

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1888
— continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	54,854	55,257	14,322	124,433
Wound Pensions	356	492	67	915
Gratuities	234	996	58	1,288
TOTAL IN INDIA . Rx.	55,444	56,745	14,447	126,636
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,597,171
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				30,005
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India				164,956
Compassionate Allowances to Officers removed from the Service, &c.				2,244
Pensions of Non-Commissioned Officers and Soldiers				19,472
Lord Clive's Fund—Payments to the Representatives of Lord Clive				1,006
			£	1,814,854
EXCHANGE ON CHARGES IN ENGLAND Rx.				762,619
TOTAL . Rx.				2,704,109
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid and Wound Pensions	283,202	196,506	102,418	582,126
Gratuities	820	508	332	1,660
Family Pensions	27,868	27,088	10,089	65,045
TOTAL . Rx.	311,890	224,102	112,839	648,831
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	7,019	9,612	3,973	20,604
Compassionate Allowances	1,074	81	42	1,197
Indian Service Family Pensions	1,017	174	69	1,260
TOTAL IN INDIA . Rx.	9,110	9,867	4,084	23,061
IN ENGLAND:				
Pensions to Widows & Families of Officers killed in the Mutiny or otherwise in discharge of duty £				10,302
Gratuities to ditto				777
Pensions to Widows and Families of Officers, &c., of the Indian Service				62,854
Indian Military Service Family Pensions towards which the officers subscribed				9,171
			£	83,104
EXCHANGE ON CHARGES IN ENGLAND Rx.				34,921
TOTAL . Rx.				141,086
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	23,579	13,207	12,867	49,653
Gratuities	440	63	136	639
Compassionate Allowances	2,355	88	1,754	4,197
TOTAL . Rx.	26,374	13,358	14,757	54,489
TOTAL EXPENDITURE, MILITARY DEPT:				
IN INDIA	8,309,553	4,201,454	2,593,901	15,104,908
IN ENGLAND			£	3,741,015
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,572,011
TOTAL . Rx.				20,417,934

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1887-88.

	BENGAL.			MADRAS.			BOMBAY.			TOTAL.		
	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
EUROPEAN ARMY.												
Royal Artillery	279	6,840	7,119	103	2,555	2,658	113	2,834	2,947	495	12,229	12,724
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers and Sappers	203	...	203	35	...	35	31	...	31	(a) 269	...	269
Infantry	986	33,462	34,448	319	10,824	11,143	232	7,872	8,104	1,537	52,158	53,695
Invalid & Veteran Establishment	7	4	11	12	47	59	3	...	3	23	51	73
Staff Corps	422	...	422	258	...	258	213	...	213	(a) 893	...	893
General List, Cavalry	12	...	12	17	...	17	7	...	7	(a) 36	...	36
General List, Infantry	81	...	81	45	...	45	17	...	17	(a) 143	...	143
Unattached Officers	1	...	1	1	...	1	...	...	...	2	...	2
General Officers unemployed	22	...	22	8	...	8	8	...	8	38	...	38
TOTAL EUROPEAN ARMY	2,187	43,918	46,105	856	14,639	15,486	653	11,308	11,961	3,696	69,856	73,552
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
NATIVE ARMY.												
Artillery	25	2,869	2,894	271	271	271	8	574	582	33	3,714	3,747
Body Guard	2	120	122	3	3	6	1	71	72	6	194	200
Cavalry	254	16,424	16,678	36	2,104	2,140	71	4,496	4,567	361	23,924	23,385
Sappers and Miners	70	1,368	1,438	71	1,424	1,495	68	867	935	209	3,659	3,868
Infantry	597	62,153	62,750	288	28,449	28,737	234	22,256	22,490	1,119	112,858	113,977
TOTAL NATIVE ARMY	948	82,934	83,882	398	32,251	32,649	382	28,264	28,646	1,728	143,449	145,177
TOTAL EUROPEAN AND NATIVE ARMY	3,135	126,852	129,987	1,254	46,881	48,135	1,035	39,572	40,607	5,424	213,305	218,729

(a) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 456,017.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Revenue.	Expenditure.
Special Defence Works	65	Expenditure	170	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
				...	..	456,017
		TOTAL .		...	...	456,017

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS,
for the year ended 31st March 1888.

	Amount of estimate.	Outlay during the year.	Outlay to end of year.
	Rx.	Rx.	Rx.
INSPECTOR GENERAL OF MILITARY WORKS.			
COAST DEFENCES.			
Improvements to Fulta Point Battery	27,746	4,921	12,964
Construction of Chingree Khal Battery	...	42	42
Improvements to Grand Magazine	3,387	1,678	3,284
Ditto Minor Magazines	...	—57	535
TOTAL	...	6,584	16,825
FRONTIER DEFENCES.			
Improving the Bala Hissar	7,915	1,191	1,191
Surveys for water-supply, Jumrood	...	1	1
Ditto ditto Lundi Kotal	...	22	22
Defensible serai at ditto	16,250	575	575
Defensible position at Attock	1,124	627	627
Extension of Arsenal at Rawalpindi	2,081	1,815	1,815
Remodeling defences at Arsenal of Ferozepore	30,342	9,425	29,910
Sukkur Defences	8,264	1,286	5,950
New defensible post, Mooltan	81,518	12,030	73,217
Defences of Post at Loralai	2,800	1,615	1,615
Ditto at Miri	41,002	27,451	31,784
Ditto to Railway bridge over the Lora at Saiad Hamid	...	33	33
Baleli-Regi Ghaziabad Defensive Works and Murgi Kotal Defences	180,000	60,216	60,261
Experiments with iron casemates, Fort William	...	—2	...
Instruments from the Mathematical Instrument Department	...	—19	...
TOTAL	...	116,266	207,001
MILITARY COMMUNICATIONS.			
Quetta-Chaman road	105,895	64,235	65,868
Saiad-Hamid-Gulistan road	14,941	7,511	7,511
Quetta-Kach road	20,475	20,162	20,162
Gulistan-Argutai road	2,000	92	92
Gurkhai-Peshin road	7,140	1,756	1,756
Peshin-Saranam road	7,763	4,158	4,158
Peshin-Saiad-Yaru road	6,534	2,130	2,130
Kwaja-Amran Crest road	12,000	73	73
Gulistan-Killa-Abdulla road	3,987	1,629	1,629
Baleli-Gulistan road	2,700	3,255	3,255
Peshin-Masesai road	4,000	2,641	2,641
Engines and machinery	10,565	10,411	10,411
TOTAL	...	118,053	119,686
ARMAMENTS.			
Expenditure by Secretary of State on Armaments for Special Defences	...	64,826	184,424
Loss by Exchange thereon	...	26,193	71,170
TOTAL	...	91,019	255,594
Deduct—Chargeable to Ordinary Military Works Grant	...	331,922	599,106 (a) 67,706
TOTAL WORKS	...	331,922	531,400
Establishment	...	39,828	39,828
Tools and Plant	...	8,974	8,974
Profit and Loss	...	81	81
Suspense	...	4,075	4,075
TOTAL INSPECTOR GENERAL	...	384,880	584,358

(a) This sum differs from that reported last year in so far that Old Military Works outlay has been brought on to certain works to show the entire outlay on each scheme. It is made up thus:—

	Rx.
Fulta Battery	2,108
Ferozepore Arsenal	20,488
Sukkur Defences	3,923
New Defensible Post, Multan	41,187
	<u>67,706</u>

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS,
for the year ended 31st March 1888—concluded.

	Amount of estimate.	Outlay during the year.	Outlay to end of year.
	Rx.	Rx.	Rx.
BOMBAY.			
COAST DEFENCES.			
Defences at Aden	...	47,665	138,028
" " Bombay	146,524	17,119	39,538
" " Manora	92,290	22,875	26,180
Protective works in connection with Karachi cliff	10,994	2,171	10,989
Removal of deep-water point and extension of the eastern groyne, Karachi	35,000	12,966	18,466
TOTAL	...	102,796	233,201
<i>Deduct</i> —Chargeable to Ordinary Military Works Grant	...	...	(a) 62,330
TOTAL WORKS	...	102,796	170,871
Establishment	...	15,289	28,326
Tools and Plant	...	1,008	1,846
Suspense	...	34,268	34,719
Exchange on Expenditure in England	...	...	2,509
TOTAL	...	153,361	238,271
<i>Deduct</i> —Moiety of Expenditure on Aden Defences recovered from the Home Government	...	40,325	40,325
TOTAL BOMBAY	...	113,036	197,946
LOWER BURMA.			
COAST DEFENCES.			
Monkey Point Battery, Rangoon	48,041	9,647	48,283
Choki Point " "	11,722	1,489	1,489
Minor Works	...	477	477
TOTAL	...	11,613	50,249
<i>Deduct</i> —Chargeable to Ordinary Works Military Grant	...	...	29,290
TOTAL WORKS	...	11,613	20,959
Establishment	...	2,671	4,353
Tools and Plant	...	174	1,624
TOTAL LOWER BURMA	...	14,458	26,936
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	...	512,374	809,240
<i>Deduct</i> —Payments by Secretary of State, brought to account by Examiners:—			
Expenditure in England . £	...	101,076	227,345
Exchange	...	40,161	87,647
Net Outlay in India	...	371,137	494,248
Outlay in England during 1887-88	£	59,766	206,935
Exchange on outlay in England	Rx.	25,114	80,460
TOTAL . Rx.	...	456,017	781,643

(a) Difference due to the exclusion of certain works which are purely Military Works included in last year's account.

L. L.—Special Defence Works.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section M.—Provincial.

Revenue nil. Expenditure Rx. 370,591.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	Rx.	Rx.
Adjustment on account of Provincial Services.	66	Provincial Balances	174	2,395,246	...	...
	67	Local Balances	175	1,408,156	...	...
	68	Provincial and Local Surpluses and Deficits	176	...		370,591
		TOTAL .		...	...	370,591

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1888.

	Opening Balance.	RECEIPTS.		TOTAL.	DISBURSEMENTS.		TOTAL.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	196,059	705,727	641	902,427	687,444	5,776	693,220	209,207	13,148	...
Burma	71,743	1,377,470	2,670	1,451,883	1,301,912	1,200	1,303,112	148,771	77,028	...
Assam	68,407	497,729	10,314	576,450	440,203	60,089	500,292	76,158	7,751	...
Bengal	199,892	4,814,726	...	5,014,618	4,657,613	26,106	4,683,719	330,899	131,007	...
N.-W. Provinces and Oudh	433,806	3,222,294	16,501	3,672,601	3,113,137	178,748	3,291,885	380,716	...	53,090
Punjab	173,569	1,542,893	40,797	1,757,259	1,569,765	1,479	1,571,244	186,015	12,446	...
Madras	433,705	2,708,232	27,171	3,169,108	2,593,588	36,444	2,630,032	539,076	105,371	...
Bombay	548,978	3,790,030	3,478	4,342,486	3,755,832	62,250	3,818,082	524,404	...	24,574
TOTAL . Rx.	2,126,159	18,659,101	101,572	20,886,832	18,119,494	372,092	18,491,586	2,395,246	346,751	77,664

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1888.

	Opening Balance.	RECEIPTS.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	DISBURSEMENTS.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	(a) 11,205	16,226	...	16,226	...	27,432	15,535	...	15,535	...	15,535	11,897	691	...
Central Provinces	63,231	87,688	5,776	93,464	9,262	165,957	95,745	641	96,386	8,095	104,481	61,476	...	2,922
Burma	42,848	112,847	1,200	114,047	...	156,895	102,809	2,670	105,479	...	105,479	51,416	8,568	...
Assam	3,605	72,963	60,089	133,052	41	136,698	123,995	10,314	134,309	4	134,313	2,385	...	1,257
Benga	(a) 210,959	510,641	26,106	536,747	192,612	940,318	532,261	...	532,261	156,679	688,940	251,378	4,486	...
N.-W. Provinces and Oudh	16,178	544,684	178,748	723,432	2,624	742,234	706,935	16,501	723,436	2,661	726,097	16,137	...	4
Punjab	(a) 182,948	361,728	(b) 1,489	363,217	327	546,492	314,756	(b) 40,807	355,563	4,179	359,742	186,750	7,654	...
Madras	532,315	950,684	(c) 48,035	998,719	364,413	1,895,447	916,797	(c) 38,762	955,559	371,701	1,327,260	568,187	43,160	...
Bombay	216,344	415,300	(d) 85,748	501,048	6,335	723,727	432,944	(d) 26,976	459,920	5,277	465,197	258,530	41,128	...
TOTAL . Rx.	1,279,634	3,072,761	407,191	3,479,952	575,614	5,335,200	3,241,777	136,671	3,378,448	548,596	3,927,044	1,408,156	105,687	4,183

(a) Differs from the closing balance of last year by Rx. 1 for correction since made.
(b) Includes Rx. 10 on account of transfers from one Local Fund to another.
(c) Includes Rx. 11,591 on account of transfers from one Local Fund to another.
(d) Includes Rx. 23,498 on account of transfers from one Local Fund to another.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1888.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	Provincial and Local Surpluses.	Provincial and Local Deficits.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	Increase of Balance.	Decrease of Balance.
India, General	...	691	691	...	...	...	691	...
Central Provinces	13,148	...	13,148	...	2,922	2,922	10,226	...
Burma	77,028	8,568	85,596	...	...	...	85,596	...
Assam	7,751	...	7,751	...	1,257	1,257	6,494	...
Bengal	131,007	4,486	135,493	...	...	...	135,493	...
N.-W. Provinces and Oudh	...	...	...	53,090	4	53,094	...	53,094
Punjab	12,446	7,654	20,100	...	...	...	20,100	...
Madras	105,371	43,160	148,531	...	...	...	148,531	...
Bombay	...	41,128	41,128	24,574	...	24,574	16,554	...
TOTAL . Rx.	346,751	105,687	452,438	77,664	4,183	81,847	423,685	53,094
							370,591	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section N.—Expenditure not charged to Revenue.

Expenditure Rx. 2,784,824.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Capital Expenditure on Railways and Irrigation Works, not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary).	178	Rx. ...	Rx. ...	Rx.. ...
	70	State Railways—Construction .	180	...	..	2,251,776
	70A	Detailed account of East Indian Railway .	182	58,287	..	...
	70B	„ „ Eastern Bengal Railway	183	169,398	..	...
	70C	„ „ North-Western Railway .	184	253,900	...	...
	71	Irrigation Works—Construction .	185	...	...	533,048
	72	Capital Charge involved in Redemption of Liabilities .	187	...	...	...
Redemption of Liabilities. General Public Works Statements.	73	Details of Expenditure on Establishment .	188	1,481,233	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs .	192	...	..	...
	74A	Details of Expenditure on Tools and Plant and distribution among Heads .	194	108,116	...	...
		TOTAL .		...		2,784,824

N.—Exp. not charged to Revenue.

