

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 —continued.

| IRRIGATION AND NAVIGATION —continued.<br>Provincial —continued.<br>WORKS FOR WHICH CAPITAL AND REVENUE<br>ACCOUNTS ARE KEPT —continued. | EXPENDITURE DURING THE YEAR. |                                       |                     |                     |                     |                      |           |         | TOTAL EXPENDITURE TO END OF YEAR. |                                       |                     |                     |                     |                      |           |           |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------------|---------------------|---------------------|---------------------|----------------------|-----------|---------|-----------------------------------|---------------------------------------|---------------------|---------------------|---------------------|----------------------|-----------|-----------|
|                                                                                                                                         | Works.                       | Repairs,<br>including<br>Plantations. | Establish-<br>ment. | Tools and<br>Plant. | Profit and<br>Loss. | Revenue<br>refunded. | Suspense. | TOTAL.  | Works.                            | Repairs,<br>including<br>Plantations. | Establish-<br>ment. | Tools and<br>Plant. | Profit and<br>Loss. | Revenue<br>refunded. | Suspense. | TOTAL.    |
|                                                                                                                                         | Rx.                          | Rx.                                   | Rx.                 | Rx.                 | Rx.                 | Rx.                  | Rx.       | Rx.     | Rx.                               | Rx.                                   | Rx.                 | Rx.                 | Rx.                 | Rx.                  | Rx.       | Rx.       |
| Brought forward                                                                                                                         | 5,613                        | 27,865                                | 21,868              | 3,211               | ...                 | 18                   | ...       | 58,575  | 271,590                           | 484,580                               | 447,186             | 21,270              | 956                 | 982                  | ...       | 1,226,564 |
| <i>Madras</i> —continued.                                                                                                               | 2,824                        | 15,774                                | 5,271               | 218                 | ...                 | I                    | ...       | 24,088  | 13,278                            | 234,503                               | 68,937              | 5,234               | ...                 | 1,595                | ...       | 323,547   |
| Cheyár Anicut System                                                                                                                    | 529                          | 1,677                                 | 508                 | ...                 | ...                 | ...                  | ...       | 2,714   | 529                               | 1,677                                 | 508                 | ...                 | ...                 | ...                  | ...       | 2,714     |
| Cambum Tank                                                                                                                             | ...                          | 37                                    | 8                   | ...                 | ...                 | ...                  | ...       | 45      | ...                               | 37                                    | 8                   | ...                 | ...                 | ...                  | ...       | 45        |
| Shatiatope                                                                                                                              | 99                           | 1,305                                 | 324                 | ...                 | ...                 | ...                  | ...       | 1,728   | 99                                | 1,305                                 | 324                 | ...                 | ...                 | ...                  | ...       | 1,728     |
| Virudhachalam Anicut System                                                                                                             | 306                          | 1,129                                 | 330                 | ...                 | ...                 | ...                  | ...       | 1,765   | 306                               | 1,129                                 | 330                 | ...                 | ...                 | ...                  | ...       | 1,765     |
| Mekmattur ditto                                                                                                                         | 134                          | 286                                   | 97                  | ...                 | ...                 | ...                  | ...       | 517     | 134                               | 286                                   | 97                  | ...                 | ...                 | ...                  | ...       | 517       |
| Vallur Anicut                                                                                                                           | 33                           | ...                                   | 7                   | ...                 | ...                 | ...                  | ...       | 40      | 33                                | ...                                   | 7                   | ...                 | ...                 | ...                  | ...       | 40        |
| Tirukoilur Anicut System                                                                                                                | 468                          | 444                                   | 214                 | ...                 | ...                 | ...                  | ...       | 1,126   | 468                               | 444                                   | 214                 | ...                 | ...                 | ...                  | ...       | 1,126     |
| Lower Coleroon Anicut System                                                                                                            | 294                          | 2,502                                 | 649                 | ...                 | ...                 | ...                  | ...       | 3,445   | 294                               | 2,502                                 | 649                 | ...                 | ...                 | ...                  | ...       | 3,445     |
| Thadapalli Channel                                                                                                                      | 156                          | 475                                   | 148                 | ...                 | ...                 | ...                  | ...       | 779     | 156                               | 475                                   | 148                 | ...                 | ...                 | ...                  | ...       | 779       |
| Arkenkota ditto                                                                                                                         | ...                          | 213                                   | 49                  | ...                 | ...                 | ...                  | ...       | 262     | ...                               | 213                                   | 49                  | ...                 | ...                 | ...                  | ...       | 262       |
| Marudur Anicut System                                                                                                                   | 578                          | 1,092                                 | 390                 | ...                 | ...                 | ...                  | ...       | 2,060   | 578                               | 1,092                                 | 390                 | ...                 | ...                 | ...                  | ...       | 2,060     |
| Dumagudiem Canal                                                                                                                        | ...                          | 873                                   | 208                 | ...                 | ...                 | ...                  | ...       | 1,081   | ...                               | 873                                   | 208                 | ...                 | ...                 | ...                  | ...       | 1,081     |
| Kalingaroyen Channel                                                                                                                    | ...                          | 471                                   | 108                 | ...                 | ...                 | ...                  | ...       | 579     | ...                               | 471                                   | 108                 | ...                 | ...                 | ...                  | ...       | 579       |
| Ganjam-Gopálpur Canal                                                                                                                   | ...                          | 8                                     | 2                   | ...                 | ...                 | ...                  | ...       | 10      | ...                               | 8                                     | 2                   | ...                 | ...                 | ...                  | ...       | 10        |
| TOTAL                                                                                                                                   | 5,421                        | 26,286                                | 8,313               | 218                 | ...                 | I                    | ...       | 40,239  | 15,875                            | 245,015                               | 71,979              | 5,234               | ...                 | 1,595                | ...       | 339,698   |
| <i>Bombay.</i>                                                                                                                          |                              |                                       |                     |                     |                     |                      |           |         |                                   |                                       |                     |                     |                     |                      |           |           |
| Gokak Canal, 1st Section, and Storage Works                                                                                             | ...                          | 208                                   | 143                 | 20                  | ...                 | ...                  | ...       | 371     | ...                               | 394                                   | 290                 | 40                  | ...                 | ...                  | ...       | 724       |
| Total Provincial                                                                                                                        | 11,034                       | 54,359                                | 30,324              | 3,449               | ...                 | 19                   | ...       | 99,185  | 287,465                           | 729,989                               | 519,455             | 26,544              | 956                 | 2,577                | ...       | 1,566,986 |
| Total Irrigation and Navigation                                                                                                         | 16,512                       | 122,011                               | 63,686              | 4,303               | 10                  | 68                   | 39        | 206,629 | 381,565                           | 1,991,031                             | 1,243,808           | 50,077              | 24,796              | 3,759                | 39        | 3,695,075 |
| <b>AGRICULTURAL.</b>                                                                                                                    |                              |                                       |                     |                     |                     |                      |           |         |                                   |                                       |                     |                     |                     |                      |           |           |
| Provincial.                                                                                                                             |                              |                                       |                     |                     |                     |                      |           |         |                                   |                                       |                     |                     |                     |                      |           |           |
| <i>Lower Burma.</i>                                                                                                                     |                              |                                       |                     |                     |                     |                      |           |         |                                   |                                       |                     |                     |                     |                      |           |           |
| Irrawaddy Embankment, Western Series                                                                                                    | 9,786                        | 4,180                                 | 3,295               | 87                  | ...                 | ...                  | —124      | 17,224  | 39,295                            | 84,166                                | 28,936              | 1,603               | 23                  | ...                  | 77        | 154,100   |
| Local.                                                                                                                                  |                              |                                       |                     |                     |                     |                      |           |         |                                   |                                       |                     |                     |                     |                      |           |           |
| <i>Madras.</i>                                                                                                                          |                              |                                       |                     |                     |                     |                      |           |         |                                   |                                       |                     |                     |                     |                      |           |           |
| Thadapalli Channel                                                                                                                      | 390                          | ...                                   | ...                 | ...                 | ...                 | ...                  | ...       | 390     | 390                               | ...                                   | ...                 | ...                 | ...                 | ...                  | ...       | 390       |
| TOTAL AGRICULTURAL                                                                                                                      | 10,176                       | 4,180                                 | 3,295               | 87                  | ...                 | ...                  | —124      | 17,614  | 39,685                            | 84,166                                | 28,936              | 1,603               | 23                  | ...                  | 77        | 154,490   |
| GRAND TOTAL                                                                                                                             | 26,688                       | 126,191                               | 66,981              | 4,390               | 10                  | 68                   | —85       | 224,243 | 421,250                           | 2,075,197                             | 1,272,744           | 51,680              | 24,819              | 3,759                | 116       | 3,849,565 |

## GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS, 1890-91.

## Section K.—Buildings and Roads.

Revenue *Rx.* 649,289. Expenditure *Rx.* 5,730,907.

| MAJOR HEAD.    | No.<br>of<br>Account. | DETAIL OF ACCOUNTS.                                                          | Page. | AMOUNT OF EACH ACCOUNT. |                   |              |
|----------------|-----------------------|------------------------------------------------------------------------------|-------|-------------------------|-------------------|--------------|
|                |                       |                                                                              |       | Detail.                 | Major Head Total. |              |
|                |                       |                                                                              |       |                         | Revenue.          | Expenditure. |
|                |                       |                                                                              |       | <i>Rx.</i>              | <i>Rx.</i>        | <i>Rx.</i>   |
| Military Works | 61                    | Receipts . . . . .                                                           | 148   | ...                     | 44,045            | ...          |
|                | 62                    | Expenditure . . . . .                                                        | 151   | ...                     | ...               | 1,220,676    |
|                |                       | Details of Imperial Expenditure on—                                          |       |                         |                   |              |
|                | 62B                   | New Buildings . . . . .                                                      | 154   | 598,421                 | ...               | ...          |
|                | 62C                   | Repairs . . . . .                                                            | 155   | 307,171                 | ...               | ...          |
| Civil Works    | 61                    | Receipts . . . . .                                                           | 148   | ...                     | 605,244           | ...          |
|                | 61A                   | Details of Provincial and Local Fund<br>Receipts included in Account No. 61. | 150   | 558,021                 | ...               | ...          |
|                | 62                    | Expenditure . . . . .                                                        | 151   | ...                     | ...               | 4,510,231    |
|                | 62A                   | Details of Expenditure included in<br>Account No. 62.                        | 153   | 3,788,371               | ...               | ...          |
|                |                       | BY PUBLIC WORKS OFFICERS—                                                    |       |                         |                   |              |
|                |                       | Imperial Expenditure—                                                        |       |                         |                   |              |
|                | 62D                   | New Buildings . . . . .                                                      | 156   | 236,244                 | ...               | ...          |
|                | E                     | Repairs to Buildings . . . . .                                               | 157   | 65,605                  | ...               | ...          |
|                | F                     | New Roads . . . . .                                                          | 158   | 133,864                 | ...               | ...          |
|                | G                     | Repairs to Roads . . . . .                                                   | 158   | 51,333                  | ...               | ...          |
|                | H                     | Miscellaneous—New Works . . . . .                                            | 159   | —11,252                 | ...               | ...          |
|                | I                     | Miscellaneous—Repairs . . . . .                                              | 159   | 1,754                   | ...               | ...          |
|                |                       | Provincial Expenditure—                                                      |       |                         |                   |              |
|                | 62J                   | New Buildings . . . . .                                                      | 160   | 655,576                 | ...               | ...          |
|                | 62K                   | Repairs to Buildings . . . . .                                               | 160   | 172,606                 | ...               | ...          |
|                | 62L                   | New Roads . . . . .                                                          | 161   | 267,419                 | ...               | ...          |
|                | 62M                   | Repairs to Roads . . . . .                                                   | 161   | 449,853                 | ...               | ...          |
|                | 62N                   | Miscellaneous—New Works . . . . .                                            | 162   | 37,950                  | ...               | ...          |
|                | 62O                   | Miscellaneous—Repairs . . . . .                                              | 162   | 17,593                  | ...               | ...          |
|                |                       | Incorporated Local—                                                          |       |                         |                   |              |
|                | 62P                   | New Buildings . . . . .                                                      | 163   | 29,132                  | ...               | ...          |
|                | 62Q                   | Repairs to Buildings . . . . .                                               | 163   | 14,468                  | ...               | ...          |
|                | 62R                   | New Roads . . . . .                                                          | 164   | 173,789                 | ...               | ...          |
|                | 62S                   | Repairs to Roads . . . . .                                                   | 164   | 201,523                 | ...               | ...          |
|                | 62T                   | Miscellaneous—New Works . . . . .                                            | 165   | 18,703                  | ...               | ...          |
|                | 62U                   | Miscellaneous—Repairs . . . . .                                              | 165   | 9,315                   | ...               | ...          |
|                |                       | BY CIVIL OFFICERS—                                                           |       |                         |                   |              |
|                |                       | Imperial Expenditure—                                                        |       |                         |                   |              |
|                | 62V                   | New Buildings . . . . .                                                      | 166   | 2,700                   | ...               | ...          |
|                | 62W                   | Repairs to Buildings . . . . .                                               | 166   | 503                     | ...               | ...          |
|                |                       | Provincial Expenditure—                                                      |       |                         |                   |              |
|                | 62X                   | New Buildings . . . . .                                                      | 166   | 4,888                   | ...               | ...          |
|                | 62Y                   | Repairs to Buildings . . . . .                                               | 167   | 4,657                   | ...               | ...          |
|                | 62Z                   | New Roads . . . . .                                                          | 167   | 2,405                   | ...               | ...          |
|                | 62A 1                 | Repairs to Roads . . . . .                                                   | 167   | 9,978                   | ...               | ...          |
|                | 62B 1                 | Miscellaneous—New Works . . . . .                                            | 168   | 13,285                  | ...               | ...          |
|                | 62C 1                 | Miscellaneous—Repairs . . . . .                                              | 168   | 8,122                   | ...               | ...          |
|                |                       | Incorporated Local—                                                          |       |                         |                   |              |
|                | 62D 1                 | New Buildings . . . . .                                                      | 169   | 24,266                  | ...               | ...          |
|                | 62E 1                 | Repairs to Buildings . . . . .                                               | 169   | 21,339                  | ...               | ...          |
|                | 62F 1                 | New Roads . . . . .                                                          | 170   | 223,569                 | ...               | ...          |
|                | 62G 1                 | Repairs to Roads . . . . .                                                   | 170   | 552,720                 | ...               | ...          |
|                | 62H 1                 | Miscellaneous—New Works . . . . .                                            | 171   | 37,035                  | ...               | ...          |
|                | 62I 1                 | Miscellaneous—Repairs . . . . .                                              | 171   | 27,725                  | ...               | ...          |
| TOTAL          |                       |                                                                              |       |                         | 649,289           | 5,730,907    |

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

| HEADS OF REVENUE.                                                                                 |    | No. of Items. | INDIA, GENERAL                       |        |        |                             |                 |                   |                |        |        |         |
|---------------------------------------------------------------------------------------------------|----|---------------|--------------------------------------|--------|--------|-----------------------------|-----------------|-------------------|----------------|--------|--------|---------|
|                                                                                                   |    |               | DIRECTOR-GENERAL,<br>MILITARY WORKS. |        |        | RAJPU-<br>TANA<br>AND C. I. | RAJPU-<br>TANA. | CENTRAL<br>INDIA. | COORG.         |        |        | Mysore. |
|                                                                                                   |    |               | Mili-<br>tary.                       | Civil. | TOTAL. | Mili-<br>tary.              | Civil.          | Civil.            | Mili-<br>tary. | Civil. | TOTAL. | Civil.  |
| IMPERIAL.                                                                                         |    |               | Rx.                                  | Rx.    | Rx.    | Rx.                         | Rx.             | Rx.               | Rx.            | Rx.    | Rx.    | Rx.     |
| Rents of buildings . . . . .                                                                      | 1  | 25,833        | 134                                  | 25,967 | 554    | 884                         | 976             | ...               | 89             | 89     | ...    |         |
| Sales of buildings . . . . .                                                                      | 2  | 2,417         | ...                                  | 2,417  | ...    | ...                         | 25              | ...               | ...            | ...    | ...    |         |
| " barrack furniture . . . . .                                                                     | 3  | 879           | ...                                  | 879    | 14     | ...                         | ...             | ...               | ...            | ...    | ...    |         |
| " tools and plant . . . . .                                                                       | 4  | 325           | 5                                    | 330    | ...    | ...                         | 188             | ...               | 17             | 17     | ...    |         |
| " produce . . . . .                                                                               | 5  | 258           | 0                                    | 264    | ...    | 82                          | 4               | ...               | ...            | ...    | ...    |         |
| " old materials . . . . .                                                                         | 6  | 1,301         | ...                                  | 1,301  | 4      | 3                           | 11              | ...               | 36             | 36     | ...    |         |
| Value of materials from old buildings                                                             | 7  | 1,204         | ...                                  | 1,204  | ...    | ...                         | 2               | ...               | ...            | ...    | ...    |         |
| Recoveries of deferred fees from the students<br>of the Royal Indian Engineering College .        | 8  | ...           | ...                                  | ...    | ...    | ...                         | ...             | ...               | ...            | ...    | ...    |         |
| Unclaimed deposits . . . . .                                                                      | 9  | 32            | ...                                  | 32     | ...    | ...                         | 47              | ...               | 3              | 3      | ...    |         |
| Water-rates . . . . .                                                                             | 10 | 111           | ...                                  | 111    | ...    | ...                         | ...             | ...               | ...            | ...    | ...    |         |
| Fines, refunds, and miscellaneous . . . .                                                         | 11 | 2,240         | 73                                   | 2,313  | ...    | 8                           | 25              | ...               | 11             | 11     | ...    |         |
| Recoveries of advances made in England .                                                          | 12 | 563           | ...                                  | 563    | ...    | ...                         | ...             | ...               | ...            | ...    | ...    |         |
| Sale-proceeds of grass of cemeteries . . .                                                        | 13 | ...           | ...                                  | ...    | ...    | ...                         | ...             | ...               | ...            | ...    | ...    |         |
|                                                                                                   | 14 | 35,163        | 218                                  | 35,381 | 572    | 977                         | 1,278           | ...               | 156            | 156    | ...    |         |
| PROVINCIAL AND INCORPORATED LOCAL<br>Fund Receipts, as per Account<br>No. 61A, page 150 . . . . . | 15 | ...           | ...                                  | ...    | ...    | 18                          | ...             | ...               | 2,526          | 2,526  | ...    |         |
| TOTAL . . . . .                                                                                   | 16 | 35,163        | 218                                  | 35,381 | 572    | 995                         | 1,278           | ...               | 2,682          | 2,682  | ...    |         |

| HEADS OF REVENUE.                                                                                 | No. of Items. | CENTRAL PROVINCES. |        |        | BURMA.         |        |        |                |        |        | ASSAM.         |        |        |
|---------------------------------------------------------------------------------------------------|---------------|--------------------|--------|--------|----------------|--------|--------|----------------|--------|--------|----------------|--------|--------|
|                                                                                                   |               | Mili-<br>tary.     | Civil. | TOTAL. | Upper.         |        |        | Lower.         |        |        | Mili-<br>tary. | Civil. | TOTAL. |
|                                                                                                   |               |                    |        |        | Mili-<br>tary. | Civil. | TOTAL. | Mili-<br>tary. | Civil. | TOTAL. |                |        |        |
| IMPERIAL.                                                                                         |               | Rx.                | Rx.    | Rx.    | Rx.            | Rx.    | Rx.    | Rx.            | Rx.    | Rx.    | Rx.            | Rx.    | Rx.    |
| Rents of buildings . . . . .                                                                      | 1             | 27                 | ...    | 27     | 3,264          | 1,217  | 4,481  | 667            | 600    | 1,267  | 225            | ...    | 225    |
| Sales of buildings . . . . .                                                                      | 2             | 31                 | ...    | 31     | 68             | 147    | 215    | 33             | 2,000  | 2,033  | ...            | ...    | ...    |
| " barrack furniture . . . . .                                                                     | 3             | 1                  | ...    | 1      | 82             | ...    | 82     | 27             | ...    | 27     | ...            | ...    | ...    |
| " tools and plant . . . . .                                                                       | 4             | ...                | ...    | ...    | 1              | 157    | 158    | 52             | ...    | 52     | ...            | ...    | ...    |
| " produce . . . . .                                                                               | 5             | 2                  | ...    | 2      | ...            | 5*     | 5*     | ...            | ...    | ...    | ...            | ...    | ...    |
| " old materials . . . . .                                                                         | 6             | ...                | ...    | ...    | 41             | 137    | 178    | 1              | 74     | 75     | ...            | ...    | ...    |
| Value of materials from old buildings                                                             | 7             | 21                 | ...    | 21     | 17             | 18     | 35     | 6              | ...    | 6      | ...            | ...    | ...    |
| Recoveries of deferred fees from students of<br>the Royal Indian Engineering College .            | 8             | ...                | ...    | ...    | ...            | ...    | ...    | ...            | ...    | ...    | ...            | ...    | ...    |
| Unclaimed deposits . . . . .                                                                      | 9             | ...                | ...    | ...    | ...            | 14     | 14     | ...            | ...    | ...    | ...            | ...    | ...    |
| Water-rates . . . . .                                                                             | 10            | ...                | ...    | ...    | ...            | ...    | ...    | ...            | ...    | ...    | ...            | ...    | ...    |
| Fines, refunds, and miscellaneous . . . .                                                         | 11            | 9                  | ...    | 9      | 138            | 138    | 276    | 5              | ...    | 5      | 4              | ...    | 4      |
| Recoveries of advances made in England .                                                          | 12            | ...                | ...    | ...    | ...            | ...    | ...    | ...            | ...    | ...    | ...            | ...    | ...    |
| Sale-proceeds of grass of cemeteries . . .                                                        | 13            | ...                | ...    | ...    | ...            | ...    | ...    | ...            | ...    | ...    | ...            | ...    | ...    |
|                                                                                                   | 14            | 91                 | ...    | 91     | 3,611          | 1,833  | 5,444  | 791            | 2,674  | 3,465  | 229            | ...    | 229    |
| PROVINCIAL AND INCORPORATED LOCAL<br>Fund Receipts, as per Account<br>No. 61A, page 150 . . . . . | 15            | ...                | 13,894 | 13,894 | ...            | 3,625  | 3,625  | ...            | 13,166 | 13,166 | ...            | 14,743 | 14,743 |
| TOTAL . . . . .                                                                                   | 16            | 91                 | 13,894 | 13,985 | 3,611          | 5,458  | 9,069  | 791            | 15,840 | 16,631 | 229            | 14,743 | 14,972 |



## CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the year 1890-91.

## AND POLITICAL.

| No. of Items. | HYDERABAD. |        |        | PORT BLAIR. |        |        | BILUCHISTAN AGENCY. |        |        | TOTAL—INDIA. |        |        |
|---------------|------------|--------|--------|-------------|--------|--------|---------------------|--------|--------|--------------|--------|--------|
|               | Military.  | Civil. | TOTAL. | Military.   | Civil. | TOTAL. | Military.           | Civil. | TOTAL. | Military.    | Civil. | TOTAL. |
|               | Rx.        | Rx.    | Rx.    | Rx.         | Rx.    | Rx.    | Rx.                 | Rx.    | Rx.    | Rx.          | Rx.    | Rx.    |
| 1             | ...        | 14     | 14     | ...         | ...    | ...    | ...                 | 1,318  | 1,318  | 26,387       | 3,415  | 29,802 |
| 2             | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | 2,417        | 25     | 2,442  |
| 3             | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | 893          | ...    | 893    |
| 4             | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | 35     | 35     | 325          | 245    | 570    |
| 5             | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | 258          | 92     | 350    |
| 6             | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | 1,305        | 50     | 1,355  |
| 7             | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | 1,204        | 2      | 1,206  |
| 8             | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | ...          | ...    | ...    |
| 9             | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | —41    | —41    | 32           | 9      | 41     |
| 10            | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | 111          | ...    | 111    |
| 11            | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | 40     | 40     | 2,240        | 157    | 2,397  |
| 12            | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | 563          | ...    | 563    |
| 13            | ...        | 15(a)  | 15     | ...         | ...    | ...    | ...                 | 2*     | 2      | ...          | 17     | 17     |
| 14            | ...        | 29     | 29     | ...         | ...    | ...    | ...                 | 1,354  | 1,354  | 35,735       | 4,012  | 39,747 |
| 15            | ...        | ...    | ...    | ...         | ...    | ...    | ...                 | ...    | ...    | ...          | 2,544  | 2,544  |
| 16            | ...        | 29     | 29     | ...         | ...    | ...    | ...                 | 1,354  | 1,354  | 35,735       | 6,556  | 42,291 |

| No. of Items. | BENGAL.   |         |         | N.-W. PROVINCES AND OUDH. |        |        | PUNJAB.   |        |        | MADRAS.   |         |         | BOMBAY.   |         |         | GRAND TOTAL. |         |         |
|---------------|-----------|---------|---------|---------------------------|--------|--------|-----------|--------|--------|-----------|---------|---------|-----------|---------|---------|--------------|---------|---------|
|               | Military. | Civil.  | TOTAL.  | Military.                 | Civil. | TOTAL. | Military. | Civil. | TOTAL. | Military. | Civil.  | TOTAL.  | Military. | Civil.  | TOTAL.  | Military.    | Civil.  | TOTAL.  |
|               | Rx.       | Rx.     | Rx.     | Rx.                       | Rx.    | Rx.    | Rx.       | Rx.    | Rx.    | Rx.       | Rx.     | Rx.     | Rx.       | Rx.     | Rx.     | Rx.          | Rx.     | Rx.     |
| 1             | 7         | 40      | 47      | 10                        | ...    | 10     | 500       | 2,661  | 3,161  | 193       | ...     | 193     | 1,830     | ...     | 1,830   | 33,110       | 7,933   | 41,043  |
| 2             | ...       | ...     | ...     | ...                       | ...    | ...    | ...       | 1,550  | 1,550  | ...       | ...     | ...     | ...       | ...     | ...     | 2,549        | 3,722   | 6,271   |
| 3             | ...       | ...     | ...     | ...                       | ...    | ...    | 6         | ...    | 6      | ...       | ...     | ...     | 92        | ...     | 92      | 1,101        | ...     | 1,101   |
| 4             | ...       | ...     | ...     | ...                       | ...    | ...    | ...       | ...    | ...    | ...       | ...     | ...     | ...       | ...     | ...     | 378          | 402     | 780     |
| 5             | ...       | ...     | ...     | 25                        | ...    | 25     | 12        | ...    | 12     | ...       | ...     | ...     | 13        | ...     | 13      | 310          | 97      | 407     |
| 6             | 1         | ...     | 1       | ...                       | ...    | ...    | 17        | ...    | 17     | 100       | ...     | 100     | 311       | ...     | 311     | 1,776        | 261     | 2,037   |
| 7             | ...       | ...     | ...     | ...                       | ...    | ...    | ...       | ...    | ...    | ...       | ...     | ...     | 1         | ...     | 1       | 1,249        | 20      | 1,269   |
| 8             | ...       | ...     | ...     | ...                       | ...    | ...    | ...       | ...    | ...    | ...       | ...     | ...     | ...       | ...     | ...     | ...          | ...     | ...     |
| 9             | ...       | ...     | ...     | ...                       | ...    | ...    | ...       | ...    | ...    | ...       | ...     | ...     | ...       | ...     | ...     | 32           | 23      | 55      |
| 10            | ...       | ...     | ...     | ...                       | ...    | ...    | ...       | ...    | ...    | ...       | ...     | ...     | ...       | ...     | ...     | 111          | ...     | 111     |
| 11            | 6         | ...     | 6       | 101                       | ...    | 101    | ...       | 45     | 45     | ...       | ...     | ...     | 363       | ...     | 363     | 2,866        | 340     | 3,206   |
| 12            | ...       | ...     | ...     | ...                       | ...    | ...    | ...       | ...    | ...    | ...       | ...     | ...     | ...       | ...     | ...     | 563          | ...     | 563     |
| 13            | ...       | ...     | ...     | ...                       | ...    | ...    | ...       | ...    | ...    | ...       | ...     | ...     | ...       | ...     | ...     | ...          | 17      | 17      |
| 14            | 14        | 40      | 54      | 136                       | ...    | 136    | 535       | 4,256  | 4,791  | 293       | ...     | 293     | 2,610     | ...     | 2,610   | 44,045       | 12,815  | 56,860  |
| 15            | ...       | 111,044 | 111,044 | ...                       | 94,407 | 94,407 | ...       | 64,196 | 64,196 | ...       | 110,168 | 110,168 | ...       | 130,234 | 130,234 | ...          | 558,021 | 558,021 |
| 16            | 14        | 111,084 | 111,098 | 136                       | 94,407 | 94,543 | 535       | 68,452 | 68,987 | 293       | 110,168 | 110,461 | 2,610     | 130,234 | 132,844 | 44,045       | 570,836 | 614,881 |

## ADD—RECEIPTS IN ENGLAND:—

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

|                                       |   |        |
|---------------------------------------|---|--------|
| Fees and caution-money from Students  | £ | 22,460 |
| Sale of provisions, farm produce, &c. | " | 2,418  |
| Recovery in respect of Fire Insurance | " | 1,056  |

EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.

\* Civil Officers' figures.

GRAND TOTAL . . . . . 44,045 605,244 649,289

K.—Buildings and Roads.



