

FINANCE AND REVENUE ACCOUNTS,

AND

MISCELLANEOUS STATISTICS

RELATING TO

THE FINANCES

OF

BRITISH INDIA.

PART I.

RECEIPTS AND DISBURSEMENTS OF EACH PRESIDENCY AND PROVINCE,

From 1st April 1878 to 31st March 1886.

Compiled in the Department of Finance and Commerce.



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PART I.

FINANCE AND REVENUE ACCOUNTS

From 1st April 1878 to 31st March 1886.

Section I.

HOME AND INDIAN ACCOUNTS COMBINED.

Account No. 1.

GROSS REVENUES and CHARGES in England and India, SURPLUS or DEFICIT, CASH BALANCES, and DEBT at the close of each Year.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
GROSS REVENUES	65,189,077	68,433,085	74,290,112	75,684,987	70,278,337	71,842,020	70,690,681	74,464,197
GROSS CHARGES { Ordinary	63,054,979	69,660,978	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127	77,265,923
{ Capital outlay on { Railways and Ir- { rigation Works... ..	4,521,001	3,613,936	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613	5,275,364
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ... ..	...	9,576,614	...	586,300	480,333	566,261	1,314,746	1,086,045
TOTAL	67,575,980	82,851,528	81,662,210	75,460,355	74,744,957	74,102,679	76,618,486	83,627,332
ULTIMATE RESULT { Surplus (+) or	+2,134,098	-1,227,893	-3,631,394	+3,595,451	+674,837	+1,879,707	-386,446	-2,801,729
{ Deficit (-) on or- { dinary account								
{ Surplus (+) or	-2,386,903	-14,418,443	-7,372,098	+224,632	-4,466,620	-2,260,659	-5,927,805	-9,163,135
{ Deficit (-) on all { accounts								
GROSS REVENUES { India	64,901,709	68,049,073	70,391,479	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574
{ England	237,008	319,386	3,241,755	2,661,395	801,286	259,938	256,954	259,074
{ Exchange	50,360	61,626	656,878	549,049	183,810	59,399	62,438	87,549
TOTAL	65,189,077	68,433,085	74,290,112	75,684,987	70,278,337	71,842,020	70,690,681	74,464,197
ORDINARY CHARGES { India	46,265,498	52,174,906	60,580,794	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753
{ England	13,847,219	14,543,277	14,418,986	14,399,083	14,101,262	15,030,195	14,100,982	14,014,733
{ Exchange	2,942,262	2,942,795	2,921,726	2,970,548	3,234,733	3,434,557	3,426,424	4,411,437
TOTAL	63,054,979	69,660,978	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127	77,265,923
EXPENDITURE NOT CHARG- ED TO REVENUE,—CAPI- TAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS. { India	3,680,911	2,963,520	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968
{ England	692,869	540,955	570,678	489,325	2,132,696	791,086	1,082,163	1,793,769
{ Exchange	147,221	109,461	115,637	90,633	489,225	180,771	262,957	564,627
TOTAL	4,521,001	3,613,936	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613	5,275,364
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIA- BILITIES { India ... ..	...	10,675	...	...	...	...	...	...
{ England ... ..	...	9,565,939	...	586,300	480,333	566,261	1,314,746	1,086,045
TOTAL ... ..	...	9,576,614	...	586,300	480,333	566,261	1,314,746	1,086,045
TOTAL CHARGES { India	49,946,409	55,149,101	63,635,183	56,974,466	54,306,708	54,099,809	56,431,214	61,756,721
{ England	14,540,088	24,650,171	14,989,664	15,424,708	16,714,291	16,387,542	16,497,891	16,894,547
{ Exchange	3,089,483	3,052,256	3,037,363	3,061,181	3,723,958	3,615,333	3,689,381	4,976,064
TOTAL	67,575,980	82,851,528	81,662,210	75,460,355	74,744,957	74,102,679	76,618,486	83,627,332
CLOSING CASH BALANCE... { India	12,792,153	13,029,894	13,371,101	14,522,913	14,821,550	13,199,926	12,540,532	12,754,478
{ England	1,117,925	2,270,107	4,127,749	2,620,909	3,429,874	4,113,221	2,249,378	4,726,585
TOTAL	13,910,078	15,300,001	17,498,850	17,143,822	18,251,424	17,313,147	14,789,910	17,481,063
DEBT AT THE CLOSE OF EACH YEAR— Public Loans*	137,868,043	151,728,065	157,388,879	156,795,109	159,274,460	161,300,221	162,454,748	166,514,603
Special Loans	1,913,112	1,985,286	1,985,531	1,985,790	1,987,065	1,843,065	1,833,022	1,816,069

* For details of debt bearing and not bearing interest in England and in India, see Accounts Nos. 43 to 45 in Section II of this part of the Statistics.

ABSTRACT STATEMENT of REVENUES and EXPENDITURE

REVENUE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
LAND REVENUE... ..	22,023,525	21,895,667	21,153,146	21,991,680	21,917,375	22,361,899	21,832,211	22,592,371
OPIUM	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515
SALT... ..	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128
STAMPS	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174
EXCISE	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136
OTHER HEADS	7,412,222	7,561,945	7,567,635	7,616,532	6,370,246	6,624,426	6,306,017	6,747,001
	51,506,157	53,074,947	52,702,627	53,654,922	50,954,238	52,038,401	51,080,422	52,442,325
INTEREST	631,646	754,764	915,709	908,554	699,401	856,255	711,011	698,982
POST OFFICE, TELEGRAPH AND MINT	1,510,804	1,740,725	1,651,611	1,489,939	1,688,540	1,677,337	1,797,846	1,965,860
RECEIPTS BY CIVIL DEPARTMENTS	1,391,252	1,448,310	1,471,838	1,523,086	1,438,411	1,428,518	1,373,144	1,427,406
MISCELLANEOUS	1,085,988	941,586	1,150,598	835,379	714,413	748,441	723,885	1,077,809
RAILWAYS	6,255,612	7,349,004	9,435,336	10,885,483	10,973,030	11,960,157	11,893,131	13,684,084
IRRIGATION	1,248,034	1,519,501	1,626,820	1,479,459	1,533,828	1,612,579	1,675,975	1,588,278
BUILDINGS AND ROADS	574,642	506,153	550,111	597,083	552,366	552,113	615,097	615,581
RECEIPTS BY MILITARY DEPARTMENTS	984,942	1,098,095	4,785,462	4,311,082	1,724,110	968,219	815,170	963,872
TOTAL	65,189,077	68,433,085	74,290,112	75,684,987	70,278,337	71,842,020	70,690,681	74,464,197

HOME AND INDIAN ACCOUNTS COMBINED.

Account No. 2

No. 2.

in INDIA and in ENGLAND from 1878-79 to 1885-86.

EXPENDITURE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
DIRECT DEMANDS ON THE REVENUES	7,480,825	7,867,085	8,053,405	8,228,316	8,488,957	8,491,594	9,559,055	9,805,278
INTEREST	5,401,005	5,390,072	4,633,383	4,858,956	4,770,184	4,523,461	4,618,859	4,330,861
POST OFFICE, TELEGRAPH AND MINT	1,697,369	1,748,030	1,804,364	1,804,523	1,929,207	2,088,056	2,145,249	2,292,961
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS ...	10,453,214	10,455,174	10,662,587	11,143,751	11,047,913	11,362,323	11,743,167	12,243,689
MISCELLANEOUS CIVIL CHARGES	4,479,435	4,383,856	4,307,206	4,497,412	4,373,349	4,304,431	4,315,929	4,634,535
FAMINE RELIEF AND INSURANCE	313,547	104,059	34,840	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance)	171,782	1,842,733	2,473,654	512,655	480,923	-176,295	263,501	632,055
RAILWAY REVENUE ACCOUNT	8,331,304	8,919,479	10,479,539	11,171,438	12,279,224	12,265,396	12,949,882	14,415,797
IRRIGATION	1,730,640	1,831,051	1,910,385	2,048,424	2,249,683	2,160,754	2,248,992	2,308,747
BUILDINGS AND ROADS	4,341,669	3,925,425	4,331,685	5,047,873	5,331,281	5,810,767	5,009,277	4,485,276
ARMY SERVICES	17,938,784	22,580,715	28,932,497	19,688,510	18,359,433	18,123,692	16,963,803	20,097,779
	62,339,574	69,047,679	77,623,545	70,569,744	70,806,126	70,426,992	71,366,071	76,742,041
ADD—Provincial Surpluses; that is, portion of allotments to Provincial Governments not spent by them	716,378	633,077	336,686	1,521,019	112,171	123,501	73,840	731,242
DEDUCT—Provincial Deficits; that is, portion of Provincial expenditure defrayed from Provincial Balances	-973	-19,778	-38,725	-1,227	-1,314,797	-588,180	-362,784	-207,360
TOTAL EXPENDITURE CHARGED AGAINST REVENUE ...	63,051,979	69,660,978	77,921,506	72,089,536	69,603,500	69,962,313	71,077,127	77,265,923
EXPENDITURE NOT CHARGED TO REVENUE—								
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways	3,465,221	2,930,805	3,056,634	2,150,185	1,882,767	3,379,900	3,526,152	4,712,828
Irrigation Works	796,424	598,131	614,070	565,428	561,643	711,569	700,461	562,536
Madras Irrigation and Canal Company's Undertaking: Purchase of— ... ..	...	...	...	...	2,166,906	15,706	...	...
Miscellaneous Public Improvements	259,356	85,000	70,000	68,906	49,808	-533,070	...	...
TOTAL	4,521,001	3,613,936	3,740,704	2,784,519	4,661,124	3,574,105	4,226,613	5,275,364
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ... ..	...	9,576,614	...	586,300	480,333	566,261	1,314,746	1,084,045

TOTAL of each HEAD of REVENUES and CHARGES in the CIVIL and PUBLIC WORKS DEPARTMENTS

HEADS OF REVENUE	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
Land Revenue	22,023,525	21,895,667	21,153,146	21,991,680	21,917,375	22,361,899	21,832,211	22,592,371
Opium	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515
Salt	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128
Stamps	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174
Excise	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136
Provincial Rates	2,638,835	2,882,125	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315
Customs	2,326,561	2,280,793	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943	1,199,976
Assessed Taxes	900,920	785,318	558,720	586,829	517,811	526,087	511,828	503,034
Forest	605,750	676,536	709,645	874,896	938,855	1,052,900	986,984	1,056,092
Registration	236,496	234,722	241,079	241,056	244,501	258,955	286,784	308,006
Tribute from Native States ...	703,660	702,451	742,209	706,873	689,945	720,487	699,017	689,578
TOTAL	51,506,157	53,074,947	52,702,627	53,654,922	50,954,238	52,088,401	51,080,422	52,442,325
INTEREST								
	631,646	754,764	915,709	908,554	699,401	856,255	711,011	698,982
POST OFFICE, TELEGRAPH AND MINT—								
Post Office	911,806	1,004,372	1,018,653	949,907	977,797	1,018,743	1,047,130	1,113,086
Telegraph	426,652	505,776	543,385	469,442	524,858	527,138	570,552	628,484
Mint	172,346	230,577	89,573	70,590	185,885	131,456	180,164	224,290
TOTAL	1,510,804	1,740,725	1,651,611	1,489,939	1,688,540	1,677,337	1,797,846	1,965,860
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice—								
Courts of Law	337,165	349,525	352,776	326,364	316,579	299,486	281,034	288,466
Jails	309,966	309,377	334,988	351,019	340,355	274,373	265,025	289,243
Police	211,108	227,657	241,769	248,005	227,642	311,874	319,400	200,432
Marine	250,595	258,797	246,519	237,878	222,424	192,867	165,974	200,740
Education	147,425	139,414	170,238	189,292	198,558	204,427	203,291	54,315
Medical	44,739	56,988	43,796	40,332	56,508	55,523	53,084	73,199
Scientific and other Minor Departments	90,254	106,552	81,752	130,125	76,345	89,968	85,336	
TOTAL	1,391,252	1,448,310	1,471,838	1,523,086	1,438,411	1,428,518	1,373,194	1,427,406

No. 3.

and TOTAL RECEIPTS and CHARGES in MILITARY DEPARTMENT in ENGLAND and INDIA from 1878-79 to 1885-86.

HEADS OF EXPENDITURE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
DIRECT DEMANDS ON THE REVENUES—	£	£	£	£	£	£	£	£
Refunds and Drawbacks ...	250,529	254,645	346,240	272,370	316,606	388,270	200,836	206,174
Assignments and Compensations ...	1,035,080	1,142,645	1,215,013	1,194,440	1,195,087	1,238,840	1,275,442	1,396,537
CHARGES IN RESPECT OF COLLECTION, viz.,—								
Land Revenue ...	2,976,187	2,955,023	3,004,254	3,027,210	3,068,418	3,329,206	3,863,387	3,414,292
Opium including Cost of Production ...	1,698,929	2,067,524	2,028,775	2,057,554	2,283,180	1,854,983	2,966,640	3,057,674
Salt do. do. ...	404,743	340,732	363,537	486,209	449,030	447,374	449,328	401,618
Stamps ...	124,301	121,882	113,869	117,403	133,697	115,450	141,235	147,970
Excise ...	87,839	92,038	95,404	96,886	94,431	92,359	103,669	124,372
Provincial Rates ...	64,431	47,866	46,435	53,226	53,455	54,547	50,660	47,057
Customs ...	200,417	201,280	198,927	195,113	154,982	139,345	136,860	130,719
Assessed Taxes ...	37,817	29,886	21,237	13,074	12,853	13,214	12,936	12,471
Forest ...	455,748	466,063	466,800	558,736	568,539	650,715	679,397	680,988
Registration ...	145,004	147,501	152,914	156,095	158,679	167,091	178,465	185,406
TOTAL ...	7,480,825	7,867,085	8,053,405	8,228,316	8,488,957	8,491,594	9,559,055	9,805,278
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works ...	5,016,769	5,004,162	4,219,244	4,324,826	4,299,330	4,065,055	4,136,481	3,857,161
Interest on other obligations ...	384,236	385,910	414,139	534,130	470,854	458,406	482,375	476,700
TOTAL ...	5,401,005	5,390,072	4,633,383	4,858,956	4,770,184	4,523,461	4,618,859	4,330,861
POST OFFICE, TELEGRAPH AND MINT—								
Post Office ...	1,052,881	1,171,339	1,197,056	1,167,907	1,217,287	1,258,814	1,270,454	1,302,604
Telegraph ...	538,503	465,466	514,003	545,167	621,257	697,892	788,435	872,361
Mint ...	105,985	111,225	93,305	91,449	90,663	81,350	86,360	117,596
TOTAL ...	1,697,369	1,748,030	1,804,364	1,804,523	1,929,207	2,038,056	2,145,249	2,292,961
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration ...	1,552,505	1,543,279	1,586,845	1,542,100	1,621,193	1,653,074	1,666,925	1,732,909
Law and Justice—								
Courts of Law ...	2,264,326	2,341,235	2,358,285	2,397,091	2,442,470	2,476,188	2,542,334	2,602,370
Jails ...	1,071,984	979,442	891,514	836,697	812,894	862,708	763,644	749,914
Police ...	2,423,627	2,497,755	2,526,663	2,553,861	2,642,892	2,761,054	2,832,725	2,852,724
Marine (including River Navigation) ...	513,205	500,670	516,355	664,207	518,600	634,536	531,973	524,700
Education ...	984,906	967,686	999,240	1,078,558	1,146,048	1,184,227	1,238,787	1,243,097
Ecclesiastical ...	155,548	156,235	158,771	162,227	161,549	159,183	166,417	163,846
Medical ...	672,850	671,819	669,019	684,726	694,561	718,532	743,722	747,568
Political ...	451,541	433,048	548,667	660,045	519,916	538,616	799,028	1,150,723
Scientific and other Minor Departments ...	362,722	364,005	407,228	565,239	487,790	474,205	457,618	475,838
TOTAL ...	10,453,214	10,455,174	10,662,587	11,143,751	11,047,913	11,362,323	11,743,167	12,242,689

TOTAL of each HEAD of REVENUES and CHARGES in the CIVIL and PUBLIC WORKS DEPARTMENTS, and TOTAL

HEADS OF REVENUE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c., allowances ...	687,801	545,567	336,962	378,136	329,116	325,575	321,007	416,513
Stationery and Printing ...	47,096	56,204	62,475	57,813	57,861	50,595	47,541	55,690
Exchange ...	...	...	...	...	...	6,047	12,383	264,378
Miscellaneous ...	351,091	339,815	751,161	399,430	327,436	311,224	342,954	341,228
TOTAL ...	1,085,988	941,586	1,150,598	835,379	714,413	748,441	723,885	1,077,809
RAILWAYS—								
State Railways (Gross Traffic Receipts) ...	976,828	2,726,420	6,522,023	7,267,096	7,386,460	8,268,765	8,419,213	9,958,890
Guaranteed Companies (Net Traffic Receipts) ...	5,278,784	4,622,584	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300	3,725,075
Subsidized Companies (Repayment of Advances of Interest) ...	...	...	...	2,762	4,524	3,249	618	119
TOTAL ...	6,255,612	7,349,004	9,435,336	10,885,483	10,973,030	11,960,157	11,898,131	13,684,084

HOME AND INDIAN ACCOUNTS COMBINED.