No. 69—SUMMARY of CAPITAL EXPENDITURE

(Rx. 1, is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									No. of items.	
	RAILWAYS.				IRRIGATION.				Total. Construc- tion.		
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.			
	2	3	4	5	6	7	8	9			10
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.			Rx.
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1	
1867-68	594	...	...	594	213,519	...	...	213,519	214,113	2	
1868-69	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3	
1869-70	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4	
1870-71	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5	
1871-72	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6	
1872-73	1,129,105	299,407	10,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7	
1873-74	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8	
1874-75	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9	
1875-76	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10	
1876-77	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11	
1877-78	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12	
1878-79	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13	
1879-80	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14	
1880-81	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15	
1881-82	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16	
1882-83	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17	
1883-84	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18	
1884-85	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19	
1885-86	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20	
1886-87	(b) 3,711,856	1,321,074	496,810	(b) 5,529,740	(a) 655,103	2,009	755	(a) 657,867	6,187,607	21	
1887-88	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22	
TOTAL	42,580,646	15,536,864	3,357,726	61,475,236	22,437,949	3,011,832	460,674	25,910,455	87,385,691	23	

* Construction includes purchase, if not effected by means of an annuity or by incurring a specific amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250; total £634,157. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's, Under-† Includes Rx. 10,675 in respect of

† The difference between the figures shown in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(a) The difference Rx. 6,968 between this figure and that shown in the Account last year is due to the

(b) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Pishin Railway

(c) is made up thus:—

Rombay Canals	9,041
Sidnai Canal (Punjab)	—6,073
Lower Sohag and Para (do.)	—173
	2,795

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burma.	Assam.	No. of items.
STATE RAILWAYS.					
India Rx.	51,435	—1,388,623	675,229	15,770	1
England £	—128,302	7,385	277,914	...	2
Exchange Rx.	—49,724	3,121	126,575	...	3
Deduct—Charged to Revenue Rx.	—126,591	—1,378,117	1,079,718	15,770	4
Charged to Famine Rx.	...	...	...	...	5
TOTAL Rx.	—126,591	—1,378,117	1,079,718	...	7
IRRIGATION AND NAVIGATION.					
India Rx.	...	...	...	...	8
England £	...	...	...	...	9
Exchange Rx.	...	...	...	...	10
TOTAL Rx.	...	...	...	...	11

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange".]

MANNER IN WHICH THE CHARGES FOR CONSTRUCTION, IN THE PRECEDING COLUMNS, HAVE BEEN RECORDED IN THE ACCOUNTS.											Capital charge involved by incurring a specific amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
No. of items.	CHARGED AGAINST REVENUE.								Not charged against Revenue.	Total Construction.		
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than under Famine Insurance.	Exchange prior to 1884-85.	Total charged against Revenue.				
	Railways.	Irrigation Works.										
	11	12	13	14	15	16	17	18	19=10-18	20=10	21	22=20+21
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	-5,736	...	-5,736	219,849	214,113	...	214,113
3	...	...	...	...	...	-1,853	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	-58,057	36,907	-19,578	2,108,231	2,178,053	...	2,178,053
5	...	...	...	2,239	-11,808	-17,197	3,459	-23,307	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	-14,487	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	-5,755	15,164	16,625	46,052	2,184,509	2,231,221	...	2,231,221
8	...	...	...	21,633	17,770	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	-645	172,427	49,154	139,103	360,639	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,036	2,008,178	3,433,578	5,441,756	19,576,614	15,018,370
15	...	...	2,293,615	4,477	19,393	84,350	240,458	2,642,203	3,580,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,840	2,050,217	4,047,063	586,300	4,633,363
17	-129,101	263,443	259,500	2,820	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	-264,922	299	150,810	904,812	3,958,838	4,863,650	566,201	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	(a) 1,423,541	5,275,364	6,698,905	1,086,045	(a) 7,784,950
21	200,000	107,979	...	(b) 23,558	183,077	(a) 2,509	...	517,123	5,670,484	6,187,607	4,914,540	11,102,153
22	...	91,006	...	...	80,945	(c) 2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	2,847,368	1,320,947	4,215,076	317,763	2,145,305	5,716,194	1,894,293	18,456,946	68,928,745	87,385,691	18,524,845	105,910,536

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's undertaking, under England in 1868-69, £14,000; and in takings, under England in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86 £2,144.

Rx. 1,06,750 Debt incurred in India. cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and to of Irrigation works.

outlay of the past year on the Khudsil Khan Reservoir being transferred to Minor Works and Navigation.

(Rx. 22,911) add the Bezwada Extension (Rx. 647) brought on to the construction account.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1887-88.

No. of items.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	323,133	57,247	620,530	401,732	1,217	757,670
2	94,238	...	722,981	134,811	...	1,109,027
3	39,805	...	289,265	56,982	...	466,024
4	457,176	57,247	1,632,776	593,525	1,217	2,332,721
5	-185	65,360	...	...	...	80,945
6	...	...	...	...	...	...
7	457,361	-8,113	1,632,776	593,525	1,217	2,251,776
8	51,682	145,172	195,844	111,723	18,801	523,222
9	2,028	4,698	87	...	106	6,919
10	852	1,974	37	...	44	2,907
11	54,562	151,844	195,968	111,723	18,951	533,048

N. Exp. - not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of STATE RAILWAYS

NAMES OF RAILWAYS.		EXPENDITURE DURING THE YEAR.						
		Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	DEDUCT		NET TOTAL.
						Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current year in excess of payments on the same account.	
STATE RAILWAYS.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General.								
East Indian		75,519	1,248	...	...	10,931	7,549	58,287
Shopal		...	...	...	...	...	...	...
Rajputana-Malwa System		56,481	—77	79,337	...	9,183	...	126,558
Holkar		884	...	...	...	...	...	884
Sindia		189	...	...	...	...	...	189
Store-keeper for State Railways		...	...	...	...	...	97,003	—97,003
Expenditure in England for Stores purchased and remaining unappropriated		...	...	...	...	...	215,506	—215,506
Assam.								
Jorhat		5,864	403	...	...	2	849	5,416
Cherra-Companygunge		8,490	1,893	...	...	...	29	10,354
Central Provinces.								
Nagpur and Chhattisgarh including Kanhar Bridge		—1,025,785	—82,648	—49,161	—55,910	—3,249	...	—1,210,253
Wardha Coal		—12,248	17	...	...	...	1,949	—14,180
Umaria Colliery		16,025	532	...	...	...	1,204	15,353
Bilaspore-Etawah		—10,428	...	...	...	...	...	—10,428
Katni-Umaria Section, Bilaspore-Etawah Railway		15,429	531	...	...	...	4,866	11,094
Bengal-Nagpur		—139,580	—30,340	—125	—7	—351	...	—169,701
Burma.								
Burma		20,426	507	1,865	...	18	...	22,780
Toung-hoo-Mandalay		810,709	71,978	174,507	...	316	...	1,056,938
Bengal.								
Eastern Bengal		187,527	2,551	43,308	...	148	...	233,238
Nalhati		460	...	...	...	8	475	—23
Northern Bengal		25,052	...	...	...	...	42,496	—17,444
Tirhoot including Extensions		34,577	...	...	...	...	...	34,577
Patna and Gya		2,403	...	...	...	...	...	2,403
Ranaghat-Bhugwangola		13	...	...	...	3	...	10
Dacca		5,717	...	...	...	...	14,653	—8,936
Assam-Bihar { Tirhoot Section		60,003	3,098	...	...	88	22,961	41,042
Assam-Bihar { Assam-Bihar Section		226,885	12,235	...	...	266	66,360	172,494
Kaunia-Dhuria		157	...	...	...	...	342	—185
North-Western Provinces and Oudh.								
Dildarnagar-Ghazipur		—3	...	...	...	...	...	—3
Cawnpore-Achnera		—7,622	...	...	...	1,283	927	—9,882
Bareilly-Philibhit		1,772	...	...	...	...	...	1,772
Lucknow-Sitapur-Seramau		45,567	3,993	15,930	...	130	...	65,360
Punjab.								
Bolan High Level Line		67,337	2,168	7,742	...	...	...	77,247
Bolan		10,409	270	...	...	...	...	10,679
North-Western		534,479	9,487	272,641	...	9,830	...	866,777
Chenab Bridge (Ramuwala)		1,813	796	6,602	...	...	...	9,211
Amritsar-Pathankot		2	...	...	...	22	1,078	—1,098
Rewari-Ferozepore		—14,181	—130	...	...	8	...	—14,319
Sindh-Sagar—Eastern Section		49,063	180	...	...	777	4,497	43,069
Sindh-Sagar—Western Section		242,195	11,775	...	...	790	22,363	230,817
Sutlej Bridge (Ferozepore)		82,497	5,073	...	...	80	9,653	77,837
Sindh-Pishin—Boston-Gulistan Section		9,916	4,092	...	...	...	...	14,028
" " Durwaza-Quetta Section		6,876	1,105	4,621	...	51	...	12,851
" " Sibi-Quetta Section		136,223	36,441	...	...	4,235	25,905	142,524
" " Killa-Abdulla Branch		5,005	2,015	...	...	...	...	7,020
" " Chaman Extension		123,360	8,115	35,147	...	4	...	166,618
Kandahar—Reserve		...	394	30,032	...	—17,559	...	48,015
Bombay.								
Dhond and Manmad		1,217	...	...	...	...	...	1,217
Southern Mahratta		...	...	...	...	...	...	...
Madras.								
Cuddapah-Nellore		84,981	11,485	...	...	216	10,488	85,765
" " Kadiri Extension Survey		608	...	...	...	2	11	685
Bellary-Kistna		203,189	40,944	177,704	...	605	...	421,232
" " Hindupur Extension Survey		119	...	...	...	...	...	119
Pakal-Vilupuram Survey		741	...	...	...	...	...	741
Vizagapatnam-Raipur		...	...	...	...	...	...	...
Bezvada Extension		71,535	3,771	9,677	...	...	...	84,983
TOTAL, including East Indian and Eastern Bengal Railways.		2,022,670	125,102	809,887	—55,977	17,807	551,214	2,332,721
DEDUCT—Amount charged to the Ordinary Grant		{ Construction of Railways charged to Revenue { Famine Relief and Insurance						80,945
Net charged to State Railways—Construction		{ India { England					Rx.	676,725
ADD—Exchange on charges in England							Rx.	1,199,027
GRAND TOTAL STATE RAILWAYS—CONSTRUCTION							Rx.	466,024
								2,251,776

—CONSTRUCTION—for the Year ended 31st March 1888.

TOTAL EXPENDITURE UP TO 31st MARCH 1888.

Construction.	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	NET TOTAL.	REMARKS.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,721,472	26,109	1,390,515	...	984,801	2,153,295	See Combined Account No. 70A. * Represents amount contributed by the State for Construction £125,000 and Survey Charges £6,057.
131,057	...	...	...	...	131,057*	
7,812,111	563,556	519,196	372,686	14,624	9,252,925	
1,147,876	135,404	...	17,410	4,095	1,296,595	
837,474	59,058	...	25,205	762	920,975	
2,596	...	14,990	...	159	17,427	
...	...	46,866	...	...	46,866	
64,226	3,916	949	...	8	69,083	
65,444	9,081	9	...	...	74,534	
...	...	...	...	...	...	
625,802	61,284	4,544	20,296	706	711,220	See Combined Account No. 70B.*
59,708	6,625	7,822	6	5	74,216	
7,473	...	...	42	1	7,514	
433,237	24,740	15,791	11,990	77	485,681	
...	...	...	...	...	...	
2,501,053	204,130	76,059	125,061	14,768	2,891,535	
952,861	81,085	248,876	...	323	1,282,499	
...	...	...	...	...	...	
1,653,633	137,025	204,578	22,446	95,282	1,922,400	
32,503	8,000	1,321	1,186	3,628	34,382	
1,966,912	219,457	...	86,295	11,074	2,261,590	See Combined Account No. 70C.
1,423,313	97,222	...	68,848	696	1,588,687	
336,600	24,112	...	15,810	137	426,475	
27,639	2,508	...	...	23	30,184	
587,110	35,158	...	30,653	985	651,936	
359,918	23,695	34,506	9,621	8,209	419,531	
662,710	51,868	79,317	28,359	15,478	806,776	
93,689	829	1,710	...	...	96,228	
64,466	5,836	...	12	12	70,302	
1,032,742	61,343	23,940	36,548	6,222	1,148,351	
138,997	9,137	...	4,207	377	151,964	See Combined Account No. 70C.
339,066	17,178	14,934	8	184	371,002	
67,337	2,168	7,742	...	...	77,247	
211,367	51,465	...	5,819	...	268,651	
15,769,699	1,343,854	1,69,046	573,970	556,305	18,306,264	
1,813	796	6,602	...	...	9,211	
511,566	16,753	6,155	2,777	7,522	559,729	
1,106,359	73,612	...	80,939	947	1,259,663	
203,676	1,178	970	10,176	1,058	214,942	
1,792,427	62,624	36,192	121,166	78,264	1,934,145	
475,131	24,536	18,626	5,956	375	523,874	See Combined Account No. 70C.
387,134	15,587	...	...	...	402,721	
227,809	20,049	4,648	852	53	253,305	
3,595,191	192,332	109,760	224,872	33,456	4,088,699	
42,406	3,133	...	...	...	45,629	
146,271	8,115	35,147	...	4	189,529	
...	394	352,395	40,884	16,542	377,131	
951,908	77,344	2,065	65,699	1,572	1,095,444	
34,178	7,147	13,262	20,151	22,031	52,707	
518,917	58,229	26,096	24,236	962	626,576	See Combined Account No. 70C.
17,029	...	11	...	12	17,028	
1,135,701	148,821	322,935	49,109	2,001	1,654,565	
3,621	...	...	...	...	3,621	
14,899	...	8	...	1	14,890	
24,583	...	38	...	1	24,504	
72,182	3,771	9,672	...	...	85,630	
52,473,092	3,975,324	4,807,206	2,103,295	1,883,682	61,475,235	
...	...	...	...	...	38,79,245	
...	...	...	...	...	2,933,979	
...	...	...	...	...	35,432,184	
...	...	...	...	...	14,155,151	
...	...	...	...	...	3,074,673	
...	...	...	...	...	52,662,008	

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

	During the year 1887-88.	To end of previous year.	TOTAL.
EAST INDIAN RAILWAY.			
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE—			
East Indian Railway Debenture and Debenture Stock £	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity £	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock £	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock £	...	223,630	223,630
	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 31st December 1879 Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses "	...	529	529
Land "	6,758	26,724	33,482
Construction of Line "	8,948	285,178	294,126
Ballast and Permanent-way "	175,110	171,392	346,502
Stations and Buildings "	66,592	312,319	378,911
Plant "	6,978	45,627	52,605
Rolling-Stock "	—1,416	453,171	451,755
Establishment "	1,248	24,861	26,109
New Minor Works "	712	2,265	2,977
Payment to Shareholders on account of Collieries "	...	30,515	30,515
Kurhurballee Colliery "	3,344	11,851	15,195
Serampore Colliery "			
Electric Telegraph "	...	806	806
Capital Advance and Store Advance Accounts "	—687	1,345,263	1,344,576
Unfinished Construction Works "	—191,507	41,049	—150,458
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	76,080	15,059,517	15,135,597
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, viz.:—			
(1) Cash Deposits, &c., made over to the new undertaking Rx	...	82,217	82,217
(2) Stores made over to the new undertaking "	...	766,534	766,534
(3) Sale-proceeds of surplus stores "	6,862	70,894	77,756
from dismantled buildings "	10,931	1,424	12,355
Total Deductions	17,793	921,069	938,862
CAPITAL OUTLAY . Rx.	58,287	14,138,448	14,196,735
Deduct—CHARGED IN ENGLAND £	...	12,032,765	12,032,765
NET OUTLAY IN INDIA . Rx.	58,287	2,105,683	2,163,970

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY.

