No. 50.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Net Receipts.	Gross Earnings.	CHARGED. Working Expenses.	Interest and India.
		Rx.	Rx.	Rx.	Rx.
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	1,809,168	3,701,990	1,892,822	4,662
Bombay, Baroda and Central India	2	748,875	1,308,085	559,210	3,190
Madras	3	405,866	942,442	536,576	18
South Indian	4	204,725	582,050	377,325	1,598
		3,168,634	6,534,567	3,365,933	9,468
STATE RAILWAYS.					
India—General.					
East Indian	5	2,934,165	4,474,030	1,539,865	233,108
Rajputana-Malwa System	6	1,008,017	1,938,223	930,206	525,739
Bhopal	7	—542	7,916	8,458	5,242
Store-keeper for State Railways	8	...	...	...	1,300
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	...	2,889
Sindia	10	3,736	7,108	3,372	...
		3,945,376	6,427,277	2,481,901	768,278
Central Provinces.					
Nagpur-Chattisgarh Depreciation Account	11	...	...	...	2,632
Bengal-Nagpur	12	70,981	218,157	147,176	19,415
Wardha Coal	13	24,844	82,187	57,343	28,271
Umaria Colliery	14	3,989	26,408	22,419	3,406
Bilaspur-Etawah	15	...	...	...	301
		99,814	326,752	226,938	(a)54,025
Burma.					
Mu Valley	16	...	...	...	3,213
Burma	17	143,583	348,339	204,756	119,896
Tounghoo-Mandalay	18	40,747	161,448	120,701	82,944
		184,330	509,787	325,457	206,053
Assam.					
Jorhat	19	—185	6,046	6,231	2,926
Cherra-Companygunj	20	—1,437	1,235	2,672	3,062
		—1,622	7,281	8,903	5,988
Bengal.					
Eastern Bengal	21	635,410	1,145,727	510,317	(c)281,760
Bengal Central *	22	29,913	72,991	43,078	...
Patna-Gya	23	26,756	52,151	25,395	17,336
Tirhoot	24	120,629	211,182	90,553	84,410
" Durbhunga-Bairagnia Branch	25	...	...	...	2,330
Nalhati	26	2,850	10,444	7,594	1,380
Ranaghat-Bhagwangola	27	...	...	...	1,210
		815,558	1,492,495	676,937	388,426
North-Western Provinces and Oude.					
Oude and Rohilkund	28	440,811	784,746	343,935	—675
Indian Midland	29	80,644	314,730	234,086	2,050
Lucknow-Sitapur-Seramau	30	10,623	31,888	21,265	15,635
Bareilly-Pilibhit	31	3,685	10,985	7,300	6,110
Dildarnagar-Ghazipur	32	...	...	...	1,412
		535,763	1,142,349	606,586	(a)24,532
Punjab.					
North-Western System	33	1,049,181	2,905,416	1,856,235	(d)1,082,295
" " Mianwali-Marl Branch	34	...	...	...	407
Amritsar-Pathankot	35	10,154	10,154	...	22,431
Sind-Pishin, Chaman Extension, construction	36	...	...	...	38,790
" " Petroleum Works	37	...	...	...	512
Frontier Railway Reserve Material	38	...	...	...	10,385
		1,059,335	2,915,570	1,856,235	1,154,820
Madras.					
Mysore	39	17,481	101,156	83,675	(b) ...
Bellary-Kistna	40	...	...	...	66,206
Hindupur Extension Survey	41	...	...	...	115
Villupuram-Guntakul	42	...	...	...	20,298
" " Nellore Branch	43	7,085	25,454	18,369	25,355
Bezvada Extension	44	1,585	7,067	6,082	5,374
Vizagapatam-Raipore	45	...	...	...	980
Kistna Bridge	46	...	...	...	22
		26,151	134,277	108,126	118,350
Bombay.					
Dhond and Manmad	47	24,943	24,943	...	43,938
Southern Mahratta	48	...	...	...	2,108
Southern Mahratta (Subsidized)	49	81,477	407,133	325,656	...
		106,420	432,076	325,656	46,046
TOTAL STATE RAILWAYS, INCLUDING THE EAST INDIAN AND EASTERN BENGAL		6,771,125	13,387,864	6,616,739	(f) 2,766,518

* Although for convenience classified among the State Railways this line is the property of the Bengal Central Railway Company.

(d) Consists of interest charges of the—

	Rx.
North-Western Railway	785,976
Sind-Pishin, Main Line	192,354
Sind-Sagar, Western Section	85,037
Chenab Bridge (Ramuwalla)	12,068
Bolan High Level Line	6,132
Jammu-Kashmir, British Section	728
	1,082,295

(a) Includes Interest of the Bengal-Nagpore, Bengal Central, Southern

(b) Interest charges for the Mysore Railway are included in the amount

(c) Consists of interest charges of the —

	Rx.
Eastern Bengal	115,561
Northern Bengal	52,156
Dacca	26,493
Kaunia-Dharla	3,806
Assam-Behar Section	43,744
	281,760

GOVERNMENT in respect of RAILWAYS during the year 1889-90.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	No. of Items.
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,185,267	531,888	284,395	1,661	16,437	3,917,132	...	215,142	1
416,257	186,795	157,538	93	5,884	1,328,967	...	20,882	2
522,242	234,356	...	—7	3,737	1,296,922	...	354,480	3
213,292	95,714	...	230	2,917	691,076	...	109,026	4
2,337,058	1,048,753	441,933	1,977	28,975	7,234,097	...	(e) 699,530	
1,482,524	665,282	142,672	...	...	4,063,451	410,579	...	5
...	...	90,661	...	...	1,546,606	391,617	...	6
...	...	...	...	...	13,700	...	5,784	7
...	...	...	...	...	1,300	...	1,300	8
...	...	...	...	...	2,889	...	2,889	9
...	...	...	...	...	3,372	3,736	...	10
1,482,524	665,282	233,333	...	...	5,631,318	795,959	...	
...	...	...	...	...	2,632	...	2,632	11
190,091	85,303	...	...	...	441,985	...	223,828	12
...	...	...	...	...	85,614	...	3,427	13
...	...	...	...	...	25,825	583	...	14
...	...	...	...	...	301	...	301	15
(a) 190,091	(a) 85,303	...	...	...	(a)556,357	...	229,605	
...	...	...	...	...	3,213	...	3,213	16
...	...	...	...	...	324,652	23,687	...	17
...	...	...	...	...	203,645	...	42,197	18
...	...	...	...	...	531,510	...	21,723	
...	...	...	...	...	9,157	...	3,111	19
...	...	...	...	...	5,734	...	4,499	20
...	...	...	...	...	14,891	...	7,610	
155,613	69,831	...	...	...	1,017,521	128,206	...	21
34,674	15,560	2,570	...	...	95,882	...	22,891	22
...	...	...	...	...	42,731	9,420	...	23
...	...	...	...	...	174,963	36,219	...	24
...	...	...	...	...	2,330	...	2,330	25
...	...	...	...	...	8,974	1,470	...	26
...	...	...	...	...	1,210	...	1,210	27
(a)190,287	(a)85,391	2,570	...	...	1,343,611	148,884	...	
339,323	152,271	...	...	...	834,854	...	50,108	28
218,654	98,121	...	...	...	552,911	...	238,181	29
...	...	...	...	...	36,900	...	5,012	30
...	...	...	...	...	13,410	...	2,425	31
...	...	...	...	...	1,412	...	1,412	32
(a)557,977	(a)250,392	...	...	...	1,439,487	...	297,138	
571,820	256,603	...	...	...	3,766,953	...	861,537	33
...	...	...	...	...	407	...	407	34
...	...	...	...	...	22,431	...	12,277	35
...	...	...	...	...	38,790	...	38,790	36
...	...	...	...	...	512	...	512	37
...	...	...	...	...	10,385	...	10,385	38
571,820	256,603	...	...	...	3,839,478	...	923,908	
...	...	6,924	...	...	90,599	10,557	...	39
...	...	...	...	...	66,206	...	66,206	40
...	...	...	...	...	115	...	115	41
...	...	...	...	...	20,298	...	20,298	42
...	...	...	...	...	43,724	...	18,270	43
...	...	...	...	...	11,456	...	3,789	44
...	...	...	...	...	980	...	980	45
...	...	...	...	...	22	...	22	46
...	...	6,924	...	...	233,400	...	90,123	
...	...	...	...	...	43,938	...	18,995	47
...	...	...	...	...	2,108	...	2,108	48
279,660	125,497	4,873	...	...	735,686	...	328,553	49
(a)279,660	(a)125,497	4,873	...	...	781,732	...	349,656	
(g)3,272,359	1,468,468	247,700	...	...	14,371,784	944,843	1,928,763	
						983,920		
					(e) Total loss on Railways		1,683,450	

Mahratta, and Indian Midland Railways shown in Accounts Nos. 51 and 52.
for nterest shown against the Southern Mahratta (Subsidized) Railway.

(f) Includes Rx. 21,465 on account of Interest paid in India on Capital deposited by Subsidised Railway Companies.

(g) Shown in Account No 3 under Railway Revenue Account—

	£
Interest on Debt	861,500
Annuities in purchase of Railways	1,687,780
Interest chargeable against Companies on Advances	52,522
Interest on Capital deposited by Companies	670,557
TOTAL	3,272,359

	Rx.
(e) Net Loss on Guaranteed and State Railways as above	1,683,450
Add:	
Net Payment on account of Subsidized Railways Account Nos. 55 and 55A.	20,027
Miscellaneous Railway Expenditure Account No. 56	149,124
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	1,852,601

No. 50A.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1889-90, of the

EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on East Indian Railway Debenture Stock	...	64,604	28,991	93,595
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity	530	...	...	530
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuity and Debenture Stock	...	246,589	110,657	357,246
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	3,336	10,771
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts to end of last year, *plus* half the outlay of the year	232,578	...	...	232,578
	233,108	318,628	142,984	694,720
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,195	381,076	1,230,271
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	51,327	23,033	74,360
Contribution towards management	...	1,374	617	1,991
Interest in lieu of deferred Annuity	...	262,000	117,572	379,572
	...	1,163,896	522,298	1,686,194
TOTAL	233,108	1,482,524	665,282	2,380,914

No. 50B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1889-90, of the

EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on E. B. Railway Debenture and Debenture Stock	...	13,947	6,259	20,206
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	20,840	9,352	30,192
Interest on India 3 per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21	9	30
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts to end of last year, *plus* half the outlay of the year	281,760	...	...	281,760
	281,760	34,808	15,620	332,188
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	52,436	169,285
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	3,827	1,717	5,544
Contribution towards management	...	129	58	187
	...	120,805	54,211	175,016
TOTAL	281,760	155,613	69,831	507,204

No. 50C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1889-90, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity . . .	...	168,741	75,722	244,463
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	1,082,295	...	...	1,082,295
	1,082,295	168,741	75,722	1,326,758
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,353	166,644	537,997
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	31,409	14,095	45,504
Contribution towards management	...	317	142	459
	...	403,079	180,881	583,960
TOTAL .	1,082,295	571,820	256,603	1,910,718

No. 50D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1889-90, of the OUDE AND ROHILKUND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
Interest on 3½ per cent. Stock issued in redemption of Oude and Rohilkund Railway Debenture Stock	*Rx.* ...	£ *—84*	*Rx.* *—37*	*Rx.* *—121*
Interest on 3 per cent. Stock issued in redemption of Oude and Rohilkund Debentures	...	216,196	97,018	313,214
Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised	...	1,762	790	2,552
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account on half outlay of year	*—675*	...	...	*—675*
Railway Debenture Stock and Debentures	...	121,449	54,500	175,949
	—675	339,323	152,271	490,919

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by the SUBSIDISED RAILWAY COMPANIES, debited to IMPERIAL FUNDS, during the year 1889-90.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,214	76,832	267,461
Bengal.				
Bengal Central	...	26,661	11,964	38,625
N. W. P. and Oude.				
Indian Midland	2,050	204,096	91,588	297,734
Bombay.				
Southern Mahratta	...	268,586	120,528	389,114
TOTAL .	21,465	670,557	300,912	992,934

No. 52.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the year 1889-90.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	18,877	8,471	27,348
Bengal.				
Bengal Central	..	8,013	3,596	11,609
N.-W. P. and Oude.				
Indian Midland	...	14,558	6,533	21,091
Bombay.				
Southern Mahratta	...	11,074	4,969	16,043
TOTAL .	...	52,522	23,569	76,091

No. 53.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year 1889-90.

	Amount.	Total.
LAND.		
COMPENSATION FOR LAND TAKEN UP FOR THE FOLLOWING RAILWAYS:—	*Rx.*	*Rx.*
Central Provinces:		
Great Indian Peninsula Railway	14	14
Madras—		
Madras Railway	67	
South Indian Railway	1,232	1,299
Bombay—		
Great Indian Peninsula Railway	1,692	
Bombay, Baroda and Central India Railway	93	1,785
		3,098
Deduct—Sale-proceeds of Land, the original cost of which was treated as a charge under Compensation for Land for Guaranteed Railways:		
Madras—		
Madras Railway	74	
South Indian Railway	1,002	1,076
Bombay—		
Great Indian Peninsula Railway	45	45
		1,121
TOTAL LAND		1,977
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances and Contingencies:		
India	13,937	
Central Provinces	5,569	
North-Western Provinces and Oude	6,444	
Bengal	9,806	
Madras	8,670	
Bombay	11,726	56,152
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies:	...	
Central Provinces	2,680	
Bengal	2,638	
Madras	4,512	
Bombay	9,989	19,819
		75,971
Deduct—Amount of Supervision and Control Establishment for the Year 1889-90 written back, charged to the account of:		
East Indian Railway	10,000	
Rajputana-Malwa	11,289	
Cawnpore-Achnera	2,047	
Bengal-Nagpore	6,612	
Bengal-Central	1,002	
Indian Midland	5,337	
Mysore	2,367	
Bellary-Kistna	1,492	
Southern-Mahratta	6,850	46,996
TOTAL ESTABLISHMENT		28,975
GRAND TOTAL		30,952

No. 54.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1890, the NET REVENUE of the several COMPANIES to the 31st of December 1889, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to Account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1890.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1889, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway	10,463,146	68,647	10,531,793	8,195,270	2,336,523
Great Indian Peninsula Railway	29,886,678	448,664	30,335,342	25,726,702	4,608,640
Madras Railway	14,421,596	1,269	14,422,865	6,690,440	7,732,425
South Indian Railway	4,274,353	9,936	4,284,289	2,260,587	2,023,702
TOTAL	59,045,773	528,516	59,574,289	42,872,999	16,701,290

No. 55.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST), credited to IMPERIAL FUNDS, during the year.

IN INDIA—		
Madras—		
Recovery of NET LOSS on the Mysore Railway, after paying interest borne by H. H. the Maharaja of Mysore:		
Mysore Railway	*Rx.*	49,012
IN ENGLAND—		
Rohilkund-Kumaon Railway	£	63
EXCHANGE ON RECEIPTS IN ENGLAND	*Rx.*	28
TOTAL RECEIPTS *Rx.*		49,103

No. 55A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND AND SUBSIDY), debited to IMPERIAL and PROVINCIAL FUNDS, during the year.

IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
Bengal.			
Land:			
Compensation for land taken up by—	*Rx.*	*Rx.*	*Rx.*
Bengal and North-Western	16,073	...	
Tarkessur	...	107	
	16,073	107	16,180
Punjab.			
Delhi-Umballa Kalka Railway	38,484	...	38,484
N. W. Provinces and Oude.			
Subsidy to Rohilkund-Kumaon Railway Company	...	4,000	4,000
Assam.			
Subsidy to the Assam Railway and Trading Company	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	466	10,466
TOTAL	54,557	14,573	69,130

No. 56.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, during the year 1889-90.

MISCELLANEOUS CHARGES AND RAILWAY SURVEYS.	Rx.	Rx.	Rx.
IMPERIAL.			
India—General.			
Surplus Establishment and Miscellaneous Charges	15,719		
Director General's Establishment	13,937		
Port Store-keeper's and Stock Verifier's Establishment	2,737		
Bikaneer Desert Railway Survey	4,960		
		37,353	
Burma.			
Mu Valley	11,928		
		11,928	
Bengal.			
Western Bengal Survey	7,882		
Benares-Puri Survey	—64		
Mogul Serai-Howrah Survey	15,957		
		23,775	
Punjab.			
Peshawar-Dhakka	1,132		
Bunnoo Railway Survey	—12		
Hyderabad-Umarkot Survey	2,934		
Frontier Survey	2,828		
Abt Material and Engine Suspense Account	42,410		
		49,292	
Madras.			
East Coast Survey	1,550		
		1,550	
Bombay.			
Anand Petlad Survey	3,627		
Aden Survey	1		
Mehsana-Viramgam Survey	1,705	5,333	
TOTAL IMPERIAL			129,231
PROVINCIAL.			
Bengal.			
Share of Secretariat Establishment	6,945		
Western Bengal Survey	1,219		
Sakri-Joynugger Survey	87		
		8,251	
Punjab.			
Bhatinda-Bhawalpur Survey	853		
Patiala-Bhatinda Railway, Bhatinda Extension	813		
		1,666	
Madras.			
East Coast Survey	9,976		
		9,976	
TOTAL PROVINCIAL			19,893
GRAND TOTAL . Rx.			149,124

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section J.—Irrigation.

Revenue *Rx.* 1,991,078 Expenditure *Rx.* 2,652,707.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	124	...	1,132,584	...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	689,766	...
	57	Working Expenses (Abstract Account) .	125	...	...	727,558
	57A	" " (Detailed Account) .	126	727,558	...	...
	58	Statement of Financial Results . . .	128	...	...	...
		Interest on Debt. (See Account No. 58) .	128	...	...	1,060,683
Minor Works and Navigation . .	59	Gross Receipts	130	...	168,728	...
	60	Expenditure (Abstract Account) . .	135	...	...	864,466
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	114,429	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	142	194,431	...	...
				Total .	1,991,078	2,652,707

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1889-90.

