

<p>a Cess on lands for roads at a rate not exceeding 6 pies in the rupee of the annual rent value of the land, under Act III of 1869, £1,978, Cess on lands for roads, education, and other public purposes, under Act IV of 1871, at a rate not exceeding 1 anna in the rupee on the annual rent value of all occupied land £389,331, Tax on houses under Act IV of 1871 £745, house Cess under Act VI of 1863 £7.</p> <p>b Education.</p> <p>c Tolls under Act IV of 1871 £25,182, Interest £191, rents £27,592, sale of lands houses, &c., £140, Voluntary contributions £1,570, Sundry receipts £14,548, Contributions, £23,132, Public Works £12,130.</p> <p>d Chiefly Port dues.</p> <p>e Cattle trespass fees and fines, &c. (Act I of 1871) £21,559, other receipts, £19,065.</p> <p>f Miscellaneous taxes.</p> <p>g Rent of jungles, sale of lands, &c.</p> <p>h Cess on all lands not exceeding 6½ per cent. of assessment and water rate.</p> <p>i Cess on lands for irrigation £1,965 Miscellaneous taxes £60.</p> <p>j Jails.</p> <p>k Education.</p> <p>l Interest £1,940, Public Works £2,335, other receipts £3.</p> <p>m Police.</p> <p>n Tolls £5,411, Sale of lands, &c., £93, Fees and fines £871, other receipts £1,282, Public Works £1,203.</p>	a 372,061	b 1,462	c 105,585	479,108	<p>MADEAS.</p> <p>District Road Union, Endowment and General ...</p> <p>Port ...</p> <p>Pound ...</p> <p>Jungle Conservancy ...</p> <p>Village Service fund (Act IV of 1864) ...</p> <p>Irrigation Cess ...</p> <p>Convict Labor ...</p> <p>Education ...</p> <p>Minor funds ...</p>	a 51,562	43,294	b 11,902	342,657	449,415	a Education £32,695, Medical £18,867.		
	...	...	d 21,336	21,336		...	c 232	9,492	3,814	3,147	16,685	b Chiefly contributions.	
	...	...	e 40,624	40,624		...	...	d 21,737	e 14,117	34	35,888	c Medical.	
	f 3,134	...	g 12,329	15,463		...	...	...	10,186	9,603	2,525	22,314	d Collection of cattle trespass fines.
	k 173,067	...	h 37,716	210,783		...	...	f 188,606	...	...	188,606	e Contributions £12,317, other charges £1,800.	
	i 2,025	...	...	2,382		...	...	...	1,717	7	2,306	4,030	f Village establishments.
	...	j 3,905	...	3,905		...	...	...	...	...	22,806	22,806	
	...	k 8,674	l 4,283	12,957		...	...	g 29,759	...	...	11,131	40,890	g Education.
	...	m 2,153	n 9,860	12,013		...	...	h 1,775	723	1,914	4,311	8,723	h Police.
	550,287	16,194	232,090	798,571				83,328	275,755	41,357	388,917	789,357	
<p>o Chiefly 2-3rds of 6½ per cent. Cess on land revenue under Act VIII of 1865 and Act III of 1869.</p> <p>p Printing.</p> <p>q Tolls £34,944, Interest £19, Rents £533, Cattle trespass fines £16,188, Miscellaneous fees and fines £13,438, Voluntary contributions £5,882, other receipts £8,471, Contribution from Provincial Services £1,991.</p> <p>r Miscellaneous fees and fines.</p> <p>s Miscellaneous taxes.</p> <p>t Marine.</p> <p>u Port dues.</p> <p>v 6½ per cent. Cess on land revenue under Act VIII of 1865 and Act III of 1869.</p> <p>w Education.</p> <p>x Contributions.</p> <p>y Interest £455, Rents £2,567, Fees and fines £1,967, other receipts £4,610.</p> <p>z Tolls.</p> <p>aa Jails £214, Registration £1,061, Police £2,323, Medical £2,090, Printing £886.</p> <p>† Interest £390, Rents £160, Fees and fines £6,169, Voluntary contributions £4,890, Sundry receipts £11,106.</p>	o 151,808	p 119	q 87,466	239,393	<p>BOMBAY.</p> <p>District Road ...</p> <p>Cotton Improvement ...</p> <p>Station Improvement ...</p> <p>Port ...</p> <p>Indus Conservancy and Registration</p> <p>Education ...</p> <p>Esplanade Fee ...</p> <p>Public Works tolls ...</p> <p>Minor funds ...</p>	i 16,818	j 23,369	k 11,289	211,907	263,383	i Police £77, Education £5,981, Medical £10,613, Printing £147.		
	...	...	r 18,382	18,382		...	...	...	13,419	346	...	13,765	j Collection of taxes £5,227, General management £9,009, Collection of tolls, &c., £2,844, Collection of cattle trespass fines £5,788, Miscellaneous establishments £501.
	s 1,493	...	...	6,749		...	...	l 723	1,525	583	3,134	5,965	k Chiefly refund of cess and tolls.
	...	t 3,908	u 16,122	20,030		...	...	m 15,089	...	18	1,552	16,659	l Police £417, Education £55, Medical £251.
	...	t 4,686	...	4,686		...	...	n 5,897	18	...	...	5,915	m Marine, £14,929, Police £160.
	v 64,062	w 30,575	x 30,995	125,632		...	...	o 108,947	p 3,069	2,544	15,910	130,470	n Marine.
	...	...	y 9,600	9,600		...	...	...	41	693	8,984	9,718	o Education.
	...	...	z 51,126	51,126		...	...	...	105	q 50,309	834	51,248	p Collection of cesses £1,945, General management £1,124.
	...	* 6,574	† 22,721	29,295		...	...	r 5,855	13 143	2,265	4,270	25,533	q Transfer to Public Works Department.
	217,363	45,862	241,668	504,893				153,329	54,689	68,047	246,591	522,656	r Police £ 2,362 Medical £1,692, Printing £833, Education £27, Registration £414, Jails £287.
1,972,306	126,482	1,569,449	3,668,237	... * GRAND TOTAL ...		724,900	750,621	392,578	2,209,755	4,077,854			

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1875-76.



CALCUTTA :

OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING.

1877.

CALCUTTA:

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CONTENTS.

	<i>Page.</i>
GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, for the Year ended 31st March 1876	4

SUBSIDIARY ACCOUNTS.

No. 1. REVENUE	6
" 2. ORDINARY EXPENDITURE, excluding Guaranteed Interest on Railway Capital	7
" 3. ABSTRACT ACCOUNT OF GUARANTEED INTEREST on the Capital of Railway and other Companies	8
" 4. ABSTRACT ACCOUNT OF TRAFFIC RECEIPTS, WORKING CHARGES, and NET TRAFFIC RECEIPTS of RAILWAY and other Guaranteed Companies	8
" 5. EXTRAORDINARY EXPENDITURE	9
" 6. Comparative Statement of principal sources of ORDINARY REVENUE	13
" 6a. Detailed Statement of REFUNDS and ASSIGNMENTS in Account No. 6	13
" 7. Abstract Account of LAND REVENUE and of CHARGES connected with the Collection of Land Revenue	14
" 8. Account of TRIBUTES and CONTRIBUTIONS from Native States	18
" 9. Account of FOREST REVENUE, and of EXPENDITURE for Forest Management and Collection of Forest Revenue	20
" 10. Account of EXCISE REVENUE on Spirits and Drugs, and of CHARGES for Collection	22
" 11. Account of ASSESSED TAXES, and of CHARGES for Collection	23
" 12. Account of CUSTOMS REVENUE, and of CHARGES for Collection	24
" 13. Account of SALT REVENUE, and of CHARGES for Collection of Salt Revenue, including Cost of Salt	28
" 14. Account of OPIUM REVENUE, and CHARGES	30
" 15. Account of STAMP REVENUE, and of CHARGES for Collection	31
" 16. Account of RECEIPTS and CHARGES of the Mints in India, and COINAGE OPERATIONS	32
" 17. Account of RECEIPTS and CHARGES of the Post Office	34
" 18. Account of RECEIPTS and CHARGES of the Telegraph Department	35
" 19. Account of RECEIPTS and CHARGES, Law and Justice	42
" 20. Account of MARINE RECEIPTS and CHARGES	46
" 21. Account of INTEREST RECEIPTS	53
" 22. Account of the PUBLIC DEBT of India, and the INTEREST paid thereon	54
" 23. Account showing the Obligations of the Government of India bearing Interest and the interest paid thereon, in continuation of Account No. 22	55
" 24. Account of RECEIPTS in aid of Superannuation, Retired and Compassionate Allowances	56
" 25. Account of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES	57
" 26. Account of GAIN by EXCHANGE on TRANSACTIONS with LONDON	58
" 27. Account of LOSS by EXCHANGE on TRANSACTIONS with LONDON	58
" 28. Account of MISCELLANEOUS RECEIPTS	59
" 29. Account of MISCELLANEOUS CHARGES	59
" 30. Account of REFUNDS and DRAWBACKS	60
" 31. Account of CHARGES of Administration	61
" 32. Account of CHARGES of Minor Departments	63
" 33. Account of CHARGES of Ecclesiastical Department	64
" 34. Account of CHARGES of Medical Department	64
" 35. Account of CHARGES of Political Agencies and other Foreign Services	65
" 36. Account of ALLOWANCES and ASSIGNMENTS under Treaties and Engagements	66
" 37. Account of ALLOTMENTS for Provincial Services	69
" 38. Account of FAMINE RELIEF	69
" 39. Abstract Account of ARMY RECEIPTS and ARMY CHARGES	70
" 40. Detailed Account of ARMY RECEIPTS	72
" 41. Detailed Account of ARMY CHARGES—	
Army and Garrison Staff	75
Administrative Staff	75
Regimental Pay, Allowances and Charges	75
Commissariat Establishments, Supplies, and Services	76
Stud and Remount Establishments, Supplies, and Services	77
Clothing Establishments, Supplies, and Services	77
Barrack Establishments, Supplies, and Services	77
Administration of Martial Law	78

No. 41. Detailed Account of ARMY CHARGES—continued.	Page
Medical Establishments, Supplies, and Services ...	78
Ordnance Establishments, Stores and Camp Equipage ...	78
Ecclesiastical ...	79
Education ...	79
Sea Transport Charges ...	79
Miscellaneous ...	79
Volunteer Corps ...	79
Rewards for Military Services ...	80
Retired Officers ...	80
Military Pensions ...	80
Widows' Pensions and Compassionate Allowances ...	80
Superannuation Pensions and Gratuities ...	80
" 42. Statement showing the ESTABLISHED STRENGTH of the European and Native Army of India (exclusive of Native Artificers and Followers) ...	81
" 43. Abstract Account of ORDINARY EXPENDITURE from Imperial Funds on Public Works in India ...	82
" 44. Abstract Account of RECEIPTS of the PUBLIC WORKS DEPARTMENT IN INDIA ...	84
" 45. Abstract Account of IMPERIAL REVENUE from IRRIGATION WORKS IN INDIA ...	85
" 46. Detailed Account of ORDINARY EXPENDITURE against CAPITAL ACCOUNT of IRRIGATION WORKS ...	89
" 47. Account of ORDINARY EXPENDITURE against REVENUE ACCOUNT of IRRIGATION WORKS...	94
" 48. Detailed Account of EXPENDITURE from Imperial Funds on Military Works ...	98
" 49. Abstract Account of EXPENDITURE from Imperial Funds on Repairs to Military Buildings ...	109
" 50. Detailed Account of EXPENDITURE from Imperial Funds on Civil Buildings ...	110
" 51. Abstract Account of EXPENDITURE from Imperial Funds on Minor and other Works, Civil Buildings ...	113
" 52. Detailed Account of EXPENDITURE from Imperial Funds on Repairs to Civil Buildings ...	114
" 53. Detailed Account of EXPENDITURE from Imperial Funds on Agricultural Works ...	115
" 54. Detailed Account of EXPENDITURE from Imperial Funds on Roads and other Works of Communications ...	121
" 55. Detailed Account of EXPENDITURE from Imperial Funds on Repairs to Roads and other Works of Communications ...	122
" 56. Detailed Account of EXPENDITURE from Imperial Funds on Works of Miscellaneous Public Improvement ...	123
" 57. Detailed Account of EXPENDITURE from Imperial Funds on Repairs to Works of Miscellaneous Public Improvement ...	123
" 58. Detailed Account of EXPENDITURE on Establishments ...	124
" 59. Detailed Account of EXPENDITURE on Tools and Plant ...	128
" 60. Abstract Account of the RECEIPTS and EXPENDITURE for Railways, included in the Accounts of Revenue and Ordinary Expenditure of India ...	130
" 61. Account showing the additions to PERMANENT DEBT, and PERMANENT DEBT discharged, and the amount of the Debt ...	132
" 62. Account showing the additions to TEMPORARY DEBT, TEMPORARY DEBT paid off, and the amount of the Debt ...	133
" 63. Account showing the ISSUES and PAYMENTS of Treasury Notes, and the amount of notes outstanding ...	133
" 64. Account of SUMS (bearing Interest) RECEIVED from Service Funds, and Repayments, and the BALANCES due to such Funds ...	133
" 65. Account showing RECEIPTS, PAYMENTS, and BALANCES of Savings Banks ...	134
" 66. Account showing RECEIPTS, PAYMENTS, and BALANCES of PROVINCIAL SERVICES and LOCAL FUNDS ...	135
" 67. Account showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS ...	135
" 68. Account of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL, TRUST, PRIZE, and RAILWAY FUNDS ...	137
" 69. Statement showing the distribution of the CASH BALANCES ...	137
" 70. Account of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS ...	138
" 71. Statement showing the FINANCIAL RESULTS of IMPORTANT WORKS of IRRIGATION ...	144
" 72. Statement showing the COST of CONSTRUCTION of STATE RAILWAYS, the EXPENDITURE for MAINTENANCE and WORKING, and the TRAFFIC RECEIPTS ...	148
" 73. Statement showing the TOTAL AMOUNT advanced for Guaranteed Interest to Indian Railway and other Companies, the Net Revenue of the several Companies appropriated towards the repayment of that Amount, and the Balance ...	149
" 74. Statement showing the CAPITAL subscribed out of the Revenues of India to the Banks of Bengal, Madras, and Bombay, and the Annual Return for the last ten years ...	149
" 75. Statement showing the RECEIPTS and WITHDRAWALS on Capital Account of Indian Railway and other Guaranteed Companies ...	150
" 76. Account showing the RECEIPTS and CHARGES of the Paper Currency Department ...	152
" 77. Statement showing the COST of Main and other Lines of Telegraph defrayed from the Revenues of India ...	153
" 78. Account showing the Amount of Bills drawn by the Secretary of State for India on the Treasuries in Calcutta, Madras, and Bombay; Amount of Bills discharged in India, and Amount of Bills outstanding during the year ended 31st March 1876 ...	160

FINANCE AND REVENUE ACCOUNTS

FOR

1875-76

General Account of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSE

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Balance on the 1st April 1875	69	137	15,177,814	2,796,370	17,974,184
Revenue	1	6	51,019,140	290,924	51,310,064
Net Traffic Receipts from Guaranteed Companies— £					
Net Traffic Receipts in India ...			3,919,987		
Less—Amount repaid to Railway Companies as Surplus Profit...			208,313		
	4	8	3,711,674	890*	...
ADD—Receipts in England					
				890	
					3,712,564
DEBT.					
Permanent Debt incurred	61	132	2,949,419	1,200,000	4,149,419
Temporary or Floating Debt incurred ... ..			...	...	...
Treasury Notes, bearing Interest, issued to Service Funds	63	133	299,946	...	299,946
Receipts of Service Funds bearing Interest	64	133	544,165	...	544,165
Savings Bank Deposits received	65	134	737,539	...	737,539
PROVINCIAL SERVICES AND LOCAL FUNDS	66	135	11,294,641	...	11,294,641
POLITICAL TRUST, PRIZE AND RAILWAY FUNDS	68	137	308,000	...	308,000
DEPOSITS, ADVANCES, &c.					
Deposits	67	135	8,569,091	6,299	8,575,390
Repayment of Advances			3,719,944	6,842	3,726,786
Repayment of Sums advanced on loan to Municipalities, Native States, &c.	70	138	171,311	...	171,311
Capital Receipts of Guaranteed Railway and other Companies	75	149	1,550,507	1,686,903	3,237,410
Remittances between Districts			885,881	...	885,881
Miscellaneous			412,691	17,480	430,171
ACCOUNTS BETWEEN PRESIDENCIES.					
Bills drawn, Remittances of Treasure, Advances recovered			16,553,295	...	16,553,295
ACCOUNTS BETWEEN INDIA AND ENGLAND.					
Amount received for Bills drawn by Secretary of State on Treasuries in India	78	160	...	12,389,613	12,389,613
Other Remittance transactions			1,207,213	94,390	1,301,603
TOTAL ... £			119,112,271	18,489,711	133,889,418†

* Premium realized by sale of £8,000 share capital issued to replace the like amount of cancelled debentures of the Oudh and Rohil-
cund Railway Company.

† This Total is exclusive of the sum of £3,712,564, Net Traffic Receipts of Guaranteed Companies.

MENTS of the Govt. of India, in India and in England, for the year ended 31st March 1876.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure, Ordinary	2	7	40,486,132	8,179,740	48,665,872
Guaranteed Interest on the Capital of Railway and other Companies	3	8	30,988	4,656,886	
India			30,988		
England			4,656,886		
TOTAL			4,687,874		
DEDUCT—Net Traffic Receipts			3,712,564		
			975,310		
Charge on Indian Revenues for Guaranteed Interest					975,310
Total Ordinary Expenditure and Guaranteed Interest					49,641,182
Extraordinary Expenditure	5	9	3,522,721	747,908	4,270,629
Total Expenditure					53,911,811
DEBT.					
Permanent Debt discharged	61	132	26,397	...	26,397
Loan from King of Oudh discharged ... ..	...	...	13,500	...	13,500
Temporary or Floating Debt paid off ... ..	...	...	...	...	...
Treasury Notes of Service Funds paid off	63	133	190,912	...	190,912
Payments out of Deposits of Service Funds bearing Interest	64	133	432,319	...	432,319
Savings Bank Deposits repaid	65	134	653,518	...	653,518
PROVINCIAL SERVICES AND LOCAL FUNDS	66	135	11,712,283	...	11,712,283
POLITICAL TRUST, PRIZE AND RAILWAY FUNDS	68	137	413,423	...	413,423
DEPOSITS, ADVANCES, &C.					
Deposits	67	135	8,750,957	...	8,750,957
Advances repayable ... ..	...	...	3,439,633	11,732	3,451,365
Advances by way of Loan to Municipalities, Native States, &c.	70	138	558,798	...	558,798
Payments to Railway and other Guaranteed Companies out of Capital Funds	75	149	1,383,516	2,897,078	4,280,594
Remittances between Districts			725,229	...	725,229
Miscellaneous			726,447	...	726,447
ACCOUNTS BETWEEN PRESIDENCIES.					
Bills paid, Remittances of Treasure, Advances made ...			15,818,663	...	15,818,663
ACCOUNTS BETWEEN INDIA AND ENGLAND.					
Secretary of State's Bills paid in India	78	160	13,081,083	...	13,081,083
Other Remittance transactions			193,258	1,076,468	1,269,726
Balance on the 31st March 1876	69	137	16,952,494	919,899	17,872,393
TOTAL £			119,112,271	18,489,711	138,869,418*
Income					£ 51,310,064
Ordinary Expenditure					£ 49,641,182
Excess of Income over Ordinary Expenditure					£ 1,668,882
Income					£ 51,310,064
Total Expenditure					£ 53,911,811
Excess of Total Expenditure over Income					£ 2,601,747

* This Total is less than the sum of the two preceding columns by the amount of Net Traffic Receipts of Guaranteed Companies, the charge for Interest being stated net.

No. 1.—Account of the REVENUE of INDIA, showing the AMOUNT received on each account in the several PROVINCES of BRITISH INDIA and in ENGLAND for the year ended 31st March 1876.

HEADS OF REVENUE.	No. of Account.	No. of Page.	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay, including Sindh.	Total India.	England.	GRAND TOTAL.
			£	£	£	£	£	£	£	£	£	£	£	£	£
Land Revenue ...	7	14	68,678	1,407,431	607,885	823,655	337,358	3,776,506	4,245,745	2,001,117	4,545,013	3,690,354	21,503,742	...	21,503,742
Tributes and Contributions ...	8	18	244,654	...	13,799	...	...	...	...	28,380	344,643	94,712	726,188	...	726,188
Forest ...	9	20	10,936	29,466	72,618	177,902	6,187	19,827	96,970	90,983	42,772	124,867	672,528	...	672,528
Excise on Spirits and Drugs ...	10	22	18,137	79,102	135,639	159,559	141,456	608,818	223,614	95,478	633,901	397,528	2,493,232	...	2,493,232
Assessed Taxes ...	11	23	147	35	1	...	...	20	199	1	60	47	510	...	510
Customs ...	12	24	...	20,759	10,151	458,591	...	1,076,364	39,204	92,667	307,962	715,691	2,721,389	...	2,721,389
Salt ...	13	28	93,019	1,487	19,066	16,032	...	2,561,553	528,510	790,518	1,353,789	880,441	6,244,415	...	6,244,415
Opium ...	14	30	...	...	...	...	...	5,921,928	...	...	...	2,549,497	8,471,425	...	8,471,425
Stamps ...	15	31	23,550	94,042	97,261	63,495	51,572	935,019	354,179	247,293	501,971	466,986	2,835,368	...	2,835,368
Mint ...	16	32	58,450	...	...	...	...	...	...	...	300	51,709	110,459	30	110,459
Post Office ...	17	34	91,895	17,612	18,347	15,926	10,961	159,391	91,358	138,738	97,207	122,162	763,597	...	763,597
Telegraph ...	18	35	291,918	...	...	...	...	...	...	...	...	...	291,918	17,122	309,040
Law and Justice ...	19	42	27,314	10,200	14,540	20,035	8,514	68,335	51,301	44,056	43,379	28,288	315,992	...	315,992
Marine† ...	20	46	349	...	...	8,386	...	147,264	...	...	1,249	69,939	227,187	700	227,887
Interest ...	21	53	283,708	5,491	3,611	2	1,262	75,091	12,791	1,778	26,977	113,306	524,916	36,273	561,189
Receipts in aid of Superannuation, Retired, and Compassionate Allowances ...	24	56	268,515	1,407	145	417	88	5,068	2,366	2,083	244,234	131,844	656,167	92,999	749,166
Gain by Exchange on Transactions with London ...	26	58	365,372	377	...	715	...	2,669	3,253	416	8,254	14,309	395,365	...	395,365
Miscellaneous ...	28	59	63,688	1,117	1,037	1,109	3,612	82,196	18,993	8,597	17,790	64,796	262,935	188,33	281,768
			1,910,360	1,668,526	994,100	1,745,824	561,010	15,440,949	5,668,433	3,542,105	8,169,501	9,516,475	49,217,333	165,957	49,383,290
Army ...	39	70	556,497	...	...	...	...	...	...	...	172,648	209,319	938,464	107,149	1,045,613
Public Works—															
Ordinary ...	44	84	24,313	952	713	1,057	187	7,043	5,465	1,065	5,328	10,255	56,378	17,551	73,929
Irrigation ...	45	85	28	...	...	100	...	26,463	283,544	183,755	13,011	10,552	517,453	267	517,720
Railways:															
State ...	60	130	241,451	...	2,936	...	...	22,408	...	22,657	...	...	289,512	...	289,512
TOTAL	£		2,732,649	1,669,478	997,749	1,746,981	561,197	15,496,923	5,957,492	3,749,582	8,360,488	9,746,601	51,019,140	290,924	51,310,064

* Under this heading are shown the Receipts and Charges connected with the Bengal Army, the Telegraph, the Calcutta Mint, and other Departments under the direct administration of the Governor General in Council, the Revenue and Charges of the District of Coorg, and the expenses of the British Representatives at the principal Native Courts in India.
† Including Inland Navigation.

No. 2.—Account of the ORDINARY EXPENDITURE chargeable on the REVENUES of INDIA, excluding GUARANTEED INTEREST ON RAILWAY CAPITAL, for the year ended 31st March 1876.

HEADS OF EXPENDITURE.	No. of Account.	No. of Page.	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay, including Sindh.	Total India.	ENGLAND.		GRAND TOTAL.
														Stores for India.	Other Charges.	
			£	£	£	£	£	£	£	£	£	£	£	£	£	£
Refunds and Drawbacks ...	30	60	16,946	5,311	4,466	23,376	4,314	102,837	14,585	13,168	30,430	120,891	336,324	...	...	336,324
Payments in realization of Revenue:—																
Land Revenue ...	7	15	109,224	82,358	65,934	110,121	73,750	283,879	429,431	245,917	445,665	658,864	2,505,143	2,038	2,246	2,509,427
Forest ...	9	20	12,644	18,420	37,200	81,475	6,188	13,909	53,791	55,422	43,018	77,905	399,972	418	2,130	402,520
Excise on Spirits and Drugs ...	10	22	390	3,170	5,286	755	1,119	29,038	11,460	5,783	19,703	6,151	82,855	...	...	82,855
Customs ...	12	27	...	...	...	20,252	...	66,959	...	...	18,728	79,648	185,587	144	...	185,731
Salt ...	13	28	252,207	...	...	421	...	11,363	...	...	187,037	56,102	507,130	192	88	507,410
Opium ...	14	30	...	...	...	...	...	2,216,044	...	...	...	1,807	2,217,851	714	...	2,218,565
Stamps ...	15	31	566	2,185	1,284	1,170	908	23,966	4,812	6,943	13,673	15,617	71,124	35,270	...	106,394
Mint ...	16	32	42,984	...	...	...	...	...	...	...	2,931	36,361	82,276	25,310	40	107,626
Post Office ...	17	34	35,700	11,661	17,064	8,852	12,874	232,651	91,849	144,271	76,030	126,000	756,952	9,855	55,272	822,079
Telegraph ...	18	35	405,462	...	...	...	...	...	...	...	...	...	405,462	47,378	37,784	490,624
Allowances and Assignments under Treaties and Engagements ...	36	67	166,625	70,226	60,692	...	5,750	245,460	49,552	83,711	255,064	757,308	1,694,388	...	19,336	1,713,724
Total of the direct claims and demands upon the Revenues, including charges of collection, and cost of Salt and Opium ...	...	...	1,042,748	193,331	191,926	246,422	104,903	3,226,106	655,480	555,215	1,092,279	1,936,654	9,245,064	121,319	116,896	9,483,279
Interest on permanent and floating Debt ...	22	54	3,017,253	...	...	...	...	...	...	...	...	...	3,017,253	...	2,160,855	5,178,108
Interest on Service Funds and other obligations ...	23	55	242,445	639	512	359	266	14,497	2,028	818	47,525	76,238	385,327	...	533	385,860
Administration ...	31	61	443,857	35,528	41,661	36,687	16,634	162,578	125,519	112,977	122,444	157,473	1,255,358	209,032	232,975	1,697,365
Minor Departments ...	32	63	213,404	1,313	1,518	3,864	2,250	17,127	4,576	6,039	9,539	13,981	273,611	14,714	21,074	309,399
Law and Justice ...	19	43	138,435	67,211	67,070	75,340	48,322	652,314	315,090	190,095	361,108	420,021	2,335,006	1,207	264	2,336,477
Marine* ...	20	47	17,091	...	...	27,015	...	223,967	...	800	7,303	153,107	429,283	80,322	118,097	627,702
Ecclesiastical ...	33	64	11,040	3,544	3,204	4,132	1,214	23,608	19,561	21,398	38,314	30,987	157,002	155	900	158,057
Medical ...	34	64	1,155	8,334	12,556	10,830	5,741	34,011	29,249	22,327	31,258	26,467	181,928	...	...	181,928
Political Agencies ...	35	65	196,176	...	298	20,290	1,980	5,736	3,281	95,777	11,940	78,774	414,242	296	14,997	429,535
Superannuation, Retired and Compassionate Allowances ...	25	57	315,484	8,179	11,275	7,811	3,317	71,137	58,110	29,057	153,940	140,485	798,795	...	1,140,510	1,939,305
Loss by Exchange on Transactions with London ...	27	58	901,217	...	1	707	...	13	9	6	28,907	498,862	1,429,722	...	...	1,429,722
Miscellaneous ...	29	59	55,096	1,342	830	3,344	1,314	22,843	7,044	8,500	28,834	19,184	148,331	...	38,431	186,762
Civil, Furlough and Absentee Allowances as in Home Accounts ...	...	...	...	...	...	...	...	...	...	...	...	768	768	...	228,431	229,199
Allocments for Provincial Services ...	37	69	37,065	218,300	278,484	324,636	176,976	1,106,152	651,650	542,316	835,570	982,233	5,153,352	...	300	5,153,652
Army ...	39	71	6,606,867	...	...	...	...	...	...	...	2,736,993	2,381,404	11,725,264	1,096,947	2,486,248	15,308,459
Public Works ...	43	82	1,103,558	3,604	62,043	89,736	6,397	206,821	268,491	206,089	382,056	401,038	2,729,833	20,650	73,999	2,824,482
Guaranteed Railways, Supervision and cost of land ...	60	131	...	3,830	81	...	...	3,183	6,168	8,935	44,031	17,085	83,313	...	...	83,313
State Railways ...	60	130	163,922	...	3,150	5,558	...	22,689	...	14,335	...	59	214,713	...	...	214,713
Famine Relief ...	38	69	...	...	...	...	...	507,967	...	...	...	...	507,967	...	588	508,555
TOTAL	£		14,511,783	545,155	674,609	856,721	369,314	6,300,749	2,146,256	1,814,694	5,932,041	7,334,820	40,486,132	1,544,642	6,635,098	48,665,872
														8,179,740		

* Including Inland Navigation.

No. 3.—Abstract Account of the GUARANTEED INTEREST on the CAPITAL of RAILWAY and other COMPANIES for the year ended 31st March 1876.

	Subscribed Capital, including Debentures and Debenture Stock on 31st March 1876.	Rate of Interest guaranteed.	AMOUNT OF INTEREST PAID.		
			India.	England.	TOTAL.
	£	Per cent.	£	£	£
Bombay, Baroda and Central India Railway Company ...	7,795,600	5 & 4	221	387,546	387,767
Eastern Bengal Railway Company ...	2,719,440	5 & 4	1,019	130,748	131,767
East Indian Railway Company ...	30,365,959	5, 4½, 4¼ & 4	10,462	1,464,650	1,475,112
Great Indian Peninsula Railway Company ...	23,474,872	5 & 4	12,418	1,131,623	1,144,041
Madras Railway Company ...	10,282,801	5, 4½ & 4½	...	508,114	508,114
Oudh and Rohilkhand Railway Company ...	5,500,000	5 & 4	4,308	255,957	260,265
Sindh, Punjab and Delhi Railway Company ...	11,075,237	5	2,560	551,202	553,762
South Indian Railway Company ...	3,597,441	5, 4¾ & 4½	...	177,063	177,063
Madras Irrigation and Canal Company ...	999,666	5	...	49,983	49,983
Debentures issued in Exchange to holders of Debentures of the Calcutta and South-Eastern Railway Company ...	83,800	5	...	...	...
TOTAL	£ 95,894,816	...	30,983	4,656,886	4,687,874

No. 4.—Abstract Account of the TRAFFIC RECEIPTS and WORKING CHARGES of RAILWAY and other GUARANTEED COMPANIES for the year ended 31st March 1876.

	Traffic Receipts.	Working Charges.	Net Traffic Receipts.
	£	£	£
Bombay, Baroda and Central India Railway Company ...	606,440	341,767	264,673
Eastern Bengal Railway Company ...	303,935	191,859	112,076
East Indian Railway, Main Line...	2,729,287	1,140,021	1,589,266
East Indian Railway, Jubbulpore Line ...	183,096	103,667	79,429
Great Indian Peninsula Railway Company ...	2,089,949	1,102,631	987,318
Madras Railway Company ...	626,134	438,102	188,032
Oudh and Rohilkhand Railway Company ...	358,983	245,683	113,250
Sindh, Punjab and Delhi Railway Company ...	1,211,342	679,294	532,048
South Indian Railway Company ...	139,493	69,128	70,365
Madras Irrigation and Canal Company ...	6,620	23,090	—16,470
TOTAL	£ 8,255,229	4,335,242	3,919,987
DEDUCT—Surplus profit paid to the East Indian Railway Company—			
Main Line ...	...	128,862	
Surplus profit paid to the Eastern Bengal Railway Company ...	...	4,576	
Surplus profit paid to the Bombay, Baroda and Central India Railway Company ...	...	2,956	
Surplus profit paid to the Great Indian Peninsula Railway ...	...	71,919	
			208,313
ADD—Receipts in England of Oudh and Rohilkund Railway premium realized by the sale of £8,000 share capital issued to replace the like amount of debentures cancelled ...			3,711,674
			890
Net amount available towards meeting the charge for Guaranteed Interest ...			£ 3,712,564

No. 5.—Abstract Account of EXTRAORDINARY EXPENDITURE for the year ended 31st March 1876.

(NOTE.—This expenditure is entirely Capital outlay.)

				EXPENDITURE DURING THE YEAR.					TOTAL EXPENDITURE UP TO 31ST MARCH 1876.								
				Works.	Establishment.	Tools and Plant.	Stock and advances.	DEDUCT.		Net Total.	Works.	Establishment.	Tools and Plant.	Stock and advances.	Less receipts on Capital account.	Net Total.	
								Receipts on Capital account.	Stores and advances paid for in previous years and charged to works in current year in excess of payment on the same account.								TOTAL.
				£	£	£	£	£	£	£	£	£	£	£	£	£	
IRRIGATION WORKS.																	
RAJPUTANA.																	
Bheer reservoir...	...	...	...	...	...	...	...	...	...	...	12,445	2,971	630	249	32	16,263	
Jalea reservoir ...	...	...	...	...	...	...	...	...	...	...	1,757	425	102	...	...	2,284	
Bulat reservoir...	...	...	...	...	...	...	...	...	...	...	114	28	14	...	5	151	
TOTAL RAJPUTANA				...	...	...	...	...	...	...	14,316	3,424	746	249	37	18,698	
BENGAL.																	
Orissa project	...	...	...	77,521	26,905	9,465	...	1,041	7,807	8,848	105,043	1,124,718	299,036	158,976	43,206	4,150	1,621,786
Midnapore project	...	...	...	22,095	7,064	1,460	3,551	597	...	597	33,573	424,514	151,742	30,347	13,848	1,279	619,172
Tidal canal ...	...	...	...	24	...	...	...	...	...	...	21	117,940	44,455	5,759	1,404	91	169,467
Soane project ...	...	...	...	210,306	50,170	7,418	...	2,034	8,246	10,280	257,514	1,070,983*	271,897	114,522	64,551	110,39	1,510,824
TOTAL BENGAL				309,846	84,139	18,343	3,551	3,672	16,053	19,725	396,154	2,738,155	767,040	309,604	123,009	16,559	3,921,249
N. W. PROVINCES.																	
Ganges canal ...	...	...	...	45,050	13,075	130	...	...	...	...	58,255	302,665	77,404	11,028	...	...	391,097
Agra canal ...	...	...	...	53,205	10,380	414	...	-185	5,039	4,854	59,145	512,547	114,225	25,862	41,452	2,315	691,771
Eastern Jumna canal	...	...	...	...	...	...	...	...	...	...	...	7,614	1,904	105	...	...	9,123
Rohilkund canals	...	...	...	...	...	...	...	...	...	...	...	7,100	1,323	139	...	...	8,562
Bundeelkund irrigation survey	...	...	...	...	...	...	...	...	...	...	...	1,190	11,636	573	3	...	13,402
Eastern Ganges canal	...	...	...	...	...	...	...	...	...	...	...	7,928	18,015	785	...	582	26,146
Lower Ganges canal	...	...	...	177,703	36,089	21,629	17,999	1,133	...	1,133	252,287	558,237	107,010	63,912	146,121	2,660	872,620
TOTAL N. W. PROVINCES -				275,958	59,544	22,173	17,999	948	5,039	5,987	369,687	1,397,281	331,017	102,404	187,576	5,557	2,012,721
PUNJAB.																	
Western Jumna canal	...	...	...	21,234	12,281	2,035	13,750	116	...	116	49,184	95,623	77,761	5,642	21,189	225	199,990
Baree Doab canal	...	...	...	32,299	9,351	1,698	...	133	10,506	10,639	32,709	181,267	82,418	6,778	23,697	981	293,179
Sirhind canal ...	...	...	...	126,329	40,723	41,787	30,852	1,265	...	1,265	238,426	573,376	249,896	254,363	97,310	6,312	1,168,633
Upper Sutlej inundation canals	...	...	...	...	...	...	...	...	...	...	...	3,173	392	...	...	...	3,565
Indus inundation canals	...	...	...	...	...	...	...	...	...	...	...	6,362	...	...	...	6,362	...
Surveys—																	
Special survey, Lower Baree Doab	...	...	...	...	...	...	...	...	14	14	-14	1,121	20,040	216	...	10	21,367
Swat river canal	...	...	...	...	...	...	...	...	...	...	...	36	6,407	52	...	6	6,489
Derajat canal special survey	...	...	...	...	...	...	...	...	...	...	...	...	1,677	...	...	...	1,677
				179,862	62,355	45,520	11,992	1,514	10,520	12,031	320,305	860,958	438,591	297,051	142,196	13,896	1,694,900
Less—Outlay from contributions by Native States for Sirhind canal ...	...	...	...	44,429	18,625	14,273	13,126	495	...	495	80,958	265,374	97,533	85,926	37,759	8,583	418,009
TOTAL PUNJAB				155,433	43,730	31,247	31,476	1,019	10,520	11,539	239,347	655,584	341,058	181,125	104,437	5,313	1,276,891
Carried over				721,237	187,413	71,763	53,026	5,639	31,612	37,251	996,188	4,895,336	1,442,539	593,879	415,271	27,466	7,229,559

* The outlay on works has amounted to £1,071,273, from which has been deducted £290, being an excess credit on account "Expenditure in England."