Account No. 3

No. 3—continued.

RECEIPTS and CHARGES in the MILITARY DEPARTMENT in ENGLAND and INDIA from 1878-79 to 1885-86—continued.

HEADS OF EXPENDITURE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	798,642	695,627	688,806	688,778	692,933	768,482	671,349	652,742
Civil Furlough and Absentee Allowances ...	280,929	261,235	270,038	267,563	260,307	269,915	261,306	262,535
Superannuation, Retired and Compassionate Allowances ...	2,341,681	2,523,625	2,492,756	2,464,370	2,522,661	2,480,072	2,546,006	2,901,786
Stationery and Printing ...	493,189	431,756	494,706	590,371	544,870	511,369	544,926	510,696
Exchange ...	225,959	79,075	7,562	91,240	64,640	...	...	...
Miscellaneous ...	339,035	392,538	353,338	395,090	287,938	274,593	292,342	306,839
TOTAL ...	4,479,435	4,383,856	4,307,206	4,497,412	4,373,349	4,304,431	4,315,929	4,634,598
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	313,547	104,059	34,840	34,883	22,103	9,205	7,350	40,695
Construction of Protective Railways ...	...	...	...	682,403	—133,129	649,248	946,457	589,000
Do. do., Irrigation Works ...	...	...	...	135,449	263,443	283,223	253,046	186,807
Reduction of Debt ...	...	...	...	715,151	1,343,555	581,137	341,504	683,498
TOTAL ...	313,547	104,059	34,840	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	171,782	1,842,733	2,473,654	512,655	480,923	—176,295	263,501	632,055
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses) ...	747,748	1,450,072	3,228,260	3,365,144	3,768,314	3,890,122	4,212,896	4,902,092
Interest on Debt ...	860,672	1,070,626	1,661,730	1,887,493	2,049,423	2,167,995	2,397,692	2,663,285
Annuities in purchase of Railways ...	...	...	1,194,571	1,495,145	1,495,846	1,478,043	1,517,174	1,740,798
Interest on Capital deposited by Companies...	...	...	...	...	32,950	85,396	118,170	257,834
Guaranteed Companies (Surplus Profits, Land and Supervision)	971,563	711,223	415,858	408,076	558,772	637,272	492,952	476,682
• Interest ...	5,702,898	5,667,875	3,921,412	3,945,306	4,077,125	4,047,246	4,028,654	4,231,707
Subsidized Companies—Land, &c. ...	...	...	...	13,226	25,992	54,573	39,551	44,125
Advances of Interest ...	...	...	...	5,188	16,807	34,154	45,239	...
Miscellaneous Railway Expenditure ...	48,423	19,683	57,708	51,860	253,995	—129,405	97,554	99,274
TOTAL ...	3,331,304	8,919,479	10,479,539	11,171,438	12,279,224	12,265,396	12,949,882	14,415,797

TOTAL of each Head of REVENUES and CHARGES in the CIVIL and PUBLIC WORKS DEPARTMENTS, and TOTAL.

HEADS OF REVENUE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
IRRIGATION—								
Major Works—								
Direct Receipts ...	613,387	708,237	639,243	865,834	931,314	936,581	1,075,131	864,773
Portion of Land Revenue due to Irrigation ...	457,142	602,398	797,319	491,220	469,081	534,126	465,817	562,607
Madras Irrigation Company ...	8,886	15,799	—7,650	—8,834	—5,624	...	...	...
Minor Works and Irrigation ...	168,619	193,067	197,908	131,239	139,057	141,872	135,027	160,898
TOTAL ...	1,248,034	1,519,501	1,626,820	1,479,459	1,533,828	1,612,579	1,675,975	1,588,278
BUILDINGS AND ROADS—								
Military Works ...	39,554	38,255	36,727	50,298	44,306	44,062	40,415	41,158
Civil Works ...	535,088	467,898	513,384	546,785	508,060	508,051	574,682	574,423
TOTAL ...	574,642	506,153	550,111	597,083	552,366	552,113	615,097	615,581
RECEIPTS BY MILITARY DEPARTMENTS—								
Army—								
Effective ...	961,570	1,005,360	910,925	1,142,697	990,544	884,065	767,763	912,658
Non-effective ...	23,211	42,236	30,841	33,093	34,167	80,446	47,407	51,214
Military Operations—								
In Afghanistan ...	161	50,499	3,843,696	3,135,292	...	...	...	...
„ Egypt ...	...	...	...	...	699,399	3,708	...	...
TOTAL ...	984,942	1,098,095	4,785,462	4,311,082	1,724,110	968,219	815,170	963,872

ACCOUNT of NET RECEIPTS and CHARGES in ENGLAND

LAND REVENUE AND TRIBUTES FROM NATIVE STATES, LESS ASSIGNMENTS AND COMPENSATIONS ...	18,663,753	18,446,035	17,629,276	18,428,890	18,252,334	18,292,751	17,843,858	18,423,345
OPIUM ...	7,698,833	8,249,776	8,451,167	7,803,001	7,216,084	7,700,807	5,849,440	5,884,625
SALT ...	6,503,031	6,895,668	6,611,868	6,844,076	5,674,954	5,663,242	6,026,928	5,916,195
STAMPS ...	2,950,970	3,038,455	3,102,554	3,226,262	3,209,351	3,358,479	3,420,082	3,469,755
EXCISE ...	2,525,575	2,733,439	3,024,356	3,310,778	3,475,348	3,714,124	3,881,777	4,001,665
PROVINCIAL RATES ...	2,544,507	2,826,562	2,721,057	2,828,534	2,612,982	2,813,497	2,734,604	2,907,858
CUSTOMS ...	2,060,905	2,026,513	2,278,266	2,093,053	1,088,746	1,016,758	868,138	1,036,851
ASSESSED TAXES ...	837,312	696,651	506,857	494,877	483,983	496,905	483,937	472,800
FOREST ...	148,954	208,228	237,353	313,321	367,363	399,272	305,355	402,560
REGISTRATION ...	91,492	86,535	86,468	83,314	84,136	90,972	107,248	121,593
TELEGRAPH ...	...	40,310	29,382	...	...	...	...	...
MINT ...	66,661	119,352	...	...	95,222	50,106	93,804	106,894
EXCHANGE ...	...	...	...	...	...	61,047	12,383	264,378
Carried over ...	44,091,693	45,367,524	44,678,604	45,426,606	42,560,503	43,657,960	41,627,654	43,008,119

HOME AND INDIAN ACCOUNTS COMBINED

Account No. 4

No. 3—concluded.

RECEIPTS and CHARGES in the MILITARY DEPARTMENT in ENGLAND and INDIA from 1878-79 to 1885-86—concluded.

HEADS OF EXPENDITURE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
IRRIGATION—								
Major Works—Working Expenses ...	381,577	414,626	425,499	455,675	501,983	514,847	571,780	593,150
Interest on Debt	656,437	686,713	714,046	741,931	815,604	894,640	932,012	964,847
Madras Irrigation Company ...	61,188	60,569	60,666	60,808	30,691	...	...	...
Minor Works and Navigation	631,438	669,143	710,174	790,010	901,405	751,267	745,200	745,750
TOTAL ...	1,730,640	1,831,051	1,910,385	2,048,424	2,249,683	2,160,754	2,248,992	2,303,747
BUILDINGS AND ROADS—								
Military Works ...	1,190,593	966,307	969,168	1,070,546	964,724	1,019,459	949,647	968,920
Civil Works ...	3,151,076	2,959,118	3,362,517	3,977,327	4,366,557	4,791,308	4,059,630	3,516,356
TOTAL ...	4,341,669	3,925,425	4,331,685	5,047,873	5,331,281	5,810,767	5,009,277	4,485,276
ARMY SERVICES—								
Army { Effective ...	14,208,930	14,494,502	14,364,212	14,615,099	13,487,566	13,146,981	13,208,192	17,038,664
Army { Non-effective ...	3,037,302	3,234,285	3,185,498	3,425,801	3,545,314	4,921,267	3,755,611	3,059,115
Military Operations in Afghanistan ...	692,552	4,851,928	11,382,787	1,647,610	17,869	...	...	...
Military Operations in Egypt	...	...	...	...	1,308,684	55,444	...	...
TOTAL ...	17,938,784	22,580,715	28,932,497	19,688,510	18,359,433	18,123,692	16,963,803	20,097,739

No. 4.

and in INDIA from 1878-79 to 1885-86.

INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS ...	4,385,123	4,249,398	3,303,535	3,416,272	3,599,929	3,208,800	3,425,470	3,158,179
INTEREST ON OTHER OBLIGATIONS ...	384,236	385,910	414,139	534,130	470,854	458,406	482,378	473,700
POST OFFICE ...	141,075	166,967	178,403	218,000	239,490	240,071	223,324	189,518
TELEGRAPH ...	111,851	...	...	75,725	96,399	170,754	217,883	244,277
MINT ...	...	...	3,732	20,859	...	...	...	...
GENERAL ADMINISTRATION ...	1,552,505	1,543,279	1,586,845	1,542,100	1,621,193	1,653,074	1,666,925	1,732,909
LAW AND JUSTICE—COURTS OF LAW—JAILS ...	2,689,179	2,661,775	2,562,035	2,555,334	2,598,430	2,665,037	2,759,919	2,774,575
POLICE ...	2,212,519	2,270,098	2,284,894	2,305,856	2,415,250	2,449,180	2,513,325	2,531,713
MARINE (INCLUDING RIVER NAVIGATION) ...	262,620	241,873	269,836	426,329	296,176	441,669	365,999	324,268
EDUCATION ...	837,481	828,272	829,002	889,266	947,490	979,800	1,035,496	1,042,357
ECCLESIASTICAL ...	155,548	156,235	158,771	162,227	161,549	159,183	163,411	163,846
MEDICAL ...	628,111	614,831	625,223	644,394	688,053	663,009	690,638	693,253
Carried over ...	12,360,238	13,118,638	12,216,415	12,790,492	13,084,813	13,088,983	13,547,768	13,328,595

HEADS OF EXPENDITURE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
Brought forward ...	44,091,693	45,367,524	44,678,604	45,426,606	42,560,508	43,657,960	41,627,554	43,008,119
MISCELLANEOUS ...	12,056	...	397,823	4,340	39,498	36,631	50,612	34,389
TOTAL ...	44,103,749	45,367,524	45,076,427	45,430,946	42,600,001	43,694,591	41,678,166	43,042,508
DEFICIT ...	...	1,227,893	3,631,394	...	...	...	386,446	2,801,726

HOME AND INDIAN ACCOUNTS COMBINED.

[Account No. 4

No. 4—continued.

and in INDIA from 1878-79 to 1885-86—continued.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
Brought forward ...	13,360,238	13,118,638	12,216,415	12,790,492	13,084,813	13,088,993	13,547,768	13,328,595
POLITICAL ...	451,541	433,048	548,667	660,045	519,916	538,616	799,028	1,150,723
SCIENTIFIC AND OTHER MINOR DEPARTMENTS ...	272,468	257,453	325,476	435,114	411,445	384,237	372,282	402,639
TERRITORIAL AND POLITICAL PENSIONS ...	798,642	695,627	688,806	688,778	692,933	768,482	671,349	652,742
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES ...	280,929	261,235	270,038	267,563	260,307	269,915	261,306	262,535
SUPERANNUATION ALLOWANCES AND PENSIONS ...	1,653,880	1,978,058	2,155,794	2,086,234	2,193,545	2,154,497	2,324,999	2,485,273
STATIONERY AND PRINTING ...	446,093	375,552	432,231	532,558	487,009	460,774	497,355	455,006
EXCHANGE ...	225,959	79,075	7,562	91,240	64,640	...	...	...
MISCELLANEOUS ...	...	52,723	...	...	...	...	...	...
FAMINE RELIEF AND INSURANCE ...	313,547	104,059	34,840	1,567,886	1,495,972	1,522,813	1,548,357	1,500,000
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) ...	171,782	1,842,733	2,473,654	512,655	480,923	-176,295	263,501	632,055
RAILWAY REVENUE ACCOUNT ...	2,075,692	1,570,475	1,044,203	285,955	1,306,194	305,239	1,051,751	731,713
IRRIGATION ...	482,606	311,550	283,565	568,965	715,855	548,175	573,017	715,469
BUILDINGS AND ROADS ...	3,767,027	3,419,272	3,781,574	4,450,790	4,778,915	5,258,654	4,394,180	3,869,000
MILITARY DEPARTMENT ...	16,953,842	21,482,620	24,147,035	15,377,428	16,635,323	17,155,473	16,148,633	19,133,907
PROVINCIAL AND LOCAL SURPLUSES (+) OR DEFICITS (-) ...	+715,405	+613,299	+297,961	+1,519,792	-1,202,626	-464,679	-288,944	+523,882
TOTAL ...	41,969,651	46,595,417	48,707,821	41,835,495	41,925,164	41,814,884	42,064,612	45,844,234
SURPLUS ...	2,134,098	...	...	3,595,451	674,837	1,879,707	...	...

Account No. 5

HOME ACCOUNTS.

REVENUES]

Account No. 5.

TOTAL for ENGLAND of each MAJOR HEAD of REVENUE in the CIVIL and PUBLIC WORKS DEPARTMENTS
and TOTAL RECEIPTS in the MILITARY DEPARTMENT from 1878-79 to 1885-86.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
Forest	1,494	1,491	1,602	2,236	2,734	3,109	1,768	832
INTEREST—								
Interest	15,433	33,181	197,550	56,470	24,137	29,722	34,912	9,136
POST OFFICE, TELEGRAPH AND MINT—								
Telegraph	18,990	22,789	28,805	43,124	44,670	45,577	23,430	35,560
Mint	52	38	40	28	14	35	20	...
TOTAL	19,042	22,827	28,845	43,152	44,684	45,612	23,450	35,560
RECEIPTS BY CIVIL DEPARTMENTS—								
Marine ... ..	...	3,017	...	13	11	...	...	...
Medical	1,913	3,256	2,110	3,998	2,169	2,413	2,461	2,537
Scientific and other Minor Departments	24,835	35,927	16,091	44,480	2,897	1,038	613	137
TOTAL	26,748	42,200	18,201	48,491	5,077	3,451	3,074	2,674
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c.	95,614	100,943	103,453	105,973	103,995	101,255	98,021	125,330
Stationery and Printing ... ..	...	916	66	12	13	...	...	...
Miscellaneous	13,525	12,085	95,457	15,471	25,734	4,881	9,064	6,297
TOTAL	109,139	113,944	198,976	121,456	129,742	106,136	107,085	131,627
RAILWAYS—								
State Railways (Gross Earnings) ... ..	...	...	230	230	230	230	230	230
Subsidized Companies: Repayment of Advances of Interest ... ..	...	...	...	2,290	3,680	2,645	497	...
... ..	...	...	230	2,520	3,910	2,875	727	230
IRRIGATION—								
Major Works: Direct Receipts	552	967	488	171	1,448	...	...	...
BUILDINGS AND ROADS—								
Civil Works	16,781	15,258	13,811	13,636	14,440	16,575	18,219	19,751
RECEIPTS BY MILITARY DEPARTMENTS—								
Army—Effective	46,106	74,348	81,573	65,455	71,960	49,102	64,436	56,168
.. Non-effective	1,713	15,170	5,479	2,808	3,154	3,356	3,283	3,096
.. Military Operations in Afghanistan and Egypt ... ..	...	...	2,695,000	2,305,000	500,000*	...	...	...
TOTAL MILITARY	47,819	89,518	2,782,052	2,373,263	575,114	52,458	67,719	59,264
GRAND TOTAL	236,968	319,386	3,241,755	2,661,395	801,286	259,938	256,954	259,074

* Military Operations in Egypt.

HOME ACCOUNTS.

[Account No. 7]

• Account No. 6.

[REVENUES]

TOTAL for ENGLAND of each MAJOR HEAD of REVENUE in the MILITARY DEPARTMENT from 1878-79 to 1885-86.

DETAIL OF MAJOR HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
EFFECTIVE—								
Regimental Pay, Allowances and Charges ...	164	901	191	48	...	11	18	36
Clothing Establishment, Supplies and Services ...	11,046	9,568	4,176	15,668	11,289	5,428	7,406	2,697
Medical Establishment, Supplies and Services ...	...	16	...	...	...	...	...	...
Ordnance Establishments, Supplies and Services ...	11,994	6,323	26,905	15,609	15,431	11,250	3,444	16,702
Sea Transport Charges ...	22,902	57,540	50,301	34,130	45,240	32,413	53,568	36,733
TOTAL EFFECTIVE ...	46,106	74,348	81,573	65,455	71,960	49,102	64,436	56,168
NON-EFFECTIVE—								
Military Pensions ...	...	13,358	3,470	94	19	230	119	42
Widows' Pensions and Compassionate Allowances ...	1,709	1,812	2,009	2,714	3,135	3,126	3,164	3,054
Superannuation Pensions and gratuities ...	4	...	...	...	...	...	...	...
TOTAL NON-EFFECTIVE ...	1,713	15,170	5,479	2,808	3,154	3,356	3,283	3,096
TOTAL ...	47,819	89,518	87,052	68,263	75,114	52,458	67,719	59,264

Account No. 7.

