M.R.O. 1—32,406—22-11-30.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1/4 Press Mis.

Dated 10 . 1 . 1857

(Bdles and 28-19) (4b-4b)

Not to be folded or roughly handled

Dept. No. Gratuities

41

Financial Department

No. 54.

To
The Secretary to the Government
of Madras

Sir,

I am directed by the Right Hon'ble the Governor in Council to transmit to you, to be laid before the Government of Madras, the accompanying General Abstract of the Receipts and Disbursements of this Presidency for the year 1856/57, together with copy of the Report from the Accountant General.

I have &c.

9/11th December 1856.

Fort St. George
10th January 1857.

Carried forward 1,02,51,035

Inclosure in Despatch No 19

Inclosure in Despatch No 19

Extract from Proceedings of the Right Honble the Governor in Council of Fort St George

Dated 13th January 1857

Read the following Letter from the Secretary to the Government of India

Dated 10th January 1857

19

General Estimate of the Receipts and Disbursements

No. of reference to Appendix A.

CASH BALANCE.

Cash remaining in the undermentioned Treasuries on the 30th April 1856.

GENERAL DEPARTMENT.	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.
GENERAL TREASURY.				
In Gold	36,905			
„ Silver	34,95,829			
„ Copper	37,767			
	35,70,501			
Notes of the Bank of Madras, and Govt. Cash in the Bank.	1,61,679		37,32,180	
Amount of Remittances in transit to—and under Shroffage at—the General Treasury at the Presidency, but not brought to account on the 30th April 1856.				
From Travancore	4,25,000			
Do. Collector of Ganjam	62,915			
Do. do. Vizagapatam (Bank Notes)	6,700			
Do. do. Nellore	7,00,000			
Do. do. South Arcot (Bank Notes)	500			
Do. do. Bellary	3,00,000			
Do. do. Malabar	3,13,505			
Do. do. Coimbatore	3,00,000			
Do. do. Cuddapah	3,00,000		24,08,620	
The receipt of the following Remittances had not been acknowledged at the date of the despatch of the General Statement of Cash Balance on the 30th April 1856.				
From Bellary to the Resident at Hyderabad—in Co.'s Rupees.	1,00,000			
From General Treasury at Madras to the Governor of the Straits Settlements—in Copper Coins	10,000		1,10,000	
				62,50,800
MINT.				
Gold		24,817		
Silver		21,35,117		
Value of uncurrent Copper Coins in the Mint		5,373		
			21,65,307	
Post Master General			1,737	
Superintendent of Stationery			811	
Government Savings' Bank			92	
Superintendent of Government Roads			8	
Masulipatam General Treasury		12,31,485		
Amount of Remittance in transit from Guntoor to do		1,50,000		
			13,81,485	
Stipend Pay Office, Vellore			536	
Commissioner of Mysore			2,79,234	
Resident in Travancore			1,71,031	
				1,02,51,025

EXPECTED DISBURSEMENTS *continued*

of the Presidency of Fort St. George for the Official year 1856-57.

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS.

ORDINARY.

CIVIL DEPARTMENT.

POLITICAL DISBURSEMENTS CHARGEABLE ON THE REVENUES.

		Co.'s Rs.	Co.'s Rs.	Co.'s Rs.
1	**Carnatic Stipends.**			
	His Highness the Newab of the Carnatic*	14,73,200*		
	Pensions to the Families and Officers of the late Newabs	3,33,800		
	Establishment of the Paymaster of Stipends, including his Salary	9,500		
	Pensions to Military Servants	1,300		18,17,800
2	**Tanjore Stipends.**			
	His Highness the Rajah of Tanjore*	11,72,200*		
	Family of the late Rajah Ameer Sing	53,400		12,25,600
3	Interest on Bonds, issued for admitted Claims on the Tanjore Country, payable in Cash, and by Bills on England			2,20,000
4	Balance of Interest on the aggregate amount of the Tanjore Debt, awarded by the Tanjore Commissioners, viz. Rupees 56,23,788 set apart on the 31st July 1856—credited under Debt Account to complete the amount of the Sinking Fund, and debited to this head			98,400
5	Stipend to the late Newab of Masulipatam and Family			47,000
6	Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, including payments in Bengal			2,81,000
7	**Compensation, Pensions, and Charitable Allowances, and Pagoda and Mosque Allowances, Chargable on the Revenues.**			

	Compensation in lieu of Resumed Lands, Offices and Privileges.	Pensions and Charitable Allowances.	Pagoda and Mosque Allowances.	Total.		
Expected Payments	5,20,640	1,21,240	9,01,440	15,43,320		
Maulikana or Share of the Revenues of Malabar, enjoyed by Native Princes				2,63,180	18,06,500	
						54,96,300

* His Highness the Newab died on the 7th, and His Highness the Rajah of Tanjore died on the 29th of October 1855. But no alteration has been made in this Estimate—as orders to make a change having been not received at this Office.

Carried forward 54,96,300

No. of reference to Appendix A.

CASH BALANCE, *continued*

GENERAL DEPARTMENT, brought forward 1,02,51,035

REVENUAL DEPARTMENT.

Collector of Ganjam		6,24,661
,, Vizagapatam		3,18,381
,, Rajahmundry		8,06,759
,, Masulipatam		84,228
,, Guntoor		1,48,133
,, Nellore		1,74,715
,, Madras		14,385
,, Sea Customs, Madras		9,693
,, Chingleput		1,15,247
,, North Arcot		3,83,938
,, South Arcot		7,08,407
,, Tanjore		12,02,885
,, Trichinopoly		5,76,807
,, Madura		9,47,639
,, Tinnevelly		10,96,669
,, Malabar		8,11,913
,, Canara		15,60,239
,, Coimbatore		9,76,139
,, Salem		10,30,554
,, Cuddapah		9,23,657
,, Bellary		8,58,353
Commissioner of Kurnool		4,82,390
		1,38,55,792

Amount of Remittances in transit from one Collector to another.

From Masulipatam General Treasury to Vizagapatam	2,03,000	
,, Rajahmundry to Ganjam	2,00,000	
	4,03,000	
		1,42,58,792

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

ORDINARY, *continued.*

CIVIL DEPARTMENT, continued and brought forward 54,96,300

GENERAL.

DURBAR.

Mysore Commission—Establishment for rendering accounts to this Presidency	2,400		
Travancore Residency	47,600		
Tanjore Residency	7,700		
Pondicherry—Special Agent's Establishment	1,300		
Presidency—Political Agent at Chepauk—his do	2,100		
		61,100	
Expenses of the Governor's Private Office and Government House		77,900	
			1,39,000
Salaries of the Governor and Members of Council			2,56,000

PUBLIC OFFICES under the SUPREME BOARD at the PRESIDENCY, &c.

8	Secretaries to Government and their Office Establishments, including those of the Translators to Government	3,07,600	
9	Accountant General's Department of Accounts and Finance	1,74,300	
	General Treasury at the Presidency	45,600	
	Treasury Establishment at Masulipatam	5,200	
10	Civil Auditor's Office	45,700	
			5,78,400

PUBLIC ESTABLISHMENTS at the PRESIDENCY, &c.

11	Ecclesiastical Charges	3,59,500	
	Allowances of Civil Servants out of Employ	10,500	
	Do. to Junior Civil Servants, qualifying for the Public Service	39,100	
12	Board of Examiners	24,600	
13	**Public Instruction.**		
	Office of the Director of Public Instruction, including Contingent Charges, and allowance for purchase of Books	56,000	
	Presidency College	60,000	
	Medical College	40,000	
	Engineering College	20,000	
	Major Maitland's School for Artificers of the Gun Carriage Manufactory	8,000	
	Normal School, &c.	27,000	
	Dr. Hunter's School of Industrial Arts at the Presidency	18,000	
	Madras Marine School	1,200	
	Government Rewards, including Examiners Stipends	500	
	Donation to the Madras School-Book Society	2,000	
	Provincial Vernacular, and Zillah, Schools	1,07,000	
	Salary of the Chief and Assistant Inspectors, with their Establishment and Contingent Charges	1,02,000	
	Grants in Aid	25,000	
	Contingent Charges	7,000	
		4,73,700	
	Public Observatory	14,600	
	Establishment of the Reporter of External Commerce	7,400	
	Do. of Civil Surveys	2,900	
14	Do. of the Government Savings' Bank	7,200	
	Stationery Office	4,100	
	House-Rent Allowance to different persons, and Rent of Public Offices	27,400	
			9,71,000
Carried forward			19,44,400
			54,96,300

No. of reference to Appendix A.			
	CASH BALANCE, *continued and brought forward*		2,45,09,827
	MILITARY DEPARTMENT.		
	Paymaster at Vizagapatam	812	
	,, Presidency	3,096	
	,, Vellore	3,382	
	,, Trichinopoly	4,133	
	,, Bellary	4,703	
	,, Secundrabad	9,413	
	,, Kamptee	3,456	
	Deputy Paymaster at Masulipatam	53	
	,, Poonamallee	487	
	,, Malabar and Canara	1,441	
	,, Rangoon	7,941	
	Auditor of Commissariat Accounts	10,221	
	Superintendent of Family Payments (Account Balance)	95,618	
			1,44,760
			2,46,54,587

Carried forward to Page 29 2,46,54,587

No. of reference to Appendix B.			
	EXPECTED DISBURSEMENTS, *continued.*		
	ORDINARY, *continued.*		
	CIVIL DEPARTMENT, continued and brought forward		54,96,300
	GENERAL, *continued and brought forward*		19,44,400
	MINT—and other ESTABLISHMENTS, as well as PENSIONS and other SUNDRY ITEMS of CHARGES.		
15	Mint Master's Salary, Establishment and Contingencies	1,18,300	
16	Amount value of Copper and Mint Stores to be received from England	4,98,100	
	Assay Master's Salary and Establishment	28,800	
	Mint Committee Office Establishment	3,700	
			6,48,900
17	Salaries of the Post Master General, and his Subordinate Officers at the Presidency and Out-Stations, including Establishment and Contingencies		5,17,800
18	Pensions and Charitable allowances of a General nature, including Superannuation Pensions		93,200
	Pensions to the Families of Subscribers to the late Native Pension Fund		24,000
19	Batta to Officers of H. M.'s Squadron		46,000
20	**Contributions to Public and Charitable Institutions.**		
	Annual Donation to the Civil Service Annuity Fund	1,50,000	
	do. Civil Fund Charity Branch	12,950	
	do. Military Fund	17,500	
	do. Medical Fund	3,500	
	do. Female Asylum	13,200	
	do. Native Poor Asylum at Madras	7,000	
	do. Agri-Horticultural Society	3,000	
	do. Taylor's Fund	600	
	do. Sailor's Home	1,200	
	do. Protestant Poor at Negapatam	260	
	do. Public Horticultural Gardens at Ootacamund	3,300	
	do. Do. at Bangalore	7,000	
	do. Black-Town Male and Female Orphan Asylums	500	
	do. Friend in Need Society	6,150	
	do. in lieu of difference in the rates of Interest and Exchange allowed to the several Local Compassionate Funds	9,62,700	
			11,88,860
21	Amount payable by the Honorable Court of Directors, to the Annuitants of the Civil Annuity Fund up to the 30th April 1825		2,72,000
22	Interest payable on account of the Civil, Military, and other Local Funds, and permanent Charitable, Funds		5,78,200
23	**Civil Hospitals, and Vaccine Establishments.**		
	Allowances to the Surgeons and Establishments attached to the Black-Town Gaols, and Hospitals, &c. including Vaccine Establishments at the Presidency	70,400	
	Vaccine Establishments in the Provinces	88,100	
			1,58,500
	Stamp Charges.		
	Portion, appertaining to the Stamp Office, of the Consolidated Salary of the Civil Auditor and Superintendent of Stamps	13,900	
	Establishment and Contingencies	41,340	
	Purchase of Paper	1,860	
			57,100
24	Value of Stationery to be received from England and chargeable to the General Department		1,50,800
	Postage on Official Letters and Packages		63,900
25	Deputation Allowance payable in the General Department		8,700
26	Miscellaneous Charges		2,46,000
	Carried forward		59,98,360 / 1,14,94,660

No. of reference to Appendix A.

EXPECTED RECEIPTS.

ORDINARY.

CIVIL DEPARTMENT.

GENERAL.

1	Mint—Seignorage on Bullion to be purchased			1,45,200
2	**Postal Department.**			
	Collections in Cash	1,43,000		
	Postage on Official Letters and Packages	2,72,400		
	Sale of Postage Labels	1,93,800		
			6,09,200	
3	Stamp Revenue—Collections on this account	6,34,650		
	Deduct Refunds	72,750		
			5,61,900	
4	Interest account			31,700
5	Dividends of the Bank of Madras on the Government Shares			33,750
6	Public Instruction—Tuition Fees			18,800
	Miscellaneous Receipts			18,000
				14,18,550

JUDICIAL.

	Fees and Fines to be collected at the Court of Small Causes, by the Police &c, at the Presidency		77,000
7	Do. Do. at the Civil and Sessions and Subordinate Judges' Courts, &c. in the Provinces		59,100
8	Sale proceeds of unclaimed Property	11,600	
	Do. of Prison labor	5,400	
	Hire of Madras Convicts employed at Singapore to be credited by that Government to this Presidency	1,300	
			18,300
			1,54,400

N. B.—The sum of Rupees 2,72,400 credited in this page to Postal Department, *is debited to the undermentioned Departments, in distinct items.*

General	Department—Rupees..	63,900	—at page	6
Judicial	do.	„ 28,900	„	10
Revenual	do.	„ 91,200	„	12
Military	do.	„ 88,400	„	16
	Total.....	2,72,400		

Carried forward to Page 29..... 2,46,54,587

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

ORDINARY. *continued.*

CIVIL DEPARTMENT, continued and brought forward.... 1,14,94,660

JUDICIAL.

Supreme Court of Judicature, &c. at the Presidency.

27	Salaries of the Chief Justice, and the Puisne Judge, and Office Establishment.	1,63,300	
28	Company's Law Officers....	14,800	
	Insolvent Debtors' Court....	3,900	
	Sheriff's Office.....	17,800	
	Coroner's Office....	6,800	
29	Diet and Passage money to Convicts, including Contingent charges.....	35,300	
30	Law Charges....	3,500	
	Police Charges at the Presidency.....	1,33,000	
31	Court of Small Causes.....	74,000	
			4,57,400

Court of Sudr and Foujdarry Udalut.

	Judges' and Registers' Salaries.....	1,29,100
	Government Pleader's Salary....	5,000
	Native Establishments....	54,900
	Contingent, Batta, and other Extra charges....	500
		1,89,500

Civil and Sessions Judges', and Subordinate Judges' Courts, &c.

No. of reference to Appendix B.	*Northern Division.*	No. 32 Judges' Salaries.	No. Medical Establishment.	No. 33 Native Establishment.	No. 34 Contingent, Batta, and other Extra charges.	No. Police under the Magistrates.	Total.
	Ganjam..... Civil and Sessions Judges' & Sudr Ameen's Courts.	28,000	6,300	25,010	9,040	50,440	1,18,790
	Vizagapatam.. Principal Sudr Ameen's Court.....	6,000	3,690	7,990	5,600	80,760	1,04,240
	Rajahmundry. Civil and Sessions and Subordinate Judges' Courts.....	30,670	3,690	32,440	8,560	46,270	1,21,830
	Masulipatam. Civil and Sessions Judge's Court.....	30,330	4,040	21,880	7,100	45,190	1,08,540
	Guntoor..... Do. ....do.....	28,000	330	20,090	5,560	49,880	1,03,860
	Nellore..... Civil and Sessions Judges' and Principal Sudr Ameen's Courts	34,000	4,440	26,700	16,420	20,880	1,02,440
	Centre Division.						
	Chingleput... Civil and Sessions Judges' and Principal Sudr Ameen's Courts.....	34,000	4,440	26,280	17,250	6,970	88,940
	Chittoor..... Civil and Sessions and Subordinate Judges' Courts.....	27,060	5,200	42,380	14,470	46,130	1,35,240
	Cuddapah.... Do. .....do	38,680	4,020	47,000	21,550	65,540	1,76,790
	Bellary..... Do. .....do	44,720	1,070	40,500	24,370	58,590	1,69,250
	Kurnool..... Commissioner's Cutcherry	....	....	11,540	4,520	96,070	1,12,130
	Southern Division.						
	Cuddalore..... Civil and Sessions Judge's and Principal Sudr Ameen's Courts	34,000	....	32,340	9,760	51,830	1,27,930
	Combaconum. Do. do. and Subordinate & Assistant Judges' do.	61,600	3,600	50,000	8,000	70,680	1,93,880
	Trichinopoly... Civil and Sessions Judge's and Principal Sudr Ameen's Courts	34,000	1,620	25,660	18,440	25,160	1,04,880
	Madura..... Civil and Sessions and Subordinate Judges' Courts.....	27,630	4,500	32,380	14,010	43,040	1,21,560
	Tinnevelly.... Civil and Sessions Judge's and Principal Sudr Ameen's Courts.....	34,000	4,020	25,500	7,860	21,960	93,340
	Coimbatore.. Do. .....do .....do..	43,030	3,890	35,520	16,810	8,510	1,07,760
	Salem..... Civil and Sessions and Subordinate Judges' Courts.....	44,800	3,930	40,800	11,420	5,000	1,05,970
	Tranquebar.. Magisterial Establishment	....	....	....	....	2,360	2,360
	Carried forward.....	5,80,520	59,200	5,44,010	2,20,740	7,95,260	21,99,730 6,46,900
							 1,14,94,660

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

ORDINARY, *continued.*

CIVIL DEPARTMENT, continued and brought forward 15,72,950

REVENUAL.

9 to 13 LAND REVENUE.	No. 9. Current year.	No. 10. Former years.	No. 11. Small Farms and Licenses.	No. 12. Abkarry.	No. 13. Moturpha.	Total.
Ganjam	9,29,420	12,300	680	70,000	9,800	10,22,200
Vizagapatam	12,38,000	12,000	....	67,000	5,550	13,22,550
Rajahmundry	22,01,150	45,500	1,110	1,03,000	63,000	24,13,760
Masulipatam	10,00,000	80,000	3,650	45,000	25,700	11,54,350
Guntoor	15,40,000	8,500	2,700	20,700	35,300	15,77,200
Nellore	17,30,340	40,050	60	35,000	13,900	18,25,350
Madras	52,800	18,000	470	6,00,000	....	6,71,270
Chingleput	7,76,500	50,000	3,970	95,000	25,500	9,50,970
Northern Divn. of Arcot	18,49,580	23,110	1,030	1,25,070	37,000	20,35,790
Southern Divn. of Arcot	24,11,180	13,430	5,460	1,20,000	41,000	25,91,070
Tanjore, &c. — Tanjore proper	41,89,600	11,000	2,480	1,26,000	37,600	43,66,680
Tanjore, &c. — Company's old possessions included within this Collectorate	2,11,470	200	360	17,000	3,800	2,32,830
Tanjore, &c. — Tranquebar	13,000	....	....	7,000	600	20,600
Trichinopoly	13,88,000	4,000	770	26,010	6,160	14,24,940
Madura	18,42,670	1,09,700	2,330	78,900	....	20,33,600
Tinnevelly	20,16,520	83,000	3,750	46,670	84,420	22,34,360
Malabar	16,06,900	35,000	13,050	72,000	1,10,000	18,36,950
Canara	15,46,000	5,26,000	4,630	82,000	17,500	21,76,130
Coimbatore	23,49,000	3,200	240	1,21,600	58,000	25,32,040
Salem	18,62,010	54,000	2,480	1,05,000	76,000	20,99,500
Cuddapah	20,03,500	800	4,900	1,24,510	1,40,000	23,33,710
Bellary	20,59,670	1,390	6,320	2,53,990	2,34,630	25,56,000
Kurnool	6,80,310	30,000	190	76,000	45,000	8,31,500
	3,55,27,620	11,67,180	60,640	24,17,450	10,70,460	4,02,43,350
Deduct Refunds	12,450	....	780	....	17,790	31,020
	3,55,15,170	11,67,180	59,860	24,17,450	10,52,670	 4,02,12,330

14 Extra Revenue 34,557

Carried forward to Page 29 2,46,54,887

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

ORDINARY, *continued.*

CIVIL DEPARTMENT, continued and brought forward 1,14,94,660

JUDICIAL, *continued and brought forward* 6,46,900

	No. Judges' Salaries.	No. Medical Establishment.	No. Native Establishment.	No. Contingent Batta and other Extra charges.	No. Police under the Magistrates.	Total.
CIVIL and SESSIONS JUDGES' and SUBORDINATE JUDGES' COURTS, *&c. continued and brought forward*	5,80,520	59,200	5,44,010	2,20,740	7,95,260	21,99,730
Western Division.						
Mangalore ... Civil and Sessions and Subordinate Judges' Courts.	44,800	4,390	50,150	11,350	51,830	1,62,520
Honore ..... Civil and Sessions Judge's and Principal Sudr Ameen's Courts	34,000	3,900	35,990	8,670	....	82,560
Calicut ..... Civil and Sessions and Subordinate Judges' Courts.	44,800	3,800	55,820	15,600	84,390	2,04,410
Tellicherry ... Civil and Sessions Judge's and Principal Sudr Ameen's Courts	16,000	4,100	31,000	9,460	....	60,560
Cochin ..... Principal Sudr Ameen's Court	6,000	....	6,080	2,100	....	14,180
	7,26,120	75,390	7,23,050	2,67,920	9,31,480	27,23,960

Postage on Official Letters and Packages		28,900
Deputation allowance payable in this Department		44,800
Pensions to Superannuated Servants in this Department		41,250
Salary and Travelling allowance of the Inspector of Prisons		33,000
Charges to be incurred by the Commissariat Department, and by Paymasters, on account of the Judicial Department		24,700
Commissioner and Superintendents of Police		62,500
Increase for reforming the District and Village Police		41,700
Do. for revising the Establishment of District Moonsiffs		24,600
Do. for converting Kurnool from an Agency to a Zillah		10,000
Salaries of the Assistant Judge at Mangalore and Establishment		7,000
		30,43,310
		36,90,210

REVENUAL.