No. 5.—Abstract Account of EXTRAORDINARY EXPENDITURE for the year ended 31st March 1876—continued.

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31st MARCH 1876.					
	Works.	Establishment.	Tools and Plant.	Stock and advances.	DEDUCT.			Net Total.	Works.	Establishment.	Tools and Plant.	Stock and advances.	Less receipts on Capital account.	Net Total.
					Receipts on Capital account.	Stores and advances paid for in previous years and charged to works in current year in excess of payment on the same account.	TOTAL.							
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
IRRIGATION WORKS—continued.														
Brought forward ...	721,237	187,413	71,763	53,026	5,639	31,612	37,251	996,188	4,805,336	1,442,539	593,879	476,271	27,466	7,229,559
MADRAS.														
Godavery delta works ...	33,857	8,839	2,138	...	4	...	4	41,830	173,695	46,155	7,558	...	6	227,402
Kistna ditto ...	4,100	2,102	1,847	...	...	...	...	8,049	105,302	29,784	2,629	...	123	137,592
Pennair ditto ...	—554	455	...	...	...	...	...	—99	42,262	11,501	249	...	...	54,012
Palandorai weir across Vellore river in South Arcot District ...	1,358	518	...	...	13	...	13	1,863	22,244	4,712	220	...	16	27,160
Cauvery delta works ...	3	51	...	...	...	...	...	54	33,615	17,081	148	...	...	40,844
Weir across Tambrapoorney river known as the Streteviguntum weir project ...	3,662	1,049	...	...	...	...	...	4,711	92,331	18,302	132	...	...	110,765
Project for water-supply to the town of Madras and for irrigat- ing lands in its vicinity ...	...	...	...	...	...	...	...	...	27,562	16,423	790	...	...	44,775
Chembrambakum tank project ...	...	...	...	...	...	...	...	...	17,854	3,329	98	...	...	21,281
Surveys—														
Rooshkoolia or delta boundary project ...	...	...	...	...	...	...	...	...	...	3,064	...	...	...	3,064
Survey of projects in delta of Godavery ...	...	...	...	...	...	...	...	...	...	501	...	...	...	501
Unamullunka project ...	...	...	...	...	...	...	...	...	...	126	...	...	...	126
Irrigation and drainage scheme, Kistna ...	...	...	...	...	...	...	...	...	...	760	...	...	...	760
Project for storage in Palandorai, South Arcot ...	...	...	...	...	...	...	...	...	...	103	...	...	...	103
Cauvery and Vennaur river projects, Tanjore ...	...	...	...	...	...	...	...	...	...	370	...	...	...	370
Perryaur project, Madura ...	...	...	...	...	...	...	...	...	426	4,268	...	...	...	4,694
Improvement of irrigation from the Tambrapoorney, Tinni- velly ...	...	...	...	...	...	...	...	...	...	29	...	...	...	29
TOTAL MADRAS ...	42,426	13,014	3,985	...	17	...	17	59,408	515,291	146,508	11,824	...	145	673,478
BOMBAY.														
Dekkan.														
Ahmedabad collectorate—														
Hathimatti canal ...	2,497*	459	26	...	98	...	98	2,884	32,403*	7,393	610	...	122	40,344
Ahmednagar collectorate—														
Lakh canal ...	3	...	...	...	...	...	...	3	17,617	3,788	276	...	20	21,661
Palkhair canal ...	269	57	...	...	...	...	...	326	13,072	4,411	124	...	14	17,593
Kaladgi collectorate—														
Mullaprabha project survey ...	...	...	...	...	...	...	...	...	63	567	...	...	...	630
Ghuttaprabha ditto ...	...	...	...	...	...	...	...	...	120	1,083	1	...	...	1,204
Kandeish collectorate—														
Panjhra Irrigation works ...	1,784	344	...	...	...	...	...	2,128	23,918	7,392	149	...	2	31,457

Poona collectorate—																	
Moota storage lake and canal	...	...	...	25,769	6,475	804	528	11	...	11	33,565	375,990	47,617	5,603	529	918	428,791
Nira project	...	...	...	...	...	...	...	...	...	...	...	222	1,426	...	...	2	1,646
Satara collectorate—																	
Kristna canal	...	...	...	379	65	...	...	...	...	...	444	12,291	2,987	55	...	...	15,333
Sholapur collectorate—																	
Ekrook tank	...	...	...	403	75	...	...	...	...	...	478	92,488	18,432	875	...	5	111,790
Bhima and Sina project survey	...	...	...	...	...	...	...	...	...	...	...	166	657	...	...	...	823
Surat collectorate—																	
Tapti river survey	...	...	...	...	...	...	...	...	...	...	...	155	3,102	2	...	1	3,258
<i>Sind.</i>																	
Shikarpur collectorate—																	
Eastern Narra works	...	...	...	...	—19	...	...	17	...	17	—36	19,200	5,120	41	...	17	24,344
Bigari canal	...	...	...	8,420	1,643	...	...	...	...	...	10,063	43,876	9,593	78	...	...	53,547
Sukkur and Shahadadpore canal	...	...	...	...	...	...	...	...	...	...	...	43,032	9,092	469	...	...	52,593
TOTAL BOMBAY				39,524	9,099	830	528	126	...	126	49,855	674,643	122,660	8,283	529	1,101	805,014
GRAND TOTAL				803,187	209,526	76,578	53,554	5,782	31,612	37,394	1,105,451	5,995,270	1,711,707	613,986	415,800	28,712	8,708,051
ADD OR DEDUCT—Outlay in England to be brought to account...				...	...	...	...	...	...	...	—6	...	...	...	...	...	144
TOTAL OUTLAY AGAINST EXTY. FUNDS ON IRRN. WORKS				...	...	...	...	...	...	...	1,105,445	...	...	...	...	...	8,708,195

* Includes £1,168 outlay on repairs chargeable to capital account.

No. 5.—Abstract Account of EXTRAORDINARY EXPENDITURE for the Year ended 31st March 1876—continued.

NAME OF RAILWAYS.	EXPENDED DURING THE YEAR 1875-76.							TOTAL EXPENDED UP TO 31ST MARCH 1876.							REMARKS.																																								
	Construc- tion.	Establish- ment.	Conti- nencies.	Stock and advances.	Deduct		TOTAL.	Construc- tion.	Establish- ment.	Conti- nencies.	Purchase of Line.	Stock and advances.	Deduct			TOTAL.																																							
					Receipts on Capital account.	Stores and ad- vances paid for in previous years and charged to works in current year in excess of payments on the same account.							Receipts on Capital Account.	Stores and ad- vances paid for in previous years and charged to works in current year in excess of payments on the same account.																																									
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£																																								
STATE RAILWAYS.																																																							
Extraordinary.																																																							
Calcutta and South-Eastern ...	4,250*	35,900	...	-31,640	4,004	619,747	...	70,311	553,440*	...	Of the sums shown under Extraordinary, the following amounts have been debited to Ordinary, or transferred without charge from other Departments— <table><tr><th></th><th>During 1875-76.</th><th>To end of 1876-76.</th></tr><tr><td>Debited to Ordinary—</td><td></td><td></td></tr><tr><td>Rajputana Railway ...</td><td>...</td><td>10,000</td></tr><tr><td>Wardah Valley ...</td><td>...</td><td>3,328</td></tr><tr><td>Punjab Northern ...</td><td>598</td><td>6,686</td></tr><tr><td>Indus Valley ...</td><td>...</td><td>4,507</td></tr><tr><td>Northern Bengal ...</td><td>...</td><td>2,896</td></tr><tr><td>Sindia ...</td><td>...</td><td>17,091</td></tr><tr><td>Rangoon & Irrawaddy Valley ...</td><td>...</td><td>3,355</td></tr><tr><td>Hubli and Karwar ...</td><td>59</td><td>117</td></tr><tr><td>Tirhoot ...</td><td>...</td><td>61,651</td></tr><tr><td>Ans—Amount spent on Railways, the whole cost of which has been charged to Ordinary</td><td>13,569</td><td>59,599</td></tr><tr><td>TOTAL</td><td>14,228</td><td>169,120</td></tr></table>		During 1875-76.	To end of 1876-76.	Debited to Ordinary—			Rajputana Railway	10,000	Wardah Valley	3,328	Punjab Northern ...	598	6,686	Indus Valley	4,507	Northern Bengal	2,896	Sindia	17,091	Rangoon & Irrawaddy Valley	3,355	Hubli and Karwar ...	59	117	Tirhoot	61,651	Ans—Amount spent on Railways, the whole cost of which has been charged to Ordinary	13,569	59,599	TOTAL	14,228	169,120
	During 1875-76.	To end of 1876-76.																																																					
Debited to Ordinary—																																																							
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Ans—Amount spent on Railways, the whole cost of which has been charged to Ordinary	13,569	59,599																																																					
TOTAL	14,228	169,120																																																					
Nulhattee	16,091	983	...	14	...	-148	30,000	...	2,531	27,109	...																																								
Rajputana ...	304,330	2,051,266	188,013	10,197	...	211,371	2,955	2,459,092	...																																								
Holkar ...	314,893	22,065	1,311	...	617	51,949	283,973	799,161	109,555	8,067	...	148,420	8,098	1,062,195	...																																								
Wardah Valley ...	155,018	9,726	124	24,279	140,894	323,705	30,335	1,254	...	25,282	263	380,333	...																																								
Punjab Northern ...	215,818	39,149	1,643	43,361	1,024	...	3,06,980	1,512,374	345,710	12,332	...	296,742	6,740	2,069,618	...																																								
Indus Valley ...	1,001,388	99,801	5,112	...	1,298	95,900	1,006,210	1,762,465	366,618	24,031	...	581,422	4,200	2,739,836	...																																								
Northern Bengal ...	129,125	23,637	1,387	168,727	1,152	...	318,854	255,814	92,835	6,807	...	418,599	1,573	754,073	...																																								
Neemuch ...	190,994	23,02	1,387	16,113	310	...	200,338	255,659	77,619	4,820	...	249,397	615	683,980	...																																								
Rangoon and Irrawaddy ...	262,722	21,696	1,039	121,827	249	...	409,518	314,271	30,821	1,231	...	146,036	237	425,103	...																																								
Sindia ...	23,673	10,704	305	21,148	49	...	55,781	28,696	23,030	786	...	21,347	49	74,656	...																																								
Tirhoot ...	27,258	11,035	666	57,771	3,057	...	97,576	166,310	19,523	1,001	...	75,273	5,043	257,094	...																																								
Hubli and Karwar	59	59	3	53,670	1,641	...	13,672	...	13,672	...																																								
Store-keeper for State Railways	7	7																																								
Expenditure in England for stores purchased and remaining unappropriated	20,532	20,532	384,029	...	384,029	...																																								
TOTAL	2,680,219	280,507	17,503	418,492	43,988	217,922	3,165,311	7,453,698	1,396,455	73,767	649,747	2,478,551	97,265	11,885,913	...																																								
Ordinary.																																																							
Western Rajputana ...	841	12,245	540	...	14	49	13,569	5,570	38,700	2,053	...	24	22	46,630	...																																								
Nagpore and Chittesgarh	1,619	6,974	232	18	8,806	...																																								
Moradabad, Deobund and Roorkhee	85	2,616	150	2	2,849	...																																								
Campoole (proposed branch to Great Indian Peninsula Railway)	1,314	1,314	...																																								
TOTAL	641	12,245	540	...	14	49	13,569	8,888	48,289	2,410	...	24	42	59,599	...																																								
GRAND TOTAL							3,179,110								11,954,512																																								
Deduct—Amount included above, charged to Ordinary Grant, or received in transfer without charge from other Departments							14,228								169,120																																								
Net charge against Extraordinary Funds, State Railways							2,421,515								8,058,289																																								
							712,639								3,727,203																																								
							3,165,184								11,785,492																																								
* Discharge of Debentures issued in exchange to holders of Debentures of the Calcutta and South-Eastern Railway as shown in the Home Accounts ... 4,250																																																							
† Exclusive of land, &c. £107,748, and loss by exchange £30,730.																																																							
‡ Exclusive of a sum of £33,163 charged to the Civil Department on account of famine expenditure.																																																							
§ Exclusive of £153,322 charged to Civil Department on account of famine expenditure.																																																							

Of the sums shown under Extraordinary, the following amounts have been debited to Ordinary, or transferred without charge from other Departments—

	During 1875-76.	To end of 1876-76.
DEBITED TO ORDINARY—		
Rajputana Railway ...	...	10,000
Wardah Valley ...	...	3,258
Punjab Northern ...	598	6,596
Indus Valley ...	...	4,507
Northern Bengal ...	...	2,896
Sindia ...	...	17,091
Rangoon & Irrawaddy Valley ...	...	3,365
Hubli and Karwar ...	59	117
Tirhoot ...	...	61,651
TOTAL ...	657	109,621
AND —Amount spent on Railways, the whole cost of which has been charged to Ordinary	13,569	59,599
TOTAL ...	14,228	169,120

* Discharge of Debentures issued in exchange to holders of Debentures of the Calcutta and South-Eastern Railway as shown in the Home Accounts ... 4,250
† Exclusive of land, &c. £107,748, and loss by exchange £90,730.
‡ Exclusive of a sum of £23,168 charged to the Civil Department on account of famine expenditure.
§ Exclusive of £153,322 charged to Civil Department on account of famine expenditure.

Summary of the Extraordinary Outlay by years.

YEARS.	IRRIGATION WORKS.			STATE RAILWAYS.			TOTAL.			BOMBAY SPECIAL FUND. (in India)	GRAND TOTAL.		
	In India.	In England.	Total.	In India.	In England.	Total.	In India.	In England.	Total.		In India.	In England.	Total.
1867-68	£ 219,255	£	£ 219,255	£ 594	£	£ 594	£ 219,849	£	£ 219,849	£ 382,613	£	£ 602,462	
1868-69	454,819	11,000	465,819	213,743	338,655	552,398	668,592	362,655	1,031,247	349,366	1,017,958	952,865	
1869-70	914,952	1,092,609	2,007,561	111,657	79,213	190,870	1,026,609	1,171,625	2,198,234	401,383	1,427,992	1,171,622	
1870-71	717,158	1,280	718,438	398,909	50,493	449,402	1,116,067	51,743	1,167,810	...	1,116,067	51,743	
1871-72	983,030	824	983,854	497,767	146,853	644,620	1,480,797	147,677	1,628,474	...	1,480,797	147,677	
1872-73	790,779	4,111	794,890	1,114,243	289,496	1,403,739	1,881,022	393,517	2,274,539	...	1,881,022	393,517	
1873-74	1,142,437	56,245	1,198,682	1,490,265	854,420	2,344,685	2,542,611	1,016,665	3,559,276	...	2,542,611	1,016,665	
1874-75	1,218,712	18,679	1,237,391	1,899,626	1,114,554	3,014,180	3,116,338	1,133,233	4,249,571	...	3,116,338	1,133,233	
1875-76	1,191,179	4,269	1,195,448	743,639	3,165,184	3,908,823	3,922,721	747,908	4,670,629	...	3,922,721	747,908	
TOTAL	7,516,318	1,191,817	8,708,135	8,058,289	3,727,203	11,785,492	15,571,937	4,919,050	20,490,987	1,133,362	16,707,999	4,919,050	

Note.—The following Surveys are excluded from this account and shown in No. 60:—Assam extension, Kosi extension, and Rangoon and Sitang Valley.

No. 6.—Comparative Statement of PRINCIPAL SOURCES of ORDINARY REVENUE for the year ended 31st March 1876.

	Land Revenue.	Forest.	Excise on Spirits, &c.	Assessed Taxes.	Stamps.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Revenue for Square Mile.	Revenue for Unit of Population.
	£	£	£	£	£	£	£	£	Square Miles.	No.	£	£
India, General and Political ...	68,678	10,936	18,137	147	23,550	121,448	173,654	52,206*				
Oudh ...	1,407,431	29,466	79,102	35	94,042	1,610,076	75,253	1,534,823	24,069	11,197,266	63,768	137
Central Provinces...	607,885	72,618	135,639	1	97,261	913,404	63,260	850,144	84,048	8,215,167	10,115	103
British Burmah ...	823,655	177,902	159,559	...	63,495	1,224,611	2,298	1,222,313	88,364	2,741,063	13,833	446
Assam ...	337,358	6,187	141,456	...	51,572	536,573	7,925	528,648	41,798	4,132,019	12,647	128
Bengal ...	3,776,506	19,827	608,818	20	935,019	5,340,190	264,914	5,075,276	189,034	62,724,840	26,848	081
North-Western Provinces ...	4,245,745	96,970	223,614	199	354,179	4,920,797	86,692	4,834,105	81,402	30,774,056	59,385	157
Punjab ...	2,001,117	90,983	95,178	1	247,293	2,434,872	113,553	2,321,319	98,461	17,604,505	23,576	132
Madras ...	4,545,013	42,772	633,901	60	501,971	5,723,717	273,596	5,450,121	138,318	31,281,177	39,402	174
Bombay ...	3,690,354	124,867	397,528	47	466,986	4,678,782	1,115,830	3,563,952	124,457	16,228,774	28,636	220
TOTAL ...	£ 21,503,742	672,528	2,493,232	510	2,835,368	27,505,380	2,176,885	25,328,495	869,951	184,898,867	29,115	137
Customs ...	...	...	...	...	...	2,721,389	65,740	2,655,649				
Salt ...	...	...	...	...	...	6,244,415	34,787	6,209,628				
TOTAL ...						36,471,184	2,277,412	34,193,772	869,951	184,898,867	39,305	185

No. 6 A.—Detailed Statement of Refunds and Assignments in Account No. 6.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Refunds, Account No. 30, page 60 ...	7,029	4,462	2,568	2,298	2,175	19,454	7,988	8,072	18,532	68,701	141,279
Allowances and Assignments under Treaties, Account No. 36, page 66 ...	166,625	76,226	60,692	...	5,759	245,460	49,552	83,711	255,064	757,308	1,694,388
Paid in England ...	...	...	...	...	...	...	...	19,336†	...	...	19,336
Allowances to District and Village Officers, Account No. 7B, page 15 ...	...	565	...	...	...	...	29,062	2,434	...	289,821	321,882
TOTAL ...	173,654	75,253	63,260	2,298	7,925	264,914	86,692	113,553	273,596	1,115,830	2,176,885

* Excess charge.

† Amount paid to His Highness Maharajah Dhuleep Singh.

No. 7 A.—Abstract Account of LAND REVENUE for the year ended 31st March 1876.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commu- tations.	Sale of Waste Lands and Redemp- tion of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.
	£	£	£	£	£	£	£
India, General and Political	61,497	.....	.....	478	.....	6,703	68,678
Oudh	1,403,989	2,000	.....	616	.....	826	1,407,431
Central Provinces	603,943	.....	.....	958	.....	2,984	607,885
British Burmah	485,993	.....	.....	20	247,174	90,468	823,655
Assam	300,302	.....	.....	20,700	.....	16,356	337,358
Bengal	3,736,653	2,261	6,692	3,236	.....	27,664	3,776,506
North-Western Provinces	4,207,407	.....	.....	5,717	.....	32,621	4,245,745
Punjab	1,928,974	.....	19,075	169	.....	52,899	2,001,117
Madras	4,146,913	.....	.....	3,928	.....	394,172	4,545,013
Bombay	2,933,645	.....	657,480	463	.....	98,766	3,690,354
TOTAL LAND REVENUE RECEIPTS ... £	19,809,316	4,261	683,247	36,285	247,174	723,459	21,503,742

No. 7B.—Account of CHARGES connected with the COLLECTION of the LAND REVENUE
for the year ended 31st March 1876

	£	£	£
INDIA, GENERAL AND POLITICAL.			
Salaries of Deputy, Assistant, and Extra Assistant Commissioners, &c. ...	6,082		
Office Establishment	5,488		
District Establishment	3,564		
Travelling Allowances and other Contingent Charges	1,425		
		16,559	
Revenue Survey Charges for all India, excepting Madras and Bombay—			
Controlling Staff	10,808		
Boundary Commissioner	385		
Professional Survey	78,610		
Coorg Survey	2,804		
		92,607	
Land Settlement Charges		58	
			109,224
• OUDH.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners		25,063	
Office Establishment		11,829	
District Establishment		20,511	
Travelling Allowances of Officers and Establishment		708	
Service Postage		623	
Management of Government Estates		277	
Service of Processes against Defaulters		1,260	
Miscellaneous Contingent Charges		2,822	
Land Settlement Charges—			
Salaries of Officers	6,703		
Office Establishment	2,715		
Temporary Establishment engaged for the season	6,232		
Miscellaneous Contingent Charges	3,050		
		18,700	
Allowances to District and Village Officers		565	
			82,358
CENTRAL PROVINCES.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	27,247		
Office Establishment	9,862		
District Establishment	21,590		
Travelling Allowances, purchase and carriage of Tents, &c.	2,323		
Service Postage	871		
Other Contingent Charges	2,492		
		64,385	
Land Settlement Charges		1,549	
			65,934
BRITISH BURMAH.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	29,997		
Office Establishment	13,934		
District Establishment	1,647		
Commission on Land Revenue Collections	32,840		
Commission on Collections of Capitation Tax	24,734		
Travelling Allowances	1,665		
Service Postage	163		
Other Contingent Charges	1,691		
		106,671	
Land Settlement Charges		3,450	
			110,121
ASSAM.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners	19,747		
Office and District Establishments	13,549		
Temporary Establishment	206		
Commission on Land Revenue Collections	29,042		
Service of Processes against Defaulters	3,669		
Management of Government Estates	119		
Travelling Allowances of Officers and Establishment	1,299		
Country Stationery and Law Charges	472		
Service Postage	419		
Other Contingent Charges	1,830		
		70,352	
Carried over		70,352	367,637

No. 7B.—Account of CHARGES connected with the COLLECTION of the LAND REVENUE
for the year ended 31st. March 1876—continued.

	£	£	£
Brought forward		70,352	367,637
ASSAM—continued.			
Revenue Survey—			
Contingent Charges: measurement of Elam lands in Sylhet ...	316	316	
Land Settlement Charges		3,082	73,750
BENGAL.			
Moiety of Salaries of Collectors, Deputy, and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners	126,055		
Office Establishment	48,213		
District Establishment	12,476		
Temporary Establishment	1,402		
Commission on Land Revenue Collections			
Malikana, or Allowance to Proprietors under Bengal Regulation 8 of 1793 and other Acts of Government	15,260		
Service of Processes against Defaulters	10,141		
Management of Government Estates	13,313		
Assignment to Fund for improvement of Government Estates	2,310		
Travelling Allowances of Officers and Establishment	6,479		
Country Stationery and Law Charges	5,249		
Service Postage	2,418		
Other Contingent Charges	9,447		
		252,703	
Revenue Survey—			
Salaries of Officers and Establishment	6,083		
Contingent Charges	813		
		6,896	
Land Settlement Charges		21,280	282,879
NORTH-WESTERN PROVINCES.			
Moiety of Salaries of Collectors, Deputy, and Assistant Collectors	61,143		
Moiety of Salaries of Deputy, and Assistant Commissioners	7,931		
Salaries of Uncovenanted Deputy Collectors and Extra Asst. Commissioners	23,308		
Deputation Allowance not caused by absence of Officers	347		
Office Establishment	50,503		
District Establishment	96,935		
Temporary Establishment	106		
Travelling Allowances of Officers and Establishment	4,143		
Country Stationery and Law Charges	1,862		
Service Postage	2,703		
Miscellaneous Contingent Charges	8,979		
Service of Processes against Defaulters	7,402		
Management of Government Estates	18,412		
Land Settlement Charges—		286,774	
Salaries of Officers	25,754		
Office Establishment	9,450		
Field Establishment	32,059		
Temporary Establishment engaged for the season	10,998		
Travelling Allowances of Officers and Establishment	3,600		
Service Postage	474		
Miscellaneous Contingent Charges	31,260		
		113,595	
Allowances to District and Village Officers		29,062	429,431
PUNJAB.			
Moiety of salaries of Deputy, Assistant, and Extra Assistant Commissioners	65,164		
Salaries of Sub-Collectors	30,247		
Office Establishment	27,055		
District Establishment	26,576		
Travelling Allowances of Officers and Establishment	2,494		
Country Stationery	2,263		
Service Postage	2,725		
Management of Grazing Lands	1,520		
Miscellaneous Contingent Charges	4,385		
		162,429	
Carried over		162,429	1,154,697

No. 7B.—Account of CHARGES connected with the COLLECTION of the LAND REVENUE
for the year ended 31st March 1876—continued.

					£	£
					162,429	1,154,697
PUNJAB—continued.						
Land Settlement Charges—						
Salaries of Officers	..	...	...	24,300		
Office Establishment	...	...	...	40,372		
Travelling Allowances of Officers and Establishment	...	...	...	3,120		
Service Postage	...	...	...	528		
Miscellaneous Contingent Charges	...	...	...	12,736		
					81,054	
Allowances to District and Village Officers	...	...	...	...	2,434	
						245,917
MADRAS.						
Four-fifths of Salaries of Collectors, Deputy, and Assistant Collectors, &c....				104,159		
Moiety of Salary of the Neilgherry Hills Commissioner and his Assistant...				1,644		
Moiety of Salaries paid to Officers of other Governments	...	...	...	592		
Office Establishment	...	...	...	56,516		
District Establishment	...	...	...	117,178		
Travelling Allowances of Officers and Establishment	...	...	...	16,873		
Medical Charges	...	...	...	3,378		
Service of Processes against Defaulters	...	...	...	9,956		
Service Postage	...	...	...	6,347		
Miscellaneous Contingent Charges	...	...	...	17,892		
Revenue Survey—					334,535	
Controlling Staff	...	...	...	6,086		
Professional Survey—						
Salaries of Officers	...	...	14,868			
Establishment	...	...	30,561			
Travelling Allowances	...	...	2,325			
Contingent Charges	...	...	2,821			
					50,575	
Demarcation Survey—						
Salaries of Officers	...	...	6,898			
Establishment	...	...	8,239			
Contingent Charges	...	...	1,646			
					16,783	
Land Settlement Charges—					73,444	
Salaries of Officers	...	...	...	8,319		
Office Establishment	...	...	...	17,258		
Travelling and Tentage Allowances	...	...	...	2,384		
Temporary Establishment and Contingent Charges...	...	...	...	9,313		
					37,274	
Inam Commissioner	...	...	...	...	412	
						445,665
BOMBAY.						
Moiety of Salaries of Collectors, Assistant Collectors, &c.	...	...	...	48,051		
Salaries of Deputy Collectors	...	...	...	10,069		
Salary of Collector of Bombay	...	...	...	2,880		
Office Establishment	...	...	...	51,630		
District Establishment	...	...	...	108,464		
Travelling Allowances of Officers and Establishment	...	...	...	23,940		
Service Postage	...	...	...	7,251		
Payments to Officers of other Presidencies	...	...	...	2,829		
Miscellaneous Contingencies	...	...	...	28,520		
Revenue Survey—					283,644	
Professional Survey—						
Salaries of Officers	...	...	...	24,791		
Establishment	...	...	...	25,682		
Travelling Allowances	...	...	...	8,482		
Service Postage	...	...	...	717		
Contingent Charges	...	...	...	5,133		
Land Settlement Charges—					64,805	
Salaries of Officers	...	...	...	8,661		
Establishment	...	...	...	9,198		
Travelling Allowances	...	...	...	986		
Payments to Officers of other Presidencies	...	...	...	137		
Contingent Charges	...	...	...	1,612		
					20,594	
Carried over					369,043	1,846,279

No. 7B.—Account of CHARGES connected with the COLLECTION of the LAND REVENUE for the year ended 31st March 1876—concluded.

					£	£
BOMBAY—continued.					369,043	1,846,279
Brought forward ...					...	...
Allowances to District and Village Officers—						
Fixed Cash Allowances	...	...	...	165,896		
Fluctuating Cash Allowances	...	...	...	21,171		
Revenue of Alienated Lands Assigned for Village Service	...	...	...	102,429		
Commutations	...	...	...	325		
					289,821	658,864
TOTAL CHARGES IN INDIA					£	...
Charges in England—						
Stores for India for use in the Revenue Survey, &c.—						
For Bengal	...	...	...	325		
„ Madras	...	...	...	895		
„ Bombay	...	...	...	818		
					2,038	
Law charges in connexion with Appeals from India					2,246	
						4,284
TOTAL LAND REVENUE CHARGES					£	...
						2,505,143
						2,509,427

No. 8.—Detailed Account of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the year ended 31st March 1876.

INDIA, GENERAL AND POLITICAL.					£	£	£
Tribute from Oodeypoor	...	...	...	...	20,169		
„ Banswara	...	...	...	...	3,913		
„ Doongurpoor	...	...	...	...	2,739		
„ Jodhpoor	...	...	...	...	9,800		
„ Jeypoor	...	...	...	...	40,000		
„ Kotah	...	...	...	...	18,472		
„ Boondee	...	...	...	...	12,000		
„ Jhallawar	...	...	...	...	8,000		
„ Amjeerah	...	...	...	...	5,160		
„ Kilcheepoor	...	...	...	...	1,291		
„ Rutlam	...	...	...	...	4,440		
„ Holkar	...	...	...	...	76		
„ Sillana	...	...	...	...	3,842		
„ Sirohee	...	...	...	...	688		
„ Punnah	...	...	...	...	996		
„ Chirkhari	...	...	...	...	1,145		
„ Ajehgurh	...	...	...	...	701		
„ Behat	...	...	...	...	140		
„ Paldeo	...	...	...	...	24		
Nizam's Government on account of Mahratta Chouth	...	...	...	...	10,810		
Contribution of Bhopal towards cost of Bhopal Levy	...	...	...	...	18,182		
Contribution towards cost of United Malwa Contingent:—							
From Holkar	...	...	...	...	11,907		
„ Dewas	...	...	...	...	3,302		
„ Jowrah	...	...	...	...	15,903		
						193,700	
Contribution of Oodeypoor towards cost of Mhairwara Battalion	...	...	...	...	11,820		
Contribution of Jodhpoor towards cost of Erinpoora Irregular Force	...	...	...	...	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	...	...	...	...	20,000		
Contributions towards cost of Malwa Bheel Corps—							
From Dhar	...	...	...	...	1,966		
„ Jabooah	...	...	...	...	147		
„ Burwancee	...	...	...	...	393		
						45,826	
Contribution from Alirajpoor	...	...	...	...	148		
„ „ Amjeerah	...	...	...	...	2,948		
						3,096	
Carried over					...	242,622	

No. 8.—Detailed Account of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the year ended 31st March 1876—continued.