Detail of RECEIPTS in the CIVIL DEPARTMENT.

FOREST—								
Amount received from the Admiralty for teak timber from India ...	335	...	...	...	...	...	...	...
Receipts from students for the Indian Forest Department on account of their expenses at the Forest School at Nancy	1,159	1,491	1,602	2,236	2,154	3,072	1,768	832
Proceeds of sale of Boxwood, Cedar, &c., from India ...	...	...	...	...	580	37	...	...
TOTAL ...	1,494	1,491	1,602	2,236	2,734	3,109	1,768	832
INTEREST—								
Interest on India Debt remaining unclaimed for 10 years ...	1,465	2,167	1,624	2,169	2,589	1,840	819	3,043
Premium realised on sales of India 4 per cent. Stock ...	...	23,356	51,651	...	12,814	...	...	...
Interest realised from investment of cash balances ...	12,908	7,619	23,862	54,261	8,698	27,603	31,063	6,093
Unclaimed Dividends on East India Stock repaid by the Bank of England ...	1,060	39	206	40	36	279	2	...
Premium realised on the issue of India 3½ per cent. Stock	...	...	120,207	...	...	...	3,028	...
TOTAL ...	15,433	33,181	197,550	56,470	24,137	29,722	34,912	9,136

Account No. 7]

HOME ACCOUNTS.

REVENUES]

Account No. 7—continued.

Detail of RECEIPTS in the Civil Department—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
TELEGRAPH—								
Indo-European Telegraph ...	18,990	22,789	28,667	43,124	44,670	45,577	23,430	35,560
Recovery of amount paid for stores for Telegraph Lines in India lost in transit ...	...	...	138	...	...	...	...	...
TOTAL ...	18,990	22,789	28,805	43,124	44,670	45,577	23,430	35,560
MINT—								
Proceeds of sales of Indian coins sent to England for assay ...	52	38	40	28	14	35	20	...
MARINE—								
Contribution from the Imperial Government towards the provision of a new vessel to replace the Indian Government Steamer "Comet" on the Inland waters of Turkish Arabia ...	...	3,000	...	...	...	...	...	...
Miscellaneous ...	...	17	...	13	11	...	...	...
TOTAL ...	...	3,017	...	13	11	...	...	...
MEDICAL—								
Royal India Lunatic Asylum, Ealing—								
Pay, Pensions, &c., of Inmates appropriated to their maintenance ...	1,757	2,592	1,944	2,072	2,005	2,052	2,279	2,222
Sale of Farm produce, &c....	91	120	103	104	97	88	89	88
Receipts on account of maintenance of Lunatics ...	65	60	63	57	67	273	93	227
Miscellaneous ...	...	484	...	1,765	...	...	...	...
TOTAL ...	1,913	3,256	2,110	3,998	2,169	2,413	2,461	2,537
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Proceeds of sale of Cinchona Bark ...	23,894	35,293	14,892	43,686	1,425	...	...	...
Receipts in respect of the Indian Museum, for admission, sale of Guide-books, &c. ...	196	159	...	...	...	...	...	...
Subscription from the Oriental Museum at Vienna, &c., for copies of the works on the Textile Manufactures of India ...	150	75	382	121	75	...	...	...
Sale Proceeds of Cotton, Iron, Coal, &c., used for experimental purposes and recovery of portion of the cost of experiments thereon ...	...	...	259	...	...	...	...	...
Sale Proceeds of Books, Maps, Unserviceable Scientific Instruments, &c. ...	168	400	558	673	1,397	1,038	613	...
Miscellaneous ...	27	...	...	...	...	...	...	137
TOTAL ...	24,835	35,927	16,091	44,480	2,897	1,038	613	137

HOME ACCOUNTS.

[Account No. 8]

Account No. 7—concluded.

[REVENUES]

Detail of RECEIPTS in the Civil Department—continued.

DETAIL OF HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES—								
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy, and Bengal Civil Service Funds ...	87,380	90,351	92,479	94,939	94,187	91,654	88,236	87,787
Subscription towards Indian Civil Service Family Pension ...	...	...	...	...	...	...	...	104
Subscriptions, &c., to the Widows' Funds of the Home Establishment of East India Company ...	8,234	10,592	10,974	11,034	9,808	9,601	9,785	9,682
India Office Provident Fund ...	...	...	...	...	...	...	...	27,757†
TOTAL ...	95,614	100,943	103,453	105,973	103,995	101,255	98,021	125,330
STATIONERY AND PRINTING—								
Refund of Over-payments in previous years on account of stores for India ...	...	916	...	...	...	...	...	...
Sale proceeds of works, the cost of printing which has been charged under this head of service ...	...	...	66	12	13	...	...	...
TOTAL ...	...	916	66	12	13	...	...	...
MISCELLANEOUS—								
Proceeds of Sale of Books, old Stores, &c., and receipts on sundry accounts ...	947	775	395	333	517	277	265	74
Miscellaneous receipts connected with the supply of Stores to India ...	5,042	9,987	24,024	13,658	23,232	2,704	2,705	3,999
Other items ...	7,536	1,323	71,038*	1,480	1,985	1,900	6,094	2,224
TOTAL ...	13,525	12,085	95,457	15,471	25,734	4,881	9,064	6,297

* Includes £85,600, being sale proceeds of superfluous land adjoining the India Office.

† Of this, £25,943 represents balance of the fund on its transfer.

Account No. 8.

[CHARGES]

TOTAL for ENGLAND of each MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS, and TOTAL CHARGES in MILITARY DEPARTMENT from 1878-79 to 1885-86.

DIRECT DEMANDS ON THE REVENUES—	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
Land Revenue ...	1,594	649	681	541	459	260	412	332
Opium ...	938	156	88	1,062	1,585	1,280	3,305	4,710
Salt ...	...	223	1	...	...	4,085	73	1,723
Stamps ...	41,645	37,350	31,602	32,862	44,995	27,815	45,528	48,543
Carried over ...	44,377	38,378	32,372	34,465	46,939	33,440	49,318	55,307

Account No. 8]

HOME ACCOUNTS.

CHARGES]

Account No. 8—continued.

TOTAL for ENGLAND of each MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS and TOTAL CHARGES in MILITARY DEPARTMENT from 1878-79 to 1885-86—continued.

DETAIL OF HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
DIRECT DEMANDS ON THE REVENUES—continued and brought forward ...	£ 44,377	£ 38,378	£ 32,372	£ 34,465	£ 46,939	£ 33,440	£ 49,318	£ 55,307
Excise ...	...	...	...	3	...	...	42	886
Customs ...	...	...	...	17	...	...	...	...
Forest ...	3,828	4,977	4,068	5,288	5,325	5,864	3,881	2,950
TOTAL ...	48,205	43,355	36,440	39,773	52,264	39,304	53,241	59,143
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works ...	2,593,112	2,705,976	2,341,218	2,512,420	2,481,147	2,442,210	2,609,687	2,428,948
Interest on Other Obligations ...	1,125	427	561	706	831	5,123	2,970	295
TOTAL ...	2,594,237	2,706,403	2,341,779	2,513,126	2,481,978	2,447,333	2,612,657	2,429,243
POST OFFICE, TELEGRAPH, & MINT—								
Post Office ...	91,356	127,432	106,358	96,812	101,471	106,487	116,798	105,139
Telegraph ...	78,400	92,466	87,340	85,451	116,314	150,430	180,527	267,861
Mint ...	9,384	8,283	3,391	19,017	6,031	4,428	9,797	22,262
TOTAL ...	179,140	228,181	197,089	201,280	223,816	261,345	307,122	395,262
SALARIES AND EXPENSES OF CIVIL DEPARTMENT—								
General Administration ...	233,410	220,211	245,597	231,431	249,836	239,354	234,930	262,582
Law and Justice ...	1,095	949	266	226	1,278	374	1,084	1,109
Marine ...	100,245	120,510	110,766	197,814	123,808	196,787	154,656	143,166
Education ...	1,154	264	407	329	342	145	280	381
Ecclesiastical ...	1,638	1,100	655	442	316	310	512	609
Medical ...	7,208	7,901	7,203	7,468	7,362	7,472	7,880	8,667
Political ...	12,935	12,240	86,287	25,832	26,702	26,041	31,988	32,859
Scientific and other Minor Departments ...	28,380	28,393	29,851	20,591	26,041	20,896	15,817	16,511
TOTAL ...	386,065	391,568	481,032	484,133	435,685	491,379	447,147	465,884
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	34,065	21,065	24,901	31,265	31,265	79,776	28,874	22,062
Civil Furlough and Absentee Allowances ...	228,001	212,919	219,370	217,747	210,988	216,916	198,275	196,191
Superannuation Allowances and Pensions ...	1,356,894	1,361,182	1,411,023	1,367,140	1,390,146	1,416,978	1,418,741	1,506,051
Stationery and Printing ...	172,966	97,293	69,585	118,694	162,588	112,518	129,608	74,537
Miscellaneous ...	25,576	19,496	30,823	44,156	28,527	20,123	31,916	31,378
TOTAL ...	1,817,502	1,711,955	1,755,702	1,779,002	1,823,514	1,846,311	1,807,414	1,830,219
FAMINE RELIEF AND INSURANCE ...	597	343	1,831	165	...	115	...	...
CONSTRUCTION OF RAILWAYS (charged against Revenues in addition to that under Famine Insurance) ...	...	244,426	694,697	363,491	78,302	97	...	...
RAILWAYS—								
State Railways—								
Interest on Debt ...	...	34,397	343,869	352,852	348,092	311,593	353,326	366,155
Annuities in Purchase of Railways ...	...	...	993,298	1,239,446	1,216,735	1,203,118	1,220,582	1,324,031
Interest on Capital deposited by Companies ...	...	...	...	...	...	...	...	195,886
Guaranteed Companies (Interest) ...	4,689,276	4,702,479	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240	3,180,735
Subsidized Companies—Advances of Interest ...	...	...	...	4,301	13,671	27,801	36,335	...
TOTAL ...	4,689,276	4,736,876	4,591,671	4,861,412	4,888,332	4,826,753	4,827,543	5,066,807
Carried over ...	9,715,022	10,063,107	10,100,241	10,242,382	9,983,891	9,912,637	10,055,244	10,246,558

HOME ACCOUNTS.

[Account No. 9

Account No. 8—concluded.

[CHARGES

TOTAL for ENGLAND of each MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS and TOTAL CHARGES in MILITARY DEPARTMENT from 1878-79 to 1885-86.

DETAIL OF HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
Brought forward ...	£ 9,715,022	£ 10,063,107	£ 10,100,241	£ 10,242,582	£ 9,983,891	£ 9,912,637	£ 10,455,124	£ 10,246,558
IRRIGATION—								
Major Works—Working Expenses ...	128	126	126	193	206	43	...	...
Madras Irrigation Company ...	49,983	49,983	49,983	49,983	24,903	...	...	...
Minor Works and Navigation	1,611	1,092	5,286	22	1,234	1,591	65	449
TOTAL ...	51,722	51,201	55,395	50,198	26,343	1,634	65	449
BUILDINGS AND ROADS—								
Military Works ...	...	...	...	...	1,771	5,825	5,071	6,469
Civil Works ...	97,540	140,045	88,249	96,018	82,238	86,515	66,309	71,877
TOTAL ...	97,540	140,045	88,249	96,018	84,009	92,340	71,371	78,346
ARMY SERVICES—								
Army—Effective... ..	1,970,707	1,998,620	2,039,610	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069
Non-effective ...	1,936,118	2,115,824	2,064,928	2,231,934	2,230,734	3,336,768	2,360,284	1,693,311
Military Operations in Afghanistan ...	76,110	174,480	70,563	13,003	...	...	...	...
Do. in Egypt ...	...	...	...	...	107,811	6,162	...	...
TOTAL ...	3,982,935	4,288,924	4,175,101	4,010,485	4,007,019	5,023,584	3,974,422	3,689,380
GRAND TOTAL ...	13,847,219	14,543,277	14,418,986	14,399,083	14,101,262	15,030,195	14,100,982	14,014,733
EXPENDITURE NOT CHARGED TO REVENUE: CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	683,406	537,749	570,678	439,325	370,114	769,728	1,077,705	1,787,175
Irrigation Works ...	9,463	3,206	...	...	1,762,582 ^a	21,358 ^b	4,458	6,594
TOTAL ...	692,869	540,955	570,678	439,325	2,132,696	791,086	1,082,163	1,793,769
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES ...	...	9,565,939	...	586,300	480,333	566,261	1,314,746	1,086,045

(a) Purchase of Madras Irrigation and Canal Company's undertakings.

(b) Includes £12,785 on account of purchase of Madras Irrigation and Canal Company's undertakings.

Account No. 9.

TOTAL for ENGLAND under each MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT from 1878-79 to 1885-86.

ARMY—								
EFFECTIVE—								
Regimental Pay, Allowances and Charges ...	870,072	907,060	936,897	831,767	788,217	748,833	776,056	715,762
Commissariat Establishments, Supplies and Services ...	156,620	123,731	136,661	102,533	126,381	142,075	68,557	163,245
Remount and Cattle Establishments, do. do. ...	14,973	8,191	7,784	9,679	8,934	12,623	10,317	11,513
Clothing Establishments, do. do. ...	248,602	315,164	389,071	290,697	222,255	213,272	233,959	293,747
Medical do. ...	67,428	52,746	50,139	33,024	17,590	25,343	20,175	45,559
Ordnance Establishments, Stores and Camp Equipage ...	266,789	217,552	166,402	153,655	177,575	170,591	145,624	431,909
Education	714	...	...	...	...	...	...	...
Sea Transport Charges ...	345,463	374,176	352,656	344,193	327,522	367,917	358,517	332,225
Miscellaneous ...	46	...	...	...	...	...	933	2,109
TOTAL EFFECTIVE Carried over ...	1,970,707	1,998,620	2,039,610	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069

Account No. 9]

HOME ACCOUNTS.

CHARGES]

Account No. 9—continued.

TOTAL for ENGLAND under each MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT from 1878-79 to 1885-86—continued.

DETAIL OF HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
ARMY—continued and brought forward ...	1,970,707	1,998,620	2,039,610	1,765,548	1,668,474	1,680,654	1,614,138	1,996,069
NON-EFFECTIVE—								
Rewards for Military Services	44	27	1,770	23,617	8,052	7,156	680	99
Retired Officers ...	1,107,650	1,325,363	1,328,007	1,393,268	1,399,734	1,422,459	1,455,262	1,493,389
Military Pensions ...	650,000	788,906	732,950	737,173	744,278	1,828,107	825,351	118,212
Widows' Pensions and Compassionate Allowances ...	1,416	1,528	2,201	77,876	78,670	79,046	78,991	81,611
Superannuation Pensions and Gratuities ...	177,008	...	...	...	...	...	...	...
TOTAL NON-EFFECTIVE ...	1,936,118	2,115,824	2,064,928	2,231,934	2,230,734	3,336,768	2,360,284	1,693,311
TOTAL ...	3,906,825	4,114,444	4,104,538	3,997,482	3,899,208	5,017,422	3,974,422	3,689,380
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Other Charges ...	2,956	4,077	2,543	12,500	55,025	6,162	...	...
Stores for India ...	73,154	170,403	68,020	503	52,786	...	...	...
TOTAL ...	76,110	174,480	70,563	13,003	107,811	6,162	...	...

Account No. 10.

DETAILS of CHARGES in the PUBLIC WORKS DEPARTMENT under the Heads BUILDINGS and ROADS and GUARANTEED RAILWAYS INTEREST from 1878-79 to 1885-86.

BUILDINGS AND ROADS—								
Military Works—								
Stores of India ...	...	...	...	...	1,771	5,825	5,071	6,469
Civil Works—								
Royal Indian Engineering College ...	21,993	21,251	20,573	19,839	20,219	25,058	21,503	22,218
Furlough Pay and Allowances of Military Officers in the Public Works Department...	35,657	31,032	42,055	42,534	31,056	27,599	15,480	15,212
Examination of Candidates ...	2,314	2,608	2,077	...	...	...	...	...
Other payments ...	237	44	16	77	408	781	1,274	2,165
Salaries and expenses while gaining practical experience in their professions, of students retained in England after having passed out of the Royal Indian Engineering College ...	4,967	8,029	6,975	7,758	6,605	5,766	2,812	3,746
Absentee Allowances of Civil Officers employed in the Public Works Department...	31,157	24,133	13,049	17,531	21,189	25,276	23,669	27,839
Passage of Officers and Advances of Pay ...	...	...	...	1,607	1,513	1,568	545	650
Stores for India ...	96,325	87,097	84,745	89,346	80,990	86,045	65,283	71,830
TOTAL CIVIL WORKS ...	97,540	140,045	88,249	96,018	82,238	86,515	66,300	71,877
TOTAL OF BUILDINGS AND ROAD ...	97,540	140,045	88,249	96,018	84,009	92,340	71,371	78,346

HOME ACCOUNTS.

Account No. 11

Account No. 10—continued.