	Direct Receipts during the year.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	Total.
Imperial.												
Punjab.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Swat River Canal	24,669	...	1	...	8	1	186	...	51	3	22	24,941
Bári Doáb Canal	127,820	...	1,801	...	2,177	993	6,365	...	140	226	141	139,663
Chenab Canal	7,625	...	2	...	...	1	...	...	70	11	2	7,711
Lower Sohag and Para Canal	10,215	...	8	...	...	12	...	...	18	5	32	10,290
Western Jumna Canal	78,832	22,922	565	174	1,736	318	1,618	6,367	162	211	211	113,116
Sidhnai Canal	22,340	...	7	...	...	1	...	...	31	28	4	22,411
Sirhind Canal	125,525	...	753	...	1,068	1,308	6,609	1,369	393	102	207	137,334
	397,026	(a) 22,922	3,137	174	4,989	2,634	14,778	7,736	865	586	619	455,466
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	2	...	466	426	1,808	438	183	1	93	3,417
Total	397,026	(a) 22,922	3,135	174	4,523	2,208	12,970	7,298	682	585	526	452,049
Madras.												
Godávári Delta Project	...	...	...	...	385	828	...	9,425	46	3	805	11,492
Kistna Delta Project	...	...	...	136	333	684	...	2,873	86	4	386	4,502
Pennér Anicut Project	...	...	...	...	...	51	...	...	...	...	...	51
Cauvery Delta Project	...	...	...	...	364	349	...	...	6	5	12	736
Sriváikuntham Anicut Project	...	...	...	63	...	37	...	...	15	...	...	115
Kurnool Canal	6,376	...	...	700	...	211	...	156	76	...	96	7,595
Sangam Anicut System	...	...	...	...	...	91	...	...	...	...	...	91
Burur Tank	...	...	...	...	...	...	...	...	6	...	4	10
Total	6,376	...	...	899	1,082	2,251	...	12,434	235	12	1,303	24,592
Bombay.												
Desert Canal	5,177	...	...	...	...	...	...	...	4	...	12	5,193
Unharwáh Canal	...	...	...	...	...	...	...	...	...	...	3	3
Begari Canal	4,365	...	...	...	10	...	...	...	...	...	29	4,404
Eastern Nara Works	183	...	...	...	166	...	...	...	...	...	1,404	1,753
Nira Canal	2,557	...	...	...	52	...	...	...	32	...	115	2,756
Mhasvad Tank	1,640	...	1	...	7	...	...	...	9	...	151	1,808
Hathmati Canal	472	...	...	...	47	...	...	...	...	...	1	520
Lower Panjhra River Works	875	...	1	...	27	...	...	...	2	...	28	933
Kadva River Works	942	...	...	...	29	...	...	...	1	...	2	974
Pravara River Works—Lakh Canal	189	...	...	...	16	...	...	...	...	...	...	205
Mutha Storage Lake and Canal	10,821	...	279	8,638	139	...	360	...	21	...	367	20,625
Ekruk Tank	812	...	57	266	517	...	...	...	...	...	22	1,674
Krishna Canal	2,574	...	...	22	248	...	...	...	7	...	1	2,852
Total	30,607	...	338	8,926	1,258	...	360	...	76	...	2,135	43,700
N. W. Provinces and Oudh.												
Betwa Canal	7,110	...	94	48	240	...	...	...	36	30	27	7,585
Total	7,110	...	94	48	240	...	...	...	36	30	27	7,585
Total Imperial	441,119	22,922	3,567	10,047	7,103	4,459	13,330	19,732	1,029	627	3,991	527,926

Provincial.												
Bengal.												
Orissa Project	19,984	...	24	...	73	57	...	8,924	478	...	882	30,422
Midnapore Canal	11,642	...	...	...	4	30	...	14,536	74	...	1,475	27,761
Tidal Canal	...	...	...	...	6	...	...	4,034	18	...	137	4,195
Sone Project	81,640	...	52	...	28	154	77	5,775	831	3	1,190	89,750
TOTAL	113,266	...	76	...	111	241	77	33,269	1,401	3	3,684	152,128
N. W. Provinces and Oudh.												
Ganges Canal	173,434	13,267	125	40	5,935	...	3,511	999	67	763	1,000	199,141
Lower Ganges Canal	115,068	11,723	230	4	3,268	...	749	638	323	320	986	133,309
Agra Canal	40,729	10,028	179	...	4,297	...	136	1,017	22	99	59	56,566
Eastern Jumna Canal	56,143	1,200	21	...	4,754	...	918	...	17	398	63	63,514
TOTAL	385,374	(a) 36,218	555	44	18,254	...	5,314	2,654	429	1,580	2,108	452,530
Total Provincial	498,640	(a) 36,218	631	44	18,365	241	5,391	35,923	1,830	1,583	5,792	604,658
GRAND TOTAL	939,759	(a) 59,140	4,198	10,091	25,468	4,700	18,721	55,655	2,859	2,210	9,783	1,132,584

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1889-90.

	Imperial.					Provincial.			Grand Total.
	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total	Bengal.	N. W. P. and Oudh.	Total	
Working Expenses and Maintenance:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Extensions and Improvements	2,725	16,396	13,625	151	32,897	471	39,754	40,225	73,122
Repairs	3,656	96,294	48,101	24,810	172,861	65,428	81,864	147,292	320,153
Establishment	(a) 7,980	104,914	43,517	11,204	167,615	59,717	(c) 106,008	165,725	333,340
Tools and Plant	872	2,495	7,695	468	11,530	8,260	3,019	11,279	22,809
Profit and Loss	...	23	...	...	23	...	...	...	23
Suspense	...	...	...	—45	—45	...	...	...	—45
Revenue Refunded	9	(b) 585	60	39	693	1,680	2,108	3,788	4,481
TOTAL	15,242	220,707	112,998	36,627	385,574	135,556	232,753	368,309	753,883
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and outlay from Contributions	...	*22,047*	*4,278*	...	*26,325*	...	...	...	*26,325*
GRAND TOTAL . Rx.	15,242	198,660	108,720	36,627	359,249	135,556	232,753	368,309	727,558

(a) Includes *Rx.* 32—charges in Civil Department for collection of owners' rates.
(b) Inclusive of *Rx.* 37 on account of refund of owners' rates.
(c) Includes *Rx.* 1,596 for charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1889-90.

	Expenditure during the Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
Imperial.																
Punjab.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Swat River Canal	297	3,065	5,641	173	...	45	...	9,221	1,298	14,311	18,106	193	...	49	...	33,957
Bári Doab Canal	2,776	25,080	28,306	746	...	62	...	56,970	46,443	592,320	630,939	15,872	108	4,194	...	1,289,876
Western Jumna Canal	1,371	22,264	23,458	412	...	(a) 412	...	47,917	36,782	741,127	694,396	11,754	322	4,928	...	1,489,309
Lower Sohag and Para Canal	48	2,131	3,597	6	...	2	...	5,784	48	7,848	8,443	8	...	2	...	16,349
Sirhind Canal	11,383	33,207	36,796	984	23	58	...	82,451	45,992	138,920	103,368	2,053	23	217	...	290,573
Sidhnai Canal	382	4,026	4,047	81	...	5	...	8,541	1,175	11,138	8,475	275	...	12	...	21,075
Chenab Canal	139	6,521	3,069	93	...	1	...	9,823	139	15,688	7,428	135	...	1	...	23,391
	16,396	96,294	104,914	2,495	23	585	...	220,707	131,877	1,521,352	1,471,155	30,290	453	9,403	...	3,164,530
Deduct—Share of Working Expenses of Sirhind Canal due from Native States.	4,220	7,605	9,867	342	8	5	...	22,047	15,186	39,547	26,543	630	8	49	...	81,963
TOTAL	12,176	88,689	95,047	2,153	15	580	...	198,660	116,691	1,481,805	1,444,612	29,660	445	9,354	...	3,082,567
N. W. Provinces and Oudh.																
Betwa Canal	354	3,656	6,543	159	...	9	...	10,721	1,965	12,148	21,864	651	...	35	...	36,663
Lower Ganges Canal	2,371	...	1,437	713	...	...	...	4,521	29,003	...	7,769	1,126	...	...	...	38,798
TOTAL	2,725	3,656	7,980	872	...	9	...	15,242	31,868	12,148	29,633	1,777	...	35	...	75,461
Madras.																
Godávárí Delta System	1,970	21,536	19,091	4,220	...	1	...	46,818	29,354	640,023	369,704	83,914	...	1,203	...	1,124,198
Deduct—Contributions	21	...	5	...	...	...	...	26								
Kistna Delta System	4,822	18,191	14,243	3,081	...	9	...	40,346	17,935	374,033	213,129	44,695	...	1,347	...	651,139
Deduct—Contributions	3,047	...	701	46	...	...	...	3,794								
Pennér Anicut System	—108	439	854	—1	...	1	...	1,185	7,164	41,800	25,930	1,116	...	1	...	76,011
Cauvery Delta System	4,583	—3,184	4,371	—133	...	14	...	5,651	42,208	437,878	165,875	11,190	...	38	...	657,189*
Deduct—Contributions	278	62	78	5	...	...	...	423								
Sriváikuntham Anicut System	474	551	857	—8	...	...	...	1,874	4,205	26,431	15,140	604	...	26	...	46,406*
Deduct—Contributions	...	28	7	...	...	...	...	35								
Sangam Anicut System	703	2,617	1,490	20	...	...	...	4,830	1,121	10,283	4,938	72	...	...	...	16,414*
Kurnool Canal (c)	1,181	7,718	2,541	516	...	35	...	11,991	19,339	78,274	28,019	3,915	...	257	...	129,804
Burur Tank	...	233	70	...	...	...	...	303	...	324	96	...	...	...	...	420
	13,625	48,101	43,517	7,695	...	60	...	112,998	121,326	1,609,046	822,831	145,506	...	2,872	...	2,701,581
Deduct—Outlay from Contributions	3,346	90	791	51	...	...	...	4,278	...	...	...	...	...	...	...	...
TOTAL	10,279	48,011	42,726	7,644	...	60	...	108,720	121,326	1,609,046	822,831	145,506	...	2,872	...	2,701,581

Bombay.																
Desert Canal	...	2,993	665	32	...	...	...	3,690	479	26,782	9,243	234	...	...	...	36,738
Unharwáh Canal	...	944	169	9	...	...	...	1,122	...	4,406	1,272	40	...	1	...	5,719
Begari Canal	...	6,288	1,247	48	...	...	...	7,583	3,674	123,721	29,835	607	...	...	...	157,837
Eastern Nara Works	151	4,984	3,124	7	...	...	...	8,266	2,821	135,157	61,950	1,450	...	6	...	201,384
Nira Canal	...	1,598	846	20	...	2	...	2,466	...	6,178	2,712	40	...	3	...	8,933
Mhasvad Tank	...	640	428	9	...	...	...	1,077	...	3,455	1,903	35	...	...	...	5,393
Gokak Canal, First Section	...	...	...	...	...	...	...	...	39	1,052	759	37	...	8	...	1,895
Hathmati Canal	...	426	169	3	...	...	...	598	211	7,012	4,899	26	19	247	...	12,414
Lower Panjhra River Works	...	399	228	10	...	...	...	637	67	5,005	2,195	62	2	176	...	7,597
Kádva River Works	...	290	100	16	...	...	...	406	15	4,503	3,335	110	...	19	...	7,982
Pravara River Works—Lakh Canal	...	276	121	8	...	...	...	405	62	5,780	3,700	107	...	5	...	9,654
Mutha Canals	...	4,181	3,261	281	...	34	—45	7,712	253	55,268	24,802	154	...	228	...	80,705
Ekruk Tank	...	795	405	10	...	...	..	1,210	28	17,403	10,352	185	...	...	...	27,968
Krishna Canal	...	996	441	15	...	3	..	1,455	66	18,604	13,855	188	...	10	...	32,723
TOTAL	151	24,810	11,204	468	..	39	—45	36,627	7,715	414,326	170,812	3,275	21	703	...	596,852
Total Imperial	25,331	165,166	156,957	11,137	15	688	—45	359,249	277,600	3,517,325	2,467,888	180,218	466	12,964	...	6,456,461
Provincial.																
Bengal.																
Orissa Project	...	23,107	18,081	1,972	...	10	...	43,170	154	377,821	185,388	23,403	64	368	...	(d) 587,208
Midnapore Canal	...	11,351	5,937	2,761	...	18	...	20,067	4,074	210,331	103,753	32,903	...	130	...	351,191
Tidal Canal	...	1,671	720	181	...	...	...	2,572	475	48,733	17,465	2,628	...	98	...	69,399
Sone Project	471	29,299	34,979	3,346	...	1,652	...	69,747	2,067	383,925	298,436	24,205	...	9,092	...	717,725
TOTAL	471	65,428	59,717	8,260	...	1,680	...	135,556	6,780	1,020,810	605,042	83,139	64	9,688	...	1,725,523
N. W. Provinces and Oudh.																
Ganges Canal	12,702	35,522	45,720	1,692	...	153	...	95,789	102,559	981,648	1,206,057	43,583	4,948	4,081	...	2,342,876
Lower Ganges Canal	19,276	27,776	38,249	688	...	282	...	86,271	83,911	428,516	519,746	8,163	...	1,383	...	1,041,719
Agra Canal	4,021	9,234	10,597	491	...	1,632	...	25,975	24,888	151,035	140,827	4,385	...	4,399	...	325,534
Eastern Jumna Canal	3,755	9,332	11,442	148	...	41	...	24,718	29,291	300,210	409,650	4,222	32	1,825	...	745,230
TOTAL	39,754	81,864	106,008	3,019	...	2,108	...	232,753	240,649	1,861,409	2,276,280	60,353	4,980	11,688	...	4,455,359
Total Provincial	40,225	147,292	165,725	11,279	...	3,788	...	368,309	247,429	2,882,219	2,881,322	143,492	5,044	21,376	...	6,180,882
GRAND TOTAL	65,556	312,458	322,682	22,416	15	4,476	—45	727,558	525,029	6,399,544	5,349,210	323,710	5,510	34,340	...	12,637,343

* Approximate figures, and subject to revision, as they include direct and indirect charges.

(a) Inclusive of Rx. 37 on account of refund of owner's rate.

(b) Includes Rx. 32—charges in Civil Department for collection of owner's rate.

(c) This canal was purchased from the late Madras Irrigation and Canal Company.

(d) Excludes Rx. 695, *outlay* in England.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding indirect charges.	Capital Outlay, excluding all Interest Charges. During 1889-90.	Capital Outlay, excluding all Interest Charges. To end of 1889-90.	Revenue. Water-rates, &c. (for details, *see* pages 124 and 125).	Revenue. Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 109 and 194.)			
Bengal.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Project	1	3,139,622	34,901	2,388,629	30,422	...
Midnapore Canal	2	829,601	1,412	828,013	27,761	...
Tidal Canal	3	256,464	4,941	184,490	4,195	...
Sone Project	4	2,788,870	7,195	2,535,664	89,750	...
TOTAL		7,014 557	48,449	5,936,796	152,128	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	7,585	2,669,587	199 143	54,731
Lower Ganges Canal	6	2,773,951	60,318	3,080,936	133,309	20,959
Agra Canal	7	871,752	3,534	845,754	56,566	...
Eastern Jumna Canal	8	344,191	10,550	313,886	63,514	22,153
Betwa Canal	9	425,141	2,633	395,210	7,585	...
TOTAL		7,338,627	84,620	7,305,373	460,115	97,843
Punjab.						
Western Jumna Canal	10	1,078,050	5,854	1,056,613	113,116	4,737
Ditto, Sirsa Branch, British outlay	11	289,269	13,474	13,474	...	...
Ditto, Contributional outlay	12	108,430	5,794	5,794	...	...
Bári Doáb Canal	13	1,579,860	10,787	1,577,572	139,663	42,467
Sirhind Canal, State outlay	14	} 3,650,410	6,298	2,239,840	133,917	...
Ditto, Contributional outlay	15		—808	1,329,157	3,417	...
Lower Sohag and Para Canal	16	72,810	600	64,665	10,290	—1,993
Chenab Canal	17	998,500	59,494	366,034	7,711	...
Sidhnai Canal	18	96,238	8,376	81,410	22,411	...
Jhelum Canal	19	1,202,407	845	845	...	...
Swat River Canal	20	354,581	6,566	344,494	24,941	...
TOTAL		9,430,555	117,280	7,079,898	455,466	45,211
Madras.						
Godávári Delta System	21	1,108,933	7,231	1,083,306	11,492	200,371
Kistna Delta System	22	1,301,978	49,524	883,776	4,502	150,618
Pennér Anicut System	23	161,279	1,210	162,367	51	13,954
Cauvery Delta System	24	166,292	—2	165,666	736	77,365
Sriváikuntham Weir Project	25	136,152	..	135,103	115	9,824
Sangam Project	26	300,000	4,300	296,088	91	12,000
Kurnool Canal	27	...	—97	2,164,167	7,595	...
Barur Tank Project	28	40,000	3,026	37,846	10	243
Periyar Project	29	542,500	74,201	160,593	...	...
Rushikulya Canal	30	260,529	31,421	137,970	...	..
TOTAL		4,107,663	170,814	5,226,822	24,592	404,375
Bombay.						
Desert Canal	31	123,479	259	121,701	5,193	14,569
Bégari Canal	32	162,561	...	162,561	4,404	24,984
Eastern Nara Works	33	527,670	7,421	505,126	1,753	47,798
Hathmati Canal	34	49,470	...	49,093	520	...
Pravara River Works, Lakh Canal	35	37,519	187	35,022	205	...
Kádvá River Works	36	75,006	1,826	68,580	974	60
Krishna Canal	37	72,755	371	79,388	2,852	...
Lower Panjhra River Works, including Mookti Reservoir	38	44,449	502	43,304	933	663
Ekruk Tank	39	122,824	...	122,812	1,674	...
Mutha Storage Lake and Canal	40	605,323	1,327	603,270	20,625	...
Unharwáh Canal	41	34,543	...	33,184	3	4,665
Gokak Canal—First Section	42	40,594	...	40,095	...	...
Mhaswad Tank	43	202,432	442	196,790	1,808	...
Nira Canal	44	487,938	30,374	461,976	2,756	...
Chankapur Tank	45	70,154	24	6,205	...	...
Maladevi Tank	46	91,498	—3	3,398	...	...
TOTAL		2,748,215	42,730	2,532,505	43,700	92,739
Stores and Reserve	47	...	...	94	...	...
GRAND TOTAL		...	(b)458,907	(b)26,746,537	(b)1,132,584	700,168

(a) The term *indirect charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment and tools and plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

During 1889-90.		Working Expenses, 1889-90 (for details, see pages 126 and 127).	Excluding Interest.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Including Interest.				No. of Items.
					Rate per cent.					Rate per cent.		
Less Collection Charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
Rx.	Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.			
...	30,422	43,170	...	12,748	...	·53	94,847	...	107,595	...	4·50	1
...	27,761	20,067	7,694	...	·93	...	33,092	...	25,398	...	3·07	2
...	4,195	2,572	1,623	...	·88	...	7,281	...	5,658	...	3·07	3
...	89,750	69,747	20,003	...	·79	...	101,283	...	81,280	...	3·20	4
...	152,128	135,556	16,572	...	·28	...	236,503	...	219,931	...	3·70	
...	253,872	95,789	158,083	...	5·92	...	106,632	51,451	...	1·93	...	5
...	154,268	90,792	63,476	...	2·06	...	122,031	...	58,555	...	1·90	6
...	56,566	25,975	30,591	...	3·62	...	33,760	...	3,169	...	·37	7
...	85,667	24,718	60,949	...	19·42	...	12,344	48,605	...	15·48	...	8
...	7,585	10,721	...	3,136	...	·79	15,756	...	18,892	...	4·77	9
...	557,958	247,995	309,963	...	4·24	...	290,523	19,440	...	·27	...	
...	117,853	47,917	69,936	...	6·62	...	42,147	27,789	..	2·63	...	10
...	...	...	...	...	...	...	269	...	269	...	2·00	11
...	...	...	...	...	...	...	116	...	116	...	2·00	12
...	182,130	56,970	125,160	...	7·93	...	62,887	62,273	...	3·94	...	13
...	133,917	60,404	73,513	...	3·28	...	89,467	...	15,954	...	·71	14
...	3,417	22,047	...	18,630	...	1·40	53,182	...	71,812	...	5·40	15
...	8,297	5,784	2,513	...	3·89	...	2,575	...	62	...	·09	16
...	7,711	9,823	...	2,112	...	·58	13,452	...	15,564	...	4·25	17
...	22,411	8,541	13,870	...	17·04	...	3,089	10,781	...	13·24	...	18
...	...	...	...	...	.	...	17	...	17	...	2·01	19
...	24,941	9,221	15,720	...	4·56	...	13,649	2,071	...	·60	...	20
...	500,677	220,707	279,970	...	3·95	...	280,850	...	880	..	·01	
...	211,863	46,792	165,071	...	15·24	...	43,188	121,883	...	11·25	...	21
...	155,120	36,552	118,568	...	13·42	...	34,361	84,207	...	9·53	...	22
...	14,005	1,185	12,820	...	7·89	...	6,470	6,350	...	3·91	...	23
...	78,101	5,228	72,873	...	44·00	...	6,624	66,249	...	40·00	...	24
...	9,939	1,839	8,100	...	5·99	...	5,404	2,696	...	1·99	...	25
...	12,091	4,830	7,261	...	2·45	...	11,757	...	4,496	...	1·52	26
...	7,595	11,991	...	4,396	...	·20	86,568	...	90,964	...	4·20	27
...	253	303	...	50	...	·13	1,453	...	1,503	...	3·97	28
...	...	...	...	...	...	...	4,940	...	4,940	...	3·07	29
...	...	...	...	...	...	...	4,891	...	4,891	...	3·54	30
...	488,967	108,720	380,247	...	7·27	...	205,656	174,591	...	3·34	...	
1,449	18,313	3,690	14,623	...	12·01	...	4,863	9,760	...	8·02	...	31
2,486	26,902	7,583	19,319	...	11·88	...	6,502	12,817	...	7·88	...	32
4,890	44,661	8,266	36,395	...	7·20	...	20,057	16,338	...	3·23	...	33
24	496	598	...	102	...	·21	1,964	...	2,066	...	4·21	34
9	196	405	...	209	...	·59	1,397	...	1,606	...	4·58	35
47	987	406	581	...	·85	...	2,707	...	2,126	...	3·10	36
97	2,755	1,455	1,300	...	1·63	...	3,168	...	1,868	...	2·35	37
141	1,455	637	818	...	1·89	...	1,722	...	904	...	2·09	38
57	1,617	1,210	407	...	·33	...	4,912	...	4,505	...	3·67	39
538	20,087	7,712	12,375	...	2·05	...	24,104	..	11,729	...	1·94	40
454	4,214	1,122	3,092	...	9·32	...	1,327	1,765	...	5·32	...	41
...	...	...	...	...	...	...	1,603	...	1,603	...	3·99	42
82	1,726	1,077	649	...	·33	...	7,863	...	7,214	...	3·67	43
128	2,628	2,466	162	...	·03	...	17,872	...	17,710	...	3·83	44
...	...	...	...	...	...	...	248	...	248	...	3·99	45
...	...	...	...	...	...	...	136	...	136	...	4·60	46
10,402	126,037	36,627	89,410	...	3·53		100,445	...	11,035	...	·44	
...	...	...	...	...	...	...	4	...	4	...	4·25	47
10,402	(b) 1,822,350	(b) 727,558	(b) 1,094,792	...	4·09	...	(b) 1,060,683	(b) 34,109	...	·13	...	