Brought forward ...					£ ...	£ 242,622	£ ...
INDIA, GENERAL AND POLITICAL —continued.							
Fees on Successions:—							
Jagheerdar of Paldeo (Nowgong)	...	...	...	...	675		
Beronda State (ditto)	...	...	...	...	250		
Chutterpore State (ditto)	...	...	...	...	1,107		
						2,032	
							244,654
CENTRAL PROVINCES.							
Tributes from various Petty States	...	...	...	...	...	...	13,799
PUNJAB.							
Tribute from Sokeith...	...	...	...	...	...	1,100	
" Mundee...	...	...	...	...	...	10,000	
" Kupoorthulla	...	...	...	...	...	13,100	
" Chumba	...	...	...	...	...	500	
" Various Petty States	...	...	...	...	...	3,346	
Fees on Successions—							
Kotta	...	...	...	...	284		
Nawab Rubnavary Khan	...	...	...	...	50		
						334	
							28,380
MADRAS.							
Tribute from Travancore	...	...	...	...	...	78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a subsidiary British Force	...	...	...	...	...	245,000	
Contribution from Travancore	...	...	...	...	...	1,832	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry	...	...	...	...	...	20,000	
							344,643
BOMBAY.							
Tribute from Kattywar	...	...	...	...	52,498		
" Joonaghur	...	...	...	...	375		
" Ballasinore	...	...	...	...	1,108		
" Durumpoor	...	...	...	...	900		
" Loonawara	...	...	...	...	1,047		
" Various Petty States	...	...	...	...	3,172		
Subsidy from the Kutch Government	...	...	...	...	18,695		
Contribution from Jagirdars for Southern Mahratta Horse	...	...	...	...	7,555		
						85,350	
Fees on succession—							
From Soonth State under Rewakanta Agency for the succession in 1873 of Protap Sing, an adopted son, 2nd instalment	...	...	...	...	1,258		
Vidya Shunker Bherathi, Taluka Tasgaon, Southern Mahratta Country, 2nd instalment	...	...	...	...	64		
Shreesankeracharya, Southern Mahratta Country, 2nd instalment...	...	...	...	...	299		
Gungadhur Gunput Rao, adopted son of the Chief of Miraj, on his accession to the estate, paid in full	...	...	...	...	7,674		
Jagirdar of Hebli, on the succession in 1875 of Madhavaras Luxumon (brother) first instalment	...	...	...	...	67		
						9,362	
							94,712
TOTAL TRIBUTES, &c. £					...	...	726,188

No. 9.—Account of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE for the year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North- Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.											
Revenue from Timber and Bamboos—	£	£	£	£	£	£	£	£	£	£	£
Timber brought to Depôts by Departmental Agency ...	7,861	13,195	22,467	138,508	960	5,729	55,512	66,492	14,409	74,762	399,895
Timber removed from the Forest by Purchasers, License- holders and Permit-holders ...	6	12,613	15,277	4,915	2,299	10,818	31,953	5,593	20,739	27,405	131,618
Confiscated drift and waif Wood ...	60	291	327	3,229	7	34	484	54	689	1,228	6,403
Revenue from Minor Produce—											
Grazing Dues and sale of grass ...	9	2,543	17,925	1	5	290	3,526	16,249	68	10,269	50,885
Other Minor Produce ...	2,693	226	8,256	...	1,275	2,010	4,520	1,036	1,983	5,123	27,122
Duty on Produce of Foreign and Private Forests imported into British Territory ...	...	...	...	29,876	1,507	...	..	...	20	2,452	33,855
Miscellaneous—											
Fines and Forfeitures ...	24	20	115	248	2	35	298	205	9	114	1,070
Other Sources ...	277	284	8,251	885	110	831	443	1,163	4,642	3,419	20,305
Refunds to the department ...	6	294	...	240	22	80	234	191	213	95	1,375
TOTAL RECEIPTS ... £	10,936	29,466	72,618	177,902	6,187	19,827	96,970	90,983	42,772	124,867	672,528
EXPENDITURE.											
A.—CONSERVANCY AND WORKS.											
Cost of Timber operations—											
Timber brought to Depôt by Government Agency ...	1,853	10,098	13,904	52,770	209	2,999	27,605	21,942	8,359	28,758	168,497
Timber removed from Forests by Purchasers, License- holders and Permit-holders ...	...	235	...	...	...	19	635	144	583	1,192	2,808
Confiscated drift and waif Wood ...	...	...	...	...	...	...	...	...	145	...	145
Cost of collecting Minor Produce ...	...	353	4,289	230	232	51	1,858	65	407	267	7,752
Cost of Forest Organization ...	1,016	132	258	638	77	229	542	975	289	3,310	7,466
Cost of the treatment and creation of Forests ...	1,084	645	1,434	4,760	1,405	801	1,810	4,421	7,472	3,884	28,116
Rent of leased Forests ...	...	...	...	...	5	...	1,035	2,885	368	1,945	6,188
Cost of collecting duty on produce of Foreign or Private Forests imported into British Territory ...	...	...	...	57	...	...	...	...	...	453	510
Works of utility for the development of Forests ...	167	1,309	2,329	1,267	482	1,031	4,431	790	4,302	4,235	20,343
Cost of Departmental Cattle ...	210	414	1,561	4,106	654	1,438	762	22	1,334	170	10,671
Cost of Departmental Plant and Tools ...	23	246	...	1,361	239	231	408	169	177	361	3,215
Miscellaneous ...	219	42	396	863	16	27	52	88	568	3,505	5,776
TOTAL CONSERVANCY AND WORKS ... £	4,572	13,474	24,171	66,052	3,319	6,826	39,138	31,851	24,004	48,080	261,487

B.—ESTABLISHMENTS.													
I.—Salaries.													
Pay of Conservators	840	1,200	7,040	600	1,200	1,200	1,200	2,815	3,294	19,389
Pay of Control and Executive Officers	2,955	1,430	5,964	...	714	2,537	6,387	7,840	4,991	8,592	41,410
Protective Establishment	2,856	1,021	2,708	...	577	1,267	2,404	7,458	3,130	8,494	29,905
Office Establishments	344	505	719	5,661	473	793	1,486	1,793	3,334	2,580	17,688
Deputation and Special allowances	229	18	54	...	22	...	480	18	386	134	1,341
			6,384	3,814	10,645	12,701	2,386	5,787	11,957	18,309	14,656	23,094	109,733
II.—Travelling Allowances.													
Conservator	8	225	124	1,843	175	175	234	207	832	763	4,586
Control and Executive Officers	674	398	1,505	...	223	501	1,469	2,440	2,181	3,143	12,534
Protective Establishment	529	132	3	...	...	40	27	825	553	694	2,803
Office Establishment	86	185	128	...	1	59	267	336	291	847	2,200
			1,297	940	1,760	1,843	399	775	1,997	3,808	3,857	5,447	22,123
III.—Contingencies.													
Stationery	11	10	19	...	13	3	76	136	5	377	650
Office-rent, and carriage of tents and records	140	50	294	...	7	113	363	302	49	253	1,571
Pay of Police guards	16	64	...	...	...	12	76	36	...	8	212
Sundries	199	46	252	840	40	350	106	798	303	283	3,217
Service Postage	25	22	59	89	24	43	78	182	144	307	923
Payments to Officers of other Presidencies	56	56
			391	192	624	879	84	521	699	1,454	501	1,284	6,629
TOTAL ESTABLISHMENTS			£ 8,072	4,946	13,029	15,423	2,869	7,083	14,653	23,571	19,014	29,825	138,485
TOTAL EXPENDITURE IN INDIA			£ 12,644	18,420	37,209	81,475	6,188	13,909	53,791	55,422	43,018	77,905	399,972

EXPENDITURE IN ENGLAND—

Allowances to successful candidates for the Indian Forestry Department, advances of pay and passage to India on appointment, Fees to Professors for instruction, expenses of Officers of the Department visiting Forests, &c.	...	...	...	...	...	2,130
Stores for India: Tools, Forest Seeds, &c., for Bengal £144, Madras £30 and Bombay £244	...	...	...	...	...	418
						2,548

TOTAL FOREST EXPENDITURE ... £ **402,520**

No. 10.—Account of **EXCISE REVENUE** on **SPIRITS** and **DRUGS** and of **CHARGES** for **COLLECTION** for the year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North- Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, viz.:—	£	£	£	£	£	£	£	£	£	£	£
License Fees and Farmers' rents ...	7,272	11,826	42,801	34,811	17,369	262,897	39,932	27,799	124,426	254,602	823,735
Distillery Fees ...	...	6,993	5,029	19,511	268	11,446	231	...	587	41,346	85,410
Still-head Duty ...	9,402	55,574	45,633	14,185	1,496	120,983	100,230	24,465	14,724	67,552	454,244
Duties levied on Drugs ...	357	...	29,603	36,395	4,008	95,588	45,657	17,563	290,259	14,540	533,970
TOTAL ...	17,031	74,393	123,066	104,902	23,141	490,913	186,050	69,827	429,996	378,040	1,897,359
Duty on Opium consumed in India ...	773	4,677	12,238	54,497	118,315	117,776	37,198	22,008	203,602	14,709	585,793
Acreage on Land Cultivated with the Poppy ...	...	...	...	...	...	...	...	3,117	...	...	3,117
Fines, Confiscations and Miscellaneous ...	333	32	335	160	...	129	366	526	303	4,779	6,963
TOTAL EXCISE REVENUE ... £	18,137	79,102	135,639	159,559	141,456	608,818	223,614	95,478	633,901	397,528	2,493,232
CHARGES.											
Salaries and Establishments ...	359	2,461	4,604	539	927	27,227	5,629	5,533	2,303	2,893	52,475
Contingent Expenses ...	31	709	682	216	192	1,811	5,831	250	*17,400	2,382	29,504
Loss on Sale of Opium ...	...	...	...	...	...	...	...	...	...	876	876
TOTAL EXCISE CHARGES ... £	390	3,170	5,286	755	1,119	29,038	11,460	5,783	19,703	6,151	82,855

* Includes £16,446 for purchase of Arrack.

No. 11.—Account of ASSESSED TAXES and of CHARGES for COLLECTION for the year ended 31st March 1876.

					Income Tax Arrear Collections.	Refunds.	Net Receipts.	Charges specially connected with Assessment and Collection of Income Tax.	REMARKS.
					£	£	£	£	
India, General and Political	...	...	...	...	147	...	147	...	
Oudh	...	...	...	...	35	...	35	...	
Central Provinces	...	...	...	...	1	...	1	...	
British Burmah	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	20	...	20	...	
North-Western Provinces	...	...	...	...	199	...	199	...	
Punjab	...	...	...	...	1	...	1	...	
Madras	...	...	...	...	60	...	60	...	
Bombay	...	...	...	...	47	...	47	...	
TOTAL ASSESSED TAXES ... £					510	...	510	...	

No. 12A.—Account of CUSTOMS REVENUE for the year ended 31st March 1876.

24

Articles usually contributing not less than £1,000 annually.	SEA CUSTOMS.											
	GROSS RECEIPTS.				REFUNDS AND DRAWBACKS.				NET PRODUCE.			
	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.
	£	£	£	£	£	£	£	£	£	£	£	£
IMPORTS.												
Apparel ...	12,070	9,213	12,545	1,054	144	13	78	...	11,926	9,200	12,467	1,054
Arms, Ammunition, Military Stores ...	3,251	707	2,418	365	4	10	43	1	3,247	697	2,375	364
Cabinet-ware ...	972	351	1,172	33	31	...	...	2	941	351	1,172	31
Candles of all kinds ...	2,000	329	882	560	7	...	74	...	1,993	329	808	560
Carriages and Conveyances, other than Railway ...	321	275	521	5	11	...	2	...	310	275	519	5
Clocks and Watches ...	1,082	294	1,048	12	9	6	6	...	1,073	288	1,042	12
Canes ...	297	157	233	629	1	27	70	232	296	130	163	397
Corals, unwrought ...	3,605	881	50	...	194	...	9	...	3,411	881	41	...
Chemical Products ...	1,290	162	72	...	2	1	...	...	1,288	161	72	...
Cotton Goods— Twist and Thread ...	38,279	29,604	21,107	5,411	65	735	1,511	...	38,214	29,869	19,598	5,411
Piece Goods... ..	492,851	50,454	220,473	14,842	1,064	1,896	14,615	8	491,787	48,558	205,858	14,834
Drugs and Medicines ...	4,243	1,989	7,897	251	73	...	568	...	4,170	1,989	7,329	251
Dyeing and Coloring Materials ...	914	216	7,548	13	...	...	383	...	914	216	7,165	13
Earthen and Porcelain-ware ...	2,011	392	1,679	1,533	5	1	43	2	2,006	391	1,636	1,531
Fire-works ...	218	340	1,846	201	...	7	61	...	218	333	1,785	201
Flax Piece Goods ...	1,680	283	2,156	12	10	...	...	...	1,670	283	2,156	12
Fruits and Vegetables ...	2,103	1,064	4,801	726	...	1	1	...	2,103	1,063	4,800	726
Glass, and manufactures of— Gums ...	9,257	899	9,079	430	19	3	245	5	9,238	896	8,834	425
Hardware and Cutlery ...	695	561	4,045	8	2	2	1,227	...	693	559	2,818	8
Hides and Skins ...	12,364	2,172	10,188	...	186	7	61	...	12,173	2,165	10,127	...
Ivory, and manufactures of— Jewellery, including Plate ...	1,036	371	610	7	1	47	6	...	1,035	324	604	7
Leather, and manufactures of— Lac, Stick ...	3	4	8,919	...	...	...	3,834	...	3	4	5,085	...
...	1,025	247	780	7	...	21	7	...	1,025	226	773	7
...	2,377	518	2,571	270	...	2	29	...	2,377	516	2,542	270
...	1,455	398	376	...	...	...	...	...	1,455	398	376	...
Liquors— Ale, Beer and Porter ...	3,449	1,214	2,024	472	3	...	1	...	3,446	1,214	2,023	472
Spirits ...	87,397	33,273	70,558	34,490	948	96	1,165	629	86,449	33,177	69,393	33,861
Wines and Liqueurs ...	37,302	15,338	24,097	3,366	156	47	86	...	37,146	15,291	24,011	3,366

Lucifer Matches ...	...	1,064	308	1,644	845	...	...	27	...	1,064	308	1,617	845
Metals—													
Copper ...	...	32,129	5,582	25,364	422	41	21	241	...	32,088	5,561	25,123	422
Iron ...	...	6,214	1,805	7,046	916	40	42	61	...	6,174	1,763	6,985	916
All other sorts unenumerated	...	16,271	2,903	11,424	1,508	19	7	721	...	16,252	2,896	10,703	1,508
Music, and instruments of—	...	1,378	399	999	8	9	5	8	...	1,369	394	991	8
Naval Stores ...	...	374	269	550	...	4	...	...	...	370	269	550	...
Oils ...	...	1,751	401	2,389	34	...	29	96	...	1,754	372	2,293	34
Paints, Colors and Painters' Materials	...	5,065	431	5,252	451	13	2	38	...	5,052	429	5,214	451
Perfumery ...	...	922	259	1,072	17	5	...	17	...	917	259	1,055	17
Provisions and Oilman's Stores	...	8,643	2,917	25,129	1,993	25	80	1,887	...	8,618	2,837	23,242	1,993
Railway Materials	...	1,337	8,402	769	...	...	40	33	...	1,337	8,362	736	...
Seeds ...	...	177	81	865	124	...	1	596	...	177	80	269	124
Shells ...	...	378	428	1,435	...	...	...	765	...	378	428	670	...
Silk Piece Goods...	...	6,502	450	15,153	11,283	19	1	11	...	6,483	449	15,142	11,283
Silk, raw ...	...	1,020	74	37,751	1,575	...	...	1,267	2	1,020	74	36,484	1,573
Spices ...	...	7,437	4,658	5,661	1,022	45	48	862	3	7,392	4,610	4,799	1,019
Stationery, other than Paper...	...	2,298	674	1,129	14	6	1	6	...	2,292	673	1,123	14
Sugar and other Saccharine matter	...	20	321	42,004	1,603	...	17	6,687	...	20	304	36,317	1,603
Tea ...	...	2,916	129	11,170	600	41	3	1,212	...	2,875	126	9,958	600
Tobacco, and articles used in the consumption of—	...	2,634	731	1,387	249	30	17	73	...	2,604	714	1,314	249
Toys, Games, including playing cards	...	1,281	380	1,434	167	7	3	8	...	1,274	377	1,426	167
Umbrellas ...	...	7,128	234	2,778	722	15	...	60	8	7,113	234	2,718	714
Wool, manufactures of—	...	24,839	1,395	14,444	2,662	121	11	210	...	24,768	1,384	14,234	2,662
Articles yielding, severally, less than £1,000 annually	...	4,864	1,035	11,607	2,288	448*	42†	473‡	61	4,416	993	11,134	2,227
TOTAL IMPORTS ... £		860,242	185,972	649,151	93,200	3,823	3,292	39,484	953	856,419	182,680	609,667	92,247
EXPORTS.													
Cotton, manufactures of—	...	236	2,080	1,494	7	...	25	...	...	236	2,055	1,494	7
Twist and Thread	...	...	28	2,904	...	...	...	1	...	...	38	2,903	...
Grain and Pulse—													
Gram ...	...	...	17,561	164	113	...	1	...	...	...	17,560	164	113
Faddy ...	...	408	6,321	4,314	11,458	62	...	...	2,846	346	6,321	4,314	18,612
Rice ...	...	115,847	62,260	14,752	347,728	1,142	93	82	6,863	114,705	62,167	14,670	340,865
Other sorts ...	...	2,605	163	1,798	5	168	3	86	...	2,437	160	1,712	5
Hides and Skins, tanned—													
Hides ...	...	...	1,877	...	...	...	463	...	...	...	1,414	...	...
Skins ...	...	137	4,555	1,004	...	...	12	13	...	137	4,543	991	...
Dyeing and Coloring Materials	...	...	507	1,582	...	...	...	56	...	...	507	1,526	...
Indigo ...	...	34,672	9,171	...	...	130	60	...	...	34,542	9,111	...	...
Lac, Stick ...	...	22,958	2	47	197	53	...	...	2	22,905	2	47	195
Oils ...	...	2,305	3,769	1,346	13	230	...	6	...	2,075	3,769	1,340	13
Carried over ...		179,168	108,304	29,435	359,521	1,785	657	244	9,711	177,383	107,647	29,191	349,810

* Includes £338 refunds of Miscellaneous Receipts.

† Includes £22 refunds of Miscellaneous Receipts.

‡ Includes £32 refunds of Miscellaneous Receipts.

No. 12A.—Account of CUSTOMS REVENUE for the year ended 31st March 1876—continued.

26

FINANCE AND REVENUE ACCOUNTS OF THE

SEA CUSTOMS—continued.												
Articles usually contributing not less than £1,000 annually.	GROSS RECEIPTS.				REFUNDS AND DRAWDACKS.				NET PRODUCE.			
	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.
EXPORTS—continued. Brought forward ...	£ 179,168	£ 108,304	£ 29,435	£ 359,521	£ 1,785	£ 657	£ 244	£ 9,711	£ 177,383	£ 107,647	£ 29,191	£ 349,810
Seeds—												
Gingely or Teel ...	32,909	3,692	26,716	2	1,367	67	806	...	31,542	3,625	25,910	2
Other sorts ...	473	4,749	846	58	10	38	18	3	463	4,711	828	55
Spices ...		1,742				3				1,739		
Articles yielding, severally, less than £1,000 annually ...	8	51	793	4,068	8	...	...	3,295	...	51	793	773
TOTAL EXPORTS ...	£ 212,558	£ 118,538	£ 57,790	£ 363,649	£ 3,170	£ 765	£ 1,068	£ 13,009	£ 209,388	£ 117,773	£ 56,722	£ 350,640
TOTAL SEA CUSTOMS ...	£ 1,072,800	£ 304,510	£ 706,941	£ 456,849	£ 6,993	£ 4,057	£ 40,552	£ 13,962	£ 1,065,807	£ 300,453	£ 666,389	£ 442,887

Combined Statement of SEA and LAND CUSTOMS (Gross Receipts).

	LAND CUSTOMS.*										Miscellaneous Receipts, Wharf rent, Fees, &c.	Total Customs Revenue.
	Sea Customs (Gross Receipts).	Import Duty on Spirits.	Import Duty on Wines and Liquors.	Import Duty on Fruits and Vegetables.	Articles yield- ing less than £1,000 an- nually.	Export Duty on Grain and Pulse.	Export Duty on Indigo.	†Export Duty on Sugar, &c.	Land cus- toms, Mis- cellaneous Receipts.	Total.		
Oudh ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 20,759	£ ...	£ 20,759	£ ...	£ 20,759
Central Provinces ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 10,119	£ 32	£ 10,151	£ ...	£ 10,151
British Burmah ...	£ 456,849	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 1,742	£ 458,591
Bengal ...	£ 1,072,800	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 3,564	£ 1,076,364
North-Western Provinces ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 39,204	£ ...	£ 39,204	£ ...	£ 39,204
Punjab ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 92,603	£ 64	£ 92,667	£ ...	£ 92,667
Madras ...	£ 304,510	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 3,452	£ 307,962
Bombay ...	£ 706,941	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 8,750	£ 715,691
TOTAL ...	£ 2,511,100	£ ...	£ ...	£ ...	£ ...	£ ...	£ ...	£ 162,685	£ 96	£ 162,781	£ 17,508	£ 2,721,389

* The Refunds and Net Receipts under Land Customs are as follow :—

			Refunds.			Net Receipts.	
			Refunds.	Net Receipts.		Refunds.	Net Receipts.
Oudh ...	£ ...	£ ...	£ ...	£ 20,759	Punjab	£ 2	£ 70,112
Central Provinces ...	£ ...	£ ...	£ 2	£ 10,149		£ 12	£ 92,655
North-Western Provinces ...	£ ...	£ ...	£ ...	£ 39,204		£ 14	£ 162,767
Carried over ...	£ ...	£ ...	£ 2	£ 70,112	TOTAL ...	£ ...	£ ...

† Levied on the Customs Line on Sugar exported to Rajputana, &c. There is no duty on Sugar exported by sea or from the external land frontier.

No. 12B.—Account of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE
for the year ended 31st March 1876.

BRITISH BURMAH.				£	MADRAS—continued.						
RANGOON	Collector of Customs	...	1,265	11,637	Brought forward			...	10,642		
	Appraising Establishment	...	1,064		GODAVERY	Establishment	...	624			
	Preventive Establishment	...	6,740			Contingencies	...	40			
	Office and other Establishments	...	2,261			Land Customs, Establishment and	...				
	Contingencies	...	307			Contingencies	...	75			
BASSEIN	Collector	...	421	1,302	KISTNA	Establishment	...	280			
	Appraising Establishment	...	120			Contingencies	...	75			
	Establishment	...	271			NELLORE	Establishment	...	345		
	Preventive Establishment	...	469				Contingencies	...	16		
	Contingencies	...	21		SOUTH ARCOT		Establishment	...	319		
THAYETMYO	Establishment	...	494	Contingencies			...	161			
	Contingencies	...	9	Land Customs, Establishment and		...	1,047				
	MOULMEIN	Collector	...	892		TANJORE	Establishment	...	881		
		Appraising Establishment	...	204	Contingencies		...	80			
		Establishment	...	942	Land Customs, Establishment and		...	246			
Preventive Establishment		...	1,662	Contingencies	...						
Contingencies		...	72	MADURA	Establishment	...	390				
MERGUI	Establishment	...	126		Contingencies	...	74				
	Contingencies	...	81		TINNEVELLY	Establishment	...	414			
	TAVOY	Establishment	...			94	Contingencies	...	89		
		Preventive Establishment	...	63		SOUTH CAN-ARA.	Establishment	...	689		
		Contingencies	...	7			Contingencies	...	101		
TOUNGHOO		Establishment	...	60	MALABAR		Establishment	...	1,772		
		Collector	...	587			Contingencies	...	224		
	Appraising Establishment	...	240	Land Customs, Establishment and		...	144				
	Establishment	...	774	Contingencies		...					
	Preventive Establishment	...	917	TOTAL MADRAS				18,728			
Contingencies	...	89									
			2,607								
TOTAL BRITISH BURMAH			20,252								
BENGAL.					BOMBAY.						
CALCUTTA	Salaries of Collector and Deputy and Assistant Collectors	...	6,017	62,821	AT THE PRE-SIDENCY	Salaries of Commissioner and Assistant Commissioner of Customs	3,981	6,809			
	Appraising Establishment	...	7,589			Establishment	2,474				
	Clerks, Servants, &c.	...	8,695			Contingencies	354				
	Preventive Establishment	...	35,183		PRESIDENCY DIVISION	Salaries of Deputy and Assistant Commissioners	4,901				
	Wharf Establishment	...	4,425			Appraising Establishment	1,495				
	Contingencies	...	912			Clerks, Servants, &c.	13,377				
CHITTAGONG	Salaries of Collector and Deputy Collector	...	1,161	Preventive Establishment		13,566					
	Office and other Establishments	...	656	Wharf Establishment		4,821					
	Preventive Establishment	...	792	Contingencies		2,569					
	Wharf Establishment	...	65	GUZERAT DIVISION	Salaries of Deputy and Assistant Commissioners	900					
	Contingencies	...	43		Establishment	8,581					
	BALASORE	Office and other Establishments	...		159	Contingencies	873				
Preventive Establishment		...	369		KONKAN DIVISION	Salaries of Deputy and Assistant Commissioners	2,340				
Contingencies		...	69			Establishment	9,223				
CUTTACK		Establishment	...			586	Contingencies	4,035			
		Preventive Establishment	...	75		KURRACHEE DIVISION	Salaries of Collector and Assistant Collector	1,680			
		Contingencies	...	6			Establishment	3,202			
	POOREE	Fixed and Contingent Charges	...	157			Contingencies	287			
					157		TOTAL BOMBAY	79,648			
		TOTAL BENGAL			66,959						
MADRAS.					Land Customs.						
AT THE PRE-SIDENCY		Collector of Sea Customs	...	2,688	9,121	GUZERAT DIVISION		Establishment	...	1,274	1,623
		Deputy Collector	...	853				Contingencies	...	349	
	Appraisers	...	1,394	KONKAN DIVISION				Establishment	...	3,730	
	Establishment	...	3,618				Contingencies	...	696		
	Contingencies	...	568						4,426		
GANJAM	Establishment	...	689		823	TOTAL CHARGES IN INDIA			£ 185,587		
	Contingencies	...	131	CHARGES IN ENGLAND—Stores for India, gauging instruments &c. for Bengal 167 and Bombay 1287			144				
VIZAGAPATAM	Establishment	...	614	698	TOTAL CUSTOMS CHARGES			£ 185,731			
	Contingencies	...	84								
Carried over				10,642							

N. B.—Collection of the Land Customs duties in the Bengal Presidency is made by the Salt Preventive Establishment: hence no separate charge is shown.

No. 13A.—Account of SALT REVENUE for the year ended 31st March 1876.

	Sales of Government Salt.	Excise on Salt manufactured locally.	Duty on Salt imported from England.	Duty on other imported Salt. Seaborne.	Duty levied by the Inland Customs Department on Salt crossing the Customs lines, &c.	Miscellaneous Receipts.	TOTAL.
	£	£	£	£	£	£	£
India, General and Political	92,962	...	...	...	...	57	93,019
Oudh ...	...	1,157	...	...	...	330	1,487
Central Provinces ...	...	...	...	...	18,867	199	19,066
British Burmah ...	...	4,899	11,133	...	...	...	16,032
Bengal ...	...	98,244	1,998,045	445,855	...	19,409	2,561,553
North-Western Provinces ...	...	9,568	...	...	515,199	3,743	528,510
Punjab ...	368,894*	...	...	...	409,264	12,360	790,518
Madras ...	1,333,936*	3,668	34	13,749	...	2,402	1,353,789
Bombay ...	6,822	778,087	111	9,336	80,465a	5,680	880,441
TOTAL ...	1,802,614	895,623	2,009,328	468,940	1,023,735	44,180	6,244,415

* Including duty.

(a) Including Inland Customs mileage duty, £57,215.

No. 13B.—Account of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the year ended 31st March 1876.

	£	£	£
INDIA, General and Political.			
Salaries of Commissioners,* Deputy and Assistant Commissioners, and Collectors ...	14,312		
Office Establishment ...	9,241		
Preventive Establishment ...	129,679		
Rent of Sambhur Lake paid to the Maharajahs of Joudhpoor and Jeypore ...	70,000		
House and Office rent ...	1,056		
Rewards ...	1,139		
Commission on Salt Tax Collections ...	992		
Charges for excavating Salt ...	5,111		
Expenses for working Tramways... ..	4,319		
Road Toll on Salt from Mayo Mines ...	1,243		
Petty Constructions and Repairs ...	4,745		
Compensation for land ...	745		
Manufacture and storage ...	3,476		
Purchase of Service Postage Stamps ...	499		
Travelling Expenses ...	2,620		
Miscellaneous Contingent charges ...	3,030		
		252,207	
BRITISH BURMAH.			
Commission on collections of Salt Tax ...	421		
		421	
BENGAL.			
Salaries of Superintendents of the Sulkea, Hidgellee, and Pooree Salt Warehouses ...	1,008		
Pay of Intendants, Clerks, Servants, &c. ...	2,208		
Preventive Establishment and Contingencies ...	7,639		
Miscellaneous Contingencies ...	508		
		11,363	
Carried over ...	...	263,991	

* This Officer superintends also the Land Customs Line in the Punjab and the Central Provinces.

No. 13B.—Account of CHARGES for COLLECTION of the SALT REVENUE, including cost of SALT, for the year ended 31st March 1876—continued.

					£	£	£
Brought forward ...					...	263,991	
MADRAS.							
Salaries of Deputy Collectors ...	...	...	...	...	6,082		
Establishment ...	...	...	...	...	19,090		
Travelling and Tentage Allowances ...	...	...	...	...	1,741		
Petty Constructions and Repairs ...	...	...	...	...	18,422		
Purchase of Salt ...	...	...	...	...	119,483		
Conveying and storing Salt ...	...	...	...	...	16,584		
Cost and repairs of Salt Machines, and Miscellaneous Contingencies ...	...	...	...	...	5,635		
BOMBAY.						187,037	
	Presi- dency Division.	Guzerat Division.	Konkan Division.	Sind Division.			
	£	£	£	£			
Salary of Commissioner and Staff* ...	...	...	...	...	...
Salary of Collector and Assistant Collectors ...	3,075	1,869	1,725	...	6,669		
Superintendent and Petty Officers ...	761	2,302	2,209	...	5,272		
Clerks, Servants, Periodical Estab- lishments, Boat Establishments, &c.	4,675	12,432	13,845	1,013	34,995		
Travelling Allowances and Charges	612	803	1,180	...	2,625		
Office Expenses and Miscellaneous Contingent Charges ...	4,948	3,085	1,125	83	9,541		
	14,101	20,491	20,384	1,126	56,102	56,102	
TOTAL CHARGES IN INDIA						...	507,130
Charges in England—							
Stores for Bengal ...	...	...	...	...	154		
Ditto Madras ...	...	...	...	...	38		
Other Charges ...	...	...	...	...	...	192 88	280
TOTAL CHARGES UNDER SALT						...	507,410

* Taken entirely under Customs.

No. 13C.—Account of SALT STORE for the year ended 31st March 1876.

	INDIA.		PUNJAB.		MADRAS.	
	Quantity.	Value at sell- ing price.	Quantity.	Value at sell- ing price.	Quantity.	Value at selling price.
	Mds.	£	Mds.	£	Mds.	£
Salt in Store on 1st April 1875 ...	4,022,169	249,588	138,874	41,662	5,303,919	} 2,996,777
Manufactured, excavated or purchased during the year ...	1,712,680	99,014	1,636,205	374,359	10,451,248	
Removed by purchasers during the year ...	5,734,849	348,602	1,775,079	416,021	15,755,167	2,996,777
	1,718,386	92,962	1,622,411	370,221	7,598,387	1,333,936
Balance on 31st March 1876 ...	4,016,463	255,640	152,668	45,800	3,156,780	1,662,841

No. 14A.—Account of OPIUM REVENUE for the year ended 31st March 1876.

BENGAL.		£	£	£
Proceeds of 45,510 chests sold by Auction in Calcutta for export, being at the average rate of Rs. 1,259-2-11 per chest ...	...	5,730,708		
Value of 5,700 maunds and 18 seers of Opium, at the rate of Rs. 7-4 per seer, issued to Excise Department in Oudh, North-Western Provinces, Bengal, Assam, British Burmah, Port Blair and Sumbul-pore, to be retailed for consumption in India under Revenue Regulations, £165,313 ...	...	* 173,352		
Miscellaneous Receipts of Opium Department ...	...	17,868		
TOTAL BENGAL OPIUM ...		£	5,921,928	
BOMBAY.				
Duty realized on 42,490½ chests of Malwa Opium, at Rs. 600 per chest ...	...	2,549,435		
Confiscations and Miscellaneous Receipts ...	...	62		
TOTAL BOMBAY OPIUM ...			2,549,497	
TOTAL OPIUM REVENUE ...			£	8,471,425

No. 14B.—Account of BENGAL OPIUM STORE and COST of PRODUCTION.

OPIUM STORE ACCOUNT.		FOR EXPORT.		FOR SALE IN INDIA.	
		Chests.	Maunds.	Chests.	Maunds.
Opium in Store in Calcutta on 1st April 1875 ...	...	44,260	75,380	1,095	1,642
In Store at Factories on above date ...	...	...	...	515	773
Produce of Season 1874-75 * ...		44,260	75,380	1,610	2,415
TOTAL ...		51,754	88,143	3,909	5,863
TOTAL ...		96,014	163,523	5,519	8,278
Sold by Auction from 1st April 1875 to 31st March 1876 ...	...	45,510	77,509	...	...
Issued to Excise Department ...	...	...	...	3,800	5,700
„ Medical Department ...	...	...	...	11	16
TOTAL EXPENDED ...		45,510	77,509	8,811	5,716
Balance in Store in Calcutta on 31st March 1876 ...	...	50,504	86,014	1,342	2,013
„ in Factories ...	...	...	...	366	549
TOTAL BALANCE IN STORE ON 31st MARCH 1876 ...		50,504	86,014	1,708	2,562

COST OF PRODUCTION OF BENGAL OPIUM.

Establishment and Contingent Charges of Patna Agency	...	...	...	...	£	58,083
" " " Benares Agency	...	...	...	...		60,904
Charges in Calcutta	...	...	...	...		3,700
Cultivation and Manufacturing Charges for Opium of Season 1874-75 and previous years	1,465,148					
" " " " " 1875-76	628,209					
						2,093,357
				TOTAL CHARGES IN INDIA (BENGAL)	£	2,216,044
ADD—Charges in England for Stores for Bengal	...	...	...	...		714
				TOTAL CHARGES BENGAL	£	2,216,758

No. 14C.—Abstract Account of CHARGES for COLLECTION of OPIUM REVENUE in BOMBAY.

†Salaries	...	...	...	...	...	...	...	...	£
Establishment	...	...	...	...	...	...	...	...	434
Contingent Charges	...	...	...	...	...	...	...	...	1,297
									76
TOTAL BOMBAY									£
									1,807

* The actual realizations are more than the value of Excise opium issued, owing to decrease in the stock remaining in the hands of Collectors at the end of the year.

† The Commissioner of Customs, Salt and Opium, whose salary is all taken under the head "Customs," has the superintendence of this department in Bombay. The weighments and other duties performed in the Native States, where the opium is grown, are under the superintendence of British officers paid by the States concerned.

No. 15.—Account of STAMP REVENUE and of CHARGES for COLLECTION for the year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North- Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£	£
Sale of Court Fee Stamps ...	13,494	76,146	66,784	42,952	36,889	678,625	269,716	179,568	325,828	285,463	1,975,465
Sale of Commercial and other Stamps ...	9,746	17,435	29,264	18,054	14,225	221,921	83,084	65,769	172,282	137,641	769,421
Fines and Penalties ...	77	142	534	691	172	1,932	739	562	1,004	1,256	7,109
Miscellaneous ...	233	319	679	1,798	286	32,541	640	1,394	2,857	42,626	83,373
TOTAL £	23,550	94,042	97,261	63,495	51,572	935,019	354,179	247,293	501,971	466,986	2,835,368
DEDUCT—Refunds £	385	1,009	1,334	1,075	146	11,613	3,399	1,703	10,537	5,355	36,556
Net Revenue from Stamps £	23,165	93,033	95,927	62,420	51,426	923,406	350,780	245,590	491,434	461,631	2,798,812
CHARGES OF COLLECTION.											
Salary of the Superintendent or other Officers ...	...	519	...	...	...	1,800	1,098	668	1,190	1,861	7,136
Establishment of ditto ...	...	138	...	...	...	3,916	299	159	2,085	2,738	9,365
Contingent expenses, packing charges, &c. ...	...	87	...	...	...	1,437	63	72	391	513	2,563
Charges for the sale of Stamps, viz.—											
Clerks and Servants ...	85	...	187	394	...	1,486	1,008	432	...	862	4,454
Commission to Vendors ...	...	...	...	...	...	...	...	...	1,315	4,498	5,813
Discount on sale of Court Fee Stamps...	83	973	...	366	418	8,315	...	2,598	2,748	4,471	19,972
Discount on sale of General Stamps ...	375	419	994	364	431	6,359	2,128	2,465	5,663	213	19,141
Contingencies and Miscellaneous ...	23	49	103	46	59	623	216	549	281	431	2,380
TOTAL CHARGES IN INDIA £	566	2,185	1,284	1,170	908	23,966	4,812	6,943	13,673	15,017	71,124
CHARGES IN ENGLAND.					41,834*						
Stores for India ...					17,683†				8,983	8,604	35,270
TOTAL CHARGES FOR COLLECTION OF STAMP REVENUE £					59,517				22,656	24,221	106,394

* Total charges in India for the Bengal Presidency.

† Total charges in England for the Bengal Presidency. The stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several Provinces.

No. 16.—Account of RECEIPTS and CHARGES of the MINTS in INDIA, and of COINAGE OPERATIONS, for the year ended 31st March 1876.