	During the year 1887-88.	To end of pre- vious year.	TOTAL.
EASTERN BENGAL RAILWAY.			
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE—			
Eastern Bengal Railway Debenture and Debenture Stock taken over £	...	811,616	811,616
Debenture discharged in anticipation of purchase £	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock £	...	608,060	608,060
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock £	...	108	108
	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 30th June 1884 Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses "	198	12,751	12,949
Land "	38,487	145,959	184,446
Construction of Line "	32,440	254,852	287,292
Ballast and Permanent-way "	22,884	514,200	537,084
Stations and Buildings "	43,837	222,045	265,882
Plant "	726	22,102	22,828
Rolling-Stock "	37,222	212,358	249,580
Establishment "	2,551	134,474	137,025
Steam Ferries "	11,733	39,391	51,124
Suspense Account "	43,308	185,376	228,684
Loss by Exchange "	...	22,446	22,446
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	233,386	3,378,186	3,611,572
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, viz. :—			
(1) Value of Stores made over to the new undertaking Rx.	...	72,788	72,788
(2) Depreciation on Flotilla Account "	...	24,006	24,006
(3) Other Capital Receipts "	148	22,446	22,594
Total Deductions	148	119,240	119,388
CAPITAL OUTLAY . . Rx.	233,238	3,258,946	3,492,184
Deduct—CHARGED IN ENGLAND £	63,840	2,243,471	2,307,311
NET OUTLAY IN INDIA . . Rx.	169,398	1,015,475	1,184,873

No. 70C.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY.

	During the year 1887-88.	To end of previous year.	TOTAL.
SIND, PUNJAB AND DELHI RAILWAY.			
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE—			
India 3½ per cent. Stock issued in redemption of portion of the Sind, Punjab and Delhi Railway Annuity	£ ...	4,911,621	4,911,621
	£ ...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 31st December 1885	Rx. ...	287,047	287,047
Capital Account: Preliminary Expenses	" 19	243,762	243,781
Land	" 1,345	136,171	137,516
Construction of Line	" 256,339	5,826,358	6,082,697
Ballast and Permanent-way	" 23,519	4,444,674	4,468,193
Stations and Buildings	" 28,414	1,361,776	1,390,190
Plant	" 14,028	598,465	612,493
Steam Ferries	" —600	50,067	49,467
Rolling Stock	" 211,415	2,286,900	2,498,315
Establishment	" 9,487	1,334,367	1,343,854
Loss by Exchange	" ...	573,970	573,970
Capital Advance and Store Advance Accounts	" 272,641	896,405	1,169,046
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx. 816,607	22,951,583	23,768,190
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, <i>viz.</i> :—			
(1) Cash Deposits, &c., made over to the new undertaking	Rx. ...	...	...
(2) Stores made over to the new undertaking	" ...	483,665	483,665
(3) Other receipts on Capital Account	" 9,830	62,810	72,640
Total Deductions	" 9,830	546,475	556,305
CAPITAL OUTLAY	Rx. 806,777	22,405,108	23,211,885
Deduct—CHARGED IN ENGLAND	£ 552,877	8,624,775	9,177,652
NET OUTLAY IN INDIA	Rx. 253,900	13,780,333	14,034,233

NOTE.—The following lines comprise the North-Western System :—

Punjab Northern, Northern and Southern Sections, to close of 1884-85	Rx. 7,635,235
Sind-Peshin, Southern Section do.	1,413,143
Indus Valley State Railway do.	7,591,163
Ferozepore Tramway	13,372
Sind, Punjab and Delhi Railway :—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined outlay of the North-Western System, for 1885-86 and 1886-87	1,360,304

TOTAL CAPITAL OUTLAY IN ENGLAND AND INDIA Rx. 23,211,885

No. 71.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1888.

Names of Irrigation works and canals.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31st MARCH 1888.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	DEDUCT		NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Ex-change on Expen-diture in England.	Less Receipts on Capital Account.	NET TOTAL.	
					Receipts on Capital Account.	Stores and Ad-vances paid for in previous years and charged to Works in cur-rent year in excess of pay-ments on the same Account.									
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
IRRIGATION AND NAVIGATION WORKS.															
BENGAL.															
Orissa Project	34,683	6,656	1,747	—	124	2,352	2,476	40,610	1,641,485	419,729	198,651	12,522	26,803	7,804	2,291,384
Midnapore Series	17	7	—305	439	23	...	23	135	534,267	192,236	89,392	4,036	9,480	3,076	826,335
Tidal Canal	...	...	...	...	...	...	...	...	126,624	44,979	5,758	...	2,279	91	179,549
Soane Canal	8,773	1,938	80	3,343	317	...	317	13,817	1,806,331	506,123	209,108	17,557	5,224	30,719	2,513,624
TOTAL BENGAL . Rx.	43,473	8,601	1,522	5,782	464	2,352	2,816	54,562	4,108,705	1,163,067	502,909	34,115	43,786	41,690	5,810,892
N.-W. PROVINCES.															
Ganges Canal	5,001	1,132	—6	2,720	2	...	2	8,845	2,261,488	368,616	24,463	16,454	9	15,330	2,655,721
Lower Ganges Canal	91,153	20,834	24,281	187	13	...	13	136,442	2,272,441	445,489	186,402	40,494	962	18,886	2,926,902
Agra Canal	3,253	759	100	712	...	...	...	4,824	656,454	145,033	33,653	7,212	99	4,788	837,663
Eastern Jumna Canal	1,989	414	...	...	...	670	670	1,733	241,342	46,269	2,439	4,632	...	47	294,635
TOTAL N.-W. PROVINCES . Rx.	101,396	23,139	24,575	3,619	15	670	685	151,844	5,431,725	1,005,437	246,957	68,792	1,070	39,060	6,714,921
PUNJAB.															
Western Jumna Canal	22,822	5,365	54	...	...	367	367	27,874	796,335	221,383	12,218	4,983	...	1,001	1,033,918
Bari Doab Canal	1,560	260	4	...	...	120	120	1,710	1,227,588	275,074	48,108	3,340	...	1,548	1,552,462
Sirhind Canal	105,831	25,329	—8,167	...	17	9,147	9,164	113,829	2,435,371	740,649	350,637	18,928	274	17,511	3,528,248
Chenab Canal	60,448	11,325	1,325	...	48	1,744	1,792	77,306	200,473	41,401	4,597	4,039	...	304	250,266
Lower Sohag and Para Canal	5,299	1,257	1	...	...	36	36	6,521	45,316	14,082	6,78	599	...	7	60,668
Sidhnai Canal	300	1,291	43	...	...	391	391	1,243	51,318	16,945	2,190	579	...	20	71,012
Less—Outlay from Contribution by Native States on Sirhind Canal and from Ordinary Revenue on Lower Sohag and Para, and Sidhnai Canals .	202,260	44,533	—6,740	...	65	11,835	11,870	228,483	4,756,401	1,309,534	413,428	32,468	274	20,591	6,496,514
TOTAL PUNJAB . Rx.	175,575	34,540	—4,030	...	60	10,057	10,117	195,968	3,862,129	997,799	299,472	28,367	274	14,078	5,173,963
Carried over . Rx.	320,444	66,280	21,867	7,401	539	13,079	13,618	402,374	13,402,559	3,166,303	1,049,338	131,274	45,130	94,828	17,699,776

(a) Consists of the following expenditure:—
 Sirhind Canal Contribution Outlay Rx. . 38,761.
 Sidhnai " Ordinary " " . —6,073.
 Lower Sohag and Para Ordinary " " . —173.

No. 71.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1888—*contd.*

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	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1888.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	DEDUCT			NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Ex-change on Expen-diture in England.	Less Re-ceipts on Capital Account.	NET TOTAL.
					Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to Works in current year in excess of payments on the same Account.	TOTAL.								
IRRIGATION AND NAVIGATION WORKS— <i>continued.</i>	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	320,444	66,280	21,867	7,401	539	13,079	13,618	402,374	13,402,559	3,166,303	1,049,338	131,274	45,130	94,828	17,699,776
MADRAS.															
Periyar Project	19,264	2,424	5,411	...	...	...	...	27,099	19,264	2,424	5,411	...	...	...	27,099
Godávári Delta System	13,328	3,011	3,154	...	...	71	71	19,422	786,019	192,795	87,250	82	498	87	1,066,557
Kistna Delta System	33,212	7,444	650	...	...	...	...	41,306	592,236	144,454	44,372	14	977	651	781,402
Penner Anicut System	4,908	1,124	...	...	...	...	...	6,032	123,152	30,520	2,786	...	...	1	156,457
Cauvery Delta System	682	156	—357	...	32	...	32	449	130,937	30,779	3,942	...	125	67	165,716
Srivaikuntham System	1,111	256	...	...	4	...	4	1,363	104,424	28,872	1,052	...	...	28	134,320
Sangam System	11,330	2,051	—398	...	—92	...	—92	13,075	227,400	45,092	12,564	...	17	165	284,908
Kurnool Canal	...	...	...	...	1,066	...	1,066	—1,066	1,778,214	...	...	...	408,091	21,826	2,164,479
Barur Tank Project	3,287	756	...	...	...	...	...	4,043	24,376	5,668	688	...	...	1	30,731
TOTAL MADRAS . Rx.	87,122	17,222	8,460	...	1,010	71	1,081	111,723	3,786,022	480,604	158,065	96	409,708	22,826	4,811,669
BOMBAY.															
Dekhan.															
Hathmati Canal	...	...	...	...	...	...	...	...	38,364	9,952	906	...	...	129	49,093
Pravara River Works—Lakh Canal	40	8	...	...	...	...	...	48	26,087	6,714	1,931	...	...	20	34,712
Kádvá River Works	1,574	324	...	...	...	...	...	1,898	50,332	12,949	1,601	...	...	14	64,868
Lower Panjhra River Works	264	50	...	...	...	...	...	314	34,871	6,970	323	...	...	4	42,160
Mutha Storage Lake and Canal	4,337	2,294	150	...	...	...	...	6,781	498,136	89,759	11,126	...	...	1,217	597,804
Krishna Canal	129	101	—2	...	...	...	...	228	65,137	13,712	168	...	...	...	79,017
Ekrak Tank	...	...	...	...	...	...	...	...	100,709	21,251	971	...	...	119	122,812
	6,344	2,777	148	...	...	...	...	9,269	813,636	161,307	17,026	...	...	1,503	990,466

<i>Sindh.</i>																	
Unherwa Canal	850	173	...	...	...	...	...	1,023	27,910	5,205	48	...	...	...	...	33,163	
Eastern Nara Works	7,842	3,483	50	...	...	...	...	11,375	389,270	96,693	4,115	...	...	...	18	490,060	
Begari Canal	506	103	...	...	...	...	...	609	139,106	22,990	467	...	...	...	7	162,561	
Deseri Canal	4,750	966	...	...	...	...	...	5,716	94,937	21,317	1,428	...	...	...	4	117,678	
	13,948	4,725	50	...	...	...	...	18,723	651,223	146,205	6,058	...	...	...	24	803,462	
TOTAL BOMBAY . Rx.	20,292	7,502	198	...	...	...	...	27,992	1,461,850	307,512	23,084	...	...	...	1,527	1,793,928	
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	...	89	5	...	...	94	
TOTAL CONSTRUCTION . Rx.	427,858	91,004	30,525	7,401	1,549	13,150	14,699	542,089	18,653,440	3,954,419	1,230,487	131,459	454,843	119,181	...	24,305,467	
Deduct—Amount spent on construction from Ordinary Revenues on Works in Bombay	6,215	2,676	150	...	...	...	...	9,041	...	...	...	...	...	...	...	5,427,787	
TOTAL .	421,643	88,328	30,375	7,401	1,549	13,150	14,699	533,048	...	...	...	...	...	...	...	18,877,680	
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE.		India . Rx.		England £		Exchange Rx.		523,222									15,405,206
								6,919									3,011,806
								2,907									460,668

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE—CAPITAL CHARGE involved in REDEMPTION of LIABILITIES, for the Year ended 31st March 1888.

	During the year 1887-88.	To the end of previous year.	TOTAL.		During the year 1887-88.	To the end of previous year.	TOTAL.
EAST INDIAN RAILWAY.				Brought forward . .			
East Indian Railway Debenture and Debenture Stock £	...	4,450,000	4,450,000	...	12,043,440	12,043,440	
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity £	...	5,115,939	5,115,939	EASTERN BENGAL RAILWAY.			
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity Rx.	...	10,675	10,675	Eastern Bengal Railway Debenture and Debenture Stock taken over £	...	811,616	811,616
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock £	...	2,243,196	2,243,196	Debenture discharged in anticipation of purchase £	...	150,000	150,000
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock £	...	223,630	223,630	India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock £	...	608,060	608,060
				India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock £	...	108	108
				Total E. B. R. .	...	1,569,784	1,569,784
				SIND, PUNJAB AND DELHI RAILWAY.			
				India 3½ per cent. Stock issued in redemption of Sind, Punjab and Delhi Railway Annuities £	...	4,911,621	4,911,621
Total E. I. R.—Carried over . .	...	12,043,440	12,043,440	GRAND TOTAL .	...	18,524,845	18,524,845

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA GENERAL

PARTICULARS.	BUILDINGS AND ROADS.						BILUCHISTAN AGENCY.			No. of Items.
	Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Chief Engineer and Secretariat.	13,488	...	...	...	...	...	...	...	...	1
Inspector General and Assistant	...	...	...	...	...	...	...	...	...	2
Chief Engineer and Assistants	...	...	...	...	...	...	...	...	...	3
Upper Subordinates	...	...	...	...	...	...	...	...	...	4
Office Establishment	5,974	...	...	...	...	...	...	...	...	5
Travelling allowances	1,142	...	...	...	...	...	...	...	...	6
Contingencies	1,916	...	...	...	...	...	...	...	...	7
Local allowances	...	...	...	...	...	...	...	...	...	8
TOTAL . Rx.	22,520	...	...	...	...	...	...	...	...	
Superintending Engineers.										
Superintending Engineers and Assistants	11,658	1,427	2,766	...	771*	...	1,808	...	1,808	9
Upper Subordinates	...	...	...	...	...	...	...	...	...	10
Office Establishment	4,221	764	1,482	378	...	...	(a) 928	...	928	11
Travelling allowances	1,235	72	178	...	44	...	355	...	355	12
Contingencies	1,281	99	343	...	40	...	340	...	340	13
Local allowances	644	...	...	...	...	...	88	...	88	14
TOTAL . Rx.	19,039	2,302	4,769	378	855	...	3,519	...	3,519	15
TOTAL DIRECTION . Rx.	41,559	2,362	4,769	378	855	...	3,519	...	3,519	16
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	43,521	2,009	6,861	999	1,355	...	5,918	1,352	7,270	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	19,735	1,684	4,662	660	1,047	1,320	2,398	...	2,398	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	7,447	650	2,027	240	189	...	3,702	...	3,702	19
Petty Establishment	5,142	150	1,480	807	150	...	1,602	...	1,602	20
Office ditto	11,279	1,145	1,878	...	685	...	2,005	...	2,005	21
Medical ditto	20	...	...	...	...	...	...	...	...	22
Local allowances	2,954	...	...	...	...	...	...	259	259	23
Travelling allowances	9,970	517	3,238	640	372	...	2,668	370	3,038	24
Contingencies	4,748	231	568	144	125	...	400	44	543	25
Special allowances	167	...	...	...	...	...	1,298	...	1,298	26
Accountants	5,646	367	920	...	216	...	503	122	685	27
TOTAL CONSTRUCTION . Rx.	110,029	6,753	21,634	3,490	4,139	1,320	20,653	2,147	22,800	28
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	2,965	...	1,147	...	465*	...	...	...	...	29
Accountants	3,028	...	782	...	...	...	...	...	...	30
Clerks and office servants	2,684	...	407	350	...	...	...	...	...	31
Travelling allowances	459	...	110	...	17	...	...	...	...	32
Contingencies	472	...	137	...	20	...	...	...	...	33
Local allowances	...	...	...	...	...	...	...	...	...	34
TOTAL ACCOUNTS . Rx.	10,508	...	2,583	350	502	...	...	...	...	35
COLLECTION OF REVENUE	...	...	...	...	...	...	...	...	...	36
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS, AND PLANTATIONS	...	...	...	...	...	...	...	...	...	37
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	...	38
BARRACK DEPARTMENT	...	...	...	...	...	...	...	...	...	39
TOTAL AMOUNT AUDITED . Rx.	162,696	9,115	28,986	4,218	5,496	1,320	24,172	2,147	26,319	40
Add—Charges of other departments and of previous year disbursed during the year	425	325	2	67	3	...	5,001	2,778	7,869	41
TOTAL . Rx.	163,121	9,440	28,988	4,285	5,499	1,320	29,263	4,925	34,188	42
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	37,421	35	3,423	5	885	...	...	413*	413	43
GRAND TOTAL . Rx.	125,700	9,405	25,565	4,280	4,614	1,320	29,263	4,512	33,775	44

* Includes Office Establishment.

