

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —continued.

		Rx. 65,873	Rx. 209,481
NORTH-WESTERN PROVINCES AND OUDH —continued.			
<i>Not exceeding Rs.5,000 per annum</i> —continued	6,342		
OTHER PENSIONS.			
Family of Moulvi Zia-ullah Khan of Bareilly	284		
„ Sultan Mohammad Mirzah-Shafi, Prince of Persia	274		
„ Nawab-Suja-ud-daula	206		
„ late ex-Nawab of Banda	90		
„ Khair-andesh Khan of Bareilly	82		
„ late Nawab Kasim Ali Khan of Benares	52		
„ Saiyed Baquar Ali Khan	25		
„ late Husain Ali Khan	18		
Moradabad Minhaders	681		
Commutations of Pensions	673		
Miscellaneous	4,297		
		13,024	
CHARITABLE ALLOWANCES			
<i>Exceeding Rs.5,000 per annum:</i>		78,897	
Khadims of Dargah of Fatehpore Sikri	906		
Ranbir Singh (Family of Raja Lal Singh)	495		
Presents to Raja Ranbir Sing of Dehra	924		
	2,325		
<i>Not exceeding Rs.5,000 per annum</i>	6,474	8,799	
PUNJAB.			87,696
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
<i>Exceeding Rs.5,000 per annum:</i>			
Mahomed Yar Khan	600		
<i>Not exceeding Rs.5,000 per annum</i>	3,282	3,882	
OTHER PENSIONS.			
<i>Exceeding Rs.5,000 per annum:</i>			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	917		
Raja Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	400		
		5,903	
<i>Not exceeding Rs.5,000 per annum:</i>			
Lahore Royal Family	2,170		
Delhi Royal Family	1,997		
Family of the Nawab Surfraz Khan of Multan	608		
Family of a Jagirdar in Rohtuck	67		
Miscellaneous	10,548		
		15,390	
CHARITABLE ALLOWANCES.			
<i>Exceeding Rs.5,000 per annum:</i>		25,175	
Sirdarni Kripa Devi	1,000		
Rani Kishen Koar	450		
	1,450		
<i>Not exceeding Rs.5,000 per annum:</i>			
Delhi Royal Family	1,995		
Family of Nawab of Jhujjur	1,829		
Disbanded soldiers and their families of the late Sikh Government	313		
Family of ex-King of Cabul (Shahzaman)	147		
Miscellaneous	7,110		
		12,844	
Carried forward			38,019
			335,196

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —continued.

		Rx.	Rx.
Brought forward		...	335,196
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
<i>Exceeding Rs.5,000 per annum :</i>			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
His Highness Prince Muhammad Munivar Khan Bahadur, present Prince of Arcot	5,750		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
Family of Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot .	1,080		
Rahim-un-nissa Begum	540		
Ghausia Begum	960		
Khadijah Begum Sahiba	960		
	22,186		
<i>Not exceeding Rs.5,000 per annum</i>	23,314	45,500	
TANJORE PENSIONS.			
<i>Exceeding Rs.5,000 per annum :</i>			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Kamacheamba Bahi Sahiba	1,200		
Anasumba Bahi Sahiba	960		
Aparupa Bahi Sahiba	720		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	880		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Depamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	600		
Yuganadha Avaray Sahiba	534		
	12,454		
<i>Not exceeding Rs.5,000 per annum</i>	7,419	19,873	
MASULIPATAM PENSIONS.			
<i>Exceeding Rs.5,000 per annum :</i>			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,586		
<i>Not exceeding Rs.5,000 per annum</i>	1,644	3,230	
KURNOOL PENSIONS.			
<i>Exceeding Rs.5,000 per annum :</i>			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
<i>Not exceeding Rs.5,000 per annum</i>	3,360	4,800	
OTHER PENSIONS.			
<i>Not exceeding Rs.5,000 per annum :</i>			
Palkonda Pension	552		
Maisur Pensions (Two lakhs Fund)	2,161		
Gumsur Pensions	1,160		
Golkunda Pensions	448		
Cuttack Pensions (Raja Pillai Family)	28		
Miscellaneous	2,662		
Commutation of Pensions	3,796		
	10,807		
	84,210		
<i>Not exceeding Rs.5,000 per annum</i>	376		
			84,586
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs.5,000 per annum</i>			
Carried forward			419,782

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—continued.

		Rx.	Rx.
	Brought forward .	...	419,782
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Gungabai Sahib Mohitin	235		
<i>Not exceeding Rs. 5,000 per annum</i>	43	278	
REFUGEES AND STATE PRISONERS.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Shahaji Bhosle	840		
<i>Not exceeding Rs. 5,000 per annum</i>	63	903	
PATWARDHAN FAMILY.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Yeshadabai	472		
<i>Not exceeding Rs. 5,000 per annum</i>	52	524	
SURAT NAWAB'S FAMILY.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Ziaunnissa Begum	6,450		
Mir Zulfiqar Ali Khan Wahid Jaffer Ali Khan Shaheb	600		
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	11,750		
<i>Not exceeding Rs. 5,000 per annum</i>	100	11,850	
NAJMUDIN KHAN'S FAMILY.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mir Ajmudin Kamrudin		668	
NIZAMUT PENSIONS, BENGAL.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Nawab Shamsi Jehan Begum	4,971		
<i>Not exceeding Rs. 5,000 per annum</i>	94	5,065	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(OUDH WASIKA PENSIONS.)			
<i>Exceeding Rs. 5,000 per annum :</i>			
Safia Khanum	2,656		
Nawab Ara Begum	885		
Sardar Ara Begum	885		
	4,426		
<i>Not exceeding Rs. 5,000 per annum</i>	1,174	5,600	
YEMEN STIPENDIARIES.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sultan Fadi bin Ali Mohsen	4,283		
<i>Not exceeding Rs. 5,000 per annum</i>	991	5,274	
SATARA PENSIONS.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Rajaram Bhosle	3,000		
<i>Not exceeding Rs. 5,000 per annum</i>	3,660	6,660	
AFGHAN REFUGEES.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sardar Sher Ali Khan, ex-Wali of Kandahar	6,000		
<i>Not exceeding Rs. 5,000 per annum</i>	1,425	7,425	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
<i>Exceeding Rs. 5,000 per annum :</i>			
His Highness Hosein Ali Khan	3,600		
" " Mir Nur Muhamad Khan	2,640		
" " Mir Fateh Khan	2,400		
" " Mir Shah Nawaz Khan	1,800		
" " Mir Abdul Hosein Khan	960		
Mir Imam Baksh	1,440		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Ali Murad Khan	1,115		
Mir Ali Mudat Khan	960		
Mir Gulam Mustaffa Khan	616		
Mir Gulam Muhamed Khan	755		
Mir Gulam Murtaza Khan	176		
	17,422		
<i>Not exceeding Rs. 5,000 per annum</i>	9,601	27,023	
	Carried forward .	71,270	419,782

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—continued.

		Rx.	Rx.
		71,270	419,782
BOMBAY—continued. OTHER PENSIONS.			
Exceeding Rs.5,000 per annum :			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	719		
Mir Tharo Khan	813		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	750		
Nawab Mujand Dowla	600		
		4,782	
Not exceeding Rs.5,000 per annum :			
Angria Family Pensions	644		
Ex-Royal Family, Burma	360		
Peshwa Pensions	512		
Family of the late Nawab of Broach	584		
Heads of Tribes at Aden	475		
Kirparam's Family	339		
Mandvi Raja's Family	270		
Deshmukh Family	137		
Peint Pension	257		
Thoke Family	213		
Raje Bahadur Family	223		
Tanjore Pensions	191		
Family of the Nawab of Bednur	125		
Sumant Family Pensions	149		
Dhamadhara Family Pensions	114		
Delhi Pensions	106		
Nipani Estate Pensions	75		
Jadhav Family	68		
Bhaldar Family	77		
Naikra Family Pension	45		
Family of Baramia, late Kazi of Viramgam	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	24		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	21		
Nagar Parker Rana Family	41		
Oudh Royal Family	5,365	10,527	
			86,579
CHARGES IN ENGLAND :			
TOTAL IN INDIA		Rx.	506,361
His Highness Maharaja Dhulip Singh		£	
Members of the Bengal Nizamut Family		15,110	
		875	
EXCHANGE ON CHARGES IN ENGLAND		£	15,985
		Rx.	5,223
TOTAL TERRITORIAL AND POLITICAL PENSIONS		Rx.	527,569

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1891.

IN INDIA :		Rx.
India, General		792
Burma		123
Bengal		202
North-Western Provinces and Oudh		36
Madras		450
Bombay		236
TOTAL IN INDIA		1,839
CHARGES IN ENGLAND		£
EXCHANGE ON CHARGES IN ENGLAND		Rx.
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		Rx.
		174,040
		56,868
		232,747

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Prov- inces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Subscriptions to the Military Fund	14,833	...	...	...	...	...	...	12,981	9,273	37,087
Subscriptions to the Military Orphan Fund	7,398	...	...	...	2,684	...	...	...	...	10,082
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	882	...	882
Subscriptions under the Indian Civil Service Family Pension Regu- lations	294	506	402	341	996	1,530	545	1,285	975	6,874
Subscriptions to the Bengal Civil Fund	5,095	1,648	1,632	1,203	14,503	11,618	6,224	175	1,111	43,209
Subscriptions to the Madras Civil Fund	361	...	...	...	...	...	...	5,083	...	5,444
Subscriptions to the Bombay Civil Fund	427	...	...	...	...	...	...	10	7,078	7,515
Family Subscriptions of Native Members of the Covenanted Civil Service	96	...	...	...	100	85	...	...	...	281
Contributions for Pensions and Gratuities	50,169	3,229	254	211	12,549	4,669	7,915	3,398	25,605	107,999
Recoveries on account of Capitalized Pensions	872	...	...	...	...	...	...	...	...	872
Miscellaneous	...	...	25	...	2	766	...	36	138	967
Upper Burma Receipts	...	...	(a) 1,161	...	...	...	...	...	...	1,161
TOTAL RECEIPTS IN INDIA . Rx.	79,545	5,383	3,474	1,755	30,834	18,668	14,684	23,850	44,180	222,373
RECEIPTS IN ENGLAND									£	101,888
EXCHANGE ON RECEIPTS IN ENGLAND									Rx.	33,292
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . Rx.										357,553

(a) Includes Rx. 456 on account of subscriptions under the Indian Civil Service Family Pension Regulations.

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Central Prov- inces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts from Sale of Stationery, &c.	136	11	3,411	87	18,249	1,192	2,754	3,259	3,036	22,135
Sale of Gazettes and other Publications	4,737	148	776	78	8,518	4,509	273	3,565	2,739	25,343
Other Press Receipts	7,277	562	397	240	18,211	2,529	8,883	2,764	3,564	44,427
Upper Burma Receipts	...	...	567	...	...	...	...	...	...	567
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	12,150	721	5,151	405	34,978	8,230	11,910	9,588	9,339	92,472

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1891.

		Rx.	
INDIA, GENERAL.			
Purchase of Stationery		62	
Refunds		192	
Printing Establishment and Charges :	Brought forward	55,219	
Government Central Press Establishment :	Branch Press, Simla	19,040	
Superintending Officers	Secretariat Presses :		
Establishment	Foreign Department	2,060	
Official Postage	Military Department	5,040	
Purchase of Materials and Stock	Private Secretariat Department	2,639	
Contingencies	Mysore Residency	332	
Carried forward	Work done at Contract Rates	10,071	
		17,391	
		101,975	
<i>Deduct</i> —Value of Stationery supplied from Central Stores to the several Governments		185,242	—83,267
CENTRAL PROVINCES.			
Stationery supplied from Central Stores		8,076	
Purchase of Stationery		1,613	
Printing Establishment and Charges :			
Superintending Officers	Work done at Contract Rates	959	
Establishment	Contingencies	456	
Official Postage	Lithography	1	
Purchase of Materials and Stock		6,431	16,120
	Carried forward	Rx.	—67,147

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March
1891—continued.

				Rx.	Rx.
	BURMA.	Brought forward		...	—67,147
Stationery supplied from Central Stores				13,114	
Purchase of Stationery				1,030	
Upper Burma Charges: Stationery supplied from Central Stores				1,749	
Other Charges				500	
Refunds				8	
Printing Establishment and Charges:					
Superintending Officer	924	Official Postage	978		
Establishment	20,036	Contingencies	2,575	25,473	41,874
Purchase of Materials and Stock	960				
	ASSAM.			2,401	
Stationery supplied from Central Stores				558	
Purchase of Stationery					
Printing Establishment and Charges:					
Superintending Officer	360	Official Postage	59		
Establishment	2,428	Work done at Contract Rates	23		
Purchase of Materials and Stock	43	Contingencies	190	3,103	6,062
	BENGAL.				
Stationery supplied from Central Stores				65,158	
Stationery Office at the Presidency				10,620	
Purchase of Stationery				141,817	
Refunds				213	
Printing Establishment and Charges:					
Superintending Officer	1,200	Official Postage	1,380		
Establishment	21,976	Work done at Contract Rates	3,367		
Purchase of Materials and Stock	1,325	Government Publications	2,553	35,526	253,334
Contingencies	3,725				
	NORTH-WESTERN PROVINCES AND OUDH.				
Stationery supplied from Central Stores				17,961	
Purchase of Stationery				6,282	
Refunds				3	
Printing Establishment and Charges:					
Superintending Officers	2,641	Official Postage	1,421		
Establishment	13,003	Contingencies	2,509		
Purchase of Materials and Stock	4,305	Work done at Contract Rates	4,220	28,465	52,711
Lithography	366				
	PUNJAB.				
Stationery supplied from Central Stores				11,807	
Purchase of Stationery				12,282	
Printing Establishment and Charges:					
Superintending Officers	559	Official Postage	921		
Establishment	8,738	Contingencies	1,200		
Purchase of Materials and Stock	854	Work done at Contract Rates	5,386	26,782	50,871
Lithography	9,124				
	MADRAS.				
Stationery supplied from Central Stores				38,029	
Stationery Office at the Presidency				2,560	
Purchase of Stationery				24,343	
Refunds				25	
Printing Establishment and Charges:					
Superintending Officers	1,617	Official Postage	905		
Establishment	20,706	Contingencies	2,425		
Purchase of Materials and Stock	3,669	Work done at Contract Rates	4,937	34,259	99,216
	BOMBAY.				
Stationery supplied from Central Stores				26,947	
Stationery Office at the Presidency				13,431	
Purchase of Stationery				30,428	
Refunds				30	
Printing Establishment and Charges:					
Superintending Officers	1,683	Contingencies	1,513		
Establishment	20,217	Work done at Contract Rates	831		
Purchase of Materials and Stock	3,177	Official Postage	1,149	28,570	89,406
					526,327
CHARGES IN ENGLAND—			TOTAL IN INDIA	Rx	
Stores for India: For Bengal				20,069	
For Madras				9,961	
For Bombay				14,447	
Stationery, Printing, and Bookbinding for the India Office, &c.				44,477	
				5,351	49,828
EXCHANGE ON CHARGES IN ENGLAND				£	
				Rx.	16,281
			TOTAL CHARGES FOR STATIONERY AND PRINTING	Rx.	592,436

NO. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1891.

