

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—continued.

	Brought forward . 5,320	Rx. 60,203	Rx. 203,605
NORTH-WESTERN PROVINCES AND OUDH —continued.			
<i>Not exceeding Rs.5,000 per annum—continued.</i>			
OTHER PENSIONS.			
Family of Moulvi Zia-ullah Khan of Bareilly	262		
" Sultan Mohammad Mirzah-Shafi, Prince of Persia	265		
" Nawab-Suja-ud-daula	200		
" late ex-Nawab of Banda	136		
" Khair-andesh Khan of Bareilly	68		
" late Nawab Kasim Ali Khan of Benares	50		
" Saiyed Baquar Ali Khan	20		
" late Husain Ali Khan	18		
Moradabad Minhadars	287		
Commutations of Pensions	1,362		
Miscellaneous	3,272		
		11,260	
CHARITABLE ALLOWANCES.			
<i>Exceeding Rs.5,000 per annum :</i>			
Khadims of Dargah of Fatehpore Sikri	905		
Ranbir Singh (Family of Raja Lal Singh)	585		
		71,463	
	1,490		
<i>Not exceeding Rs.5,000 per annum</i>	7,342		
		8,832	
			80,295
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
<i>Exceeding Rs.5,000 per annum :</i>			
Mahomed Yar Khan	500		
<i>Not exceeding Rs.5,000 per annum</i>	2,603		
		3,103	
OTHER PENSIONS.			
<i>Exceeding Rs.5,000 per annum :</i>			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,083		
Raja Jaswant Sing	721		
Mohammad Akram Khan, Nawab of Amb	350		
Mirza Suraya Jaib	760		
		6,714	
<i>Not exceeding Rs.5,000 per annum :</i>			
Lahore Royal Family	2,069		
Delhi Royal Family	1,680		
Family of the Nawab Surfraz Khan of Multan	648		
Family of a Jagirdar in Rohtuck	62		
Miscellaneous	9,601		
		14,060	
CHARITABLE ALLOWANCES.			
<i>Exceeding Rs.5,000 per annum :</i>			
Sirdarni Kripa Devi	1,000		
Rani Kishen Koar	13		
		1,013	
<i>Not exceeding Rs.5,000 per annum :</i>			
Delhi Royal Family	2,056		
Family of Nawab of Jhajjar	1,730		
Disbanded soldiers and their families of the late Sikh Government	257		
Family of ex-King of Cabul (Shahzaman)	258		
Miscellaneous	6,903		
		12,217	
			36,094
	Carried forward .		319,994

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892 —continued.

Brought forward		Rx. ...	Rx. 319,994
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
<i>Exceeding Rs.5,000 per annum:</i>			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
His Highness Prince Muhammad Manawwar Khan Bahadur, present Prince of Arcot	5,750		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
Family of Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
Ghausia Begum	960		
Family of Prince Intizam-ul-Mulk, 3rd Prince of Arcot	1,080		
	22,306		
<i>Not exceeding Rs.5,000 per annum</i>	22,520		
<i>Miscellaneous</i>	2,228		
		47,054	
TANJORE PENSIONS.			
<i>Exceeding Rs.5,000 per annum:</i>			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Kamacheamba Bahi Sahiba	1,000		
Anasumba Bahi Sahiba	960		
Aparupa Bahi Sahiba	75		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	1,040		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Depamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	250		
Yuganadha Avaray Sahib	534		
	11,419		
<i>Not exceeding Rs.5,000 per annum</i>	6,774		
		18,193	
MASULIPATAM PENSIONS.			
<i>Exceeding Rs.5,000 per annum:</i>			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,252		
<i>Not exceeding Rs.5,000 per annum</i>	1,581		
		2,833	
KURNOOT PENSIONS.			
<i>Exceeding Rs.5,000 per annum:</i>			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
<i>Not exceeding Rs.5,000 per annum</i>	2,976		
		4,416	
OTHER PENSIONS.			
<i>Not exceeding Rs.5,000 per annum:</i>			
Palkonda Pension	544		
Maisur Pensions (Two lakhs Fund)	1,671		
Gumsur Pensions	960		
Golkunda Pensions	324		
Cuttack Pensions (Raja Pillai Family)	27		
Commutation of Pensions	7,327		
		10,862	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs.5,000 per annum</i>		83,358	
		633	83,991
Carried forward			403,985

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—continued.

	Rx. ...	Rx. 403,985
Brought forward		
BOMBAY.		
TERRITORIAL AND POLITICAL PENSIONS.		
NAGPORE FAMILY PENSION.		
Not exceeding Rs.5,000 per annum	153	
REFUGEES AND STATE PRISONERS.		
Exceeding Rs.5,000 per annum:		
Shahaji Bhosle	840	
Not exceeding Rs.5,000 per annum	40	880
PATWARDHAN FAMILY.		
Not exceeding Rs.5,000 per annum	355	
SURAT NAWAB'S FAMILY.		
Exceeding Rs.5,000 per annum:		
Ziaunnissa Begum	4,700	
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Saheb	600	
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000	
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,392	
	9,692	
Not exceeding Rs.5,000 per annum	95	9,787
NAJMUDIN KHAN'S FAMILY.		
Exceeding Rs.5,000 per annum:		
Mir Ajmudin Kamrudin		790
NIZAMUT PENSIONS, BENGAL.		
Exceeding Rs.5,000 per annum:		
Nawab Shamsi Jehan Begum	4,589	
Not exceeding Rs.5,000 per annum	93	4,682
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.		
(OUDH WASIKA PENSIONS.)		
Exceeding Rs.5,000 per annum:		
Safia Khanum	2,911	
Nawab Ara Begum	959	
Saidar Ara Begum	959	
	4,829	
Not exceeding Rs.5,000 per annum	1,213	6,042
YEMEN STIPENDIARIES.		
Exceeding Rs.5,000 per annum:		
Sultan Fadilbin Ali Mohsin	4,283	
Not exceeding Rs.5,000 per annum	686	4,969
SATARA PENSIONS.		
Exceeding Rs.5,000 per annum:		
Rajaram Bhosle	2,250	
Not exceeding Rs.5,000 per annum	3,530	5,780
PENSIONS GRANTED ON THE CONQUEST OF SINDH.		
Exceeding Rs.5,000 per annum:		
His Highness Hosein Ali Khan	3,600	
" " Mir Nur Muhamad Khan	2,640	
" " Mir Fateh Khan	2,400	
" " Mir Shah Nawaz Khan	1,800	
" " Mir Abdul Hosein Khan	960	
Mir Imam Baksh	1,699	
Widow of His Highness Mir Hosein Ali Khan	960	
Mir Ali Murad Khan	581	
Mir Ali Mudat Khan	960	
Mir Gulam Alta Khan	1,219	
Mir Gulam Muhammed Khan	1,099	
Mir Shah Muhammad Khan	1,277	
	19,195	
Not exceeding Rs.5,000 per annum	9,160	28,355
Carried forward	61,793	403,985

FINANCE AND REVENUE ACCOUNTS OF THE

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—continued.

BOMBAY—continued.						<i>Rx.</i> 61,793	<i>Rx.</i> 403,985
OTHER PENSIONS.							
<i>Exceeding Rs.5,000 per annum:</i>							
His Highness Aga Sultan Mohamad Shah	.	.	.	.	1,200		
Shambu Sing Amir Sing	.	.	.	.	720		
Mir Tharo Khan	.	.	.	.	900		
Mr. Michael DeLima D'Souza	.	.	.	.	700		
Bapumea Shermea	.	.	.	.	600		
Nawab Mujand Dowla	.	.	.	.	600		
					4,720		
					5,044		
<i>Not exceeding Rs.5,000 per annum</i>						9,764	
<i>Not exceeding Rs.5,000 per annum:</i>							
Angria Family Pensions	.	.	.	.	629		
Ex-Royal Family, Burma	.	.	.	.	30		
Peshwa Pensions	.	.	.	.	496		
Family of the late Nawab of Broach	.	.	.	.	468		
Heads of Tribes at Aden	.	.	.	.	537		
Kirparam's Family	.	.	.	.	254		
Mandvi Raja's Family	.	.	.	.	260		
Deshmukh Family	.	.	.	.	91		
Peint Pension	.	.	.	.	272		
Thoke Family	.	.	.	.	221		
Raje Bahadur Family	.	.	.	.	223		
Tanjore Pensions	.	.	.	.	185		
Family of the Nawab of Bednur	.	.	.	.	125		
Sumant Family Pensions	.	.	.	.	158		
Dhamadhare Family Pensions	.	.	.	.	118		
Delhi Pensions	.	.	.	.	124		
Nipani Estate Pensions	.	.	.	.	125		
Jadhav Family	.	.	.	.	71		
Bhaldar Family	.	.	.	.	29		
Naikra Family Pension	.	.	.	.	52		
Family of Baramia, late Kazi of Viramgam	.	.	.	.	40		
Family of Jesur Khan Jambhal	.	.	.	.	40		
Mandargir Family	.	.	.	.	13		
Family of Sher Khan Dinamia	.	.	.	.	32		
Sawnur Dewan's Family	.	.	.	.	15		
Nagar Parker Rana Family	.	.	.	.	33		
Oudh Royal Family	.	.	.	.	6		
						4,647	
							76,204
CHARGES IN ENGLAND						<i>Rx.</i>	480,189
TOTAL IN INDIA						<i>Rx.</i>	
His Highness Maharaja Dhulip Singh (including £31,000 on account of arrears)						£ 53,423	
Members of the Bengal Nizamut Family						800	
						£	54,223
EXCHANGE ON CHARGES IN ENGLAND						<i>Rx.</i>	23,547
TOTAL TERRITORIAL AND POLITICAL PENSIONS						<i>Rx.</i>	557,959

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1892.

IN INDIA:							<i>Rx.</i>
India, General	.	.	.	.	.	.	516
Bengal	.	.	.	.	.	.	45
Madras	.	.	.	.	.	.	43
Bombay	.	.	.	.	.	.	53
TOTAL IN INDIA							<i>Rx.</i> 657
CHARGES IN ENGLAND							£ 192,228
EXCHANGE ON CHARGES IN ENGLAND							<i>Rx.</i> 83,477
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES							<i>Rx.</i> 276,362

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Prov- inces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Subscriptions to the Military Fund	13,177	...	...	...	...	...	...	...	9,681	8,728	31,886
Subscriptions to the Military Orphan Fund	5,929	...	...	...	...	1,460	...	...	...	...	7,389
Subscriptions to the Medical Retiring Fund	2	...	...	...	...	...	...	...	954	...	956
Subscriptions under the Indian Civil Service Family Pension Regu- lations	200	605	384	362	394	1,258	1,903	693	1,332	1,211	8,342
Subscriptions to the Bengal Civil Fund	4,855	1,443	586	1,404	904	14,685	10,704	6,266	157	655	41,659
Subscriptions to the Madras Civil Fund	755	...	...	...	...	8	...	...	5,232	...	5,955
Subscriptions to the Bombay Civil Fund	441	21	1	100	...	...	61	...	6	6,909	7,539
Family Subscriptions of Native Members of the Covenanted Civil Service	99	...	...	...	...	108	93	...	...	...	300
Contributions for Pensions and Gratuities	53,216	2,249	376	180	266	12,586	5,347	5,067	9,164	23,752	112,213
Recoveries on account of Capitalized Pensions	808	...	...	...	...	...	...	...	...	...	808
Miscellaneous	...	4	1	...	...	4	374	...	20	33	436
TOTAL RECEIPTS IN INDIA . Rx.	79,482	4,322	1,348	2,046	1,564	30,109	18,482	12,026	26,546	41,298	217,223
RECEIPTS IN ENGLAND											100,605
EXCHANGE ON RECEIPTS IN ENGLAND											43,689
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . Rx.											361,517

GOVERNMENT OF INDIA, FOR THE YEAR 1891-92.