(b) Exclusive of figures for the Sirhind Canal and Sirsa Branch of the Western Jumna Canal, which concern Native States.

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1889-90.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.												
Tanks in Todghur Sub-Collectorate	242	...	...	...	...	...	...	...	1	5	6	254
" Ajmere "	311	...	...	...	...	9	...	...	...	20	157	497
" Beawar "	735	...	...	...	...	3	...	...	1	8	146	893
TOTAL	1,288	...	...	...	...	12	...	...	2	33	309	1,644
Biluchistan.												
Shebo Canal	787	...	...	...	...	...	...	...	...	...	...	787
TOTAL	787	...	...	...	...	...	...	...	...	...	...	787
Punjab.												
Upper Sutlej Inundation Canals	1,673	...	1	...	50	261	...	...	18	19	120	2,142
Lower Sutlej and Chenab Inundation Canals	17	...	1	...	1,674	63	...	...	18	61	76	1,910
Indus Inundation Canals	...	...	3	...	169	2,726	...	...	9	54	(a) 5,358	8,319
Shahpur Canal	4,236	...	...	...	40	67	...	...	...	...	...	4,343
TOTAL	5,926	...	5	...	1,933	3,117	...	...	45	134	5,554	16,714
Bombay. Sindh.												
Sukkur Canal	25	...	...	...	...	20	...	...	12	...	126	183
Ghar Canal	221	...	...	...	...	170	...	...	18	...	373	782
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	18	18
Alibhur Cutchery Canal	55	...	...	...	...	4	...	...	...	...	...	59
Great Marak Canal	184	...	...	...	...	21	...	...	...	1	7	213
Surfrazwah Canal	188	...	...	...	...	37	...	...	...	...	7	232
Fulaili Canal	2,316	...	...	...	...	177	...	...	...	...	227	2,720
	2,989	...	...	...	...	429	...	...	30	1	758	4,207

Deccan and Gujarat.												
Khari Cut	435	...	...	...	...	29	...	...	...	...	8	472
Hartala Tank	99	...	...	...	...	2	...	...	...	...	81	182
Mhaswa Tank	66	...	...	...	...	10	...	...	1	...	5	82
Jamda Canal	714	...	...	...	...	37	...	...	5	...	...	756
Pravara River Works—Ojhar Canal	782	...	...	...	...	9	...	...	...	...	9	800
Bhatodi Tank	204	...	...	...	...	1	...	...	...	...	32	237
Matoba Tank	821	...	...	...	...	14	...	...	...	...	...	835
Kasurdi Tank	32	...	...	...	...	2	...	...	...	...	10	44
Shirsuphal Tank	323	...	...	...	...	29	...	...	...	...	...	352
Bhadalwadi Tank	323	...	2	...	...	9	...	...	...	...	3	337
Koregaon Tank	21	...	...	...	...	...	...	...	...	...	...	21
Ashti Tank	492	...	1	...	...	40	...	...	7	...	6	546
Rewari Canal	305	...	...	...	...	7	...	...	2	...	...	314
Upper Man River Works	563	...	...	...	...	16	...	...	2	...	1	582
Yerla River Irrigation Works	765	...	...	...	...	62	...	...	...	...	...	827
Chickli Canal	141	...	...	...	...	4	...	...	...	...	...	145
Maini Tank	932	...	...	...	...	24	...	...	4	...	...	960
Muchkundi Tank	2	...	...	...	...	16	...	...	...	...	...	18
Dambal Tank	55	...	...	...	...	52	...	...	...	...	...	107
Medleri Tank	44	...	...	...	...	...	...	...	...	...	...	44
Madag Tank	222	...	...	...	...	16	...	...	...	...	...	238
Asundi Tank	23	...	...	...	...	...	...	...	...	...	...	23
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	1	1
Parsal Tank	...	...	...	...	...	...	...	...	...	...	2	2
	7,364	...	3	...	...	379	...	...	21	...	158	7,925
TOTAL	10,353	...	3	...	...	808	...	...	51	1	916	12,132
Carried forward	18,354	...	8	...	1,933	3,937	...	...	98	168	6,779	31,277

(a) Inclusive of Rs. 5,302 silt clearance rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1889-90—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	18,354	...	8	...	1,933	3,937	...	...	98	168	6,779	31,277
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Sindh.												
Shikârpur Canals	226	...	...	...	...	155	...	...	32	...	216	629
Ghar Canals	197	...	...	...	...	204	...	...	3	...	420	824
Hyderabad Canals	1,337	...	...	...	...	144	...	...	...	...	160	1,641
Fulaili Canals	54	...	...	...	...	12	...	...	...	...	13	79
Karachi Canals	738	...	...	...	...	140	...	...	...	...	1,144	2,022
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	5	...	...	...	...	1	...	...	...	...	...	6
" " Kaira Collectorate	37	...	...	...	...	...	...	...	...	...	...	37
" " Nasik Collectorate	146	...	...	...	...	...	...	...	...	...	29	175
" " Khandeish Collectorate	...	...	...	...	...	1	...	...	...	...	3	4
" " Bijapur District	14	...	...	...	...	...	...	...	...	...	25	39
" " Poona District	68	...	...	...	...	...	...	...	...	...	...	68
" " Belgaum and Dharwar Collectorate	41	...	...	...	...	124	...	...	...	...	26	194
" " Surat Collectorate	...	...	...	...	...	2	...	...	...	...	...	2
TOTAL	2,866	...	...	...	...	783	...	...	35	...	2,036	5,720
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	54	7	61
Total Imperial	21,220	...	8	...	1,933	4,720	...	...	133	222	8,822	37,058

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
N. W. Provinces and Oudh.												
Dún Canals	2,994	321	150	5	42	...	2,217	...	...	7	23	5,759
Rohilkund Canals	6,544	693	33	...	278	...	113	...	...	41	37	7,739
Bijnor Canals	1,362	166	...	...	115	...	10	...	...	3	3	1,659
Bundelkhund Irrigation Works { Jhansi Lakes	268	...	13	...	6	...	...	...	...	...	37	324
Bundelkhund Irrigation Works { Hamirpur Lakes	341	...	12	..	2	...	...	...	...	1	33	389
TOTAL	11,509	(a) 1,180	208	5	443	...	2,340	...	...	52	133	15,870
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	3	...	...	48,785	203	...	571	49,562
Orissa Coast Canal	6	...	...	...	...	...	...	6,373	16	...	140	6,535
Sarun Project	2,299	...	...	...	...	7	...	...	4	...	1	2,311
TOTAL	2,305	...	...	...	3	7	...	55,158	223	...	712	58,408
Madras.												
Chembrambakam Tank	...	...	...	...	...	3	...	...	...	...	...	3
Madras Water-Supply and Irrigation Extension Project	...	...	...	1,149	...	24	...	...	...	...	...	1,173
Buckingham Canal	...	...	...	...	43	110	...	7,618	9	...	101	7,881
Vedaraniam Canal	...	...	...	...	...	...	...	65	...	...	...	65
Palar Anicut System	...	...	...	...	...	88	...	...	...	...	10	98
TOTAL	...	...	...	1,149	43	225	...	7,683	9	...	111	9,220
Bombay.												
Gokak Canal, 1st Section, and Storage Works	684	...	.	..	...	4	345	...	14	...	...	1,047
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bengal.												
Nuddea Rivers	...	...	..	...	...	...	...	18,598	...	...	6	18,604
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal { Eden Canal	851	...	3	...	...	14	...	...	...	...	69	937
Bengal { Madhuban Canal	...	...	...	...	...	2	...	—	...	...	2	4
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	4,368	...	...	...	4,368
Madras	...	...	...	...	173	1,054	...	...	18	...	167	1,412
Punjab	...	.	...	...	...	..	...	...	...	...	(a)4,792	(a)4,792
TOTAL	851	...	3	...	173	1,670	...	4,368	18	...	5,030	11,513
Total Provincial	15,349	(a) 1,180	211	1,154	662	1,306	2,685	85,807	264	52	5,992	114,662
Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)2,990	2,990
Punjab	...	..	...	...	...	...	...	...	...	...	(a)927	927
Total Incorporated Local	...	...	...	...	...	...	...	...	..	...	(a) 3,917	3,917
Total Irrigation and Navigation	36,569	(a) 1,180	219	1,154	2,595	6,026	2,685	85,807	397	274	18,731	155,637
Carried forward	36,569	(a) 1,180	219	1,154	2,595	6,026	2,685	85,807	397	274	18,731	155,637

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1889-90—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	36,569	1,180	219	1,154	2,595	6,026	2,685	85,807	397	274	18,731	155,637
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT.												
Bombay.												
Sindh	...	...	...	...	...	11	...	...	...	...	15	26
Deccan and Gujarat	...	...	...	...	...	7	...	...	...	...	83	90
Total Imperial	...	...	...	...	...	18	...	...	...	...	98	116
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	110	...	3	113
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT.												
Bengal	...	...	...	...	...	250	...	...	174	...	(a)10,700	11,124
Madras	...	...	...	...	388	1,093	...	...	...	...	257	1,738
Total Provincial	...	...	...	...	388	1,343	...	...	284	...	10,960	12,975
Total Agricultural	...	...	...	...	388	1,361	...	...	284	...	11,058	13,091
GRAND TOTAL	36,569	(b) 1,180	219	1,154	2,983	7,387	2,685	85,807	681	274	29,789	168,728

(a) Includes Rx.10,213 recoveries by the Civil Department from Zemindars for Embankments.
(b) Recoveries by the Civil Department.

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1889-90.

IRRIGATION AND NAVIGATION.	Imperial. India. Rajputana.	Imperial. India. Biluchistan.	Imperial. Upper Burma.	Imperial. N.-W.P. and Oudh.	Imperial. Punjab.	Imperial. Bombay.	Imperial. Total.	Provincial. Lower Burma.	Provincial. Bengal.	Provincial. N.-W.P. and Oudh.	Provincial. Punjab.	Provincial. Madras.	Provincial. Bombay.	Provincial. Total.	Local. Lower Burma.	Local. Upper Burma.	Local. Punjab.	Local. Madras.	Local. Total.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Capital Outlay:																				
Works—*see* page 141	...	31,777	...	...	—235	11,134	42,676	...	8,656	186	...	23,306	20,214	52,362	...	...	...	...	...	95,038
Establishment	...	3,168	...	...	7	2,978	6,153	...	—390	17	...	5,673	4,084	9,384	...	...	...	...	...	15,537
Tools and Plant	...	41	...	...	...	115	156	...	3,703	...	...	560	985	5,248	...	...	...	...	...	5,404
Suspense	31	—557	...	...	5	...	—521	...	—343	—250	...	...	...	—593	...	...	...	...	...	—1,114
	31	34,429	...	...	—223	14,227	48,464	...	11,626	—47	...	29,539	25,283	66,401	...	...	...	...	...	114,865
Less Receipts on Capital Account	...	7	...	...	...	...	7	...	410	...	...	11	8	429	...	...	...	...	...	436
NET TOTAL	31	34,422	...	...	—223	14,227	48,457	...	11,216	—47	...	29,528	25,275	65,972	...	...	...	...	...	114,429
Revenue Outlay:																				
Works—*see* page 143	284	...	...	...	1,058	1,272	2,614	...	124	1,656	...	3,890	...	5,670	...	...	...	...	...	8,284
Repairs	2,798	...	...	...	21,837	36,069	60,704	...	24,075	4,939	...	19,026	186	48,226	...	...	...	...	...	108,930
Establishment	1,827	239	...	...	22,167	7,698	31,931	...	10,629	(a)8,600	...	6,192	147	25,568	...	...	...	...	...	57,499
Tools and Plant	—10	...	...	...	671	149	810	...	2,501	160	...	243	20	2,924	...	...	...	...	...	3,734
Revenue refunded	2	...	...	...	41	269	312	...	9	2	...	306	...	317	...	...	...	...	...	629
Profit and Loss	...	...	...	...	...	15	15	...	...	...	...	...	...	...	...	...	...	...	...	15
TOTAL	4,901	239	...	...	45,774	45,472	96,386	...	37,338	15,357	...	29,657	353	82,705	...	...	...	...		179,091
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	2,862	...	123	19,790	22,775	...	...	...	...	...	...	...	...	...	...	...	...	22,775
Repairs	...	...	1,774	...	1,393	51,663	54,830	...	4,784	...	...	...	...	4,784	...	...	...	...	...	59,614
Establishment	...	...	881	...	4,952	23,836	29,669	...	3,854	...	...	...	...	3,854	...	...	...	...	...	33,523
Tools and Plant	...	...	69	...	140	531	740	...	225	...	...	...	...	225	...	...	...	...	...	965
Suspense	...	...	...	...	3	...	3	...	—104	...	...	...	...	—104	...	...	...	...	...	—101
Revenue refunded	...	...	...	...	...	...	...	...	22	...	...	...	...	22	...	...	...	...	...	22
TOTAL	...	...	5,586	...	6,611	95,820	108,017	...	8,781	...	...	...	...	8,781	...	...	...	...	...	116,798
Carried forward	4,932	34,661	5,586	...	52,162	155,519	252,860	...	57,335	15,310	...	59,185	25,628	157,458	...	...	...	...	...	410,318

(a) Includes Rx. 84—Outlay by Civil Officers for collection of Owner's rates.

No. 60.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1889-90—*continued.*

	Imperial.							Provincial.							Local.					Grand Total.
	India.		Upper Burma.	N.W.P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma	Upper Burma.	Punjab.	Madras.	Total.	
	Rajputana.	Biluchistan.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IRRIGATION AND NAVIGATION—*continued.*																				
Brought forward	4,932	34,661	5,586	...	52,162	155,519	252,860	...	57,335	15,310	...	59,185	25,628	157,458	...	...	...	...	...	410,318
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
New Works	17	...	2,947	...	...	...	2,964	11,834	474	...	192	42,233	...	54,733	1,024	...	...	...	1,024	58,721
Repairs	...	...	8,259	...	...	...	8,259	1,813	1,895	...		121,878	...	125,586	106	...	...	...	106	133,951
Establishment	10	...	1,982	...	...	...	1,992	3,701	1,013	...	384	54,533	...	59,631	260	...	...	...	260	61,883
Tools and Plant	10	...	156	...	...	...	166	1,987	30	...	—30	1,943	...	3,930	17	...	...	...	17	4,113
Revenue Refunds	...	...	...	...	...	...	...	...	...	...	...	7	...	7	...	...	...	...	...	7
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	257	...	...	...	257	462	...	...	—20	...	...	44	...	...	...	...	...	699
Expenditure by the Civil Department	...	...	...	...	...	...	...	...	...	...	2,364	...	...	2,364	...	2,730	101	...	2,831	5,195
TOTAL	37	...	13,601	...	...	...	13,638	19,797	3,412	...	2,890	220,594	...	246,693	1,407	2,730	101	...	4,238	264,569
TOTAL IRRIGATION AND NAVIGATION	4,969	34,661	19,187	...	52,162	155,519	266,498	19,797	60,747	15,310	2,890	279,779	25,628	404,151	1,407	2,730	101	...	4,238	674,887
AGRICULTURAL.																				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Revenue Outlay:																				
Works	...	...	...	...	...	...	...	8,371	...	...	...	...	...	8,371	...	...	...	...	...	8,371
Repairs	...	...	...	...	...	...	...	4,233	...	...	...	...	...	4,233	...	...	...	...	...	4,233
Establishment	...	...	...	...	...	...	...	2,781	...	...	...	...	...	2,781	...	...	...	...	...	2,781
Tools and Plant	...	...	...	...	...	...	...	—28	...	...	...	...	...	—28	...	...	...	...	...	—28
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	—17	...	...	...	...	...	—17	...	...	...	...	...	—17
TOTAL	...	...	...	...	...	...	...	15,340	...	...	...	...	...	15,340	...	...	...	...	...	15,340

WORKS FOR WHICH ONLY REVENUE ACOUNTS ARE KEPT: *Nil.*																				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works . . .	...	...	...	*—302*	4,084	13,562	17,344	9,573	7,231	2,208	...	14,900	...	33,912	...	...	...	67	67	51,323
Repairs . .	...	...	...	391	119	3,748	4,258	3,852	55,389	576	...	20,939	...	80,756	7	...	...	303	310	85,324
Establishment .	...	...	...	90	937	5,085	6,112	3,065	*a* 17,800	620	...	8,087	...	29,572	2	...	...	...	2	35,686
Tools and Plant .	...	...	...	...	1	451	452	11	1,210	...	...	516	...	1,737	...	...	...	...	...	2,189
Suspense . .	...	...	...	...	...	*—75*	*—75*	...	*—267*	...	...	...	...	*—267*	...	...	...	...	...	*—342*
Revenue refunded .	...	...	...	...	...	...	...	...	10	...	...	49	...	59	...	...	...	...	...	59
TOTAL .	...	...	...	179	5,141	22,771	28,091	16,501	81,373	3,404	...	44,491	...	145,769	9	...	...	370	379	174,239
TOTAL AGRICULTURAL . .	...	...	...	179	5,141	22,771	28,091	31,841	81,373	3,404	...	44,491	...	161,109	9	...	...	370	379	189,579
GRAND TOTAL .	4,969	34,661	19,187	179	57,303	178,290	294,589	51,638	142,120	18,714	2,890	324,270	25,628	565,260	1,416	2,730	101	370	4,617	864,466
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England . . £	...	...	...	...	...	*703*	*703*	...	...	...	...	...	...	...	...	...	...	...	...	*703*
DEDUCT—Loss by Exchange Rx.	...	...	...	...	...	*315*	*315*	...	...	...	...	...	...	...	...	...	...	...	...	*315*
NET OUTLAY IN INDIA Rx.	4,969	34,661	19,187	179	57,303	177,272	293,571	51,638	142,120	18,714	2,890	324,270	25,628	565,260	1,416	2,730	101	370	4,617	863,448
IN ENGLAND EXCHANGE																			. £	703
																			. Rx.	315
GRAND TOTAL, AS ABOVE . . Rx.																				864,466

(*a*) Includes Rx. 202, Collection charges in the Civil Department.