Salaries of the Members and Secretaries of the Board of Revenue	1,72,450	
Secretary's Office, including Contingencies	81,650	
		2,54,100

35 & 36

CHARGES for COLLECTING LAND REVENUE, &c., viz.	No. 35 Collectors' Salaries.	ESTABLISHMENT. No. 36 Land Revenue.	No. Abkarry.	No. Sundry Small Farms and Licenses.	No. Moturpha.	No. Contingent Charges, Tent Allowance, &c.	Total.
Ganjam	77,780	76,000	....	....	....	14,650	1,68,430
Vizagapatam	54,700	37,500	....	....	140	6,240	98,580
Rajahmundry	53,600	1,09,400	....	....	....	20,650	1,83,650
Masulipatam	37,000	66,060	140	....	3,060	14,380	1,20,640
Guntoor	37,470	1,03,990	....	....	290	23,360	1,65,110
Nellore	54,300	1,69,080	340	....	....	9,790	2,33,510
Madras	27,990	17,900	85,650	400	....	14,440	1,46,380
Chingleput	36,800	1,19,310	800	....	....	6,770	1,63,680
Northern Division of Arcot	71,490	1,17,830	....	....	....	15,260	2,04,580
Southern Division of Arcot	61,500	1,30,220	....	....	....	44,480	2,36,300
Tanjore, &c. — Tanjore proper	66,930	4,00,000	....	....	....	19,700	4,86,630
Tanjore, &c. — Company's old possessions included within this Collectorate	....	21,000	....	....	....	....	21,000
Tanjore, &c. — Tranquebar	....	2,000	....	....	....	....	2,000
Trichinopoly	36,800	66,070	....	....	....	4,210	1,07,080
Madura	59,800	79,220	....	....	....	13,860	1,52,880
Tinnevelly	50,800	1,36,370	....	....	....	9,270	1,96,440
Malabar	67,400	1,83,000	....	14,400	....	24,360	2,74,760
Canara	63,110	1,67,140	....	....	....	22,060	2,66,710
Coimbatore	57,950	1,78,800	....	....	....	19,070	2,55,910
Salem	55,000	1,21,000	....	....	....	11,200	1,87,200
Cuddapah	62,690	1,25,800	....	....	20	14,410	2,02,920
Bellary	55,000	1,61,600	....	....	....	15,310	2,31,910
Kurnool	28,130	83,650	....	....	....	12,170	1,23,950
	11,16,240	26,73,130	86,930	14,800	3,510	3,35,640	42,30,250
						Carried forward	42,30,250 / 2,54,100
							 1,51,84,870

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

ORDINARY, *continued.*

CIVIL DEPARTMENT, continued and brought forward 15,72,950

REVENUAL, *continued and brought forward* 4,01,28,230

15 & 16 CUSTOMS.	No. 15. Land Customs, gross Receipts.	No. 16. Sea Customs, gross Receipts.	Total Land and Sea Customs.	
Ganjam	....	40,000	40,000	
Vizagapatam	....	20,000	20,000	
Rajahmundry	490	43,500	43,990	
Sea Customs at Madras	....	5,56,080	5,56,080	
Southern Division of Arcot	63,000	21,800	84,800	
Tanjore, &c. — Tanjore proper	40,000	56,800	96,800	
Tanjore, &c. — Company's old possessions included within this Collectorate	....	1,16,600	1,16,600	
Tanjore, &c. — Tranquebar	....	24,600	24,600	
Madura	630	22,150	22,780	
Tinnevelly	35,000	17,000	52,000	
Malabar	20	70,000	70,020	
Canara	50,000	55,000	1,05,000	
	1,89,140	10,43,530	12,32,670	
Deduct Refunds and Drawback	....	16,360	16,360	
	1,89,140	10,27,170	....	12,16,310

14 Land Revenue ..... Carried forward to Page 29 2,46,54,587

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

ORDINARY, *continued.*

CIVIL DEPARTMENT, continued and brought forward 1,51,84,870

REVENUAL, *continued and brought forward* 42,30,250 2,54,100

Pensions to Superannuated Servants in this Department	59,500	
Deputation allowance payable in this Department	54,000	
Charges to be incurred by the Commissariat Department, and by Paymasters, on account of the Revenue Department	27,500	
Law Charges of the Revenue Department	2,100	
Postage on Official Letters and Packages	91,200	
Charges, connected with setting up Printing Presses, &c. in the Collectorates	9,400	
Uncovenanted Deputy Collectors	27,000	
Improvement of Tahsildars Salaries	20,800	
Increase for converting Kurnool from an Agency to a Collectorate	10,000	
		45,31,750

CUSTOMS.	Land Customs, Moyen Zabitah, Sadarward, and Extra Charges.	Sea Customs, Moyen Zabitah, Sadarward and Extra Charges.	Total.	
Ganjam	....	1,440	1,440	
Vizagapatam	....	2,540	2,540	
Rajahmundry	990	4,010	5,000	
Masulipatam	....	1,590	1,590	
Guntoor	....	1,270	1,270	
Nellore	....	1,560	1,560	
Sea Customs at Madras	....	1,11,490	1,11,490	
Southern Division of Arcot	8,520	3,920	12,440	
Tanjore, &c. — Tanjore proper	3,000	3,840	6,840	
Tanjore, &c. — Company's old possessions included within this Collectorate	....	3,000	3,000	
Tanjore, &c. — Tranquebar	....	1,120	1,120	
Madura	300	2,100	2,400	
Tinnevelly	2,950	1,530	4,480	
Malabar	2,080	16,700	18,780	
Canara	6,830	17,030	23,860	
	24,670	1,73,140	.....	1,97,810

Carried forward 49,83,660

..... 1,51,84,870

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

ORDINARY, *continued.*

CIVIL DEPARTMENT, continued and brought forward 15,72,950

REVENUAL, *continued and brought forward* 4,16,44,540

17 **Salt Revenue.**

Ganjam		4,10,000	
Vizagapatam		1,41,690	
Rajahmundry		2,01,000	
Masulipatam		2,58,000	
Guntoor		4,20,000	
Nellore		5,00,000	
Madras		6,14,500	
Chingleput		3,00,000	
Southern Division of Arcot		2,60,000	
Tanjore, &c. — Tanjore proper		4,35,000	
Tanjore, &c. — Company's old possessions, included within this Collectorate		83,700	
Tranquebar		16,300	
Madura		3,67,920	
Tinnevelly		3,40,040	
Malabar		3,74,000	
Canara		4,20,000	
			51,42,150
Commission on Private Estates			16,910
Recovery from the Mysore State, on account of commutation for the Island of Seringapatam			50,000
			4,68,53,600

MARINE.

Collections at the Presidency	42,600	
Do. at the Out-Ports	35,700	
		78,300

MILITARY DEPARTMENT.

18 Bazar Collections 2,92,800

PEISHCUSH AND SUBSIDY.

Tribute receivable from the Commissioner for the Government of the Territories of the Rajah of Mysore	24,50,000	
Do. from the Rajah of Travancore	7,83,110	
Do. from the Rajah of Cochin	2,00,000	
Peishcush receivable from the Rajah of Travancore, on account of His Highness the late Nowab of the Carnatic	13,320	
		34,46,430

PUBLIC WORKS.

Rent of Government Buildings	1,080	

Local Fund.

Collections from Cochrane's Canal, Davastanum and Chuttram Funds, and Tax on Carts, Boats, &c.	2,09,870	
Tolls levied on the Ponany Groynes in Malabar	1,350	
		2,12,300
Total Ordinary		5,24,56,330
Carried forward		5,24,56,380

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

ORDINARY, *continued.*

CIVIL DEPARTMENT, continued and brought forward 1,51,84,870

REVENUAL, *continued and brought forward* 49,83,660

37 **SALT.**

	Moyen zabitah, Sadeward, and Extra Charges.	Salt Manufacturer's Shares.	Salt Compensation.	Total.
Ganjam	10,770	48,000	70	58,840
Vizagapatam	4,400	6,750	....	11,150
Rajahmundry	13,020	6,940	....	19,960
Masulipatam	9,360	5,150	....	14,510
Guntoor	13,710	11,110	120	24,940
Nellore	34,970	40,870	1,140	76,980
Madras	79,200	1,14,830	2,610	1,96,640
Chingleput	14,440	25,000	3,660	43,100
Southern Division of Arcot	26,200	26,050	....	52,250
Tanjore, &c. — Tanjore proper	13,000	30,500	....	43,500
Tanjore, &c. — Company's old possessions included within this Collectorate	2,140	7,500	....	9,640
Tranquebar	....	2,000	....	2,000
Madura	13,780	34,650	....	48,430
Tinnevelly	11,130	28,500	1,540	41,170
Malabar	20,000	1,00,000	50	1,20,050
Canara	41,140	37,000	....	78,140
	3,07,260	5,24,850	9,190	8,41,300
				58,24,960

MARINE.

Marine Board Office	13,600	
Master Attendant's Office	28,700	
Charges of the Honorable Company's Screw Steamer "Coromandel"	50,000	
Value of Coal to be purchased	67,700	
Do. of do. expected from England	31,300	
Pensions to Superannuated Servants and Boatmen	500	
Light-House Charges	4,700	
Registrar of Merchant Seamen's Office	4,000	
Marine Establishments at the Out-Ports	23,600	
Miscellaneous charges	7,900	
		2,32,000
		2,12,41,830
Carried forward		2,12,41,830

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

ORDINARY, *brought forward* 5,24,56,380

EXTRAORDINARY.

CIVIL DEPARTMENT.

GENERAL.

Value of Copper to be used in Coinage, and of Copper Seissel to be sold, &c.	2,38,000		
Refunds of Charges	15,800		
Do. of the Post Office Department	4,000		
Sales of Stationery	9,300		
Miscellaneous Receipts	12,500		
		2,80,500	
JUDICIAL.			
Refunds of Charges, &c.		32,900	
REVENUAL			
Refunds of Charges &c.		47,700	
MARINE.			
Sale proceeds of Coal, &c.		7,700	
			3,68,800
MILITARY DEPARTMENT.			
Sales of Provisions		4,82,600	
Do. Military Stores		2,06,800	
Do. Clothing Stores		27,000	
Do. Medical Stores		10,500	
Do. Horses and Cattle		62,500	
Retrenchments, &c. recoverable		63,700	
Miscellaneous Receipts		17,300	
			8,70,400
PUBLIC WORKS.			
Amount to be returned to the Treasury, being the surplus, or unexpended portion, of advances made for various Public Works.			
CIVIL DEPARTMENT.			
Public		81,800	
Ecclesiastical		100	
Judicial		2,500	
Revenual		1,75,800	
Marine		700	
		2,60,900	
MILITARY DEPARTMENT.		24,900	
			2,85,800
PROFIT AND LOSS.		Total Extraordinary	15,25,900
CIVIL DEPARTMENT.			
GENERAL.			
19 Gain—being the difference of Exchange between 2 Shillings the Sicca Rupee fixed by the Honorable Court of Directors, and the different rates at which Bills, &c. are drawn on England, and Bills, drawn by the Honorable Court on this Government, are paid, and at which advances made in England are recovered here, and payments made here, are debited to "London"—during the year		2,41,700	
20 Unclaimed Estates transferable to the credit of Government under the Provisions of Section LI, Act VIII of 1855, by the Administrator General		1,50,000	
21 Gain—on the Coinage of Copper		96,500	
22 Gain—on the recoinage of uncurrent Coins, &c.		11,200	
23 Amount returnable to the Treasury, being the surplus or unexpended portion of advances made for State purposes		6,000	
Miscellaneous Receipts		6,500	
			5,11,900
JUDICIAL.			
Amount returnable to the Treasury being the surplus or unexpended portion of advances made for State purposes			2,300
REVENUAL.			
Amount returnable to the Treasury, being the surplus or unexpended portion of advances made for State purposes			48,600
MILITARY DEPARTMENT.			
Amount returnable to the Treasury being the surplus or unexpended portion of advances made for State purposes		7,800	
Gain—on the issue of Hyderabad Rupees to the Troops at the prescribed rate of exchange		37,000	
Miscellaneous Receipts		2,700	
			47,500
		Total Profit and Loss	6,10,300
		Total Territorial Receipts	5,45,91,680
		Carried forward to Page 23	5,45,91,680

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

ORDINARY, *continued.*

	CIVIL DEPARTMENT, brought forward		2,12,41,830
	MILITARY DEPARTMENT.		
	Pay and Allowances to Her Majesty's and the Honorable Company's Troops, including General Staff, Contingencies, &c.		
	Her Majesty's Troops.		
38	H. M.'s 12th Lancers	2,00,000	
39	H. M.'s Infantry	10,25,000	
			12,25,000
	Honorable Company's Troops.		
40	Artillery, European Infantry, and Veteran Company	28,03,000	
41	Native Cavalry, including the Governor's Body Guard	17,52,000	
	Payment on account of Saddle Contract Fund	1,05,500	
42	Native Infantry, Corps of Sappers and Miners, Supernumeraries, &c.	1,21,23,000	
			1,67,83,500
43	Staff of the Army, and Military Offices		12,22,500
44	Ordnance, Medical, and Camp Equipage, Departments	13,73,825	
	Deduct amount to be paid by the Male and Female Asylums and Native Infirmary for services to be rendered to those Institutions by the Government Surgeons	6,825	
			13,67,000
45	Value of Stores to be purchased		19,300
46	Do. of Military, Madical, Clothing, and Commissariat Stores to be received from England, and debitable to the Military Department		10,91,400
47	Do. of Stores to be purchased and supplied to the Madras Troops serving under the Government of India, and Bombay Presidency		2,01,500
48	Commissariat charges		36,80,700
	Arrears of Charges Military		4,50,000
	Special Pensions, Gratuities, &c.		4,04,000
	Superannuation Pensions to the Servants of this branch		30,500
49	Surplus Off-Reckonings for 1854, including Interest, as well as Treasury Shares payable to Officers residing in England		3,86,800
	Colonel's Allowances		1,00,000
50	Contingent Expenditure		11,76,500
51	Batta, &c. to the Troops serving in the Eastern Settlements, including Arrears		29,32,200
	Postage on Official Letters and Packages		88,400
			3,11,59,300
	Total Ordinary, except Public Works		5,24,01,130
	Carried forward		5,24,01,130

N. B. The amount of Rups. 4,04,000 set opposite the item of "Special Pensions and Gratuities &c." is formed of Rups. 2,23,000, on account of Pensions to the heirs and relatives of Native Troops deceased and to the Wounded in the several Expeditions, &c. and of Rups. 1,81,000, on account of Special Pensions and Gratuities.

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued*.

ORDINARY, except PUBLIC WORKS, *brought forward*.... 5,24,01,130

PUBLIC WORKS.

PUBLIC.

Proportion of Salaries, Establishments, and Contingencies of Officers in the Department of Public Works.....	4,90,500		
Value of Stores receivable from the Honorable Court, for the use of do.	1,63,800		
Do. of Country Stores to be purchased....	4,500		
Repairs of Roads, Ghauts, and Bridges....	6,37,700		
Do. of Navigable Canals and Ferries....	10,700		
Do. of General Buildings....	43,900		
		13,51,100	

ECCLESIASTICAL.

Proportion of Salaries, &c. as above....	4,400		
Repairs of Buildings....	8,000		
		12,400	

JUDICIAL.

Proportion of Salaries, &c. as above....	11,900		
Repairs of Buildings....	20,900		
		32,800	

REVENUAL (General.)

Proportion of Salaries, &c. as above....	11,600		
Repairs of Collector's and Tahseel Cutcherries, and Salt Cotahs.	20,400		
	32,000		

REVENUAL (Irrigation.)

Proportion of Salaries, &c. as above....	6,51,900		
Repairs of Irrigation Canals, Tanks, Anicuts, Dams, and Embankments.....	11,43,700		
		18,27,600	

LOCAL FUND.

Proportion of Salaries, &c. as above.....	46,400		
Repairs of Works constructed out of Local Funds....	81,400		
		1,27,800	

MARINE.

Proportion of Salaries, &c. as above....	1,900		
Repairs of Harbours, Groynes, &c.....	1,200		
Do. of Buildings....	2,200		
		5,300	

MILITARY.

Proportion of Salaries, &c. as above.....	90,400		
Repairs of Buildings....	1,58,700		
		2,49,100	

RAILWAY.

Salaries of the Consulting Engineer and his Deputy, Office Establishments, and Contingencies.....		36,100	
Total Public Works Ordinary.....		36,42,200	
Grand Total Ordinary Charges.....			5,60,43,330
Carried forward.....			5,60,43,330

Carried forward to Page 20.....

No. of reference to Appendix E.

EXPECTED DISBURSEMENTS, *continued.*

ORDINARY, *brought forward*			5,60,43,330
EXTRAORDINARY.			
CIVIL DEPARTMENT.			
GENERAL.			
Charges to be incurred on account of the Madras Exhibition of 1857	20,200		
Tour of the Right Honorable the Governor	10,000		
Miscellaneous Charges	1,00,500		
		1,30,700	
JUDICIAL.			
Miscellaneous Charges		21,300	
REVENUAL.			
Charges to be incurred on account of the Agricultural Exhibitions of 1857	22,000		
Miscellaneous Charges	27,500		
		49,500	
MARINE.			
Miscellaneous Charges		7,700	
			2,09,200
MILITARY DEPARTMENT.			
Amount of Retrenchments to be repaid		22,500	
Charges to be incurred on account of the 2d Expedition to Burmah		21,200	
Tour of His Excellency the Commander-in-Chief		19,600	
Miscellaneous Charges		7,200	
			70,500
Total Extraordinary, except Public Works			2,79,700
PUBLIC WORKS.			
PUBLIC.			
Construction, &c. of Roads, Bridges, and Ghauts	3,98,600		
Do. of Navigable Canals and Ferries	1,93,800		
Other Works below Rupees 50,000 each	7,73,000		
Construction of General Buildings	1,84,100		
	11,50,900		
		15,49,500	
ECCLESIASTICAL.			
Construction of Buildings		6,400	
EDUCATIONAL.			
Construction of Buildings		50,000	
JUDICIAL.			
Construction of Buildings		73,000	
REVENUAL (General.)			
Additional improvements to the Sea Custom House at the Presidency	50,300		
Other Works below Rupees 50,000 each	73,000		
	1,23,300		
REVENUAL (Irrigation.)			
Construction of Irrigation Canals	4,63,300		
Do. of Embankments	15,000		
Do. of Anicuts	2,77,800		
Other Works below Rupees 50,000 each	2,89,000		
	10,45,100		
		11,68,400	
Carried forward		28,47,300	2,79,700
			5,60,43,330

No. of reference to Appendix B.			
	EXPECTED DISBURSEMENTS, *continued.*		
	ORDINARY, *brought forward*		5,60,43,330
	EXTRAORDINARY, except PUBLIC WORKS, *brought forward*		2,79,700
	PUBLIC WORKS, continued and brought forward		28,47,300
	LOCAL FUND.		
	Construction of Works out of Local Funds		17,700
	MARINE.		
	Construction of Harbours	25,000	
	Do. of Groynes	10,300	
	Other Works below Rupees 50,000 each	32,600	
	Construction of Buildings	10,500	
			78,400
	MILITARY.		
	Construction of the Secundrabad European Infantry Barracks	3,00,000	
	Do. of the Neilgherry do.	4,00,000	
	Do. of the Bangalore Dragoon do.	50,000	
	Other Works below Rupees 50,000 each	2,13,800	
			9,63,800
	RAILWAY.		
	Compensation for Lands, &c. taken for Railway purposes	67,700	
	Total Public Works Extraordinary	39,74,900	
	Grand Total Extraordinary Charges		42,54,600
	PROFIT AND LOSS.		
	GENERAL DEPARTMENT.		
	Difference of Exchange between 2 Shillings the Sicca Rupee fixed by the Honorable Court of Directors, and the different rates at which Bills, are drawn on England, and Bills, drawn by the Honorable Court on this Government, are paid, and at which advances made in England are recovered here, and payments made here are debited to "London."	51,000	
	Miscellaneous sums to be written off	2,620	
		53,620	
	MILITARY DEPARTMENT.		
	Loss in issuing Hyderabad Rupees to the Troops at the prescribed rate of Exchange	12,800	
	Miscellaneous sums to be written off	7,000	
	Total Profit and Loss		73,420
	Total Territorial Charges		6,03,71,350
	Carried forward		6,03,71,350

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

TERRITORIAL RECEIPTS, brought forward from page 15			5,45,91,680
DEBT ACCOUNT.			
CIVIL DEPARTMENT.			
GENERAL.			
Funds of Public Institutions to be lodged in the General Treasury		29,70,500	
Deposits in this Department		20,75,000	
Amount to be received for a Four per cent Non-transferable Treasury Note, to be issued on account of the Educational Fund		10,00,000	
Balance of Interest on the aggregate amount of the Tanjore Debt, to be set apart on the 31st July 1856, to complete the amount of the Sinking Fund		93,400	
Provincial Bill Fees		5,600	
Miscellaneous Receipts		20,000	
		61,69,500	
Advances Repayable.			
Amount recoverable from Native States on account of Subsistence paid to Officers serving under them	32,000		
Do. for advances made on account of Mysore Government Pensions	10,800		
Miscellaneous Recoveries	1,98,000		
		2,40,800	64,10,300
REVENUAL.			
Deposits in this Department		23,76,000	
Advances Repayable.			
Recovery on account of Tuccavy Advances	55,500		
Do. of Charges Collections of Sequestered Estates	8,000		
Miscellaneous Recoveries	2,27,800		
		2,91,300	26,67,300
MILITARY DEPARTMENT.			
Deposits in this Department		7,64,500	
Advances Repayable.			
Amount to be credited by Paymasters on account of advances to be made by them to Officers and Corps	23,64,400		
Do. do. by the Commissary General on account of Commissariat advances	12,35,900		
Do. of Shares of Off-Reckonings for the year 1854, payable to Madras Officers	4,37,800		
Value of Clothing Stores to be supplied to different Departments	2,60,000		
Miscellaneous Recoveries	33,000		
		43,31,100	50,95,600
Total Receipts under Debt Account			1,41,73,200
Carried forward		1,41,73,200	5,45,91,680

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

TERRITORIAL CHARGES, brought forward			6,03,71,350
DEBT ACCOUNT.			
CIVIL DEPARTMENT.			
GENERAL.			
Repayment of Funds of Public Institutions		29,40,000	
Do. of Deposits in this Department		48,70,000	
Miscellaneous debits		26,000	
		78,36,000	
Advances Repayable.			
Advances to be made on account of Subsistence to Officers employed under Native Princes	31,500		
Do. on account of Mysore Pensions	10,900		
Sundry Advances	1,95,500		
		2,37,900	
REVENUAL.		80,73,900	
Repayment of Deposits in this Department	34,75,880		
Advances Repayable.			
Advances for Tuccavy	28,200		
Do. for Charges Collection of Sequestrated Estates	8,100		
Sundry Advances	2,57,280		
	2,93,580		
		37,69,460	
MILITARY DEPARTMENT.			
Repayment of Deposits in this Department	6,00,800		
Advances Repayable.			
Advances by Paymasters to Officers and Corps	23,79,000		
Do. by the Commissariat Department	16,20,000		
Shares of Off-Reckonings for 1854, payable to Officers residing in England, transferred to Bengal	2,99,960		
Amount payable by Paymasters on account of Shares of Off-Reckonings	57,500		
Sundry Advances	37,500		
	43,93,960		
		49,94,760	
Total Charges under Debt Account			1,68,38,120
Carried forward		1,68,38,120	6,03,71,350

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

TERRITORIAL RECEIPTS, brought forward		5,45,91,680
DEBT ACCOUNT, *brought forward*		1,41,73,200

FOREIGN ACCOUNT.

