

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	19,995	6,438	6,087	32,520
Arsenals and Depôts	75,376	36,365	45,560	157,301
Manufacturing Establishments	81,055	15,881	38,983	135,919
Camp Equipage Department	...	1,216	...	1,216
Harbour Defences, &c.	...	...	3,520	3,520
Miscellaneous (<i>Personnel</i>)	3,316	1,904	...	5,220
Local supplies of Stores for Arsenals and Depôts	36,471	8,507	28,946	73,924
Local supplies for Manufacturing Establishments	91,018	1,411	14,546	106,975
Purchase of Timber	3,936	3,977	7,738	15,651
Repair of Harness and Saddlery with corps	963	382	344	1,689
Freight Charges of Stores from Port to Port	146	972	1,176	2,294
Freight Charges of Stores from England	2,383	284	893	3,560
Purchase and Repair of Camp Equipage	56,050	5,634	10,389	72,073
Gymnasia Stores and Apparatus	71	193	12	276
Army Signalling Stores and Equipment	220	355	87	662
Purchase of Line Gear, &c.	7,267	9,153	3,278	19,698
Miscellaneous	9,738	7,626	3,455	20,819
Expenditure for annual practice, Field Train and Field sappers and miners	3,954	1,265	1,888	7,107
	391,959	101,563	166,902	660,424
<i>Deduct</i> —Value of Stores supplied to other Departments	28,082	29,754	26,123	83,959
TOTAL IN INDIA . <i>Rx.</i>	363,877	71,809	140,779	576,465

IN ENGLAND:

Pay and expenses of Military Officers under technical instruction	2,480
Pay and expenses of Military Officers on special duty	1,347
Pay and expenses of Artificers on appointment to various Government Factories in India; and other Miscellaneous expenditure	529
Freight from India of unserviceable Military Stores, &c.	256

Stores for India:

Ordnance and Miscellaneous	200,247
	£ 204,859

EXCHANGE ON CHARGES IN ENGLAND . <i>Rx.</i>	95,317
TOTAL . <i>Rx.</i>	876,641

GRANT 11. ECCLESIASTICAL. (a)				
Chaplains to the Army (Presbyterian)	1,368	...	...	1,368
Chaplains to the Army (Roman Catholic)	14,974	6,747	6,158	27,879
TOTAL . <i>Rx.</i>	16,342	6,747	6,158	29,247
GRANT 12. EDUCATION.				
Army Schools (European Army)	4,900	2,898	1,834	9,632
Lawrence Military Asylum	12,354	...	1,590	13,944
Lower Orphan Schools	424	...	...	424
Donations, &c., to Educational Institutions	1,758	10,470	554	12,782
Garrison Instructors	5,060	919	1,324	7,303
TOTAL . <i>Rx.</i>	24,496	14,287	5,302	44,085

(a) Charge for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 82.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	Rx.	Rx.	Rx.	Rx.
SEA TRANSPORT CHARGES.				
Sea Transport Charges, <i>viz.</i> , Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	21,349	27,122	8,745	57,216
Medical Comforts, &c., to Troops proceeding by Sea .	920	318	58	1,296
Her Majesty's Indian Troop Ships	8,585	...	...	8,585
TOTAL IN INDIA . Rx.	30,854	27,440	8,803	67,097
IN ENGLAND :				£
Indian Troop Service				210,145
Passage of Officers and Troops, otherwise than in Troop Ships				10,853
				£ 220,998
EXCHANGE ON CHARGES IN ENGLAND			Rx.	102,827
			TOTAL . Rx.	390,922
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages .	...	1,719	...	1,719
Sub-Marine Mining	938	1,517	4,015	6,470
Miscellaneous	461,133	58,683	25,979	545,795
TOTAL IN INDIA . Rx.	462,071	61,919	29,994	553,984
IN ENGLAND :				
Pay and Expenses of officers studying the Russian Language			£	7,076
EXCHANGE ON CHARGES IN ENGLAND			Rx.	3,292
			TOTAL . Rx.	564,352
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	28,722	23,880	13,133	65,735
Capitation Grants	22,106	16,827	10,475	49,408
TOTAL . Rx.	50,828	40,707	23,608	115,143
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	...	142	...	142
Victoria Cross	13	...	8	21
Annuities for Meritorious Services	68	76	...	144
Gratuities for Meritorious Services	31	7	...	38
Order of British India	4,173	1,087	838	6,098
Order of Merit	1,061	63	252	1,376
Annuities	117	...	...	117
Gratuities	245	...	...	245
TOTAL IN INDIA . Rx.	5,708	1,375	1,098	8,181
IN ENGLAND :				
Cost of Medals			£	14
EXCHANGE ON CHARGES IN ENGLAND			Rx.	7
			TOTAL . Rx.	8,202

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	46,272	54,913	14,392	115,577
Wound Pensions	879	502	691	2,072
Gratuities	1,402	191	...	1,593
TOTAL IN INDIA . Rx.	48,553	55,606	15,083	119,242
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,636,885
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				29,779
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India				213,665
Compassionate Allowances to Officers removed from the Service, &c.				1,973
Pensions of Non-Commissioned Officers and Soldiers				17,934
Lord Clive's Fund—Payments to the Representatives of Lord Clive				963
			£	1,901,199
EXCHANGE ON CHARGES IN ENGLAND Rx				884,595
		TOTAL . Rx.		2,905,036
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid and Wound Pensions	300,283	198,227	103,285	601,795
Gratuities	813	801	414	2,028
Family Pensions	30,804	28,457	10,698	69,959
TOTAL . Rx.	331,900	227,485	114,397	673,782
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,889	9,413	4,155	20,457
Compassionate Allowances	775	42	37	854
Indian Military Service Family Pensions	1,099	218	518	1,835
TOTAL IN INDIA . Rx.	8,763	9,673	4,710	23,146
IN ENGLAND:				
Pensions to Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				11,301
Gratuities to ditto				1,815
Pensions of Widows and Families of Officers, &c., of the Indian Service				64,039
Indian Military Service Family Pensions, towards which the officers subscribed				10,879
			£	88,034
EXCHANGE ON CHARGES IN ENGLAND Rx				40,961
		TOTAL . Rx.		152,141
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	23,754	13,545	13,124	50,423
Gratuities	174	67	163	404
Compassionate Allowances	2,562	243	1,736	4,541
TOTAL . Rx.	26,490	13,855	15,023	55,368
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	28,574	—618	20,069	48,025
TOTAL EXPENDITURE, MILITARY DEPT:				
IN INDIA	8,736,751	3,460,261	2,615,579	14,812,591
IN ENGLAND			£	3,746,205
EXCHANGE ON PAYMENTS IN ENGLAND Rx				1,743,045
		TOTAL . Rx.		20,301,841

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of India (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1888-89.

	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.												
Artillery	286	6,948	7,234	98	2,449	2,547	113	2,834	2,947	497	12,231	12,728
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	198	...	198	37	...	37	26	...	26	(a) 261	...	261
Infantry	986	33,468	34,454	319	10,824	11,143	232	7,872	8,104	1,537	52,164	53,701
Invalid and Veteran Establishment	7	4	11	10	43	53	3	...	3	20	47	67
Staff Corps	495	...	495	188	...	188	235	...	235	(a) 918	...	918
General List, Cavalry	15	...	15	10	...	10	6	...	6	(a) 31	...	31
General List, Infantry	85	...	85	40	...	40	22	...	22	(a) 147	...	147
Unattached Officers	...	...	...	1	...	1	...	...	...	1	...	1
General Officers unemployed	20	...	20	5	...	5	7	...	7	32	...	32
TOTAL EUROPEAN ARMY	2,266	44,032	46,298	766	14,520	15,286	673	11,308	11,981	3,705	69,860	73,565
	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	3,046	3,071	...	98	98	8	592	600	33	3,736	3,769
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	23,024	23,385
Sappers and Miners	73	1,368	1,441	69	1,595	1,664	68	867	935	210	3,830	4,040
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	951	83,111	84,062	396	32,249	32,645	382	28,282	28,664	1,729	143,642	145,371
TOTAL EUROPEAN AND NATIVE ARMY	3,217	127,143	130,360	1,162	46,769	47,931	1,055	39,590	40,645	5,434	213,502	218,936

(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, 1888-89.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 789,595.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Special Defence Works	65	Expenditure	178	Rx.	Rx.	Rx.
				...	...	789,595
TOTAL				.	...	789,595

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS, for and to end of the year 1888-89.

India.	Amount of estimate.	AMOUNT EXPENDED		
		To end of previous year.	During the year.	To end of year.
INSPECTOR GENERAL OF MILITARY WORKS.				
COAST DEFENCES.				
Improvements to Fulta Point Battery, River Hooghly	Rx. 27,553	Rx. 12,964	Rx. 2,819	Rx. 15,783
Remodelling " " Battery for new armaments	13,000	...	1,534	1,534
Construction of Chingree Khal Battery, River Hooghly	36,073	42	17,678	17,720
Improvements to Grand Magazine	3,387	3,284	64	3,348
" " Minor Magazines	516	535	—80	455
Landward Communications	11,421	...	1,035	1,035
Hooghly Point Survey	...	...	1	1
		16,825	23,051	39,876
FRONTIER DEFENCES.				
Bala Hissar Defences and Magazines, Peshawar	7,082	1,191	2,360	3,551
Water-supply, Bala Hissar	431	...	682	682
" " Jumrood	...	1	...	1
" " Lundi Kotal	...	22	12	34
Defensible serai at Lundi Kotal and road	17,392	575	15,688	16,263
" " position at Attock and roads	728	627	174	801
" " and Arsenal at Rawalpindi	12,699	1,815	6,593	8,408
Arsenal at Ferozepore	45,793	29,910	7,044	36,954
Sukkur Defences and Block-houses for the Railway bridge over the Indus	658,312	5,950	2,003	7,953
Defensible post, Mooltan	82,423	73,217	2,114	75,331
Loralai Defences	2,464	1,615	509	2,124
Miri Defences and Arsenal, Quetta	107,411	31,784	47,781	79,565
Defences to Railway bridge over the Lora at Said Hamid	230	33	160	193
" " Sulej at Bhawalpore	1,893	...	1,893	1,893
Baleli-Regi Ghazaband and Murgi Kotal Defensive Works and roads	180,000	60,261	84,379	144,640
Bridge head at Shershah, Ramawala	...	...	34	34
		207,001	171,426	378,427
MILITARY COMMUNICATIONS.				
Quetta-Chaman road	87,780	65,868	21,078	86,946
Said-Hamid-Gulistan road	15,821	7,511	6,328	13,839
Quetta-Kach road	25,301	20,162	3,863	24,025
Gulistan-Argutai road	5,093	92	4,349	4,441
Gurkhai-Peshin road	5,204	1,756	2,263	4,019
Peshin-Sirinam road	8,681	4,158	2,933	7,091
Peshin-Said-Yaru road	4,704	2,130	2,643	4,773
Kwaja-Amran Crest road	4,398	73	...	73
Gulistan-Killa-Abdulla road	6,120	1,629	2,665	4,294
Baleli-Gulistan road	19,355	3,255	2,241	5,496
Peshir-Masesai road	2,641	2,641	...	2,641
Kach-Gurkhai road	4,219	...	2,063	2,063
Peshin-Lora causeway	2,399	...	1,557	1,557
Road, Railway station to camping ground	5,778	...	378	378
Engines and Machinery	10,564	10,410	219	10,629
		119,685	52,580	172,265
ARMAMENTS AND FLOATING DEFENCES.				
Expenditure by Secretary of State on Armaments	1,354,900	184,424	201,820	386,244
Loss by Exchange	636,800	71,170	93,904	165,074
Freight charges in India	...	...	46	46
		255,594	295,770	551,364
<i>Deduct</i> —Chargeable to Ordinary Military Works Grant	...	599,105 (a) 67,705	542,827	1,141,932 (a) 67,705
TOTAL WORKS AND ARMAMENTS	...	531,400	542,827	1,074,227
ESTABLISHMENT	...	39,828	47,672	87,500
TOOLS AND PLANT	...	8,974	4,613	13,587
PROFIT AND LOSS	...	81	7	88
SUSPENSE	...	4,075	—1,152	2,923
TOTAL INSPECTOR GENERAL	...	584,358	593,967	1,178,325
<i>Deduct</i> —Payments by Secretary of State brought to account by Examiners	...	185,571	212,357	397,928
Loss by Exchange	...	71,651	98,808	170,459
NET OUTLAY IN INDIA	...	327,136	282,802	609,938
		Rx. 2,108 20,486 3,924 41,187 67,705		

	Rx.
(a) Fulta Battery	2,108
Ferozepore Arsenal	20,486
Sukkur Defences	3,924
Defensible Post, Multan	41,187
	67,705

No. 65.—Abstract Account of Expenditure on Special Defence Works, for and to end of the year 1888-89—continued.

		Amount of estimate.	AMOUNT EXPENDED		
			To end of previous year.	During the year.	To end of year.
BOMBAY.					
COAST DEFENCES.		Rx.	Rx.	Rx.	Rx.
Aden Defences		131,876	138,146	34,001	172,147
Bombay	"	173,901	39,538	68,642	108,180
Karachi	"	109,321	59,772	49,549	109,321
			237,456	152,192	389,648
Deduct—Chargeable to Ordinary Military Works Grant . . .		...	(b) 66,586	...	(b) 66,586
TOTAL WORKS		...	170,870	152,192	323,062
ESTABLISHMENT		...	28,326	22,007	50,333
TOOLS AND PLANT		...	1,846	556	2,402
SUSPENSE		...	34,719	8,427	43,146
EXCHANGE ON EXPENDITURE IN ENGLAND		...	2,509	...	2,509
TOTAL		...	238,270	183,182	421,452
Deduct—Moiety of Expenditure on Aden Defences recoverable from the Home Government.		...	40,325	16,212	56,537
TOTAL BOMBAY		...	197,945	166,970	364,915
Deduct—Payments by the Secretary of State brought to account by Examiners		...	41,762	22,766	64,528
Loss by Exchange		...	15,989	10,593	26,582
NET OUTLAY IN INDIA		...	140,194	133,611	273,805
LOWER BURMA.					
COAST DEFENCES.					
Monkey Point Battery, Rangoon		42,376	35,558	6,791	42,349
Syriam	" " "	33,423	...	14,092	14,692
Choki	" " "	11,436	1,489	5,961	7,450
King's	" " "	5,000	30	205	235
			37,077	27,649	64,726
Deduct—Chargeable to Ordinary Works Military Grant . . .		...	(c) 16,118	...	16,118
TOTAL WORKS		...	20,959	27,649	48,608
ESTABLISHMENT		...	4,353	3,498	7,851
TOOLS AND PLANT		...	1,624	151	1,775
SUSPENSE		...	...	112	112
TOTAL LOWER BURMA		...	26,936	31,410	58,346
Deduct—Payments by the Secretary of State brought to account by Examiners		...	13	...	13
Loss by Exchange		...	6	...	6
NET OUTLAY IN INDIA		...	26,917	31,410	58,327
TOTAL NET OUTLAY IN INDIA Rx.		...	494,247	447,823	942,070
ADD—EXPENDITURE IN ENGLAND—					
On moiety, Aden Defences £		...	20,420	2,555	22,975
" Armaments "		...	143,323	201,821	345,144
" Stores for India "		...	43,193	28,870	72,063
			206,936	233,246	440,182
" LOSS BY EXCHANGE ON ABOVE Rx.		...	80,460	108,526	188,986
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS . Rx.		...	781,643	789,595	1,571,238

NOTE.—The figures now shewn in the column "Amount expended to end of previous year" are the latest and revised, differences are due to the inclusion of all such portions of previous outlay, originally charged to the Ordinary Military Works grants.

	<i>Rx.</i>
(b) Aden Defences	45,675
Bombay "	11,030
Karachi "	9,875
	66,586
(c) Monkey Point Battery	16,118

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section M.—Provincial.
Expenditure *Rx.* 285,118.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Adjustment on account of Provincial Services.	66	Provincial Balances	182	2,600,285	...	...
	67	Local Balances	183	1,478,769	...	...
	68	Provincial and Local Surpluses and Deficits	184	...	...	285,118
		TOTAL .			...	285,118

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1889.

	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	(a) 209,206	720,050	567	929,823	689,774	8,260	698,034	231,789	22,583	...
Burma	148,771	1,374,231	3,650	1,526,652	1,365,481	840	1,366,321	160,331	11,560	...
Assam	(a) 76,159	502,513	66	578,738	437,418	38,818	476,236	102,502	26,343	...
Bengal	339,899	4,877,800	...	5,208,699	4,868,574	75,018	4,943,592	265,107	...	65,792
N.-W. Provinces and Oudh	380,716	3,280,299	...	3,661,015	3,075,673	158,677	3,234,350	426,665	45,949	...
Punjab	186,015	1,601,468	39,725	1,827,208	1,608,480	571	1,609,051	218,157	32,142	...
Madras	539,076	2,805,230	22,112	3,366,418	2,684,723	28,687	2,713,410	653,008	113,932	...
Bombay	524,404	3,874,347	5,210	4,403,961	3,797,735	63,500	3,861,235	542,726	18,322	...
TOTAL . Rx.	2,395,246	19,035,938	71,330	21,502,514	18,527,858	374,371	18,902,229	2,600,285	270,831	65,792

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

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1889.