CALCUTTA MINT.							£	
RECEIPTS.								
Seignorage on Silver	...	...	...	...	...	...	8,222	
" on Gold	...	...	...	...	...	...	84	
Assay Fees	...	...	...	...	...	...	445	
Gain in Coinage operations	...	...	...	...	...	...	47,032	
Miscellaneous Receipts	...	...	...	...	...	...	2,667	
TOTAL RECEIPTS							£	58,450
CHARGES.								
Establishment—								
Direction and Office	...	...	...	...	...	7,097		
Civil Guard	...	...	...	...	...	461		
Bullion Establishment	...	...	...	...	...	1,231		
Mechanical and Operative Establishment	...	...	...	...	...	12,143		
Assay Establishment	...	...	...	...	...	4,747		
Office Expenses, &c.	...	...	...	...	...	6,783		
							32,462	
Loss of Weight in Coinage—								
Gold	...	...	...	...	...	87		
Silver	...	...	...	...	...	2,781		
Copper	...	...	...	...	...	632		
Loss by sale of worn and uncurrent Copper Coin	...	...	...	...	...	7,022		
							10,522	
Charges in England—Stores for India	...	...	...	...	...	...	...	42,984
							...	3,636
TOTAL CHARGES UNDER THE HEAD "MINT"							...	46,620
ADD—Charges on account of the Mint falling under other heads of Service, viz.—								
Additions, alterations, and repairs of buildings	...	...	...	...	...	...	5,129	
Pensions and Gratnities to Mint servants	...	...	...	...	...	...	563	
Value of Stationery supplied	...	...	...	...	...	...	45	
Value of Printing executed by Government Press	...	...	...	...	...	...	56	
House, Lighting, Police and Water Rates	...	...	...	...	...	...	1,700	
								7,493
TOTAL CHARGES							£	54,113
Estimated Value of Mint Buildings as on the 31st March 1876	...	...	...	...	...	...	£	161,421
AMOUNT COINED DURING THE YEAR.							Number.	Value.
Gold—								£
15-Rupree pieces	...	...	...	...	...	...	11,433	17,150
Silver—								
Rupees	...	...	...	...	...	...	5,815,609	581,561
Half-Rupees	...	...	...	...	...	...	1,709,354	85,467
Quarter Rupees	...	...	...	...	...	...	2,796,644	69,916
Eighth Rupees	...	...	...	...	...	...	6,512,148	81,402
Copper—								
Quarter annas	...	...	...	...	...	...	36,236,800	56,620
Pies	...	...	...	...	...	...	4,646,400	2,420
5 Cents*	...	...	...	...	...	...	360,000	1,800
Cents*	...	...	...	...	...	...	9,961,000	19,562
Half-cents*	...	...	...	...	...	...	2,028,000	1,014
TOTAL COINAGE							70,077,388	916,912
MADRAS MINT—COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPT. 1869.								
RECEIPTS.								
Miscellaneous	...	...	...	...	...	...	300	300
TOTAL RECEIPTS							...	300

* Coined for the Governments of the Straits Settlements and Ceylon.

No. 17.—Account of the RECEIPTS and CHARGES of the POST OFFICE of INDIA for the year ended 31st March 1876.

RECEIPTS.	India.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	N. W. Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
Postage collected in Cash on Letters and Newspapers, and on Parcels exclusive of those carried on the Public Service ...	£ 18,663	£ 7,999	£ 6,222	£ 3,476	£ 3,496	£ 53,881	£ 31,860	£ 26,148	£ 19,695	£ 38,532	£ 212,972
Sale of Postage Stamps—											
Ordinary Stamps ...	19,252*	6,454	7,781	11,053	5,835	101,259	37,314	34,525	62,231	85,569	371,273
Service Stamps ...	4,186	3,109	4,251	1,296	1,584	19,971	15,179	19,725	19,006	26,183	114,490
Mail Cart and Parcel Van Passenger Service ...	1,478	...	...	...	...	4,462	287	3,514	...	...	9,741
Fees and Petty Receipts ...	223*	70	72	108	50	799	349	2,379	422	1,286	5,758
Bullock Train ...	41,942*	...	31	...	...	2,866	3,393	32,788	...	...	81,020
Van Dāk ...	6,177	...	...	...	...	...	...	19,720	...	...	25,897
GROSS RECEIPTS ... £	91,921	17,632	18,357	15,933	10,965	183,238	91,382	138,799	101,354	151,570	821,151
Deduct—											
Amount of Postage received in India and paid to the Post Master General, London ...	26	20	10	7	4	23,790	24	61	4,079	29,384	57,253
Deduct Refunds ...	...	...	...	...	...	57	...	...	68	24	301
	26	20	10	7	4	23,847	24	61	4,147	29,408	57,554
NET RECEIPTS OF THE POST OFFICE AS STATED IN ACCOUNT No. 1 £	91,895	17,612	18,347	15,926	10,961	159,391	91,358	138,738	97,207	122,162	763,597
CHARGES.											
Chief Office, Calcutta:—											
Director General, Deputy Director General, &c. ...	...	...	...	...	...	4,201	...	1,084	...	...	5,285
Compiler of Accounts and Inspecting Post Master ...	...	...	...	...	...	1,034	...	...	...	...	1,034
Office Establishment ...	...	...	...	...	...	8,689	...	216	...	...	8,905
Office Expenses ...	...	...	...	...	...	604	...	348	...	...	952
Presidency and District Offices:—											
Post Masters General and Chief Inspectors ...	728	639	794	729	579	2,083	3,280	2,109	2,271	3,121	16,333
Post Masters of Calcutta, Madras and Bombay, and Inspecting Post Masters ...	2,011	722	1,412	149	272	8,971	7,027	2,985	6,136	6,100	35,785
Office Establishments ...	15,931	7,062	8,664	5,498	4,170	67,169	46,459	30,596	40,213	64,195	289,957
Office Expenses ...	565	290	337	262	265	5,927	10,726	1,530	2,896	7,926	30,724
Travelling Expenses ...	670	409	561	219	174	3,352	2,264	1,385	1,691	1,420	12,145
Conveyance of Mails:—											
Road Establishment ...	11,738	1,134	4,752	811	6,858	19,054	4,729	9,296	17,455	16,226	92,103
Ferry Establishment ...	...	...	29	...	3	273	...	...	27	...	332
Contingent Road Charges ...	410	32	89	35	52	876	194	120	354	483	2,645
Van Dāk Establishment ...	...	...	...	...	...	...	2,214	24,343	...	...	26,557
Bullock Train Establishment ...	78	14	13	...	...	14,704	5,077	46,535	...	...	66,421
Boat Establishment and Charges ...	...	...	12	354	288	1,297	18	43	111	628	2,756
Mail Cart Establishment and Charges ...	2,222	568	...	...	...	8,337	5,511	18,134	2,423	18,980	56,175
Railway Charges ...	108	234	4	...	...	5,217	565	1,189	348	2,637	10,309
Discount on Sale of Postage Stamps ...	594	194	237	342	180	3,149	1,144	1,062	1,917	2,614	11,433
Miscellaneous Charges of Post Office ...	595†	363	160	5	33	1,331	2,641	3,291	160	1,629	10,208
Subsidies ...	...	...	...	445	...	76,383	...	...	...	...	76,828
Bounty Money ...	...	...	...	3	...	...	...	...	28	41	72
TOTAL CHARGES IN INDIA	35,700	11,661	17,064	8,852	12,874	232,651	91,849	144,271	76,030	126,000	756,952
CHARGES IN ENGLAND.											
Stores for India ...	...	...	...	554,922‡	7,056§	...	...	...	1,522	1,277	9,855
Includes adjustment of Arrear Collections, &c.—	£ 9										
Ordinary Stamps ...	...	...	...	...	...	...	...	...	...	...	...
Fees and Petty receipts ...	...	...	...	...	...	...	...	...	...	...	...
Bullock Train receipts ...	...	...	...	...	...	...	...	...	...	...	...
	£ 86										
† Includes adjustment of arrear charges—											
Miscellaneous Charges of Post Office ...	£ 72										
Payments under the Postal arrangement with the Lords of the Treasury ...											48,000
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad.											4,800
Pay of the Director General while on special duty, and compensation awarded in recovery of Stamps saved from the wreck of the "Dhoolia."											2,472
TOTAL CHARGES IN ENGLAND	£										65,127
TOTAL CHARGES OF THE POST OFFICE	£										822,079

‡ Total charges in India for the Bengal Presidency.

§ The stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

**No. 18.—Account of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT
for the year ended 31st March 1876.**

PARTICULARS.	Capital.	Revenue.	Total.
	£	£	£
RECEIPTS.			
INDIAN TELEGRAPH.			
Sale of Telegraph Stamps, deducting share of other Telegraph Administrations and refunds to senders of messages	192,538	192,538
Cash received for transmission under exceptional circumstances (including other Telegraph Administrations)	2,259	2,259
Cash revenue from Hooghly River Line Offices and bearing and forward messages	1,763	1,763
Repetition deposits not repayable	123	123
Revenue in Postage Stamps	354	354
Under-charges recovered	150	150
Interest on capital cost of Railway Lines and of first equipment of Railway Offices	4,401	4,401
Miscellaneous	3,209	3,209
TOTAL INDIAN TELEGRAPH	204,797	204,797
<i>Add</i> —Receipts of Ceylon Telegraph	8,253	8,253
TOTAL	213,050	213,050
INDO-EUROPEAN TELEGRAPH.			
In India ...	2,634	76,234	78,868
In England	17,122
TOTAL	95,990
TOTAL RECEIPTS.			
In India	291,918
In England	17,122
TOTAL	309,040
<i>Deduct</i> —Refunds	2,536
NET RECEIPTS OF THE TELEGRAPH DEPARTMENT	306,504
CHARGES.			
INDIAN TELEGRAPH.			
<i>Direction.</i>			
Director General	2,925
Deputy Director General	2,116
Director of Construction	1,800
Director of Traffic	1,686
Electrician	1,200
Special Grant to Electrician	600
Superintendents and Assistant Superintendents	3,410
Assistant Instrument-maker	240
Clerks and Servants	1,914
Allowances	869
Rent	300
Travelling charges	1,254
Contingencies	537
Tools and Plant	1,082
	4,063	15,370	19,433
Carried over ...	4,063	15,370	19,433

No. 18.—Account of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT
for the year ended 31st March 1876—continued.

PARTICULARS.						Capital.	Revenue.	Total.
CHARGES—continued.						£	£	£
INDIAN TELEGRAPH—continued.								
Brought forward ...						4,063	15,370	19,433
<i>Accounts.</i>								
Examiner and Assistant Examiner	...	...	...	...	...	...	...	1,397
Establishment	...	...	...	...	...	...	...	3,765
Allowances	...	...	...	...	...	...	...	198
Rent	...	...	...	...	...	...	...	300
Contingencies	...	...	...	...	...	...	...	172
Tools and Plant	...	...	...	...	...	...	...	258
						1,274	4,816	6,090
<i>Check Office.</i>								
Salaries of Superintendent and Assistant Superintendents	...	...	...	...	...	...	...	1,082
Establishment	...	...	...	...	...	...	...	2,338
Allowances	...	...	...	...	...	...	...	89
Contingencies	...	...	...	...	...	...	...	114
Tools and Plant	...	...	...	...	...	...	...	269
						...	3,892	3,892
<i>Superintendence.</i>								
Salaries of Superintendents and Assistant Superintendents	...	...	...	...	...	...	...	48,613
Establishment	...	...	...	...	...	...	...	4,499
Allowances	...	...	...	...	...	...	...	836
Rent	...	...	...	...	...	...	...	210
Travelling charges	...	...	...	...	...	...	...	10,288
Contingencies	...	...	...	...	...	...	...	799
Tools and Plant	...	...	...	...	...	...	...	1,691
						10,675	56,291	66,966
<i>Line Maintenance.</i>								
Establishment	...	...	...	...	...	...	...	10,243
Allowances	...	...	...	...	...	...	...	106
Travelling charges	...	...	...	...	...	...	...	1,819
Contingencies	...	...	...	...	...	...	...	60
Tools and Plant	...	...	...	...	...	...	...	930
						...	...	13,158
<i>Deduct—Amount recovered from Railways and Native States for outlay incurred on line maintenance under guarantee</i>						...	...	2,922
						...	10,236	10,236
<i>Signalling.</i>								
Telegraph Masters, Signallers, Clerks, Messengers, and Servants	...	...	...	...	...	...	...	106,581
Pegu, Exposure, House, and other Allowances	...	...	...	...	...	...	...	15,298
Rent	...	...	...	...	...	...	...	3,878
Travelling Allowances	...	...	...	...	...	...	...	3,477
Contingencies	...	...	...	...	...	...	...	5,308
Tools and Plant	...	...	...	...	...	...	...	17,408
						...	...	151,950
<i>Deduct—Amount recovered from Railways and Native States for charges incurred on lines under guarantee</i>						...	...	5,111
						...	146,839	146,839
Carried over ...						16,012	237,444	253,456

No. 18.—Account of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT
for the year ended 31st March 1876 —continued.

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES —continued.	£	£	£
INDIAN TELEGRAPH —continued.			
Brought forward ...	16,012	237,444	253,456
<i>Stores and Workshops.</i>			
Salaries of Superintendent and Assistant Superintendents ...	...	...	1,775
Establishment ...	...	...	4,837
Special, House, Conveyance, and other Allowances ...	...	...	464
Travelling charges ...	...	...	44
Contingencies ...	...	...	310
Tools and Plant ...	...	...	...
	...	...	7,430
Deduct—Amount charged against Stores ...	...	...	7,430
Share due to Ceylon ...	...	1,064	1,064
	...	1,064	8,494
NET TOTAL ...	16,012	236,380	252,392
<i>Construction Charges.</i>			
<i>State Railway Lines of Telegraph.</i>			
Indus Valley State Railway—			
From Sukkur to Sehwan ...	14,360	...	14,360
„ Khanpore to Rohree ...	11,764	...	11,764
Neemuch State Railway—			
From Indore to Rutlam and Futtiabad to Oojein ...	7,686	...	7,686
Tirhoot State Railway—			
From Durbunga to Somastipore ...	1,033	...	1,033
„ Dulsingserai to Mozufferpore ...	2,722	...	2,722
	37,565	...	37,565
<i>Guaranteed Railway Lines of Telegraph.</i>			
Purchase of Bombay, Baroda and Central India Lines of Telegraph ...	20,821	...	20,821
Transferring the above lines to Government posts and adding a 3rd wire from Dadur to Suburmuttee ...	12,942	...	12,942
	33,763	...	33,763
<i>Government Telegraph Lines.</i>			
From Moulmein to Amherst ...	1,666	...	1,666
„ Bassein to Diamond Island ...	2,173	...	2,173
„ Wudwan to Rajkote... ...	2,402	...	2,402
„ Sambhur to Ajmere ...	2,428	...	2,428
„ Trichinopoly to Madura, Tinnevely and Tuticorin ...	17,202	...	17,202
„ Nynce to Jubbulpore ...	1,149	...	1,149
„ Sholapore to Raichore ...	1,644	...	1,644
„ Lanowlee to Sholapore ...	2,018	...	2,018
„ Jubbulpore to Bhosawal ...	3,595	...	3,595
„ Agra to Jeypore ...	1,832	...	1,832
„ Dengam to Omerkote ...	6,253	...	6,253
„ Rangoon to Prome ...	3,749	...	3,749
Other Lines ...	12,294	...	12,294
	58,405	...	58,405
	129,733	...	129,733
Carried over ...	145,745	236,380	382,125

No. 18.—Account of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT
for the year ended 31st March 1876—continued.

PARTICULARS.						Capital.	Revenue.	Total.
CHARGES—continued.						£	£	£
INDIAN TELEGRAPH—continued.								
Brought forward						145,745	236,380	382,125
First equipment of Offices, &c.	...	...	...	...	...	2,844	...	2,844
Workshop plant and addition to machinery	...	...	...	...	...	515	...	515
Repairs of Lines	...	...	...	...	...	...	22,862	22,862
Losses of Cash	...	...	...	...	...	...	71	71
Suspense	...	...	...	...	...	7,272	...	7,272
TOTAL CHARGES						156,376	259,313	415,689
<i>Less</i> —Variation in balance of Stock, London Invoices, &c.						46,226	...	46,226
Expenditure charged against the grant of other Depts., included above						2,602	...	2,602
Expenditure in England						47,378	...	47,378
						96,206	...	96,206
TOTAL IN INDIA						60,170	259,313	319,483
IN ENGLAND.								
Stores	...	...	...	...	...	47,378	...	47,378
Absentee Allowances	...	...	...	...	...	...	3,899	3,899
Pay and travelling expenses of the Director General on special duty, and share of expenses of International Telegraph Office at Berne						...	2,540	2,540
TOTAL IN ENGLAND						47,378	6,439	53,817
TOTAL INDIAN TELEGRAPH						107,548	265,752	373,300
INDO-EUROPEAN TELEGRAPH,								
PERSIAN GULF SECTION.								
<i>Direction.</i>								
Salaries of Deputy Director and Traffic Manager, including office establishment						...	...	3,251
Allowances						...	...	6
Travelling charges						...	...	87
Contingencies						...	...	308
						...	4,352	4,352
<i>Accounts.</i>								
Establishment						...	...	169
Contingencies						...	...	50
						...	219	219
<i>Superintendence and Working.</i>								
Salaries of Superintendents and Assistant Superintendents						...	...	2,664
Clerks and Signallers						...	...	10,698
Medical establishment						...	...	612
Petty establishment						...	...	733
Boat establishment						...	...	238
Travelling charges						...	...	1,098
Contingencies						...	...	2,555
						10	18,588	18,598
<i>Line Maintenance.</i>								
Line Conservancy establishment						...	...	2,834
Cable Conservancy establishment						...	...	2,719
Travelling charges						...	...	254
Contingencies						...	...	646
						...	6,453	6,453
<i>Stores.</i>								
Establishment						...	...	1,625
Contingencies						...	...	159
						...	1,784	1,784
Carried over						10	31,396	31,406

No. 18.—Account of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT
for the year ended 31st March 1876 —continued.

PARTICULARS.	Capital.	Revenue.	Total.
	£	£	£
INDO-EUROPEAN TELEGRAPH—continued.			
PERSIAN GULF SECTION—continued.			
Brought forward ...	10	31,396	31,406
<i>Political Charges.</i>			
Moiety of Political Agent's salary and of Escort Establishment ...	...	...	919
Presents to and entertainments of Chiefs ...	...	...	78
Travelling and contingent charges ...	...	...	149
Subsidies ...	...	...	2,451
	...	3,597	3,597
Repairs ...	...	2,853	2,853
Suspense ...	556	...	556
	556	2,853	3,409
Less—Variation in balance of Stock, London Invoices, &c. ...	...	667	667
Expenditure in England ...	...	1,965	1,965
charged against the grant of other Depts. included above ...	...	486	486
	...	3,118	3,118
NET TOTAL PERSIAN GULF SECTION ...	566	34,728	35,294
PERSIAN SECTION.			
<i>Direction.</i>			
Salaries of Director, including office establishment ...	...	...	2,423
Allowances ...	...	...	108
Printing charges ...	...	...	49
Contingencies ...	...	...	47
	...	2,627	2,627
<i>Accounts.</i>			
Establishment... ..	...	...	277
Contingencies ...	...	...	77
	...	354	354
<i>Superintendence and Working.</i>			
Salaries of Superintendents and Assistant Superintendents ...	...	...	2,755
Clerks and Signallers, including petty establishment ...	...	...	4,649
Medical establishment ...	...	...	1,426
Travelling charges ...	...	...	1,036
Contingencies ...	...	...	1,518
	588	10,796	11,384
<i>Line Maintenance.</i>			
Salaries of Inspectors and establishment ...	...	...	2,383
Allowances ...	...	...	...
Travelling charges ...	...	...	365
Contingencies... ..	...	...	1
Store establishment ...	...	...	194
„ allowances ...	...	...	...
„ travelling charges ...	...	...	...
„ contingencies ...	...	...	...
Tools and Plant ...	...	...	...
	...	2,943	2,943
Carried over ...	588	16,720	17,308

No. 18.—Account of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT
for the year ended 31st March 1876 —continued.

PARTICULARS.						Capital.	Revenue.	Total.
						£	£	£
INDO-EUROPEAN TELEGRAPH—continued.								
PERSIAN SECTION —continued.								
Brought forward ...						588	16,720	17,308
Construction Charges.								
Completion of erection of 3rd wire from Bushire to Teheran ...						743	...	743
Erection of iron posts to re-place wooden posts from Bushire to Kashan ...						7,184	...	7,184
Constructing a line of telegraph from Telegraph Office at Teheran to Director's summer residence at Gulabek ...						20	...	20
						7,947	...	7,947
Repairs ...						...	648	648
Suspense ...						2,366	...	2,366
Losses of Cash ...						...	2,179	2,179
						2,366	2,827	5,193
Less—Expenditure in England ...						3,684	...	3,684
Variation in Store balance ...						406	...	406
TOTAL PERSIAN SECTION ...						6,811	19,547	26,358
TOTAL IN INDIA ...						7,377	54,275	61,652
TOTAL IN ENGLAND ...						3,684	9,634	12,318
TOTAL INDO-EUROPEAN TELEGRAPH ...						11,061	63,909	74,970
Add—The following charges incurred in P. W. and Marine Departments, Bombay:—								
In Public Works Department ...						...	...	1,724
In Marine Department ...						...	...	8,322
						...	...	10,046
GRAND TOTAL INDO-EUROPEAN TELEGRAPH ...						...	...	85,016
CEYLON TELEGRAPH.								
Superintendence.								
Salaries of Superintendent and Assistant Superintendents ...						...	...	1,979
Clerks and Servants ...						...	...	185
Travelling charges ...						...	...	556
Contingencies ...						...	...	108
Share of Direction, &c. ...						...	...	1,064
Tools and Plant ...						...	...	133
						429	3,596	4,025
Line Maintenance								
Inspectors and Sub-Inspectors ...						...	...	309
Carpenters and Cable Guards ...						...	...	671
Travelling charges ...						...	...	11
Contingencies ...						...	...	...
						...	991	991
Carried over ...						429	4,587	5,016

No. 18.—Account of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT
for the year ending 31st March 1876—continued.

PARTICULARS.						Capital.	Revenue.	Total.
CEYLON TELEGRAPH—continued.						£	£	£
Brought forward						429	4,587	5,016
<i>Signalling.</i>								
Telegraph Masters and Signallers	...	...	...	...	...	...	...	2,154
Clerks, Messengers, and Servants	...	...	...	...	...	...	...	547
Telegraph Masters' House, Special, and other Allowances	...	...	...	...	...	...	...	603
Rent	...	...	...	...	...	...	...	439
Travelling charges	...	...	...	...	...	...	...	143
Contingencies	...	...	...	...	...	...	...	136
Tools and Plant	...	...	...	...	...	...	...	303
						...	4,325	4,325
NET TOTAL						429	8,912	9,341
Works	...	...	...	...	...	2,661	...	2,661
Repairs	...	...	...	...	...	...	2,279	2,279
TOTAL CEYLON TELEGRAPH						3,090	11,191	14,281
RED SEA AND INDIAN TELEGRAPH.								
IN ENGLAND.								
Moiety of Annuity payable to Shareholders of the late Red Sea and Indian Telegraph Company (Act 25 and 26 Vict. c. 39)						18,027	...	18,027

ABSTRACT.

PARTICULARS.						Capital.	Revenue.	Total.
CHARGES. IN INDIA.						£	£	£
Indian Telegraph	...	...	...	...	...	60,170	259,313	319,483
Ceylon	...	...	...	...	...	3,090	11,191	14,281
TOTAL						63,260	270,504	333,764
Indo-European Telegraph—								
Persian Gulf Section	...	...	...	...	...	566	34,728	35,294
Persian Section	...	...	...	...	...	6,811	19,547	26,358
TOTAL						7,377	54,275	61,652
Add—Charges incurred in P. W. and Marine Departments, Bombay						...	...	10,046
TOTAL INDO-EUROPEAN TELEGRAPH						...	...	71,698
TOTAL IN INDIA						70,637	324,779	395,416
						...	...	10,046
						...	...	405,462
IN ENGLAND.								
Indian Telegraph	...	...	...	...	...	...	...	53,817
Indo-European Telegraph...	...	...	...	...	...	...	...	13,318
Red Sea and Indian Telegraph	...	...	...	...	...	...	...	18,027
TOTAL IN ENGLAND						...	...	85,162
GRAND TOTALS.								
Indian Telegraph	...	...	...	...	...	...	...	373,300
Ceylon	...	...	...	...	...	...	...	14,281
Indo-European Telegraph	...	...	...	...	...	...	...	85,016
Red Sea and Indian Telegraph	...	...	...	...	...	...	...	18,027
TOTAL						...	...	480,578
						...	...	10,016
						...	...	490,624

No. 19A.—Account of RECEIPTS under LAW and JUSTICE for the year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North- Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Sale proceeds of Unclaimed and Escheated Property	452	459	2,104	748	433	3,197	1,819	1,541	1,418	2,390	14,561
Court Fees realized in Cash	75	2,204	8	11	188	76	7,765	...	171	...	10,498
General Fees, Fines and Forfeitures	1,788	7,483	11,936	19,056	7,823	64,539	40,801	41,541	41,379	23,311	259,657
Convict Settlement at Port Blair	23,787	...	...	...	...	...	...	...	...	...	23,787
Miscellaneous	1,242	54	492	220	70	523	916	974	411	2,587	7,489
TOTAL ...	27,344	10,200	14,540	20,035	8,514	68,335	51,301	44,056	43,379	28,288	315,992
<i>Deduct—Refunds</i>	<i>106</i>	<i>728</i>	<i>1,787</i>	<i>6,732</i>	<i>1,216</i>	<i>12,028</i>	<i>4,106</i>	<i>3,605</i>	<i>4,054</i>	<i>8,048</i>	<i>37,410</i>
NET RECEIPTS UNDER LAW AND JUSTICE £	27,238	9,472	12,753	13,303	7,298	56,307	47,195	40,451	39,325	25,240	278,582

No. 19B.—Account of CHARGES under LAW and JUSTICE for the year ended 31st March 1876.

INDIA, GENERAL AND POLITICAL.						£	
Civil and Sessions Courts	...	...	...	...	...	2,100	
Small Cause Court Establishments	...	...	...	...	...	453	
Cantonment Magistrates: Salaries, Establishments, and Contingencies	...	...	...	...	...	8,832	
Thuggee and Dacoity	...	...	...	...	...	9,459	
Convict Charges at Port Blair—					£		
Salary and Establishment of the Superintendent	...	...	...	...	10,501		
Police Establishment	...	...	...	...	7,947		
Medical, Commissariat, and other Establishments	...	...	...	...	9,670		
Commissariat Supplies	...	...	...	...	44,874		
Stores, Clothing, Tools, &c.	...	...	...	...	6,496		
Passage and Subsistence-money to Convicts	...	...	...	...	32,535		
Miscellaneous Services, Supplies, and Contingencies	...	...	...	...	5,300		
						117,323	
Convict Charges in the Straits Settlements	...	...	...	...	...	768	
							138,455
ODDH.							
Judicial Commissioner: Salary, Establishment, and Contingencies	...	...	...	...	...	6,045	
Civil and Sessions Courts: Salary, Establishment, and Contingencies	...	...	...	...	...	10,297	
Courts of Small Causes: Salary, Establishment, and Contingencies	...	...	...	...	...	1,438	
Criminal Courts—							
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	...	...	...	...	25,084		
Salaries of Cantonment and City Magistrates	...	...	...	...	3,417		
Establishment	...	...	...	...	14,641		
Diet-money to Witnesses	...	...	...	...	3,210		
Service Postage	...	...	...	...	609		
Miscellaneous Contingencies (including Travelling Allowances)	...	...	...	...	2,470		
						49,431	
							67,211
CENTRAL PROVINCES.							
Judicial Commissioner: Salary, Establishment, and Contingent Charges	...	...	...	...	...	5,695	
Courts of Small Causes: Salary, Establishment, and Contingent Charges	...	...	...	...	...	3,300	
Criminal Courts—							
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	...	...	...	...	27,452		
Salaries of Cantonment Magistrates	...	...	...	...	3,057		
Establishment	...	...	...	...	16,258		
Travelling Allowances	...	...	...	...	1,406		
Diet-money to Witnesses and Prisoners under trial	...	...	...	...	994		
Service of Processes	...	...	...	...	5,390		
Service Postage	...	...	...	...	872		
Miscellaneous Contingencies	...	...	...	...	2,646		
						58,075	
							67,070
BRITISH BURMAH.							
Recorder's Court: Salary, Establishment, and Contingencies	...	...	...	...	...	4,612	
Law Officers	...	...	...	...	...	1,975	
Judicial Commissioner	...	...	...	...	...	4,351	
Civil and Sessions Court	...	...	...	...	...	3,033	
Courts of Small Causes	...	...	...	...	...	2,490	
Criminal Courts—							
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	...	...	...	...	29,997		
Salaries of Magistrates and Extra Moonsiffs	...	...	...	...	7,346		
Salaries of Cantonment Magistrates	...	...	...	...	239		
Establishment	...	...	...	...	10,858		
Service of Processes	...	...	...	...	7,342		
Travelling Allowances	...	...	...	...	1,509		
Contingent Charges	...	...	...	...	1,588		
						58,879	
							75,340
ASSAM.							
Civil and Sessions Courts: Salaries, Establishments, and Contingencies	...	...	...	...	...	16,030	
Law Officers	...	...	...	...	...	205	
Criminal Courts—							
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, and Deputy, Assistant, and Extra Assistant Commissioners	...	...	...	...	19,747		
Establishment	...	...	...	...	8,837		
Travelling Allowances	...	...	...	...	1,289		
Service of Processes	...	...	...	...	810		
Miscellaneous Contingencies	...	...	...	...	1,404		
						32,087	
							48,322
BENGAL.							
Salaries of High Court Judges	...	...	...	...	...	59,725	
High Court, Appellate Branch: Establishment and Contingencies	...	...	...	...	...	28,222	
High Court, Original Branch: Establishment and Contingencies	...	...	...	...	...	19,804	
Carried over	...	...	...	...	...	107,751	396,378

No. 19B.—Account of CHARGES under LAW and JUSTICE, &c.—continued.

			£	£
	Brought forward ...		107,751	396,378
BENGAL —continued.				
Law Officers: Salaries, Establishment, and Contingencies ...	...	...	15,736	
Coroner's Court ...	...	...	1,158	
Justices of the Peace ...	...	...	4,936	
Civil and Sessions Courts—		£		
Salaries of Civil and Sessions Judges and Subordinate Judges ...	...	183,168		
Establishment ...	...	63,046		
Service of Processes ...	...	49,736		
Travelling Allowances ...	...	2,335		
Diet of Witnesses ...	...	1,744		
Country Stationery ...	...	3,679		
Service Postage ...	...	1,588		
Contingent Charges ...	...	3,559		
			308,855	
Courts of Small Causes ...	...	...	27,194	
Criminal Courts—				
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, Deputy, Assistant, and Extra Assistant Commissioners ...	...	126,495		
Salaries of Cantonment Magistrates ...	...	3,574		
Establishment ...	...	32,085		
Travelling Allowances ...	...	5,364		
Service Postage ...	...	1,634		
Fees to Pleaders in Sessions Cases ...	...	3,176		
Other Contingencies ...	...	14,356		
			186,684	
NORTH-WESTERN PROVINCES.				
Salaries of High Court Judges ...	...	23,835		
Establishment and Contingencies of High Court ...	...	10,699		
			34,534	
Law Officers: Salaries, Establishment, &c. ...	...	...	1,961	
Civil and Sessions Courts—				
Salaries of Civil and Sessions Judges and Subordinate Judges ...	...	88,081		
Establishment ...	...	37,927		
Service of Processes ...	...	29,984		
Service Postage ...	...	465		
Contingent Charges ...	...	3,631		
			160,088	
Courts of Small Causes ...	...	...	4,435	
Criminal Courts—				
Moiety of Salaries of Magistrates, Joint, and Assistant Magistrates ...	...	64,072		
Moiety of Salaries of Deputy and Assistant Commissioners ...	...	7,931		
Salaries of Cantonment Magistrates ...	...	9,983		
Establishment ...	...	18,872		
Travelling Allowances ...	...	3,067		
Service Postage ...	...	914		
Other Contingencies ...	...	9,233		
			114,072	
PUNJAB.				
Salaries of Chief Court Judges ...	...	...	12,264	
Establishment and Contingencies of Chief Court ...	...	...	7,228	
Law Officers ...	...	...	2,213	
Civil and Sessions Courts ...	...	...	40,952	
Courts of Small Causes ...	...	...	8,402	
Criminal Courts—				
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners ...	...	65,164		
Salaries of Cantonment Magistrates ...	...	8,934		
Establishment ...	...	32,212		
Travelling Allowances ...	...	2,623		
Diet-money to Witnesses and Prisoners under trial ...	...	2,129		
Country Stationery ...	...	1,774		
Service Postage ...	...	2,620		
Other Contingent Charges ...	...	3,580		
			119,036	
				190,095
Carried over ...				1,553,877

No. 19B.—Account of CHARGES under LAW and JUSTICE, &c.—concluded.

					£	£
MADRAS.					...	1,553,877
Brought forward					...	
					£	
Salaries of High Court Judges	...	...	...	...	20,031	
High Court, Appellate Branch: Establishment and Contingencies	...	...	...	...	8,951	
High Court, Original Branch: Establishment and Contingencies	...	...	...	...	9,477	
Law Officers, Administrator General, and Coroner's Court	...	...	...	...	7,519	
Justices of the Peace	...	...	...	...	6,743	
Civil and Sessions Courts—						
Salaries of Civil and Sessions Judges and Subordinate Judges	...	...	...	...	84,572	
Moiety of salary of the Commissioner of the Neilgherry Hills and his Assistant	...	...	...	...	1,644	
Establishment	...	...	...	...	40,715	
Service of Processes	...	...	...	...	59,599	
Diet of Witnesses	...	...	...	...	2,517	
Service Postage	...	...	...	...	587	
Contingent Charges	...	...	...	...	4,841	
					194,475	
Courts of Small Causes	...	...	...	...	20,796	
Criminal Courts—						
One-fifth of salaries of Magistrates, Joint, Assistant, and Deputy Magistrates	...	...	...	...	26,040	
Salaries of Cantonment Magistrates, Sub-Magistrates, &c.	...	...	...	...	5,861	
Moiety of salaries of Officers of other Governments	...	...	...	...	374	
Establishment	...	...	...	...	44,547	
Travelling Allowances	...	...	...	...	4,872	
Contingent Charges	...	...	...	...	11,423	
					93,117	
BOMBAY.						361,108
Salaries of High Court Judges	...	...	...	...	40,209	
High Court, Appellate Branch: Establishment and Contingencies	...	...	...	...	8,351	
High Court, Original Branch: Establishment and Contingencies	...	...	...	...	24,027	
					72,587	
Law Officers, Administrator General, and Coroner's Court	...	...	...	...	10,438	
Justices of the Peace, and the Petty Sessions Court	...	...	...	...	9,148	
Judicial Commissioner	...	...	...	...	5,283	
					24,869	
Civil and Sessions Courts—						
Salaries of Judges, Assistant and Subordinate Judges	...	...	...	...	82,408	
Establishment	...	...	...	...	70,413	
Travelling Allowances	...	...	...	...	3,294	
Service Postage	...	...	...	...	759	
Other Contingencies	...	...	...	...	10,817	
					167,691	
Courts of Small Causes	...	...	...	...	25,935	
Criminal Courts—						
Moiety of salaries of Magistrates, Assistant, and Extra Assistant Magistrates	...	...	...	...	47,918	
Salaries of Deputy Magistrates including the City Magistrate of Bombay	...	...	...	...	11,386	
Salaries of Cantonment and Railway Magistrates	...	...	...	...	6,832	
Establishment	...	...	...	...	35,707	
Travelling Allowances	...	...	...	...	13,900	
Service Postage	...	...	...	...	1,883	
Other Contingent Charges	...	...	...	...	11,363	
					128,939	
						420,021
TOTAL CHARGES IN INDIA					... £	2,335,006
Charges in England—						
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	...	...	...	...	147	
Maintenance in Tasmania of convicts transported from India	...	...	...	...	117	
					264	
Stores for India:—Books &c.	...	...	...	...	1,207	
						1,471
TOTAL CHARGES UNDER LAW AND JUSTICE					... £	2,336,477

No. 20A.—Account of MARINE RECEIPTS for the year ended 31st March 1876.