(a) Includes Petty Establishment.

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1888.

Railways.)

AND POLITICAL.							CENTRAL PRO- VINCES.	BURMA.				ASSAM.	CARRIED FORWARD.		
No. of Items.	RAJPUTANA.			TOTAL.				Buildings and Roads.	Buildings and Roads and Irrigation.	UPPER.			Build- ings and Roads.	Buildings and Roads.	Irriga- tion.
	Buildings and Roads.	Irriga- tion.	TOTAL.	Buildings and Roads.	Irriga- tion.	TOTAL.	Buildings and Roads.			Irriga- tion.	TOTAL.				
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	13,488	...	13,488	...	...	...	...	...	...	13,488	...	13,488
2	...	...	...	...	...	...	4,786	2,535	...	...	...	...	7,321	...	7,321
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	5,974	...	5,974	2,337	2,058	...	...	...	...	10,969	...	10,969
5	...	...	...	1,142	...	1,142	393	88	...	...	...	...	1,623	...	1,623
6	...	...	...	1,916	...	1,916	545	392	...	...	...	...	2,853	...	2,853
7	...	...	...	...	...	...	...	60	...	...	...	...	60	...	60
8	...	...	...	22,520	...	22,520	8,061	5,733	...	...	...	...	30,314	...	30,314
9	1,822	...	1,822	20,252	...	20,252	...	1,589	3,722	...	3,722	3,203	28,856	...	28,856
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	678	...	678	8,451	...	8,451	...	8	1,437	...	1,437	1,331	11,227	...	11,227
12	231	...	231	2,115	...	2,115	...	193	306	...	306	227	2,841	...	2,841
13	252	...	252	2,355	...	2,355	...	...	431	...	431	249	3,035	...	3,035
14	...	...	...	732	...	732	...	38	...	...	...	422	1,192	...	1,192
15	2,983	...	2,983	33,905	...	33,905	...	1,828	5,896	...	5,896	5,522	47,151	...	47,151
16	2,983	...	2,983	56,425	...	56,425	8,061	7,561	5,896	...	5,896	5,522	83,465	...	83,465
17	5,801	...	5,801	66,464	1,352	67,816	9,005	11,786	15,171	718	15,889	10,963	113,389	2,070	115,459
18	436	...	436	31,942	...	31,942	3,689	10,194	7,660	266	7,926	6,034	59,519	266	59,785
19	858	...	858	15,113	...	15,113	2,019	2,790	3,092	2	3,094	1,525	24,539	2	24,541
20	323	...	323	9,654	...	9,654	336	1,550	377	66	443	1,065	12,982	66	13,048
21	1,072	...	1,072	18,064	...	18,064	2,056	3,915	2,981	12	2,993	4,268	31,884	12	31,896
22	...	...	...	20	...	20	...	55	...	...	...	...	75	...	75
23	...	...	...	2,954	259	3,213	...	5,087	3,865	56	3,921	3,742	15,648	315	15,963
24	847	...	847	18,252	370	18,622	3,575	6,807	5,159	256	5,415	4,304	38,097	626	38,723
25	344	...	344	6,659	44	6,703	878	1,088	913	...	913	1,091	10,629	44	10,673
26	...	...	...	1,465	...	1,465	...	...	...	...	...	...	1,465	...	1,465
27	359	...	359	8,071	122	8,193	1,120	1,009	1,426	...	1,426	916	13,442	122	13,564
28	10,040	...	10,040	178,658	2,147	180,805	23,278	45,181	40,644	1,376	42,020	33,908	321,609	3,523	325,192
29	960	...	960	5,537	...	5,537	1,531	2,376	...	...	...	1,427	10,871	...	10,871
30	442	...	442	5,152	...	5,152	476	2,370	...	...	...	950	8,948	...	8,948
31	303	...	303	3,744	...	3,744	979	1,647	...	...	...	785	7,155	...	7,155
32	54	...	54	640	...	640	154	433	...	...	...	190	1,417	...	1,417
33	138	...	138	767	...	767	264	364	...	...	...	209	1,604	...	1,604
34	...	...	...	...	...	...	...	735	...	...	...	533	1,268	...	1,268
35	1,897	...	1,897	15,840	...	15,840	3,404	7,925	...	...	...	4,094	31,263	...	31,263
36	...	87	87	...	87	87	...	564	...	...	...	...	564	87	651
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	14,920	87	15,007	250,923	2,234	253,157	34,743	61,231	46,540	1,376	47,916	43,524	436,961	3,610	440,571
41	151	1,435	1,586	6,064	4,213	10,277	178	7,187	5,120	527	5,647	...	18,549	4,740	23,289
42	15,071	1,522	16,593	256,987	6,447	263,434	34,921	68,418	51,660	1,903	53,563	43,524	455,510	8,350	463,860
43	1,649	...	1,649	43,418	413	43,831	56	14,357	638	...	638	1,323	50,792	413	60,205
44	13,422	1,522	14,944	213,569	6,034	219,603	34,865	54,061	51,022	1,503	52,925	42,201	395,718	7,937	403,655

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Chief Engineer and Secretariat.	13,488	...	13,488	...	...	...	...	...	...	1
Inspector General and Assistant	7,321	...	7,321	8,494	...	8,494	5,676	4,479	10,155	2
Chief Engineer and Assistants	...	...	...	...	...	...	...	...	...	3
Upper and Lower Subordinates and Petty Establishment . . .	10,969	...	10,969	10,074	...	10,074	3,915	2,851	6,766	4
Office Establishment . . .	1,623	...	1,623	515	...	515	995	655	1,650	5
Travelling allowances . . .	2,853	...	2,853	871	...	871	722	894	1,616	6
Contingencies . . .	60	...	60	332	...	332	...	...	...	7
Presidency and local allowances	...	...	...	201	...	201	...	...	...	8
Presidency house-rent . . .	...	...	...	...	...	...	...	...	...	
TOTAL . Rx.	36,314	...	36,314	20,487	...	20,487	11,308	8,879	20,187	9
Superintending Engineers.										
Superintending Engineers and As-	28,856	...	28,856	6,578	5,983	12,561	6,307	4,986	11,293	10
istants . . .	...	...	...	...	...	...	...	...	...	11
Upper and Lower Subordinates	11,227	...	11,227	4,304	2,694	6,998	2,054	2,445	4,499	12
Office and Petty Establishments	2,841	...	2,841	575	378	953	744	729	1,473	13
Travelling allowances . . .	3,035	...	3,035	324	433	757	288	623	911	14
Contingencies . . .	1,192	...	1,192	153	47	200	...	...	...	15
Local allowances . . .	...	...	...	297	98	395	...	...	...	16
Presidency house-rent . . .	...	...	...	...	...	...	...	...	...	
TOTAL . Rx.	47,151	...	47,151	12,231	9,633	21,864	9,393	8,783	18,176	17
TOTAL DIRECTION . Rx.	83,465	...	83,465	32,718	9,633	42,351	20,701	17,662	38,363	18
CONSTRUCTION.										
Engineer Establishment, consisting	113,389	2,070	115,459	18,230	25,626	43,856	42,269	34,646	76,915	19
of Executive and Assistant En-	...	...	...	...	...	...	...	...	...	
gineers . . .	...	...	...	...	...	...	...	...	...	
Upper Subordinates, consisting of	59,519	266	59,785	12,297	14,279	26,576	6,064	7,684	13,748	20
Sub-Engineers, Supervisors, and	24,539	2	24,541	1,954	6,577	8,531	4,593	7,438	12,031	21
Overseers . . .	12,982	66	13,048	1,230	3,229	4,408	1,991	7,018	9,009	22
Lower Subordinates . . .	31,884	12	31,896	4,048	11,291	15,339	11,782	8,619	20,401	23
Petty Establishment . . .	75	...	75	768	955	1,723	...	938	938	24
Office ditto . . .	15,648	315	15,963	626	350	976	...	...	...	25
Medical ditto . . .	38,097	626	38,723	6,442	9,690	16,132	14,875	10,903	25,778	26
Presidency and local allowances	...	...	...	271	207	478	...	...	...	27
Travelling allowances . . .	10,629	44	10,673	1,801	2,097	3,898	2,374	3,062	5,436	28
Presidency house-rent . . .	1,405	...	1,405	...	...	...	...	...	...	29
Contingencies . . .	...	...	...	...	...	...	...	...	...	30
Special charges and allowances	...	...	...	...	...	...	...	...	...	
Boat-bridges and Ferries . . .	...	...	...	...	...	...	...	...	...	
Contribution to canal establishment	...	...	...	...	...	...	...	...	...	
in Ferozepore District	13,442	122	13,564	1,782	...	1,782	...	2,895	2,895	31
Accountants . . .	...	...	...	...	...	...	...	...	...	32
TOTAL CONSTRUCTION . Rx.	321,669	3,523	325,192	49,458	71,301	123,759	83,948	83,203	167,151	33
ACCOUNTS.										
Examiners, and Deputy and As-	10,871	...	10,871	3,290	...	3,290	3,107	1,324	4,431	34
stant Examiners . . .	8,948	...	8,948	4,060	...	4,060	1,868	1,585	3,453	35
Accountants . . .	7,155	...	7,155	3,437	...	3,437	2,751	1,890	4,641	36
Clerks and office servants . . .	1,417	...	1,417	472	...	472	187	119	306	37
Travelling allowances . . .	1,604	...	1,604	231	...	231	214	138	352	38
Contingencies . . .	1,268	...	1,268	514	...	514	...	...	...	39
Local allowances . . .	...	...	...	413	...	413	...	...	...	40
Presidency house-rent . . .	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS . Rx.	31,263	...	31,263	12,417	...	12,417	8,127	5,056	13,183	41
INSPECTORS OF LOCAL WORKS	...	...	...	9,007	...	9,007	...	...	...	42
COLLECTION OF REVENUE . . .	564	87	651	...	19,834	19,834	...	33,517	33,517	43
CONSERVANCY, POLICE, NAVI-	...	...	...	...	10,603	10,603	190	3,264	3,454	44
GATION ESTABLISHMENTS AND	...	...	...	...	440	440	...	...	...	45
PLANTATIONS . . .	...	...	...	...	...	...	...	...	...	46
SPECIAL ESTABLISHMENT FOR	...	...	...	...	...	...	18,638	...	18,638	47
SURVEYS . . .	...	...	...	...	...	...	...	...	...	
BARRACK DEPARTMENT . . .	...	...	...	...	...	...	...	...	...	
THOMSON COLLEGE AND ROORKEE	...	...	...	...	...	...	...	...	...	
WORK-SHOPS . . .	...	...	...	...	...	...	...	...	...	
TOTAL AMOUNT AUDITED . Rx.	436,961	3,610	440,571	103,600	114,811	218,411	131,604	142,702	274,306	48
Add—Charges of other departments	18,549	4,740	23,289	15,736	13,139*	28,875	412	(a) 661	1,073	49
and of previous year dis-	...	...	...	...	...	...	...	...	...	
bursed during the year . . .	...	...	...	...	...	...	...	...	...	
TOTAL . Rx.	455,510	8,350	463,860	119,336	127,950	247,286	132,016	143,363	275,379	50
Deduct—Amounts charged to other	59,792	413	60,205	34,096	17,638	51,734	1,457	105	1,562	51
provinces and departments,	...	...	...	...	...	...	...	...	...	
and charges not paid	...	...	...	...	...	...	...	...	...	
during the year . . .	...	...	...	...	...	...	...	...	...	
GRAND TOTAL . Rx.	395,718	7,937	403,655	85,240	110,312	195,552	130,559	143,258	273,817	52

* Includes Rx. 192 collection of charges in Civil Department.

(a) Charges in Civil Department for collection of owner's rates.

PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1888 — *continued.*

Railways.)

No. of Items.	PUNJAB.			MADRAS.	BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	13,488	...	13,488
2	4,276	3,861	8,137	8,470	4,653	8,199	12,852	38,890	16,539	55,429
3	...	...	...	...	402	366	768	402	366	768
4	4,412	2,268	6,680	5,711	2,745	634	3,379	37,826	5,753	43,579
5	706	526	1,232	810	223	104	327	4,872	1,285	6,157
6	641	690	1,331	709	308	134	442	6,104	1,718	7,822
7	...	...	...	...	200	...	200	592	...	592
8	...	...	...	...	61	...	61	262	...	262
9	10,035	7,345	17,380	15,700	8,592	9,437	18,029	102,436	25,661	128,097
10	5,606	8,055	13,661	11,820	5,470	1,294	6,764	64,637	20,318	84,955
11	...	...	...	...	1,249	...	1,249	1,249	...	1,249
12	2,145	3,072	5,217	5,493	1,641	911	2,552	26,864	9,122	35,986
13	652	521	1,173	1,140	577	361	938	6,535	1,989	8,524
14	685	663	1,348	665	437	120	557	5,434	1,839	7,273
15	...	...	...	...	121	...	121	1,406	47	1,513
16	...	...	...	...	70	...	70	367	98	465
17	9,088	12,311	21,399	19,124	9,565	2,686	12,251	106,552	33,413	139,965
18	19,123	19,656	38,779	34,824	18,157	12,123	30,280	208,988	59,074	268,062
19	27,876	37,094	64,970	43,106	33,555	17,844	51,399	278,425	117,280	395,705
20	7,706	9,731	17,437	38,695	28,544	9,434	37,978	152,825	41,394	194,219
21	6,957	8,336	15,293	1,376	6,006	3,780	9,786	45,515	26,133	71,648
22	1,937	7,090	9,027	41,581	2,660	1,491	3,557	61,796	18,894	80,690
23	6,971	10,016	16,987	...	12,107	6,896	19,003	66,792	36,834	103,626
24	625	1,363	1,988	...	58	183	241	1,526	3,439	4,965
25	...	...	...	...	2,032	...	2,032	18,306	665	18,971
26	9,931	12,343	22,274	16,445	13,897	8,408	22,305	99,687	41,970	141,657
27	...	...	...	...	529	...	529	800	207	1,007
28	2,263	3,331	5,594	3,640	2,745	2,058	4,803	23,452	10,592	34,044
29	...	...	...	...	...	...	...	1,465	...	1,465
30	1,111	...	1,111	...	...	...	...	1,111	...	1,111
31	220	...	220	...	...	...	...	220	...	220
32	1,625	2,342	3,967	...	3,751	...	3,751	20,600	5,359	25,959
33	67,222	91,646	158,868	144,843	105,380	50,094	155,474	772,520	302,767	1,075,287
34	3,394	...	3,394	3,668	3,893	...	3,893	28,223	1,324	29,547
35	3,486	...	3,486	...	4,285	...	4,285	22,647	1,585	24,232
36	2,398	...	2,398	9,449	3,420	...	3,420	28,610	1,890	30,500
37	231	...	231	275	300	...	300	2,882	119	3,001
38	255	...	255	283	268	...	268	2,855	138	2,993
39	...	...	...	...	960	...	960	2,742	...	2,742
40	...	...	...	...	409	...	409	822	...	822
41	9,764	...	9,764	13,675	13,535	...	13,535	88,781	5,056	93,837
42	...	...	...	...	...	...	...	9,007	...	9,007
43	...	31,569	31,569	...	250	2,300	2,550	814	87,307	88,121
44	...	32	32	...	...	313	313	190	14,212	14,402
45	...	1,725	1,725	...	...	26	26	...	2,191	2,191
46	...	...	...	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...	18,638	...	18,638
48	96,109	144,628	240,737	193,342	137,322	64,856	202,178	1,098,938	470,607	1,569,545
49	316	8,476	8,792	9,440	6,263	3,158	9,421	50,716	30,174	80,890
50	96,425	153,104	249,529	202,782	143,585	68,014	211,599	1,149,654	500,781	1,650,435
51	6,574	14,623	21,197	10,022	18,973	5,509	24,482	130,914	38,288	169,202
52	89,851	138,481	228,332	192,760	124,612	62,505	187,117	1,018,740	462,493	1,481,233