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1892.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Prov- inces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Superannuation and Retired Allowances of the Revenue and other Public Departments	Rx. 38,600	Rx. 21,881	Rx. 1,847	Rx. 23,722	Rx. 7,761	Rx. 157,506	Rx. 169,087	Rx. 81,125	Rx. 128,285	Rx. 150,336	Rx. 780,150
Compassionate Allowances	1,421	806	...	...	23	1,787	3,078	2,429	2,001	3,930	15,475
Gratuities	1,134	212	648	522	159	786	897	1,377	1,913	1,169	8,817
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	...	328	...	...	328
Marine Pensions and Gratuities	12,474	...	...	...	...	...	...	...	...	...	12,474
Pensions of the Military Fund	5,747	...	...	...	...	...	...	...	6,388	3,231	15,366
Pensions of the Military Orphan Fund	7,023	...	...	...	...	...	...	...	...	...	7,023
Pensions of the Medical Retiring Fund	14	...	...	...	...	...	...	...	1,817	...	1,831
Covenanted Civil Service Annuities	908	...	...	...	...	...	1,297	...	...	...	2,205
Pensions of the Bengal Civil Fund	1,643	...	...	...	...	155	...	...	...	...	1,798
Pensions of the Madras Civil Fund	561	...	...	...	...	...	...	...	1,589	...	2,150
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	...	320	320
Defunds	86	14	...	...	...	...	32	100	147	190	569
TOTAL IN INDIA . Rx.	69,611	22,913	2,495	21,244	7,943	160,234	174,391	85,359	142,140	159,176	848,506
CHARGES IN ENGLAND											£ 1,726,046
EXCHANGE ON CHARGES IN ENGLAND											Rx. 749,557
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES . Rx.											3,324,109

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1892—continued.

				Rx.	Rx.
UPPER BURMA.				...	—117,232
Stationery supplied from Central Stores			Brought forward	1,485	
Purchase of Stationery				497	
Work done at Contract Rates				2	
				1,984	
LOWER BURMA.					
Stationery supplied from Central Stores				13,665	
Purchase of Stationery				1,004	
Refunds				6	
Printing Establishment and Charges :			Brought forward	21,868	
Superintending Officer	954	Official Postage		883	
Establishment	19,647	Contingencies		2,494	
Purchase of Materials and Stock	1,207	Work done at Contract Rates		5	
Carried forward	21,868			25,250	
					41,909
ASSAM.					
Stationery supplied from Central Stores				2,546	
Purchase of Stationery				647	
Refunds				9	
Printing Establishment and Charges :			Brought forward	3,874	
Superintending Officer	331	Official Postage		52	
Establishment	2,454	Work done at Contract Rates		3	
Purchase of Materials and Stock	1,089	Contingencies		161	
Carried forward	3,874			4,090	
					7,292
BENGAL.					
Stationery supplied from Central Stores				80,543	
Stationery Office at the Presidency				12,973	
Purchase of Stationery				193,801	
Refunds				167	
Printing Establishment and Charges :			Brought forward	29,145	
Superintending Officer	1,248	Official Postage		1,313	
Establishment	22,772	Work done at Contract Rates		3,263	
Purchase of Materials and Stock	1,023	Government Publications		2,531	
Contingencies	4,102			36,252	
Carried forward	29,145				323,786
NORTH-WESTERN PROVINCES AND OUDH.					
Stationery supplied from Central Stores				17,375	
Purchase of Stationery				6,681	
Refunds				12	
Printing Establishment and Charges :			Brought forward	21,610	
Superintending Officers	2,499	Official Postage		1,422	
Establishment	13,514	Contingencies		2,218	
Purchase of Materials and Stock	5,213	Work done at Contract Rates		4,950	
Lithography	384			30,200	
Carried forward	21,610				54,268
PUNJAB.					
Stationery supplied from Central Stores				10,921	
Purchase of Stationery				13,856	
Refunds				35	
Printing Establishment and Charges :			Brought forward	20,033	
Superintending Officers	851	Official Postage		1,012	
Establishment	8,350	Contingencies		1,045	
Purchase of Materials and Stock	125	Work done at Contract Rates		7,945	
Lithography	10,707			30,035	
Carried forward	20,033				54,847
MADRAS.					
Stationery supplied from Central Stores				37,794	
Stationery Office at the Presidency				2,302	
Purchase of Stationery				17,989	
Refunds				32	
Printing Establishment and Charges :			Brought forward	25,274	
Superintending Officers	1,666	Official Postage		971	
Establishment	20,900	Contingencies		2,287	
Purchase of Materials and Stock	2,039	Work done at Contract Rates		6,760	
Carried forward	25,274			35,292	
				146	
Deduct—Cost of Printing work done for the Postal Department				35,146	
BOMBAY.					
Stationery supplied from Central Stores				27,400	
Stationery Office at the Presidency				3,356	
Purchase of Stationery				26,102	
Refunds				17	
Printing Establishment and Charges :			Brought forward	24,390	
Superintending Officers	1,229	Contingencies		1,700	
Establishment	20,897	Work done at Contract Rates		1,710	
Purchase of Materials and Stock	2,264	Official Postage		1,182	
Carried forward	24,390			28,982	
					85,857
					543,940
CHARGES IN ENGLAND—				TOTAL IN INDIA . Rx.	
Stores for India : For Bengal				18,008	
For Madras				7,606	
For Bombay				9,495	
				35,109	
Stationery, Printing, and Bookbinding for the India Office, &c.				5,989	
					41,098
EXCHANGE ON CHARGES IN ENGLAND				Rx.	17,847
					602,885
TOTAL CHARGES FOR STATIONERY AND PRINTING				Rx.	

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1892.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits or Debits in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	NET RESULT.	
					Gain.	Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.						
GUARANTEED.	£	Rx.	Rx.	Rx.	Rx.	Rx.
<i>Net Repayments in India:</i>						
Bombay, Baroda and Central India Railway	131,470	57,093	11,952	38,752	...	6,389
Great Indian Peninsula Railway	397,158	172,471	36,105	131,240	...	5,126
Madras Railway	22,598	9,813	2,054	27,854	20,095	...
	551,226	239,377	50,111	197,846	20,095	11,515
STATE.						
<i>Net Withdrawals in India:</i>						
Southern Mahratta Railway	19,735	8,570	263	...	8,307	...
Mysore Railway	8,916	3,872	3,018	...	854	...
Indian Midland Railway	65,048	28,248	4,888	...	23,360	...
Bengal-Nagpur Railway	303,088	131,620	73,278	...	58,342	...
(a) Bengal Central Railway	11,701	5,081	4,306	...	775	...
(b) Rohilkund-Kumaon Railway	122,705	53,286	46,494	...	...	6,792
	285,783	124,105	39,259	...	91,638	6,792
	265,443	115,272	10,852	197,846	111,733	18,307
REMITTANCE ACCOUNT.						
<i>Net Payments in England:</i>						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	96,359	41,845	40,832	...	...	1,013
Other Transactions	140,631	61,071	41,045	...	20,026	...
Other Remittance Transactions:						
East Indian Railway Advances	201,032	87,301	62,755	...	...	24,546
Rajputana-Malwa Railway do.	93,287	40,511	33,633	...	...	6,878
South India Railway do.	62,587	27,179	20,204	...	...	6,975
Bengal and North Western Railway Advances	17,778	7,720	5,528	...	...	2,192
Family and miscellaneous Remittances made by means of rolls	287,991	125,064	105,468	...	...	19,596
Other Transactions	283,833	123,258	102,535	...	...	20,723
	902,236	391,807	329,910	...	20,026	81,923
TOTAL	1,167,679	507,079	340,762	197,846	131,759	100,230

NET GAIN BY EXCHANGE Rx. 31,529

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

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Gain by Exchange on Transactions in India	Rx. 703	...	Rx. 800	Rx. 1	...	...	...	...	...	Rx. 802	Rx. 2,306
Premium on Bills	8,924	75	2,779	1,661	80	5,514	236	508	1,692	3,014	24,483
Unclaimed Deposits	826	1,089	900	543	1,844	41,763	5,385	3,149	3,905	1,240	60,644
Treasure Trove.	1,014	45	6	...	...	7	34	...	54	48	1,208
Unclaimed Bills of Exchange of more than Three Years' standing	12	7	31	15	3	23	27	62	38	98	316
Sale-proceeds of Durbar Presents	548	...	31	276	23	1,711	...	17	...	21	2,627
Sale of Old Stores and Materials	385	139	248	122	77	4,854	391	471	252	321	7,260
Sale of Land and Houses, &c.	...	738	...	192	1	281	490	11	161	3	1,877
Government Audit Fees	3,191	...	...	...	124	6,614	...	...	1,014	1,226	12,169
Contributions	133	229	...	...	...	...	10,879	...	8,276	9,487	29,009
Rents	668	4,950	15,492	13,956	1,112	3,634	14,981	4,221	40,813	1,053	100,880
Rates and Taxes	1	1,107	...	...	...	...	...	...	...	...	1,108
Miscellaneous Fees, Fines, and Forfeitures	2,766	295	20	30	196	15,533	105	298	5,140	1,188	25,571
Recovery of Insurance and other charges on English Stores	122	19	...	315	60	11,784	169	305	1,797	815	15,386
Revenue of Berbera and Bulhar.	...	...	...	...	...	...	...	...	...	11,797	11,797
Revenue of Zaila	...	...	...	...	...	...	...	...	...	6,623	6,623
Peary Fishery Receipts	...	...	...	...	...	...	...	...	25	...	25
Extraordinary Items.	...	...	...	...	3,100	...	150	1,490	3,764	22,386	30,890
Miscellaneous	5,445	784	1,058	2,993	465	31,714	2,248	9,069	12,306	2,571	68,653
TOTAL RECEIPTS IN INDIA Rx.	24,743	9,477	21,365	20,104	7,085	123,432	33,095	19,601	79,237	62,693	402,832
RECEIPTS IN ENGLAND	...	...	...	...	...	...	...	...	...	£	12,549
EXCHANGE ON RECEIPTS IN ENGLAND	...	...	...	...	...	...	...	...	...	Rx.	5,149
TOTAL MISCELLANEOUS RECEIPTS	...	...	...	...	...	...	...	...	...	Rx.	420,830