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of the Year 1889-90.

IRRIGATION AND NAVIGATION.	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
Imperial.																	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.																	
Rajputana.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate	...	...	...	...	31	...	...	31	72,197	11,277	1,257	355	87	17	85,190	98	85,092
" " Beawar " "	...	...	..	..	...	...	...	...	47,755	10,690	1,322	...	...	...	59,767	40	59,727
" " Todghur " "	...	...	...	...	...	...	...	...	11,716	1,546	104	...	...	...	13,366	...	13,366
TOTAL	...	...	...	...	31	...	...	31	131,668	23,513	2,683	355	87	17	158,323	138	158,185
Beluchistan.																	
Khush Dil Khan Reservoir	26,285	2,277	121	...	...	...	642	28,041	75,236	7,916	2,546	...	...	...	85,698	...	85,698
Nari Canal	...	...	...	...	...	...	...	...	2,171	499	32	...	1	...	2,703	...	2,703
Shebo Canal	5,319	882	—80	...	85	7	...	6,199	53,618	7,582	2,288	1	...	...	63,489	37	63,452
Mackka Tanks and Zara Karez	173	9	...	...	...	...	...	182	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	31,777	3,168	41	...	85	7	642	34,422	132,085	16,103	4,935	1	1	...	153,125	37	153,088
Punjab.																	
Upper Sutlej Inundation Canals	30	7	...	...	...	...	...	37	44,552	6,287	1,315	...	...	...	52,154	8	52,146
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	5	...	...	5	66,365	8,721	67	...	115	...	75,268	6,362	68,906
Shahpur and Sahiwal Canals	...	...	...	...	...	...	...	...	3,764	123	...	...	...	...	3,887	...	3,887
Madhopore Workshops	...	...	...	...	...	...	...	...	25,591	...	41,329	...	...	...	66,920	24,505	42,415
Lower Sohag and Para Canal	—467	...	...	...	...	...	...	—467	235	...	...	...	...	...	235	...	235
Chenab Canal	202	...	...	...	...	...	...	202	303	...	...	...	...	...	303	...	303
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	23	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
TOTAL	—235	7	...	...	5	...	...	—223	154,151	86,757	43,391	...	115	...	284,414	30,922	253,492
Bombay.																	
Deccan and Gujarat.																	
Lower Panjhra River Works	391	111	...	...	...	...	...	502	1,962	448	...	...	...	...	2,410	...	2,410
Kadva River Works	1,421	400	5	...	...	...	...	1,826	8,056	1,798	—296	...	...	...	9,558	...	9,558
Pravara River Works—Ojhar Canal	201	97	5	...	...	...	...	303	22,677	7,417	444	...	...	...	30,538	14	30,524
" " " Lakh "	108	76	3	...	...	...	...	187	256	110	6	...	...	...	372	...	372
Mutha Canals	1,000	285	42	...	...	...	...	1,327	13,651	8,821	972	...	...	...	23,444	15	23,429
Khari Cut	380	151	...	...	...	...	...	531	12,548	3,022	213	...	...	...	15,783	18	15,765
Jamda Canal	92	26	20	...	..	...	...	138	77,609	18,794	1,253	...	...	...	97,656	2	97,654
Bhatodi Tank	...	...	...	...	...	...	...	...	27,339	7,000	935	...	...	...	35,274	69	35,205
Matoba Tank	9	3	...	...	...	...	...	12	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	—6	—2	...	...	...	...	...	—8	15,386	3,428	286	...	...	...	19,100	...	19,100
Bhadalwadi Tank	11	4	...	...	...	...	...	15	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	189	64	...	...	...	...	...	253	3,004	764	23	...	...	...	3,791	...	3,791
Ashti Tank	211	58	...	...	...	...	...	269	59,459	14,145	812	...	...	...	74,416	539	73,877

Rewari Canal	108	37	...	...	...	...	...	145	4,560	933	1	...	...	...	5,494	...	5,494
Upper Mán River Works(a)	524	156	42	...	...	...	...	722	30,535	9,312	675	...	...	...	40,522	24	40,498
Yerla River Irrigation Works (b)	54	12	18	...	...	...	...	84	50,000	10,398	697	...	...	...	61,095	237	60,858
Maini Tank	172	51	...	...	...	...	...	223	24,564	9,365	324	...	...	...	34,253	54	34,199
Muchkandi Tank	17	7	...	...	...	...	...	24	11,104	2,614	228	...	...	...	13,946	27	13,919
Madag Tank	...	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	1	...	...	...	...	...	...	1	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	1,627	548	—20	...	...	...	...	2,155	14,786	3,810	961	...	...	...	19,557	7	19,550
Gokak Canal, Second Section	110	—9	...	...	...	...	...	101	9,008	6,939	1,425	...	...	...	17,372	...	17,372
Do. Storage Works	...	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Sabarmati Project Survey	...	...	...	...	...	...	...	...	505	3,029	...	...	...	...	3,534	...	3,534
Mavinkop Tank	...	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswa Tank	...	...	...	...	...	...	...	...	10,280	2,677	114	...	...	...	13,071	1	13,070
Wadali Canal	...	...	...	...	...	...	...	...	2,001	510	160	...	...	...	2,671	...	2,671
Kasurdi Tank	...	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	...	689	170	13	...	...	...	872	...	872
	6,620	2,075	115	...	...	...	...	8,810	479,226	137,792	12,099	...	...	...	629,117	1,029	628,088
Deduct—Outlay from Contributions(c)	...	...	...	...	...	...	...	...	1,007	1,065	...	...	...	...	(c) 3,062	...	(c) 3,062
	6,620	2,075	115	...	...	...	...	8,810	477,229	136,727	12,099	...	...	...	626,055	1,029	625,026
Sindh.																	
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fulaili Canal	4,514	903	...	...	...	...	...	5,417	86,383	17,634	65	...	...	...	104,082	2	104,080
Great Marak Canal	...	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	4,514	903	...	...	...	...	...	5,417	264,756	52,193	1,724	...	...	...	318,673	26	318,647
Deduct—Outlay from Contributions (d)	...	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(d) 2,919	...	(d) 2,919
	4,514	903	...	...	...	...	...	5,417	262,096	51,934	1,724	...	...	...	315,754	26	315,728
TOTAL	11,134	2,978	115	...	...	...	...	14,227	739,325	188,661	13,823	...	...	...	941,809	1,055	940,754
Total Imperial	42,676	6,153	156	...	121	7	642	48,457	1,157,229	315,034	64,832	356	203	17	1,537,671	32,152	1,505,519
Carried forward	42,676	6,153	156	...	121	7	642	48,457	1,157,229	315,034	64,832	356	203	17	1,537,671	32,152	1,505,519

(a) Includes Gundowli Canal and Pingli Tank.
(b) Includes Yerla Canal and Nehr Tank.

	Rx.
(c) Khari Cut	2,287
Gokak Canal	775
	3,062

	Rx.
(d) Fulaili Canal	1,006
Sukkur Canal	1,913
	2,919

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of the Year 1889-90—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	Total.	*Less Receipt on Capital Account.*	Net Total.
Works for which Capital and Revenue Accounts are kept—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	42,676	6,153	156	...	121	7	642	48,457	1,157,229	315,034	64,832	356	203	17	1,537,671	*32,152*	1,505,519
Provincial.																	
Bengal.																	
Calcutta and Eastern Canals	*—16*	*—80*	242	...	127	*290*	...	*—17*	(a)452,617	38,440	34,823	85	1,207	...	527,172	*4,445*	522,727
Sarun Project	...	...	34	...	...	...	...	34	47,995	16,417	2,595	...	...	...	67,007	*50*	66,957
Orissa Coast Canal	3,808	*—136*	3,176	...	...	...	*470*	6,378	255,649	56,364	20,238	...	3,260	...	335,511	*329*	335,182
Damoodur Project	...	...	...	...	...	*120*	...	*—120*	9,063	9,486	710	...	...	...	19,259	*4,265*	14,994
Tirhoot Project	...	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	*16*	53,143
Hooghly Project	...	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	*97*	14,243
Remodelling Hidgellee Tidal Canal	4,864	*—174*	251	...	...	...	...	4,941	4,864	*—174*	251	...	...	...	4,941	...	4,941
Total	8,656	*—390*	3,703	...	127	*410*	*470*	11,216	791,470	165,428	59,939	85	4,467	...	1,021,389	*9,202*	1,012,187
N. W. Provinces and Oudh.																	
Dún Canals	...	...	...	...	...	...	*106*	*—106*	57,297	4,586	415	...	...	...	62,298	*105*	62,193
Rohilkund Canals	162	16	...	...	...	...	*145*	34	111,699	36,130	3,393	...	1,110	...	152,332	*836*	151,496
Bijnor Canals	...	...	...	...	...	...	...	...	6,997	...	...	...	...	...	6,997	...	6,997
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	*52*	7,436
" " Survey	24	1	...	...	...	...	...	25	1,096	13,936	70	...	...	...	15,102	*73*	15,029
Sardah Canals	...	...	...	...	...	...	...	...	(b)4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
Total	186	17	...	...	...	...	*250*	*—47*	190,779	58,415	3,878	...	1,110	...	254,182	*1,066*	253,116

Bombay.																	
Gokak Canal, 1st Section, and Storage Works	20,214	4,084	985	...	...	8	...	25,275	20,214	4,084	985	...	...	...	25,283		25,275
Madras.																	
Tungabhadra Channel	11	523	83	...	...	...	...	617	11	523	83	...	...	...	617	...	617
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	12	62,442
Palar-Anicut System	2,490	573	...	...	...	...	...	3,063	139,118	36,997	2,987	...	...	...	179,102	...	179,102
Chilka Lake	58	13	14	...	...	...	...	85	2,244	515	14	...	...	...	2,773	...	2,773
Vyalur Project	...	...	...	...	...	...	...	...	42	5	...	...	...	...	47	...	47
Buckingham Canal	15,724	3,408	164	...	...	...	...	19,296	489,508	132,213	14,175	...	...	...	635,896	8	635,888
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	117	151,583
Ganjam-Gopalpur Canal	4,989	1,148	299	...	...	11	...	6,425	9,633	3,784	545	...	...	...	13,962	11	13,951
Lower Coleroon Project	...	...	...	...	...	...	...	...	129	3,907	—26	...	...	...	4,010	...	4,010
Surveys	...	...	...	...	...	...	...	...	619	5,502	38	...	...	...	6,159	...	6,159
Kovur-Mungair Junction Canal	...	...	...	...	...	...	...	...	4,870	1,120	72	...	...	...	6,062	...	6,062
Pelandorai Anicut System	34	8	...	...	...	...	...	42	32,729	6,971	776	...	...	...	40,476	80	40,396
TOTAL	23,306	5,673	560	...	...	11	...	29,528	857,863	225,246	20,149	...	...	...	1,103,258	228	1,103,030
Total Provincial	52,362	9,384	5,248	...	127	429	720	65,972	1,860,326	453,173	84,951	85	5,577	...	2,404,112	10,504	2,393,608
Total Irrigation and Navigation	95,038	15,537	5,404	...	248	436	1,362	114,429	3,017,555	768,207	149,783	441	5,780	17	3,941,783	42,656	3,899,127
AGRICULTURAL.																	
Provincial.																	
Lower Burma. (c)																	
Irrawaddy Embankments	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
Total Agricultural	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
GRAND TOTAL	95,038	15,537	5,404	...	248	436	1,362	114,429	3,274,842	816,327	151,922	446	5,780	17	4,249,334	43,075	4,206,259

(a) Includes Rs. 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(b) The whole expenditure is shown under works.
(c) The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and Maobin Plains have been discontinued.
NOTE.—The Neringipet B. and C. Projects and the West Coast Canal have been omitted, as Capital Accounts are no longer maintained for these projects.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL AND PROVINCIAL FUNDS during, and to end of the Year 1889-90.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Expenditure during the year.								Total Expenditure to end of year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.																
Tanks in Ajmere Sub-Collectorate	53	2,254	1,315	—10	...	2	...	3,614	1,309	17,279	14,633	503	...	6	...	33,730
" in Beawar " "	231	273	342	...	...	...	...	846	857	22,021	17,018	506	...	35	...	40,437
" in Todghur " "	...	271	170	...	...	...	...	441	890	7,510	7,720	188	...	...	...	16,308
TOTAL	284	2,798	1,827	—10	...	2	...	4,901	3,056	46,810	39,371	1,197	...	41	...	90,475
Biluchistan.																
Shebo Canal	...	...	239	...	...	...	...	239	...	...	239	...	...	...	...	239
Punjab.																
Upper Sutlej Inundation Canals	...	5,376	5,843	108	...	33	...	11,360	10,217	158,507	125,609	2,071	38	294	...	296,736
Lower Sutlej and Chenab Inundation Canals	494	22,722	7,476	388	...	3	...	31,083	20,025	530,361	164,949	1,701	77	68	...	717,181
Indus Inundation Canal	794	13,835	8,398	95	...	1	...	23,123	46,975	323,077	177,071	2,761	150	17	...	550,651
Shahpur Canals	199	1,415	450	80	...	4	...	2,148	2,042	14,976	2,306	83	...	58	...	19,465
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	1,487	43,348	22,167	671	...	41	...	67,714	79,259	1,027,382	477,823	18,540	23,807	437	..	1,627,248
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	429	21,511	...	...	...	...	...	21,940	17,287	503,561	40	2	...	...	...	520,890
TOTAL	1,058	21,837	22,167	671	...	41	...	45,774	61,972	523,821	477,783	18,538	23,807	437		1,106,358
Bombay. Deccan and Gujarat.																
Khari Cut	...	199	131	5	...	...	...	335	...	1,535	1,189	5	...	...	...	2,729
Hartala Tank	...	19	4	...	...	252	...	275	...	266	124	...	...	261	...	651
Mhuswa Tank	...	96	42	5	15	...	...	158	...	865	567	14	15	9	...	1,470
Jamda Canal	...	530	348	10	...	...	...	888	150	13,571	7,432	216	8	33	...	21,410
Pravara River Works—Ojhar Canal	...	335	193	4	...	...	...	532	12	3,667	2,694	72	...	...	...	6,445
Bhatodi Tank	...	155	93	4	...	...	...	252	19	2,350	1,593	25	...	1	...	3,988
Matoba Tank	...	101	77	10	...	...	...	188	...	1,166	779	10	...	9	...	1,964
Kasurdi Tank	...	15	13	5	...	...	...	33	3	787	317	43	...	...	...	1,150
Shirsuphal Tank	...	119	98	10	...	...	...	227	...	1,129	867	10	...	...	...	2,006
Bhadalwadi Tank	...	97	88	10	...	...	...	195	...	830	563	10	...	...	...	1,403
Koregaon Tank	...	45	36	2	...	...	...	83	...	148	81	2	...	...	...	231
Ashti Tank	...	320	205	5	...	...	...	530	...	3,440	2,052	29	...	...	...	5,521
Rewari Canal	...	132	84	5	...	...	...	221	38	2,559	2,364	40	...	...	...	5,001
Upper Mân River Works	...	221	84	15	...	...	...	320	...	2,231	1,741	64	...	13	...	4,049
Yerla River Irrigation Works	...	382	137	15	...	...	...	534	...	4,694	3,357	69	...	2	...	8,122
Chickli Canal	...	112	32	5	...	...	...	149	...	1,144	1,252	22	...	...	...	2,418
Maini Tank	...	301	115	10	...	...	...	426	19	2,786	1,671	49	...	2	...	4,527
Muchkundi Tank	...	106	25	...	...	...	...	131	...	252	67	2	...	...	...	321
Gadikeri Tank	...	...	...	...	...	17	...	17	...	58	13	...	...	196	...	267
Dambal Tank	2	35	8	...	...	...	...	45	8	381	113	...	...	...	...	507
Medleri Tank	...	76	18	...	...	...	...	94	...	539	141	...	...	27	...	707
Madag Tank	...	149	35	...	...	...	...	184	50	2,992	1,415	54	...	...	...	4,511
Asundi Tank	...	50	11	...	...	...	...	61	...	263	75	...	...	...	...	338
Gokak Canal, First Section	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160

Sindh.																
Sukkur Canal	...	1,946	361	6	...	...	...	2,313	1,148	60,475	13,887	945	...	5	..	76,460
Ghar Canal	1,270	6,277	1,378	6	...	...	...	8,931	22,918	158,781	43,979	340	...	13	..	226,031
Mehrabwah Canal	...	1,434	298	5	...	...	...	1,737	...	7,172	1,629	10	...	...	..	8,811
Alibhur Katchari Canal	...	412	86	1	...	...	...	499	...	8,453	1,946	14	...	2	...	10,415
Great Marak Canal	...	1,488	309	5	...	...	...	1,802	64	16,831	4,165	24	...	4	...	21,088
Surfrazwah Canal	...	1,693	351	6	...	...	...	2,050	...	15,093	4,226	19	...	...	...	19,338
Fulaili Canal	...	19,224	3,038	...	...	...	...	22,262	7	308,291	73,159	856	...	78	...	382,391
	1,272	36,069	7,698	149	15	269	...	45,472	24,439	623,007	173,598	2,944	23	655	...	824,666
Deduct—Expenditure from Contributions (a)	...	..	...	...	...	...	..	...	845	248	...	...	...	...	...	(b)1,093
TOTAL	1,272	36,069	7,698	149	15	269	...	45,472	23,594	622,759	173,598	2,944	23	655	...	823,573
Total Imperial	2,614	60,704	31,931	810	15	312		96,386	88,622	1,193,390	690,991	22,679	23,830	1,133	...	2,020,645
Provincial.																
Bengal.																
Calcutta and Eastern Canals	124	16,532	8,690	1,351	...	8	...	26,705	(b) 226,587	313,779	227,208	10,427	...	10	...	778,011
Orissa Coast Canal	..	5,053	697	1,051	...	1	...	6,802	...	21,353	6,156	3,794	...	28	...	31,331
Sarun Project	...	2,490	1,242	90	...	...	...	3,831	...	21,768	6,633	—584	...	...	...	27,817
TOTAL	124	24,075	10,629	2,501	...	9	..	37,338	226,587	356,900	239,997	13,637	...	38	...	837,159
N. W. Provinces and Oudh.																
Dún Canal	900	1,483	1,921	50	...	...	...	4,354	7,757	37,146	52,311	1,313	576	8	...	99,111
Rohilkund Canals	552	2,491	5,999	34	...	...	...	9,076	27,782	51,283	120,472	2,896	380	388	...	203,201
Bijnor Canals	204	801	343	63	...	2	...	1,413	1,825	4,828	5,393	100	...	525	...	12,671
Bundelkund Irrigation Works { Hamirpur	...	164	197	11	...	...	...	372	} 2,026	6,558	7,145	113	...	5	...	15,847
Bundelkund Irrigation Works { Jhansi	...	...	140	2	...	...	...	142								
TOTAL	1,656	4,939	(c)8,600	160	...	2	...	15,357	39,390	99,815	185,321	4,422	956	926	...	330,830
Madras.																
Chembrambakam Tank	1,123	244	314	—11	...	...	...	1,670	724	136	199	—27	...	...	...	1,032
Chilka Lake	...	147	34	...	...	...	...	181	...	268	55	...	...	...	...	323
Buckingham Canal	512	10,611	3,345	256	...	306	...	15,030	4,898	161,377	46,944	4,357	...	1,594	...	219,170
Madras W. S. and I. E. Project	—230	528	186	—1	...	...	...	483	—240	38,225	10,936	696	...	...	...	49,617
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	206	1,232	332	—1	...	...	...	1,769	250	3,527	872	—1	...	...	...	4,648
Vadarniem Canal	...	528	128	...	...	...	...	656	15	2,102	517	...	...	...	...	2,634
Palar Anicut System	2,279	5,736	1,853	...	...	...	...	9,868	4,794	13,094	4,141	—9	...	...	...	22,020
TOTAL	3,890	19,026	6,192	243	...	306	...	29,657	10,454	218,729	63,666	5,016	...	1,594	...	299,459
Bombay.																
Gokak Canal, 1st Section, and Storage Works	...	186	147	20	...	..	...	353	...	186	147	20	...	...	...	353
Total Provincial.	5,670	48,226	25,568	2,924	...	317	...	82,705	276,431	675,630	480,131	23,095	956	2,558	...	1,467,801
Total Irrigation and Navigation	8,284	108,930	57,499	3,734	15	629	...	179,091	365,053	1,869,020	1,180,122	45,774	24,786	3,691	...	3,488,446
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankment	8,371	4,233	2,781	—28	...	...	—17	15,340	29,509	79,986	25,641	1,516	23	...	201	136,876
GRAND TOTAL	16,655	113,163	60,280	3,706	15	629	—17	194,431	394,562	1,949,006	1,205,763	47,290	24,809	3,691	201	3,625,322

(a) Fulaili Canal . . . . Rx. 831
Jamda " . . . . . " 262
1,093

(b) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(c) Includes Rx. 84—charges by the Civil Department for collection of owner's rates, &c.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section K.—Buildings and Roads.