RAILWAY COMPANIES—CAPITAL ACCOUNT.	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits or Debits in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	NET RESULT.	
					Gain.	Loss.
GUARANTEED.	£	Rx.	Rx.	Rx.	Rx.	Rx.
<i>Net Repayments in India:</i>						
Bombay, Baroda and Central India Railway	126,724	41,407	11,521	30,294	408	
Great Indian Peninsula Railway	273,497	89,365	24,863	68,781	4,279	...
Madras Railway	9,234	3,017	840	14,231	16,408	...
South Indian Railway	84,476	27,603	3,673	25,863	1,933	...
STATE.	475,463	155,358	39,217	139,169	23,028	...
<i>Net Withdrawals in India:</i>						
Southern Mahratta Railway	53,396	17,447	6,214	...	11,233	...
Mysore Railway	33,826	11,053	11,449	...	...	396
Indian Midland Railway	150,623	49,216	18,098	...	31,118	...
Bengal-Nagpur Railway	605,540	197,861	172,316	...	25,545	...
(a) Bengal Central Railway	13,787	4,505	5,262	...	...	757
(b) Rohilkund-Kumaon Railway	116,477	38,059	39,655	...	...	1,596
	973,649	318,141	252,994	...	67,896	2,749
	498,186	162,783	213,777	139,169	90,924	2,749
REMITTANCE ACCOUNT.						
<i>Net Payments in England:</i>						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	165,239	53,992	42,631	...	...	11,361
Other Transactions	142,984	46,720	53,707	...	...	6,987
Other Remittance Transactions:						
East Indian Railway Advances	184,466	60,274	74,057	...	13,783	...
Rajputana-Malwa Railway do.	128,952	42,135	40,491	...	...	1,644
South India Railway do.	71,660	23,415	18,972	...	...	4,443
Bengal and North Western Railway Advances	5,584	1,825	1,725	...	...	100
Military Remittances	48,616	15,885	15,751	...	...	134
Other Transactions	265,192	86,652	87,561	...	909	...
	726,725	237,458	227,481	...	14,692	24,669
TOTAL	228,539	74,675	13,704	139,169	105,616	27,418

NET GAIN BY EXCHANGE Rx, 78,198

N.B.—The figures in italics in columns 3 and 4 represent Gain and Loss respectively.
 (a) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.
 (b) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodami is the property of the Company.

[illegible]

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ALLOWANCES, REWARDS, &c.:	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	...	63	196	50	193	306	234	21	135	1,198
Rewards for Proficiency in Oriental Languages, &c.	531	...	489	600	848	150	212	384	1,43	4,707
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	6,514	449	966	464	2,425	3,433	2,186	3,577	2,080	22,094
Loss on Specie Remittances	...	...	...	...	...	...	...	...	1	1
Discount on Supply Bills	54	...	...	...	...	...	...	...	...	54
Loss by Exchange on Local Transactions	1,908	...	...	...	...	...	...	...	...	1,908
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	336	...	...	...	...	377	...	12	1,440	2,165
Cost of Books and Publications	6	...	31	11	242	1,181	61	318	311	2,161
CHARITY:										
Donations for Charitable Purposes	596	169	214	157	8,166	4,278	627	5,365	4,797	24,369
Charges on account of European Vagrants	141	2	...	2	477	334	191	276	726	2,149
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	111	1,639	987	1,096	1,443	1,240	1,423	2,789	2,243	12,971
Petty, Provincial, and Local Establishments	1,595	2,184	4,464	3,999	4,159	3,723	4,885	66,892	1,967	93,868
Special Commissions of Enquiry	4,379	...	...	...	4,220	4,958	...	180	66	13,803
Irrecoverable Temporary Loans, written off	...	...	...	4	29	103	20	...	146	302
Charges for searching for Hidden Treasure	...	...	...	...	6	21	...	16	...	43
Contributions	...	...	...	1,121	...	...	...	694	768	2,583
Rents, Rates, and Taxes	1,390	...	932	264	1,898	34	...	347	5,008	9,873
Petty Construction and Repairs	25	...	...	...	...	1	...	...	...	26
Extraordinary Items	...	...	...	...	...	...	...	...	327	327
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	686	...	686
Miscellaneous and Unforeseen Charges	359	275	955	8	4,605	789	1,364	4,269	3,448	16,072
Expenses connected with the visit of H. H. the Czarewitch	15,017	...	...	...	...	...	...	...	...	15,017
Miscellaneous Refunds	1,241	421	27	15	1,828	835	213	285	203	5,068
UPPER BURMA CHARGES	...	...	4,914	...	...	...	...	...	...	4,914
TOTAL CHARGES IN INDIA . Rx.	34,203	5,202	14,175	7,791	30,539	21,763	11,416	86,111	25,159	236,359
CHARGES IN ENGLAND									£	28,539
EXCHANGE ON CHARGES IN ENGLAND									Rx.	9,325
TOTAL MISCELLANEOUS CHARGES . Rx.										274,223

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 600,000.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Famine Relief . . .	45	Net Charges	108	...	...	5,579
Construction of Protective Railways.	46A	Capital Expenditure	108	...	...	...
Construction of Protective Irrigation Works.	46B	Capital Expenditure	109	...	...	74,392
	46C	Detailed account of Ordinary Capital Expenditure to 31st March 1891	110	993,396	...	...
	46D	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1891	110	4,471,318	...	...
Reduction of Debt . . .	47	Charges	110	...	...	520,029
				TOTAL .		600,000

No. 45.—ACCOUNT of FAMINE RELIEF, for the Year ended 31st March 1891.

	Bengal.	N.-W. P. & Oudh.	Madras.	TOTAL.
DIRECT CHARGES TO REVENUE.	Rx.	Rx.	Rx.	Rx.
Salaries, Establishments, and Office Contingencies	220	299	310	829
Charitable Relief	663	...	718	1,381
Relief Works	467	206	5	678
Irrecoverable Famine Advances written off	...	...	1,105	1,105
Special Public Works Charges	...	...	336	336
Miscellaneous	80	1,231	5	1,316
TOTAL	1,430	1,736	2,479	5,645
RECEIPTS.				
Miscellaneous	...	...	66	66
NET FAMINE CHARGES IN INDIA	1,430	1,736	2,413	5,579

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1891.

EXPENDITURE ON PROTECTIVE RAILWAYS.	Outlay during 1890-91.	Outlay to end of 1890-91.
INDIA—GENERAL AND POLITICAL.	Rx.	Rx.
Capital Outlay	Nil.	2,933,979

NOTE.—Detail by railways of this sum cannot be given, as the grant for railways from this source has not been allotted to individual lines. Details of construction expenditure on lines are exhibited in Account No. 70, page 198, in which this expenditure is incorporated and deducted at foot.

No. 46B.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of the year 1890-91.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—		NET TOTAL.	Works.	Maintenance.	Establishment.	Tools and Plant.	Suspense.	Loss by Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
					Less Receipts on Capital Account.	Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.										
<i>Bengal.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Orissa Coast Canal (a)	...	...	...	...	...	...	...	70,069	...	16,112	419	...	...	86,600	...	86,600
<i>N. W. P. and Oudh.</i>																
Betwa Canal	946	195	—2	158	...	...	1,297	300,766	...	85,177	9,446	1,959	21	397,369	862	396,507
<i>Punjab.</i>																
Swat River Canal	2,838	652	—5	...	...	390	3,095	268,974	...	67,982	10,231	961	..	348,148	559	347,589
<i>Madras.</i>																
Buckingham Canal	17,318	3,899	1	...	...	...	21,218	572,294	...	137,179	14,252	...	...	723,725	8	723,717
Rushikulya Canal	36,892	8,204	404	...	43	...	45,457	142,987	...	28,544	11,697	...	341	183,569	142	183,427
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	610	...	8,086	336	...	...	9,032	...	9,032
Surveys	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	54,210	12,103	405	...	43	...	66,675	715,891	...	173,809	26,285	...	341	916,326	150	916,176
<i>Bombay.</i>																
Gokak Canal, 1st Section	21,425	4,072	97	...	13	...	25,581	74,120	...	15,184	1,673	...	...	90,977	26	90,951
Nira Canal	17,635	6,110	161	...	48	...	23,858	382,780	...	90,603	13,246	...	...	486,629	795	485,834
Mushwad Tank	633	44	—41	...	...	...	636	157,181	...	34,021	6,371	...	...	197,573	147	197,426
Chankapur Tank	39	13	...	...	...	...	52	3,777	...	1,765	726	...	...	6,268	11	6,257
Maladevi Tank	...	...	...	...	3	...	—3	2,097	...	1,160	145	...	...	3,402	7	3,395
	39,732	10,239	217	...	64	...	50,124	619,955	...	142,733	22,161	...	...	784,849	986	783,863
TOTAL	97,726	23,189	615	158	107	390	121,191	1,975,655	...	485,813	68,542	2,920	362	2,533,292	2,557	2,530,735
Deduct—Capital Outlay charged to Minor Works	38,743	7,971	98	...	13	...	46,799	739,825	...	219,381	31,061	3,535	...	993,802	406	993,396
NET TOTAL { India	58,983	15,218	517	158	94	390	74,392	1,235,830	...	266,432	37,481	—615	362	1,539,490	2,151	1,537,307
England	...	...	...	...	...	...	...									
Exchange	...	...	...	...	...	...	...									

(a) Construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant.
(b) Details of this sum by Provinces and Canals are given overleaf.

No. 46c.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1891, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
<i>N. W. P. and Oudh.</i>							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
<i>Punjab.</i>							
Swat River	96,685	28,877	4,933	3,535	134,030	162	133,868
<i>Madras.</i>							
Buckingham Canal	506,826	136,112	14,176	...	657,114	8	657,106
<i>Bombay.</i>							
Gokak Canal (First Section) and Storage Works .	49,178	10,324	1,715	...	61,217	26	61,191
Mushwad Tank	29,467	5,423	2,880	...	37,770	83	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	127	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	134,161	39,286	11,308	...	184,755	236	184,519
GRAND TOTAL .	739,825	219,381	31,061	3,535	993,802	406	993,396

No. 46D.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.
For 1881-82 .	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
" 1882-83 .	133,129	...	133,129	263,443	...	...	263,443	130,314	...	...	130,314
" 1883-84 .	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
" 1884-85 .	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
" 1885-86 .	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
" 1886-87 .	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
" 1887-88 .	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
" 1888-89 .	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
" 1889-90 .	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
" 1890-91 .	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
TOTAL .	2,933,979	...	2,933,979	1,537,307	26	6	1,537,339	4,471,286	26	6	4,471,318

No. 47.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE for the Year ended 31st March 1891.

INDIA, GENERAL.	Rx.
Amount transferred from Revenue for Reduction of Debt	520,029

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* —4,812.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	112	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
				...	...	—4,812
				TOTAL	...	—4,812

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of the Year 1890-91.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1890-91.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1890-91.	REMARKS.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	Details of construction expenditure on lines are exhibited in Account No. 70, pages 198 and 199, in which the expenditure is incorporated and deducted at foot.
PROVINCIAL.				
Assam.				
Jorhat	1,187	73,708	74,895	
Cherra-Companygunge	404	76,977	77,381	
	1,591	150,685	152,276	
Bengal.				
Kaunia-Dhurla	1,304	95,172	96,476	
N. W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	—36,319	392,365	356,046	
Madras.				
Mayaveram Mutupet	28,612	...	28,612	
TOTAL	—4,812	638,222	633,410	

SUMMARY of EXPENDITURE during the Year.

	India.	Assam.	Bengal.	N. W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
India	...	1,591	1,304	—36,319	...	28,612	—4,812
England	...	...	...	...	...	...	...
Exchange	...	...	...	...	...	...	...
TOTAL	...	1,591	1,304	—36,319	...	28,612	—4,812

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FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section H.—Railway Revenue Account.

Revenue *Rx.* 17,235,978. Expenditure *Rx.* 17,923,269.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
State Railways .	49	Gross Earnings and Working Expenses .	114	...	13,703,224	(a) 6,771,940
	49A	Interest on Debt	116	...	...	4,005,195
		" " India	116	2,857,102	...	...
		" " England, E. I. Railway .	118	420,495	...	...
		" " " E. B. Railway .	118	46,014	...	...
		" " North-Western (S. P. & D. Railway)	119	222,504	...	...
		" " Oudh and Rohilkund Railway .	119	459,080	...	...
		Annuities in purchase of Railways	118 & 119	...	...	2,243,047
	49 B	East Indian	118	1,546,445	...	...
	49 C	Eastern Bengal	118	160,445	...	...
	49 D	North-Western (Scinde, Punjab and Delhi)	119	536,157	...	...
	50	Interest on Capital deposited by Companies .	119	...	...	907,354
	51	Interest on Advances to Companies	119	...	...	162,985
	49 A	Net Traffic Receipts	116	...	3,501,274	...
Guaranteed Companies	49 A	Surplus Profits, Land and Supervision .	116	...	...	516,322
	49 A	Interest	116	...	...	3,130,941
	52	Detailed Account of Charges for Land and Supervision	120	42,988	...	...
	53	Total amount advanced for Guaranteed Interest	121	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest	121	...	31,480	...
	54 A	Land and Subsidy	121	...	...	36,288
Miscellaneous Railway Expenditure	55	Miscellaneous Charges and Surveys	122	...	...	149,197
TOTAL					17,235,978	17,923,269