46

FINANCE AND REVENUE ACCOUNTS OF THE .

RECEIPTS.	India, General and Political.	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
Pilotage Receipts ...	...	...	79,425	...	...	79,425
Dockyard Services and Supplies to private individuals:—						
Hire of Docks, Warp Boats, &c. ...	...	...	4	...	2,239	2,243
Rent of Cables ...	...	...	...	205	...	205
Hire of Steamers ...	...	...	85	...	478	563
Wages and Miscellaneous ...	...	...	14,022	...	11,760	25,782
Sale Proceeds of Vessels and Stores:—						
Stores, &c., for Vessels of the Royal Navy ...	...	...	...	...	17,595	17,595
Ditto Indian Troop Service ...	...	...	...	...	8,544	8,544
Ditto Military Department ...	...	...	...	...	953	953
Ditto Public Works Department ...	...	...	...	...	77	23,420
Ditto Port Trust ...	...	...	...	976	3,518	3,518
Ditto Other Governments ...	...	...	...	...	2,869	2,869
Miscellaneous ...	...	...	...	...	14,549	14,549
Registration and other Fees:—						
Fees realized at the Shipping Office ...	...	284	2,052	...	2,515	4,851
Examination Fees ...	...	...	42	...	22	64
Fees under Merchant Seamen's Act of 1854 ...	...	...	11	66	...	77
Towage Fees ...	...	...	...	...	384	384
Port Fees ...	...	...	...	...	116	116
Freight, Passage, and Tonnage ...	...	...	48	...	...	48
Recoveries on account of Capitalized Pensions ...	...	...	934	...	1,225	2,159
Miscellaneous:—						
Deductions for Mess Money ...	...	...	1,574	...	...	1,574
Coast Light Dues ...	...	7,859	...	...	...	7,859
Subscriptions to the Indian Navy Fund ...	...	...	...	...	251	251
Calcutta Port Receipts ...	...	...	23,883	...	...	23,883
Other Items ...	349	47	3,013	2	2,844	6,255
TOTAL MARINE RECEIPTS IN INDIA ... £	349	8,386	147,264	1,249	69,939	227,187
RECEIPTS IN ENGLAND:—						
Sum realised on the decease of an officer of the late Indian Navy, being the amount of a life insurance accepted as part security for the commutation of his pension ...	...	...	...	...	700	700
	349	8,386	147,264	1,249	70,639	227,887
TOTAL MARINE RECEIPTS ... £						227,887

No. 20B.—Account of MARINE CHARGES for the year ended 31st March 1876.

CHARGES.					£	£	£
INDIA, GENERAL AND POLITICAL.							
MARINE SURVEYS.							
H. M.'s Schooner "Constance"—							
Pay to Officers and Crews	...	...	...	...	1,655		
Contingencies	...	...	...	...	271		
Gun-boat "Clyde"—						1,926	
Pay to Officers and Crews	...	...	...	...	2,231		
Contingencies	...	...	...	...	286		
Brig "Guide"—						2,517	
Pay to Officers and Crews	...	...	...	976			
Contingencies	...	...	...	45			
					1,021		
"Lady Lawrence"—						1,021	
Pay to Officers and Crews	...	...	...	126			
Contingencies	...	...	...	2			
						128	
Stores and Coals supplied—							
To Schooner "Constance"	...	...	...	...	716		
To Gun-boat "Clyde"	...	...	...	...	687		
						1,433	
India Marine Survey	...	...	...	...		10,066	
							17,091
BRITISH BURMAH.							
MARINE ESTABLISHMENTS.							
Shipping Master	...	...	...	72			
Establishment	...	...	...	36			
Contingencies	...	...	...	...
					108		
DOCKYARD.							
Naval Store-keeper's Department.							
Establishment	...	...	...	360			
Contingencies	...	...	...	4			
					364		
						472	
MARINE PAY AND ALLOWANCES.							
Tonnage.	Horse Power.						
105	120	Sea-going Vessels in Commission.					
		Steamer "Nemesis"	...	...	3,690		
						3,690	
Miscellaneous repairs of ships						4,938	
VICTUALS FOR CREWS OF SHIPS						381	
COALS AND FUEL PURCHASED IN THE COUNTRY						1,975	
TIMBER, STORES, &c., PURCHASED IN THE COUNTRY						1,632	
CONVEYANCE OF MAILS						7,800	
MISCELLANEOUS.							
Passage, Freight, &c.					31		
Shipping Fees and Sundries					249		
						280	
Light-houses and Ships						5,594	
Marine Pension and Gratuities						253	
							27,015
BENGAL.							
MASTER ATTENDANT'S, DOCK-YARD, AND MARINE ESTABLISHMENTS.							
				Salaries.	Estab-lishment	Contin-gencies.	
Master Attendant	...	...	...	3,162	1,911	394	
Marine Court	...	...	...	330	...	...
Marine Surgeon	...	...	...	24	12	...	
Shipping Office	...	...	...	987	458	99	
Agent for Transports	...	...	...	681	...	...
Agent for Government Consignments	...	...	...	269	125	15	
Examiner of Dock-yard accounts	...	...	...	...	1,879	65	
TOTAL	...	...	...	5,753	4,385	573	10,711
Dock-yard.							
Superintendent's Department	...	...	...	676	912	...	
Naval Store-keeper's Department	...	...	...	1,404	1,025	151	
Chief Engineer's Department	...	...	...	2,165	229	8	
Master Builder's Department	...	...	...	1,553	405	191	
TOTAL	...	...	...	5,798	2,571	350	8,719
							19,430
Carried over					...	19,430	44,106

No. 20B.—Account of MARINE CHARGES for the year ended 31st March 1876—continued.

		Brought forward		£	£	£
		...		...	19,430	44,106
Tonnage.	Horse Power.	BENGAL—continued.				
MARINE PAY AND ALLOWANCES.						
<i>Sea-going Vessels in Commission.</i>						
470	200	Steamer "Undaunted"	...	...	19	
885	...	Sailing Vessel "Czarewitch"	...	...	1,309	
609	150	Steamer "Enterprize"	...	...	8,228	
1,300	250	Steamer "Tenasserim"	...	...	416	
		Contingencies	...	...	51	
					5,023	
<i>Sea-going Vessels out of Commission.</i>						
930	120	Steamer "Irrawady"	...	...	250	
885	...	Sailing Vessel "Czarewitch"	...	...	354	
1,300	250	Steamer "Tenasserim"	...	...	1,580	
		Contingencies	...	...	41	
					2,225	
<i>Sea-going Vessels at other Ports.</i>						
609	150	Steamer "Enterprize"	...	...	691	
1,300	250	Steamer "Tenasserim"	...	...	427	
					1,118	
<i>Inland Vessels in Commission.</i>						
271	200	Steamer "Jaboona"	...	...	1,604	
391	120	Steamer "Sir William Peel"	...	...	1,921	
208	60	Steamer "Teesta"	...	...	3,168	
295	90	Steamer "Koladyne"	...	...	1,750	
357	170	Steamer "Prince Albert"	...	...	3,013	
299	90	Steamer "Koel"	...	...	1,910	
		"Sir Arthur Cotton"	...	...	94	
400	...	Flat "Isia"	...	...	576	
304	...	Flat "Gogra"	...	...	404	
...	...	Flat "Star of Dacca"	...	...	16	
400	...	Flat "Ganges"	...	...	463	
200	...	Flat "Konai"	...	...	507	
...	...	Hulk "Blenheim"	...	...	99	
10	5½	Steam Launch "Belvedere"	...	...	29	
Nos. 1 to 10						
@ 85	@ 100	Screw Steamers	...	...	484	
each	each					
Nos. 1 to 4						
@ 55	@ 110	Paddle Steamers	...	...	278	
each	each					
		Ganges Canal Steamer	...	...	5	
74	...	Schooner "Lady Lawrence"	...	...	3	
Nos. 1 to 17						
@ 51	...	Steam Barges	...	...	55	
each						
20	12	Steamer "Flame"	...	...	127	
		Contingencies	...	...	603	
					17,109	
<i>Inland Vessels out of Commission.</i>						
271	200	Steamer "Jaboona"	...	...	71	
885	...	Ship "Czarewitch"	...	...	236	
		Hulk "Blenheim"	...	...	122	
304	...	Troop Boat "Gogra"	...	...	138	
200	...	Troop Boat "Konai"	...	...	169	
400	...	Flat "Ganges"	...	...	63	
		Famine Flats	...	...	9	
Nos. 1 to 10						
@ 85	@ 100	Screw Steamers	...	...	355	
each	each					
Nos. 1 to 4						
@ 55	@ 110	Paddle Steamers	...	...	38	
each	each					
Nos. 1 to 17						
@ 51	...	Steam Barges	...	...	47	
each						
Carried over				1,248	44,905	44,106

No. 20B.—Account of MARINE CHARGES for the year ended 31st March 1876—continued.

Brought forward ...					£	£	£
					1,248	44,905	44,106
BENGAL—continued.							
MARINE PAY AND ALLOWANCES—continued.							
<i>Inland Vessels out of Commission.</i> —continued.							
Tonnage.	Horse Powers.						
74	...	Ganges Canal Steamer ...	...	...	5		
10	5½	Schooner "Lady Lawrence" ...	...	...	1		
		Seam Launch "Belvedere" ...	...	...	1		
		Contingencies ...	...	...	4		
		Other Vessels and small Boats... ..	...	...	1,168		
		Unattached pay of Officers of the Marine Service ...	...	...	100		
						2,527	
STATE YACHT ESTABLISHMENT.							
Pay of Crew and Contingencies of the Governor General's State Yacht "Sonamooke"					1,373		
Pay of Crew and Contingencies of the Lieutenant-Governor's State Yacht "Rhotas"					496		
						1,869	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
Branch, Master, and Mate Pilots' Allowances... ..					3,401		
Volunteers' and Leadsman's Allowances					1,499		
Pilotage Allowance, Free List					36,563		
Ditto, Licensed List					10,346		
Pilot Vessels					9,049		
Surgeon at the Sandheads					458		
Mess, Passage, and Miscellaneous					2,074		
						63,390	
LIGHT-HOUSES AND SHIPS.							
Light-house Establishment					609		
Ditto Contingencies					140		
						749	
BUILDING AND REPAIRS OF SHIPS.							
Artificers, Builder's Department					10,921		
Ditto Steam Factory					8,018		
Marine Store-keeper's Department					684		
Miscellaneous					350		
						19,973	
VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS						5,360	
COAL AND FUEL PURCHASED IN THE COUNTRY, AND COAL AND STEAM							
AGENCIES AND CONTINGENCIES						19,864	
TIMBER, STORES, &c., PURCHASED IN THE COUNTRY.							
Timber and Spars					9,623		
Metals, Machinery and Stores					18,904		
Freight, Carriage, and Stowage, including Stationery and Miscellaneous					3,740		
						32,267	
MISCELLANEOUS.							
Calcutta Port Charges					18,450		
Mutla Port Charges					1,213		
False Point Port Charges					1,995		
Passage, Freight, &c.					816		
Shipping Fees and Sundries					175		
Pensions and Gratuities					2,688		
Miscellaneous					7,726		
						33,063	
PUNJAB.							223,967
MARINE PAY AND ALLOWANCES.							
Inland Steamers in Commission					637		
Flats					16		
						653	
Carried over ...						653	268,073

No. 20B.—Account of MARINE CHARGES for the year ended 31st March 1876—continued.

					£	£	£	
Brought forward ...						653	268,073	
PUNJAB—continued.								
COAL PURCHASED IN THE COUNTRY, COAL AND STEAM AGENCIES.								
Fuel purchased in the Country ...	...	...	...	...	126	126	800
Pensions and Gratuities ...	...	...	...	...		21	
MADRAS.								
Master Attendants ...	...	...	...	...	2,614	4,917	7,308
Marine Surgeon ...	...	...	...	...	283		
Miscellaneous Establishment ...	...	...	...	...	1,628		
Contingencies ...	...	...	...	...	392		
MISCELLANEOUS.								
Miscellaneous ...	...	...	...	...		1,159	
Light-houses and Ships ...	...	...	...	...		1,103	
Pensions and Gratuities ...	...	...	...	...		124	
BOMBAY.								
MARINE ESTABLISHMENTS.								
					Salaries.	Estab- lishment	Contin- gencies.	
<i>At Chief Port.</i>					£	£	£	
Naval Commander-in-Chief, India Station ...	...	...	...	...	1,000	...	1,000
Superintendent of Marine ...	...	...	...	...	3,046	852	41
Shipping Master, Bombay ...	...	...	...	...	1,152	438	26
Agent for Transports ...	...	...	...	...	789	36	...
Marine Court ...	...	...	...	...	...	...	45
Dock-yard Accountant... ..	...	...	...	...	744	...	...
					6,781	1,326	112	
							8,169	
<i>Dock-yard.</i>								
Dock Master's Department ...	...	...	...	...	1,267	154	1
Naval Store-keeper's Department ...	...	...	...	...	2,998	1,630	17
Chief Engineer's Department ...	...	...	...	...	3,052	534	7
Master Builder's Department ...	...	...	...	...	2,504	718	59
Hydraulic Lift Dock at Hog Island ...	...	...	...	...	600	399	58
					10,421	3,435	142	
							13,998	
<i>At other Ports.</i>								
Shipping Master at Aden ...	...	...	...	...	...	96	3
Port Surgeon at Aden ...	...	...	...	...	1,077	...	...
					1,077	96	3	
							1,176	
							23,343	
Carried over ...						23,343	276,176	

No. 20B.—Account of MARINE CHARGES for the year ended 31st March 1876—continued.

		Brought forward ...		£	£	£
		BOMBAY—continued.			23,343	276,176
Ton- nage.	Horse Power.		Pay. £	Conti- gencies. £		
MARINE PAY AND ALLOWANCES.						
AT CHIEF PORT.						
Sea-going Vessels in Commission.						
1060	160	Steamer "Dalhousie" ...	4,185	590	4,775	
			4,185	590	4,775	
Sea-going Vessels out of Commission.						
300	80	Gun Boat "Clyde" ...	...	14	14	
			...	14	14	
AT OTHER PORTS.						
Vessels in Commission.						
523	150	Steamer "Kwangtung" ...	3,253	430	3,683	
597	70	" "Amberwitch" ...	7,151	508	7,659	
300	80	Gun Boat "Hugh Rose" ...	3,074	502	3,576	
408	140	Steamer "Scinde" ...	...	30	30	
		Pay to the Interpreter for the Vessels in the Persian Gulf ...	103	...	103	
			13,581	1,470	15,051	
AT CHIEF PORT.						
Inland Steamers and Flats in Commission.						
204	40	Steamer "Comet" ...	2,013	162	2,175	
414	250	Steam Tug "Manora" ...	1,369	128	1,497	
435	60	} Steamer "Jehlum" and Flat "Multan"	1,863	98	1,961	
432	...		5,245	388	5,633	
Coast and River Survey Vessels.						
182	...	Schooner "Constance" ...	...	8	8	
Tug for Harbour Service.						
472 ⁷ / ₈	200	Steamer "Dagmar" ...	803	...	803	
Other Vessels and Small Boats.						
		Hulks and Vessels in Ordinary ...	834	43	877	
40	10	Despatch Boat, Steamer "Snake" ...	130	...	130	
		Boats for the use of Dock-yard ...	5,498	124	5,622	
5	...	Life Boat at Alibaug ...	59	...	59	
308	100	Despatch Boat, Steamer "May Frere" ...	1,958	88	2,046	
			8,479	255	8,734	
Turret Ships.						
1854	200	"Abyssinia" ...	3,555	133	3,688	
2187	250	"Magdala" ...	3,376	133	3,509	
			6,931	266	7,197	
Carried over ...					42,215	276,176
					65,558	276,176

No. 20B.—Account of MARINE CHARGES for the year ended 31st March 1876—continued.

Brought forward ...				65,558	276,176
BOMBAY—continued.					
BUILDING AND REPAIRS OF SHIPS.					
Wages of Artificers, Builder's Department	...	...	14,883		
Ditto Steam Factory	...	...	10,251		
Ditto Marine Store-keeper's Department	...	...	2,898		
Ditto Dock Master's Department	...	...	1,520		
Miscellaneous	...	...	771		
				30,323	
VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS				10,726	
PURCHASE OF SHIPS AND VESSELS				10,380	
COAL PURCHASED IN THE COUNTRY, COAL AND STEAM AGENCIES, &C.					
Coal and Fuel purchased in the Country			{ Cost of Coal ... £ 3,019 { Cost of Fuel ... „ 343		
				3,362	
Coal and Steam Agencies—					
Coal Depôts	...	...	1,105		
½ Freight on Coal imported from England	...	...	4,107		
				8,574	
TIMBER, STORES, &C., PURCHASED IN THE COUNTRY.					
Timber and Spars	...	...	1,655		
Metals, Machinery and Stores, including Stationery and Miscellaneous	...	...	12,226		
Freight, Carriage, and Stowage	...	...	3,224		
				17,105	
MISCELLANEOUS.					
Sea Pilotage at Kurrachee	...	...	451		
Passage, Freight, &c....	...	...	790		
Shipping Fees and Sundries	...	...	4,165		
Pensioners	...	...	4,544		
Service Postage Stamps	...	...	31		
Her Majesty's Vessels in Indian Seas	...	...	5,233		
Survey of Bombay Harbour	...	...	667		
½ Freight on Europe Stores	...	...	735		
Light-houses and Ships	...	...	756		
Miscellaneous	...	...	891		
				18,263	
DEDUCT—Charges for Service rendered to the Indo-European Telegraph Department...				161,429	
				8,322	
TOTAL CHARGES IN INDIA ... £					158,107
CHARGES IN ENGLAND.					
Sundry Payments as in Home Accounts	...	...	...	118,097	
Stores for India:—					
For Bengal: Miscellaneous Stores	...	...	30,632		
For Madras: Miscellaneous Stores	...	...	14,281		
For Bombay: Coals	...	...	£ 2,169		
Miscellaneous Stores	...	...	„ 33,240		
				35,409	
				80,322	
					198,419
TOTAL MARINE CHARGES ... £					627,702

No. 21.—Account of INTEREST RECEIPTS for the year ended 31st March 1876.

						£	£
INDIA—GENERAL AND POLITICAL—							
Profits on Note Circulation, being interest on Government Securities held by the Department of Issue of Paper Currency						236,500	
Dividend on shares held in the Bank of Bengal						18,700	
Interest on Advances made to Service Funds						2,240	
Interest on Advances to Native States						21,649	
Interest on Sundry Accounts						4,619	
ODDH—							283,708
Interest received on balances due for purchase money of Waste Lands						255	
Interest on Temporary Loans to Native Chiefs and others						5,236	
CENTRAL PROVINCES—							5,491
Interest on Loan to Nagpore Municipality						1,545	
Interest received on balances due for purchase money of Waste Lands						282	
Interest on Advances to Native States or private individuals						1,751	
Interest on arrears of Revenue						33	
BRITISH BURMAH—							3,611
Interest received on balances due for purchase money of Waste Lands						2	
ASSAM—							2
Interest received on balances due for purchase money of Waste Lands						720	
Interest received on balances due for commutation of Land Tax						542	
BENGAL—							1,262
Interest on Loans to Calcutta Municipality						22,650	
						8,835	
						5,769	
						685	
Interest on Loans to Burdwan Municipality						212	
Interest on Loans to the Dacca Municipality and the Dacca Road Cess Committee						175	
Interest on Loans to Arra Municipality						20	
Interest on Loans to District Road Cess Committee						62	
Interest on Debt of the Calcutta Port Fund						3,971	
Interest on Advances to the Calcutta Port Trust						21,478	
Interest on Loan and Advances for Hooghly Bridge						9,994	
Interest on Advances to Cultivators						5	
Interest on Law Charges						7	
Interest on arrears of Revenue						77	
Interest received on balances due for purchase money of Waste Lands						1,548	
Interest on Sundry Accounts						603	
NORTH WESTERN PROVINCES—							75,991
Interest on Temporary Loans to Native Chiefs or others						12,456	
Interest on Advances to Cultivators						299	
Interest received on balances due for purchase money of Waste Lands						30	
Interest on Sundry Accounts						6	
PUNJAB—							12,791
Interest on Temporary Loans to Native Chiefs or others						449	
Interest received on balances due for purchase money of Waste Lands						19	
Interest on Loan to Umritsir Municipality						512	
Interest on Loan to Simla Municipality						292	
Interest on Advances to Cultivators						563	
MADRAS—							1,778
Dividend on shares held in the Bank of Madras						3,937	
Interest on Loans to Madras Municipality						6,456	
Interest on Loan to Negapatnam Municipality						90	
Interest on Loan to Ottacamund Municipality						9	
Interest on Loan to Tinnevely Circle Municipality						95	
Interest on Loan to Calicut Circle Municipality						363	
Interest on Loan to Tellicherry Circle Municipality						31	
Interest on Loan to Sydapet Circle Municipality						21	
Interest on Advances and Loans to Native States or private Individuals						7,137	
Interest on arrears of Revenue						8,817	
Interest on Sundry Accounts						21	
BOMBAY—							26,977
Dividend on shares held in the New Bank of Bombay, Limited						3,000	
Interest on Advances made to Service Funds						1,244	
Interest on Loan to Bombay Municipality for construction of Vehar Water Works						13,929	
Interest on balance of Loan to Bombay Municipality for Rs. 15,00,000 for general purposes						3,402	
Interest on Loan to Bombay Municipality for Rs. 15,00,000 of 1872						6,712	
Interest on Loan for Toolsee Water Works						1,767	
Interest on Loan to Yeola Municipality						34	
Interest on Loan to Broach and Carwar Municipalities						72	
Interest on Loan to Carwar Local Fund						37	
Interest on Loan to Bhewndy and Shikarpoor Municipalities						158	
Interest on Loan to Punderpoor Municipality						154	
Interest on Loan to Indapur Municipality						22	
Interest on Advances to Cultivators						673	
Interest on Sundry Loans to Native Chiefs and others						3,365	
Interest on arrears of Revenue						1,236	
Interest on Loan to Bombay Port Trust						76,202	
Interest on Sundry Accounts						1,298	
							113,305
TOTAL RECEIPTS IN INDIA						£	524,916
RECEIPTS IN ENGLAND—							
Interest realized from investment of Cash Balance						33,767	
Interest on Debt, remaining unclaimed for ten years, repaid by the Bank of England						2,499	
Unclaimed Dividends on East India Stock repaid by the Bank of England pursuant to the 27th Section of Act 36 Vict., Chap. 17						7	
							36,273
TOTAL INTEREST RECEIPTS						£	561,189

No. 22.—Account of the PUBLIC DEBT of INDIA, and the INTEREST paid thereon, for the year ended 31st March 1876.

	Amount of Loan, 31st March 1876.	Rate of Interest per cent.	Annual Amount of Interest.	Amount of In- terest paid during the year.
	£	£	£	£
IN INDIA.				
Loan of 1859-60	10,201,870	5½	581,092	565,370
Transfer Loan of 1870	1,835,790	4½	82,611	79,504
Transfer Loan of 1871	221,900	4½	9,985	10,336
Transfer Loan of 1872	13,079,180	4½	588,561	582,562
Loan of 1824-25	31,808	4	1,272	899
Loan of 1828-29	10,731	4	429	318
Loan of 1832-33	1,250,005	4	50,000	47,029
Loan of 1835-36	3,144,790	4	125,792	125,097
Loan of 1842-43	14,472,630	4	578,905	566,552
Loan of 1854-55	6,613,720	4	264,549	289,429
Transfer Loan of 1st May 1865	17,300,752	4	692,030	602,773
Transfer Loan of 22nd April 1854	1,238,439	4	49,537	48,568
Loan of 1853-54	65,200	3½	2,282	1,680
Railway Loan from Maharaja Holkar	890,000	4½	40,050	37,575
Debenture Loan of 1867-68	1,095,900	5	54,795	53,530
Promissory Notes for Mysore Family	253,176	4	10,127	10,304
Railway Loan from Maharaja Sindiah	1,000,000	4	40,000	38,902
	72,705,641	...	3,152,017	3,059,928
DEDUCT—portion paid in England of the sum of £ 50,353, as shown below* ... ..	...	...	...	45,803
				3,014,125
Paid in India on Loans in course of discharge:—				
5 per cent. Loan of 1856-57 ... ..	...	...	...	1,888
5 per cent. Loan of 1854-55 for Public Works ... ..	...	...	...	1,217
4½ per cent. Loan of 1856-57 ... ..	...	...	...	23
				3,017,253
IN ENGLAND.				
East India Bonds ... ..	...	...	...	159,868
India Debentures ... ..	...	...	...	232,000
India 5 per cent. Stock ... ..	...	...	...	860,007
India 4 per cent. Stock ... ..	...	...	...	863,177
	...	...	...	2,115,052
Transfer Loan of 22nd April 1854* ... ..	...	...	...	45,803
				2,160,855
Interest paid in England ... ..	...	...	...
TOTAL ... £	...	...	...	5,178,108

Interest on this loan is payable in England, at the option of the holder, at a fixed rate of exchange.

No. 23.—Account showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing interest, and the INTEREST PAID THEREON, for the year ended 31st March 1876, in continuation of the Account of the PUBLIC DEBT (Account No. 22).

	Amount, 31st March 1875.	Amount, 31st March 1876.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA—GENERAL AND POLITICAL.	£	£	£	£
Treasury Notes issued in favour of Service Funds ...	756,668	755,732	4	32,461
Civil Fund ...	478,159	555,980	4	22,145
Uncovenanted Service Family Pension Fund ...	472,789	595,365	6	28,251
Amount appropriated for the maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857 ...	70,000	70,000	4	2,800
Sums deposited with Government by the late King of Oudh as Endowments for certain charities and pensions ...	1,766,223	1,752,723	6, 5 & 4 per ct.	80,962
Ditto by Raja Kalisunkur Ghosal as Endowment for a Blind Asylum at Benares ...	4,800	4,800	5	260
Deposits of Administrator General ...	1,850	1,772	4	...
Sum deposited by the late Bhow Begum to provide for certain stipends ...	245,108	233,406	4	10,182
Regimental Savings Banks Deposits ...	98,188	101,769	3½	7,418
Deposits in District Savings Banks ...	6,474	9,472	3½	282
Balances of net Railway Traffic Receipts ...	...	...	5	34,970
General Family Pension Fund ...	15,677	21,586	3½	504
Treasury Notes for Bhonsla Family Temples ...	31,600	33,620	5	1,836
Balances of Railway Funds ...	...	...	...	19,895
Miscellaneous Accounts ...	...	...	...	479
	3,947,536	4,046,225	...	242,445
ODDH.				
Deposits in District Savings Banks ...	13,191	18,026	3½	551
Deposits of the Oudh Railway ...	2,532	2,745	4	88
	15,723	20,771	...	639
CENTRAL PROVINCES.				
Deposits in District Savings Banks ...	12,165	16,161	3½	512
BRITISH BURMAH.				
Deposits in District Savings Banks ...	9,245	10,424	3½	359
ASSAM.				
Deposits in District Savings Banks ...	6,642	7,798	...	266
BENGAL.				
Deposits in the Government Savings Bank (Calcutta) ...	299,687	279,046	3½	11,724
Ditto District Savings Banks ...	66,674	82,612	3½	2,690
Law charges ...	...	...	...	3
Miscellaneous Accounts ...	...	...	...	80
	366,361	361,658	...	14,497
NORTH-WESTERN PROVINCES.				
Deposits in District Savings Banks ...	28,548	34,812	3½	1,165
Local Loans, or sums deposited with Government by Native Chiefs as Charitable Endowments ...	...	...	4 & 6	863
	28,548	34,812	...	2,028
Carried over ...	4,386,220	4,497,849	...	260,746

No. 25.—Account of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the year ended 31st March 1876.

	£	£	£		£	£	£
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.				Brought forward ...	417,203		
INDIA—GENERAL AND POLITICAL.				SUPERANNUATION RETIRED, AND COMPASSIONATE ALLOWANCES—contd.			
Superannuation and Retired Allowances of the Revenue and other Public Departments ...	23,976			NORTH-WESTERN PROVINCES.			
Compassionate Allowances ...	6,412			Superannuation and Retired Allowances of the Revenue and other Public Departments ...	45,770		
Gratuities ...	710			Compassionate Allowances ...	7,772		
Donation to Bengal Civil Fund ...	32,461			Gratuities ...	2,529		
Pensions of the Military Fund ...	7,477			Covenanted Civil Service Annuities ...	2,039		
Pensions of the Military Orphan Fund ...	11,218					58,110	
Pensions of the Medical Retiring Fund ...	141,383			PUNJAB.			
Covenanted Civil Service Annuities ...	91,847			Superannuation and Retired Allowances of the Revenue and other Public Departments ...	22,896		
		315,484		Compassionate Allowances ...	3,288		
— OUDH.				Gratuities ...	2,873		
Superannuation and Retired Allowances of the Revenue and other Public Departments ...	6,975					29,057	
Compassionate Allowances ...	831			MADRAS.			
Gratuities ...	373			Superannuation and Retired Allowances of the Revenue and other Public Departments ...	46,466		
		8,179		Compassionate Allowances ...	8,103		
CENTRAL PROVINCES.				Gratuities ...	3,051		
Superannuation and Retired Allowances of the Revenue and other Public Departments ...	6,160			Donation to Madras Civil Fund ...	52,967		
Compassionate Allowances ...	3,899			Pensions of the Military Fund ...	19,085		
Gratuities ...	1,216			Pensions of the Medical Retiring Fund ...	2,515		
		11,275		Covenanted Civil Service Annuities ...	21,753		
BRITISH BURMAH.						153,940	
Superannuation and Retired Allowances of the Revenue and other Public Departments ...	6,674			BOMBAY AND SIND.			
Gratuities ...	1,137			Superannuation and Retired Allowances of the Revenue and other Public Departments ...	62,149		
		7,811		Compassionate Allowances ...	12,775		
ASSAM.				Gratuities ...	2,394		
Superannuation and Retired Allowances of the Revenue and other Public Departments ...	3,034			Donation to Bombay Provident Fund ...	26,027		
Compassionate Allowances ...	69			Pensions of the Military Fund ...	14,268		
Gratuities ...	214			Covenanted Civil Service Annuities ...	22,872		
		3,317				140,465	
BENGAL.						798,795	
Superannuation and Retired Allowances of the Revenue and other Public Departments ...	60,684			TOTAL SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES IN INDIA ...			798,795
Compassionate Allowances ...	3,972			CHARGES IN ENGLAND.			
Gratuities ...	6,481			Payments as in Home Accounts ...		1,140,510	
		71,137		TOTAL SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES ...			£ 1,939,305
Carried over ...		417,203					

No. 26.—Abstract Account of GAIN by EXCHANGE on TRANSACTIONS with LONDON for the year ended 31st March 1876.

GAIN BY EXCHANGE ON TRANSACTIONS WITH GUARANTEED RAILWAY AND OTHER COMPANIES.	India.	Madras.	Total Gain by Exchange on Railway Transactions.	
On Net Traffic Receipts of the following Guaranteed Railways:—	£	£	£	
Madras Railway	17,094			
South Indian Railway	3,059			
Great Indian Peninsula	82,089			
Bombay, Baroda and Central India	23,772			
Sindh, Punjab and Delhi	48,135			
East Indian Railway, Main Line	131,848			
Ditto ditto Jubbulpore Line	7,186			
Eastern Bengal Railway	9,680			
	322,863			
Madras Irrigation and Canal Company		Loss 1,295		
On Capital Account:—	322,863	Loss 1,295	321,568	
East Indian Railway, Main Line	12,697			
Ditto ditto Jubbulpore Line	1,810			
Eastern Bengal Railway	2,379			
Madras Railway	6,888			
South Indian Railway	Loss 10,449			
Sindh, Punjab and Delhi	Loss 20,409			
Great Indian Peninsula	32,812			
Bombay, Baroda and Central India	9,865			
	35,593		35,593	
On other transactions with London:—	358,456	Loss 1,295	357,161	
Government of India	6,916			
	365,372			365,372
Oudh				377
British Burmah				715
Bengal				2,669
N. W. Provinces				3,258
Punjab				416
Madras		9,549		
		8,254		8,254
Bombay				14,309
TOTAL GAIN BY EXCHANGE ON TRANSACTIONS WITH LONDON			£	395,365

No. 27.—Abstract Account of LOSS by EXCHANGE on TRANSACTIONS with LONDON for the year ending 31st March 1876.

On Bills of the Secretary of State for India, discharged at— (See Account No. 78)	£	£	£	£
	India.	Madras.	Bombay.	
Calcutta	897,179			
Madras	28,857	28,857		
Bombay	497,080		497,080	
	1,423,116			
On other Transactions with London—				
Government of India	4,038			
	901,217			901,217
Central Provinces				1
British Burmah				707
Bengal				13
N. W. Provinces				9
Punjab				6
Madras		50		28,907
		28,907		
Bombay			1,782	498,862
			498,862	
TOTAL LOSS BY EXCHANGE ON TRANSACTIONS WITH LONDON				1,429,722

No. 29.—Account of MISCELLANEOUS CHARGES for the year ended 31st March 1876—continued.