	Opening Balance.	RECEIPTS.		Total Revenues and Transfers.	Debt (Deposits and Advan- ces).	Total, including Balance and Debt.	DISBURSEMENTS.		Total Expendi- ture and Transfers.	Debt (Deposits and Advan- ces).	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.				Expendi- ture 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	11,897	16,645	...	16,645	...	28,542	17,267	...	17,267	...	17,267	11,275	...	622
Central Provinces	61,476	93,168	8,260	101,428	8,551	171,455	84,768	567	85,335	8,452	93,787	77,668	16,093	...
Burma	(a)51,417	118,466	840	119,306	...	170,723	118,938	3,650	122,588	...	122,588	48,135	...	3,282
Assam	2,385	78,203	38,818	117,021	29	119,435	116,981	66	117,047	17	117,064	2,371	...	26
Bengal	251,378	502,345	75,018	577,363	170,050	998,791	568,971	...	568,971	160,997	729,968	268,823	8,392	...
N.-W. Provinces and Oudh	(a)16,136	546,987	158,677	705,664	72	721,872	704,464	...	704,464	44	704,508	17,364	1,200	...
Punjab	(a)186,749	374,681	(b)885	375,566	6,392	568,707	337,492	(b)40,039	377,531	8,443	385,974	182,733	...	1,965
Madras	568,187	958,629	(c)38,077	996,706	369,677	1,934,570	948,416	(c)31,502	979,918	386,336	1,366,304	568,266	16,788	...
Bombay	(a)258,531	423,225	(d)88,491	511,716	5,465	775,712	438,014	(d)30,201	468,215	5,363	473,578	302,134	43,501	...
TOTAL . Rx.	1,408,156	3,112,349	409,066	3,521,415	560,236	5,489,807	3,335,311	106,025	3,441,336	569,702	4,011,038	1,478,769	85,974	5,895

(a) Differs from the closing balance of last year by Rx. 1 for correction since made.
(b) Includes Rx. 314 on account of transfers from one Local Fund to another.
(c) Includes Rx. 9,390 on account of transfers from one Local Fund to another.
(d) Includes Rx. 24,991 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 1889.

	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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	* Increase of Balance.	Decrease of Balance.
India, General	...	...	...	...	622	622	...	622
Central Provinces	22,583	16,093	38,676	...	...	...	38,676	...
Burma	11,560	...	11,560	...	3,282	3,282	8,278	...
Assam	26,343	...	26,343	...	26	26	26,317	...
Bengal	...	8,392	8,392	65,792	...	65,792	...	57,400
N.-W. Provinces and Oudh	45,949	1,200	47,149	...	...	...	47,149	...
Punjab	32,142	...	32,142	...	1,965	1,965	30,177	...
Madras	113,932	16,788	130,720	...	...	...	130,720	...
Bombay	18,322	43,501	61,823	...	...	...	61,823	...
TOTAL . Rx.	270,831	85,974	356,805	65,792	5,895	71,687	343,140	58,022
							285,118	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 11,974,050.

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)	186	<i>Rx.</i> ...	<i>Rx.</i> ...	<i>Rx.</i> ...
	70	State Railways—Construction	188	...	...	1,178,111
	70A	Detailed account of East Indian Railway	190	—3,611	...	...
	70B	" " Eastern Bengal Railway	191	11,144	...	...
	70C	" " North-Western Railway	192	—245,771	...	...
	70D	" " Oude and Rohil- kund Railway	193	—36,090	...	...
	71	Irrigation Works—Construction	194	...	...	459,890
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	197	...	...	10,336,049
General Public Works Statements.	73	Details of Expenditure on Establishment	198	1,533,857	...	...
	74	Charges for Establishment and the per- centage it bears to the outlay on works and repairs	202	...	...	...
	74A	Details of Expenditure on Tools and Plant and distribution among Fund heads	204	117,350	...	...
TOTAL				...	...	11,974,050

N.—Exp. not charged to Revenue.

No. 69—SUMMARY of CAPITAL EXPENDITURE

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

CONSTRUCTION.*											No. of items.
YEARS.	RAILWAYS.				IRRIGATION.				Total. Construction.		
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.			
	1	2	3	4	5	6	7	8		9	
	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	16,398	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	3,674,120	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	2,449,750	743,639	81,652	3,275,081	1,176,296	4,269	409	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	1,079,282	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	
1888-89	69,277	772,021	359,214	1,200,512	533,034	4,357	2,027	539,418	1,739,930	23	
TOTAL	42,649,923	16,308,885	3,716,940	62,675,748	22,970,983	3,016,189	462,701	26,449,873	89,125,621	24	

* 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 Undertaking, 1870-71, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Undertaking, 1870-71, £1,043,698.

† 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 of the years prior to 1884-85.

(a) The difference Rx. 6,068 between this figure and that shown in the Account last year is due to the outlay of the past year on the Khudil Khan Reservoir being transferred to Minor Works and Navigation.

(b) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Pishin Railway (Rx. 22,911) and the Bezwada Extension (Rx. 647) brought on to the construction account.

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

		India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.					
India	Rx.	—893,846	—494,259	535,811	5,111
England	£	52,887	9,832	207,970	...
Exchange	Rx.	21,672	4,574	97,904	...
	Rx.	—819,287	—479,853	841,685	5,111
Deduct—Charged to Revenue Rx.		...	...	...	5,111
„ „ Famine		...	...	...	...
TOTAL	Rx.	—819,287	—479,853	841,685	...
IRRIGATION AND NAVIGATION.					
India	Rx.	...	...	...	...
England	£	...	...	...	...
Exchange	Rx.	...	...	...	...
TOTAL	Rx.	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

ransactions 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.												
	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 those under Famine Insurance.	Exchange prior to 1884-85.	Total charged against Revenue.	Not charged against Revenue.	Total Construction.			
	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	12,266	10,353	1,021,247	1,031,600	...	1,031,600	
4	...	...	...	835	737	58,057	36,907	19,578	2,198,231	2,178,653	...	2,178,653	
5	...	...	...	2,239	11,808	17,197	3,459	23,307	1,167,810	1,144,593	...	1,144,593	
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	10,625	46,652	2,184,509	2,231,221	...	2,231,221	
8	...	...	...	21,633	17,776	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	4,270,029	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	17,247	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581	
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370	
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708	
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	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	4,914,546	11,102,153	
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570	
23	...	70,537	...	...	22,401	(c) 8,991	...	101,929	1,638,001	1,739,930	10,336,049	12,075,979	
24	2,847,368	1,391,484	4,215,076	317,763	2,167,706	5,725,185	1,894,293	18,558,875	70,566,746	89,125,621	28,860,894	117,986,515	

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. £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.

(c) Is made up thus:—

Bombay Canals	6,790
Punjab Canals	2,201
	8,991

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1888-89.

Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
270,743	—23,416	563,944	102,721	2,468	69,277
121,481	8	352,077	27,766	...	772,021
56,404	3	165,737	12,920	...	359,214
448,628	—23,405	1,081,758	143,407	2,468	1,200,512
—1,080	18,370	...	...	...	22,401
...	...	...	...	...	...
449,708	—41,775	1,081,758	143,407	2,468	1,178,111
72,239	113,248	118,846	137,790	11,383	453,506
3,560	5	760	...	32	4,357
1,656	2	354	...	15	2,027
77,455	113,255	119,960	137,790	11,430	459,890

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.		No. of Railways.	EXPENDITURE DURING THE YEAR.						NET TOTAL.
			Construction (including Plant and Rolling Stock).	Establishment.	Stock and Advances.	Loss by Exchange.	DEDUCT		
							Less Receipts on Capital Account.	Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	
			Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General.									
East Indian Railway Company.	1		67,151	...	...	...	...	70,762	—3,611
Rajputana-Malwa	2		24,393	—65	27,786	...	844	...	51,270
Holkar	3		1,697	...	...	...	...	...	1,697
Sindia	4		—837,474	—59,058	...	—25,205	—762	...	—920,975
Bhopal	5		...	...	...	...	...	...	...
Store-keeper for State Railways	6		...	...	18,672	...	...	...	18,672
Expenditure in England for Stores purchased and remaining unappropriated	7		...	...	33,660	...	...	...	33,660
Central Provinces.									
Wardha Coal	8		893	3	...	...	...	3,791	—2,895
Umari Colliery	9		6,957	...	1,766	...	...	...	8,723
Bilaspore-Etawah	10		...	...	...	...	...	...	...
" " Katni-Umari Section	11		—433,237	—24,740	...	—11,990	—77	15,791	—485,681
Burma.									
Burma	12		75,895	1,196	7,593	...	5	...	84,679
Toung-hoo-Mandalay	13		855,775	61,468	...	...	1,075	159,162	757,006
Assam.									
Jorhat	14		2,593	208	773	...	83	...	3,491
Cherra-Companygunge	15		852	778	...	...	2	8	1,620
Bengal.									
Eastern Bengal	16		120,772	354	...	...	23	42,405	78,698
Northern Bengal	17		36,492	...	...	...	...	...	36,492
Dacca	18		6,932	...	...	...	...	...	6,932
Kaunia-Dhuria	19		—425	...	...	...	...	655	—1,080
Patna-Gya	20		6,171	...	...	...	...	...	6,171
Tirhoot	21		18,327	...	...	...	...	...	18,327
Nalhati	22		—460	...	1,201	...	6	...	735
Assam-Bihar { Tirhoot Section	23		68,543	3,371	5,020	...	66	...	76,868
Assam-Bihar { Assam-Bihar Section	24		277,351	14,540	...	...	643	65,823	225,425
Ranaghat-Bhugwangola	25		64	...	...	...	4	...	60
North-Western Provinces and Oudh.									
Oude and Rohilkund Railway	26		61,758	...	232,365	...	330,205	...	—36,082
Cawnpore-Achneyra	27		17,218	209	...	...	...	23,561	—6,134
Lucknow-Sitapore-Seramau	28		4,919	2,349	11,125	...	23	...	18,370
Dildarnagar-Ghazipore	29		325	...	...	...	5	...	320
Bareilly-Philibhit	30		159	...	...	...	38	...	121
Punjab.									
North-Western	31		125,682	4,798	...	...	438	153,063	—23,021
Amritsar-Pathankot	32		2,505	...	...	...	5	2,015	485
Sindh-Pishin, Main Line	33		215,080	18,393	20,449	...	96	...	253,796
" Chaman Extension	34		437,833	26,310	...	...	1,127	10,390	452,017
" Petroleum Works	35		...	...	8,085	...	...	...	8,085
Sindh-Sagar, Western Section	36		196,966	138	...	...	—6	16,741	180,369
Rewari-Ferozepore	37		4,305	...	...	...	...	...	4,305
Chenab Bridge (Ramuwala)	38		159,798	7,272	36,481	...	25	...	203,326
Bolan High Level Line	39		68,135	4,100	19,230	...	...	...	91,465
Frontier Railways Reserve	40		...	364	...	...	...	103,100	—102,736
Jammu Kashmir	41		6,532	1,934	5,301	...	...	...	12,807
Madras.									
Bellary-Kistna	42		...	331	...	...	...	...	331
Hindupur Extension Survey	43		370	...	...	...	...	...	370
Villupuram Guntakal	44		29,054	8,801	48,060	...	60	...	85,855
" " Nellore Branch	45		16,498	2,318	...	...	55	8,662	10,099
Bezvada Extension	46		48,022	7,792	...	...	162	8,900	46,752
Vizagapatam-Raipore	47		...	...	...	...	...	...	...
Bombay.									
Dhond and Manmad	48		3,159	...	...	...	...	691	2,468
Southern Mahratta	49		...	...	...	...	...	...	...
TOTAL CONSTRUCTION OF STATE RAILWAYS			1,697,580	82,264	477,537	—37,195	334,145	685,529	1,200,512
Deduct—Amount charged to the Ordinary Grant			{ Construction of Railways charged to Revenue { Famine Relief and Insurance						22,401
Net—Charged to State Railways—Construction			{ India Rx. 46,876 { England £ 772,021 { Exchange Rx. 359,214						TOTAL Rx. 1,178,111

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1888-89.

TOTAL EXPENDITURE TO 31ST MARCH 1889.							No. of Railways.	REMARKS.
Construction (including Plant and Rolling Stock).	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.		
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
1,788,623	26,109	1,319,753	...	3,134,485	984,801	2,149,684	1	See Combined Account No. 70A.
7,836,503	563,491	546,982	372,686	9,319,662	15,468	9,304,194	2	
1,149,573	125,404	...	17,410	1,302,387	4,095	1,298,292	3	
...	...	...	...	...	...	...	4	* Represents amount contributed by the State for Construction £125,000 and Survey Charges £6,057.
131,057	...	...	...	131,057	...	131,057*	5	
2,596	...	33,661	...	36,257	159	36,098	6	
...	...	80,526	...	80,526	...	80,526	7	
626,695	61,287	752	20,296	709,030	706	708,324	8	
66,725	6,625	9,588	6	82,944	5	82,939	9	
7,473	...	...	42	7,515	1	7,514	10	
...	...	...	...	...	...	...	11	
2,576,948	205,326	83,652	125,061	2,990,987	14,772	2,976,215	12	
1,808,636	142,553	89,714	...	2,040,903	1,398	2,039,505	13	
66,819	4,124	1,722	...	72,665	91	72,574	14	
66,296	9,859	1	...	76,156	2	76,154	15	
1,774,405	137,379	162,173	22,446	2,096,403	95,305	2,001,098	16	See Combined Account No. 70B.
2,003,404	219,457	...	86,295	2,309,156	11,074	2,298,082	17	
594,042	35,158	...	30,653	659,853	985	658,868	18	
93,264	829	1,055	...	95,148	...	95,148	19	
392,861	24,112	...	15,810	432,783	137	432,646	20	
1,441,640	97,222	...	68,848	1,607,710	606	1,607,014	21	
32,043	3,000	2,522	1,186	38,751	3,634	35,117	22	
428,461	27,066	39,526	9,621	504,674	8,275	496,399	23	
940,061	66,408	13,494	28,359	1,048,322	16,121	1,032,201	24	
27,703	2,568	...	...	30,271	27	30,244	25	
61,758	...	232,365	...	294,123	330,205	—36,082	26	See Combined Account No. 70D.
1,049,060	61,552	379	36,548	1,148,439	6,222	1,142,217	27	
343,985	19,527	26,059	8	389,579	207	389,372	28	
64,791	5,836	...	12	70,639	17	70,622	29	
139,156	9,137	...	4,207	152,500	414	152,086	30	
17,086,805	1,397,030	1,040,227	596,773	20,120,835	582,820	19,538,015	31	See Combined Account No. 70C. † Comprised of Bostan-Gulistan, Sibi-Quetta and Killa Abdulla Sections of the Sind-Pishin State Railway.
544,071	16,753	4,140	2,777	567,741	7,527	560,214	32	
4,267,663	229,567	130,179	224,872	4,852,281	61,436	4,790,845	33	
584,104	34,425	24,748	...	643,277	1,131	642,146	34	
...	...	8,085	...	8,085	...	8,085	35	
1,989,393	62,762	19,451	121,166	2,192,772	78,258	2,114,514	36	
1,110,665	73,612	...	80,939	1,265,216	947	1,264,269	37	
161,611	8,068	43,083	...	212,762	25	212,737	38	
135,472	6,268	26,972	...	168,712	...	168,712	39	
...	758	249,295	40,884	290,937	16,542	274,395	40	
6,532	1,034	5,301	...	12,867	...	12,867	41	
1,135,701	149,152	322,935	49,109	1,656,897	2,001	1,654,896	42	
3,991	...	...	...	3,991	...	3,991	43	
60,982	8,801	48,063	...	117,846	73	117,773	44	
535,415	60,547	17,434	24,236	637,632	957	636,675	45	
120,204	11,503	777	...	132,544	162	132,382	46	
24,543	...	—38	...	24,505	1	24,504	47	
955,067	77,344	1,374	65,699	1,099,484	1,572	1,097,912	48	
34,178	7,147	13,262	20,151	74,738	22,031	52,707	49	
54,271,875	4,008,860	4,599,212	2,066,100	64,946,047	2,270,300	62,675,747		
						5,901,649		
						2,933,979		
						35,479,060		
						14,927,172		
						3,433,887		
						53,840,110		

N. — Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of,
the Year 1888-89.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
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
TOTAL £	...	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 "	77	33,482	33,559
Construction of Line "	1,690	294,126	295,816
Ballast and Permanent-way "	6,930	346,502	353,432
Stations and Buildings "	33,694	378,911	412,605
Plant "	7,792	52,605	60,397
Steam Ferries "	2,245	...	2,245
Rolling-Stock "	869	451,755	452,624
Establishment "	...	26,109	26,109
New Minor Works "	—55	2,977	2,922
Payment to Shareholders on account of Collieries "	...	30,515	30,515
Kurhurballee Colliery "	}	15,195	17,177
Serampore Colliery "			
Electric Telegraph "	...	806	806
Capital Advance and Store Advance Accounts "	—12,251	1,344,576	1,332,325
Unfinished Construction Works "	11,927	—150,458	—138,531
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	54,900	15,135,597	15,190,497
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, vis. :—			
(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 "	}	77,756	148,622
" " from dismantled buildings "		12,355	
Total Deductions	58,511	938,862	997,373
CAPITAL OUTLAY . Rx.	—3,611	14,196,735	14,193,124
Deduct—CHARGED IN ENGLAND £	...	12,032,765	12,032,765
NET OUTLAY IN INDIA . Rx.	—3,611	2,163,970	2,160,359