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

| PROVINCIAL.                                                                                         | INDIA. |                 | Central<br>Prov-<br>inces. | BURMA. |        | Assam. | Bengal. | North-<br>Western<br>Provin-<br>ces and<br>Oudh. | Punjab. | Madras. | Bombay. | TOTAL.  |
|-----------------------------------------------------------------------------------------------------|--------|-----------------|----------------------------|--------|--------|--------|---------|--------------------------------------------------|---------|---------|---------|---------|
|                                                                                                     | Coorg. | Rajpu-<br>tana. |                            | Upper. | Lower. |        |         |                                                  |         |         |         |         |
|                                                                                                     | Rx.    | Rx.             | Rx.                        | Rx.    | Rx.    | Rx.    | Rx.     | Rx.                                              | Rx.     | Rx.     | Rx.     | Rx.     |
| BY PUBLIC WORKS DEPARTMENT.                                                                         |        |                 |                            |        |        |        |         |                                                  |         |         |         |         |
| Rents of buildings . . . . .                                                                        | ...    | ...             | 1,184                      | ...    | 5,999  | 1,305  | 4,982   | 2,003                                            | 1,101   | 4,730   | 8,506   | 29,810  |
| Sales of buildings . . . . .                                                                        | ...    | ...             | 190                        | ...    | ...    | 9      | 31,987  | 2,084                                            | 15      | 112     | 430     | 34,827  |
| " tools and plant . . . . .                                                                         | ...    | ...             | 165                        | ...    | 28     | 33     | 1,289   | 108                                              | 172     | 2,114   | 143     | 4,052   |
| " produce . . . . .                                                                                 | ...    | ...             | 38                         | ...    | 5      | 3      | 181     | 1,257                                            | 2,633   | 153     | 833     | 5,103   |
| " old materials . . . . .                                                                           | ...    | ...             | 112                        | ...    | 40     | 31     | 464     | 241                                              | 506     | 1,050   | 1,144   | 3,588   |
| Value of materials from old buildings .                                                             | ...    | ...             | 60                         | ...    | 67     | 1      | 271     | 46                                               | 10      | 29      | 19      | 503     |
| Recoveries of deferred fees from students<br>of the R. I. C. E. College, Cooper's<br>Hill . . . . . | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | ...                                              | ...     | ...     | ...     | ...     |
| Receipts from P. W. Workshops . . .                                                                 | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | 9,547                                            | ...     | ...     | ...     | 9,547   |
| Receipts from Thomason C. E. College,<br>Roorkee . . . . .                                          | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | 2,586                                            | ...     | ...     | ...     | 2,586   |
| Tolls on roads . . . . .                                                                            | ...    | ...             | 854                        | ...    | ...    | ...    | ...     | ...                                              | ...     | ...     | 62,125  | 62,979  |
| Ferry receipts . . . . .                                                                            | ...    | ...             | 2,182                      | ...    | ...    | 1,166  | ...     | 467                                              | ...     | ...     | ...     | 3,815   |
| Unclaimed deposits . . . . .                                                                        | ...    | ...             | 12                         | ...    | 129    | 1      | 129     | 88                                               | 28      | 161     | 53      | 601     |
| Collections under Highway Act . . .                                                                 | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | ...                                              | ...     | ...     | 2,238   | 2,238   |
| Fines, refunds, and miscellaneous . .                                                               | ...    | ...             | 99                         | ...    | 216    | —54    | 7,942   | 292                                              | 169     | 1,423   | 5,756   | 15,843  |
| TOTAL . . . . .                                                                                     | ...    | ...             | 4,896                      | ...    | 6,484  | 2,495  | 47,245  | 18,719                                           | 4,634   | 9,772   | 81,247  | 175,492 |
| BY CIVIL DEPARTMENT.                                                                                |        |                 |                            |        |        |        |         |                                                  |         |         |         |         |
| Rents of buildings . . . . .                                                                        | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | ...                                              | 3,343   | ...     | ...     | 3,343   |
| Sales of buildings . . . . .                                                                        | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | ...                                              | 1,642   | ...     | ...     | 1,642   |
| " produce . . . . .                                                                                 | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | 2,621                                            | ...     | ...     | 30      | 2,651   |
| " old materials . . . . .                                                                           | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | ...                                              | 301     | ...     | ...     | 301     |
| Tolls on roads . . . . .                                                                            | ...    | ...             | 73                         | ...    | ...    | ...    | ...     | ...                                              | 8,125   | ...     | ...     | 8,198   |
| Ferry receipts . . . . .                                                                            | ...    | ...             | 900                        | ...    | ...    | 1,950  | 26,158  | 63,412                                           | 19,237  | ...     | ...     | 111,657 |
| Miscellaneous . . . . .                                                                             | ...    | ...             | ...                        | ...    | ...    | ...    | 42      | 58                                               | 611     | 2,819   | 73      | 3,603   |
| Fees on masonry graves, &c. . . . .                                                                 | ...    | ...             | 68                         | ...    | 78     | ...    | 245     | 319                                              | 118     | 282     | 204     | 1,314   |
| Arboriculture . . . . .                                                                             | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | ...                                              | ...     | ...     | ...     | ...     |
| TOTAL . . . . .                                                                                     | ...    | ...             | 1,041                      | ...    | 78     | 1,950  | 26,445  | 66,410                                           | 33,377  | 3,101   | 307     | 132,709 |
| TOTAL PROVINCIAL . . . . .                                                                          | ...    | ...             | 5,937                      | ...    | 6,562  | 4,445  | 73,690  | 85,129                                           | 38,011  | 12,873  | 81,554  | 308,201 |
| INCORPORATED LOCAL.                                                                                 |        |                 |                            |        |        |        |         |                                                  |         |         |         |         |
| BY PUBLIC WORKS DEPARTMENT.                                                                         |        |                 |                            |        |        |        |         |                                                  |         |         |         |         |
| Rents of buildings . . . . .                                                                        | ...    | ...             | ...                        | ...    | ...    | 31     | ...     | 114                                              | ...     | ...     | ...     | 145     |
| Sales of buildings . . . . .                                                                        | ...    | ...             | ...                        | ...    | ...    | 3      | ...     | 170                                              | ...     | ...     | ...     | 173     |
| " tools and plant . . . . .                                                                         | ...    | ...             | ...                        | ...    | ...    | 3      | ...     | 108                                              | ...     | ...     | ...     | 111     |
| " produce . . . . .                                                                                 | ...    | 18              | 3                          | ...    | ...    | 1      | ...     | 512                                              | ...     | 369     | ...     | 903     |
| " old materials . . . . .                                                                           | 3      | ...             | ...                        | ...    | ...    | 14     | ...     | 53                                               | 78      | ...     | ...     | 148     |
| Value of materials from old buildings .                                                             | ...    | ...             | ...                        | ...    | ...    | 1      | ...     | 4                                                | ...     | ...     | ...     | 5       |
| Unclaimed deposits . . . . .                                                                        | 1      | ...             | ...                        | ...    | ...    | ...    | ...     | 8                                                | ...     | ...     | ...     | 9       |
| Fines, refunds, and miscellaneous . .                                                               | 4      | ...             | ...                        | ...    | ...    | 69     | ...     | 12                                               | 66      | 35      | ...     | 186     |
| TOTAL . . . . .                                                                                     | 8      | 18              | 3                          | ...    | ...    | 122    | ...     | 981                                              | 144     | 404     | ...     | 1,680   |
| BY CIVIL DEPARTMENT.                                                                                |        |                 |                            |        |        |        |         |                                                  |         |         |         |         |
| Rents of buildings . . . . .                                                                        | ...    | ...             | 16                         | ...    | ...    | ...    | 71      | ...                                              | 408     | ...     | 190     | 685     |
| Sales of buildings . . . . .                                                                        | ...    | ...             | 19                         | ...    | ...    | ...    | 3       | ...                                              | 472     | 116     | 256     | 866     |
| " old materials . . . . .                                                                           | ...    | ...             | 74                         | ...    | ...    | ...    | ...     | ...                                              | 87      | 859     | ...     | 1,020   |
| " produce, &c. . . . .                                                                              | ...    | ...             | ...                        | 11     | ...    | ...    | ...     | ...                                              | 9,373   | ...     | 658     | 10,542  |
| Tolls on roads . . . . .                                                                            | 2,356  | ...             | ...                        | ...    | ...    | ...    | ...     | ...                                              | ...     | ...     | 30,215  | 32,571  |
| Canal and Ferry receipts . . . . .                                                                  | 159    | ...             | 5,530                      | 3,614  | 6,360  | 10,168 | 34,135  | ...                                              | 15,144  | 91,626  | 17,200  | 183,936 |
| Miscellaneous . . . . .                                                                             | 3      | ...             | 1,370                      | ...    | 244    | 8      | 3,145   | ...                                              | 1,873   | 57      | 161     | 11,151  |
| Arboriculture . . . . .                                                                             | ...    | ...             | 945                        | ...    | ...    | ...    | ...     | 5,376                                            | ...     | 4,290   | ...     | 6,321   |
| Toll on Steamers . . . . .                                                                          | ...    | ...             | ...                        | ...    | ...    | ...    | ...     | 1,048                                            | ...     | ...     | ...     | 1,048   |
| TOTAL . . . . .                                                                                     | 2,518  | ...             | 7,954                      | 3,625  | 6,604  | 10,176 | 37,354  | 8,297                                            | 26,041  | 96,891  | 48,680  | 248,140 |
| TOTAL LOCAL . . . . .                                                                               | 2,526  | 18              | 7,957                      | 3,625  | 6,604  | 10,298 | 37,354  | 9,278                                            | 26,185  | 97,295  | 48,680  | 249,820 |
| GRAND TOTAL as per Abstract Ac-<br>count No. 61 . . . . .                                           | 2,526  | 18              | 13,894                     | 3,625  | 13,166 | 14,743 | 111,044 | 94,407                                           | 64,196  | 110,168 | 130,234 | 558,021 |

**62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1890-91.**

| IMPERIAL.                                                   | INDIA—GENERAL AND POLITICAL.                |                 |                   |            |            |                 |                |                             |            | Central<br>Provinces. | BURMA.     |            | Assam.     | Bengal.    | North-<br>Western<br>Provinces<br>and<br>Oudh. | Punjab.    | Madras.    | Bombay.    | GRAND<br>TOTAL. |
|-------------------------------------------------------------|---------------------------------------------|-----------------|-------------------|------------|------------|-----------------|----------------|-----------------------------|------------|-----------------------|------------|------------|------------|------------|------------------------------------------------|------------|------------|------------|-----------------|
|                                                             | Director-<br>General,<br>Military<br>Works. | Raj-<br>putana. | Central<br>India. | Coorg.     | Mysore.    | Hyder-<br>abad. | Port<br>Blair. | Biluchis-<br>tan<br>Agency. | TOTAL.     |                       | Upper.     | Lower.     |            |            |                                                |            |            |            |                 |
| <b>MILITARY WORKS.</b>                                      | <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> | <i>Rx.</i> | <i>Rx.</i> | <i>Rx.</i>      |
| New Works . . . . .                                         | 445,531                                     | 2,416           | ...               | 182        | ...        | ...             | ...            | ...                         | 448,129    | 88                    | 100,363    | 6,859      | 10,908     | 493        | 605                                            | 20,521     | 4,101      | 6,354      | 598,421         |
| Repairs . . . . .                                           | 244,825                                     | 3,661           | ...               | 17         | ...        | ...             | ...            | ...                         | 248,503    | 277                   | 11,380     | 14,831     | 5,965      | 1,692      | 532                                            | 10,333     | 5,112      | 8,546      | 307,171         |
| Establishment . . . . .                                     | 191,639                                     | 2,740           | ...               | 42         | ...        | ...             | ...            | ...                         | 194,421    | 76                    | 22,812     | 5,687      | 3,752      | 473        | 259                                            | 6,788      | 2,109      | 3,545      | 239,922         |
| Tools and Plant . . . . .                                   | 6,063                                       | 37              | ...               | 2          | ...        | ...             | ...            | ...                         | 6,102      | 5                     | 1,412      | 174        | 245        | 31         | 17                                             | 385        | 137        | 223        | 8,731           |
| Suspense . . . . .                                          | -16,413                                     | 93              | ...               | ...        | ...        | ...             | ...            | ...                         | -16,320    | ...                   | 803        | 52         | ...        | ...        | ...                                            | ...        | ...        | ...        | -15,465         |
| Profit and Loss . . . . .                                   | ...                                         | ...             | ...               | ...        | ...        | ...             | ...            | ...                         | ...        | ...                   | ...        | ...        | ...        | ...        | ...                                            | ...        | ...        | ...        | ...             |
| Barrack furniture, including<br>repairs and establishment . | 871,645                                     | 8,947           | ...               | 243        | ...        | ...             | ...            | ...                         | 880,835    | 446                   | 136,770    | 27,603     | 20,870     | 2,689      | 1,413                                          | 38,027     | 11,459     | 18,668     | 1,138,780       |
|                                                             | 69,147                                      | 880             | ...               | ...        | ...        | ...             | 21             | ...                         | 70,048     | ...                   | 4,754      | 3,986      | 89         | ...        | ...                                            | 773        | ...        | 2,246      | 81,896          |
| <b>TOTAL</b>                                                | 940,792                                     | 9,827           | ...               | 243        | ...        | ...             | 21             | ...                         | 950,883    | 446                   | 141,524    | 31,589     | 20,959     | 2,689      | 1,413                                          | 38,800     | 11,459     | 20,914     | 1,220,676       |
| <i>Deduct—Outlay in England @ 2s.<br/>per R</i> . . . . .   | 22,983                                      | ...             | ...               | ...        | ...        | ...             | ...            | ...                         | 22,983     | ...                   | ...        | ...        | ...        | ...        | ...                                            | ...        | ...        | 50         | 23,033          |
| <i>„ Loss by Exchange</i> . . . . .                         | 7,510                                       | ...             | ...               | ...        | ...        | ...             | ...            | ...                         | 7,510      | ...                   | ...        | ...        | ...        | ...        | ...                                            | ...        | ...        | 16         | 7,526           |
| <b>NET INDIA—MILITARY WORKS</b>                             | 910,299                                     | 9,827           | ...               | 243        | ...        | ...             | 21             | ...                         | 920,390    | 446                   | 141,524(b) | 31,589(c)  | 20,959     | 2,689      | 1,413                                          | 38,800     | 11,459     | 20,848     | 1,190,117       |
| <b>CIVIL WORKS.</b>                                         |                                             |                 |                   |            |            |                 |                |                             |            |                       |            |            |            |            |                                                |            |            |            |                 |
| <i>Civil Buildings—</i>                                     |                                             |                 |                   |            |            |                 |                |                             |            |                       |            |            |            |            |                                                |            |            |            |                 |
| New Works . . . . .                                         | 18,097(a)                                   | 1,485           | 822               | 1,249      | ...        | 893             | -176           | 22,773                      | 45,143     | 1,772                 | 96,404     | ...        | 587        | 59,073     | 5,863                                          | 17,847     | 654        | 11,601     | 238,944         |
| Repairs . . . . .                                           | 4,627                                       | 1,930           | 1,759             | 341        | ...        | 813             | 1,490          | 9,704                       | 20,664     | 265                   | 8,797      | ...        | 703        | 12,214     | 4,454                                          | 9,403      | 1,406      | 7,699      | 65,605          |
| <i>Communications—</i>                                      |                                             |                 |                   |            |            |                 |                |                             |            |                       |            |            |            |            |                                                |            |            |            |                 |
| New Works . . . . .                                         | ...                                         | 2,831           | 1,428             | 1,870      | ...        | ...             | ...            | 19,009                      | 25,138     | ...                   | 101,135    | 101        | ...        | ...        | 56                                             | 7,304      | ...        | 130        | 133,864         |
| Repairs . . . . .                                           | ...                                         | 4,754           | 7,353             | 5,914      | 503(a)     | ...             | ...            | 4,954                       | 23,478     | ...                   | 22,737     | 1,405      | ...        | ...        | 2,887                                          | 1,331      | ...        | ...        | 51,836          |
| <i>Mis. P. Improvements—</i>                                |                                             |                 |                   |            |            |                 |                |                             |            |                       |            |            |            |            |                                                |            |            |            |                 |
| New Works . . . . .                                         | ...                                         | ...             | ...               | 133        | ...        | ...             | ...            | -28,128                     | -27,995    | 374                   | 1,889      | 10,555     | ...        | 3,503      | ...                                            | ...        | ...        | 422        | -11,252         |
| Repairs . . . . .                                           | ...                                         | ...             | ...               | ...        | ...        | ...             | ...            | 85                          | 85         | ...                   | 1,524      | ...        | ...        | ...        | ...                                            | ...        | ...        | 145        | 1,754           |
| <b>TOTAL WORKS AND REPAIRS</b>                              | 22,724                                      | 11,000          | 11,362            | 9,507      | 503        | 1,706           | 1,314          | 28,397                      | 86,513     | 2,411                 | 232,486    | 12,059     | 1,290      | 74,790     | 13,260                                         | 35,885     | 2,060      | 19,997     | 480,751         |
| Establishment . . . . .                                     | 4,606                                       | 5,355           | 9,793             | 3,243      | ...        | 330             | 1,320          | 10,681                      | 35,328     | 468                   | 55,170     | 1,079      | 297        | 13,742     | 3,051                                          | 8,188      | 474        | 4,013      | 121,810         |
| Tools and Plant . . . . .                                   | 300                                         | 488             | 350               | 328        | ...        | 21              | ...            | 1,468                       | 2,955      | 31                    | 4,674      | 68         | 19         | 840        | 199                                            | -548       | 31         | 259        | 8,528           |
| Suspense . . . . .                                          | 3,766(d)                                    | ...             | 507               | -353       | ...        | 6               | ...            | 1,306                       | 5,232      | ...                   | 1,002      | 2,395      | ...        | 3,105      | ...                                            | -29        | ...        | ...        | 11,705          |
| Profit and Loss . . . . .                                   | ...                                         | ...             | ...               | ...        | ...        | ...             | ...            | ...                         | ...        | ...                   | 12         | ...        | ...        | ...        | ...                                            | ...        | ...        | ...        | 12              |
| <b>TOTAL</b>                                                | 31,396                                      | 16,843          | 22,012            | 12,725     | 503        | 2,063           | 2,634          | 41,852                      | 130,028    | 2,910                 | 293,344    | 15,601     | 1,606      | 92,477     | 16,510                                         | 43,496     | 2,565      | 24,269     | 622,806         |
| <i>Deduct—Outlay in England @ 2s.<br/>per R</i> . . . . .   | ...                                         | ...             | ...               | 91         | ...        | ...             | ...            | 1,124                       | 1,215      | ...                   | 479        | 7,315      | ...        | 8,279      | ...                                            | 1,457      | ...        | ...        | 18,745          |
| <i>„ Loss by Exchange</i> . . . . .                         | ...                                         | ...             | ...               | 30         | ...        | ...             | ...            | 368                         | 398        | ...                   | 156        | 2,391      | ...        | 2,706      | ...                                            | 476        | ...        | ...        | 6,127           |
| <b>NET INDIA—CIVIL WORKS</b>                                | 31,396                                      | 16,843          | 22,012            | 12,604     | 503        | 2,063           | 2,634          | 40,360                      | 128,415    | 2,910                 | 292,709    | 5,895      | 1,606      | 81,492     | 16,510                                         | 41,563     | 2,565      | 24,269     | 597,934         |
| <b>TOTAL OUTLAY—INDIA</b>                                   | 941,695                                     | 26,670          | 22,012            | 12,847     | 503        | 2,063           | 2,655          | 40,360                      | 1,048,805  | 3,356                 | 434,233    | 37,484     | 22,565     | 84,181     | 17,923                                         | 80,363     | 14,024     | 45,117     | 1,788,051       |
| Carried forward . . . . .                                   | 941,695                                     | 26,670          | 22,012            | 12,847     | 503        | 2,063           | 2,655          | 40,360                      | 1,048,805  | 3,356                 | 434,233    | 37,484     | 22,565     | 84,181     | 17,923                                         | 80,363     | 14,024     | 45,117     | 1,788,051       |

(d) Suspense balances held on the auxiliary Books of the A. G., P. W. D.

(a) (b) (c) For explanations see foot-notes to page 152.



No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS—concluded.

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|                                                                                                                                                                                                                                   | INDIA—GENERAL AND POLITICAL.              |                 |                   |            |         |                 |                |                             |               | Central<br>Provinces. | BURMA.      |            | Assam.     | Bengal.    | North-<br>Western<br>Provinces<br>and<br>Oudh. | Punjab.    | Madras.    | Bombay.    | GRAND<br>TOTAL.         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------|-------------------|------------|---------|-----------------|----------------|-----------------------------|---------------|-----------------------|-------------|------------|------------|------------|------------------------------------------------|------------|------------|------------|-------------------------|
|                                                                                                                                                                                                                                   | Director<br>General<br>Military<br>Works. | Raj-<br>putana. | Central<br>India. | Coorg.     | Mysore. | Hyder-<br>abad. | Port<br>Blair. | Bilu-<br>chistan<br>Agency. | TOTAL.        |                       | Upper.      | Lower.     |            |            |                                                |            |            |            |                         |
| Brought forward                                                                                                                                                                                                                   | Rx. 941,695                               | Rx. 26,670      | Rx. 22,012        | Rx. 12,847 | Rx. 503 | Rx. 2,063       | Rx. 2,655      | Rx. 40,360                  | Rx. 1,048,805 | Rx. 3,356             | Rx. 434,233 | Rx. 37,484 | Rx. 22,565 | Rx. 84,181 | Rx. 17,923                                     | Rx. 80,363 | Rx. 14,024 | Rx. 45,117 | Rx. 1,788,051           |
| Provincial and Incorporated Local Funds Ex-<br>penditure as per Account No. 62A, page 153.                                                                                                                                        | ...                                       | 1,442           | 645               | 2,474      | ...     | ...             | ...            | ...                         | 4,561         | 216,859               | 16,493      | 285,365    | 163,747    | 784,109    | 606,337                                        | 396,972    | 689,630    | 624,298    | 3,788,371               |
| GRAND TOTAL INDIA                                                                                                                                                                                                                 | 941,695                                   | 28,112          | 22,657            | 15,321     | 503     | 2,063           | 2,655          | 40,360                      | 1,053,366     | 220,215               | 450,726     | 322,849    | 186,312    | 868,290    | 624,260                                        | 477,335    | 703,654    | 669,415    | 5,576,422               |
| Deduct—Charges incurred on account of the<br>Indo-European Tel. Dept. by Bombay P. W.<br>Dept.                                                                                                                                    | ...                                       | ...             | ...               | ...        | ...     | ...             | ...            | ...                         | ...           | ...                   | ...         | ...        | ...        | ...        | ...                                            | ...        | ...        | 1,183      | 1,183                   |
| ADD—EXPENDITURE IN ENGLAND:—<br>Royal Indian Civil Engineering College, Cooper's Hill—<br>Salaries of President, Professors, &c., wages of servants, provisions, and contingent expenses, and refund of caution-money to students |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | £ 24,893<br>12          |
| Cost of alterations to the College buildings                                                                                                                                                                                      |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 24,905                  |
| Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal<br>Indian Engineering College                                                 |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 4,380                   |
| Passage to India of officers on appointment                                                                                                                                                                                       |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 704                     |
| Furlough pay and allowances of Military Officers in the Public Works Department.                                                                                                                                                  |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 13,712                  |
| Absentee allowances of Civil Officers in the Public Works Department                                                                                                                                                              |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 30,073                  |
| Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in England                                                                                                            |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 73,774                  |
| Remuneration for professional services rendered in connection with the Bombay Graving Dock Scheme and salary and expenses of an Inspector of lighthouses, etc.                                                                    |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 679<br>1,098            |
| Stores for India—<br>Military Works.                                                                                                                                                                                              |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 75,551                  |
| Civil Works                                                                                                                                                                                                                       |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 23,033<br>18,746        |
| EXCHANGE ON ENGLISH PAYMENTS                                                                                                                                                                                                      |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | £ 117,330<br>Rx. 38,338 |
| GRAND TOTAL, MILITARY AND CIVIL WORKS                                                                                                                                                                                             |                                           |                 |                   |            |         |                 |                |                             |               |                       |             |            |            |            |                                                |            |            |            | 5,730,907               |

ABSTRACT.

|                | Imperial.     | Provincial. | Local.    | TOTAL INDIA.  | ENGLAND. | EXCHANGE. | GRAND TOTAL.  |
|----------------|---------------|-------------|-----------|---------------|----------|-----------|---------------|
| Military Works | Rx. 1,190,117 | Rx. ...     | Rx. ...   | Rx. 1,190,117 | £ 23,033 | Rx. 7,526 | Rx. 1,220,676 |
| Civil Works    | 596,751       | 2,188,276   | 1,600,095 | 4,385,122     | 94,297   | 30,812    | 4,510,231     |

NOTE.—For items marked (a) (b) (c) see page 151.

(a) Includes Rx. 2,700 outlay by Civil Officers for Muscat; and Rx. 503 for Bangalore.

(b) Includes the following expenditure under the administration of the Director-General, Military Works:—

|                    |            |
|--------------------|------------|
| New Works          | Rx. 16,902 |
| Repairs            | 4,022      |
| Establishment      | 4,377      |
| Tools and Plant    | 101        |
| Suspense           | 803        |
| Barrack Department | 1,496      |
|                    | 27,701     |

(c) Includes the following expenditure under the administration of the Director-General, Military Works:—

|                    |           |
|--------------------|-----------|
| New Works          | Rx. 4,132 |
| Repairs            | 7,451     |
| Establishment      | 3,420     |
| Tools and Plant    | 27        |
| Suspense           | 52        |
| Barrack Department | 1,559     |
|                    | 16,641    |



## No. 62A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

| PROVINCIAL.                                       | INDIA.     |                |        | Central Provin-ces. | BURMA. |         | Assam.  | Bengal. | North-Western Provinces and Oudh. | Punjab. | Madras. | Bombay. | TOTAL.    |
|---------------------------------------------------|------------|----------------|--------|---------------------|--------|---------|---------|---------|-----------------------------------|---------|---------|---------|-----------|
|                                                   | Rajputana. | Central India. | Coorg. |                     | Upper. | Lower.  |         |         |                                   |         |         |         |           |
| CIVIL WORKS.                                      | Rx.        | Rx.            | Rx.    | Rx.                 | Rx.    | Rx.     | Rx.     | Rx.     | Rx.                               | Rx.     | Rx.     | Rx.     | Rx.       |
| <b>BY PUBLIC WORKS DEPARTMENT.</b>                |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| Civil Buildings—                                  |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | ...        | ...            | ...    | 34,700              | ...    | 83,908  | 15,421  | 111,229 | 70,532                            | 81,742  | 127,944 | 130,100 | 655,576   |
| Repairs . . . . .                                 | ...        | ...            | ...    | 5,696               | ...    | 12,467  | 6,305   | 35,396  | 30,309                            | 22,462  | 22,156  | 37,755  | 172,606   |
| Communications—                                   |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | ...        | ...            | ...    | 58,423              | ...    | 8,719   | 29,059  | 47,393  | 22,308                            | 25,475  | 31,842  | 44,200  | 267,419   |
| Repairs . . . . .                                 | ...        | ...            | ...    | 35,604              | ...    | 46,329  | 26,928  | 62,713  | 95,464                            | 82,347  | 13,095  | 87,373  | 449,853   |
| Miscellaneous Public Improvements—                |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | ...        | ...            | ...    | 668                 | ...    | 229     | 186     | 16,962  | 2,555                             | 7,144   | 4,275   | 5,931   | 37,950    |
| Repairs . . . . .                                 | ...        | ...            | ...    | 140                 | ...    | 804     | 39      | 7,491   | 770                               | 4,208   | 1,403   | 2,738   | 17,593    |
| <b>TOTAL WORKS AND REPAIRS</b>                    | ...        | ...            | ...    | 135,231             | ...    | 152,456 | 77,938  | 281,184 | 221,998                           | 223,378 | 200,715 | 308,097 | 1,600,997 |
| Establishment . . . . .                           | ...        | ...            | ...    | 35,711              | ...    | 43,458  | 35,558  | 72,188  | 77,316                            | 57,048  | 43,623  | 93,199  | 458,101   |
| Tools and Plant . . . . .                         | ...        | ...            | ...    | 4,023               | ...    | 3,109   | 600     | 4,763   | 2,875                             | 4,006   | 1,534   | 5,702   | 26,612    |
| Profit and Loss . . . . .                         | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | 3       | 6                                 | ...     | ...     | 12      | 21        |
| Suspense . . . . .                                | ...        | ...            | ...    | 1,200               | ...    | 3,587   | 275     | —7,532  | 2,231                             | —2,106  | 2,148   | —5,301  | —5,498    |
| <b>TOTAL</b>                                      | ...        | ...            | ...    | 176,165             | ...    | 202,610 | 114,371 | 350,606 | 304,426                           | 282,326 | 248,020 | 401,709 | 2,080,233 |
| <b>BY CIVIL DEPARTMENT.</b>                       |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| Civil Buildings—                                  |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | 3,576   | 1,077                             | ...     | 235     | ...     | 4,888     |
| Repairs . . . . .                                 | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | ...     | 3,903                             | ...     | 694     | ...     | 4,657     |
| Communications—                                   |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | 503     | 585                               | ...     | 1,317   | ...     | 2,405     |
| Repairs . . . . .                                 | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | 5       | 2,113                             | ...     | 7,860   | ...     | 9,978     |
| Miscellaneous Public Improvements—                |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | ...     | 9,270                             | ...     | 4,015   | ...     | 13,285    |
| Repairs . . . . .                                 | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | 208     | 7,914                             | ...     | ...     | ...     | 8,122     |
| <b>TOTAL WORKS AND REPAIRS</b>                    | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | 4,292   | 24,922                            | ...     | 14,121  | ...     | 43,335    |
| Establishment . . . . .                           | ...        | ...            | ...    | 34                  | ...    | ...     | ...     | 140     | 4,490                             | 1,841   | ...     | 5       | 6,510     |
| Tools and Plant . . . . .                         | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | ...     | 204                               | ...     | ...     | ...     | 204       |
| Miscellaneous . . . . .                           | ...        | ...            | ...    | 6                   | ...    | 50,163  | 1,811   | 2,109   | 1,352                             | 1,507   | ...     | 1,046   | 57,994    |
| <b>TOTAL</b>                                      | ...        | ...            | ...    | 40                  | ...    | 50,163  | 1,811   | 6,541   | 30,968                            | 3,348   | 14,121  | 1,051   | 108,043   |
| <b>TOTAL PROVINCIAL</b>                           | ...        | ...            | ...    | 176,205             | ...    | 252,773 | 116,182 | 357,147 | 335,394                           | 285,674 | 262,141 | 402,760 | 2,188,276 |
| <b>INCORPORATED LOCAL.</b>                        |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| <b>CIVIL WORKS.</b>                               |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| <b>BY PUBLIC WORKS DEPARTMENT.</b>                |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| Civil Buildings—                                  |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | 39         | ...            | ...    | 28                  | ...    | 43      | 319     | ...     | 17,919                            | 6,647   | 674     | 3,463   | 29,132    |
| Repairs . . . . .                                 | 45         | ...            | ...    | ...                 | ...    | 151     | 136     | ...     | 5,013                             | 8,896   | ...     | 227     | 14,468    |
| Communications—                                   |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | 30         | ...            | 1,118  | 20,856              | 4,386  | 9,867   | 17,835  | ...     | 73,268                            | 14,715  | 1,747   | 29,967  | 173,789   |
| Repairs . . . . .                                 | 1,033      | ...            | 770    | 2,782               | 659    | 4,782   | 20,071  | ...     | 72,461                            | 46,074  | 3,453   | 49,438  | 201,523   |
| Miscellaneous Public Improvements—                |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | ...        | ...            | 30     | 18                  | 1,409  | 4,633   | 3,241   | ...     | 132                               | 7,144   | 61      | 2,035   | 18,703    |
| Repairs . . . . .                                 | ...        | ...            | 42     | ...                 | 1,539  | 1,236   | ...     | ...     | 1,625                             | 4,430   | ...     | 443     | 9,315     |
| <b>TOTAL WORKS AND REPAIRS</b>                    | 1,147      | ...            | 1,960  | 23,684              | 6,454  | 21,015  | 42,838  | ...     | 170,418                           | 87,906  | 5,935   | 85,573  | 446,930   |
| Establishment . . . . .                           | 115        | ...            | 485    | 2                   | 1,313  | 4,833   | 4,224   | ...     | 39,420                            | 11,570  | 2,848   | 11,042  | 75,852    |
| Tools and Plant . . . . .                         | 17         | ...            | 29     | ...                 | 94     | 315     | 344     | ...     | 1,500                             | 630     | 696     | 1,205   | 4,890     |
| Suspense . . . . .                                | ...        | ...            | ...    | ...                 | ...    | ...     | ...     | ...     | ...                               | ...     | ...     | —1,257  | —1,257    |
| <b>TOTAL</b>                                      | 1,279      | ...            | 2,474  | 23,686              | 7,861  | 26,163  | 47,406  | ...     | 211,338                           | 100,106 | 9,479   | 96,623  | 526,415   |
| <b>BY CIVIL DEPARTMENT.</b>                       |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| Civil Buildings—                                  |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | 34         | 7              | ...    | 114                 | 78     | 2       | ...     | 65      | 3,246                             | ...     | 15,837  | 4,883   | 24,266    |
| Repairs . . . . .                                 | 29         | 50             | ...    | 65                  | 58     | 45      | ...     | ...     | 6,778                             | ...     | 9,151   | 5,163   | 21,339    |
| Communications—                                   |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | ...        | ...            | ...    | 1,225               | 2,333  | 2,810   | ...     | 124,008 | 4,629                             | ...     | 72,340  | 16,224  | 223,569   |
| Repairs . . . . .                                 | 75         | 79             | ...    | 10,090              | 827    | 1,067   | ...     | 227,396 | 31,882                            | ...     | 234,676 | 46,628  | 552,720   |
| Miscellaneous Public Improvements—                |            |                |        |                     |        |         |         |         |                                   |         |         |         |           |
| New Works . . . . .                               | 20         | 483            | ...    | 553                 | 4,318  | 714     | ...     | ...     | 56                                | ...     | 9,761   | 21,130  | 37,035    |
| Repairs . . . . .                                 | 5          | 3              | ...    | 674                 | 689    | 565     | ...     | 1,132   | 300                               | ...     | 13,791  | 10,566  | 27,725    |
| <b>TOTAL WORKS AND REPAIRS</b>                    | 163        | 622            | ...    | 12,721              | 8,303  | 5,203   | ...     | 352,601 | 46,891                            | ...     | 355,556 | 104,594 | 886,654   |
| Establishment . . . . .                           | ...        | 23             | ...    | 3,341               | 225    | 1,106   | ...     | 64,160  | 10,608                            | 911     | 58,740  | 18,359  | 157,473   |
| Tools and Plant . . . . .                         | ...        | ...            | ...    | 103                 | 41     | 37      | ...     | 3,146   | 2,038                             | ...     | 3,539   | 630     | 9,554     |
| Miscellaneous . . . . .                           | ...        | ...            | ...    | 803                 | 63     | 83      | 159     | 7,055   | 68                                | 10,281  | 155     | 1,332   | 19,999    |
| <b>TOTAL</b>                                      | 163        | 645            | ...    | 16,968              | 8,632  | 6,429   | 159     | 426,962 | 59,605                            | 11,192  | 418,010 | 124,915 | 1,073,680 |
| <b>TOTAL INCORPORATED LOCAL</b>                   | 1,442      | 645            | 2,474  | 40,654              | 16,493 | 32,592  | 47,565  | 426,962 | 270,943                           | 111,298 | 427,489 | 221,538 | 1,600,095 |
| <b>GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62</b> | 1,442      | 645            | 2,474  | 216,859             | 16,493 | 285,365 | 163,747 | 784,109 | 606,337                           | 396,972 | 689,630 | 624,298 | 3,788,371 |