SUPPLIES FROM LONDON.

Bills to be drawn on the Honorable Court of Directors, including Rolls for bonâ fide Savings, &c.	3,81,900	
Recoveries, of advances to be made in England to the Civil, Military, and Medical Funds	20,55,400	
Annuities payable by the Honorable Court of Directors, on account of the Civil Annuity Fund up to 30th April 1825	2,72,000	
Receipts on account of the Madras Railway Company	1,80,000	
Amount value of Stores to be received from England	19,35,400	
Miscellaneous Credits	1,72,400	
	49,97,100	
H. M.'s Government of Ceylon.		
Credits on this account	50,000	
Total London		50,47,100

SUPPLIES FROM GENERAL GOVERNMENT OF INDIA.

Drafts on the undermentioned Officers.

Commissioner for the Affairs of Coorg	23,400	
Sub Treasurer at Fort William	8,000	
Resident at Hyderabad	4,900	
Commissioners in the Tenasserim Provinces	1,400	
		42,700

Subscriptions to the Bengal 4½ per cent Loan of 1856-57.

Subscribed, by transfer, by the Military Fund	25,00,000	
Do. do. Civil Fund	4,00,000	
In Cash	1,00,000	
		30,00,000

Supply of Funds by the undermentioned Functionaries for payment of Madras Troops.

Resident at Hyderabad	25,88,000	
Commissioner in the Tenasserim Coast Provinces, and the Authorities in Burmah	26,32,800	
Commissioner at Nagpore	12,12,000	
Resident at Indore	5,76,400	
Commissioner in Coorg	1,61,000	
Political Agent in Bhopal	4,400	
		71,74,600
Payment to be made in Bengal to the Families of Hyder Ally Khan, and Tippoo Sultan		2,00,000
Surplus of Off-Reckonings for 1854, including Interest thereon, as well as Shares payable to Madras Officers in England		6,86,700
Pay and Allowances, &c. to be disbursed in Bengal to Officers of this Presidency, including Pensions, and Carnatic Stipends		84,100
Value of Provisions, &c. to be purchased and supplied to the Madras Troops		1,00,500
Miscellaneous Credits		56,000
		1,13,44,600
Carried forward		50,47,100
		1,41,73,200
		5,45,91,680

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

TERRITORIAL CHARGES, brought forward		6,03,71,350
DEBT ACCOUNT, *brought forward*		1,68,38,120

FOREIGN ACCOUNT.

SUPPLIES TO LONDON.

Bills to be drawn by the Honorable Court of Directors, including Letters of Credit	40,00,000	
Advances on account of the Madras Railway Company	42,60,000	
Amount payable to Out-Pensioners of Chelsea Hospital	75,300	
Furlough, and English rates of Pay to be paid to different Officers	70,600	
Difference in the rates of Exchange on transactions with London	2,43,000	
Miscellaneous Debits	15,500	
	86,64,400	
H. M.'s Government of Ceylon.		
Advances to be made on this account	36,700	
H. M.'s Colonial Government in the West Indies.		
Expenses of the Emigration of Indian Labourers to the West Indies	6,000	
Total London		87,07,100

SUPPLIES TO GENERAL GOVERNMENT OF INDIA.

Interest payable on Bengal Securities			31,60,000
Drafts on the undermentioned Officers.			
Resident at Hyderabad	2,35,000		
Collector of Masulipatam	2,25,200		
		4,60,200	
Sub Treasurer at Fort William		70,000	
Naval Officer at Trincomallee		41,700	
Commissioner at Nagpore		6,000	
Resident at Indore		12,200	
Commissioner and other Bengal Authorities in the Tenasserim Provinces		2,45,000	
Assistant do. at Tounghoo		65,600	
Deputy do. at Rangoon		20,000	
Do. do. at Henzada		18,000	
Do. do. at Prome		18,200	
Do. do. and Collector of Bassein		9,300	
Do. do. at Martaban		2,400	
General Superintendent for the Suppression of Thuggee		600	
			9,69,200
Shares of Off-Reckonings for 1854, payable to Madras Officers			4,37,800
Coorg Disbursements			1,60,000
Advances to be made to the Deputy Superintendent of Electric Telegraph, including Salary and Establishment, &c.			1,23,800
Commissariat charges connected with Bengal Troops in the Pegue and Tounghoo Divisions and the Tenasserim Provinces			1,00,000
Charges for the Suppression of Meeriah Sacrifices, and Female Infanticide in the Hill Tracts of Orissa			77,000
Burmah Donation Batta, &c., to be paid to the Madras Troops			66,400
Miscellaneous Debits			94,000
			51,88,200
Carried forward			87,07,100
			1,68,38,120
			6,03,71,350

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

TERRITORIAL RECEIPTS, brought forward 5,45,91,680

DEBT ACCOUNT, *brought forward* 1,41,73,200

FOREIGN ACCOUNT, *continued and brought forward* 50,47,100

SUPPLIES from GENERAL GOVERNMENT of INDIA, *continued and brought forward* 1,13,44,600

Government of Prince of Wales' Island.

Amount to be advanced by the Resident Councillors at Singapore, Penang, and Malacca, for payment to Madras Troops serving in the Straits, including those at Labuan ..	3,85,000	
Rations, &c. to be issued to the Madras Convicts in the Straits	28,600	
Miscellaneous Credits	29,000	
		4,42,600

H. M.'s Government Labuan.

Provisions, &c. to be sold		1,000
Total General Government of India		1,17,88,200

SUPPLIES FROM THE GOVERNMENT OF BENGAL.

Drafts on the Collector of Chittagong	50,000	
Certificates to be issued	10,800	
		60,800
Advances to be made by the Collector of Cuttack for payment to the Madras Troops serving there		18,400
Miscellaneous Credits		5,000
Total Government of Bengal		84,200

SUPPLIES FROM BOMBAY.

Drafts and Certificates on the undermentioned Officers.

Accountant General at Bombay	36,000	
Collector of Dharwar	22,000	
Military Accountant at Bombay	8,600	
Certificates to be issued	800	
		67,400
Advances to be made by the Bombay Authorities for payment to Madras Troops stationed at Belgaum, Dharwar, and Sholapore	....	1,99,000
Value of Provisions and Stores to be supplied to Madras Troops	....	1,00,000
Pay and Allowances, &c. to be disbursed in Bombay to Officers of this Presidency	....	31,500
Miscellaneous Credits	....	20,000
Total Bombay		4,17,900

SUPPLIES FROM AGRA.

Drafts and Certificates on the undermentioned Officers.

Collector of Benares	24,000	
Deputy Commissioner of Soobathoo at Simla	3,500	
Certificates to be issued	9,500	
		37,000
	37,000	
Carried forward	 1,73,37,400	
	 1,41,73,200	
	.....	5,45,91,680

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

TERRITORIAL CHARGES, brought forward 6,03,71,350

DEBT ACCOUNT, *brought forward* 1,68,38,120

FOREIGN ACCOUNT, *continued and brought forward* 87,07,100

SUPPLIES to GENERAL GOVERNMENT of INDIA, *continued and brought forward* 51,88,200

Government of Prince of Wales' Island.

Drafts of the Resident Councillors at Penang, Malacca, and Singapore	55,600	
Miscellaneous Debits	18,000	
		73,600

H. M.'s Government London.

Pensions to the Heirs and Relatives of Native Troops deceased and Wounded during the War in China	37,300

H. M.'s Government Labuan.

Pay and Allowances, &c. to the Madras Troops serving there, &c	70,000

H. M.'s Colonial Government in China.

Pensions to the Heirs and Relatives of Native Troops deceased, who served in China subsequent to the termination of the War in 1843	33,100

H. M.'s Government Mauritius.

Advances to be made to the Emigration Agent, for procuring and embarking Coolies to the Mauritius	40,000
Total General Government of India	54,42,200

SUPPLIES TO THE GOVERNMENT OF BENGAL.

Drafts to the Collector of Cuttack	5,600
Payment to be made to the French Government on account of Salt and Opium Convention of 7th March 1815	2,13,000
Value of Salt to be shipped to Calcutta	80,000
Arrears of Commissariat Charges connected with Bengal Troops in the Pegue and Tounghoo Divisions, and the Tenasserim Provinces	1,00,000
Miscellaneous Debits	3,000
Total Government of Bengal	4,01,600
Carried forward	1,45,50,900 ..... 1,68,38,120 .....

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

TERRITORIAL RECEIPTS, brought forward		5,45,91,680
DEBT ACCOUNT, *brought forward*	1,41,73,200	
FOREIGN ACCOUNT, *continued and brought forward*	1,73,37,400	
SUPPLIES from AGRA, *continued and brought forward*	37,000	
Amount to be advanced by the Agra Authorities for payment of the Madras Troops serving at Saugor, Jubbulpore, Hoshungabad, Nursingpore, Jhansi, Nagode, Baitool, Dumoh, and Seonee	12,53,400	
Miscellaneous Credits	4,300	
Total Agra	12,99,700	
Total Receipts under Foreign Account	1,86,37,100	
		3,28,10,300
		8,74,01,980
Add Cash Balance on the 30th April 1856—vide page 5		2,46,54,587
Company's Rupees		11,20,56,567

Signed P. Rendall
Accountant General.

FORT SAINT GEORGE,
Accountant General's Office,
11th December, 1856.

L. Lallemandier
Uncovenanted Asst.

A

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

TERRITORIAL CHARGES, brought forward			6,03,71,350
DEBT ACCOUNT, *brought forward*		1,68,38,120	
FOREIGN ACCOUNT, *continued and brought forward*		1,45,50,900	
SUPPLIES TO BOMBAY.			
Drafts on the undermentioned Officers.			
Collector of Dharwar	1,700		
Do. in charge of the Treasury Chest at Shikarpore	1,500		
Do. do. do. at Kurrachee	1,200		
		4,400	
Amount to be advanced to Officers of the Bombay Government		1,25,000	
Commissariat expenses on account of Bombay Troops		5,000	
Miscellaneous Debits		73,000	
Total Bombay			2,07,400
SUPPLIES TO AGRA.			
Drafts on the undermentioned Officers.			
Assistant Commissioner at Saugor	35,500		
Do. do. at Jubbulpore	9,300		
		44,800	
Miscellaneous Debits		3,000	
Total Agra			47,800
Total Disbursements under Foreign Account			1,48,06,100
			3,16,44,220
			9,20,15,570
Balance expected to remain in the several Treasuries on the 30th April 1857			2,00,40,997
Company's Rupees			11,20,56,567

Errors Excepted.

Signed { Harris
H. C. Montgomery

True Copy
P. Rendall
Accountant General

No. of reference to Appendix A.		Co.'s Rs.	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.
	EXPECTED RECEIPTS.				
	ORDINARY.				
	CIVIL DEPARTMENT.				
	GENERAL.				
	Mint—Seignorage on Bullion to be purchased			1,45,200	
	Postal Collections in Cash—Postage on Official Letters and Packages—and sale proceeds of Postage Labels			6,09,200	
	Stamp Revenue			5,61,900	
	Interest Account			31,700	
	Miscellaneous Receipts			70,550	
					14,18,550
	JUDICIAL.				
	Fees, Fines, &c				1,54,400
	REVENUAL.				
	Land Revenue—Current year			3,55,15,170	
	Do. Former years			11,67,180	
	Small Farms and Licenses			59,860	
	Abkarry			24,17,150	
	Moturpha			10,52,670	
	Extra Revenue			2,15,900	
	Customs.				
	Land Customs	1,89,140			
	Sea Customs	10,27,170			
				12,16,310	
	Salt Revenue			51,42,150	
	Commission on Private Estates			16,910	
	Recovery from the Government of Mysore, on account of commutation for the Island of Seringapatam			50,000	
					4,68,53,600
	MARINE.				
	Collections in this Department				78,300
	MILITARY DEPARTMENT.				
	Bazar Collections				2,92,800
	PEISHCUSH AND SUBSIDY.				
	Tributes receivable from the Governments of Mysore, Travancore and Cochin				34,46,430
	PUBLIC WORKS.				
	Local Fund.				
	Collections from Cochrane's Canal, Davastanum, and Chuttrum Funds, &c				2,12,300
			Total Ordinary		5,24,56,380
	EXTRAORDINARY.				
	CIVIL DEPARTMENT.				
	GENERAL.				
	Value of Copper to be used in Coinage, and of Copper Seissel to be sold, &c.	2,38,900			
	Refunds of Charges, &c	41,600			
				2,80,500	
	JUDICIAL.				
	Refunds of Charges, &c			32,900	
	REVENUAL.				
	Refunds of Charges, &c			47,700	
	MARINE.				
	Sale proceeds of Coal, &c			7,700	
					3,68,800
	MILITARY DEPARTMENT.				
	Sale proceeds of Provisions, Stores, Horses, &c				8,70,400
	PUBLIC WORKS.				
	Amount returnable to the Treasury, being the surplus, or unexpended portion, of Advances made for various Public Works				2,85,800
			Total Extraordinary		15,25,000
			Carried forward		5,39,81,380

EXPECTED DISBURSEMENTS.	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.
ORDINARY.					
CIVIL DEPARTMENT.					
Political Disbursements Chargable on the Revenues....	....	....	....	54,96,300	
GENERAL.					
Durbar Charges.....	.....	.....	.....	1,39,000	
Salaries of the Governor and Members of Council.....		.....		2,56,000	
Public Offices under the Supreme Board at the Presidency, &c.....				5,78,400	
Public Establishments at the Presidency, &c....	....	4,97,300			
Public Instruction....	....	4,73,700			
				9,71,000	
Mint, Assay and Mint Committee Offices, including Copper and Stores receivable from England..	....	....		6,48,900	
Post Office Charges....	....	.....	.....	5,17,800	
Pensions and Charitable allowances, including Superannuation Pensions..				1,17,200	
Batta to Officers of Her Majesty's Squadron....	....	....	....	46,000	
Contributions to Public and Charitable Institutions.....		.....		11,88,860	
Amount payable by the Honorable Court of Directors to Annuitants of the "Civil Annuity Fund up to 30th April 1825".....		.....		2,72,000	
Interest payable on account of the Civil, Military, and other Local, and permanent Charitable, Funds....	....	....	....	5,78,200	
Civil Hospitals and Vaccine Establishments....	....		...	1,58,500	
Stamp Charges....	....	....	....	.....	57,100
Value of Stationery to be received from England.....			.....	1,50,800	
Deputation allowance....	....	.....	.....	8,700	
Miscellaneous Charges....	....	....	.....	3,09,900	
					59,98,360
JUDICIAL.					
Supreme Court of Judicature, &c including Police at the Presidency....				4,57,460	
Court of Sudr and Foujdarry Udalut.....		....	....	1,89,500	
Judicial and Police Establishments, &c. in the Provinces, including certain other charges....	....	....	....	....	30,43,310
					36,90,210
REVENUAL.					
Office of the Board of Revenue.....	.....		.....	2,54,100	
Charges Collection, viz. Salaries, Establishments, and Contingencies of Collectors, and other Revenual Charges....	....		....	44,40,550	
Land Customs Charges....	....	....	....	24,670	
Sea Customs Charges.....	.....	....	....	1,73,140	
Salt Charges....	....	....	....	9,32,500	
					58,24,960
MARINE.					
Establishments at the Presidency, including charges of the Honorable Company's Steamer "Coromandel," and value of Coal....	....			2,08,400	
Establishments at the Out-Ports....	....	....	....	....	23,600
					2,32,000
MILITARY DEPARTMENT.					
Her Majesty's Troops ...	....	....	....	....	12,25,000
Honorable Company's Troops, including Commissariat and other charges.					2,82,54,600
Payment on account of Off-Reckonings, &c. for 1854....	....		....		3,86,800
Value of Stores to be received from England.....	....		....		10,91,400
Do. of Provisions to be purchased and supplied by other Presidencies..					2,01,500
					3,11,59,300
				Total Ordinary, except Public Works....	5,24,01,130
PUBLIC WORKS.					
PUBLIC.					
Proportion of Salaries, Establishments, and Contingencies of Officers in the Department of Public Works....	....	4,90,500			
Value of Stores.....	....	1,68,300			
Repairs of Roads, Bridges, General Buildings, &c....	....	6,92,300			
				13,51,100	
ECCLESIASTICAL.					
Proportion of Salaries, &c. as above.....	....	....	4,400		
Repairs of Buildings....	....	....	8,000		
				12,400	
JUDICIAL.					
Proportion of Salaries, &c. as above....	....	....	11,900		
Repairs of Buildings....	....	....	20,900		
				32,800	
REVENUAL (General.)					
Proportion of Salaries, &c. as above....	....	....	11,600		
Repairs of Buildings....	....	....	20,400		
			32,000		
REVENUAL (Irrigation.)					
Proportion of Salaries, &c. as above.....	....	....	6,51,900		
Repairs of Irrigation Canals, Dams, Tanks, &c....	....		11,43,700		
				18,27,600	
LOCAL FUND.					
Proportion of Salaries, &c. as above....	....	....	46,400		
Repairs of Works constructed out of Local Funds....	....		81,400		
				1,27,800	
MARINE.					
Proportion of Salaries, &c. as above....	....	....	1,900		
Repairs of Buildings, &c....	....	....	3,400		
				5,300	
MILITARY DEPARTMENT.					
Proportion of Salaries, &c. as above....	....	....	90,400		
Repairs of Buildings....	....	....	1,58,700		
				2,49,100	
				36,06,100	
RAILWAY.					
Salary of the Consulting Engineer and of his Deputy, Office Establishment, &c.				36,100	
				Total Public Works Ordinary.....	36,42,200
				Grand Total Ordinary Charges.....	5,60,43,330
				Carried forward.....	5,60,43,330

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

ORDINARY and EXTRAORDINARY RECEIPTS, brought forward..... 5,39,81,380

PROFIT and LOSS.

CIVIL DEPARTMENT.

GENERAL.

Difference of the rates of Exchange on the transactions with the London—Unclaimed Estates transferable to the credit of Government by the Administrator General—Gain in the Coinage of Copper and Miscellaneous Receipts 5,11,900

JUDICIAL.

Surplus, or unexpended portion, of Advances made for State purposes, returnable to the Treasury.. 2,300

REVENUAL.

Surplus, or unexpended portion, of Advances made for State purposes, returnable to the Treasury.. 48,600

MILITARY DEPARTMENT.

Gain on the issue of Hyderabad Rupees to the Troops, at the prescribed rate of Exchange, &c.... 47,500

Total Profit and Loss.... 6,10,300

Total Territorial Receipts.... 5,45,91,680

DEBT ACCOUNT.

Funds of Public Institutions....		29,70,500
Deposits of the General, Revenue, and Military Departments....		52,15,500
Credit for a Four per cent Non-transferable Treasury Note, issued on account of the Educational Fund....		10,00,000
Sinking Fund....		98,400
Miscellaneous Receipts....		25,600
	93,10,000	

Advances Repayable.

Recoveries of Advances in the following Departments.

General Department....	2,40,300	
Revenue Department....	2,91,300	
Military Department....	43,31,100	
	48,63,200	
Total Receipts under Debt Account.....		1,41,73,200

FOREIGN ACCOUNT.

SUPPLIES FROM LONDON.

Drafts, &c. on the Home Treasury.....	3,81,900	
Advances to be made in England on account of different Funds, including Civil Annuities payable by the Honorable Court of Directors.....	23,27,400	
Receipts on account of the Madras Railway Company....	1,80,000	
Value of Stores to be received from England....	19,35,400	
Miscellaneous Credits....	1,72,400	
	49,97,100	
Her Majesty's Government of Ceylon	50,000	
Total London....		50,47,100

SUPPLIES FROM GENERAL GOVERNMENT OF INDIA.