NO. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1888-89.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Eastern Bengal Railway Debenfure 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
TOTAL . . . £	...	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 "	291	12,949	13,240
Land "	18,876	184,446	203,322
Construction of Line "	15,813	287,292	303,105
Ballast and Permanent-way "	7,235	537,084	544,319
Stations and Buildings "	24,737	265,882	290,619
Plant "	1,312	22,828	24,140
Rolling-Stock "	48,461	249,580	298,041
Establishment "	354	137,025	137,379
Steam Ferries "	4,047	51,124	55,171
Suspense Account "	42,405	228,684	186,279
Loss by Exchange "	...	22,446	22,446
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . . Rx.	78,721	3,611,572	3,690,293
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 "	23	22,594	22,617
Total Deductions	23	119,388	119,411
CAPITAL OUTLAY . . Rx.	78,698	3,492,184	3,570,882
Deduct—CHARGED IN ENGLAND £	67,554	2,307,311	2,374,865
NET OUTLAY IN INDIA . . Rx.	11,144	1,184,873	1,196,017

No. 70c.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1888-89.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:			
India 3½ per cent. Stock issued in redemption of portion of the Scinde, Punjab and Delhi Railway Annuity £	...	4,911,621	4,911,621
TOTAL £	...	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 "	124	246,461	246,585
Land "	3,004	151,928	154,932
Construction of Line "	73,830	6,587,863	6,661,693
Ballast and Permanent-way "	10,971	4,912,416	4,901,445
Stations and Buildings "	24,947	1,479,392	1,504,339
Plant "	1,415	624,563	625,978
Steam Ferries "	...	49,468	49,468
Rolling Stock "	33,333	2,621,984	2,655,317
Establishment "	4,798	1,392,232	1,397,030
Loss by Exchange "	...	596,773	596,773
Capital Advance and Store Advance Accounts "	153,063	1,193,291	1,040,228
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . . Rx.	22,583	25,055,039	25,032,456
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.	}	483,665	483,665
(2) Stores made over to the new undertaking "			
(3) Other receipts on Capital Account "			
Total Deductions "	438	98,717	99,155
CAPITAL OUTLAY Rx.	23,021	24,472,657	24,449,636
Deduct—CHARGED IN ENGLAND £	222,750	9,407,719	9,630,469
NET OUTLAY IN INDIA Rx.	245,771	15,064,938	14,819,167

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

Punjab Northern, Northern and Southern Sections, to close of 1884-85	Rx.
Sind-Peshin, Southern Section do.	7,635,235
Sind-Pishin Darwaza-Quetta to close of 1887-88	1,413,143
Sind-Sagar, Eastern Section do.	253,305
Bolan temporary line do.	214,042
Indus Valley State Railway to close of 1884-85	268,651
Sutlej Bridge (Ferozepore) to close of 1887-88	7,591,163
Ferozepore Tramway	523,875
Sind, Punjab and Delhi Railway:	13,372
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined outlay of the North-western System, from 1885-86 to 1888-89	1,337,282

TOTAL CAPITAL OUTLAY IN ENGLAND AND INDIA 24,449,636

No. 70D.—CAPITAL ACCOUNT of the OUDE AND ROHILKUND RAILWAY during, and to end of, the YEAR 1888-89.

DETAILS OF CAPITAL OUTLAY.	During the year	To end of previous year.	TOTAL.
	£	£	£
DEBT INCURRED IN, OR created FOR THE PURCHASE OF THE LINE.			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	1,885,000	...	1,885,000
Purchase of the property of the Company	5,036,049	...	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	3,415,000	...	3,415,000
TOTAL . £	10,336,049	...	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses Rx.	...	...	...
Land "	...	...	...
Construction of Line "	6,973	...	6,973
Ballast and Permanent-way "	29,358	...	29,358
Stations and Buildings "	24,591	...	24,591
Plant "	...	...	...
Rolling-Stock "	836	...	836
Establishment "	...	...	...
Steam Ferries "	...	...	...
Suspense Account "	232,365	...	232,365
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	10,630,172	...	10,630,172
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, viz.:			
(1) Value of Stores and cash made over to the new undertaking . . Rx.	330,205	...	330,205
(2) Other Capital Receipts "	...	...	...
Total Deductions .	330,205	...	330,205
CAPITAL OUTLAY . Rx.	10,299,967	...	10,299,967
Deduct—CHARGED IN ENGLAND £	10,336,057	...	10,336,057
NET OUTLAY IN INDIA . Rx.	—36,090	...	—36,090

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS, DURING AND TO END OF THE YEAR ENDED 31ST MARCH 1889.

194

FINANCE AND REVENUE ACCOUNTS OF THE

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1889							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Ex-change on Expenditure in England.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MAJOR IRRIGATION WORKS.															
Imperial.															
Bengal.															
Orissa Project	48,845	10,638	1,504	2,131	63,118	774	62,344	1,690,328	430,367	200,155	14,653	26,803	2,362,306	8,578	2,353,728
Midnapore Series	—1	...	—43	313	269	3	266	534,266	192,236	89,349	4,349	9,480	820,680	3,079	826,601
Tidal Canal	..	..	..	..	..	..	..	126,624	44,979	5,758	..	2,279	179,640	91	179,549
Soane Canal	9,325	2,069	2,178	1,277	14,849	4	14,845	1,815,656	508,192	211,286	18,834	5,224	2,556,192	30,723	2,528,469
TOTAL	58,169	12,707	3,639	3,721	78,236	781	77,455	4,166,874	1,175,774	506,548	37,836	43,786	5,930,818	42,471	5,888,347
N.-W. Provinces and Oudh.															
Ganges Canal	5,392	1,141	...	—251	6,282	...	6,282	2,266,880	369,787	24,463	16,203	9	2,677,342	15,339	2,662,003
Lower Ganges Canal	78,273	17,992	5,718	—548	96,555	2,839	93,716	2,350,714	463,481	192,100	35,066	962	3,042,343	21,725	3,020,618
Agra Canal	2,850	651	...	1,051	4,558	...	4,558	659,310	145,084	33,653	8,263	99	847,009	4,788	842,221
Eastern Jumna Canal	6,566	1,510	199	424	8,699	...	8,699	247,908	47,779	2,638	5,056	...	303,381	47	303,334
TOTAL	93,087	21,294	5,917	—4,204	116,094	2,839	113,255	5,524,812	1,026,731	252,874	64,588	1,070	6,870,075	41,809	6,828,176
Punjab.															
Western Jumna Canal	13,463	3,269	75	33	16,840	...	16,840	800,798	224,652	12,293	5,016	...	1,051,759	1,001	1,050,758
Bari Doab Canal	11,970	2,737	18	—354	14,371	47	14,324	1,239,559	277,811	48,126	2,986	...	1,568,482	1,696	1,566,786
Sirhind Canal	35,287	6,663	—2,707	—3,985	35,258	...	35,258	2,470,658	747,312	347,930	14,943	274	3,581,117	17,611	3,563,506
Chenab Canal	45,027	10,234	366	737	56,364	29	56,335	245,500	51,635	4,903	4,776	...	306,874	333	306,541
Lower Sohag and Para Canal	3,106	415	1	—124	3,398	...	3,398	48,422	14,497	678	477	...	64,074	8	64,066
Sidhnai Canal	1,084	94	...	—57	2,021	...	2,021	53,301	17,040	2,191	522	...	73,054	21	73,033
	110,837	23,412	—2,247	—3,750	128,252	76	128,176	4,867,238	1,332,947	416,181	28,720	274	6,645,360	20,670	6,624,690
Less—Outlay from Contribution by Native States on Sirhind Canal and from Ordinary Revenue on Lower Sohag and Para and Sidhnai Canals															
	8,101	1,356	—993	—338	8,216		(a) 8,216	902,463	313,091	117,963	3,763	...	1,337,280	6,513	1,330,767
TOTAL	102,646	22,056	—1,254	—3,412	120,036	76	119,960	3,964,775	1,019,856	298,218	24,957	274	5,308,080	14,157	5,293,923

<i>Madras.</i>																	
Periyar Project	32,599	7,127	19,567	...	59,293	...	59,293	51,863	9,551	24,978	...	...	86,392	...	86,392		
Godávári Delta System	6,855	1,543	1,221	—98	9,521	2	9,519	792,874	194,338	88,470	—16	498	1,076,164	89	1,076,075		
Kistna Delta System	41,698	9,385	1,865	...	52,948	99	52,849	633,934	153,839	46,238	14	977	835,002	750	834,252		
Penner Anicut System	3,822	878	...	...	4,700	...	4,700	126,974	31,398	2,786	...	...	161,158	1	161,157		
Cauvery Delta System	17	4	...	...	21	129	—108	130,954	30,783	3,942	...	125	165,804	196	165,608		
Srivaikuntham System	644	148	...	...	792	9	783	105,068	29,020	1,052	...	...	135,140	37	135,103		
Sangam System	5,746	1,119	—145	...	6,720	—160	6,880	233,146	46,211	12,419	...	17	291,793	5	291,788		
Kurnool Canal	...	...	...	...	...	215	—215	1,778,214	...	...	...	408,091	2,186,305	22,041	2,164,264		
Barur Tank Project	3,344	745	...	...	4,089	...	4,089	27,720	6,413	688	...	...	34,821	1	34,820		
TOTAL	94,725	20,949	22,508	—98	138,084	294	137,790	3,880,747	501,553	180,573	—2	409,708	4,972,579	23,120	4,949,459		
<i>Bombay.</i>																	
<i>Deccan.</i>																	
Hathmati Canal	...	...	...	...	...	...	...	38,364	9,952	906	...	...	49,222	129	49,093		
Lower Panjhra River Works	516	126	...	...	642	...	642	35,387	7,096	323	...	...	42,806	4	42,802		
Kádva River Works	1,493	373	20	...	1,886	...	1,886	51,825	13,322	1,621	...	...	66,768	14	66,754		
Pravara River Works—Lakh Canal	96	24	3	...	123	...	123	26,183	6,738	1,934	...	...	34,855	20	34,835		
Mutha Canals	1,753	1,809	577	...	4,139	...	4,139	499,889	91,568	11,703	...	...	603,160	1,217	601,943		
Ekrak Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	119	122,812		
Krishna Canal	...	...	...	...	...	...	...	65,137	13,712	168	...	...	79,017	...	79,017		
<i>Sindh.</i>																	
Desert Canal	3,137	627	...	...	3,764	...	3,764	98,074	21,944	1,428	...	...	121,446	4	121,442		
Unherwa Canal	17	4	...	...	21	...	21	27,927	5,209	48	...	...	33,184	...	33,184		
Eastern Nara Works	6,081	1,520	44	...	7,645	...	7,645	395,351	98,213	4,159	...	...	497,723	18	497,705		
Begari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	2	162,561		
TOTAL	13,093	4,483	644	...	18,220	...	18,220	1,477,952	311,995	23,728	...	...	1,813,675	1,527	1,812,148		
Carried over	361,720	81,489	31,454	—3,993	470,670	3,990	466,680	19,015,160	4,035,909	1,261,941	127,379	454,838	24,895,227	123,174	24,772,053		

(a) Consists of the following expenditure:—

Contributational Outlay, Sirhind Canal	Rx.	6,015
Ordinary " Lower Sohag and Para	"	650
" " Sidhnai Canal	"	1,450
" " Chenab "	"	101

8,216

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works, during and to end of the Year ended 31st March 1889—continued.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1889.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
MAJOR IRRIGATION WORKS—continued.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.															
Brought over	361,720	81,489	31,454	—3,993	470,670	3,990	466,680	19,015,160	4,035,909	1,261,941	127,379	454,838	24,895,227	123,174	24,772,053
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
TOTAL CONSTRUCTION	361,720	81,489	31,454	—3,993	470,670	3,990	466,680	19,015,160	4,035,909	1,261,941	127,468	454,843	24,895,321	123,174	24,772,147
Deduct—Amount spent on construction from Ordinary Revenues on Works in Bombay	3,858	2,332	600	...	6,790	...	6,790	...	...	...	...	...	...	...	5,434,577
GRAND TOTAL	357,862	79,157	30,854	—3,993	463,880	3,990	459,890	...	...	...	...	...	...	...	19,337,570
Divisible under—															
India						Rx.	453,506							Rx.	15,858,712
England						£	4,357							£	3,016,163
Exchange						Rx.	2,027							Rx.	462,695

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1888-89.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
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	...	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
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL.			
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
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuities £	...	4,911,621	4,911,621
OUDE AND ROHILKUND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	1,885,000	...	1,885,000
Purchase of the property of the Company	5,036,049	...	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	3,415,000	...	3,415,000
TOTAL . £	10,336,049	...	10,336,049
GRAND TOTAL . £	10,336,049	18,524,845	28,860,894

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA, GENERAL

INDIA, GENERAL.									
PARTICULARS.	BUILDINGS AND ROADS.					BILUCHISTAN AGENCY.			No. of Items.
	Inspector-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Chief Engineer and Secretariat.									
Inspector-General and Assistant	8,102	...	...	...	...	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	...	...	...	3
Office Establishment	5,523	...	...	...	...	...	...	...	4
Travelling allowances	635	...	...	...	...	...	...	...	5
Contingencies	60	...	...	...	...	...	...	...	6
Local allowances	...	...	...	...	...	...	...	...	7
TOTAL . Rx.	15,220	...	...	...	...	...	...	...	8
Superintending Engineers.									
Superintending Engineers and Assistants	17,235	...	...	895	...	1,969	1,560	3,529	9
Upper Subordinates	...	...	...	...	...	...	...	...	10
Office Establishment	5,598	...	176	...	...	707	128	835	11
Travelling allowances	1,314	...	...	52	...	366	248	614	12
Contingencies	2,100	...	9	46	...	275	21	296	13
Local allowances	350	...	...	...	...	109	286	395	14
TOTAL . Rx.	26,603	...	185	993	...	3,426	2,243	5,669	15
TOTAL DIRECTION . Rx.	41,823	...	185	993	...	3,426	2,243	5,669	16
CONSTRUCTION.									
Engineer Establishment, consisting of Executive and Assistant Engineers	49,851	...	960	1,782	...	6,030	...	6,030	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	22,760	...	604	1,744	1,328	398	...	398	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	8,213	...	283	155	...	398	...	398	19
Petty Establishment	5,453	...	805	153	...	1,466	...	1,466	20
Office ditto	11,672	...	...	740	...	1,255	...	1,255	21
Medical ditto	...	...	...	...	...	...	...	...	22
Local allowances	3,913	...	...	...	...	...	...	...	23
Travelling allowances	11,366	...	543	382	...	2,166	...	2,166	24
Contingencies	4,950	...	87	122	...	273	...	273	25
Special allowances	274	...	...	...	...	782	...	782	26
Accountants	5,775	...	...	216	...	516	...	516	27
TOTAL CONSTRUCTION . Rx.	124,177	...	3,282	5,294	1,328	13,284	...	13,284	28
ACCOUNTS.									
Examiners, and Deputy and Assistant Examiners	3,104	...	...	624	...	...	...	...	29
Accountants	3,969	...	...	...	...	...	...	...	30
Clerks and office servants	2,775	...	350	...	...	215	...	215	31
Travelling allowances	388	...	...	24	...	...	...	...	32
Contingencies	340	...	...	26	...	267	...	267	33
Local allowances	...	...	...	...	...	...	...	...	34
TOTAL ACCOUNTS . Rx.	10,576	...	350	674	...	52	...	52	35
COLLECTION OF REVENUE	...	...	...	...	...	...	...	...	36
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS, AND PLANTATIONS	...	...	...	...	...	...	...	...	37
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	38
BARRACK DEPARTMENT	...	...	...	...	...	...	...	...	39
MEDICAL	...	...	...	...	...	...	85	85	40
TOTAL AMOUNT AUDITED . Rx.	176,576	...	3,817	6,961	1,328	16,762	2,328	19,090	41
Add—Charges of other departments and of previous year disbursed during the year	29,522	16,167	1	...	...	4,413	2,111	6,524	42
TOTAL . Rx	206,098	16,167	3,818	6,961	1,328	21,175	4,439	25,614	43
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	31,900	1,344	2	...	...	1,271	...	1,271	44
GRAND TOTAL . Rx.	174,198	14,823	3,816	6,961	1,328	19,904*	4,439	24,343	45

* Includes charges for Establishment under "Petroleum works" in Biluchistan.

of the PUBLIC WORKS DEPARTMENT, during the Year ended 31st March 1889.

Railways.)