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

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FINANCE AND REVENUE ACCOUNTS OF THE

| PROVINCES.                       | BUILDINGS FOR ACCOMMODATION OF TROOPS.                                                                 |               |                                                                                                |                                     |               |                         |               |                                              |               |                               |                                 |                                |       |        |        |        |        |        |        |        |       |       |         | Roads to hill stations or lines of Military communication. | General Cantonment Works. | Fortifications. | Dockyard or Naval. | Public Works. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|----------------------------------|--------------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------|-------------------------------------|---------------|-------------------------|---------------|----------------------------------------------|---------------|-------------------------------|---------------------------------|--------------------------------|-------|--------|--------|--------|--------|--------|--------|--------|-------|-------|---------|------------------------------------------------------------|---------------------------|-----------------|--------------------|---------------|--------------|-----------------------------------|------------|
|                                  | New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops. |               | Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops. | Improvements to existing buildings. |               | Buildings for Officers. |               | Temporary accommodation for European troops. |               | Buildings for Native Cavalry. | Buildings for Native Artillery. | Buildings for Native Infantry. |       |        |        |        |        |        |        |        |       |       |         |                                                            |                           |                 |                    |               |              |                                   |            |
|                                  | In the Plains.                                                                                         | In the Hills. |                                                                                                | In the Plains.                      | In the Hills. | In the Plains.          | In the Hills. | In the Plains.                               | In the Hills. |                               |                                 |                                |       |        |        |        |        |        |        |        |       |       |         |                                                            |                           |                 |                    |               |              |                                   |            |
|                                  | Rx.                                                                                                    | Rx.           | Rx.                                                                                            | Rx.                                 | Rx.           | Rx.                     | Rx.           | Rx.                                          | Rx.           | Rx.                           | Rx.                             | Rx.                            | Rx.   | Rx.    | Rx.    | Rx.    | Rx.    | Rx.    | Rx.    | Rx.    | Rx.   | Rx.   | Rx.     | Rx.                                                        | Rx.                       | Rx.             |                    |               |              |                                   |            |
| Director-General, Military Works | 35,037                                                                                                 | 42,827        | ...                                                                                            | 76,525                              | 13,732        | 1,287                   | 9,783         | 323                                          | 39            | 6,089                         | 21                              | 25,071                         | 1,457 | 38,028 | 12,620 | 27,744 | 15,416 | 27,334 | 81,674 | 23,351 | 1,756 | 9,049 | 449,163 | 3,632                                                      | 445,531                   |                 |                    |               |              |                                   |            |
| Rajputana and Central India      | ...                                                                                                    | ...           | ...                                                                                            | 27                                  | 132           | ...                     | ...           | ...                                          | ...           | 874                           | ...                             | 452                            | ...   | ...    | 535    | ...    | ...    | ...    | 396    | ...    | ...   | ...   | 2,416   | ...                                                        | 2,416                     |                 |                    |               |              |                                   |            |
| Coorg                            | 182                                                                                                    | ...           | ...                                                                                            | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | ...                            | ...   | ...    | ...    | ...    | ...    | ...    | ...    | ...    | ...   | ...   | 182     | ...                                                        | 182                       |                 |                    |               |              |                                   |            |
| Hyderabad                        | ...                                                                                                    | ...           | ...                                                                                            | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | ...                            | ...   | ...    | ...    | ...    | ...    | ...    | ...    | ...    | ...   | ...   | ...     | ...                                                        | ...                       |                 |                    |               |              |                                   |            |
| Central Provinces                | ...                                                                                                    | ...           | ...                                                                                            | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | ...                            | ...   | ...    | ...    | ...    | ...    | 38     | ...    | ...    | ...   | 50    | 88      | ...                                                        | 88                        |                 |                    |               |              |                                   |            |
| Upper Burma                      | 52,109                                                                                                 | ...           | ...                                                                                            | ...                                 | ...           | 14,502                  | ...           | ...                                          | ...           | ...                           | ...                             | 18,513                         | ...   | 1,666  | 6,042  | 698    | ...    | ...    | 5,216  | 1,617  | ...   | ...   | 100,363 | ...                                                        | 100,363                   |                 |                    |               |              |                                   |            |
| Lower Burma                      | 2,051                                                                                                  | ...           | ...                                                                                            | ...                                 | ...           | 1,248                   | ...           | ...                                          | ...           | ...                           | ...                             | 877                            | ...   | 354    | 1,200  | 436    | ...    | ...    | 407    | 286    | ...   | ...   | 6,859   | ...                                                        | 6,859                     |                 |                    |               |              |                                   |            |
| Assam                            | ...                                                                                                    | ...           | ...                                                                                            | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | 1,972                          | ...   | ...    | 5      | ...    | ...    | 8,505  | 411    | 15     | ...   | ...   | 10,908  | ...                                                        | 10,908                    |                 |                    |               |              |                                   |            |
| Bengal                           | ...                                                                                                    | ...           | ...                                                                                            | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | 465                            | ...   | 1      | ...    | ...    | ...    | ...    | 27     | ...    | ...   | ...   | 493     | ...                                                        | 493                       |                 |                    |               |              |                                   |            |
| North-Western Provinces and Oudh | ...                                                                                                    | ...           | ...                                                                                            | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | ...                            | ...   | ...    | ...    | ...    | ...    | 325    | 280    | ...    | ...   | ...   | 605     | ...                                                        | 605                       |                 |                    |               |              |                                   |            |
| Punjab                           | 17                                                                                                     | ...           | ...                                                                                            | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | 1,182                         | 155                             | 4,294                          | ...   | ...    | ...    | 1,034  | ...    | 2,887  | 6,816  | 4,136  | ...   | ...   | 20,521  | ...                                                        | 20,521                    |                 |                    |               |              |                                   |            |
| Madras                           | 1,135                                                                                                  | 11            | 762                                                                                            | 129                                 | ...           | 66                      | ...           | ...                                          | ...           | ...                           | ...                             | 134                            | ...   | 205    | 1,511  | 369    | 5      | ...    | 143    | ...    | ...   | ...   | 4,470   | 369                                                        | 4,101                     |                 |                    |               |              |                                   |            |
| Bombay                           | 2,266                                                                                                  | 158           | ...                                                                                            | 1,056                               | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | 1,716                          | ...   | 101    | ...    | ...    | ...    | ...    | 269    | 618    | ...   | 172   | 6,356   | 2                                                          | 6,354                     |                 |                    |               |              |                                   |            |
| TOTAL                            | 92,797                                                                                                 | 42,996        | 762                                                                                            | 77,737                              | 13,864        | 17,103                  | 9,783         | 323                                          | 39            | 8,145                         | 176                             | 53,494                         | 1,457 | 40,355 | 21,913 | 30,281 | 15,421 | 39,089 | 95,639 | 30,023 | 1,756 | 9,271 | 602,424 | 4,003                                                      | 598,421                   |                 |                    |               |              |                                   |            |



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

| PROVINCES.                       | BUILDINGS FOR ACCOMMODATION OF TROOPS.                                                     |               |                                     |               |                         |               |                                              |               |                               |                                 |                                |                                                  |              |                 |               |                          |       |                                                            |                           |                 |                    |               |              |                                   |            |
|----------------------------------|--------------------------------------------------------------------------------------------|---------------|-------------------------------------|---------------|-------------------------|---------------|----------------------------------------------|---------------|-------------------------------|---------------------------------|--------------------------------|--------------------------------------------------|--------------|-----------------|---------------|--------------------------|-------|------------------------------------------------------------|---------------------------|-----------------|--------------------|---------------|--------------|-----------------------------------|------------|
|                                  | Buildings, including subsidiary, auxiliary and hospital accommodation for European troops. |               | Improvements to existing buildings. |               | Buildings for Officers. |               | Temporary accommodation for European troops. |               | Buildings for Native Cavalry. | Buildings for Native Artillery. | Buildings for Native Infantry. | Rents of buildings or compensation for quarters. | Rest-houses. | Ordnance Works. | Commissariat. | Staff and Miscellaneous. | Stud. | Roads to hill stations or lines of Military communication. | General Cantonment Works. | Fortifications. | Dockyard or Naval. | Public Works. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|                                  | In the Plains.                                                                             | In the Hills. | In the Plains.                      | In the Hills. | In the Plains.          | In the Hills. | In the Plains.                               | In the Hills. |                               |                                 |                                |                                                  |              |                 |               |                          |       |                                                            |                           |                 |                    |               |              |                                   |            |
|                                  | Rx.                                                                                        | Rx.           | Rx.                                 | Rx.           | Rx.                     | Rx.           | Rx.                                          | Rx.           | Rx.                           | Rx.                             | Rx.                            | Rx.                                              | Rx.          | Rx.             | Rx.           | Rx.                      | Rx.   | Rx.                                                        | Rx.                       | Rx.             | Rx.                | Rx.           | Rx.          | Rx.                               | Rx.        |
| Director-General, Military Works | 56,975                                                                                     | 13,418        | ...                                 | ...           | 2,959                   | 1,563         | 981                                          | ...           | 1,839                         | 185                             | 6,540                          | 14,538                                           | 1,698        | 8,409           | 6,107         | 13,915                   | 723   | 22,428                                                     | 54,151                    | 9,072           | 1,635              | 36,687        | 253,823      | 8,998                             | 244,825    |
| Rajputana and Central India      | 1,015                                                                                      | 424           | ...                                 | ...           | 37                      | 88            | ...                                          | ...           | 276                           | ...                             | 797                            | 249                                              | ...          | ...             | 77            | 121                      | ...   | ...                                                        | 577                       | ...             | ...                | ...           | 3,661        | ...                               | 3,661      |
| Coorg                            | ...                                                                                        | ...           | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | ...                            | ...                                              | ...          | ...             | ...           | ...                      | ...   | ...                                                        | 17                        | ...             | ...                | ...           | 17           | ...                               | 17         |
| Hyderabad                        | ...                                                                                        | ...           | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | ...                            | ...                                              | ...          | ...             | ...           | ...                      | ...   | ...                                                        | ...                       | ...             | ...                | ...           | ...          | ...                               | ...        |
| Central Provinces                | ...                                                                                        | ...           | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | 107                            | ...                                              | ...          | ...             | ...           | 89                       | ...   | 56                                                         | ...                       | ...             | ...                | 25            | 277          | ...                               | 277        |
| Upper Burma                      | 2,674                                                                                      | ...           | ...                                 | ...           | 712                     | ...           | 14                                           | ...           | ...                           | ...                             | 1,531                          | 393                                              | ...          | 22              | 1,100         | 379                      | ...   | ...                                                        | 3,514                     | 1,041           | ...                | ...           | 11,380       | ...                               | 11,380     |
| Lower Burma                      | 2,467                                                                                      | ...           | ...                                 | ...           | 2,139                   | ...           | 149                                          | ...           | ...                           | ...                             | 2,830                          | 309                                              | 34           | 415             | 1,152         | 556                      | ...   | ...                                                        | 2,657                     | 2,123           | ...                | ...           | 14,831       | ...                               | 14,831     |
| Assam                            | ...                                                                                        | ...           | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | 1,544                          | 291                                              | ...          | ...             | 363           | ...                      | ...   | 2,724                                                      | 874                       | 169             | ...                | ...           | 5,965        | ...                               | 5,965      |
| Bengal                           | ...                                                                                        | ...           | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | 552                            | 96                                               | ...          | 48              | 516           | ...                      | ...   | 403                                                        | 77                        | ...             | ...                | ...           | 1,692        | ...                               | 1,692      |
| North-Western Provinces and Oudh | ...                                                                                        | ...           | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | ...                           | ...                             | ...                            | ...                                              | ...          | ...             | ...           | 255                      | ...   | ...                                                        | 190                       | 87              | ...                | ...           | 532          | ...                               | 532        |
| Punjab                           | 146                                                                                        | ...           | ...                                 | ...           | ...                     | ...           | ...                                          | ...           | 372                           | 249                             | 1,599                          | ...                                              | ...          | 53              | 32            | 410                      | 270   | 4,831                                                      | 1,072                     | 1,299           | ...                | ...           | 10,333       | ...                               | 10,333     |
| Madras                           | 2,209                                                                                      | 81            | 5                                   | ...           | ...                     | 4             | ...                                          | ...           | ...                           | 18                              | 226                            | 960                                              | ...          | ...             | 180           | 328                      | 87    | 339                                                        | 289                       | 555             | ...                | ...           | 5,281        | 169                               | 5,112      |
| Bombay                           | 2,326                                                                                      | 709           | ...                                 | ...           | ...                     | ...           | 90                                           | ...           | 48                            | 748                             | ...                            | ...                                              | ...          | 87              | 138           | 1,100                    | ...   | 93                                                         | 2,172                     | 74              | ...                | 961           | 8,546        | ...                               | 8,546      |
| TOTAL                            | 67,812                                                                                     | 14,632        | 5                                   | ...           | 5,847                   | 1,655         | 1,234                                        | ...           | 2,535                         | 1,200                           | 15,726                         | 16,836                                           | 1,732        | 9,034           | 9,665         | 17,153                   | 1,080 | 30,874                                                     | 65,590                    | 14,420          | 1,635              | 37,673        | 316,338      | 9,167                             | 307,171    |

GOVERNMENT OF INDIA, FOR THE YEAR 1890-91.



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

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FINANCE AND REVENUE ACCOUNTS OF THE

| PROVINCES.                         | Marine. | Customs. | Salt. | Opium. | Mint. | Postal. | Telegraph. | Viceregal Residences and Secretariat Offices of Government of India. | Treasury and Currency. | Residences for Local Governments and Secretariat Offices. | Residences and Agencies. | Land Revenue. | Stamps and Stationery. | Surveyor-General's Office. | Minor Departments. | Educational. | Law and Justice. | Churches and Burial Grounds. | Jails. | Police. | Medical. | Printing. | Public Works. | Miscellaneous. | Forest. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|------------------------------------|---------|----------|-------|--------|-------|---------|------------|----------------------------------------------------------------------|------------------------|-----------------------------------------------------------|--------------------------|---------------|------------------------|----------------------------|--------------------|--------------|------------------|------------------------------|--------|---------|----------|-----------|---------------|----------------|---------|--------------|-----------------------------------|------------|
|                                    | Rx.     | Rx.      | Rx.   | Rx.    | Rx.   | Rx.     | Rx.        | Rx.                                                                  | Rx.                    | Rx.                                                       | Rx.                      | Rx.           | Rx.                    | Rx.                        | Rx.                | Rx.          | Rx.              | Rx.                          | Rx.    | Rx.     | Rx.      | Rx.       | Rx.           | Rx.            | Rx.     | Rx.          | Rx.                               | Rx.        |
| Director-General, Military Works . | ...     | ...      | ...   | ...    | ...   | 46      | ...        | ...                                                                  | ...                    | ...                                                       | ...                      | ...           | ...                    | ...                        | ...                | ...          | ...              | 15,360                       | ...    | ...     | ...      | ...       | ...           | 135            | ...     | 15,541       | 144                               | 15,397     |
| Rajputana .                        | ...     | ...      | ...   | ...    | ...   | 145     | ...        | ...                                                                  | ...                    | ...                                                       | ...                      | 24            | ...                    | ...                        | ...                | 60           | 495              | 43                           | 655    | 63      | 15       | ...       | 20            | 25             | ...     | 1,545        | 60                                | 1,485      |
| Central India .                    | ...     | ...      | ...   | 75     | ...   | 38      | 43         | ...                                                                  | ...                    | 43                                                        | 110                      | ...           | ...                    | ...                        | ...                | 165          | 30               | 610                          | 344    | ...     | ...      | ...       | 98            | 378            | ...     | 1,934        | 1,112                             | 822        |
| Coorg. .                           | ...     | ...      | ...   | ...    | ...   | 70      | ...        | ...                                                                  | 397                    | ...                                                       | ...                      | ...           | ...                    | 23                         | ...                | 124          | 529              | ...                          | 8      | ...     | ...      | ...       | ...           | 124            | ...     | 1,275        | 26                                | 1,249      |
| Hyderabad .                        | ...     | ...      | ...   | ...    | ...   | 41      | 17         | ...                                                                  | ...                    | 825                                                       | ...                      | ...           | ...                    | ...                        | ...                | ...          | ...              | 6                            | ...    | ...     | ...      | ...       | ...           | 4              | ...     | 893          | ...                               | 893        |
| Port Blair .                       | ...     | ...      | ...   | ...    | ...   | ...     | ...        | ...                                                                  | ...                    | ...                                                       | ...                      | ...           | ...                    | ...                        | ...                | ...          | ...              | ...                          | -176   | ...     | ...      | ...       | ...           | ...            | ...     | -176         | ...                               | -176       |
| Biluchistan Agency                 | ...     | ...      | ...   | ...    | ...   | 155     | 62         | ...                                                                  | 469                    | ...                                                       | 12,425                   | ...           | ...                    | ...                        | ...                | ...          | 6,174            | 2                            | 39     | 1,326   | 57       | ...       | 1,514         | 550            | ...     | 22,773       | ...                               | 22,773     |
| Central Provinces .                | ...     | ...      | ...   | ...    | ...   | 294     | 1,370      | ...                                                                  | ...                    | ...                                                       | ...                      | ...           | ...                    | ...                        | ...                | ...          | ...              | 108                          | ...    | ...     | ...      | ...       | ...           | ...            | ...     | 1,772        | ...                               | 1,772      |
| Upper Burma .                      | 173     | ...      | ...   | ...    | ...   | 3,664   | 3,559      | ...                                                                  | ...                    | 75                                                        | ...                      | ...           | ...                    | ...                        | ...                | ...          | 15,255           | 5,279                        | 31,572 | 21,470  | 1,950    | ...       | 1,807         | 11,600         | ...     | 96,404       | ...                               | 96,404     |
| Lower Burma .                      | ...     | ...      | ...   | ...    | ...   | ...     | ...        | ...                                                                  | ...                    | ...                                                       | ...                      | ...           | ...                    | ...                        | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | ...            | ...     | ...          | ...                               | ...        |
| Assam .                            | ...     | ...      | ...   | ...    | ...   | 176     | 408        | ...                                                                  | ...                    | ...                                                       | ...                      | ...           | ...                    | 3                          | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | ...            | ...     | 587          | ...                               | 587        |
| Bengal .                           | ...     | ...      | 33    | 903    | 283   | 2,375   | 582        | 53,669                                                               | 105                    | ...                                                       | ...                      | ...           | ...                    | 279                        | ...                | ...          | ...              | 833                          | ...    | ...     | ...      | 11        | ...           | ...            | ...     | 59,073       | ...                               | 59,073     |
| N.-W. Provinces and Oudh           | ...     | ...      | ...   | 2,012  | ...   | 1,002   | 386        | 160                                                                  | 17                     | ...                                                       | ...                      | ...           | ...                    | ...                        | 1,066              | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | ...            | 1,220   | 5,863        | ...                               | 5,863      |
| Punjab .                           | ...     | ...      | ...   | ...    | ...   | 706     | 2,069      | 9,291                                                                | ...                    | 938                                                       | ...                      | ...           | ...                    | ...                        | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | 4,843          | ...     | 17,847       | ...                               | 17,847     |
| Madras .                           | ...     | ...      | ...   | ...    | ...   | 432     | 222        | ...                                                                  | ...                    | ...                                                       | ...                      | ...           | ...                    | ...                        | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | ...            | ...     | 654          | ...                               | 654        |
| Bombay .                           | ...     | 700      | 2,521 | ...    | 2,053 | 1,966   | 1,948      | ...                                                                  | 576                    | ...                                                       | 190                      | ...           | ...                    | ...                        | ...                | ...          | ...              | ...                          | 519    | 1,084   | ...      | ...       | ...           | 44             | ...     | 11,601       | ...                               | 11,601     |
| TOTAL .                            | 173     | 700      | 2,554 | 2,990  | 2,336 | 11,110  | 10,666     | 63,120                                                               | 1,564                  | 1,881                                                     | 12,725                   | 24            | ...                    | 305                        | 1,066              | 349          | 22,483           | 22,241                       | 32,961 | 23,943  | 2,022    | 11        | 3,439         | 17,703         | 1,220   | 237,586      | 1,342                             | 236,244    |

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

| PROVINCES.                             | Marine. | Forest. | Excise and Customs. | Salt. | Opium. | Mint. | Postal. | Telegraph. | Viceregal Buildings and Secretariat Offices of the Government of India. | Residences for Local Governments and Secretariat Offices. | Residencies and Agencies | Land Revenue. | Treasury and Currency. | Surveyor's Office. | Minor Departments. | Educational. | Law and Justice. | Churches and Burial Grounds. | Jails. | Police. | Medical. | Printing. | Public Works. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|----------------------------------------|---------|---------|---------------------|-------|--------|-------|---------|------------|-------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------|---------------|------------------------|--------------------|--------------------|--------------|------------------|------------------------------|--------|---------|----------|-----------|---------------|----------------|--------------|-----------------------------------|------------|
|                                        | Rx.     | Rx.     | Rx.                 | Rx.   | Rx.    | Rx.   | Rx.     | Rx.        | Rx.                                                                     | Rx.                                                       | Rx.                      | Rx.           | Rx.                    | Rx.                | Rx.                | Rx.          | Rx.              | Rx.                          | Rx.    | Rx.     | Rx.      | Rx.       | Rx.           | Rx.            | Rx.          | Rx.                               | Rx.        |
| Director-General, Military Works . . . | ...     | ...     | ...                 | ...   | ...    | ...   | 43      | 84         | ...                                                                     | 27                                                        | ...                      | ...           | ...                    | ...                | ...                | ...          | 9                | 4,377                        | 39     | ...     | ...      | ...       | 1             | 85             | 4,665        | 38                                | 4,627      |
| Rajputana . . .                        | ...     | ...     | ...                 | ...   | ...    | ...   | 103     | 85         | ...                                                                     | ...                                                       | 571                      | 41            | ...                    | ...                | ...                | 287          | 110              | 134                          | 106    | 197     | ...      | ...       | 238           | 58             | 1,930        | ...                               | 1,930      |
| Central India . . .                    | ...     | ...     | ...                 | ...   | 37     | ...   | 220     | 77         | ...                                                                     | 246                                                       | 250                      | 26            | ...                    | ...                | ...                | 379          | 14               | 106                          | 179    | 34      | 44       | ...       | 474           | 406            | 2,492        | 733                               | 1,759      |
| Coorg . . .                            | ...     | ...     | 8                   | ...   | ...    | ...   | 2       | ...        | ...                                                                     | 76                                                        | ...                      | ...           | 54                     | ...                | ...                | 21           | 34               | 20                           | 27     | 11      | ...      | ...       | 74            | 81             | 408          | 67                                | 341        |
| Hyderabad . . .                        | ...     | ...     | ...                 | ...   | ...    | ...   | 206     | 32         | ...                                                                     | 300                                                       | ...                      | ...           | ...                    | ...                | ...                | ...          | ...              | 166                          | ...    | ...     | 14       | ...       | ...           | 95             | 813          | ...                               | 813        |
| Port Blair . . .                       | ...     | ...     | ...                 | ...   | ...    | ...   | ...     | ...        | ...                                                                     | ...                                                       | ...                      | ...           | ...                    | ...                | ...                | ...          | ...              | ...                          | 1,490  | ...     | ...      | ...       | ...           | ...            | 1,490        | ...                               | 1,490      |
| Biluchistan Agency . . .               | ...     | ...     | ...                 | ...   | ...    | ...   | 67      | 182        | ...                                                                     | ...                                                       | ...                      | ...           | 738                    | ...                | ...                | ...          | 541              | 4                            | 94     | 1,123   | 237      | ...       | 58            | 6,660          | 9,704        | ...                               | 9,704      |
| Central Provinces . . .                | ...     | ...     | ...                 | ...   | ...    | ...   | 182     | 83         | ...                                                                     | ...                                                       | ...                      | ...           | ...                    | ...                | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | ...            | 265          | ...                               | 265        |
| Upper Burma . . .                      | 11      | ...     | ...                 | ...   | ...    | ...   | 182     | 61         | ...                                                                     | 363                                                       | ...                      | ...           | ...                    | ...                | ...                | ...          | 1,050            | 145                          | 265    | 4,660   | 104      | ...       | 190           | 1,766          | 8,797        | ...                               | 8,797      |
| Lower Burma . . .                      | ...     | ...     | ...                 | ...   | ...    | ...   | ...     | ...        | ...                                                                     | ...                                                       | ...                      | ...           | ...                    | ...                | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | ...            | ...          | ...                               | ...        |
| Assam . . .                            | ...     | ...     | ...                 | ...   | ...    | ...   | 304     | 385        | ...                                                                     | ...                                                       | ...                      | ...           | ...                    | 14                 | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | ...            | 703          | ...                               | 703        |
| Bengal . . .                           | ...     | ...     | ...                 | 1,297 | 1,992  | 336   | 2,075   | 1,071      | 5,207                                                                   | ...                                                       | 2                        | ...           | 247                    | 267                | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | 55        | ...           | 270            | 12,819       | 605                               | 12,214     |
| N.-W. Provinces and Oudh . . .         | ...     | ...     | 60                  | ...   | 2,244  | ...   | 1,397   | 409        | 156                                                                     | 64                                                        | ...                      | ...           | 5                      | ...                | 115                | ...          | ...              | 4                            | ...    | ...     | ...      | ...       | ...           | ...            | 4,454        | ...                               | 4,454      |
| Punjab . . .                           | ...     | ...     | ...                 | ...   | ...    | ...   | 1,578   | 503        | 5,675                                                                   | 845                                                       | ...                      | ...           | ...                    | ...                | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | 802            | 9,403        | ...                               | 9,403      |
| Madras . . .                           | ...     | ...     | ...                 | 241   | ...    | ...   | 797     | 368        | ...                                                                     | ...                                                       | ...                      | ...           | ...                    | ...                | ...                | ...          | ...              | ...                          | ...    | ...     | ...      | ...       | ...           | ...            | 1,406        | ...                               | 1,406      |
| Bombay . . .                           | ...     | ...     | 172                 | 2,959 | 6      | 595   | 1,189   | 1,773      | ...                                                                     | ...                                                       | 146                      | ...           | 38                     | ...                | ...                | ...          | 107              | ...                          | ...    | 279     | ...      | ...       | ...           | 435            | 7,699        | ...                               | 7,699      |
| TOTAL . . .                            | 11      | ...     | 240                 | 4,497 | 4,279  | 931   | 8,345   | 5,113      | 11,038                                                                  | 1,921                                                     | 969                      | 67            | 1,082                  | 281                | 115                | 687          | 1,865            | 4,956                        | 2,200  | 6,304   | 399      | 55        | 1,035         | 10,658         | 67,048       | 1,443                             | 65,605     |

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

| PROVINCES.                         | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Boat bridges and ferries. | Accommodation for travellers. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|---------------------------|-------------------------------|----------------|--------------|-----------------------------------|------------|
|                                    | <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> |
| Rajputana . . . . .                | 2,795                       | ...                                    | ...                                      | ...            | ...                       | 36                            | ...            | 2,831        | ...                               | 2,831      |
| Central India . . . . .            | 5,268                       | ...                                    | ...                                      | ...            | ...                       | ...                           | ...            | 5,268        | 3,840                             | 1,428      |
| Coorge . . . . .                   | 1,766                       | ...                                    | 69                                       | ...            | 34                        | ...                           | 1              | 1,870        | ...                               | 1,870      |
| Biluchistan Agency . . . . .       | ...                         | 15,953                                 | ...                                      | ...            | ...                       | 3,056                         | ...            | 19,009       | ...                               | 19,009     |
| Upper Burma . . . . .              | *101,135                    |                                        |                                          |                | ...                       | ...                           | ...            | 101,135      | ...                               | 101,135    |
| Lower Burma . . . . .              | 101                         | ...                                    | ...                                      | ...            | ...                       | ...                           | ...            | 101          | ...                               | 101        |
| Hyderabad . . . . .                | ...                         | ...                                    | ...                                      | ...            | ...                       | ...                           | ...            | ...          | ...                               | ...        |
| N.-W. Provinces and Oudh . . . . . | 51                          | ...                                    | ...                                      | ...            | 72                        | 5                             | ...            | 128          | 72                                | 56         |
| Punjab . . . . .                   | 4,697                       | 2,607                                  | ...                                      | ...            | ...                       | ...                           | ...            | 7,304        | ...                               | 7,304      |
| Bombay . . . . .                   | ...                         | 130                                    | ...                                      | ...            | ...                       | ...                           | ...            | 130          | ...                               | 130        |
| TOTAL . . . . .                    | 134,572                     |                                        |                                          |                | 106                       | 3,097                         | 1              | 137,776      | 3,912                             | 133,864    |

\* Unclassified in Examiner's account.

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

| PROVINCES.                         | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Boat bridges and ferries. | Accommodation for travellers. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|---------------------------|-------------------------------|----------------|--------------|-----------------------------------|------------|
|                                    | <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> |
| Rajputana . . . . .                | 4,483                       | 894                                    | ...                                      | ...            | ...                       | ...                           | ...            | 5,377        | 623                               | 4,754      |
| Central India . . . . .            | 11,074                      | ...                                    | ...                                      | ...            | 248                       | 98                            | ...            | 11,420       | 4,067                             | 7,353      |
| Coorg . . . . .                    | 5,748                       | ...                                    | 35                                       | ...            | 6                         | ...                           | 125            | 5,914        | ...                               | 5,914      |
| Biluchistan Agency . . . . .       | 1,953                       | 2,421                                  | ...                                      | ...            | ...                       | 580                           | ...            | 4,954        | ...                               | 4,954      |
| Upper Burma . . . . .              | *22,737                     |                                        |                                          |                | ...                       | ...                           | ...            | 22,737       | ...                               | 22,737     |
| Lower Burma . . . . .              | 1,403                       | ...                                    | ...                                      | ...            | ...                       | ...                           | ...            | 1,403        | ...                               | 1,403      |
| N.-W. Provinces and Oudh . . . . . | 2,887                       | ...                                    | ...                                      | ...            | 138                       | ...                           | ...            | 3,025        | 138                               | 2,887      |
| Punjab . . . . .                   | ...                         | 1,331                                  | ...                                      | ...            | ...                       | ...                           | ...            | 1,331        | ...                               | 1,331      |
| TOTAL . . . . .                    | 54,966                      |                                        |                                          |                | 392                       | 678                           | 125            | 56,161       | 4,828                             | 51,333     |

\* Unclassified in Examiner's account.



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

| PROVINCES.                  | Light Houses. | Improvements to towns. | Paving and streets. | Markets.   | Water-supply. | Sewerage and drainage. | Harbours.  | Petroleum Oil Wells. | Coal mines. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|-----------------------------|---------------|------------------------|---------------------|------------|---------------|------------------------|------------|----------------------|-------------|----------------|--------------|-----------------------------------|------------|
|                             | <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> |
| Rajputana . . . .           | ...           | ...                    | ...                 | ...        | 778           | ...                    | ...        | ...                  | ...         | 1,746          | 2,524        | 2,524                             | ...        |
| Coorg . . . . .             | ...           | ...                    | ...                 | ...        | 133           | ...                    | ...        | ...                  | ...         | ...            | 133          | ...                               | 133        |
| Biluchistan Agency . . . .  | ...           | ...                    | 4,486               | ...        | —34,065       | ...                    | ...        | 1,451                | ...         | ...            | —28,128      | ...                               | —28,128    |
| Hyderabad . . . . .         | ...           | ...                    | ...                 | ...        | ...           | ...                    | ...        | ...                  | ...         | ...            | ...          | ...                               | ...        |
| Central Provinces . . . . . | ...           | ...                    | ...                 | ...        | ...           | ...                    | ...        | ...                  | 374         | ...            | 374          | ...                               | 374        |
| Upper Burma . . . . .       | ...           | ...                    | ...                 | 100        | 529           | ...                    | ...        | ...                  | ...         | 1,260          | 1,889        | ...                               | 1,889      |
| Lower Burma . . . . .       | 10,555        | ...                    | ...                 | ...        | ...           | ...                    | ...        | ...                  | ...         | ...            | 10,555       | ...                               | 10,555     |
| Bengal . . . . .            | ...           | ...                    | ...                 | ...        | ...           | ...                    | ...        | ...                  | ...         | 3,503          | 3,503        | ...                               | 3,503      |
| Bombay . . . . .            | ...           | ...                    | ...                 | ...        | 422           | ...                    | ...        | ...                  | ...         | ...            | 422          | ...                               | 422        |
| TOTAL . . . . .             | 10,555        | ...                    | 4,486               | 100        | —32,203       | ...                    | ...        | 1,451                | 374         | 6,509          | —8,728       | 2,524                             | —11,252    |

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

| PROVINCES.                   | Light Houses. | Harbours.  | Improvements to towns. | Paving and streets. | Markets.   | Water-supply. | Sewerage and drainage. | Petroleum Oil Wells. | Coal mines. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|------------------------------|---------------|------------|------------------------|---------------------|------------|---------------|------------------------|----------------------|-------------|----------------|--------------|-----------------------------------|------------|
|                              | <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> |
| Rajputana . . . . .          | ...           | ...        | 4                      | ...                 | ...        | 10            | ...                    | ...                  | ...         | 25             | 39           | 39                                | ...        |
| Biluchistan Agency . . . . . | ...           | ...        | ...                    | ...                 | ...        | 85            | ...                    | ...                  | ...         | ...            | 85           | ...                               | 85         |
| Hyderabad . . . . .          | ...           | ...        | ...                    | ...                 | ...        | ...           | ...                    | ...                  | ...         | ...            | ...          | ...                               | ...        |
| Central Provinces . . . . .  | ...           | ...        | ...                    | ...                 | ...        | ...           | ...                    | ...                  | ...         | ...            | ...          | ...                               | ...        |
| Upper Burma . . . . .        | ...           | ...        | ...                    | ...                 | ...        | 60            | ...                    | ...                  | ...         | 1,464          | 1,524        | ...                               | 1,524      |
| Lower Burma . . . . .        | ...           | ...        | ...                    | ...                 | ...        | ...           | ...                    | ...                  | ...         | ...            | ...          | ...                               | ...        |
| Bengal . . . . .             | ...           | ...        | ...                    | ...                 | ...        | ...           | ...                    | ...                  | ...         | ...            | ...          | ...                               | ...        |
| Bombay . . . . .             | 14            | 5          | ...                    | ...                 | ...        | 126           | ...                    | ...                  | ...         | ...            | 145          | ...                               | 145        |
| TOTAL . . . . .              | 14            | 5          | 4                      | ...                 | ...        | 281           | ...                    | ...                  | ...         | 1,489          | 1,793        | 39                                | 1,754      |

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

| PROVINCES.          | Forest. | Customs. | Treasury and Currency. | Postal. | Telegraph. | Excise. | Marine. | Residences for Local Governments, &c. | Secretariat Offices. | Circuit houses not being Commissioner's Courts. | Land Revenue. | Board of Revenue. | Political Agencies. | Stamps and Stationery. | Minor Departments. | Law and Justice. | Churches and Burial Grounds. | Jails.  | Police. | Educational. | Medical. | Registration. | Printing. | Public Works. | Miscellaneous. | Marine. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|---------------------|---------|----------|------------------------|---------|------------|---------|---------|---------------------------------------|----------------------|-------------------------------------------------|---------------|-------------------|---------------------|------------------------|--------------------|------------------|------------------------------|---------|---------|--------------|----------|---------------|-----------|---------------|----------------|---------|--------------|-----------------------------------|------------|
|                     | Rx.     | Rx.      | Rx.                    | Rx.     | Rx.        | Rx.     | Rx.     | Rx.                                   | Rx.                  | Rx.                                             | Rx.           | Rx.               | Rx.                 | Rx.                    | Rx.                | Rx.              | Rx.                          | Rx.     | Rx.     | Rx.          | Rx.      | Rx.           | Rx.       | Rx.           | Rx.            | Rx.     | Rx.          | Rx.                               | Rx.        |
| Central Provinces . | 940     | ...      | 16                     | ...     | ...        | ...     | ...     | 6,604                                 | 267                  | 521                                             | 2,596         | ...               | ...                 | ...                    | ...                | 4,424            | 300                          | 9,912   | 2,373   | 912          | 2,440    | ...           | 4         | 4,444         | 97             | ...     | 35,850       | 1,150                             | 34,700     |
| Lower Burma .       | ...     | 298      | ...                    | 282     | 853        | ...     | ...     | 1,201                                 | 438                  | ...                                             | 4,443         | ...               | ...                 | ...                    | ...                | ...              | 183                          | 36,383  | 2,901   | 1,379        | 39       | ...           | ...       | 1,390         | 34,061         | 57      | 83,908       | ...                               | 83,908     |
| Assam .             | ...     | ...      | ...                    | ...     | ...        | ...     | ...     | 490                                   | 2,943                | ...                                             | ...           | ...               | ...                 | ...                    | 27                 | 4,766            | 186                          | 798     | 1,226   | 682          | 1,138    | ...           | 3         | 895           | 2,387          | ...     | 15,541       | 120                               | 15,421     |
| Bengal .            | ...     | 4,261    | ...                    | ...     | ...        | 2,825   | ...     | 228                                   | 1,160                | ...                                             | 20,309        | 1,799             | ...                 | 109                    | 5,117              | 34,487           | 273                          | 11,516  | 10,714  | 7,269        | 10,523   | 1,199         | ...       | 5,283         | 2,056          | ...     | 119,128      | 7,899                             | 111,229    |
| N.-W. P. and Oudh . | 15      | ...      | ...                    | ...     | ...        | 2,866   | ...     | 3,028                                 | 2,448                | ...                                             | 14,774        | 643               | ...                 | ...                    | 1,286              | 9,028            | 5,499                        | 9,882   | 8,742   | 1,997        | 17,606   | ...           | 21        | 1,229         | 20             | ...     | 79,084       | 8,552                             | 70,532     |
| Punjab .            | 27      | ...      | 290                    | ...     | ...        | 3,288   | ...     | 354                                   | 432                  | ...                                             | 12,378        | 174               | 31                  | ...                    | 1,646              | 6,643            | 1,402                        | 21,845  | 14,864  | 12,208       | 16,225   | 28            | 462       | 3,675         | 876            | ...     | 96,848       | 15,106                            | 81,742     |
| Madras .            | 122     | ...      | 310                    | ...     | ...        | 1,704   | ...     | 1,591                                 | 118                  | ...                                             | 35,500        | 499               | ...                 | 177                    | 388                | 37,409           | 1,977                        | 8,408   | 7,998   | 11,562       | 10,275   | 4,925         | 164       | 2,450         | 4,724          | ...     | 130,301      | 2,357                             | 127,944    |
| Bombay .            | 502     | 441      | ...                    | ...     | ...        | 4,271   | ...     | 4,069                                 | 137                  | ...                                             | 22,373        | ...               | 250                 | ...                    | 130                | 9,997            | 709                          | 34,099  | 17,157  | 25,871       | 34,801   | 313           | 268       | 250           | 1,188          | ...     | 156,826      | 26,726                            | 130,100    |
| TOTAL .             | 1,606   | 5,000    | 616                    | 282     | 853        | 14,954  | ...     | 17,565                                | 7,943                | 521                                             | 112,373       | 3,115             | 281                 | 286                    | 8,591              | 106,754          | 10,529                       | 132,843 | 65,975  | 61,880       | 93,047   | 6,465         | 922       | 19,616        | 45,409         | 57      | 717,486      | 61,910                            | 655,576    |