Drafts....	42,700	
Subscriptions to the Bengal 4½ per cent Loan of 1856-57 ...	30,00,000	
Supply of Funds to the Madras Troops serving at different places under the Bengal Presidency....	71,74,600	
Payment to the made in Bengal to the Families of Hyder Ally-Khan, and Tippoo Sultan.	2,00,000	
Pay and Allowances to Madras Officers—Provisions to Madras Troops—and Miscellaneous Credits....	2,40,600	
Amount of Off-Reckonings for the year 1854, including Interest thereon, and Shares payable to Officers in England....	6,86,700	
Carried forward.....	1,13,44,600	
	50,47,100	
		6,87,64,880

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued*

ORDINARY, *brought forward*..... 5,60,43,380

EXTRAORDINARY.

CIVIL DEPARTMENT.

GENERAL.

Charges to be incurred on account of the Madras Exhibition of 1857....	20,200	
Miscellaneous Charges....	1,10,500	
		1,30,700

JUDICIAL.

Miscellaneous Charges....	21,300

REVENUAL.

Charges to be incurred on account of the Agricultural Exhibitions of 1857...	22,000	
Miscellaneous Charges....	27,500	
		49,500

MARINE.

Miscellaneous Charges....	7,700
	2,09,200

MILITARY DEPARTMENT.

Retrenchments to be repaid....	22,500	
Tour of His Excellency the Commander-in-Chief....	19,600	
Miscellaneous Charges....	28,400	
		70,500
Total Extraordinary except Public Works		2,79,700

PUBLIC WORKS.

Construction of Roads, &c. Bridges, Ghauts, Canals, Buildings, &c.....		15,49,500
ECCLESIASTICAL.		
Construction of Buildings	6,400	
EDUCATIONAL.		
Construction of Buildings....	50,000	
JUDICIAL.		
Construction of Buildings	73,000	
REVENUAL (General.)		
Construction of Buildings....	1,23,300	
REVENUAL (Irrigation.)		
Construction of Irrigation Canals, Embankments, Anicuts, &c.	10,45,100	
	11,68,400	
LOCAL FUND.		
Construction of Works out of Local Funds	17,700	
MARINE.		
Construction of Buildings, &c.....	78,400	
MILITARY.		
Construction of European Barracks, &c.	9,63,800	
RAILWAY.		
Compensation for Lands, &c. taken for Railway purposes	67,700	
Total Public Works Extraordinary.....		39,74,900
Grand Total Extraordinary Charges.....		42,54,600

PROFIT AND LOSS.

GENERAL DEPARTMENT.

Difference in the rates of exchange on the transactions with London, &c. including Miscellaneous Charges....	53,620

MILITARY DEPARTMENT.

Loss in issuing Hyderabad Rupees to the Troops at the prescribed rate of exchange, including Miscellaneous sums	19,800
Total Profit and Loss.....	73,420
Total Territorial Charges.....	6,03,71,350

DEBT ACCOUNT.

Repayment of Funds of Public Institutions....		22,40,000
Deposits of the General, Revenue, and Military, Departments		52,46,680
Miscellaneous Debits		26,000
		1,19,12,680

Advances Repayable.

Advances to be made in the General Department	2,37,900	
Do. for Tuccavy, &c. in the Revenue Department	2,93,580	
Do. to be made in the Military Department, including Shares of Off-Reckonings, &c.	43,93,960	
		49,25,440
Total Disbursements under Debt Account.....		1,68,38,120

FOREIGN ACCOUNT.

SUPPLIES TO LONDON.

Bills to be drawn by the Honorable Court of Directors....	40,00,000	
Advances on account of the Madras Railway Company..	42,60,000	
Miscellaneous Debits	4,04,400	
	86,64,400	
Her Majesty's Government of Ceylon.	36,700	
Her Majesty's Colonial Government in the West Indies..	6,000	
Total London.....		87,07,100
Carried forward.....	87,07,100	
		7,72,09,470

No. of reference to Appendix A.

EXPECTED RECEIPTS, *continued.*

TERRITORIAL RECEIPTS, and DEBT ACCOUNT, brought forward		6,87,64,880
FOREIGN ACCOUNT, *continued.*		
SUPPLIES from LONDON, *brought forward*	50,47,100	
SUPPLIES from GENERAL GOVERNMENT of INDIA, *continued and brought forward*	1,13,44,600	
Government of Prince of Wales' Island	4,42,600	
H. M.'s Government Labuan	1,000	
Total General Govt. of India		1,17,88,200
SUPPLIES FROM THE GOVERNMENT OF BENGAL.		
Drafts and Certificates	60,800	
Advances to be made by the Collector of Cuttack for payment to the Madras Troops serving there	18,400	
Miscellaneous Credits	5,000	
Total Govt. of Bengal		84,200
SUPPLIES FROM BOMBAY.		
Drafts and Certificates	67,400	
Supply of Funds to the Madras Troops serving at different places under the Bombay Presidency	1,99,600	
Pay and Allowances to Madras Officers,—Provisions to Madras Troops,—and Miscellaneous Credits	1,51,500	
Total Bombay		4,17,900
SUPPLIES FROM AGRA.		
Drafts and Certificates	37,000	
Supply of Funds to the Madras Troops serving at different places under the Agra Presidency	12,58,400	
Miscellaneous Credits	4,300	
Total Agra		12,99,700
Total Receipts under Foreign Account		1,86,37,100
		8,74,01,980
Balance on the 30th April 1856,—vide page 5		2,46,54,587
Company's Rupees		11,20,56,567

FORT SAINT GEORGE,
Accountant General's Office,
19th December, 1856.

A. Sattenden
Accountant General

No. of reference to Appendix B.

EXPECTED DISBURSEMENTS, *continued.*

TERRITORIAL CHARGES, and DEBT ACCOUNT, brought forward		7,72,09,470
FOREIGN ACCOUNT, *continued.*		
SUPPLIES to LONDON, *brought forward*	87,07,100	
SUPPLIES TO GENERAL GOVERNMENT OF INDIA.		
Interest payable on Bengal Securities	31,60,000	
Drafts of different Functionaries of the Bengal Presidency	9,69,200	
Shares of Off-Reckonings for 1854	4,37,800	
Coorg Disbursements	1,60,000	
Payments to be made on account of the Electric Telegraph Department	1,23,800	
Miscellaneous Debits	3,37,400	
	51,88,200	
Government of Prince of Wales' Island	73,600	
H. M.'s Government London	57,300	
H. M.'s Government Labuan	70,000	
H. M.'s Colonial Government in China	33,100	
H. M.'s Government Mauritius	40,000	
Total General Government of India		54,42,200
SUPPLIES TO THE GOVERNMENT OF BENGAL.		
Drafts	5,600	
Payment to be made to the French Government on account of Salt and Opium Convention of 7th March 1815	2,13,000	
Value of Salt to be shipped to Calcutta	80,000	
Miscellaneous Debits	1,03,000	
Total Government of Bengal		4,01,600
SUPPLIES TO BOMBAY.		
Drafts of different Functionaries of the Bombay Presidency	4,400	
Advances to be made to Officers of the Bombay Government	1,25,000	
Miscellaneous Debits	78,000	
Total Bombay		2,07,400
SUPPLIES TO AGRA.		
Drafts of different Functionaries of the Agra Presidency	44,800	
Miscellaneous Debits	3,000	
Total Agra		47,800
Total Disbursements under Foreign Account		1,48,06,100
		9,20,15,570
Balance expected to remain in the several Treasuries on the 30th April 1857		2,00,40,997
Company's Rupees		11,20,56,567

Errors Excepted.

P. Pennycuick
Accountant General.

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No. 96 with a Book.

FINANCIAL DEPARTMENT.

No. 3085

FORT SAINT GEORGE,
Accountant General's Office,
11th December, 1856.

From

THE ACCOUNTANT GENERAL.

To

THE CHIEF SECRETARY TO GOVERNMENT.

SIR,

1. I have the honor to transmit, for the information of the Right Honorable the Governor in Council, the Government of India, and the Honorable Court of Directors, the Regular Estimate, of the Receipts and Disbursements of this Presidency, for the present Official year 1856-57.

2. This Report and its Appendices—explanatory of the causes of variations between the Estimate now submitted, and the Actual results of 1855-56—have been prepared on the principle, on which the Report and Appendices which accompanied the Regular Estimate for 1855-56, bearing date the 17th December 1855, were drawn up—viz., the explanation of variations in the chief Heads of Account, or sources of Revenue and Charge, is given in the Report, while the explanation,—hitherto afforded in the Report itself—of variations in the several minor items, and in the items of each branch of Revenue and Charge of each District where such variations of any moment are anticipated, is afforded in Appendices, marked A. and B. for Receipts and Charges respectively. To facilitate reference, a number is assigned to each item in the Appendices, and a corresponding number is entered at the foot of each para. in this Report, treating on the subject; and the same number will be found affixed against that particular item in the margin of the Regular Estimate.

3. The time recently fixed by the Government of India for the transmission of the Regular Estimate, is about the end of December*—it being required at Calcutta by the 15th January. The Annual Statement of Actual Receipts and Disbursements for 1855-56, has been already compiled. It was transmitted to Government a month † earlier than last year, and about two months sooner than the date previously fixed for its transmission. I have thus been able, in every instance, to compare the Estimate now forwarded with the correct Actual result of the past year 1855-56, which I was precluded from doing last year in all cases, nor could the correct Actuals be entered; in last and in previous years' Reports on the Regular Estimates, by reason of the Regular Estimates having always preceded the Annual Statement of Actual results.

* Vide Letter from the Secretary to the Government of India dated 14th May 1856, No. 2343—and order of Government dated 6th June 1856, No. 258.

† This was not effected without extraordinary exertions on the part of this Office. The changes connected with the separation and classification of the expenditure on Public Works, under various instructions of the Government of India, were the cause of great difficulty, and gave much trouble.

‡ For the purpose of comparison and explanation of variations.

TOTAL ORDINARY RECEIPTS.

Department.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.
General	16,26,248	14,18,550	2,07,698
Judicial	1,77,737	1,54,400	23,337
Revenual	4,70,27,077	4,68,53,600	1,73,477
Marine	85,453	78,300	7,153
Military	3,59,123	2,92,800	46,323
Subsidy and Tribute	34,46,430	34,46,430	,,
Public Works	2,12,306	2,12,300	6
Total	5,29,14,374	5,24,56,380	4,57,994

4. The Ordinary Receipts for the current year are assumed at Rups. 5,24,56,380, being below the Actual of the past year in Rups. 4,57,994, as entered in the margin. The chief causes which led to these variations are explained in their proper places.

ORDINARY GENERAL RECEIPTS.

5. The aggregate Receipts, in the General Department, have been estimated at Rups. 14,18,550. The Actual of 1855-56, amounted to Rups. 16,26,248. The Estimate, therefore, is taken as less than that Actual, by Rups. 2,07,698, principally, because the Interest on the Mysore Debt, has ceased—the entire amount of Interest due, having been recovered in last year—and because, in the past year a large amount of arrears of Interest due on the Pettapoor Estate in Rajahmundry had been recovered.

Vide Nos. 1 to 6 Appendix A.

ORDINARY JUDICIAL RECEIPTS.

6. The anticipated receipts in the Judicial Department, are Rups. 1,54,400. Compared with the Actual of the past year, which was Rups. 1,77,737, *the Estimate exhibits a decrease of Rups. 23,337, attributable mainly to many Fines, which had been placed in deposit, having been adjusted to the credit of this head in the past year. Similar adjustment is not, however, expected in the present year. Less sales also of unclaimed Property are assumed in the year under Report—the sales in last year having been unusually large.*

Vide Nos. 7 and 8 Appendix A.

ORDINARY REVENUAL RECEIPTS.

Heads.	Actual of 1855-56.	Estimate of 1856-57.	*Estimated* Increase.	*Estimated* Decrease.
LAND REVENUE.				
Current	3,49,19,107	3,55,15,170	5,96,063	.....
Arrears	14,30,583	11,67,180	.....	2,63,403
Total Land Revenue	3,63,49,690	3,66,82,350	3,32,660	.....
Sundry Small Farms and Licenses	2,37,808	59,860	.....	1,77,978
Abkarry	22,31,458	24,17,450	1,85,992	.....
Motarpha	10,68,948	10,52,670	.....	16,278
Extra Revenue	2,85,570	2,15,000	.....	69,670
Land Customs	1,91,552	1,89,140	.....	2,412
Sea Customs	11,79,316	10,27,170	.....	1,52,146
Salt Revenue	54,15,823	51,42,150	.....	2,73,673
Commission on Private Estates	16,882	16,910	28	.....
Commutation for the Collection of the Island of Seringapatam	50,000	50,000	.....	.....
Total	4,70,27,077	4,68,53,600	5,18,680	6,92,157

7. *The Ordinary Revenue under its several heads, as compared with the Actual of last year, is expected to vary in the manner shewn in the margin. I proceed to explain the principal causes of the variations.*

LAND REVENUE.

CURRENT.

GROSS COLLECTIONS.

Estimate for 1856-57	3,55,97,020
Actual for 1855-56	3,49,41,936
Estimated Increase	5,85,684

REFUNDS.

Actual for 1855-56	22,329	
Estimate for 1856-57	12,450	
Estimated decrease in Refunds to be added to the above estimated increase		10,379
Increase		5,96,063

Kistbundy in Malabar, under recent instructions from the Board of Revenue; by which change the *Kists payable at the commencement of the year under Report were realized at the close of the past* year 1855-56.

8. It is estimated that the receipts from this source for 1856-57, will shew an increase of Rups. 5,85,684, above the actual Collections of the previous year. If to this sum be added the estimated decrease in Refunds of Land Revenue, in *pursuance of instructions from the Honorable the Court of Directors,** the result will be an increase of Rups. 5,96,063, as shewn in the margin. The increase under notice is caused by *a gross increase of Rups. 11,84,970, and a gross decrease of* Rups. 5,99,286. The former is derived from the favorable nature of the season,—from the recent transfer to this head *under the orders† of Government, of the collections from* Forests and Small Farms,—and from the levy of an extra cess on the distribution of water from Anicut Channels in Rajahmaundry. *The decrease is chiefly attributable to a fall in the* price of grain in Tinnevelly, and to a change effected in the

Vide No. 9 Appendix A,

LAND REVENUE.

ARREARS.

Actual for 1855-56	14,30,583
Estimate for 1856-57	11,67,180
Estimated Decrease	2,63,403

9. Under this head, there is an estimated gross increase of Rups. 48,213, and an estimated gross decrease of Rups. 3,11,616, producing a net decrease of Rups. 2,63,403, as shewn in the margin. The former is unimportant, and has been duly noticed in the Appendix. The latter is to be attributed chiefly to a less amount of arrears having been left outstanding for collection at the commencement of the year under Report, than in the preceding one.

Vide No. 10 Appendix A.

SUNDRY SMALL FARMS AND LICENSES.

GROSS COLLECTIONS.

Actual for 1855-56	2,38,308
Estimate for 1856-57	60,640
Estimated decrease	1,77,768

REFUNDS.

Estimate for 1856-57	780	
Actual for 1855-56	560	
Estimated increase in Refunds to be added to the above estimated Decrease of collections		220
Decrease		1,77,978

10. Under this head, a decrease of Rups. 1,77,978, is anticipated, as shewn in the margin, which is but nominal, arising entirely from the Estimate providing for the collections of two months only, viz. May and June 1856, in consequence of the abolition of this head in the Public Accounts from Fusly 1266, or from 1st July 1856, under the orders of Government dated 4th September 1856; and from the Collections under it having been incorporated with Land and other sources of Revenue.

Vide No. 11 Appendix A.

* Dated 19th August 1846 to the Government of India; No. 23, para. 31.

† Dated 1st February and 4th September 1856.

ABKARRY.

GROSS COLLECTIONS.

Estimate for 1856-57..	24,17,450	
Actual for 1855-56....	22,31,933	
Estimated Increase..		1,85,517

REFUNDS.

Estimate for 1856-57..		
Actual for 1855-56....	475	
Estimated decrease in Refunds to be added to the above Increase of collections.....		475
Increase....		1,85,992

11. There is an estimated gross increase in Abkarry of Rups. 1,90,949, and a gross decrease of Rups. 5,432, producing a net increase of Rups. 1,85,992, as noted in the margin. The increase is owing chiefly to competition among the Renters and to higher rents having been obtained during the year under report, in consequence of favorable season.

Vide No. 12 *Appendix* A.

MOTURPHA.

GROSS COLLECTIONS.

Actual for 1855-56.....	10,86,812	
Estimate for 1856-57...	10,70,460	
Estimated Decrease....		16,352

REFUNDS.

Actual of 1855-56.....	17,865	
Estimate of 1856-57....	17,790	
Estimated decrease in Refunds to be deducted from the above estimated Decrease of collections		75
Decrease....		16,277

12. The receipts from Moturpha shew, after the deduction of Refunds, a net decrease of Rups. 16,277, which is produced by a gross increase of Rups. 25,813, and a gross decrease of Rups. 42,165, after deducting refunds. This increase arises from the expected recovery of arrears, and from the transfer to this head of certain items of receipts from Small Farms and Licenses in Rajahmundry,—and the decrease partly from the abolition of the Tax on Sheep, and partly from the change effected in the Kistbundy, under instructions from the Board of Revenue adverted to in the 8th para. of this Report.

Vide No. 13 *Appendix* A.

EXTRA REVENUE.

GROSS COLLECTIONS.

Actual of 1855-56..	2,86,139	
Estimate of 1856-57.. ..	2,15,980	
Estimated Decrease....		70,159

REFUNDS.

Actual of 1855-56.....	569	
Estimate for 1856-57....	80	
Estimated decrease in Refunds to be deducted from the above estimated Decrease of collections		489
Decrease.....		69,670

13. There is an estimated gross increase of Rups. 3,743 on Extra Revenue and an estimated gross decrease of Rups. 73,902, producing a net decrease of Rups. 69,670, after deducting Refunds. The increase is so trifling as to need no observation in this place. The decrease is but nominal—it has occurred from the sale proceeds of Timber from the Forests, and Sandalwood having been transferred from this head to that of Land Revenue, under orders from Government referred to in para. 8, of this Report.

Vide No. 14 *Appendix* A.

LAND CUSTOMS.

14. There is an estimated decrease of Rups. 2,412, in Land Customs, which does not seem to call for remark.

Vide No. 15 *Appendix* A.

SEA CUSTOMS.

Actual of 1856-57.....	13,02,734	
Deduct drawback. 11,923		
do. Refunds... 11,495		
	23,418	
Net Revenue.....		11,79,316
Estimate for 1856-57....	10,43,530	
Deduct drawback. 10,820		
do. Refunds... 5,540		
	16,360	
Net Revenue.....		10,27,170
Estimated Decrease..		1,52,146

15. In Sea Customs, there is a net decrease of Rups. 1,52,146, after deducting the payments on account of Drawback and Refunds, as shewn in the margin. The decrease under notice is ascribable to the Estimate for Wines, Spirits, and sundry Europe and China Articles having been framed on the average of the last three years—the result being a diminution, as compared with the Imports of the last year.

Vide No. 16 *Appendix* A.

SALT REVENUE.

16. There is a net estimated decrease in the Salt Revenue of Rups. 2,73,673, which is caused by a gross increase of Rups. 52,381, and a gross decrease of Rups. 3,26,054. The increase arises from the expectation of large exports to Calcutta, and to the increased demand for Salt for Home consumption;—the decrease from the unfavorable nature of the season which prevented its manufacture, and, in some instances, from the Estimate having been assumed upon the average collections of a few years, which produced a lower result than that of the past year.

Vide No. 17 *Appendix* A.

COMMISSION ON PRIVATE ESTATES.

Estimate of 1856-57.....	Rs.	16,910
Actual of 1855-56.....	„	16,882
Estimated Increase.....		28

17. In the item of commission on Private Estates, the variation is a small increase of Rups. 28.

ORDINARY MARINE RECEIPTS.

Heads.	Actual of 1855-56.	Estimated of 1856-57.	Estimated Decrease.
Collections at the Presidency.....	46,663	42,600	4,063
do. at the Out-Ports	38,790	35,700	3,090
Total.....	85,453	78,300	7,153

18. The estimated amount of Ordinary Marine Receipts is shewn in the margin, divided into two items; compared with the Actual of the past year they exhibit a total decrease of Rups. 7,153. The decrease in the expected collections at the Presidency is owing to a larger number of vessels having arrived in the past, than will probably arrive in the present, year. The decrease, in the collections at the Out-Ports, is the difference between the Actual of last year, and the estimate assumed on three years' average.

ORDINARY MILITARY RECEIPTS.

Head.	Actual of 1855-56.	Estimated of 1856-57.	Estimated Decrease.
Abkarry Bazar Collections.....	3,09,123	2,62,800	46,323

19. The receipts from Abkarry Bazar collections consist of the revenues derived from the Sale of spirituous Liquors at the several Military Stations. The estimated decrease, as shewn in the margin, is principally attributable to the withdrawal of the Madras Troops from Jaulnah and Mhow, a portion of which is under orders for Burmah and other Stations where the Military Abkarry system does not obtain. It is also partly ascribable to the Contracts not being favorable in some of the Stations.

Vide No. 18 *Appendix* A.

PEISHCUSH and SUBSIDY.

20. The receipts under this head consist of Tributes from the Governments of Mysore, Travancore and Cochin, which aggregate to Rups. 34,46,430. These being fixed might have been omitted in this review of Estimated Receipts; but the amount is introduced here to keep it in sight.

TOTAL EXTRAORDINARY RECEIPTS.

Departments.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
General	1,07,232	2,80,500	1,73,268	.....
Judicial	23,265	32,900	9,635	.....
Revenual	43,112	47,700	4,588	.....
Marine	8,306	7,700	.....	606
Military	11,08,548	8,70,400	.....	2,38,148
Public Works	2,85,845	2,85,800	.....	45
Total	15,76,308	15,25,000	1,87,491	2,38,799
Deduct Increase				1,87,491
Net Decrease				51,308

21. The total amount of Extraordinary Receipts, in the several Departments for the present year, has been assumed at Rups. 15,25,000; being Rs. 51,308, below the Actual of the previous year, viz. Rs. 15,76,308, as shewn in the margin. The principal causes of variations in each Department, are explained in the following paragraphs.