(a) Includes *Rx.* 220,373 for payment on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.		No. of Items.	Capital Outlay to 31st March 1891.	GROSS EARNINGS.			
				Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
GUARANTEED RAILWAYS.			Rx.	Rx.	Rx.	Rx.	Rx.
Great Indian Peninsula	.	1	27,784,769	894,952	3,065,685	35,397	3,996,034
Bombay, Baroda and Central India	.	2	9,555,946	448,189	843,886	33,071	1,325,746
Madras	.	3	11,849,754	377,994	540,089	39,135	963,218
South Indian	.	4	* 4,970,513	239,330	223,202	5,482	468,014
TOTAL				1,960,465	4,678,862	113,685	6,753,012
STATE RAILWAYS.							
India, General.							
East Indian	.	5	(a) 32,922,891	1,499,549	2,820,769	108,177	† 4,428,495
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	.	6	13,031,605	588,469	1,233,232	29,404	1,851,105
Bhopal	.	7	147,969	...	...	8,776	8,776
				2,088,018	4,054,001	146,357	6,288,376
Central Provinces.							
Bengal-Nagpur	.	8	(d) 8,445,490	57,603	237,411	24,377	319,391
Wardha Coal	.	9	680,107	3,205	14,193	73,531	90,929
Umaria Colliery	.	10	92,832	33,936	44	...	33,980
				94,744	251,648	97,908	444,300
Burma.							
Burma	.	11	3,029,290	201,184	172,642	2,852	376,678
Toung-hoo-Mandalay	.	12	2,111,894	124,831	66,243	2,237	193,311
				326,015	238,885	5,089	569,989
Assam.							
Jorhat	.	13	74,895	966	5,126	106	6,198
Cherra-Companygunj	.	14	77,381	203	1,651	—141	1,713
				1,169	6,777	—35	7,911
Bengal.							
Eastern Bengal	.	15	(b) 9,889,728	417,072	698,402	104,638	1,220,112
Bengal Central†	.	16	(d) 973,394	56,252	16,941	854	74,047
Patna-Gya	.	17	434,673	41,027	14,732	—4,010	51,749
Tirhoot	.	18	2,134,589	23,864	31,817	14,044	69,725
Bengal North-Western and Tirhoot	.	19		133,969	168,069	18,562	320,600
Nalhati	.	20		6,573	3,183	252	10,008
				678,757	933,144	134,340	1,746,241
North-Western Provinces and Oudh.							
Oudh and Rohilkund	.	21	10,361,746	340,828	374,943	18,700	734,471
Indian Midland Railway	.	22	(d) 8,369,266	155,672	104,862	11,373	331,907
Lucknow-Sitapur-Seramau	.	23	356,046	16,959	16,520	250	33,729
Bareilly-Pilibhit	.	24	153,769	4,779	6,175	—1,000	9,954
Lucknow Bareilly	.	25	(d) 222,719	4,918	6,413	—3,975	7,356
				523,156	568,913	25,348	1,117,417
Punjab.							
North-Western	.	26	(c) 38,698,119	915,800	1,774,299	40,676	2,730,775
Amritsar-Pathankot	.	27	561,695	...	...	11,225	11,225
				915,800	1,774,299	51,901	2,742,000
Madras.							
Mysore Railway	.	28	(d) 1,490,059	57,720	64,069	979	122,768
Villupuram-Guntakul	.	29	(g) 7,246,734	1,743	248	4	1,995
Villupuram-Guntakul (Nellore Branch)	.	30		17,801	6,220	239	24,260
South Indian	.	31		83,409	75,618	—11,983	147,044
Bezvada Extension	.	32		2,706	4,596	81	7,473
				163,469	150,751	—10,680	303,540
Bombay.							
Dhond and Manmad	.	33	1,099,445	...	...	26,314	(e) 26,314
Southern Mahratta	.	34	(f) 9,356,361	197,386	254,967	4,783	457,136
				197,386	254,967	31,097	483,450
TOTAL STATE RAILWAYS				4,988,514	8,233,385	481,325	13,703,224

* Guaranteed Capital Outlay to close of December 1890.

† Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and Rx. 75, Exchange thereon.

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

(a) The actual Capital cost of the East Indian Railway is as follows: { By Company before purchase . . . 30,650,000 } This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.
 " Government before purchase . . . 264,527
 " Government after purchase . . . 2,008,364
 32,922,891

(c) The actual cost of the North-Western Railway is as follows: { By Company before purchase on S. P. & D. Ry 11,075,320 } This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.
 " Government before purchase do. . . 287,047
 " Government before and after purchase on the combined undertaking . . . 27,335,752

(d) Rupee figures.

(e) Net Receipts.

(f) Represents rupee figures of the Southern Mahratta and Government Outlay on the Bellary-Kistna.

EXPENSES of RAILWAYS in INDIA during the year 1890-91.

WORKING EXPENSES.						NET RECEIPTS.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	TOTAL.			
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
486,009	750,375	192,945	281,196	224,647	1,935,172	2,060,862	7'42	1
155,679	185,409	56,157	80,284	59,813	537,342	788,404	8'25	2
114,545	177,276	62,459	82,811	60,873	497,964	465,254	3'39	3
92,970	99,200	20,441	36,999	31,590	281,260	186,754	3'75	4
849,203	1,212,320	332,002	481,290	376,923	3,251,738	3,501,274	...	
349,054	357,278	120,546	292,046	207,719	1,326,643	3,101,852	9'42	
131,189	348,885	131,591	136,223	128,394	876,282	974,823	7'48	
...	...	...	...	10,434	10,434	—1,658	—1'12	
480,243	706,103	252,137	428,269	346,547	2,213,359	4,075,017	...	
80,164	61,383	16,867	26,554	49,913	234,881	84,510	1'00	8
5,124	3,882	2,361	1,096	51,709	64,772	20,157	3'84	9
...	...	...	...	23,681	23,681	10,209	11'09	10
85,288	65,265	19,228	28,220	125,303	323,334	120,966	...	
73,779	62,793	14,862	36,806	19,605	207,845	168,833	5'57	11
30,878	34,802	8,237	20,399	13,962	108,278	85,033	4'03	12
104,657	97,595	23,099	57,205	33,567	316,123	253,866	...	
1,339	1,312	392	1,447	1,308	5,797	401	5'53	13
256	621	154	409	417	1,917	—204	—2'27	14
1,595	1,933	545	1,916	1,725	7,714	197	...	
126,132	115,311	50,997	121,942	127,823	542,205	677,907	6'85	15
10,978	9,689	4,391	10,010	10,866	45,934	28,113	2'89	16
4,006	4,290	1,437	3,527	9,879	23,739	28,010	6'45	17
4,339	5,932	1,488	4,952	14,382	31,093	38,632	10'65	18
26,594	36,000	9,269	28,671	31,417	131,051	188,649	6'24	19
2,861	1,750	391	1,499	1,331	7,832	2,176	...	20
175,510	172,972	67,973	170,601	195,698	782,754	963,487	...	
98,199	93,824	28,948	68,371	60,700	350,042	384,429	3'71	21
72,375	73,739	18,836	34,498	54,698	254,146	77,761	'93	22
4,355	...	...	...	19,175	23,530	10,109	2'87	23
1,912	1,376	352	1,627	2,626	7,893	2,061	1'34	24
...	...	...	...	4,428	4,428	2,928	1'31	25
176,841	168,939	48,136	104,496	141,627	640,039	477,378	...	
615,270	547,232	198,898	228,285	159,830	1,749,515	981,260	2'53	26
...	...	...	...	...	...	11,225	2'00	27
615,270	547,232	198,898	228,285	159,830	1,749,515	992,485	...	
27,163	26,874	5,208	13,946	16,579	89,770	32,998	2'21	28
355	407	80	154	348	1,344	651	1'16	29
5,271	4,993	1,067	1,888	3,930	17,149	7,111	...	30
27,994	32,889	5,669	12,300	—8,275	70,577	76,467	1'17	31
2,472	1,161	241	634	1,329	5,837	1,636	...	32
63,255	66,324	12,265	28,922	13,911	184,677	118,863	...	
...	...	...	...	...	...	26,314	2'39	33
100,517	101,870	19,720	52,523	59,422	334,052	123,084	1'31	34
100,517	101,870	19,720	52,523	59,422	334,052	149,398	...	
1,803,176	1,028,293	642,001	1,100,467	1,077,630	6,551,567	7,151,657	...	

		Rx.		This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.
(b) The actual Capital cost of the Eastern Bengal Railway is as follows:	By Company before purchase	.	3,279,138	
	" Government before purchase	.	42,448	
	" Government after purchase	.	1,118,291	
	" Capital outlay, Calcutta and South-Eastern Railway	.	936,475	
	" " " Porada Section, Northern Bengal Ry.	.	156,000	
	" " " Northern Bengal	.	2,345,002	
	" " " Dacca	.	666,196	
(c) The actual capital cost of the South Indian Railway is as follows:	" " " Kaunia-Dharia	.	96,476	This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.
	" " " Assam-Bihar Section	.	1,249,702	
			9,889,728	
	By Company before purchase	.	4,703,280	
	" Government after purchase on combined undertaking	.	1,015,281	
	" Government on Villupuram-Guntakal to end of 1889-90	.	897,123	
	" Government on Nellore Branch to end of 1889-90	.	631,050	
			7,246,734	

H.—Railway Revenue Account.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.		CHARGED	
		Net Receipts.	Gross Earnings.	Working Expenses.	Interest and
					India.
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	Rx. 2,060,862	Rx. 3,996,034	Rx. 1,935,172	Rx. 7,207
Bombay, Baroda and Central India	2	788,404	1,325,746	537,342	303
Madras	3	465,254	963,218	497,964	87
South Indian	4	180,754	468,014	281,260	...
		3,501,274	6,753,012	3,251,738	7,597
STATE RAILWAYS.					
India, General.					
East Indian	5	3,101,852	4,428,495	1,326,643	233,502
Rajputana-Malwa System	6	974,823	1,851,105	876,282	526,191
Bhopal	7	—1,658	8,776	10,434	5,580
Store-keeper for State Railways	8	...	...	...	939
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	...	2,290
Godrá-Rutlam	10	...	...	...	1,992
		4,075,017	6,288,376	2,213,359	770,494
Central Provinces.					
Bengal-Nagpur	11	84,510	319,391	234,881	19,415
Wardha Coal	12	26,157	90,929	64,772	27,706
Umaria Colliery	13	10,299	33,980	23,681	3,604
Bilaspur-Etawah	14	...	...	...	301
Nagpur-Chattisgarh Depreciation Account	15	...	...	...	4,468
		120,966	444,300	323,334	(a) 55,494
Burma.					
Burma	16	168,833	376,678	207,845	120,958
Toung-hoo-Mandalay	17	85,033	193,311	108,278	84,392
Mu Valley	18	...	...	...	15,015
		253,866	569,989	316,123	220,365
Assam.					
Jorhat	19	401	6,198	5,797	2,972
Cherra-Companygunj	20	—204	1,713	1,917	3,087
		197	7,911	7,714	6,059
Bengal.					
Eastern Bengal	21	677,907	1,220,112	542,205	(c) 292,264
Bengal Central *	22	28,113	74,047	45,934	...
Patna-Gya	23	28,010	51,749	23,739	17,376
Tirhoot	24	38,632	69,725	31,093	85,034
" Durbhunga-Bairagnia Branch	25	...	...	...	6,122
Bengal North-Western and Tirhoot	26	188,649	320,600	131,951	...
Nalhati	27	2,176	10,008	7,832	1,375
Ranaghat-Bhagwangola	28	...	...	...	1,210
		903,487	1,746,241	782,754	403,381
North-Western Provinces and Oudh					
Oudh and Rohilkund	29	384,429	734,471	350,042	561
Indian Midland	30	77,761	331,907	254,146	...
Lucknow-Sitapur-Seramau	31	10,199	33,729	23,530	14,968
Bareilly-Pilibhit	32	2,061	9,954	7,893	6,144
Lucknow Bareilly	33	2,928	7,356	4,428	...
		477,378	1,117,417	640,039	21,673
Punjab.					
North-Western System	34	981,260	2,730,775	1,740,515	(d) 1,097,997
" Railway Mianwali-Marij Branch	35	...	...	...	2,197
Amritsar-Pathankot	36	11,225	11,225	...	22,461
Sind-Peshin, Chaman Extension	37	...	...	...	56,593
" Petroleum Works	38	...	...	...	724
Frontier Railways Reserve	39	...	...	...	12,255
		992,485	2,742,000	1,749,515	1,192,227
Madras.					
Mysore	40	32,998	122,768	89,770	} 81,433
Villupuram-Guntakul	41	651	1,995	1,344	
" Nellore Branch	42	7,111	24,260	17,149	
South Indian "	43	76,467	147,044	70,577	
Bezvada Extension	44	1,636	7,473	5,837	
Vizagapatam-Raipore	45	...	...	...	5,521
Kistna Bridge	46	...	...	...	980
Dharmavaram Hindupur Extension	47	...	...	...	1,881
Mayavaram Mutupet	48	...	...	...	109
East Coast	49	...	...	...	573
		118,863	303,540	184,677	3,991
Bombay.					
Dhond and Manmad	50	26,314	26,314	...	94,488
Southern Mahratta (Subsidized)	51	123,084	457,136	334,052	(h) 43,969
Southern Mahratta	52	...	...	...	66,259
		149,398	483,450	334,052	2,108
TOTAL STATE RAILWAYS					
		7,151,657	13,703,224	6,551,567	(f) 2,876,517

* 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—

North-Western Railway	Rx. 1,081,216
Chenab Bridge (Ramuwalla)	15,779
Jammu-Kashmir, British Section	1,002
	<u>1,097,997</u>

(a) Includes interest of the Bengal-Nagpur, Bengal Central, Southern

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

(c) Consists of interest charges of the—

Eastern Bengal	Rx. 120,603
Northern Bengal	93,094
Dacca	26,640
Kaunia-Dharla	3,833
Assam-Bihar Section	48,094

292,264

(h) Interest on the Capital outlay of the Bellary-Kistna.

GOVERNMENT in respect of RAILWAYS during the year 1890-91.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of Items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
£ 1,190,111	Rx. 388,870	Rx. 323,185	Rx. 16,248	Rx. 16,440	Rx. 3,877,233	Rx. 118,801	...	1
419,460	137,059	150,149	1,018	5,604	1,250,935	74,811	...	2
528,698	172,752	...	—7	2,223	1,201,717	...	238,499	3
215,861	70,533	...	372	1,090	569,116	...	101,102	4
2,354,130	769,214	473,334	17,631	25,357	6,899,001	...	145,989	
1,482,524	484,416	157,921	...	...	3,685,006	743,489	...	5
...	...	49,784	...	...	1,452,257	398,848	...	6
...	...	...	...	...	16,014	...	7,238	7
...	...	...	...	...	939	...	939	8
...	...	...	...	...	2,290	...	2,290	9
...	...	...	...	...	1,992	...	1,992	10
1,482,524	484,416	207,705	...	...	5,158,498	1,129,878	...	
228,570	74,686	...	...	...	557,552	...	238,161	11
...	...	...	...	...	92,478	...	1,549	12
...	...	...	...	...	27,285	6,695	...	13
...	...	...	...	...	301	...	301	14
...	...	...	...	...	4,468	...	4,468	15
(a) 228,570	(a) 74,686	...	...	...	(a) 682,084	...	237,784	
...	...	...	...	...	328,803	47,875	...	16
...	...	...	...	...	192,670	641	...	17
...	...	...	...	...	15,015	...	15,015	18
...	...	...	...	...	536,488	33,501	...	
...	...	...	...	...	8,769	...	2,571	19
...	...	...	...	...	5,004	...	3,291	20
...	...	...	...	...	13,773	...	5,862	
155,613	50,846	...	...	...	1,040,928	179,184	...	21
33,750	11,028	3,329	...	...	94,041	...	19,994	22
...	...	...	...	...	41,115	10,634	...	23
...	...	...	...	...	116,127	...	46,402	24
...	...	...	...	...	6,122	...	6,122	25
...	...	...	...	...	131,951	188,649	...	26
...	...	...	...	...	9,207	801	...	27
...	...	...	...	...	1,210	...	1,210	28
(a) 189,363	(a) 61,874	3,329	...	...	1,440,701	305,510	...	
346,018	113,062	...	...	...	809,683	...	75,212	29
242,661	79,290	...	...	...	576,097	...	244,190	30
...	...	...	...	...	38,498	...	4,769	31
...	...	...	...	...	14,037	...	4,083	32
...	...	...	...	...	4,428	2,928	...	33
(a) 588,679	(a) 192,352	...	...	...	1,442,743	...	325,326	
571,819	186,842	...	...	...	3,606,173	...	875,398	34
...	...	...	...	...	2,197	...	2,197	35
...	...	...	...	...	22,461	...	11,236	36
...	...	...	...	...	56,593	...	56,593	37
...	...	...	...	...	724	...	724	38
...	...	...	...	...	12,255	...	12,255	39
571,819	186,842	...	...	...	3,700,403	...	958,403	
(b)	...	6,676	...	...	96,446	26,322	...	40
...	...	...	...	...	170,503	2,796	...	41
...	...	...	...	...	11,358	...	3,885	42
...	...	...	...	...	980	...	980	43
...	...	...	...	...	1,881	...	1,881	44
...	...	...	...	...	109	...	109	45
...	...	...	...	...	573	...	573	46
...	...	...	...	...	3,991	...	3,991	47
...	...	6,676	...	...	285,841	17,699	...	48
...	...	...	...	...	43,969	...	17,655	49
287,122	93,817	2,663	...	...	783,913	...	326,777	50
...	...	...	...	...	2,108	...	2,108	51
(a) 287,122	(a) 93,817	2,663	...	...	829,990	...	346,540	52
(g) 3,348,077	1,093,987	220,373	...	...	14,090,521	14,86,618	1,873,915	
						387,297		
						(e) Total loss on Railways	533,286	

Mahratta and Indian Midland Railways shown in Accounts Nos. 50 and 51. of interest shown against the Southern Mahratta (Subsidized) Railway.