Revenue *Rx.*650,398. Expenditure *Rx.*5,412,189.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	147	...	43,519	...
	62	Expenditure	150	...	...	1,138,463
		Details of Imperial Expenditure on—				
	62A	New Buildings	152	530,385	...	...
	62B	Repairs	153	289,956	...	...
Civil Works	61	Receipts	147	...	606,879	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61	148	518,667	...	...
	62	Expenditure	150	...	...	4,273,726
		Details of Expenditure included in Account No. 62—				
		Imperial Expenditure—				
	62C	New Buildings . . .	154	191,363	...	...
	D	Repairs to Buildings . . .	155	60,461	...	...
	E	New Roads	156	162,533	...	...
	F	Repairs to Roads . . .	156	54,677	...	...
	G	Miscellaneous—New Works .	157	51,939	...	...
	H	Miscellaneous—Repairs . .	157	1,774	...	...
		Provincial Expenditure—				
	I	New Buildings . . .	158	529,888	...	...
	J	Repairs to Buildings . . .	158	164,004	...	...
	K	New Roads	159	236,999	...	...
	L	Repairs to Roads . . .	159	426,849	...	...
	M	Miscellaneous—New Works .	160	44,150	...	...
	N	Miscellaneous—Repairs . .	160	14,913	...	...
		Incorporated Local Expenditure—				
	O	New Buildings	161	21,277	...	...
	P	Repairs to Buildings . .	161	13,563	...	...
	Q	New Roads	161	166,540	...	...
	R	Repairs to Roads . . .	162	198,158	...	...
	S	Miscellaneous—New Works ,	162	18,585	...	...
	T	Miscellaneous—Repairs . .	162	7,881	...	...
			Total .		650,398	5,412,189

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and

INDIA, GENERAL

Heads of Revenue.	No. of Items.	Inspector-General of Military Works.			Rajputana and C.I.	Rajputana.	Central India.	Coorg.			Mysore.
		Military.	Civil.	Total.	Military.	Civil.	Civil.	Military.	Civil.	Total.	Civil.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.											
Rents of buildings*	1	13,587	...	13,587	929	1,185	891	...	96	96	...
Sales of buildings	2	519	...	519	...	...	125	...	...	...	...
" barrack furniture	3	320	...	320	153	...	...	...	...	...	...
" tools and plant	4	1,105	...	1,105	13	4	24	...	36	36	...
" produce	5	132	4	136	14	53	1	...	2	2	...
" old materials	6	352	5	357	42	2	4	...	34	34	...
Value of materials from old buildings	7	896	...	896	...	1	...	...	4	4	...
Recoveries of deferred fees from the students of the Royal Indian Engineering College	8	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	9	38	...	38	...	...	3	...	...	...	...
Fines, refunds and miscellaneous	10	1,298	59	1,357	9	33	199	...	6	6	...
Recoveries of barrack damages	11	...	...	...	...	...	...	...	...	...	...
" of advances made in England	12	729	...	729	...	...	...	...	...	...	...
Receipts by Civil Department	13	...	...	...	...	...	...	...	...	...	...
	14	18,976	68	19,044	1,160	1,278	1,250	...	178	178	...
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	15	...	...	...	...	5	...	...	2,173	2,173	...
Total	16	18,976	68	19,044	1,160	1,283	1,250	...	2,351	2,351	...

Heads of Revenue.	No. of Items.	Central Provinces.			Burma. Upper.			Burma. Lower.			Assam.		
		Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.													
Rents of buildings*	1	403	...	403	2,389	930	3,319	598	600	1,198	217	...	217
Sales of buildings	2	...	...	...	130	195	325	11	...	11	9	...	9
" barrack furniture	3	31	...	31	19	...	19	...	...	...	1	...	1
" tools and plant	4	...	...	...	...	271	271	...	...	...	...	...	...
" produce	5	35	...	35	...	578	578	...	...	...	...	...	...
" old materials	6	3	...	3	131	153	284	...	...	...	...	...	...
Value of materials from old buildings	7	...	...	...	1	...	1	159	...	159	...	...	...
Recoveries of deferred fees from students of the Royal Indian Engineering College	8	...	...	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	9	...	...	...	...	55	55	...	...	...	...	...	...
Fines, refunds, and miscellaneous	10	...	...	...	1	88	89	3	...	3	...	...	...
Recoveries of barrack damages	11	...	...	...	...	...	...	...	...	...	...	...	...
" of advances made in England	12	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Department	13	...	...	...	...	5	5	...	...	...	...	...	...
Total	14	472	...	472	2,671	2,275	4,946	771	600	1,371	227	...	227
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	15	...	13,711	13,711	...	3,062	3,062	...	13,052	13,052	...	14,594	14,594
Total	16	472	13,711	14,183	2,671	5,337	8,008	771	13,652	14,423	227	14,594	14,821

* NOTE.—Rents from all classes of Government buildings are, under the orders of the Government of India, now shown under the one sub-head "*Rents of Buildings.*"

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the year 1889-90.

AND POLITICAL.

No. of Items.	Hyderabad.			Port Blair.			Beluchistan Agency.			Total—India.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	4,747	220	4,967	...	...	...	...	995	995	19,263	3,390	22,653
2	...	...	...	...	...	...	...	...	...	519	125	644
3	...	...	...	...	...	...	...	...	...	473	...	473
4	35	...	35	...	...	...	...	24	24	1,153	88	1,241
5	...	...	...	...	...	...	...	...	...	146	60	206
6	50	...	50	...	...	...	...	...	...	444	45	489
7	...	...	...	...	...	...	...	...	...	896	5	901
8	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	...	...	38	3	41
10	2	5	7	...	...	...	...	66	66	1,309	368	1,677
11	105	...	105	...	...	...	...	...	...	105	...	105
12	...	...	...	...	...	...	...	...	...	729	...	729
13	...	24	24	...	...	...	...	...	...	...	24	24
14	4,939	249	5,188	...	...	...	...	1,085	1,085	25,075	4,108	29,183
15	...	...	...	...	...	...	...	...	...	...	2,178	2,178
16	4,939	249	5,188	...	...	...	...	1,085	1,085	25,075	6,286	31,361

No. of Items.	Bengal.			N. W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	58	58	47	...	47	447	3,562	4,009	1,913	...	1,913	6,549	...	6,549	31,826	8,540	40,366
2	...	...	...	...	...	...	...	4,019	4,019	86	...	86	136	...	136	891	4,339	5,230
3	2	...	2	...	...	...	4	...	4	...	...	...	303	...	303	833	...	833
4	...	...	...	...	...	...	...	1,179	1,179	...	...	...	81	...	81	1,234	1,538	2,772
5	...	...	...	27	...	27	12	1	13	3	...	3	74	...	74	297	639	936
6	1	...	1	5	...	5	12	1	13	546	...	546	1,503	...	1,503	2,645	199	2,844
7	...	...	...	...	167	167	...	...	...	...	...	...	126	...	126	1,182	172	1,354
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	...	...	...	...	...	35	...	35	73	58	131
10	...	34,241	34,241	...	...	...	...	84	84	3	...	3	2,387	...	2,387	3,703	34,781	38,484
11	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	106	...	106
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	729	...	729
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29	29
14	3	34,299	34,302	79	167	246	475	8,846	9,321	2,552	...	2,552	11,194	...	11,194	43,519	50,295	93,814
15	...	86,323	86,323	...	88,518	88,518	...	61,097	61,097	...	109 496	109,496	...	126,636	126,636	...	518,667	518,667
16	3	120,622	120,625	79	88,685	88,764	475	69,943	70,418	2,552	109,496	112,048	11,194	126,636	137,830	43,519	568,962	612,481

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

Royal Indian Civil Engineering College—Cooper's Hill:—

Fees and caution-money from Students	£	22,743	...	26,172	26,172
Sale of provisions, farm produce, &c.	„	2,429			
Repayment by the Bengal Iron and Steel Co.	„	1,000			
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	...	11,745	11,745
GRAND TOTAL			43,519	606,879	650,398

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS.

	India.		Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PROVINCIAL.												
By Public Works Department.												
Rents of buildings	...	...	1,037	...	5,722	1,349	4,584	1,882	1,291	4,077	8,162	28,104
Sales of buildings	...	...	84	...	45	...	262	505	48	338	1,122	2,464
„ tools and plant	...	...	95	...	16	60	451	78	81	2,146	143	3,070
„ produce	...	...	23	...	4	...	150	1,210	2,650	250	573	4,866
„ old materials	...	...	140	...	57	29	2,507	444	274	628	2,080	6,159
Value of materials from old buildings	...	...	312	...	162	3	649	22	111	577	...	1,836
Recoveries of deferred fees from students of the R. I. C. E. College, Cooper's Hill	...	...	...	...	...	...	...	...	...	...	...	...
Receipts from P. W. workshops	...	...	...	...	...	...	...	6,012	...	553	...	6,565
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,176	...	...	...	2,176
Tolls on roads	...	...	1,054	...	...	...	...	...	...	49	60,674	61,777
Ferry receipts	...	...	2,511	...	...	...	...	...	...	...	...	2,511
Unclaimed deposits	...	...	...	...	2	1	115	71	62	173	43	467
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	2,585	2,585
Fines, refunds, and miscellaneous	...	...	101	...	197	151	16,566	360	184	1,472	3,760	22,791
Total	...	...	5,357	...	6,205	1,593	25,284	12,820	4,707	10,263	79,142	145,371
By Civil Department.												
Rents of buildings	...	...	...	...	...	...	...	...	3,417	...	...	3,417
Sales of buildings	...	...	...	...	...	...	...	...	4,509	...	...	4,509
„ produce	...	...	...	...	...	...	...	2,623	...	...	...	2,623
„ old materials	...	...	...	...	...	...	...	...	97	...	...	97
Tolls on roads	...	...	...	...	...	...	...	...	7,563	...	...	7,563
Ferry receipts	...	...	1,382	...	...	17	31,363	66,059	20,526	...	...	119,347
Miscellaneous	...	...	6	...	...	...	138	46	292	519	151	1,152
Fees on masonry graves, &c.	...	...	108	...	63	...	175	281	295	279	133	1,334
Arboriculture	...	...	...	...	...	...	...	...	...	...	221	221
Total	...	...	1,496	...	63	17	31,676	69,009	36,699	798	505	140,263
Total Provincial	...	...	6,853	...	6,268	1,610	56,960	81,829	41,406	11,061	79,647	285,634
INCORPORATED LOCAL.												
By Public Works Department.												
Rents of buildings	...	...	...	...	...	71	...	160	...	...	...	231
Sales of buildings	...	...	...	...	...	1	...	9	...	...	...	10
„ tools and plant	...	...	...	...	...	...	...	78	...	...	...	78
„ produce	...	5	2	...	...	...	...	409	...	831	...	1,247
„ old materials	5	...	...	...	5	21	...	58	31	41	...	161
Value of materials from old buildings	...	...	...	...	...	6	...	3	...	...	...	9
Unclaimed deposits	...	...	...	...	...	...	...	35	...	...	...	35
Fines, refunds, and miscellaneous	...	...	...	...	...	76	...	47	72	20	...	215
Total	5	5	2	...	5	175	...	799	103	892	...	1,986
By Civil Department.												
Rents of buildings	...	...	...	...	...	...	...	...	456	...	188	644
Sales of buildings	...	...	...	...	...	...	...	...	251	...	44	295
„ old materials	...	...	...	...	...	...	35	...	88	...	...	123
Tolls on roads	...	...	...	...	...	...	...	...	...	...	29,495	29,495
Canal and Ferry receipts	2,168	...	5,020	3,003	6,312	12,802	29,328	...	14,438	97,543	16,746	187,360
Miscellaneous	...	...	1,200	59	467	7	...	151	27	...	139	2,050
Arboriculture	...	...	636	...	...	...	...	4,684	4,328	...	377	10,025
Toll on Steamers	...	...	...	...	...	...	...	1,055	...	...	...	1,055
Total	2,168	...	6,856	3,062	6,779	12,809	29,363	5,890	19,588	97,543	46,989	231,047
Total Local	2,173	5	6,858	3,062	6,784	12,984	29,363	6,689	19,691	98,435	46,989	233,033
GRAND TOTAL as per Abstract Account No. 61	2,173	5	13,711	3,062	13,052	14,594	86,323	88,518	61,097	109,496	126,636	518,667

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1889-90.

IMPERIAL.	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Inspector-General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Beluchistan Agency.	Total.		Upper.	Lower.							
MILITARY WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	288,089	7,605	...	347	...	16,547	...	...	312,588	4,394	97,663	13,365	15,841	374	847	7,853	29,621	47,839	530,385
Repairs	141,508	9,643	...	37	...	6,906	...	...	158,094	5,284	14,777	11,801	5,505	1,462	409	9,084	31,329	52,211	289,056
Establishment	136,512	8,695	...	81	...	6,039	...	...	151,327	2,226	21,350	5,823	4,305	349	293	3,074	14,785	23,067	227,197
Tools and Plant	5,947	235	...	5	...	339	...	...	6,526	145	1,682	376	281	23	19	240	914	1,462	11,668
Suspense	4,226	—2,055	...	...	...	—499	...	...	1,672	...	...	...	...	...	...	...	...	—588	1,084
Profit and Loss	97	...	...	...	...	...	...	...	97	...	...	...	...	...	...	...	...	2	99
	576,379	24,123	...	470	...	29,332	...	...	630,304	12,049	135,472	31,365	25,930	2,208	1,568	20,851	76,649	123,993	1,060,389
Barrack furniture, including repairs and establishment	47,205	3,912	...	...	...	...	109	...	51,226	2,159	7,037	3,559	219	...	...	736	...	13,138	78,074
TOTAL	623,584	28,035	...	470	...	29,332	109	...	681,530	14,208	142,509	34,924	26,149	2,208	1,568	21,587	76,649	137,131	1,138,463
Deduct—Outlay in England @ 2s. per R	11,157	147	...	...	...	352	...	...	11,656	...	...	...	1,559	...	...	...	...	388	13,603
" *Loss by Exchange*	5,007	65	...	...	...	158	...	...	5,230	...	...	...	700	...	...	...	...	174	6,104
NET INDIA—MILITARY WORKS	607,420	27,823	...	470	...	28,622	109	...	664,644	14,208	142,509	34,924	23,890	2,208	1,568	21,587	76,649	136,569	1,118,756
CIVIL WORKS.																			
Civil Buildings—																			
New Works	10,767	1,128	586	342	...	2,244	407	14,110	29,584	356	114,752	...	545	23,047	4,320	11,612	356	6,791	191,363
Repairs	3,826	1,679	2,468	336	...	712	1,208	3,364	13,593	137	9,021	...	596	15,153	4,644	9,258	1,928	6,131	60,461
Communications—																			
New Works	...	377	732	2,333	...	...	...	4,157	7,599	...	113,222	—1	...	...	...	41,713	...	...	162,533
Repairs	...	4,396	7,398	5,760	...	...	...	8,489	26,043	...	13,248	1,461	...	...	2,505	11,420	...	...	54,677
Mis. P. Improvements—																			
New Works	...	...	...	3	...	...	...	41,548	41,551	55	623	8,089	...	953	...	...	...	668	51,939
Repairs	...	...	...	...	...	...	...	...	...	...	1,768	...	...	...	...	...	...	6	1,774
TOTAL WORKS AND REPAIRS	14,593	7,580	11,184	8,774	...	2,956	1,615	71,668	118,370	548	252,634	9,549	1,141	39,153	11,469	74,003	2,284	13,596	522,747
Establishment	3,356	4,928	9,919	3,938	...	542	1,320	15,130	38,233	113	42,845	2,227	263	11,173	2,647	15,750	525	2,626	116,402
Tools and Plant	219	95	196	369	...	35	...	852	1,766	7	1,668	143	17	547	173	382	34	171	4,908
Suspense	1,242(a)	...	332	205	...	...	...	2,531	4,310	...	—339	2,364	...	—293	...	—7,028	...	...	—1,077
Profit and Loss	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	3
Expenditure by Civil Department	6,000(b)	...	...	...	503	52	...	...	6,555	...	...	...	...	...	...	...	...	...	6,555
TOTAL	25,410	12,603	21,631	12,386	503	3,585	2,935	90,181	169,234	668	296,820	14,283	1,421	50,480	14,289	83,107	2,843	16,393	649,538
Deduct—Outlay in England @ 2s. per R	...	...	...	28	...	...	...	11,281	11,309	...	...	1,918	...	185	...	624	...	128	14,164
" *Loss by Exchange*	...	...	...	13	...	...	...	5,063	5,076	...	...	854	...	83	...	278	...	58	6,349
NET INDIA—CIVIL WORKS	25,410	12,603	21,631	12,345	503	3,585	2,935	73,837	152,849	668	296,820	11,511	1,421	50,212	14,289	82,205	2,843	16,207	629,025
TOTAL OUTLAY—INDIA	632,830	40,426	21,631	12,815	503	32,407	3,044	73,837	817,493	14,876	439,329	46,435	25,311	52,420	15,857	103,792	79,492	152,776	1,747,781
Carried forward	632,830	40,426	21,631	12,815	503	32,407	3,044	73,837	817,493	14,876	439,329	46,435	25,311	52,420	15,857	103,792	79,492	152,776	1,747,781

(a) Suspense Balances held on the Auxiliary Books of the Accountant General, Public Works Department. (b) Bushire.