EXTRAORDINARY GENERAL RECEIPTS.

22. *In the General Extraordinary Receipts, an increase is expected of Rups.* 1,73,268, which is found in the item of "Copper to be used in Coinage and Copper seissel to be sold, &c.," and credited as an Extraordinary Receipt. This is ascribable to the expectation, that a larger amount of Copper will be coined in the present, to meet increased demands, than was actually coined in the past, year.

EXTRAORDINARY JUDICIAL RECEIPTS.

23. An increase in the Extraordinary Judicial Receipts may be expected of Rups. 9,635, in the item of refunds of Charges. This item has been estimated with reference to the average of the past three years, and is dependent upon contingencies, such as stoppages on account of absence, &c.

EXTRAORDINARY REVENUAL RECEIPTS.

24. Under Extraordinary Revenual Receipts, there is also an increase expected to the extent of Rups. 4,588. The preceding remark is equally applicable to this item, which is composed mainly of stoppages from the Salaries of Collectors and their Establishments, on account of absence, &c.

EXTRAORDINARY MARINE RECEIPTS.

25. *The expected decrease of Rups.* 606, *in the Extraordinary Receipts of the* Marine Department, is trifling, and does not call for remark. The receipts under notice consist principally of the sale proceeds of Coal.

EXTRAORDINARY MILITARY RECEIPTS.

26. In the Extraordinary Military Receipts the decrease estimated is Rups. 2,38,148, which chiefly occurs in the sale of Provisions; Military; and Clothing Stores. These several sources being of a fluctuating and fortuitous nature, no particular explanation of the variations in them can be given.

PUBLIC WORKS—EXTRAORDINARY RECEIPTS.

Public	Rs.	81,800
Ecclesiastical	„	100
Judicial	„	2,500
Revenual	„	1,75,800
Marine	„	700
Military	„	24,900
Rupees		2,85,800

27. The amount assumed on account of Receipts from Public Works in the different Departments,* marginally shewn, is Rups. 2,85,800, and corresponds nearly with the Actual of the past year, which was Rups. 2,85,845. The receipts from this source consist of sums expected to be returned to the Treasury as surplus, or unexpended portion, of advances made, and to be made, on account of Public Works.

TOTAL PROFIT and LOSS.

Departments.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
General	3,73,926	5,11,900	1,37,974	.....
Judicial	2,355	2,300	.....	55
Revenual	43,654	43,600	.....	54
Marine	52	.....	.....	52
Military	51,088	47,500	.....	3,588
Total	4,76,075	6,10,900	1,37,974	3,749
Deduct Decrease			3,749	
Net Increase			1,34,225	

28. The aggregate estimated Receipts, credited to "Profit and Loss" in the different Departments, are shewn in the margin at Rs. 6,10,300. The Actual of 1855-56 was only Rs. 4,76,075, an increase is expected therefore of Rs. 1,34,225. The chief variations are explained as follows.

PROFIT and LOSS—GENERAL.

29. The anticipated Receipts under the head of "Profit and Loss" in the General Department, amount to Rups. 5,11,900, which, compared with the Actual of last year, exhibit an increase of Rups. 1,37,974. This increase is chiefly attributable to a larger amount being expected to be transferred, in the present year, by the Administrator General to the credit of Government, under the provisions of Section LI, Act VIII of 1855,—to greater gain being assumed on the Coinage of Copper and uncurrent Silver Coins,

* A two year's average.

in consequence of increased Coinage,—and to larger amount being taken as gain on the difference of Exchange on the transactions with London.

Vide Nos. 19 *to* 23 *Appendix* A.

PROFIT and LOSS—JUDICIAL.

30. The Estimate for unexpended sums to be returned to the Treasury, out of advances made in the Judicial Department, was framed with reference to the Actual of the past year, and shews a trifling decrease of Rups. 55.

PROFIT and LOSS—REVENUAL.

31. The amount to be returned to the Treasury, out of advances made in the Revenue Department, was estimated as above, and exhibits an inconsiderable decrease of Rups. 54.

PROFIT and LOSS—MILITARY.

32. The decrease estimated, of Rups. 3,588, in the Receipts, under Profit and Loss, in the Military Department, is the difference between the Estimate framed on *three years'* average, and *the* Actual *results* of last year. The Receipts in this Department consist chiefly of gain derived by the issue of Hyderabad Rupees to the Troops, at the prescribed rate of exchange.

TOTAL ORDINARY, EXTRAORDINARY, PUBLIC WORKS, and PROFIT and LOSS.

33. The total of the Receipts, estimated, on these accounts, is Rups. 5,45,91,680. The Actual of the past year, amounted to Rups. 5,49,66,757, exhibiting a decrease of Rups. 3,75,077. The following Statement shews, in one view, the Estimated, compared with the last Actual amount in the different Departments, as well as the variations in each. The chief causes of these variations have been already explained in the proper Departments.

STATEMENT

Departments.	Profit and Loss. Ordinary Receipts. Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	Extraordinary Receipts. Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	Total Ordinary, Extraordinary, and Profit and Loss. Actual of 1855-56.	Estimate of 1856-57.	Gross Estimated Increase.	Gross Estimated Decrease.	Net Estimated Increase.	Net Estimated Decrease.
General	16,26,248	14,18,550	2,07,698	....	1,07,232	2,80,500	1,73,268	....	3,73,926	5,11,900	1,37,974	....	....	....
Judicial	1,77,737	1,54,400	....	23,337	23,265	32,900	9,635	....	2,355	2,300	....	55	....	18,757
Revenual	4,70,27,077	4,68,53,600	1,73,477	....	43,112	47,700	4,588	....	48,654	48,600	....	54	1,68,945	....
Marine	85,458	78,300	7,153	....	8,306	7,700	....	606	52	....	....	52	7,811	....
Military	3,39,123	2,92,800	46,323	....	11,08,548	8,70,400	....	2,38,148	51,088	47,500	....	3,588	2,89,059	....
Peishcush & Subsidy	34,46,430	34,46,430	....	....	....	....	....	....	....	....	....	....	....	....
Public Works	2,12,306	2,12,300	6	....	2,85,845	2,85,800	....	45	....	....	....	....	....	51
Total	5,29,14,374	5,24,56,380	4,57,994	....	15,76,308	15,25,000	1,87,491	....	4,76,075	6,10,300	1,37,974	3,749	1,03,544	4,78,821
									Deduct Decrease..			3,749		
									Deduct Net Increase				1,03,544	
	Decrease..		4,57,994		Net Decrease..		51,308							3,75,277
									Net Increase...		1,34,225	....		

TOTAL ORDINARY CHARGES.

Departments.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
Political	46,45,241	54,96,300	8,51,059	.....
General	49,24,191	59,98,360	10,74,169	.....
Judicial	36,29,023	36,90,210	61,187	.....
Revenual	57,69,207	58,24,960	55,753	.....
Marine	1,47,403	2,32,000	84,597	.....
Military	3,11,94,777	3,11,59,300	.....	35,477
Public Works	36,73,580	36,43,200	.....	30,380
Total	5,39,82,422	5,60,43,330	21,26,765	65,857
		Deduct Decrease		65,857
		Net Increase		20,60,908

34. Having reviewed in the preceding paragraphs the expected Receipts of the current, as compared with the Actual of the past, year, I proceed to notice, in their order, the several heads of Charges; and first, the total of Estimated Ordinary Charges, which contrasted with last year's Actual, shews an estimated increase of Rups. 20,60,908, as marginally indicated. The principal causes of variation under each head are explained in their proper places. I commence with the Political Charges.

POLITICAL DISBURSEMENTS chargeable on the REVENUES.

35. In the Political Disbursements, chargeable on the Revenues, are included the one-fifth share of the Revenues payable to the late Nabob of the Carnatic, and of the late Rajah of Tanjore, Compensation, Pensions, Charitable, as well as Pagoda and Mosque, allowances, and other sundry items. The Estimated amount of all these, compared with the Actual of the past year, leads to the expectation of an increase of Rups. 8,51,059, as shewn in the marginal statement above. The chief variations occur in "Carnatic Stipends"—"Tanjore Stipends," and "Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan." The increase in the two first items is owing to provision being made in the Estimate for the payment of the balance of the one-fifth share of the Revenues, for each of the two past years, viz. 1854-55 and 1855-56, due to the late Nabob of the Carnatic and the late Rajah of Tanjore. Both Princes died before their respective shares of the balance for 1854-55 became due: and no instructions have been received as yet to make any change in these payments. The increase in the other item, viz. "Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan," arises from a larger portion of the payments made in Bengal on account of these Families being expected to be adjusted in this year's account. I may here observe that the fund, viz. Seven Lacs of Rups. appropriated by the partition Treaty of Mysore for the maintenance of the above Families has been hitherto credited* to Bengal Presidency, and the actual payments made here on that account debited to the same Presidency. But, under recent instructions† from the Honorable Court of Directors, Madras has been relieved of the nominal charge of Seven Lacs of Rupees, and Bengal no longer receives credit for the same amount. Madras bears the Actual payments made, both in Bengal and at this Presidency, commencing with the past official year. There is a decrease, worthy of remark in this place, which occurs in the item of Sinking Fund, on account of the Tanjore Debt, attributable to the Fund having reached, in the year under report, the amount‡ awarded by the late Tanjore Commissioners, and consequently, only the balance, Rups. 98,400, required to complete the Fund, has been provided in the Estimate.

Vide No. 1 to 7 Appendix B.

* By debiting Madras Political Disbursements.

† Dated 28th November 1855, No. 104, order of Government 2d February 1856, No. 488.

‡ Rupees 56,23,788.

N. B.—The Nabob of the Carnatic died on the 7th, and the Rajah of Tanjore on the 29th October, 1855.

ORDINARY GENERAL CHARGES.

36. Under the head of Ordinary General charges, an increase is estimated of Rupees 10,74,169, as exhibited in the above marginal statement. *This General head embraces several minor heads.* The causes of the principal variations are explained below.

Durbar Charges.

37. The Durbar charges are assumed at Rups 1,39,000. They had been given as less than the Actual of 1855-56, which amounted by Rups. 1,44,169, in Rups. 5,169, owing to the payment, last year, of the cost of certain Furniture, &c. supplied to the Government House.

Salaries of the Governor and Members of Council.

38. The charges under this head are estimated at Rups. 2,56,000. They exceed the Actual of the past year, viz. Rups. 2,45,201, in Rups. 10,799. The expected increase is derived from provision having been made for the full amount of the salaries of the Governor and Members of Council, whereas the Actual of 1855-56 was reduced in consequence of the absence for about six months of the Honorable Mr. W. Elliot, who drew only a moiety of his salary during that period. The estimated increase would have been larger, but for the adjustment in last year of the salary paid at Calcutta to the Honorable Mr. D. Elliot for May, and for two days in June, 1854.

Public Offices under the Supreme Board at the Presidency, &c.

39. The expected disbursements under this head are Rups. 5,78,400, exceeding the Actual of 1855-56 in Rups. 3,425. This anticipated increase results from a gross increase of Rups. 17,214 and a gross decrease of Rups. 13,789. The increase is owing to the recent appointment of a Deputy Secretary to Government in the Public Works Department under the Revenue Secretary, and augmentation of the Establishment for carrying on the duties of the Public Works, and Road, Departments—the increase arises also from an augmentation having been likewise recently sanctioned to the Establishment of the Civil Auditor's Office. The decrease is attributable to the abolition of the Office of Mahratta Translator to Government, to the reduction of the Establishment under the Military Secretary to Government, and to the diminution of the salary of the Accountant General from the 7th August 1856, the date on which the late Accountant General resigned his office.

Vide No. 8 *to* 10 *Appendix B.*

Public Establishments, at the Presidency, &c.

40. The charges on account of Public Establishments at the Presidency, &c. are assumed at Rups. 9,71,000. They exceed the Actual of 1855-56, which amounted to Rups. 7,96,917, in Rups. 1,74,083. The increase occurs principally in the item of "Public Instruction" and is ascribable generally to the diffusion of Education, but particularly to the expected appointment of a large number of Sub Inspectors and the employment of the full number of the Chief Inspectors, sanctioned by the Government of India—also to the approaching Establishment of the Engineering College. The increase is further owing to additional Chaplains having been appointed to the Establishment, and to a higher scale of salary having been lately authorized, by the Government of India, to be paid to the Roman Catholic Priests.

Vide No. 11 *to* 14 *Appendix B.*

Mint and other Establishments, as well as Pensions, and other Sundry Items of Charges.

41. Under the above head, the Estimated expenditure amounts to Rups. 40,53,960, while the Actual was only Rups. 31,62,929, shewing an estimated increase of Rups. 8,91,031. This increase is to be found mainly in the items noted in the margin.* In the *first item, it is owing to the expectation that a larger quantity of* Copper will be received in the year under review, for Coinage, in consequence of increased demands for Copper Coinage. In the *second item, provision is made for two years' payments* by the Honorable Court, to Civil Servants who retired under the provisions of the "Annuity Fund to 30th April 1825." This item has not been adjusted for the past two years, in consequence of the non-receipt of the required Statements from England, for which application has been made. The expected increase in the third item is ascribable to the augmentation of the Capitals of the Civil, Military, and Medical, Funds—The increase assumed in the fourth item, (which provides for the Interest payable to these Institutions, as well as to other permanent Charitable Funds,) arises from the Estimate allowing for the payment of Interest on the Ten Lacs of Company's Rupees, lately invested in a Non-transferable Treasury Note on account of the Educational Fund. The excess in the Post Office Charges is attributable mainly to the introduction of the Cart Mail between Bangalore and Bellary, and between Madras and Nellore—to the extension of the Southern Mail Carts from Oolundoorpett to Trichinopoly, and to the payment in the current year of certain arrears on account of Contract money due for conveying Mails, &c. by Cart from Madras to Bangalore—it is also owing to a portion of the Inspecting Post Masters' salaries for 1855-56, being expected to be adjusted in the current year.

* Value of Copper and Mint Stores to be received from England 4,17,815
Annuities payable by the Honorable Court of Directors to the Civil Servants who retired on the old Annuity Fund 2,72,000
Donation, being difference of Interest and Exchange to the several local Compassionate Funds 99,426
Interest Account 31,913
Post Office charges 42,433

Vide No. 15 *to* 26 *Appendix B.*

ORDINARY JUDICIAL CHARGES.

42. The estimated charges of the Judicial Department amount to Rs. 36,90,210 exceeding the Actual of last year, which amounts to Rs. 36,29,023, in Rs. 61,187. The cause of the chief variations are explained in the following paragraphs.

Supreme Court of Judicature, &c. at the Presidency.

43. The charges assumed under this head are Rs. 4,57,400, *falling short* of the Actual of last year, which amounted to Rs. 4,79,687, in Rs. 22,287—The decrease occurs principally in the item of Company's Law Officers, owing to no provision being made in the Estimate on account of the salary of the Advocate General, from the date of Mr. Symth's embarkation for England—no arrangement having been made for an acting appointment during that Gentleman's absence, and his Absentee allowance being payable in England.

Vide No. 27 *to* 31 *Appendix B.*

Court of Sudr and Foujdarry Udalut.

44. In the expected charges of the salaries of the Judges, Registers, Native Establishment, and

Contingent expenses of the Court of Sudr and Foujdarry Udalut, there is a net Decrease of Rups. 54,969, as indicated in the margin. It is chiefly owing to the Judges having drawn their full salaries in 1855-56, whereas the Estimate provides for the salary of Mr. Morehead for 4 months, and that of Mr. Strange for 28 days, including the Absentee allowances payable to these two Gentlemen for the remaining period of their absence on leave, in the year under Estimate.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
Judges' Salaries.....	1,69,088	1,24,100	....	54,988
Native Establishment...	54,550	54,900	350	....
Contingent Charges....	831	500	....	331
	2,44,469	1,79,500	350	55,319
Deduct Increase.....				350
Net Decrease....				54,969

Courts of the Civil and Sessions Judges, Subordinate Judges, and Principal Sudr Ameen's, &c.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
Judges, &c. Salaries.....	7,29,250	7,26,120	.....	3,130
Medical Judicial Charges	74,304	75,390	1,086	....
Native Establishment....	7,18,714	7,23,050	4,336	....
Contingent, Batta, and other Extra Charges..	2,78,321	2,67,920	....	10,401
Police under the Magistrates.....	9,31,748	9,31,480	....	268
Postage on Official Letters and Packages.....	28,084	28,000	....	84
Deputation Allowance, Judicial.....	44,416	44,800	384	....
Pensions Judicial, Superannuation.....	36,822	41,250	4,428	....
Salary &c. of the Inspector of Prisons.....	35,460	33,000	....	2,460
Sundry Charges for Batta &c. in the Military Department.....	26,838	24,700	....	2,138
Commissioner and Superintendents of Police...	....	62,500	62,500	....
Increase for reforming the District & Village Police	....	41,700	41,700	....
Do. for revising the Establishment of District Moonsiffs.....	....	24,600	24,600	....
Do. for converting Kurnool from an Agency to a Zillah.....	....	10,000	10,000	....
Salaries of an Assistant Judge at Mangalore and Establishment....	....	7,900	7,900	....
	29,04,866	30,43,310	1,56,934	18,490
Deduct Decrease....				18,490
Net Increase..				1,38,444

45. The charges estimated under the head of Civil and Sessions Judges, Subordinate Judges, and Principal Sudr Ameen's Courts, &c. are Rups. 30,43,310. They exceed the Actual of 1855-56, which amounted to Rups. 29,04,866, in Rups. 1,38,444, as marginally exhibited.—This is the result of a gross increase of Rups. 1,56,934, and of a gross decrease of Rups. 18,490. The increase is attributable to the charges contemplated for reforming and revising the Police at the Presidency and in the Provinces, and the Establishment of the District Moonsiffs; also for converting Kurnool from an Agency to a Zillah. The decrease is ascribable partly to the expectation that the salaries of the Civil and Sessions and Subordinate Judges will be short-drawn, in consequence of their absence on leave,—and partly to the cheaper rates at which grain is likely to be purchased in 1856-57, for supply to Convicts, than in the preceding year, in which the prices ruled high, from the unfavorable state of the season.

Vide No. 32 to 34 Appendix B.

ORDINARY REVENUAL CHARGES.

46. The total charges under this head, for the year 1856-57, were assumed at Rups. 58,24,960. They exceed the Actual of 1855-56, which amounted to Rs. 57,69,207, by Rs. 55,753. Of the chief variations, the following is the explanation.

Salaries of the Members and Secretaries of the Board of Revenue, including Establishment and Contingencies.

BOARD OF REVENUE.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
Salaries of the Members and Secretaries.....	1,74,655	1,72,450	....	2,205
Native Establishment & Contingent Charges	88,916	81,650	....	7,266
Total...	2,63,571	2,54,100	....	9,471

47. The charges of the Board of Revenue is the first item under this head. These have been assumed at Rs. 2,54,100, or Rs. 9,471, *below the Actual of 1855-56, which* amounted to Rs. 2,63,571. The decrease is expected to occur chiefly in the charges on account of the Commissioner for the Northern Circars, which have been estimated for three months only, owing to the revocation of the Commission, but the Actual of 1855-56, included those charges for the whole year.

Salaries, Establishments and Contingencies of Collectors and other Revenual Charges

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
Collector's Salary and Commission.....	10,55,510	11,16,240	60,730	.....
Land Revenue Charges...	26,38,134	26,73,130	34,996	.....
Uncovenanted Deputy Collectors.....	.....	27,000	27,000	.....
Improvement of Tahsildars Salaries.....	.....	20,800	20,800	.....
Increase for converting *Kurnool from an* Agency to a Collectorate.....	.....	10,000	10,000	.....
Salt Charges.....	9,23,005	8,41,300	.....	86,705

48. These charges are estimated at Rs. 55,70,860, being Rs. 65,224, above the Actual of 1855-56, which amounted to Rs. 55,05,636. The excess results from a gross increase of Rs. 1,70,350, and a gross decrease of Rs. 1,05,126. The principal variations are shewn in the margin. The increase is owing to the following causes—to short payments in 1855-56, to the Collector of Ganjam on account of his absence on leave,—to *the appointment of* an Additional Sub Collector in North Arcot and Special Assistants in Tanjore and Malabar—to the expected adjustment in the year under report of arrears of salary payable to the Establishment within 30th April 1856—to the contemplated appointment of Uncovenanted Deputy Collectors, and improvement of Tahsildars' Salaries. The estimated decrease occurs mainly in Salt Charges, from the expectation that a diminished quantity of Salt will be manufactured in the year under notice, owing to the heavy rains and large supply of stock in Store. Detailed explanation as to the causes of the variation adverted to, will appear in the Appendix.

Vide No. 35 to 40 Appendix B.

ORDINARY MARINE CHARGES.

49. The Marine charges are estimated at Rs. 2,32,000. The Actual of 1855-56, amounted to only Rs. 1,47,403. The estimated increase is therefore Rs. 84,597, which will be found principally in the items noted in the margin. The expected increase in the first item arises from the "*Hugh Lindsay*," having left this Port and ceased for several months to be employed under this Presidency in 1855-56, while the Estimate provides for a longer period for the expenses of the new Screw Steamer "Coromandel," which lately arrived from England to supply the place of the "Hugh Lindsay." The increase in the second and third items, is owing to expected purchase in this country, as well as in England by the Honorable Court, of a large quantity of Coal: in consequence of the Stock on hand having been less at the beginning of this year, than it was at the beginning of the past year.

Charges of the Screw Steamer "*Coromandel*."	Rs.	38,959
Value of Coal to be purchased.	,,	28,832
Do. to be received from England	,,	17,398
		85,169

ORDINARY MILITARY CHARGES.