MISCELLANEOUS CHARGES—continued.						£	£	£
Brought forward ...						...	84,769	
NORTH-WESTERN PROVINCES.								
Special Commissions of Enquiry ...	...	...	...	...	...	246		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations ...	...	...	...	...	...	85		
Remittance of Treasure ...	...	...	...	...	...	2,567		
Reward for proficiency in Oriental Languages, &c. ...	...	...	...	...	...	100		
Miscellaneous and Unforeseen Charges ...	...	...	...	...	...	4,046		
PUNJAB.							7,044	
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations ...	...	...	...	...	...	237		
Remittance of Treasure ...	...	...	...	...	...	2,192		
Victualling Forts ...	...	...	...	...	...	653		
Rewards for proficiency in Oriental Languages ...	...	...	...	...	...	272		
Miscellaneous and Unforeseen Charges ...	...	...	...	...	...	6,146		
MADRAS.							8,600	
Rewards for proficiency in Oriental Languages, &c. ...	...	...	...	...	...	220		
Remittance of Treasure ...	...	...	...	...	...	2,350		
Discount on Supply Bills ...	...	...	...	...	...	375		
Two-thirds Freight on Europe Stores ...	...	...	...	...	...	332		
Miscellaneous and Unforeseen Charges ...	...	...	...	...	...	25,557		
BOMBAY AND SINDH.							23,834	
Special Commissions of Enquiry ...	...	...	...	...	...	3,059		
Discount on Supply Bills ...	...	...	...	...	...	740		
Travelling Allowance to Officers attending Examinations ...	...	...	...	...	...	216		
Rewards for proficiency in Oriental Languages, &c. ...	...	...	...	...	...	773		
Remittance of Treasure ...	...	...	...	...	...	3,216		
Subscription to Reuter's Telegrams, &c. ...	...	...	...	...	...	720		
Miscellaneous and Unforeseen Charges ...	...	...	...	...	...	9,580		
							19,184	
TOTAL MISCELLANEOUS CHARGES IN INDIA ...						£		148,331
CHARGES IN ENGLAND.								
Payments as in Home Accounts ...	...	...	...	...	...			38,431
TOTAL MISCELLANEOUS CHARGES ...						£		186,762

No. 30.—Account of REFUNDS and DRAWBACKS for the year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Pro- vinces.	British Burmah.	Assam.	Bengal.	North- Western Pro- vinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Land Revenue ...	6,626	1,943	1,074	634	1,818	7,424	4,459	6,114	6,804	61,444	98,340
Forest ...	1	1,422	41	...	115	...	...	3	17	1,296	2,895
Excise on Spirits and Drugs ...	...	84	119	589	96	312	120	252	1,149	600	3,321
Assessed Taxes ...	17	4	...	...	...	105	10	...	25	6	167
Stamps ...	385	1,009	1,334	1,075	146	11,613	3,399	1,703	10,537	5,355	26,556
TOTAL* ...	7,029	4,462	2,568	2,298	2,175	19,454	7,988	8,072	18,532	68,701	141,279
Customs ...	...	...	2	13,962	...	6,993	...	202	4,135	40,446	65,740
Salt ...	5	...	82	369	...	27,148	...	3	984	6,196	34,787
Opium ...	...	...	...	...	...	831	...	...	...	3	834
Post Office ...	250	...	...	...	...	...	...	...	...	...	250
Telegraph ...	2,536	...	...	...	...	...	...	...	...	...	2,536
Law and Justice ...	106	728	1,787	6,732	1,216	12,028	4,106	3,605	4,054	3,048	37,410
Marine ...	...	...	...	11	...	14	...	...	...	...	25
Interest ...	...	...	...	...	...	...	...	...	...	174	174
Miscellaneous, including * Mili- tary and Public Works ...	7,020	121	27	4	923	36,360	2,491	1,286	2,725	2,323	53,269
TOTAL ...	16,946	5,311	4,466	23,376	4,314	102,837	14,585	13,168	30,430	120,891	336,324

* For comparison with figures given in Account No. 6a, page 13.

No. 31.—Account of CHARGES of ADMINISTRATION for the year ended 31st March 1876.

ADMINISTRATION.						£	£
INDIA—GENERAL AND POLITICAL.							
Salary of the Governor General	...	...	...	...	...	25,080	
Staff and Household charges of the Governor General	...	...	...	...	...	7,736	
Durbar Fund	...	...	...	...	...	12,000	
Tour Expenses, viz.:—					£		
Extra Allowances to clerks and servants when absent from Calcutta	...	...	...	...	10,111		
Travelling Allowances	...	...	...	...	21,170		
Commissariat carriage and supplies	...	...	...	...	6,582		
House Rent	...	...	...	...	5,949		
Dāk, Bullock Train, and Railway Train hire	...	...	...	...	6,131		
Miscellaneous	...	...	...	...	13,326		
						66,269	
Salaries of Members of the Supreme Council	...	...	...	...	...	44,226	
Legislative Council	...	...	...	...	...	17,453	
Secretariats:—							
Financial Department	...	...	...	...	18,970		
Home Department	...	...	...	...	15,207		
Foreign Department	...	...	...	...	23,224		
Translator's Department	...	...	...	...	1,084		
Military Department	...	...	...	...	27,372		
Public Works Department	...	...	...	...	31,153		
Revenue Department	...	...	...	...	20,887		
						137,897	
Consulting Naval Officer	...	...	...	...	...	4,396	
Commissioners	...	...	...	...	...	4,396	
Comptroller General's Department	...	...	...	...	...	23,625	
Public Works Office of Account and Audit	...	...	...	...	...	12,461	
Paper Currency Office	...	...	...	...	...	8,670	
Money Order Office	...	...	...	...	...	3,115	
Allowance to Bank of Bengal for management of the Public Debt and General Treasury	...	...	...	...	...	17,601	
Printing Establishments and charges	...	...	...	...	...	53,932	
							443,857
ODDH.							
Chief Commissioner at Lucknow: Salary and Allowances	...	...	...	...	...	5,212	
Secretary to the Chief Commissioner: Salary, Establishment, and Contingent charges...	...	...	...	...	...	10,250	
Tour Expenses	...	...	...	...	...	579	
Commissioners: Salaries, Establishment, and Contingent charges	...	...	...	...	...	19,487	
							35,528
CENTRAL PROVINCES.							
Chief Commissioner at Nagpore: Salary and Allowances	...	...	...	...	...	5,887	
Secretary to the Chief Commissioner: Salary, Establishment, and Contingent charges...	...	...	...	...	...	8,712	
Tour Charges	...	...	...	...	...	1,410	
Commissioners: Salaries, Establishment, and Contingent charges	...	...	...	...	...	19,356	
Office of Account: Salary, Establishment, and Contingent charges	...	...	...	...	...	6,127	
Paper Currency Office	...	...	...	...	...	669	
							41,061
BRITISH BURMAH.							
Chief Commissioner at Rangoon: Salary and Allowances	...	...	...	...	...	5,324	
Secretary to the Chief Commissioner: Salary, Establishment, and Contingent charges...	...	...	...	...	...	8,552	
Tour Expenses	...	...	...	...	...	540	
Commissioners: Salaries, Establishment, and Contingent charges	...	...	...	...	...	14,296	
Office of Account: Salary, Establishment, and Contingent charges	...	...	...	...	...	7,975	
							36,687
ASSAM.							
Chief Commissioner at Shillong—Salary and Allowances	...	...	...	...	...	5,000	
Tour Charges	...	...	...	...	...	399	
Secretaries to the Chief Commissioner: Salaries, Establishment, and Contingencies	...	...	...	...	...	6,971	
Office of Account: Salaries, Establishment, and Contingencies	...	...	...	...	...	4,264	
							16,634
BENGAL.							
Salary of the Lieutenant-Governor	...	...	...	...	...	9,890	
Staff and Household of the Lieutenant-Governor	...	...	...	...	...	2,993	
Tour Charges	...	...	...	...	...	4,455	
Legislative Council	...	...	...	...	...	3,184	
Secretaries to Government: Salaries, Establishment, and Contingencies	...	...	...	...	...	34,687	
Board of Revenue: Salaries, Establishment, and Contingencies	...	...	...	...	...	24,973	
Commissioners: Salaries, Establishment, and Contingencies	...	...	...	...	...	45,322	
Accountant General: Salaries, Establishment, and Contingencies	...	...	...	...	...	22,734	
Allowance to Bank of Bengal for conducting the business of the Presidency Savings Bank	...	...	...	...	...	1,475	
Stationery Office at the Presidency	...	...	...	...	...	4,599	
Stationery purchased in the Country	...	...	...	...	...	7,484	
Two-thirds Freight on Europe Stores	...	...	...	...	...	782	
							162,578
Carried over	...	...	...	...	...	£	736,945

**No. 32.—Account of CHARGES of MINOR DEPARTMENTS for the year ended 31st
March 1876.**

MINOR DEPARTMENTS.			MINOR DEPARTMENTS—continued.		
INDIA—GENERAL AND POLITICAL.			Brought forward 220,099		
Surveyor General's Department—			ASSAM.		
Superintending Officers ...	5,625		Meteorological Department ...	281	
Office Establishment and Drawing Branch ...	5,604		Inland Labor Transport ...	1,336	
Lithographic Establishment ...	3,482		Census Charges ...	3	
Photographic do. ...	2,115		Public Exhibitions and Fairs ...	170	
Engraving do. ...	5,839		Exploration of coal ...	460	
Miscellaneous Contingent Charges ...	4,775				2,250
		27,440	BENGAL.		
Mathematical Instrument Factory—(including cost of Instruments purchased in India) ...		4,695	Meteorological Department ...	1,042	
			Emigration ...	2,063	
Great Trigonometrical Survey—			Examination ...	35	
Superintending Officers ...	25,591		Statistical Department ...	244	
Office Establishment at Head Quarters ...	4,934		Cinchona Plantations ...	7,169	
Pay of Field Establishment ...	24,481		Donation to Scientific Societies ...	6,479	
General Charges of the Survey ...	17,000		Public Exhibition and Fairs ...	33	
		72,006	Census ...	59	
			Experimental Factories ...	3	
Topographical Survey—					17,127
Superintending Officers ...	12,796		NORTH-WESTERN PROVINCES.		
Surveyors and Establishment ...	20,536		Central and other Museums ...	74	
General Charges of the Survey ...	15,280		Meteorological Department ...	1,234	
		48,612	Emigration ...	32	
Geological Survey—			Tea Nurseries and Plantations ...	190	
Superintending Officers ...	18,547		Gazetteer and Statistical Memoirs... ..	1,495	
Establishment ...	678		Model Farms ...	908	
General Charges (including maintenance of Library and Museum, and publication of Memoirs, &c.) ...	5,386		Preservation of Antiquities ...	543	
		24,611	Miscellaneous ...	100	
					4,576
Indian Museum (Calcutta) ...		5,070	PUNJAB.		
Meteorological Department ...		3,593	Meteorological Department ...	463	
Board of Examiners ...		2,937	Donation to Scientific Societies ...	617	
Archæological Department ...		4,786	Bull and Stallion Charges ...	4,424	
Cotton Department ...		126	Compilation of Punjab Gazetteer... ..	36	
Observatory ...		637	Experimental Farms ...	495	
Director of Statistics ...		692			6,039
Inspector General of Fisheries ...		500	MADRAS.		
Cinchona Plantation ...		20	Meteorological Department ...	1,132	
Government Bull and Stallion Charges ...		120	Examinations of Officers of the Covenanted Civil Service and of Candidates for admission to the Uncovenanted Civil Service ...	205	
Public Exhibition and Fairs ...		56	Cinchona Plantations ...	4,742	
Special Astronomical Observations... ..		2,404	Astronomical Observatory ...	1,777	
Model Farms ...		99	Census Charges ...	4	
Donation to Scientific Societies ...		15,000	Donation to Agricultural and Scientific Societies ...	350	
		213,404	Public Exhibition and Fairs ...	2	
			Emigration ...	1,127	
			Gazetteer and Statistical Memoirs... ..	200	
					9,539
ODDH.			BOMBAY.		
Emigration ...	6		Meteorological Department ...	53	
Gazetteer and Statistical Memoirs ...	74		Cotton Department ...	2,093	
Miscellaneous ...	1,233		Cinchona Plantations ...	99	
		1,313	Observatories ...	1,941	
CENTRAL PROVINCES.			Experimental Factories ...	1,417	
Model Farm ...	1,217		Donation to Scientific Societies, &c. ...	1,353	
Donation to Scientific Societies ...	120		Public Exhibition and Fairs ...	308	
Bull and Stallion Charges ...	125		Bull and Stallion Charges ...	2,820	
Tea Nurseries and Plantations ...	31		Gazetteer and Statistical Memoirs... ..	1,359	
Miscellaneous ...	25		Statistical Department ...	181	
		1,518	Other Items ...	2,366	
					13,981
BRITISH BURMAH.			TOTAL CHARGES IN INDIA		
Meteorological Department ...	4				273,611
Emigration ...	2,000		CHARGES IN ENGLAND.		
Veterinary class ...	925		Stores for India—		
Donation to Scientific Societies ...	120		For Bengal ...	14,495	
Bull and Stallion Charges ...	420		„ Madras ...	68	
Exploration of Coal ...	28		„ Bombay ...	151	
Public Exhibition and Fairs ...	334				14,714
Miscellaneous ...	33		Other Charges as in Home Account ...	21,074	
		3,864			35,788
Carried over ...		220,099	TOTAL MINOR DEPARTMENTS		
					309,399

No. 33.—Account of CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England—	£	£	£	£	£	£	£	£	£	£	£
Stipend of the Bishop ...	4,773	...	...	...	...	...	...	...	2,560	765	8,098
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) ...	3,892	2,940	2,498	2,804	933	15,664	14,641	17,411	26,166	19,945	106,934
Establishments ...	215	209	174	384	62	2,730	953	1,086	2,577	1,739	10,129
Church of Scotland*—											
Pay of Chaplains ...	...	...	...	30	...	1,647	1,120	348	2,119	2,283	7,547
Church Establishments ...	...	...	...	...	...	300	65	19	189	163	736
Allowances to Bishops and Priests of the Church of Rome* ...	24	...	...	360	...	630	600	...	...	1,892	3,506
Contingent Charges (including Travelling Allowances, House- rent, petty construction and re- pairs, &c.) ...	2,136	395	532	554	219	2,637	2,142	2,534	4,703	4,200	20,052
TOTAL ECCLESIASTICAL CHARGES IN INDIA* ...	11,040	3,544	3,204	4,132	1,214	23,608	19,561	21,398	38,314	30,987	157,002
CHARGES IN ENGLAND ...	...	...	...	...	...	...	...	...	...	...	1,055
Passage and outfit of Chaplains on appointment, &c. ...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ECCLESIASTICAL CHARGES* £	...	...	...	...	...	...	...	...	...	...	158,057

* Exclusive of certain payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments. (See Account 41, page 79.)

No. 34.—Account of CHARGES of the MEDICAL DEPARTMENT for the year ended 31st March 1876.

Consolidated salaries of Medical Officers and allowances of Re- gimental Medical Officers in charge of Civil Stations ...	1,155	8,334	12,556	10,830	5,741	34,011	29,249	22,327	31,258	26,467	181,928
TOTAL MEDICAL CHARGES ... £	1,155	8,334	12,556	10,830	5,741	34,011	29,249	22,327	31,258	26,467	181,928

No. 35.—Account of CHARGES of POLITICAL AGENCIES and OTHER FOREIGN SERVICES for the Year ended 31st March 1876.

POLITICAL AGENCIES.						£	£	£
INDIA—GENERAL AND POLITICAL.								
Residents and Political Agents, &c., at Foreign Courts: Salaries	...	...	...	...	...	81,293		
Establishments	...	...	...	...	...	23,999		
Mhairwarrah Battalion	...	...	...	...	...	11,789		
Contingent Charges	...	...	...	...	...	19,727		
Durbar Presents and Allowances to Vakeels, &c.	...	...	...	...	...	17,507		
Special Political Charges	...	...	...	...	...	4,000		
Entertainment of Envoys and Chiefs	...	...	...	...	...	25,541		
Sundry Items	...	...	...	...	...	12,320		
							196,176	
CENTRAL PROVINCES.								
Durbar Presents	...	...	...	...	...	2		
Miscellaneous	...	...	...	...	...	296		
							298	
BRITISH BURMAH.								
Political Agents: Salaries	...	...	...	...	...	5,409		
Establishments and Charges	...	...	...	...	...	3,723		
Durbar Presents	...	...	...	...	...	153		
State Prisoners	...	...	...	...	...	2,905		
Expedition to Western China	...	...	...	...	...	1,606		
Mandalay Mission	...	...	...	...	...	2,797		
Karenese Expedition	...	...	...	...	...	1,118		
Miscellaneous	...	...	...	...	...	2,869		
							20,280	
ASSAM.								
Political Establishments and Contingent Charges	...	...	...	...	...	328		
Durbar Presents	...	...	...	...	...	412		
Miscellaneous	...	...	...	...	...	1,240		
							1,980	
BENGAL.								
Political: Establishments and Contingent Charges	...	...	...	...	...	612		
Durbar Presents and Allowances to Vakeels, Natives of rank, &c.	...	...	...	...	...	4,456		
Miscellaneous	...	...	...	...	...	668		
							5,736	
NORTH-WESTERN PROVINCES.								
Establishments	...	...	...	...	...	220		
Contingent Charges	...	...	...	...	...	14		
State Prisoners	...	...	...	...	...	2,729		
Sundry Items	...	...	...	...	...	318		
							3,281	
PUNJAB.								
Salaries of Political Agents, &c.	...	...	...	...	...	5,163		
Establishments and Charges	...	...	...	...	...	2,496		
Payments for guarding Hill Passes	...	...	...	...	...	2,703		
Durbar Presents	...	...	...	...	...	3,485		
Entertainment of Envoys and Chiefs	...	...	...	...	...	5,541		
Special Political Charges	...	...	...	...	...	58,663		
Allowance to Cabul Refugees	...	...	...	...	...	2,252		
Yarkand Expedition:—								
Salaries	...	...	...	...	...	2,998		
Establishment	...	...	...	...	...	461		
Durbar Presents	...	...	...	...	...	497		
Reception of Envoy	...	...	...	...	...	364		
Postal and Intelligence	...	...	...	...	...	282		
Miscellaneous	...	...	...	...	...	1,126		
						5,728		
Sundry Items	...	...	...	...	...	9,746		
							95,777	
MADRAS.								
Residents and Agents at Foreign Courts: Salaries	...	...	...	...	...	6,671		
Establishments and Contingent Charges	...	...	...	...	...	4,681		
State Prisoners	...	...	...	...	...	548		
Sundry Items	...	...	...	...	...	40		
							11,940	
BOMBAY.								
Residents and Agents at Foreign Courts: Salaries	...	...	...	...	...	37,352		
Establishments and Contingent Charges	...	...	...	...	...	21,489		
Durbar Presents	...	...	...	...	...	3,817		
Travelling Allowances	...	...	...	...	...	5,068		
Sundry Items	...	...	...	...	...	11,248		
							78,774	
CHARGES IN ENGLAND.						TOTAL IN INDIA		
Stores for India	...	...	...	...	...	£	296	
Other payments as in Home Accounts	...	...	...	...	...	£	14,997	
								15,293
TOTAL POLITICAL AGENCIES								429,535

No. 36.—Account of ALLOWANCES and ASSIGNMENTS under TREATIES and ENGAGEMENTS
for the year ended 31st March 1876.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.				£	£
INDIA—GENERAL AND POLITICAL.					
Pension of Wajid Ali Shah, ex-King of Oudh	...	...	...	114,000	
Portion of Pension of Maharaja Dhulip Singh paid in India	...	...	...	1,200	
Pension granted to Nawab Ikbāl-ud-dowlah, a member of the late Royal family of Oudh, for life, for services to the British Government	...	...	...	8,000	
Pensions to the Family of the ex-Raja of Coorg	...	...	...	484	
Compensation to Holkar for $\frac{1}{3}$ share of Revenue of Pergunnah Kesha Roy Patan, which was made over to the Boondee State in 1818	...	...	...	2,948	
Pagoda and Mosque Allowances in Coorg	...	...	...	3,282	
Pensions exceeding Rs. 5,000 per annum, but not exceeding Rs. 20,000 per annum	...	...	...	11,397	
Pensions not exceeding Rs. 5,000 per annum	...	...	...	19,304	
Miscellaneous	...	...	...	11,010	
TOTAL INDIA—GENERAL AND POLITICAL				£	166,625
OUDH.					
Territorial and Political Pensions.					
Nawab Sultan Begum, for life, allowance of former Government continued	...	...	...	900	
Mohsammood Dowlah Nawab Bahadoor, for life, ditto ditto	...	...	...	1,800	
Political Pensions not exceeding Rs. 20,000 per annum	...	...	...	24,458	
Pensions not exceeding Rs. 5,000 per annum	...	...	...	39,004	
Miscellaneous	...	...	...	4,064	
TOTAL OUDH				£	70,226
CENTRAL PROVINCES.					
Sustanik Gond Raja, for life, allowance of late Ruler continued	...	...	...	10,683	
Janoojee Rao Bhonsla Raja Bahadoor, and the widows of the late Ruler	...	...	...	10,500	
Durya Bae Sahiba	...	...	...	4,500	
Trimbukjee Nana Aeher Rao	...	...	...	1,000	
Ishwant Rao Goojur	...	...	...	3,571	
Pensions exceeding Rs. 5,000, but not exceeding Rs. 20,000 per annum	...	...	...	5,171	
Pensions not exceeding Rs. 5,000 per annum	...	...	...	25,267	
TOTAL CENTRAL PROVINCES				£	60,692
ASSAM.					
Pensions not exceeding Rs. 20,000 per annum	...	...	...	4,549	
Compensations	...	...	...	328	
Miscellaneous	...	...	...	873	
					5,750
BENGAL.					
Stipends and Allowances of the Nizamut.					
His Highness the Nawab Nazim's Personal Allowance	...	...	...	78,164	
Munnee and Bahoo Begum's Establishments	...	...	...	563	
Syed Azim Ali Khan	...	...	...	2,826	
Rais-ul-nissa Begum (widow of Humayoonjah)	...	...	...	9,982	
Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah)	...	...	...	4,480	
Nawab Mulkzumaneah Begum (second wife of ditto)	...	...	...	4,480	
Pensions exceeding Rs. 5,000, but not exceeding Rs. 20,000 per annum	...	...	...	4,376	
Pensions not exceeding Rs. 5,000 per annum	...	...	...	13,460	
Balance of Sicca Rupees 16 lakhs transferred to the Nizamut Stipend Fund	...	...	...	52,336	
					170,667
Other Pensions, &c.					
Koer Moheput Sing, son of the late Bhoop Sing	...	...	...	1,803	
Unno-chutter charges paid in Cuttack	...	...	...	660	
Compensation to the Bhooteeahs for the resumption of the Dooars in Assam	...	...	...	5,000	
					7,463
Syed Mahammad Mendee, Member of the Purneah family, for life	...	...	...	1,254	
Sett Kissenchund, head of the family of the late Juggut Sett, for life	...	...	...	960	
Syed Ahmad Ali, son of the late Nawab Tabar Jung of the Chitpoor family	...	...	...	817	
Syed Ashgar Ali, ditto ditto	...	...	...	867	
					1,684
Carried over				£	182,028
					303,293

No. 36.—Account of ALLOWANCES and ASSIGNMENTS, &c.—continued.

ALLOWANCES AND ASSIGNMENTS, &c.—continued.					£	£	£
Brought forward ...					...	182,028	303,293
BENGAL—continued							
<i>Other Pensions, &c.—continued.</i>							
Raja of Sikkim ...	...	...	...	...		1,200	
„ of Khoordah ...	...	...	...	...		2,560	
Pensions not exceeding Rs. 5,000 per annum ...	...	...	...	...		11,037	
SALT.							
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them ...	...	...	...	...	44,600		
SAYER.							
Compensations for sundry duties abolished ...	...	...	...	...	3,353		
Miscellaneous ...	...	...	...	...	682		
TOTAL BENGAL £						48,635	245,460
NORTH-WESTERN PROVINCES.							
<i>Territorial and Political Pensions.</i>							
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794 ...	...	...	...	...	10,000		
Pensions exceeding Rs. 5,000, but not exceeding Rs. 20,000 per annum ...	...	...	...	...	7,370		
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life...	...	...	...	...	1,800		
Pensions granted on the resumption of Maafee Tenures under Rs. 5,000 per annum ...	...	...	...	...	3,035		
Political Pensions not exceeding Rs. 5,000 per annum ...	...	...	...	...	16,057		
Family of the ex-Raja of Coorg ...	...	...	...	...	993		
						39,255	
<i>Pensions and Charitable Allowances.</i>							
Charitable Pensions exceeding Rs. 5,000, but not exceeding Rs. 20,000 per annum ...	...	...	...	...	1,330		
Pensions and Charitable Allowances not exceeding Rs. 5,000 per annum ...	...	...	...	...	5,455		
						6,785	
<i>Sayer Compensation.</i>							
Raja Mahendra Singh, granted in perpetuity, 21st August 1840 ...	...	...	...	...	2,410		
Miscellaneous Compensations not exceeding Rs. 5,000 per annum ...	...	...	...	...	1,102		
						3,512	
TOTAL NORTH-WESTERN PROVINCES £							49,552
PUNJAB.							
<i>Territorial and Political Pensions.</i>							
Mahomed Akram Khan, Nawab of Umb ...	...	...	...	...	650		
Raja Ali Bahadoor, son of Raja Fyztullub Khan ...	...	...	...	...	1,000		
Raja Jeswant Singh ...	...	...	...	...	786		
Agba Saheb, formerly called Mohun Loll, Sir Alexander Burnes' Moon-shee, for good service (in addition to £384 paid in Calcutta) ...	...	...	...	...	600		
Yar Mahomed Khan, for life ...	...	...	...	...	600		
Sirdar Sooltan Secunder, for life ...	...	...	...	...	600		
Mirza Ellahee Bux, hereditary, for good service in 1857 ...	...	...	...	...	955		
Nawab Shah Newaz Khan, Nawab of Tank ...	...	...	...	...	2,500		
Sirdarni Dhurm Koonwar, widow of a member of a Chief in Cis-Sutlej States ...	...	...	...	...	1,000		
Rani Maidnoo ...	...	...	...	...	729		
Pensions not exceeding Rs. 5,000 per annum granted on the resumption of Maafee Tenures...	...	...	...	...	23,267		
Political Pensions not exceeding Rs. 5,000 per annum ...	...	...	...	...	22,129		
						54,816	
Carried over £						54,816	598,305

No. 36.—Account of ALLOWANCES and ASSIGNMENTS, &c.—concluded.

ALLOWANCES AND ASSIGNMENTS, &c.—concluded.		£	£	£
Brought forward	...	..	54,816	598,805
PUNJAB—continued.				
<i>Pensions and Charitable Allowances.</i>				
Charitable Allowances not exceeding Rs. 5,000 per annum	...	23,843	23,843	
<i>Sayer Compensation.</i>				
Allowances to Rajahs and others, in lieu of Customs, Transit duties, &c., abolished	...	2,548		
Commutation of Pensions	...	2,504		
			5,052	
TOTAL PUNJAB	£			83,711
MADRAS.				
Allowances to the Relatives, Servants, &c., of His Highness the late Raja of Tanjore, including commutation of Pensions, &c.	...	29,822		
Allowances to the Family of the late Raja Pertab Singh	...	1,892		
			31,714	
Allowance to H. H. Zahawood Dowlah, Bahadoor, Prince of Arcot	...	...	7,686	
Stipends to the Family of the late Nawab of Masulipatam	...	...	3,342	
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal	...	...	3,182	
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges, including Salt Compensations	...	100,400*		
Pensions and Charitable Allowances	...	6,647		
Allowances to Zemindars, Jageerdars, Enamdars, &c.	...	28,982		
			136,029	
Pensions, &c., to the Families and Dependants of the late Nawabs of the Carnatic	...	50,625		
Stipends, &c., to Prince Azim Jah Bahadoor	...	8,270		
Commutation of Pensions	...	1,404		
			60,299	
Stipends to the Family and Dependants of the late Nawab of Kurnal	...	...	8,402	
Miscellaneous	...	...	4,410	
TOTAL MADRAS	£	...	...	255,064
BOMBAY.				
Pensions to the Family and Dependants of the late Nawab of Surat, being the sum assigned by the E. I. Company for the support of the daughters of Meer Jaffir Ali	...	...	10,000	
Pertab Rao Goojur	...	...	1,200	
Various Pensions and Allowances exceeding Rs. 5,000, but not exceeding Rs. 20,000 per annum	...	...	17,983	
Pensions not exceeding Rs. 5,000 per annum, including commutations...	...	...	48,110	
Enamdars and Surrunjamdars	...	...	473,008	
Sayer and Miscellaneous Compensations	...	...	14,095	
Sultan Fudil Mahsin of Lahej, for loss of transit dues and other considerations	...	...	1,412	
Allowances, &c., to the ex-Ameers of Sindh and others	...	...	20,820	
Commutation of fractional parts of Enams	...	...	1,830	
Kristna Rao Wittul	...	...	2,202	
Dewasthan* and Wurshasunt† Allowances	...	...	164,624	
Redemption of Huckdars' Bonds, &c.	...	...	2,024	
TOTAL BOMBAY	...	...	£	757,308
TOTAL IN INDIA	...	...	£	1,694,388
CHARGES IN ENGLAND.				
Portion of Pension of His Highness Maharaja Dhulip Singh	...	...	...	19,336
TOTAL ALLOWANCES AND ASSIGNMENTS out of the REVENUES, &c.	...	£		1,718,724

* Compensation for temple lands resumed.

† Ditto for miscellaneous lands resumed.

No. 39.—Abstract Account of ARMY RECEIPTS and ARMY CHARGES for the year ended 31st March 1876.

No. of Corresponding Grants.	ARMY RECEIPTS.				For details, see page	Government of India.	Madras.	Bombay.	Total India.	England.	Total India and England.
						£	£	£	£	£	£
EFFECTIVE SERVICES.											
3	Regimental Pay, Allowances, and Charges ...				72	1,785	9,463	2,602	13,850	...	13,850
4	Commissariat Establishments, Supplies, and Services ...				72	311,981	80,959	79,585	472,525	...	472,525
5	Stud and Remount Establishments, Supplies, and Services ...				72	17,199	8,754	1,632	27,585	...	27,585
6	Clothing Establishments, Supplies, and Services...				72	37,179	12,761	13,997	63,937	17,729	81,666
7	Barrack Establishments, Supplies, and Services ...				73	1,025	1,713	2,948	5,686	...	5,686
8	Administration of Martial Law ...				73	22	362	664	1,048	...	1,048
9	Medical Establishments, Supplies, and Services ...				73	48,126	19,735	22,217	90,078	...	90,078
10	Ordnance Establishments, Stores, and Camp Equipage ...				73	95,632	22,626	47,883	166,141	1,675	167,816
12	Education ...				74	765	180	61	1,006	...	1,006
13	Sea Transport Charges ...				74	482	800	27,217	28,499	85,286	113,785
14	Miscellaneous Services ...				74	35,302	9,803	7,400	52,505	1,155	53,660
NON-EFFECTIVE SERVICES.											
18	Military Pensions ...				74	232	2,643	156	3,031	...	3,031
19	Widows' Pensions and Compassionate Allowances...				74	6,767	2,849	2,957	12,573	1,304	13,877
TOTAL ARMY RECEIPTS ... £						556,497	172,648	209,319	938,464	107,149	1,045,613

No. of Grants.	ARMY CHARGES.				For details, see page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND.		Total India and England.
										Stores.	Other Charges.	
						£	£	£	£	£	£	£
EFFECTIVE SERVICES.												
1	Army and Garrison Staff	...	...	...	75	274,057	115,534	115,211	504,802	...	...	504,802
2	Administrative Staff	...	...	...	75	93,823	42,476	48,911	185,210	...	...	185,210
3	Regimental Pay, Allowances, and Charges	...	...	...	75	3,774,591	1,440,328	1,285,102	6,500,021	...	...	7,156,178
4	Commissariat Establishments, Supplies, and Services	...	...	...	76	1,202,797	400,657	337,604	1,941,058	318,110	656,157	2,259,168
5	Stud and Remount Establishments, Supplies, and Services	...	...	...	77	111,946	36,806	13,429	161,981	...	12,943	174,924
6	Clothing Establishments, Supplies, and Services	...	...	...	77	63,704	24,481	26,599	114,784	235,171	...	349,955
7	Barrack Establishments, Supplies, and Services	...	...	...	77	108,815	51,305	56,465	216,585	...	...	216,585
8	Administration of Martial Law	...	...	...	78	16,067	9,715	6,193	31,975	...	...	31,975
9	Medical Establishments, Supplies, and Services	...	...	...	78	216,033	104,511	85,931	406,475	63,197	2,436	472,108
10	Ordnance Establishments, Stores, and Camp Equipage	...	...	...	78	280,022	107,814	182,722	570,558	480,469	1,510	1,052,537
11	Ecclesiastical	...	...	...	79	12,864	5,258	4,141	22,263	...	...	22,263
12	Education	...	...	...	79	23,083	14,503	5,971	43,557	...	2,399	45,956
13	Sea Transport Charges	...	...	...	79	14,864	24,357	28,519	67,740	...	352,020	419,760
14	Miscellaneous Services	...	...	...	79	115,713	100,483	63,663	279,859	...	309	280,168
15	Volunteer Corps	...	...	...	79	11,189	2,733	728	14,650	...	...	14,650
NON-EFFECTIVE SERVICES.												
16	Rewards for Military Services	...	...	...	80	6,826	1,856	1,436	10,118	...	211	10,329
17	Retired Officers	...	...	...	80	22,968	14,197	7,132	44,297	...	906,789	951,086
18	Military Pensions	...	...	...	80	240,097	226,026	101,563	567,686	...	350,000	917,686
19	Widows' Pensions and Compassionate Allowances	...	...	...	80	6,961	8,166	3,027	18,154	...	...	18,154
20	Superannuation Pensions and Gratuities	...	...	...	80	10,447	5,987	7,057	23,491	...	201,474	224,965
TOTAL ARMY CHARGES ... £						6,606,867	2,736,993.	2,381,404	11,725,264	1,096,947	2,486,248	15,308,459
										3,583,195		

No. 40.—Detailed Account of ARMY RECEIPTS for the year ended 31st March 1876.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	955	219	140	1,314
Unclaimed Balances of Deserters and others ...	62	86	89	237
Hutting Money ... ..	...	3,557	213	3,770
Miscellaneous	768	5,601	2,160	8,529
TOTAL ...	1,785	9,463	2,602	13,850
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores ...	70,689	1,889	3,783	76,361
Malt Liquor	189,917	58,074	55,300	303,291
Rum and Arrack	47,164	12,849	15,197	75,210
Commissariat Cattle	1,591	824	376	2,791
Miscellaneous	2,620	7,323	4,929	14,872
TOTAL ...	311,981	80,959	79,585	472,525
RECEIPTS UNDER GRANT 5.				
STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Stud Cattle	10,709	...	...	10,709
Sale of Regimental Cart Horses	2,378	3,648	578	6,604
Sale of Chargers selected by Officers	2,197	2,347	1,027	5,571
Surplus Remounts ... ..	...	875	...	875
Rent of Lands	8	95	...	103
Miscellaneous	1,907	1,789	27	3,723
TOTAL ...	17,199	8,754	1,632	27,585
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	14,711	3,630	8,203	26,544
Necessaries	22,374	6,654	5,779	34,807
Hyderabad Contingent ... ..	...	2,405	...	2,405
Miscellaneous	94	72	15	181
TOTAL IN INDIA ...	37,179	12,761	13,997	63,937
In England :—				
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment ... ..	...	...	...	17,729
TOTAL ... £				81,666

No. 40.—Detailed Account of ARMY RECEIPTS for the year ended 31st March 1876—continued.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c. ...	631	785	2,196	3,612
Recoveries for damaged or deficient Barrack and Hospital Furniture, Utensils, &c. ...	...	236	717	953
Miscellaneous ...	394	692	35	1,121
TOTAL ...	1,025	1,713	2,948	5,686
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental and Garrison Prison Funds ...	22	362	664	1,048
TOTAL ...	22	362	664	1,048
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores ...	47,386	18,090	20,530	86,006
Stoppages for men in Hospital ...	...	145	181	326
Hyderabad Contingent ...	...	12	...	12
Miscellaneous ...	740	1,438	1,506	3,734
TOTAL ...	48,126	19,735	22,217	90,078
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage ...	93,112	15,574	46,238	154,924
Work executed in Manufacturing Departments ...	18	366	932	1,316
Hyderabad Contingent ...	...	6,421	...	6,421
Miscellaneous ...	2,502	265	713	3,480
TOTAL IN INDIA ...	95,632	22,626	47,883	166,141
In England :—				
Proceeds of Sale of Unserviceable Military Stores, &c. ...	...	...	...	1,675
. TOTAL ...			£	167,816