No. 62.—Abstract Account of Expenditure on Buildings and Roads,—Military and Civil Works,—from Imperial, Provincial, and Incorporated Local Funds—*concluded.*

	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Inspector-General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Beluchistan Agency.	Total.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	632,830	40,426	21,631	12,815	503	32,407	3,044	73,837	817,493	14,876	439,329	46,435	25,311	52,420	15,857	103,792	79,492	152,776	1,747,781
PROVINCIAL.																			
Military.																			
Nil	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Civil Works.																			
Civil Buildings—																			
New Works	...	...	...	...	...	...	...	...	...	42,750	...	49,995	9,881	120,510	58,236	48,371	92,486	107,659	529,888
Repairs	...	...	...	..	...	...	...	...	...	5,031	...	12,354	4,887	39,560	30,452	20,008	18,161	33,551	164,004
	...	...	...	...	...	...	...	...	...	47,781	...	62,349	14,768	160,070	88,688	68,379	110,647	141,210	693,892
Communications—																			
New Works	...	...	...	...	...	...	...	...	...	64,092	...	6,567	10,136	41,523	13,159	24,994	43,060	33,468	236,999
Repairs	...	...	...	...	...	...	...	...	...	38,077	...	41,721	9,782	59,663	86,398	90,349	13,454	87,405	426,849
	...	...	...	..	...	...	...	...	...	102,169	...	48,288	19,918	101,186	99,557	115,343	56,514	120,873	663,848
Miscellaneous Public Improvements—																			
New Works	...	...	...	...	...	...	...	...	...	334	...	1,205	75	4,134	1,873	32,281	1,790	2,458	44,150
Repairs	...	...	...	...	...	...	...	...	...	17	...	783	35	5,591	705	3,772	1,234	2,776	14,913
	...	...	...	...	...	...	...	...	...	351	...	1,988	110	9,725	2,578	36,053	3,024	5,234	59,063
Total Works and Repairs	...	...	...	...	...	...	...	...	...	150,301	...	112,625	34,796	270,981	190,823	219,775	170,185	267,317	1,416,803
Establishment	...	...	...	...	...	...	...	...	...	30,957	...	32,359	33,862	77,266	74,650	57,447	57,171	84,931	448,643
Tools and Plant	...	...	...	...	...	...	...	...	...	1,259	...	877	500	5,672	2,484	4,194	2,499	3,848	21,333
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	9	16	26
Suspense	...	...	...	...	...	...	...	...	...	*—1,150*	...	2,089	*—910*	*—41,519*	*—8,656*	4,591	*—2,843*	7,298	*—41,100*
Expenditure by the Civil Department	...	...	...	...	...	...	...	...	...	96	...	50,666	2,128	6,164	22,691	3,501	12,859	1,816	99,921
Total Civil Works	...	...	...	...	...	...	...	...	...	181,463	...	198,616	70,376	318,565	281,992	289,508	239,880	365,226	1,945,626
Total Provincial	...	...	...	...	...	...	...	...	...	181,463	...	198,616	70,376	318,565	281,992	289,508	239,880	365,226	1,945,626

INCORPORATED LOCAL.																			
CIVIL WORKS.																			
Civil Buildings—																			
New Works	...	1	...	...	...	...	...	...	1	...	...	67	668	...	10,086	5,791	...	4,664	21,277
Repairs	...	8	...	...	...	...	...	...	8	...	...	143	435	...	5,288	7,471	...	218	13,563
	...	9	...	...	...	...	...	...	9	...	...	210	1,103	...	15,374	13,262	...	4,882	34,840
Communications—																			
New Works	...	49	...	767	...	...	...	...	816	16,773	1,268	7,973	44,278	...	45,239	16,340	5,276	28,577	166,540
Repairs	...	655	...	773	...	...	...	...	1,428	1,878	...	5,242	33,921	...	65,017	42,594	2,433	45,645	198,158
	...	704	...	1,540	...	...	...	...	2,244	18,651	1,268	13,215	78,199	...	110,256	58,934	7,709	74,222	364,698
Miscellaneous Public Improvements—																			
New Works	...	...	...	96	...	...	...	...	96	...	...	2,495	3,836	...	1,298	8,942	189	1,729	18,585
Repairs	...	...	...	38	...	...	...	...	38	...	...	1,629	372	...	1,679	3,889	...	274	7,881
	...	...	...	134	...	...	...	...	134	...	...	4,124	4,208	...	2,977	12,831	189	2,003	26,466
TOTAL WORKS AND REPAIRS	...	713	...	1,674	...	...	...	...	2,387	18,651	1,268	17,549	83,510	...	128,607	85,027	7,898	81,107	426,004
Establishment	...	71	...	416	...	...	...	...	487	...	241	3,921	4,065	...	39,603	10,851	665	9,207	68,980
Tools and Plant	...	11	...	25	...	...	...	...	36	...	19	256	68	...	1,087	437	210	1,659	3,772
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*—3,618*	...	...	1,257	*—2,361*
Expenditure by the Civil Department	...	434	1,037	...	...	...	...	...	1,471	15,907	7,688	9,456	159	423,780	52,718	1,764	400,375	126,731	1,040,049
TOTAL INCORPORATED LOCAL	...	1,229	1,037	2,115	...	...	...	...	4,381	34,558	9,216	31,182	87,802	423,780	218,397	98,079	409,088	219,961	1,536,444
GRAND TOTAL *Rx.*	632,830	41,655	22,668	14,030	503	32,407	3,044	73,837	821,874	230,897	448,545	276,233	183,489	794,765	516,246	491,379	728,460	737,963	5,229,851
Deduct—Charges incurred on account of Tel. Dept. by Bombay P. W. D.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*431*	*431*
																			5,229,420

ADD—EXPENDITURE IN ENGLAND, AS PER HOME ACCOUNTS, *viz.* :—

	£	£	£	£	
Royal Indian Civil Engineering College, Cooper's Hill—					
Salaries of President, Professors, &c., wages of servants, provisions, and contingent expenses, and refund of caution money to students	24,792				
Cost of alterations and additions to the College Buildings	810				
		25,602			
Salaries and expenses, while gaining practical experience in their profession, of Students retained in England after having passed out of the Royal Indian Civil Engineering College		4,357			
Passage to India of officers on appointment, and pay of an Engineer engaged for the electric light of the Viceregal Lodge, Simla		1,576			
Furlough pay and allowances of Military Officers in the Public Works Department		20,728			
Absentee allowances of Civil Officers in the Public Works Department		45,381			
			97,644		
Salaries and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India			745		
Stores for India—				98,389	
Military Works				13,603	
Civil Works				14,164	
				£	126,156
EXCHANGE ON ENGLISH PAYMENTS				*Rx*	56,613
GRAND TOTAL, MILITARY AND CIVIL WORKS					5,412,189

ABSTRACT.

	Imperial.	Provincial.	Local	TOTAL INDIA.	ENGLAND.	EXCHANGE.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,118,756	...	...	1,118,756	13,603	6,104	1,138,463
Civil Works	628,594	1,945,626	1,536,444	4,110,664	112,553	50,509	4,273,726

No. 62A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Buildings for accommodation of Troops.																						
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Grand Total.	*Deduct Outlay from Contributions*	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.															
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	65,744	31,121	46,647	13,658	150	13,542	1,347	37	8,233	2,019	14,476	1,034	12,218	10,416	8,797	945	13,009	16,171	28,389	1,972	289,925	*1,836*	288,089
Rajputana and Central India	...	...	3,158	5	2	14	...	...	740	...	905	...	466	1,561	690	...	...	200	47	...	7,788	*183*	7,605
Coorg	345	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	347	...	347
Hyderabad	8,645	...	6,577	...	72	...	...	...	57	...	31	...	6	229	435	...	...	456	39	...	16,547	...	16,547
Central Provinces	...	68	1,461	7	...	...	18	...	50	...	725	28	24	272	1,584	...	57	...	100	...	4,394	...	4,394
Upper Burma	57,743	...	227	...	13,757	32	...	...	...	...	5,742	...	2,066	4,343	3,902	...	...	9,786	197	...	97,795	*132*	97,663
Lower Burma	6,648	...	518	...	17	...	...	...	...	...	1,300	...	320	2,351	1,942	...	...	322	39	...	13,457	*92*	13,365
Assam	...	...	...	...	...	...	...	...	...	...	1,117	...	...	64	...	...	14,358	236	66	...	15,841	...	15,841
Bengal	...	...	...	...	...	...	...	...	...	...	85	...	12	243	25	...	...	2	7	...	374	...	374
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	589	257	1	...	847	...	847
Punjab	...	...	...	...	...	...	...	...	403	134	2,116	...	...	...	349	...	2,262	1,751	838	...	7,853	...	7,853
Madras	7,976	1,780	487	...	...	386	...	...	1,465	...	654	...	13,375	1,161	2,907	230	3	789	28	...	31,241	*1,620*	29,621
Bombay	10,423	...	9,013	125	641	...	...	...	507	...	6,738	870	7,628	957	425	...	...	2,246	1,624	6,853	48,050	*211*	47,839
Total	157,524	32,969	68,088	13,795	14,641	13,974	1,365	37	11,455	2,153	33,889	1,932	36,115	21,597	21,056	1,175	30,278	32,216	31,375	8,825	534,459	*4,074*	530,385

No. 62B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS.

PROVINCES.	Buildings for accommodation of Troops.												Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rents of buildings or compensation for quarters.												
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	...	...	41,686	13,155	1,119	1,965	487	104	1,423	47	4,830	6,790	321	4,385	6,984	10,524	735	11,694	42,198	4,106	319	152,872	11,364	141,508
Rajputana and Central India	4,191	489	...	...	31	73	...	...	603	...	1,032	...	35	186	443	695	...	...	2,690	27	...	10,495	852	9,643
Coorg	...	...	...	...	6	...	...	...	...	...	...	31	...	...	...	...	...	...	...	...	...	37	...	37
Hyderabad	2,173	...	...	...	855	...	...	...	157	...	401	150	...	64	690	493	...	...	1,850	73	...	6,906	...	6,906
Central Provinces	...	156	1,131	...	...	...	44	...	115	...	486	...	175	70	167	721	...	1,783	281	155	...	5,284	...	5,284
Upper Burma	5,417	26	...	...	441	...	...	...	10	...	2,216	693	...	31	1,842	222	...	...	3,239	640	..	14,777	...	14,777
Lower Burma	3,455	...	...	...	136	...	237	...	...	...	2,437	266	19	734	1,091	611	...	...	2,169	1,181	...	12,336	535	11,801
Assam	...	...	...	...	...	...	...	...	...	...	1,241	268	...	...	278	...	...	2,382	1,105	231	...	5,505	...	5,505
Bengal	...	...	...	...	...	...	...	...	...	...	260	...	...	67	327	92	...	...	716	...	...	1,462	...	1,462
North-Western Provinces and Oudh	...	...	...	...	2	...	...	...	...	...	23	...	...	...	...	249	...	...	50	85	...	409	...	409
Punjab	190	...	...	...	..	...	...	...	497	438	2,360	...	...	93	64	470	269	267	2,396	2,040	...	9,084	...	9,084
Madras	14,305	3,200	...	...	...	...	...	...	...	...	...	3,759	...	802	1,701	2,794	336	2,996	872	686	...	31,451	122	31,329
Bombay	18,641	1,052	...	...	2,038	...	582	...	460	154	3,343	5,071	1,264	3,019	1,655	1,006	...	117	9,639	2,507	1,663	52,211	...	52,211
TOTAL	48,372	4,923	42,817	13,155	4,628	2,038	1,350	104	3,265	639	18,629	17,028	1,814	9,451	15,242	17,877	1,340	19,239	67,205	11,731	1,982	302,829	12,873	289,956

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Marine.	Custom.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residency and Agency.	Land Revenue.	Stamps and Stationery.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay form Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,767	...	...	...	...	...	...	10,767	...	10,767
Rajputana	...	...	...	...	...	111	...	...	...	...	13	...	...	...	...	493	167	22	205	112	...	...	5	...	1,128	...	1,128
Central India	...	...	...	308	...	244	13	...	...	68	46	...	...	...	...	...	...	9	101	...	40	...	101	84	1,014	*428*	586
Coorg	...	...	...	...	...	...	...	...	322	...	...	...	...	...	...	10	1	1	7	...	...	...	...	11	352	*10*	342
Hyderabad	...	...	...	...	...	85	49	...	...	1,386	...	...	...	...	...	...	45	793	2	3	56	...	...	...	2,419	*175*	2,244
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	407	...	...	...	...	...	407	...	407
Biluchistan Agency	...	...	...	...	...	138	77	...	...	...	3,808	...	...	...	4,221	...	1,101	116	125	1,680	725	...	1,898	221	14,110	...	14,110
Central Provinces	...	...	...	...	...	197	159	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	356	...	356
Upper Burma	381	...	...	...	...	5,515	4,022	...	...	2,064	...	...	...	...	...	...	35,502	1,710	38,120	15,992	895	...	3,254	7,297	114,752	...	114,752
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	830	...	...	...	...	53	...	...	56	939	*939*	...
Assam	...	...	...	...	...	394	144	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	545	...	545
Bengal	...	...	221	652	174	1,548	3,056	9,941	75	...	361	...	...	6,368	..	...	...	...	...	...	...	14	...	683	23,093	*46*	23,047
N. W. Provinces and Oudh	...	...	...	2,801	...	621	102	756	...	...	...	...	...	...	...	...	...	40	...	...	...	...	...	...	4,320	...	4,320
Punjab	...	...	...	...	...	1,684	661	9,267	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,612	...	11,612
Madras	...	...	...	...	...	246	110	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	356	...	356
Bombay	...	1	864	...	2,221	1,317	1,896	...	121	...	24	...	...	...	...	...	...	...	3	344	...	...	...	...	6,791	...	6,791
TOTAL	381	1	1,085	3,761	2,395	12,100	10,289	19,964	518	3,518	4,252	...	...	6,375	4,221	1,333	36,816	13,458	38,970	18,131	1,769	14	5,258	8,352	192,961	*1,598*	191,363

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Residency and Agency.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Inspector-General of Military Works	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	3,823	...	...	...	...	...	10	3,839	13	3,826
Rajputana	...	...	...	...	...	65	97	...	...	430	24	...	...	...	290	123	201	115	93	...	...	225	16	1,679	...	1,679
Central India	...	...	...	52	...	133	129	...	437	558	14	...	...	...	—200	32	332	579	21	132	...	232	465	2,916	448	2,468
Coorg	...	...	...	...	...	52	...	...	34	...	...	87	2	...	6	16	2	21	29	...	...	17	70	336	...	336
Hyderabad	...	...	...	...	...	165	15	...	340	...	...	...	...	...	...	...	111	...	...	2	...	...	79	712	...	712
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,208	...	...	...	...	...	1,208	...	1,208
Biluchistan Agency	21	...	...	...	...	133	101	...	...	766	...	...	...	...	...	303	...	91	859	254	...	166	670	3,364	...	3,364
Central Provinces	...	...	...	...	...	113	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	137	...	137
Upper Burma	...	...	...	...	...	79	99	...	1,195	...	...	...	...	...	...	674	17	637	4,913	17	...	76	1,314	9,021	...	9,021
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	...	...	...	...	12	...	...	1	30	30	...
Assam	...	...	...	...	...	285	284	...	...	...	...	...	27	...	...	...	...	...	...	...	...	...	...	596	...	596
Bengal	...	...	944	1,748	1,472	1,439	1,466	6,525	...	242	...	490	37	...	...	...	...	...	...	...	610	...	1,217	16,190	1,037	15,153
N. W. Provinces and Oudh	...	60	...	2,514	...	1,325	419	197	...	...	...	10	...	104	...	...	...	...	...	...	...	15	...	4,644	...	4,644
Punjab	...	...	...	...	...	1,332	487	6,615	...	...	...	...	...	...	...	...	...	...	...	...	...	...	824	9,258	...	9,258
Madras	...	...	579	...	...	849	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,928	...	1,928
Bombay	...	...	2,495	6	405	1,293	1,483	...	...	160	...	68	...	...	...	...	...	...	...	...	...	...	221	6,131	...	6,131
TOTAL	21	60	4,018	4,320	1,877	7,269	5,104	13,337	2,006	2,156	38	655	66	104	113	1,148	4,486	2,651	5,915	417	610	731	4,887	61,989	1,528	60,461

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	3,241	210	...	...	...	...	...	3,451	*3,074*	377
Central India	2,947	...	...	...	...	...	...	2,947	*2,215*	732
Coorg	2,304	...	...	...	29	...	...	2,333	...	2,333
Biluchistan Agency	...	2,168	...	...	...	1,989	...	4,157	...	4,157
Upper Burma		*113,222			...	...	...	113,222	..	113,222
Lower Burma	—1	931	...	...	...	...	...	930	*931*	—1
Hyderabad	...	...	...	...	...	234	...	234	*234*	...
Punjab	40,324	1,389	...	...	...	...	...	41,713	...	41,713
TOTAL	48,815	117,920	...	...	29	2,223	...	168,987	*6,454*	162,533

* Details are not given in the Examiner's account.

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	3,943	779	...	...	...	...	...	4,722	*326*	4,396
Central India	12,796	...	...	...	222	150	...	13,168	*5,770*	7,398
Coorg	5,745	...	15	...	...	...	...	5,760	...	5,760
Biluchistan Agency	1,563	6,417	...	...	...	509	...	8,489	...	8,489
Upper Burma		13,227			21	...	...	13,248	...	13,248
Lower Burma	1,461	428	...	...	...	...	...	1,889	*428*	1,461
N.-W. Provinces and Oudh	2,505	...	...	...	75	...	...	2,580	*75*	2,505
Punjab	7,050	4,370	...	...	...	...	...	11,420	...	11,420
TOTAL	35,063	25,221	15	...	318	659	...	61,276	*6,599*	54,677

* Details are not given in the Examiner's account.

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light House.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	8	...	...	1,285	...	...	...	...	120	1,413	*1,413*	...
Coorg	...	...	...	...	...	...	...	...	...	3	3	...	3
Biluchistan Agency	...	...	...	...	38,475	3,727	...	*—654*	...	...	41,548	...	41,548
Hyderabad	...	...	...	...	6,126	...	...	...	...	126	6,252	*6,252*	...
Central Provinces	...	...	...	...	...	...	...	...	55	...	55	...	55
Upper Burma	...	...	...	...	22	...	...	...	...	601	623	...	623
Lower Burma	8,089	...	...	...	...	...	...	...	...	1,404	9,493	*1,404*	8,089
Bengal	...	...	...	...	...	...	...	...	...	953	953	...	953
Bombay	...	197	...	...	471	..	...	...	...	...	668	...	668
TOTAL	8,089	205	...	...	46,379	3,727	...	*—654*	55	3,207	61,008	*9,069*	51,939

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Harbours.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	9	6	...	189	...	...	...	...	204	*204*	...
Biluchistan Agency	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	20	20	*20*	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	...	...	...	...	*221*	...	...	...	1,547	1,768	...	1,768
Lower Burma	...	...	...	...	...	...	...	...	367	367	*367*	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	6	...	...	...	...	...	...	...	...	6	...	6
TOTAL	6	9	6	...	410	...	...	...	1,934	2,365	*591*	1,774

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	333	...	116	...	...	4	...	4,570	1,407	3,984	...	...	...	3	13,292	412	13,353	3,778	502	888	...	17	374	6	43,039	*289*	42,750
Lower Burma	...	239	...	252	564	...	..	1,512	1,871	87	...	...	...	...	6,423	536	21,463	5,182	109	80	...	...	2,638	9,039	49,995	...	49,995
Assam	100	...	...	...	...	...	..	279	22	...	...	50	...	...	4,051	453	520	1,115	1,380	445	...	335	755	376	9,881	...	9,881
Bengal	...	83	...	...	...	3,263	...	3,966	252	27,254	...	...	191	14,354	22,928	312	19,586	16,047	2,945	6,127	177	...	319	5,203	123,007	*2,497*	120,510
N. W. P. and Oudh	1,801	...	...	...	...	2,945	...	1,575	131	11,266	44	...	...	821	4,718	2,804	8,956	8,609	1,241	7,843	...	374	5,932	266	59,326	*1,090*	58,236
Punjab	90	...	1,112	...	...	397	...	241	176	11,322	109	34	...	1,282	5,346	866	11,101	9,948	11,852	2,400	...	208	1,304	1,505	59,293	*10,922*	48,371
Madras	217	...	998	...	...	1,312	12	1,385	952	23,053	23	...	4	304	35,192	1,247	1,933	4,316	6,477	9,261	3,049	291	2,597	4,335	96,958	*4,472*	92,486
Bombay	890	907	...	...	...	8,147	...	181	347	20,265	...	356	388	337	5,397	2,724	3,742	14,138	24,889	39,092	127	99	430	3,435	125,891	*18,232*	107,659
TOTAL	3,431	1,229	2,226	252	564	16,068	12	13,709	5,158	97,231	176	440	583	17,101	97,347	9,354	80,654	63,133	49,395	66,136	3,353	1,324	14,349	24,165	567,390	*37,502*	529,888

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	15	...	...	2	...	150	41	682	...	...	...	48	1,002	433	1,040	674	288	131	...	3	522	...	5,031	...	5,031
Lower Burma	...	...	653	...	415	602	...	898	795	356	...	...	...	...	...	2,350	785	1,191	554	409	148	...	...	1,139	2,059	12,354	...	12,354
Assam	...	...	...	...	...	...	...	...	304	41	...	...	...	50	36	1,767	253	466	225	388	30	...	16	438	877	4,891	*4*	4,887
Bengal	...	...	164	...	...	...	775	...	2,847	1,645	5,073	54	17	...	181	6,444	1,122	6,546	3,128	3,330	3,808	91	...	1,512	3,929	40,666	*1,106*	39,560
N. W. P. and Oudh	154	...	...	...	...	...	910	...	1,257	209	9,079	123	...	...	438	1,924	1,115	3,251	8,316	2,185	821	9	146	327	188	30,452	...	30,452
Punjab	...	1	...	50	...	...	276	...	1,392	563	2,848	150	...	*—48*	631	1,034	1,079	3,733	4,766	1,266	596	43	85	1,074	469	20,008	...	20,008
Madras	...	...	...	8	...	...	112	...	3,922	347	1,652	183	7	...	124	711	2,141	1,336	921	923	1,932	34	71	2,029	1,750	18,203	*42*	18,161
Bombay	...	168	429	...	...	...	420	...	2,541	299	7,975	...	...	692	1,618	2,750	3,106	1,732	3,889	2,011	3,655	47	82	1,448	1,105	33,967	*416*	33,551
TOTAL	154	169	1,246	73	415	602	2,495	898	13,208	3,501	27,309	510	24	694	3,076	17,982	10,034	19,295	22,473	10,800	11,121	224	403	8,489	10,377	165,572	*1,568*	164,004

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	14,317	49,608	506	...	162	...	358	...	...	64,951	*859*	64,092
Lower Burma	6,567*				...	...	...	...	...	6,567	...	6,567
Assam	2,055	6,283	1,400	...	...	...	1,512	...	...	11,250	*1,114*	10,136
Bengal	38,251	1,783	...	...	...	...	1,533	...	...	41,567	*44*	41,523
North-Western Provinces and Oudh	11,236	...	...	...	624	...	1,299	...	...	13,159	...	13,159
Punjab	5,753	19,204	486	...	*—34*	...	1,217	...	...	26,626	*1,632*	24,994
Madras	43,060	...	...	...	...	...	...	...	...	43,060	...	43,060
Bombay	18,820	12,473	1,932	...	...	...	531	...	...	33,756	*288*	33,468
TOTAL	133,492	95,918	4,324	...	752	...	6,450	...	...	240,936	*3,937*	236,999

* Unclassified in Examiner's Account.