AND POLITICAL.							CENTRAL PROVINCES.	BURMA.						ASSAM.	CARRIED FORWARD.				
RAJPUTANA.			TOTAL.					LOWER.				UPPER.			Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	
No. of Items.	Buildings and Roads.	Irrigation.	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.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1	...	...	...	8,102	...	8,102	...	...	...	...	...	...	...	...	...	8,102	...	8,102	
2	...	...	...	...	...	...	2,617	3,359	...	3,359	...	...	...	3,259	9,235	...	9,235		
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
4	...	...	...	5,523	...	5,523	2,504	2,935	...	2,935	...	...	...	1,386	12,348	...	12,348		
5	...	...	...	635	...	635	266	149	...	149	...	...	...	210	1,260	...	1,260		
6	...	...	...	960	...	960	44	383	...	383	...	...	...	175	1,959	...	1,959		
7	...	...	...	...	...	...	...	152	...	152	...	...	...	350	502	...	502		
8	...	...	...	15,221	...	15,220	5,828	6,978	...	6,978	...	...	...	5,380	33,406	...	33,406		
9	2,242	...	2,242	22,341	1,560	23,901	...	3,470	...	3,470	2,598	...	2,598	...	28,409	1,560	29,969		
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
11	1,769	...	1,769	8,250	128	8,378	...	940	...	940	1,348	...	1,348	...	10,538	128	10,666		
12	400	...	400	2,132	248	2,380	...	405	...	405	201	...	201	...	2,738	248	2,986		
13	412	...	412	2,842	21	2,863	...	450	...	450	236	...	236	...	3,534	21	3,555		
14	...	...	...	465	286	751	...	165	...	165	110	...	110	...	740	286	1,026		
15	4,823	...	4,823	36,030	2,243	38,273	...	5,436	...	5,436	4,493	...	4,493	...	45,959	2,243	48,202		
16	4,823	...	4,823	51,250	2,243	53,493	5,828	12,414	...	12,414	4,493	...	4,493	5,380	79,365	2,243	81,608		
17	8,214	...	8,214	66,837	...	66,837	9,033	11,833	...	11,833	17,887	...	17,887	8,928	114,518	...	114,518		
18	4,326	...	4,326	31,160	...	31,160	3,741	9,867	...	9,867	8,850	...	8,850	6,072	59,690	...	59,690		
19	2,480	...	2,480	11,509	...	11,509	2,168	2,768	...	2,768	3,050	...	3,050	1,942	21,457	...	21,457		
20	1,600	...	1,600	9,477	...	9,477	248	73	...	73	335	...	335	981	11,114	...	11,114		
21	2,813	...	2,813	16,480	...	16,480	2,909	4,440	...	4,440	4,355	...	4,355	4,103	32,287	...	32,287		
22	...	...	...	...	...	...	...	70	...	70	10	...	10	...	80	...	80		
23	...	...	...	3,913	...	3,913	...	726	...	726	4,868	...	4,868	3,743	13,250	...	13,250		
24	3,061	...	3,061	17,518	...	17,518	2,803	6,635	...	6,635	6,030	...	6,030	4,343	37,329	...	37,329		
25	815	...	815	6,247	...	6,247	590	960	...	960	1,343	...	1,343	1,069	10,215	...	10,215		
26	...	...	...	1,006	...	1,006	...	4,672	...	4,672	...	...	...	...	5,678	...	5,678		
27	1,197	...	1,197	7,704	...	7,704	975	1,584	...	1,584	1,881	...	1,881	873	13,017	...	13,017		
28	24,506	...	24,506	171,871	...	171,871	22,473	43,628	...	43,628	48,609	...	48,609	32,054	318,635	...	318,635		
29	875	...	875	4,603	...	4,603	1,530	2,431	...	2,431	...	...	...	1,605	10,169	...	10,169		
30	1,071	...	1,071	5,040	...	5,040	330	3,028	...	3,028	...	...	...	1,150	9,548	...	9,548		
31	694	...	694	3,604	...	3,604	1,195	2,303	...	2,303	...	...	...	768	7,870	...	7,870		
32	67	...	67	479	...	479	113	470	...	470	...	...	...	243	130	...	1,305		
33	178	...	178	811	...	811	210	350	...	350	...	...	...	87	1,458	...	1,458		
34	...	...	...	...	...	...	...	902	...	902	...	...	...	578	1,480	...	1,480		
35	2,885	...	2,885	14,537	...	14,537	3,378	9,484	...	9,484	...	...	...	4,431	31,830	...	31,830		
36	...	63	63	...	63	63	...	...	...	...	...	...	...	...	...	63	63		
37	...	...	...	...	...	...	...	10,718	...	10,718	...	...	...	...	...	10,718	10,718		
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
40	...	...	...	...	85	85	...	...	...	...	...	...	...	...	...	85	85		
41	32,214	63	32,277	237,658	2,391	240,049	31,679	65,526	10,718	76,244	53,102	...	53,102	41,865	429,830	13,109	442,939		
42	21	1,902	1,930	50,131	4,013	54,144	134	2,273	...	2,273	5,380	2,891	8,271	...	57,918	6,904	64,822		
43	32,242	1,965	34,207	287,789	6,404	294,193	31,813	67,799	10,718	78,517	8,482	2,891	61,373	41,865	487,748	20,013	507,761		
44	18,410	...	18,410	52,927	...	52,927	130	18,834	...	18,834	4,004	...	4,004	356	76,251	...	76,251		
45	13,832	1,965	15,797	234,862	6,404	241,266	31,683	48,965	10,718	59,683	54,478	2,891	57,369	41,509	411,497	20,013	431,510		

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.										
Chief Engineer and Secretariat.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Share of Secretariat Establishment .	...	...	...	...	...	...	...	...	...	1
Inspector General and Assistant .	8,102	...	8,102	...	...	...	...	...	...	2
Chief Engineer and Assistants .	9,235	...	9,235	7,900	2,634	10,534	3,077	5,137	8,214	3
Upper and Lower Subordinates and Petty Establishment .	...	...	...	...	...	...	...	...	...	4
Office Establishment .	12,348	...	12,348	10,680	3,360	14,040	3,779	3,311	7,090	5
Travelling allowances .	1,260	...	1,260	484	161	645	661	565	1,226	6
Contingencies .	1,959	...	1,959	1,243	414	1,657	904	1,085	1,989	7
Presidency and local allowances .	502	...	502	451	150	601	...	...	...	8
Presidency house-rent .	...	...	...	316	105	421	...	...	...	9
TOTAL . Rx.	33,406	...	33,406	21,074	6,824	27,898	8,421	10,098	18,519	10
Superintending Engineers.										
Superintending Engineers and Assistants .	28,409	1,560	29,969	5,538	5,846	11,384	4,692	5,006	9,698	11
Upper and Lower Subordinates .	...	...	...	...	...	...	...	...	...	12
Office and Petty Establishments .	10,538	128	10,666	4,426	2,882	7,308	2,017	...	2,017	13
Travelling allowances .	2,738	248	2,986	760	563	1,323	738	2,447	3,185	14
Contingencies .	3,534	21	3,555	344	433	777	281	774	1,055	15
Local allowances .	740	286	1,026	109	4	113	...	606	606	16
Presidency house-rent .	...	...	...	318	77	395	...	...	...	17
Executive .	...	...	...	...	...	...	...	...	...	18
TOTAL . Rx.	45,959	2,243	48,202	11,495	9,805	21,300	7,728	8,833	16,561	19
TOTAL DIRECTION . Rx.	79,365	2,243	81,608	32,569	16,629	49,198	16,149	18,931	35,080	20
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers .	114,518	...	114,518	15,916	22,665	38,581	32,732	33,431	66,163	21
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers .	59,690	...	59,690	12,161	14,029	26,190	11,257	7,299	18,556	22
Lower Subordinates .	21,457	...	21,457	2,056	7,110	9,166	4,618	7,505	12,183	23
Petty Establishment .	11,114	...	11,114	925	3,429	4,354	2,051	6,804	8,855	24
Office ditto .	32,287	...	32,287	3,604	9,284	12,978	11,098	8,604	19,702	25
Medical ditto .	80	...	80	...	...	...	...	...	...	26
Presidency and local allowances .	13,250	...	13,250	612	...	612	...	...	...	27
Travelling allowances .	37,329	...	37,329	7,526	9,849	17,375	13,785	10,932	24,717	28
Presidency house-rent .	...	...	...	276	193	469	...	...	...	29
Contingencies .	10,215	...	10,215	1,372	2,112	3,484	2,256	2,816	5,072	30
Special charges and allowances .	5,678	...	5,678	...	401	401	...	...	...	31
Boat-bridges and Ferries .	...	...	...	...	...	...	...	...	...	32
Contribution to canal establishment in Ferozepore District .	...	...	...	...	...	...	...	...	...	33
Accountants .	13,017	...	13,017	1,770	2,237	4,007	...	2,970	2,970	34
TOTAL CONSTRUCTION . Rx.	318,635	...	318,635	46,308	71,309	117,617	77,797	80,421	158,218	35
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners .	10,169	...	10,169	3,201	1,600	4,801	2,215	1,730	3,945	36
Accountants .	9,548	...	9,548	3,939	1,959	5,889	2,555	1,707	4,262	37
Clerks and office servants .	7,870	...	7,870	3,362	1,081	5,043	4,138	1,888	6,026	38
Travelling allowances .	1,305	...	1,305	535	267	802	143	58	201	39
Contingencies .	1,458	...	1,458	200	130	390	261	127	388	40
Local allowances .	1,480	...	1,480	458	234	692	...	...	...	41
Presidency house-rent .	...	...	...	376	189	565	...	...	...	42
TOTAL ACCOUNTS . Rx.	31,830	...	31,830	12,131	6,051	18,182	9,312	5,510	14,822	43
INSPECTORS OF LOCAL WORKS .	...	...	...	10,942	...	10,942	...	...	...	44
COLLECTION OF REVENUE .	...	63	63	...	22,734	22,734	...	33,477	33,477	45
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS .	...	10,718	10,718	...	10,764	10,764	190	3,167	3,357	46
SPECIAL ESTABLISHMENT FOR SURVEYS .	...	...	...	...	1,195	1,195	...	...	...	47
BARRACK DEPARTMENT .	...	...	...	...	...	...	...	...	...	48
THOMSON COLLEGE AND ROORKEE WORK-SHOPS .	...	...	...	...	...	...	18,252	...	18,252	49
MEDICAL .	...	85	85	880	922	1,802	...	987	987	50
TOTAL AMOUNT AUDITED . Rx.	429,830	13,109	442,939	102,830	129,604	232,434	121,700	142,493	264,193	51
Add—Charges of other departments and of previous year disbursed during the year .	57,918	6,904	64,822	17,297	271	17,568	377	1,947	2,324	52
TOTAL . Rx.	487,748	20,013	507,761	120,127	129,875	250,002	122,077	144,440	266,517	53
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year .	76,251	...	76,251	36,805	25,401	62,206	1,723	200	1,923	54
GRAND TOTAL . Rx.	411,497	20,013	431,510	83,322	104,474	187,796	120,354	144,240	264,594	55

Public Works Department, during the Year ended 31st March 1889 — *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	...	...	...	...	...	4,799	4,799	...	4,799	4,799
2	...	...	...	...	...	4,061	4,061	8,102	4,061	12,163
3	5,188	3,562	8,750	8,741	4,239	612	4,851	38,380	11,945	50,325
4	...	...	...	...	158	954	1,112	158	954	1,112
5	4,135	2,223	6,358	5,862	2,811	191	3,002	39,615	9,085	48,700
6	469	317	786	749	170	...	170	3,793	1,043	4,836
7	1,065	1,036	2,101	639	299	224	523	6,109	2,759	8,868
8	...	...	...	...	232	...	232	1,185	150	1,335
9	...	...	...	...	70	...	70	386	105	491
10	10,857	7,138	17,995	15,991	7,979	10,841	18,820	97,728	34,901	132,629
11	5,908	8,136	14,044	13,277	7,995	1,320	9,315	65,819	21,868	87,687
12	...	...	...	...	961	...	961	...	...	961
13	2,392	3,204	5,596	5,800	1,688	1,320	3,008	26,861	7,534	34,395
14	644	692	1,336	1,509	807	...	807	7,196	3,950	11,146
15	713	668	1,381	539	465	332	797	5,876	2,228	8,104
16	...	...	...	...	120	...	120	969	896	1,865
17	...	...	...	...	182	...	182	500	77	577
18	...	...	...	...	...	45,460	45,460	...	45,460	45,460
19	9,657	12,700	22,357	21,125	12,218	48,432	60,650	108,182	82,013	190,195
20	20,514	19,838	40,352	37,116	20,197	59,273	79,470	205,910	116,914	322,824
21	25,612	36,467	62,079	46,203	39,043	...	39,043	274,024	92,563	366,587
22	9,213	9,317	18,530	39,833	30,310	...	30,310	162,464	30,645	193,109
23	6,895	7,878	14,773	1,486	6,080	...	6,080	42,592	22,553	65,145
24	2,225	6,679	8,904	42,023	2,113	...	2,113	60,451	16,912	77,363
25	7,057	9,477	16,534	...	11,494	...	11,494	65,630	27,365	92,995
26	530	...	580	...	...	...	...	660	...	660
27	...	...	...	...	2,147	...	2,147	16,009	...	16,009
28	9,645	10,669	20,314	18,382	13,951	...	13,951	100,618	31,450	132,068
29	...	3,190	3,190	...	359	...	359	635	3,383	4,018
30	2,227	...	2,227	5,329	3,230	...	3,230	24,629	4,928	29,557
31	459	...	459	...	1,630	...	1,630	7,767	401	8,168
32	248	...	248	...	...	...	...	248	...	248
33	220	...	220	...	...	...	...	220	...	220
34	1,884	2,120	4,004	...	3,901	...	3,901	20,572	7,327	27,899
35	66,265	85,797	152,062	153,256	114,258	...	114,258	776,519	237,527	1,014,046
36	3,616	...	3,616	3,328	3,037	...	3,037	25,566	3,330	28,896
37	3,700	...	3,700	...	4,766	...	4,766	24,508	3,657	28,165
38	2,395	...	2,395	9,381	3,492	...	3,492	30,638	3,569	34,207
39	186	...	186	229	312	...	312	2,710	325	3,035
40	300	...	300	294	270	...	270	2,843	257	3,100
41	...	...	...	...	1,081	...	1,081	3,019	234	3,253
42	...	...	...	...	371	...	371	747	189	936
43	10,197	...	10,197	13,232	13,329	...	13,329	90,031	11,561	101,592
44	...	...	...	...	...	...	...	10,942	...	10,942
45	...	32,921	32,921	...	238	2,206	2,444	238	91,401	91,639
46	...	35	35	...	219	279	498	409	24,963	25,372
47	...	3,694	3,694	...	...	326	326	...	5,215	5,215
48	...	...	...	...	...	...	...	...	...	...
49	...	...	...	...	...	...	...	18,252	...	18,252
50	...	1,291	1,291	...	12	180	192	892	3,465	4,357
51	96,976	143,576	240,552	203,604	148,253	62,264	210,517	1,103,193	491,046	1,594,239
52	4,324	5,350	9,674	158,569	16,578	5,143	21,721	255,063	19,615	274,678
53	101,300	148,926	250,226	362,173	164,831	67,407	232,238	1,358,256	510,661	1,868,917
54	6,647	9,309	15,956	149,563	19,639	9,522	29,161	290,628	44,432	335,060
55	94,653	130,617	224,270	212,610	145,192	57,885	203,077	1,067,628	466,220	1,533,857

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 200.	INDIA—							No. of Items.
			Inspector-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana and Central India.	Rajputana.	
WORKS AND REPAIRS.			Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
FAMINE RELIEF AND INSURANCE	Original Works	109	...	...	...	...	...	...	...	1
	Repairs	...	...	...	...	...	...	...	...	2
IRRIGATION.										
(Imperial, Provincial, and Local.)										
Minor Works and Navigation, Capital.	Original Works	135	...	...	...	...	...	...	...	3
	Repairs		...	...	...	...	...	...	...	4
Ditto Revenue	Original Works	135	...	...	...	...	...	...	52	5
	Repairs		...	...	...	...	...	3,613	6	
Minor Works and Navigation and Agricultural.	Original Works	135	...	...	...	...	...	...	47	7
	Repairs	137	...	...	...	...	...	...	...	8
BUILDINGS AND ROADS										
Imperial	Original Works	149	270,906	3,133	2,456	16,349	1,055	4,570	3,131	9
	Repairs		141,244	16,062	4,789	7,649	1,057	11,106	6,135	10
Provincial	Original Works	150	...	...	...	...	...	...	...	11
	Repairs		...	...	...	...	...	...	...	12
Incorporated Local	Original Works	151	...	...	1,040	...	...	...	555	13
	Repairs		...	...	617	...	...	...	1,053	14
Special Defence Works		178 & 179	542,827	...	...	...	...	...	...	15
IRRIGATION.										
(Imperial, Provincial, and Local.)										
Major Works—Working Expenses.	Original Works	126	...	...	...	...	...	...	...	16
	Repairs		...	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works.	Original Works	194 to 196	...	...	...	...	...	...	...	18
	Repairs		...	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . Rx.			954,977	19,195	8,902	23,998	2,112	15,676	14,586	20
ESTABLISHMENT.										
FAMINE RELIEF AND INSURANCE ESTABLISHMENT		109	...	...	...	...	...	...	...	21
IRRIGATION.										
(Imperial, Provincial, and Local.)										
Minor Works and Navigation, Capital Establishment.		135	...	...	...	...	...	...	...	22
			...	...	...	...	...	...	1,941	23
Minor Works and Navigation, Revenue Establishment.		135 & 137	...	...	...	...	...	...	24	24
Minor Works and Navigation and Agricultural Establishment.			...	...	...	...	...	...	...	...
BUILDINGS AND ROADS.										
Imperial	Establishment	149	126,526	14,823	3,402	6,961	1,328	8,077	5,594	25
Provincial	Ditto	150	...	...	...	...	...	...	...	26
Incorporated Local	Ditto	151	...	...	414	...	...	...	161	27
Special Defence Works		178 & 179	47,672	...	...	...	...	...	...	28
IRRIGATION.										
(Imperial, Provincial, and Local.)										
Major Works—Working Expenses, Establishment		125 to 196	...	...	...	...	...	...	...	29
			...	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.			174,198	14,823	3,816	6,961	1,328	8,077	7,720	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops			...	...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . Rx.			174,198	14,823	3,816	6,961	1,328	8,077	7,720	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS .			18.24	77.22	42.87	29.01	62.88	51.52	52.93	34

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, 31st March 1889.
(Railways.)