No. 40.—Detailed Account of ARMY RECEIPTS for the year ended 31st March 1876—concluded.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 12.	£	£	£	£
EDUCATION.				
Receipts for damaged Library Books	31	154	7	192
Ditto from Schools, &c.	332	26	39	397
Miscellaneous	402	...	15	417
TOTAL	765	180	61	1,006
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	481	779	525	1,785
Passage Money ... ..	...	21	26	47
Recoveries of Table Money, &c., in the Indian Troop Transport ... ..	...	...	26,666	26,666
Recoveries for Medical comforts for Troops proceeding to sea	1	...	...	1
TOTAL IN INDIA	482	800	27,217	28,499
In England:—				
Indian Troop Service: Receipts from the Admiralty Retrenchments on account of Messing, &c. ... ..	...	...	£ 84,895	84,895
Passage of Officers and Troops: Retrenchments on account of Messing, &c. ... ..	...	...	391	391
				85,286
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	1,032	1,100	700	2,832
Gain by Exchange Transactions	14,647	5,310	5,042	24,999
Fines and Penalties	1,014	136	478	1,623
Fees on Commissions of Warrant and Native Commis- sioned Officers	118	54	48	220
Looshai Expedition	209	...	...	209
Camp of Exercise ... ..	...	...	1	1
Miscellaneous	18,279	3,203	1,136	22,618
Duffla Expedition	3	...	...	3
TOTAL IN INDIA	35,302	9,803	7,400	52,505
In England:—				
Refund of sums over-issued for Sundry services in previous years ... ..	...	...	...	1,155
				53,660
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS.				
Recoveries from the Estates of deceased Pensioners	7	2,643	11	2,661
Contributions from Officers employed in the Native Estates	225	...	...	225
Chelsea Out-Pensioners ... ..	...	...	...	...
Miscellaneous ... ..	...	...	145	145
TOTAL	232	2,643	156	3,031
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Indian Service Family Pension Fund	6,767	2,849	2,957	12,573
TOTAL IN INDIA	6,767	2,849	2,957	12,573
In England:—				
Indian Service Family Pension Fund ... ..	...	...	...	1,304
				13,877
TOTAL RECEIPTS, MILITARY DEPARTMENT—				
IN INDIA	556,497	172,648	209,319	938,464
IN ENGLAND ... ..	...	...	...	107,149
			£	1,045,613

No. 41.—Detailed Account of ARMY CHARGES for the year ended 31st March 1876.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 1.	£	£	£	£
ARMY AND GARRISON STAFF.				
Commander-in-Chief	25,391	9,894	11,969	47,254
Adjutant General's Department	28,317	11,661	11,723	51,701
Quarter Master General's Department	31,003	18,976	17,571	67,550
Artillery Inspection	3,753	...	...	3,753
Musketry ditto	11,149	3,228	3,669	18,046
Gymnastic Instruction	1,628	...	1,078	2,706
Garrison Instruction	17,253	6,910	5,176	29,339
Divisional and Brigade Staff	83,576	42,542	44,258	170,376
Garrison and Station Staff	27,327	10,928	6,376	44,631
Hill Sanitaria	27,088	6,294	11,340	44,722
Miscellaneous Depôts	7,235	4,861	11	12,107
Staff of Local Forces	5,471	...	...	5,471
Bazar Establishment	4,437	240	2,040	6,717
Staff, Miscellaneous	429	...	...	429
TOTAL ...	274,057	115,534	115,211	504,802
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	12,089	...	...	12,089
Personal Staff of Governor General, Governors, and Lieutenant-Governors	8,656	3,195	3,762	15,613
Controller's Office	9,690	4,727	5,157	19,574
Military Accountant's Office	8,306	4,608	5,721	18,635
Pay Department	13,708	6,493	8,129	28,330
Commissariat and Stud Examiner's Office	11,124	6,111	6,609	23,844
Medical Examiner's Office	3,292	1,995	2,106	7,393
Ordnance, Barrack, and Clothing Examiner's Office	6,652	3,842	4,066	14,560
Fund Accounts' Office	2,955	1,226	1,077	5,258
Circle Pay Offices	16,910	10,279	12,284	39,473
Assistants on Probation	441	...	...	441
TOTAL ...	93,823	42,476	48,911	185,210
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
<i>European Army.</i>				
Royal Artillery	484,121	196,979	171,129	852,229
Cavalry	209,020	59,896	33,613	302,529
Royal Engineers	6,844	2	312	7,158
Infantry	1,206,223	314,595	318,873	1,839,691
Invalid and Veteran Establishment	7,562	18,188	1,947	27,697
Staff Corps	42,223	35,572	15,061	92,856
General List, Cavalry	6,035	9,564	2,326	17,925
Ditto Infantry	33,575	7,687	7,459	48,721
Unattached Officers	1,776	499	322	2,597
General Officers unemployed	6,696	1,278	...	7,974
Colonels' Allowances	3,166	5,506	3,667	18,339
Bounty Money	11,983	2,893	3,048	17,924
Hutting Money	532	11	64	607
Marching Batta	250	...	353	603
Miscellaneous	4,176	1,087	3,393	8,656
Carried over ...	2,030,182	653,757	561,567	3,245,506

No. 41.—Detailed Account of ARMY CHARGES for the year ended 31st March 1876—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 3—continued.				
<i>European Army</i> —continued.				
Brought forward ...	2,030,182	653,757	561,567	3,245,506
In England—				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's Forces serving in India, including Recruiting charges, and Pay of Colonels of Cavalry and Infantry ...	...	...	...	320,000
Furlough Allowances, of Officers of the Indian Service ...	...	...	...	202,345
Furlough Allowances of Officers of British Regiments serving in India and pay of Colonels Commandant of Artillery ...	...	...	...	115,574
Advances to Regiments proceeding to India ...	...	...	...	13,107
Pay and Allowances during Voyage of Regiments returning from India ...	...	...	...	5,131
TOTAL EUROPEAN ARMY ...	...	...	...	3,901,663
<i>Native Army.</i>				
Artillery ...	17,224	...	6,118	23,342
Body Guard ...	5,566	4,440	4,612	14,618
Cavalry ...	683,024	62,234	199,288	944,546
Sappers and Miners ...	42,864	39,896	21,910	104,670
Infantry ...	985,663	674,647	482,977	2,143,287
Hutting Money ...	5,192	4,409	2,308	11,909
Marching Batta ...	3,696	187	2,823	6,706
Miscellaneous ...	1,180	758	3,499	5,437
TOTAL NATIVE ARMY ...	1,744,409	786,571	723,535	3,254,515
TOTAL ... { India ...	3,774,591	1,440,328	1,285,102	6,500,021
... { England ...	...	...	...	656,157
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
<i>Establishment.</i>				
Executive Establishment ...	109,292	47,849	44,125	201,266
Subordinate ditto ...	87,796	41,088	28,939	157,823
Manufacturing ditto and charges ...	3,389	...	...	3,389
Khedda ditto and charges ...	12,939	...	...	12,939
<i>Supplies.</i>				
Provisions for Europeans ...	339,489	97,434	109,079	546,002
Ditto for Natives ...	18,301	14,640	10,669	43,610
Compensation to Natives for dearness of Provisions ...	18,256	616	549	19,421
Ditto to Native Cavalry for dearness of Forage ...	2,472	...	...	2,472
Purchase of Reserve Stock ...	38,383	30,409	71	68,863
Malt Liquor ...	41,527	...	...	41,527
Rum and Arrack ...	22,715	5,831	691	28,737
Contingent Expenses ...	3,016	3,813	2,156	8,985
Carried over ...	697,575	241,180	196,279	1,135,034

No. 41.—Detailed Account of ARMY CHARGES for the year ended 31st March 1876—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 4—continued.				
Brought forward ...	697,575	241,180	196,279	1,135,034
Services.				
Purchase of Live Stock ...	4,527	12,920	1,147	18,594
Feed of Cattle ...	62,391	34,382	27,705	124,478
Hire of Transport ...	131,352	6,454	18,359	156,165
Inland Water Charges ...	10,965	10,356	2,949	24,270
Railway Charges ...	218,962	51,044	42,037	312,043
Feed of Horses ...	42,877	31,915	24,599	99,391
Regimental Equipments and Camp Contingencies ...	4,891	853	647	6,391
Cattle Gear, Implements and Store-room Furniture ...	14,135	4,211	4,142	22,488
Freight Charges of Stores from England ...	9,170	2,945	2,686	14,801
Miscellaneous ...	5,430	4,397	17,054	26,881
Cost of Machinery for Bakeries ...	522	...	...	522
TOTAL INDIA ...	1,202,797	400,657	337,604	1,941,058
In England—				
Stores for India—				
Malt Liquor ...	181,702	50,197	39,861	} 318,110
Commissariat ...	13,797	23,611	8,942	
TOTAL ...	1,398,296	474,465	386,467	2,259,168
GRANT 5.				
STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishments ...	37,949	7,631	2,941	47,621
Purchase of Cattle and Remounts ...	37,004	22,733	9,964	69,701
Feed of Cattle and Remounts ...	21,985	3,800	531	26,316
Miscellaneous ...	15,008	2,442	893	18,343
TOTAL INDIA ...	111,946	36,606	13,429	161,981
In England—				
Purchase of Stallions ...	...	...	...	12,943
TOTAL ...	...	...	...	174,924
GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depot, Presidency ...	6,817	3,893	5,096	15,806
Supplies and Services at the Agency ...	14,135	5,544	8,884	28,563
Supplies and Services Regimentally ...	7,116	1,794	1,222	10,132
Compensation in lieu of Clothing ...	23,348	7,525	6,748	37,621
Allowance for Wicker Helmets ...	12,288	5,725	4,649	22,662
TOTAL INDIA ...	63,704	24,481	26,599	114,784
In England—				
Clothing for European and Native Troops ...	148,400	47,762	39,009	235,171
TOTAL ...	212,104	72,243	65,608	349,955
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments ...	...	5,984	7,362	13,346
Subordinate Establishments ...	49,553	19,627	11,917	81,097
Barrack Furniture ...	...	4,647	17,825	22,472
Barrack Bedding ...	10,272	3,419	7,411	21,102
Lighting charges ...	19,980	9,421	6,478	35,879
Miscellaneous ...	29,010	8,207	5,472	42,689
TOTAL ...	108,815	51,805	56,465	216,585

No. 41.—Detailed Account of ARMY CHARGES for the year ended 31st March 1876—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head Quarters...	6,715	2,792	2,227	11,734
Judge Advocate General's Department, Districts ...	8,295	6,783	2,780	17,858
Miscellaneous	1,057	140	1,186	2,383
TOTAL ...	16,067	9,715	6,193	31,975
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Office of Surgeon General (Indian Service) ...	7,631	5,142	4,665	17,438
District Medical Establishment (Indian Service) ...	47,769	36,788	21,642	106,199
Veterinary Establishment ... ..	...	...	287	287
Medical Store Depôts	9,796	3,946	4,374	18,116
Office of Surgeon General (British Service) ...	9,206	4,793	4,829	18,828
District Medical Establishment (British Service) ...	55,303	19,072	17,244	91,619
General Hospitals ... ..	...	...	1,133	1,133
Station Hospitals	1,277	6,815	1,866	9,958
Miscellaneous	6,770	1,830	3,450	12,050
Supplies	78,281	26,125	26,441	130,847
TOTAL, INDIA ...	216,033	104,511	85,931	406,475
In England—				
Pay of Surgeons at Netley, and their Allowances on appointment, &c. ... ..	...	...	...	2,436
Stores	26,414	22,045	14,738	63,197
TOTAL ...	...	...	...	172,108
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Office of Inspector General	10,767	6,972	6,543	24,282
Arsenals, Magazines, and Depôts	54,884	36,925	52,525	144,334
Manufacturing Establishments	67,595	20,520	30,435	118,550
Camp Equipage Department ... ..	...	5,451	4,673	10,124
Harbour Defences ... ..	...	...	904	904
Miscellaneous	2,634	...	...	2,634
Local supplies of Stores for Arsenals, Magazines, and Depôts	45,826	8,686	42,450	96,962
Local supplies of Stores to Manufacturing Establishments	57,373	2,045	14,719	74,137
Purchase of Timber ... ..	...	4,562	11,135	15,697
Repair of Saddlery	1,583	360	127	2,070
Provision of Saddlery for Native Cavalry ... ..	...	2,062	...	2,062
Value of freight of coals from England ... ..	...	...	3,328	3,328
Freight and Charges of Stores from Port to Port ...	845	2,977	...	3,822
Freight and Charges of Stores from England ...	2,239	2,923	1,436	6,603
Miscellaneous	2,628	4,685	1,043	8,356
Purchase and Repair of Camp Equipage	30,110	8,259	11,052	49,421
Battery Services	3,538	1,382	2,352	7,272
TOTAL, INDIA ...	280,022	107,814	182,722	570,558
In England—				
Pay and expenses of Military Officers on special duty in connection with Ordnance Stores, pay and travel- ling expenses of Civil Master Armourer, of Artizans for Gun Factory and Gun-powder works in India, &c....	...	...	...	842
Freight from India of unserviceable Military Stores ...	...	...	...	668
Stores	293,851	71,857	114,761	480,469
TOTAL ...	...	...	...	1,052,537

No. 41.—Detailed Account of ARMY CHARGES for the year ended 31st March 1876—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 11.	£	£	£	£
ECCLESIASTICAL.*				
Chaplains to the Army (Presbyterian) ...	1,499	...	...	1,499
Ditto (Roman Catholic) ...	11,365	5,258	4,141	20,764
TOTAL ...	12,864	5,258	4,141	22,263
GRANT 12.				
EDUCATION.				
Army Schools (European)	3,524	2,668	2,311	8,503
Army Schools (Native) ...	1,179	...	...	1,179
Lawrence Military Asylum ...	14,188	...	1,036	15,224
Kidderpore Lower Orphan School ...	1,362	...	...	1,362
Cantonment Schools ...	...	28	...	28
Donations, &c., to Educational Institutions ...	2,830	11,735	2,624	17,189
Military Normal School ...	...	72	...	72
TOTAL INDIA ...	23,083	14,503	5,971	43,557
In England—				
Outfit allowance of Indian Cadets on completion of their studies at Sandhurst ...	...	...	...	1,050
Expenses incurred by Officers acquiring scientific knowledge ...	...	...	...	877
Contribution towards maintenance of School of Music at Kneller Hall ...	...	...	...	472
TOTAL ...	...	...	...	45,956
GRANT 13.				
SEA TRANSPORT CHARGES.				
Sea Transport Charges, viz., Passage Money of Officers, Invalids and Troops proceeding to and from England and from Port to Port; also cost of Troop Transports defrayed in India ...	11,266	24,042	14,057	49,365
Medical Comforts, &c., to Troops proceeding to Sea ...	3,598	315	341	4,254
Indian Troop Service ...	...	...	14,121	14,121
TOTAL INDIA ...	14,864	24,357	28,519	67,740
In England—				
Sea Transport Charges ...	...	...	...	18,234
Indian Troop Service ...	...	...	...	333,786
TOTAL ...	...	...	...	419,760
GRANT 14.				
MISCELLANEOUS.				
Torpedo Committee ...	2,159	...	...	2,159
Miscellaneous Services ...	112,998	100,038	63,663	276,699
Compensation Commission ...	556	445	...	1,001
TOTAL ...	115,713	100,483	63,663	279,859
In England—				
Pay of officers appointed in succession to subalterns of the British Army admitted as probationers in the Indian Staff Corps ...	...	...	...	188
One-third payable from Indian Revenues of expenses incurred in respect of land purchased at Port Said ...	...	...	...	121
TOTAL ...	...	...	...	280,168
GRANT 15.				
VOLUNTEER CORPS.				
Staff Allowances to Officers ...	3,320	558	728	14,650
Ditto to Non-Commissioned Officers ...	3,201	347		
Capitation Grants ...	4,668	1,828		
TOTAL ...	11,189	2,733	728	14,650

* Charges for Chaplains not attached to particular Regiments are borne upon the Civil Expenditure.

No. 41.—Detailed Account of ARMY CHARGES for the year ended 31st March 1876—concluded.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	405	569	112	1,086
Victoria Cross	15	3	10	28
Annuities for Meritorious Services	98	257	24	379
Gratuities for ditto	99	45	26	170
Order of British India	3,425	905	1,041	5,371
Order of Merit	2,784	77	223	3,084
TOTAL INDIA ...	6,826	1,856	1,436	10,118
In England—				
Cost of Medals				211
TOTAL ...	...	...	...	10,329
GRANT 17.				
RETIRED OFFICERS.				
Capitalized value of Colonels' allowances	22,968	2,816	6,037	44,297
Retired Officers	11,381	1,095		
TOTAL INDIA ...	22,968	14,197	7,132	44,297
In England—				
Retired pay of Officers of the Indian Service, including Colonels' allowances				906,339
Cost of absorption of supernumerary Commissions in British Regiments				450
TOTAL ...	...	...	...	951,086
GRANT 18.				
MILITARY PENSIONS.				
Pensions to Europeans	21,408	23,682	9,975	55,065
Pensions to Natives	218,689	202,344	91,588	512,621
TOTAL INDIA ...	240,097	226,026	101,563	567,686
In England—				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India...				350,000
TOTAL ...	...	...	...	917,686
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	5,605	8,086	3,027	16,718
Compassionate Allowances	1,356	60	...	1,436
Indian Service Family Pension Fund				
TOTAL ...	6,961	8,166	3,027	18,154
GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES.				
Superannuation Pensions	10,092	5,911	6,370	22,373
Gratuities	355	76	687	1,118
Compassionate Allowances				
TOTAL INDIA ...	10,447	5,987	7,057	23,491
In England—				
Payments from Lord Clive's Fund				123,497
Gratuities equal to the value of their Commissions granted to Officers of the late Indian Regiments on their retirement from the Service				1,800
Capitalized value of Annuities granted to officers of the Indian Army on retirement, representing the estimated value of their prospective claims to the Colonel's Allowance				75,775
Indian Service Family Pension Fund				402
TOTAL ...	...	...	...	224,965
TOTAL EXPENDITURE, MILITARY DEPT.—				
IN INDIA	6,606,867	2,736,993	2,381,404	11,725,264
IN ENGLAND ... ..	...	...	...	8,583,195
				15,308,459

No. 42.—Statement showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of INDIA (exclusive of NATIVE ARTIFICERS and FOLLOWERS) for the year 1875-76.

	BENGAL.			MADRAS.			BOMBAY.			TOTAL.		
	Officers.	Non-Com- missioned Officers and Privates.	Total.	Officers.	Non-Com- missioned Officers and Privates.	Total.	Officers.	Non-Com- missioned Officers and Privates.	Total.	Officers.	Non-Com- missioned Officers and Privates.	Total.
EUROPEAN ARMY.												
Royal Artillery ...	363	6,557	6,920	149	2,670	2,819	139	2,427	2,566	651	11,654	12,305
Cavalry ...	168	2,730	2,898	56	910	966	28	455	483	252	4,095	4,347
Royal Engineers ...	225	...	225	62	...	62	65	...	65	352	...	352
Infantry ...	1,056	28,364	29,420	297	7,974	8,271	297	7,974	8,271	1,650	44,312	45,962
Invalid & Veteran Establishment	15	16	31	23	124	147	11	...	11	49	140	189
Staff Corps ...	658	...	658	432	...	432	287	...	287	1,377	...	1,377
General List, Cavalry ...	40	...	40	31	...	31	9	...	9	83	...	83
Ditto Infantry ...	130	...	130	65	...	65	31	...	31	226	...	226
Unattached Officers ...	8	...	8	2	...	2	2	...	2	12	...	12
General Officers unemployed ...	62	...	62	44	...	44	26	...	26	132	...	132
TOTAL, EUROPEAN ARMY ...	2,725	37,667	40,392	1,164	11,675	12,842	895	10,856	11,751	4,784	60,201	64,985
NATIVE ARMY.												
	European Officers and Non-Commis- sioned Officers.	Native Com- missioned and Non-Commis- sioned Officers and Privates.	Total.	European Officers and Non-Commis- sioned Officers.	Native Com- missioned and Non-Commis- sioned Officers and Privates.	Total.	European Officers and Non-Commis- sioned Officers.	Native Com- missioned and Non-Commis- sioned Officers and Privates.	Total.	European Officers and Non-Commis- sioned Officers.	Native Com- missioned and Non-Commis- sioned Officers and Privates.	Total.
Artillery ...	11	619	330	...	...	...	5	148	153	16	767	783
Body Guard ...	2	120	122	5	5	10	1	71	72	8	196	204
Cavalry ...	211	12,805	13,016	36	1,708	1,744	57	3,887	3,944	304	18,400	18,704
Sappers and Miners ...	105	1,160	1,265	94	1,359	1,453	44	492	536	243	3,011	3,254
Infantry ...	508	48,293	48,801	320	36,761	31,081	240	22,056	22,296	1,068	101,110	102,178
TOTAL, NATIVE ARMY ...	837	62,997	63,834	455	33,833	34,288	347	26,654	27,001	1,639	123,484	125,123
TOTAL, EUROPEAN & NATIVE ARMY	3,562	100,664	104,226	1,619	45,511	47,130	1,242	37,510	38,752	6,423	183,685	190,108

No. 43.—Abstract Account of ORDINARY EXPENDITURE from IMPERIAL FUNDS on PUBLIC WORKS for the year ended 31st March 1876.

82

	GENERAL AND POLITICAL.						ODH.	CENTRAL PRO- VINCES.	BRITISH BURMAH.	ASSAM.	BENGAL.	NORTH- WEST- BEN PRO- VINCES.	PUNJAB.	GRAND TRUNK ROAD.	MADRAS.	BOMBAY.	GRAND TOTAL.
	Inspector General of Military Works.	Central India.	Coorg.	Hydera- bad.	Port Blair.	Rajpoo- tana.											
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BUILDINGS AND ROADS—																	
MILITARY—																	
New works...	341,965	19,863	230	45,768	3,509	9,708	...	25,639	21,488	1,717	1,004	224	18,546	...	38,716	100,227	628,604
Repairs ...	223,343	8,543	843	5,600	49	5,052	...	10,173	9,519	1,992	1,994	1,755	6,019	...	26,059	45,752	346,693
Establishment ...	174,019	7,149	237	8,323	1,285	6,997	...	8,953	7,132	927	750	396	6,141	...	16,194	37,295	275,798
Tools and Plant ...	10,022	190	8	3,840	223	279	...	151	6	...	...	...	...	...	2,361	2,306	19,388
Profit and Loss ...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	2
Suspense ...	-8,748	-909	...	-2,867	1,790	7,675	...	-1,733	-3,905	...	...	...	...	...	-208	388	-8,517
	740,601	34,836	1,318	60,664	6,856	29,713	...	43,183	34,240	4,636	3,748	2,375	30,706	...	83,122	185,968	1,261,966
Barrack furniture, including repairs and establish- ment ...	73,867	...	...	...	...	20	...	1,416	...	15	...	55	399	...	...	...	75,772
	814,468	34,836	1,318	60,664	6,856	29,733	...	44,599	34,240	4,651	3,748	2,430	31,105	...	83,122	185,968	1,337,738
OTHER SERVICES—																	
Civil Buildings—																	
New works ...	3,085	4,770	679	3,038	1,225	6,481	1,994	4,555	1,513	1,242	41,422	15,907	9,317	...	1,332	12,905	109,465
Repairs ...	5,550	1,707	437	786	302	2,079	445	287	452	155	16,443	3,362	1,496	...	621	2,482	36,604
Communications—																	
New works ...	1,077	22,528	7,589	...	...	2,795	...	...	...	...	...	...	...	...	...	...	33,989
Repairs ...	28	26,611	3,971	...	...	12,575	...	...	...	...	...	...	800	1,370	...	...	45,355
Miscellaneous Public Improvements—																	
New works ...	...	...	...	...	251	...	...	...	7,932	...	-98	...	...	...	428	3,320	11,833
Repairs ...	...	...	...	...	...	...	...	...	292	...	469	...	...	...	262	2,523	3,546
Establishment ...	...	21,048	2,777	619	1,612	11,939	1,182	1,211	2,344	349	15,343	21,584	741	264	1,161	5,383	87,557
Tools and Plant ...	...	1,257	98	...	352	548	...	...	...	...	85	783	...	...	85	333	3,541
Profit and Loss ...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	4
Suspense ...	...	-115	850	...	...	2,685	...	...	...	...	357	88	...	...	-3,405	-21	441
Coal Operations ...	...	...	...	...	...	...	...	11,627*	...	...	...	...	...	...	...	...	11,627
	9,740	77,808	16,405	4,443	3,742	39,102	3,621	17,680	12,533	1,746	74,021	41,724	12,354	1,634	484	26,925	343,962
TOTAL BUILDINGS AND ROADS—																	
TOTAL BUILDINGS AND ROADS...	In England ...	10,380	...	...	65	187	...	62	...	...	359	282	...	...	614	3,038	14,987
	" India ...	813,828	112,644	17,723	65,042	10,411	68,835	3,621	62,217	46,773	6,397	77,410	43,872	43,459	1,634	82,992	1,666,713
	TOTAL ...	824,208	112,644	17,723	65,107	10,598	68,835	3,621	62,279	46,773	6,397	77,769	44,154	43,459	1,634	83,606	1,681,700

IRRIGATION—

CAPITAL, ORDINARY—

New works	...	...	...	...	...	7,347	...	...	31,214	...	6,284	33,834	12,235	...	32,040	66,961	189,915
Establishment	...	...	...	...	...	1,837	...	...	7,179	...	17,159	9,383	14,638	...	9,206	15,613	75,015
Tools and Plant	...	...	...	...	...	109	...	—174	142	...	273	946	1,884	...	467	3,917	7,564
Profit and Loss	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...	117	122
Suspense	...	...	...	...	...	218	...	...	313	...	—68	—9,110	7,647	...	2,270	—22	1,248

Less receipts on Capital account ...

NET OUTLAY

REVENUE OUTLAY—

New works	...	...	...	...	...	...	...	...	204	...	221	9,628	1,486	...	2,038	2,628	16,206
Repairs	...	...	...	...	...	2,362	...	...	2,713	...	36,446	55,878	53,893	...	46,396	66,082	263,770
Establishment	...	...	...	...	...	2,942	...	...	671	...	15,119	77,441	67,691	...	22,550	31,725	218,139
Tools and Plant	...	...	...	...	...	117	...	...	13	...	1,163	2,068	1,555	...	7,251	577	12,744

AGRI. OUTLAY FOR WHICH THE ACCOUNT IS NOT DIVIDED BETWEEN CAPITAL AND REVENUE—

New works	...	...	...	...	...	110	...	...	434	...	6,022	36,363	...	...	33,108	1,970	78,007
Repairs	...	...	...	...	...	...	...	...	...	...	25,744	811	...	...	105,878	247	132,680
Establishment	...	...	...	...	...	28	...	...	100	...	19,177	8,667	...	...	38,358	4,568	70,898
Tools and Plant	...	...	...	...	...	12	...	...	...	...	1,069	575	...	...	1,833	192	3,681
Profit and Loss	...	...	...	...	...	7	...	...	...	...	38	...	...	...	...	...	46
Suspense	...	...	...	...	...	...	...	...	...	...	834	...	...	...	94	57	985

STATE OUTLAY ON GUARANTEED IRRIGATION WORKS

TOTAL IRRIGATION	In England	...	...	...	...	...	...	...	13	...	12	963	25	...	2,897	1,486	5,396
	India	...	...	...	...	...	...	...	42,963	...	129,411	224,619	160,996	...	299,064	192,907	1,064,844
	TOTAL	...	...	...	...	...	...	...	42,976	...	129,423	225,582	161,021	...	301,961	194,393	1,070,240

TOTAL ORDINARY P. W. OUTLAY ...	824,208	112,644	17,725	65,107	10,598	83,910	3,604	62,105	89,749	6,307	207,192	269,736	204,480	1,634	385,567	407,286	2,751,940
LESS OUTLAY IN ENGLAND ON STORES INCLUDED ABOVE.	10,380	...	...	65	187	...	...	62	13	...	371	1,245	25	...	3,511	4,524	20,383

NET OUTLAY IN INDIA	813,828	112,644	17,723	65,042	10,411	83,910	3,604	62,043	89,736	6,397	206,821	268,491	204,455	1,634	382,056	402,762	2,731,557
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1,103,558

DEDUCT—Cost of services rendered by Bombay Public Works Department to Indo-European Telegraph Department, Bombay

NET OUTLAY IN INDIA
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ADD EXPENDITURE IN ENGLAND AS PER HOME ACCOUNTS, viz. :—

Royal Indian Engineering College at Cooper's Hill	23,765	...
Expenses attending the Examination of Candidates	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,524	...	...
Furlough allowances of Officers of the Military Service employed in Public Works Department	...	...	...	...	...	...	...	...	...	...	...	...	21,406	...	...	...	...
" allowances of Officers of the Uncovenanted Service ditto ditto	...	...	...	...	...	...	...	...	...	...	...	...	22,790	...	...	...	...
Passages from India and issues of pay of Engineers employed in the Public Works Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47,196	...	...
Ground rent, Insurance and Taxes in respect of houses acquired from the East India Irrigation and Canal Company	...	...	...	...	...	...	...	...	...	...	...	...	...	...	300	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	214	...	...

Stores for India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50,234	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,650	...

94,649

GRAND TOTAL, ORDINARY PUBLIC WORKS EXPENDITURE OF THE YEAR ... 2,824,482

No. 44.—Abstract Account of RECEIPTS under the head PUBLIC WORKS REVENUE, MISCELLANEOUS, for the year ended 31st March 1876.

										ACTUAL RECEIPTS.							
										Tolls, dues, fees, fines, refunds, barrack damages, and exchange.	Rents of buildings and lands.	Sales of produce.	Sales of build- ings, old materials and tools and plant.	Receipts from Akra brick factory and Roorkee College and Press.	Receipts from collieries.	Fees from students of R. C. E. College.	TOTAL.
										£	£	£	£	£	£	£	£
GENERAL AND POLITICAL.	Inspector General of Military Works									3,385	10,693	144	2,256	...	...	...	16,478
	Central India									179	1,140	15	79	...	...	140	1,553
	Coorg ... ..									...	246	...	6	...	...	...	252
	Hyderabad									21	3,460	3	120	...	...	54	3,658
	Port Blair									1	...	1	279	...	...	...	281
	Rajpootana									137	1,165	10	779	...	...	...	2,091
										3,723	16,704	173	3,519	...	...	194	24,313
ODISH										790	160	...	2	...	...	...	952
CENTRAL PROVINCES										120	227	11	323	...	32	...	713
BRITISH BURMAH										191	196	1	449	...	...	220	1,057
ASSAM										1	160	...	26	...	...	...	137
BENGAL										3,455	469	5	394	2,715	...	5	7,043
NORTH-WESTERN PROVINCES ... ..										...	637	12	138	(a) 4,651	...	27	5,465
PUNJAB										7	724	...	...	...	...	206	937
GRAND TRUNK ROAD FROM LAHORE TO JHELUM (b) ... ..										...	10	118	...	...	...	...	128
MADRAS										425	2,007	11	2,714	...	...	171	5,328
BOMBAY										1,623	7,433	105	1,094	...	...	...	10,255
TOTAL										10,335	28,727	436	8,659	7,366	32	823	56,378
ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, viz.:—																	
Royal Indian Engineering College at Cooper's Hill:—																	
Fees from students															16,547	17,551	
Sale of provisions, farm produce, &c.															1,004		
73,929																	

£

(a) Fees, and fines from College 503
Roorkee College Press 4,148
4,651

(b) This road forms portion of the Grand Trunk Road from Lahore to Peshawar, is under charge of officers of the Punjab Northern State Railway, and is maintained from Punjab Provincial Funds with a grant-in-aid from Imperial Revenues.

No. 45.—Abstract Account of GROSS RECEIPTS on account of IMPERIAL REVENUE from IRRIGATION WORKS, brought to account under that head by the P. W. D., for the year ended 31st March 1876.

	ACTUAL RECEIPTS.											TOTAL.
	Water-rates from irrigation.	Miscellaneous receipts by sales of water.	Water supply of Towns.	Receipts from Plantations.	Receipts from other canal produce.	Water power.	Navigation receipts.	Rents of buildings, &c.	Fines.	Sale of old materials and tools and plant.	Miscellaneous and other items.	
RECEIPTS ON REV. ACCOUNT.	£	£		£	£	£	£	£	£	£	£	£
RAJPOOTANA.												
Tanks in Ajmere Sub-collectorate ...	...	...	...	...	...	...	...	8	...	...	...	8
" Beawar "	...	...	...	...	...	...	...	5	...	...	2	7
" Todgurh "	...	...	...	...	...	...	...	8	...	...	5	13
	...	...	...	...	...	...	...	21	...	...	7	28
BRITISH BURMAH.												
Irrawaddie embankment scheme ...	...	...	...	...	...	...	...	71	2	...	27	100
BENGAL.												
Orissa project ...	2,083	2	...	34	332	...	1,638	265	...	...	245	4,549
Midnapore project ...	5,279	...	...	...	559	...	5,181	...	...	...	92	11,111
Tidal canal ...	...	...	...	...	18	...	2,254	20	...	...	1	2,293
Sone project ...	5,086	...	...	...	...	...	...	...	...	...	4	5,090
	12,398	2	...	34	909	...	9,073	285	...	...	342	23,043
NORTH-WESTERN PROVINCES.												
Ganges canal ...	198,997	...	...	5,899	...	3,054	2,903	387	1,385	...	257	212,882
Agra canal ...	2,852	...	...	115	...	...	...	514	221	...	7	3,709
Eastern Jumna canal ...	51,703	...	...	2,869	...	1,145	1	34	484	...	13	59,249
Doon canals ...	1,135	...	...	53	...	2,424	...	4	...	...	—15	3,601
Rohileund canals—												
Paha water-courses ...	2,434	...	...	130	...	...	...	...	46	...	—19	2,591
Kailas ditto ...												
Baigul ditto ...												
Kitcha ditto ...												
Bijnor canals ...	861	...	...	16	...	...	...	...	...	...	18	895
	260,982	...	...	9,082	...	6,623	2,904	939	2,136	...	261	282,927
Carried over ...	12,398	2	...	34	909	...	9,073	377	2	...	376	28,171

No. 45. —Abstract Account of GROSS RECEIPTS on account of IMPERIAL REVENUE from IRRIGATION WORKS, brought to account under that head by the P. W. D., for the year ended 31st March 1876—continued.