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	23,447	13,305	...	...	1,171	...	154	...	...	38,077	...	38,077
Lower Burma		41,721*				...	...	...	...	...	41,721	...	41,721
Assam	100	4,512	2,749	1,279	...	...	...	1,142	...	...	9,782	...	9,782
Bengal	...	52,821	6,731	...	...	...	...	166	...	...	59,718	*55*	59,663
North-Western Provinces and Oudh	...	74,430	6	6	6	9,567	...	2,839	...	...	86,854	*456*	86,398
Punjab	...	62,197	14,763	461	...	10,551	...	2,377	...	...	90,349	...	90,349
Madras	...	13,514	...	...	...	...	...	...	...	...	13,514	*60*	13,454
Bombay	...	59,463	22,272	4,497	38	...	...	1,146	...	...	87,416	*11*	87,405
TOTAL	100	290,384	101,547	6,243	44	21,289	...	7,824	...	...	427,431	*582*	426,849

* Unclassified in Examiner's Account.

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ntral Provinces	...	...	...	...	...	...	...	...	334	334	...	334
ower Burma	...	...	...	...	...	234	951	...	20	1,205	...	1,205
ssam	...	2	...	47	22	...	...	...	6	77	2	75
engal	...	...	...	294	—25	4,269	296	...	3,276	8,110	3,976	4,134
orth-Western Provinces and Oudh	1,075	...	...	798	...	...	...	...	266	2,139	266	1,873
unjab	29,740	...	28	27,093	6,405	...	...	5	120	63,391	31,110	32,281
adras	179	...	...	1,924	...	836	...	...	200	3,139	1,349	1,790
ombay	626	...	489	538	297	149	345	...	15	2,459	1	2,458
TOTAL	31,620	2	517	30,694	6,699	5,488	1,592	5	4,237	80,854	36,704	44,150

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	17	...	...	...	...	...	17	...	17
Lower Burma	...	...	...	33	...	165	585	...	...	783	...	783
Assam	...	...	...	35	...	...	...	...	...	35	...	35
Bengal	...	...	...	...	...	1,705	89	...	3,797	5,591	...	5,591
North-Western Provinces and Oudh	435	...	...	271	...	...	...	...	724	1,430	725	705
Punjab	152	...	3,416	11	193	...	...	...	...	3,772	...	3,772
Madras	970	...	...	3	98	163	...	...	...	1,234	...	1,234
Bombay	200	...	...	45	10	614	71	...	1,891	2,831	55	2,776
TOTAL	1,757	...	3,416	415	301	2,647	745	...	6,412	15,693	780	14,913

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	433	433	*433*	...
Central Provinces	...	...	...	...	...	...	...	...	289	834	...	5	1,128	*1,128*	...
Rajputana	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1
Lower Burma	...	...	...	...	...	...	...	...	...	67	...	...	67	...	67
Assam	...	...	...	...	...	...	...	...	...	...	668	...	668	...	668
N. W. P. and Oudh	...	...	...	...	...	...	...	...	5,203	6,902	553	...	12,658	2,572	10,086
Punjab	...	...	243	57	...	...	...	...	3,520	1,355	616	...	5,791	...	5,791
Bombay	...	...	182	...	...	...	...	...	1,220	3,262	...	...	4,664	...	4,664
TOTAL	...	...	425	57	...	...	...	...	10,233	12,420	1,837	438	25,410	*4,133*	21,277

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	5	...	...	...	...	4	1	...	31	...	...	41	*41*	...
Rajputana	...	...	...	...	...	...	...	...	...	8	...	...	8	...	8
Lower Burma	...	...	...	...	...	...	...	...	11	96	36	...	143	...	143
Assam	...	...	...	...	...	...	...	...	...	...	435	...	435	...	435
N. W. P. and Oudh	...	...	...	...	...	...	...	...	2,662	2,329	267	30	5,288	...	5,288
Punjab	...	...	1,527	112	241	338	...	256	2,786	1,484	727	...	7,471	...	7,471
Bombay	...	...	3	...	...	...	...	...	23	154	...	38	218	...	218
TOTAL	...	5	1,530	112	241	338	4	257	5,482	4,102	1,465	68	13,604	*41*	13,563

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Miscellaneous.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	49	...	...	...	...	...	...	...	49	...	49
Coorg	27	18	...	391	...	...	331	...	...	...	767	...	767
Central Provinces	...	510	17,236	...	...	...	...	...	...	...	17,746	*973*	16,773
Upper Burma	...		1,268*			...	...	...	...	...	1,268	...	1,268
Lower Burma	...		7,973*			...	...	...	...	...	7,973	...	7,973
Assam	...	1,587	38,856	...	...	...	814	...	3,022	...	44,278	...	44,278
North-Western Provinces and Oudh	...	17,088	20,666	7,469	221	...	...	...	300	...	45,744	*505*	45,239
Punjab	...	2,137	2,915	...	...	9,506	180	...	1,138	464	16,340	...	16,340
Madras	...	4,290	...	...	...	...	...	986	...	...	5,276	...	5,276
Bombay	...	14,619	9,271	3,782	389	...	413	...	103	...	28,577	...	28,577
TOTAL	27	40,249	98,233	11,642	610	9,506	1,738	986	4,563	464	168,018	*1,478*	166,540

* Undefined in the Examiner's Accounts.

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	1,665	258	...	...	...	...	...	...	...	...	1,923	45	1,878
Rajputana	...	655	...	...	...	...	...	...	...	...	655	...	655
Coorg	...	...	616	...	...	*25	...	124	...	8	773	...	773
Lower Burma		*5,142			...	...	...	100	...	...	5,242	...	5,242
Assam	1,394	28,906	...	...	...	1,469	...	2,152	...	...	33,921	...	33,921
North-Western Provinces and Oudh	53,811	9,009	2,278	...	...	...	...	89	...	...	65,187	170	65,017
Punjab	13,198	17,050	...	299	1,327	669	...	2,175	7,876	...	42,594	...	42,594
Madras	980	...	...	1,282	...	...	171	...	...	...	2,433	...	2,433
Bombay	15,841	16,846	11,441		...	1,163	...	314	...	...	45,645	...	45,645
TOTAL	86,889	77,866	14,335	1,621	1,327	3,326	171	4,954	7,876	8	198,373	215	198,158

* Unclassified in Examiner's Account.

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Upper Burma	...	...	...	...	...	...	...	3,595	3,595	3,595	—
Central Provinces	1,376	...	...	18,375	100	...	...	73	19,924	19,924	...
Coorg	...	...	...	96	...	...	...	...	96	...	96
Lower Burma	...	...	50	...	...	...	...	2,445	2,495	...	2,495
Assam	...	...	...	1,352	...	...	...	2,484	3,836	...	3,836
North-Western Provinces and Oudh	—269	...	...	9	2,480	...	...	368	2,588	1,290	1,298
Punjab	1,964	...	193	5,537	1,036	...	...	212	8,942	...	8,942
Madras	...	...	...	...	189	...	...	...	189	...	189
Bombay	...	...	...	1,729	...	...	...	...	1,729	...	1,729
TOTAL	3,071	...	243	27,098	3,805	...	...	9,177	43,394	24,809	18,585

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	2	...	...	...	...	2	2	...
Coorg	...	...	...	27	...	...	...	11	38	...	38
Lower Burma	...	...	...	...	...	...	...	1,629	1,629	...	1,629
Assam	...	...	...	41	79	...	...	252	372	...	372
North-Western Provinces and Oudh	122	...	...	...	1,625	...	...	...	1,747	68	1,679
Punjab	121	...	1,032	2,444	46	...	...	246	3,889	...	3,889
Bombay	...	...	...	274	...	...	...	...	274	...	274
TOTAL	243	...	1,032	2,788	1,750	...	...	2,138	7,951	70	7,881

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1889-90.

Section L.—Army.

Revenue *Rx.*944,707, Expenditure *Rx.* 20,677,814

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	164		879,634	16,795,436
„ Non-Effective .	63	Ditto Included in Account No. 63 .	164		65,073	3,882,378
	63A	Detailed Account of Receipts . . .	166	944,707		
	63B	Detailed Account of Charges . . .	169	20,677,814		
	64	Statement of Established Strength . .	176			
		Total .			944,707	20,677,814

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1890.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
	EFFECTIVE SERVICES.								
1	Army and Garrison Staff	166	...	42	...	42	...	...	42
3	Regimental Pay, Allowances, and Charges	166	22,006	10,124	2,574	34,704	54	24	34,782
4	Commissariat Establishments, Supplies, and Services	166	355,551	79,596	96,014	531,161	...	...	531,161
5	Remount and Veterinary Establishments, Supplies, and Services	166	8,493	2,378	776	11,647	...	...	11,647
6	Clothing Establishments, Supplies, and Services	166	47,411	16,833	9,409	73,653	5,553	2,492	81,698
7	Barrack Establishments, Supplies, and Services	167	579	972	687	2,238	...	...	2,238
8	Administration of Martial Law	167	...	3	...	3	...	...	3
9	Medical Establishments, Supplies, and Services	167	3,585	18,713	5,456	27,754	...	...	27,754
10	Ordnance Establishments, Stores, and Camp Equipage	167	42,761	19,524	26,198	88,483	2,971	1,333	92,787
12	Education	167	959	73	61	1,093	...	...	1,093
13	Sea Transport Charges	168	870	961	5,979	7,810	27,888	12,515	48,213
14	Miscellaneous Services	168	19,588	27,323	1,305	48,216	...	...	48,216
	TOTAL EFFECTIVE SERVICES		501,803	176,542	148,459	826,804	36,466	16,364	879,634
	NON-EFFECTIVE SERVICES.								
17	Military Pensions to Europeans	168	...	2,342	164	2,506	...	...	2,506
18	Military Pensions to Natives	168	...	3	...	3	...	...	3
19	Widows' Pensions and Compassionate Allowances	168	29,424	10,394	10,239	50,057	8,633	3,874	62,564
	TOTAL NON-EFFECTIVE SERVICES		29,424	12,739	10,403	52,566	8,633	3,874	65,073
	TOTAL ARMY RECEIPTS . Rx.		531,227	189,281	158,862	879,370	45,099	20,238	944,707

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England. Stores.	England. Other Charges.	Exchange on charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	169	255,796	121,905	103,644	481,345	...	...	...	481,345
2	Administrative Staff	169	101,465	43,689	48,705	193,859	...	...	...	193,859
3	Regimental Pay, Allowances, and Charges	170	4,444,213	1,415,483	1,367,894	7,227,590	...	1,154,051	517,879	8,899,520
4	Commissariat Establishments, Supplies, and Services	170	1,746,128	820,804	542,730	3,109,662	56,918	...	25,542	3,192,122
5	Remount and Veterinary Establishments, Supplies, and Services	171	175,498	50,391	26,911	252,800	...	...	...	252,800
6	Clothing Establishments, Supplies, and Services	172	136,853	33,449	23,343	193,645	174,112	...	78,133	445,890
7	Barrack Establishments, Supplies, and Services	172	130,380	51,972	32,597	214,949	...	...	...	214,949
8	Administration of Martial Law	172	22,216	9,011	7,679	38,906	...	...	...	38,906
9	Medical Establishments, Supplies, and Services	172	360,962	142,803	114,500	618,265	23,646	2,748	11,844	656,503
10	Ordnance Establishments, Stores, and Camp Equipage	173	394,457	95,862	141,348	631,667	253,504	7,951	117,328	1,010,450
11	Ecclesiastical	173	17,488	7,316	5,841	30,645	...	...	...	30,645
12	Education	173	24,695	12,856	5,834	43,385	...	...	...	43,385
13	Sea Transport Charges	174	19,929	19,058	15,764	54,751	...	222,483	99,839	377,073
14	Miscellaneous Services	174	375,603	194,354	33,690	603,647	...	8,590	3,855	616,092
14A	*Mobilization*	174	209,745	...	...	209,745	...	...	...	209,745
15	Volunteer Corps	174	57,989	41,626	31,563	131,178	...	...	...	131,178
	TOTAL EFFECTIVE SERVICES		8,473,417	3,060,579	2,502,043	14,036,039	508,180	1,395,823	854,420	16,794,462
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	174	5,785	1,532	1,164	8,481	...	152	68	8,701
17	Military Pensions to Europeans	175	62,124	67,900	17,888	147,912	...	1,968,306	883,276	2,999,494
18	Military Pensions to Natives	175	323,502	229,341	115,007	667,850	...	...	...	667,850
19	Widows' Pensions and Compassionate Allowances	175	10,896	9,811	4,888	25,595	...	85,242	38,252	149,089
20	Departmental Pensions	175	27,845	14,430	14,969	57,244	...	...	...	57,244
	TOTAL NON-EFFECTIVE SERVICES		430,152	323,014	153,916	907,082	...	2,053,700	921,596	3,882,378
	TOTAL ADJUSTED CHARGES		8,903,569	3,383,593	2,655,959	14,943,121	508,180	3,449,523	1,776,016	20,676,840
	UNADJUSTED EXPENDITURE		—*673*	14,799	—*13,152*	974	...	...	...	974
	TOTAL ARMY CHARGES . Rx.		8,902,896	3,398,392	2,642,807	14,944,095	508,180	3,449,523	1,776,016	20,677,814
							3,957,703			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1890.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.				
Miscellaneous	...	42	...	42
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,419	326	500	2,245
Unclaimed Balances of Deserters and others	32	134	65	231
Hutting Money	...	3,205	...	3,205
Miscellaneous	20,555	6,459	2,009	29,023
TOTAL IN INDIA . Rx.	22,006	10,124	2,574	34,704
ENGLAND:				
Discharge Purchase Money . £				54
Exchange on Receipt in England . Rx.				24
TOTAL . Rx.				34,782
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	34,041	12,738	12,250	59,029
Sale of Malt Liquor	259,712	44,268	77,957	381,937
Sale of Rum	13,068	3,791	2,306	19,165
Commissariat Cattle	...	103	74	177
Value of Stores issued to other Departments	4,027	2,117	...	6,144
Miscellaneous	19,518	13,517	2,307	35,342
Recoveries on account of Table Money, &c., in Inland Steamers	12	280	...	292
Hissar Cattle Farm	2,797	...	...	2,797
Receipts on account of Kheddas	13,155	...	...	13,155
Sale of Transport Cattle	2,837	2,005	422	5,264
Sale of Ambulance Cattle	...	...	1	1
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	6,384	738	667	7,789
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	39	30	69
TOTAL . Rx.	355,551	79,596	96,014	531,161
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	133	...	...	133
Sale of Regimental Cast Horses	3,399	1,114	764	5,277
Sale of Chargers selected by Officers	4,025	1,188	1	5,214
Sale of Surplus Remounts	...	20	...	20
Rent of Lands	192	...	...	192
Miscellaneous	744	56	11	811
TOTAL . Rx.	8,493	2,378	776	11,647
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, &c.	15,220	3,794	2,334	21,348
Sale of Necessaries	30,802	9,688	6,733	47,223
Hyderabad Contingent	...	2,677	...	2,677
Value of Stores issued to other Departments	807	199	28	1,034
Miscellaneous	582	475	314	1,371
TOTAL IN INDIA . Rx.	47,411	16,833	9,409	73,653
IN ENGLAND:				
Value of Clothing, in possession of Regiments on their transfer from the Indian to the British Establishments and proceeds of sale of unserviceable Clothing Stores, &c. . £				5,553
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				2,492
TOTAL . Rx.				81,698

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1890—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	504	664	398	1,566
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	75	60	128	263
Value of Stores issued to other Departments	...	28	...	28
Miscellaneous	...	220	161	381
TOTAL . Rx.	579	972	687	2,238
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Miscellaneous	...	3	...	3
TOTAL . Rx.	...	3	...	3
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	1,819	563	236	2,618
Stoppages for Men in Hospital	27	31	48	106
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	165	165
Value of Stores issued to other Departments	...	17,479	4,697	22,176
Miscellaneous	1,739	640	310	2,689
TOTAL . Rx.	3,585	18,713	5,456	27,754
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	33,462	10,689	19,201	63,352
Work executed in Manufacturing Departments	...	489	52	541
Hyderabad Contingent	...	2,286	...	2,286
Value of Stores issued to other Departments	6,293	4,832	5 864	16,989
Miscellaneous	3,006	1,228	1,081	5,315
TOTAL IN INDIA . Rx.	42,761	19,524	26,198	88,483
IN ENGLAND: Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishments and proceeds of sale of unserviceable Military Stores, &c. £				2,971
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,333
TOTAL . Rx.				92,787
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	7	7	...	14
Receipts from Schools, &c.	945	66	61	1,072
Miscellaneous	7	...	...	7
TOTAL . Rx.	959	73	61	1,093