(f) Includes Rx. 19,415 on account of interest paid in India on Capital deposited by the Bengal-Nagpur Railway Company.

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

Interest on Debt	865,342
Annuities in purchase of Railways	1,690,632
Interest chargeable against Companies on Advances	122,845
Interest on Capital deposited by Companies	669,258
TOTAL	3,348,077

(e) Net Loss on Guaranteed and State Railways as above . 533,286

Add:
Net Payment on account of Subsidized Railways
Accounts Nos. 54 and 54A. 4,808
Miscellaneous Railway Expenditure, Account No. 55 1,01,107

**TOTAL LOSS ON RAILWAYS AS DERIVED FROM
ACCOUNTS NOS. 2 AND 3 687,291**

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the
EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
Interest on Debenture Stock	...	64,604	21,109	85,713
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	434	...	...	434
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	244,897	80,021	324,918
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	2,429	9,864
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the Outlay of the year	233,068	...	...	233,068
TOTAL INTEREST ON DEBT	233,502	316,936	103,559	653,997
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,195	277,475	1,126,670
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	53,019	17,324	70,343
Contribution towards management	...	1,374	449	1,823
Interest in lieu of deferred Annuity	...	262,000	85,609	347,609
TOTAL ANNUITIES IN PURCHASE	...	1,165,588	380,857	1,546,445
TOTAL	233,502	1,482,524	484,416	2,200,442

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the
EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
Interest on Debenture Stock	...	13,947	4,557	18,504
Interest on India 3½ per cent. Stock issued in redemption of Annuity	...	20,714	6,768	27,482
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	7	28
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of the last year, plus half the Outlay of the year	292,264	...	...	292,264
TOTAL INTEREST ON DEBT	292,264	34,682	11,332	338,278
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4.79 for every £100 Stock of the Company	...	116,849	38,181	155,030
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (a)	...	3,953	1,291	5,244
Contribution towards management	...	129	42	171
TOTAL ANNUITIES IN PURCHASE	...	120,931	39,514	160,445
TOTAL	292,264	155,613	50,846	498,723

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the
NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT. <i>North-Western Railway.</i>	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity		167,706	54,798	222,504
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the Outlay of the year	1,097,997	...	...	1,097,997
TOTAL INTEREST ON DEBT	1,097,997	167,706	54,798	1,320,501
ANNUITIES IN PURCHASE. <i>Scinde, Punjab and Delhi Railway.</i>				
Annuity terminating in 1958 at the rate of £5-3-3¼ for every £100 Stock of the Company	...	371,352	121,340	492,692
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	32,502	10,620	43,122
Contribution towards management	...	259	84	343
TOTAL ANNUITIES IN PURCHASE	...	404,113	132,044	536,157
TOTAL	1,097,997	571,819	186,842	1,856,658

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1890-91, of the
OUDH AND ROHILKUND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>
Interest on 3½ per cent. Stock issued in redemption of Debenture Stock	...	—142	—46	—188
Interest on 3 per cent. Stock issued in redemption of Debentures	...	219,974	71,877	291,851
Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised	...	1,820	595	2,415
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year plus half the Outlay of the year	561	124,366	40,636	165,563
TOTAL	561	346,018	113,062	459,641

No. 50.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDISED RAILWAY COMPANIES, debited to IMPERIAL FUNDS, during the Year 1890-91.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>
<i>Central Provinces.</i>				
Bengal-Nagpur	19,415	171,250	55,956	246,621
<i>Bengal.</i>				
Bengal Central	...	17,500	5,718	23,218
<i>N. W. P. and Oudh.</i>				
Indian Midland	...	212,008	69,274	281,282
<i>Bombay.</i>				
Southern Mahratta	...	268,500	87,733	356,233
TOTAL	19,415	669,258	218,681	907,354

No. 51.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1890-91.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>
<i>Central Provinces.</i>				
Bengal-Nagpur	...	57,320	18,729	76,049
<i>Bengal.</i>				
Bengal Central	...	16,250	5,310	21,560
<i>N. W. P. and Oudh.</i>				
Indian Midland	...	30,653	10,016	40,669
<i>Bombay.</i>				
Southern Mahratta	...	18,622	6,085	24,707
TOTAL	...	122,845	40,140	162,985

No. 52.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year 1890-91.

	Amount.	TOTAL.
LAND.		
COMPENSATION FOR LAND TAKEN UP FOR THE FOLLOWING RAILWAYS:—	<i>Rx.</i>	<i>Rx.</i>
<i>Central Provinces:</i>		
Great Indian Peninsula Railway	282	282
<i>Madras:</i>		
Madras Railway	69	
South Indian Railway	373	442
<i>Bombay:</i>		
Great Indian Peninsula Railway	15,966	
Bombay, Baroda and Central India Railway	1,022	16,988
		17,712
<i>Deduct,—Sale-proceeds of Land, the original cost of which was treated as a charge under Compensation for Land for Guaranteed Railways:</i>		
<i>Madras:</i>		
Madras Railway	76	
South Indian Railway	1	77
<i>Bombay:</i>		
Bombay, Baroda and Central India Railway	4	4
		81
TOTAL LAND		17,631
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances and Contingencies:		
India	14,337	
Central Provinces	6,232	
North-Western Provinces and Oudh	6,155	
Bengal	8,157	
Madras	6,393	
Bombay	11,380	52,654
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies:		
Central Provinces	3,560	
North-Western Provinces and Oudh	871	
Bengal	2,542	
Madras	4,648	
Bombay	9,805	21,426
<i>Deduct,—Amount of Supervision and Control Establishment for the Year 1890-91 written back, charged to the account of:</i>		74,080
East Indian Railway	10,000	
Rajputana-Malwa and Cawnpore-Achnera	13,375	
Bengal and North-Western and Tirhoot	1,506	
Bengal-Nagpur	6,640	
Bengal-Central	1,002	
Indian Midland	5,419	
Southern-Mahratta and Mysore	10,781	48,723
TOTAL ESTABLISHMENT		25,357
GRAND TOTAL		42,988

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1891, the NET REVENUE of the several COMPANIES to the 31st of December 1890, 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 1891.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1890, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
Bombay, Baroda and Central India Railway . .	£ 10,882,606	£ 68,925	£ 10,951,531	£ 8,745,584	£ 2,205,947
Great Indian Peninsula Railway	31,076,789	455,270	31,532,059	27,184,498	4,347,561
Madras Railway	14,950,294	1,349	14,951,643	7,104,909	7,846,734
South Indian Railway	4,490,214	9,936	4,500,150	2,496,825	2,003,325
TOTAL	£ 61,399,903	535,480	£ 61,935,383	45,531,816	16,403,567

No. 54.—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.	30,505
IN ENGLAND—		
Rohilkund and Kumaon Railway	£	735
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	240
TOTAL RECEIPTS	Rx.	31,480

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND AND SUBSIDY), debited to IMPERIAL and PROVINCIAL FUNDS, during the Year.

	IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
<i>Bengal.</i>				
Land:				
Compensation for land taken up by—		Rx.	Rx.	Rx.
Bengal and North-Western		10,971	...	
Tarkessur		...	504	
Dooars		...	9	
		10,971	513	11,484
<i>Punjab.</i>				
Delhi-Umballa Kalka		10,691	...	10,691
<i>N.-W. Provinces and Oudh.</i>				
Subsidy to Rohilkund-Kumaon Railway Company		...	4,000	4,000
<i>Assam.</i>				
Subsidy to the Assam Railway and Trading Company		...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company		...	113	
				10,113
TOTAL		21,662	14,626	36,288

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, during the Year
1890-91.

MISCELLANEOUS CHARGES AND RAILWAY SURVEYS.	Rx.	Rx.	Rx.
IMPERIAL.			
<i>India, General.</i>			
Surplus Establishment and Miscellaneous Charges	9,941		
Director-General's Establishment	14,337		
Port Store-keeper's and Stock Verifier's Establishment	928		
Bikaner Desert Survey	3,351	28,557	
<i>Central Provinces.</i>			
Jubbulpur-Nagpur Survey	1,370		
Sambulpur Survey	665	2,035	
<i>Burma.</i>			
Mu Valley	19,852		
Meiktila Branch Survey	716	20,568	
<i>Bengal.</i>			
Mogul Serai-Howrah Survey	17,704	17,704	
<i>N.-W. Provinces and Oudh.</i>			
Pilibhit-Seramau Survey	—2,448	—2,448	
<i>Punjab.</i>			
Kohala Survey	238		
Kashmir Survey	6,687		
Peshawar-Dhakka Survey	3,512		
Bannu Survey	—2,005		
Hyderabad-Umarkot Survey	706		
Frontier Surveys	11,573		
Abt Material and Engine Suspense Account	1,662		
Bolan High Level Line Survey	1,663		
Zhob Valley Survey	28,366	52,402	
<i>Bombay.</i>			
Palanpur-Deesa (Land)	196		
Mehsana-Viramgam Survey	66	262	
PROVINCIAL.			
<i>Bengal.</i>			
Share of Secretariat Establishment	7,991		
<i>Punjab.</i>			
Bhatinda-Bhawalpur Survey	—96	7,991	
<i>North-Western Provinces and Oudh.</i>			
Lucknow-Rai-Bareilly-Jaunpur Survey	3,922	—96	
<i>Madras.</i>			
East Coast Survey	14,016		
Nellore-Guntur Survey	1,763		
Madras-Gudur Survey	904		
Bezvada-Masulipatam Survey	799	3,922	
<i>Bombay.</i>			
Nadiad-Kapadvanj Survey	300	17,482	
Broach-Jambuser Survey	300		
Ahmedabad-Prantij Survey	218	818	
TOTAL IMPERIAL			119,080
TOTAL PROVINCIAL			30,117
GRAND TOTAL			Rx. 149,197

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section J.—Irrigation.

Revenue *Rx.* 2,172,578. Expenditure *Rx.* 2,742,128.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Major Works . . .	56	Direct receipts	124	...	<i>Rx.</i> 1,284,683	<i>Rx.</i> ...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	708,996	...
	57	Working Expenses (Abstract Account)	125	...	...	758,413
	57 A	" " (Detailed Account)	126	758,413	...	...
	58	Statement of Financial Results	128	...	...	...
		Interest on Debt. (See Account No. 58)	128	...	...	1,081,439
Minor Works and Navigation	59	Gross Receipts	130	...	178,899	...
	60	Expenditure (Abstract Account)	137	...	...	902,276
	60 A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	140	90,528	...	...
	60 B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	144	224,243	...	...
TOTAL .					2,172,578	2,742,128

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1890-91.

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FINANCE AND REVENUE ACCOUNTS OF THE

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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.												
<i>N.-W. Provinces and Oudh.</i>												
Betwa Canal	7,123	...	58	55	119	...	...	...	37	26	37	7,455
TOTAL	7,123	...	58	55	119	...	...	...	37	26	37	7,455
<i>Punjab.</i>												
Western Jumna Canal	109,065	41,560	560	230	1,656	342	1,590	4,421	194	308	395	160,321
Bári Doáb Canal	133,786	...	1,580	...	3,039	1,118	9,393	...	112	185	346	149,559
Sirhind Canal	160,923	...	921	...	1,036	1,272	5,930	1,264	368	114	377	172,205
Lower Sohag and Para Canal	6,220	...	9	...	...	25	...	...	18	...	117	6,389
Chenab Canal	9,672	...	5	...	...	...	...	...	61	52	3	9,793
Sidhnai Canal	17,946	...	43	...	...	6	...	...	21	9	3	18,028
Swat River Canal	24,790	...	1	...	2	11	155	...	59	13	17	25,048
	462,402	(a)41,560	3,119	230	5,733	2,774	17,068	5,685	833	681	1,258	541,343
<i>Deduct,—Share of Revenue of Sirhind Canal due to Native States</i>	...	...	3	...	445	494	2,005	432	162	3	138	3,682
TOTAL	462,402	(a)41,560	3,116	230	5,288	2,280	15,063	5,253	671	678	1,120	537,661
<i>Madras.</i>												
Godavári Delta Project	...	...	...	...	504	890	...	9,660	31	1	1,150	12,236
Kistna Delta Project	...	...	...	136	243	648	...	3,293	246	2	479	5,047
Pennér Anicut Project	...	...	...	...	...	47	...	...	...	...	...	47
Cauvery Delta Project	...	...	...	...	412	365	...	...	9	...	27	813
Sriváikuntham Anicut Project	...	...	...	30	...	7	...	...	18	...	...	55
Sangam Anicut System	...	...	...	...	...	122	...	...	...	...	5	127
Kurnool Canal	8,179	...	...	350	...	337	...	134	85	...	11	9,096
Burur Tank	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	8,179	...	...	516	1,159	2,416	...	13,087	389	3	1,672	27,421
<i>Bombay.</i>												
Desert Canal	2,777	...	...	...	1	...	...	...	8	...	17	2,803
Begari Canal	2,804	...	...	...	3	...	...	...	4	...	25	2,836
Eastern Nara Works	328	...	...	...	205	...	...	...	3	...	1,670	2,206
Hathmati Canal	624	...	12	2	93	...	...	...	...	5	1	737
Pravara River Works—Lakh Canal	93	...	...	...	31	...	...	...	...	...	1	125
Kadva River Works	897	...	...	...	4	...	...	...	1	...	2	904
Krishna Canal	2,691	...	...	22	156	...	...	...	10	...	1	2,880
Lower Panjhra River Works	807	...	1	...	29	...	...	...	...	...	14	851
Ekrak Tank	1,183	...	111	385	748	...	...	...	...	...	55	2,482
Mutha Canals	11,955	...	189	8,804	132	...	360	...	12	...	429	21,881
Unharwáh Canal	...	...	...	...	...	...	...	...	2	...	1	3
Mhasvad Tank	1,859	...	3	...	6	...	...	...	5	...	60	1,933
Nira Canal	3,419	...	...	...	94	...	...	...	30	...	66	3,609
TOTAL	29,437	...	316	9,213	1,502	...	360	...	75	5	2,342	43,250
Total Imperial	507,141	(a)41,560	3,490	10,014	8,068	4,696	15,423	18,340	1,172	712	5,171	615,787

Provincial.												
Bengal.												
Orissa Project	20,980	...	22	...	104	84	...	12,150	307	...	854	34,501
Midnapore Canal	11,544	...	...	...	5	4	...	11,083	72	...	1,012	23,720
Tidal Canal	...	...	...	...	7	1	...	2,714	24	...	58	2,804
Sone Project	64,472	...	40	...	35	181	116	6,563	817	4	1,420	73,648
TOTAL	96,996	...	62	...	151	270	116	32,510	1,220	4	3,344	134,673
N.-W. Provinces and Oudh.												
Ganges Canal	223,163	13,397	190	39	6,060	...	3,308	858	109	825	1,025	248,974
Lower Ganges Canal	121,512	13,566	248	3	2,476	...	695	548	164	534	858	140,604
Agra Canal	46,466	10,480	207	...	3,157	...	144	597	37	215	87	61,390
Eastern Jumna Canal	77,500	1,595	23	3	2,737	...	949	...	17	363	68	83,255
TOTAL	468,641	(a) 39,038	668	45	14,430	...	5,096	2,003	327	1,937	2,038	534,223
Total Provincial	565,637	(a) 39,038	730	45	14,581	270	5,212	34,513	1,547	1,941	5,382	668,896
GRAND TOTAL	1,072,778	(a) 80,598	4,220	10,059	22,649	4,966	20,635	52,853	2,719	2,653	10,553	1,284,683

(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 1890-91.