[CHARGES

DETAILS of CHARGES in the PUBLIC WORKS DEPARTMENT under the Heads BUILDINGS AND ROADS and GUARANTEED COMPANIES' INTEREST from 1878-79 to 1885-86—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
GUARANTEED COMPANIES' INTEREST—	£	£	£	£	£	£	£	£
Bombay, Baroda and Central India Railway Company ...	400,314	400,317	400,323	400,272	394,165	395,716	389,764	384,044
Eastern Bengal Railway Company ...	147,137	150,243	153,281	153,296	153,297	153,321	67,483	...
East Indian Railway Company	1,488,941	1,461,432*	...	...	...	...	...	...
Great Indian Peninsula Railway Company ...	1,117,242	1,135,957	1,140,825	1,141,565	1,141,753	1,141,953	1,156,124	1,169,801
Madras Railway Company ...	516,962	522,886	523,997	524,000	521,492	523,272	521,991	522,392
Oudh and Rohilkund Railway Company ...	271,670	278,929	279,083	288,607	342,024	312,807	325,684	346,757
Scinde, Punjab and Delhi Railway Company ...	551,836	551,924	553,000	553,078	553,108	553,177	553,302	553,346
South Indian Railway Company	195,174	200,791	203,995	203,995	203,995	203,995	202,892	204,395
TOTAL GUARANTEED RAILWAYS INTEREST ...	4,689,276	4,702,479	3,254,504	3,264,813	3,309,834	3,284,241	3,217,240	3,180,735

* Expenditure up to 31st December 1879.

Account No. 11.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT.

LAND REVENUE—								
Law Charges in connection with appeals from India ...	842	457	145	541	420	81	169	206
Stores for India ...	952	192	536	...	39	179	243	126
TOTAL ...	1,794	649	681	541	459	260	412	332
OPIUM—								
Stores for India ...	938	156	88	1,062	1,585	1,280	3,305	4,710
SALT—								
Stores for India ...	...	223	1	...	...	4,085	73	1,722
STAMPS—								
Stores for India ...	41,645	37,350	31,602	32,862	44,895	27,815	45,528	48,543
EXCISE—								
Stores ...	...	...	...	3	...	...	42	886
CUSTOMS—								
Stores for India ...	...	...	...	17	...	...	...	...
FOREST—								
Allowances to successful candidates for the Indian Forestry Department, Fees to Professors, &c., &c. ...	3,661	4,123	4,041	5,224	5,302	5,780	3,881	2,947
Freight from India of Teak Timber forwarded to this country for sale to Admiralty	150	...	...	...	...	...	...	...
Stores for India ...	17	854	27	64	23	84	...	2
TOTAL ...	3,828	4,977	4,068	5,288	5,325	5,864	3,881	2,950

Account No. 11]

HOME ACCOUNTS.

CHARGES]

Account No. 11—continued.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
INTEREST ON DEBT OTHER THAN THAT CHARGED TO RAILWAYS AND IRRIGATION WORKS—	£	£	£	£	£	£	£	£
East India Bonds ...	219,868	204,445	179,488	119,659	...	...	...	...
India Debentures ...	362,513	294,067	279,860	279,860	319,860	330,087	247,000	175,000
India 5 per cent. Stock ...	860,006	860,489	274,462	1,516	1,195	4,655	597	52
India 4 per cent. Stock ...	1,081,588	1,177,400	1,561,890	1,936,838	1,937,465	1,937,983	1,936,740	1,936,689
India 3½ per cent. Stock ...	...	...	...	122,499	122,498	122,495	122,669	125,817
India 3 per cent. Stock ...	...	...	...	...	...	...	67,499	142,497
Temporary Loans ...	23,877	7,800	...	6,493	54,616	1,456	3,144	1,411
Interest on the Indian Transfer Loan ...	44,675	44,674	45,518	44,794	45,498	45,214	45,306	44,761
Discount allowed on Instalment on India 3½ per cent. Stock paid in anticipation of due dates ...	...	...	...	492	...	...	...	...
Do. on 3 per cent. do. ...	...	...	...	...	...	...	184,184	...
Discount Sinking Fund in redemption of debt incurred in excess of money raised ...	...	...	...	...	...	...	...	2,721
Net amount of Discount on India Debt raised in England ...	...	116,841	...	...	...	...	...	...
Commission on renewals of India Debentures ...	...	...	...	...	...	...	2,548	...
Dividends to Proprietors of East India Stock ...	585	260	...	269	15	320	...	...
TOTAL ...	2,593,112	2,705,976	2,341,218	2,512,420	2,481,147	2,442,210	2,609,687	2,428,948
INTEREST ON OTHER OBLIGATIONS—								
Interest on deposits in Regimental Savings Banks of men returned from India ...	876	...	...	...	...	4,150	1,854	295
Interest on the India Office Provident Fund ...	249	427	561	706	831	973	1,116	...
TOTAL ...	1,125	427	561	706	831	5,123	2,970	295
POST OFFICE—								
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury ...	70,000	96,434	71,051	70,000	70,000	70,000	70,000	68,000
Subsidy to the Euphrates and Tygris Steam Navigation Co. on account of the Mail Service between Bussorah and Bagdad ...	3,600	3,600	3,600	3,600	3,600	3,600	1,200	...
Miscellaneous ...	309	...	110	...	...	...	970	...
Stores for India ...	73,909	100,034	74,761	73,600	73,600	73,600	72,170	68,000
TOTAL ...	17,447	27,398	31,597	23,212	27,871	32,887	44,628	37,139
TOTAL ...	91,356	127,432	106,358	96,812	101,471	106,487	116,798	105,139
TELEGRAPH—								
Red Sea and Indian Telegraph	18,027	18,027	18,027	18,027	18,027	18,027	18,027	18,027
Indo-European Telegraph ...	20,257	27,422	11,508	20,114	45,811	20,254	24,250	98,275
Absentee allowances ...	...	...	...	6,731	6,728	8,305	5,193	5,746
Miscellaneous ...	5,064	5,823	5,953	160	685	558	275	376
Stores for India ...	43,348	51,272	35,488	45,032	71,251	47,144	47,745	122,424
TOTAL ...	35,052	45,521	53,391	49,082	75,767	109,133	132,732	145,457
TOTAL ...	78,400	92,466*	87,340*	85,451*	116,314*	150,430*	180,527	267,861

* The details do not bring out the totals, owing to the change in the classification of Accounts.

HOME ACCOUNTS.

[Account No. 11

Account No. 11—continued.

[CHARGES

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
MINT—								
Cost of Assay of Indian Coins	209	22	22	14	17	20	18	...
Miscellaneous ...	...	...	...	170	128	95	81	358
	209	22	22	184	145	115	99	358
Stores for India ...	9,175	8,261	3,369	18,833	5,886	4,313	9,698	21,904
TOTAL ...	9,384	8,283	3,391	19,017	6,031	4,428	9,797	22,262
GENERAL ADMINISTRATION—								
<i>Home Establishments.</i>								
Salaries of the Secretary of State, Under-Secretaries of State, Members of the Council of India, Secretaries and Officers of State for India in Council, Military Secretary to His Royal Highness the General Commanding-in-Chief, and Clerk, &c., ...	137,089	136,080	132,238	133,852	136,627	135,613	137,458	169,417
Auditor and Assistants under Acts 21 and 22 Vict., C. 106, S. 52 ...	4,830	4,729	5,077	5,245	5,434	5,685	5,854	5,965
Store Department—Wages of laborers, cartage, &c., and expenses attending the extension of the India Store Depot ...	23,290	23,440	24,635	24,627	25,097	24,112	24,994	27,911
Bank of England and Bank of Ireland for management of debt ...	20,556	21,938	32,190	27,764	28,174	27,283	29,326	31,055
Law charges ...	820	1,455	1,073	1,402	1,263	1,508	996	490
Postage on despatches to and from India ...	8,740	5,625	4,901	4,405	3,906	4,041	4,086	3,954
Telegrams to India ...	...	...	...	...	7,634	5,364	6,702	18,119
Office contingencies: rents, rates, taxes, coals, candles, books, maps, and charts, stamps, postage, and various petty charges	20,480	16,988	19,523	16,753	12,772	15,513	11,705	11,993
	215,805	210,255	219,637	214,048	220,907	219,119	221,121	238,934
Miscellaneous charges on account of India ...	2,091	3,350	20,804	8,598	1,171	952	9,396	2,664
Stores for India—Currency Notes, &c. ...	15,514	6,606	5,156	8,785	27,758	19,283	4,413	20,984
TOTAL ...	233,410	220,211	245,597	231,431	249,836	239,354	234,930	262,582
LAW AND JUSTICE—								
Passage and outfit of the Judges of the High Courts	800	800	...	...	1,000	...	800	800
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports ...	150	113	150	224	113	187	150	150
	950	913	150	224	1,113	187	950	950
Stores for India ...	145	36	116	2	165	187	134	159
TOTAL ...	1,095	949	266	226	1,278	374	1,084	1,109

Account No. 11]

HOME ACCOUNTS.

CHARGES]

Account No. 11—continued.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
MARINE—								
Contribution towards the expenses of H. M.'s Ships employed in the Indian Seas.	70,000	70,000	62,500	63,608	44,237	99,427	79,066	72,194
Pay and passages of Naval Officers, Leads-men, Apprentices in the Bengal Pilot Services, &c. ...	1,223	409	1,586	518	1,500	1,112	1,585	1,035
Miscellaneous ...	7,297	...	...	...	...	18,893	16,430	875
	78,520	70,409	64,086	64,126	45,737	119,432	97,081	74,104
Stores for India ...	21,725	50,101	46,680	133,688	78,071	77,355	57,575	69,062
TOTAL ...	100,245	120,510	110,766	197,814	123,808	196,787	154,656	143,166
EDUCATION—								
Passage and outfit of Educational Officers on appointment, &c. ...	1,154	264	407	329	342	145	280	381
ECCLESIASTICAL—								
Passage and outfit of Chaplains on appointment ...	1,600	1,100	655	442	316	310	512	609
Stores for India ...	38	...	...	...	...	...	...	...
TOTAL ...	1,638	1,100	655	442	316	310	512	609
MEDICAL—								
Royal India Lunatic Asylum, Ealing—								
Salaries and allowances of the Staff, board, clothing of the Lunatics, and other expenses	6,883	6,913	6,911	6,866	6,590	6,732	6,664	6,700
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum; passage from India of Civil Lunatics, &c. ...	325	988	292	602	437	615	396	478
Other expenses ...	...	...	...	...	335	125	820	1,489
TOTAL ...	7,208	7,901	7,203	7,468	7,362	7,472	7,880	8,667
POLITICAL—								
Mission to the Court of Persia	12,000	12,000	10,000	10,000	10,000	10,000	10,000	10,000
Her Majesty's Establishments in China ...	...	...	75,000	15,000	15,000	15,000	15,000	15,000
Sums placed at the disposal of the Secretary of State for Secret Service ...	...	...	...	...	...	...	...	5,000
Afghan Boundary Commission	...	...	...	...	...	...	3,062	1,616
Miscellaneous ...	684	...	1,066	596	1,366	784	2,745	950
	12,684	12,000	86,066	25,596	26,366	25,784	30,807	32,566
Stores for India—Presentation, articles, &c. ...	651	240	221	236	336	257	1,181	293
TOTAL ...	12,935	12,240	86,287	25,832	26,702	26,041	31,988	32,859

HOME ACCOUNTS.

Account No. 11—continued.

[CHARGES

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Other Charges ...	22,842	21,198	21,574	14,071	21,270	11,809	7,325	9,233
Stores for India ...	5,538	7,195	8,277	6,520	4,771	9,087	8,492	7,278
TOTAL ...	28,380	28,393	29,851	20,591	26,041	20,896	15,817	16,511
TERRITORIAL AND POLITICAL PENSIONS—								
Nawab Syed Ahmed Ally ...	...	...	...	200	200	200	200	...
His Highness Nawab Nazim Syed Munsoor Ali ...	...	...	...	10,000	10,000	10,000	7,609	...
Members of the Bengal Nizamut Family ...	...	...	...	...	...	...	...	998
His Highness Maharajah Duleep Sing ...	34,065	21,065	24,901	21,065	21,065	69,576	21,065	21,064
TOTAL ...	34,065	21,065	24,901	31,265	31,265	79,776	28,874	22,062
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES—								
Covenanted Civil Service ...	96,887	89,303	100,067	102,521	92,047	103,591	94,202	87,604
Uncovenanted Service ...	37,590	38,471	42,019	40,277	37,768	37,043	35,011	37,563
Military Officers in Civil employ ...	92,602	82,086	75,438	73,447	79,012	74,912	67,333	68,179
Bengal Pilot Service ...	922	3,059	1,846	1,502	2,161	1,370	1,729	1,528
Marine Service ...	...	...	...	...	...	...	...	1,317
TOTAL ...	228,001	212,919	219,370	217,747	210,988	216,916	198,275	196,191
SUPERANNUATION ALLOWANCES AND PENSIONS—								
Pensions for distinguished and meritorious services ...	9,121	11,614	11,849	11,423	12,024	11,600	11,632	11,993
Pensions on retirement of Officers ...	141,375	151,032	181,838	167,397	159,440	166,330	167,453	171,227
Pensions of Officers, &c., of Establishments of the late East India Company now abolished ...	...	...	...	44,513	41,942	39,600	36,908	35,795
Pensions of Widows and Families of Officers of the Home Service from Funds (established by the East India Company) to which the Officers subscribed ...	25,683	24,400	23,602	22,660	21,371	22,269	22,141	22,174
Pensions to Widows and Families of Officers of the Bengal Pilot Service ...	4,838	5,095	5,474	5,504	5,255	5,325	5,667	5,810
Pensions from the India Office Provident Fund ...	...	...	...	...	...	...	...	735
Compassionate and Miscellaneous Pensions ...	23,455	13,396	14,197	7,892	5,817	5,797	5,536	5,399
Gratuities ...	4,176	7,066	10,521	2,809	4,267	3,044	1,273	1,197
Marine Pensions and Retired Allowances ...	42,720	38,997	40,060	...	...	...	...	...
Annual Donation to the India Office Provident Fund ...	2,000	1,000	1,000	1,018	1,000	1,000	1,000	...
Carried over ...	253,368	252,600	288,541	263,216	251,116	254,963	251,610	254,333

Account No. 11.]

HOME ACCOUNTS.

CHARGES]

Account No. 11—concluded.

DETAIL of EXPENDITURE under each GRANT in the CIVIL DEPARTMENT—concluded.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
SUPERANNUATION ALLOWANCES AND PENSIONS—continued and brought forward ...	253,368	252,600	288,541	263,216	251,116	254,965	251,610	254,3...
Commutation of Pensions of Officers of the late Indian Navy ...	117	...	...	...	...	...	...	...
Annual Donation to Bengal Civil Fund ...	2,500	2,500	2,500	2,500	2,500	2,500	2,500	...
Annuities of the Madras Civil Fund ...	800	800	459	...	...	...	...	...
Compensation Pensions ...	5,506	4,920	4,468	1,500	...	...	...	...
Annuities, Pensions and Allowances payable in respect of the Indian Civil Service Annuity, Military and Medical Funds, and the Indian Navy Fund ...	1,081,787	1,088,323	1,102,316	1,099,450	1,136,105	1,159,108	1,164,248	1,251,03...
Subscriptions to Charities ...	355	355	355	355	355	355	355	35
Relief to distressed natives of India ...	258	73	148	119	70	50	28	3...
Miscellaneous ...	12,203	11,611	12,236	...	...	...	...	...
TOTAL ...	1,356,894	1,361,182	1,411,023	1,367,140	1,390,146	1,416,978	1,418,741	1,506,0
STATIONERY AND PRINTING—								
Stationery, Printing and Book-binding for the India Office, &c. ...	7,312	8,802	5,079	6,474	8,834	7,691	3,778	7,2
Stores for India ...	165,654	88,491	64,506	112,220	153,754	104,827	125,830	67,2
TOTAL ...	172,966	97,293	69,585	118,694	162,588	112,518	129,608	74,5
MISCELLANEOUS—								
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India ...	13,954	13,805	12,536	8,840	9,428	13,653	15,129	16,1
East India Company's Expenses in respect of their Capital Stock and Dividends ...	172	...	...	...	...	...	...	...
Expenses connected with the Order of the Star and Crown of India ...	4,138	1,194*	81	165	...	1,209	257	...
Miscellaneous Charges connected with the supply of Stores to India ...	6,359	3,833	17,439	33,483	18,001	4,696	15,670	1
Other items ...	953	664	767	1,668	1,098	565	860	...
TOTAL ...	25,576	19,406	30,823	44,156	28,527	20,123	31,916	1
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	...	127	1,831	165	...	89	...	...
Protective Works—Irrigation Works—	...	...	...	...	...	...	...	...
Stores for India ...	597	216	...	...	...	26	...	...
TOTAL ...	597	343	1,831	165	...	115	...	...

HOME ACCOUNTS.

Account No. 12

Account No. 12.

CHARGES

Memorandum of STORES purchased in England, in each year from 1st April 1878, specifying the Departments to which they were supplied.