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1890—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	216	916	341	1,473
Passage Money	...	45	90	135
Recoveries of Table Money, &c., in H. M.'s Indian Troopships	654	...	5,548	6,202
TOTAL IN INDIA . Rx.	870	961	5,979	7,810
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, &c. £			27,802	
Passage of Officers and Troops:				
Recoveries on account of messing . . . . . „			86	
				27,888
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				12,515
TOTAL . Rx.				48,213
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	3,214	1,712	220	5,146
Fines and Penalties	...	225	5	230
Miscellaneous	16,374	25,386	1,080	42,840
TOTAL . Rx.	19,588	27,323	1,305	48,216
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired Officers, Hyderabad Administration	...	2,342	164	2,506
TOTAL . Rx.	...	2,342	164	2,506
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	...	3	...	3
TOTAL . Rx.	...	3	...	3
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	29,424	10,394	10,228	50,046
Miscellaneous (Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	29,424	10,394	10,239	50,057
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . . . . . £				8,633
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				3,874
TOTAL . Rx.				62,564
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	531,227	189,281	158,862	879,370
IN ENGLAND . . . . . £				45,099
EXCHANGE . . . . . Rx.				20,238
TOTAL . Rx.				944,707

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1890.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	27,854	11,573	14,170	53,597
Adjutant General's Department	24,633	13,853	12,667	51,153
Quarter Master General's Department	25,391	9,763	8,329	43,483
Artillery Inspection	8,042	...	...	8,042
Cavalry Inspection	3,587	...	...	3,587
Musketry Inspection	13,424	4,221	4,130	21,775
Army Signalling	1,346	23	1,799	3,168
Gymnastic Instruction	1,985	...	1,821	3,806
District Command and Staff, 1st and 2nd class	84,188	57,660	40,844	182,692
Garrison and Station Staff	33,912	13,713	8,652	56,277
Hill Sanitaria	18,249	2,835	6.093	27,177
Miscellaneous Depôts	...	3,930	4,936	8,866
Staff of Local Forces	7,502	...	...	7,502
Bazar Establishment	672	...	...	672
Station Conservancy	4,759	4,334	203	9,296
Staff, Miscellaneous	252	...	...	252
TOTAL . Rx.	255,796	121,905	103,644	481,345
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	16,582	...	...	16,582
Personal Staff of Governor-General-Governors, and Lieutenant-Governors	8,462	2,880	4,157	15,499
Controller's Office	13,748	4,657	5,263	23,668
Ditto Accounts Branch	9,140	3,757	4,209	17,106
Pay Examiner's Office	19,527	7,309	9,839	36,675
Commissariat and Remount Accounts	15,396	9,900	...	25,296
Medical and Fund Accounts	3,515	...	...	3,515
Ordnance and Clothing Accounts	8,349	4,554	4,924	17,827
Medical Accounts	...	...	2,920	2,920
Commissariat, Barrack, and Remount Accounts	...	...	6,818	6,818
Circle Pay Offices	6,746	4,172	6,849	17,767
Pension Pay Office	...	6,460	3,726	10,186
TOTAL . Rx.	101,465	43,689	48,705	193,859

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Royal Artillery	506,825	158,472	212,515	877,812
Cavalry	256,798	88,677	34,116	379,591
Engineers	6,835	1,605	1,537	9,977
Infantry	1,431,913	423,192	366,461	2,221,566
Invalid and Veteran Establishment	2,839	7,229	570	10,638
Staff Corps	12,284	5,504	2,082	19,870
General List, Cavalry	3,627	...	1,388	5,015
General List, Infantry	5,217	6,619	707	12,543
Unattached Officers	...	911	13	924
General Officers unemployed	1,810	642	...	2,452
Colonels' Allowances	8,823	626	805	10,254
Recruiting Rewards, &c.	372	169	124	665
Hutting Money	803	126	17	946
Marching Batta	692	...	56	748
Postage Charges	3,078	683	748	4,509
Purchase of Books, &c.	13	...	109	122
Incidental charges of a regimental nature	4,429	1,589	970	6,988
	2,246,358	696,044	622,218	3,564,620
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India for the year 1889-90 £650,000				
In settlement of the years 1885-86 and 1886-87 „ 27,867				
On account of arrears for the years 1887-88 and 1888-89 „ 170,000				
847,867				
Sums brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office „ 1,721				
849,588				
Furlough Allowances of Officers of the Indian Service				205,179
Furlough Allowances of Officers of British Regiments serving in India				90,439
Advances to Regiments proceeding to India				5,042
Pay and Allowances during Voyage of Regiments returning from India				3,600
Outfit allowance to officers on promotion to Commissioned rank				100
Deferred pay issued to Non-Commissioned Officers who took their discharge when on Furlough				103
			£	1,154,051
EXCHANGE ON CHARGES IN ENGLAND			Rx.	517,879
TOTAL EUROPEAN ARMY			Rx.	5,236,550
Native Army.				
Artillery	36,290	...	11,284	47,574
Body Guard	5,784	2,300	5,328	13,412
Cavalry	849,049	74,829	237,769	1,161,647
Sappers and Miners	41,957	52,858	28,384	123,199
Infantry	1,207,528	564,307	443,688	2,215,523
Hutting Money	10,947	11,268	5,012	27,227
Marching Batta	3,155	1,409	1,574	6,138
Incidental charges of a regimental nature	2,504	1,704	1,062	5,270
Kit Money to Recruits	16,147	4,353	6,075	26,575
Annual Grant in aid of Half Mounting	10,772	5,395	3,054	19,221
Postage Charges	1,866	637	657	3,160
Purchase of Books and Periodicals	1	...	...	1
Reserve Forces.				
Pay of men of the Garrison reserve	161	6	66	233
Pay (including good-conduct pay) of the men of the active reserve	11,562	373	1,712	13,647
Allowance for Road Expenses	132	...	11	143
TOTAL NATIVE ARMY Rx.	2,197,855	719,439	745,676	3,662,970
TOTAL — INDIA			Rx.	7,227,590
TOTAL — ENGLAND			£	1,154,051
TOTAL — EXCHANGE			Rx.	517,879
TOTAL			Rx.	8,899,520
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	22,485	5,589	5,588	33,662
Executive Establishment	129,352	60,979	45,001	235,332
Subordinate Establishment	87,206	47,565	16,444	151,215
Ambulance Transport	23,768	16,974	6,908	47,650
Khedda Establishment and Charges	8,704	...	...	8,704
Hissar Cattle Farm	2,991	...	...	2,991
Hoonsoor Cattle Depôt	...	772	...	772
Supplies.				
Provisions for Europeans	393,399	153,278	120,388	667,065
Provisions for Natives	28,414	104,176	35,984	168,574
Carried over	696,319	389,333	230,313	1,315,965

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	696,319	389,333	230,313	1,315,965
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for dearness of Provisions	90,520	72,379	68,129	231,028
Compensation to Native Cavalry for dearness of Forage	28,215	...	40,481	68,696
Purchase of Reserve Stock	2,197	12,970	...	15,167
Shwebo Canal Fuel and Forage Reserve Scheme	1,358	...	...	1,358
Malt Liquor purchased locally	270,421	42,473	49,519	362,413
Rum	12,043	...	...	12,043
Contingent Expenses	55	79	1,845	1,979
Services.				
Purchase and Repair of Gear for Battery Animals	...	...	367	367
Purchase of Battery Mules, Ponies, &c.	...	...	809	809
Hire of Transport	29,346	41,166	5,981	76,493
Sea and Inland Water Charges	4,007	20,100	3,502	27,609
Railway Charges	243,971	68,702	46,692	359,365
Hoonsoor Cattle Depôt	...	983	...	983
Charges connected with Grass Cultivation	23,794	...	...	23,794
Khedda Charges	2,122	...	...	2,122
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	94,247	58,634	50,427	203,308
Regimental Equipments and Camp Contingencies	9,709	2,845	1,899	14,453
Implements, Godown Furniture, and Contingencies	18,036	15,552	1,603	35,191
Cattle Farm	3,743	...	...	3,743
Freight Charges of Stores from England	1,527	86	654	2,267
Freight Charges of Stores from Port to Port	...	...	229	229
Miscellaneous	15,880	5,565	11,117	32,562
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	33,639	2,823	97	36,559
Feed of Government Cattle	124,519	73,763	21,531	219,813
Permanent Hired Transport	12,872	3	707	13,582
Purchase and Repair of Gear, Carts, and Equipments	18,795	8,682	4,425	31,902
Rent and Repairs of Buildings	138	...	114	252
Feed and Keep of Reserve Mules with Regiments and Batteries	255	...	...	255
Miscellaneous (including Clothing)	6,492	3,126	1,018	10,636
Ambulance Transport:				
Purchase of Transport Animals	...	...	25	25
Feed of Cattle	...	988	441	1,429
Purchase and Repair of Doolies, Gear, Carts, and Equipments	1,719	382	722	2,823
Rent and Repairs of Buildings	...	...	10	10
Miscellaneous (including Clothing)	189	170	73	432
TOTAL IN INDIA . Rx.	1,746,128	820,804	542,730	3,109,662
IN ENGLAND:				
Stores for India:				
Malt Liquor . £				24,074
Commissariat . "				32,844
				56,918
EXCHANGE ON CHARGES IN ENGLAND . " Rx.				25,542
TOTAL . Rx.				3,192,122
GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,135	...	...	3,135
Establishment (Reserve Depôt)	9,933	7,364	1,536	18,833
Veterinary Inspection	4,183	2,016	2,087	8,286
Station Veterinary Hospitals	12,251	6,145	4,195	22,591
Remount—Depôt Garden-Reach	3,304	...	...	3,304
Purchase of Remounts	106,814	22,453	17,249	146,516
Feed of Cattle and Remounts	9,939	7,907	795	18,641
Miscellaneous	25,939	4,506	1,049	31,494
TOTAL . Rx.	175,498	50,391	26,911	252,800

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depôt, Presidency	4,267	3,549	1,751	9,567
Manufacturing and Store Establishment	3,016	1,491	1,802	6,309
Clothing Supplies and Services, Agency	84,629	15,659	5,661	105,949
Clothing Supplies and Services, Regimental	8,809	1,823	1,879	12,511
Compensation in lieu of Clothing	36,132	10,927	12,258	59,317
	136,853	33,449	23,351	193,653
Deduct—Value of supplies to Civil Departments	...	...	8	8
TOTAL IN INDIA . Rx.	136,853	33,449	23,343	193,645
IN ENGLAND:				
Stores for India:				
Clothing . . . . . £				174,112
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				78,133
TOTAL . Rx.				445,890
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	4,031	...	4,031
Subordinate Establishments	40,124	19,013	5,753	64,890
Barrack Furniture	...	7,029	...	7,029
Barrack Bedding	31,025	5,903	8,707	45,635
Lighting Charges	25,734	8,418	4,502	38,654
Miscellaneous	33,497	7,578	13,635	54,710
TOTAL . Rx.	130,380	51,972	32,597	214,949
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,014	2,350	1,965	9,329
Judge Advocate General's Department, Circles	5,081	3,606	1,398	10,085
Miscellaneous	12,121	3,055	4,316	19,492
TOTAL . Rx.	22,216	9,011	7,679	38,906
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,042	5,649	5,870	21,561
Medical Establishments, Districts	222,682	88,446	71,773	382,901
Army Hospital Native Corps	17,802	3,878	3,844	25,524
Medical Store Depôts	10,047	4,953	4,785	19,785
Followers' Hospitals	431	1,708	163	2,302
Supplies	108,824	42,515	34,547	185,886
Miscellaneous	5,034	3,276	389	8,699
	374,862	150,425	121,371	646,658
Deduct—Value of Stores supplied to other Departments	13,900	7,622	6,871	28,393
TOTAL IN INDIA . Rx.	360,962	142,803	114,500	618,265
IN ENGLAND:				
Pay and Allowances of Surgeons on appointment, &c.				2,748
Stores for India:				
Medical				23,646
£				26,394
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				11,844
TOTAL . Rx.				656,503

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	19,299	6,912	5,520	31,731
Arsenals and Depôts	78,749	37,462	45,659	161,870
Manufacturing Establishments	85,680	16,306	38,826	140,812
Harbour Defences, &c.	...	...	3,605	3,605
Miscellaneous (*Personnel*)	3,469	1,901	...	5,370
Local supplies of Stores for Arsenals and Depôts	46,971	10,598	20,595	78,164
Local supplies for Manufacturing Establishments	87,226	917	15,992	104,135
Purchase of Timber	4,753	4,135	9,930	18,818
Repair of Harness and Saddlery with corps	1,178	401	300	1,879
Freight Charges of Stores from Port to Port	242	2,353	937	3,532
Freight Charges of Stores from England	2,749	280	587	3,616
Do. do. Coals do. do.	...	1,112	...	1,112
Purchase and Repair of Camp Equipage	46,740	6,837	9,456	63,033
Gymnasia Stores and Apparatus	129	11	18	158
Army Signalling Stores and Equipment	373	50	33	456
Purchase of Line Gear, &c.	7,998	7,822	3,544	19,364
Miscellaneous	12,840	4,410	1,209	18,459
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the corps of sappers and miners	3,564	1,340	1,682	6,586
	401,960	102,847	157,893	662,700
Deduct—Value of Stores supplied to other Departments	7,503	6,985	16,545	31,033
TOTAL IN INDIA . Rx.	394,457	95,862	141,348	631,667
IN ENGLAND:				
Pay and expenses of Military Officers under technical instruction				2,858
Pay and expenses of Military Officers on special duty				1,913
Portion of the reward to Lieutenant-Colonel Scott, R.E., in lieu of Royalty on Ordnance Telescopic sights				2,512
Pay and expenses of Artificers on appointment to various Government Factories in India and other Miscellaneous expenditure				523
Freight from India of unserviceable Military Stores, &c.				145
Stores for India: Ordnance and Miscellaneous				253,504
£				261,455
EXCHANGE ON CHARGES IN ENGLAND . Rx.				117,328
TOTAL . Rx.				1,010,450
GRANT 11. ECCLESIASTICAL (*a*)				
Chaplains to the Army (Presbyterian)	857	...	...	857
Chaplains to the Army (Roman Catholic)	16,631	7,316	5,841	29,788
TOTAL . Rx.	17,488	7,316	5,841	30,645
GRANT 12. EDUCATION.				
Army Schools (European Army)	5,793	1,614	2,427	9,834
Lawrence Military Asylum	11,941	...	1,618	13,559
Lower Orphan Schools	419	...	...	419
Donations, &c., to Educational Institutions	1 669	10,421	472	12,562
Garrison Instructors	4,873	821	1,317	7,011
TOTAL . Rx.	24,695	12,856	5,834	43,385

(*a*) Charges 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 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 13.				
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	17,277	18,655	15,616	51,548
Medical Comforts, &c., to Troops proceeding by Sea	1,271	403	148	1,822
Her Majesty's Indian Troop Ships	1,381	...	...	1,381
TOTAL IN INDIA . Rx.	19,929	19,058	15,764	54,751
IN ENGLAND:				
Indian Troop Service				218,999
Passage of Officers and Troops, otherwise than in Troop Ships				3,484
			£	222,483
EXCHANGE ON CHARGES IN ENGLAND			Rx.	99,839
			TOTAL . Rx.	377,073
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,043	...	1,043
Sub-Marine Mining	1,186	1,293	4,097	6,576
Miscellaneous	374,417	192,018	29,593	596,028
TOTAL IN INDIA . Rx.	375,603	194,354	33,690	603,647
IN ENGLAND:				
Pay and Expenses of officers studying the Russian Language			£	8,590
EXCHANGE ON CHARGES IN ENGLAND			Rx.	3,855
			TOTAL . Rx.	616,092
GRANT 14A.				
MOBILIZATION.				
Commissariat Department	154,678	...	...	154,678
Ordnance Department	52,201	...	...	52,201
Medical Department	2,866	...	...	2,866
TOTAL Rx.	209,745	...	...	209,745
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	32,571	25,990	15,368	73,929
Capitation Grants	24,103	15,636	16,195	55,934
Volunteer Reserve Forces	1,315	...	...	1,315
TOTAL . Rx.	57,989	41,626	31,563	131,178
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	...	100	...	100
Victoria Cross	15	...	...	15
Annuities for Meritorious Services	57	43	14	114
Gratuities for Meritorious Services	...	17	...	17
Order of British India	4,090	974	668	5,732
Order of Merit	939	35	180	1,154
Annuities	243	125	100	468
Gratuities	441	238	202	881
TOTAL IN INDIA . Rx.	5,785	1,532	1,164	8,481
IN ENGLAND:				
Cost of Medals			£	152
EXCHANGE ON CHARGES IN ENGLAND			Rx.	68
			TOTAL . Rx.	8,701

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1890—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	61,538	67,340	17,524	146,402
Wound Pensions	413	560	364	1,337
Gratuities	173	...	...	173
TOTAL IN INDIA . Rx.	62,124	67,900	17,888	147,912
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,652,012
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				29,872
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India				
			£	
For the year 1889-90			258,504	
In settlement of the year 1887-88			4,597	
Ditto ditto 1888-89			3,902	
				267,003
Compassionate Allowances to Officers removed from the Service, &c.				1,908
Pensions of Non-Commissioned Officers and Soldiers				16,587
Payments to the Representatives of Lord Clive on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				924
			£	1,968,306
EXCHANGE ON CHARGES IN ENGLAND			Rx.	883,276
			TOTAL . Rx.	2,999,494
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	291,504	200,143	103,898	595,545
Gratuities	884	933	392	2,209
Family Pensions	31,114	28,265	10,717	70,096
TOTAL . Rx.	323,502	229,341	115,007	667,850
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,984	9,557	4,504	21,045
Compassionate Allowances	997	81	40	1,118
Indian Military Service Family Pensions	2,915	173	344	3,432
TOTAL IN INDIA . Rx.	10,896	9,811	4,888	25,595
IN ENGLAND:				
Pensions to Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,965
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,317
Indian Military Service Family Pensions, towards which the officers subscribed				11,960
			£	85,242
EXCHANGE ON CHARGES IN ENGLAND			Rx.	38,252
			TOTAL . Rx.	149,089
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	24,926	14,163	12,946	52,035
Gratuities	313	58	371	742
Compassionate Allowances	2,606	209	1,652	4,467
TOTAL . Rx.	27,845	14,430	14,969	57,244
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	*—43,068*	*—5,661*	*—18,687*	*—67,416*
Transfers between Military Departments	996	...	...	996
Unadjusted Expenditure charged to Advances	41,399	20,460	5,535	67,394
TOTAL	*—673*	14,799	*—13,152*	974
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	8,902,896	3,398,392	2,642,807	14,944,095
IN ENGLAND			£	3,957,703
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,776,016
			TOTAL . Rx.	20,677,814

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1889-90.

	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.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	290	7,104	7,394	88	2,134	2,222	118	2,991	3,109	496	12,229	12,725
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*209	...	209	42	...	42	*31	...	31	*282	...	282
Infantry	986	33,468	34,454	290	9,840	10,130	261	8,856	9,117	1,537	52,164	53,701
Invalid and Veteran Establishment	7	3	10	10	34	44	3	...	3	20	37	57
Staff Corps	*447	...	447	*204	...	204	*151	...	151	*802	...	802
General List, Cavalry	*13	...	13	*11	...	11	*6	...	6	*30	...	30
General List, Infantry	*70	...	70	*38	...	38	*21	...	21	*129	...	129
Unattached Officers	...	...	...	1	...	1	...	...	...	1	...	1
General Officers unemployed	17	...	17	8	...	8	11	...	11	36	...	36
Total European Army	2,213	44,187	46,400	750	13,212	13,962	631	12,449	13,080	3,594	69,848	73,442
	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	3,054	3,079	...	82	82	8	600	608	33	3,736	3,769
Body Guard	2	120	122	3	3	(a)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	68	1,368	1,436	66	1,595	1,661	68	867	935	202	3,830	4,032
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	946	83,119	84,065	393	32,233	32,626	382	28,290	28,672	1,721	143,642	145,363
Total European and Native Army	3,159	127,306	130,465	1,143	45,445	46,588	1,013	40,739	41,752	5,315	213,490	218,805

* 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.
(a) The other rank and file of the Governor's Body Guard are included in the strength of the Native Cavalry.