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears
for the Year ended
(Excluding

PARTICULARS.		Reference to Detailed Account. See also page 188.	INDIA—							No. of Items.
			Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hydera- bad.	Port Blair.	Raj- putana.	
WORKS AND REPAIRS.										
FAMINE RELIEF AND IN- SURANCE	Original Works	101	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	1
	Repairs	...	...	...	...	...	...	...	...	2
IRRIGATION.										
(Imperial, Provincial, and Local.)										
Minor Works and Navi- gation, Capital.	Original Works	127	...	...	...	...	...	...	...	3
	Repairs		...	...	...	...	...	...	...	4
Ditto Revenue	Original Works	127	...	...	...	...	...	...	220	5
	Repairs		...	...	...	...	...	2,208	6	
Minor Works and Navi- gation and Agricul- tural.	Original Works	128	...	...	...	...	...	...	99	7
	Repairs	& 129	...	...	...	...	...	...	...	8
BUILDINGS AND ROADS.										
Imperial	Original Works	141	315,761	57,052	40,368	2,752	14,891	1,154	8,448	9
	Repairs		141,226	2,382	31,895	5,325	7,753	1,283	11,498	10
Provincial	Original Works	142	...	...	...	...	...	...	...	11
	Repairs		...	...	...	...	...	...	...	12
Incorporated Local	Original Works	143	...	...	...	1,075	...	...	95	13
	Repairs		...	...	...	583	...	...	1,112	14
IRRIGATION.										
(Imperial, Provincial, and Local.)										
Major Works—Work- ing Expenses.	Original Works	117	...	...	...	...	...	...	...	15
	Repairs		...	...	...	...	...	...	...	16
Capital Outlay on Irri- gation Works.	Original Works	185 to 187	...	...	...	...	...	...	...	17
	Repairs		...	...	...	...	...	...	...	18
GRAND TOTAL, WORKS AND REPAIRS . Rx.			456,987	59,434	72,263	9,735	22,644	2,437	23,680	19
ESTABLISHMENT.										
FAMINE RELIEF AND INSURANCE Establishment			101	...	...	...	...	...	...	20
IRRIGATION.										
(Imperial, Provincial, and Local.)										
Minor Works and Navigation, Capital Establishment.		127	...	...	...	...	...	...	...	21
			...	...	...	...	...	1,466	22	
Minor Works and Navigation and Agri- cultural Establishment.		128 & 129	...	...	...	...	...	...	56	23
BUILDINGS AND ROADS.										
Imperial Establishment		141	125,700	9,405	25,565	3,865	4,614	1,320	13,299	24
Provincial Ditto		142	...	...	...	...	...	...	...	25
Incorporated Local Ditto		143	...	...	...	415	...	...	123	26
IRRIGATION.										
(Imperial, Provincial, and Local.)										
Major Works—Working Expenses, Estab- lishment		117	...	...	...	...	...	...	...	27
Capital Outlay on Irrigation Works, Ditto		185 to 187	...	...	...	...	...	...	...	28
GRAND TOTAL, ESTABLISHMENT . Rx.			125,700	9,405	25,565	4,280	4,614	1,320	14,944	29
Deduct—Charges for Civil Engineering Col- lege and Roorkee Workshops			...	...	...	...	...	...	...	30
NET TOTAL ESTABLISHMENT . Rx.			125,700	9,405	25,565	4,280	4,614	1,320	14,944	31
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS .			27.51	15.82	35.39	43.96	20.38	54.16	63.10	32

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, 31st March 1888.

(Railways.)

GENERAL.			BURMA.			Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
No. of Items.	Biluchistan Agency.	TOTAL.	Central Provinces.	Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	7,865	6,582	27,690	34,486	76,623
2	...	...	...	...	...	...	...	...	...	...	...	...
3	45,589	45,589	...	...	...	...	24,567	359	—6,246	20,502	9,156	93,927
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	220	...	...	...	...	148	1,547	12,852	1,540	11,864	28,171
6	...	2,208	...	...	...	...	17,640	4,032	22,986	15,746	95,699	158,311
7	...	99	...	3,530	18,258	...	6,193	2,728	2,702	37,159	7,825	78,494
8	...	...	...	7,077	9,228	...	56,767	878	134	117,460	4,178	195,722
9	63,511	503,937	4,649	583,487	6,459	7,955	36,859	18,135	160,445	14,343	46,617	1,382,886
10	9,565	210,927	6,651	6,299	14,053	5,602	15,957	5,030	9,702	30,172	55,386	359,779
11	...	...	39,723	...	27,361	8,244	109,008	81,742	69,081	102,473	179,792	617,419
12	...	...	51,271	...	51,208	12,688	116,208	123,365	119,039	27,340	129,495	630,614
13	...	1,170	14	...	17,161	56,847	1,114	67,199	33,144	13,451	34,216	224,316
14	...	1,695	...	...	5,431	30,333	12	112,023	53,098	2,371	40,238	245,291
15	...	...	...	...	...	...	553	24,128	12,454	10,141	149	47,425
16	...	...	...	...	...	...	79,854	90,488	73,592	49,034	22,573	315,541
17	...	...	...	...	...	...	43,473	101,396	175,575	87,122	14,077	421,643
18	...	...	...	...	...	...	...	...	...	...	...	...
19	118,665	765,845	102,308	600,393	149,159	121,669	508,348	640,915	745,140	556,544	685,751	4,876,072
20	...	...	...	...	...	...	...	1,559	1,506	3,395	7,424	13,884
21	4,512	4,512	...	...	...	...	6,245	78	...	6,383	4,097	21,315
22	...	1,466	...	...	...	...	11,614	8,424	28,908	4,775	33,443	88,630
23	...	56	...	1,903	6,786	...	23,328	813	1,935	47,932	2,940	85,693
24	29,263	213,031	1,990	51,022	4,825	3,054	12,282	5,177	36,706	9,873	24,044	362,004
25	...	...	32,874	...	37,333	34,952	72,956	70,902	43,691	58,311	91,392	442,411
26	...	538	1	...	5,117	4,195	2	54,480	9,454	5,547	9,176	88,510
27	...	...	...	...	...	...	60,524	109,245	71,592	39,322	9,775	290,458
28	...	...	...	...	...	...	8,601	23,139	34,540	17,222	4,826	88,328
29	33,775	219,603	34,865	52,925	54,061	42,201	195,552	273,817	228,332	192,760	187,117	1,481,233
30	...	...	...	...	...	...	...	18,638	...	...	...	18,638
31	33,775	219,603	34,865	52,925	54,061	42,201	195,552	255,179	228,332	192,760	187,117	1,462,595
32	28.46	28.67	34.08	8.81	36.24	34.68	38.47	39.81	30.64	34.63	27.28	30.00

No. 74A.—DETAILED ACCOUNT of EXPENDITURE on TOOLS

(Excluding

PARTICULARS.	INDIA—GENERAL.											CENTRAL PROV. INCEN.	BURMA.						No. of Items.
	Simla Imperial Circle.	Inspector Gen- eral of Military Works.	Central India.	Coorg.	Hyderabad.	RAJPUTANA.			BILUCHISTAN AGENCY.			Buildings and Roads.	LOWER.			UPPER.			
						Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.		Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
NEW SUPPLIES.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Surveying and mathema- tical instruments	* 6	302	...	8	...	6	...	6	24	...	24	82	— 62	...	— 62	660	...	660	1
Machinery, including na- vigation plant	188	1,944	1,619	...	187	...	...	...	52	...	52	1,794	...	...	...	...	...	...	2
Tools	128	995	79	142	...	69	...	69	225	...	225	197	...	...	...	5,882	...	5,882	3
Plant	...	...	...	1	...	...	...	...	...	...	...	...	351	...	351	...	...	...	4
Office furniture	16	260	130	7	...	...	...	...	40	...	40	47	75	...	75	374	...	374	5
Camp equipage	...	41	...	...	...	...	...	...	41	...	41	66	...	...	...	10	...	10	6
Live-stock	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	14	...	...	...	...	14	14	...	1,318	1,318	...	...	2,034	2,034	...	...	...	9
TOTAL NEW SUPPLIES Rx.	338	3,556	1,828	158	187	75	14	89	382	1,318	1,700	2,186	364	2,034	2,398	6,926	...	6,926	10
Repairs and carriage	267	1,649	495	116	55	88	20	108	1,439	571	2,010	92	2,353	...	2,353	1,004	66	1,070	11
TOTAL . Rx.	605	5,205	2,323	274	242	163	34	197	1,821	1,889	3,710	2,278	2,717	2,034	4,751	7,930	66	7,996	12
Add—Charges by other Departments	...	...	...	4	...	28	...	28	275	...	275	...	708	...	708	18	32	50	13
Deduct—Ditto	1	1,778	1,342	...	...	10	...	10	...	...	...	3	2,272	...	2,272	71	...	71	14
GRAND TOTAL . Rx.	604	3,427	981	278	242	181	34	275	2,096	1,889	3,985	2,275	1,153	2,034	3,187	7,877	98	7,975	15
DISTRIBUTION OF THE FOREGOING—																			
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (Imperial, Provincial, and Local.)																			
Minor Works and Navigation, Capital	...	...	...	...	...	...	...	...	...	1,889	1,889	...	...	...	...	...	...	...	17
Minor Works and Navigation, Reve- nue	...	...	...	...	...	...	14	14	...	...	...	...	...	...	...	...	...	...	18
Minor Works and Irrigation and Agricultural	...	...	...	...	...	...	20	20	...	...	...	...	...	2,034	2,034	...	98	98	19
BUILDINGS. AND ROADS—																			
Imperial	604	3,427	981	254	242	163	...	163	2,096	...	2,096	129	307	...	307	7,877	...	7,877	20
Provincial	...	...	...	...	...	...	...	...	...	...	...	2,146	512	...	512	...	...	...	21
Incorporated Local	...	...	...	24	...	18	...	18	...	...	...	...	334	...	334	...	...	...	22
IRRIGATION— (Imperial, Provin- cial, and Local.)																			
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
TOTAL, AS ABOVE Rx.	604	3,427	981	278	242	181	34	275	2,096	1,889	3,985	2,275	1,153	2,034	3,187	7,877	98	7,975	25

and PLANT of the Public Works Department, for the Year ended 31st March 1888.

Railways.)

	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
No. of Items.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	63	131	...	131	277	...	277	-80	...	-80	293	...	293	915	58	973	2,625	58	2,683
2	415	195	467	662	69	295	364	59	245	304	1,753	4,698	6,451	1,241	54	1,295	9,516	5,759	15,275
3	1,010	1,352	...	1,352	1,643	...	1,643	965	...	965	2,574	...	2,574	1,892	320	2,211	17,153	329	17,482
4	...	33	...	33	11	...	11	...	...	...	23	1,476	1,499	...	271	271	419	1,747	2,166
5	57	27	...	27	388	...	388	79	...	79	1	...	1	236	147	383	1,737	147	1,884
6	...	...	...	...	188	...	188	26	...	26	51	...	51	26	71	97	449	71	520
7	15	2	...	2	...	...	...	-4	...	-4	98	...	98	13	0	19	124	6	130
8	...	...	...	...	...	...	...	-4,971	...	-4,971	...	...	...	...	...	...	...	-4,971	-4,971
9	...	...	5,053	5,053	...	16,642	16,642	1	2,945	2,946	...	7,300	7,300	...	...	...	15	35,315	35,330
10	1,560	1,740	5,520	7,260	2,576	16,937	19,513	1,046	-1,781	-735	4,793	13,483	18,276	4,323	936	5,259	32,038	38,461	70,499
11	244	61	10,977	11,038	633	9,265	9,898	477	1,230	1,707	2,880	7,625	10,505	1,705	537	2,242	13,558	30,291	43,849
12	1,804	1,801	16,497	18,298	3,209	26,202	29,411	1,523	-551	972	7,673	21,108	28,781	6,028	1,473	7,501	45,596	68,752	114,348
13	...	715	...	715	...	...	...	94	...	94	19,424	...	19,424	228	...	228	21,494	32	21,526
14	68	49	...	49	...	...	...	18	...	18	21,203	...	21,203	734	209	943	27,549	209	27,758
15	1,736	2,467	16,497	18,964	3,209	26,202	29,411	1,599	-551	1,048	5,894	21,108	27,002	5,522	1,264	6,786	39,541	68,575	108,116
16	...	...	...	...	...	-146	-146	...	193	193	...	1,872	1,872	...	376	376	...	2,295	2,295
17	...	...	3,690	3,690	...	...	...	...	...	...	...	696	696	...	163	163	...	6,438	6,438
18	...	...	2,728	2,728	...	-67	-67	...	459	459	...	300	300	...	94	94	...	3,528	3,528
19	...	...	744	744	...	...	...	...	411	411	...	1,903	1,903	...	409	409	...	5,619	5,619
20	199	727	...	727	289	...	289	366	...	366	665	...	665	1,436	...	1,436	19,762	...	19,762
21	1,342	1,741	...	1,741	1,633	...	1,633	1,040	...	1,040	5,022	...	5,022	2,604	...	2,604	16,040	...	16,040
22	195	...	...	...	1,287	...	1,287	193	...	193	207	...	207	1,482	...	1,482	3,739	...	3,739
23	...	...	7,813	7,813	...	2,040	2,040	...	2,416	2,416	...	7,877	7,877	...	174	174	...	20,320	20,320
24	...	...	1,522	1,522	...	24,375	24,375	...	-4,030	-4,030	...	8,460	8,460	...	48	48	...	30,375	30,375
25	1,736	2,467	16,497	18,964	3,209	26,202	29,411	1,599	-551	1,048	5,894	21,108	27,002	5,522	1,264	6,786	39,541	68,575	108,116

N. - Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Sections 0 to V.—Debt, Deposits and Advances.

Receipts Rx, 113,220,555. Disbursements Rx. 108,558,618.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . . .	198	5,505,273	157,503	+ 5,347,770(a)
P. Unfunded Debt .	76	Special Loans	200	...	524	} + 926,491
"	77	Treasury Notes	200	100	...	
"	78	Deposits of Service Funds . . .	200	123,322	81,122	
"	79	Savings Bank Deposits	201	4,679,185	3,794,470	
Q. Deposits and Advances.		Provincial Balances, see Account No. 68	176	423,685	53,094	} + 4,827
"	80	Excluded Local Funds	202	720,734	708,969	
"	81	Political and Railway Funds . .	202	309,115	262,387	
"	82	Departmental and Judicial Deposits .	203	14,255,238	14,188,352	
"	For these Accounts vide Appendix A.	Advances		10,135,592	10,330,642	
"		Suspense Account		83,972	212,169	
"		Exchange on Remittance Accounts .		...	489,482	
"		Miscellaneous		368,642	47,057	
R. Loans to Municipalities, Native States, &c.	83	Advances, Repayments and Balances	208	271,197	668,141	—396,944
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments	216	6,982,469	7,556,596	—574,127
T. Remittances . . .		Inland Money Orders		11,665,664	11,660,656	} —14,333
"	For these Accounts vide Appendix A.	Other Local Remittances		...	20,947	
"		Other Departmental Accounts . .		274,527	267,640	
"		Remittances between Civil Treasuries and Departments		22,188,562	22,233,878	
"		Remittance Account between England and India	218	1,398,086	1,358,051	
U. Secretary of State's Bills.	86	Bills drawn and discharged . . .	220	15,358,577	14,682,540	
V. Cash Balance . .	87	Distribution Statement	221	18,476,614	19,784,398	
TOTAL				113,220,555	108,558,618	

(a) Net figure carried to account No. 1 is 5,435,799. The difference of 88,029 represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, vide note (d) on page 199.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1888, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

				Amount, 1st April 1887.	Additions to Debt.	Transferred from other Loans:	TOTAL.	Debt Discharged,	Transferred to other Loans.	Amount, 31st March 1888.
				Rx. .	Rx.	Rx.	Rx.	Rx.	Rx.	Rx. .
IN INDIA.										
IMPERIAL LOANS BEARING INTEREST.										
4 per Cent. Transfer Loan of 1870				1,787,540	...	...	1,787,540	...	...	1,787,540
4½ "										

1st April 1887.

