioner's Press, Sind.</b>							
<b>Salary.</b>							
Superintendent		3,600	3,600	3,600	3,600		
<b>Establishment.</b>							
Moonshees		700	18,000	700	17,091		
Readers, Compositors, Distributors, Pressmen, and Ink-layers		12,800				12,400	4,200
Servants and others		4,400					
		17,900	18,000	17,300	17,091		
<b>Supplies and Services.</b>							
Cost of Materials and Stock		3,000	...	3,100	...		
<b>Contingent Charges.</b>							
Official Postage		1,200	1,200	1,000	1,200		
Contingencies		1,500	1,500	1,000	1,257		
		2,700	2,700	2,000	2,457		
		27,200	24,300	26,000	23,148		
<b>PUBLICATION DEPARTMENT.</b>							
<b>Establishment.</b>							
Clerk		600	600	600	600		
<b>Contingent Charges.</b>							
Official Postage		100	400	100	350		
Miscellaneous		300				300	65
		400	400	400	415		
		1,000	1,000	1,000	1,015		
<b>JAIL PRESS.</b>							
<b>Establishment.</b>							
Compositor and Pressman		600	600	600	579		
<b>Contingent Charges.</b>							
Miscellaneous		400	400	400	1,401		
		1,000	1,000	1,000	1,980		
<b>Total Government Presses, Rupees</b>		<b>3,21,000</b>	<b>2,84,000</b>	<b>2,78,000</b>	<b>2,70,124</b>		
<b>Printing at Private Presses.</b>							
Land Revenue		2,400	2,000	2,400	1,950		
General Administration		1,300	200	1,300	110		
Judicial		1,500	600	1,500	551		
Police		1,900	700	1,900	636		
Miscellaneous		900	500	900	93		
<b>Total Printing at Private Presses, Rupees</b>		<b>8,000</b>	<b>4,000</b>	<b>8,000</b>	<b>3,340</b>		

## EXPENDITURE—continued.

## 32.—MISCELLANEOUS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>				
CHARGES FOR REMITTANCE OF TREASURE -	20,000	20,000	24,500	22,005
DISCOUNT ON SUPPLY BILLS -	...	...	500	...
LOSS BY EXCHANGE ON LOCAL TRANSACTIONS -	1,000	1,000	1,000	...
MISCELLANEOUS REFUNDS -	10,000	10,000	10,000	9,379
<b>TOTAL IMPERIAL</b>	<b>31,000</b>	<b>31,000</b>	<b>36,000</b>	<b>31,384</b>
<i>PROVINCIAL.</i>				
ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY -	600	600	1,000	312
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS -	2,000	2,000	2,000	1,135
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE -	10,000	10,000	15,000	14,062
SUBSCRIPTIONS TO PERIODICALS, &c. -	14,400	14,400	14,400	14,400
COST OF BOOKS AND PUBLICATIONS -	6,000	6,000	6,000	6,895
DONATIONS FOR CHARITABLE PURPOSES -	22,000	24,000	22,000	20,845
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS -	9,000	9,000	8,600	7,899
REWARDS FOR DESTRUCTION OF WILD ANIMALS -	15,000	15,000	15,000	13,465
PETTY ESTABLISHMENTS -	18,000	16,000	17,000	16,550
SPECIAL COMMISSIONS OF ENQUIRY -	50,000	10,000	2,000	4,479
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF -	5,000	19,000	5,000	6,224
RENTS, RATES, AND TAXES -	94,000	94,000	86,000	91,970
MISCELLANEOUS AND UNFORESEEN CHARGES -	6,000	6,000	10,000	1,787
MISCELLANEOUS REFUNDS, PROVINCIAL -	7,000	7,000	10,000	3,169
<b>TOTAL PROVINCIAL</b>	<b>2,59,000</b>	<b>2,33,000</b>	<b>2,14,000</b>	<b>2,03,192</b>
<i>LOCAL.</i>				
DONATIONS FOR CHARITABLE PURPOSES—LOCAL -	17,000	15,000	16,000	13,066
PETTY ESTABLISHMENTS—LOCAL -	8,000	7,000	7,000	9,745
PETTY CONSTRUCTION AND REPAIRS—LOCAL -	22,000	24,000	33,000	23,305
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL -	34,000	31,000	32,000	32,204
MISCELLANEOUS REFUNDS,—LOCAL -	1,000	3,000	3,000	7,465
<b>TOTAL LOCAL</b>	<b>82,000</b>	<b>80,000</b>	<b>91,000</b>	<b>85,785</b>
<b>Total 32, Miscellaneous, Rupees</b>	<b>3,72,000</b>	<b>3,44,000</b>	<b>3,41,000</b>	<b>3,20,361</b>

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
PETTY ESTABLISHMENTS—				
Travellers' Bungalows, Foreign States -	14,000	12,000	13,000	11,642
Fire Engine Establishment -	100	100	100	84
Aqueduct Establishment -	100	100	100	36
Allowance to Superintendent, Punchgunnee Station -	1,200	1,200	1,200	2,089
Other Miscellaneous Establishments -	2,600	2,600	2,600	2,699
<b>Total Petty Establishments, Rupees</b>	<b>18,000</b>	<b>16,000</b>	<b>17,000</b>	<b>16,550</b>

## EXPENDITURE —continued.

## 33.—FAMINE RELIEF.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
FAMINE RELIEF CHARGES - - -	...	5,000	2,50,000	1,350
Total 33, Famine Relief, Rupees -	...	5,000	2,50,000	1,350

## 45.—BUILDINGS AND ROADS—CIVIL WORKS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - -	97,000	86,000	69,000	55,130
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS - - -	12,75,000	10,64,000	1,32,000	1,26,940
Total 45, Civil Works, Rupees -	13,72,000	11,50,000	2,01,000	1,82,070

## DETAILS.

	Budget Estimate, 1886-87.	Revised Estimate, 1885-86.	Budget Estimate, 1885-86.	Accounts, 1884-85.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Roadside Trees - - -	46,000	35,000	50,000	36,424
Establishment for Collection of Tolls -	32,000	32,000	...	...
Miscellaneous - - -	19,000	19,000	19,000	18,706
Total Provincial, Rupees -	97,000	86,000	69,000	55,130
<i>LOCAL.</i>				
IN CHARGE OF CIVIL OFFICERS—				
Establishment for Collection of Tolls -	...	...	32,000	26,160
Roadside Trees - - -	99,000	98,000	98,000	88,815
Works by Civil Officers - - -	11,76,000	9,66,000	...	...
Miscellaneous - - -	...	...	...	7,415
Refunds - - -	...	...	2,000	4,550
Total Local, Rupees -	12,75,000	10,64,000	1,32,000	1,26,940

CIVIL ESTIMATES

1886-87.