	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Bengal.	N.-W. P. and Oudh.	TOTAL.	
<i>Working Expenses and Maintenance :</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Extensions and Improvements	343	19,561	18,121	2,143	40,168	326	25,937	26,263	66,431
Repairs	3,215	100,757	53,922	22,044	179,938	62,752	93,605	156,357	336,295
Establishment	(a) 6,881	100,364	46,360	11,020	164,625	63,179	(c) 123,277	186,456	351,081
Tools and Plant	88	2,180	9,113	424	11,805	7,989	2,936	10,925	22,730
Profit and Loss	...	...	...	...	...	122	...	122	122
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	7	(b) 1,043	127	125	1,302	759	750	1,509	2,811
TOTAL	10,534	223,905	127,643	35,756	397,838	135,127	246,505	381,632	779,470
<i>Deduct,—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions</i>	...	18,651	2,406	...	21,057	...	...	...	21,057
GRAND TOTAL . Rx.	10,534	205,254	125,237	35,756	376,781	135,127	246,505	381,632	758,413

(a) Includes Rx. 31, Charges in Civil Department for collection of Owners' Rates.

(b) Includes Rx. 404 on account of refund of Owners' Rates.

(c) Includes Rx. 1,720 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 1890-91.

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FINANCE AND REVENUE ACCOUNTS OF THE

	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.																
<i>N.-W. Provinces and Oudh.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Betwa Canal	343	3,215	(b) 6,881	88	...	7	...	10,534	2,308	15,363	28,745	739	...	42	...	47,197
Lower Ganges Canal	...	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
TOTAL	343	3,215	6,881	88	...	7	...	10,534	32,211	15,363	36,514	1,865	...	42	...	85,995
<i>Punjab.</i>																
Western Jumna Canal	7,020	24,963	23,043	386	...	(a) 638	...	56,050	43,802	766,090	717,439	12,140	322	5,566	...	1,545,359
Bári Doab Canal	1,860	23,730	30,153	565	...	285	...	56,593	48,303	616,050	661,092	16,437	108	4,479	...	1,346,469
Lower Sohag and Para Canal	30	3,071	4,305	4	...	6	...	7,416	78	10,919	12,748	12	...	8	...	23,765
Sirhind Canal	8,667	35,282	32,355	845	...	102	...	77,251	51,659	174,202	135,723	2,898	23	319	...	367,824
Sidhnai Canal	867	3,157	3,210	159	...	4	...	7,397	2,042	14,295	11,685	434	...	16	...	28,472
Chenab Canal	95	6,167	2,567	114	...	8	...	8,951	234	21,855	9,995	249	...	9	...	32,342
Swat River Canal	1,022	4,387	4,731	107	...	...	...	10,247	2,320	18,698	22,837	300	...	49	...	44,204
Deduct,—Share of Working Expenses of Sirhind Canal due from Native States.	19,561	100,757	100,364	2,180	...	1,043	...	223,905	151,438	1,622,109	1,571,519	32,470	453	10,446	...	3,388,435
	2,631	8,819	6,979	217	...	5	...	18,651	17,817	48,366	33,522	847	8	54	...	100,614
TOTAL	16,930	91,938	93,385	1,963	...	1,038	...	205,254	133,621	1,573,743	1,537,997	31,623	445	10,392	...	3,287,821
<i>Madras.</i>																
Godlávári Delta System	7,415	23,445	20,577	4,600	...	13	...	56,050	36,769	663,468	390,281	88,514	...	1,216	...	1,180,248
Kistna Delta System	3,042	18,840	15,039	3,775	...	62	...	40,758	19,252	392,838	227,772	48,444	...	1,409	...	689,715
<i>Deduct,—Contributions</i>	1,725	35	396	26	...	...	...	2,182	...	...	...	...	...	...	...	...
Pennér Anicut System	362	1,248	1,119	—1	...	...	...	2,728	7,526	43,048	27,049	1,115	...	1	...	78,739
Cauvery Delta System	3,565	—2,626	3,882	—158	...	2	...	4,665	45,624	435,219	169,717	11,030	...	40	...	661,630*
<i>Deduct,—Contributions</i>	149	33	40	2	...	...	...	224	...	...	...	...	...	...	...	...
Sriváikuntham Anicut System	1,289	647	768	—8	...	...	...	2,696	5,494	27,078	15,908	596	...	26	...	49,102*
Sangam Anicut System	899	2,696	1,610	8	...	...	...	5,213	2,020	12,979	6,548	80	...	...	...	21,627*
Kurnool Canal (c)	1,530	9,360	3,257	897	...	50	...	15,094	20,869	87,634	31,276	4,812	...	307	...	144,898
Barur Tank	19	312	108	...	...	...	...	439	19	636	204	...	...	...	...	859
Deduct,—Outlay from Contributions	18,121	53,922	46,360	9,113	...	127	...	127,643	137,573	1,662,900	868,755	154,591	...	2,999	...	2,826,818
	1,874	68	436	28	...	...	...	2,406	...	...	...	...	...	...	...	...
TOTAL	16,247	53,854	45,924	9,085	...	127	...	125,237	137,573	1,662,900	868,755	154,591	...	2,999	...	2,826,818

<i>Bombay.</i>																
Desert Canal	...	2,829	864	22	...	...	...	3,715	479	29,611	10,107	256	...	...	...	40,453
Begari Canal	1,500	3,198	1,334	20	...	...	...	6,052	5,174	126,919	31,169	627	...	...	...	163,889
Eastern Nara Works	643	6,083	2,557	92	...	...	...	9,375	3,464	141,240	64,507	1,542	...	6	...	210,759
Hathmati Canal	...	477	139	...	...	...	...	616	211	7,489	5,038	26	19	247	...	13,030
Pravara River Works—Lakh Canal	...	209	119	10	...	...	...	338	62	5,989	3,819	117	...	5	...	9,992
Kádva River Works	...	293	269	10	...	...	...	572	15	4,796	3,604	120	...	19	...	8,554
Krishna Canal	...	751	302	2	...	...	...	1,055	66	19,355	14,157	190	...	10	...	33,778
Lower Panjhra River Works	...	424	269	20	...	...	...	713	67	5,429	2,464	82	2	176	...	8,220
Ekrak Tank	...	781	456	19	...	...	...	1,256	28	18,184	10,808	204	...	...	...	29,224
Mutha Canals	...	3,756	3,040	165	...	124	...	7,085	253	59,024	27,843	319	...	351	...	87,790
Unharwāh Canal	...	885	234	9	...	...	...	1,128	...	5,291	1,506	49	...	1	...	6,847
Gokak Canal, First Section	...	...	...	...	...	...	...	...	39	1,052	759	37	...	8	...	1,895
Mhasvad Tank	...	704	408	5	...	...	...	1,117	...	4,159	2,311	40	...	...	...	6,510
Nira Canal	...	1,654	1,029	50	...	1	...	2,734	...	7,832	3,741	90	...	4	...	11,667
TOTAL	2,143	22,044	11,020	424	...	125	...	35,756	9,858	436,370	181,833	3,699	21	827	...	632,608
Total Imperial	35,663	171,051	157,210	11,560	...	1,297	...	376,781	313,263	3,688,376	2,625,099	191,778	466	14,260	...	6,833,242
<i>Provincial.</i>																
<i>Bengal.</i>																
Orissa Project	...	22,264	20,157	1,395	122	8	...	43,946	164	400,085	205,545	24,798	186	376	...	(d)631,154
Midnapore Canal	...	10,504	7,008	2,393	...	20	...	19,925	4,074	220,835	110,761	35,296	...	150	...	371,116
Tidal Canal	...	2,701	1,147	1,349	...	...	...	5,197	475	51,434	18,612	3,977	...	98	...	74,596
Sone Project	326	27,283	34,867	2,852	...	731	...	66,059	2,393	411,208	333,303	27,057	...	9,823	...	783,784
TOTAL	326	62,752	63,179	7,989	122	759	...	135,127	7,106	1,083,562	668,221	91,128	186	10,447	...	1,860,650
<i>N.-W. Provinces and Oudh.</i>																
Ganges Canal	11,277	39,555	51,800	1,668	...	195	...	104,495	113,836	1,021,203	1,257,857	45,251	4,948	4,276	...	2,447,371
Lower Ganges Canal	10,877	33,775	43,370	690	...	269	...	88,981	94,788	462,291	(e)563,149	8,853	...	1,652	...	(e)1,130,733
Agra Canal	1,924	8,897	12,002	251	...	151	...	23,225	26,812	159,932	152,890	4,636	...	4,550	...	348,820
Eastern Jumna Canal	1,859	11,378	16,105	327	...	135	...	29,804	31,150	311,588	425,755	4,549	32	1,960	...	775,034
TOTAL	25,937	93,605	(f)123,277	2,936	...	750	...	246,505	266,586	1,955,014	2,399,651	63,289	4,980	12,438	...	(e)4,701,958
Total Provincial	26,263	156,357	186,456	10,925	122	1,509	...	381,632	273,692	3,038,576	3,067,872	154,417	5,166	22,885	...	6,562,608
GRAND TOTAL	61,926	327,408	343,666	22,485	122	2,806	...	758,413	586,955	6,726,952	5,692,971	346,195	5,632	37,145	...	13,395,850

(a) Includes Rx. 404 on account of refund of Owner's Rate.
 (f) Do. Rx. 1,720 Charges in Civil Department.

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

(b) Includes Rx. 31, Charges in Civil Department for collection of Owner's Rate. (d) Excludes Rx. 695, Outlay in England.

(c) This canal was purchased from the late Madras Irrigation and Canal Company. (e) Includes Rx. 94 erroneously charged to "43-Minor Works and Navigation."

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, in- cluding Exchange but excluding In- direct Charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES.		REVENUE	
			During 1890-91.	To end of 1890-91.	Water-rates, &c. (for details, see pages 124 and 125).	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 109 and 205.)			
<i>Bengal.</i>		<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Orissa Project	1	3,139,622	33,160	2,421,788	34,501	...
Midnapore Canal	2	832,233	—3,589	824,424	23,720	...
Tidal Canal	3	256,464	15,288	199,779	2,804	...
Sone Project	4	2,788,870	17,136	2,552,800	73,648	...
TOTAL	...	7,017,189	61,995	5,998,791	134,673	...
<i>N.-W. Provinces and Oudh.</i>						
Ganges Canal	5	2,936,758	15,473	2,685,061	248,974	66,446
Lower Ganges Canal	6	3,275,403	18,915	3,099,851	140,604	20,959
Agra Canal	7	872,079	3,393	849,147	61,390	...
Eastern Jumna Canal	8	345,344	4,622	318,507	83,255	23,292
Betwa Canal	9	425,141	1,297	396,507	7,455	...
TOTAL	...	7,854,725	43,700	7,349,073	541,678	110,697
<i>Punjab.</i>						
Western Jumna Canal	10	1,088,883	5,844	1,062,456	160,321	2,368
Ditto, Sirsa Branch, British Outlay	11	289,269	46,442	59,915	...	...
Ditto, Contributional Outlay	12	108,430	16,464	22,258	...	...
Bári Doáb Canal	13	1,581,547	2,821	1,580,393	149,559	44,046
Sirhind Canal, State Outlay	14	2,314,811	—26,398	2,213,442	168,523	...
Ditto, Contributional Outlay	15	1,423,970	51,037	1,380,194	3,682	...
Lower Sohag and Para Canal	16	72,810	1,856	66,522	6,389	8
Chenab Canal	17	998,500	188,781	554,815	9,793	...
Sidhrnai Canal	18	96,238	9,150	90,560	18,028	...
Jhelum Canal	19	1,202,407	23	868	...	...
Swat River Canal	20	354,581	3,095	347,589	25,048	...
TOTAL	...	9,531,446	299,115	7,379,012	541,343	46,422
<i>Madras.</i>						
Godavári Delta System	21	1,118,855	976	1,084,282	12,236	204,703
Kistna Delta System	22	1,391,978	47,098	930,874	5,047	167,461
Pennér Anicut System	23	165,029	858	163,225	47	13,479
Cauvery Delta System	24	166,293	...	165,606	813	70,367
Sriváikuntham System	25	136,152	...	135,103	55	5,401
Sangam System	26	306,500	1,899	297,987	127	12,946
Kurnool Canal	27	...	—37	2,164,130	9,096	2,736
Barur Tank Project	28	40,000	1,177	39,023	...	513
Periyar Project	29	542,500	106,017	266,610	...	...
Rushikulya Canal	30	394,000	45,457	183,427	...	...
TOTAL	...	4,261,307	203,445	5,430,267	27,421	477,606
<i>Bombay.</i>						
Desert Canal	31	123,479	...	121,701	2,803	14,273
Bégari Canal	32	162,561	...	162,561	2,836	21,008
Eastern Nara Works	33	527,670	7,938	513,065	2,206	43,373
Hathmati Canal	34	49,470	...	49,093	737	...
Pravara River Works—Lakh Canal	35	37,519	229	35,251	125	...
Kádva River Works	36	75,006	459	69,038	904	59
Krishna Canal	37	72,755	197	79,586	2,880	...
Lower Panjhra River Works	38	44,449	43	43,347	851	663
Ekrak Tank	39	122,824	...	122,812	2,482	...
Mutha Canals	40	605,323	4,713	607,983	21,881	...
Unharwáh Canal	41	34,543	...	33,183	3	4,570
Gokak Canal—First Section	42	40,594	...	40,095	...	...
Mhaswad Tank	43	202,433	636	197,426	1,933	...
Nira Canal	44	487,938	23,858	485,834	3,609	...
Chankapur Tank	45	70,154	52	6,257	...	...
Maladevi Tank	46	91,498	—3	3,395	...	...
TOTAL	...	2,748,216	38,122	2,570,627	43,250	83,946
<i>Stores and Reserve</i>	47	...	...	94	...	...
GRAND TOTAL	...	...	(b) 578,876	(b) 27,325,412	(b) 1,284,683	718,671