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
ALLOWANCES, REWARDS, &c.:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	...	15	15
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations. }	...	49	243	305	104	254	368	177	133	194	1,827
Rewards for Proficiency in Oriental Languages, &c.	398	18	1,111	777	336	850	280	165	623	1,199	5,757
REMITTANCE CHARGES:											
Charges for Remittance of Treasure	6,498	414	853	582	718	3,349	3,141	1,794	3,334	1,733	22,416
Discount on Supply Bills	19	...	...	...	...	...	...	9	...	...	28
Loss by Exchange on Local Transactions	638	...	...	...	...	...	...	...	...	68	706
BOOKS AND PERIODICALS:											
Subscription to Periodicals, &c.	204	...	...	...	...	...	54	...	98	1,440	1,796
Cost of Books and Publications	368	...	...	24	47	70	1,706	2	537	388	3,082
CHARITY:											
Donations for Charitable Purposes	776	226	3	146	200	11,632	4,186	359	5,681	5,159	28,368
Charges on account of European Vagrants	13	8	...	...	6	352	329	199	190	734	1,831
MISCELLANEOUS:											
Rewards for Destruction of Wild Animals	85	1,924	379	977	1,205	1,578	1,103	768	2,375	763	11,158
Petty, Provincial, and Local Establishments	1,636	2,288	3,877	5,269	4,181	4,900	4,091	5,357	23,568	1,808	56,975
Special Commissions of Enquiry	2,376	...	...	...	...	1,727	1,791	...	1,321	4,674	11,889
Irrecoverable Temporary Loans, written off	75	...	71	...	62	...	145	36	...	56	445
Charges for searching for Hidden Treasure	...	...	...	...	...	...	2	...	...	31	33
Contributions	...	...	...	...	1,046	...	...	266	689	512	2,513
Rents, Rates, and Taxes	433	...	108	918	282	2,459	29	...	855	21,769	26,853
Petty Construction and Repairs	55	...	...	...	8	...	...	...	...	...	63
Extraordinary Items	...	...	...	...	18,386	...	...	...	...	649	19,035
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	911	...	911
Miscellaneous and Unforeseen Charges	505	226	1,037	634	139	8,753	1,375	4,932	5,538	3,003	26,142
Expenses connected with the visit of H. H. the Czarewitch	3,519	...	...	...	...	...	...	...	...	...	3,519
Miscellaneous Refunds	1,710	234	807	20	2	1,695	380	157	291	642	5,938
TOTAL CHARGES IN INDIA . Rx.	19,249	5,387	8,489	9,052	26,722	37,619	18,980	14,221	46,144	44,837	231,300
CHARGES IN ENGLAND										£	37,655
EXCHANGE ON CHARGES IN ENGLAND										Rx.	16,352
TOTAL MISCELLANEOUS CHARGES . Rx.											285,307

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 1,268,319.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Famine Relief . . .	45	Net Charges	106	...	...	23,423
Construction of Protective Railways . .	46A	Capital Expenditure	106	...	...	484,795
Construction of Protective Irrigation Works	46B	Capital Expenditure	107	...	...	77,931
	46C	Detailed account of Ordinary Capital Expenditure to 31st March 1892	108	1,022,593	...	...
	46D	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1892	108	5,034,044	...	...
Reduction of Debt . .	47	Charges	108	...	...	682,170
TOTAL					...	1,268,319

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1892.

	India, General.	Burma, Upper.	Bengal.	N.-W. P. & Oudh.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries, Establishments and Office Contingencies	751	...	...	72	646	...	1,469
Charitable Relief	3,774	54	...	...	4,850	...	8,678
Relief Works	1,501	...	1,132	137	1,565	...	4,335
Irrecoverable Famine Advances written off	...	...	...	...	623	...	623
Special Public Works Charges	...	...	...	...	7,967	216	8,183
Miscellaneous	107	...	16	...	24	...	147
TOTAL	6,133	54	1,148	209	15,675	216	23,435
RECEIPTS.							
Miscellaneous	...	...	...	...	12	...	12
NET FAMINE CHARGES IN INDIA	6,133	54	1,148	209	15,663	216	23,423

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS for the Year ended 31st March 1892.

	Outlay during 1891-92.	Outlay to end of 1891-92.
EXPENDITURE ON PROTECTIVE RAILWAYS.	Rx.	Rx.
Capital Outlay	(a) 484,795	(a) 3,418,774

(a) Details by Railways of this sum cannot be given, as the Grant for Railways from this source has not been allotted to individual Lines. Details of Construction-expenditure on Lines are exhibited in Account No. 70, page 196, in which this expenditure is incorporated and deducted at foot.

No. 46B.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1891-92.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—		NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Ex-change.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
					Receipts on Capital Account.	Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.									
<i>Bengal.</i>	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Orissa Coast Canal (a)	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	86,600
<i>N.-W. P. and Ouh.</i>															
Betwa Canal	889	192	2	...	...	93	990	301,656	85,368	9,448	1,866	21	398,359	861	397,498
Less—Capital Outlay charged to Minor Works.	...	...	...	...	...	...	...	2,153	15,106	644	...	...	17,903	...	17,903
	889	192	2	...	...	93	990	299,503	70,262	8,804	1,866	21	380,456	861	379,595
<i>Punjab.</i>															
Swat River Canal	846	185	—7	...	...	24	1,000	269,820	68,167	10,223	938	...	349,148	559	348,589
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	96,685	28,877	4,933	3,535	...	134,030	162	133,868
	846	185	—7	...	...	24	1,000	173,135	39,290	5,290	—2,597	...	215,118	397	214,721
<i>Madras.</i>															
Buckingham Canal	21,087	4,710	29	...	6	...	25,820	593,381	141,889	14,281	...	...	749,551	14	740,537
Rushikulya Canal	52,083	11,820	221	...	77	...	64,047	195,071	40,363	11,917	...	341	247,692	219	247,473
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	610	8,086	336	...	...	9,032	...	9,032
Surveys	73,170	16,530	250	...	83	...	89,867	789,062	190,338	20,534	...	341	1,006,275	233	1,006,042
Less—Capital Outlay charged to Minor Works.	21,087	4,710	29	...	6	...	25,820	527,213	140,822	14,205	...	...	682,940	14	(b) 682,926
	52,083	11,820	221	...	77	...	(c) 64,047	261,149	49,516	12,349	...	341	323,535	219	323,116
<i>Bombay.</i>															
Gokak Canal, 1st Section	3,164	574	—361	...	...	...	3,377	77,284	15,758	1,312	...	...	94,354	26	94,328
Mushwad Tank	51	25	—93	...	...	...	—17	157,232	34,046	6,278	...	...	197,550	147	197,409
Nira Canal	7,313	4,906	—375	...	...	...	11,844	390,993	95,509	12,871	...	...	498,473	795	497,678
Chankapur Tank	45	22	...	...	...	...	67	3,822	1,787	726	...	...	6,335	11	6,324
Maladevi Tank	...	...	...	...	...	...	...	2,097	1,160	145	...	...	3,402	7	3,395
Less—Capital Outlay charged to Minor Works	10,573	5,527	—829	...	...	...	15,271	630,528	148,260	21,332	...	...	800,120	906	799,134
	3,164	574	—361	...	...	...	3,377	1,37,325	30,560	10,047	...	...	188,132	236	(b) 187,896
	7,409	4,953	—468	...	...	...	11,894	493,203	108,400	10,385	...	...	611,988	750	611,238
TOTAL	61,227	17,150	—252	...	77	117	77,931	1,297,059	283,580	37,227	—731	362	1,617,497	2,227	1,615,270
Divisible under—															
							India	75,453							1,612,760
							England	1,728							1,734
							Exchange	750							756

(a) Construction of this Canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant.

(b) Details of this sum by Canals are given overleaf.

(c) Includes £1,728 on account of expenditure in England on stores, and Rx. 750 on account of exchange on it.

No. 46C.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1892, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
<i>N.-W. P. and Oudh.</i>							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
<i>Punjab.</i>							
Swat River	96,685	28,877	4,933	3,535	134,030	162	133,868
<i>Madras.</i>							
Buckingham Canal	527,913	140,822	14,205	...	682,940	14	682,926
<i>Bombay.</i>							
Gokak Canal (First Section) and Storage Works .	52,342	10,898	1,354	...	64,594	26	64,568
Mushwad Tank	29,467	5,423	2,880	...	37,770	83	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	127	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	137,325	39,860	10,947	...	188,132	236	187,896
GRAND TOTAL .	764,076	224,665	30,729	3,535	1,023,005	412	1,022,593

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

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.
For 1881-82 .	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
" 1882-83 .	133,129	...	133,129	263,443	...	...	263,443	130,314	...	...	130,314
" 1883-84 .	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
" 1884-85 .	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
" 1885-86 .	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
" 1886-87 .	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
" 1887-88 .	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
" 1888-89 .	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
" 1889-90 .	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
" 1890-91 .	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
" 1891-92 .	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
TOTAL .	3,418,774	...	3,418,774	1,612,760	1,754	756	1,615,270	5,031,534	1,754	756	5,034,044

No. 47.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE for the Year ended 31st March 1892.

INDIA, GENERAL.	Rx.
Amount transferred from Revenue for Reduction of Debt	682,170

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

Expenditure *Rx.* 163,233.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure	110	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
				...	...	163,233
				TOTAL .	...	163,233

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1891-92.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1891-92.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1891-92.	REMARKS.	
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>		
PROVINCIAL.					
<i>Assam.</i>					
Jorhat	273	74,894	75,167	Details of Construction—expenditure on lines are exhibited in Account No. 70, pages 196 and 197, in which the expenditure is incorporated and deducted at foot.	
Cherra-Companygunge	2	77,381	77,383		
	275	152,275	152,550		
<i>Bengal.</i>					
Kaunia-Dhurla	775	96,476	97,251		
<i>N.-W. Provinces and Oudh.</i>					
Lucknow-Sitapur-Seramau	2,300	356,046	358,346		
<i>Madras.</i>					
Mayavaram Mutupet	42,662	28,612	71,274		
<i>Bombay.</i>					
Hyderabad-Umarkot	117,221	3,640	120,861		
TOTAL .	163,233	637,049	800,282		

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FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section H.—Railway Revenue Account.

Revenue *Rx.* 19,938,046. Expenditure *Rx.* 20,253,910.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i> (a)
State Railways .	49	Gross Earnings and Working Expenses .	112	...	16,411,934	8,214,480
	49A	Interest on Debt	114	...	...	4,427,960
	49 A	„ „ India	114	2,985,161	...	...
	49 B	„ „ England, E. I. Railway .	116	452,038	...	...
	49 C	„ „ „ E. B. Railway .	116	49,554	...	...
	49 D	„ „ North-Western (S. P. and D. Railway)	116	238,990	...	...
	49 E	„ „ Oudh and Rohilkand Railway	117	483,768	...	...
	49 F	„ „ South Indian Railway .	117	218,440	...	...
	49 B, C and D	Annuities in purchase of Railways .	116	...	...	2,428,763
	49 B	East Indian	116	1,673,978	...	...
	49 C	Eastern Bengal	116	173,636	...	...
	49 D	North-Western (Scinde, Punjab and Delhi)	116	581,149	...	...
	50	Interest on Advances to Companies .	117	...	...	226,497
	51	Interest on Capital deposited by Companies .	117	...	...	1,004,674
Guaranteed Companies	49 A	Net Traffic Receipts	114	...	3,493,118	...
	49 A	Surplus Profits, Land and Supervision .	114	...	...	756,916
	49 A	Interest	114	...	...	3,669,430
	52	Detailed Account of Charges for Land and Supervision	118	19,257	...	...
	53	Total amount advanced for Guaranteed Interest	119	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest .	119	...	32,994	...
	54 A	Land and Subsidy	119	...	...	32,265
	54 A	Advances of Interest	119	...	...	865
Miscellaneous Railway Expenditure .	55	Miscellaneous Charges and Surveys .	120	...	...	92,060
TOTAL					19,938,046	20,253,910

(a) Includes *Rx.* 481,873 for payment on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Mysore and Southern Mahratta Railways.