GENERAL.			BURMA.			Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
No. of Items.	Biluchis- tan Agency.	TOTAL.	Central Provinces.	Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	2,974	3,925	21,290	29,381	57,570
2	...	...	...	...	...	...	...	...	...	...	...	...
3	42,184	42,184	...	...	...	...	11,075	191	2,201	29,200	19,433	104,284
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	52	...	...	...	...	457	1,596	6,955	1,835	6,728	17,623
6	...	3,643	...	...	...	...	23,024	3,252	19,214	14,673	37,791	101,567
7	...	47	...	8,181	33,637	...	6,367	1,067	5,597	55,578	9,763	120,237
8	...	...	...	13,301	10,630	...	69,263	1,185	1,531	149,746	51,440	297,096
9	40,147	341,747	6,769	363,901	19,275	13,612	35,767	8,912	189,428	20,759	49,952	1,050,122
10	11,429	199,471	5,080	35,617	15,550	5,785	15,797	5,843	18,669	30,779	56,395	388,989
11	...	...	41,182	...	31,655	10,406	186,544	68,117	70,134	121,200	144,433	677,671
12	...	...	43,014	...	51,291	14,698	138,943	123,972	117,754	29,355	129,829	648,856
13	...	1,595	964	...	19,877	52,894	...	66,983	34,316	9,109	44,315	230,053
14	...	1,670	...	...	6,633	30,241	...	111,064	61,552	2,071	39,517	252,748
15	...	542,827	...	...	27,649	...	...	...	...	...	152,192	722,668
16	...	...	...	...	...	...	1,214	43,045	12,703	10,736	122	67,820
17	...	...	...	...	...	...	72,194	88,846	85,889	48,697	21,881	317,507
18	...	...	...	...	...	...	58,169	93,087	102,646	94,725	9,235	357,862
19	...	...	...	...	...	...	...	...	...	...	...	...
20	93,760	1,133,206	97,009	421,000	216,197	127,639	618,814	620,134	732,514	639,753	802,407	5,408,673
21	...	...	...	...	...	...	...	609	881	4,035	7,083	12,608
22	4,439	4,439	...	...	...	...	3,573	35	...	6,317	6,138	20,502
23	...	1,941	...	...	...	...	11,241	8,037	24,248	4,673	10,258	60,398
24	...	24	...	2,891	10,721	...	18,099	545	7,604	64,873	20,758	125,515
25	19,904	186,615	2,627	54,478	7,576	4,159	14,184	3,363	40,999	11,498	24,745	350,244
26	...	...	28,960	...	31,848	33,476	69,138	62,794	43,699	53,962	88,278	412,155
27	...	575	96	...	6,043	3,874	...	54,197	9,955	3,469	10,162	88,371
28	...	47,672	...	...	3,498	...	...	...	...	...	22,007	73,177
29	...	...	...	...	...	...	58,854	113,720	84,828	42,834	11,497	311,733
30	...	...	...	...	...	...	12,707	21,294	22,056	20,949	2,151	79,157
31	24,343	241,266	31,683	57,369	59,686	41,509	187,796	264,594	234,270	212,610	203,077	1,533,860
32	...	...	...	...	...	...	...	16,824	...	...	...	16,824
33	24,343	241,266	31,683	57,369	59,686	41,509	187,796	247,770	234,270	212,610	203,077	1,517,036
34	25'96	21'29	32'66	13'63	27'61	32'52	30'34	39'95	31'98	33'23	25'31	28'05

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE on TOOLS and PLANT of the Public Works
ended 31st
(Excluding

PARTICULARS.	INDIA—GENERAL.										CENTRAL PROV- INCES.	BURMA.						No. of Items.	
	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 mathematical instruments	347	...	13	...	...	...	...	—163	...	—163	472	54	...	54	1,535	...	1,535	1	
Machinery, including navigation plant	1,151	...	13	...	...	...	...	247	...	247	453	...	...	...	31	...	31	2	
Tools	2,749	128	131	...	49	...	49	—362	...	—362	56	168	...	168	1,239	...	1,239	3	
Plant	...	47	...	...	...	...	...	...	...	...	...	24	...	24	576	...	576	4	
Office furniture	247	...	1	335	1	...	1	30	...	30	21	193	...	193	343	...	343	5	
Camp equipage	13	3	...	...	...	...	...	—257	...	—257	25	...	...	...	32	...	32	6	
Live-stock	...	...	...	...	...	...	...	4	...	4	...	...	...	...	506	...	506	7	
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	
Miscellaneous	26	1	...	...	...	42	42	...	197	197	...	...	2,222	2,222	...	280	280	9	
TOTAL NEW SUPPLIES Rx.	4,533	179	158	335	50	42	92	—501	197	—304	1,027	439	2,222	2,661	4,262	280	4,542	10	
Repairs and carriage	4,108	328	62	104	185	17	202	—135	571	436	249	1,633	...	1,633	446	...	446	11	
TOTAL . Rx.	8,641	507	220	439	235	59	294	—636	768	132	1,276	2,072	2,222	4,294	4,708	280	4,988	12	
Add—Charges by other Departments	1,712	...	...	...	52	...	52	1,295	...	1,295	...	40	...	40	...	...	...	13	
Deduct—Ditto	2,816	173	...	...	30	...	30	9	...	9	14	3	...	3	377	...	377	14	
GRAND TOTAL . Rx.	7,537	334	220	439	257	59	316	650	768	1,418	1,262	2,109	2,222	4,331	4,331	280	4,611	15	
DISTRIBUTION OF THE FOREGOING—																			
FAMINE RELIEF AND INSURANCE .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	
IRRIGATION— (Imperial, Provincial, and Local.)																			
Minor Works and Navigation, Capital	...	...	...	...	...	...	...	...	768	768	...	...	...	...	...	...	...	17	
Minor Works and Navigation, Revenue	...	...	...	...	...	39	39	...	...	...	...	...	...	...	...	...	...	18	
Minor Irrigation and Agricultural	...	...	...	...	...	20	20	...	...	...	...	...	2,222	2,222	...	280	280	19	
BUILDINGS AND ROADS—																			
Imperial	2,924	334	195	439	233	...	233	650	...	650	170	490	...	490	4,331	...	4,331	20	
Provincial	...	...	...	...	...	...	...	...	...	...	1,077	984	...	984	...	...	...	21	
Incorporated Local	...	...	25	...	24	...	24	...	...	...	15	484	...	484	...	...	...	22	
Special Defence Works.	4,613	...	...	...	...	...	...	...	...	...	...	151	...	151	...	...	...	23	
IRRIGATION— (Imperial, Provincial, and Local.)																			
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24	
Capital Outlay on Irrigation Works.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	
TOTAL, AS ABOVE Rx.	7,537	334	220	439	257	59	316	650	768	1,418	1,262	2,109	2,222	4,331	4,331	280	4,611	26	

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1889.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	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	40	221	...	221	47	...	47	157	...	157	1,343	...	1,343	1,415	211	1,626	5,481	211	5,692
2	230	836	2,091	2,927	33	64	97	159	903	1,062	1,253	2,889	4,142	1,336	60	1,396	5,742	6,007	11,749
3	456	1,713	...	1,713	1,191	...	1,191	777	...	777	2,741	...	2,741	3,594	187	3,781	14,030	187	14,817
4	...	558	...	558	134	...	134	75	3,714	3,639	718	5,337	6,055	...	1,475	1,475	2,132	3,098	5,230
5	31	78	...	78	626	...	626	132	...	132	26	...	26	393	171	564	2,457	171	2,628
6	4	9	...	9	303	...	303	...	...	...	16	...	16	68	114	182	216	114	330
7	...	...	...	...	11	...	11	7	...	7	38	...	38	71	6	77	637	6	643
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	3,784	3,784	...	173	173	...	2,015	2,015	...	16,556	16,556	...	...	...	27	24,923	24,950
10	761	3,415	5,875	9,290	2,345	109	2,236	1,307	796	511	6,135	24,782	30,917	6,877	2,224	9,101	31,322	34,717	66,039
11	250	2,449	13,388	15,837	396	8,307	8,703	370	1,088	1,458	2,736	9,166	11,902	1,576	540	2,116	14,757	33,077	47,834
12	1,011	5,864	19,263	25,127	2,741	8,198	10,939	1,677	292	1,969	8,871	33,948	42,819	8,453	2,764	11,217	46,079	67,794	113,873
13	...	186	...	186	...	...	...	(a) 248	827	1,075	37,714	...	37,714	666	...	666	41,913	827	42,740
14	15	567	...	567	20	...	20	...	...	...	34,027	...	34,027	858	354	1,212	38,909	354	39,263
15	996	5,483	19,263	24,746	2,721	8,198	10,919	1,925	1,119	3,044	12,558	33,948	46,506	8,261	2,410	10,671	49,083	68,267	117,350
16	...	...	...	...	...	238	238	...	79	79	...	755	755	...	149	149	...	745	745
17	...	...	369	369	...	...	...	...	...	...	...	351	351	...	1,439	1,439	...	2,225	2,225
18	...	...	4,419	4,419	...	12	12	...	351	351	...	239	239	...	116	116	...	5,152	5,152
19	...	...	2,608	2,608	...	...	...	...	67	67	...	2,563	2,563	...	392	392	...	8,018	8,018
20	271	733	...	733	165	...	165	805	...	805	711	...	711	1,566	...	1,566	14,017	...	14,017
21	682	4,750	...	4,750	1,314	...	1,314	929	...	929	5,709	...	5,709	4,638	...	4,638	20,083	...	20,083
22	43	...	...	...	1,242	...	1,242	191	...	191	6,138	...	6,138	1,501	...	1,501	9,663	...	9,663
23	...	...	...	...	...	...	...	...	...	...	...	...	...	556	...	556	5,220	...	5,320
24	...	...	8,228	8,228	...	2,531	2,531	...	2,010	2,010	...	8,231	8,234	...	270	270	...	21,273	21,273
25	...	...	3,639	3,639	...	5,917	5,917	...	1,254	1,254	...	22,508	22,508	...	44	44	...	30,854	30,854
26	996	5,483	19,263	24,746	2,721	8,198	10,919	1,925	1,119	3,044	12,558	33,948	46,506	8,261	2,410	10,671	49,083	68,267	117,350

(a) Due to percentage on works executed in Frontier Defences.

N.—Exp. not charged to Revenue

No. 74A.—DETAILED ACCOUNT of EXPENDITURE on TOOLS and PLANT of the Public Works
ended 31st
(Excluding

PARTICULARS.	INDIA—GENERAL.											CENTRAL PROV- INCES.	BURMA.						No. of Items.
	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 mathematical instruments	347	...	13	...	...	...	...	—163	...	—163	472	54	...	54	1,535	...	1,535	1	
Machinery, including navigation plant	1,151	...	13	...	...	...	...	247	...	247	453	...	...	...	31	...	31	2	
Tools	2,749	128	131	...	49	...	49	—362	...	—362	56	168	...	168	1,239	...	1,239	3	
Plant	...	47	...	...	...	...	...	...	...	...	...	24	...	24	576	...	576	4	
Office furniture	247	...	1	335	1	...	1	30	...	30	21	193	...	193	343	...	343	5	
Camp equipage	13	3	...	...	...	...	...	—257	...	—257	25	...	...	...	32	...	32	6	
Live-stock	...	...	...	...	...	...	...	4	...	4	...	...	...	...	506	...	506	7	
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	
Miscellaneous	26	1	...	...	...	42	42	...	197	197	...	...	2,222	2,222	...	280	280	9	
TOTAL NEW SUPPLIES Rx.	4,533	179	158	335	50	42	92	—501	197	—304	1,027	439	2,222	2,661	4,262	280	4,542	10	
Repairs and carriage	4,108	328	62	104	185	17	202	—135	571	436	249	1,633	...	1,633	446	...	446	11	
TOTAL . Rx.	8,641	507	220	439	235	59	294	—636	768	132	1,276	2,072	2,222	4,294	4,708	280	4,988	12	
Add—Charges by other Departments	1,712	...	...	...	52	...	52	1,295	...	1,295	...	40	...	40	...	...	...	13	
Deduct—Ditto	2,816	173	...	...	30	...	30	9	...	9	14	3	...	3	377	...	377	14	
GRAND TOTAL . Rx.	7,537	334	220	439	257	59	316	650	768	1,418	1,262	2,109	2,222	4,331	4,331	280	4,611	15	
DISTRIBUTION OF THE FOREGOING—																			
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	
IRRIGATION— (Imperial, Provincial, and Local.)																			
Minor Works and Navigation, Capital	...	...	...	...	...	...	...	...	768	768	...	...	...	...	...	...	...	17	
Minor Works and Navigation, Revenue	...	...	...	...	...	39	39	...	...	...	...	...	...	...	...	...	...	18	
Minor Irrigation and Agricultural	...	...	...	...	...	20	20	...	...	...	...	...	2,222	2,222	...	280	280	19	
BUILDINGS AND ROADS—																			
Imperial	2,924	334	195	439	233	...	233	650	...	650	170	490	...	490	4,331	...	4,331	20	
Provincial	...	...	...	...	...	...	...	...	...	...	1,077	984	...	984	...	...	...	21	
Incorporated Local	...	...	25	...	24	...	24	...	...	...	15	484	...	484	...	...	...	22	
Special Defence Works	4,613	...	...	...	...	...	...	...	...	...	...	151	...	151	...	...	...	23	
IRRIGATION— (Imperial, Provincial, and Local.)																			
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24	
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	
TOTAL, AS ABOVE Rx.	7,537	334	220	439	257	59	316	650	768	1,418	1,262	2,109	2,222	4,331	4,331	280	4,611	26	

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1889.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	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	40	221	...	221	47	...	47	157	...	157	1,343	...	1,343	1,415	211	1,626	5,481	211	5,692
2	230	836	2,091	2,927	33	64	97	159	903	1,062	1,253	2,889	4,142	1,336	60	1,396	5,742	6,007	11,749
3	456	1,713	...	1,713	1,191	...	1,191	777	...	777	2,741	...	2,741	3,594	187	3,781	14,630	187	14,817
4	...	558	...	558	134	...	134	75	-3,714	-3,639	718	5,337	6,055	...	1,475	1,475	2,132	3,098	5,230
5	31	78	...	78	626	...	626	132	...	132	26	...	26	393	171	564	2,457	171	2,628
6	4	9	...	9	303	...	303	...	...	...	16	...	16	68	114	182	216	114	330
7	...	...	...	...	11	...	11	7	...	7	38	...	38	71	6	77	637	6	643
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	3,784	3,784	...	-173	-173	...	2,015	2,015	...	16,556	16,556	...	...	...	...	27	24,923
10	761	3,415	5,875	9,290	2,345	-109	2,236	1,307	-796	511	6,135	24,782	30,917	6,877	2,224	9,101	31,322	34,717	66,039
11	250	2,449	13,388	15,837	396	8,307	8,703	370	1,088	1,458	2,736	9,166	11,902	1,576	540	2,116	14,757	33,077	47,834
12	1,011	5,864	19,263	25,127	2,741	8,198	10,939	1,677	292	1,969	8,871	33,948	42,819	8,453	2,764	11,217	46,079	67,794	113,873
13	...	186	...	186	...	...	...	(a) 248	827	1,075	37,714	...	37,714	666	...	666	41,913	827	42,740
14	15	567	...	567	20	...	20	...	...	...	34,027	...	34,027	858	354	1,212	38,909	354	39,263
15	996	5,483	19,263	24,746	2,721	8,198	10,919	1,925	1,119	3,044	12,558	33,948	46,506	8,261	2,410	10,671	49,083	68,267	117,350
16	...	...	...	...	...	-238	-238	...	79	79	...	755	755	...	149	149	...	745	745
17	...	...	369	369	...	...	...	...	...	...	...	-351	-351	...	1,439	1,439	...	2,225	2,225
18	...	...	4,419	4,419	...	-12	-12	...	351	351	...	239	239	...	116	116	...	5,152	5,152
19	...	...	2,608	2,608	...	...	...	...	-67	-67	...	2,563	2,563	...	392	392	...	8,018	8,018
20	271	733	...	733	165	...	165	805	...	805	711	...	711	1,566	...	1,566	14,017	...	14,017
21	682	4,750	...	4,750	1,314	...	1,314	929	...	929	5,709	...	5,709	4,638	...	4,638	20,083	...	20,083
22	43	...	...	...	1,242	...	1,242	191	...	191	6,138	...	6,138	1,501	...	1,501	9,663	...	9,663
23	...	...	...	...	...	...	...	...	...	...	...	...	...	556	...	556	5,320	...	5,320
24	...	...	8,228	8,228	...	2,531	2,531	...	2,010	2,010	...	8,234	8,234	...	270	270	...	21,273	21,273
25	...	...	3,639	3,639	...	5,917	5,917	...	-1,254	-1,254	...	22,508	22,508	...	44	44	...	30,854	30,854
26	996	5,483	19,263	24,746	2,721	8,198	10,919	1,925	1,119	3,044	12,558	33,948	46,506	8,261	2,410	10,671	49,083	68,267	117,350

(a) Due to percentage on works executed in Frontier Defences.

N.—Exp. not charged to Revenue

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

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

Receipts *Rx.* 121,762,389. Disbursements *Rx.* 109,630,996.