31st March 1888.

Debt bearing Interest:
In India
In EnglandRx.
Rx.92,600,799
84,192,701
53,264
35,476176,793,500
88,740
176,882,24098,040,197
84,104,672
49,665
35,476182,144,869
85,141
182,230,010

India.	England.	TOTAL.
Rs.	£	RL.
69,474	• ...	69,474
• ...	• ...	• ...
• ...	• ...	• ...
• ...	48,386	48,386
• ...	3,537	3,537
• ...	28,643	28,643
• ...	• 7,463	7,463
69,474	88,029	157,503

(f) (g) Respectively exceeds and falls short of the closing balances of last year by £90 for corrections since made.

TOTAL .

Debt, Deposits, Etc.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1888.
INDIA:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	357,507	...	357,507	524	356,983
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	170,000	...	170,000	...	170,000
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras) (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . . . Rx.	1,702,770	...	1,702,770	524	1,702,246
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	...	91,689
GRAND TOTAL . . Rx.	1,815,849	...	1,815,849	524	1,815,325

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Issues in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
INDIA:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Treasury Notes at 3½ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	7,162	100	7,262	...	7,262
TOTAL . . Rx.	41,932	100	42,032	...	42,032

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Repayments in 1887-88.	Balance, 31st March 1888.
INDIA:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Uncovenanted Service Family Pension Fund	984,944	110,555	1,095,499	75,457	1,020,042
Miscellaneous Service Funds	(a) 235	12	247	4	243
TOTAL . . Rx.	985,179	110,567	1,095,746	75,461	1,020,285
MADRAS:					
Apothecaries' Fund	9,478	3,639	13,117	3,040	10,077
BOMBAY:					
Uncovenanted Service Family Pension Fund	100,442	9,116	109,558	2,621	106,937
GRAND TOTAL . . Rx.	1,095,099	123,322	1,218,421	81,122	1,137,299

(a) Differs from the closing balance of last year by 1Rx. for corrections since made.

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Repayments in 1887-88.	Balance, 31st March 1888.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
	Rx.	Rx.	Rx.	Rx.	Rx.
Calcutta	267,596	137,748	405,344	129,492	275,852
Madras	(a) 80,772	30,598	111,370	32,739	78,631
Bombay	814,681	205,168	1,079,849	271,373	808,476
TOTAL . Rx.	1,163,049	433,514	1,596,563	433,604	1,162,959
DISTRICT SAVINGS BANKS:					
Bengal	—148	5,617	5,469	5,469	...
POST OFFICE SAVINGS BANKS:					
India	294,719	250,928	545,647	202,261	343,386
Central Provinces	167,538	145,468	313,006	120,478	192,528
Burma	89,572	188,705	278,277	134,617	143,660
Assam	(a) 87,503	84,299	171,802	69,516	102,286
Bengal	907,681	955,371	1,863,052	722,776	1,140,276
North-Western Provinces and Oudh	493,308	516,179	1,009,487	441,973	567,514
Punjab	377,354	392,392	769,746	337,618	432,128
Madras	455,923	423,576	879,499	361,319	518,180
Bombay	(a) 1,380,493	981,261	2,361,754	746,962	1,614,792
TOTAL . Rx.	4,254,091	3,938,179	8,192,270	3,137,520	5,054,750
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	46,661	19,908	66,569	13,999	52,570
Central Provinces	5,355	3,585	8,940	1,866	7,074
Burma	6,110	4,226	10,336	1,528	8,808
Assam	81	109	190	50	140
Bengal	28,919	15,388	44,307	6,729	37,578
Punjab	101,191	54,254	155,445	30,819	124,626
Madras	...	1,112	1,112	1,112	...
TOTAL . Rx.	188,317	98,582	286,899	56,103	230,796
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	48,986	34,314	83,300	3,693	79,607
REGIMENTAL SAVINGS BANKS:					
Bengal Army	89,977	89,829	179,806	83,520	96,286
Madras Army	29,095	29,975	59,070	31,265	27,805
Bombay Army	21,883	24,844	46,727	23,359	23,368
TOTAL . Rx.	140,955	144,648	285,603	138,144	147,459
TOTAL BANK ACCOUNTS . Rx.	5,795,250	4,654,854	10,450,104	3,774,533	6,675,571
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	3,597	11,274	14,871	11,401	3,470
HINDU FAMILY ANNUITY FUND:					
Government of India	3,827	4,171	7,998	4,278	3,720
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	5,305	1,017	6,322	657	5,665
LOCAL FUND PENSION FUND:					
Bombay	6,394	5,618	12,012	1,255	10,757
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	275	2,236	2,511	2,300	211
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	105	...	105	16	89
Bombay	21,710	15	21,725	30	21,695
TOTAL SPECIAL ACCOUNTS . Rx.	41,213	24,331	65,544	19,937	45,607
GRAND TOTAL . Rx.	5,836,463	4,679,185	10,515,648	3,794,470	6,721,178

(a) Differs from the Closing Balance of last year by Rx. 1 for correction since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	12,976	79,291	92,267	73,296	18,971
Central Provinces	(a) 4,918	13,820	18,738	15,068	3,670
Burma	16,526	86,719	103,245	83,748	19,497
Assam	(a) 664	2,150	2,814	1,996	818
Bengal	27,744	43,923	71,667	44,864	26,803
North-Western Provinces and Oudh	27,361	84,580	111,941	88,593	23,348
Punjab	(a) 14,615	47,933	62,548	49,437	13,111
Madras	93,462	60,345	153,807	56,462	97,345
Bombay	(a) 119,237	301,973	421,210	295,505	125,705
TOTAL . Rx.	317,503	720,734	1,038,237	708,969	329,268

*(a) Differs from the Closing Balance of last year by 1 Rx. for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL FUNDS.					
Bahoo Begum's Stipend Fund	90,636	4,325	94,961	19,879	75,082
RAILWAY FUNDS.					
<i>Bombay, Baroda, and Central India Railway.</i>					
Educational Fund	237	1,233	1,470	1,078	392
Fire Insurance Fund	(a) 908	38,829	39,737	1,460	38,277
Guarantee and Contractors' Security Fund	2,663	378	3,041	2,337	704
Provident Fund	403	30,391	30,794	15,414	15,380
Sundry Deposit Fund (Ticket and Indenture Fees)	4,344	717	5,061	678	4,383
Fine Fund	444	360	804	238	566
Shareholders' Interest Deposit Fund	161	429	590	448	142
Surplus Profits Deposit Fund	27	210,631	210,658	207,214	3,444
<i>Great Indian Peninsula Railway.</i>					
Extraordinary Casualty Fund	56,341	2,132	58,473	24	58,449
Fire Insurance Fund	(a) 6,509	2,377	8,886	1,120	7,766
Guarantee and Contractors' Security Fund	2,987	7,321	10,308	6,718	3,590
<i>Madras Railway.</i>					
Guarantee and Contractors' Security Fund	22,119	4,712	26,831	1,481	25,350
<i>Oudh and Rohilkhand Railway.</i>					
Fine Fund	(a) 4,054	1,675	5,729	455	5,274
Guarantee Fund and Deposits	18,949	3,605	22,554	3,843	18,711
	120,146	304,790	424,936	242,508	182,428
TOTAL . Rx.	210,782	309,115	519,897	262,387	257,510

(a) Differs from the Closing Balance of last year by Rx. 1 for correction since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
INDIA, GENERAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	Rx. 13,734	Rx. 33,318	Rx. 47,052	Rx. 37,195	Rx. 9,947
Civil Courts' Deposits	2,141	12,356	14,497	9,972	4,525
Criminal Courts' Deposits	1,807	3,207	5,014	3,548	1,466
Personal Deposits	10,786	287,325	298,111	280,426	17,685
Trust Interest Fund	637	175,103	175,740	175,557	183
Deposits of deceased officers and men of the Native Army	824	87	911	570	341
General Deposits	2,928	36,696	39,624	37,259	2,365
Municipal Funds	8,409	32,959	41,368	32,045	9,323
Military Orphan Fund Deposits	37,556	...	37,556	35,235	2,321
Forest Deposits	15	35	50	36	14
Deposits for Government Loans	...	4,032	4,032	4,032	...
Colonial and Indian Exhibition for 1886-87	23,610	776	24,386	11,607	12,779
Presidency Bank Deposits	...	2	2	...	2
<i>Other Deposits.</i>					
Telegraph Deposits	4,744	23,544	28,288	23,428	4,860
Telegraph Trust Interest Account	—12	...	—12	...	—12
Telegraph Fine Fund	4,696	705	5,401	857	4,544
Marine Deposits	1,648	11,345	12,993	9,880	3,113
Military Deposits	(a) 68,045	37,669	105,714	60,476	45,238
Public Works Deposits (Buildings and Roads)	35,136	99,120	134,256	98,061	36,195
Public Works Deposits (Irrigation)	219	365	584	233	351
Public Works Deposits (Railway Capital)	67,681	12,380	80,061	22,046	58,015
Public Works Deposits (Railway Revenue)	23,731	881,877	905,608	878,275	27,333
State Railway Fine Fund	3,704	445	4,149	488	3,661
Trust Interest Fund (Military)	320	5,187	5,507	5,245	262
British Postal Orders	1,530	679	2,209	1	2,208
Departmental Guarantee Fund (Post Office)	933	272	1,205	1	1,204
Life Insurance Fund (Post Office)	—24	107	143	...	143
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—647	...	—647	...	—647
TOTAL . Rx.	314,151	1,659,651	1,973,802	1,726,383	247,419
CENTRAL PROVINCES.					
<i>Civil Deposits.</i>					
Revenue Deposits	6,861	43,800	50,661	40,593	10,068
Civil Courts' Deposits	22,488	109,579	132,067	98,540	33,527
Personal Deposits	64,689	230,672	295,361	217,504	77,857
Trust Interest Fund	564	3,769	4,333	4,038	295
Forest Deposits	16	8	24	20	4
Municipal Funds	34,319	88,163	122,482	94,824	27,658
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	...	8	8	8	...
Public Works Deposits (Buildings and Roads)	(a) 652	4,398	5,050	4,749	301
Public Works Deposits (Railway Capital)	45	2,625	2,670	2,658	12
Public Works Deposits (Railway Revenue)	2,786	94,000	96,786	94,175	2,611
State Railway Fine Fund	...	376	376	376	...
Life Insurance Fund (Post Office)	135	62	197	...	197
British Postal Orders (Post Office)	1,218	452	1,670	4	1,666
Departmental Guarantee Fund (Post Office)	568	222	790	1	789
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—2,440	9,262	6,822	8,095	—1,273
TOTAL . Rx.	131,901	587,396	719,297	565,585	153,712
Carried forward . Rx.	446,052	2,247,047	2,693,099	2,291,968	401,131

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

Debt, Deposits, &c.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888—continued.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	446,052	2,247,047	2,693,099	2,291,968	401,131
BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	24,514	98,385	122,899	96,447	26,452
Civil Courts' Deposits	1,254	17,478	18,732	17,668	1,064
Personal Deposits	4,206	27,764	31,970	29,103	2,867
Municipal Funds	16,730	133,326	150,056	126,474	23,582
Deposits for Government Loans	...	193,125	193,125	193,125	...
Trust Interest Fund	...	28	28	28	...
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	17,179	75,892	93,071	71,196	21,875
Public Works Deposits (Irrigation)	1,001	1,514	2,515	2,178	337
Public Works Deposits (Railway Capital)	209	8,257	8,466	7,851	615
Public Works Deposits (Railway Revenue)	1,747	3,430	5,177	4,186	991
State Railway Fine Fund	...	459	459	459	...
Life Insurance Fund (Post Office)	75	71	146	...	146
British Postal Orders (Post Office)	1,204	698	1,902	...	1,902
Departmental Guarantee Fund (Post Office)	289	121	410	2	408
TOTAL . Rx.	68,408	560,548	628,956	548,717	80,239
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	24,631	19,440	44,071	24,509	19,562
Civil Courts' Deposits	3,156	9,865	13,021	9,465	3,556
Personal Deposits	3,006	60,934	63,940	54,900	9,040
Trust Interest Fund	15	797	812	797	15
Municipal Funds	1,288	12,794	14,082	11,954	2,128
Deposits for Government Loans		10	10	10	...
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	558	5,353	5,911	5,259	652
Public Works Deposits (Railway Capital)	...	190	190	190	...
Public Works Deposits (Railway Revenue)	34	569	603	567	36
State Railway Fine Fund	9	18	27	15	12
Life Insurance Fund (Post Office)	584	317	901	...	901
British Postal Orders (Post Office)	677	302	979	...	979
Departmental Guarantee Fund (Post Office)	281	115	396	2	394
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—117	41	—76	4	—80
TOTAL . Rx.	34,122	110,745	144,867	107,672	37,195
Carried forward . Rx.	548,582	2,918,340	3,466,922	2,948,357	518,565