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

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1892.	GROSS EARNINGS.				
			Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.	
GUARANTEED RAILWAYS.			Rx.	Rx.	Rx.	Rx.	Rx.
Great Indian Peninsula	1	27,680,666	907,642	3,486,949	82,685	4,477,276	
Bombay, Baroda and Central India	2	9,582,300	458,778	928,948	34,507	1,422,293	
Madras	3	11,977,567	361,379	564,809	20,574	946,852	
TOTAL			1,727,799	4,980,796	137,826	6,846,421	
STATE RAILWAYS.							
India, General.							
East Indian	4	(a) 32,847,830	1,543,238	3,331,852	82,542	† 4,957,632	
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	5	12,998,495	652,817	1,526,230	26,069	2,205,116	
Bhopal	6	167,623	...	...	13,088	13,088	
			2,196,055	4,858,082	121,699	7,175,836	
Central Provinces.							
Bengal-Nagpur	7	(d) 9,262,339	113,754	481,816	41,747	637,317	
Wardha Coal	8	498,120	...	...	25,897	25,897	
Umajia Colliery	9	100,009	...	...	27,996	27,996	
Warora Colliery	10	155,442	...	...	54,425	54,425	
			113,754	481,816	150,065	745,635	
Burma.							
Burma	11	3,067,551	218,433	181,809	5,796	406,038	
Toungoo-Mandalay	12	2,119,515	142,122	77,756	3,764	223,642	
			360,555	259,565	9,560	629,680	
Assam.							
Jorhat	13	75,167	941	5,309	152	6,402	
Cherra-Companyganj	14	77,383	234	1,590	129	1,953	
			1,175	6,899	281	8,355	
Bengal.							
Eastern Bengal	15	(b) 10,106,263	413,260	638,274	94,850	1,146,384	
Bengal Central†	16	(d) 995,990	54,460	20,773	877	76,110	
Patna-Gya	17	435,011	39,673	18,296	2,802	60,771	
Tirhoot	18	...	...	...	...	...	
Bengal North-Western and Tirhoot	19	2,361,103	200,656	224,214	63,984	488,854	
Nalhati	20	36,478	6,137	2,863	235	9,235	
			714,186	904,120	162,748	1,781,354	
North-Western Provinces and Oudh.							
Oudh and Rohilkand	21	10,363,864	402,717	430,966	45,603	879,286	
Indian Midland	22	(d) 8,563,823	174,160	237,154	24,698	436,012	
Lucknow-Bareilly	23	(h) 803,400	20,524	29,358	431	56,313	
Bareilly-Pilibhit	24	...	...	...	1,991	1,991	
			603,401	697,478	72,723	1,373,602	
Punjab.							
North-Western	25	(c) 38,963,819	1,033,395	2,226,360	49,255	3,309,010	
Amritsar-Pathankot	26	561,034	...	...	11,224	11,224	
			1,033,395	2,226,360	60,479	3,320,234	
Madras.							
Mysore	27	(d) 1,501,967	60,761	70,177	3,418	134,356	
South Indian	28	(g) 1,423,667	378,284	323,000	24,700	725,984	
Bezvada Extension	29	141,672	2,383	6,265	89	8,737	
			441,428	399,442	28,207	869,077	
Bombay.							
Dhond-Manmad	30	1,105,636	...	...	30,858	(e) 30,858	
Southern Mahratta	31	(f) 9,408,100	201,573	251,731	23,009	477,363	
			201,573	251,731	54,857	508,161	
TOTAL STATE RAILWAYS			5,665,522	10,085,793	660,619	16,411,934	

† Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and Rx. 100, Exchange thereon.
 ‡ Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

By Company before purchase	30,650,000	} This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.
" Government before purchase	204,527	
" Government after purchase	1,933,303	
	32,847,830	

(c) The actual cost of the North-Western Railway is as follows:

By Company before purchase on S. P. & D Ry.	11,075,320	} This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.
" Government before purchase do.	287,047	
" Government before and after purchase on the combined undertaking	27,601,452	

(d) Rupee figures.

(e) Net Receipts.

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

(h) State outlay 512,114
 Rupee outlay 291,285

803,400

(j) Exclusive of Rx. 481,873 on account of Surplus Profits paid to Companies. (See Note (a) on page 111.)

EXPENSES of RAILWAYS in INDIA during the year 1891-92.

WORKING EXPENSES.						NET RECEIPTS.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	TOTAL.			
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
534,459	868,287	236,274	303,843	261,550	2,204,413	2,272,863	8.21	1
179,324	204,640	64,485	84,696	66,804	509,949	822,344	8.58	2
134,260	213,927	48,305	86,306	60,143	548,941	397,911	3.32	3
848,943	1,286,854	349,064	474,845	394,497	3,353,303	3,403,118	...	
355,575	388,965	112,206	276,578	207,323	1,340,647	3,616,985	11.01	4
177,476	420,997	101,464	138,374	132,286	970,597	1,234,519	9.50	5
...	...	...	...	8,228	8,228	4,860	2.00	6
533,051	809,962	213,670	414,952	347,837	2,319,472	4,850,304	...	
83,016	88,705	19,672	43,828	67,816	303,037	334,280	3.61	7
...	...	...	...	19,952	19,952	5,945	1.10	8
...	...	...	...	25,976	25,976	2,020	2.02	9
...	...	...	...	43,140	43,140	11,270	7.25	10
83,016	88,705	19,672	43,828	150,803	302,114	353,521	...	
83,727	65,931	15,555	37,274	25,641	228,128	177,910	5.80	11
32,201	40,500	9,543	22,848	17,954	122,206	101,436	4.79	12
115,988	106,431	25,008	60,122	42,695	350,334	270,346	...	
1,585	1,496	565	1,568	877	6,091	311	.41	13
280	581	185	405	367	1,909	44	.06	14
1,865	2,077	750	2,064	1,244	8,000	355	...	
186,957	114,764	38,303	118,057	168,198	626,279	520,105	5.14	15
10,881	10,232	3,387	10,540	11,315	46,355	29,755	2.09	16
4,224	4,952	1,475	3,025	11,707	25,083	34,788	8.00	17
...	...	...	...	2,216	2,216	2,216	3.01	18
41,489	42,571	13,014	36,584	281,833	415,401	73,303	3.01	19
—361	1,002	844	1,239	2,094	4,818	4,417	12.11	20
243,190	173,521	57,023	170,045	477,303	1,121,142	660,212	...	
98,810	124,937	31,320	67,332	59,073	381,472	497,814	4.80	21
58,531	98,565	20,311	36,203	53,945	267,555	108,457	1.96	22
...	...	...	...	33,108	33,108	23,205	3.14	23
...	...	...	...	...	...	1,091	...	24
157,341	223,502	51,631	103,535	146,126	682,135	691,467	...	
634,618	705,165	214,542	242,544	156,666	1,953,535	1,355,475	3.48	25
...	...	...	...	...	...	11,224	2.00	26
634,618	705,165	214,542	242,544	156,666	1,953,535	1,366,699	...	
21,495	30,556	7,131	15,452	16,949	91,583	42,773	2.84	27
175,984	176,471	20,391	55,685	60,167	497,608	228,286	3.08	28
2,109	1,302	207	687	1,433	5,828	2,009	2.05	29
199,588	208,329	36,819	71,824	78,549	505,109	273,968	...	
...	...	...	...	...	...	30,858	2.79	30
73,673	105,692	24,601	53,271	53,529	310,766	166,537	1.77	31
73,673	105,692	24,601	53,271	53,529	310,766	197,395	...	
2,042,330	2,423,384	643,806	1,162,185	1,460,902	(f) 7,732,607	8,679,327	...	

		Rx.	
(b) The actual Capital cost of the Eastern Bengal Railway is as follows:	By Company before purchase	3,270,138	This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.
	Government before purchase	42,448	
	Government after purchase	1,209,827	
	Capital outlay, Calcutta and South-Eastern Railway	936,475	
	Porada Section, Northern Bengal Ry.	156,000	
	Northern Bengal	2,362,401	
	Dacca	668,738	
	Kaunia-Dhurla	97,251	
	Assam-Bihar Section	1,266,565	
	Barsoi-Kishengunj	87,420	
		10,106,263	
(g) The actual capital cost of the South Indian Railway is as follows:	By Company before purchase	4,703,280	This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.
	Government after purchase on combined undertaking	1,192,213	
	Government on Villupuram-Guntakal to end of 1889-90	807,124	
	Government on Nellore Branch to end of 1889-90	631,050	
		7,423,667	

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

No. 49A.—ABSTRACT ACCOUNT SHOWING THE		CREDITED UNDER REVENUE HEADS.		CHARGED	
PROVINCES AND RAILWAYS.	No. of Items.	Net Receipts.	Gross Earnings.	Working Expenses.	Interest and
					India.
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	Rx. 2,272,863	Rx. 4,477,276	Rx. 2,204,413	Rx. 16,222
Bombay, Baroda and Central India	2	822,344	1,422,293	599,949	20,084
Madras	3	397,911	946,852	548,941	865
South Indian	4	...	...	...	...
		3,493,118	6,846,421	3,353,303	37,171
STATE RAILWAYS.					
India, General.					
East Indian	5	3,616,985	4,957,632	1,340,647	231,495
Rajputana-Malwa System	6	1,234,519	2,205,116	970,597	525,602
Bhopal	7	4,860	13,088	8,228	6,312
Store-keeper for State Railways	8	...	...	...	1,171
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	...	2,828
Godhrá-Rutlam	10	...	...	...	7,546
		4,856,304	7,175,836	2,319,472	774,954
Central Provinces.					
Bengal-Nagpur	11	334,280	637,317	303,037	(e) 19,415
Wardha Coal	12	5,945	25,897	19,952	20,481
Umaria Colliery	13	2,020	27,996	25,976	3,857
Bilaspur-Etawah	14	...	...	...	301
Nagpur-Chattisgarh Depreciation Account	15	...	...	...	3,342
Warora Colliery	16	11,276	54,425	43,149	6,192
		353,521	745,635	392,114	(a) 53,888
Burma.					
Burma	17	177,910	406,038	228,128	121,937
Toungoo-Mandalay	18	101,436	223,642	122,206	84,028
Mu Valley	19	...	...	...	34,850
Meiktila Branch	20	...	...	...	27
		279,346	629,680	350,334	241,442
Assam.					
Assam-Bengal	21	...	...	...	957
Jorhat	22	311	6,402	6,091	3,001
Cherra-Companyganj	23	44	1,953	1,909	3,095
		355	8,355	8,000	7,053
Bengal.					
Eastern Bengal	24	520,105	1,146,384	626,279	(e) 299,632
Bengal Central *	25	29,755	76,110	46,355	...
Patna-Gya	26	34,788	60,771	25,983	17,394
Tirhoot-Durbhunga-Bairagnia Branch	27	2,216	...	2,216	93,724
Ranaghat-Bhagawnagola	28	...	...	...	1,210
Bengal North-Western and Tirhoot	29	73,363	488,854	415,491	...
Nalhati	30	4,417	9,235	4,818	1,427
Barsai-Kissengunj	31	...	...	...	1,748
		660,212	1,781,354	1,121,142	415,135
North-Western Provinces and Oudh					
Oudh and Rohilkand	32	497,814	879,286	381,472	1,070
Indian Midland	33	168,457	436,012	267,555	...
Bareilly-Pilibhit	34	1,991	1,991	...	...
Lucknow-Bareilly	35	23,205	56,313	33,108	(h)&(e) 27,877
Lucknow-Rae-Bareilly-Jaunpore	36	...	...	...	637
Bareilly-Rampur-Moradabad	37	...	...	...	373
		691,467	1,373,602	682,135	29,957
Punjab.					
North-Western System	38	1,355,475	3,309,010	1,953,535	1,110,226
Railway Mianwali-Mari Branch	39	...	...	...	4,111
Amritsar-Pathankot	40	11,224	11,224	...	22,455
Sind-Peshin, Chaman Extension	41	...	...	...	61,463
Petroleum Operation	42	...	...	...	634
Frontier Railways Reserve	43	...	...	...	15,196
Peshawar Railway Reserve Materials	44	...	...	...	716
Mari-Attock	45	...	...	...	1,362
Mushkaf Bolan	46	...	...	...	3,714
		1,366,699	3,320,234	1,953,535	1,219,877
Madras.					
Mysore	47	42,773	134,356	91,583	...
South Indian	48	228,286	725,984	497,608	105,277
Bezavada Extension	49	2,909	8,737	5,828	5,629
Vizagapatam-Raipore	50	...	...	...	980
Dharmavaram-Hindupur Extension	51	...	...	...	2,381
Mayavaram-Mutupet	52	...	...	...	1,998
East Coast	53	...	...	...	38,744
		273,968	860,077	595,109	155,009
Bombay.					
Dhond-Manmad	54	30,858	30,858	...	44,109
Southern Mahratta (Subsidized)	55	166,537	477,303	310,766	(g) 66,300
Southern Mahratta	56	...	...	...	2,108
Hyderabad-Umarkot	57	...	...	...	2,490
		197,395	508,161	310,766	115,000
TOTAL STATE RAILWAYS		8,679,327	16,411,934	7,732,607	(e) 3,012,015