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	208	17,654,282	3,972,040	+ 13,682,242(a)
P. Unfunded Debt .	76	Special Loans	210	...	221	
"	77	Treasury Notes	210	933	82	
"	78	Deposits of Service Funds	210	128,454	81,295	+ 990,374
"	79	Savings Bank Deposits	211	5,343,103	4,400,518	
Q. Deposits and Advances.		Provincial Balances, see Account No. 68	184	343,140	58,022	
"	80	Excluded Local Funds	212	700,998	678,468	
"	81	Political and Railway Funds	212	254,877	348,131	
"	82	Departmental and Judicial Deposits	213	13,861,523	13,694,114	- 354,414
"	For these Accounts vide Appendix A.	Advances		9,684,968	9,488,779	
"		Suspense Account		165,053	85,539	
"		Exchange on Remittance Accounts		...	512,798	
"		Miscellaneous		379,513	878,635	
R. Loans to Native States, and Presidency Corporation.	83	Advances, Repayments and Balances	218	92,983	665,429	- 572,446
R. R. Provincial Advances and Loan Account.	83A	Ditto ditto	220	203,446	197,978	+ 5 468
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments	228	3,132,506	7,164,045	- 4,031,539
T. Remittances .	For these Accounts vide Appendix A.	Inland Money Orders		12,781,372	12,758,144	
"		Other Local Remittances		...	40,816	
"		Other Departmental Accounts		494,507	498,680	
"		Remittances between Civil Treasuries and Departments		21,109,834	21,103,857	- 39,455
	85	Remittance Account between England and India	230	1,383,640	1,407,311	
U. Secretary of State's Bills.	86	Bills drawn and discharged	232	14,262,859	15,030,972	
V. Cash Balance .	87	Distribution Statement	233	19,784,398	16,565,122	
TOTAL				121,762,389	109,630,996	

(a) Net figure carried to account No. 1 is 13,487,881. The difference of 194,361 is made up of £285,482 being the Discount on the 3 per cent. Stock issued for the purchase of the property of the Oude & Rohilkund Railway Company less £91,121 amount of Debt discharged by means of the Railway and Discount Sinking Funds; vide note (i) on page 209.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1889.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
INDIA:					
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	356,983	...	356,983	165	356,818
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	56	169,944
Endowments by the late King of Oudh, Charity Fund (6 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 Choultry Endowment (Madras) (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry bearing Interest (4 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.	1,702,246	...	1,702,246	221	1,702,025
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.	1,815,325	...	1,815,325	221	1,815,104

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Issues in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
INDIA:					
Treasury Notes at 3 $\frac{1}{4}$ 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.	7,262	933	8,195	82	8,113
TOTAL . Rx.	42,032	933	42,965	82	42,883

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 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Repayments in 1888-89.	Balance, 31st March 1889.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
INDIA:					
Uncovenanted Service Family Pension Fund	1,020,042	114,411	1,134,453	74,761	1,059,692
Miscellaneous Service Funds	243	11	254	2	252
TOTAL . Rx.	1,020,285	114,422	1,134,707	74,763	1,059,944
MADRAS:					
Apothecaries' Fund	10,077	3,926	14,003	3,463	10,540
BOMBAY:					
Uncovenanted Service Family Pension Fund	106,937	10,106	117,043	3,069	113,974
GRAND TOTAL . Rx.	1,137,299	128,454	1,265,753	81,295	1,184,458

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Repayments in 1888-89.	Balance, 31st March 1889.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
	Rx.	Rx.	Rx.	Rx.	Rx.
Calcutta	275,852	137,885	413,737	143,899	269,838
Madras	(a) 78,632	32,258	110,890	38,830	72,060
Bombay	808,476	279,419	1,087,895	269,201	818,694
TOTAL . Rx.	1,162,960	449,562	1,612,522	451,930	1,160,592
POST OFFICE SAVINGS BANKS:					
India	343,386	281,744	625,130	244,857	380,273
Central Provinces	192,528	171,736	364,264	140,593	223,671
Burma	143,660	238,539	382,199	202,289	179,910
Assam	102,286	91,589	193,875	75,096	118,779
Bengal	1,140,276	1,162,266	2,302,542	902,970	1,399,572
North-Western Provinces and Oudh	567,514	558,049	1,125,563	459,199	666,364
Punjab	(a) 432,129	442,171	874,300	370,240	504,060
Madras	518,180	486,355	1,004,535	421,351	583,184
Bombay	(a) 1,614,791	1,100,032	2,714,823	878,108	1,836,715
TOTAL . Rx.	5,054,750	4,532,481	9,587,231	3,694,703	5,892,528
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	52,570	18,351	70,921	8,280	62,641
Central Provinces	(a) 7,075	4,188	11,263	2,953	8,310
Burma	8,808	5,520	14,328	1,852	12,476
Assam	140	171	311	62	249
Bengal	(a) 37,577	14,573	52,150	7,287	44,863
North-Western Provinces and Oudh	...	56,879	56,879	6,227	50,652
Punjab	(a) 124,625	50,014	174,639	27,645	146,994
TOTAL . Rx.	230,795	149,696	380,491	54,306	326,185
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	(a) 79,606	32,698	112,304	4,442	107,862
REGIMENTAL SAVINGS BANKS:					
Bengal Army	(a) 96,285	89,834	186,119	97,933	88,186
Madras Army	(a) 27,804	32,385	60,189	37,380	22,809
Bombay Army	23,368	30,425	53,793	29,411	24,382
TOTAL . Rx.	147,457	152,644	300,101	164,724	135,377
TOTAL BANK ACCOUNTS . Rx.	6,675,568	5,317,081	11,992,649	4,370,105	7,622,544
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	(a) 3,471	12,006	15,477	12,408	3,069
HINDU FAMILY ANNUITY FUND:					
Government of India	3,720	4,464	8,184	4,323	3,861
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	5,665	1,094	6,759	559	6,200
LOCAL FUND PENSION FUND:					
Bombay	10,757	5,661	16,418	10,155	6,263
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	211	2,216	2,427	2,303	124
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	89	...	89	8	81
Bombay	(a) 21,696	581	22,277	657	21,620
TOTAL SPECIAL ACCOUNTS . Rx.	45,609	26,022	71,631	30,413	41,218
GRAND TOTAL . Rx.	6,721,177	5,343,103	12,064,280	4,400,518	7,663,762

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

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	(a) 18,970	55,793	74,763	61,096	13,667
Central Provinces	3,670	16,895	20,565	15,356	5,209
Burma	(a) 19,498	78,552	98,050	77,514	20,536
Assam	818	2,578	3,396	2,569	827
Bengal	26,803	42,521	69,324	43,258	26,066
North-Western Provinces and Oudh	(a) 23,349	88,166	111,515	83,674	27,841
Punjab	(a) 13,110	49,707	62,817	48,280	14,537
Madras	97,345	59,475	156,820	52,997	103,823
Bombay	125,705	307,311	433,016	293,724	139,292
TOTAL . Rx.	329,268	700,998	1,030,266	678,468	351,798

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

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL FUNDS.					
Bahoo Begum's Stipend Fund	75,082	3,626	78,708	19,747	58,961
RAILWAY FUNDS.					
<i>Bombay, Baroda, and Central India Railway.</i>					
Educational Fund	392	1,630	2,022	1,330	692
Fire Insurance Fund	38,277	1,920	40,197	39,249	948
Guarantee and Contractors' Security Fund	704	1,091	1,795	418	1,377
Provident Fund	(a) 15,381	19,423	34,804	33,175	1,629
Sundry Deposit Fund (Ticket and Indenture Fees)	4,383	876	5,259	838	4,421
Fine Fund	(a) 565	392	957	813	144
Shareholders' Interest Deposit Fund	142	400	542	411	131
Surplus Profits Deposit Fund	3,444	185,496	188,940	188,919	21
<i>Great Indian Peninsula Railway.</i>					
Extraordinary Casualty Fund	58,449	2,150	60,599	6,438	54,161
Fire Insurance Fund	7,766	5,370	13,136	568	12,568
Guarantee and Contractors' Security Fund	3,590	13,100	16,690	11,149	5,541
<i>Madras Railway.</i>					
Guarantee and Contractors' Security Fund	25,350	2,639	27,989	4,327	23,662
<i>Oude and Rohilkhand Railway.</i>					
Fine Fund	5,274	1,076	6,350	6,350	...
Guarantee Fund and Deposits	18,711	15,688	34,399	34,399	...
	182,428	251,251	433,679	328,384	105,295
TOTAL . Rx.	257,510	254,877	512,387	348,131	164,256

(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 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
INDIA, GENERAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 9,946	36,948	46,894	36,647	10,247
Civil Courts' Deposits	4,525	17,166	21,691	18,285	3,406
Criminal Courts' Deposits	(a) 1,465	1,084	2,549	1,491	1,058
Personal Deposits	(a) 17,684	229,032	246,716	222,535	24,181
Trust Interest Fund	183	404,687	404,870	403,185	1,685
Deposits of deceased officers and men of the Native Army	341	284	625	176	449
General Deposits	2,365	25,170	27,535	25,518	2,017
Municipal Funds	9,323	31,364	40,687	32,417	8,270
Military Orphan Fund Deposits	(a) 2,322	...	2,322	2,322	...
Forest Deposits	14	...	14	14	...
Deposits for Government Loans	...	301	301	301	...
Colonial and Indian Exhibition for 1886-87	(a) 12,780	246	13,026	4,751	8,275
Presidency Bank Deposits	(a) 3	...	3	...	3
<i>Other Deposits.</i>					
Telegraph Deposits	4,848	20,785	25,633	21,032	4,601
Telegraph Fine Fund	4,544	726	5,270	401	4,869
Marine Deposits	3,113	4,844	7,957	6,393	1,564
Military Deposits	45,238	40,430	85,668	48,814	36,854
Public Works Deposits (Buildings and Roads)	(b) 37,053	80,105	117,158	84,424	32,734
Public Works Deposits (Irrigation)	(a) 350	2,586	2,936	1,403	1,533
Public Works Deposits (Railway Capital)	(b) 26,021	13,562	39,583	12,030	27,553
Public Works Deposits (Railway Revenue)	(a) 27,332	210,865	238,197	226,450	11,747
State Railway Fine Fund	3,661	458	4,119	434	3,685
Trust Interest Fund (Military)	262	3,846	4,108	3,762	346
British Postal Orders	2,208	825	3,033	4	3,029
Departmental Guarantee Fund (Post Office)	1,204	291	1,495	...	1,495
Life Insurance Fund (Post Office)	(a) 144	201	345	...	345
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—647	...	—647	...	—647
TOTAL . Rx.	216,282	1,125,806	1,342,088	1,152,789	189,299
CENTRAL PROVINCES.					
<i>Civil Deposits.</i>					
Revenue Deposits	10,068	30,357	40,425	31,614	8,811
Civil Courts' Deposits	(a) 33,526	103,043	136,569	108,211	28,358
Personal Deposits	77,857	233,680	311,537	237,854	73,683
Trust Interest Fund	(a) 296	3,479	3,775	3,773	2
Forest Deposits	4	5	9	3	6
Municipal Funds	27,658	94,504	122,162	90,664	31,498
Deposits for Government Loans	...	28	28	28	...
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	...	8	8	8	...
Public Works Deposits (Buildings and Roads)	301	2,893	3,194	2,480	714
Public Works Deposits (Railway Capital)	(a) 11	44	55	55	...
Public Works Deposits (Railway Revenue)	(a) 2,610	19,438	22,048	18,347	3,701
State Railway Fine Fund	...	440	440	440	...
Life Insurance Fund (Post Office)	(a) 196	85	281	...	281
British Postal Orders (Post Office)	1,666	515	2,181	...	2,181
Departmental Guarantee Fund (Post Office)	789	399	1,188	1	1,187
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—1,273	8,551	7,278	8,452	—1,174
TOTAL . Rx.	153,709	497,469	651,178	501,930	149,248
Carried forward . Rx.	369,991	1,623,275	1,993,266	1,654,719	338,547

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.
(b) Differs from last year's figure for correction of balance since made.

Debt, Deposits, &c.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1889—*continued.*

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	369,991	1,623,275	1,993,266	1,654,719	338,547
BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	26,017	102,726	128,743	102,303	26,440
Civil Courts' Deposits	(a) 1,063	24,282	25,345	21,975	3,370
Personal Deposits	(a) 2,866	33,890	36,756	33,515	3,241
Municipal Funds	23,582	158,007	181,589	141,136	40,453
Trust Interest Fund	...	314	314	310	4
Marine Deposits	(b) 435	364	799	669	130
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	21,875	23,239	45,114	36,254	8,860
Public Works Deposits (Irrigation)	337	91	428	185	243
Public Works Deposits (Railway Capital)	615	12,714	13,329	13,172	157
Public Works Deposits (Railway Revenue)	991	8,530	9,521	6,627	2,894
State Railway Fine Fund	...	521	521	521	...
Life Insurance Fund (Post Office)	146	207	353	...	353
British Postal Orders (Post Office)	1,902	812	2,714	...	2,714
Departmental Guarantee Fund (Post Office)	408	149	557	3	554
TOTAL . Rx.	80,237	365,846	446,083	356,670	89,413
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	19,562	23,189	42,751	26,661	16,090
Civil Courts' Deposits	3,556	9,131	12,687	8,863	3,824
Personal Deposits	9,040	60,230	69,270	61,260	8,010
Trust Interest Fund	15	777	792	776	16
Municipal Funds	2,128	12,327	14,455	12,810	1,645
Forest Deposits	...	3	3	...	3
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	652	5,231	5,883	4,500	1,383
Public Works Deposits (Railway Capital)	...	48	48	48	...
Public Works Deposits (Railway Revenue)	36	402	438	377	61
State Railway Fine Fund	12	11	23	23	...
Life Insurance Fund (Post Office)	901	330	1,231	400	831
British Postal Orders (Post Office)	979	203	1,182	...	1,182
Departmental Guarantee Fund (Post Office)	(c) 395	233	628	5	623
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—80	29	—51	17	—68
TOTAL . Rx.	37,196	112,144	149,340	115,740	33,600
Carried forward . Rx.	487,424	2,101,265	2,588,689	2,127,129	461,560

(a) Falls short of the Closing balance of the last year's account by Rx. 1 for correction since made.

(b) Shown as Revenue Deposits in last year's account.

(c) Exceeds the Closing balance of the last year's account 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 1889—*continued.*

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	487,424	2,101,265	2,588,689	2,127,129	461,560
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	260,924	297,957	558,881	313,316	245,565
Civil Courts' Deposits	369,251	787,090	1,156,341	810,584	345,757
Criminal Courts' Deposits	12,732	11,789	24,521	13,248	11,273
Personal Deposits	134,467	819,215	953,682	812,271	141,411
Trust Interest Fund	(b) 958	61,699	62,657	60,565	2,092
Marine Deposits	250	1,063	1,313	1,113	200
Municipal Funds	29,698	170,533	200,231	167,826	32,405
Forest Deposits	(a) 1	54	55	4	51
Presidency Bank Deposits	(c) 8,986	534	9,520	604	8,916
Deposits for Government Loan	...	450	450	450	...
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	...	41	41	41	...
Public Works Deposits (Buildings and Roads)	(b) 17,269	67,863	85,132	49,592	35,540
Public Works Deposits (Irrigation)	(a) 7,538	7,731	15,269	7,887	7,382
Public Works Deposits (Railway Capital)	287	1,865	2,152	1,952	200
Public Works Deposits (Railway Revenue)	(b) 8,604	158,980	167,584	159,173	8,411
State Railway Fine Fund	97	1,167	1,264	1,135	129
Life Insurance Fund (Post Office)	(b) 4,256	2,120	6,376	407	5,969
British Postal Orders (Post Office)	1,600	1,643	3,243	3	3,240
Departmental Guarantee Fund (Post Office)	5,893	1,903	7,796	8	7,788
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	29,243	170,050	199,293	160,997	38,296
TOTAL . Rx.	892,054	2,563,747	3,455,801	2,561,176	894,625
NORTH-WESTERN PROVINCES AND OUDH.					
<i>Civil Deposits.</i>					
Revenue Deposit	64,194	246,105	310,299	246,166	64,133
Civil Courts' Deposits	233,279	536,874	770,153	526,297	243,856
Criminal Courts' Deposits	9,331	36,563	45,894	37,820	8,074
Personal Deposits	118,126	1,414,979	1,533,105	1,416,177	116,928
Trust Interest Fund	(b) 1,202	22,987	24,189	22,291	1,898
Forest Deposits	187	294	481	247	234
Municipal Funds	43,722	337,249	380,971	340,126	40,845
Deposits for Government Loans	...	34	34	34	...
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	1	15	16	16	...
Public Works Deposits (Buildings and Roads)	6,994	15,896	22,890	16,239	6,651
Public Works Deposits (Irrigation)	2,466	6,756	9,222	8,135	1,087
Public Works Deposits (Railway Capital)	29	2,022	2,051	2,049	2
Public Works Deposits (Railway Revenue)	27	33,854	33,881	28,329	5,552
State Railway Fine Fund	...	710	710	231	479
Life Insurance Funds (Post Office)	(b) 745	365	1,110	...	1,110
British Postal Orders (Post Office)	5,878	2,332	8,210	5	8,205
Departmental Guarantee Fund (Post Office)	3,632	1,188	4,820	4	4,816
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	—41	72	1	44	—13
TOTAL . Rx.	489,772	2,658,295	3,148,067	2,644,210	503,857
Carried forward . Rx.	1,869,250	7,323,307	9,192,557	7,332,515	1,860,042

(a) Exceeds the Closing balance in last year's account by Rx 1 for correction since made.

(b) Falls short of the Closing balance in last year's account by Rx. 1 for correction since made.