86

	ACTUAL RECEIPTS.											
	Water-rates from irrigation.	Miscellaneous receipts by sales of water.	Water supply of Towns.	Receipts from Plantations.	Receipts from other canal produce.	Water power.	Navigation receipts.	Rent of buildings, &c.	Fines.	Sale of old materials and tools and plant.	Miscellaneous and other items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
RECEIPTS ON REV. ACCT.—contd.												
Brought forward ..	12,398	2	...	34	909	...	9,073	377	2	...	376	23,171
NORTH-WESTERN PROVINCES—contd.												
Brought forward ...	260,982	...	...	9,082	...	6,623	2,904	939	2,136	...	261	282,927
Bundelcund Irrigation works—												
Hamirpur Irrigation works ...	312	...	...	1	...	...	...	6	...	...	1	320
Jhānsi ditto ...	130	...	...	...	...	...	...	2	...	...	7	139
Lower Ganges canal ...	...	...	...	...	...	...	...	...	...	...	—6	—6
Bundelcund Irrigation Survey ...	...	...	...	...	...	...	...	...	...	...	—2	—2
	261,424	...	...	9,083	...	6,623	2,904	947	2,136	...	261	283,878
PUNJAB.												
Western Jumna canal ...	95,215	317	22	542	1,177	1,694	802	60	733	...	310	100,872
Delhi and Goorgaon Irrigation works	377	...	...	18	27	...	12	...	36	...	4	474
Baree Doab canal ...	70,172	875	...	1,140	927	3,590	57	78	297	...	53	77,189
Madhopur workshops ...	...	...	...	...	...	...	...	32	...	...	2	34
Lower Sutlej and Chenab inundation canals ...	69	...	...	3	415	...	...	10	31	...	25	553
Upper Sutlej inundation canals	587	...	...	...	174	...	...	18	12	...	120	911
Indus inundation canals	2,324	...	...	43	13	...	...	...	17	...	41	2,438
Shahpur canals ...	625	...	...	...	...	...	...	...	...	...	...	625
	169,369	1,192	22	1,746	2,733	5,284	871	198	1,126	...	555	183,096
MADRAS.												
Godavery delta project ...	...	...	...	...	1,257	...	4,045	26	...	...	431	5,759
Kistna delta project ...	...	...	206	...	210	...	1,015	...	...	...	97	1,528
Pennair anicut project ...	...	...	...	...	22	...	...	...	...	...	4	26
Cauvery delta project ...	...	...	...	...	34	...	...	...	...	...	7	41
Chembrambakam tank project	...	...	1,061	...	...	...	...	...	...	...	4	1,065
Palar anicut project ...	...	...	...	...	2	...	...	...	...	...	21	23
Streeviguntum weir project	...	...	...	...	49	...	...	11	...	...	13	73
Palandorai anicut project	...	...	...	...	...	...	...	...	...	...	10	10
Other works ...	...	...	...	...	...	...	...	...	...	...	2,731	2,731
	...	...	1,267	...	1,574	...	5,060	37	...	...	3,318	11,256

BOMBAY.												
<i>Sind.</i>												
Hyderabad Collectorate—												
Fulaili canal ...	1,753	...	...	...	...	...	...	...	...	...	...	1,753
Great Marak canal ...	219	...	...	...	...	...	...	...	...	...	3	222
Mithrow canal ...	...	...	...	22	...	...	...	...	...	...	9	31
Thur canal ...	104	...	...	5	...	...	...	...	...	...	1	110
Other works ...	1,388	...	...	...	...	...	...	...	...	...	...	1,388
Karachi Collectorate—												
Nasirwah canal ...	25	...	...	...	...	...	...	...	...	...	...	25
Piniari canal ...	101	...	...	...	...	...	...	...	...	...	...	101
Western Nara works ...	205	...	...	...	...	...	...	...	...	...	1	208
Other works ...	325	...	...	...	...	...	...	...	...	...	...	325
Shikarpur Collectorate—												
Rigari canal ...	46	...	...	1	...	...	...	...	...	...	...	47
Eastern Nara canal ...	...	...	...	6	...	...	...	...	...	...	...	6
Ghar canal ...	97	...	...	2	...	...	...	35	...	...	...	134
Sukar canal ...	19	...	...	...	...	...	...	18	10	...	...	47
Western Nara works ...	257	...	...	4	...	...	...	10	...	...	...	271
Other tanks, canals and bunds ...	104	...	...	...	...	...	...	...	...	...	36	140
<i>Dekkan.</i>												
Ahmedabad Collectorate—												
Hatmati canal ...	13	...	...	...	...	...	...	—2	...	...	—87	—76
Other bunds ...	6	...	...	...	...	...	...	...	...	...	...	6
Ahmednagar Collectorate—												
Bhatowdi tank ...	112	...	...	...	...	...	...	...	...	...	45	157
Lakh canal ...	32	...	...	2	...	...	...	...	...	...	...	34
Wozar canal ...	...	...	...	1	...	...	...	...	...	...	9	10
Dharwar Collectorate—												
Madak tank ...	158	...	...	4	...	...	...	...	...	...	...	162
Other works ...	125	...	...	...	...	...	...	...	...	...	...	125
Kaira Collectorate—												
Khari sluices ...	7	...	...	...	...	...	...	...	...	...	...	7
Kaladgi Collectorate—												
Other tanks ...	7	...	...	...	...	...	...	...	...	...	21	28
Khandish Collectorate—												
Hartara tank ...	68	...	...	...	...	...	...	...	...	...	...	68
Jamda canal ...	323	...	...	17	...	...	...	...	...	...	1	341
Nasick Collectorate—												
Ojhar canal ...	24	...	...	...	...	...	...	...	...	...	...	24
Palkhair canal ...	126	...	...	1	...	...	...	...	...	...	...	127
Wadali canal ...	41	...	...	...	...	...	...	...	...	...	...	41
Other canals ...	...	...	...	...	...	...	...	...	...	...	18	18
Carried over ...	5,685	...	...	65	...	...	...	61	10	...	57	5,878
	443,191	1,194	1,289	10,863	5,216	11,907	17,908	1,559	3,264	...	4,510	500,901

No. 45.—Abstract Account of GROSS RECEIPTS on account of IMPERIAL REVENUE from IRRIGATION WORKS brought to account under that head by the P. W. D., for the year ended 31st March 1876—concluded.

88

ACTUAL RECEIPTS.													
	Water-rates from Irrigation.	Miscellaneous receipts by sales of water.	Water supply of Towns.	Receipts from Plantations.	Receipts from other canal produce.	Water power.	Navigation receipts.	Rents of buildings, &c.	Fines.	Sale of old materials and tools and plant.	Miscellaneous and other items.	Fees from Students R. I. C. E. College.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
RECEIPTS ON REV. ACCT.—contd.													
Brought forward ...	443,191	1,194	1,289	10,863	5,216	11,907	17,908	1,559	3,264	...	4,510	...	500,901
BOMBAY—contd.													
Brought forward ...	5,685	...	...	65	...	...	...	61	10	...	57	...	5,878
Dekkan—contd.													
Poona Collectorate—													
Kasardi tank ...	16	...	...	...	...	...	...	...	...	...	...	...	16
Muta canal ...	81	...	2,338	5	...	...	...	2	...	...	88	...	2,514
Other canals ...	34	...	...	...	...	...	...	...	...	...	...	...	34
Satara Collectorate—													
Chickli canal ...	55	...	...	3	...	...	...	...	...	...	...	...	58
Goudowli canal ...	65	...	...	...	...	...	...	...	...	...	...	...	65
Krishna canal ...	1,072	...	...	123	...	...	...	...	...	...	3	...	1,198
Maini tank ...	43	...	...	3	...	...	...	...	...	...	1	...	47
Rewari canal ...	269	...	...	4	...	...	...	...	...	...	...	...	273
Yerla canal ...	153	...	...	8	...	...	...	...	...	...	...	...	161
Sholapur Collectorate—													
Ekruk tank ...	119	...	...	21	...	...	...	...	...	...	153	...	293
TOTAL ...	7,592	...	2,338	232	...	...	...	63	10	...	302	...	10,537
In England—													
Rent of houses acquired from the East India Irrigation and Canal Company ...	...	...	...	...	...	...	...	...	...	...	...	...	267
TOTAL RECEIPTS ON REVENUE ACCOUNT ...	...	...	...	...	...	...	...	...	...	...	...	...	511,705
RECEIPTS FROM ORDINARY AGRICULTURAL WORKS FOR WHICH NO CAPITAL OR REVENUE ACCOUNT IS KEPT—													
Bengal ...	...	...	...	...	...	...	...	128	17	72	3,203*	...	3,420
North Western Provinces ...	...	...	...	...	...	...	...	...	...	...	26	140	166
Punjab ...	...	...	...	...	...	...	...	...	...	...	659	...	659
Madras ...	...	...	...	...	1,170	...	...	...	...	...	585	...	1,755
Bombay ...	...	...	...	...	...	...	...	...	...	...	15	...	15
TOTAL ...	...	...	...	...	1,170	...	...	128	17	72	4,488	140	6,015
TOTAL IMPERIAL REVENUE FROM AGRICULTURAL WORKS BROUGHT TO ACCOUNT IN PUBLIC WORKS DEPARTMENT ...													517,720

* Includes £3,901 being expenditure on Gunduk embankment in previous years recovered by Civil Department.

No. 46.—Detailed Account of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT OF IRRIGATION WORKS for the year ended 31st March 1876.

	EXPENDITURE DURING YEAR.									TOTAL EXPENDITURE TO END OF YEAR.						
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and advances.	DEDUCT.			Net total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and advances.	Less receipts on Capital account.	Net Total.
						Receipts on capital account.	Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same account.	Total.								
RAJPOOTANA.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Bheer reservoir ...	326	81	—24	...	...	1	...	1	382	1,872	1,472	109	355	—249	1	3,558
Jalea reservoir ...	5,019	1,255	84	...	218	2	...	2	6,574	15,347	4,649	773	...	1,135 ^a	5	21,899
Bulad reservoir ...	1,157	289	26	...	...	11	...	11	1,461	5,570	2,308	254	...	...	11	8,121
Rajosee reservoir ...	845	212	23	...	...	...	...	...	1,080	2,654	665	104	...	...	...	3,423
Tanks in Ajmere sub-collectorate—																
Outlay on Old works now brought to account ...	7,347	1,837	109	...	218	14	...	14	9,497	25,443	9,094	1,240	355	886	17	37,001
Muckerwalla tank ...	...	...	...	...	...	...	...	...	...	1,706	747	86	...	...	...	2,539
Tanks in Beawar sub-collectorate—																
Outlay on Old works now brought to account ...	...	...	...	...	...	...	...	...	...	...	...	23,707	...	...	...	23,707
Inspection bungalows ...	...	...	...	...	...	...	...	...	...	538	178	27	...	...	...	743
Tanks in Todghur sub-collectorate—																
Outlay on Old works now brought to account ...	...	...	...	...	...	...	...	...	...	...	...	15,939	...	...	...	15,939
Amner dam ...	...	...	...	...	...	...	...	...	...	1,826	457	91	...	...	...	2,374
TOTAL RAJPOOTANA ...	7,347	1,837	109	...	218	14	...	14	9,497	...	...	...	...	...	...	104,414
ODISH.																
Sardah canal (work suspended) ...	...	...	...	...	...	17	...	17	—17	3,152	37,639	1,762	...	...	1,445	44,108
CENTRAL PROVINCES.																
Balaghat, Doab canal ...	...	...	...	...	...	...	...	...	...	335	2,835	63	...	...	...	3,233
Ramtek reservoir ...	...	...	—6	...	...	...	...	...	—6	236	2,051	14	...	...	35	2,266
Kanhan river, Kappa lake project...	...	...	—68	...	...	...	...	...	—68	657	7,743	159	...	...	5	8,554
Pench river, ancient and canal project	...	...	—100	...	...	...	...	...	—100	144	6,090	230	...	...	32	6,432
Projects not brought to maturity or abandoned ...	...	...	...	...	...	...	...	...	...	495	12,717	389	...	...	...	13,601
TOTAL CENTRAL PROVINCES ...	...	...	—174	...	...	...	...	...	—174	1,867	31,436	855	...	...	72	34,086
BRITISH BURMAH.																
Irrawaddie embankment scheme ...	17,951	4,139	24	5	313	12	...	12	22,410	204,750	35,789	1,033	5	492	192	241,877
Ramree ditto ...	133	30	...	...	...	...	...	...	163	6,404	1,357	114	5	...	1	7,879
Martaban embankment scheme ...	1,246	287	5	...	...	...	...	...	1,538	1,545	292	5	...	...	...	1,842
Pegu and Sittang canal embankment	11,884	2,733	113	...	...	...	...	...	14,730	11,884	2,733	113	...	...	...	14,730
TOTAL BRITISH BURMAH ...	31,214	7,179	142	5	313	12	...	12	38,841	224,583	40,171	1,265	10	492	193	266,328

(a) Includes £917, being balances of previous year charged off to the budget grant for 1874-75, now brought on to Capital Ordinary as previous expenditure.

No. 46.—Detailed Account of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of IRRIGATION WORKS for the year ended 31st March 1876 —continued.

90

	EXPENDITURE DURING YEAR.									TOTAL EXPENDITURE TO END OF YEAR.						
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and advances.	DEDUCT.			Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and advances.	Less receipts on capital account.	Net Total.
						Less receipts on capital account.	Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same account.	Total.								
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BENGAL.																
Orissa project ...	467	107	...	...	...	...	...	...	574	30,979	2,192	263	...	...	...	33,434
Midnapore project ...	-1,888	-94	...	...	...	...	...	...	-1,982	25,157	301	...	...	...	...	25,458
Tidal canal ...	...	...	...	...	...	...	...	...	...	8,732	524	...	...	...	...	9,256
Soane scheme ...	...	...	...	...	...	...	...	...	...	6,240	2,624	...	...	...	...	8,864
Damoodah scheme ...	...	...	...	...	...	43	...	43	-43	8,411	9,403	710	...	...	2,761	15,763
Tirhoot project ...	1,476	16,736	141	...	...	5	68	73	18,280	8,225	29,521	1,488	...	39	5	39,268
Hooghly project ...	6,229	410	132	...	...	10	...	10	6,761	12,199	1,483	634	...	...	10	14,306
TOTAL BENGAL ...	6,284	17,159	273	...	...	58	68	126	23,590	99,943	46,048	3,095	...	39	2,776	146,349
N.-W. PROVINCES.																
Ganges canal ...	5,055	1,322	467	...	...	349	5,991	6,340	501	2,008,807	265,724	19,865	...	74,331	14,421	2,354,306
Agra canal ...	9,727	2,167	...	...	...	...	...	...	11,894	10,835	2,167	...	...	...	...	13,002
Eastern Jumna canal ...	8,596	2,109	249	...	1,320	...	...	...	12,274	177,576	31,647	990	...	8,127	47	218,293
Doon canals ...	600	149	185	...	8	...	...	...	942	55,295	4,078	415	...	162	...	59,950
Rohilkhund canals. { Paha watercourses Kailas ditto Baigul ditto Kitcha ditto }	9,677	1,635	45	...	...	552	4,456	5,008	6,319	87,003	30,641	2,876	...	1,674	729	121,465
Bijnor canals ...	...	...	...	...	...	...	...	...	...	6,997	...	...	...	...	...	6,997
Bundeleund Irrigation works { Hamirpur Irriga- tion works Jhansie Irrigation works }	...	...	...	...	...	...	...	...	...	96	3	...	...	...	...	99
Bundeleund irrigation survey ...	179	1,995	...	...	9	1	...	1	2,182	1,484	14,745	142	...	6	51	16,326
Eastern Ganges canal ...	...	6	...	...	...	...	...	...	6	960	32	...	...	...	6	986
Agra irrigation works (abandoned)...	...	...	...	...	...	...	...	...	...	20,122	2,069	6	...	...	...	22,197
TOTAL N.-W. PROVINCES ...	33,834	9,883	946	...	1,337	902	10,447	11,349	34,151	2,376,398	351,272	24,294	...	84,300	15,254	2,821,010
PUNJAB.																
Baree Doab canal ...	708	179	...	...	5,152	...	...	...	6,039	(a) 936,513	166,516	42,997	...	12,015	...	1,158,041
Madhopore workshops ...	...	...	1,872	...	...	...	...	...	1,872	25,590	...	41,329	...	...	8,427	58,492

Western Jumna canal ...	125	33	...	...	2,272	...	...	...	2,430	208,207	21,008	352	...	2,801	2	232,366
Delhi and Goorgaon irrigation works ...	...	...	...	...	...	...	...	...	...	17,553	784	1	...	...	...	18,338
Upper Sutlej inundation canals ...	1,790	453	...	...	35	...	...	...	2,278	40,497	5,674	1,315	...	359	...	47,845
Lower ditto ditto ...	...	...	...	...	35	...	...	...	35	9,610	1,083	63	...	35	...	10,701
Indus ditto ditto ...	9,044	1,632	...	...	...	...	18	18	10,658	49,703	7,708	67	...	38	...	57,516
Shapore and Sahiwal canals ...	...	...	...	...	...	...	...	...	...	2,078	44	...	...	...	...	2,122
Sirhind canal ...	83	...	...	...	...	...	...	...	83	407	2,862	267	...	...	...	3,536
Swat river canal ...	...	...	...	...	...	...	...	...	...	40	455	...	...	...	...	495
Derajat canals special survey ...	146	5,610	—47	...	135	2	...	2	5,848	844	23,114	172	...	272	16	24,386
Lower Baree Doab special survey ...	339	6,731	53	...	36	6	...	6	7,153	(a) 1,581	16,517	221	...	36	6	18,349
TOTAL PUNJAB ...	12,235	14,638	1,884	...	7,665	8	18	26	36,396	1,202,623	245,765	86,784	...	15,556	8,451	1,632,277
MADRAS.																
Gadavery delta works ...	75	215	44	...	275	47	...	47	562	429,586	51,219	27,479	..	—281	47	507,956
Kistna ditto ...	3,147	1,295	38	...	1,793	...	...	...	6,273	282,401	37,803	3,217	...	2,003	...	325,424
Penner anicut project ...	12,779	3,497	149	...	147	...	...	...	16,572	69,311	10,179	327	...	—63	...	79,754
Cauvery delta works ...	...	99	74	...	243	1	...	1	415	2,314	1,972	161	...	243	1	4,689
Madras water-supply ...	612	168	6	...	...	...	...	...	786	92,800	9,171	633	...	...	...	102,664
Chembrambakum tank project ...	3,808	1,078	39	...	...	...	...	...	4,925	24,055	7,000	375	...	...	28	31,402
Rooshkoolia project ...	...	...	...	...	...	...	...	...	...	209	3,470	8	...	...	...	3,687
Perryar project ...	...	...	...	...	...	...	...	...	...	3,269	4	...	...	...	...	3,273
Palar anicut project ...	11,619	3,179	117	...	...	...	...	...	14,915	110,153	15,200	438	...	...	...	125,791
Other works ...	...	—325	...	...	...	...	188	188	—513	13,381	5,574	213	...	—188	...	18,980
TOTAL MADRAS ...	32,040	9,206	467	...	2,458	48	188	236	43,935	1,027,539	141,592	32,851	...	1,714	76	1,203,620
BOMBAY.																
Dekkan.																
Ahmedabad collectorate—																
Hathmati canal ...	...	...	...	...	...	...	...	...	...	915	1,582	296	...	...	...	2,793
Subarnati project survey ...	...	...	...	...	...	...	...	...	...	499	3,028	...	...	...	...	3,527
Ahmednagar collectorate—																
Bhatodi tank ...	146	136	...	...	...	...	...	...	282	24,778	6,404	899	...	...	54	32,027
Lakh canal ...	...	...	...	...	...	...	...	...	...	(a) 7,012	2,412	1,629	...	...	...	11,053
Palkhair canal ...	...	...	...	...	...	...	...	...	...	39	569	209	...	...	...	817
Wozar canal ...	1,210	292	...	...	...	...	...	...	1,502	13,496	4,927	218	...	...	14	18,657
Dharwar collectorate—																
Madak tank ...	69	17	...	...	...	...	...	...	86	(a) 12,052	9,697	282	...	...	...	22,031
Mavinkopp tank ...	61	15	...	...	...	...	...	...	76	61	15	...	...	...	...	76
Dori reservoir ...	290	297	127	...	...	...	...	...	714	290	297	127	...	...	...	714
Kulala nulla ...	...	...	...	...	...	...	...	...	...	2,233	699	3	...	...	...	2,935
Kaira collectorate—																
Khari sluices ...	1,560	390	...	...	...	...	...	...	1,950	4,274	1,373	3	...	...	...	5,650
Carried over ...	3,336	1,147	127	...	...	...	...	...	4,610	65,649	31,003	3,696	...	...	68	100,280

(c) Include £151, £17, £50, and £47, being outlay on repairs chargeable to capital account.
(b) Includes £4,297 shewn in the previous account as profit and loss charges.

No. 46.—Detailed Account of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of IRRIGATION WORKS for the year ended 31st March 1876—concluded.

92

	EXPENDITURE DURING YEAR.									TOTAL EXPENDITURE TO END OF YEAR.						
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and advances.	DEDUCT.			Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and advances.	Less receipts on capital account.	Net Total.
						Less receipts on capital account.	Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same account.	TOTAL.								
BOMBAY—continued.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Dekkan—continued.																
Brought forward ...	3,336	1,147	127	...	...	...	...	...	4,610	65,649	31,003	3,696	...	...	68	100,280
Kaladgi collectorate—																
Malaprabha project survey ...	...	...	...	...	...	...	...	...	...	268	743	14	...	...	...	1,025
Ghataprabha ditto ...	...	...	...	...	...	...	...	...	...	1,053	2,899	36	...	...	...	3,988
Kandeish collectorate—																
Hartala tank ...	9	...	...	...	...	...	...	9	3,024	1,114	258	...	...	...	...	4,396*
Jamda canal ...	59	3	...	117	...	...	...	179	73,777	17,736	1,213	117	...	...	...	92,843
Panjhra irrigation works ...	...	...	...	...	...	...	...	...	9,493	1,924	176	...	...	...	...	11,593*
Mhuswa tank ...	2,426	592	...	...	...	...	...	3,018	3,873	1,154	14	...	...	...	...	5,041
Bhokar tank ...	...	...	...	...	...	...	...	...	174	849	...	...	...	...	...	1,023*
Nasik collectorate—																
Wadali canal ...	24	1	...	...	...	...	...	25	2,000	510	160	...	...	...	...	2,670
Poona collectorate—																
Moota storage lake and canal ...	79	17	...	...	...	...	...	96	963	1,912	1,100	...	...	...	...	3,975
Kasardi tank ...	...	...	...	...	...	...	...	...	3,143	850	88	...	...	...	...	4,081
Nira project ...	3	...	...	...	...	...	...	3	1,368	6,073	856	...	...	...	...	8,297
Satara collectorate—																
Chickli canal ...	...	...	...	...	...	...	...	...	3,985	1,361	21	...	...	...	...	5,367
Gundowli canal ...	...	...	...	...	...	...	...	...	6,467	2,571	52	...	...	...	13	9,077
Krishna canal ...	...	...	...	...	...	...	...	...	48,059	6,870	45	...	...	...	...	54,974
Mayni tank ...	1,328	243	...	...	...	...	...	1,571	23,023	8,898	301	...	...	...	54	32,168
Yerla canal ...	45	11	...	...	...	...	...	56	10,188	2,393	52	...	...	...	...	12,633
Rewari canal ...	...	...	...	...	...	...	...	...	4,119	708	2	...	...	...	...	4,829
Sholapur collectorate—																
Ekrook tank ...	...	...	...	...	...	...	...	...	436	56	6	...	...	...	...	498
Koregaum ...	...	...	...	...	...	...	...	...	1,588	324	6	...	...	...	...	1,918
Bhima and Sina project survey ...	...	...	...	...	...	...	...	...	1,424	1,367	35	...	...	...	...	2,826
Surat collectorate—																
Tapti river survey ...	19	1,186	...	...	1	1	...	1	1,205	4,289	11,168	937	...	1	9	16,386

<i>Sind.</i>																
Frontier districts of Upper Sind—	(a)															
Desert canal ...	10,029	2,041	332	...	...	...	...	...	12,402	a 35,352	9,421	1,061	...	9	1	45,843*
Mucksooda canal ...																
Haiderabad collectorate—																
Alibhur Kacheri canal ...	...	—7	...	...	...	...	...	...	—7	1,963	354	2	...	...	...	2,319
Fuleli canal ...	1,298	251	3	...	...	...	2	...	1,550	51,678	13,490	63	...	...	2	65,229
Great Marrack canal ...	127	—59	7	...	...	...	8	...	67	14,000	2,753	142	...	...	8	16,887
Surfrazwah canal including																
Nasirwah ...	...	...	...	...	...	...	...	...	...	10,342	1,510	3	...	...	...	11,855
Rohri and Haiderabad canal																
survey ...	3	933	...	...	...	...	...	...	936	94	7,516	67	...	...	...	7,677
Karachi collectorate—																
Nara and branches, improve-	}	7,973	1,884	69	...	...	19	...	19	9,907	21,409	6,094	7,834	...	...	19
ments to ...																
Western Nara ...																
Pinyari canal ...	...	—19	...	...	...	...	...	...	—19	1,245	292	3	...	...	...	1,540
Shikarpur collectorate—																
Eastern Nara works ...	3,515	1,021	2,063	...	...	...	8	...	8	6,591	a 209,613	48,705	2,728	...	...	8
Sind canal ...	...	...	...	...	...	...	...	...	...	...	10,751	1,518	...	...	...	12,269*
Ghar and branches ...	1,691	418	4	...	...	...	...	...	...	2,113	15,811	3,144	94	...	...	19,049
Bigari canal ...	...	...	162	...	...	...	...	...	...	162	30,299	1,862	245	...	...	32,406*
Sukkur and Shahadadpur canal	4,220	750	152	...	...	...	...	...	...	5,122	52,226	8,797	679	...	...	61,702
Kushmur and Bigari bund ...	31,012	3,843	981	...	...	...	201	23	224	35,612	63,628	7,863	4,094	...	...	201
Jambro canal (b) ...	...	315	...	...	...	...	...	...	...	345	432	3,391	...	...	...	6
Eastern Delta survey ...	138	1,028	17	...	...	...	...	...	...	1,183	138	1,028	17	...	...	...
Jerruck canal survey ...	18	1	...	...	...	...	...	...	...	19	18	1	...	...	...	...
DEDUCT—Outlay from contributions	67,352	15,630	3,917	117	1	239	23	262	86,755	787,362	220,223	26,100	117	10	389	1,033,423*
for Fuleli canal, Western																
Nara works and Muta																
canal ...	391	17	...	...	...	...	...	...	408	1,516	165	...	...	...	...	1,681*
TOTAL BOMBAY ...	66,961	15,613	3,917	117	1	239	23	262	86,347	785,846	220,058	26,100	117	10	389	1,031,742

* The differences between these amounts and what have been shewn in the previous accounts are due to certain alterations in the capital entries of 1872-73 ordered by the Local Government.

(a) Include £99 and £1,255 outlay on repairs chargeable to capital account.

(b) This work was formerly included with the Eastern Nara works.

No. 47.—Account of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against REVENUE ACCOUNT of IRRIGATION WORKS for the year ended 31st March 1876.

94

		EXPENDITURE DURING YEAR.						TOTAL EXPENDITURE TO END OF YEAR.						
		Works.	Repairs, including plantations.	Establish- ment.	Tools and Plant.	Profit and Loss.	Total.	Works.	Repairs, including plantations.	Establish- ment.	Tools and Plant.	Profit and Loss.	Total.	
		£	£	£	£	£	£	£	£	£	£	£	£	
RAJPOOTANA.														
Bheer reservoir	56	56	1	...	113	The Revenue Accounts have not yet been made up finally and the entries in these columns are therefore left blank.						
Tanks in Beawur Sub-collectorate	...	...	1,173	1,229	56	...	2,458						
Do. in Ajmere ditto	...	...	790	1,310	35	...	2,135						
Do. in Todgurh ditto	...	...	343	347	25	...	715						
TOTAL RAJPOOTANA	...	...	2,362	2,912	117	...	5,421						
BRITISH BURMAH.														
Irrawaddy Embankments	...	204	2,605	646	13	...	3,468							
Ramree	...	...	108	25	...	...	133						
TOTAL BRITISH BURMAH	...	204	2,713	671	13	...	3,601							
BENGAL.														
Orissa project	...	...	13,686	6,494	582	...	20,762	...	70,977	37,163	2,958	64	111,162
Midnapore project	...	221	11,102	5,001	416	...	16,740	556	41,202	21,491	518	...	63,767	
Tidal canal	...	...	2,675	1,064	165	...	3,904	...	12,370	4,261	352	...	16,983
Sone project	...	...	8,983	2,560	...	...	11,543	...	8,983	2,560	...	...	11,543
TOTAL BENGAL	...	221	36,446	15,119	1,163	...	52,949	556	133,552	65,475	3,828	64	203,455	
N.-W. PROVINCES.														
Ganges canal	...	6,406	39,237	58,017	1,802	...	105,462	18,602	660,229	694,436	22,969	4,747	1,400,983	
Agra canal	...	31	6,692	1,538	58	...	8,319	31	10,314	2,477	73	...	12,895	
Eastern Jumna canal	...	2,531	7,485	12,851	160	...	23,027	6,272	195,204	256,256	1,744	32	459,508	
Rohilkund canals—														
Paha watercourse	...	}	1,520	3,242	19	...	4,781	...	25,097	45,209	1,529	380	72,215	
Kailas ditto	...													
Baigul ditto	...													
Kitcha ditto	...													
Bijnor canals	...	...	75	179	...	...	254	...	2,087	2,436	11	...	4,534
Doon canals	...	413	749	1,348	29	...	2,539	1,463	22,969	26,909	501	576	52,418	
Bundelkund Irrigation works—														
Hamirpur Irrigation works	...	34	71	166	...	...	271	125	1,774	1,868	17	...	3,284

FINANCE AND REVENUE ACCOUNTS OF THE

Jhansie ditto	...	213	49	100	...	...	362	229	1,598	1,190	...	...	3,017			
Agra Irrigation works	...	...	...	...	...	...	...	...	3,210	5,073	4	5	8,292	
TOTAL N.-W. PROVINCES		...	9,628	55,878	77,441	2,068	...	145,015	26,722	922,482	1,035,354	26,848	5,740	2,017,146						
PUNJAB.																				
Baree Doab canal	...	...	889	21,591	25,083	531	...	48,094	8,780	269,669	290,097	7,586	88	576,220				
Madhopore workshops	...	...	...	161	1,794	191	...	2,146	...	161	1,794	11,399	23,377	36,731			
Western Jumna canal	...	...	52	12,226	24,704	534	...	37,516	4,668	519,935	337,752	3,386	240	865,981				
Delhi and Goorgaon Irrigation works	...	...	...	362	897	—1	...	1,258	48	14,919	9,545	65	27	24,604			
Upper Sutlej Inundation canals	...	...	...	6,549	4,704	54	...	11,307	8,656	75,367	59,457	786	...	144,266			
Lower ditto ditto	...	...	2,491	931	3,920	73	...	7,415	7,061	28,554	60,809	441	57	249,131				
Indus Inundation canal	...	...	545	11,771	6,512	173	...	19,001	5,088	146,160	60,643	1,172	37	213,100				
Shabpore canals	...	...	...	445	77	...	...	522	...	2,389	187	...	...	2,576
		...	3,977	54,036	67,691	1,555	...	127,259	34,301	1,057,154	820,284	24,835	176,035	2,112,609						
Less outlay from contributions, fine fund, and statute labor	...	...	2,491	143	...	...	...	2,634	8,139	56,123	...	...	152,209	216,471
TOTAL PUNJAB		...	1,486	53,893	67,691	1,555	...	124,625	26,162	1,001,031	820,284	24,835	23,826	1,896,138						
MADRAS.																				
Godavery delta system	...	...	261	16,134	9,018	4,698	...	30,141										
Kistna ditto	...	...	631	13,284	6,278	2,298	...	22,491										
Pennair anicut system	...	...	—11	2,595	1,148	61	...	3,793										
Chembrambaukum tank project	...	...	...	2,664	827	27	...	3,518									
Madras water-supply project	...	...	44	538	275	6	...	863										
Palar anicut system	...	...	94	1,146	615	13	...	1,868										
Pelandorai anicut system	...	...	...	1,527	463	25	...	2,015									
Cauvery delta system	...	...	629	6,044	3,312	93	...	10,078										
Streeviguntum anicut system	...	...	390	2,464	1,072	30	...	3,956										
Other works	...	...	...	...	—488	...	...	—488						
TOTAL MADRAS		...	2,038	46,396	22,550	7,251	...	78,235	The Revenue Accounts have not yet been made up finally and the entries in these columns are therefore left blank.											
BOMBAY.																				
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.																				
Dekkan.																				
Ahmedabad Collectorate—																				
Hathmati canal	...	...	...	500	831	...	...	1,331							
Carried over		...	...	500	831	...	...	1,331								

* Charges on account of statute labor.

No. 47.—Account of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against REVENUE ACCOUNT of IRRIGATION WORKS for the year ended 31st Marh 1876.

96

	EXPENDITURE DURING YEAR.						TOTAL EXPENDITURE TO END OF YEAR.					
	Works.	Repairs, including plantations.	Establish- ment.	Tools and Plant.	Profit and Loss.	Total.	Works.	Repairs, including plantations.	Establish- ment.	Tools and Plant.	Profit and Loss.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
<p>BOMBAY—continued. WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—continued. Dekkan—continued.</p>												
Brought forward ...	...	500	831	...	...	1,331						
Abmednagar Collectorate—												
Bhatodi tank ...	43	51	28	...	...	122						
Lakh canal ...	23	281	312	...	...	616						
Palkhair canal ...	39	98	141	...	...	278						
Dharwar Collectorate—												
Madack tank ...	5	266	130	...	...	401						
Mavinkopp tank ...	...	88	26	...	...	114						
Kaira Collectorate—												
Khari sluices ...	—68	40	58	...	...	30						
Kandeish Collectorate—												
Jamda canal ...	107	264	388	...	...	759						
Nahalode canal ...	...	...	—2	...	...	—2						
Panjhra Irrigation works ...	29	49	74	...	...	152						
Nasik Collectorate—												
Wadali canal ...	...	23	15	...	...	38						
Poona Collectorate—												
Moota Storage lake and canal ...	...	1,382	427	...	...	1,809						
Kasardi tank ...	2	16	5	...	...	23						
Satara Collectorate—												
Chickli canal ...	...	51	158	1	...	210						
Gundowli canal ...	...	57	148	1	...	206						
Krishna canal ...	5	444	1,240	8	...	1,697						
Mayni tank ...	...	69	153	2	...	224						
Yerla canal ...	...	102	206	2	...	310						
Rewari canal ...	24	43	171	1	...	239						
Sholapur Collectorate—												
Ekrook tank ...	29	706	1,517	18	...	2,270						
							The Revenue Accounts have not yet been made up finally and the entries in these columns are therefore left blank.					

<i>Sind.</i>						
Frontier districts of Upper Sind—						
Desert canal ...	...	...	298	112	1	411
Haiderabad Collectorate—						
Alibhur kacheri canal ...	...	...	353	129	1	483
Fuleli canal ...	...	230	9,840	8,010	59	13,139
Great Marrack canal ...	...	...	1,138	299	3	1,440
Surfrazwah canal ...	...	...	528	344	1	873
Karachi Collectorate—						
Western Nara ...	...	141	6,290	1,943	33	8,407
Pinyari canal ...	...	173	2,133	925	6	3,237
Shikarpur Collectorate—						
Eastern Nara works ...	...	299	8,206	5,008	92	13,605
Sind canal ...	...	98	1,465	408	4	1,975
Ghar and branches ...	...	251	3,396	855	22	4,524
Bigari canal ...	...	44	5,187	940	28	6,199
Sukkur and Shahadadpur canal ...	...	42	3,284	614	66	4,006
DEDUCT—Expenditure from contributions ...		1,516	46,648	20,613	349	69,126
		132	9	...	...	141
		1,384	46,639	20,613	349	68,985
WORKS FOR WHICH CAPITAL ACCOUNTS ARE NOT KEPT.						
<i>Dekkan.</i>						
Belgaum and Dharwar ...	...	449	708	1,846	111	3,114
Guzerat ...	...	...	61	97	...	158
Kandeish ...	...	...	1,715	2,550	11	4,273
Poona ...	...	...	9	19	...	28
Ratnagiri ...	...	2	6	2	...	10
<i>Sind.</i>						
Begari ...	...	100	2,560	717	7	3,384
Fuleli ...	...	...	1,070	389	2	1,461
Ghar ...	...	...	584	199	2	785
Karachi Collectorate ...	...	732	4,814	2,782	57	8,415
Rohri ...	...	21	8,076	2,350	36	10,483
Sukkur ...	...	...	963	161	2	1,126
DEDUCT—Expenditure from contributions ...		1,304	20,596	11,112	223	33,240
		60	1,153	...	...	1,213
		1,244	19,443	11,112	223	32,027
TOTAL BOMBAY ...		2,628	66,082	31,725	577	101,012

The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left black.