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

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

(h) 38 Interest on Debt Rx. 20,438

38 " Capital deposited by Companies 7,439

27,877

(i) Moiety of surplus profits of South Indian Railway for 1900.

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

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

(c) Consists of interest charges of the — Rx.

Eastern Bengal 124,586

Northern Bengal 94,148

Dacca 26,699

Kaunia-Dharia 8,874

Assam-Bihar Section 50,325

299,632

GOVERNMENT in respect of RAILWAYS during the year 1891-92.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of Items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,185,439	514,792	535,730	266	10,210	4,467,072	10,204	...	1
401,289	174,265	187,324	19	3,655	1,386,585	35,708	...	2
527,431	229,043	...	1,941	3,166	1,311,387	...	364,535	3
...	...	(i) 14,605	...	...	14,605	...	14,605	4
2,114,159	918,100	737,659	2,226	17,031	7,179,649	...	333,228	
1,482,306	643,710	302,361	...	...	4,000,519	957,113	...	5
...	...	117,288	...	...	1,613,487	591,629	...	6
...	...	...	...	...	14,540	...	1,452	7
...	...	...	...	...	1,171	...	1,171	8
...	...	...	...	...	2,828	...	2,828	9
...	...	...	...	...	7,546	...	7,546	10
1,482,306	643,710	419,649	...	...	5,640,091	1,535,745	...	
249,250	108,239	...	...	...	679,941	...	42,624	11
...	...	...	...	...	40,433	...	14,536	12
...	...	...	...	...	29,833	...	1,837	13
...	...	...	...	...	301	...	301	14
...	...	...	...	...	3,342	...	3,342	15
...	...	...	...	...	49,341	5,084	...	16
(a) 249,250	(a) 108,239	...	...	...	803,191	...	57,556	
...	...	...	...	...	350,065	55,973	...	17
...	...	...	...	...	206,834	16,808	...	18
...	...	...	...	...	34,850	...	34,850	19
...	...	...	...	...	27	...	27	20
...	...	...	...	...	591,776	37,904	...	
...	...	...	...	...	957	...	957	21
...	...	...	...	...	9,092	...	2,690	22
...	...	...	...	...	5,004	...	3,051	23
...	...	...	...	...	15,053	...	6,698	
155,613	67,577	...	...	...	1,149,101	...	2,717	24
33,750	14,057	10,645	...	...	105,407	...	29,297	25
...	...	...	...	...	43,377	17,394	...	26
...	...	...	...	...	95,940	...	95,940	27
...	...	...	...	...	1,210	...	1,210	28
...	...	...	...	...	415,491	73,363	...	29
...	...	...	...	...	6,245	2,990	...	30
...	...	...	...	...	1,748	...	1,748	31
(a) 189,363	(a) 82,234	10,645	...	...	1,818,519	...	37,165	
337,294	146,474	...	...	...	866,310	12,976	...	32
249,267	108,247	...	...	...	625,069	...	189,057	33
...	...	...	...	...	...	1,991	...	34
...	...	...	...	...	60,985	...	4,672	35
...	...	...	...	...	637	...	637	36
...	...	...	...	...	373	...	373	37
(a) 586,561	(a) 254,721	...	...	...	1,553,374	...	179,772	
571,819	248,320	...	...	...	3,883,960	...	574,890	38
...	...	...	...	...	4,111	...	4,111	39
...	...	...	...	...	22,455	...	11,231	40
...	...	...	...	...	61,463	...	61,463	41
...	...	...	...	...	634	...	634	42
...	...	...	...	...	15,196	...	15,196	43
...	...	...	...	...	716	...	716	44
...	...	...	...	...	1,362	...	1,362	45
...	...	...	...	...	3,714	...	3,714	46
571,819	248,320	...	...	...	3,993,551	...	673,317	
(b) 182,308	79,169	11,349	...	...	102,032	31,424	...	47
...	...	...	...	...	864,452	...	138,468	48
...	...	...	...	...	11,457	...	2,720	49
...	...	...	...	...	980	...	980	50
...	...	...	...	...	2,381	...	2,381	51
...	...	...	...	...	1,998	...	1,998	52
...	...	...	...	...	38,744	...	38,744	53
182,308	79,169	11,349	...	...	1,022,944	...	153,867	
...	...	...	...	...	44,102	...	13,244	54
277,410	120,459	40,230	...	...	815,175	...	337,872	55
...	...	...	...	...	2,108	...	2,108	56
...	...	...	...	...	2,490	...	2,490	57
(a) 277,410	(a) 120,469	40,230	...	...	863,875	...	355,714	
(f) 3,539,017	(f) 1,536,862	481,873	...	...	16,302,374	1,573,649	1,464,089	
						109,560		
						(d) Net loss on Railways	223,668	

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

(e) Includes Rx. 19,415 and Rx. 7,439 on account of interest paid in India on Capital deposited by the Bengal-Nagpur and Rohilkhand and Kumaun Railway Companies respectively.

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

	England.	Exchange.
Interest on Debt	1,005,952	436,847
Annuities in purchase of Railways	1,693,388	735,375
Interest chargeable against Companies on Advances	157,919	68,578
Interest on Capital deposited by Companies	681,758	296,062
TOTAL	3,539,017	1,536,862

(d) Net Loss on Guaranteed and State Railways as above 223,668

Add:	
Net Payment on account of Subsidized Railways Accounts Nos. 54 and 54A.	136
Miscellaneous Railway Expenditure, Account No. 55	92,060
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	315,864

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the
EAST-INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	Rx.	Rx.
INTEREST ON DEBT.				
Interest on Debenture Stock	...	64,604	28,055	92,659
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	213	...	...	213
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	243,132	105,583	348,715
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	3,229	10,664
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the Outlay of the year	231,282	...	...	231,282
TOTAL INTEREST ON DEBT	231,495	315,171	136,867	683,533
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	848,976	368,678	1,217,654
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	54,785	23,791	78,576
Contribution towards management	...	1,374	597	1,971
Interest in lieu of deferred Annuity	...	262,000	113,777	375,777
TOTAL ANNUITIES IN PURCHASE	...	1,167,135	506,843	1,673,978
TOTAL	231,495	1,482,306	643,710	2,357,511

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the
EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	Rx.	Rx.
INTEREST ON DEBT.				
Interest on Debenture Stock	...	13,947	6,057	20,004
Interest on India 3½ per cent. Stock issued in redemption of Annuity	...	20,582	8,938	29,520
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	9	30
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the Outlay of the year	124,586	...	...	124,586
TOTAL INTEREST ON DEBT	124,586	34,550	15,004	174,140
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4-79 for every £100 Stock of the Company	...	116,849	50,743	167,592
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (a)	...	4,085	1,774	5,859
Contribution towards management	...	129	56	185
TOTAL ANNUITIES IN PURCHASE	...	121,063	52,573	173,636
TOTAL	124,586	155,613	67,577	347,776

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the
NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	Rx.	Rx.
INTEREST ON DEBT.				
<i>North-Western Railway.</i>				
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	166,629	72,361	238,990
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the Outlay of the year	1,110,226	...	...	1,110,226
TOTAL INTEREST ON DEBT	1,110,226	166,629	72,361	1,349,216
ANNUITIES IN PURCHASE.				
<i>Scinde, Punjab and Delhi Railway.</i>				
Annuity terminating in 1958 at the rate of £6-3-3-141 for every £100 Stock of the Company	...	371,352	161,264	532,616
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	33,579	14,582	48,161
Contribution towards management	...	259	113	372
TOTAL ANNUITIES IN PURCHASE	...	405,190	175,959	581,149
TOTAL	1,110,226	571,819	248,320	1,930,365

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1891-92, of the OUDH AND ROHILKAND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
Interest on Debenture Stock	...	103,812	45,081	148,893
Interest on 3½ per cent. Stock issued in redemption of Debenture Stock	...	—203	—88	—291
Interest on 3 per cent. Stock issued in redemption of Debentures	...	231,804	100,664	332,468
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	1,881	817	2,698
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year plus half the Outlay of the year	1,070	...	...	1,070
TOTAL	1,070	337,294	146,474	484,838

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1891-92 of the SOUTH INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
Interest on Debenture Stock	...	54,284	23,573	77,857
Interest on 3 per cent. Stock issued in redemption of Debentures	...	98,024	42,568	140,592
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year plus half the Outlay of the year	105,277	...	...	105,277
TOTAL	105,277	152,308	66,141	323,726

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1891-92.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	Rx.	£	Rx.	Rx.
Central Provinces.	...	...	...	...
Bengal-Nagpur	...	78,000	33,872	111,872
Bengal	...	...	...	...
Bengal Central	...	16,250	7,057	23,307
N.-W. P. and Oudh.	...	...	...	...
Indian Midland	...	37,259	16,180	53,439
Bombay.	...	...	...	...
Southern Mahratta	...	26,410	11,469	37,879
TOTAL	...	157,919	68,578	226,497

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDIZED RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1891-92.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	Rx.	£	Rx.	Rx.
Central Provinces.	...	...	...	...
Bengal-Nagpur	19,415	171,250	74,367	265,032
Bengal	...	...	...	...
Bengal Central	...	17,500	7,600	25,100
N.-W. P. and Oudh.	...	...	...	...
Indian Midland	...	212,008	92,067	304,075
Lucknow-Bareilly	7,439	...	...	7,439
Madras.	...	...	...	...
South Indian	...	30,000	13,028	43,028
Bombay.	...	...	...	...
Southern Mahratta	...	251,000	109,000	360,000
TOTAL	26,854	681,758	296,062	1,004,674

H.—Railway Revenue Account.

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1892.