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888—continued.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	548,582	2,918,340	3,466,922	2,948,357	518,565
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	236,237	321,815	558,052	297,128	260,924
Civil Courts' Deposits	351,916	822,440	1,174,356	805,105	369,251
Criminal Courts' Deposits	12,594	13,315	25,909	13,177	12,732
Personal Deposits	118,080	724,734	842,814	708,347	134,467
Trust Interest Fund	7,854	50,688	58,542	57,583	959
General Deposits	823	...	823	...	823
Marine Deposits	166	310	476	160	316
Municipal Funds	26,577	164,993	191,570	161,872	29,698
Forest Deposits	9	7	16	16	...
Presidency Bank Deposits	8,156	1,741	9,897	1,800	8,097
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	...	156	156	156	...
Public Works Deposits (Buildings and Roads)	35,040	89,058	124,098	106,828	17,270
Public Works Deposits (Irrigation)	4,937	8,021	12,958	5,421	7,537
Public Works Deposits (Railway Capital)	586	2,333	2,919	2,632	287
Public Works Deposits (Railway Revenue)	13,908	398,835	412,743	404,138	8,605
State Railway Fine Fund	75	1,018	1,093	996	97
Life Insurance Fund (Post Office)	2,743	1,834	4,577	320	4,257
British Postal Orders (Post Office)	(a)44	1,559	1,603	3	1,600
Departmental Guarantee Fund (Post Office)	4,415	1,485	5,900	7	5,893
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—6,690	192,612	185,922	156,679	29,243
TOTAL . Rx.	817,470	2,796,954	3,614,424	2,722,368	892,056
NORTH-WESTERN PROVINCES AND OUDH.					
<i>Civil Deposits.</i>					
Revenue Deposit	72,968	224,562	297,530	233,336	64,194
Civil Courts' Deposits	240,887	569,875	810,762	577,483	233,279
Criminal Courts' Deposits	9,225	41,833	51,058	41,727	9,331
Personal Deposits	100,462	1,370,375	1,470,837	1,352,711	118,126
Trust Interest Fund	1,206	24,580	25,786	24,583	1,203
Forest Deposits	311	218	529	342	187
Municipal Funds	51,903	329,127	381,030	337,308	43,722
Deposits for Government Loans	...	44	44	14	...
<i>Other Deposits.</i>					
Postal (Deposits)	...	1	1	1	...
Trust Interest Account (Post Office)	...	19	19	18	1
Public Works Deposits (Buildings and Roads)	8,980	17,188	26,168	19,174	6,994
Public Works Deposits (Irrigation)	1,980	5,549	7,529	5,063	2,466
Public Works Deposits (Railway Capital)	71	4,543	4,584	4,555	29
Public Works Deposits (Railway Revenue)	...	35	35	8	27
State Railway Fine Fund	—3	3	...	...	...
Life Insurance Funds (Post Office)	474	272	746	...	746
British Postal Orders (Post Office)	4,240	1,646	5,886	8	5,878
Departmental Guarantee Fund (Post Office)	2,831	802	3,633	1	3,632
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—4	2,624	2,620	2,661	—41
TOTAL . Rx.	495,531	2,593,266	3,088,797	2,599,023	489,774
Carried forward . Rx.	1,861,583	8,308,560	10,170,143	8,269,748	1,900,395

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

Debt, Deposits, &c

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888—continued.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	1,861,583	8,308,560	10,170,143	8,269,748	1,900,395
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	85,191	282,821	368,012	272,215	95,797
Personal Deposits	65,824	618,649	684,473	627,275	57,198
Trust Interest Fund	1,603	23,910	25,513	22,852	2,661
Municipal Funds	81,654	327,284	408,938	337,287	71,651
Forest Deposits	385	207	592	305	287
Deposits for Government Loans	...	224	224	224	...
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	...	12	12	12	...
Public Works Deposits (Buildings and Roads)	3,743	46,018	49,761	35,705	14,056
Public Works Deposits (Irrigation)	34,475	47,599	82,074	77,085	4,989
Public Works Deposits (Railway Capital)	1,951	31,089	33,040	56,812	—23,772
Public Works Deposits (Railway Revenue)	23,584	337,748	361,332	337,736	23,596
Life Insurance Fund (Post Office)	311	150	461	...	461
British Postal Orders (Post Office)	6,522	2,596	9,118	14	9,104
Departmental Guarantee Fund (Post Office)	1,489	457	1,946	10	1,936
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	...	327	327	4,179	—3,852
TOTAL . Rx.	306,732	1,719,091	2,025,823	1,771,711	254,112
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	117,129	201,503	318,632	185,355	133,277
Civil Courts' Deposits	105,691	332,317	438,008	304,096	133,912
Criminal Courts' Deposits	3,684	9,149	12,833	7,463	5,370
Personal Deposits	102,269	934,615	1,036,884	907,881	129,003
Trust Interest Fund	2,173	42,210	44,383	42,684	1,699
Deposits of deceased officers and men of the Native Army	86	18	104	21	83
Municipal Funds	33,640	160,877	194,517	154,658	39,859
Deposits of Government Loans	...	1,526	1,526	1,526	...
Forest Deposits	...	50	50	50	...
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	1	24	25	24	1
British Postal Orders (Post Office)	3,635	1,439	5,074	3	5,071
Military Deposits	(a) 23,438	34,292	57,730	25,637	32,093
Public Works Deposits (Buildings and Roads)	20,901	16,565	37,466	29,667	7,799
Public Works Deposits (Railway Capital)	1,454	86,717	88,171	85,467	2,704
Public Works Deposits (Railway Revenue)	1,426	11,555	12,981	11,986	995
Trust Interest Fund (Military)	12	304	316	295	21
Life Insurance Fund (Post Office)	856	486	1,342	497	845
Departmental Guarantee Fund (Post Office)	2,520	665	3,185	2	3,183
State Railway Fine Fund	10	41	51	6	45
Foreign Money Orders (Post Office)	...	69,354	69,354	69,354	...
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—2,911	364,413	361,502	371,701	—10,199
TOTAL . Rx.	416,014	2,268,120	2,684,134	2,198,373	485,761
Carried forward . Rx.	2,584,329	12,295,771	14,880,100	12,239,832	2,640,268

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888—*continued.*

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	2,584,329	12,295,771	14,880,100	12,239,832	2,640,268
BOMBAY.					
<i>Civil Deposits.</i>					
Revenue Deposits	49,573	186,491	236,064	186,259	49,805
Civil Courts' Deposits	47,429	130,190	177,619	125,947	51,672
Criminal Courts' Deposits	2,809	9,127	11,936	8,942	2,994
Personal Deposits	104,985	805,908	910,893	802,896	107,997
Trust Interest Fund	2,133	139,256	141,389	138,977	2,412
Deposits of deceased officers & men of the Native Army	377	175	552	262	290
Marine Deposits	325	1,130	1,455	1,132	323
Presidency Bank Deposits	4,037	57	4,094	18	4,076
Municipal Funds	49,387	113,227	162,614	102,370	60,244
Deposits for Government Loans	...	10	10	10	...
Forest Deposits	...	7,506	7,506	6,026	1,480
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	...	32	32	32	...
Military Deposits	10,399	12,552	22,951	14,231	8,720
Public Works Deposits (Buildings and Roads)	27,482	39,404	66,886	38,178	28,708
Public Works Deposits (Irrigation)	4,499	7,316	11,815	5,412	6,403
Public Works Deposits (Railway Revenue)	2,321	131,427	133,748	129,965	3,783
State Railway Fine Fund	(a) 57	246	303	108	195
Trust Interest Fund (Military)	18	342	360	355	5
Departmental Guarantee Fund (Post Office)	2,530	720	3,250	3	3,247
Life Insurance Fund (Post Office)	645	364	1,009	571	438
Foreign Money Orders	...	366,218	366,218	370,862	—4,644
British Postal Orders	—18,683	1,434	—17,249	10,687	—27,936
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—156	6,335	6,179	5,277	902
TOTAL . Rx.	290,167	1,959,467	2,249,634	1,948,520	301,114
GRAND TOTAL . Rx.	2,874,496	14,255,238	17,129,734	14,188,352	2,941,382

(a) Differs from the closing balance of last year by Rx. 1 for corrections since made.

Debt, Deposits, &c.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, AND NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1888, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1887.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1888.	Amount of Loan Sanc- tioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Banswara State	1,621	...	1,621	333	1,288	2,500	5 per cent.	59
Baoni State	1,000	...	1,000	500	500	2,500	4 "	35
Jaora State	26,927	3,073	30,000	...	30,000	30,000	5 "	1,022
Maharaja of Gwalior	...	...	...	...	...	500,000	5 "	241
Sahawal State	333	...	333	333	...	2,000	4½ "	7
TOTAL . Rx.	29,881	3,073	32,954	1,166	31,788	...	...	1,364
NORTH-WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	483	...	483	483	...	104,000	5 per cent.	1
MADRAS.								
Mysore State	56,897	...	56,897	37,724	19,173	800,000	4 per cent.	2,276
BOMBAY.								
Nawab of Cambay	14,360	4,000	18,360	3,296	15,064	30,000	4½ per cent.	704
TOTAL LOANS TO NATIVE STATES . Rx.	101,621	7,073	108,694	42,669	66,025	...	...	4,345
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	(a) 5,515	...	5,515	1,838	3,677	9,000	4 per cent.	221
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Hooghly Bridge	53,000	...	53,000	53,000	...	320,000	4½ per cent.	178
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ "	7,943
Calcutta Port Trust Consolidated Loan	464,333	...	464,333	11,850	452,483	534,035	4½ "	20,763
Calcutta Port Trust for construction of Kidderpur Dock	560,461	300,225	860,686	...	860,686	1,215,864	4 "	39,998
Consolidated Loan of the Calcutta Municipality	659,537	...	659,537	18,597	640,940	783,120	4½ "	27,835
TOTAL . Rx.	1,913,831	300,225	2,214,056	83,447	2,130,609	...	...	96,717
MADRAS.								
Madras Municipality, Water-Supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (b)	5,720
Madras Port Trust	211,023	43,700	254,723	10,000	244,723	465,464	4½ "	7,460
TOTAL . Rx.	354,023	43,700	397,723	10,000	387,723	...	...	13,180

BOMBAY.								
Bombay Municipality, Water-Supply	295,862	...	295,862	5,978	289,884	373,005	4 per cent.	11,733
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,094,676	...	2,094,676	13,971	2,080,705	2,117,075	4½ "	94,373
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	Nil	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
Bombay Port Trust for Dock Extension	511,836	256,602	768,438	...	768,438	940,000	4 "	15,213
New Consolidated Loan of the Bombay Municipality repayable in 30 years	520,391	...	520,391	12,616	507,775	584,000	4½ "	23,278
TOTAL . Rx.	4,123,337	256,602	4,379,939	32,565	4,347,374	...	...	172,322
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	6,391,191	600,527	6,991,718	126,012	6,865,706	...	...	282,219
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	11,929	...	11,929	404	11,525	12,500	5 per cent.	591
CENTRAL PROVINCES.								
Nagpore Municipality, Water-Supply	7,646	...	7,646	2,853	4,793	37,700	4½ per cent.	344
BURMA.								
Moulmein Municipality	250	...	250	250	...	500	4½ per cent.	...
Prome Municipality	19,933	67	20,000	2,013	17,987	20,000	5 "	986
Rangoon Municipality (Water-Supply)	28,434	...	28,434	2,649	25,785	39,000	4½ "	1,250
TOTAL . Rx.	48,617	67	48,684	4,912	43,772	...	...	2,236
ASSAM.								
Shillong Municipality	1,351	...	1,351	55	1,296	1,500	4½ per cent.	60
BENGAL.								
Darjeeling Municipality	3,065	...	3,065	169	2,896	4,000	4½ per cent.	136
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	4,542	...	4,542	2,135	2,407	21,300	4½ per cent.	155
" " (to improve Drainage Works)	...	1,000	1,000	...	1,000	3,000	5 "	...
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ "	...
Naini Tal Municipality (for Protective Works)	11,945	...	11,945	500	11,445	15,000	4½ "	532
TOTAL . Rx.	18,634	1,000	19,634	2,635	16,999	...	...	687
Carried forward . Rx.	91,242	1,067	92,309	11,028	81,281	...	...	4,054

(a) Differs from the closing balance of last year by Rx. 1 for corrections since made.

(b) Exclusive of 2 per cent. for Sinking Fund for Repayment of Loan.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1888, and the Amount of such LOANS at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1887.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1888.	Amount of Loan Sanc- tioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—<i>contd.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>		<i>Rx.</i>
Brought forward . Rx.	91,242	1,067	92,309	11,028	81,281	...	...	4,054
PUNJAB.								
Lahore Municipality	174,113	...	174,113	1,665	172,448	177,500	4½ per cent. (a)	7,498
Simla Municipality	58,912	...	58,912	1,662	57,250	70,000	4½ " (b)	2,322
Simla Municipality for Town Hall	13,800	2,850	16,650	...	16,650	17,500	5 "	150
TOTAL . Rx.	246,825	2,850	249,675	3,327	246,348	...	...	9,970
MADRAS.								
Coonoor Municipality	294	...	294	27	267	725	4½ per cent.	13
Ootacamund Municipality	696	...	696	64	632	1,242	4½ "	30
TOTAL . Rx.	990	...	990	91	899	...	...	43
BOMBAY.								
Alibag Municipality	101	...	101	101	...	850	4½ per cent.	3
Dharwar Municipality	2,420	...	2,420	168	2,252	3,600	4½ "	107
Gadag-Betigiri Municipality (Dharwar)	181	...	181	118	63	1,800	4½ "	7
Hyderabad Municipality (for Water-Supply)	14,904	...	14,904	977	13,927	30,000	4½ "	647
Ilkal Municipality	140	100	240	32	208	300	4½ "	6
Jalgaon Municipality	3,498	...	3,498	550	2,948	7,300	4½ "	151
Randier Municipality	605	...	605	118	487	2,000	4½ "	28
Roha Municipality	87	...	87	87	...	500	4½ "	3
Sangamner Municipality	428	...	428	27	401	600	4½ "	19
Surat Municipality	8,145	...	8,145	686	7,459	16,000	4½ "	355
TOTAL . Rx.	30,509	100	30,609	2,864	27,745	...	...	1,326
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	369,566	4,017	373,583	17,310	356,273	...	...	15,393

LOANS TO PORT FUNDS.

BURMA.

Moulmein Port Fund	4,779	3,221	8,000	...	8,000	8,000	4½ per cent.	114
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BOMBAY.

Karachi Port Trust	65,000	45,261	110,261	...	110,261	226,150	4½ per cent.	3,707
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TOTAL LOANS TO PORT FUNDS

	69,779	48,482	118,261	..	118,261	...	...	3,821
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LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.

INDIA, GENERAL.

Cantonment Committee, Mhow	20,061	...	20,061	61	20,000	20,000	4½ per cent.	...
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BENGAL.

Mirza Mahammad Hossain's Trust Fund, Purneah	50	...	50	...	50	98	6½ per cent.	...
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MADRAS.

Calicut Local Fund Board	3,266	...	3,266	467	2,799	8,900	4½ per cent.	147
Sydapet Local Fund Board	13,579	...	13,579	924	12,655	19,979	4½ "	601
Tellicherry Local Fund Board	3,631	...	3,631	300	3,331	6,000	4½ "	157

TOTAL . Rx.

	20,476	...	20,476	1,691	18,785	...	...	905
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BOMBAY.

District Local Board, Broach	2,091	...	2,091	565	1,526	6,000	4½ per cent.	88
District Local Board, Bijapur	3,862	...	3,862	211	3,651	5,000	4½ "	171
District Local Board, Ratnagiri	6,982	...	6,982	300	6,682	20,050	4½ "	311
District Local Board, Surat	21,579	...	21,579	2,015	19,564	35,000	4½ "	944
Matheran Hill Station Fund	337	...	337	337	...	1,323	4½ "	23

TOTAL . Rx.

	34,851	...	34,851	3,428	31,423	...	...	1,537
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TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES Rx.

	75,438	...	75,438	5,180	70,258	...	...	2,442
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(a) ½ per cent. on Rx. 67,500 credited to a Sinking Fund.