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

| PROVINCES.          | Government Experimental Farms. | Forest. | Customs. | Treasury and Currency. | Postal. | Telegraph. | Excise. | Marine. | Residences for Local Governments. | Secretariat Offices. | Circuit houses not being Commissioner's Courts. | Land Revenue. | Board of Revenue. | Stamps and Stationery. | Political Agencies. | Minor Departments. | Law and Justice. | Churches and Burial Grounds. | Jails. | Marine. | Police. | Educational. | Medical. | Registration. | Printing. | Public Works. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|---------------------|--------------------------------|---------|----------|------------------------|---------|------------|---------|---------|-----------------------------------|----------------------|-------------------------------------------------|---------------|-------------------|------------------------|---------------------|--------------------|------------------|------------------------------|--------|---------|---------|--------------|----------|---------------|-----------|---------------|----------------|--------------|-----------------------------------|------------|
|                     | Rx.                            | Rx.     | Rx.      | Rx.                    | Rx.     | Rx.        | Rx.     | Rx.     | Rx.                               | Rx.                  | Rx.                                             | Rx.           | Rx.               | Rx.                    | Rx.                 | Rx.                | Rx.              | Rx.                          | Rx.    | Rx.     | Rx.     | Rx.          | Rx.      | Rx.           | Rx.       | Rx.           | Rx.            | Rx.          | Rx.                               | Rx.        |
| Central Provinces . | ...                            | ...     | ...      | 7                      | ...     | ...        | 1       | ...     | 165                               | 65                   | 333                                             | 648           | ...               | ...                    | ...                 | 35                 | 1,025            | 491                          | 1,058  | ...     | 704     | 156          | 128      | ...           | 4         | 876           | ...            | 5,696        | ...                               | 5,696      |
| Lower Burma .       | ...                            | ...     | 443      | ...                    | 312     | 611        | ...     | ...     | 1,212                             | 259                  | ...                                             | ...           | ...               | ...                    | ...                 | ...                | 2,195            | 728                          | 1,311  | 39      | 439     | 465          | 141      | ...           | ...       | 1,412         | 2,900          | 12,467       | ...                               | 12,467     |
| Assam .             | ...                            | ...     | ...      | ...                    | ...     | ...        | ...     | ...     | 326                               | 43                   | ...                                             | ...           | ...               | ...                    | 44                  | 68                 | 1,655            | 373                          | 841    | ...     | 295     | 546          | 50       | ...           | 11        | 1,158         | 895            | 6,305        | ...                               | 6,305      |
| Bengal .            | ...                            | ...     | 78       | ...                    | ...     | ...        | 284     | ...     | 2,916                             | 1,196                | ...                                             | 5,318         | 28                | 55                     | ...                 | 221                | 6,232            | 1,386                        | 4,644  | ...     | 3,454   | 2,655        | 3,718    | 62            | ...       | 1,445         | 2,244          | 35,936       | 540                               | 35,396     |
| N.-W. P. and Oudh . | ...                            | ...     | ...      | ...                    | ...     | ...        | 894     | ...     | 1,150                             | 268                  | ...                                             | 8,914         | 188               | ...                    | ...                 | 706                | 2,268            | 1,089                        | 3,365  | ...     | 8,006   | 1,847        | 802      | 9             | 155       | 613           | 155            | 30,429       | 60                                | 30,369     |
| Punjab .            | ...                            | ...     | ...      | 108                    | ...     | ...        | 285     | ...     | 1,286                             | 760                  | ...                                             | 3,234         | 326               | ...                    | 114                 | 1,330              | 1,357            | 1,144                        | 3,871  | ...     | 5,050   | 1,343        | 545      | 40            | 103       | 1,280         | 286            | 22,462       | ...                               | 22,462     |
| Madras .            | ...                            | ...     | ...      | 19                     | ...     | ...        | 683     | ...     | 3,353                             | 538                  | ...                                             | 2,215         | 171               | 56                     | 34                  | 378                | 958              | 1,373                        | 2,713  | ...     | 1,224   | 1,063        | 2,549    | 81            | 122       | 2,020         | 2,606          | 22,156       | ...                               | 22,156     |
| Bombay .            | ...                            | 157     | 535      | ...                    | ...     | ...        | 98      | ...     | 2,881                             | 432                  | ...                                             | 11,201        | ...               | ...                    | 815                 | 1,406              | 3,191            | 2,907                        | 2,084  | 17      | 4,952   | 2,065        | 2,641    | 30            | 55        | 1,198         | 1,212          | 37,877       | 122                               | 37,755     |
| TOTAL .             | ...                            | 157     | 1,056    | 134                    | 312     | 611        | 2,245   | ...     | 13,289                            | 3,561                | 333                                             | 31,530        | 713               | 111                    | 1,007               | 4,144              | 18,881           | 9,491                        | 19,887 | 56      | 24,124  | 10,140       | 10,574   | 222           | 450       | 10,002        | 10,298         | 173,328      | 722                               | 172,606    |

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

| PROVINCES.                                 | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and raised. | Village roads. | Boats, bridges and ferries. | Navigable canals. | Accommodation for travellers. | Arboriculture. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|-----------------------------|----------------------------------------|----------------------------------------|----------------|-----------------------------|-------------------|-------------------------------|----------------|----------------|--------------|-----------------------------------|------------|
|                                            | <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> |
| Central Provinces . . . . .                | 8,371                       | 50,895                                 | ...                                    | ...            | 277                         | ...               | 135                           | ...            | ...            | 59,678       | 1,255                             | 58,423     |
| Lower Burma . . . . .                      | *8,719                      |                                        |                                        |                | ...                         | ...               | ...                           | ...            | ...            | 8,719        | ...                               | 8,719      |
| Assam . . . . .                            | 4,034                       | 21,507                                 | ...                                    | ...            | 110                         | ...               | 3,441                         | ...            | ...            | 29,092       | 33                                | 29,059     |
| Bengal . . . . .                           | 38,361                      | 8,669                                  | ...                                    | ...            | ...                         | ...               | 413                           | ...            | ...            | 47,443       | 50                                | 47,393     |
| North-Western Provinces and Oudh . . . . . | 19,926                      | 114                                    | ...                                    | ...            | 264                         | ...               | 2,165                         | ...            | ...            | 22,469       | 161                               | 22,308     |
| Punjab . . . . .                           | 4,189                       | 20,269                                 | ...                                    | ...            | 37                          | ...               | 1,127                         | ...            | ...            | 25,622       | 147                               | 25,475     |
| Madras . . . . .                           | 31,782                      | ...                                    | ...                                    | ...            | ...                         | ...               | ...                           | ...            | ...            | 31,782       | —60                               | 31,842     |
| Bombay . . . . .                           | 32,344                      | 9,990                                  | 1,803                                  | ...            | ...                         | ...               | 63                            | ...            | ...            | 44,200       | ...                               | 44,200     |
| TOTAL . . . . .                            | 260,973                     |                                        |                                        |                | 688                         | ...               | 7,344                         | ...            | ...            | 269,005      | 1,586                             | 267,419    |

\* Unclassified in Examiner's Account.

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

| PROVINCES.                                 | Lines of Telegraphic communication. | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Boats, bridges and ferries. | Navigable canals. | Accommodation for travellers. | Arboriculture. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|-------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|-----------------------------|-------------------|-------------------------------|----------------|----------------|--------------|-----------------------------------|------------|
|                                            |                                     | <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> |
| Central Provinces . . . . .                | ...                                 | 20,142                      | 14,307                                 | ...                                      | ...            | 996                         | ...               | 159                           | ...            | ...            | 35,604       | ...                               | 35,604     |
| Lower Burma . . . . .                      | *46,329                             |                             |                                        |                                          | ...            | ...                         | ...               | ...                           | ...            | ...            | 46,329       | ...                               | 46,329     |
| Assam . . . . .                            | 192                                 | 6,255                       | 15,611                                 | 1,012                                    | ...            | 1,474                       | ...               | 2,404                         | ...            | ...            | 26,948       | 20                                | 26,928     |
| Bengal . . . . .                           | ...                                 | 54,692                      | 7,925                                  | ...                                      | ...            | ...                         | ...               | 157                           | ...            | ...            | 62,774       | 61                                | 62,713     |
| North-Western Provinces and Oudh . . . . . | ...                                 | 83,469                      | 6                                      | 6                                        | 6              | 9,118                       | ...               | 3,011                         | ...            | ...            | 95,616       | 152                               | 95,464     |
| Punjab . . . . .                           | ...                                 | 52,942                      | 16,421                                 | ...                                      | ...            | 9,741                       | ...               | 3,248                         | ...            | ...            | 82,352       | 5                                 | 82,347     |
| Madras . . . . .                           | ...                                 | 13,095                      | ...                                    | ...                                      | ...            | ...                         | ...               | ...                           | ...            | ...            | 13,095       | ...                               | 13,095     |
| Bombay . . . . .                           | ...                                 | 60,510                      | 20,146                                 | 4,509                                    | 25             | ...                         | ...               | 1,138                         | 1,058          | ...            | 87,386       | 13                                | 87,373     |
| TOTAL . . . . .                            | 192                                 | 417,408                     |                                        |                                          |                | 21,329                      | ...               | 10,117                        | 1,058          | ...            | 450,104      | 251                               | 449,853    |

\* Unclassified in Examiner's Account.



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

| PROVINCES.                                 | Improvements to towns. | Markets.   | Paving and streets. | Water-supply. | Sewerage and drainage. | Harbours.  | Light-houses. | Coal mines. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|------------------------|------------|---------------------|---------------|------------------------|------------|---------------|-------------|----------------|--------------|-----------------------------------|------------|
|                                            | <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> |
| Central Provinces . . . . .                | ...                    | ...        | ...                 | 1             | 617                    | ...        | ...           | 50          | ...            | 668          | ...                               | 668        |
| Lower Burma . . . . .                      | ...                    | 40         | ...                 | ...           | ...                    | 15         | 84            | ...         | 90             | 229          | ...                               | 229        |
| Assam . . . . .                            | ...                    | ...        | ...                 | 96            | 118                    | ...        | ...           | ...         | 89             | 303          | 117                               | 186        |
| Bengal . . . . .                           | 2                      | ...        | ...                 | 737           | 2                      | 14,506     | 343           | ...         | 2,347          | 17,937       | 975                               | 16,962     |
| North-Western Provinces and Oudh . . . . . | 1,815                  | ...        | ...                 | 759           | 250                    | ...        | ...           | ...         | 127            | 2,951        | 395                               | 2,555      |
| Punjab . . . . .                           | 19,613                 | ...        | 97                  | 45,413        | 5,766                  | ...        | ...           | ...         | 734            | 71,623       | 64,479                            | 7,144      |
| Madras . . . . .                           | 122                    | ...        | ...                 | 1,084         | 14                     | 1,916      | ...           | ...         | 1,044          | 4,180        | —95                               | 4,275      |
| Bombay . . . . .                           | 172                    | ...        | 423                 | 50            | ...                    | 4,157      | ...           | ...         | 1,129          | 5,931        | ...                               | 5,931      |
| TOTAL . . . . .                            | 21,724                 | 40         | 520                 | 48,140        | 6,767                  | 20,594     | 427           | 50          | 5,560          | 103,822      | 65,872                            | 37,950     |

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

| PROVINCES.                                 | Improvements to towns. | Markets.   | Paving and streets. | Water-supply. | Sewerage and drainage. | Harbours.  | Light-houses. | Coal mines. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|------------------------|------------|---------------------|---------------|------------------------|------------|---------------|-------------|----------------|--------------|-----------------------------------|------------|
|                                            | <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> |
| Central Provinces . . . . .                | ...                    | ...        | ...                 | 140           | ...                    | ...        | ...           | ...         | ...            | 140          | ...                               | 140        |
| Lower Burma . . . . .                      | ...                    | ...        | ...                 | 30            | ...                    | 160        | 614           | ...         | ...            | 804          | ...                               | 804        |
| Assam . . . . .                            | ...                    | ...        | ...                 | 24            | ...                    | ...        | ...           | ...         | 15             | 39           | ...                               | 39         |
| Bengal . . . . .                           | ...                    | 34         | ...                 | ...           | ...                    | 3,270      | 171           | ...         | 4,091          | 7,566        | 75                                | 7,491      |
| North-Western Provinces and Oudh . . . . . | 1,136                  | ...        | ...                 | 110           | ...                    | ...        | ...           | ...         | ...            | 1,246        | 476                               | 770        |
| Punjab . . . . .                           | 336                    | ...        | 3,866               | 6             | ...                    | ...        | ...           | ...         | ...            | 4,208        | ...                               | 4,208      |
| Madras . . . . .                           | 929                    | ...        | 15                  | 38            | 97                     | 276        | ...           | ...         | 48             | 1,403        | ...                               | 1,403      |
| Bombay . . . . .                           | ...                    | ...        | 38                  | ...           | 128                    | 464        | 96            | ...         | 2,012          | 2,738        | ...                               | 2,738      |
| TOTAL . . . . .                            | 2,401                  | 34         | 3,919               | 348           | 225                    | 4,170      | 881           | ...         | 6,166          | 18,144       | 551                               | 17,593     |

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

| PROVINCES.                  | Postal.    | Administra-<br>tion. | Land Reve-<br>nue. | Excise.    | Minor<br>Department. | Law and<br>Justice. | Jails.     | Police.    | Educational. | Medical.   | Public<br>Works. | Miscellane-<br>ous. | GRAND<br>TOTAL. | <i>Deduct Out-<br/>lay from Con-<br/>tributions.</i> | NET TOTAL. |
|-----------------------------|------------|----------------------|--------------------|------------|----------------------|---------------------|------------|------------|--------------|------------|------------------|---------------------|-----------------|------------------------------------------------------|------------|
|                             | <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> |
| Upper Burma . . . . .       | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | ...          | ...        | ...              | ...                 | ...             | ...                                                  | ...        |
| Central Provinces . . . . . | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | 28           | ...        | ...              | ...                 | 28              | ...                                                  | 28         |
| Rajputana . . . . .         | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | 39           | ...        | ...              | ...                 | 39              | ...                                                  | 39         |
| Lower Burma . . . . .       | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | 45           | —2         | ...              | ...                 | 43              | ...                                                  | 43         |
| Assam . . . . .             | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | ...          | ...        | 319              | ...                 | 319             | ...                                                  | 319        |
| N.-W. P. and Oudh . . . . . | ...        | ...                  | ...                | ...        | 30                   | ...                 | ...        | ...        | 6,216        | 13,090     | 103              | ...                 | 19,439          | 1,520                                                | 17,919     |
| Punjab . . . . .            | ...        | ...                  | 15                 | 24         | ...                  | 3                   | ...        | 18         | 3,421        | 2,677      | 489              | ...                 | 6,647           | ...                                                  | 6,647      |
| Madras . . . . .            | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | ...          | ...        | ...              | 674                 | 674             | ...                                                  | 674        |
| Bombay . . . . .            | ...        | ...                  | 113                | ...        | ...                  | ...                 | ...        | ...        | 2,980        | 370        | ...              | ...                 | 3,463           | ...                                                  | 3,463      |
| TOTAL . . . . .             | ...        | ...                  | 128                | 24         | 30                   | 3                   | ...        | 18         | 12,729       | 16,135     | 911              | 674                 | 30,652          | 1,520                                                | 29,132     |

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

| PROVINCES.                  | Postal.    | Administra-<br>tion. | Land Reve-<br>nue. | Excise.    | Minor<br>Department. | Law and<br>Justice. | Jails.     | Police.    | Educational. | Medical.   | Public<br>Works. | Miscellane-<br>ous. | GRAND<br>TOTAL. | <i>Deduct Out-<br/>lay from Con-<br/>tributions.</i> | NET TOTAL. |
|-----------------------------|------------|----------------------|--------------------|------------|----------------------|---------------------|------------|------------|--------------|------------|------------------|---------------------|-----------------|------------------------------------------------------|------------|
|                             | <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> |
| Central Provinces . . . . . | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | ...          | ...        | ...              | ...                 | ...             | ...                                                  | ...        |
| Rajputana . . . . .         | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | 15           | 15         | ...              | 15                  | 45              | ...                                                  | 45         |
| Lower Burma . . . . .       | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | 17           | 109        | 25               | ...                 | 151             | ...                                                  | 151        |
| Assam . . . . .             | ...        | ...                  | ...                | ...        | ...                  | ...                 | ...        | ...        | ...          | ...        | 136              | ...                 | 136             | ...                                                  | 136        |
| N.-W. P. and Oudh . . . . . | ...        | ...                  | ...                | ...        | 32                   | ...                 | ...        | ...        | 2,363        | 2,346      | 279              | ...                 | 5,020           | 7                                                    | 5,013      |
| Punjab . . . . .            | ...        | ...                  | 1,437              | 78         | 249                  | 522                 | ...        | 335        | 3,672        | 1,882      | 721              | ...                 | 8,896           | ...                                                  | 8,896      |
| Bombay . . . . .            | ...        | ...                  | 3                  | ...        | ...                  | ...                 | ...        | ...        | 21           | 167        | ...              | 36                  | 227             | ...                                                  | 227        |
| TOTAL . . . . .             | ...        | ...                  | 1,440              | 78         | 281                  | 522                 | ...        | 335        | 6,088        | 4,519      | 1,161            | 51                  | 14,475          | 7                                                    | 14,468     |

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

| PROVINCES.                                 | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Bridges and culverts. | Boats, bridges and ferries. | Navigable canals. | Accommodation for travellers. | Arboriculture. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|-----------------------|-----------------------------|-------------------|-------------------------------|----------------|----------------|--------------|-----------------------------------|------------|
|                                            | <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> |
| Rajputana . . . . .                        | ...                         | ...                                    | 30                                       | ...            | ...                   | ...                         | ..                | ...                           | ...            | ...            | 30           | ...                               | 30         |
| Coorg . . . . .                            | 396                         | 54                                     | ...                                      | ...            | ...                   | 614                         | ...               | 42                            | ...            | 12             | 1,118        | ...                               | 1,118      |
| Central Provinces . . . . .                | 122                         | 20,734                                 | ...                                      | ...            | ...                   | ...                         | ...               | 200                           | ...            | ...            | 21,056       | 200                               | 20,856     |
| Upper Burma . . . . .                      | ...                         | ...                                    | 2,951                                    | ...            | 1,435                 | ...                         | ...               | ...                           | ...            | ...            | 4,386        | ...                               | 4,386      |
| Lower Burma . . . . .                      | 9,867*                      |                                        |                                          | ...            | ...                   | ...                         | ...               | ...                           | ...            | ...            | 9,867        | ...                               | 9,867      |
| Assam . . . . .                            | 212                         | 16,240                                 | ...                                      | ...            | ...                   | 670                         | ...               | 713                           | ...            | ...            | 17,835       | ...                               | 17,835     |
| North-Western Provinces and Oudh . . . . . | 33,961                      | 28,985                                 | 10,771                                   | 341            | ...                   | ...                         | ...               | 451                           | ...            | ...            | 74,509       | 1,241                             | 73,268     |
| Punjab . . . . .                           | 3,399                       | 2,909                                  | ...                                      | ...            | 6,609                 | 255                         | ...               | 1,543                         | ...            | ...            | 14,715       | ...                               | 14,715     |
| Madras . . . . .                           | 1,302                       | ...                                    | ...                                      | ...            | ...                   | 199                         | 246               | ...                           | ...            | ...            | 1,747        | ...                               | 1,747      |
| Bombay . . . . .                           | 11,912                      | 12,327                                 | 3,224                                    | 1,623          | ...                   | 631                         | ...               | 232                           | 18             | ...            | 29,967       | ...                               | 29,967     |
| TOTAL . . . . .                            | 159,396                     |                                        |                                          | 1,964          | 8,044                 | 2,369                       | 246               | 3,181                         | 18             | 12             | 175,230      | 1,441                             | 173,789    |

\* Undefined in the Examiner's Accounts.

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

| PROVINCES.                                 | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Bridges and culverts. | Boats, bridges and ferries. | Navigable canals. | Accommodation for travellers. | Arboriculture. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|-----------------------|-----------------------------|-------------------|-------------------------------|----------------|----------------|--------------|-----------------------------------|------------|
|                                            | <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> |
| Upper Burma . . . . .                      | ...                         | ...                                    | 194                                      | ...            | 465                   | ...                         | ...               | ...                           | ...            | ...            | 659          | ...                               | 659        |
| Central Provinces . . . . .                | 1,945                       | 816                                    | ...                                      | ...            | ...                   | ...                         | ...               | 21                            | ...            | ...            | 2,782        | ...                               | 2,782      |
| Rajputana . . . . .                        | ...                         | ...                                    | 1,033                                    | ...            | ...                   | ...                         | ...               | ...                           | ...            | ...            | 1,033        | ...                               | 1,033      |
| Coorg . . . . .                            | 590                         | ...                                    | 105                                      | ...            | ...                   | 30                          | ...               | 41                            | ...            | 4              | 770          | ...                               | 770        |
| Lower Burma . . . . .                      | *4,782                      |                                        |                                          | ...            | ...                   | ...                         | ...               | ...                           | ...            | ...            | 4,782        | ...                               | 4,782      |
| Assam . . . . .                            | 116                         | 18,253                                 | ...                                      | 498            | ...                   | 373                         | ...               | 831                           | ...            | ...            | 20,071       | ...                               | 20,071     |
| North-Western Provinces and Oudh . . . . . | 59,313                      | 11,327                                 | 2,018                                    | ...            | ...                   | ...                         | ...               | 132                           | ...            | ...            | 72,790       | 329                               | 72,461     |
| Punjab . . . . .                           | 14,904                      | 25,392                                 | ...                                      | 384            | 1,953                 | 637                         | ...               | 2,804                         | ...            | ...            | 46,074       | ...                               | 46,074     |
| Madras . . . . .                           | 219                         | ...                                    | 2,965                                    | ...            | ...                   | ...                         | 269               | ...                           | ...            | ...            | 3,453        | ...                               | 3,453      |
| Bombay . . . . .                           | 19,049                      | 19,141                                 | 9,692                                    | 54             | ...                   | 1,267                       | ...               | 235                           | ...            | ...            | 49,438       | ...                               | 49,438     |
| TOTAL . . . . .                            | 191,854                     |                                        |                                          | 936            | 2,418                 | 2,307                       | 269               | 4,064                         | ...            | 4              | 201,852      | 329                               | 201,523    |

\* Unclassified in Examiner's Account.



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

| PROVINCES.                                 | Improvements to towns. | Markets. | Paving and streets. | Water-supply. | Sewerage and drainage. | Harbours. | Light-houses. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|------------------------|----------|---------------------|---------------|------------------------|-----------|---------------|----------------|--------------|-----------------------------------|------------|
|                                            | Rx.                    | Rx.      | Rx.                 | Rx.           | Rx.                    | Rx.       | Rx.           | Rx.            | Rx.          | Rx.                               | Rx.        |
| Upper Burma . . . . .                      | ...                    | 1,352    | ...                 | 57            | ...                    | ...       | ...           | ...            | 1,409        | ...                               | 1,409      |
| Central Provinces . . . . .                | ...                    | ...      | ...                 | 18            | ...                    | ...       | ...           | ...            | 18           | ...                               | 18         |
| Coorg . . . . .                            | ...                    | ...      | ...                 | 42            | ...                    | ...       | ...           | —12            | 30           | ...                               | 30         |
| Lower Burma . . . . .                      | ...                    | 2,999    | ...                 | 211           | ...                    | ...       | ...           | 1,423          | 4,633        | ...                               | 4,633      |
| Assam . . . . .                            | ...                    | 230      | ...                 | 1,517         | 56                     | ...       | ...           | 1,438          | 3,241        | ...                               | 3,241      |
| North-Western Provinces and Oudh . . . . . | 3                      | ...      | ...                 | 1,354         | 288                    | ...       | ...           | 31             | 1,676        | 1,544                             | 132        |
| Punjab . . . . .                           | 16                     | 14       | 37                  | 4,220         | 1,597                  | ...       | ...           | 1,350          | 7,144        | ...                               | 7,144      |
| Madras . . . . .                           | ...                    | ...      | ...                 | ...           | 61                     | ...       | ...           | ...            | 61           | ...                               | 61         |
| Bombay . . . . .                           | ...                    | ...      | ...                 | 1,074         | ...                    | 936       | ...           | 25             | 2,035        | ...                               | 2,035      |
| TOTAL . . . . .                            | 19                     | 4,595    | 37                  | 8,493         | 1,912                  | 936       | ...           | 4,255          | 20,247       | 1,544                             | 18,703     |

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

| PROVINCES.                                 | Improvements to towns. | Markets. | Paving and streets. | Water-supply. | Sewerage and drainage. | Harbours. | Light-houses. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|------------------------|----------|---------------------|---------------|------------------------|-----------|---------------|----------------|--------------|-----------------------------------|------------|
|                                            | Rx.                    | Rx.      | Rx.                 | Rx.           | Rx.                    | Rx.       | Rx.           | Rx.            | Rx.          | Rx.                               | Rx.        |
| Central Provinces . . . . .                | ...                    | ...      | ...                 | ...           | ...                    | ...       | ...           | ...            | ...          | ...                               | ...        |
| Coorg . . . . .                            | ...                    | ...      | ...                 | 6             | ...                    | ...       | ...           | 36             | 42           | ...                               | 42         |
| Lower Burma . . . . .                      | ...                    | 465      | ...                 | ...           | ...                    | ...       | ...           | 1,074          | 1,539        | ...                               | 1,539      |
| Assam . . . . .                            | ...                    | 168      | ...                 | 167           | 146                    | ...       | ...           | 755            | 1,236        | ...                               | 1,236      |
| North-Western Provinces and Oudh . . . . . | 1,664                  | ...      | ...                 | 27            | ...                    | ...       | ...           | ...            | 1,691        | 66                                | 1,625      |
| Punjab . . . . .                           | 165                    | ...      | 1,471               | 2,574         | 64                     | ...       | ...           | 156            | 4,430        | ...                               | 4,430      |
| Bombay . . . . .                           | 429                    | ...      | ...                 | ...           | ...                    | 14        | ...           | ...            | 443          | ...                               | 443        |
| TOTAL . . . . .                            | 2,258                  | 633      | 1,471               | 2,774         | 210                    | 14        | ...           | 2,021          | 9,381        | 66                                | 9,315      |

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

| PROVINCES.      | Custom.    | Salt.      | Opium.     | Postal.    | Telegraph. | Residencies and Agencies. | Land Revenue. | Educational. | Law and Justice. | Churches and Burial Grounds. | Jails.     | Police.    | Medical.   | Printing.  | Public Works. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL.   |
|-----------------|------------|------------|------------|------------|------------|---------------------------|---------------|--------------|------------------|------------------------------|------------|------------|------------|------------|---------------|----------------|--------------|-----------------------------------|--------------|
| India . . . . . | Rx.<br>... | Rx.<br>... | Rx.<br>... | Rx.<br>... | Rx.<br>... | Rx.<br>2,700              | Rx.<br>...    | Rx.<br>...   | Rx.<br>...       | Rx.<br>...                   | Rx.<br>... | Rx.<br>... | Rx.<br>... | Rx.<br>... | Rx.<br>...    | Rx.<br>...     | Rx.<br>2,700 | Rx.<br>...                        | Rx.<br>2,700 |
| TOTAL . . . . . | ...        | ...        | ...        | ...        | ...        | 2,700                     | ...           | ...          | ...              | ...                          | ...        | ...        | ...        | ...        | ...           | ...            | 2,700        | ...                               | 2,700        |

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

| PROVINCES.      | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Boats, bridges and ferries. | Accommodation for travellers. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|-----------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|-----------------------------|-------------------------------|----------------|--------------|-----------------------------------|------------|
| India . . . . . | Rx.<br>...                  | Rx.<br>...                             | Rx.<br>...                               | Rx.<br>...     | Rx.<br>...                  | Rx.<br>...                    | Rx.<br>503     | Rx.<br>503   | Rx.<br>...                        | Rx.<br>503 |
| TOTAL . . . . . | ...                         | ...                                    | ...                                      | ...            | ...                         | ...                           | 503            | 503          | ...                               | 503        |

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

| PROVINCES.                         | Forest.    | Customs.   | Treasury and Currency. | Postal.    | Telegraph. | Excise.    | Marine.    | Residences for Local Governments, &c. | Secretariat Offices. | Land Revenue. | Board of Revenue. | Political Agency. | Stamps and Stationery. | Minor Departments. | Law and Justice. | Churches and Burial Grounds. | Jails.     | Police.    | Educational. | Medical.   | Registration. | Printing.  | Public Works. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL.   |
|------------------------------------|------------|------------|------------------------|------------|------------|------------|------------|---------------------------------------|----------------------|---------------|-------------------|-------------------|------------------------|--------------------|------------------|------------------------------|------------|------------|--------------|------------|---------------|------------|---------------|----------------|--------------|-----------------------------------|--------------|
| Bengal . . . . .                   | Rx.<br>... | Rx.<br>... | Rx.<br>...             | Rx.<br>... | Rx.<br>... | Rx.<br>... | Rx.<br>... | Rx.<br>...                            | Rx.<br>...           | Rx.<br>...    | Rx.<br>...        | Rx.<br>...        | Rx.<br>...             | Rx.<br>...         | Rx.<br>...       | Rx.<br>...                   | Rx.<br>... | Rx.<br>... | Rx.<br>...   | Rx.<br>... | Rx.<br>...    | Rx.<br>... | Rx.<br>...    | Rx.<br>3,576   | Rx.<br>3,576 | Rx.<br>...                        | Rx.<br>3,576 |
| N.-W. Provinces and Oudh . . . . . | ...        | ...        | ...                    | ...        | ...        | ...        | ...        | ...                                   | ...                  | ...           | ...               | ...               | ...                    | 327                | ...              | ...                          | ...        | 306        | ...          | 154        | ...           | ...        | ...           | 290            | 1,077        | ...                               | 1,077        |
| Punjab . . . . .                   | ...        | ...        | ...                    | ...        | ...        | ...        | ...        | ...                                   | ...                  | ...           | ...               | ...               | ...                    | ...                | ...              | ...                          | ...        | ...        | ...          | ...        | ...           | ...        | ...           | ...            | ...          | ...                               | ...          |
| Madras . . . . .                   | ...        | ...        | ...                    | ...        | ...        | ...        | ...        | ...                                   | ...                  | ...           | ...               | ...               | ...                    | ...                | 235              | ...                          | ...        | ...        | ...          | ...        | ...           | ...        | ...           | ...            | 235          | ...                               | 235          |
| TOTAL . . . . .                    | ...        | ...        | ...                    | ...        | ...        | ...        | ...        | ...                                   | ...                  | ...           | ...               | ...               | ...                    | 327                | 235              | ...                          | ...        | 306        | ...          | 154        | ...           | ...        | ...           | 3,866          | 4,888        | ...                               | 4,888        |

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

| PROVINCES.               | Government Experimental Farms. | Forest. | Customs. | Treasury and Currency. | Postal. | Telegraph. | Excise. | Marine. | Residences for Local Governments. | Secretariat Offices. | Land Revenue. | Board of Revenue. | Stamps and Stationery. | Political Agency. | Minor Departments. | Law and Justice. | Churches and Burial Grounds. | Jails. | Police. | Educational. | Medical. | Registration. | Printing. | Public Works. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------|--------------------------------|---------|----------|------------------------|---------|------------|---------|---------|-----------------------------------|----------------------|---------------|-------------------|------------------------|-------------------|--------------------|------------------|------------------------------|--------|---------|--------------|----------|---------------|-----------|---------------|----------------|--------------|-----------------------------------|------------|
|                          | Rx.                            | Rx.     | Rx.      | Rx.                    | Rx.     | Rx.        | Rx.     | Rx.     | Rx.                               | Rx.                  | Rx.           | Rx.               | Rx.                    | Rx.               | Rx.                | Rx.              | Rx.                          | Rx.    | Rx.     | Rx.          | Rx.      | Rx.           | Rx.       | Rx.           | Rx.            | Rx.          | Rx.                               | Rx.        |
| N.-W. Provinces and Oudh | ...                            | ...     | ...      | ...                    | ...     | ...        | ...     | ...     | ...                               | ...                  | ...           | ...               | ...                    | ...               | 778                | ...              | ...                          | ...    | 1,324   | ...          | 46       | ...           | ...       | ...           | 1,815          | 3,963        | ...                               | 3,963      |
| Punjab                   | ...                            | ...     | ...      | ...                    | ...     | ...        | ...     | ...     | ...                               | ...                  | ...           | ...               | ...                    | ...               | ...                | ...              | ...                          | ...    | ...     | ...          | ...      | ...           | ...       | ...           | ...            | ...          | ...                               | ...        |
| Madras                   | ...                            | ...     | ...      | ...                    | ...     | ...        | ...     | ...     | ...                               | ...                  | ...           | ...               | ...                    | ...               | ...                | 694              | ...                          | ...    | ...     | ...          | ...      | ...           | ...       | ...           | ...            | 694          | ...                               | 694        |
| Bombay                   | ...                            | ...     | ...      | ...                    | ...     | ...        | ...     | ...     | ...                               | ...                  | ...           | ...               | ...                    | ...               | ...                | ...              | ...                          | ...    | ...     | ...          | ...      | ...           | ...       | ...           | ...            | ...          | ...                               | ...        |
| TOTAL                    | ...                            | ...     | ...      | ...                    | ...     | ...        | ...     | ...     | ...                               | ...                  | ...           | ...               | ...                    | ...               | 778                | 694              | ...                          | ...    | 1,324   | ...          | 46       | ...           | ...       | ...           | 1,815          | 4,657        | ...                               | 4,657      |