50. These charges are assumed at Rs. 3,11,59,300, falling short of the Actual of last year, which amounted to Rs. 3,11,94,777, in Rs. 35,477. This result is produced by a gross decrease of Rs. 2,33,646, under Company's Troops, and a gross increase of Rs. 1,98,169, under H. M.'s Troops—the causes of which will be noticed, under their proper heads in the Appendix B. But an explanation of the principal causes which led to the variations, is given below.

Vide No. 38 *and* 39 *Appendix B.*

Her Majesty's Troops.

51. Under the head of Her Majesty's Troops the estimated charges are Rups. 12,25,000, exceeding the Actual of last year, which amounted to Rups. 10,26,831, in Rups. 1,98,169; attributable to provision being made in the Estimate for six months' Pay and Allowances of the 12th Lancers stated, to have been ordered to Madras, in G. O. G. 21st October 1856, also to the Pay and Allowances for certain months of several Detachments of H. M.'s 84th Foot serving at different Stations in Burmah not having been fully adjusted in last year.

Honorable Company's Troops.

52. The expected charges under this head are Rups. 2,99,34,300. They are less than the Actual of the past year, which was Rups. 3,01,67,946, by Rups. 2,33,646. The decrease occurs mainly in the items noted in the margin—In the first item, it is owing to a large amount of arrears appertaining to the Commissariat expenditure in the Tenasserim Provinces, Straits of Malacca, and the Pegue Division, for 1854-55, having been adjusted in the past, whereas in the present, year, a smaller amount of Arrears remains to be adjusted, in consequence of measures having been adopted by this Office, to prevent the accumulation of similar arrears, as stated in para 53* of the Report on the Comparative Statement dated 25th July 1856, No. 111. In the second item, the decrease is nominal. It arises from the value of the Clothing, &c. to be supplied to the Army in the year under Report, having been removed from the head "Off-Reckonings" to "Military Contingent Charges" in consequence of the abolition of the Off-Reckoning system. In the third and last item, the decrease is ascribable to less Arrack being expected to be purchased, and less Porter having been indented for, in consequence of the Stock on hand being large. The decrease above noticed, amounts to

	Rupees.
Batta, &c. to the Troops serving in the Eastern Settlements	6,46,320
Value of Clothing supplied to the Army, including arrears of payment on account of Half-mountings, &c.	2,09,538
Commissariat charges	1,52,108
	10,02,166

* Page 19.

Rups. 10,02,166. On the other hand, an increase of charge is expected in the following items to the extent noted in the margin.—In "Contingent Expenditure," which is chiefly nominal, as already stated, in consequence of the removal from "Off-Reckonings," to that head, of the value of *Clothing, &c., to be supplied to* the Army. In "Value of Military, Medical, Clothing and Commissariat Stores to be received from England, and charged to Military Department," owing to a larger amount of Military Stores being expected to be received in the year under notice. In "Native Infantry, Corps of Sappers and Miners, Supernumeraries, &c.," in consequence of the Pay and Allowances, for some months, of several Regiments of Native Infantry not having been brought to account in last year, owing to their having been en route from one Station to another, and to the Command allowance of the Corps of Sappers and Miners having been raised,—and in the item of "Corps of Engineers, Artillery, &c." the increase is principally ascribable to the Pay and Allowances of several Officers and Detachments of the Foot Artillery, serving in Burmah, not having been entered in the Paymaster's accounts for some months in last year, whereas the Estimate provides for this expense in full—also to the Pay and Allowances of the 1st Madras Fusiliers, and 2d European Light Infantry, not having been drawn and adjusted for three months in the past year, in consequence of the removal of the former from Burmah to Madras, and of the transfer of the latter from Madras to Burmah. The total of the above increase is Rs. 7,76,435, which, deducted from the total of the decrease, viz. Rs. 10,02,166, leaves a net decrease of Rs. 2,25,731, nearly approximating to the amount stated at the commencement of this para.

Contingent Charges	2,88,039
Value of Military, Medical, Clothing and *Commissariat Stores to be received from* England	1,70,206
Native Infantry, Corps of Sappers and Miners, &c.	1,62,515
Corps of Engineers, Artillery, &c.	1,55,585
	7,76,435

Minutes of Consultation 6th May 1856, No. 1052.

Vide No. 40 *to* 51 *Appendix B.*

PUBLIC WORKS ORDINARY.

Departments.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
Public	11,28,341	13,51,100	2,22,759	....
Ecclesiastical	11,540	12,400	860	....
Judicial	28,705	32,800	4,095	....
Revenual (*General.*)	35,497	32,000	....	3,497
Revenual (*Irrigation.*)	21,08,378	17,95,600	....	3,12,778
Local Fund	1,26,033	1,27,800	1,767	....
Marine	5,720	5,300	....	420
Military	2,28,566	2,49,100	20,734	....
Railway	....	36,100	36,100	....
Total	36,72,580	36,42,200	2,86,315	3,16,695
			Deduct Increase	2,86,315
			Net Decrease	30,380

* Rupees 90,158.

53. The Charges assumed under this head, in the several Departments, are Rups. 36,42,200. They are below the Actual of 1855-56, which amounted to Rups. 36,72,580, in Rups. 30,380, as marginally shewn. This results from a gross decrease of Rups. 3,16,695 and a gross increase of Rups. 2,86,315. The decrease is principally in the Revenual-Irrigation-Department, owing to less repairs being estimated on account of the various Irrigation Works, agreeably to the expectation of the Chief Engineer. A decrease* is also expected in the proportion of Salaries, Establishments, and Contingencies of the Department of Public Works, debited to the Revenual Irrigation Department, as compared with the proportion debited to the same Department in last year, owing to less repairs being estimated, as just stated, the proportion being calculated with reference to the amount of repairs debited to each Department. The increase in the Public Department is mainly ascribable to a larger amount of Stores being expected from England in 1856-57, for the use of the Public Works Department. The increase in the Military Department is attributable to the average of the past three years, on which the Estimate for Repairs of Military Buildings was founded, presenting a higher result than the Actual of the past year, and to the consequent increase, in the proportion, of the amount debited to this Department, on

account of Salaries, Establishment, &c. The increase in the Railway Department is nominal, and consists of the estimated charges for the Government supervision. The actual charge of last year, on this account, having been included in the amount of Salaries, Establishment, &c., of the Department of Public Works, does not appear separately entered in the marginal Statement, but is blended in the several proportions debited to the different Departments. In future, however, the supervision charges will be distinctly shewn. The variations in the other Departments are not of moment, and do not therefore call for explanation.

TOTAL EXTRAORDINARY CHARGES.

Departments.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
General.....	1,19,875	1,30,700	10,825	.....
Judicial.....	8,576	21,300	12,724	.....
Revenual.....	55,712	49,500	.....	6,212
Marine.....	3,686	7,700	4,014	.....
Military.....	1,13,568	70,500	.....	43,068
Public Works.....	41,14,520	39,74,900	.....	1,39,620
Total.....	44,15,937	42,54,600	27,563	1,88,900
			Deduct Increase.....	27,563
			Net Decrease.....	1,61,337

54. I now proceed to notice the Estimated Extraordinary Charges in the several Departments which are marginally indicated. These, compared with the Actuals of the past year, exhibit an expected decrease of Rups. 1,61,337.

EXTRAORDINARY GENERAL CHARGES.

55. In the General Extraordinary Charges an increase is expected of Rs. 10,825, as shewn in the marginal Statement, which is principally owing to larger provision being made in the Estimate on account of the expenses connected with the Madras Exhibition. It also provides for the Salary, &c. of the Coal and Mineral Viewer, sent out from England on trial for one year—and the advance made to the Photographer to enable him to make the necessary preparations for entering on his new duties.

EXTRAORDINARY JUDICIAL CHARGES.

56. An increase of Rups. 12,724 in the Extraordinary Judicial Charges may be expected, in consequence of Compensation having been granted, in the present year, to Mr. Teed, Master of H. M.'s Supreme Court of Judicature at Madras, for losses sustained by him under the operation of Acts II of 1850, and VIII of 1855,—and also to provision being made for the temporary Establishment of the Inspector of Prisons.

EXTRAORDINARY REVENUAL CHARGES.

57. Under Extraordinary Revenual Charges there is an expected decrease of Rups. 6,212. This item is dependent upon Contingencies and the variation, being small, needs no particular remark.

EXTRAORDINARY MARINE CHARGES.

58. The expected increase of Rups. 4,014, in Extraordinary Marine Charges, is owing to provision having been made for the Construction of Boats required for the use of the Master Attendant at the Port of Cochin, also to the substitution of an iron, for a wooden, windlass, for an Anchor Boat at Cochin.

EXTRAORDINARY MILITARY CHARGES.

59. In the Extraordinary Military Charges the decrease, estimated at Rups. 43,068, occurs principally in Retrenchments repaid; ascribable to a large amount having been retrenched by the Auditor of Commissariat Accounts, and repaid in 1855-56, the retrenchment having been admitted on re-audit. The Estimate is framed on the average of three years—which gives a lower result than the Actual of last year.

PUBLIC WORKS EXTRAORDINARY CHARGES.

Departments.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.
Public.....	15,57,298	15,49,500	....	7,798
Ecclesiastical..... ..	11,502	6,400	....	5,102
Educational.....	28,428	50,000	21,572	....
Judicial..... ..	93,149	73,000	....	20,149
Revenual (*General.*) ..	16,529	1,23,300	1,06,771	....
Revenual (*Irrigation.*)	14,04,522	10,45,100	....	4,49,422
Local Fund.....	17,711	17,700	....	11
Marine.....	50,386	78,400	28,014	....
Military.....	7,77,249	9,63,800	1,86,551	....
Railway.....	67,746	67,700	....	46
Total....	41,14,520	39,74,900	3,42,908	4,82,528
			Deduct Increase.....	3,42,908
			Net Decrease.....	1,39,620

60. The amount estimated under this head, in the several Departments, is Rups. 39,74,900. It falls short of the Actual of 1855-56, which amounted to Rs. 41,14,520, in Rups. 1,39,620—as exhibited in the margin. The causes of the chief variations are explained in the proper Departments.

PUBLIC.

61. The estimated decrease of charge in the Public Department as shewn in the marginal statement, is not of sufficient importance to call for particular remark.

ECCLESIASTICAL.

62. The expected decrease in this Department arises from the construction in the past year of a new Protestant Church at Palamcottah, and from walling round certain Burial-grounds.

EDUCATIONAL.

63. The increase estimated on account of Educational Buildings, may be ascribed to provision being made for the projected Buildings for Provincial Schools and one Zillah School, as well as for the Presidency College. It may, however be observed, that the Actual of 1855-56, contains a sum of Company's Rups. 20,000 advanced for the construction of the same College, but which was refunded in July 1856, the present year.

JUDICIAL.

64. The estimated decrease in the Judicial Department is principally owing to the removal of six Gateways, and the erection of new Tannah sheds in last year, also to certain additions and alterations having been made to the Penitentiary buildings in the same year; whereas, similar charges are not expected in the year under report.

REVENUAL (General.)

65. The expected increase, in this Department, is chiefly owing to additional improvements having been made in the year under report to the Sea Custom House at the Presidency, and to a larger expenditure being anticipated by the Chief Engineer in the erection of Buildings, than was actually incurred in the past year.

REVENUAL (Irrigation.)

66. The expected decrease of Rups. 4,49,422 in this Department, is mainly owing to Irrigation Works not being expected to be carried on in the present year to so large an extent as was the case in the past year; in consequence of the late restrictive orders of the Government of India, limiting the expenditure on Public Works at this Presidency to 22 Lacs of Rups. for 1856-57.

MARINE.

67. The estimated increase of charge in the Marine Department, viz. Rups. 28,014, is ascribable to the improvement of the Coringa and Coconada Harbours, and to the construction of Groynes for the protection of the Sea face of Fort St. George.

MILITARY.

68. An increase of Rups. 1,86,551, is expected in the Military Department, which is principally attributable to provision being made for the construction of the European Infantry Barracks, both at Secundrabad, and on the Neilgherry Hills, and the Dragoon Barracks at Bangalore.

PROFIT and LOSS.

Departments.	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.
General.....	55,619	53,620	1,999
Revenual.....	118	....	118
Military.....	1,15,002	19,800	95,202
Total....	1,70,739	73,420	97,319

69. The charges comprised under the head Profit and Loss in the several Departments are noted in the margin, compared with the Actual of the past year. The comparison exhibits a total estimated decrease of Rups. 97,319 which it will be seen occurs mainly in the Military Department, and is ascribable to Company's Rupees being now more generally issued to the Madras Troops stationed at Secundrabad, instead of the local currency of Hyderabad, and hence the loss in issuing the latter currency to the Troops at the prescribed rate of exchange, is estimated with reference to the smaller amount of loss which has been adjusted in the accounts from the beginning of the present official year.

TOTAL ORDINARY, EXTRAORDINARY, PUBLIC WORKS, and PROFIT and LOSS.

70. The aggregate of the estimated charges on these accounts, is Rups. 6,03,71,350. The Actual of 1855-56 amounted to only Rups. 5,85,69,098—an estimated increase is thus exhibited of Rups. 18,02,252. The following statement shews, in one view, the Estimated, compared with the Actual, amount in the different Departments, as well as the variations in each—The chief causes of these variations have been already explained in their proper Departments.

STATEMENT

STATEMENT

Departments.	Ordinary Charges. Actual of 1855-56.	Ordinary Charges. Estimate of 1856-57.	Ordinary Charges. Estimated Increase.	Ordinary Charges. Estimated Decrease.	Extraordinary Charges. Actual of 1855-56.	Extraordinary Charges. Estimate of 1856-57.	Extraordinary Charges. Estimated Increase.	Extraordinary Charges. Estimated Decrease.
Political.....	46,45,241	54,96,300	8,51,059	....	....	.....	.....	....
General.....	49,94,191	59,93,360	10,74,169	....	1,19,875	1,30,700	10,825	....
Judicial.....	36,29,023	36,90,210	61,187	....	8,576	21,300	12,724	....
Revenual.....	57,69,207	58,24,960	55,753	....	55,712	49,500	....	6,212
Marine.....	1,47,403	2,32,000	84,597	....	8,686	7,700	4,014	....
Military.....	3,11,94,777	3,15,30,300	....	35,477	1,13,568	70,500	....	43,068
Public Works.	36,72,580	36,42,200	.....	30,380	41,14,620	39,74,900	.....	1,39,720
Total.....	5,33,82,422	5,60,43,330	21,26,765	65,857	44,15,037	42,54,600	27,563	1,88,900
Deduct Decrease....				65,857			Deduct Increase....	27,563
Net expected Increase...			20,60,908				Net expected Decrease....	1,61,337

Departments.	Profit and Loss. Actual of 1855-56.	Profit and Loss. Estimate of 1856-57.	Profit and Loss. Estimated Decrease.	Total Ordinary, Extraordinary, and Profit and Loss. Actual of 1855-56.	Estimate of 1856-57.	Gross Estimated Increase.	Gross Estimated Decrease.	Net Estimated Increase.	Net Estimated Decrease.
Political.....	....	....	....	46,45,241	54,96,300	8,51,059	....	8,51,059	....
General.....	55,619	53,620	1,999	50,99,685	61,82,680	10,84,994	1,999	10,82,995	....
Judicial.....	....	....	....	36,37,599	37,11,510	73,911	....	73,911	....
Revenual.....	118	....	118	58,25,057	58,74,460	55,753	6,330	49,423	....
Marine.....	....	....	....	1,51,089	2,39,700	88,611	....	88,611	....
Military.....	1,15,002	19,800	95,202	3,14,23,347	3,12,49,600	....	1,73,747	....	1,73,747
Public Works.	....	....	....	77,87,100	76,17,100	....	1,70,000	....	1,70,000
Total.....	1,70,739	73,420	97,319	5,85,69,098	6,03,71,350	21,54,328	3,52,076	21,45,999	3,43,747
Deduct Decrease....			97,319					Deduct Decrease....	3,43,747
Net expected Increase....								Net expected Increase....	18,02,252

71. The following Statement exhibits the Estimated Financial result of the year, in the several Departments, as regards the Territorial Receipts and Charges.

DEPARTMENTS.	Total Receipts Ordinary, Extraordinary, & Profit & Loss.	Total Charges Ordinary, Extraordinary, & Profit & Loss.	Excess of Receipts.	Excess of Charges.
Political	....	54,96,300	....	54,96,300
General	22,10,950	61,82,680	....	39,71,730
Judicial	1,89,600	37,11,510	....	35,21,910
Revenual	4,69,49,900	58,74,460	4,10,75,440	....
Marine	86,000	2,39,700	....	1,53,700
Military	12,10,700	3,12,49,600	....	3,00,38,900
Public Works	4,98,100	76,17,100	....	71,19,000
Peishcush and Subsidy	34,46,430	....	34,46,430	....
Total	5,45,91,680	6,03,71,350	4,45,21,870	5,03,01,540
Deduct Excess of Receipts				4,45,21,870
Excess of Charges				57,79,670

DEBT ACCOUNT.

	Rupees.
Disbursements under Debt Account	1,68,38,120
Receipts under do.	1,41,73,200
Excess of Disbursements	26,64,920

72. Under Debt Account, the result, as shewn in the margin, is an expected excess of Disbursements of Rups. 26,64,920.

FOREIGN ACCOUNT.

	Supplies from—i. e. Receipts.	Supplies to—i. e.—Disbursements.	Excess of Receipts.	Excess of Disbursements.
London	50,47,100	87,07,100	....	36,60,000
Government of India	1,17,88,200	54,42,200	63,46,000	....
Bengal	84,200	4,01,600	....	3,17,400
Bombay	4,17,900	2,07,400	2,10,500	....
Agra	12,99,700	47,800	12,51,900	....
Total	1,86,37,100	1,48,06,100	78,08,400	39,77,400
Deduct excess of Disbursements				39,77,400
Excess of Receipts under Foreign Account				38,31,000

73. On comparing the Accounts of Madras with other Presidencies, as well as with London, the marginal Statement indicates that we may expect an excess of Receipts, under these heads, of Rups. 38,31,000.

74. The particulars of these Accounts, are given in the General Estimate. If the excess of Disbursements under "Debt Account," be deducted from the excess of Receipts under "Foreign Account," as shewn in the two preceding paras, the result will be a net excess of Receipts from these two accounts combined, of Rups. 11,66,080,* as marginally shewn.

	Rupees.
Excess of Receipts under Foreign Account.	38,31,000
Deduct—Excess of Disbursements under Debt Account	26,64,920
* Net excess of Receipts	11,66,080

75. In para. 71, I have intimated, that the Territorial Charges may be expected to exceed the Teritorial Receipts of the current year, in the sum of Co.'s Rups. 57,79,670. If from this excess of charge be deducted the net excess of Receipts under "Debt Account" and "Foreign Account," taken together as shewn in the preceding para, there will remain a net excess of Territorial charges in 1856-57, of Rups. 46,13,590.† This excess is to be met out of the Actual balance of Cash on hand at the beginning of the official year, viz. 30th April 1856, leaving an Estimated balance of Rups. 2,00,40,997 at the end of the current year, viz. 30th April 1857. If we put these facts into an Account form, they will be presented in a compact shape.

	Rupees.
Excess of Territorial charges	57,79,670
Deduct—Excess of Receipts under Debt Account and Foreign Account taken together	11,66,080
† Net excess of Territorial charges	46,13,590

	Rupees.
Actual Cash Balance on the 30th April 1856	2,46,54,587
Deduct—Excess of Territorial charges as above shewn	46,13,590
Expected Balance on the 30th April 1857	2,00,40,997

An ACCOUNT CURRENT of expected RECEIPTS and DISBURSEMENTS of the MADRAS PRESIDENCY for 1856-57.

	Rupees.		Rupees.
To Balance on the 30th April 1856	2,46,54,587	By Territorial Charges	6,03,71,350
„ Territorial Receipts for 1856-57	5,45,91,680	„ Disbursements under Debt Account	1,68,38,120
„ Receipts under Debt Account	1,41,73,200	„ Do. under Foreign Account	1,48,06,100
„ Do. under Foreign Account	1,86,37,100	„ Expected Balance on the 30th April 1857	2,00,40,997
Rupees	11,20,56,567	Rupees	11,20,56,567

76. The anticipated result of the Territorial Receipts and Charges, of the Receipts and Disbursements under Debt Account, and under Foreign Account, has been described in the foregoing paras. But if the question be asked, whether the above sum of Rups. 57,79,670, shewn in para. 71, is to be taken as the proper, or real, expected local excess of Charges above Receipts, of the Madras Revenues, the answer must be in the negative. To arrive at the bonâ fide Territorial Charges of the Madras Presidency, the amount of the Military Expenditure on account of a large body of Madras Troops exclusively employed in the several Territories and Governments, noted in the margin† must be deducted from the Estimated Territorial Charges, because the Revenues of these Territories are not embraced in the Accounts of the Madras Presidency; and they cost Madras, the large sum of Rups. 64,05,660. If this view of the Madras Finances be correct, an excess of Territorial *Receipts*, instead of an excess of Territorial *Charges* may be assumed, as shewn below.

	As per Actual of 1855-56.
	Rupees.
† Nagpore	11,30,999
Saugor Division	19,12,243
Cuttack	15,922
Rangoon	23,61,200
Moulmain, Tavoy, and Marguí	3,40,391
Penang, Singapore, and Malacca	5,39,050
Belgaum	2,05,765
Total Rupees	64,05,660

Territorial Receipts and Charges, as shewn in the Estimate pages 15 and 22, and in para. 71, of this Report.

Estimated Territorial Receipts	5,45,91,680	Estimated Territorial Charges	6,03,71,350
		Deduct—Estimated charges for the Troops employed exclusively on the general Service of India, and at other Presidencies, as shewn in the margin above	64,05,660
			5,39,65,690
		Balance—being expected Surplus, or excess of Territorial Receipts	6,25,990
Rupees	5,45,91,680	Rupees	5,45,91,680

77. In conformity with the above view, which exhibits a Territorial Surplus of Rups. 6,25,990, the result of the Receipts and Disbursements under "Debt Account" and under "Foreign Account," would be a net excess of expected Supplies *from* Madras, of Rups. 52,39,580,—instead of a net excess of Supplies *to* Madras, of Rups. 11,66,080, as shewn in para 74.