	India.	Central Provinces.	Bengal.	N.-W. Provinces.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.							
Great Indian Peninsula	535,730	...	...	...	...	...	535,730
Bombay, Baroda and Central India	187,324	...	...	...	...	...	187,324
South Indian	14,605	...	...	...	...	...	14,605
TOTAL .	737,659	...	...	...	...	...	737,659
COMPENSATION FOR LAND.							
Madras Railway <i>Rx.</i> 1,968							
<i>Deduct</i> —Sale-proceeds of Land relinquished 27	...	...	...	...	1,941	...	1,941
Great Indian Peninsula Railway	...	...	...	...	...	266	266
Bombay, Baroda and Central India Railway	...	...	...	...	...	19	19
TOTAL .	...	...	...	...	1,941	285	2,226
ESTABLISHMENT.							
Director General of Railways, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies	14,748	6,832	8,056	7,044	7,394	11,517	55,591
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	...	3,902	2,748	3,372	4,347	9,491	23,860
<i>Deduct</i> —Contribution for Government supervision, audit and control for 1891-92, recoverable from Companies :							
East Indian Railway 10,000							
Rajputana-Malwa system 13,375							
Bengal and North-Western and Tirhoot 2,959							
Bengal-Nagpur 6,708							
Bengal-Central 1,002							
Indian Midland 5,419							
Southern-Mahratta and Mysore 10,840							
Lucknow-Bareilly 1,013							
South Indian 9,289							
Delhi-Umballa-Kalka 1,815							
	—62,420	...	...	...	...	...	—62,420
TOTAL .	—47,672	10,734	10,804	10,416	11,741	21,008	17,031
GRAND TOTAL .	689,987	10,734	10,804	10,416	13,682	21,293	756,916

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1892, the NET REVENUE of the several COMPANIES to the 31st of December 1891, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

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

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31st MARCH 1892.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1891, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway	11,283,895	87,335	11,371,230	9,333,790	2,037,440
Great Indian Peninsula Railway	32,262,228	470,140	32,732,368	28,834,287	3,898,081
Madras Railway	15,477,725	2,142	15,479,867	7,463,008	8,016,859
TOTAL	£ 59,023,848	559,617	59,583,465	45,631,085	13,952,380

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST), credited to IMPERIAL FUNDS, during the Year.

IN INDIA —		Rx.
Madras—		
Recovery of NET LOSS on the Mysore Railway, (after paying interest) from H. H. the Maharaja of Mysore		31,567
IN ENGLAND—		
Rohilkund and Kumaun Railway:		
Government share of Surplus Profits taken in reduction of the Company's Debt for advance of interest	£ 995	
EXCHANGE ON RECEIPTS IN ENGLAND	Rx. 432	
		1,427
TOTAL RECEIPTS	Rx.	32,994

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

IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
Assam.	Rx.	Rx.	Rx.
Subsidy to the Assam Railway and Trading Company	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	70	
Bengal.	...	10,070	10,070
Compensation for land taken up by—			
Bengal and North-Western	11,947	...	
Bengal Central	—13	...	
Dooars	...	136	
N.-W. Provinces and Oudh.	11,934	136	12,070
Subsidy to Rohilkund-Kumaun Railway Company	...	4,000	4,000
Punjab.			
Delhi-Umballa-Kalka—			
Land	3,574	...	3,574
Madras.			
Nilgiri—	Rx.		
Land	2,551		
Interest	865		
	3,416	...	3,416
TOTAL	18,024	14,206	33,130

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended
31st March 1892.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.				Imperial.	Provincial.	TOTAL.
				Rx.	Rx.	Rx.
IMPERIAL.						
<i>India, General.</i>						
Surplus Establishment and Miscellaneous Charges				7,090	...	
Director-General's Establishment				14,747	...	
Port Store-keeper's and Stock Verifier's Establishment				2,213	...	
TOTAL				24,050	...	24,050
<i>Central Provinces.</i>						
Sambalpur Road Survey				—665	...	
Sambalpur Khurda Survey				4,452	...	
TOTAL				3,787	..	3,787
<i>Burma.</i>						
Meiktila Myingyan Survey				1,563	...	1,563
<i>Bengal.</i>						
Mogul Sarai-Howrah Survey				6,450	...	
Share of Secretariat Establishment				...	7,616	
TOTAL				6,450	7,616	14,066
<i>North-Western Provinces and Oudh.</i>						
Lucknow-Rae Bareli-Benares Survey				...	703	703
<i>Punjab.</i>						
Wazirabad-Multan Survey				694	...	
Kashmir Surveys				18,966	...	
Frontier Surveys				12,166	...	
Abt Material and Engine Suspense Account				—662	...	
Zhob Valley Survey				11,782	...	
Jungshahi-Tatta Survey				14	...	
Kalka-Simla Survey				672	...	
TOTAL				43,632	...	43,632
<i>Madras.</i>						
Kurnool Branch Survey				159		
Palghat-Kurapatam Survey				...	1,286	
East Coast Survey				...	1,817	
Nellore-Guntoor Survey				...	20	
Madras-Gudur Survey				...	51	
Bezvada-Masulipatam Survey				...	16	
Nanjangode-Gudalur Survey				...	420	
TOTAL				159	3,610	3,769
<i>Bombay.</i>						
Nusseerabad-Kekri Survey				72		
Mehsana-Viramgam (Land)				545		
Anand-Petlad (Land)				—35		
Nadiad-Kapadvanj Survey				...	—85	
Broach-Jambusar Survey				...	—63	
Ahmedabad-Prantij Survey				...	56	
TOTAL				582	—92	490
GRAND TOTAL . Rx.				80,223	11,837	92,060

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section J.—Irrigation.

Revenue *Rx.* 2,272,040. Expenditure *Rx.* 2,945,019.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Major Works . . .	56	Direct receipts	122	...	<i>Rx.</i> 1,404,737	<i>Rx.</i> ...
	58	Portion of Land Revenue due to Irrigation. (See also Account No. 13A) . . .	126	...	673,189	...
	57	Working Expenses (Abstract Account) .	123	...	...	761,445
	57 A	" " (Detailed Account) .	124	761,445	..	...
	58	Statement of Financial Results . . .	126	...	...	...
		Interest on Debt. (See Account No. 58) .	126	...	...	1,109,678
Minor Works and Navigation . . .	59	Gross Receipts	128	...	194,114	...
	60	Expenditure (Abstract Account) . . .	135	...	...	1,073,896
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	98,155	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	142	264,053	...	...
TOTAL .					2,272,040	2,945,019

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1891-92.

DIRECT RECEIPTS DURING THE YEAR.												
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.												
<i>N.-W. Provinces and Oudh.</i>												
Betwa Canal	9,777	2	79	89	191	...	...	...	33	22	36	10,229
TOTAL	9,777	2	79	89	191	...	...	...	33	22	36	10,229
<i>Punjab.</i>												
Western Jumna Canal	97,216	40,666	563	180	1,467	280	1,970	8,009	164	288	324	151,127
Bári Doab Canal	153,184	...	1,343	...	3,771	1,137	9,440	...	115	248	602	169,840
Sirhind Canal	193,543	...	654	...	748	1,273	7,516	1,090	351	103	367	205,650
Lower Sohay and Para Canal	5,574	...	3	...	...	15	...	...	...	15	324	5,931
Chenab Canal	10,158	...	16	...	...	...	...	...	85	14	21	10,294
Sidhni Canal	20,349	...	28	...	...	24	...	...	28	21	7	20,457
Swat River Canal	20,008	...	26	...	15	8	221	...	61	8	22	20,360
	500,037	(a)40,666	2,633	180	6,001	2,737	19,147	9,099	804	697	1,667	583,668
<i>Deduct—Share of Revenue of Sirhind Canal due to Native States</i>	...	...	5	...	425	432	2,609	300	143	1	140	4,055
TOTAL	500,037	(a)40,666	2,628	180	5,576	2,305	16,538	8,799	661	696	1,527	579,613
<i>Madras.</i>												
Godavári Delta Project	...	...	...	...	511	844	...	9,620	16	...	06	11,096
Kistna Delta Project	...	...	...	136	301	490	...	3,457	259	...	218	4,831
Pennér Anicut Project	...	...	...	...	...	83	...	...	...	...	...	83
Cauvery Delta Project	...	...	...	...	224	215	...	...	6	...	24	469
Sriváikuntham Anicut Project	...	...	...	75	...	61	...	...	20	...	...	156
Sangam Anicut System	...	...	...	...	...	74	...	...	...	...	...	74
Kurnool Canal	10,932	...	...	300	...	397	...	134	53	...	21	11,842
TOTAL	10,932	...	...	511	1,036	2,134	...	13,220	359	...	359	28,551
<i>Bombay.</i>												
Desert Canal	937	...	...	...	3	...	...	...	12	...	22	974
Begari Canal	1,413	...	...	...	3	...	...	...	1	...	18	1,435
Eastern Nara Works	292	...	...	...	206	...	...	...	6	...	1,540	2,044
Hathmati Canal	924	...	14	...	97	...	...	...	...	...	1	1,036
Pravara River Works—Lakh Canal	153	...	...	...	16	...	...	...	1	...	...	170
Kadva River Works	758	...	...	...	22	...	...	...	3	...	2	785
Krishna Canal	2,919	...	...	22	137	...	...	...	9	...	3	3,090
Lower Panjhra River Works	1,093	...	2	...	42	...	...	...	...	...	1	1,138
Ekrak Tank	1,227	...	286	369	706	...	...	...	1	...	22	2,611
Mutha Canals	14,382	...	180	9,329	154	...	360	...	14	...	337	24,756
Unharwáh Canal	...	...	...	...	...	...	...	...	1	...	1	2
Mhaswad Tank	1,844	...	...	...	10	...	...	...	4	...	52	1,910
Nira Canal	4,256	...	...	...	41	...	...	...	46	...	166	4,449
TOTAL	30,198	...	482	9,720	1,437	...	360	...	98	...	2,105	44,400
Total Imperial	550,944	40,668	3,189	10,500	8,740	4,439	16,898	22,019	1,151	718	4,027	668,793

Provincial.											
Bengal.											
Orissa Project	21,726	...	5	...	92	93	...	13,590	633	...	961
Midnapore Canal	13,298	...	...	...	4	1	...	13,257	71	...	1,839
Tidal Canal	...	...	...	...	3	...	...	3,635	27	...	27
Sone Project	81,175	...	106	...	99	74	105	6,052	840	...	1,958
TOTAL	116,199	...	111	...	198	168	105	37,134	1,571	...	4,785
N.-W. Provinces and Oudh.											
Ganges Canal	235,238	11,447	164	48	9,255	...	2,683	867	66	776	1,141
Lower Ganges Canal	153,370	18,154	239	69	2,885	...	850	554	174	626	1,667
Agra Canal	40,053	8,680	100	...	4,014	...	219	768	31	102	133
Eastern Jumna Canal	74,907	1,399	27	201	3,375	...	966	15	18	269	117
TOTAL	509,568	(a)39,680	530	318	19,529	...	4,724	2,204	289	1,773	3,058
Total Provincial	625,767	(a)39,680	641	318	19,727	168	4,829	39,338	1,860	1,773	7,843
GRAND TOTAL	1,176,711	80,348	3,830	10,818	27,967	4,607	21,727	61,357	3,011	2,491	11,870

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1891-92.