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

| PROVINCES.               | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Boats, bridges and ferries. | Navigable canals. | Accommodation for travellers. | Arboriculture. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|-----------------------------|-------------------|-------------------------------|----------------|----------------|--------------|-----------------------------------|------------|
|                          | Rx.                         | Rx.                                    | Rx.                                      | Rx.            | Rx.                         | Rx.               | Rx.                           | Rx.            | Rx.            | Rx.          | Rx.                               | Rx.        |
| Bengal                   | ...                         | ...                                    | ...                                      | ...            | ...                         | ...               | ...                           | ...            | 503            | 503          | ...                               | 503        |
| N.-W. Provinces and Oudh | 18                          | ...                                    | ...                                      | 27             | 231                         | ...               | ...                           | ...            | 309            | 585          | ...                               | 585        |
| Madras                   | 962                         | ...                                    | ...                                      | ...            | 355                         | ...               | ...                           | ...            | ...            | 1,317        | ...                               | 1,317      |
| TOTAL                    | 980                         | ...                                    | ...                                      | 27             | 586                         | ...               | ...                           | ...            | 812            | 2,405        | ...                               | 2,405      |

No. 62A1.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

| PROVINCES.               | Lines of Telegraphic communication. | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Boats, bridges and ferries. | Navigable canals. | Accommodation for travellers. | Arboriculture. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------|-------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|-----------------------------|-------------------|-------------------------------|----------------|----------------|--------------|-----------------------------------|------------|
|                          |                                     | Rx.                         | Rx.                                    | Rx.                                      | Rx.            | Rx.                         | Rx.               | Rx.                           | Rx.            | Rx.            | Rx.          | Rx.                               | Rx.        |
| Bengal                   | ...                                 | ...                         | ...                                    | ...                                      | ...            | ...                         | ...               | ...                           | ...            | 5              | 5            | ...                               | 5          |
| N.-W. Provinces and Oudh | ...                                 | 361                         | ...                                    | 930                                      | 46             | ...                         | ...               | 75                            | ...            | 701            | 2,113        | ...                               | 2,113      |
| Punjab                   | ...                                 | ...                         | ...                                    | ...                                      | ...            | ...                         | ...               | ...                           | ...            | ...            | ...          | ...                               | ...        |
| Madras                   | ...                                 | 7,185                       | ...                                    | ...                                      | ...            | 675                         | ...               | ...                           | ...            | ...            | 7,860        | ...                               | 7,860      |
| Bombay                   | ...                                 | ...                         | ...                                    | ...                                      | ...            | ...                         | ...               | ...                           | ...            | ...            | ...          | ...                               | ...        |
| TOTAL                    | ...                                 | 7,546                       | ...                                    | 930                                      | 46             | 675                         | ...               | 75                            | ...            | 706            | 9,978        | ...                               | 9,978      |



No. 62BI.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

| PROVINCES.                  | Improvements to towns. | Markets.   | Paving and streets. | Water-supply. | Sewerage and drainage. | Harbours.  | Light-houses. | Coal mines. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|-----------------------------|------------------------|------------|---------------------|---------------|------------------------|------------|---------------|-------------|----------------|--------------|-----------------------------------|------------|
|                             | <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> |
| Bengal . . . . .            | ...                    | ...        | ...                 | ...           | ...                    | ...        | ...           | ...         | ...            | ...          | ...                               | ...        |
| N.-W. P. and Oudh . . . . . | ...                    | ...        | ...                 | 2,121         | 1,446                  | ...        | ...           | ...         | 5,703          | 9,270        | ...                               | 9,270      |
| Punjab . . . . .            | ...                    | ...        | ...                 | ...           | ...                    | ...        | ...           | ...         | ...            | ...          | ...                               | ...        |
| Madras . . . . .            | ...                    | ...        | ...                 | 800           | 3,215                  | ...        | ...           | ...         | ...            | 4,015        | ...                               | 4,015      |
| Bombay . . . . .            | ...                    | ...        | ...                 | ...           | ...                    | ...        | ...           | ...         | ...            | ...          | ...                               | ...        |
| TOTAL . . . . .             | ..                     | ..         | ...                 | 2,921         | 4,661                  | ...        | ...           | ...         | 5 703          | 13,285       | ...                               | 13,285     |

No. 62CI,—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

| PROVINCES.                         | Improvements to towns. | Markets.   | Paving and streets. | Water-supply. | Sewerage and drainage. | Harbours.  | Light-houses. | Coal mines. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|------------------------------------|------------------------|------------|---------------------|---------------|------------------------|------------|---------------|-------------|----------------|--------------|-----------------------------------|------------|
|                                    | <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> |
| Bengal . . . . .                   | ...                    | ...        | ...                 | ...           | ...                    | ...        | ...           | ...         | 208            | 208          | ...                               | 208        |
| N.-W. Provinces and Oudh . . . . . | ...                    | ...        | ...                 | 5,920         | 29                     | ...        | ...           | ...         | 1,965          | 7,914        | ...                               | 7,914      |
| Punjab . . . . .                   | ...                    | ...        | ...                 | ...           | ...                    | ...        | ...           | ...         | ...            | ...          | ...                               | ...        |
| Madras . . . . .                   | ...                    | ...        | ...                 | ...           | ...                    | ...        | ...           | ...         | ...            | ...          | ...                               | ...        |
| Bombay . . . . .                   | ...                    | ...        | ...                 | ...           | ...                    | ...        | ...           | ...         | ...            | ...          | ...                               | ...        |
| TOTAL . . . . .                    | ...                    | ...        | ...                 | 5,920         | 29                     | ...        | ...           | ...         | 2,173          | 8,122        | ...                               | 8,122      |

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

| PROVINCES.                                    | Postal. | Adminis-<br>tration. | Land<br>Reve-<br>nue. | Excise. | Monuments<br>and An-<br>tiquities. | Law<br>and<br>Justice. | Jails. | Police. | Educational. | Medical. | Public<br>Works. | Miscella-<br>neous. | GRAND<br>TOTAL. | Deduct Outlay<br>from<br>Contributions. | NET<br>TOTAL. |
|-----------------------------------------------|---------|----------------------|-----------------------|---------|------------------------------------|------------------------|--------|---------|--------------|----------|------------------|---------------------|-----------------|-----------------------------------------|---------------|
|                                               | Rx.     | Rx.                  | Rx.                   | Rx.     | Rx.                                | Rx.                    | Rx.    | Rx.     | Rx.          | Rx.      | Rx.              | Rx.                 | Rx.             | Rx.                                     | Rx.           |
| India . . . . .                               | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | 22      | 19           | ...      | ...              | ...                 | 41              | ...                                     | 41            |
| Central Provinces . . . . .                   | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | ...          | ...      | 114              | ...                 | 114             | ...                                     | 114           |
| Lower Burma . . . . .                         | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | 2            | ...      | ...              | ...                 | 2               | ...                                     | 2             |
| Upper do. . . . .                             | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | ...          | 78       | ...              | ...                 | 78              | ...                                     | 78            |
| Assam . . . . .                               | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | ...          | ...      | ...              | ...                 | ...             | ...                                     | ...           |
| Bengal . . . . .                              | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | ...          | ...      | ...              | 65                  | 65              | ...                                     | 65            |
| North-Western Provinces and<br>Oudh . . . . . | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | 2,369        | 419      | ...              | 458                 | 3,246           | ...                                     | 3,246         |
| Punjab . . . . .                              | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | ...          | ...      | ...              | ...                 | ...             | ...                                     | ...           |
| Madras . . . . .                              | ...     | ...                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | 3,430        | 5,882    | 203              | 6,322               | 15,837          | ...                                     | 15,837        |
| Bombay . . . . .                              | ...     | 365                  | ...                   | ...     | ...                                | ...                    | ...    | ...     | 4,394        | 57       | ...              | 67                  | 4,883           | ...                                     | 4,883         |
| TOTAL . . . . .                               | ...     | 365                  | ...                   | ...     | ...                                | ...                    | ...    | 22      | 10,214       | 6,436    | 317              | 6,912               | 24,266          | ...                                     | 24,266        |

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

| PROVINCES.                                    | Postal. | Administra-<br>tion. | Land<br>Revenue. | Excise. | Monuments<br>and Antiqui-<br>ties. | Law and<br>Justice. | Jails. | Police. | Educational. | Medical. | Public<br>Works. | Miscella-<br>neous. | GRAND<br>TOTAL. | Deduct Outlay<br>from<br>Contributions. | NET<br>TOTAL. |
|-----------------------------------------------|---------|----------------------|------------------|---------|------------------------------------|---------------------|--------|---------|--------------|----------|------------------|---------------------|-----------------|-----------------------------------------|---------------|
|                                               | Rx.     | Rx.                  | Rx.              | Rx.     | Rx.                                | Rx.                 | Rx.    | Rx.     | Rx.          | Rx.      | Rx.              | Rx.                 | Rx.             | Rx.                                     | Rx.           |
| India . . . . .                               | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | 32      | 22           | 7        | ...              | 18                  | 79              | ...                                     | 79            |
| Central Provinces . . . . .                   | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | ...     | ...          | ...      | 65               | ...                 | 65              | ...                                     | 65            |
| Lower Burma . . . . .                         | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | 3       | 15           | 27       | ...              | ...                 | 45              | ...                                     | 45            |
| Upper do. . . . .                             | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | 2       | ...          | 56       | ...              | ...                 | 58              | ...                                     | 58            |
| Assam . . . . .                               | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | ...     | ...          | ...      | ...              | ...                 | ...             | ...                                     | ...           |
| Bengal . . . . .                              | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | ...     | ...          | ...      | ...              | ...                 | ...             | ...                                     | ...           |
| North-Western Provinces and<br>Oudh . . . . . | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | ...     | 6,107        | 314      | ...              | 357                 | 6,778           | ...                                     | 6,778         |
| Punjab . . . . .                              | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | ...     | ...          | ...      | ...              | ...                 | ...             | ...                                     | ...           |
| Madras . . . . .                              | ...     | ...                  | ...              | ...     | ...                                | ...                 | ...    | ...     | 948          | 2,557    | 153              | 5,493               | 9,151           | ...                                     | 9,151         |
| Bombay . . . . .                              | ...     | 19                   | ...              | ...     | ...                                | ...                 | ...    | ...     | 4,875        | 87       | ...              | 182                 | 5,163           | ...                                     | 5,163         |
| TOTAL . . . . .                               | ...     | 19                   | ...              | ...     | ...                                | ...                 | ...    | 37      | 11,967       | 3,048    | 218              | 6,050               | 21,339          | ...                                     | 21,339        |

No. 62FI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

| PROVINCES.                                 | Metalled and bridged roads. | Raised, bridged, and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Bridges and culverts. | Boats, bridges, and ferries. | Navigable canals. | Accommodation for travellers. | Arboriculture. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|----------------|-----------------------|------------------------------|-------------------|-------------------------------|----------------|----------------|--------------|-----------------------------------|------------|
|                                            | Rx.                         | Rx.                                    | Rx.                                      | Rx.            | Rx.                   | Rx.                          | Rx.               | Rx.                           | Rx.            | Rx.            | Rx.          | Rx.                               | Rx.        |
| India . . . . .                            | ...                         | ...                                    | ...                                      | ...            | ...                   | ...                          | ...               | ...                           | ...            | ...            | ...          | ...                               | ...        |
| Central Provinces . . . .                  | ...                         | ...                                    | 695                                      | ...            | ...                   | ...                          | ...               | 530                           | ...            | ...            | 1,225        | ...                               | 1,225      |
| Lower Burma . . . . .                      | ...                         | ...                                    | ...                                      | 533            | 2,005                 | ...                          | 199               | 70                            | ...            | 3              | 2,810        | ...                               | 2,810      |
| Upper do. . . . .                          | ...                         | ...                                    | ...                                      | 1,437          | 482                   | ...                          | 46                | 308                           | ...            | ...            | 2,333        | ...                               | 2,333      |
| Bengal . . . . .                           | ...                         | ...                                    | ...                                      | ...            | ...                   | ...                          | ...               | ...                           | ...            | 124,008        | 124,008      | ...                               | 124,008    |
| North-Western Provinces and Oudh . . . . . | 380                         | 576                                    | 952                                      | 296            | 1,828                 | 18                           | ...               | 185                           | ...            | 394            | 4,629        | ...                               | 4,629      |
| Madras . . . . .                           | 28,109                      | 11,194                                 | 4,056                                    | 7,469          | ...                   | 11,349                       | 1,131             | 63                            | 3,617          | 5,352*         | 72,340       | ...                               | 72,340     |
| Bombay . . . . .                           | 540                         | 3,910                                  | 1,220                                    | 4,001          | ...                   | ...                          | ...               | 6,538                         | ...            | 15             | 16,224       | ...                               | 16,224     |
| TOTAL                                      | 29,029                      | 15,680                                 | 6,923                                    | 13,736         | 4,315                 | 11,367                       | 1,376             | 7,754                         | 3,617          | 129,772        | 223,569      | ...                               | 223,569    |

\* Includes contribution Rx. 5,335.

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

| PROVINCES.                                 | Metalled and bridged roads. | Raised, bridged and unmetalled roads. | District roads, unmetalled and unraised. | Village roads. | Bridges and culverts. | Boats, bridges, and ferries. | Navigable canals. | Accommodation for travellers. | Arboriculture. | Miscellaneous. | GRAND TOTAL. | Deduct Outlay from Contributions. | NET TOTAL. |
|--------------------------------------------|-----------------------------|---------------------------------------|------------------------------------------|----------------|-----------------------|------------------------------|-------------------|-------------------------------|----------------|----------------|--------------|-----------------------------------|------------|
|                                            | Rx.                         | Rx.                                   | Rx.                                      | Rx.            | Rx.                   | Rx.                          | Rx.               | Rx.                           | Rx.            | Rx.            | Rx.          | Rx.                               | Rx.        |
| India . . . . .                            | 36                          | 19                                    | 25                                       | ...            | ...                   | ...                          | ...               | 74                            | ...            | ...            | 154          | ...                               | 154        |
| Central Provinces . . . .                  | 40                          | 12                                    | 7,753                                    | 607            | ...                   | ...                          | ...               | 699                           | 979            | ...            | 10,090       | ...                               | 10,090     |
| Lower Burma . . . . .                      | ...                         | ...                                   | ...                                      | 712            | 217                   | 7                            | ...               | 123                           | ...            | 8              | 1,067        | ...                               | 1,067      |
| Upper do. . . . .                          | ...                         | ...                                   | ...                                      | 509            | 212                   | 50                           | 3                 | 24                            | ...            | 29             | 827          | ...                               | 827        |
| Bengal . . . . .                           | ...                         | ...                                   | ...                                      | ...            | ...                   | ...                          | ...               | ...                           | ...            | 227,396        | 227,396      | ...                               | 227,396    |
| North-Western Provinces and Oudh . . . . . | ...                         | 14,736                                | 11,549                                   | 3,059          | 1,513                 | 107                          | ...               | 647                           | ...            | 271            | 31,882       | ...                               | 31,882     |
| Madras . . . . .                           | 166,796                     | 33,790                                | 11,875                                   | 15,838         | ...                   | 4,415                        | 937               | 34                            | 989            | 2              | 234,676      | ...                               | 234,676    |
| Bombay . . . . .                           | 1,864                       | 8,450                                 | 12,331                                   | 16,134         | ...                   | 2,092                        | ...               | 5,757                         | ...            | ...            | 46,628       | ...                               | 46,628     |
| TOTAL                                      | 168,736                     | 57,007                                | 43,533                                   | 36,859         | 1,942                 | 6,671                        | 940               | 7,358                         | 1,968          | 227,706        | 552,720      | ...                               | 552,720    |



No. 62HI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of  
MISCELLANEOUS PUBLIC IMPROVEMENTS.

| PROVINCES.                                 | Improvements<br>to<br>towns. | Markets. | Paving and<br>streets. | Water-supply. | Sewerage<br>and<br>drainage. | Harbours. | Light-houses. | Miscellaneous. | GRAND TOTAL. | <i>Deduct Outlay<br/>from<br/>Contributions.</i> | NET TOTAL. |
|--------------------------------------------|------------------------------|----------|------------------------|---------------|------------------------------|-----------|---------------|----------------|--------------|--------------------------------------------------|------------|
|                                            | Rx.                          | Rx.      | Rx.                    | Rx.           | Rx.                          | Rx.       | Rx.           | Rx.            | Rx.          | Rx.                                              | Rx.        |
| India . . . . .                            | ...                          | ...      | ...                    | 20            | 483                          | ...       | ...           | ...            | 503          | ...                                              | 503        |
| Central Provinces . . . . .                | 73                           | ...      | ...                    | 480           | ...                          | ...       | ...           | ...            | 553          | ...                                              | 553        |
| Lower Burma . . . . .                      | ...                          | 196      | ...                    | 15            | ...                          | ...       | ...           | 503            | 714          | ...                                              | 714        |
| Upper do. . . . .                          | ...                          | 3,652    | ...                    | 40            | ...                          | ...       | ...           | 616            | 4,318        | ...                                              | 4,318      |
| North-Western Provinces and Oudh . . . . . | ...                          | ...      | ...                    | ...           | 6                            | ...       | ...           | 50             | 56           | ...                                              | 56         |
| Punjab . . . . .                           | ...                          | ...      | ...                    | ...           | ...                          | ...       | ...           | ...            | ...          | ...                                              | ...        |
| Madras . . . . .                           | 855                          | 5,120    | ...                    | 1,498         | 136                          | ...       | ...           | 2,152          | 9,761        | ...                                              | 9,761      |
| Bombay . . . . .                           | ...                          | ...      | ...                    | 21,027        | 12                           | ...       | ...           | 91             | 21,130       | ...                                              | 21,130     |
| TOTAL . . . . .                            | 928                          | 8,978    | ...                    | 23,080        | 637                          | ...       | ...           | 3,412          | 37,035       | ...                                              | 37,035     |

No. 62II.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS  
of MISCELLANEOUS PUBLIC IMPROVEMENTS.

| PROVINCES.                                 | Improvements<br>to<br>towns. | Markets. | Paving and<br>streets. | Water-supply. | Sewerage<br>and<br>drainage. | Harbours. | Light-houses. | Miscellaneous. | GRAND<br>TOTAL. | <i>Deduct<br/>Outlay from<br/>Contributions.</i> | NET TOTAL. |
|--------------------------------------------|------------------------------|----------|------------------------|---------------|------------------------------|-----------|---------------|----------------|-----------------|--------------------------------------------------|------------|
|                                            | Rx.                          | Rx.      | Rx.                    | Rx.           | Rx.                          | Rx.       | Rx.           | Rx.            | Rx.             | Rx.                                              | Rx.        |
| India . . . . .                            | ...                          | ...      | ...                    | 6             | ...                          | ...       | ...           | 2              | 8               | ...                                              | 8          |
| Central Provinces . . . . .                | 78                           | ...      | ...                    | 596           | ...                          | ...       | ...           | ...            | 674             | ...                                              | 674        |
| Lower Burma . . . . .                      | ...                          | 156      | ...                    | 2             | ...                          | ...       | ...           | 407            | 565             | ...                                              | 565        |
| Upper do. . . . .                          | ...                          | 184      | ...                    | 40            | ...                          | ...       | ...           | 465            | 689             | ...                                              | 689        |
| Bengal . . . . .                           | ...                          | ...      | ...                    | ...           | ...                          | ...       | ...           | 1,132          | 1,132           | ...                                              | 1,132      |
| North-Western Provinces and Oudh . . . . . | 115                          | ...      | ...                    | ...           | 43                           | ...       | ...           | 142            | 300             | ...                                              | 300        |
| Madras . . . . .                           | 72                           | 706      | ...                    | 5,026         | 18                           | ...       | ...           | 7,969          | 13,791          | ...                                              | 13,791     |
| Bombay . . . . .                           | ...                          | ...      | ...                    | 10,341        | 42                           | ...       | ...           | 183            | 10,566          | ...                                              | 10,566     |
| TOTAL . . . . .                            | 265                          | 1,046    | ...                    | 16,011        | 103                          | ...       | ...           | 10,300         | 27,725          | ...                                              | 27,725     |

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

Section L.—Army.

Revenue *Rx.* 785,635.      Expenditure *Rx.* 20,690,068.

| 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>   |
| Army—Effective  | 63              | Abstract Account of Receipts and Charges | 174   | ...                     | 721,181           | 16,947,521   |
| ” Non-Effective | 63              | Ditto Included in Account No. 63         | 174   | ...                     | 64,454            | 3,742,547    |
|                 | 63A             | Detailed Account of Receipts . . .       | 176   | 785,635                 | ...               | ...          |
|                 | 63B             | Detailed Account of Charges . . .        | 179   | 20,690,068              | ...               | ...          |
|                 | 64              | Statement of Established Strength . . .  | 186   | ...                     | ...               | ...          |
|                 |                 | TOTAL .                                  |       | ...                     | 785,635           | 20,690,068   |

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1891.

ARMY RECEIPTS.

| Number of<br>correspond-<br>ing Grants. |                                                                              | For<br>details<br>see page | Government of India. | Madras. | Bombay. | Total India. | England. | Exchange on<br>Receipts<br>in England. | Total India<br>and<br>England. |
|-----------------------------------------|------------------------------------------------------------------------------|----------------------------|----------------------|---------|---------|--------------|----------|----------------------------------------|--------------------------------|
|                                         |                                                                              |                            | Rx.                  | Rx.     | Rx.     | Rx.          | £        | Rx.                                    | Rx.                            |
| EFFECTIVE SERVICES.                     |                                                                              |                            |                      |         |         |              |          |                                        |                                |
| 3                                       | Regimental Pay, Allowances, and Charges . . . . .                            | 176                        | 7,979                | 8,787   | 2,293   | 19,059       | 18       | 6                                      | 19,083                         |
| 4                                       | Commissariat Establishments, Supplies, and<br>Services . . . . .             | 176                        | 328,115              | 41,627  | 65,573  | 435,315      | ...      | ...                                    | 435,315                        |
| 5                                       | Remount and Veterinary Establishments, Sup-<br>plies, and Services . . . . . | 176                        | 4,808                | 3,157   | 1,457   | 9,422        | ...      | ...                                    | 9,422                          |
| 6                                       | Clothing Establishments, Supplies, and Services . . . . .                    | 176                        | 42,475               | 17,580  | 7,322   | 67,377       | 8,301    | 2,712                                  | 78,390                         |
| 7                                       | Barrack Establishments, Supplies, and Services . . . . .                     | 177                        | 483                  | 685     | 876     | 2,044        | ...      | ...                                    | 2,044                          |
| 9                                       | Medical Establishments, Supplies, and Services . . . . .                     | 177                        | 1,735                | 16,262  | 7,499   | 25,496       | ...      | ...                                    | 25,496                         |
| 10                                      | Ordnance Establishments, Stores, and Camp<br>Equipage . . . . .              | 177                        | 40,333               | 16,641  | 29,399  | 86,373       | 3,307    | 1,080                                  | 90,760                         |
| 12                                      | Education . . . . .                                                          | 177                        | 1,148                | 66      | 52      | 1,266        | ...      | ...                                    | 1,266                          |
| 13                                      | Sea Transport Charges . . . . .                                              | 178                        | 1,963                | 1,317   | 1,755   | 5,035        | 23,094   | 7,546                                  | 35,675                         |
| 14                                      | Miscellaneous Services . . . . .                                             | 178                        | 15,853               | 3,712   | 4,165   | 23,730       | ..       | ...                                    | 23,730                         |
| TOTAL EFFECTIVE SERVICES .              |                                                                              |                            | 444,892              | 109,834 | 129,391 | 675,117      | 34,720   | 11,344                                 | 721,181                        |
| NON-EFFECTIVE SERVICES.                 |                                                                              |                            |                      |         |         |              |          |                                        |                                |
| 16                                      | Rewards for Military Services . . . . .                                      | 178                        | 180                  | 40      | 35      | 255          | ...      | ...                                    | 255                            |
| 17                                      | Military Pensions to Europeans . . . . .                                     | 178                        | ...                  | 2,210   | 50      | 2,260        | ...      | ...                                    | 2,260                          |
| 18                                      | Military Pensions to Natives . . . . .                                       | 178                        | ...                  | 5       | ...     | 5            | ...      | ...                                    | 5                              |
| 19                                      | Widows' Pensions and Compassionate Allow-<br>ances . . . . .                 | 178                        | 29,706               | 11,130  | 11,435  | 52,271       | 7,283    | 2,380                                  | 61,934                         |
| TOTAL NON-EFFECTIVE SERVICES .          |                                                                              |                            | 29,886               | 13,385  | 11,520  | 54,791       | 7,283    | 2,380                                  | 64,454                         |
| TOTAL ARMY RECEIPTS . Rx.               |                                                                              |                            | 474,778              | 123,219 | 131,911 | 729,908      | 42,003   | 13,724                                 | 785,635                        |



# ARMY CHARGES.

| Number of Grants. |                                                                         | For details see page | Government of India. | Madras.   | Bombay.   | Total India. | ENGLAND.  |                | Exchange on Charges in England. | Total India and England. |
|-------------------|-------------------------------------------------------------------------|----------------------|----------------------|-----------|-----------|--------------|-----------|----------------|---------------------------------|--------------------------|
|                   |                                                                         |                      |                      |           |           |              | Stores.   | Other Charges. |                                 |                          |
|                   | EFFECTIVE SERVICES.                                                     |                      | Rx.                  | Rx.       | Rx.       | Rx.          | £         | £              | Rx.                             | Rx.                      |
| 1                 | Army and Garrison Staff . . . . .                                       | 179                  | 253,137              | 125,481   | 106,038   | 484,656      | ...       | ...            | ...                             | 484,656                  |
| 2                 | Administrative Staff . . . . .                                          | 179                  | 100,649              | 46,217    | 45,236    | 192,102      | ...       | ...            | ...                             | 192,102                  |
| 3                 | Regimental Pay, Allowances, and Charges . . . . .                       | 180                  | 4,351,322            | 1,458,350 | 1,403,005 | 7,212,677    | ...       | 1,062,587      | 347,201                         | 8,622,465                |
| 4                 | Commissariat Establishments, Supplies, and Services . . . . .           | 180                  | 1,766,996            | 744,265   | 557,191   | 3,068,452    | 52,772    | ...            | 17,243                          | 3,138,467                |
| 5                 | Remount and Veterinary Establishments, Supplies, and Services . . . . . | 181                  | 125,079              | 41,774    | 46,667    | 213,520      | ...       | ...            | ...                             | 213,520                  |
| 6                 | Clothing Establishments, Supplies, and Services . . . . .               | 182                  | 171,395              | 50,021    | 14,054    | 235,470      | 216,145   | ...            | 70,626                          | 522,241                  |
| 7                 | Barrack Establishments, Supplies, and Services . . . . .                | 182                  | 127,798              | 53,960    | 47,982    | 229,740      | ...       | ...            | ...                             | 229,740                  |
| 8                 | Administration of Martial Law . . . . .                                 | 182                  | 21,380               | 9,188     | 7,282     | 37,850       | ...       | ...            | ...                             | 37,850                   |
| 9                 | Medical Establishments, Supplies, and Services . . . . .                | 182                  | 359,867              | 144,709   | 123,090   | 627,666      | 29,299    | 3,392          | 10,682                          | 671,039                  |
| 10                | Ordnance Establishments, Stores, and Camp Equipage . . . . .            | 183                  | 459,800              | 100,159   | 156,025   | 715,984      | 720,814   | 7,460          | 237,964                         | 1,682,222                |
| 11                | Ecclesiastical . . . . .                                                | 183                  | 16,208               | 5,460     | 5,759     | 27,427       | ...       | ...            | ...                             | 27,427                   |
| 12                | Education . . . . .                                                     | 183                  | 25,523               | 13,069    | 5,918     | 44,510       | ...       | ...            | ...                             | 44,510                   |
| 13                | Sea Transport Charges . . . . .                                         | 184                  | 13,810               | 22,370    | 28,271    | 64,451       | ...       | 245,131        | 80,097                          | 389,679                  |
| 14                | Miscellaneous Services . . . . .                                        | 184                  | 325,372              | 167,930   | 32,032    | 525,334      | ...       | 6,893          | 2,252                           | 534,479                  |
| 15                | Volunteer Corps . . . . .                                               | 184                  | 61,730               | 43,366    | 30,359    | 135,455      | ...       | ...            | ...                             | 135,455                  |
|                   | TOTAL EFFECTIVE SERVICES . . . . .                                      |                      | 8,180,066            | 3,026,319 | 2,608,909 | 13,815,294   | 1,019,030 | 1,325,463      | 766,065                         | 16,925,852               |
|                   | NON-EFFECTIVE SERVICES.                                                 |                      |                      |           |           |              |           |                |                                 |                          |
| 16                | Rewards for Military Services . . . . .                                 | 184                  | 12,619               | 1,394     | 1,226     | 15,239       | ...       | 51             | 17                              | 15,307                   |
| 17                | Military Pensions to Europeans . . . . .                                | 185                  | 49,164               | 62,858    | 28,608    | 140,630      | ...       | 2,007,992      | 656,113                         | 2,804,735                |
| 18                | Military Pensions to Natives . . . . .                                  | 185                  | 368,444              | 238,804   | 113,789   | 721,037      | ...       | ...            | ...                             | 721,037                  |
| 19                | Widows' Pensions and Compassionate Allowances . . . . .                 | 185                  | 10,688               | 11,400    | 4,860     | 26,948       | ...       | 87,589         | 28,620                          | 143,157                  |
| 20                | Departmental Pensions . . . . .                                         | 185                  | 29,458               | 14,459    | 14,394    | 58,311       | ...       | ...            | ...                             | 58,311                   |
|                   | TOTAL NON-EFFECTIVE SERVICES . . . . .                                  |                      | 470,373              | 328,915   | 162,877   | 962,165      | ...       | 2,095,632      | 684,750                         | 3,742,547                |
|                   | TOTAL ADJUSTED CHARGES . . . . .                                        |                      | 8,650,439            | 3,355,234 | 2,771,786 | 14,777,459   | 1,019,030 | 3,421,095      | 1,450,815                       | 20,668,399               |
|                   | UNADJUSTED EXPENDITURE . . . . .                                        |                      | 26,205               | —8,621    | 4,085     | 21,669       | ...       | ...            | ...                             | 21,669                   |
|                   | TOTAL ARMY CHARGES . Rx.                                                |                      | 8,676,644            | 3,346,613 | 2,775,871 | 14,799,128   | 1,019,030 | 3,421,095      | 1,450,815                       | 20,690,068               |
|                   |                                                                         |                      |                      |           |           |              | 4,440,125 |                |                                 |                          |