	Rupees.
Amount included in the Estimated Territorial Charges, on account of the Madras Troops employed exclusively on the general Service of India, and other Presidencies	64,05,660
Deduct—Excess of Receipts under Debt Account and under Foreign Account taken together	11,66,080
	52,39,580

78. I may present yet another view of the probable result of the Finances of this Presidency for the year under notice. We may very fairly deduct from the Territorial Charges—since they are not bonâ-fide 'Territorial Charges'—the aggregate of estimated outlay for the *Construction* of Civil, and Military, Buildings, Irrigation Works, Roads, Bridges, Navigable Canals, &c.; the particulars of which appear in the Estimate under the head "Public Works Extraordinary," in pages 20 and 22. The expenses on this account are nothing more than investments on Works of Return and of Public Utility.—Under this aspect, a still greater Surplus arises of Territorial Receipts, over Territorial Charges, viz. a Surplus of Rups. 46,00,890, as follows.

	Rupees.		Rupees.
Estimated Territorial Receipts	5,45,91,680	Estimated Territorial charges, after deducting charges for Troops exclusively employed under other Presidencies, &c., as shewn at the close of para. 76, of this Report	5,39,65,690
		Deduct—Estimated outlay for the Construction of Civil, and Military, Buildings, Irrigation Works, Roads, Bridges, Navigable Canals, &c., the particulars of which appear under the head of Public Works Extraordinary, pages 20 and 22	39,74,900
			4,99,90,790
		Balance—being probable Surplus of Territorial Receipts in excess of what may be viewed as Territorial charges	46,00,890
Rupees	5,45,91,680	Rupees	5,45,91,680

I have the honor to be,

Sir,

Your most obedient servant,

J. D. Rundall

Accountant General.

FORT SAINT GEORGE,
Accountant General's Office,
11th December, 1856.

Appendix A.

RECEIPTS.

ORDINARY.

GENERAL DEPARTMENT.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 1.					
Seigniorage on Bullion	1,36,121	1,45,200	9,079	....	Owing to expected increase in the Trade.
No. 2.					
Postal Department.	5,92,226	6,09,200	16,974	....	Larger Sales of Postage Labels expected.
No. 3.					
Stamp Revenue	5,85,172	5,61,900	....	23,272	Estimated on the average of the past five years. The result is the stated decrease. The sales in last year were unusually large in Masulipatam, Madura, and Tinnevelly.
No. 4.					
Interest Account	2,54,695	31,700	....	2,22,995	The entire Balance of Interest due on the Mysore Debt having been recovered in last year—and also a large amount of Arrears of Interest due on the Pettapoor Estate in Rajahmundry, this estimated decrease is expected.
No. 5.					
Dividends of the Bank of Madras on the Government Shares	27,750	33,750	6,000	....	Estimated with reference to the Dividends paid in January and July 1856. This item of receipt fluctuates.
No. 6.					
Tuition Fees	12,253	18,800	6,547	....	Attributable to the spread of Education.

JUDICIAL DEPARTMENT.

No. 7.					
Fees and Fines levied in the different Courts in the Provinces	76,486	59,100	....	17,386	Less amount of fines is expected to be collected in the present year. In the past year, many fines which had been placed in deposit, were credited to this head.
No. 8.					
Sale proceeds of unclaimed property	17,134	11,600	....	5,534	Less sales are assumed—The sales in last year were unusually large.

REVENUAL DEPARTMENT.

No. 9.

LAND REVENUE CURRENT.

There is an estimated increase in Land Revenue, Current; and it occurs in the following Districts, and to the extent entered against each item. The causes of the chief variations between the Actual of 1855-56, and the Estimate of 1856-57, have been assigned in these Appendices. No notice has been taken of variations so trifling as not to require particular remark.

APPENDIX A.

ORDINARY RECEIPTS, continued.

Land Revenue Current, continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	
Rajahmundry.....	20,09,670	22,01,150	1,91,480	Owing to the recent introduction of measures for securing the punctual realization of the permanent Revenue: and to the levy of an extra cess, in a large portion of the District, for the use of water from the Anicut Channels.
Nellore.....	15,08,410	17,30,340	2,21,930	The Estimate is founded upon the average Ryotwar Beriz of the past five years, and with reference to the present state of the season.
Southern Division of Arcot.....	22,85,212	24,11,180	1,25,968	Owing to extended cultivation, the result of reductions in the Assessment.
Northern Division of Arcot.....	17,79,990	18,49,580	69,580	Owing partly to a favorable season; and a greater extent of land having been brought under cultivation; and partly to the transfer of Poonganoor Talook from Cuddapah to North Arcot.
Bellary.....	19,57,526	20,59,670	1,02,144	
Trichinopoly.....	12,55,443	13,88,000	1,32,557	Arising partly from extended cultivation; and from the amount of Kists expected to be collected from the Manapura Talook, recently transferred to this District from Madura.
Madura.....	17,74,561	18,42,670	68,109	Results from the Estimate having been based upon the Peishcush of settled Estates with a five years average of the Revenue on Government Lands, after deducting the Talook of Rangherry, recently transferred* to Trichinopoly under the new designation of Manapura Talook.
Canara.....	14,12,642	15,46,000	1,33,358	Arises from the Revenue derived from Forests and Small Farms, hitherto accounted for under distinct heads of "Extra Revenue," and "Small Farms and Licenses," having been transferred to this head.

On the other hand, the following decrease is expected to occur in the undermentioned Districts:

			Estimated Decrease.	
Cuddapah.....	21,17,710	20,63,500	54,210	Expected to occur chiefly from the transfer† of the Poonganoor Talook to Chittoor in the District of North Arcot.

* *Vide Government Notification dated 19th June 1856, published in the Gazette of the 1st July 1856, page 3.*

† *Vide Government Notification dated 10th October 1856, published in the Gazette of 14th October 1856, page 544.*

APPENDIX A.

ORDINARY RECEIPTS, continued.

Land Revenue Current, continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Tinnevelly.....	22,33,753	20,16,500	2,17,253	A great diminution in the market price of grain anticipated, in consequence of an expected increase of cultivation, and the large quantity of grain available for purchase throughout the District.
Malabar.....	17,93,419	16,06,900	1,86,519	Nominal—Certain of the Kists payable in the year under Estimate were realized at the close of the past year 1855-56, under instructions from the Board of Revenue.

No. 10.

LAND REVENUE, ARREARS.

A decrease is anticipated under this head in the Districts, and to the extent entered below. The principal cause of the expected decrease is given.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Ganjam.....	76,524	12,300	64,224	The amount of arrears outstanding at the commencement of the year under Estimate was less than in the previous year.
Vizagapatam.....	49,741	12,000	37,741	
Rajahmundry.....	97,790	45,500	52,290	
Masulipatam.....	1,23,768	80,000	43,768	
Salem.....	78,338	54,000	24,338	
Canara.....	5,87,542	5,26,000	61,542	
North. Diva. of Arcot.	38,017	23,110	14,907	
Madura.....	1,19,098	1,09,700	9,398	

			Estimated Increase.	
Nellore.....	32,449	46,050	13,601	An increase is expected in the two following Districts. Arrears of Peishcush, and the amount of Ryotwar balance, as well as the arrears of Zufted Shotriems, are expected to be recovered during the year under Estimate.
Kurnool.....	305	30,000	29,695	The amount of Collections which ought to have been realized within the end of April 1856, were recovered subsequently; owing to some delay in the Jummabundy settlement of one or two Talooks for Fusly 1265.

APPENDIX A.

ORDINARY RECEIPTS, continued.

No. 11.

SUNDRY SMALL FARMS and LICENSES.

Under this head, a decrease is anticipated in the Districts, entered below, and to the extent shewn against each.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Ganjam	3,920	680	3,240	The Estimate has been framed with reference to the amount actually collected during the months of May and June 1856, in consequence of the abolition of this head from Fusly 1266, or 1st July 1856, under the orders of Government dated 4th September 1856. The collections of the remaining 10 months of the year, or from 1st July 1856 to 30th April 1857, have been transferred to, and estimated under, Land and other sources of Revenue, in pursuance of the directions contained in the orders above quoted.
Rajahmundry	9,142	1,110	8,032	
Guntoor	7,292	2,700	4,592	
Chingleput	15,617	3,970	11,647	
Madras	4,531	470	4,061	
Northn. Divn. of Arcot.	6,234	1,030	5,204	
Bellary	15,990	6,320	9,670	
Cuddapah	13,005	4,900	8,105	
Salem	12,652	2,490	10,162	
Tanjore	23,279	2,480	20,799	
Trichinopoly	5,149	770	4,379	
Madura	11,419	2,330	9,089	
Tinnevelly	15,397	3,750	11,647	
Malabar	24,662	13,050	11,612	
Canara	53,513	4,630	48,883	

No. 12.

ABKARRY.

Under this head, an increase is expected in the following Districts, and to the extent entered below,—the causes of increase are shewn against each item.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	
Ganjam	66,466	70,000	3,534	From augmented rents in 1856-57, the result of competition.
Rajahmundry	94,206	1,03,000	8,794	
Nellore	30,794	35,000	4,206	
Chingleput	65,246	95,000	29,754	
Southn. Divn. of Arcot.	1,05,687	1,20,000	14,313	
Bellary	2,37,489	2,53,990	16,501	
Coimbatore	96,542	1,21,600	25,058	
Tanjore	1,05,579	1,26,000	20,421	
Nagore	14,947	17,000	2,053	
Tinnevelly	30,302	46,670	16,368	Partly owing to the above cause, and partly to the expected recovery of arrears.
Masulipatam	42,060	45,000	2,940	From the expected recovery of arrears of outstanding balances of the previous year.
Northn Divn. of Arcot.	1,13,082	1,25,070	11,988	
Kurnool	72,639	76,000	3,361	
Madura	64,390	78,900	14,510	Assumed on an average of five years' receipts, for which period the Abkarry Farms are rented out—viz. from Fusly 1266 to 1270 inclusive.
Madras	5,86,115	6,00,000	13,885	From the favorable nature of the season.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Canara	86,487	82,000	4,487	On the other hand, a decrease of importance occurs only in Canara. The Farms have been rented out for five years from the current Fusly. The *average* rent per annum fell short of the receipts of 1855-56.

APPENDIX A.

ORDINARY RECEIPTS, continued.

No. 13.

MOTURPHA.

A decrease is estimated under this head in the Districts, and to the extent subjoined.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Guntoor	47,625	35,300	12,325	From the total abolition of Tax on Sheep and Goats, and from the expected recovery of less arrears.
Southn. Divn. of Arcot	48,659	41,000	7,659	The actual collections of 1855-56 includes the arrears of Fusly 1264, or 1854-55—Arrears are not, however, expected to be collected in the year under estimate.
Cuddapah	1,46,624	1,40,000	6,624	Expected to occur, in consequence of the transfer of the Poonganoor Talook to North Arcot, under Government Notification dated 10th October 1856.
Malabar	1,22,225	1,10,000	12,225	Nominal—Owing to the recovery of Kists in the past year which were payable in the year under Estimate.

On the other hand, there is an increase estimated in the following Districts.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	
Rajahmundry	47,320	63,000	15,680	From the expected recovery of arrears of the past year and transfer to this head, from that of "Small Farms and Licenses," of the estimated collections for ten months.
Coimbatore	52,589	58,000	5,411	From the expected recovery in 1856-57, of arrears, left unrealized in 1855-56, owing to the adverse state of the season in the latter year.

No. 14.

EXTRA REVENUE.

Under this head, a decrease is anticipated in the following Districts, for the reasons, and to the extent, shewn below.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Southn. Divn. of Arcot	12,081	9,200	2,881	The Estimate is based on the average collections of the preceding three years, which gives a lower result than the Actual of last year.
Madura	7,514	5,400	2,114	
Coimbatore	19,236	5,000	14,236	The sale proceeds of Sandalwood, transferred to Land Revenue, under orders from Government, have been excluded from the Estimate.

APPENDIX A.

ORDINARY RECEIPTS, continued.

Extra Revenue, continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Tanjore.....	29,024	24,300	4,524	The Estimate is exclusive of the amount of arrears payable to Ayheut* Maniemdars, who either died or deserted, while the Actual of 1855-56 is inclusive of the said arrears—which had been in deposit for a long time.
Tinnevelly.....	9,569	7,340	2,229	The Estimate is founded upon the Actual Collections of the preceding year, exclusive of certain items not expected to be credited under this head.
Northn. Divn. of Arcot.....	7,956	6,700	1,256	The sums credited to this head from Deposits were larger in 1855-56, than those anticipated to be credited in the year under Estimate.
Trichinopoly	4,525	3,000	1,525	The amount of penalties levied on Stamp Papers by the Civil Court was high in 1855-56, and so also the sale proceeds of Books of the Village Accounts to the Curnums, hence the estimated decrease.
Canara.....	56,679	16,600	40,079	The receipts from Forests, which swelled the collections under this head in the past year, have been transferred in the year under Estimate to the head "Land Revenue" under orders of Government dated 1st February 1856, and hence this decrease.

On the other hand, the only increase of importance occurs in the following District.

			Estimated Increase.	
Madras.....	4,039	6,500	2,461	From the recent levy of Tax on certain holdings newly discovered.

No. 15.

LAND CUSTOMS.

There is a decrease expected under this head in the Districts noted below :—

			Estimated Decrease.	
Southern Divn. of Arcot.....	60,351	63,000	3,351	The Estimate has been based upon the average collections of the preceding three years, which average falls below the Actual of 1855-56.
Tinnevelly.....	38,194	35,000	3,194	Expectation that Paddy will not be exported to Travancore to the large extent it was in 1855-56.

* *Allowances to Individuals on the total Area of land in a Village.*

APPENDIX A.

ORDINARY RECEIPTS, continued.

Land Revenue Current, continued.

On the other hand, an increase is observable only in the District named below.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	
Canara.....	45,013	50,000	4,987	Estimated on the average collections of the past four years, which gives a higher result than the Actual of 1855-56.

No. 16.

SEA CUSTOMS.

Under this head, a decrease is expected in the following Districts, and to the extent entered against each Item.

			Estimated Decrease.	
Ganjam.....	44,472	40,000	4,472	Short crops expected, and less exports by Sea of Gingelly Oil seeds, &c.
Vizagapatam.....	26,867	20,000	6,867	
Sea Customs at the Presidency.....	6,73,861	5,56,080	1,17,781	Owing to the Estimate for Wines, Spirits, and sundry Europe and China Articles having been framed on the average of the last three years. The result is a diminution as compared with the imports of last year.
Malabar.....	79,182	70,000	9,182	Estimated on the average collections of the preceding three years.
Canara.....	75,534	55,000	20,534	The levy of 14 Annas duty, per Indian maund, on imports is expected to have the effect of checking the Coast trade in Goa Salt.

No. 17.

SALT REVENUE.

Under this head, there is a decrease estimated in the Districts, to the extent, entered below. The causes of decrease are shewn against each item.

Ganjam.....	5,56,088	4,10,000	1,46,088	Owing to unfavorable season and smaller quantity of Stock in Store.
Rajahmundry	2,39,557	2,01,000	38,557	From the expectation of smaller exports to Calcutta.
Nellore.....	5,33,392	5,00,000	33,392	Estimated with reference to the average collections of the preceding five, and three years, respectively, which gives a lower result than the Actual of 1855-56.
Madura.....	3,96,631	3,67,920	28,711	
Malabar.....	4,50,263	3,74,000	76,263	

On the other hand, an increase is anticipated in the following Districts.

Chingleput.....	2,77,760	3,00,000	22,240	From the expectation that there will be greater export of Salt to Calcutta and other places.

APPENDIX A.

ORDINARY RECEIPTS, continued.

SALT REVENUE, *continued.*

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	
Canara.....	3,93,209	4,20,000	26,791	It is expected that the increased duty, of 14 Annas per Indian maund, on Salt imported, will have the effect of checking the Coast trade in Goa Salt, and that the early setting in of the Monsoon, will prevent illicit manufacture of Salt—and hence, that there will be an increase in the Salt Revenue to this extent.

MILITRY DEPARTMENT.

No. 18.

ABKARRY BAZAR COLLECTIONS.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
Trichinopoly..... ...	30,644	34,400	3,756	....	Favorable Contract.
Bellary.....	45,767	54,700	8,933	....	No remission is expected to be granted to the Contractor in the present year—remission was allowed in the last, in consequence of the absence of the 3d Madras European Regiment.
Cannanore.....	37,385	32,800	....	4,585	
Secundrabad.....	77,090	66,300	....	10,790	Contract not so favorable in the current, as in the past, year.
Kamptee.....	37,171	33,700	....	3,471	
Jaulnah.....	22,711	8,000	....	14,711	Owing to the withdrawal of Madras Troops, a portion of which are under orders for Burmah and other Stations, where the Military Abkarry system does not prevail.
Mhow.....	25,760	10,000	....	15,760	
Saugor.....	7,534	....	....	7,534	The Collections in these Stations have been transferred to the North Western Provinces, from September 1855.
Jubbulpore.....	1,235	....	....	1,235	

PROFIT AND LOSS.

GENERAL DEPARTMENT.

No. 19.

Difference of Exchange on certain transactions with London.....	1,92,114	2,41,700	49,586	....	Estimated on the average of two years—the result, is the stated increase. This item is of a contingent nature.

APPENDIX A.

ORDINARY RECEIPTS, continued.

PROFIT and LOSS, *continued.*

GENERAL DEPARTMENT, *continued.*

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 20.					
Unclaimed Estates..	94,082	1,50,000	55,918	....	The Administrator General expects to transfer, in the present year, a larger amount to the credit of Government, under Section LI, Act VIII of 1855, than he did in 1855-56.
No. 21.					
Gain on Copper Coinage.....	62,701	96,500	33,799	....	From the expectation that a larger amount of Copper Coins will be struck off this year.
No. 22.					
Gain on the recoinage of uncurrent Coins, &c.....	1,152	11,200	10,048	....	Larger amount of uncurrent Coins, will probably be recoined in the current year.
No. 23.					
Unexpended portions of amount returnable to the Treasury out of advances made for State purposes.....	16,060	6,000	....	10,060	Large sums were refunded last year out of advances made to the Governors of the Madras University, and to the Superintendent of the Government Press—Similar large refunds are not expected in the present year.

Appendix B.

DISBURSEMENTS.

ORDINARY.

POLITICAL DISBURSEMENTS CHARGEABLE on the REVENUES.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 1.					
Carnatic Stipends..	12,09,467	18,17,800	6,08,333	....	In the absence of any instructions to the contrary, the Estimate provides for the payment of the balance of the one-fifth of the Revenues for two years.—The balance due for 1854-55, was not disbursed in 1855-56, in consequence of the death of the Nabob of the Carnatic in October 1855—Commutations for Pensions are expected also to be granted to a larger extent in the present year, than in 1855-56.
No. 2.					
Tanjore Stipends....	8,57,727	12,25,600	3,67,873	....	The first part of the above remark is applicable to these Stipends also, the Rajah of Tanjore having also died in October 1855. The Estimate likewise provides for Arrears payable to the Family of the late Rajah Ameer Sing, and for a larger supply of Grain.
No. 3.					
Interest on Tanjore Bonds.....	2,28,555	2,20,000	....	8,555	Owing to the payment of Arrears in 1855-56.
No. 4.					
Sinking Fund on account of the Tanjore Debt.....	2,81,189	98,400	....	1,82,789	The sum required to complete the Sinking Fund is provided in the Estimate. The Fund arrives in 1856-57, at the amount awarded by the late Tanjore Commissioners.
No. 5.					
Masulipatam Stipends.	44,873	47,000	2,127	....	Provides for the payment of Arrears.
No. 6.					
Families of Hyder Ally Khan and Tippoo Sultan....	2,00,000	2,81,000	80,910	....	Provides for a larger adjustment of the amount to be paid in Bengal on account of these Families—the full amount of payments made there in 1855-56, not having been adjusted in that year, in consequence of the orders of the Honorable Court having been received in Bengal in the latter end of 1855-56.

APPENDIX B.

ORDINARY CHARGES, continued.

POLITICAL DISBURSEMENTS, *continued.*

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 7.					
Compensation, Pensions, and Charitable allowances, and Pagoda and Mosque allowances.....	18,23,370	18,06,500	....	16,870*	This is a general head composed of three minor heads, and the principal variations in each are explained as follows.— In the first of the three items the decrease (shewn below) is Rupees..... 18,100 In the second (shewn below)..... ..... 17,729 35,829 In the third there is an increase (shewn below,) of Rupees.... 16,612 Net Decrease..... 19,217 or nearly the sum shewn in the margin.*
Compensation in lieu of resumed Lands, Offices, and Privileges.....	8,01,780	7,83,820	....	17,960	The Decrease is expected to occur in the following Districts.— *In Malabar—owing to the payment of arrears in the past year.. Rupees.* 12,300 *In Guntoor—to the lapse of a Pension of 1,000 Rupees per month.....* 5,800 18,100
Pagoda and Mosque allowances.....	9,17,710	9,01,440	....	16,270	*In Chingleput—consequent on the payment in last year of certain Arrears..... .....* 17,729 35,829
Pensions and Charitable allowances.	1,03,380	1,21,240	17,360	....	The following increase is expected in the undermentioned Districts. *In Tinnevelly—ascribable to the non-payment of certain Pensions in 1855-56, and estimated to be paid in 1856-57..Rs.* 5,412 *In Malabar do. do. ..* 11,200 16,612

APPENDIX B.

ORDINARY CHARGES, continued.

GENERAL DEPARTMENT.

PUBLIC OFFICES under the SUPREME BOARD at the PRESIDENCY, &c.

No. 8.