DETAIL OF DEPARTMENTS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
VIL—								
LAND REVENUE	952	192	536	...	39	179	243	126
OPPIUM	938	156	88	1,062	1,585	1,280	3,305	4,710
SALT ... ..	...	223	1	...	...	4,085	73	1,722
STAMPS	41,645	37,350	81,602	32,862	44,895	27,815	45,528	48,543
EXCISE ... ..	...	...	...	3	...	...	42	886
CUSTOMS ... ..	...	...	...	17	...	...	...	...
FOREST	17	854	27	64	23	84	...	3
POST OFFICE	17,447	27,398	31,597	23,212	27,871	32,887	44,628	37,139
TELEGRAPH	35,052	45,521	53,391	49,082	75,767	109,133	132,782	145,437
MINT	9,175	8,261	3,369	18,833	5,886	4,313	9,698	21,904
GENERAL ADMINISTRATION	15,514	6,606	5,156	8,785	27,758	19,283	4,413	20,984
LAW AND JUSTICE	145	36	116	2	165	187	134	159
MARINE—								
Coals	5,111	10,172	8,625	16,394	10,288	8,940	17,123	13,991
Miscellaneous	16,614	39,929	38,055	117,294	67,783	68,415	40,452	55,071
ECCLESIASTICAL	38	...	...	...	...	...	...	...
LITICAL	251	240	221	236	336	257	1,181	293
SCIENTIFIC AND OTHER MINOR DEPARTMENTS	5,538	7,195	8,277	6,520	4,771	9,087	8,492	7,278
STATIONERY AND PRINTING	165,654	88,491	64,506	112,220	153,754	104,827	125,830	67,294
FAMINE RELIEF AND INSURANCE... ..	597	216	...	...	...	26	...	...
SUBTOTAL	314,688	272,840	245,567	386,586	420,921	390,798	433,924	425,540
PUBLIC WORKS—								
RAILWAYS ... ..	...	244,425	694,697	363,490	78,302	97	201,315	...
IRRIGATION ... ..	...	1,092	5,286	22	1,234	1,591	65	449
MILITARY WORKS ... ..	...	...	...	5,086	1,771	5,825	5,071	6,469
CIVIL WORKS	2,826	52,948	3,504	1,586	1,248	470	1,017	47
TOTAL CIVIL AND PUBLIC WORKS	2,826	298,465	703,487	370,184	82,555	7,983	207,468	6,965
STORES	317,514	571,305	949,054	756,770	503,476	398,781	641,392	432,505
MILITARY—								
Clothing for Europeans	172,432	258,773	343,934	228,729	193,278	158,703	192,180	244,734
Ditto for Natives	46,170	56,391	45,137	61,969	28,977	54,569	41,779	49,013
Ordnance and Miscellaneous	264,885	214,759	163,936	150,606	174,706	163,902	142,139	428,600
Medical	59,512	51,228	48,051	31,357	16,311	15,734	17,723	44,050
Malt Liquor	121,376	76,552	103,113	90,641	101,286	118,082	48,794	30,426
Commissariat	35,244	47,180	28,548	11,892	15,165	23,993	19,763	132,819
Military Operations in Afghanistan	73,154	170,403	68,020	503	...	...	...	...
Expedition to Egypt ... ..	...	...	...	...	52,787	...	...	...
TOTAL MILITARY STORES	772,773	875,286	805,739	575,697	582,510	534,983	462,278	929,642
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE	682,505	530,699	557,269	427,775	358,299	770,116	840,827	1,781,042
GRAND TOTAL	1,772,792	1,977,290	2,312,062	1,760,242	1,444,285	1,703,880	1,944,597	3,143,189

Account No. 13]

HOME ACCOUNTS.

CHARGES]

Account No. 13.

Memorandum of STORES purchased in England, from 1st April 1878, specifying the Presidencies and Departments to which they were supplied.

				1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
				£	£	£	£	£	£	£	£
CIVIL—											
LAND REVENUE—											
Bengal	...	...	...	172	3	152	...	...	...	...	...
Madras	...	...	...	236	150	2	...	39	179	243	126
Bombay	...	...	...	544	39	382	...	...	...	...	...
			TOTAL	952	192	536	...	39	179	243	126
OPIMUM—											
Bengal	...	...	...	938	156	88	1,062	1,585	1,280	3,305	4,697
Bombay	...	...	...	...	...	...	...	...	...	...	13
			TOTAL	938	156	88	1,062	1,585	1,280	3,305	4,710
SALT—											
Bengal	...	...	...	...	...	...	...	...	3,798	...	...
Madras	...	...	...	...	198	1	...	...	287	73	1,722
Bombay	...	...	...	...	25	...	...	...	...	...	...
			TOTAL	...	223	1	...	...	4,085	73	1,722
STAMPS—											
Bengal	...	...	...	23,195	17,453	28,335	16,966	82,263	19,256	33,574	33,637
Madras	...	...	...	9,030	9,545	1,717	7,627	6,073	3,273	6,364	7,873
Bombay	...	...	...	9,420	10,352	1,550	8,269	6,559	5,286	5,590	7,033
			TOTAL	41,645	37,350	31,602	32,862	44,895	27,815	45,528	48,543
EXCISE—											
Madras	...	...	...	...	...	...	3	...	...	42	628
Bombay	...	...	...	...	...	...	...	...	...	...	258
			TOTAL	...	...	...	3	...	...	42	886
CUSTOMS—											
Bengal	...	...	...	...	...	...	17	...	...	...	...
FOREST—											
Bengal	...	...	...	10	4	...	64	23	84	...	3
Madras	...	...	...	5	1	...	...	...	...	...	...
Bombay	...	...	...	2	849	27	...	...	...	...	...
			TOTAL	17	854	27	64	23	84	...	3
POST OFFICE—											
Bengal	...	...	...	8,951	12,540	22,227	11,581	15,199	18,774	21,993	21,412
Madras	...	...	...	3,351	6,202	4,204	3,987	4,155	4,502	8,836	6,098
Bombay	...	...	...	5,145	8,656	5,166	7,644	8,517	9,611	13,799	9,629
			TOTAL	17,447	27,398	31,597	23,212	27,871	32,887	44,628	37,139
TELEGRAPH—											
Bengal	...	...	...	22,585	29,603	26,992	27,071	37,434	68,655	67,953	53,733
Madras	...	...	...	4,675	3,204	9,889	2,939	8,760	9,752	36,633	20,286
Bombay	...	...	...	7,792	12,714	16,510	19,072	29,573	30,726	28,196	71,418
			TOTAL	35,052	45,521	53,391	49,082	75,767	109,133	132,782	145,437

HOME ACCOUNTS.

Account No. 13

Account No. 13—continued.

[CHARGES

Memorandum of STORES purchased in England, from 1st April 1878, specifying the Presidencies and Departments to which they were supplied—continued.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
CIVIL—continued.								
MINT—								
Bengal	3,285	2,641	243	5,391	4,133	1,522	978	2,793
Bombay	5,890	5,620	3,126	12,842	1,753	2,791	8,720	19,111
TOTAL	9,175	8,261	3,369	18,833	5,886	4,313	9,698	21,904
GENERAL ADMINISTRATION—								
Bengal ... ..	...	...	...	4,723	21,070	12,676	1,793	15,847
Madras ... ..	...	...	...	1,137	1,533	2,745	892	2,019
Bombay ... ..	...	...	...	2,925	5,155	3,862	1,728	3,118
TOTAL	15,514	6,606	5,156	8,785	27,758	19,283	4,413	20,984
LAW AND JUSTICE—								
Bengal	139	35	74	...	141	171	131	92
Madras	3	...	22	1	2	11	...	28
Bombay	3	1	20	1	22	5	...	39
TOTAL	145	36	116	2	165	187	134	159
MARINE—								
<i>Coals—</i>								
Bengal	444	679	...	472	6	1,702	...	1,980
Bombay	4,667	9,493	8,625	15,922	10,282	7,238	17,123	12,011
TOTAL	5,111	10,172	8,625	16,394	10,288	8,940	17,123	13,991
<i>Miscellaneous—</i>								
Bengal	14,688	24,920	23,304	85,591	54,952	46,212	11,645	20,205
Madras	211	20	110	8,936	401	3	126	6
Bombay	1,715	14,989	14,641	22,767	12,430	22,200	28,681	34,860
TOTAL	16,614	39,929	38,055	117,294	67,783	68,415	40,452	55,071
ECCLESIASTICAL—								
Bengal	38	...	...	...	...	...	...	...
Bombay ... ..	...	...	...	...	...	...	...	...
TOTAL	38	...	...	...	...	...	...	...
POLITICAL—								
Bengal	228	238	221	236	336	230	842	293
Bombay	23	2	...	...	...	27	339	...
TOTAL	251	240	221	236	336	257	1,181	293

Account No. 13]

HOME ACCOUNTS.

CHARGES]

Account No. 13—continued.

Memorandum of STORES purchased in England, from 1st April 1878, specifying the Presidencies and Departments to which they were supplied—continued.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
CIVIL—continued.								
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Bengal	5,363	7,129	8,199	6,431	4,621	9,086	8,434	7,252
Madras	12	16	27	1	137	27	58	13
Bombay	163	50	51	88	13	24	...	13
TOTAL	5,538	7,195	8,277	6,520	4,771	9,087	8,492	7,278
STATIONERY AND PRINTING—								
Bengal ... ..	...	...	...	92,429	122,888	81,378	76,625	39,921
Madras ... ..	...	...	...	2,777	709	13,769	25,625	11,765
Bombay ... ..	...	...	...	17,014	30,157	9,680	23,580	15,608
TOTAL	165,654	88,491	64,506	112,220	153,754	104,827	125,830	67,294
FAMINE RELIEF AND INSURANCE—								
Bengal ... ..	...	...	...	...	...	26	...	...
Madras	597	216	...	...	...	...	...	...
TOTAL	597	216	...	...	...	26	...	...
PUBLIC WORKS—								
RAILWAYS—FRONTIER RAILWAYS—								
Bombay ... ..	...	244,425	694,697	363,490	78,302	97	201,315	...
MINOR WORKS AND NAVIGATION—								
Madras ... ..	...	...	5,286	22	1,057	1,381	65	243
Bombay ... ..	...	...	...	...	177	210	...	206
TOTAL ... ..	...	1,092	5,286	22	1,234	1,591	65	449
BUILDINGS AND ROADS—								
Military Works—								
Bengal ... ..	...	...	...	...	1,703	4,961	2,781	5,200
Madras ... ..	...	...	...	...	...	...	25	23
Bombay ... ..	...	...	...	...	68	864	2,265	1,246
TOTAL ... ..	...	...	...	5,086	1,771	5,825	5,071	6,469
CIVIL WORKS								
Bengal	431	...	1,290	...	1,248	75	947	3
Madras	1,210	...	...	...	...	395	26	...
Bombay	1,185	...	2,214	...	...	...	44	44
TOTAL	2,826	52,948	3,504	1,586	1,248	470	1,017	47
MILITARY—								
CLOTHING FOR EUROPEANS—								
Bengal	113,328	175,582	209,420	130,791	122,651	90,784	119,940	153,554
Madras	25,625	44,956	61,727	58,362	30,105	26,677	43,692	47,772
Bombay	33,479	38,235	72,787	39,576	40,522	41,242	28,548	43,408
TOTAL	172,432	258,773	343,934	228,729	193,278	158,703	192,180	244,734

HOME ACCOUNTS.

Account No. 13

Account No. 13—concluded.

CHARGES

Memorandum of STORES purchased in England, from 1st April 1878, specifying the *Presidencies and Departments to which they are supplied*—concluded.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
MILITARY—continued.								
CLOTHING FOR NATIVES—								
Bengal	17,400	29,726	30,090	19,967	14,492	24,221	11,891	25,120
Madras	18,229	16,329	7,889	29,143	4,685	15,117	13,071	16,860
Bombay	10,541	10,336	7,158	12,859	9,800	15,231	16,817	7,033
TOTAL	46,170	56,391	45,137	61,969	28,977	54,569	41,779	49,013
ORDNANCE AND MISCELLANEOUS—								
Bengal	137,601	95,358	96,554	86,897	64,812	77,333	63,106	239,565
Madras	55,962	41,470	23,742	23,229	23,320	39,031	24,893	15,444
Bombay	71,322	77,931	43,640	40,480	86,574	47,538	54,140	173,591
TOTAL	264,885	214,759	163,936	150,606	174,706	163,902	142,139	428,600
MEDICAL—								
Bengal	24,937	15,537	31,256	11,462	6,063	5,160	7,070	27,463
Madras	23,264	26,193	10,015	11,635	4,482	5,897	7,099	11,690
Bombay	11,311	9,498	6,780	8,260	5,766	4,677	3,554	4,897
TOTAL	59,512	51,228	48,051	31,357	16,311	15,734	17,723	44,050
MALT LIQUOR—								
Bengal	51,512	4,836	21,762	13,154	11,537	36,272	1,283	7,320
Madras	41,761	41,751	41,070	37,695	32,731	42,339	16,487	5,873
Bombay	28,103	29,965	45,281	39,792	57,018	39,471	31,024	17,233
TOTAL	121,376	76,552	108,113	90,641	101,286	118,082	48,794	30,426
COMMISSARIAT—								
Bengal	17,239	23,493	12,962	1,610	4,034	6,241	1,940	19,735
Madras	7,312	18,701	5,717	4,014	2,499	9,443	5,438	10,885
Bombay	10,693	4,986	9,869	6,268	8,632	8,309	12,385	102,198
TOTAL	35,244	47,180	28,548	11,892	15,165	23,993	19,763	132,819
MILITARY OPERATIONS IN AFGHANISTAN—								
Bombay	73,154	170,403	68,020	503	...	...	...	...
EXPEDITION TO EGYPT—								
Bombay ... ..	...	...	...	...	52,787	...	...	...
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS NOT CHARGED AGAINST REVENUE—								
Bengal	682,497	530,696	557,269	427,775	358,299	767,989	840,499	1,776,667
Madras	8	3	...	...	...	2,127	328	4,375
TOTAL	682,505	530,699	557,269	427,775	358,299	770,116	840,827	1,781,042
GRAND TOTAL—								
BENGAL	1,258,553	1,007,224	1,088,410	949,514	879,490	1,277,833	1,276,731	2,456,492
MADRAS	206,940	260,803	202,541	191,508	120,687	176,957	190,018	163,729
BOMBAY	307,300	709,263	1,021,112	619,220	444,108	249,090	477,848	522,963
TOTAL	1,772,793	1,977,290	2,312,063	1,760,242	1,444,285	1,703,880	1,944,597	3,143,189

N. B.—The cost of stores entered above includes freight paid in England.

REVENUES]

INDIAN ACCOUNTS.

Account No. 14.

Total of RECEIPTS, CHARGES and LOCAL SURPLUS in India.

DETAIL OF DEPARTMENTS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
REVENUE	64,901,709	68,049,073	70,391,479	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574
EXPENDITURE CHARGEABLE THEREON	46,265,498	52,174,906	60,580,794	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753
SURPLUS	18,636,211	15,874,167	9,810,685	17,754,638	17,025,736	20,025,122	16,821,568	15,283,821
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS	3,680,911	2,974,195*	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968
SURPLUS INCLUDING CAPITAL OUTLAY, &c., &c.	14,955,300	12,899,972	6,756,296	15,500,077	14,986,533	17,422,874	13,940,075	12,366,853

* Includes £10,676 on account of Capital charge involved in redemption of Liabilities.

Account No. 15.

TOTAL for INDIA of MAJOR HEADS of REVENUE in the CIVIL DEPARTMENTS and TOTAL RECEIPTS in the MILITARY and PUBLIC WORKS DEPARTMENTS from 1878-79 to 1885-86.

HEADS OF REVENUE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
PRINCIPAL HEADS OF REVENUE—								
Land Revenue	22,023,525	21,895,667	21,153,146	21,991,680	21,917,375	22,361,899	21,832,211	22,592,371
Opium	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515
Salt	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128
Stamps	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174
Excise	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136
Provincial Rates	2,638,835	2,882,125	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315
Customs	2,326,561	2,280,793	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943	1,199,976
Assessed Taxes	900,920	785,318	558,720	536,829	517,811	526,087	511,828	503,034
Forest	603,939	674,743	707,718	872,199	935,494	1,049,081	984,786	1,084,998
Registration	236,496	234,722	241,079	241,056	244,501	258,955	286,784	308,006
Tributes from Native States	703,660	702,451	742,209	706,873	689,945	720,487	699,017	689,578
TOTAL	51,504,346	53,073,154	52,700,700	53,652,225	50,950,877	52,034,582	51,078,224	52,441,231
INTEREST	612,934	714,869	678,129	840,434	669,727	819,741	667,616	686,970
POST OFFICE, TELEGRAPH, AND MINT—								
Post Office	911,806	1,004,372	1,018,653	949,907	977,797	1,018,743	1,047,130	1,113,086
Telegraph	403,627	478,376	508,743	417,421	469,941	471,146	541,429	581,731
Mint	172,283	230,531	89,525	70,556	185,868	131,413	180,139	224,290
TOTAL	1,487,716	1,713,279	1,616,921	1,437,884	1,633,606	1,621,302	1,768,698	1,919,107
RECEIPTS BY CIVIL DEPARTMENTS—								
Law and Justice—								
Courts of Law	337,165	349,525	352,776	326,364	316,579	299,486	281,034	288,466
Jails	309,966	309,377	334,988	351,090	340,355	274,373	265,025	289,243
Police	211,108	227,657	241,769	248,005	227,642	311,874	319,400	321,011
Marine	250,595	255,170	246,519	237,863	222,411	192,867	165,974	200,432
Education	147,425	139,414	170,238	189,292	198,558	204,427	203,291	200,740
Medical	42,419	53,073	41,258	35,509	53,841	52,558	50,025	50,979
Scientific and other Minor Departments	60,142	63,355	62,401	76,469	72,783	88,693	84,574	73,019
TOTAL	1,358,820	1,397,571	1,449,949	1,464,592	1,432,169	1,424,278	1,369,323	1,423,890
Carried over	54,963,816	56,898,873	56,445,699	57,395,135	54,686,379	55,899,903	54,883,861	56,471,198

Account No. 15—continued.