(c) Includes Rx. 223 and 66 shown in last year's accounts under General and Marine Deposits, respectively.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1889—*continued.*

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward . . . Rx.	1,869,250	7,323,307	9,192,557	7,332,515	1,860,042
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	95,797	357,487	453,284	329,262	124,022
Personal Deposits	57,198	614,643	671,841	594,204	77,637
Trust Interest Fund	2,661	26,393	29,054	27,512	1,542
Municipal Funds	71,651	353,635	425,286	334,312	90,974
Forest Deposits	287	204	491	423	68
Deposits for Government Loans	...	73,212	73,212	69,212	4,000
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	...	11	11	11	...
Public Works Deposits (Buildings and Roads)	14,056	30,722	44,778	31,070	13,708
Public Works Deposits (Irrigation)	4,989	90,103	95,092	53,569	41,523
Public Works Deposits (Railway Capital)	(c) 8,223	786,331	794,554	617,840	176,714
Public Works Deposits (Railway Revenue)	23,596	130,784	154,380	127,686	26,694
Life Insurance Fund (Post Office)	461	200	661	1	660
British Postal Orders (Post Office)	(b) 9,103	2,476	11,579	6	11,573
Departmental Guarantee Fund (Post Office)	1,936	756	2,692	10	2,682
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	(b) —3,853	6,392	2,539	8,443	—5,904
TOTAL . . Rx.	286,105	2,473,349	2,759,454	2,193,561	565,893
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	133,277	192,849	326,126	199,337	126,789
Civil Courts' Deposits	133,912	299,422	433,334	309,245	124,089
Criminal Courts' Deposits	5,370	7,000	12,370	8,350	4,020
Personal Deposits	129,003	868,420	997,423	883,521	113,902
Trust Interest Fund	(a) 1,700	67,400	69,100	67,768	1,332
Deposits of deceased officers and men of the Native Army	83	31	114	18	96
Municipal Funds	39,859	171,054	210,913	170,365	40,548
Deposits of Government Loans	...	3,936	3,936	3,936	...
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	(a) 2	24	26	24	2
British Postal Orders (Post Office)	(b) 5,070	1,428	6,498	6	6,492
Military Deposits	32,093	28,190	60,283	34,356	25,927
Public Works Deposits (Buildings and Roads)	7,799	29,318	37,117	22,739	14,378
Public Works Deposits (Railway Capital)	(a) 2,705	52,952	55,657	53,171	2,486
Public Works Deposits (Railway Revenue)	(c) 137	2,032	2,169	2,018	151
Trust Interest Fund (Military)	21	646	667	663	4
Life Insurance Fund (Post Office)	(a) 846	573	1,419	112	1,307
Departmental Guarantee Fund (Post Office)	3,183	1,021	4,204	3	4,201
State Railway Fine Fund	45	13	58	7	51
Foreign Money Orders (Post Office)	...	63,644	63,644	71,393	—7,749
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	(b) —10,200	369,677	359,477	386,386	—26,909
TOTAL . . Rx.	484,905	2,159,630	2,644,535	2,213,418	431,117
Carried forward . . Rx.	2,640,260	11,956,286	14,596,546	11,739,494	2,857,052

(a) Exceeds the Closing balance in last year's account by Rx. 1 for correction since made.

(b) Falls short of the Closing balance ditto ditto.

(c) Differs from last year's figure for correction of balance since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1889—*continued.*

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	2,640,260	11,956,286	14,596,546	11,739,494	2,857,052
BOMBAY.					
<i>Civil Deposits.</i>					
Revenue Deposits	47,851	145,019	192,870	149,967	42,903
Civil Courts' Deposits	51,672	137,263	188,935	142,272	46,663
Criminal Courts' Deposits	(a) 2,995	8,923	11,918	8,976	2,942
Personal Deposits	107,997	799,060	907,057	807,263	99,794
Trust-Interest Fund	2,412	138,002	140,414	132,631	7,783
Deposits of deceased officers & men of the Native Army	290	129	419	117	302
Marine Deposits	323	2,539	2,862	2,549	313
Presidency Bank Deposits	(a) 4,077	1,128	5,205	1,146	4,059
Municipal Funds	60,244	113,411	173,655	116,882	56,773
Deposits for Government Loans	...	27,397	27,397	27,397	...
Forest Deposits	(b) 3,434	6,989	10,423	5,634	4,789
<i>Other Deposits.</i>					
Trust Interest Account (Post Office)	...	33	33	33	...
Military Deposits	(c) 8,719	12,836	21,555	13,954	7,601
Public Works Deposits (Buildings and Roads)	28,708	59,765	88,473	45,077	43,396
Public Works Deposits (Irrigation)	(c) 6,402	8,654	15,056	8,387	6,669
Public Works Deposits (Railway Revenue)	3,783	48,175	51,958	50,170	1,788
State Railway Fine Fund	(c) 194	399	593	423	170
Trust Interest Fund (Military)	5	328	333	328	5
Departmental Guarantee Fund (Post Office)	3,247	971	4,218	2	4,216
Life Insurance Fund (Post Office)	438	426	864	...	864
Foreign Money Orders	—4,644	386,666	382,022	424,328	—42,306
British Postal Orders	—27,936	1,659	—26,277	11,721	—37,998
<i>Local Funds, Debt Accounts.</i>					
Incorporated Local Funds, Debt, Deposits, and Advances	902	5,465	6,367	5,363	1,004
TOTAL . Rx.	301,113	1,905,237	2,206,350	1,954,620	251,730
GRAND TOTAL . Rx.	2,941,373	13,861,523	16,802,896	13,694,114	3,108,782

(a) Exceeds the Closing balance in last year's account by Rx. 1 for correction since made.

(b) Includes Rx. 1,954 shown in last year's account against Revenue Deposits.

(c) Falls short of the Closing balance of last year's account by Rx. 1 for correction since made.

No. 83.—ACCOUNT of LOANS to NATIVE STATES AND PRESIDENCY CORPORATIONS, &c., showing the Amounts Advanced and Repaid during the Year ended 31st March 1889, and the Amount of such LOANS at the Commencement and Close of the Year.

218

	Amount, 1st April 1888.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1889.	Amount of Loan Sanc- tioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Banswara State	1,288	...	1,288	714	574	2,500	5 per cent.	68
Baoni State	500	...	500	500	...	2,500	4 "	15
Jaora State	30,000	...	30,000	7,369	22,631	30,000	5 "	1,611
TOTAL . Rx.	31,788	...	31,788	8,583	23,205			1,694
MADRAS.								
Mysore State	(a) 19,174	...	19,174	19,174	...	800,000	4 per cent.	767
TOTAL LOANS TO NATIVE STATES . Rx.	50,962	...	50,962	27,757	23,205	...	...	2,461
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	3,677	...	3,677	1,838	1,839	9,000	4 per cent.	147
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,943
Calcutta Port Trust Consolidated Loan	452,483	...	452,483	12,390	440,093	534,035	4½ "	20,224
Calcutta Port Trust for construction of Kidderpur Dock	(a) 860,685	516,968	1,377,653	...	1,377,653	(b) 1,377,653	4 "	36,741
Consolidated Loan of the Calcutta Municipality	640,940	...	640,940	19,544	621,396	783,120	4½ "	27,033
TOTAL . Rx.	2,130,608	516,968	2,647,576	31,934	2,615,642			91,941
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (c)	5,720
Madras Harbour Trust	244,723	62,000	306,723	10,000	296,723	465,464	4½ "	10,025
TOTAL . Rx.	387,723	62,000	449,723	10,000	439,723			15,745

FINANCE AND REVENUE ACCOUNTS OF THE

BOMBAY.								
Bombay Municipality, Water-supply	289,884.	...	289,884	6,035	283,849	373,005	4 per cent.	11,485
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,080,705	...	2,080,705	120	2,080,585	2,117,075	4½ "	94,116
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	768,438	80,171	848,609	...	848,609	940,000	4 "	26,533
New Consolidated Loan of the Bombay Municipality repayable in 30 years	507,775	...	507,775	12,960	494,815	584,000	4½ "	22,705
TOTAL . Rx.	4,347,374	80,171	4,427,545	19,115	4,408,430			182,564
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &C. . Rx.	6,865,705	659,139	7,524,844	61,049	7,463,795			290,250
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	11,525	...	11,525	425	11,100	12,500	5 per cent.	571
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	(a) 4,728	...	4,728	419	4,309	4,965	5 per cent.	203
Shagasi Wali Mahomed	170	...	170	...	170	300	Nil	...
Sirdar Hasin Khan	320	...	320	320	...	320	Nil	...
Talookdars of Ajmere	2,390	...	2,390	906	1,484	82,500	5 per cent.	3,365
Jalab Khan, Ressaldar of Marri Levies	...	100	100	19	81	100	5 "	1
Mir Hazar Khan, Ressaldar of Marri Levies	...	200	200	...	200	200	5 "	...
Kechi Khan, the Shambani Sardar	...	100	100	...	100	100	5 "	...
TOTAL . Rx.	7,608	400	8,008	1,664	6,344			3,569
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	20,000	5,890	25,890	250	25,640	27,009	4½ per cent.	1,734
GRAND TOTAL .	6,959,477	665,429	7,624,906	92,983	7,531,923			298,732

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

(b) The Port Commissioners have received general sanction to draw Rx. 40,000 every month.

(c) Exclusive of 2 per cent. for Sinking Fund for repayment of Loan.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1889, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1888.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1889.	Amount of Loan Sanci- tioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Nagpore Municipality, Water-supply	4,793	...	4,793	2,981	1,812	37,700	4½ per cent.	216
BURMA.								
Moulmein Municipality	...	...	...	...	...	500	4½ per cent.	28
Prome Municipality	17,987	...	17,987	2,100	15,887	20,000	5 "	876
Rangoon Municipality (Water-supply)	25,785	...	25,785	2,770	23,015	39,000	4½ "	1,130
TOTAL . Rx.	43,772	...	43,772	4,870	38,902			2,034
ASSAM.								
Shillong Municipality	1,296	...	1,296	57	1,239	1,500	4½ per cent.	58
BENGAL.								
Darjeeling Municipality	2,896	..	2,896	177	2,719	4,000	4½ per cent.	128
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	2,407	...	2,407	683	1,724	21,300	4½ per cent.	108
(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)	11,445	...	11,445	500	10,945	15,000	4½ "	509
TOTAL . Rx.	16,999	...	16,999	1,183	15,816			617
PUNJAB.								
Lahore Municipality	172,448	...	172,448	1,740	170,708	177,500	4½ per cent. (a)	7,423
Simla Municipality	57,250	...	57,250	1,718	55,532	70,000	4½ " (b)	2,273
Simla Municipality for Town Hall	16,650	3,350	20,000	344	19,656	20,000	4½ "	1,506
TOTAL . Rx.	246,348	3,350	249,698	3,802	245,896			11,202
MADRAS.								
Coonoor Municipality	267	...	267	28	239	725	4½ per cent.	12
Ootacamund Municipality	(c) 631	...	631	67	564	1,242	4½ "	28
TOTAL . Rx.	898	...	898	95	803			40
BOMBAY.								
Dharwar Municipality	2,252	...	2,252	175	2,077	3,600	4½ per cent.	100
Gadag-Betigiri Municipality (Dharwar)	63	...	63	63	...	1,800	4½ "	1
Hyderabad Municipality (for Water-supply)	13,927	...	13,927	1,020	12,907	30,000	4½ "	605
Ilkal Municipality	208	...	208	29	179	300	4½ "	9
Jalgaon Municipality	2,948	...	2,948	574	2,374	7,300	4½ "	126
Rander Municipality	487	...	487	132	355	2,000	4½ "	20
Sangamner Municipality	401	...	401	28	373	600	4½ "	18
Surat Municipality	7,459	...	7,459	874	6,585	16,000	4½ "	323
TOTAL . Rx.	27,745	...	27,745	2,895	24,850			1,202
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	344,747.	3,350	348,097	16,060	332,037			15,497

(a) ½ per cent. on Rx. 67,500 credited to a Sinking Fund.

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

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

LOANS TO PORT FUNDS.							
BURMA.							
Moulmein Port Fund	8,000	...	8,000	842	7,158	8,000	4½ per cent. 436
BOMBAY.							
Karachi Port Trust	110,261	22,026	132,287	...	132,287	226,150	4½ per cent. 5,538
TOTAL LOANS TO PORT FUNDS .	118,261	22,026	140,287	842	139,445		5,974
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.							
BENGAL							
Mirza Mahammad Hossain's Trust Fund, Purneah . .	(a) 51	...	51	21	30	98	6½ per cent. 4
MADRAS.							
Calicut Local Fund Board	2,799	...	2,799	466	2,333	8,900	4½ per cent. 126
Sydapet Local Fund Board	(a) 12,654	...	12,654	967	11,687	19,979	4½ " 558
Tellicherry Local Fund Board	3,331	...	3,331	300	3,031	6,000	4½ " 143
TOTAL . Rx.	18,784	...	18,784	1,733	17,051		827
BOMBAY.							
District Local Board, Broach	1,526	...	1,526	591	935	6,000	4½ per cent. 62
District Local Board, Bijapur	3,651	...	3,651	220	3,431	5,000	4½ " 161
District Local Board, Ratnagiri	6,682	...	6,682	314	6,368	20,050	4½ " 297
District Local Board, Surat	19,564	...	19,564	1,821	17,743	35,000	4½ " 851
TOTAL . Rx.	31,423	...	31,423	2,946	28,477		1,371
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES Rx.	50,258	...	50,258	4,700	45,558		2,202

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

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1889, and the Amount of such Loans at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1888.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1889.	Amount of Loan Sanc- tioned.	Rate of Interest.	Amount of Interest Received and 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>
CENTRAL PROVINCES.								
Chief of Bastar	4,961	...	4,961	752	4,209	7,000	5 per cent.	248
Path Raja Ram Chunder Singh of Thuamal	1,575	...	1,575	231	1,344	2,393	5 "	76
Raja Raghuraj Deo of Lanjigarh	523	...	523	77	446	794	5 "	26
TOTAL . Rx.	7,059	...	7,059	1,060	5,999			350
BENGAL.								
Shazada Nasheen of Saseeram Endowment	...	1,500	1,500	25	1,475	1,500	4 per cent.	35
Raja of Tigoria	...	400	400	...	400	400	4½ "	...
TOTAL . Rx.	...	1,900	1,900	25	1,875			35
NORTH-WESTERN PROVINCES AND OUDH.								
Raja Dhiraj Singh (Cawnpore)	91	...	91	91	...	950	5 per cent.	1
Raja of Majhauri (Gorakhpur)	(a) 16,039	...	16,039	6,202	9,837	75,553	6 "	864
Raja of Gurusarai (Jhansi)	137	...	137	137	...	5,000	5 "	4
Nawab Syud Ali Shah (Meerut)	1,260	...	1,260	615	645	6,000	5 "	55
Thakur Gurdial Sing (Mainpuri)	2,602	...	2,602	256	2,346	4,800	6 "	154
Rao Jit Singh of Nahâl (Shajehanpur)	1,299	...	1,299	748	551	7,000	5 "	26
Sheobalak (Mirzapur)	...	300	300	...	300	300	5 "	...
TOTAL . Rx.	21,428	300	21,728	8,049	13,679			1,104
PUNJAB.								
Ali Akbar Khan of Kalahat	421	...	421	64	357	600	6 per cent.	26
Archdeacon of Lahore (Simla Parsonage)	915	...	915	63	852	1,200	4 "	36
Diocesan Board of Education	1,700	...	1,700	73	1,627	1,700	4½ "	77
Family of the late Syud Mahdi Shah	262	...	262	20	242	450	6 "	10
Golam Hydar Khan	255	...	255	23	232	300	6½ "	17
Guru Jowahir Singh	11,204	...	11,204	3,300	7,904	16,382	6 "	618
Heirs to late Pundit Munphul	1,430	...	1,430	551	879	4,800	5 "	65
Imam Bux, Sub-Surveyor	200	100	300	...	300	300	Nil	...
Nawab Atta Mohamed Khan	320	...	320	...	320	3,500	5 per cent.	...
Nawab Khawaja Sir Mohamed Khan	3,250	...	3,250	500	2,750	6,000	5 "	171

Nawab of Loharu	5,000	...	5,000	1,053	3,947	9,500	5. "	248
Raja Hyat Khan	27	...	27	21	6	160	6 "	1
Raja Inder Deo of Akrote	1,088	...	1,088	116	972	1,488	6½ "	69
Raja Jey Singh of Galair	2,862	...	2,862	1,044	1,818	8,600	6 "	156
Raja Niyamatulla Khan	2,780	...	2,780	75	2,705	2,900	4½ "	124
Raja Feroze Khan of Khairpur	3,868	...	3,868	276	3,592	4,000	6 "	224
Sheik Muzafar	138	...	138	138	...	1,000	6 "	...
TOTAL . Rx.	35,720	100	35,820	7,317	28,503			1,842
MADRAS.								
Andipati Poligar	4,014	...	4,014	259	3,755	6,200	5 per cent.	201
Banganapalli Nawab	15,018	...	15,018	2,148	12,870	30,000	6 "	915
Panaiyur Mittahdar	720	...	720	...	720	2,500	4½ "	32
Ramnad Zemindar	17,500	...	17,500	17,500	...	127,283	5 "	370
Shulagiri Estate	2,948	...	2,948	203	2,745	3,500	5 "	147
TOTAL . Rx.	40,200	...	40,200	20,110	20,090			1,665
BOMBAY.								
Administrator to the Chief of Malegaon	6,220	...	6,220	539	5,681	8,400	5 per cent.	311
Chandra Kasbatis	226	...	226	25	201	406	Nil	...
Chief of Kurunwad	5,000	...	5,000	1,250	3,750	10,000	5 per cent.	250
Collector of Shikarpur (for Jam Bhambho Khan)	1,544	...	1,544	580	964	2,650	5 "	71
Collector of Shikarpur (for Shere Mahomed Khan Pathan)	68	...	68	15	53	100	5 "	3
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	90	...	90	90	...	1,500	Nil	...
Mir Gulam Mahomed Khan	592	...	592	92	500	1,400	5 per cent.	28
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	62	...	62	30	32	150	Nil	...
Nawab of Cambay	15,064	2,500	17,564	3,275	14,289	30,000	4½ per cent.	725
Sayad Shah Azdulla Husen Valad, Sayad Mahomed Amin, Din Alli Sahib, Shabzade Nashin (Pirzade and Jaghir-dar of the Dargah of Shahapur)	4,085	...	4,085	206	3,789	4,200	5 per cent.	208
Sirdar Shere Ali Khan, ex-Wali of Kandahar	300	...	300	300	...	3,000	Nil	...
Thakoor of Dhrole	10,940	...	10,940	1,481	9,459	15,000	5 per cent.	520
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	2,703	...	2,703	340	2,363	6,000	4½ per cent.	121
TOTAL . Rx.	46,894	2,500	49,394	8,313	41,081			2,237
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx.	151,301	4,800	156,101	44,874	111,227			7,233

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

No. 83A.—Account of Provincial Advances and Loans showing the Amounts Advanced and Repaid during the Year ended 31st March 1889, and the Amount of such Loans at the Commencement and Close of the Year —*continued*.