Salaries of the Secretaries to Government and their Establishments, including those of Translators to Government.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
Revenue and Judicial Departments.....	78,266	86,715	8,449	....	The office of Deputy Secretary to Government Public Works Department was created from the 4th September, and the Establishment augmented in August 1856 —by 600 Rupees per month.
Military Department.	77,712	73,120	....	4,592	Arrears, on account of the difference of Regimental allowances between Major and Captain from 6th July to 28th October 1854, was paid in 1855-56 to Lieutenant Colonel Marshall, the Deputy Secretary to Government, and the Establishment reduced at the latter end of last years—by Rupees 350 per mensem, for the purpose of entertaining Compositors in the Fort St. George Gazette Office.
Translators' Offices..	31,797	25,355	....	6,442	Office of Mahratta Translator to Government was abolished in September 1856,—The decrease would have been larger, but for the Actual of 1855-56, containing the amount of arrears paid to Major Losh from 4th March 1853 to 31st March 1856—being moiety of the salary unpaid during that period.
No. 9.					
Accountant General's Office.....	1,77,012	1,74,300	....	2,712	The abolition of the office of the Deputy Accountant General and consequent arrangements, also the reduction in the salary of the Accountant General, from the 7th August 1856, under orders from the Hon. Court dated 18th Oct. 1848 have caused this decrease.
No. 10.					
Civil Auditor's Office.	37,231	45,700	8,419	....	Provides for the increase to the Establishment, of Rups. 767 8-0 per month, recently sanctioned.

Public Establishments at the Presidency, &c.

No. 11.					
Ecclesiastical Charges.	3,43,410	3,59,500	16,090	....	Larger number of additional Chaplains appointed to this Establishment, and higher scale of Salary lately authorized to be paid to Roman Catholic Priests.
No. 12.					
Board of Examiners.	20,261	24,600	4,339	....	The item of Books to be purchased is estimated on three years' average, which average gives a higher result than the Actual of 1855-56.

APPENDIX B.

ORDINARY CHARGES, continued.

PUBLIC ESTABLISHMENTS at the PRESIDENCY, &c. *continued.*

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 13.					
Public Instruction...	3,18,578	4,73,700	1,55,122	....	Owing to the diffusion of Education generally, but particularly to the expected appointment of a larger number of Sub Inspectors and the employment of the full number of Chief Inspectors sanctioned by the Government of India, also to the approaching Establishment of the Engineering College.
No. 14.					
Government Savings' Bank.....	10,271	7,200	....	3,071	The personal allowance of 300 Rs. per mensem drawn by the late Actuary, ceased from May 1856, in consequence of his retirement. Vacancies and stoppages also occurred in last year.

Mint and other Establishments, as well as Pensions and other Sundry Items of Charges.

No. 15.					
Mint Charges.....	96,737	1,18,300	21,563	....	Occurs in "Contingent Charges" which are of a fluctuating nature. The increase may, however, be ascribed to the expectation of an augmented Silver and Copper Coinage taking place in 1856-57.
No. 16.					
Value of Copper and Mint Stores from England.....	80,285	4,98,100	4,17,815	....	Larger quantity of Copper is expected to be received for Coinage.
No. 17.					
Post Office Charges...	4,75,367	5,17,800	42,433	....	Attributable mainly to the introduction of Cart Mail between Bangalore and Bellary, and between Madras and Nellore—to the extension of the Southern Mail Cart to Trichinopoly—and to the payment in 1856-57, of certain arrears of Contract money for conveying Mails and salaries of Inspecting Post Masters paid in last year by Collectors, being expected to be adjusted.
No. 18.					
Pensions and Charitable allowances of a General nature, including Superannuation Pensions..	97,270	93,200	....	4,070	Difference between lapses and new grants.
No. 19.					
Batta to the Officers of H. M.'s Squadron.	47,972	46,000	....	1,972	The Actual of 1855-56, contains Arrears.

APPENDIX B.

ORDINARY CHARGES, continued.

PUBLIC ESTABLISHMENTS at the PRESIDENCY, &c. *continued.*

Mint, and other Establishments, &c. continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 20. Contributions to Public and Charitable Institutions..	10,80,855	11,88,860	1,08,005	....	The expected increase occurs principally in the following items. In payment of the difference of Interest on the Bonded property of the Civil Fund Charity Branch, owing to the increased Capital .... Rs. 23,723 Do. do. Military Fund, owing to do.... 35,251 Do. do. Medical Fund, owing to do.... 30,335 In difference of Exchange between the current rate and the rates formerly allowed on advances made in England, owing to larger advances having been made, the difference of Exchange on which, it is expected, will be adjusted in 1856-57—to the Credit of the undermentioned Funds, in excess of the amounts adjusted in 1855-56— Civil Fund .. .... Rs. 2,697 Military Fund .... „ 5,214 Medical Fund .... „ 6,328 1,03,548 Donation to the Horticultural Gardens at Bangalore, including amount for building a House for the Superintendent, which was recently sanctioned..... 7,000 Total Increase.... 1,10,548
No. 21. Annuities payable by the Honorable Court of Directors to the Civil Servants who retired on the old Annuity Fund.....	....	2,72,000	2,72,000	....	Provides for two years' payments made by the Honorable Court, which have not been adjusted in consequence of the non-receipt of the required Statements from England.
No. 22. Interest payable on account of the Civil, Military, and other Local Funds.	5,46,287	5,78,200	31,913	....	Provision is made for the payment of Interest on the Ten Lacs of Co.'s Rs. recently invested in a Non-transferable Treasury Note on account of the Educational Fund.
No. 23. Civil Hospitals and Vaccine Establishments.....	1,62,610	1,58,500	....	4,110	Less supply of Diet, &c. to Civil Patients in Hospital, and of Articles to the Vaccine Establishments, expected.

APPENDIX B.

ORDINARY CHARGES, continued.

PUBLIC ESTABLISHMENTS at the PRESIDENCY, &c. *continued.*

Mint and other Establishments, &c. continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 24. Value of Stationery from England....	1,43,282	1,50,800	7,518	....	Larger supplies of Stationery required for the Educational, and Public Works, Departments.
No. 25. Deputation Allowance.	12,287	8,700	....	3,587	Estimated on the average of the past three years, which presents a lower result.
No. 26. Miscellaneous charges.	2,40,129	2,46,000	5,871	....	Founded on the average of the past two years, which produces a higher result.

JUDICIAL DEPARTMENT.

Supreme Court of Judicature, &c. at the Presidency.

No. 27. Salaries of the Chief Justice, and Puisne Judge, and also Establishment under the Supreme Court.	1,55,999	1,63,300	7,301	....	The Estimate provides for the salary of the Administrator General at 700 Rupees monthly, agreeably to the sanction of Government dated 10th July 1856.
No. 28. Company's Law Officers.....	34,380	14,800	....	19,580	Owing to the absence of the Advocate General in England, and to no acting appointment having been made to supply his place, and his absentee allowance being drawn in England.
No. 29. Diet and Passage money to Convicts, including Contingent charges.....	43,897	35,300	....	8,597	Based on the average of the past three years—which gives a lower result.
No. 30. Law charges.....	....	3,500	3,500	....	Estimated on the average of three years' charges, and an addition of 2,000 Rups. is made in consequence of the authority given to the Company's Solicitor to engage a Barrister when necessary, pending the appointment of an acting Advocate General, or the return of the Advocate General.
No. 31. Court of Small Causes.	77,061	74,000	....	3,061	The salary of the 1st Judge, Mr. E. F. Elliot, for 28 days in April 1856 up to the date of his embarkation for Europe, was drawn in 1855-56, instead of in the year under report.

APPENDIX B.

ORDINARY CHARGES, continued.

JUDICIAL DEPARTMENT, *continued.*

CIVIL AND SESSIONS JUDGES, SUBORDINATE JUDGES, AND PRINCIPAL SUDR AMEENS COURTS, &c.

No. 32.

Judges' Salaries.

Under this head, a decrease is expected in the Districts, and to the extent entered below, against each item.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Rajahmundry.....	41,067	30,670	10,397	Is the difference between the salary of the Civil and Sessions Judge and the allowance payable in consequence of his absence on leave.
Chittoor.....	43,144	27,060	16,084	From expected short payments in 1856-57, owing to the absence on leave of the Civil and Sessions and Subordinate Judges.
Tellicherry.....	30,070	16,000	14,070	

On the other hand, an increase is estimated under this head, in the Districts below mentioned.

			Estimated Increase.	
Salem.....	21,000	44,800	23,800	Full pay of the Civil and Sessions Judge is provided for, which was not disbursed in 1855-56, in consequence of his absence on leave.
Bellary.....	33,600	44,720	11,120	A portion only of the salary of Mr. Story, Civil and Sessons Judge, was paid in last year, owing to his suspension. The Estimate embraces the salary of the office for a full year.

No. 33.

Judicial Native Establishment.

An increase is assumed under this head, in the following Districts.

			Estimated Increase.	
Chittoor.....	41,268	42,380	1,112	Attributable to short payments in 1855-56—and to certain District Moonsiffs having been absent on leave at different periods—the Estimate provides for the full amount of the Moyenzabitah.
Coimbatore.....	32,881	35,520	2,639	The salary of the Establishment of the Principal Sudr Ameen at Ootacamund is provided for in the Estimate for the whole year. It was paid only for four months in 1855-56, as it was then newly constituted.

APPENDIX B.

ORDINARY CHARGES. continued.

JUDICIAL DEPARTMENT, *continued.*

Judicil Native Establishment, continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	
Commissioner and Superintendent of Police	....	62,500	62,500	These being new items of increase recently sanctioned, do not appear in the Actual of the past year—Vide explanation in para. 45, of the Report.—The increase provides for five months' Salaries, &c.
Increase for reforming the District and Village Police	....	41,700	41,700	
Do. for revising the Establishment of District Moonsiffs	....	24,600	24,600	
Do. for converting Kurnool from an Agency to a Zillah	....	10,000	10,000	
Salary of Assistant Judge at Mangalore, and Establishment.....	....	7,900	7,900	

No. 34.

Contingent Batta and other Extra Charges.

Under this head, a decrease is anticipated in the following Districts, to the extent entered against each.

			Estimated Decrease.	
Combaconum.....	10,118	8,000	2,118	From the payment of high prices in 1855-56, for Grain supplied to Convicts, in consequence of the adverse state of the season. The adversity is not expected in the year under Estimate.
Madura.....	16,123	14,010	2,113	
Coimbatore.....	18,557	16,810	1,747	
Kurnool.....	5,800	4,520	1,280	

REVENUAL DEPARTMENT.

No. 35.

Collectors Salaries.

Under this head, an increase is anticipated in the Districts, and to the extent, entered below.

			Estimated Increase.	
Ganjam.....	24,436	77,780	53,344	Owing chiefly to the non-disbursement in 1855-56 of the salary of Mr. Prendergast the Collector absent on leave, whereas the Estimate comprises the full salary of the Collector for the entire year, as well as the arrears left undrawn during the period of his absence, viz. from Dec. 1854.
North Arcot.....	57,199	71,490	13,991	The salary of an Additional Sub-Collector is expected to be disbursed in 1856-57.
Tanjore.....	52,821	66,930	14,109	Partly to the one-third salary of the Head Assistant Collector hitherto debited to the Judicial Department being charged to this head, and partly to the Estimate providing for the salaries of the Special Assistant and Assistant Collectors for the entire year, whereas no charge was incurred on that account in 1855-56, in consequence of these offices being vacant.

APPENDIX B.

ORDINARY CHARGES, continued.

REVENUE DEPARTMENT, *continued.*

Collectors Salaries, continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase	
Salem.....	48,447	55,000	6,553	Only a portion of the salary of the Head Assistant Collector was disbursed in 1855-56,—full salary is estimated for 1856-57.
Malabar.....	55,063	67,400	12,337	Ascribable mainly to the non-appointment in last year of a Special Assistant, and to the office of the Collector having been vacant for a short time in that year—whereas their salaries have been assumed for the entire year of 1856-57.

On the other hand, a decrease is expected in the following Districts.

			Estimated Decrease.	
Vizagapatam.....	64,057	54,700	9,357	Owing partly to no provision being made in the Estimate for the salary of the Junior Assistant, whose Office has been discontinued, and partly to the expectation that a smaller amount of arrears will be disbursed in 1856-57.
Masulipatam.....	50,707	37,000	13,707	In consequence of the absence of the Collector on leave, the Estimate has been reduced, and provides only for the amount of Absentee allowance payable to him.
Coimbatore.....	70,882	57,950	12,932	In 1855-56, three Assistants and a Special Assistant drew salary—but the Estimate has been framed with reference to the smaller number of Assistants at present doing duty in this District.
Nellore.....	59,261	54,200	4,061	The situation of one of the Assistants to the Collector not having been filled up in 1856-57, the salary has been excluded from the Estimate.

No. 36.

Establishment debitable to Land Revenue.

Under this head, an increase is assumed in the following Districts, to the extent entered against each.

			Estimated Increase.	
Chingleput.....	1,07,535	1,19,310	11,775	The Estimate embraces the sanctioned amount of the Establishment—also the arrears payable to certain Servants.—It includes likewise the arrears of Contingent charges for March, not disbursed within 30th April 1856.
Tanjore.....	3,49,421	4,00,000	50,579	Provides for the pay of the Establishment, not discharged within 30th April 1856, in consequence of the Abstracts not having been pre-audited in time.

APPENDIX B.

ORDINARY CHARGES, continued.

REVENUE DEPARTMENT, *continued.*

Establishment debitable to Land Revenue, continued.

On the other hand, an estimated decrease is anticipated in the District, named below.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Decrease.	
Masulipatam.....	93,146	66,060	27,086	Certain advances were made under the orders of Government to some Enamdars* in 1855-56, for which no provision has been made in the Estimate, similar charges not being anticipated in 1856-57.

No. 37.

SALT.

Under this head, material decrease is expected in the Districts, and to the extent entered below.

Vizagapatam.....	17,671	11,150	6,521	Less manufacture anticipated in the year under notice, owing to the unfavorable nature of the manufacturing season, accompanied by heavy rains.
Masulipatam.....	22,031	14,510	7,521	
Canara.....	92,748	78,140	14,608	
Tanjore.....	69,055	43,500	25,555	In consequence of there being a large Stock in Store, a smaller quantity is expected to be manufactured in 1856-57.
Nagore.....	19,750	9,640	10,110	
Madura.....	69,852	48,430	21,422	
Tinnevelly.....	60,345	41,170	19,175	
Guntoor.....	31,079	24,940	6,139	
Rajahmundry.....	37,144	19,960	17,184	In consequence of the expectation that less Salt will be exported to Calcutta.

On the other hand, an increase is expected to result in the following Districts.

			Estimated Increase.	
Ganjam.....	24,597	58,840	34,243	Chiefly from the expectation that a large quantity of Salt will be manufactured to meet the demand in 1856-57.
Madras.....	1,85,165	1,96,640	11,475	
Uncovenanted Deputy Collectors...	....	27,000	27,000	These being new items of increase recently sanctioned by Government, do not appear in the Actual of the past year—Vide explanation in para. 48, of the Report.
Improvement of Tahsildar's salaries...	....	20,800	20,800	
Increase for converting Kurnool from an Agency to a Collectorate.....	....	10,000	10,000	

* *Individuals holding Lands, as gifts.*

ORDINARY CHARGES, continued.

MILITARY DEPARTMENT.

Her Majesty's Troops.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 38.					
H. M.'s 12th Lancers..	14,345	2,00,000	1,85,655	....	Provides for six months Pay and allowances of this Regiment ordered to Madras—G. O. G. 21st October 1856.
No. 39.					
H. M.'s Infantry....	10,11,931	10,25,000	13,069	....	Pay and allowances, for some months, of several Detachments of Her Majesty's 84th Foot serving in different Stations in Burmah, were not adjusted fully in last year.

Honorable Company's Troops.

No. 40.					
Artillery, European Infantry, and Veteran Company.....	26,47,115	28,03,000	1,55,585	....	This increase chiefly appertains to the two items explained below.
Horse and Foot Artillery.	15,80,641	16,78,000	88,359	....	Partly from the Pay and allowances of several Officers and Detachments of the Foot Artillery serving in Burmah, not having been entered in the Deputy Paymaster's accounts for some months in 1855-56; whereas the Estimate provides for the expenditure in full.
European Regiments, Artillery and Infantry Veteran Companies.....	10,00,928	10,68,000	67,072	....	The Pay and allowances of the 1st Madras Fusiliers and 2d European Light Infantry, were not drawn and adjusted for three months in 1855-56, in consequence of the removal of the former from Burmah to Madras, and the latter from Madras to Burmah.
No. 41.					
Native Cavalry, including the Governor's *Body Guard.*	17,15,343	17,52,000	36,657	....	Pay and allowances of several Officers absent on leave, and Details of the 5th and 8th Cavalry, not adjusted in last year.
No. 42.					
Native Infantry, Corps of Sappers and Miners, Supernumeraries, &c.	1,19,60,485	1,21,23,000	1,62,515	....	This increase mainly appertains to the two following items.

ORDINARY CHARGES, continued.

MILITARY DEPARTMENT, *continued.*

Honorable Company's Troops, continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
Native Infantry....	95,74,646	97,35,000	1,60,354	....	Pay and allowances for some months of several Regiments not brought to account in last year, owing to their having been en route from one Station to another.
Corps of Sappers and Miners.....	1,86,404	1,89,000	2,596	....	Command allowance of this Corps raised—Minutes of Consultation 6th May 1856, No. 1052.
No. 43.					
Staff of the Army and Military Offices...	12,13,400	12,22,500	9,100	....	The Office of Commander-in-Chief not having been permanently filled up for three months in 1855-56, reduced the actual charges. The Estimate provides ten months' salary of Lieutenant General Grant, who assumed the Command only in June last.
No. 44.					
Ordnance, Medical, and Camp Equipage Departments.....	13,63,353	13,67,000	3,647	....	Provides for the addition of one Conductor, one Sub Conductor, and one Store Serjeant; and a sum of Rupees 50, as an increase to the Office Establishment of the Gun-Carriage Manufactory.
No. 45.					
Value of Stores to be purchased.....	25,636	19,300	....	6,336	Estimate assumed on the average of three years, which average produces a lower result.
No. 46.					
Value of Military, Medical, Clothing, *and Commissariat* Stores, receivable from England, and debitable to the Military Department.....	9,21,104	10,91,400	1,70,296	....	More Military Stores are expected this year.
No. 47.					
Value of Stores to be purchased and supplied to the Madras Troops serving under the Government of India, and Bombay Presidency....	2,55,684	2,01,500	....	54,184	Less supply of Provisions, &c. expected to be made to the Troops serving under the Government of India.

APPENDIX B.

ORDINARY CHARGES, continued.

MILITARY DEPARTMENT, *continued.*

Honorable Company's Troops, continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 48.					
Commissariat Charges.	38,33,008	36,80,700	....	1,52,308	This is the result of a gross decrease of Rups. 3,67,721, and of a gross increase of Rups. 2,15,413. The variations occur principally in the following items.
Remount Department ..	3,07,365	4,00,000	92,635	....	More Horses will be provided during the current year, on the arrival of H. M.'s 12th Lancers.
Victualling Department and Supplies.	5,53,385	5,95,000	41,615	....	More European Troops required to be victualled in 1856-57.
Grain and Provision Dept. and Supplies.	76,131	1,03,000	26,869	....	The purchase of Provisions may be greater in the current year, owing to larger Shipments of Provisions, &c. for Troops, to Sea.
Camp Equipage Charges	68,732	80,000	11,268	....	Larger demands for Equipments.
Arrack Department and Supplies.....	2,59,846	1,07,000	....	1,52,846	Less Arrack may be purchased, there being a large quantity in Store.
Beer received from England, on account of the Canteens of European Regiments.	4,04,388	3,00,000	....	1,04,388	Smaller quantity of Porter indented for, for the reason just mentioned.
Timber Department and Supplies.....	93,512	51,500	....	42,012	Less quantity of Timber may be purchased.
Abkarry Charges	84,290	74,200	....	10,090	Chiefly owing to withdrawal of Madras Troops from Jaulnah and Mhow.
Military Board Ordnance Charges.	2,69,613	2,60,000	....	9,613	Demand for supplies may not be so great as in the past year.
Medical Charges, advance.....	35,580	30,000	....	5,580	
No. 49.					
Surplus Off-Reckonings for 1854, including Interest, as well as Treasury Shares payable to Officers residing in England, and value of Clothing supplied to the Army, including arrears of payment on account of Half-mountings, and Compensation in lieu of Clothing, &c.....	5,90,305	3,86,800	....	2,03,505	Nominal—It is the consequence of the abolition, from January 1855, of the Off-Reckoning system, the value of Clothing, &c. to be supplied to the Army, has been removed from this, to the head of Contingent charges.

APPENDIX B.

ORDINARY CHARGES, continued.

MILITARY DEPARTMENT, *continued.*

Honorable Company's Troops, continued.

	Actual of 1855-56.	Estimate of 1856-57.	Estimated Increase.	Estimated Decrease.	
No. 50.					
Contingent Expenditure.....	8,88,461	11,76,500	2,88,039	....	Nominal—In consequence of the removal from "Off-Reckonings" to this head and of the value of Clothing, &c. to be supplied to the Army—as, stated in explanation of the last item.
No. 51.					
Batta, &c. to the Troops serving in the Eastern Settlements, including arrears.....	35,78,520	29,32,200	....	6,46,320	Owing to a large amount of arrears appertaining to the Commissariat Expenditure in the Tenasserim Provinces, Straits of Malacca, and the Pegue Division, for 1854-55, having been adjusted in the past, whereas in the present, year, less arrears remain to be adjusted—measures have been adopted to prevent the accumulation of arrears.

FORT SAINT GEORGE,
Accountant General's Office,
11*th December*, 1856.

E. Prendergast
Accountant General.

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Manufacture of Sugar. Fabrication
Sucre de Betterave Sugar Beet
10th. January 1865 le 10 Janvier