(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 1890-91.		WORKING EXPENSES, 1890-91 (for details, see pages 126 and 127).	EXCLUDING INTEREST.				Simple In- terest at 4 per cent. on past Ca- pital Outlay, plus half the Outlay of the Year.	INCLUDING INTEREST.				No. of Items.
Less Collection Charges in the Civil Department.	TOTAL REVENUE.		Excess Re- venue.	Excess Ex- penditure.	Rate per cent.			Excess Revenue.	Excess Ex- penditure.	Rate per cent.		
					Of Excess Revenue.	Of Excess Expendi- ture.				Of Excess Revenue.	Of Excess Expendi- ture.	
Rx.	Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.			
...	34,501	43,946	...	9,445	...	'39	96,208	...	105,653	...	4'36	1
...	23,720	19,925	3,795	...	'46	...	33,049	...	29,254	...	3'55	2
...	2,804	5,197	...	2,393	...	1'20	7,686	...	10,079	...	5'04	3
...	73,648	66,059	7,589	...	'30	...	101,769	...	94,180	...	3'69	4
...	134,673	135,127	...	454	...	'01	238,712	...	239,166	...	3'99	...
...	315,420	104,495	210,925	...	7'82	...	107,093	103,832	...	3'87	...	5
...	161,563	88,981	72,582	...	2'34	...	123,616	...	51,034	...	1'64	6
...	61,390	23,225	38,165	...	4'50	...	33,898	4,267	...	'50	...	7
...	106,547	29,804	76,743	...	24'09	...	12,648	64,095	...	20'12	...	8
...	7,455	10,534	...	3,079	...	'77	15,834	...	18,913	...	4'77	9
...	652,375	257,039	395,336	...	5'38	...	293,089	102,247	...	...	1'39	...
...	162,689	56,050	106,639	...	10'03	...	42,381	64,258	...	6'04	...	10
...	...	...	...	...	...	...	1,468	...	1,468	...	2'45	11
...	...	...	...	...	...	...	561	...	561	...	2'52	12
...	193,605	56,593	137,012	...	8'67	...	63,159	73,853	...	4'67	...	13
...	168,523	58,600	109,923	...	4'96	...	89,066	20,857	...	'94	...	14
...	3,682	18,651	...	14,969	...	1'08	54,187	...	69,156	...	5'01	15
...	6,397	7,416	...	1,019	...	1'54	2,624	...	3,643	...	5'49	16
...	9,793	8,951	842	...	'15	...	18,417	...	17,575	...	3'16	17
...	18,028	7,397	10,631	...	11'74	...	3,439	7,192	...	7'94	...	18
...	...	...	...	...	...	...	34	...	34	...	3'92	19
...	25,048	10,247	14,801	...	4'25	...	13,842	959	...	'27	...	20
...	587,765	223,905	363,860	...	4'93	...	289,178	74,682	...	1'01	...	...
...	216,939	56,050	160,889	...	14'84	...	43,352	117,537	...	10'84	...	21
...	172,508	38,576	133,932	...	14'38	...	36,293	97,639	...	10'49	...	22
...	13,526	2,728	10,798	...	6'61	...	6,512	4,286	...	2'63	...	23
...	71,180	4,441	66,739	...	40'29	...	6,624	60,115	...	36'29	...	24
...	5,456	2,696	2,760	...	2'04	...	5,404	...	2,644	...	1'96	25
...	13,073	5,213	7,860	...	2'63	...	11,882	...	4,022	...	1'35	26
...	11,832	15,094	...	3,262	...	'15	86,566	...	89,828	...	4'15	27
...	513	439	74	...	...	'11	1,537	...	1,463	...	3'75	28
...	...	...	...	...	...	...	8,544	...	8,544	...	3'21	29
...	...	...	...	...	...	...	6,428	...	6,428	...	3'50	30
...	505,027	125,237	379,790	...	7'01	...	213,142	166,648	...	3'07	...	...
1,419	15,657	3,715	11,942	...	9'81	...	4,868	7,074	...	5'81	...	31
2,086	21,758	6,052	15,706	...	9'67	...	6,502	9,204	...	5'66	...	32
4,483	41,096	9,375	31,721	...	6'18	...	20,364	11,357	...	2'21	...	33
31	706	616	90	...	'18	...	1,964	...	1,874	...	3'82	34
5	120	338	...	218	...	'61	1,406	...	1,624	...	4'61	35
45	918	572	346	...	'50	...	2,752	...	2,406	...	3'48	36
108	2,772	1,055	1,717	...	2'06	...	3,180	...	1,463	...	1'84	37
137	1,377	713	664	...	1'53	...	1,733	...	1,069	...	2'46	38
62	2,420	1,256	1,164	...	'95	...	4,913	...	3,749	...	3'05	39
595	21,286	7,085	14,201	...	2'33	...	24,225	...	10,024	...	1'65	40
444	4,129	1,128	3,001	...	9'05	...	1,327	1,674	...	5'04	...	41
...	...	...	...	...	...	...	1,603	...	1,603	...	4'00	42
89	1,844	1,117	727	...	'37	...	7,884	...	7,157	...	3'63	43
171	3,438	2,734	704	...	'14	...	18,956	...	18,252	...	3'76	44
...	...	...	...	...	...	...	249	...	249	...	3'98	45
...	...	...	...	...	...	...	136	...	136	...	4'01	46
9,675	117,521	35,756	81,765	...	3'15	...	102,062	...	20,297	...	'79	...
...	...	...	...	...	...	...	4	...	4	...	4'25	47
9,675	(b) 1,993,679	(b) 758,413	(b) 1,235,266	...	4'5 2	...	(b) 1,081,439	(b) 153,827	...	'56	...	...

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

J.—Irrigation.

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1890-91.

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FINANCE AND REVENUE ACCOUNTS OF THE

DIRECT RECEIPTS DURING THE YEAR.														
Irrigation and Navigation.			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.			Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:														
Rajputana.														
Tanks in Todghur Sub-Collectorate			198	...	...	...	...	...	...	...	...	2	9	209
" Ajmere "			199	...	...	...	...	18	...	...	1	4	126	348
" Beawar "			527	...	...	...	...	...	...	...	...	1	133	661
TOTAL			924	...	...	...	...	18	...	...	1	7	268	1,218
Biluchistan.														
Shebo Canal			1,618	...	...	...	...	...	...	...	...	...	2	1,620
Khusdil Khan Reservoir			1	...	...	...	...	...	...	...	...	...	...	1
TOTAL			1,619	...	...	...	...	...	...	...	...	...	2	1,621
Punjab.														
Upper Sutlej Inundation Canals			1,963	...	...	...	165	255	...	...	18	21	135	2,557
Lower Sutlej and Chenab Inundation Canals			17	...	—1	...	—1,377	—62	...	...	12	141	41	—1,229
Indus Inundation Canals			...	...	4	...	137	2,107	...	...	1	98	(a)4,894	7,241
Shahpur Canal			4,868	...	...	...	30	52	...	2	...	5	7	4,964
TOTAL			6,848	...	3	...	—1,045	2,352	...	2	31	265	5,077	13,533
Bombay. Sindh.														
Sukkur Canal			120	...	...	...	...	19	...	...	11	4	81	235
Ghar Canal			629	...	...	...	...	146	...	...	18	...	400	1,193
Mehrabwah Canal			...	...	...	...	...	...	...	...	...	...	6	6
Alibhur Cutchery Canal			38	...	...	...	...	1	...	...	...	...	...	39
Great Marak Canal			246	...	...	...	...	10	...	...	...	...	...	256
Surfrazwah Canal			99	...	...	...	...	12	...	...	...	...	22	133
Fulaili Canal			2,284	...	...	...	...	196	...	...	...	...	187	2,667
TOTAL			3,416	...	...	...	...	384	...	...	29	4	696	4,529

Deccan and Gujarat.												
Khari Cut	576	...	...	5	...	29	...	...	...	...	18	628
Hartala Tank	15	...	...	...	...	3	...	...	...	...	78	96
Mhaswa Tank	43	...	...	...	...	23	...	...	...	...	...	66
Jamda Canal	398	...	...	...	...	39	...	...	3	...	1	441
Pravara River Works—Ojhar Canal	784	...	...	...	...	23	...	...	...	...	2	809
Bhatodi Tank	607	...	...	...	...	2	...	...	...	...	18	627
Matoba Tank	885	...	...	...	...	10	...	...	...	...	...	895
Kasurdi Tank	48	...	...	...	...	2	...	...	...	...	13	63
Shirsuphal Tank	334	...	...	...	...	6	...	...	...	...	...	340
Bhadalwadi Tank	362	...	...	...	...	6	...	...	...	...	5	373
Koregaon Tank	108	...	...	...	...	1	...	...	...	...	...	109
Ashti Tank	390	...	3	...	...	90	...	...	4	...	5	492
Rewari Canal	550	...	...	...	...	3	...	...	1	...	...	554
Upper Man River Works	710	...	...	...	...	4	...	...	3	...	...	717
Yerla River Irrigation Works	874	...	...	...	...	57	...	...	1	...	4	936
Chickli Canal	178	...	...	...	...	13	...	...	...	...	...	191
Maini Tank	801	...	...	...	...	12	...	...	5	...	1	819
Muchkundi Tank	6	...	...	...	...	2	...	...	...	...	...	8
Dambal Tank	84	...	...	...	...	36	...	...	...	...	...	120
Medleri Tank	29	...	...	...	...	...	...	...	...	...	...	29
Madag Tank	86	...	...	...	...	12	...	...	...	...	...	98
Asundi Tank	33	...	...	...	...	...	...	...	...	...	...	33
Mavinkop Tank	...	...	...	...	...	1	...	...	...	...	...	1
Parsal Tank	...	...	...	...	...	...	...	...	...	...	1	1
	7,901	...	3	5	...	374	...	...	17	...	146	8,446
TOTAL	11,317	...	3	5	...	758	...	...	46	4	842	12,975
Carried forward	20,708	...	6	5	—1,045	3,128	...	2	78	276	6,189	29,347

(a) Inclusive of Rx. 4,845 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 1890-91—*continued.*

DIRECT RECEIPTS DURING THE YEAR.												
Irrigation and Navigation— <i>continued.</i>												
Imperial— <i>continued.</i>												
	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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	20,708	...	6	5	—1,045	3,128	...	2	78	276	6,189	29,347
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sindh.												
Shikárpur Canals	541	...	...	...	...	47	...	...	34	...	100	722
Hyderabad Canals	1,023	...	...	...	...	158	...	...	1	2	185	1,369
Fulaili Canals	58	...	...	...	...	8	...	...	...	...	26	92
Karachi Canals	325	...	...	...	...	145	...	...	1	...	492	963
Western Nara	867	...	...	...	...	167	...	...	1	1	977	2,013
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	6	...	...	...	...	...	...	...	...	...	4	10
" " Kaira Collectorate	47	...	...	...	...	10	...	...	...	...	...	57
" " Nasik Collectorate	128	...	...	...	...	...	...	...	...	...	28	156
" " Khandeish Collectorate	...	...	...	...	...	...	...	...	...	...	16	16
" " Bijapur District	15	...	...	...	...	...	...	...	...	...	...	15
" " Surat Collectorate	...	...	...	...	...	...	...	...	...	...	25	25
" " Poona District	68	...	...	...	...	...	...	...	...	...	...	68
" " Dharwar District	56	...	...	...	...	12	...	...	...	...	18	86
TOTAL	3,134	...	...	...	...	547	...	...	37	3	1,871	5,592
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	56	11	67
Total Imperial	23,842	...	6	5	—1,045	3,675	...	2	115	335	8,071	35,006

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
N.-W. Provinces and Oudh.												
Dún Canals	3,525	357	194	...	87	...	1,804	...	...	16	8	5,991
Rohilkund Canals	7,492	739	29	...	293	...	125	...	...	40	20	8,738
Bijnor Canals	1,547	221	...	...	104	...	5	...	...	3	1	1,881
Bundelkhund Irrigation Works { Jhansi Lakes	42	...	13	...	6	...	...	...	...	...	67	128
{ Hamirpur Lakes	225	...	7	...	7	...	...	...	...	...	73	312
TOTAL	12,831	(a) 1,317	243	...	497	...	1,934	...	...	59	169	17,050
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	3	20	...	51,907	160	...	425	52,515
Orissa Coast Canal	...	...	...	...	1	...	...	6,422	28	...	112	6,563
Sarun Project	3,682	...	...	...	1	8	...	...	...	...	7	3,698
TOTAL	3,682	...	...	...	5	28	...	58,329	188	...	541	62,776
Madras.												
Chembrambakam Tank	...	...	...	...	...	1	...	...	...	...	...	1
Madras Water-supply and Irrigation Extension Project	...	...	...	1,096	...	4	...	...	...	...	...	1,100
Buckingham Canal	...	...	...	...	41	88	...	8,552	12	...	109	8,802
Vedaraniyam Canal	...	...	...	...	...	1	...	120	...	...	...	121
Palar Anicut System	...	...	...	...	...	137	...	...	...	...	22	159
Pelandorai do.	...	...	...	...	...	26	...	...	...	...	...	26
Shatiatope do.	...	...	...	...	...	4	...	...	...	...	...	4
Virudachálam do.	...	...	...	...	...	3	...	...	...	...	...	3
Tirukoilúr do.	...	...	...	...	...	44	...	...	...	...	...	44
Lower Coleroon do.	...	...	...	...	...	57	...	...	...	...	1	58
Muradur do.	...	...	...	...	...	56	...	...	...	...	...	56
Dumagudiem Canal	...	...	...	...	...	...	...	47	...	...	23	70
Thadapalli Channel	...	...	...	...	12	19	...	...	...	...	...	31
TOTAL	...	...	...	1,096	53	440	...	8,719	12	...	155	10,475
Carried forward	16,513	1,317	243	1,096	555	468	1,934	67,048	200	59	868	90,301
	23,842	...	6	5	1,045	3,675	...	2	115	335	8,071	35,006

(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 1890-91—*continued.*

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FINANCE AND REVENUE ACCOUNTS OF THE