## No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1891.

| HEADS OF RECEIPTS.                                                                                                                                                                      | Government<br>of<br>India. | Madras.    | Bombay.    | TOTAL.                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------|------------|---------------------------|
|                                                                                                                                                                                         | <i>Rx.</i>                 | <i>Rx.</i> | <i>Rx.</i> | <i>Rx.</i>                |
| RECEIPTS UNDER GRANT 3.<br>REGIMENTAL PAY, ALLOWANCES, AND CHARGES.                                                                                                                     |                            |            |            |                           |
| Discharge Purchase Money . . . . .                                                                                                                                                      | 1,485                      | 477        | 582        | 2,544                     |
| Unclaimed Balances of Deserters and others . . . . .                                                                                                                                    | 29                         | 6          | 2          | 37                        |
| Hutting Money . . . . .                                                                                                                                                                 | ...                        | 3,812      | 90         | 3,902                     |
| Miscellaneous . . . . .                                                                                                                                                                 | 6,465                      | 4,492      | 1,619      | 12,576                    |
| TOTAL IN INDIA . <i>Rx.</i>                                                                                                                                                             | 7,979                      | 8,787      | 2,293      | 19,059                    |
| ENGLAND :                                                                                                                                                                               |                            |            |            |                           |
| Discharge Purchase Money . . . . .                                                                                                                                                      |                            |            | £          | 18                        |
| Exchange on Receipt in England . . . . .                                                                                                                                                |                            |            | <i>Rx.</i> | 6                         |
| RECEIPTS UNDER GRANT 4.<br>COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.                                                                                                         |                            |            |            | TOTAL . <i>Rx.</i> 19,083 |
| Sale of Commissariat Provisions and Stores . . . . .                                                                                                                                    | 33,898                     | 10,850     | 13,065     | 57,813                    |
| Sale of Malt Liquor . . . . .                                                                                                                                                           | 246,375                    | 17,888     | 47,941     | 312,204                   |
| Sale of Rum . . . . .                                                                                                                                                                   | 12,287                     | 3,183      | 1,752      | 17,222                    |
| Commissariat Cattle . . . . .                                                                                                                                                           | ...                        | 115        | 46         | 161                       |
| Value of Stores issued to other Departments . . . . .                                                                                                                                   | 3,386                      | 1,631      | ...        | 5,017                     |
| Miscellaneous . . . . .                                                                                                                                                                 | 9,480                      | 5,214      | 2,183      | 16,877                    |
| Recoveries on account of Table Money, &c., in Inland Steamers . . . . .                                                                                                                 | 18                         | 322        | 1          | 341                       |
| Hissar Cattle Farm . . . . .                                                                                                                                                            | 3,922                      | ...        | ...        | 3,922                     |
| Receipts on account of Kheddass . . . . .                                                                                                                                               | 12,377                     | ...        | ...        | 12,377                    |
| Sale of Transport Cattle . . . . .                                                                                                                                                      | 2,308                      | 1,668      | 93         | 4,069                     |
| Sale of Ambulance Cattle . . . . .                                                                                                                                                      | ...                        | 23         | 3          | 26                        |
| Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c. . . . .                                                                                                | 4,064                      | 695        | 473        | 5,232                     |
| Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c. . . . .                                                                                                | ...                        | 38         | 16         | 54                        |
| TOTAL . <i>Rx.</i>                                                                                                                                                                      | 328,115                    | 41,627     | 65,573     | 435,315                   |
| RECEIPTS UNDER GRANT 5.<br>REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.                                                                                               |                            |            |            |                           |
| Sale of Cattle and Remounts . . . . .                                                                                                                                                   | 160                        | ...        | ...        | 160                       |
| Sale of Regimental Cast Horses . . . . .                                                                                                                                                | 2,437                      | 2,095      | 975        | 5,507                     |
| Sale of Chargers selected by Officers . . . . .                                                                                                                                         | 1,359                      | 865        | 414        | 2,638                     |
| Sale of Surplus Remounts . . . . .                                                                                                                                                      | ...                        | 149        | ..         | 149                       |
| Rent of Lands . . . . .                                                                                                                                                                 | 140                        | ...        | ...        | 140                       |
| Miscellaneous . . . . .                                                                                                                                                                 | 712                        | 48         | 68         | 828                       |
| TOTAL . <i>Rx.</i>                                                                                                                                                                      | 4,808                      | 3,157      | 1,457      | 9,422                     |
| RECEIPTS UNDER GRANT 6.<br>CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.                                                                                                             |                            |            |            |                           |
| Sale of Clothing, &c. . . . .                                                                                                                                                           | 10,086                     | 4,083      | 867        | 15,036                    |
| Sale of Necessaries . . . . .                                                                                                                                                           | 31,107                     | 11,158     | 6,427      | 48,692                    |
| Hyderabad Contingent . . . . .                                                                                                                                                          | ...                        | 1,955      | ...        | 1,955                     |
| Value of Stores issued to other Departments . . . . .                                                                                                                                   | 1,036                      | 30         | ...        | 1,066                     |
| Miscellaneous . . . . .                                                                                                                                                                 | 246                        | 354        | 28         | 628                       |
| TOTAL IN INDIA . <i>Rx.</i>                                                                                                                                                             | 42,475                     | 17,580     | 7,322      | 67,377                    |
| IN ENGLAND :                                                                                                                                                                            |                            |            |            |                           |
| Value of Clothing, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . . . . . |                            |            | £          | 8,301                     |
| EXCHANGE ON RECEIPTS IN ENGLAND . . . . .                                                                                                                                               |                            |            | <i>Rx.</i> | 2,712                     |
| TOTAL . <i>Rx.</i>                                                                                                                                                                      |                            |            |            | 78,390                    |

## No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1891—continued.

| HEADS OF RECEIPTS.                                                                 | Government<br>of<br>India. | Madras.    | Bombay.    | TOTAL.     |
|------------------------------------------------------------------------------------|----------------------------|------------|------------|------------|
|                                                                                    | <i>Rx.</i>                 | <i>Rx.</i> | <i>Rx.</i> | <i>Rx.</i> |
| RECEIPTS UNDER GRANT 7.                                                            |                            |            |            |            |
| BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.                                    |                            |            |            |            |
| Barrack and Hospital Furniture, Bedding, &c. . . . .                               | 394                        | 474        | 512        | 1,380      |
| Recoveries for damaged or deficient Barrack Furni-<br>ture, Utensils, &c. . . . .  | 22                         | 42         | 231        | 295        |
| Value of Stores issued to other Departments . . . . .                              | ...                        | 45         | ...        | 45         |
| Miscellaneous . . . . .                                                            | 67                         | 124        | 133        | 324        |
| TOTAL . Rx.                                                                        | 483                        | 685        | 876        | 2,044      |
| RECEIPTS UNDER GRANT 9.                                                            |                            |            |            |            |
| MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.                                    |                            |            |            |            |
| Sale of Medical Stores . . . . .                                                   | 541                        | 400        | 289        | 1,230      |
| Stoppages for Men in Hospital . . . . .                                            | 53                         | 24         | 62         | 139        |
| Recoveries from Officers at the Colaba Officers'<br>Sanitarium . . . . .           | ...                        | ...        | 175        | 175        |
| Value of Stores issued to other Departments . . . . .                              | ...                        | 15,591     | 6,722      | 22,313     |
| Miscellaneous . . . . .                                                            | 1,141                      | 247        | 251        | 1,639      |
| TOTAL . Rx.                                                                        | 1,735                      | 16,262     | 7,499      | 25,496     |
| RECEIPTS UNDER GRANT 10.                                                           |                            |            |            |            |
| ORDNANCE ESTABLISHMENTS, STORES, AND CAMP<br>EQUIPAGE.                             |                            |            |            |            |
| Sale of Ordnance Stores and Camp Equipage . . . . .                                | 35,655                     | 12,775     | 21,863     | 70,293     |
| Work executed in Manufacturing Departments . . . . .                               | ...                        | 85         | 48         | 133        |
| Hyderabad Contingent . . . . .                                                     | ...                        | 2,636      | ...        | 2,636      |
| Value of Stores issued to other Departments . . . . .                              | 1,751                      | 403        | 6,647      | 7,995      |
| Miscellaneous . . . . .                                                            | 2,927                      | 1,548      | 841        | 5,316      |
| TOTAL IN INDIA . Rx.                                                               | 40,333                     | 16,641     | 29,399     | 86,373     |
| IN ENGLAND:                                                                        |                            |            |            |            |
| Proceeds of sale of unserviceable Military Stores, &c., Ordnance and miscellaneous | £                          |            |            | 3,307      |
| EXCHANGE ON RECEIPTS IN ENGLAND . . . . .                                          | Rx.                        |            |            | 1,080      |
| TOTAL . Rx.                                                                        |                            |            |            | 90,760     |
| RECEIPTS UNDER GRANT 12.                                                           |                            |            |            |            |
| EDUCATION.                                                                         |                            |            |            |            |
| Receipts for Damaged Library Books . . . . .                                       | 1                          | 1          | 4          | 6          |
| Receipts from Schools, &c. . . . .                                                 | 1,084                      | 64         | 48         | 1,196      |
| Miscellaneous . . . . .                                                            | 63                         | 1          | ...        | 64         |
| TOTAL . Rx.                                                                        | 1,148                      | 66         | 52         | 1,266      |



No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1891—*continued.*

| HEADS OF RECEIPTS.                                                         | Government of India. | Madras. | Bombay.     | TOTAL.  |
|----------------------------------------------------------------------------|----------------------|---------|-------------|---------|
|                                                                            | Rx.                  | Rx.     | Rx.         | Rx.     |
| RECEIPTS UNDER GRANT 13.<br>SEA TRANSPORT CHARGES.                         |                      |         |             |         |
| Table Money . . . . .                                                      | 421                  | 849     | 283         | 1,553   |
| Passage Money . . . . .                                                    | ...                  | 56      | 14          | 70      |
| Recoveries of Table Money, &c., in H. M.'s Indian Troopships . . . . .     | 1,542                | 412     | 1,458       | 3,412   |
| TOTAL IN INDIA . Rx.                                                       | 1,963                | 1,317   | 1,755       | 5,035   |
| IN ENGLAND:                                                                |                      |         |             |         |
| Indian Troop Service:                                                      |                      |         |             |         |
| Receipts from the Admiralty, recoveries on account of messing, &c.         | £                    |         | 23,019      |         |
| Passage of Officers and Troops:                                            |                      |         |             |         |
| Recoveries on account of messing . . . . .                                 | "                    |         | 75          |         |
|                                                                            |                      |         |             | 23,094  |
| EXCHANGE ON RECEIPTS IN ENGLAND . . . . .                                  |                      |         | Rx.         | 7,546   |
|                                                                            |                      |         | TOTAL . Rx. | 35,675  |
| RECEIPTS UNDER GRANT 14.<br>MISCELLANEOUS SERVICES.                        |                      |         |             |         |
| Fines and Forfeitures of Contractors and others . . . . .                  | 3,499                | 1,737   | 149         | 5,385   |
| Fines and Penalties . . . . .                                              | ...                  | 9       | 16          | 25      |
| Miscellaneous . . . . .                                                    | 12,354               | 1,966   | 4,000       | 18,320  |
| TOTAL . Rx.                                                                | 15,853               | 3,712   | 4,165       | 23,730  |
| RECEIPTS UNDER GRANT 16.<br>REWARDS FOR MILITARY SERVICES.                 |                      |         |             |         |
| Cost of duplicate decorations and medals . . . . .                         | 180                  | 40      | 35          | 255     |
| RECEIPTS UNDER GRANT 17.<br>MILITARY PENSIONS TO EUROPEANS.                |                      |         |             |         |
| Retired Officers, Hyderabad Administration . . . . .                       | ...                  | 2,210   | ...         | 2,210   |
| Miscellaneous . . . . .                                                    | ...                  | ...     | 50          | 50      |
| TOTAL . Rx.                                                                | ...                  | 2,210   | 50          | 2,260   |
| RECEIPTS UNDER GRANT 18.<br>MILITARY PENSIONS TO NATIVES.                  |                      |         |             |         |
| Miscellaneous . . . . .                                                    | ...                  | 5       | ...         | 5       |
| TOTAL . Rx.                                                                | ...                  | 5       | ...         | 5       |
| RECEIPTS UNDER GRANT 19.<br>WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES. |                      |         |             |         |
| Subscriptions towards Indian Military Service Family Pensions . . . . .    | 29,706               | 11,130  | 11,424      | 52,260  |
| Miscellaneous (Artillery Charitable Fund Recoveries) . . . . .             | ...                  | ...     | 11          | 11      |
| TOTAL IN INDIA . Rx.                                                       | 29,706               | 11,130  | 11,435      | 52,271  |
| IN ENGLAND:                                                                |                      |         |             |         |
| Subscriptions towards Indian Military Service Family Pensions . . . . .    |                      |         | £           | 7,283   |
| EXCHANGE ON RECEIPTS IN ENGLAND . . . . .                                  |                      |         | Rx.         | 2,380   |
|                                                                            |                      |         | TOTAL . Rx. | 61,934  |
| TOTAL RECEIPTS, MILITARY DEPARTMENT.                                       |                      |         |             |         |
| IN INDIA . . . . .                                                         | 474,778              | 123,219 | 131,911     | 729,908 |
| IN ENGLAND . . . . .                                                       |                      |         | £           | 42,003  |
| EXCHANGE . . . . .                                                         |                      |         | Rx.         | 13,724  |
|                                                                            |                      |         | TOTAL . Rx. | 785,635 |

## No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1891.

| HEADS OF EXPENDITURE.                                                                  | Government<br>of<br>India. | Madras.    | Bombay.    | TOTAL.     |
|----------------------------------------------------------------------------------------|----------------------------|------------|------------|------------|
|                                                                                        | <i>Rx.</i>                 | <i>Rx.</i> | <i>Rx.</i> | <i>Rx.</i> |
| GRANT 1.                                                                               |                            |            |            |            |
| ARMY AND GARRISON STAFF.                                                               |                            |            |            |            |
| Commander-in-Chief . . . . .                                                           | 27,129                     | 11,649     | 14,514     | 53,292     |
| Adjutant General's Department . . . . .                                                | 24,331                     | 14,150     | 12,846     | 51,327     |
| Quarter Master General's Department . . . . .                                          | 25,167                     | 10,527     | 8,353      | 44,047     |
| Artillery Inspection . . . . .                                                         | 8,942                      | ...        | 72         | 9,014      |
| Cavalry Inspection . . . . .                                                           | 3,384                      | 21         | 60         | 3,465      |
| Musketry Inspection . . . . .                                                          | 12,443                     | 4,266      | 4,888      | 21,597     |
| Army Signalling . . . . .                                                              | 1,365                      | 87         | 1,741      | 3,193      |
| Gymnastic Instruction . . . . .                                                        | 2,144                      | ...        | 1,871      | 4,015      |
| District Command and Staff, 1st and 2nd class . . . . .                                | 82,594                     | 59,233     | 41,781     | 183,608    |
| Garrison and Station Staff . . . . .                                                   | 33,965                     | 14,585     | 8,534      | 57,084     |
| Hill Sanitaria . . . . .                                                               | 18,316                     | 2,821      | 5,691      | 26,828     |
| Miscellaneous Depôts . . . . .                                                         | ...                        | 3,347      | 5,292      | 8,639      |
| Staff of Local Forces . . . . .                                                        | 7,822                      | ...        | ...        | 7,822      |
| Bazar Establishment . . . . .                                                          | 519                        | 1          | ...        | 520        |
| Station Conservancy . . . . .                                                          | 4,778                      | 4,794      | 395        | 9,967      |
| Staff, Miscellaneous . . . . .                                                         | 238                        | ...        | ...        | 238        |
| TOTAL . Rx.                                                                            | 253,137                    | 125,481    | 106,038    | 484,656    |
| GRANT 2.                                                                               |                            |            |            |            |
| ADMINISTRATIVE STAFF.                                                                  |                            |            |            |            |
| Military Department, Account Branch . . . . .                                          | 15,710                     | ...        | ...        | 15,710     |
| Personal Staff of Governor-General, Governors, and }<br>Lieutenant-Governors . . . . . | 7,656                      | 3,232      | 4,184      | 15,072     |
| Controller's Office . . . . .                                                          | 18,847                     | 4,675      | 5,587      | 29,109     |
| Ditto Accounts Branch . . . . .                                                        | 9,260                      | 3,821      | 3,713      | 16,794     |
| Pay Examiner's Office . . . . .                                                        | 20,167                     | 9,484      | 9,579      | 39,230     |
| Commissariat and Remount Accounts . . . . .                                            | 17,482                     | 6,742      | ...        | 24,224     |
| Commissariat Accounts, Rangoon . . . . .                                               | ...                        | 3,801      | ...        | 3,801      |
| Medical Accounts . . . . .                                                             | 306                        | ...        | 1,015      | 1,321      |
| Ordnance and Clothing Accounts . . . . .                                               | 8,737                      | 4,569      | 4,884      | 18,190     |
| Commissariat, Barrack, and Remount Accounts . . . . .                                  | ...                        | ...        | 6,442      | 6,442      |
| Circle Pay Offices . . . . .                                                           | ...                        | 3,376      | 6,396      | 9,772      |
| Officer in charge, Treasure Chest . . . . .                                            | 288                        | ...        | ...        | 288        |
| Pension Pay Offices . . . . .                                                          | 2,032                      | 6,517      | 2,621      | 11,170     |
| Inspection, Special Duties and Probationers . . . . .                                  | 164                        | ...        | 815        | 979        |
| TOTAL . Rx.                                                                            | 100,649                    | 46,217     | 45,236     | 192,102    |

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

| HEADS OF EXPENDITURE.                                                                                                                                              | Government of India.      | Madras.   | Bombay.   | TOTAL.      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------|-----------|-------------|
|                                                                                                                                                                    | Rx.                       | Rx.       | Rx.       | Rx.         |
| GRANT 3.                                                                                                                                                           |                           |           |           |             |
| REGIMENTAL PAY, ALLOWANCES, AND CHARGES.                                                                                                                           |                           |           |           |             |
| European Army.                                                                                                                                                     |                           |           |           |             |
| Royal Artillery . . . . .                                                                                                                                          | 489,607                   | 162,108   | 206,726   | 858,441     |
| Cavalry . . . . .                                                                                                                                                  | 241,674                   | 86,103    | 41,443    | 369,220     |
| Engineers . . . . .                                                                                                                                                | 8,108                     | 1,472     | 1,083     | 10,663      |
| Infantry . . . . .                                                                                                                                                 | 1,335,347                 | 435,666   | 378,098   | 2,149,111   |
| Invalid and Veteran Establishment . . . . .                                                                                                                        | 2,617                     | 5,994     | 570       | 9,181       |
| Staff Corps . . . . .                                                                                                                                              | 12,797                    | 5,880     | 2,868     | 21,545      |
| General List, Cavalry . . . . .                                                                                                                                    | 1,673                     | ...       | 1,060     | 2,733       |
| General List, Infantry . . . . .                                                                                                                                   | 4,494                     | 4,401     | 245       | 9,140       |
| Unattached Officers . . . . .                                                                                                                                      | ...                       | 911       | 577       | 1,488       |
| General Officers unemployed . . . . .                                                                                                                              | 1,712                     | 2,406     | 193       | 4,311       |
| Colonels' Allowances . . . . .                                                                                                                                     | 7,613                     | 1,271     | 1,037     | 9,921       |
| Recruiting Rewards, &c. . . . .                                                                                                                                    | 454                       | 173       | 107       | 734         |
| Hutting Money . . . . .                                                                                                                                            | 857                       | 121       | 96        | 1,074       |
| Marching Batta . . . . .                                                                                                                                           | 308                       | 75        | 244       | 627         |
| Postage Charges . . . . .                                                                                                                                          | 3,101                     | 724       | 829       | 4,654       |
| Purchase of Books, &c. . . . .                                                                                                                                     | 220                       | ...       | 53        | 273         |
| Incidental charges of a regimental nature . . . . .                                                                                                                | 4,311                     | 1,433     | 879       | 6,623       |
|                                                                                                                                                                    | 2,114,893                 | 708,738   | 636,108   | 3,459,739   |
| IN ENGLAND:                                                                                                                                                        |                           |           |           |             |
| Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India for the year 1890-91 | £700,000                  |           |           |             |
| Further payment on account of Deferred pay for the years 1888-89 and 1889-90 . . . . .                                                                             | " 70,000                  |           |           |             |
|                                                                                                                                                                    | £770,000                  |           |           |             |
| Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office . . . . .                 | " 2,456                   |           |           |             |
| Furlough Allowances of Officers of the Indian Service . . . . .                                                                                                    |                           |           |           | 772,456     |
| Furlough Allowances of Officers of British Regiments serving in India . . . . .                                                                                    |                           |           |           | 188,861     |
| Advances to Regiments proceeding to India . . . . .                                                                                                                |                           |           |           | 87,039      |
| Pay and Allowances during Voyage of Regiments returning from India . . . . .                                                                                       |                           |           |           | 5,645       |
| Outfit allowance to an Officer on promotion to commissioned rank . . . . .                                                                                         |                           |           |           | 8,358       |
| Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough . . . . .                                                               |                           |           |           | 100         |
|                                                                                                                                                                    |                           |           |           | 128         |
|                                                                                                                                                                    |                           |           |           | £ 1,062,587 |
| EXCHANGE ON CHARGES IN ENGLAND . . . . .                                                                                                                           | Rx.                       |           |           | 347,201     |
|                                                                                                                                                                    | TOTAL EUROPEAN ARMY . Rx. |           |           | 4,869,527   |
| Native Army.                                                                                                                                                       |                           |           |           |             |
| Artillery . . . . .                                                                                                                                                | 36,659                    | ...       | 11,852    | 48,511      |
| Body Guard . . . . .                                                                                                                                               | 6,019                     | 2,564     | 4,831     | 13,414      |
| Cavalry . . . . .                                                                                                                                                  | 845,899                   | 76,085    | 241,607   | 1,163,591   |
| Sappers and Miners . . . . .                                                                                                                                       | 40,869                    | 51,967    | 29,515    | 122,351     |
| Infantry . . . . .                                                                                                                                                 | 1,216,377                 | 577,622   | 454,004   | 2,248,003   |
| Hutting Money . . . . .                                                                                                                                            | 10,560                    | 12,021    | 4,657     | 27,238      |
| Marching Batta . . . . .                                                                                                                                           | 3,372                     | 739       | 2,251     | 6,362       |
| Incidental charges of a regimental nature . . . . .                                                                                                                | 3,891                     | 2,136     | 1,105     | 7,132       |
| Kit Money to Recruits . . . . .                                                                                                                                    | 23,507                    | 13,119    | 5,128     | 41,754      |
| Annual Grant in aid of Half Mounting . . . . .                                                                                                                     | 26,233                    | 11,739    | 9,700     | 47,672      |
| Postage Charges . . . . .                                                                                                                                          | 1,884                     | 687       | 700       | 3,271       |
| Reserve Forces.                                                                                                                                                    |                           |           |           |             |
| Pay of men of the Garrison reserve . . . . .                                                                                                                       | 305                       | 191       | 8         | 504         |
| Pay (including good-conduct pay) of the men of the active reserve . . . . .                                                                                        | 20,382                    | 740       | 1,520     | 22,642      |
| Allowance for Road Expenses . . . . .                                                                                                                              | 472                       | 2         | 19        | 493         |
| TOTAL NATIVE ARMY . Rx.                                                                                                                                            | 2,236,429                 | 749,612   | 766,897   | 3,752,938   |
| TOTAL . { INDIA . . . . .                                                                                                                                          | 4,351,322                 | 1,458,350 | 1,403,005 | 7,212,677   |
| ENGLAND . . . . .                                                                                                                                                  |                           |           | £         | 1,062,587   |
| EXCHANGE . . . . .                                                                                                                                                 |                           |           | Rx.       | 347,201     |
|                                                                                                                                                                    |                           |           | TOTAL Rx. | 8,622,465   |
| GRANT 4.                                                                                                                                                           |                           |           |           |             |
| COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.                                                                                                               |                           |           |           |             |
| Establishment.                                                                                                                                                     |                           |           |           |             |
| Supervising Staff . . . . .                                                                                                                                        | 23,947                    | 5,748     | 5,736     | 35,431      |
| Executive Establishment . . . . .                                                                                                                                  | 127,954                   | 62,743    | 47,691    | 238,388     |
| Subordinate Establishment . . . . .                                                                                                                                | 86,664                    | 41,584    | 18,743    | 146,991     |
| Ambulance Transport . . . . .                                                                                                                                      | 23,207                    | 15,348    | 6,999     | 45,554      |
| Khedda Establishment and Charges . . . . .                                                                                                                         | 9,042                     | ...       | ...       | 9,042       |
| Hissar Cattle Farm . . . . .                                                                                                                                       | 2,810                     | ...       | ...       | 2,810       |
| Hoonsoor Cattle Depot . . . . .                                                                                                                                    | ...                       | 864       | ...       | 864         |
| Supplies.                                                                                                                                                          |                           |           |           |             |
| Provisions for Europeans . . . . .                                                                                                                                 | 372,196                   | 175,271   | 137,119   | 684,586     |
| Provisions for Natives . . . . .                                                                                                                                   | 32,150                    | 84,362    | 40,654    | 157,166     |
| Carried over . . . . .                                                                                                                                             | 677,970                   | 385,920   | 256,942   | 1,320,832   |



No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

| HEADS OF EXPENDITURE.                                                           | Government of India. | Madras.    | Bombay.     | TOTAL.     |
|---------------------------------------------------------------------------------|----------------------|------------|-------------|------------|
|                                                                                 | <i>Rx.</i>           | <i>Rx.</i> | <i>Rx.</i>  | <i>Rx.</i> |
| Brought forward . . . . .                                                       | 677,970              | 385,920    | 256,942     | 1,320,832  |
| GRANT 4— <i>contd.</i>                                                          |                      |            |             |            |
| COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES— <i>contd.</i>              |                      |            |             |            |
| Supplies— <i>contd.</i>                                                         |                      |            |             |            |
| Compensation to Natives for dearness of Provisions . . . . .                    | 106,519              | 68,703     | 56,426      | 231,648    |
| Compensation to Native Cavalry for dearness of Forage . . . . .                 | 32,784               | ...        | 34,185      | 66,969     |
| Purchase of Reserve Stock . . . . .                                             | 8,551                | 6,391      | 3           | 14,945     |
| Shwebo Canal Fuel and Forage Reserve Scheme . . . . .                           | 1,621                | ...        | ...         | 1,621      |
| Malt Liquor purchased locally . . . . .                                         | 243,987              | 19,153     | 32,392      | 295,532    |
| Rum . . . . .                                                                   | 7,413                | 10         | 2,182       | 9,605      |
| Expenditure connected with Dairy Farms . . . . .                                | 827                  | ...        | ...         | 827        |
| Contingent Expenses . . . . .                                                   | 1                    | 148        | 3,195       | 3,344      |
| Services.                                                                       |                      |            |             |            |
| Purchase and Repair of Gear for Battery Animals . . . . .                       | ...                  | ...        | 395         | 395        |
| Purchase of Battery Mules, Ponies, &c. . . . .                                  | ...                  | ...        | 590         | 590        |
| Hire of Transport . . . . .                                                     | 31,027               | 25,709     | 5,436       | 62,172     |
| Sea and Inland Water Charges . . . . .                                          | 11,011               | 13,441     | 3,525       | 27,977     |
| Railway Charges . . . . .                                                       | 250,621              | 56,498     | 71,530      | 378,649    |
| Hoonsoor Cattle Depot . . . . .                                                 | ...                  | 1,097      | ...         | 1,097      |
| Charges connected with Grass Cultivation . . . . .                              | 27,931               | ...        | ...         | 27,931     |
| Khedda Charges . . . . .                                                        | 2,225                | ...        | ...         | 2,225      |
| Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants . . . . . | 100,715              | 65,616     | 42,475      | 208,806    |
| Regimental Equipments and Camp Contingencies . . . . .                          | 9,047                | 2,599      | 1,809       | 13,455     |
| Implements, Godown Furniture, and Contingencies . . . . .                       | 23,232               | 8,737      | 2,685       | 34,654     |
| Cattle Farm (Hissar) . . . . .                                                  | 5,609                | ...        | ...         | 5,609      |
| Freight Charges of Stores from England . . . . .                                | 842                  | 164        | 639         | 1,645      |
| Freight Charges of Stores from Port to Port . . . . .                           | ...                  | ...        | 963         | 963        |
| Miscellaneous . . . . .                                                         | 14,206               | 5,190      | 13,404      | 32,800     |
| Transport Branch.                                                               |                      |            |             |            |
| Depôt and Regimental :                                                          |                      |            |             |            |
| Purchase of Transport Animals . . . . .                                         | 26,950               | 10,573     | 313         | 37,836     |
| Feed of Animals . . . . .                                                       | 131,744              | 64,390     | 18,484      | 214,618    |
| Permanent Hired Transport . . . . .                                             | 14,608               | ...        | 811         | 15,419     |
| Purchase and Repair of Gear, Carts, and Equipments . . . . .                    | 19,362               | 6,979      | 5,606       | 31,947     |
| Rent and Repairs of Buildings . . . . .                                         | 526                  | ...        | ...         | 526        |
| Feed and Keep of Reserve Mules with Regiments and Batteries . . . . .           | 1,105                | ...        | ...         | 1,105      |
| Miscellaneous (including Clothing) . . . . .                                    | 12,766               | 1,612      | 1,764       | 16,142     |
| Ambulance Transport :                                                           |                      |            |             |            |
| Purchase of Animals . . . . .                                                   | ...                  | ...        | 101         | 101        |
| Feed of Cattle . . . . .                                                        | 60                   | 510        | 449         | 1,019      |
| Purchase and Repair of Doolies, Gear, Carts, and Equipments . . . . .           | 3,145                | 616        | 682         | 4,443      |
| Miscellaneous (including Clothing) . . . . .                                    | 591                  | 209        | 205         | 1,005      |
| TOTAL IN INDIA . Rx.                                                            | 1,766,996            | 744,265    | 557,191     | 3,068,452  |
| IN ENGLAND :                                                                    |                      |            |             |            |
| Stores for India :                                                              |                      |            |             |            |
| Malt Liquor . . . . .                                                           |                      |            | £           | 13,248     |
| Commissariat . . . . .                                                          |                      |            | "           | 39,524     |
|                                                                                 |                      |            |             | 52,772     |
| EXCHANGE ON CHARGES IN ENGLAND . . . . .                                        |                      |            | Rx.         | 17,243     |
|                                                                                 |                      |            | TOTAL . Rx. | 3,138,467  |
| GRANT 5.                                                                        |                      |            |             |            |
| REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.                  |                      |            |             |            |
| Supervising Staff . . . . .                                                     | 3,131                | ...        | ...         | 3,131      |
| Establishment (Reserve Depot) . . . . .                                         | 10,737               | 6,940      | ...         | 17,677     |
| Establishment (Remount and Rearing Depôts) . . . . .                            | ...                  | ...        | 3,561       | 3,561      |
| Veterinary Inspection . . . . .                                                 | 4,079                | 2,032      | 1,832       | 7,943      |
| Station Veterinary Hospitals . . . . .                                          | 12,930               | 6,277      | 5,522       | 24,729     |
| Veterinary School, Poona . . . . .                                              | ...                  | ...        | 114         | 114        |
| Remount—Depôt Garden Reach . . . . .                                            | 2,202                | ...        | ...         | 2,202      |
| Purchase of Remounts . . . . .                                                  | 61,289               | 19,109     | 27,917      | 108,315    |
| Feed of Cattle and Remounts . . . . .                                           | 14,529               | 3,794      | 3,910       | 22,233     |
| Miscellaneous . . . . .                                                         | 16,182               | 3,622      | 3,811       | 23,615     |
| TOTAL . Rx.                                                                     | 125,079              | 41,774     | 46,667      | 213,520    |

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

| HEADS OF EXPENDITURE.                                                            | Government<br>of India. | Madras.        | Bombay.            | TOTAL.         |
|----------------------------------------------------------------------------------|-------------------------|----------------|--------------------|----------------|
|                                                                                  | Rx.                     | Rx.            | Rx.                | Rx.            |
| <b>GRANT 6.</b>                                                                  |                         |                |                    |                |
| <b>CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.</b>                          |                         |                |                    |                |
| Clothing Depôt, Presidency . . . . .                                             | 4,826                   | 4,225          | ...                | 9,051          |
| Manufacturing and Store Establishment . . . . .                                  | 2,958                   | 1,791          | ...                | 4,749          |
| Clothing Supplies and Services, Agency . . . . .                                 | 109,912                 | 19,481         | 2,920              | 132,313        |
| Clothing Supplies and Services, Regimental . . . . .                             | 12,116                  | 2,159          | 1,948              | 16,223         |
| Compensation in lieu of Clothing . . . . .                                       | 41,583                  | 22,365         | 9,186              | 73,134         |
| <b>TOTAL IN INDIA . Rx.</b>                                                      | <b>171,395</b>          | <b>50,021</b>  | <b>14,054</b>      | <b>235,470</b> |
| <b>IN ENGLAND:</b>                                                               |                         |                |                    |                |
| Stores for India:                                                                |                         |                |                    |                |
| Clothing . . . . .                                                               |                         |                | £                  | 216,145        |
| <b>EXCHANGE ON CHARGES IN ENGLAND . . . . .</b>                                  |                         |                | <b>Rx.</b>         | <b>70,626</b>  |
|                                                                                  |                         |                | <b>TOTAL . Rx:</b> | <b>522,241</b> |
| <b>GRANT 7.</b>                                                                  |                         |                |                    |                |
| <b>BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.</b>                           |                         |                |                    |                |
| Executive Establishments . . . . .                                               | ...                     | 3,300          | ...                | 3,300          |
| Subordinate Establishments . . . . .                                             | 40,074                  | 17,109         | 5,731              | 62,914         |
| Barrack Furniture . . . . .                                                      | ...                     | 7,673          | ...                | 7,673          |
| Barrack Bedding . . . . .                                                        | 24,464                  | 9,064          | 25,006             | 58,534         |
| Lighting Charges . . . . .                                                       | 24,732                  | 7,827          | 5,031              | 37,590         |
| Miscellaneous . . . . .                                                          | 38,528                  | 8,987          | 12,214             | 59,729         |
| <b>TOTAL . Rx.</b>                                                               | <b>127,798</b>          | <b>53,960</b>  | <b>47,982</b>      | <b>229,740</b> |
| <b>GRANT 8.</b>                                                                  |                         |                |                    |                |
| <b>ADMINISTRATION OF MARTIAL LAW.</b>                                            |                         |                |                    |                |
| Judge Advocate General's Department, Head-Quarters . . . . .                     | 5,333                   | 2,428          | 1,936              | 9,697          |
| Judge Advocate General's Department, Circles . . . . .                           | 5,427                   | 3,378          | 1,424              | 10,229         |
| Miscellaneous . . . . .                                                          | 10,620                  | 3,382          | 3,922              | 17,924         |
| <b>TOTAL . Rx.</b>                                                               | <b>21,380</b>           | <b>9,188</b>   | <b>7,282</b>       | <b>37,850</b>  |
| <b>GRANT 9.</b>                                                                  |                         |                |                    |                |
| <b>MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.</b>                           |                         |                |                    |                |
| Medical Establishments, Head-Quarters . . . . .                                  | 10,629                  | 5,611          | 5,918              | 22,158         |
| Medical Establishments, Districts . . . . .                                      | 221,582                 | 83,729         | 75,746             | 381,057        |
| Army Hospital Native Corps . . . . .                                             | 17,165                  | 4,156          | 3,796              | 25,117         |
| Medical Store Depôts . . . . .                                                   | 8,508                   | 5,093          | 4,253              | 17,854         |
| Followers' Hospitals . . . . .                                                   | 440                     | 1,765          | 163                | 2,368          |
| Supplies . . . . .                                                               | 109,544                 | 49,063         | 41,346             | 199,953        |
| Miscellaneous . . . . .                                                          | 6,928                   | 2,998          | 1,750              | 11,676         |
|                                                                                  | 374,796                 | 152,415        | 132,972            | 660,183        |
| <i>Deduct</i> —Value of Stores supplied to other Departments . . . . .           | 14,929                  | 7,706          | 9,882              | 32,517         |
| <b>TOTAL IN INDIA . Rx.</b>                                                      | <b>359,867</b>          | <b>144,709</b> | <b>123,090</b>     | <b>627,666</b> |
| <b>IN ENGLAND:</b>                                                               |                         |                |                    |                |
| Pay and Allowances of Surgeons on appointment, &c. . . . .                       |                         |                |                    | 2,749          |
| Outfit allowance, passage to India, &c., of Lady Nurses on appointment . . . . . |                         |                |                    | 643            |
| Stores for India:                                                                |                         |                |                    |                |
| Medical . . . . .                                                                |                         |                |                    | 29,299         |
|                                                                                  |                         |                | £                  | 32,691         |
| <b>EXCHANGE ON CHARGES IN ENGLAND . . . . .</b>                                  |                         |                | <b>Rx.</b>         | <b>10,682</b>  |
|                                                                                  |                         |                | <b>TOTAL . Rx.</b> | <b>671,039</b> |