(b) ½ per cent. credited to a Sinking Fund.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1888, and the Amount of such LOANS at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1887.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1888.	Amount of Loan Sanc- tioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>		<i>Rx.</i>
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	4,500	465	4,965	238	4,727	4,965	5 per cent.	263
Shagasi Wali Mahomed	170	...	170	...	170	300	<i>Nil.</i>	...
Sirdar Hasim Khan	...	320	320	...	320	320	<i>Nil.</i>	...
Talookdars of Ajmere	3,195	...	3,195	805	2,390	82,500	5 per cent.	389
TOTAL . Rx.	7,865	785	8,650	1,043	7,607	...	...	652
CENTRAL PROVINCES.								
Chief of Bastar	5,677	...	5,677	716	4,961	7,000	5 per cent.	284
Path Raja Ram Chunder Singh of Thuamal	1,795	...	1,795	220	1,575	2,393	5 "	87
Raja Raghuraj Deo of Lanjigarh	596	...	596	73	523	794	5 "	29
TOTAL . Rx.	8,068	...	8,068	1,009	7,059	...	...	400
BENGAL.								
Raja of Hindole	500	...	500	500	...	500	4 per cent.	24
NORTH-WESTERN PROVINCES AND OUDH.								
Bahna Estate (Rai Bareli)	5,360	...	5,360	476	4,884	7,038	5 per cent.	261
Bhagiari Estate (Hardoi)	770	...	770	270	500	2,835	5 "	35

Captains Gulab Singh and Atar Singh of Bhira Gobindpur (Rai Bareli)	14,861	...	14,861	152	14,709	22,500	5 "	739
Chaudhri Mahanimad Azim (Hardoi)	13,785	...	13,785	1,344	12,441	19,000	5 "	656
Dewan of Parna (Agra)	80	...	80	80	...	2,600	5 "	9
Dewan Kissen Kumar (Barabanki)	4,438	...	4,438	260	4,178	7,652	Nil	...
Durgagunj Estate (Hardoi)	750	...	750	110	640	2,275	5 per cent.	36
Kaithala Estate (Pratabgurh)	900	...	900	350	550	5,870	5 "	43
Karwar Estate (Sultanpur)	5,400	...	5,400	2,950	2,450	19,334	5 "	240
Kori Sadauli Estate (Rai Bareli)	622	...	622	622	...	12,500	5 "	8
Mohānā Estate (Sultanpur)	4,050	...	4,050	550	3,500	12,500	5 "	203
Nawab Syud Ali Shah (Meerut)	1,847	...	1,847	587	1,260	6,000	5 "	85
Pakranu Sarai Estate (Barabanki)	540	...	540	540	...	10,650	5 "	7
Raja Dhiraj Singh (Cawnpore)	222	...	222	131	91	950	5 "	9
Raja of Majhauri (Gorakhpur)	20,740	...	20,740	4,700	16,040	75,553	6 "	1,157
Raja of Gurusarai (Jhansi)	748	...	748	611	137	5,000	5 "	30
Rao Jit Singh of Nahāl (Shajehanpur)	2,278	...	2,278	979	1,299	7,000	5 "	83
Sarawan Baragaon Estate (Hardoi)	7,690	...	7,690	760	6,930	12,848	5 "	373
Shāhzādā Shadeo Singh (Rai Bareli)	16,416	...	16,416	2,267	14,149	35,000	5 "	780
Thakur Gurdial Sing (Mainpuri)	2,796	...	2,796	194	2,602	4,800	6 "	168
TOTAL . Rx.	104,293	...	104,293	17,933	86,360	...	...	4,922
Carried forward . Rx.	120,726	785	121,511	20,485	101,026	...	...	5,998

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1888, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1887.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1888.	Amount of Loan Sanc- tioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTA- BILITIES— <i>contd.</i>	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
Brought forward . Rx.	120,726	785	121,511	20,485	101,026	...	...	5,998
PUNJAB.								
Ali Akbar Khan of Kalahat	482	...	482	61	421	600	6 per cent.	29
Archdeacon of Lahore (Simla Parsonage)	977	...	977	62	915	1,200	4 "	39
Diocesan Board of Education	1,700	...	1,700	...	1,700	1,700	4½ "	...
Family of the late Syud Mahdi Shah	296	...	296	34	262	450	6 "	27
Gulam Hydar Khan	278	...	278	23	255	300	6½ "	17
Guru Jowahir Singh	11,917	...	11,917	713	11,204	16,382	6 "	704
Heirs to late Pundit Munphul	1,955	...	1,955	525	1,430	4,800	5 "	91
Imam Bux, Sub-Surveyor	200	...	200	...	200	300	<i>Nil.</i>	...
Nawab Atta Mohamed Khan	670	...	670	350	320	3,500	5 per cent.	...
Nawab Khawaja Sir Mohamed Khan	3,750	...	3,750	500	3,250	6,000	5 "	171
Nawab of Loharu	6,000	...	6,000	1,000	5,000	9,500	5 "	300
Raja Hyat Khan	46	...	46	19	27	160	6 "	2
Raja Inder Deo Wali-i-Akrote	1,197	...	1,197	109	1,088	1,488	6½ "	76
Raja Jey Singh of Golair	3,898	...	3,898	1,036	2,862	8,600	6 "	164
Raja Niyamatulla Khan	2,852	...	2,852	72	2,780	2,900	4½ "	128
Raja Ferore Khan of Khairpur	...	4,000	4,000	132	3,868	4,000	6 "	118
Sheik Muzafar	260	...	260	122	138	1,000	6 "	12
Syed Abdul Malik Tora	100	...	100	100	...	100	5 "	1
TOTAL . Rx.	36,578	4,000	40,578	4,858	35,720	...	...	1,879
MADRAS.								
Andipati Paliagar	4,403	...	4,403	389	4,014	6,200	5 per cent.	221
Bunganapalli Nawab	17,043	...	17,043	2,025	15,018	30,000	6 "	1,038
Panayur Mittahdar	720	...	720	...	720	2,500	4½ "	33
Ramnad Zemindari	40,000	...	40,000	22,500	17,500	127,283	5 "	1,539
Shulagiri Estate	3,141	...	3,141	193	2,948	3,500	5 "	157
TOTAL . Rx.	65,307	...	65,307	25,107	40,200	...	...	2,988

BOMBAY.								
Administrator to the Chief of Malegaon	6,733	...	6,733	513	6,220	-8,400	5 per cent.	337
Chandra Kasbatis	256	...	256	30	226	406	Nil.	...
Chief of Kurunwad	6,050	...	6,050	1,050	5,000	10,000	5 per cent.	312
Collector of Shikarpur (for Jam Bhambho Khan)	1,917	...	1,917	373	1,544	(b) 2,650	5 "	97
„ (for Shere Mahomed Khan Pathan)	92	...	92	24	68	(b) 100	5 "	5
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	330	...	330	240	90	1,500	Nil.	...
Kaira Thakoors	27,994	...	27,994	1,558	26,436	27,000	5 per cent.	1,209
Manager, Sindh Encumbered Estate	(a) 10,289	500	10,789	7,236	3,553	138,556	5 "	1,983
Manager, Thar and Parkar Encumbered Estate	746	...	746	372	374	3,000	5 "	39
Manager, Encumbered Estate, Hyderabad	(a) 18,762	...	18,762	5,842	12,920	(b) 18,762	5 "	157
Manager, Encumbered Estate, Shikarpur	(a) 8,952	...	8,952	721	8,231	(b) 8,952	5 "	65
Manager, Encumbered Estate, Upper Sind Frontier	(a) 980	...	980	185	795	(b) 980	5 "	6
Mir Fateh Khan	300	...	300	300	...	1,500	Nil.	...
Mir Gulam Mahomed Khan, Tanda, and Mir Ali Murdan Khan	680	...	680	88	592	1,400	5 per cent.	32
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	92	...	92	30	62	150	Nil.	...
Sayad Shah Azdulla Husen Valad, Sayad Mahomed Amin, Din Alli Sahib, Shahzada Nashin (Pirzada and Jaghir- dar of the Dargah of Shahapur)	4,168	...	4,168	83	4,085	4,200	5 per cent.	209
Sirdar Shere Ali Khan, ex-Wali of Kandahar	1,500	...	1,500	1,200	300	3,000	Nil.	...
Sir Jamsetji Jejeebhoy, Baronet	16,361	...	16,361	3,276	13,085	45,000	5 per cent.	724
Talookdaree Settlement Officer, Ahmedabad	13,248	250	13,498	870	12,628	47,000	5 "	494
Talookdaree Settlement Officer, Broach	13,406	2,507	15,913	1,995	13,918	47,000	5 "	3,193
Thakoor of Dhrole	12,349	...	12,349	1,409	10,940	15,000	5 "	591
Thakoors of Wullabpur	18	...	18	18	...	1,500	4½ "	1
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	3,028	...	3,028	325	2,703	6,000	4½ "	136
TOTAL . Rx.	148,251	3,257	151,508	27,738	123,770	...	...	9,590
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx.	370,862	8,042	378,904	78,188	300,716	...	...	20,455
GRAND TOTAL . Rx.	7,383,972	668,141	8,052,113	271,197	7,780,916	...	...	328,896

(a) The aggregate of these balances was shown last year against "Manager, Sindh Encumbered Estate."
 (b) These are transfers from the loan to the Manager, Sindh Encumbered Estate.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1887-88; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1888; and the BALANCES at that Date.

TRANSACTIONS.	STATE.					GUARANTEED.						SUBSIDIZED.	GRAND TOTAL.
	Bengal Central.	Bengal-Nagpur.	Indian Midland.	Southern Mahratta.	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	Oude and Rohilkund.	South Indian.	TOTAL.	Rohilkund and Kumaon.	
DURING THE YEAR 1887-88.	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	594	594	...	...	...	...	...	...	...	594
England	...	1,329,640	82,424	499,440	1,911,504	...	...	...	...	...	...	...	1,911,504
Debentures:													
England	250,000	1,000,000	1,000,000	600,000	2,850,000	100,000	...	140,000	426,000	100,000	766,000	...	3,616,000
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	5,726	...	30,923	36,649	...	...	...	...	...	...	...	36,649
A. TOTAL RECEIPTS . £	250,000	2,335,366	1,082,424	1,130,957	4,798,747	100,000	...	140,000	426,000	100,000	766,000	...	5,564,747
B. Payments for discharge of Debentures . £	...	...	...	...	...	...	...	...	426,000	...	426,000	...	426,000
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	250,000	2,335,366	1,082,424	1,130,957	4,798,747	100,000	...	140,000	...	100,000	340,000	...	5,138,747
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	3,384	1,514,680	1,227,010	630,570	3,375,644	123,098	385,710	210,365	228,739	96,731	1,044,643	...	4,420,287
England	6,280	584,250	913,416	202,879	1,706,825	206,256	399,168	136,170	84,254	177,636	1,003,484	...	2,710,309
C. TOTAL . £	9,664	2,098,930	2,140,426	833,449	5,082,469	329,354	784,878	346,535	312,993	274,367	2,048,127	...	7,130,596
Repayments:													
India, at Contract Rates	...	...	...	...	...	212,494	614,162	215,086	175,615	170,650	1,388,007	...	1,388,007
England	39	4,118	11,080	2,930	18,167	2,172	788	5,814	119	2,655	11,548	...	29,715
D. TOTAL . £	39	4,118	11,080	2,930	18,167	214,666	614,950	220,900	175,734	173,305	1,399,555	...	1,417,722
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	9,625	2,094,812	2,129,346	830,519	5,064,302	114,688	169,928	125,635	137,259	101,062	648,572	...	5,712,874
A. + D. TOTAL RECEIPTS . £	250,039	2,339,484	1,093,504	1,133,887	4,816,914	314,666	614,950	366,900	601,734	273,305	2,165,555	...	6,982,469
B. + C. TOTAL PAYMENTS . £	9,664	2,098,930	2,140,426	833,449	5,082,469	329,354	784,878	346,535	738,993	274,367	2,474,127	...	7,556,596

TO 31ST MARCH 1888.
ON ACCOUNT OF SHARE AND OTHER CAPITAL:

<i>Share Capital.</i>													
India, at Contract Rates	...	...	...	8,494	8,494	21,672	496,897	...	424,419	1,221	944,209	...	952,703
England	500,000	2,985,314	2,978,924	3,491,540	9,955,778	7,528,628	19,593,103	10,257,630	3,575,581	3,207,856	44,072,798	200,000	54,228,576
<i>Debentures:</i>													
Nominal amount	500,000	1,000,000	1,000,000	2,300,000	4,800,000	988,500	2,111,500	400,000	4,015,300	970,000	9,385,300	...	14,185,300
Cash received	500,000	1,000,000	1,000,000	2,300,000	4,800,000	974,500	2,104,000	400,000	4,897,800	967,000	9,343,300	...	14,143,300
<i>Debenture Stock:</i>													
Stock represented	...	...	...	1,200,000	1,200,000	...	2,701,450	...	384,700	425,000	3,511,150	...	4,711,150
Cash received	...	...	...	1,200,000	1,200,000	...	2,475,559	...	354,589	425,000	3,255,148	...	4,455,148
<i>Capital not bearing Interest:</i>													
India, at Contract Rates	...	...	...	...	...	...	74,929	...	...	55	74,934	...	74,984
England	...	5,726	...	54,923	60,649	32,270	222,376	12,014	15,922	62,273	344,855	...	405,504
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL.	£ 1,000,000	3,991,040	3,978,924	7,054,057	16,024,921	8,557,070	24,876,864	10,669,644	9,268,311	4,663,405	58,035,294	200,000	74,260,215
<i>ON ACCOUNT OF CAPITAL EXPENDITURE:</i>													
<i>Net payments:</i>													
India, at Contract Rates	276,229	1,517,460	2,636,404	4,778,801	9,208,984	2,087,642	8,408,457	4,271,751	4,827,895	1,179,135	21,674,880	...	30,883,864
England	477,690	620,132	1,308,908	1,363,966	3,770,596	5,620,399	16,411,922	6,239,531	4,337,872	3,416,294	36,020,018	200,000	39,990,714
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	£ 753,919	2,137,592	3,945,312	6,142,857	12,979,680	8,608,041	24,820,379	10,511,282	9,165,767	4,595,429	57,694,898	200,000	70,874,578
<i>BALANCE OF ACCOUNT WITH COMPANY:</i>													
At Credit	£ 246,081	1,853,448	33,612	912,100	3,045,241	...	56,485	158,362	102,544	73,976	391,367	...	3,436,608
At Debit	£ ...	...	...	...	...	50,971	...	...	...	...	50,971	...	50,971

* Excluding East Indian Railway Company.

† Mysore Railway Debenture Capital. The Cash received in this case was 1,224,000, of which the sum of 24,000 is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts between the Balances unadjusted at the com

		UNADJUSTED 1ST APRIL	
		Debits.	No. of Items.
<i>Her Majesty's Imperial Government.</i>		£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station		19,367	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.		16,304	2
Ditto ditto to retired Hong-Kong Police		405	3
Postal and Money Order Transactions		4,337	4
Little Besses Light Vessel Dues		...	5
Balances of Shipping Masters' Accounts		...	6
Expedition to South Africa		1,134	7
Expeditions to Egypt		49,553	8
Defence Works at Aden		...	9
Miscellaneous		3,157	10
		94,257	11
<i>Her Majesty's Indian Government in London.</i>			
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854.		...	12
Bills drawn by the Mission to the Court of Persia		...	13
Bills of Exchange payable in England (drawn between 1834 and 1864)		...	14
Family and Miscellaneous Remittances made by means of Rolls		...	15
Family Allotments		...	16
Remittances by Administrators General		...	17
East Indian Railway Company. Advances in England for purchase of Stores, &c.		...	18
Rajputana-Malwa Railway. Ditto ditto ditto		...	19
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.		379	20
Pay and Pensions paid in England chargeable to Native States Foreign Funds, &c.		207	21
Miscellaneous		1,545	22
		2,131	23
	£	96,388	24