DIRECT RECEIPTS DURING THE YEAR.												
Irrigation and Navigation— <i>continued.</i>												
Provincial— <i>continued.</i>												
	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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	23,842	...	6	5	—1,045	3,675	...	2	115	335	8,071	35,006
Brought forward	16,513	1,317	243	1,096	555	468	1,934	67,048	200	59	868	90,301
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT— <i>continued.</i>												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	679	...	...	...	...	17	345	...	...	...	...	1,041
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	20,051	...	...	13	20,064
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal.												
Eden Canal	280	...	3	...	...	...	...	...	...	...	77	360
Madhuban Canal	...	...	...	...	...	3	...	...	...	...	1	4
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	6,017	...	...	...	6,017
Madras	...	...	...	...	154	959	...	...	21	...	113	1,247
Punjab	...	...	...	...	...	...	...	...	...	...	(a)5,630	(a)5,630
TOTAL	280	...	3	...	154	962	...	6,017	21	...	5,821	13,258
Total Provincial	17,472	(a)1,317	246	1,096	709	1,447	2,279	93,116	221	59	6,702	124,664

Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)3,897	(a)3,897
Punjab	...	...	...	...	...	...	...	...	...	...	(a)1,273	(a)1,273
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,022	(a)1,022
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)6,192	(a)6,192
Total Irrigation and Navigation	41,314	(a)1,317	252	1,101	—336	5,122	2,279	93,118	336	394	20,965	165,862
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sindh	11	...	...	...	...	43	...	...	2	1	58	115
Deccan and Gujarat	...	...	...	...	...	7	...	...	...	...	59	66
Total Imperial	11	...	...	...	...	50	...	...	2	1	117	181
Carried forward	11	...	...	...	...	50	...	...	2	1	117	181
	41,314	1,317	252	1,101	—336	5,122	2,279	93,118	336	394	20,965	165,862

(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 1890-91 —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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Irrigation and Navigation—continued.												
Brought forward	41,314	1,317	252	1,101	—336	5,122	2,279	93,118	336	394	20,965	165,862
AGRICULTURAL—continued.												
Brought forward	11	...	...	...	...	50	...	...	2	1	117	181
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	—17	...	...	...	91	...	2	76
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	—1	288	...	...	202	...	(b) 10,077	10,566
Madras	...	...	...	...	195	1,092	...	...	...	...	927	2,214
Total Provincial	...	...	...	...	177	1,380	...	...	293	...	11,006	12,856
Total Agricultural	11	...	...	...	177	1,430	...	...	295	1	11,123	13,037
GRAND TOTAL	41,325	(a) 1,317	252	1,101	—159	6,552	2,279	93,118	631	395	32,088	178,899

(a) Recoveries by the Civil Department.

(b) Includes Rx. 9,364 recoveries by the Civil Department.

No. 6c.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1890-91.

IRRIGATION AND NAVIGATION.	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.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Capital Outlay:																				
Works—see page 140	1,633	1,534	...	...	786	11,013	14,966	...	12,159	1,386	...	21,896	21,425	56,866	...	...	...	...	...	71,832
Establishment	405	896	...	...	223	2,286	3,810	...	4,377	318	...	4,938	4,072	13,705	...	...	...	...	...	17,515
Tools and Plant	25	...	...	...	...	—5	20	...	1,679	...	...	—267	97	1,509	...	...	...	...	...	1,529
Suspense	3	185	...	...	—115	...	73	...	—202	—85	...	...	...	—287	...	...	...	...	...	—214
	2,066	2,615	...	...	894	13,294	18,869	...	18,013	1,619	...	26,567	25,594	71,793	...	...	...	...	...	90,662
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	121	...	...	...	13	134	...	...	...	...	...	134
NET TOTAL	2,066	2,615	...	...	894	13,294	18,869	...	17,892	1,619	...	26,567	25,581	71,659	...	...	...	...	...	90,528
Revenue Outlay:																				
Works—see page 144	326	...	...	...	5,125	27	5,478	...	3,668	1,945	...	5,421	...	11,034	...	...	...	...	...	16,512
Repairs	3,629	1,114	...	...	25,349	37,560	67,652	...	21,864	6,001	...	26,286	208	54,359	...	...	...	...	...	122,011
Establishment	1,058	1,000	...	...	22,917	8,387	33,362	...	13,460	(a) 8,408	...	8,313	143	30,324	...	...	...	...	...	63,686
Tools and Plant	177	23	...	...	452	202	854	...	3,687	124	...	218	20	3,449	...	...	...	...	...	4,303
Revenue refunded	2	...	...	...	13	34	49	...	11	7	...	1	...	19	...	...	...	...	...	68
Profit and Loss	...	...	...	...	10	...	10	...	...	...	...	...	...	...	...	...	...	...	...	10
Suspense	...	...	...	...	39	...	39	...	...	...	...	...	...	...	...	...	...	...	...	39
TOTAL	5,192	2,137	...	...	53,905	46,210	107,444	...	42,090	16,485	...	40,239	371	99,185	...	...	...	...	...	206,629
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	5,112	...	...	23,101	28,213	...	...	...	...	...	...	...	...	...	...	...	...	28,213
Repairs	...	...	759	...	1,520	47,748	50,027	...	5,248	...	...	...	...	5,248	...	...	...	...	...	55,275
Establishment	...	...	1,233	...	4,244	23,196	28,673	...	4,541	...	...	...	...	4,541	...	...	...	...	...	33,214
Tools and Plant	...	...	88	...	77	647	812	...	248	...	...	...	...	248	...	...	...	...	...	1,060
Suspense	...	...	...	...	—4	...	—4	...	317	...	...	...	...	317	...	...	...	...	...	313
Revenue refunded	...	...	...	...	...	5	5	...	16	...	...	...	...	16	...	...	...	...	...	21
Profit and Loss	...	...	...	...	...	25	25	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL	...	...	7,192	...	5,837	94,722	107,751	...	10,370	...	...	...	...	10,370	...	...	...	...	...	118,121
Carried forward	7,258	4,752	7,192	...	60,636	154,226	234,064	...	70,352	18,104	...	66,806	25,952	181,214	...	...	...	...	...	415,278

(a) Includes Rx. 90, 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 1890-91 —continued.

IRRIGATION AND NAVIGATION— <i>continued.</i>	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.	Bengal.	Punjab.	Madras.	TOTAL.	
	Raj-putana.	Biluchis-tan.																			
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	7,258	4,752	7,192	...	60,636	154,226	234,064	...	70,352	18,104	...	66,806	25,952	181,214	...	...	...	...	...	...	415,278
WORKS FOR WHICH NEI- THER CAPITAL NOR RE- VENUE ACCOUNTS ARE KEPT:																					
New Works	30	...	5,141	...	...	...	5,171	9,769	682	...	15	51,577	...	62,043	667	...	...	...	...	667	67,881
Repairs	...	...	12,659	...	...	...	12,659	2,399	2,662	...	1,797 ^a	122,282	...	129,140	143	3,855 ^d	...	1,000 ^d	...	4,998	146,797
Establishment	7	...	3,220	...	...	...	3,227	3,281	1,221	...	2,150 ^b	54,146	...	60,798	180	...	...	109 ^d	...	289	64,314
Tools and Plant	1	...	230	...	...	...	231	1,976	97	...	13	2,006	...	4,092	12	...	...	...	...	12	4,335
Revenue Refunds	...	...	...	...	...	...	...	...	...	...	10 ^c	73	...	83	...	...	...	...	...	...	83
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	—275	...	...	...	—275	12	...	...	...	...	...	12	...	...	...	...	...	...	—263
TOTAL	38	...	20,975	...	...	...	21,013	17,437	4,662	...	3,985	230,084	...	256,168	1,002	3,855	...	109	...	5,966	283,147
TOTAL IRRIGATION AND NAVIGATION	7,296	4,752	28,167	...	60,636	154,226	255,077	17,437	75,014	18,104	3,985	296,890	25,952	437,382	1,002	3,855	...	1,109	...	5,966	698,425
AGRICULTURAL.																					
WORKS FOR WHICH CAPI- TAL AND REVENUE AC- COUNTS ARE KEPT:																					
Revenue Outlay:																					
Works	...	...	...	...	...	...	...	9,786	...	...	...	...	...	9,786	...	...	...	...	390	390	10,176
Repairs	...	...	...	...	...	...	...	4,180	...	...	...	...	...	4,180	...	...	...	...	...	...	4,180
Establishment	...	...	...	...	...	...	...	3,295	...	...	...	...	...	3,295	...	...	...	...	...	...	3,295
Tools and Plant	...	...	...	...	...	...	...	87	...	...	...	...	...	87	...	...	...	...	...	...	87
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	—124	...	...	...	...	...	—124	...	...	...	...	...	...	—124
TOTAL	...	...	...	...	...	...	...	17,224	...	...	...	...	...	17,224	...	...	...	...	390	390	17,614

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT :																					
Works	...	...	...	...	1,685	12,238	13,923	8,634	10,441	5,502	...	21,334	...	45,911	...	...	...	...	547	547	60,381
Repairs	...	...	...	479	92	6,986	7,557	4,135	41,865	490	...	25,439	...	71,929	...	...	...	...	335	335	79,821
Establishment	...	...	...	109	398	5,317	5,824	2,800	18,308 ^e	1,284	...	10,136	...	32,528	...	...	986 ^d	...	986 ^d	39,338	
Tools and Plant	...	...	...	...	2	230	232	...	119	...	...	646	...	765	...	...	...	...	...	997	
Suspense	...	...	...	...	...	—192	—192	...	5,702	...	...	...	...	5,702	...	...	...	...	...	5,510	
Revenue refunded	...	...	...	...	...	...	...	...	1	...	...	189	...	190	...	...	...	...	...	190	
TOTAL	...	...	...	588	2,177	24,579	27,344	15,569	76,436	7,276	...	57,744	...	157,025	...	...	986	...	882	1,868	186,237
TOTAL AGRICUL- TURAL	...	...	...	588	2,177	24,579	27,344	32,793	76,436	7,276	...	57,744	...	174,249	...	...	986	...	1,272	2,258	203,851
GRAND TOTAL	7,296	4,752	28,167	588	62,813	178,805	282,421	50,230	151,450	25,380	3,985	354,634	25,952	611,631	1,002	3,855	986	1,109	1,272	8,224	902,276
DEDUCT—Debits to the Indian Books by Credits to "Expendi- ture in England" for value of English Stores received, and other items charged off in England	...	...	...	...	...	2,184	2,184	...	...	...	...	...	...	...	...	...	...	...	...	...	2,184
DEDUCT—Loss by Ex- change Rx.	...	...	...	...	...	714	714	...	...	...	...	...	...	...	...	...	...	...	...	...	714
NET OUTLAY IN INDIA Rx.	7,296	4,752	28,167	588	62,813	175,907	279,523	50,230	151,450	25,380	3,985	354,634	25,952	611,631	1,002	3,855	986	1,109	1,272	8,224	899,378
IN ENGLAND EXCHANGE	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	£	2,184
																				Rx.	714
GRAND TOTAL, AS ABOVE																				Rx.	902,276

(a) Includes Outlay Rx. 1,000 by Civil Officers.

(b) " " " 1,952 " "

(c) " " " 10 " "

(d) Outlay by Civil Officers.

(e) Includes Rx. 1,151, 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 1890-91.

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FINANCE AND REVENUE ACCOUNTS OF THE

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—		NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
						Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.										
Imperial.																	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																	
Rajputana.																	
Tanks in Ajmere Sub-Collectorate	Rx. 1,431	Rx. 355	Rx. 22	Rx. ...	Rx. 3	Rx. ...	Rx. ...	Rx. 1,811	Rx. 73,628	Rx. 11,632	Rx. 1,279	Rx. 355	Rx. 90	Rx. 17	Rx. 87,001	Rx. 98	Rx. 86,903
" " Beawar " "	" 202	" 50	" 3	" ...	" ...	" ...	" ...	" 255	" 47,755	" 10,690	" 1,322	" ...	" ...	" ...	" 59,767	" 40	" 59,727
" " Todghur " "	"	"	"	"	"	"	"	"	" 11,918	" 1,596	" 107	"	"	"	" 13,621	"	" 13,621
TOTAL	1,633	405	25	...	3	...	...	2,066	133,301	23,918	2,708	355	90	17	160,389	138	160,251
Biluchistan.																	
Khush Dil Khan Reservoir	1,142	522	...	...	...	...	...	1,664	76,378	8,438	2,546	...	...	...	87,362	...	87,362
Nari Canal	...	...	...	...	...	...	...	...	2,171	499	32	...	1	...	2,703	...	2,703
Shebo Canal	392	374	...	...	185	...	...	951	54,010	7,956	2,288	1	185	...	64,440	37	64,403
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	1,534	896	...	...	185	...	...	2,615	133,619	16,999	4,935	1	186	...	155,740	37	155,703
Punjab.																	
Upper Sutlej Inundation Canals	1,324	223	...	...	...	...	...	1,547	45,876	6,510	1,315	...	...	...	53,701	8	53,693
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	115	-115	66,365	8,721	67	...	...	...	75,153	6,362*	68,791
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	-235	...	...	...	...	...	...	-235	...	...	...	...	...	...	...	...	...
Chenab Canal	-303	...	...	...	...	...	...	-303	...	...	...	...	...	...	...	...	...
Lower Bari Doab 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	786	223	...	...	...	...	115	894	154,937	86,980	43,391	...	...	...	285,308	30,922	254,386
Bombay.																	
Deccan and Gujarat.																	
Lower Panjhra River Works	29	14	...	...	...	...	...	43	1,991	462	...	...	...	...	2,453	...	2,453
Kadva River Works	314	114	31	...	...	...	...	459	8,370	1,912	-265	...	...	...	10,017	...	10,017
Prayara River Works—Ojhar Canal	121	46	9	...	...	...	...	176	22,798	7,463	453	...	...	...	30,714	14	30,700
" " " Lakh "	160	58	11	...	...	...	...	229	416	168	17	...	...	...	601	...	601
Mutha Canals	4,176	537	...	...	...	...	...	4,713	17,827	9,358	972	...	...	...	28,157	15	28,142
Khari Cut	338	109	...	...	...	...	...	447	12,886	3,131	213	...	...	...	16,230	18	16,212
Jamda Canal	132	43	20	...	...	...	...	195	77,741	18,837	1,273	...	...	...	97,851	2	97,849
Bhatodi Tank	28	9	...	...	...	...	...	37	27,367	7,009	935	...	...	...	35,311	69	35,242
Matoba Tank	...	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	197	71	...	...	...	...	...	268	15,583	3,499	286	...	...	...	19,368	...	19,368
Bhadalwadi Tank	...	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	2	...	...	...	...	...	2	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	723	159	-3	...	...	...	...	879	60,182	14,304	809	...	...	...	75,295	539	74,756

Rewari Canal	69	20	—1	...	...	...	...	88	4,629	953	...	...	...	...	5,582	...	5,582
Upper Man River Works (a) . .	124	0	...	...	...	...	...	133	30,659	9,321	675	...	...	...	40,655	24	40,631
Yerla River Irrigation Works (b) .	50	11	...	...	...	...	...	61	50,050	10,409	697	...	...	...	61,156	237	60,919
Maini Tank	2,243	523	—3	...	...	...	...	2,763	26,807	9,888	321	...	...	...	37,016	14	36,962
Muchkundi Tank	80	23	...	...	...	...	...	103	11,184	2,637	228	...	...	...	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	385	161	—69	...	...	...	...	477	15,171	3,971	892	...	...	...	20,034	7	20,027
Gokak Canal, Second Section . .	97	27	...	...	...	...	...	124	9,105	6,966	1,425	...	...	...	17,496	...	17,496
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	...	...	...	...	...	...	...	...	16,280	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
Deduct—Outlay from Contributions (c)	9,266	1,936	—5	...	...	...	...	11,197	488,492	139,728	12,094	...	...	...	640,314	1,029	639,285
Sindh.	9,266	1,936	—5	...	...	...	...	11,197	480,495	138,663	12,094	...	...	...	637,252	1,029	636,223
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fulaili Canal	1,747	350	...	...	...	...	...	2,097	88,130	17,984	65	...	...	...	106,179	2	106,177
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
Mehrabwah	...	...	...	...	...	...	...	...	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
Deduct—Outlay from Contributions (d)	1,747	350	...	...	...	...	...	2,097	266,503	52,543	1,724	...	...	...	320,770	26	320,744
...	...	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(d) 2,919	...	(d) 2,919
...	1,747	350	...	...	...	...	...	2,097	263,843	52,284	1,724	...	...	...	317,851	26	317,825
TOTAL	11,013	2,286	—5	...	...	...	...	13,294	750,338	190,947	13,818	...	...	...	955,103	1,055	954,048
Total Imperial	14,966	3,810	20	...	...	188	...	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	32,152	1,524,388
Carried forward	14,966	3,810	20	...	...	188	...	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	32,152	1,524,388

(a) Includes Gundowli Canal and Pingli Tank.