[REVENUES

TOTAL for INDIA of MAJOR HEADS of REVENUE in the CIVIL DEPARTMENTS and TOTAL RECEIPTS in the MILITARY and PUBLIC WORKS DEPARTMENTS from 1878-79 to 1885-86.

HEADS OF REVENUE.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
Brought forward ...	54,963,816	56,898,873	56,445,699	57,395,135	54,686,379	55,899,903	54,883,861	56,471,198
MISCELLANEOUS—								
Receipts in aid of Superannuation, &c. ...	571,871	424,198	212,546	250,300	201,265	201,182	199,168	251,733
Stationery and Printing ...	47,096	55,103	62,396	57,799	57,845	50,595	47,541	55,690
Exchange ...	...	...	...	...	...	61,047	12,383	264,378
Miscellaneous ...	334,692	325,285	636,362	380,767	295,799	305,228	331,687	332,949
TOTAL ...	953,659	804,586	911,304	688,866	554,909	618,052	590,779	904,750
RAILWAYS—								
State Railways (Gross Earnings) ...	976,828	2,726,420	6,521,746	7,266,818	7,386,177	8,268,482	8,418,927	9,958,588
Guaranteed Companies (Net Traffic Receipts) ...	5,278,784	4,622,584	2,913,313	3,615,625	3,582,046	3,688,143	3,478,300	3,725,075
Subsidized Companies (Repayment of Advances of Interest) ...	...	...	...	...	...	...	...	119
TOTAL ...	6,255,612	7,349,004	9,435,059	10,882,443	10,968,223	11,956,625	11,897,227	13,683,782
IRRIGATION—								
Major Works—Direct Receipts ...	612,718	707,074	638,656	865,628	929,534	936,581	1,075,131	864,773
Portion of Land Revenue due to Irrigation ...	457,142	602,398	797,319	491,220	469,081	534,126	465,817	562,607
Madras Irrigation and Canal Company (Net Traffic Receipts) ...	8,886	15,799	—7,650	—8,834	—5,624	...	...	...
Minor Works and Navigation ...	168,619	193,067	197,908	131,239	139,057	141,872	135,027	160,898
TOTAL ...	1,247,365	1,518,338	1,626,233	1,479,253	1,532,048	1,612,579	1,675,975	1,588,278
BUILDINGS AND ROADS—								
Military Works ...	39,554	38,255	36,727	50,298	44,306	44,062	40,415	41,158
Civil Works ...	514,741	449,553	496,775	530,336	490,307	487,688	552,036	548,455
TOTAL ...	554,295	487,808	533,502	580,634	534,613	531,750	592,451	589,613
RECEIPTS BY MILITARY DEPARTMENTS—								
Army { Effective ...	905,662	915,968	812,823	1,063,738	902,077	823,743	687,670	838,810
Army { Non-effective ...	21,139	23,997	24,252	29,706	30,289	76,323	43,326	47,143
Military Operations in Afghanistan ...	926,801	939,965	837,075	1,093,444	932,366	900,066	730,996	885,953
Military Operations in Egypt ...	161	50,499	602,607	354,768	...	...	...	...
TOTAL ...	926,962	990,464	1,439,682	1,448,212	1,012,069	903,774	730,996	885,953
GRAND TOTAL ...	64,901,709	68,049,073	70,391,479	72,474,543	69,293,241	71,522,683	70,371,289	74,123,574

REVENUES]

Account No. 16.

TOTAL for INDIA under each MAJOR HEAD of REVENUE in the MILITARY DEPARTMENT.

DETAIL OF MAJOR HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
ARMY—								
EFFECTIVE SERVICES—								
Army and Garrison Staff ...	40	6	6,631	35	1	86	1	1
Regimental Pay, Allowances and Charges ...	35,210	43,599	39,215	36,264	32,047	26,096	20,319	31,734
Commissariat Establishments, Supplies and Services ...	460,233	586,379	525,095	657,741	576,630	514,092	462,790	495,700
Remount and Cattle Establishments, Supplies and Services	18,533	15,121	36,547	27,070	18,516	13,135	11,733	14,784
Clothing Establishments, Supplies and Services ...	72,396	76,962	80,933	90,725	78,895	79,331	75,567	68,040
Barrack Establishments, Supplies and Services ...	4,913	3,451	4,852	3,375	2,283	2,538	2,266	2,447
Administration of Martial Law	365	1,418	2,087	1,870	2,386	4,380	3,739	4,176
Medical Establishments, Supplies and Services ...	74,861	19,524	14,188	17,259	17,525	12,994	14,485	16,539
Ordnance Establishments, Stores and Camp Equipage ...	124,484	89,883	51,621	102,858	113,721	91,953	68,360	88,383
Education ...	849	654	810	589	874	626	655	982
Sea Transport Charges ...	28,664	24,364	12,186	20,046	4,766	6,148	5,131	7,839
Miscellaneous Services ...	85,114	54,607	38,658	105,906	54,433	72,364	22,624	108,185
	905,662	915,968	812,823	1,063,738	902,077	823,743	687,670	838,810
NON-EFFECTIVE SERVICES—								
Retired Officers ...	...	...	...	...	...	42,214	8,000	7,006
Military Pensions ...	1,257	168	635	1,792	475	1,458	1	...
Widows' Pensions and Compassionate Allowances ...	19,882	23,829	23,617	27,914	29,814	32,651	35,325	40,137
	21,139	23,997	24,252	29,706	30,289	76,323	43,326	47,143
TOTAL ...	926,801	939,965	837,075	1,093,444	932,366	900,066	730,996	885,953
MILITARY OPERATIONS IN AFGHANISTAN AND EGYPT—								
Regimental Pay and Allowances ...	...	...	510	2,838	23	7	...	...
Commissariat Establishments, &c. ...	...	43,805	319,067	75,471	47,651	688	...	...
Clothing Establishments, &c. ...	...	1,569	2,017	978	9,067	8	...	...
Medical ditto ...	...	1,595	1,030	87	12,111	6	...	...
Ordnance ditto ...	...	...	...	56	334	...	...	...
Sea Transport Charges ...	...	...	2	24	1,989	71	...	...
Miscellaneous ...	161	3,530	224,988	275,314	13,024	2,928	...	...
Barrack Establishments ...	...	...	...	...	504	...	...	...
Remount and Cattle Establishments ...	...	...	40	...	...	...	...	...
Receipts in the Civil Department ...	...	...	54,953	...	...	...	...	...
TOTAL MILITARY OPERATIONS ...	161	50,499	602,607	354,768	*84,703	3,708	...	...

Account No. 17.

[REVENUES

Amounts of the MINOR* HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT.

DETAIL OF MINOR HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
LAND REVENUE—								
Ordinary Land Revenue ...	20,949,180	20,946,762	20,253,998	20,766,852	20,670,412	21,166,128	20,500,185	21,302,818
Sale of Proprietary right of Government in Land ...	6,753	4,533	9,448	2,735	3,977	10,066	2,521	4,336
Moturpha Collections (House Tax) ...	1,232	1,226	1,110	1,059	1,264	1,217	1,412	1,260
Rent of Resumed Police Service Lands and Service Commutations ...	698,167	698,881	690,841	719,786	702,645	702,938	760,944	836,950
Sale of Waste Lands and redemption of Land Revenue ...	27,452	17,371	29,438	17,228	12,336	17,268	7,226	9,168
Miscellaneous including Fisheries and other Receipts ...	458,616	547,763	620,730	628,573	608,884	617,993	622,026	594,618
Capitation Tax ...	278,172	235,574	292,592	289,723	306,172	309,580	313,779	317,806
Receipts for the improvement of Government Estates ...	31,230	11,438	12,157	13,286	39,438	36,941	39,432	38,540
Revenue Record Room Receipts ...	29,865	34,517	40,151	43,658	41,328	25,165	40,171	31,326
Quetta Assigned Revenue ...	...	...	...	...	...	8,729	10,332	10,235
Upper Burma Receipts ...	...	...	...	...	...	...	...	7,921
TOTAL ...	22,480,667	22,498,065	21,950,465	22,482,900	22,386,456	22,896,025	22,298,028	23,154,978
DEDUCT— Portion of Land Revenue due to Irrigation ...	457,142	602,398	797,319	491,220	469,081	534,126	465,817	562,607
NET ...	22,023,525	21,895,667	21,153,146	21,991,680	21,917,375	22,361,899	21,832,211	22,592,371
OPIUM—								
Sale of Behar Opium ...	3,795,021	3,562,439	3,910,586	3,761,913	3,502,117	3,391,964	2,915,230	3,150,625
Sale of Benares Opium ...	3,003,618	3,351,785	3,772,972	3,703,400	3,388,339	3,411,744	3,136,799	3,145,389
Sale of Opium issued to the Excise Department ...	190,743	188,250	225,046	192,037	198,942	194,156	192,257	188,060
Opium Pass Fees ...	2,392,983	3,141,052	2,526,236	2,184,645	2,395,559	2,508,490	2,537,870	2,449,005
Confiscations and Miscellaneous ...	17,036	75,636	45,211	20,449	14,637	50,147	34,313	9,436
TOTAL ...	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,556,501	8,816,469	8,942,515
Number of chests sold by auction in Calcutta ...	No. 55,500	No. 59,100	No. 56,400	No. 56,400	No. 56,400	No. 54,400	No. 46,698	No. 50,994
Average rate per chest ...	Rs. A. P. 1,224 15 8	Rs. A. P. 1,169 14 8½	Rs. A. P. 1,362 5 3½	Rs. A. P. 1,323 10 2	Rs. A. P. 1,221 11 4	Rs. A. P. 1,250 10 10	Rs. A. P. 1,295 15 10	Rs. A. P. 1,234 10 6
Quantity of Opium issued to Excise Department ...	Md. S. 6,574 39	Md. S. 6,612 14	Md. S. 6,222 4	Md. S. 6,575 29	Md. S. 7,364 20	Md. S. 6,554 20	Md. S. 8,283 7	Md. S. 6,661 20
Rate per seer ...	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0	Rs. A. P. 7 4 0
Number of chests of Malwa Opium ...	No. 36,596	No. 45,753½	No. 35,521	No. 30,826	No. 6,703½	No. 38,426	No. 38,905	No. 37,677
Rate per chest ...	Rs. A. P. 650 0 0	Rs. 650 & 700	Rs. A. P. 700 0 0	Rs. A. P. 700 0 0	Rs. A. P. 700 0 0	Rs. A. P. 650 0 0	Rs. A. P. 650 0 0	Rs. A. P. 650 0 0
Number of chests of Ajmere Opium ...	No. ...	No. 434 23½	No. 548½	No. 370	No. 314½	No. 160	No. 134	No. ...
Rate per chest ...	Rs. A. P. ...	Rs. 675 & 725	Rs. A. P. 725 0 0	Rs. A. P. 725 0 0	Rs. A. P. 675 0 0	Rs. A. P. 675 0 0	Rs. A. P. 675 0 0	Rs. A. P. ...

* For an Abstract of the Major Heads of Revenue in the Civil Department, see Account No. 15.

Account No. 17]

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA

REVENUES]

Account No. 17—continued.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
SALT—								
Duty on Salt imported from England ...	1,887,325	2,011,851	1,992,968	2,085,081	1,457,725	1,493,798	1,612,815	1,511,582
Excise Duty on Salt manufactured locally ...	1,530,058	1,568,859	1,590,798	1,587,577	1,468,317	1,534,384	1,841,689	2,361,047
Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c. ...	992,301	1,470,924	1,432,358	1,655,910	1,276,211	1,277,979	1,417,680	954,834
Duty on other imported Salt, sea-borne ...	426,485	371,949	319,808	307,519	307,112	257,026	329,631	309,219
Sale Proceeds of Government Salt	2,065,698	1,801,774	1,741,362	1,651,972	1,585,864	1,518,373	1,240,301	1,158,653
Miscellaneous ...	39,253	41,056	38,694	87,561	82,552	63,853	65,120	49,793
TOTAL ...	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,145,413	6,507,236	6,345,128
STAMPS—								
Sale of Court-Fee Stamps, including sale-proceeds of plain paper used therewith...	2,150,909	2,143,335	2,186,133	2,301,511	2,300,570	2,416,835	2,488,122	2,509,904
Sale of Commercial and other Stamps ...	918,739	1,007,056	1,010,779	1,019,891	1,019,233	1,037,147	1,057,911	1,080,895
Fines and Penalties ...	9,574	9,116	14,091	13,188	14,128	13,589	13,055	12,879
Miscellaneous, including duty on Impressing Documents...	31,318	34,232	39,578	46,782	45,750	45,630	47,534	59,496
TOTAL ...	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,513,201	3,606,622	3,663,174
EXCISE—								
License and Distillery Fees and Duties for the sale of Liquors and Drugs ...	2,132,833	2,263,896	2,493,452	2,745,776	2,916,716	3,088,621	3,267,410	3,406,434
Duty on Opium consumed in India ...	466,979	554,850	625,341	661,902	669,589	719,291	715,679	718,796
Acceage on Land cultivated with Poppy ...	3,629	3,737	3,076	3,674	3,917	4,125	3,482	2,919
Fines, Confiscations, and Miscellaneous ...	15,908	15,538	13,357	15,922	19,339	24,924	25,296	23,483
Upper Burma Revenue ...	...	...	...	...	...	...	...	504
TOTAL ...	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,836,961	4,011,867	4,152,136
PROVINCIAL RATES—								
Collection of Rates and Cess on lands ...	2,584,319	2,734,009	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315
Contribution from local rate for Famine Insurance ...	54,516	148,116	...	...	...	...	...	...
TOTAL ...	2,638,835	2,882,125	2,776,370	2,895,490	2,683,015	2,878,731	2,791,461	2,960,315
CUSTOMS—								
<i>Sea Customs—</i>								
Import Duty ...	1,654,699	1,599,695	1,779,730	1,562,350	430,331	436,894	416,691	435,522
Export Duty ...	635,004	653,549	731,538	767,969	835,196	719,911	589,402	744,296
<i>Land Customs—</i>								
Miscellaneous Receipts, Warehouse and Wharf Rents, Fees, &c. ...	31,330	24,812	28,050	30,830	20,749	18,496	16,994	16,263
TOTAL ...	2,326,561	2,280,793	2,539,612	2,361,388	1,296,119	1,187,266	1,029,943	1,199,976
ASSESSED TAXES—								
Income Tax collections ...	110	73	26	24	19	4	26	159
License do. ...	313,291	207,390	558,694	536,805	517,792	526,083	511,802	502,875
Contributions from License Tax for Famine Insurance ...	587,519	577,855	...	...	...	...	...	...
TOTAL ...	900,920	785,318	558,720	536,829	517,811	526,087	511,828	503,034

INDIAN ACCOUNTS—General Series.

Account No. 17

Account No. 17—continued.