224

	Amount, 1st April 1888.	Amount, Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1889.	Amount of Loan San- ctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	47,169	44,268	91,437	3,308	88,129	...	...	915
Embankment Advances	11,251	3,756	15,007	2,976	12,031	...	...	181
TOTAL . Rx.	58,420	48,024	106,444	6,284	100,160			1,096
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	24,229	700	24,929	3,931	20,998	35,522	5 per cent.	1,049
<i>Oudh Talukdar's Relief Act:</i>								
Bhagiari Estate (Hardoi)	500	...	500	400	100	2,835	5 per cent.	19
Sarawan Baragaon Estate (Hardoi)	6,930	...	6,930	630	6,300	12,848	"	340
Durgaganj Estate (Hardoi)	640	...	640	120	520	2,275	"	30
Chaudhri Muhammad Azim (Hardoi)	12,441	...	12,441	1,415	11,026	19,000	"	585
Kaithalla Estate (Partabgurh)	550	...	550	550	...	5,870	"	8
Bahna Estate (Rai Bareli)	4,884	...	4,884	483	4,401	7,038	"	237

FINANCE AND REVENUE ACCOUNTS OF THE

Shahzada Shadeo Singh (Rai Bareli)	14,149	...	14,149	2,730	11,419	35,000	5 per cent.	656
Captains Gulab and Atar Singh (Rai Bareli)	14,709	...	14,709	2,012	12,697	22,500	"	673
Karwar Estate (Sultanpur)	2,450	...	2,450	2,450	...	19,334	"	76
Mohana Estate (Sultanpur)	3,500	...	3,500	1,200	2,300	12,500	"	160
Dewan Kishen Kumar (Barabanki)	4,178	...	4,178	250	3,928	7,652	Nil.	...
TOTAL . Rx.	89,160	700	89,860	16,171	73,689			3,833
BOMBAY.								
Kaira Thakoors	26,436	250	26,686	3,016	23,670	27,000	5 per cent.	1,339
Manager, Sindh Encumbered Estate	(a) 3,554	...	3,554	1,076	2,478	138,556	"	174
Manager, Thar and Parker Encumbered Estate	374	...	374	125	249	3,000	"	5
Manager, Encumbered Estate, Hyderabad	12,920	...	12,920	3,487	9,433	18,762	"	654
Manager, Encumbered Estate, Shikarpur	8,231	...	8,231	2,831	5,400	8,952	"	413
Manager, Encumbered Estate, Upper Sindh Frontier	795	...	795	160	635	980	"	39
Sir Jemsetji Jjeebhoy, Baronet	13,085	...	13,085	3,433	9,652	45,000	"	560
Talookdaree Settlement Officer, Ahmedabad	12,628	...	12,628	1,019	11,609	47,000	"	700
Talookdaree Settlement Officer, Broach	(a) 13,917	...	13,917	6,670	7,247	47,000	"	595
TOTAL . Rx.	91,940	250	92,190	21,817	70,373			4,479
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	239,520	48,974	288,494	44,272	244,222	...	...	9,408

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

No. 83A.—Account of Provincial Advances and Loans showing the amounts advanced and repaid during the Year ended 31st March 1889, and the amount of such Loans at the commencement and close of the Year—*continued.*

226

	Amount, 1st April 1888.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1889.	Amount of loan sanc- tioned.	Rate of interest.	Amount of interest received and credited to Revenue.
ADVANCES TO CULTIVATORS.								
CENTRAL PROVINCES.								
Advances for improvement of land	Rx. 4,785	Rx. 1,993	Rx. 6,778	Rx. 856	Rx. 5,922	...	6½ per cent.	Rx. 192
Ditto for relief of Agriculturists' and other purposes .	5,923	4,596	10,519	2,479	8,040	...	"	377
TOTAL . Rx.	10,708	6,589	17,297	3,335	13,962			569
BURMA.								
Advances for relief of Agriculturists and other purposes—								
Lower Burma	1,383	1,107	2,490	838	1,652	...	5 & 6½ per cent.	47
Upper Burma	...	4,855	4,855	3,197	1,658	...	6½ "	...
TOTAL . Rx.	1,383	5,962	7,345	4,035	3,310			47
ASSAM.								
Advances for improvement of land	187	8	195	72	123	...	6½ per cent.	12
Ditto for relief of Agriculturists and other purposes .	104	9	113	72	41	...	"	3
TOTAL . Rx.	291	17	308	144	164			15
BENGAL.								
Advances for improvement of land	19,457	5,015	24,472	5,623	18,849	...	6½ per cent.	1,044
Ditto for relief of Agriculturists and other purposes .	6,418	14,898	21,316	3,158	18,158	...	"	175
TOTAL . Rx.	25,875	19,913	45,788	8,781	37,007			1,219
NORTH-WESTERN PROVINCES AND OUDH.								
Advances for improvement of land	44,497	16,663	61,160	18,241	42,919	...	6½ per cent.(a)	2,465
Ditto for relief of Agriculturists and other purposes .	22,274	17,005	39,279	16,019	23,260	...	"	1,314
TOTAL . Rx.	66,771	33,668	100,439	34,260	66,179			3,779
PUNJAB.								
Advances for improvement of land	132,405	24,295	156,700	20,350	136,350	...	6½ per cent.	5,964
Ditto for relief of Agriculturists and other purposes .	14,575	2,546	17,121	9,540	7,581	...	"	1,146
TOTAL . Rx.	146,980	26,841	173,821	29,890	143,931			7,110

FINANCE AND REVENUE ACCOUNTS OF THE

MADRAS.								
Advances for improvement of land	11,292	13,140	24,432	2,726	21,706	...	...	
Do. for relief of Agriculturists and other purposes	4,827	3,928	8,755	2,368	6,387	...	...	
TOTAL . Rx.	16,119	17,068	33,187	5,094	28,093			750
BOMBAY.								
Advances for improvement of Land	11,280	5,567	16,847	3,972	12,875	...	...	
Do. for relief of Agriculturists and other purposes	4,836	3,203	8,039	3,187	4,852	...	...	
TOTAL . Rx.	16,116	8,770	24,886	7,159	17,727			866
TOTAL ADVANCES TO CULTIVATORS . Rx.	284,243	118,828	403,071	92,698	310,373			14,355
GRAND TOTAL	1,188,330	197,978	1,386,308	203,446	1,182,862			54,669
Distribution of the above—								
Central Provinces	22,560	6,589	29,149	7,376	21,773	...	...	1,135
Burma, Upper	...	4,855	4,855	3,197	1,658	...	...	...
„ Lower	53,155	1,107	54,262	6,550	47,712	...	...	2,517
Assam	1,587	17	1,604	201	1,403	...	...	73
Bengal	87,242	69,837	157,079	15,288	141,791	...	...	2,482
North-Western Provinces and Oudh	194,358	34,668	229,026	59,663	169,363	...	...	9,333
Punjab	429,048	30,291	459,339	41,009	418,330	...	...	20,154
Madras	76,001	17,068	93,069	27,032	66,037	...	...	3,282
Bombay	324,379	33,546	357,925	43,130	314,795	...	...	15,693

(a) No interest is charged on advances to tenants on Government Estates of Tarai, Bhabar and Chilka.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1888-89; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1889; and the BALANCES at that Date.

228

TRANSACTIONS.	STATE.					GUARANTEED.						SUBSIDIZED.	GRAND TOTAL.
	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Southern Mahratta (including Mysore Railway.)	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	Oude and Rohilkund (to 31st December 1888.)	South Indian.	TOTAL.	Rohilkund and Kumaon.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
DURING THE YEAR 1888-89.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL :													
<i>Share Capital :</i>													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	11,641	21,076	...	32,717	...	...	...	...	...	...	...	32,717
<i>Debentures :</i>													
England	...	500,000	1,171,200	...	1,671,200	...	...	...	...	...	...	...	1,671,200
<i>Debenture Stock :</i>													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>Capital not bearing Interest :</i>													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	55	1,729	...	1,784	...	...	...	...	...	...	...	1,784
A. TOTAL RECEIPTS . £	...	511,696	1,194,005	...	1,705,701	...	...	...	...	...	...	...	1,705,701
B. Payments for discharge of Debentures . £	...	...	...	...	...	...	200	...	...	...	200	...	200
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	...	511,696	1,194,005	...	1,705,701	...	—200	...	...	...	—200	...	1,705,501
ON ACCOUNT OF CAPITAL EXPENDITURE :													
<i>Payments :</i>													
India, at Contract Rates	10,706	1,533,046	1,505,311	608,924	3,657,987	133,981	412,414	187,438	203,110	125,034	1,061,977	...	4,719,964
England	1,955	842,468	411,623	207,025	1,463,071	207,235	455,963	111,435	20,420	185,757	980,810	...	2,443,881
C. TOTAL . £	12,661	2,375,514	1,916,934	815,949	5,121,058	341,216	868,377	298,873	223,530	310,791	2,042,787	...	7,163,845
<i>Repayments :</i>													
India, at Contract Rates	...	...	...	...	...	238,853	665,075	190,529	120,801	197,657	1,412,915	...	1,412,915
England	633	1,615	243	405	2,896	6,364	3,612	507	184	327	10,994	...	13,890
D. TOTAL . £	633	1,615	243	405	2,896	245,217	668,687	191,036	120,985	197,984	1,423,909	...	1,426,805
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	12,028	2,373,899	1,916,691	815,544	5,118,162	95,999	199,690	107,837	102,545	112,807	618,878	...	5,737,040
A. + D. TOTAL RECEIPTS . £	633	513,311	1,194,248	405	1,708,597	245,217	668,687	191,036	120,985	197,984	1,423,909	...	3,132,506
B. + C. TOTAL PAYMENTS . £	12,661	2,375,514	1,916,934	815,949	5,121,058	341,216	868,577	298,873	223,530	310,791	2,042,987	...	7,164,045

FINANCE AND REVENUE ACCOUNTS OF THE

TO 31ST MARCH 1889.
ON ACCOUNT OF SHARE AND OTHER CAPITAL :

Share Capital :

India, at Contract Rates	...	...	...	8,460	8,460	21,672	496,897	...	424,419	1,221	944,209	...	952,660
England	500,000	2,996,955	3,000,000	3,491,540	9,988,495	7,528,628	19,503,103	10,257,630	3,575,581	3,207,584	44,072,526	200,000	54,261,021

Debentures :

Nominal amount	500,000	1,500,000	2,171,200	2,300,000	6,471,200	988,500	2,111,300	400,000	4,915,300	970,000	9,385,100	...	15,856,300
Cash received\$	500,000	1,500,000	2,171,200	2,300,000	6,471,200	974,500	2,103,800	400,000	4,897,800	967,000	9,343,100	...	15,814,300

Debenture Stock :

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

Capital not bearing Interest :

India, at Contract Rates	...	...	...	34	34	...	74,929	...	...	55	74,984	...	75,018
England	...	5,781	1,729	54,923	62,433	32,270	222,376	12,014	15,922	62,545	345,127	...	407,560

NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL £	1,000,000	4,502,736	5,172,929	7,054,957	17,730,622	8,557,070	24,876,664	10,669,644	9,268,311	4,663,405	58,035,094	200,000	75,965,716
---	-----------	-----------	-----------	-----------	------------	-----------	------------	------------	-----------	-----------	------------	---------	------------

ON ACCOUNT OF CAPITAL EXPENDITURE :

Net payments :

India, at Contract Rates	286,935	3,050,506	4,141,715	5,387,815	12,866,971	2,882,770	8,155,796	4,268,660	4,910,204	1,106,512	21,323,942	...	34,190,913
England	479,013	1,460,985	1,720,288	1,570,586	5,230,872	5,821,270	16,864,273	6,350,458	4,358,107	3,595,724	36,989,832	200,000	42,420,704

NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	765,948	4,511,491	5,862,003	6,958,401	18,097,843	8,704,040	25,020,069	10,619,118	9,268,311	4,702,236	58,313,774	200,000	76,611,617
--	---------	-----------	-----------	-----------	------------	-----------	------------	------------	-----------	-----------	------------	---------	------------

BALANCE OF ACCOUNT WITH COMPANY :

At Credit £	234,052	...	...	96,556	330,608	...	...	50,526	...	...	50,526	...	381,134
At Debit £	...	8,755	689,074	...	697,829	146,970	143,405	...	...	38,831	329,206	...	1,027,035

* Excluding East Indian Railway Company.

† Although for convenience classified among the State Railways, this line is the property of the Bengal Central 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."

§ Excluding Premium, which 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	}	11,465	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.		16,641	2
Ditto ditto to retired Hong-Kong Police		399	3
Postal and Money Order Transactions		...	4
Little Besses Light Vessel Dues		...	5
Balances of Shipping Masters' Accounts		...	6
Expedition to South Africa		845	7
Expeditions to Egypt		...	8
Defence Works at Aden		34,216	9
Miscellaneous		3,712	10
		67,278	11
<i>Her Majesty's Indian Government in London.</i>			
Bills drawn by the Mission to the Court of Persia		...	12
Bills of Exchange payable in England (drawn between 1834 and 1864)		...	13
Family and Miscellaneous Remittances made by means of Rolls		...	14
Family Allotments		...	15
Remittances by Administrators General		...	16
East Indian Railway Company. Advances in England for purchase of Stores, &c.		...	17
Rajputana-Malwa Railway. Ditto ditto ditto		...	18
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	}	3,006	19
Copper for coinage		...	20
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.		448	21
Miscellaneous		537	22
		3,991	23
	£	71,269	24

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1889, and
mencement and close of that Year.

BALANCES, 1888.		1888-89.				UNADJUSTED BALANCES, 31ST MARCH 1889.	
		INDIA.		ENGLAND.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	83,526	6,978	...	76,117	11,896	...
2	...	22,191	5	...	22,215	16,612	...
3	...	737	...	...	765	371	...
4	1,348	...	123,457	124,289	...	...	516
5	7,531	65	12,130	12,901	...	...	6,695
6	1,947	20	742	2,061	...	...	608
7	...	341	998	...	188	...	...
8	3,807	1,481	915	...	1,998	...	5,239
9	...	11,551	...	...	20,097	25,670	...
10	...	12,285	706	866	8,555	7,602	...
11	14,633	132,197	145,931	140,117	129,935	62,151	13,058
12	11,135	...	29,692	37,502	...	...	3,325
13	8,234	...	...	...	...	...	8,234
14	(a) 65,119	1,163	282,605	305,877	331	...	41,015
15	386	15	5,389	5,194	...	...	566
16	16,205	13	39,349	53,220	20,052	...	22,373
17	...	...	264,370	267,612	3,242	...	...
18	...	...	117,063	117,063	...	...	...
19	...	2,055	316,262	316,413	...	5,212	...
20	...	...	2,304	2,304	...	...	...
21	...	2,528	17,208	14,875	...	643	...
22	...	1,030	8,104	8,133	1,803	...	207
23	101,079	6,804	1,082,346	1,128,193	25,428	5,855	75,720
24	115,712	139,001	1,228,277	1,268,310	155,363	68,006	88,778

(a) Exceeds the Closing balance in last year's accounts by £232 by which that balance was understated in those accounts.

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1889, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	BILLS OUTSTANDING ON 1ST APRIL 1888.		BILLS DRAWN ON INDIA.		BILLS DISCHARGED IN INDIA.		BILLS OUTSTANDING ON 31ST MARCH 1889.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	41,03,000	282,851	9,61,96,721	6,565,677	9,89,57,706	6,757,012	13,42,015	91,516
In Madras	16,74,326	115,396	1,79,32,000	1,224,484	1,95,07,326	1,333,123	99,000	6,757
In Bombay	79,70,000	549,043	9,48,62,500	6,472,698	10,16,49,500	6,940,837	11,83,000	80,904
TOTAL	1,37,47,326	947,290	20,89,91,221	14,262,859	22,01,14,532	15,030,972	26,24,015	179,177

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

Amount of Bills drawn	₹ 20,89,91,221
Amount of Bills drawn if issued at 2s. the rupee	14,26,28,590
Difference on account of Loss by Exchange	6,63,62,631
The average rate of Exchange on Bills drawn during the year was	s. d. 1 —4 3790907