(b) Includes Yerla Canal and Nehr Tank.

(c) Khari Cut	Rx.
Gokak Canal	2,287
	775
	<u>3,062</u>

(d) Fulaili Canal	Rx.
Sukkur Canal	1,005
	1,913
	<u>2,919</u>

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 1890-91—*continued*.

IRRIGATION AND NAVIGATION— <i>continued</i> .	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	14,966	3,810	20	...	188	...	115	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	32,152	1,524,388
Provincial.																	
<i>Bengal.</i>																	
Calcutta and Eastern Canals	160	57	343	...	1	...	...	561	(a)452,777	38,497	35,166	85	1,208	...	527,733	4,445	523,288
Sarun Project	...	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	50	66,957
Orissa Coast Canal	1,727	609	410	...	...	1	203	1,722	257,376	56,973	19,828	...	3,057	...	337,234	330	336,904
Damoodur Project	...	...	...	...	...	120	...	120	9,003	9,486	710	...	...	...	19,259	4,385	14,874
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	9,042	3,598	1,748	...	...	...	...	15,288	14,806	3,424	1,999	...	...	...	20,229	...	20,229
Midnapore Canal	330	113	—2	...	...	...	...	441	330	113	—2	...	...	...	441	...	441
TOTAL	12,159	4,377	1,679	...	1	121	203	17,892	803,629	169,805	61,618	85	4,265	...	1,039,402	9,323	1,030,079
<i>N.-W. Provinces and Oudh.</i>																	
Dun Canals	...	...	...	...	...	...	...	...	57,297	4,586	415	...	...	...	62,298	105	62,193
Rohilkund Canals	1,367	314	...	...	...	...	85	1,596	113,066	36,414	3,393	...	1,025	...	153,928	836	153,092
Bijnor Canals	...	...	...	...	...	...	...	...	6,997	...	...	...	...	...	6,997	...	6,997
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
" Survey	19	4	...	...	...	...	...	23	1,115	13,940	70	...	...	...	15,125	73	15,052
Sardah Canals	...	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lower Ganges Canal	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
TOTAL	1,386	318	...	...	...	...	85	1,619	192,165	58,733	3,878	...	1,025	...	255,801	1,066	254,735

<i>Bombay.</i> Gokak Canal, 1st Section, and Storage Works	21,425	4,072	97	...	...	13	...	25,581	41,639	8,156	1,082	...	...	...	50,877	21	50,856
<i>Madras.</i> Tungabhadra Channel	...	1	...	...	...	...	...	1	11	524	83	...	...	...	618	...	618
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	12	62,442
Palar Anicut System	3,510	801	...	...	...	...	...	4,311	142,628	37,798	2,987	...	...	...	183,413	...	183,413
Chilka Lake Canal	201	46	3	...	...	...	...	250	2,445	561	17	...	...	...	3,023	...	3,023
Vyalur Project	...	...	...	...	...	...	...	...	42	5	...	...	...	...	47	...	47
Buckingham Canal	17,318	3,899	1	...	...	...	...	21,218	506,826	136,112	14,176	...	...	...	657,114	8	657,106
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	117	151,583
Ganjam-Gopalpur Canal	40	1	271	...	...	...	...	230	9,673	3,785	274	...	...	...	13,732	11	13,721
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	409	94	...	...	...	...	...	503	33,138	7,065	776	...	...	...	40,979	80	40,890
Tirukoilur do.	224	52	...	...	...	...	...	276	224	52	...	...	...	...	276	...	276
Arkenkota Channel	194	44	...	...	...	...	...	238	194	44	...	...	...	...	238	...	238
TOTAL	21,396	4,938	267	...	...	...	...	26,567	879,759	230,184	19,882	...	...	...	1,129,825	228	1,129,597
Total Provincial	56,866	13,705	1,509	...	1	134	288	71,659	1,917,192	466,878	86,460	85	5,290	...	2,475,905	10,638	2,465,267
Total Irrigation and Navigation	71,832	17,515	1,529	...	189	134	403	90,528	3,089,387	785,722	151,312	441	5,566	17	4,032,445	42,790	3,989,655
AGRICULTURAL.																	
Provincial.																	
<i>Lower Burma.</i>																	
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	71,832	17,515	1,529	...	189	134	403	90,528	3,346,674	833,842	153,451	446	5,566	17	4,339,996	43,209	4,296,787

(a) Includes Rs. 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.

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 1890-91.

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.	Establish- ment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establish- ment.	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.
<i>Rajputana.</i>																
Tanks in Ajmere Sub-Collectorate	235	1,672	510	86	...	2	...	2,505	1,544	18,951	15,143	589	...	8	...	36,235
„ in Beawar „ „	59	810	244	39	...	...	...	1,152	916	22,831	17,262	545	...	35	...	41,589
„ in Todghur „ „	32	1,147	304	52	...	...	...	1,535	922	8,657	8,024	240	...	...	...	17,843
TOTAL	326	3,629	1,058	177	...	2	...	5,192	3,382	50,439	40,429	1,374	...	43	...	95,667
<i>Biluchistan.</i>																
Shebo Canal	...	511	914	23	...	...	...	1,448	...	511	1,153	23	...	...	...	1,687
Khush Dil Khan Reservoir	...	603	86	...	...	...	...	689	...	603	86	...	...	...	...	689
TOTAL	...	1,114	1,000	23	...	...	...	2,137	...	1,114	1,239	23	...	...	...	2,376
<i>Punjab.</i>																
Upper Sutlej Inundation Canals	191	5,616	5,117	106	...	3	...	11,033	10,408	164,123	130,726	2,177	38	297	...	307,769
Lower Sutlej and Chenab Inundation Canals	4,017	26,846	8,061	173	...	5	...	39,102	24,042	557,207	173,010	1,874	77	73	...	756,283
Indus Inundation Canal	2,689	17,308	8,592	107	10	1	39	28,746	49,664	340,385	186,263	2,868	160	18	39	579,397
Shahpur Canals	814	1,328	1,451	66	...	4	...	3,663	2,856	16,304	3,757	149	...	62	...	23,128
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
Deduct—Outlay from Contributions from Zar-i-nagha Fund and Statute Labor	7,711	51,098	23,221	452	10	13	39	82,544	86,970	1,078,480	501,044	18,992	23,817	450	39	1,709,792
TOTAL	5,125	25,349	22,917	452	10	13	39	53,905	67,097	549,170	500,700	18,990	23,817	450	39	1,160,263
<i>Bombay. Deccan and Gujarat.</i>																
Khari Cut	...	219	143	3	...	...	...	365	...	1,754	1,332	8	...	...	...	3,094
Hartala Tank	...	10	18	...	...	36	...	58	...	276	142	...	...	291	...	709
Mhuswa Tank	...	78	72	4	...	...	...	154	...	943	639	18	15	9	...	1,624
Jamda Canal	...	455	300	15	...	...	...	770	150	14,026	7,732	231	8	33	...	22,180
Pravara River Works—Ojhar Canal	...	301	211	...	...	...	...	512	12	3,968	2,905	72	...	...	...	6,957
Bhatodi Tank	...	223	122	7	...	...	...	352	19	2,573	1,715	32	...	1	...	4,340
Matoba Tank	...	106	65	10	...	2	...	183	...	1,272	844	20	...	11	...	2,147
Kasurdi Tank	...	14	9	5	...	...	...	28	3	801	326	48	...	...	...	1,178
Shirsuphal Tank	...	91	56	10	...	...	...	157	...	1,220	923	20	...	...	...	2,103
Bhadalwadi Tank	...	87	54	10	...	...	...	151	...	917	617	20	...	...	...	1,554
Koregaon Tank	...	43	26	...	...	...	...	69	...	191	107	2	...	...	...	306
Ashti Tank	...	300	170	6	...	...	...	476	...	3,740	2,222	35	...	...	...	5,997
Rewari Canal	...	107	51	1	...	...	...	159	38	2,666	2,415	41	...	...	...	5,100
Upper Man River Works	...	311	108	3	...	...	...	422	...	2,542	1,849	67	...	13	...	4,471
Yerla River Irrigation Works	...	392	143	14	...	1	...	550	...	5,086	3,500	83	...	3	...	8,672
Chickli Canal	...	51	12	5	...	...	...	68	...	1,195	1,264	27	...	...	...	2,486
Maini Tank	...	360	121	3	...	1	...	485	19	3,146	1,792	52	...	3	...	5,012
Muchkundi Tank	...	27	6	...	...	...	...	33	...	279	73	2	...	...	...	354
Gadikeri Tank	...	...	...	...	...	...	...	...	...	58	13	...	...	196	...	267

Dambal Tank	...	45	14	...	...	...	59	8	426	132	...	...	...	...	566
Medleri Tank	...	48	11	...	...	...	59	...	587	152	...	...	27	...	766
Madag Tank	...	84	19	...	...	...	103	50	3,076	1,434	54	...	...	...	4,614
Asundi Tank	...	49	13	...	...	...	62	...	312	88	...	...	...	...	400
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	...	14	...	...	...	14	...	...	14	...	...	...	...	14
Nilgund Tank	...	2	...	...	...	...	2	...	2	...	...	...	...	...	2
Sindh.															
Sukkur Canal	...	1,945	389	13	...	...	2,347	1,148	62,420	14,276	958	...	5	...	78,807
Ghar Canal	27	9,136	1,840	9	...	...	11,012	22,945	167,917	45,819	349	...	13	...	237,043
Mehrabwah Canal	...	914	190	2	...	...	1,106	...	8,086	1,819	12	...	...	...	9,917
Alibhur Katchari Canal	...	373	77	1	...	...	451	...	8,826	2,023	15	...	2	...	10,866
Great Marak Canal	...	2,946	618	10	...	...	3,574	64	19,777	4,783	34	...	4	...	24,662
Surfrazwah Canal	...	1,620	336	5	...	...	1,961	...	16,713	4,502	24	...	...	...	21,299
Fulaili Canal	...	17,223	3,179	66	...	...	20,468	7	325,514	76,338	922	...	78	...	402,859
Deduct—Expenditure from Contributions (a)	27	37,560	8,387	202	...	34	46,210	24,466	660,567	181,985	3,146	23	689	...	870,876
	...	...	...	...	...	...	...	845	248	...	...	...	...	...	(a) 1,093
TOTAL	27	37,560	8,387	202	...	34	46,210	23,621	660,319	181,985	3,146	23	689	...	869,783
Total Imperial	5,478	67,652	33,362	854	10	49	39	107,444	94,100	1,261,042	724,353	23,533	23,840	1,182	2,128,089
Provincial.															
Bengal.															
Calcutta and Eastern Canals	3,668	14,987	10,238	2,069	...	6	...	(b)	328,766	237,446	12,496	...	16	...	808,979
Orissa Coast Canal	...	4,231	2,166	979	...	5	...	30,968	230,255	8,322	4,773	...	33	...	38,712
Sarun Project	...	2,646	1,056	39	...	...	...	7,381	...	25,584	7,689	...	...	...	31,558
	...	...	...	...	...	...	...	3,741	...	24,414	...	...	...	...	...
TOTAL	3,668	21,864	13,460	3,087	...	11	...	42,090	230,255	378,764	253,457	16,724	...	49	879,249
N. W. Provinces and Oudh.															
Dún Canal	761	2,798	1,458	28	...	...	...	5,045	8,518	39,944	53,769	1,341	576	8	104,156
Rohilkund Canals	476	2,498	6,376	76	...	2	...	9,428	28,258	53,781	126,848	2,972	380	390	212,629
Bijnor Canals	675	405	429	20	...	5	...	1,534	2,500	5,233	5,822	120	...	530	14,205
Bundelkund Irrigation Works { Hamirpur	...	180	82	...	...	...	...	262	...	6,858	7,290	113	...	5	16,325
{ Jhansi	33	120	63	...	...	...	...	216	2,059	...	...	...	...	...	...
TOTAL	1,945	6,001	(c) 8,408	124	...	7	...	16,485	41,335	105,816	193,720	4,546	956	933	347,315
Madras.															
Chembrambakam Tank	—74	499	98	—11	...	...	...	512	650	635	297	—38	...	...	1,544
Chilka Lake	...	406	93	...	...	...	...	499	...	674	148	...	...	...	822
Buckingham Canal	349	8,001	2,798	230	...	1	...	11,379	5,247	169,378	49,742	4,587	...	1,595	230,549
Madras W. S. and I. E. Project	—107	404	178	—1	...	...	...	474	—347	38,629	11,114	695	...	...	50,091
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	15
Pelandorai Anicut System	237	839	247	...	...	...	...	1,323	487	4,366	1,119	—1	...	...	5,971
Vadarniem Canal	...	—904	—196	...	...	...	...	—1,100	15	1,198	321	...	...	...	1,534
Palar Anicut System	2,306	5,679	1,831	...	...	...	...	9,816	7,100	18,773	5,972	—9	...	...	31,836
Poincy ditto	113	850	222	...	...	...	...	1,185	113	850	222	...	...	...	1,185
Carried over	2,824	15,774	5,271	218	...	1	...	24,088	13,278	234,503	68,937	5,234	...	1,595	323,547
	5,613	27,865	21,868	3,211	...	18	...	58,575	271,590	484,580	447,186	21,270	956	982	1,226,564

(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. 90 charges by the Civil Department for collection of Owner's Rates, etc.