[REVENUES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAILS OF MINOR HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
FOREST—								
Revenue from Timber and other Produce removed from Forests by Government Agencies ...	291,392	323,311	303,790	421,987	471,072	541,766	475,378	564,273
Revenue from Timber and other Produce removed from the Forests by consumers or purchasers ...	236,506	268,003	307,170	340,335	405,889	444,422	459,620	464,075
Revenue from Forests not managed by Government ...	26,027	27,683	40,047	41,205	16,995	12,952	9,586	10,681
Confiscated drift and waif-wood	10,901	12,259	16,871	21,292	20,880	27,644	15,297	19,591
Miscellaneous ...	39,113	43,487	39,840	47,380	20,658	22,297	24,905	21,378
Upper Burma Receipts ...	...	...	...	...	...	...	...	5,000
TOTAL ...	603,939	674,743	707,718	872,199	935,494	1,049,081	984,786	1,084,998
REGISTRATION—								
Fees for Registering Documents, &c. ...	215,927	214,713	219,828	216,852	219,054	233,088	260,413	280,650
Fees for copies of Registered Documents ...	15,347	14,391	15,462	18,488	10,642	17,803	16,938	18,000
Miscellaneous ...	2,223	2,938	4,013	4,172	4,844	7,042	8,708	8,754
Land Registration Fees ...	2,999	2,680	1,776	1,544	961	1,022	725	602
TOTAL ...	236,496	234,722	241,079	241,056	244,501	258,955	286,784	308,006
TRIBUTES FROM NATIVE STATES—								
Tributes ...	310,991	321,698	323,034	322,704	304,841	324,963	317,870	309,650
Contributions ...	361,799	351,232	387,420	345,427	346,793	349,057	351,542	347,384
Mahratta Chouth ...	10,811	10,811	10,811	10,811	10,811	10,811	10,811	10,811
Fees on Successions to Native States ...	1,364	15	2,249	9,236	8,805	16,981	99	3,038
Subsidy from the Kutch Government ...	18,695	18,695	18,695	18,695	18,695	18,695	18,695	18,695
TOTAL ...	703,660	702,451	742,209	706,873	689,945	720,487	699,017	689,578
INTEREST—								
On Government Securities purchased for the Currency Department ...	237,758	278,437	250,640	249,890	250,151	250,286	250,087	250,087
On Advances made by the Home Government to Service Funds ...	4,609	4,709	4,813	5,979	6,796	6,231	6,062	6,272
On Loans and Advances to Municipalities, Native States, Local Funds, and Local Bodies ...	325,750	374,375	369,168	368,648	357,643	499,828	337,424	345,140
On Arrears of Land Revenue, District Road and Public Works Cesses ...	24,627	32,777	29,244	27,931	28,403	28,026	21,617	17,038
On Purchase Money of Waste Lands ...	1,118	1,215	1,486	786	325	379	305	377
On Commutation of Land Tax	535	563	719	231	406	17	13	388
On Miscellaneous Accounts ...	1,779	7,579	6,330	158,261*	3,247	13,963	31,491	46,641
On Securities of Provincial Local Funds ...	16,758	15,214	15,729	28,708	22,756	21,011	20,499	21,027
TOTAL ...	612,934	714,869	678,129	840,434	669,727	819,741	667,616	686,970

REVENUES]

Account No. 17—continued.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
POST OFFICE—								
Postage in India on Letters, Newspapers, &c. ...	209,329	204,991	199,601	242,067	257,056	261,171	254,716	198,464
Sale of Postage Stamps, Ordinary	464,189	499,321	503,940	453,280	459,303	494,596	518,556	652,995
Ditto ditto, Service	126,301	134,887	134,115	138,893	149,080	157,276	161,762	171,977
Mail Cart Parcel-Van and Passenger Service ...	9,159	16,085	19,730	19,163	18,216	16,265	17,271	20,468
Bullock Train Receipts ...	110,562	140,121	100,491	37,061	27,268	15,725	10,132	14,480
Van Dāk Collections ...	27,062	30,039	25,115	3,959	722	...	...	...
Contributions from Native States	...	...	...	600	600	600	686	...
Money Order Receipts ...	...	...	51,640	71,688	80,765	91,257	103,720	70,405
Fees, Fines, and Petty Receipts	4,898	6,998	6,151	9,928	5,369	5,848	4,378	10,911
District Post Collections ...	3,074	3,030	3,837	4,581	6,158	4,544	3,953	4,237
Commission on sale of Indian Postal Notes ...	...	...	...	...	58	285	407	278
Commission on sale of British Postal Orders ...	...	...	...	...	...	...	53	84
	954,574	1,035,472	1,044,620	981,220	1,004,595	1,047,567	1,075,634	1,144,299
DEDUCT—								
Amount of Postage received in India and paid to the Post Master General, London	42,518	30,589	23,977	29,287	24,257	28,426	26,657	32,188
Payments to Colonial and other Foreign Administrations ...	...	227	1,577	1,799	2,247	101	1,643	—1,386
Refunds ...	250	284	413	227	294	297	204	411
	42,768	31,100	25,967	31,313	26,798	28,824	28,504	31,213
TOTAL ...	911,806	1,004,372	1,018,653	949,907	977,797	1,018,743	1,047,130	1,113,086
TELEGRAPH—								
Cash Receipts on Message Accounts under exceptional circumstances ...	...	14,270	27,399	9,132	2,483	9,150*	30,618	66,181
Cash Fees on Messages, including Cash Receipts from other Telegraph Administrations...	3,551	4,410	5,795	35,343	25,800	23,197	9,870*	36,215
Sale Proceeds of Telegraph Stamps ...	288,740	344,602	357,591	271,017	298,833	287,142	302,962	295,833
Cash Revenue from Hooghly River Line Offices, and bearing and forward Messages, &c.	1,106	...	...	...	...	...	...	...
Recoveries from Guaranteed Lines and Offices ...	3,269	4,244	5,217	6,464	9,611	11,153	9,944	11,249
Interest on Capital Cost of Railway lines and of first equipment of Railway Offices	13,570	14,092	20,088	21,133	30,658	29,560	42,367	42,919
Recoveries from Railway for Maintenance charges ...	28,060	28,416	30,786	30,742	39,489	37,202	54,347	50,973
Postage Stamps affixed to Messages ...	593	702	978	708	729	...	...	...
Miscellaneous ...	5,093	2,483	3,011	2,058	3,135	4,542	11,630	3,902
Carried over ...	343,982	413,219	450,865	376,597	410,738	401,946	461,738	507,272

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

Account No. 17

Account No. 17—continued.

[REVENUES

Amount of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAILS OF MINOR HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
TELEGRAPH—continued.	£	£	£	£	£	£	£	£
Brought forward ...	343,982	413,219	450,865	376,597	410,738	401,946	461,738	507,272
Ceylon Telegraph Receipts ...	9,759	9,244	1,869	...	...	...	...	...
Provincial Telegraphs Message revenue ...	...	...	...	...	518	353	371	374
TOTAL OF INDIAN TELEGRAPH ...	353,741	422,463	452,734	376,597	411,256	402,299	462,109	507,646
Indo-European Telegraph ...	49,886	55,913	56,009	40,824	58,685	68,847	79,320	74,085
TOTAL ...	403,627	478,376	508,743	417,421	469,941	471,146	541,429	581,731
MINT—								
Seignorage on Gold and Silver ...	141,255	212,104	76,203	43,593	109,118	64,572	115,750	202,655
Assay Fees ...	87	67	48	33	17	11	10	16
Gain on Coinage operations and gain on Copper Coinage ...	22,316	9,705	5,218	16,008	38,035	59,784	58,814	16,134
Sale of old Stores and Materials ...	...	...	...	2,065	30,599	267	2,160	1,273
Miscellaneous ...	8,125	8,655	8,056	8,857	8,099	6,779	3,405	4,212
TOTAL ...	172,283	230,531	89,525	70,556	185,868	131,413	180,139	224,290
LAW AND JUSTICE—								
Courts of Law—								
General Fees, Fines and Forfeitures ...	267,719	276,526	267,598	269,171	250,896	228,682	228,337	225,084
Miscellaneous Fees and Fines ...	799	711	629	2,439	...	1,806	1,675	2,645
Sale Proceeds of Unclaimed and Escheated Property ...	20,871	27,656	53,465	29,796	38,658	26,959	16,543	24,847
Court-Fees realised in Cash ...	37,603	34,724	20,914	14,710	15,379	31,493	22,610	23,308
Pleadership Examination Fees ...	2,034	1,853	3,293	4,145	4,658	5,921	4,920	4,633
Miscellaneous ...	8,139	8,055	6,877	6,103	6,988	4,625	6,949	6,274
Upper Burma Receipts ...	...	...	...	...	...	...	...	1,675
TOTAL ...	337,165	349,525	352,776	326,364	316,579	299,486	281,034	288,466
JAILS—								
Convict Settlement at Port Blair ...	30,314	29,978	29,442	28,637	30,350	32,640	26,993	37,264
Sale Proceeds of Jail Manufactures, Receipts on Account of Convict Labour and other Jail Receipts ...	261,343	265,476	288,773	308,542	293,974	229,322	226,687	240,960
Receipts on Account of Thuggee School of Industry ...	18,309	13,923	16,773	13,911	16,031	12,411	11,345	11,019
TOTAL ...	309,966	309,377	334,988	351,090	340,355	274,373	265,025	289,243
POLICE—								
Receipts on account of Police supplied to Public Departments, Private persons, and Companies ...	10,116	13,924	10,952	11,056	10,224	10,124	9,753	15,983
Contributions received for Police supplied to Municipal, Cantonment and Town Funds ...	28,956	36,385	47,250	45,787	24,929	98,989	94,404	92,268
Receipts from Railway Companies on account of Railway Police ...	9,784	11,432	10,024	12,701	14,908	17,979	15,043	15,847
Cash Receipts under Act XXXI of 1860 (Arms Act) ...	301	190	209	194	51	124	213	260
Recoveries on account of Village Police ...	2,555	6,082	8,584	7,828	5,899	8,434	12,435	11,341
Carried over ...	51,712	68,013	77,019	77,566	56,011	135,650	131,854	135,699

REVENUES]

Account No. 17—continued.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
POLICE—continued.								
Brought forward ...	51,712	68,013	77,019	77,566	56,011	135,650	131,854	135,699
Contributions for Pensions ..	4,008	3,873	3,954	4,270	3,738	2,919	2,378	1,817
Fees, Fines, and Forfeitures...	128,370	128,930	130,461	136,670	132,679	146,677	151,611	149,362
Miscellaneous ...	27,018	26,841	30,335	29,499	35,214	26,628	33,557	33,961
Upper Burma Receipts ...	...	...	...	...	...	...	...	172
TOTAL ...	211,108	227,657	241,769	248,005	227,642	311,874	319,400	321,011
MARINE—								
Pilotage Receipts ...	87,504	82,957	92,686	86,899	89,590	85,831	73,289	81,200
Dockyard Services, Supplies and Hire of Vessels ...	34,110	82,848	77,883	78,740	63,129	51,636	48,295	67,425
Sale Proceeds of Vessels and Stores ...	80,267	13,883	4,972	6,622	9,984	7,902	9,679	2,324
Registration and other Fees ...	5,967	6,905	7,738	6,441	6,962	7,026	7,449	7,726
Freight, Passage, and Tonnage	249	2,685	3,573	5,636	4,781	8,753	3,059	2,638
Coast Light Dues ...	9,097	14,726	16,756	16,598	19,709	17,111	15,985	19,953
Calcutta Port Receipts ...	26,557	25,645	28,665	17,576	...	...	...	...
Recoveries on account of capitalised Pensions ...	765	879	1,612	...	...	...	...	...
Miscellaneous ...	6,079	24,642	12,634	19,351	28,256	14,608	8,218	14,648
Upper Burma Receipts ...	...	...	...	...	...	...	...	4,518
TOTAL ...	250,595	255,170	246,519	237,863	222,411	192,867	165,974	200,432
EDUCATION—								
Fees ...	97,837	100,135	107,605	116,941	121,366	128,538	129,331	128,750
Contributions ...	26,750	18,445	19,470	18,884	22,365	21,315	23,695	19,551
Sale Proceeds of Books, &c. ...	14,193	13,481	17,783	36,958	37,988	40,679	37,326	34,053
Income from Endowments in Land ...	1,840	1,924	1,959	3,675	2,139	609	1,177	1,092
Miscellaneous ...	6,805	5,429	23,421	12,834	14,700	13,286	11,762	17,294
TOTAL ...	147,425	139,414	170,238	189,292	198,558	204,427	203,291	200,740
MEDICAL—								
Medical College and School Fees	3,936	4,336	3,786	4,582	5,252	5,822	6,173	6,657
Hospital Receipts ...	9,578	10,232	8,727	6,424	7,203	8,442	9,083	9,088
Lunatic Asylum Receipts ...	10,539	8,581	7,732	9,145	9,135	10,186	10,271	10,986
Sale Proceeds of Medical Stores	2,690	2,012	2,306	753	466	444	403	406
Income from Endowments ...	746	261	...	125	212	18	226	366
Contributions ...	10,089	18,584	11,099	10,370	18,133	23,568	18,659	20,131
Miscellaneous ...	4,841	9,067	7,608	4,110	13,440	4,078	5,210	3,345
TOTAL ...	42,419	53,073	41,258	35,509	53,841	52,558	50,025	50,979
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—								
Receipts on account of Experimental Cotton, Silk, Tea and Cotton Gin Factories and Model Farms ...	4,034	3,147	2,920	4,007	2,688	4,891	3,947	4,079
Examination Fees ...	5,745	7,272	6,808	9,248	5,418	6,190	6,698	6,517
Carriedover	9,779	10,419	9,728	13,255	8,106	11,081	10,645	10,596

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 17

Account No. 17—continued.

[REVENUES

Amount of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

DETAIL OF MINOR HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—continued.								
Brought forward ...	9,779	10,419	9,728	13,255	8,106	11,081	10,645	10,596
Sale of Instruments and Stores by the Mathematical Instrument Factory ...	10,890	5,012	6,274	10,614	8,465	15,864	13,559	10,313
Emigration and Inland Labour Transport Fees ...	19,752	16,426	13,522	11,969	10,603	14,028	16,132	9,881
Botanical and other Public Gardens ...	3,512	4,092	3,584	4,150	4,604	6,598	7,128	6,642
Cinchona Plantation Receipts	11,251	16,095	17,569	20,945	26,572	24,003	20,952	19,254
Public Exhibitions and Fairs...	4,953	6,258	8,819	9,978	9,759	11,250	9,577	11,296
Government Bull and Stallion Receipts ...	...	...	57	929	1,658	1,925	2,000	1,832
Miscellaneous ...	5	5,053	2,848	4,629	3,016	3,944	4,581	3,205
TOTAL ...	60,142	63,355	62,401	76,469	72,783	88,693	84,574	73,019
RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES—								
Subscription to the Military Fund	137,526	135,380	117,001	106,188	101,504	95,289	84,879	87,258
Do. to the Military Orphan Fund	26,069	24,180	21,091	19,075	18,990	16,205	17,581	15,663
Do. to the Medical Retiring Fund	20,539	13,970	11,361	10,823	8,068	7,059	5,079	5,722
Subscriptions under the Indian Civil Service Family Pension Regulations ...	...	...	...	...	388	1,423	1,804	2,060
Do. to the Bengal Civil Fund	...	...	...	...	...	...	...	40,067
Do. to the Madras Civil Fund	...	...	...	...	...	...	...	50
Do. to the Bombay Civil Fund	...	...	...	...	3,000	8,113	8,282	8,830
Excess payments on account of the Military Fund ...	196,668	123,591	...	...	...	...	...	...
Do. do. Military Orphan Fund ...	21,044	24,013	25,153	28,202	31,064	32,647	35,805	32,082
Do. do. Medical Retiring Fund ...	132,228	66,339	...	...	...	...	...	...
Family Subscriptions of Native Members of the Covenanted Civil Service ...	70	84	106	128	131	93	173	165
Contributions for Pensions and Gratuities ...	37,727	36,641	37,834	84,259	36,339	39,145	43,343	57,844
Recoveries on account of Capitalised Pensions, Marine ...	...	...	...	889	705	898	1,746	1,406
Miscellaneous ...	...	...	...	736	1,076	310	476	586
TOTAL ...	571,871	424,198	212,546	250,300	201,265	201,182	199,168	251,733
STATIONERY AND PRINTING—								
Receipts from Sale of Stationery, &c. ...	4,789	5,610	7,817	7,919	8,272	6,187	6,538	10,372
Sale of Gazette and other Publications ...	10,214	12,812	14,809	13,786	16,081	16,259	16,272	19,310
Other Press Receipts ...	32,093	36,681	39,770	36,094	33,492	28,149	24,731	26,008
TOTAL ...	47,096	55,103	62,396	57,799	57,845	50,595	47,541	55,690

Account No. 17.

INDIAN ACCOUNTS—General Series.

[BRITISH INDIA

CHARGES]

Account No. 17—concluded.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concluded.

DETAIL OF MINOR HEADS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
MISCELLANEOUS—	£	£	£	£	£	£	£	£
Government Audit Fees ...	1,871	3,612	2,256	4,987	4,113	4,198	6,333	6,920
Gain by Exchange on Local Transactions ...	7,591	11,313	5,754	3,463	3,480	4,974	7,784	10,698
Premium on Bills of Exchange	13,109	13,072	12,142	12,761	10,857	15,348	14,073	13,974
Treasure Trove ...	...	...	...	533	227	851	191	482
Premium on Money Orders and Lapsed Money Orders ...	11,532	10,328	699	14	...	...	...	...
Sale Proceeds of Durbar Presents	3,913	2,158	8,884	10,056	4,252	867	5,995	5,079
Sale Proceeds of old Stores and Materials ...	6,106	6,102	4,889	6,467	6,189	5,374	6,461	5,681
Toll on Khyber Roads ...	...	...	...	4,379	5,588	7,608	6,538	5,732
Sale Proceeds of Land, Houses, &c. ...	1,875	763	1,029	1,701	1,971	2,866	4,025	2,916
Unclaimed Bills of Exchange	754	2,683	274	1,361	1,161	838	338	251
Unclaimed Deposits ...	76,831	69,278	62,881	67,073	51,626	52,640	72,672	50,116
Rents, Rates and Taxes ...	59,529	57,459	54,489	60,329	60,727	64,395	65,633	69,396
Miscellaneous Fees, Fines, &c.	20,819	19,636	19,295	21,476	27,136	30,369	25,616	30,087
Contributions ...	10,114	7,151	23,032	14,337	43,666	17,810	26,012	27,838
Recoveries from Railway Companies for General Supervision by Central Offices ...	...	...	...	...	...	...	...	5,828
Recovery of Insurance and other Charges on English Stores ...	...	...	...	...	...	...	4,040	10,068
Occupation of Kandahar ...	...	...	...	6,603	1,501	...	...	...
Sundry Receipts ...	120,648	117,530	146,530	158,990	65,946	96,423	68,069	68,460
Extraordinary Items	...	4,200	294,208	6,237	7,359	664	17,907	8,063
Revenue from Berbera and Bhular ...	...	...	...	...	...	...	...	11,089
Upper Burma Receipts ...	...	...	...	...	...	...	...	271
TOTAL ...	334,692	325,285	636,362	380,767	295,799	305,228	331,687	332,949

Account No. 18.