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

| HEADS OF EXPENDITURE.                                                                                                                    | Government<br>of<br>India. | Madras.    | Bombay.    | TOTAL.     |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------|------------|------------|
|                                                                                                                                          | <i>Rx.</i>                 | <i>Rx.</i> | <i>Rx.</i> | <i>Rx.</i> |
| GRANT 10.<br>ORDNANCE ESTABLISHMENTS, STORES, AND<br>CAMP EQUIPAGE.                                                                      |                            |            |            |            |
| Supervising Staff . . . . .                                                                                                              | 20,809                     | 6,513      | 6,382      | 33,704     |
| Arsenals and Depôts . . . . .                                                                                                            | 82,169                     | 41,441     | 45,475     | 169,085    |
| Manufacturing Establishments . . . . .                                                                                                   | 93,368                     | 17,998     | 42,168     | 153,534    |
| Harbour Defences, &c. . . . .                                                                                                            | ...                        | 1,716      | 3,458      | 5,174      |
| Miscellaneous ( <i>Personnel</i> ) . . . . .                                                                                             | 3,472                      | ...        | ...        | 3,472      |
| Local supplies of Stores for Arsenals and Depôts . . . . .                                                                               | 68,556                     | 13,359     | 23,528     | 105,443    |
| Local supplies for Manufacturing Establishments . . . . .                                                                                | 100,848                    | 1,333      | 12,973     | 115,154    |
| Purchase of Timber . . . . .                                                                                                             | 4,987                      | 2,433      | 12,748     | 20,168     |
| Repair of Harness and Saddlery with corps . . . . .                                                                                      | 1,143                      | 412        | 236        | 1,791      |
| Freight Charges of Stores from Port to Port . . . . .                                                                                    | 52                         | 2,042      | 706        | 2,800      |
| Freight Charges of Stores from England . . . . .                                                                                         | 3,247                      | 272        | 813        | 4,332      |
| Value of Freight of Coals from England . . . . .                                                                                         | ...                        | 502        | ...        | 502        |
| Purchase and Repair of Camp Equipage . . . . .                                                                                           | 65,933                     | 5,160      | 12,625     | 83,718     |
| Gymnasia Stores and Apparatus . . . . .                                                                                                  | 145                        | 45         | 4          | 194        |
| Army Signalling Stores and Equipment . . . . .                                                                                           | 405                        | 56         | 58         | 519        |
| Purchase of Line Gear, &c. . . . .                                                                                                       | 6,549                      | 6,912      | 4,213      | 17,674     |
| Miscellaneous . . . . .                                                                                                                  | 10,881                     | 4,694      | 1,483      | 17,058     |
| Expenditure for annual practice, Field Train and Field<br>Telegraph Stores and equipment of the corps of<br>sappers and miners . . . . . | 3,493                      | 1,939      | 2,788      | 8,220      |
|                                                                                                                                          | 466,057                    | 106,827    | 169,658    | 742,542    |
| <i>Deduct</i> —Value of Stores supplied to other Departments . . . . .                                                                   | 6,257                      | 6,668      | 13,633     | 26,558     |
| TOTAL IN INDIA . Rx.                                                                                                                     | 459,800                    | 100,159    | 156,025    | 715,984    |

## IN ENGLAND:

|                                                                                                                                          |           |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Pay and expenses of Military Officers on special duty . . . . .                                                                          | 3,539     |
| Pay and expenses of Military Officers under technical instruction . . . . .                                                              | 2,995     |
| Freight from India of unserviceable Military Stores, &c. . . . .                                                                         | 99        |
| Pay and expenses of Artificers on appointment to various Government Factories in India; and<br>other miscellaneous expenditure . . . . . | 827       |
| Stores for India:<br>Ordnance and Miscellaneous . . . . .                                                                                | 720,814   |
|                                                                                                                                          | £ 728,274 |
| EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.                                                                                             | 237,964   |
| TOTAL . Rx.                                                                                                                              | 1,682,222 |

|                                                       |        |        |       |        |
|-------------------------------------------------------|--------|--------|-------|--------|
| GRANT 11.<br>ECCLESIASTICAL (a)                       |        |        |       |        |
| Chaplains to the Army (Presbyterian) . . . . .        | 739    | ...    | ...   | 739    |
| Chaplains to the Army (Roman Catholic) . . . . .      | 15,469 | 5,460  | 5,759 | 26,688 |
| TOTAL . Rx.                                           | 16,208 | 5,460  | 5,759 | 27,427 |
| GRANT 12.<br>EDUCATION.                               |        |        |       |        |
| Army Schools (European Army) . . . . .                | 5,766  | 1,636  | 2,605 | 10,007 |
| Lawrence Military Asylum . . . . .                    | 12,793 | ...    | 1,482 | 14,275 |
| Lower Orphan Schools . . . . .                        | 410    | ...    | ...   | 410    |
| Donations, &c., to Educational Institutions . . . . . | 1,667  | 10,353 | 482   | 12,502 |
| Garrison Instructors . . . . .                        | 4,887  | 1,080  | 1,349 | 7,316  |
| TOTAL . Rx.                                           | 25,523 | 13,069 | 5,918 | 44,510 |

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



No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

| HEADS OF EXPENDITURE.                                                                                                                                                                      | Government<br>of<br>India. | Madras.        | Bombay.       | TOTAL.         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------|---------------|----------------|
|                                                                                                                                                                                            | <i>Rx.</i>                 | <i>Rx.</i>     | <i>Rx.</i>    | <i>Rx.</i>     |
| <b>GRANT 13.</b>                                                                                                                                                                           |                            |                |               |                |
| <b>SEA TRANSPORT CHARGES.</b>                                                                                                                                                              |                            |                |               |                |
| Sea Transport Charges, <i>viz.</i> , Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India | 12,772                     | 22,016         | 10,062        | 44,850         |
| Medical Comforts, &c., to Troops proceeding by Sea                                                                                                                                         | 791                        | 265            | 397           | 1,453          |
| Her Majesty's Indian Troop Ships                                                                                                                                                           | 247                        | 89             | 17,812        | 18,148         |
| <b>TOTAL IN INDIA</b> . <i>Rx.</i>                                                                                                                                                         | <b>13,810</b>              | <b>22,370</b>  | <b>28,271</b> | <b>64,451</b>  |
| <b>IN ENGLAND:</b>                                                                                                                                                                         |                            |                |               |                |
| Indian Troop Service                                                                                                                                                                       |                            |                |               | 238,551        |
| Passage of Officers and Troops, otherwise than in Troop Ships                                                                                                                              |                            |                |               | 6,580          |
|                                                                                                                                                                                            |                            |                |               | £ 245,131      |
| <b>EXCHANGE ON CHARGES IN ENGLAND</b> . . . . . <i>Rx.</i>                                                                                                                                 |                            |                |               | 80,097         |
| <b>TOTAL</b> . <i>Rx.</i>                                                                                                                                                                  |                            |                |               | <b>389,679</b> |
| <b>GRANT 14.</b>                                                                                                                                                                           |                            |                |               |                |
| <b>MISCELLANEOUS SERVICES.</b>                                                                                                                                                             |                            |                |               |                |
| Examination of Military Officers in Native Languages                                                                                                                                       | ...                        | 1,061          | ...           | 1,061          |
| Sub-Marine Mining                                                                                                                                                                          | 1,312                      | 1,815          | 4,602         | 7,729          |
| Miscellaneous                                                                                                                                                                              | 324,060                    | 165,054        | 27,430        | 516,544        |
| <b>TOTAL IN INDIA</b> . <i>Rx.</i>                                                                                                                                                         | <b>325,372</b>             | <b>167,930</b> | <b>32,032</b> | <b>525,334</b> |
| <b>IN ENGLAND:</b>                                                                                                                                                                         |                            |                |               |                |
| Pay and Expenses of Officers studying the Russian language                                                                                                                                 |                            |                |               | £ 6,893        |
| <b>EXCHANGE ON CHARGES IN ENGLAND</b> . . . . . <i>Rx.</i>                                                                                                                                 |                            |                |               | 2,252          |
| <b>TOTAL</b> . <i>Rx.</i>                                                                                                                                                                  |                            |                |               | <b>534,479</b> |
| <b>GRANT 15.</b>                                                                                                                                                                           |                            |                |               |                |
| <b>VOLUNTEER CORPS.</b>                                                                                                                                                                    |                            |                |               |                |
| Establishments and Charges                                                                                                                                                                 | 33,758                     | 26,761         | 15,554        | 76,073         |
| Capitation Grants                                                                                                                                                                          | 25,957                     | 16,039         | 14,805        | 56,801         |
| Volunteer Reserve Forces                                                                                                                                                                   | 1,822                      | 566            | ...           | 2,388          |
| Miscellaneous                                                                                                                                                                              | 193                        | ...            | ...           | 193            |
| <b>TOTAL</b> . <i>Rx.</i>                                                                                                                                                                  | <b>61,730</b>              | <b>43,366</b>  | <b>30,359</b> | <b>135,455</b> |
| <b>GRANT 16.</b>                                                                                                                                                                           |                            |                |               |                |
| <b>REWARDS FOR MILITARY SERVICES.</b>                                                                                                                                                      |                            |                |               |                |
| Good Service Pensions                                                                                                                                                                      | ...                        | 100            | ...           | 100            |
| Victoria Cross                                                                                                                                                                             | 15                         | ...            | ...           | 15             |
| Annuities for Meritorious Services                                                                                                                                                         | 41                         | 46             | 7             | 94             |
| Gratuities for Meritorious Services                                                                                                                                                        | ...                        | 17             | 15            | 32             |
| Order of British India                                                                                                                                                                     | 3,392                      | 887            | 750           | 5,029          |
| Order of Merit                                                                                                                                                                             | 752                        | 30             | 171           | 953            |
| Annuities                                                                                                                                                                                  | 179                        | 112            | 55            | 346            |
| Gratuities                                                                                                                                                                                 | 341                        | 198            | 215           | 754            |
| Decorations and Medals                                                                                                                                                                     | 7,899                      | 4              | 13            | 7,916          |
| <b>TOTAL IN INDIA</b> . <i>Rx.</i>                                                                                                                                                         | <b>12,619</b>              | <b>1,394</b>   | <b>1,226</b>  | <b>15,239</b>  |
| <b>IN ENGLAND:</b>                                                                                                                                                                         |                            |                |               |                |
| Cost of Medals                                                                                                                                                                             |                            |                |               | £ 51           |
| <b>EXCHANGE ON CHARGES IN ENGLAND</b> . . . . . <i>Rx.</i>                                                                                                                                 |                            |                |               | 17             |
| <b>TOTAL</b> . <i>Rx.</i>                                                                                                                                                                  |                            |                |               | <b>15,307</b>  |

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

| HEADS OF EXPENDITURE.                                                                                                                         | Government of India. | Madras.   | Bombay.     | TOTAL.     |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------|-------------|------------|
| GRANT 17.                                                                                                                                     | Rx.                  | Rx.       | Rx.         | Rx.        |
| MILITARY PENSIONS TO EUROPEANS.                                                                                                               |                      |           |             |            |
| Retired and Invalid Pensions . . . . .                                                                                                        | 47,981               | 62,101    | 27,134      | 137,216    |
| Wound Pensions . . . . .                                                                                                                      | 828                  | 464       | 200         | 1,492      |
| Gratuities . . . . .                                                                                                                          | 355                  | 293       | 1,274       | 1,922      |
| TOTAL IN INDIA . Rx.                                                                                                                          | 49,164               | 62,858    | 28,608      | 140,630    |
| IN ENGLAND:                                                                                                                                   |                      |           |             |            |
| Pay and Pensions of Non-effective and Retired Officers of the Indian Service . . . . .                                                        |                      |           |             | 1,657,270  |
| Pay of Non-effective Colonels of Royal Artillery and new Line Regiments . . . . .                                                             |                      |           |             | 29,557     |
| Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:           |                      |           |             |            |
| For the year 1890-91 . . . . .                                                                                                                |                      |           | £ 299,341   |            |
| In settlement of the year 1889-90 . . . . .                                                                                                   |                      |           | 4,145       |            |
| Compassionate Allowances of Officers removed from the Service, &c. . . . .                                                                    |                      |           |             | 303,486    |
| Pensions of Non-Commissioned Officers and Soldiers . . . . .                                                                                  |                      |           |             | 1,683      |
| Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund" . . . . . |                      |           |             | 15,114     |
|                                                                                                                                               |                      |           |             | 882        |
|                                                                                                                                               |                      |           | £           | 2,007,992  |
| EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.                                                                                                  |                      |           |             | 656,113    |
|                                                                                                                                               |                      |           | TOTAL . Rx. | 2,804,735  |
| GRANT 18.                                                                                                                                     |                      |           |             |            |
| MILITARY PENSIONS TO NATIVES.                                                                                                                 |                      |           |             |            |
| Retired, Invalid, and Wound Pensions . . . . .                                                                                                | 330,368              | 209,042   | 103,025     | 642,435    |
| Gratuities . . . . .                                                                                                                          | 5,383                | 1,122     | 527         | 7,032      |
| Family Pensions . . . . .                                                                                                                     | 32,693               | 28,640    | 10,237      | 71,570     |
| TOTAL . Rx.                                                                                                                                   | 368,444              | 238,804   | 113,789     | 721,037    |
| GRANT 19.                                                                                                                                     |                      |           |             |            |
| WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.                                                                                                |                      |           |             |            |
| Widows' Pensions . . . . .                                                                                                                    | 8,871                | 11,044    | 4,198       | 24,113     |
| Compassionate Allowances . . . . .                                                                                                            | 945                  | 31        | 39          | 1,015      |
| Indian Military Service Family Pensions . . . . .                                                                                             | 872                  | 325       | 414         | 1,611      |
| Artillery Charitable Fund . . . . .                                                                                                           | ...                  | ...       | 209         | 209        |
| TOTAL IN INDIA . Rx.                                                                                                                          | 10,688               | 11,400    | 4,860       | 26,948     |
| IN ENGLAND:                                                                                                                                   |                      |           |             |            |
| Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty . . . . .                                  |                      |           |             | 10,945     |
| Pensions of Widows and Families of Officers, &c., of the Indian Service . . . . .                                                             |                      |           |             | 62,576     |
| Indian Military Service Family Pensions, towards which the Officers subscribed . . . . .                                                      |                      |           |             | 14,068     |
|                                                                                                                                               |                      |           | £           | 87,589     |
| EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.                                                                                                  |                      |           |             | 28,620     |
|                                                                                                                                               |                      |           | TOTAL . Rx. | 143,157    |
| GRANT 20.                                                                                                                                     |                      |           |             |            |
| DEPARTMENTAL PENSIONS.                                                                                                                        |                      |           |             |            |
| Pensions . . . . .                                                                                                                            | 25,728               | 14,051    | 12,701      | 52,480     |
| Gratuities . . . . .                                                                                                                          | 769                  | 201       | 98          | 1,068      |
| Compassionate Allowances . . . . .                                                                                                            | 2,961                | 207       | 1,595       | 4,763      |
| TOTAL . Rx.                                                                                                                                   | 29,458               | 14,459    | 14,394      | 58,311     |
| UNADJUSTED EXPENDITURE.                                                                                                                       |                      |           |             |            |
| Issues to Military Department not brought to account . . . . .                                                                                | 33,831               | —16,410   | —2,555      | 14,866     |
| Transfers between Military Departments . . . . .                                                                                              | —996                 | —182      | ...         | —1,178     |
| Unadjusted Expenditure charged to Advances . . . . .                                                                                          | —6,630               | 7,971     | 6,640       | 7,981      |
| TOTAL .                                                                                                                                       | 26,205               | —8,621    | 4,085       | 21,669     |
| TOTAL EXPENDITURE, MILITARY DEPARTMENT:                                                                                                       |                      |           |             |            |
| IN INDIA . . . . .                                                                                                                            | 8,676,644            | 3,346,613 | 2,775,871   | 14,799,128 |
| IN ENGLAND . . . . .                                                                                                                          |                      |           | £           | 4,440,125  |
| EXCHANGE ON PAYMENTS IN ENGLAND . . . . . Rx.                                                                                                 |                      |           |             | 1,450,815  |
|                                                                                                                                               |                      |           | TOTAL . Rx. | 20,690,068 |

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of India (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1890-91.

|                                                 | BENGAL.                                          |                                                                 |                | MADRAS.                                          |                                                                 |               | BOMBAY.                                          |                                                                 |               | TOTAL.                                           |                                                                 |                |
|-------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------|----------------|--------------------------------------------------|-----------------------------------------------------------------|---------------|--------------------------------------------------|-----------------------------------------------------------------|---------------|--------------------------------------------------|-----------------------------------------------------------------|----------------|
|                                                 | Officers.                                        | Non-Commissioned Officers and Privates.                         | TOTAL.         | Officers.                                        | Non-Commissioned Officers and Privates.                         | TOTAL.        | Officers.                                        | Non-Commissioned Officers and Privates.                         | TOTAL.        | Officers.                                        | Non-Commissioned Officers and Privates.                         | TOTAL.         |
|                                                 | No.                                              | No.                                                             | No.            | No.                                              | No.                                                             | No.           | No.                                              | No.                                                             | No.           | No.                                              | No.                                                             | No.            |
| <b>EUROPEAN ARMY.</b>                           |                                                  |                                                                 |                |                                                  |                                                                 |               |                                                  |                                                                 |               |                                                  |                                                                 |                |
| Artillery . . . . .                             | 290                                              | 7,104                                                           | 7,394          | 86                                               | 2,134                                                           | 2,220         | 118                                              | 2,991                                                           | 3,109         | 494                                              | 12,229                                                          | 12,723         |
| Cavalry . . . . .                               | 174                                              | 3,612                                                           | 3,786          | 58                                               | 1,204                                                           | 1,262         | 29                                               | 602                                                             | 631           | 261                                              | 5,418                                                           | 5,679          |
| Engineers . . . . .                             | *185                                             | ...                                                             | 185            | *47                                              | ...                                                             | 47            | *22                                              | ...                                                             | 22            | *254                                             | ...                                                             | 254            |
| Infantry . . . . .                              | 986                                              | 33,468                                                          | 34,454         | 290                                              | 9,840                                                           | 10,130        | 261                                              | 8,856                                                           | 9,117         | 1,537                                            | 52,164                                                          | 53,701         |
| Invalid and Veteran Establishment . . . . .     | 7                                                | 3                                                               | 10             | (a) 9                                            | 29                                                              | 38            | 3                                                | ...                                                             | 3             | 19                                               | 32                                                              | 51             |
| Staff Corps . . . . .                           | *412                                             | ...                                                             | 412            | *196                                             | ...                                                             | 196           | *185                                             | ...                                                             | 185           | *793                                             | ...                                                             | 793            |
| General List, Cavalry . . . . .                 | *12                                              | ...                                                             | 12             | *9                                               | ...                                                             | 9             | *7                                               | ...                                                             | 7             | *28                                              | ...                                                             | 28             |
| General List, Infantry . . . . .                | *54                                              | ...                                                             | 54             | *37                                              | ...                                                             | 37            | *13                                              | ...                                                             | 13            | *104                                             | ...                                                             | 104            |
| Unattached Officers . . . . .                   | ...                                              | ...                                                             | ...            | 1                                                | ...                                                             | 1             | 1                                                | ...                                                             | 1             | 2                                                | ...                                                             | 2              |
| General Officers unemployed . . . . .           | 15                                               | ...                                                             | 15             | 9                                                | ...                                                             | 9             | 11                                               | ...                                                             | 11            | 35                                               | ...                                                             | 35             |
| <b>TOTAL EUROPEAN ARMY</b> . . . . .            | <b>2,135</b>                                     | <b>44,187</b>                                                   | <b>46,322</b>  | <b>742</b>                                       | <b>13,207</b>                                                   | <b>13,949</b> | <b>650</b>                                       | <b>12,449</b>                                                   | <b>13,099</b> | <b>3,527</b>                                     | <b>69,843</b>                                                   | <b>73,370</b>  |
|                                                 | European Officers and Non-Commissioned Officers. | Native Commissioned and Non-Commissioned Officers and Privates. | TOTAL.         | European Officers and Non-Commissioned Officers. | Native Commissioned and Non-Commissioned Officers and Privates. | TOTAL.        | European Officers and Non-Commissioned Officers. | Native Commissioned and Non-Commissioned Officers and Privates. | TOTAL.        | European Officers and Non-Commissioned Officers. | Native Commissioned and Non-Commissioned Officers and Privates. | TOTAL.         |
|                                                 | No.                                              | No.                                                             | No.            | No.                                              | No.                                                             | No.           | No.                                              | No.                                                             | No.           | No.                                              | No.                                                             | No.            |
| <b>NATIVE ARMY.</b>                             |                                                  |                                                                 |                |                                                  |                                                                 |               |                                                  |                                                                 |               |                                                  |                                                                 |                |
| Artillery . . . . .                             | 25                                               | 3,042                                                           | 3,067          | ...                                              | 82                                                              | 82            | 8                                                | 600                                                             | 608           | 33                                               | 3,724                                                           | 3,757          |
| Body Guard . . . . .                            | 2                                                | 120                                                             | 122            | 2                                                | 3                                                               | (c) 5         | 1                                                | 71                                                              | 72            | 5                                                | 194                                                             | 199            |
| Cavalry . . . . .                               | 256                                              | 16,425                                                          | 16,681         | 36                                               | 2,064                                                           | 2,100         | 71                                               | 4,496                                                           | 4,567         | 363                                              | 22,985                                                          | 23,348         |
| Sappers and Miners . . . . .                    | 65                                               | 1,368                                                           | 1,433          | (b) 66                                           | 1,581                                                           | 1,647         | 68                                               | 867                                                             | 935           | (b) 199                                          | 3,816                                                           | 4,015          |
| Infantry . . . . .                              | 597                                              | 62,153                                                          | 62,750         | 288                                              | 28,001                                                          | 28,289        | 234                                              | 22,256                                                          | 22,490        | 1,119                                            | 112,410                                                         | 113,529        |
| <b>TOTAL NATIVE ARMY</b> . . . . .              | <b>945</b>                                       | <b>83,108</b>                                                   | <b>84,053</b>  | <b>392</b>                                       | <b>31,731</b>                                                   | <b>32,123</b> | <b>382</b>                                       | <b>28,290</b>                                                   | <b>28,672</b> | <b>1,719</b>                                     | <b>143,129</b>                                                  | <b>144,848</b> |
| <b>TOTAL EUROPEAN AND NATIVE ARMY</b> . . . . . | <b>3,080</b>                                     | <b>127,295</b>                                                  | <b>130,375</b> | <b>1,134</b>                                     | <b>44,938</b>                                                   | <b>46,072</b> | <b>1,032</b>                                     | <b>40,739</b>                                                   | <b>41,771</b> | <b>5,246</b>                                     | <b>212,972</b>                                                  | <b>218,218</b> |

\* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.  
(a) Including one Officer of the Bombay Presidency residing in the Madras Presidency.  
(b) This number is inclusive of one Deputy Commissary attached.  
(c) The other rank and file of the Governor's Body Guard are included in the strength of the Native Cavalry.



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

**Section L. L.—Special Defence Works.**

**Expenditure *Rx.* 491,837.**

| MAJOR HEAD.           | No.<br>of<br>Account. | DETAIL OF ACCOUNTS.   | Page. | AMOUNT OF EACH ACCOUNT. |                   |                       |
|-----------------------|-----------------------|-----------------------|-------|-------------------------|-------------------|-----------------------|
|                       |                       |                       |       | Detail.                 | Major Head Total. |                       |
|                       |                       |                       |       |                         | Revenue.          | Expenditure.          |
| Special Defence Works | 65                    | Expenditure . . . . . | 188   | <i>Rx.</i><br>...       | <i>Rx.</i><br>... | <i>Rx.</i><br>491,837 |
| TOTAL                 |                       |                       |       | .                       | ...               | 491,837               |

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS, for and to end of the year 1890-91.

| INDIA.<br>DIRECTOR GENERAL OF MILITARY WORKS.<br>COAST DEFENCES.             | Amount<br>of estimate. | AMOUNT EXPENDED             |                     |                 |
|------------------------------------------------------------------------------|------------------------|-----------------------------|---------------------|-----------------|
|                                                                              |                        | To end of<br>previous year. | During<br>the year. | To end of year. |
| BENGAL.                                                                      | Rx.                    | Rx.                         | Rx.                 | Rx.             |
| Improvements to Fulta Battery . . . . .                                      | 19,107                 | 16,181                      | 94                  | 16,275          |
| Remodelling " " for new Armaments . . . . .                                  | 14,800                 | 9,150                       | 5,218               | 14,368          |
| Constructing Chingree Khal Battery . . . . .                                 | 55,758                 | 39,371                      | 13,431              | 52,802          |
| Improvements to Grand Magazine, Fort William . . . . .                       | 3,387                  | 3,365                       | 43                  | 3,408           |
| " " Minor Magazines " " . . . . .                                            | 516                    | 1                           | ...                 | 1               |
| Landward Communications . . . . .                                            | 20,060                 | 6,261                       | 3,119               | 9,380           |
| Hooghly Point Battery . . . . .                                              | 4,284                  | 2,647                       | 1,058               | 689             |
| Harbourage in the Kidderpore Docks for two Torpedo Boats . . . . .           | 14,446                 | ...                         | 8,830               | 8,830           |
| Reserve Powder Magazine at Duckinsore . . . . .                              | 3,760                  | ...                         | 3,713               | 3,713           |
| BOMBAY.                                                                      |                        | 76,976                      | 32,490              | 109,466         |
| Aden Defences . . . . .                                                      | 312,460                | (a) 203,628                 | 45,581              | 249,209         |
| Bombay " . . . . .                                                           | 369,745                | (b) 174,557                 | 43,493              | 218,050         |
| Karachi " . . . . .                                                          | 167,647                | 143,547                     | 10,836              | 154,383         |
| FRONTIER DEFENCES.<br>Fortifications.                                        |                        | 521,732                     | 99,910              | 621,642         |
| PUNJAB AND BALUCHISTAN.                                                      |                        |                             |                     |                 |
| Improving the Bala Hissar, Peshawar . . . . .                                | 8,690                  | 7,732                       | 149                 | 7,881           |
| Defensible position, Peshawar and Jumrood . . . . .                          | ...                    | ...                         | ...                 | ...             |
| Water-supply, Jumrood . . . . .                                              | ...                    | 1                           | ...                 | 1               |
| " " Defensible Serai and Road Lundi Kotal . . . . .                          | 20,461                 | 18,625                      | 981                 | 19,606          |
| " " Arsenal, and Defensible position, Rawalpindi . . . . .                   | 21,197                 | 15,228                      | 5,609               | 20,837          |
| Defensible position, Attock . . . . .                                        | 15,525                 | 8,883                       | 6,885               | 15,768          |
| Indus Crossings . . . . .                                                    | 700                    | ...                         | 699                 | 699             |
| Improvements to Ferozepore Arsenal Defences, &c. . . . .                     | 44,523                 | 42,748                      | 27                  | 42,775          |
| Entrenched position, and Block-houses for Railway Bridge at Sukkur . . . . . | 53,871                 | 33,247                      | 18,550              | 51,797          |
| New Defensible Post including accommodation at Mooltan . . . . .             | 82,423                 | 75,334                      | ...                 | 75,334          |
| Defences of Post, Loralai . . . . .                                          | 2,833                  | 2,330                       | ...                 | 2,330           |
| Miri Defences and Quetta Arsenal . . . . .                                   | 135,512                | 116,643                     | 7,748               | 124,391         |
| Sind-Peshin Railway Defences . . . . .                                       | 9,310                  | 1,372                       | 4,684               | 6,056           |
| Defensible position in front of Quetta . . . . .                             | 175,674                | 163,838                     | 6,361               | 170,199         |
| Storage of guns, ammunition, and tramway, Quetta . . . . .                   | 4,380                  | ...                         | 1,781               | 1,781           |
| Accommodation for Ordnance Establishment " . . . . .                         | 1,579                  | ...                         | 292                 | 292             |
| Block-houses for Railway Bridge over Chenab at Verawala . . . . .            | 2,602                  | 2,600                       | 6                   | 2,606           |
| Bridge-head, Shirshah . . . . .                                              | 197                    | 197                         | ...                 | 197             |
| Block-houses for Railway Bridge over Sutlej near Bahawalpore . . . . .       | 1,893                  | 1,893                       | 44                  | 1,849           |
| Staff Quarters, Peshin . . . . .                                             | 1,182                  | 468                         | 666                 | 1,134           |
| Defences of Railway Bridge over Lora at Said Hamid . . . . .                 | 4,521                  | 395                         | 2,233               | 2,628           |
| Chaman Post and Depot for Stores . . . . .                                   | 18,093                 | 11,570                      | 6,704               | 18,274          |
| Defences, Khojak Tunnel . . . . .                                            | 1,993                  | ...                         | 3,466               | 3,466           |
| Targets for Experiments at Par . . . . .                                     | 1,042                  | 414                         | 412                 | 826             |
| Communications,<br>BALUCHISTAN.                                              |                        | 503,518                     | 67,209              | 570,727         |
| Quetta-Chaman Road . . . . .                                                 | 87,212                 | 86,611                      | ...                 | 86,611          |
| Said-Hamid-Gulistan Road . . . . .                                           | 13,984                 | 13,984                      | ...                 | 13,984          |
| Quetta-Kach Road . . . . .                                                   | 23,345                 | 23,345                      | ...                 | 23,345          |
| Gulistan-Argutai Road . . . . .                                              | 4,449                  | 4,449                       | ...                 | 4,449           |
| Gurkhai-Peshin Road . . . . .                                                | 4,168                  | 4,168                       | ...                 | 4,168           |
| Peshin-Sirinam Road . . . . .                                                | 7,182                  | 7,160                       | 3                   | 7,163           |
| Peshin-Said-Yaru Road . . . . .                                              | 4,773                  | 4,773                       | ...                 | 4,773           |
| Kwaja-Amran Crest Road . . . . .                                             | 4,398                  | 168                         | 2,898               | 3,066           |
| Gulistan-Killa-Abdulla Road . . . . .                                        | 4,294                  | 4,294                       | ...                 | 4,294           |
| Baleli-Gulistan Road . . . . .                                               | 16,646                 | 16,050                      | 798                 | 16,848          |
| Peshin-Masesai Road . . . . .                                                | 2,641                  | 2,641                       | ...                 | 2,641           |
| Kach-Gurkhai Road . . . . .                                                  | 2,825                  | 3,141                       | 25                  | 3,166           |
| Peshin-Lora causeway . . . . .                                               | 1,557                  | 1,557                       | ...                 | 1,557           |
| Road, Railway station to camping ground, Quetta . . . . .                    | 3,350                  | 2,970                       | 499                 | 3,469           |
| Engines and Machinery . . . . .                                              | 10,629                 | 10,629                      | ...                 | 10,629          |
| Quetta Diversions . . . . .                                                  | 1,229                  | 810                         | 536                 | 1,346           |
| Bridges, Quetta-Kutch Road . . . . .                                         | 2,441                  | 2,460                       | ...                 | 2,460           |
| Old Chaman new Chaman Road . . . . .                                         | 7,460                  | 3,666                       | 2,105               | 5,771           |
| Constructing Road link with Railway Station, Quetta . . . . .                | 725                    | 574                         | 95                  | 669             |
| ARMAMENTS AND FLOATING DEFENCES.                                             |                        | 193,450                     | 6,959               | 200,409         |
| Pontoon Sheers for landing heavy guns at Bombay . . . . .                    |                        | 10,398                      | 206                 | 10,192          |
| Armaments and Stores, Aden . . . . .                                         |                        | 1,115                       | 26,575              | 27,690          |
| " " other than for Aden . . . . .                                            |                        |                             | 154,687             |                 |
| Steam launches . . . . .                                                     |                        | 549,751                     | 837                 | 707,598         |
| Ammunition boxes and Cartridge clips . . . . .                               |                        |                             | 2,323               |                 |
| Freight and landing charges, &c. . . . .                                     |                        | 3,905                       | 844                 | 4,749           |
| Exchange on outlay in England . . . . .                                      |                        | 238,438                     | 50,532              | 288,970         |
| TOTAL WORKS AND ARMAMENTS . . . . .                                          |                        | 803,607                     | 235,592             | 1,039,199       |
| Deduct—Chargeable to Ordinary Military Works Grant . . . . .                 |                        | 2,099,283                   | 442,160             | 2,541,443       |
| Carried over . . . . .                                                       |                        | (c) 134,291                 | ...                 | (c) 134,291     |
|                                                                              |                        | 1,964,992                   | 442,160             | 2,407,152       |

(a) Difference Rx. 1,115 between the closing balance of last year and amount now shown, has been transferred to Armaments.  
(b) Difference Rx. 10,398 do. do. do. do. do. do.

|                                    |         |
|------------------------------------|---------|
| (c) Fulta Battery . . . . .        | Rx.     |
| Ferozepore Arsenal . . . . .       | 2,108   |
| Sukkur Defences . . . . .          | 20,486  |
| Defensible Post, Mooltan . . . . . | 3,924   |
| Aden Defences . . . . .            | 41,187  |
| Bombay " . . . . .                 | 45,675  |
| Karachi " . . . . .                | 11,036  |
|                                    | 9,875   |
|                                    | 134,291 |

•No. 65.—Abstract Account of Expenditure on Special Defence Works, for and to end of the year 1890-91 —continued.

|                                                                                                    | Amount<br>of estimate. | AMOUNT EXPENDED             |                     |                       |
|----------------------------------------------------------------------------------------------------|------------------------|-----------------------------|---------------------|-----------------------|
|                                                                                                    |                        | To end of<br>previous year. | During the<br>year. | To end of<br>year.    |
|                                                                                                    | Rx.                    | Rx.                         | Rx.                 | Rx.                   |
| <b>INDIA—concluded.</b>                                                                            |                        |                             |                     |                       |
| Brought forward . . . . .                                                                          | ...                    | 1,964,992                   | 442,160             | 2,407,152             |
| Establishment . . . . .                                                                            | ...                    | 199,245                     | 52,859              | 252,104               |
| Tools and Plant . . . . .                                                                          | ...                    | 19,930                      | 2,404               | 22,394                |
| Suspense . . . . .                                                                                 | ...                    | 58,833                      | -6,173              | 52,660                |
| Profit and Loss . . . . .                                                                          | ...                    | 88                          | 17                  | 105                   |
| TOTAL . . . . .                                                                                    |                        | 2,243,088                   | 491,327             | 2,734,415             |
| Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden . . . . . | ...                    | 65,110                      | 10,546              | 75,656                |
| TOTAL INDIA . . . . .                                                                              |                        | 2,177,978                   | 480,781             | 2,658,759             |
| Deduct further—Payments by Secretary of State brought to account by Examiner . . . . .             | ...                    | 648,267                     | 186,105             | 834,372               |
| Exchange thereon . . . . .                                                                         | ...                    | 280,459                     | 60,798              | 341,257               |
| NET OUTLAY IN INDIA . . . . .                                                                      |                        | 1,249,252                   | 233,878             | 1,483,130             |
| <b>LOWER BURMA.</b>                                                                                |                        |                             |                     |                       |
| <b>COAST DEFENCES,</b>                                                                             |                        |                             |                     |                       |
| Monkey Point Battery, Rangoon . . . . .                                                            | 44,064                 | 43,931                      | ...                 | 43,931                |
| Syriam " " " " " " " " " "                                                                         | 43,051                 | 32,142                      | 5,870               | 38,012                |
| Choki " " " " " " " " " "                                                                          | 12,093                 | 11,756                      | 531                 | 12,287                |
| King's Bank " " " " " " " " " "                                                                    | 7,518                  | 4,310                       | -156                | 4,154                 |
| Main Magazine, Rangoon . . . . .                                                                   | 2,449                  | ...                         | 1,849               | 1,849                 |
| Bomb-proofing existing Pagoda Magazine . . . . .                                                   | 940                    | ...                         | 587                 | 587                   |
| Inner Minefield Defences—<br>King's Bank including Electric Light Installation . . . . .           | 7,321                  | 1,974                       | 3,411               | 5,385                 |
| Syriam Bank . . . . .                                                                              | 7,412                  | 2,611                       | 3,303               | 5,914                 |
| Constructing a Steam Launch . . . . .                                                              | 2,000                  | 544                         | 1,099               | 1,643                 |
| Deduct—Chargeable to Ordinary Works Military Grant . . . . .                                       | ...                    | 97,268<br>(a) 16,118        | 16,494              | 113,762<br>(a) 16,118 |
| TOTAL WORKS . . . . .                                                                              |                        | 81,150                      | 16,494              | 97,644                |
| ESTABLISHMENT . . . . .                                                                            | ...                    | 11,496                      | 2,291               | 13,787                |
| TOOLS AND PLANT . . . . .                                                                          | ...                    | 3,446                       | 215                 | 3,661                 |
| SUSPENSE . . . . .                                                                                 | ...                    | -58                         | 58                  | ...                   |
| TOTAL LOWER BURMA . . . . .                                                                        |                        | 96,034                      | 19,058              | 115,092               |
| Deduct—Payments by the Secretary of State brought to account by Examiners . . . . .                | ...                    | 1,019                       | 406                 | 2,325                 |
| Loss by Exchange . . . . .                                                                         | ...                    | 861                         | 132                 | 993                   |
| NET OUTLAY IN BU MA . . . . .                                                                      |                        | 93,254                      | 18,520              | 111,774               |
| <b>TOTAL NET OUTLAY IN INDIA Rx.</b>                                                               |                        | 1,342,506                   | 252,398             | 1,594,904             |
| ADD—EXPENDITURE IN ENGLAND—<br>On moiety, Aden Defences . . . . . £                                |                        | 31,876                      | 20,822              | 52,698                |
| " Armaments and Stores other than for Aden* . . . . . "                                            |                        | 607,819                     | 159,648             | 767,467               |
|                                                                                                    |                        | 639,695                     | 180,470             | 820,165               |
| " EXCHANGE ON EXPENDITURE IN ENGLAND . . . . . Rx.                                                 |                        | 278,518                     | 58,969              | 337,487               |
| <b>TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS Rx.</b>                                              |                        | 2,260,719                   | 491,837             | 2,752,556             |

\* NOTE.—The expenditure in England cannot be accurately distributed between Armaments and Stores (other than for Aden,) as the Home accounts do not give these details.

|                                    |        |
|------------------------------------|--------|
| (a) Monkey Point Battery . . . . . | 16,118 |
|------------------------------------|--------|

**L. L.—Special Defence Works.**



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

Section M.—Provincial.