	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Bengal.	N.-W. P. and Oudh.	TOTAL.	
<i>Working Expenses and Maintenance :</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Extensions and Improvements	403	20,306	12,100	6,185	38,994	881	20,968	21,849	60,843
Repairs	3,129	111,955	53,591	22,846	191,521	60,432	97,292	157,724	349,245
Establishment	(a)6,061	95,168	43,923	13,659	158,811	62,762	(c) 120,360	183,122	341,933
Tools and Plant	56	2,669	8,442	862	12,029	10,931	2,229	13,160	25,189
Profit and Loss	...	23	...	...	23	...	...	...	23
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	146	(b)625	126	64	961	411	1,141	1,552	2,513
TOTAL	9,795	230,746	118,182	43,616	402,339	135,417	241,990	377,407	779,746
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	17,708	593	...	18,301	...	...	...	18,301
GRAND TOTAL . Rx.	9,795	213,038	117,589	43,616	384,038	135,417	241,990	377,407	761,445

(a) Includes Rx. 29, Charges in Civil Department for collection of Owner's Rates.

(b) Includes Rx. 13 on account of refund of Owners' Rates.

(c) Includes Rx. 1,556 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during and to end of the Year 1891-92.

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
Imperial.																
<i>N.-W. Provinces and Oudh.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Lower Ganges Canal	...	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	403	3,129	(b) 6,061	56	...	146	...	9,795	2,710	18,493	34,806	795	...	188	...	56,592
TOTAL	403	3,129	6,061	56	...	146	...	9,795	32,613	18,493	42,575	1,921	...	188	...	95,790
<i>Punjab.</i>																
Western Jumna Canal	2,639	24,587	19,990	786	1	(a) 204	...	48,207	46,441	790,677	737,429	12,926	323	5,770	...	1,593,566
Bári Doab Canal	8,057	31,922	31,381	767	...	297	...	72,424	56,360	647,973	692,472	17,204	107	4,777	...	1,418,893
Sirhind Canal	7,121	34,942	29,896	565	22	110	...	72,656	61,779	209,144	165,619	3,464	46	429	...	440,481
Lower Sohag and Para Canal	48	4,519	3,372	9	...	13	...	7,961	127	15,437	16,120	21	...	21	...	31,726
Chenab Canal	450	7,864	2,078	331	...	1	...	10,724	684	29,719	12,073	580	...	10	...	43,066
Sidhni Canal	930	4,272	3,980	13	...	...	...	9,195	2,972	18,568	15,664	447	...	16	...	37,667
Swat River Canal	1,061	3,849	4,471	198	...	...	...	9,579	3,381	22,547	27,307	498	...	50	...	53,783
<i>Deduct—Share of Working Expenses of Sirhind Canal due from Native States.</i>	20,306	111,955	95,168	2,669	23	625	...	230,746	171,744	1,734,065	1,666,684	35,140	476	11,073	...	3,619,182
	2,260	9,578	5,644	221	...	5	...	17,708	20,077	57,945	39,165	1,068	8	59	...	118,322
TOTAL	18,046	102,377	89,524	2,448	23	620	...	213,038	151,667	1,676,120	1,627,519	34,072	468	11,014	...	3,500,860
<i>Madras.</i>																
Godavári Delta System	3,561	24,208	19,947	3,825	...	28	...	51,569	40,330	687,676	410,228	92,339	...	1,244	...	1,231,817
Kistna Delta System	1,453	20,859	15,322	4,376	...	33	...	42,043	20,701	413,697	243,093	52,820	...	1,442	...	731,753
<i>Deduct—Contributions</i>	4	...	1	...	...	...	...	5	...	...	...	...	...	...	...	...
Pennér Anicut System	209	1,286	293	—1	...	...	...	1,787	7,735	44,334	27,342	1,114	...	1	...	80,526
Cauvery Delta System	3,891	—3,295	3,501	—72	...	1	...	4,116	49,064	431,898	173,204	10,951	...	41	...	665,158*
<i>Deduct—Contributions</i>	451	26	104	7	...	...	...	588	...	...	...	...	...	...	...	...
Sriváikuntham Anicut System	535	542	894	—8	...	...	...	1,963	6,029	27,620	16,802	588	...	26	...	51,065*
Sangam Anicut System	1,271	1,645	656	—3	...	...	...	3,569	3,291	14,624	7,204	77	...	...	...	25,196*
Kurnool Canal (c)	966	7,976	3,053	325	...	64	...	12,384	21,835	95,610	34,329	5,137	...	371	...	157,282
Barur Tank Project	214	370	167	...	...	...	...	751	233	1,006	371	...	...	...	...	1,610
	12,100	53,591	43,923	8,442	...	126	...	118,182	149,218	1,710,465	912,573	163,026	...	3,125	...	2,944,407
<i>Deduct—Outlay from Contributions</i>	455	26	105	7	...	...	...	593	...	...	...	...	...	...	...	...
TOTAL	11,645	53,565	43,818	8,435	...	126	...	117,589	149,218	1,716,465	912,573	163,026	...	3,125	...	2,944,407

<i>Bombay.</i>																
Desert Canal	3,481	4,791	2,853	27	...	...	...	11,152	3,960	34,402	12,961	282	...	...	...	51,605
Begari Canal	2,521	2,123	1,646	24	...	...	...	6,314	7,694	129,042	32,815	651	...	1	...	170,203
Eastern Nara Works	183	5,687	1,896	511	...	...	...	8,277	3,646	146,928	66,404	2,053	...	5	...	219,036
Hathmati Canal	...	451	122	4	...	...	...	577	210	7,940	5,159	30	19	247	...	13,605
Pravara River Works—Lakh Canal	...	170	109	4	...	...	...	283	63	6,158	3,926	123	...	4	...	10,274
Kadva River Works	...	446	308	8	...	...	...	762	15	5,244	3,911	127	...	19	...	9,316
Krishna Canal	...	601	268	10	...	...	...	879	66	19,956	14,426	200	...	12	...	34,660
Lower Panjhra River Works	...	661	366	...	...	1	...	1,028	67	6,090	2,830	81	2	178	...	9,248
Ekrak Tank	...	721	509	14	...	...	...	1,244	28	18,904	11,318	218	...	...	...	30,468
Mutha Canals	...	3,314	3,562	194	...	63	...	7,333	253	62,537	31,405	513	...	414	...	95,122
Unharwad Canal	...	591	183	8	...	...	...	782	...	5,882	1,689	57	...	...	...	7,628
Gokak Canal, First Section	...	...	...	...	...	...	...	...	39	1,052	759	37	...	8	...	1,895
Mhaswad Tank	...	653	442	8	...	...	...	1,103	...	4,812	2,753	49	...	...	...	7,614
Nira Canal	...	2,437	1,395	50	...	...	...	3,882	...	10,270	5,135	140	...	4	...	15,549
TOTAL	6,185	22,846	13,659	862	...	64	...	43,616	16,041	459,217	195,491	4,561	21	892	...	676,223
Total Imperial	36,279	181,917	153,062	11,801	23	956	...	384,038	349,539	3,870,295	2,778,158	203,580	489	15,219	...	7,217,280
<i>Provincial.</i>																
<i>Bengal.</i>																
Orissa Project	500	17,064	19,335	2,702	...	8	...	39,609	665	417,148	224,880	27,501	186	384	...	(d) 670,764
Midnapore Canal	...	14,126	6,430	5,176	...	1	...	25,733	4,074	234,960	117,192	40,473	...	151	...	396,850
Tidal Canal	...	3,259	1,439	169	...	...	...	4,867	475	54,693	20,050	4,146	...	98	...	79,462
Sone Project	381	25,983	35,558	2,834	...	402	...	65,208	2,774	437,192	368,860	29,942	...	10,224	...	848,992
TOTAL	881	60,432	62,762	10,931	...	411	...	135,417	7,988	1,143,993	730,982	102,062	186	10,857	...	1,996,068
<i>N.-W. Provinces and Oudh.</i>																
Ganges Canal	11,177	40,723	51,231	1,535	...	272	...	104,638	125,013	1,061,926	1,309,089	46,785	4,948	4,548	...	2,552,309
Lower Ganges Canal	6,243	35,101	43,073	—238	...	595	...	84,774	101,031	497,392	606,221	8,615	...	2,248	...	1,215,507
Agra Canal	1,326	10,115	11,753	482	...	163	...	23,839	28,138	170,046	164,643	5,118	...	4,713	...	372,658
Eastern Jumna Canal	2,222	11,353	14,303	450	...	111	...	28,439	33,372	322,942	440,060	4,998	32	2,071	...	803,475
TOTAL	20,968	97,292	(a) 120,360	2,229	...	1,141	—	241,990	287,554	2,052,306	2,520,013	65,516	4,980	13,580	...	4,943,949
Total Provincial	21,849	157,724	183,122	13,160	...	1,552	...	377,407	295,542	3,196,299	3,250,995	167,578	5,166	24,437	...	6,940,017
GRAND TOTAL	58,128	339,641	336,184	24,961	23	2,508	...	761,445	645,081	7,066,594	6,029,153	371,153	5,655	39,656	...	14,157,297

(a) Includes Rx. 13 on account of refund of Owner's Rate.

(b) Approximate figures, and subject to revision, as they include direct and indirect charges.

(c) Includes Rx. 29, Charges in Civil Department for collection of Owner's Rate.

(d) Excludes Rx. 695, Outlay in England.

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

(f) Includes Rx. 1,556, Charges in Civil Department.