Total for INDIA of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1878-79 to 1885-86.

DIRECT DEMANDS ON THE REVENUES—	£	£	£	£	£	£	£	£
Refunds and Drawbacks ...	250,529	254,645	346,240	272,370	316,606	388,270	200,836	206,174
Assignments and Compensations ...	1,035,080	1,142,645	1,215,013	1,194,449	1,195,087	1,238,840	1,275,442	1,396,537
Charges in respect of collections, &c.—								
Land Revenue ...	2,974,612	2,954,243	3,003,435	3,026,557	3,067,854	3,328,887	3,362,875	3,413,855
Opium ...	1,697,792	2,067,336	2,028,669	2,056,273	2,281,231	1,853,410	2,962,532	3,051,481
Salt ...	404,743	340,464	363,536	486,205	449,030	442,556	449,237	399,354
Stamps ...	73,807	76,974	75,863	77,761	78,503	81,279	84,844	84,147
Excise ...	87,839	92,038	95,404	96,883	94,431	92,359	103,617	123,207
Provincial Rates ...	64,431	47,866	46,435	53,226	53,455	54,547	50,660	47,057
Customs ...	200,417	201,280	198,927	195,093	154,982	139,345	136,860	130,719
Assessed Taxes ...	37,617	29,886	21,237	13,074	12,853	13,214	12,536	12,471
Forest ...	481,106	460,079	461,908	552,357	561,993	643,511	674,573	677,109
Registration ...	145,004	147,501	152,914	155,095	158,679	167,091	178,465	185,406
TOTAL Carried over ...	7,422,377	7,814,957	8,009,581	8,180,338	8,424,704	8,413,309	9,492,877	9,727,517

Account No. 18—continued.

[CHARGES

Total for INDIA of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1878-79 to 1885-86—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
Brought forward ...	7,422,377	7,814,957	8,009,581	8,180,338	8,424,704	8,443,309	9,492,877	9,727,517
INTEREST—								
Interest on Debt other than that charged to Railways and Irrigation Works ...	1,872,672	1,750,638	1,403,624	1,294,091	1,249,025	1,064,775	892,661	663,650
Interest on other Obligations...	382,872	385,397	413,464	533,278	469,832	452,112	478,686	473,312
TOTAL ...	2,255,544	2,136,035	1,817,088	1,827,369	1,718,857	1,516,887	1,371,347	1,136,962
POST OFFICE, TELEGRAPH AND MINT								
Post Office ...	942,114	1,018,122	1,069,147	1,051,123	1,092,539	1,127,994	1,125,275	1,164,370
Telegraph ...	443,444	354,290	408,965	442,087	478,261	513,087	564,041	520,585
Mint ...	94,607	101,266	89,227	68,509	83,249	75,910	74,183	88,327
TOTAL ...	1,480,165	1,473,678	1,567,339	1,561,719	1,654,049	1,716,991	1,763,499	1,773,282
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—								
General Administration ...	1,269,500	1,278,509	1,291,483	1,262,925	1,314,046	1,359,025	1,374,909	1,387,674
Law and Justice— Courts of Law ...	2,262,998	2,340,094	2,357,965	2,396,818	2,440,899	2,476,729	2,540,987	2,600,912
Jails ...	1,071,984	979,442	891,514	836,697	812,894	764,708	763,644	749,914
Police ...	2,423,627	2,497,755	2,526,663	2,553,861	2,642,892	2,761,054	2,832,725	2,852,724
Marine ...	391,660	355,775	383,144	425,584	366,392	392,781	339,737	336,469
Education ...	983,507	967,369	998,751	1,078,161	1,145,628	1,184,049	1,238,439	1,242,596
Ecclesiastical ...	153,562	154,912	157,983	161,694	161,161	158,802	165,774	163,045
Medical ...	664,110	662,319	660,356	675,717	685,510	709,353	733,927	736,173
Political ...	435,858	418,331	444,896	628,884	487,089	506,624	759,267	1,107,521
Scientific and other Minor Departments ...	328,312	329,867	371,328	540,400	455,775	448,534	437,958	454,190
TOTAL ...	9,985,118	9,984,373	10,084,083	10,559,741	10,512,286	10,758,659	11,187,367	11,631,158
MISCELLANEOUS CIVIL CHARGES—								
Territorial and Political Pensions ...	757,339	670,300	658,859	651,063	654,496	670,476	635,459	623,736
Civil Furlough & Absentee Allowances ...	4,482	5,232	6,217	4,895	920	3,431	14,852	4,589
Superannuation Allowances and Pensions ...	696,474	887,011	795,817	815,187	813,625	739,300	782,522	921,673
Stationery and Printing ...	283,471	314,776	411,021	447,190	344,985	373,139	383,824	412,697
Exchange ...	225,959	79,075	7,562	91,240	64,640	...	...	...
Miscellaneous ...	308,025	369,097	316,269	341,825	252,867	249,872	252,671	265,584
TOTAL ...	2,275,750	2,325,491	2,195,745	2,351,400	2,131,533	2,036,218	2,069,328	2,228,279
FAMINE RELIEF AND INSURANCE—								
Famine Relief ...	312,823	103,647	32,638	34,684	22,103	9,096	7,350	40,695
Construction of Protective Railways ...	...	...	...	682,403	-133,129	649,248	946,457	589,000
Do. do. Irrigation Works ...	...	...	...	135,449	263,443	283,191	253,046	186,807
Reduction of Debt ...	...	...	...	715,151	1,303,555	581,137	341,504	683,498
TOTAL ...	312,823	103,647	32,638	1,567,687	1,495,972	1,522,672	1,548,357	1,500,000
Carried over ...	23,731,777	23,838,181	23,706,474	26,048,254	25,937,401	25,994,736	27,432,775	27,997,198

CHARGES]

Account No. 18—continued.

Total for INDIA of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1878-79 to 1885-86—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
Brought forward ...	23,731,777	23,838,181	23,706,474	26,048,254	25,937,401	25,994,736	27,432,775	27,997,198
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance) ...	171,782	1,548,848	1,638,190	74,175	384,659	—176,414	263,501	632,055
RAILWAY REVENUE ACCOUNT—								
State Railways (Working Expenses) ...	747,748	1,450,072	3,228,260	3,365,144	3,768,314	3,890,122	4,212,896	4,902,092
Interest on Debt ...	860,672	1,029,269	1,248,183	1,461,847	1,621,481	1,785,200	1,958,511	2,181,875
Interest on Capital deposited by Companies...	...	...	...	...	32,950	85,396	118,170	289
Guaranteed Companies (Surplus Profits, Land and Supervision) ...	971,563	711,223	415,858	408,076	558,772	637,272	402,952	476,682
Interest ...	17,243	13,861	7,447	6,958	8,038	12,521	29,651	49,767
Subsidized Companies ...	...	...	...	13,226	25,992	54,572	39,551	44,125
Miscellaneous Railway Expenditure ...	48,423	19,683	57,708	51,860	253,995	—129,405	97,554	99,274
TOTAL ...	2,645,649	3,224,108	4,957,456	5,307,111	6,269,542	6,335,679	6,949,285	7,754,104
IRRIGATION—								
Major Works (Working Expenses) ...	381,422	414,475	425,347	455,442	501,730	514,794	571,780	593,150
Interest on Debt ...	656,437	686,713	714,046	741,931	815,604	894,640	932,012	964,847
Madras Irrigation and Canal Co. (Land and Supervision)	585	472	555	513	75	...	...	...
Minor Works and Navigation	629,484	667,830	703,817	789,984	899,888	749,313	745,119	745,160
TOTAL ...	1,667,928	1,769,490	1,843,765	1,987,870	2,217,297	2,158,747	2,248,911	2,303,157
BUILDINGS AND ROADS—								
Military Works ...	1,190,593	966,307	969,168	1,070,546	962,547	1,012,303	943,344	960,415
Civil Works ...	3,032,811	2,790,735	3,256,386	3,861,500	4,265,454	4,685,023	3,977,220	3,421,854
TOTAL ...	4,223,404	3,757,042	4,225,554	4,932,046	5,228,001	5,697,326	4,920,564	4,382,269
ARMY SERVICES—								
Army—Effective ...	11,819,486	12,091,466	11,911,315	12,485,317	11,436,355	11,082,280	11,201,832*	14,414,290*
Non-Effective ...	689,797	690,929	702,153	733,416	802,865	822,012	821,797	832,798
Military Operations in Afghanistan ...	12,509,283	12,781,795	12,613,468	13,218,733	12,239,220	11,904,292	12,023,629	15,247,088
Military Operations in Egypt ...	600,270	4,642,143	11,297,926	1,631,924	17,869	...	...	...
TOTAL ...	18,109,553	17,423,938	23,911,394	14,850,657	13,433,231	11,952,166	12,023,629	15,247,088
TOTAL ...	45,550,093	51,561,607	60,282,833	53,200,113	53,470,131	51,962,240	53,838,665	58,315,871
ADD— Portion of Allotments to Provincial Governments not spent by them in the year ...	716,378	633,077	336,686	1,521,019	112,171	123,501	73,840	731,242
DEDUCT— Portion of Provincial Expenditure defrayed from Provincial balances ...	—973	—19,778	—38,725	—1,227	—1,314,797	—588,180	—362,781	—207,360
TOTAL EXPENDITURE ...	46,265,498	52,174,906	60,580,794	54,719,905	52,267,505	51,497,561	53,549,721	58,839,753

* Includes £102,700 and £2,185,371 respectively on account of Quetta Field Force.

BRITISH INDIA]

INDIAN ACCOUNTS—General Series.

[Account No. 19

Account No. 18—concluded.

[CHARGES

Total for India of each MAJOR HEAD of CHARGE in the Civil Department, and Total CHARGES in the Military and Public Works Departments from 1878-79 to 1885-86—concluded.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
EXPENDITURE NOT CHARGED TO REVENUE—								
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—								
State Railways ...	2,636,605	2,284,244	2,370,319	1,620,227	1,427,752	2,434,281	2,186,573	2,363,102
Irrigation Works ...	784,950	594,276	614,070	565,428	561,643	701,037	694,920	553,866
Miscellaneous Public Improvements ...	259,356	85,000	70,000	68,906	49,808	—533,070	...	...
TOTAL ...	3,680,911	2,963,520	3,054,389	2,254,561	2,039,203	2,602,248	2,881,493	2,916,968
Capital charge involved in redemption of Liabilities ...	...	10,675	...	...	...	...	...	...

Account No. 19.

Total for INDIA of each GRANT or MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT, showing separately ORDINARY ARMY CHARGES and CHARGES on ACCOUNT of MILITARY OPERATIONS in AFGHANISTAN and EGYPT.

ARMY CHARGES—								
EFFECTIVE SERVICES—								
Army and Garrison Staff ...	497,512	497,652	489,588	500,556	485,643	517,394	485,144	481,330
Administrative Staff ...	184,115	180,989	185,090	191,785	190,311	185,012	185,889	183,699
Regimental Pay, Allowances, and Charges ...	6,544,541	6,653,159	6,569,026	6,470,141	6,112,781	6,141,371	6,170,398	6,477,200
Commissariat Establishments, Supplies and Services ...	2,363,148	2,689,711	2,677,520	3,178,836	2,399,844	2,221,313	2,202,383	2,180,566
Remount and Cattle Establishments, Supplies and Services ...	180,261	157,180	122,302	132,920	92,390	128,793	158,789	228,140
Clothing Establishments, Supplies and Services ...	84,540	111,827	104,827	107,280	117,940	123,151	139,253	93,973
Barrack Establishments, Supplies and Services ...	210,714	203,646	204,210	202,266	182,101	185,007	190,080	194,533
Administration of Martial Law ...	31,792	31,806	33,096	33,346	29,733	28,333	28,370	28,084
Medical Establishments, Supplies and Services ...	457,145	431,055	420,315	389,104	546,843	564,857	550,228	563,095
Ordnance Establishments, Supplies and Services ...	646,268	555,878	578,558	576,936	610,334	519,814	496,585	532,730
Ecclesiastical ...	30,031	28,537	28,554	29,608	29,710	28,213	28,247	28,122
Education ...	43,107	43,325	43,667	42,749	41,112	40,922	40,859	38,952
Sea Transport Charges ...	50,314	97,318	91,362	125,872	73,786	51,774	56,053	46,305
Miscellaneous Services ...	469,354	375,616	356,607	424,094	471,371	286,315	401,439*	3,202,919
Volunteer Corps ...	26,644	33,767	40,404	46,013	52,456	60,011	68,115	84,642
Unadjusted Expenditure ...	...	...	—33,811	33,811	...	...	...	...
TOTAL CARRIED OVER ...	11,819,486	12,091,466	11,911,315	12,485,315	11,436,355	11,082,280	11,201,832	14,414,290

CHARGES]

Account No. 19—continued.

Total for INDIA of each GRANT or MAJOR HEAD of CHARGE in the MILITARY DEPARTMENT, showing separately ORDINARY ARMY CHARGES and CHARGES on ACCOUNT of MILITARY OPERATIONS in AFGHANISTAN and EGYPT—continued.

DETAIL OF ITEMS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	£	£	£	£	£	£	£	£
ARMY CHARGES—continued.								
Brought forward ...	11,819,486	12,091,466	11,911,315	12,485,317	11,436,355	11,082,280	11,201,832	14,414,290
NON-EFFECTIVE SERVICES—								
Rewards for Military Services	11,342	8,705	7,811	7,601	8,571	8,689	7,771	7,374
Retired Officers ...	13,851	19,138	25,050	29,550	36,564	40,719	20,814	35,522
Military Pensions ...	620,021	614,775	619,910	641,120	701,978	711,628	727,872	721,842
Widows' Pensions and Com- passionate Allowances ...	18,949	18,577	19,159	21,718	19,945	20,308	20,397	20,493
Superannuation Pensions and Gratuities ...	25,634	29,134	30,223	33,427	35,807	40,668	44,943	47,567
	689,797	690,329	702,153	733,416	802,865	822,012	821,797	832,798
TOTAL ...	12,509,283	12,781,795	12,613,468	13,218,733	12,239,220	11,904,292	12,023,629	15,247,088
MILITARY OPERATIONS IN AFGHAN- ISTAN AND EGYPT—								
Army and Garrison Staff ...	19,171	67,226	84,959	6,101	8,581	143	...	...
Administrative Staff ...	1,070	6,442	9,039	690	1,009	185	...	...
Regimental Pay and Allowances	74,023	365,579	472,740	14,923	4,542	1,202	...	...
Commissariat Establishments	374,700	3,033,741	7,210,426	1,366,009	393,575	17,556	...	...
Remount and Cattle Establish- ments, &c. ...	1,925	1,488	1,626	162	66	59	...	...
Clothing Establishments, &c.	50,940	76,049	154,161	14,303	11,908	553	...	...
Barrack Establishments ...	5,483	5,459	17,272	5,867	1,870	4	...	...
Martial Law ...	289	1,529	3,082	261	146	...	...	...
Medical Establishments, &c. ...	13,077	27,590	69,202	16,769	9,433	100	...	...
Ordnance Establishments, &c.	30,664	50,079	95,103	2,437	63,246	41	...	...
Ecclesiastical ...	620	3,143	2,598	187	...	...	...	...
Education ...	...	11	35	5	...	...	...	...
Sea Transport Charges ...	3,231	15,852	40,030	2,115	35,343	826	...	...
Miscellaneous ...	25,077	679,484	1,131,093	217,709	734,336	27,205	...	...
Military Pensions ...	...	14	12	...	...	...	...	...
Widows' Pensions, &c. ...	...	5	155	...	...	...	...	...
Charges in the Postal Depart- ment ...	...	211,796	184,767	...	...	...	...	...
Charges in the Telegraph De- partment ...	...	91,641	38,435	12,103	...	...	...	...
Charges in the Public Works Department ...	...	5,015	122,028	571,471	...	...	...	...
Charges in the Civil Depart- ment ...	...	...	816,015	245,960	...	...	...	...
Unadjusted Charges ...	...	...	845,148	-845,148	...	...	...	...
VALUE OF STORES BROUGHT BACK AND RETRANSFERRED TO—								
Ordinary Army Account ...	...	...	...	...	-70,044	...	...	...
TOTAL ...	600,270	4,642,143	11,297,926	1,631,924	1,194,011*	47,874†	...	...