Expenditure *Rx.* 198,627.

| MAJOR HEAD.                                   | No.<br>of<br>Account. | DETAIL OF ACCOUNTS.                         | Page. | AMOUNT OF EACH ACCOUNT. |                   |              |
|-----------------------------------------------|-----------------------|---------------------------------------------|-------|-------------------------|-------------------|--------------|
|                                               |                       |                                             |       | Detail.                 | Major Head Total. |              |
|                                               |                       |                                             |       |                         | Revenue.          | Expenditure. |
|                                               |                       |                                             |       | <i>Rx.</i>              | <i>Rx.</i>        | <i>Rx.</i>   |
| Adjustment on account of Provincial Services. | 66                    | Provincial Balances . . . .                 | 192   | 2,787,168               | ...               | ...          |
|                                               | 67                    | Local Balances . . . .                      | 193   | 1,686,840               | ...               | ...          |
|                                               | 68                    | Provincial and Local Surpluses and Deficits | 194   | ...                     | ...               | 198,627      |
|                                               |                       | TOTAL .                                     |       |                         | ...               | 198,627      |

M.—Provincial Adjustment.

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1891.

|                                    | Opening<br>Balance. | RECEIPTS.                               |                                                     | TOTAL.     | DISBURSEMENTS.                             |                                                  | TOTAL.     | Closing<br>Balance. | PROVINCIAL<br>SURPLUSES. | PROVINCIAL<br>DEFICITS. |
|------------------------------------|---------------------|-----------------------------------------|-----------------------------------------------------|------------|--------------------------------------------|--------------------------------------------------|------------|---------------------|--------------------------|-------------------------|
|                                    |                     | Revenues<br>as per<br>Account<br>No. 7. | Transfers<br>between<br>Provincial<br>and<br>Local. |            | Expenditure<br>as per<br>Account<br>No. 7. | Transfers<br>between<br>Provincial and<br>Local. |            |                     | Increase<br>of Balance.  | Decrease<br>of Balance. |
|                                    | Rx.                 | Rx.                                     | Rx.                                                 | Rx.        | Rx.                                        | Rx.                                              | Rx.        | Rx.                 | Rx.                      | Rx.                     |
| Central Provinces . . . . .        | 219,467             | 738,493                                 | 3,566                                               | 961,526    | 763,737                                    | 9,895                                            | 773,632    | 187,894             | ...                      | 31,573                  |
| Burma . . . . .                    | 224,403             | 1,614,171                               | ...                                                 | 1,838,574  | 1,506,475                                  | 1,480                                            | 1,507,955  | 330,619             | 106,216                  | ...                     |
| Assam . . . . .                    | (a) 122,591         | 534,514                                 | 20                                                  | 657,125    | 533,427                                    | 18,978                                           | 552,405    | 104,720             | ...                      | 17,871                  |
| Bengal . . . . .                   | 367,654             | 5,148,421                               | ...                                                 | 5,516,075  | 5,179,353                                  | 89,445                                           | 5,268,798  | 247,277             | ...                      | 120,377                 |
| N. W. Provinces and Oudh . . . . . | 529,374             | 3,159,458                               | 251                                                 | 3,689,083  | 2,898,218                                  | 274,035                                          | 3,172,253  | 516,830             | ...                      | 12,544                  |
| Punjab . . . . .                   | 247,420             | 1,664,162                               | 43,797                                              | 1,955,379  | 1,675,055                                  | 1,537                                            | 1,676,592  | 278,787             | 31,367                   | ...                     |
| Madras . . . . .                   | (a) 797,580         | 2,743,810                               | 19,088                                              | 3,560,478  | 2,870,185                                  | 29,452                                           | 2,899,637  | 660,841             | ...                      | 136,739                 |
| Bombay . . . . .                   | 584,087             | 3,816,976                               | 17,826                                              | 4,418,889  | 3,889,813                                  | 68,876                                           | 3,958,689  | 460,200             | ...                      | 123,887                 |
| <b>TOTAL . Rx.</b>                 | 3,092,576           | 19,420,005                              | 84,548                                              | 22,597,129 | 19,316,263                                 | 493,698                                          | 19,809,961 | 2,787,168           | 137,583                  | 442,991                 |

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

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1891.

|                                    | Opening<br>Balance. | RECEIPTS.                               |                                                  | Total<br>Revenues<br>and<br>Transfers. | Debt<br>(Deposits<br>and Advan-<br>ces). | Total,<br>including<br>Balance<br>and Debt. | DISBURSEMENTS.                               |                                                  | Total<br>Expendi-<br>ture and<br>Transfers. | Debt<br>(Deposits<br>and Advan-<br>ces). | Total,<br>including<br>Debt. | Closing<br>Balance. | INCORPORATED<br>LOCAL FUNDS<br>SURPLUSES,<br>EXCLUDING<br>DEBT. | INCORPORATED<br>LOCAL FUNDS<br>DEFICITS,<br>EXCLUDING<br>DEBT. |
|------------------------------------|---------------------|-----------------------------------------|--------------------------------------------------|----------------------------------------|------------------------------------------|---------------------------------------------|----------------------------------------------|--------------------------------------------------|---------------------------------------------|------------------------------------------|------------------------------|---------------------|-----------------------------------------------------------------|----------------------------------------------------------------|
|                                    |                     | Revenues<br>as per<br>Account<br>No. 8. | Transfers<br>between<br>Provincial<br>and Local. |                                        |                                          |                                             | Expendi-<br>ture as per<br>Account<br>No. 8. | Transfers<br>between<br>Provincial<br>and Local. |                                             |                                          |                              |                     | Increase<br>of Balance.                                         | Decrease<br>of Balance.                                        |
|                                    | Rx.                 | Rx.                                     | Rx.                                              | Rx.                                    | Rx.                                      | Rx.                                         | Rx.                                          | Rx.                                              | Rx.                                         | Rx.                                      | Rx.                          | Rx.                 | Rx.                                                             | Rx.                                                            |
| India, General . . . . .           | 11,932              | 14,276                                  | ...                                              | 14,276                                 | 647                                      | 26,855                                      | 13,793                                       | ...                                              | 13,793                                      | ...                                      | 13,793                       | 13,062              | 483                                                             | ...                                                            |
| Central Provinces . . . . .        | 76,641              | 103,579                                 | 9,895                                            | 113,474                                | 7,146                                    | 197,261                                     | 110,501                                      | 3,566                                            | 114,067                                     | 6,741                                    | 120,808                      | 76,453              | ...                                                             | 593                                                            |
| Burma . . . . .                    | 53,699              | 141,168                                 | 1,480                                            | 142,648                                | ...                                      | 196,347                                     | 131,453                                      | ...                                              | 131,453                                     | ...                                      | 131,453                      | 64,894              | 11,195                                                          | ...                                                            |
| Assam . . . . .                    | (a)2,020            | 75,189                                  | 18,978                                           | 94,167                                 | 37                                       | 96,224                                      | 78,823                                       | 20                                               | 78,843                                      | 64                                       | 78,907                       | 17,317              | 15,324                                                          | ...                                                            |
| Bengal . . . . .                   | 278,459             | 493,988                                 | 89,445                                           | 583,433                                | 185,897                                  | 1,047,789                                   | 616,933                                      | ...                                              | 616,933                                     | 165,148                                  | 782,081                      | 265,708             | ...                                                             | 33,500                                                         |
| N.-W. Provinces and Oudh . . . . . | 29,790              | 809,432                                 | 274,035                                          | 1,083,467                              | 776                                      | 1,114,033                                   | 1,052,922                                    | 251                                              | 1,053,173                                   | 837                                      | 1,054,010                    | 60,023              | 30,294                                                          | ...                                                            |
| Punjab . . . . .                   | 159,066             | 400,289                                 | (b)2,087                                         | 402,376                                | 2,934                                    | 604,376                                     | 355,059                                      | (b)44,347                                        | 399,406                                     | 2,029                                    | 401,435                      | 202,941             | 2,970                                                           | ...                                                            |
| Madras . . . . .                   | (a)589,659          | 1,105,716                               | (c)57,776                                        | 1,164,492                              | 420,447                                  | 2,174,598                                   | 1,075,162                                    | (c)47,412                                        | 1,122,574                                   | 426,547                                  | 1,549,121                    | 625,477             | 41,918                                                          | ...                                                            |
| Bombay . . . . .                   | 321,611             | 435,273                                 | (d)96,461                                        | 531,734                                | 4,352                                    | 857,697                                     | 447,633                                      | (x)45,411                                        | 493,044                                     | 3,688                                    | 496,732                      | 360,965             | 38,690                                                          | ...                                                            |
| TOTAL . Rx.                        | 1,562,877           | 3,579,910                               | 550,157                                          | 4,130,067                              | 622,236                                  | 6,315,180                                   | 3,882,279                                    | 141,007                                          | 4,023,286                                   | 605,054                                  | 4,628,340                    | 1,686,840           | 140,874                                                         | 34,093                                                         |

(a) Differs from the closing balance of last year by Rx. 1 for correction since made.  
(b) Includes Rx. 550 on account of transfers from one Local Fund to another.

(c) Includes Rx. 28,324 on account of transfers from one Local Fund to another.  
(d) Includes Rx. 27,585 on account of transfers from one Local Fund to another.





## GOVERNMENT OF INDIA.

## FINANCE AND REVENUE ACCOUNTS, 1890-91.

## Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 8,058,189.

| MAJOR HEAD.                                                                        | No. of Account. | DETAIL OF ACCOUNTS.                                                                              | Page. | AMOUNT OF EACH ACCOUNT. |                   |              |
|------------------------------------------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------|-------|-------------------------|-------------------|--------------|
|                                                                                    |                 |                                                                                                  |       | Detail.                 | Major Head Total. |              |
|                                                                                    |                 |                                                                                                  |       |                         | Revenue.          | Expenditure. |
| Capital Expenditure on Railways and Irrigation Works, not charged against Revenue. | 69              | General Abstract of Expenditure and Results (Summary) . . . .                                    | 196   | <i>Rx.</i>              | <i>Rx.</i>        | <i>Rx.</i>   |
|                                                                                    |                 |                                                                                                  |       | ...                     | ...               | ...          |
|                                                                                    | 70              | State Railways—Construction . . . .                                                              | 198   | ...                     | ...               | 2,881,783    |
|                                                                                    | 70A             | Detailed Account of East Indian Railway                                                          | 200   | —14,232                 | ...               | ...          |
|                                                                                    | 70B             | "    "    Eastern Bengal Railway . . . .                                                         | 201   | 24,806                  | ...               | ...          |
|                                                                                    | 70C             | "    "    Oudh and Rohilkhand Railway . . . .                                                    | 202   | —27,284                 | ...               | ...          |
|                                                                                    | 70D             | "    "    North-Western Railway . . . .                                                          | 203   | —51,012                 | ...               | ...          |
|                                                                                    | 70E             | "    "    South Indian Railway . . . .                                                           | 204   | 697,031                 | ...               | ...          |
| Redemption of Liabilities.                                                         | 71              | Irrigation Works—Construction . . . .                                                            | 205   | ...                     | ...               | 483,849      |
|                                                                                    | 72              | Capital Charge involved in Redemption of Liabilities . . . .                                     | 207   | ...                     | ...               | 4,692,557    |
| General Public Works Statements.                                                   | 73              | Details of Expenditure on Establishment                                                          | 208   | 1,592,672               | ...               | ...          |
|                                                                                    | 74              | Charges for Establishment and the percentage it bears to the outlay on works and repairs . . . . | 212   | ...                     | ...               | ...          |
|                                                                                    | 74A             | Details and distribution of Expenditure on Tools and Plant . . . .                               | 214   | 99,161                  | ...               | ...          |
| TOTAL .                                                                            |                 |                                                                                                  |       |                         | ...               | 8,058,189    |

N.—Exp. not charged to Revenue.

2 B 2

## No. 69.—SUMMARY of CAPITAL EXPENDITURE

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

| CONSTRUCTION.*   |               |            |           |               |             |           |           |             |                              |    | No. of items. |
|------------------|---------------|------------|-----------|---------------|-------------|-----------|-----------|-------------|------------------------------|----|---------------|
| YEARS.           | RAILWAYS.     |            |           |               | IRRIGATION. |           |           |             | Total.<br>Construc-<br>tion. |    |               |
|                  | India.        | England.   | Exchange. | TOTAL.        | India.      | England.  | Exchange. | TOTAL.      |                              |    |               |
|                  |               |            |           |               |             |           |           |             |                              |    |               |
| 1                | 2             | 3          | 4         | 5             | 6           | 7         | 8         | 9           | 10                           |    |               |
|                  | Rx.           | £          | Rx.       | Rx.           | Rx.         | £         | Rx.       | Rx.         | Rx.                          |    |               |
| Prior to 1867-68 | 107,195       | ...        | ...       | 107,195       | 5,293,139   | ...       | ...       | 5,293,139   | 5,400,334                    | 1  |               |
| 1867-68          | 594           | ...        | ...       | 594           | 213,519     | ...       | ...       | 213,519     | 214,113                      | 2  |               |
| 1868-69          | 213,743       | 338,655    | 11,721    | 564,119       | 452,996     | 14,000    | 485       | 467,481     | 1,031,600                    | 3  |               |
| 1869-70          | 113,229       | 79,213     | 2,495     | 194,937       | 856,895     | 1,092,409 | 34,412    | 1,983,716   | 2,178,653                    | 4  |               |
| 1870-71          | 389,341       | 50,462     | 3,376     | 443,179       | 699,957     | 1,281     | 86        | 701,324     | 1,144,503                    | 5  |               |
| 1871-72          | 493,592       | 146,853    | 5,550     | 645,995       | 987,208     | 824       | 31        | 988,063     | 1,634,058                    | 6  |               |
| 1872-73          | 1,129,105     | 299,407    | 16,398    | 1,444,910     | 781,944     | 4,140     | 227       | 786,311     | 2,231,221                    | 7  |               |
| 1873-74          | 1,439,112     | 954,420    | 70,403    | 2,463,935     | 1,146,791   | 56,245    | 4,149     | 1,207,185   | 3,671,120                    | 8  |               |
| 1874-75          | 2,013,620     | 1,114,554  | 92,737    | 3,220,911     | 1,236,930   | 18,679    | 1,554     | 1,257,163   | 4,478,074                    | 9  |               |
| 1875-76          | 2,449,790     | 743,639    | 81,652    | 3,275,081     | 1,176,296   | 4,269     | 469       | 1,181,034   | 4,456,115                    | 10 |               |
| 1876-77          | 2,282,346     | 616,118    | 104,906   | 3,003,370     | 1,020,370   | 3,096     | 527       | 1,023,993   | 4,027,363                    | 11 |               |
| 1877-78          | 2,885,575     | 1,146,549  | 176,946   | 4,209,070     | 884,903     | 274       | 43        | 885,220     | 5,094,290                    | 12 |               |
| 1878-79          | 2,808,387     | 683,406    | 145,210   | 3,637,003     | 834,104     | 9,463     | 2,011     | 845,578     | 4,482,581                    | 13 |               |
| 1879-80          | 3,833,092     | 782,175    | 158,271   | 4,773,538     | 664,363     | 3,206     | 649       | 668,218     | 5,441,756                    | 14 |               |
| 1880-81          | 4,008,509     | 1,265,375  | 256,404   | 5,530,288     | 698,420     | ...       | ...       | 698,420     | 6,228,708                    | 15 |               |
| 1881-82          | 2,376,805     | 802,816    | 165,622   | 3,345,243     | 701,820     | ...       | ...       | 701,820     | 4,047,063                    | 16 |               |
| 1882-83          | 1,679,282     | 448,416    | 102,863   | 2,230,561     | 827,323     | 1,762,582 | 404,324   | 2,994,229   | 5,224,790                    | 17 |               |
| 1883-84          | 2,907,115     | 769,825    | 175,913   | 3,852,853     | 984,527     | 21,384    | 4,886     | 1,010,797   | 4,863,650                    | 18 |               |
| 1884-85          | 3,396,531     | 1,077,705  | 261,874   | 4,736,110     | 947,966     | 4,458     | 1,083     | 953,507     | 5,689,617                    | 19 |               |
| 1885-86          | 3,584,157     | 1,787,175  | 562,551   | 5,933,883     | 756,352     | 6,594     | 2,076     | 765,022     | 6,698,905                    | 20 |               |
| 1886-87          | (b) 3,711,856 | 1,321,074  | 406,810   | (b) 5,529,740 | (a) 655,103 | 2,009     | 755       | (a) 657,867 | 6,187,607                    | 21 |               |
| 1887-88          | 757,670       | 1,109,027  | 466,024   | 2,332,721     | 617,023     | 6,919     | 2,907     | 626,840     | 2,959,570                    | 22 |               |
| 1888-89          | (d) 70,184    | 772,021    | 359,214   | (d) 1,201,419 | 533,034     | 4,357     | 2,027     | 539,418     | 1,740,837                    | 23 |               |
| 1889-90          | (e) 1,368,937 | 997,588    | 447,667   | (e) 2,814,192 | 456,063     | 1,963     | 881       | 458,907     | 3,273,099                    | 24 |               |
| 1890-91          | 1,454,220     | 1,072,357  | 350,394   | 2,876,971     | 509,183     | 7,306     | 2,387     | 578,876     | 3,455,847                    | 25 |               |
| TOTAL            | 45,473,987    | 18,378,830 | 4,515,001 | 68,367,818    | 23,996,229  | 3,025,458 | 465,969   | 27,487,656  | 95,855,474                   |    |               |

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

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

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

(b) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Peshin Railway (Rx. 22,911) and the Bezpada Extension (Rx. 647)

(c) Is made  
Bombay  
Punjab  
Bengal

(d) Amount of Survey outlay on Durbhanga-

(e) Ditto ditto Rx. 13,200 on Godhra-

## MEMORANDUM of Distribution of CAPITAL EXPENDITURE ON STATE RAILWAYS

|                               |     | India, General. | Central Provinces. | Burma.  | Assam. |
|-------------------------------|-----|-----------------|--------------------|---------|--------|
| STATE RAILWAYS.               |     |                 |                    |         |        |
| India                         | Rx. | 61,702          | —65,911            | 312,356 | 1,591  |
| England                       | £   | 2,955           | 4,807              | 97,828  | ...    |
| Exchange                      | Rx. | —10,507         | 1,628              | 34,072  | ...    |
|                               | Rx. | 54,150          | —59,476            | 444,256 | 1,591  |
| Deduct—Charged to Revenue Rx. |     | ...             | ...                | ...     | 1,591  |
| „ „ Famine Rx.                |     | ...             | ...                | ...     | ...    |
| TOTAL                         | Rx. | 54,150          | —59,476            | 444,256 | ...    |
| IRRIGATION AND NAVIGATION.    |     |                 |                    |         |        |
| India                         | Rx. | ...             | ...                | ...     | ...    |
| England                       | £   | ...             | ...                | ...     | ...    |
| Exchange                      | Rx. | ...             | ...                | ...     | ...    |
| TOTAL                         |     | ...             | ...                | ...     | ...    |



## on RAILWAYS and IRRIGATION WORKS.

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

| MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS<br>HAVE BEEN RECORDED IN THE ACCOUNTS. |                   |                      |                                              |                                                                                            |                                                                 |                                                                            |                                       |                                         |                                       |                             | Capital<br>charge<br>involved<br>by incurring a<br>specific<br>amount of<br>debt in<br>purchase,<br>or in the<br>Redemption<br>of Liabili-<br>ties. | GRAND<br><br>TOTAL. |
|--------------------------------------------------------------------------------------------------------------|-------------------|----------------------|----------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------|-----------------------------------------|---------------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| CHARGED AGAINST REVENUE.                                                                                     |                   |                      |                                              |                                                                                            |                                                                 |                                                                            |                                       |                                         |                                       |                             |                                                                                                                                                     |                     |
| No. of items.                                                                                                | Famine Insurance. |                      | Frontier<br>Railways<br>prior to<br>1884-85. | Preliminary<br>Expenditure<br>on Railways<br>not originally<br>charged to<br>Construction. | Railways<br>other than<br>those in the<br>preceding<br>columns. | Irrigation<br>Works other<br>than those<br>under<br>Famine In-<br>surance. | Exchange<br>prior to<br>1884-85.<br>† | Total<br>charged<br>against<br>Revenue. | Not<br>charged<br>against<br>Revenue. | Total<br>Construc-<br>tion. |                                                                                                                                                     |                     |
|                                                                                                              | Railways.         | Irrigation<br>Works. |                                              |                                                                                            |                                                                 |                                                                            |                                       |                                         |                                       |                             |                                                                                                                                                     |                     |
|                                                                                                              | 11                | 12                   | 13                                           | 14                                                                                         | 15                                                              | 16                                                                         | 17                                    | 18                                      | 19=10-18                              | 20=10                       | 21                                                                                                                                                  | 22=20+21            |
|                                                                                                              | Rx.               | Rx.                  | Rx.                                          | Rx.                                                                                        | Rx.                                                             | Rx.                                                                        | Rx.                                   | Rx.                                     | Rx.                                   | Rx.                         | £                                                                                                                                                   | Rx.                 |
| 1                                                                                                            | ...               | ...                  | ...                                          | 107,195                                                                                    | ...                                                             | 5,293,139                                                                  | ...                                   | 5,400,334                               | ...                                   | 5,400,334                   | ...                                                                                                                                                 | 5,400,334           |
| 2                                                                                                            | ...               | ...                  | ...                                          | ...                                                                                        | ...                                                             | 5,736                                                                      | ...                                   | 5,736                                   | 219,849                               | 214,113                     | ...                                                                                                                                                 | 214,113             |
| 3                                                                                                            | ...               | ...                  | ...                                          | ...                                                                                        | ...                                                             | 1,853                                                                      | 12,206                                | 10,353                                  | 1,021,247                             | 1,031,600                   | ...                                                                                                                                                 | 1,031,600           |
| 4                                                                                                            | ...               | ...                  | ...                                          | 835                                                                                        | 737                                                             | 58,057                                                                     | 36,907                                | 19,578                                  | 2,198,231                             | 2,178,653                   | ...                                                                                                                                                 | 2,178,653           |
| 5                                                                                                            | ...               | ...                  | ...                                          | 2,239                                                                                      | 11,808                                                          | 17,197                                                                     | 3,459                                 | 23,307                                  | 1,167,810                             | 1,144,503                   | ...                                                                                                                                                 | 1,144,503           |
| 6                                                                                                            | ...               | ...                  | ...                                          | 10,312                                                                                     | 14,487                                                          | 4,178                                                                      | 5,581                                 | 5,584                                   | 1,628,474                             | 1,634,058                   | ...                                                                                                                                                 | 1,634,058           |
| 7                                                                                                            | ...               | ...                  | ...                                          | 20,618                                                                                     | 5,755                                                           | 15,164                                                                     | 16,625                                | 46,652                                  | 2,184,569                             | 2,231,221                   | ...                                                                                                                                                 | 2,231,221           |
| 8                                                                                                            | ...               | ...                  | ...                                          | 21,633                                                                                     | 17,776                                                          | 4,391                                                                      | 74,013                                | 117,813                                 | 3,553,307                             | 3,671,120                   | ...                                                                                                                                                 | 3,671,120           |
| 9                                                                                                            | ...               | ...                  | ...                                          | 16,659                                                                                     | 97,822                                                          | 20,218                                                                     | 93,804                                | 228,503                                 | 4,249,571                             | 4,478,074                   | ...                                                                                                                                                 | 4,478,074           |
| 10                                                                                                           | ...               | ...                  | ...                                          | 9,934                                                                                      | 19,746                                                          | 74,750                                                                     | 81,056                                | 185,486                                 | 4,270,629                             | 4,456,115                   | ...                                                                                                                                                 | 4,456,115           |
| 11                                                                                                           | ...               | ...                  | ...                                          | 4,154                                                                                      | 34,106                                                          | 80,051                                                                     | 99,768                                | 218,079                                 | 3,809,284                             | 4,027,363                   | ...                                                                                                                                                 | 4,027,363           |
| 12                                                                                                           | ...               | ...                  | ...                                          | 1,628                                                                                      | 49,268                                                          | 79,093                                                                     | 173,249                               | 303,238                                 | 4,791,052                             | 5,094,290                   | ...                                                                                                                                                 | 5,094,290           |
| 13                                                                                                           | ...               | ...                  | ...                                          | 645                                                                                        | 172,427                                                         | 49,154                                                                     | 139,103                               | 360,039                                 | 4,122,542                             | 4,482,581                   | ...                                                                                                                                                 | 4,482,581           |
| 14                                                                                                           | ...               | ...                  | 1,334,350                                    | 78                                                                                         | 451,727                                                         | 70,087                                                                     | 151,936                               | 2,008,178                               | 3,433,578                             | 5,441,756                   | †9,576,614                                                                                                                                          | 15,018,370          |
| 15                                                                                                           | ...               | ...                  | 2,293,615                                    | 4,477                                                                                      | 19,303                                                          | 84,350                                                                     | 240,458                               | 2,642,203                               | 3,586,505                             | 6,228,708                   | ...                                                                                                                                                 | 6,228,708           |
| 16                                                                                                           | 614,551           | 135,449              | 224,682                                      | 86,241                                                                                     | 205,996                                                         | 943                                                                        | 122,984                               | 1,390,846                               | 2,656,217                             | 4,047,063                   | 586,300                                                                                                                                             | 4,633,363           |
| 17                                                                                                           | 129,101           | 263,443              | 259,500                                      | 2,829                                                                                      | 213,791                                                         | 2,237                                                                      | 492,334                               | 1,105,033                               | 4,119,757                             | 5,224,790                   | 480,333                                                                                                                                             | 5,705,123           |
| 18                                                                                                           | 626,461           | 283,217              | 102,929                                      | 6,018                                                                                      | 264,922                                                         | 299                                                                        | 150,810                               | 904,812                                 | 3,958,838                             | 4,863,650                   | 566,261                                                                                                                                             | 5,429,911           |
| 19                                                                                                           | 946,457           | 253,046              | ...                                          | ...                                                                                        | 263,501                                                         | ...                                                                        | ...                                   | 1,463,004                               | 4,226,613†                            | 5,689,617                   | 1,314,746                                                                                                                                           | 7,004,363           |
| 20                                                                                                           | 589,000           | 186,807              | ...                                          | ...                                                                                        | 632,055                                                         | 15,679                                                                     | ...                                   | (a) 1,423,541                           | 5,275,364                             | 6,698,905                   | 1,086,045                                                                                                                                           | (a) 7,784,950       |
| 21                                                                                                           | 200,000           | 107,979              | ...                                          | (b) 23,558                                                                                 | 183,077                                                         | (a) 2,509                                                                  | ...                                   | 517,123                                 | 5,670,484                             | 6,187,007                   | 4,914,546                                                                                                                                           | 11,102,153          |
| 22                                                                                                           | ...               | 91,006               | ...                                          | ...                                                                                        | 80,945                                                          | 2,795                                                                      | ...                                   | 174,746                                 | 2,784,824                             | 2,959,570                   | ...                                                                                                                                                 | 2,959,570           |
| 23                                                                                                           | ...               | 70,537               | ...                                          | (d) 907                                                                                    | 22,401                                                          | 8,991                                                                      | ...                                   | 102,836                                 | 1,638,001                             | 1,740,837                   | 10,336,049                                                                                                                                          | 12,076,886          |
| 24                                                                                                           | ...               | 71,457               | ...                                          | (e) 14,760                                                                                 | 4,974                                                           | 8,518                                                                      | ...                                   | 99,709                                  | 3,173,390                             | 3,273,099                   | ...                                                                                                                                                 | 3,273,099           |
| 25                                                                                                           | ...               | 74,392               | ...                                          | ...                                                                                        | 4,812                                                           | (c) 20,635                                                                 | ...                                   | 90,215                                  | 3,365,612                             | 3,455,847                   | 4,692,557                                                                                                                                           | 8,148,404           |
|                                                                                                              | 2,847,368         | 1,537,333            | 4,215,076                                    | 333,430                                                                                    | 2,167,868                                                       | 5,754,338                                                                  | 1,894,293                             | 18,749,706                              | 77,105,768                            | 95,855,474                  | 33,553,451                                                                                                                                          | 129,408,925         |

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

Rs. 1,06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

Reservoir being transferred to Minor Works and Navigation.

brought on to the Construction Account.

up thus:—

Canals . . . 5,444  
Canals . . . 538  
Canals . . . 15,729

20,635

Sitamarhi alignment brought on to Construction Account.

Rutnam Railway and Rx. 1,550 on East Coast Railway, brought on to Construction Account.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1890-91.

| Bengal. | N.-W. P. and Oudh. | Punjab. | Madras.   | Bombay. | TOTAL.    |
|---------|--------------------|---------|-----------|---------|-----------|
| 194,603 | —80,313            | 209,867 | 819,878   | 447     | 1,454,220 |
| 100,939 | 50,622             | 423,606 | 391,600   | ...     | 1,072,357 |
| 37,718  | 17,035             | 142,298 | 128,150   | ...     | 350,391   |
| 333,260 | —12,656            | 775,771 | 1,339,628 | 447     | 2,876,971 |
| 1,304   | —36,519            | ...     | 28,612    | ...     | —4,812    |
| ...     | ...                | ...     | ...       | ...     | ...       |
| 331,956 | 23,663             | 775,771 | 1,311,016 | 447     | 2,881,783 |
| 41,752  | 42,403             | 224,468 | 157,988   | 7,545   | 474,156   |
| 3,402   | ...                | 3,459   | ...       | 445     | 7,306     |
| 1,112   | ...                | 1,130   | ...       | 145     | 2,387     |
| 46,266  | 42,403             | 229,057 | 157,988   | 8,135   | 483,849   |

N.—Exp. not charged to Revenue.