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

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES.		REVENUE	
			During 1891-92.	To end of 1891-92.	Direct Receipts (Water-rates, etc. for details, see pages 122 and 123).	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 107 and 203.)			
<i>Bengal.</i>		<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	
Orissa Project	1	3,139,622	38,874	2,460,662	37,100	...
Midnapore Canal	2	837,309	1,447	825,871	28,470	...
Tidal Canal	3	254,185	23,492	223,271	3,692	...
Sone Project	4	2,788,870	20,410	2,573,209	91,009	...
TOTAL	...	7,019,986	84,223	6,083,013	160,271	...
<i>N.-W. Provinces and Oudh.</i>						
Ganges Canal	5	2,923,592	16,905	2,701,966	261,685	69,008
Lower Ganges Canal	6	2,773,951	21,711	3,121,562	178,594	20,959
Agra Canal	7	871,752	2,516	851,663	60,100	...
Eastern Jumna Canal	8	344,191	6,502	325,009	81,294	24,614
Betwa Canal	9	425,141	991	397,499	10,229	...
TOTAL	...	7,338,627	48,625	7,397,699	591,902	114,581
<i>Punjab.</i>						
Western Jumna Canal	10	1,100,072	4,692	1,067,149	151,127	...
Ditto, Sirsa Branch, British Outlay	11	289,269	56,771	116,686	...	...
Ditto, Contributional Outlay	12	108,430	28,364	50,022	...	...
Bāri Doāb Canal	13	1,581,547	2,137	1,582,529	169,840	24,988
Sirhind Canal, State Outlay	14	2,314,811	33,499	2,246,940	201,595	...
Ditto, Contributional Outlay	15	1,423,970	—1,590	1,378,604	4,055	...
Lower Sohag and Para Canal	16	72,811	928	67,450	5,931	6
Chenab Canal	17	998,500	350,635	905,451	10,294	112
Sidhnai Canal	18	96,238	2,738	93,298	20,457	...
Jhelum Canal	19	1,202,407	23	891	...	...
Swat River Canal	20	354,581	1,000	348,589	20,369	...
	21	9,542,636	479,197	7,858,209	583,668	25,106
<i>Deduct.</i> —Contribution Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	22	1,532,400	26,774	1,429,226	4,055	...
TOTAL	...	8,010,236	452,423	6,428,983	579,613	25,106
<i>Madras.</i>						
Godavāri Delta System	23	1,093,433	6,655	1,090,938	11,096	215,151
Kistna Delta System	24	1,391,978	42,890	973,763	4,831	173,970
Pennér Anicut System	25	163,376	62	163,287	83	288
Cauvery Delta System	26	166,293	...	165,606	469	68,996
Srivāikuntham Anicut System	27	136,152	...	135,103	156	10,311
Sangam Anicut System	28	306,500	1,649	299,636	74	814
Kurnool Canal	29	...	—58	2,164,072	11,842	1,824
Barur Tank Project	30	40,039	349	39,373	...	521
Periyar Project	31	542,500	110,248	376,858	...	...
Rushikulya Canal	32	394,000	64,047	247,473	...	...
TOTAL	...	4,234,271	225,842	5,656,109	28,551	471,875
<i>Bombay.</i>						
Desert Canal	33	123,479	388	122,089	974	1,609
Bégari Canal	34	162,561	...	162,561	1,435	24,710
Eastern Nara Works	35	532,799	8,517	521,582	2,044	41,458
Hathmati Canal	36	49,470	...	49,993	1,036	...
Pravara River Works—Lakh Canal	37	37,519	22	35,273	170	...
Kādva River Works	38	75,006	120	69,158	785	60
Krishna Canal	39	82,907	623	80,200	3,090	83
Lower Panjhra River Works	40	44,449	361	43,708	1,138	664
Ekrak Tank	41	122,824	...	122,812	2,611	...
Mutha Canals	42	605,323	9	607,992	24,756	...
Unharwāh Canal	43	34,543	...	33,183	2	1,552
Gokak Canal—First Section	44	40,594	...	40,095	...	...
Mhuswad Tank	45	202,433	—17	197,409	1,910	12
Nira Canal	46	487,938	11,844	497,678	4,449	...
Chankapur Tank	47	70,154	67	6,324	...	...
Maladevi Tank	48	91,498	...	3,395	...	...
TOTAL	...	2,763,497	21,934	2,592,561	44,400	70,148
<i>Stores and Reserve</i>	49	...	...	94	...	...
GRAND TOTAL	...	...	833,047	28,158,459	1,404,737	681,710

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

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

DURING 1891-92.		WORKING EXPENSES, 1891-92 (for details, see pages 124 and 125).	EXCLUDING INTEREST.					Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	INCLUDING INTEREST.				No. of Items.
Less Collection Charges in the Civil Department.	TOTAL REVENUE.		Excess Revenue.	Excess Expenditure.	Rate per cent.		Excess Revenue.		Excess Expenditure.	Rate per cent.			
					Of Excess Revenue.	Of Excess Expenditure.				Of Excess Revenue.	Of Excess Expenditure.		
Rx.	Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.				
...	37,100	39,609	...	2,509	...	10	97,649	...	100,158	...	4'07	1	
...	28,470	25,733	2,737	...	33	...	33,006	...	30,269	...	3'66	2	
...	3,692	4,867	...	1,175	...	53	8,461	...	9,636	...	4'31	3	
...	91,009	65,208	25,801	...	1'00	...	102,520	...	76,719	...	2'98	4	
...	160,271	135,417	24,854	...	41	...	241,636	...	216,782	...	3'56	...	
...	330,693	104,938	225,755	...	8'35	...	107,741	118,014	...	4'37	...	5	
...	199,553	84,774	114,779	...	3'68	...	124,428	...	9,649	...	3'1	6	
...	60,100	23,839	36,261	...	4'26	...	34,016	2,245	...	26	...	7	
...	105,908	28,439	77,469	...	23'84	...	12,870	64,599	...	19'88	...	8	
...	10,229	9,795	434	...	11	...	15,880	...	15,446	...	3'88	9	
...	706,483	251,785	454,698	...	6'15	...	294,935	159,763	...	2'16	...	...	
...	151,127	48,207	102,920	...	9'64	...	42,592	60,328	...	5'65	...	10	
...	...	...	...	...	...	...	3,532	...	3,532	...	3'03	11	
...	...	...	...	...	...	...	1,458	...	1,458	...	2'88	12	
...	194,828	72,424	122,404	...	7'73	...	63,258	59,146	...	3'74	...	13	
...	201,595	54,948	146,647	...	6'52	...	89,208	57,439	...	2'56	...	14	
...	4,055	17,708	...	13,653	...	99	55,176	...	68,829	...	4'99	15	
...	5,937	7,961	...	2,024	...	3'00	2,679	...	4,703	...	6'97	16	
...	10,406	10,724	...	318	...	03	29,205	...	29,523	...	3'26	17	
...	20,457	9,195	11,262	...	12'07	...	3,677	7,585	...	8'13	...	18	
...	...	...	...	...	...	...	35	...	35	...	3'93	19	
...	20,369	9,579	10,790	...	3'09	...	13,924	...	3,134	...	90	20	
...	608,774	230,746	378,028	...	4'81	...	304,744	73,284	...	93	...	21	
...	4,055	17,708	13,653	...	...	95	56,634	70,287	...	...	4'92	22	
...	604,719	213,038	391,681	...	6'09	...	248,110	143,571	...	2'23	...	...	
...	226,247	51,569	174,678	...	16'01	...	43,505	131,173	...	12'02	...	23	
...	178,801	42,038	136,763	...	14'04	...	38,093	98,670	...	10'13	...	24	
...	371	1,787	...	1,416	...	87	6,530	...	7,946	...	4'86	25	
...	69,465	3,528	65,937	...	39'81	...	6,624	59,313	...	35'82	...	26	
...	10,467	1,963	8,504	...	6'29	...	5,404	3,100	...	2'29	...	27	
...	888	3,569	...	2,681	...	89	11,953	...	14,634	...	4'88	28	
...	13,666	12,384	1,282	...	06	...	86,564	...	85,282	...	3'94	29	
...	521	751	...	230	...	58	1,568	...	1,798	...	4'57	30	
...	...	...	...	...	...	...	12,870	...	12,870	...	3'41	31	
...	...	...	...	...	...	...	8,618	...	8,618	...	3'48	32	
...	500,426	117,589	382,837	...	6'77	...	221,729	161,108	...	2'85	...	...	
151	2,432	11,152	...	8,720	...	7'14	4,876	...	13,596	...	11'13	33	
2,455	23,690	6,314	17,376	...	10'68	...	6,502	10,874	...	6'69	...	34	
4,201	39,241	8,277	30,964	...	5'94	...	20,693	10,271	...	1'97	...	35	
46	990	577	413	...	84	...	1,964	...	1,551	...	3'16	36	
8	162	283	...	121	...	34	1,411	...	1,532	...	4'34	37	
38	807	762	45	...	06	...	2,764	...	2,719	...	3'93	38	
177	2,996	879	2,117	...	2'63	...	3,196	...	1,079	...	1'34	39	
151	1,651	1,028	623	...	1'43	...	1,741	...	1,118	...	2'56	40	
62	2,549	1,244	1,305	...	1'06	...	4,912	...	3,607	...	2'94	41	
718	24,038	7,333	16,705	...	2'75	...	24,320	...	7,615	...	1'25	42	
143	1,411	782	629	...	1'90	...	1,327	...	698	...	2'10	43	
...	...	...	...	...	...	...	1,603	...	1,603	...	4'00	44	
98	1,824	1,103	721	...	36	...	7,897	...	7,176	...	3'63	45	
213	4,236	3,882	354	...	07	...	19,670	...	19,316	...	3'88	46	
...	...	...	...	...	...	...	252	...	252	...	3'98	47	
...	...	...	...	...	...	...	136	...	136	...	4'00	48	
8,521	106,027	43,616	62,411	...	2'41	...	103,264	...	40,853	...	1'58	...	
...	...	...	...	...	...	...	4	...	4	...	4'25	49	
8,521	2,077,926	761,445	1,316,481	...	4'67	...	1,109,678	206,803	...	73	...	...	

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FINANCE AND REVENUE ACCOUNTS OF THE

Deccan and Gujarat.												
Rhari Cut	653	...	...	...	52	...	...	...	...	...	13	718
Hartala Tank	12	...	...	...	1	...	...	...	...	...	71	84
Mhaswa Tank	45	...	...	...	39	...	...	...	1	...	6	91
Jamda Canal	273	...	...	...	85	...	...	...	7	...	4	369
Pravara River Works—Ojhar Canal	535	...	...	...	20	...	...	...	1	...	9	565
Bhatodi Tank	382	...	...	...	3	...	...	...	1	...	30	416
Matoba Tank	1,274	...	...	...	11	...	...	...	...	...	8	1,293
Kasurdi Tank	34	...	...	...	2	...	...	...	...	...	16	52
Shirsuphal Tank	312	...	...	...	13	...	...	...	...	...	2	327
Bhadalwadi Tank	347	...	...	...	2	...	...	...	...	...	19	368
Koregaon Tank	53	...	...	...	1	...	...	...	...	...	...	54
Ashti Tank	344	...	3	...	145	...	...	...	1	...	10	503
Rewari Canal	491	...	...	...	6	...	...	...	...	...	...	497
Upper Man River Works	393	...	1	...	9	...	...	...	6	...	1	409
Yerla River Irrigation Works	891	...	...	...	61	...	...	...	4	...	...	956
Chickli Canal	192	...	...	...	11	...	...	...	...	...	...	203
Maini Tank	719	...	...	...	12	...	...	...	3	...	1	735
Muchkundi Tank	6	...	...	...	19	...	...	...	...	...	...	25
Dambal Tank	15	...	...	...	23	...	...	...	...	...	...	38
Medleri Tank	39	...	...	...	1	...	...	...	...	...	...	40
Madag Tank	387	...	...	...	15	...	...	...	...	...	...	402
Asundi Tank	18	...	...	...	...	...	...	...	...	...	...	18
Parsal Tank	104	...	...	...	...	...	...	...	...	...	...	104
	7,519	...	3	...	581	...	...	...	24	...	190	8,267
TOTAL	10,995	...	3	...	1,153	...	...	...	43	3	1,219	13,216
Carried forward	19,847	...	9	...	2,081	6,509	...	1	99	202	10,870	39,618

(a) Inclusive of Rs. 0.180 Silt clearance Rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1891-92 —*continued.*

		DIRECT RECEIPTS DURING THE YEAR.											
		Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Irrigation and Navigation—continued.													
Imperial—continued.													
Brought forward		19,847	...	9	...	2,081	6,509	...	1	99	202	10,870	39,618
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:													
Bombay.													
Sindh.													
Shikārpur Canals		593	...	...	...	154	...	...	...	41	...	96	884
Hyderabad Canals		1,306	...	...	...	174	...	...	...	1	3	223	1,707
Fulāīlī Canals		50	...	...	...	17	...	...	...	...	...	23	90
Karachi Canals		431	...	...	...	103	...	...	...	...	...	420	960
Western Nara		742	...	...	...	379	...	...	...	2	1	1,171	2,295
Deccan and Gujarat.													
Irrigation Works, Ahmedabad Collectorate		9	...	...	...	...	...	...	...	...	...	...	9
" " Kaira Collectorate		35	...	...	...	26	...	...	...	...	...	...	61
" " Nasik Collectorate		116	...	...	...	...	...	...	...	...	...	28	144
" " Khandeish Collectorate	. . . . .	...	...	...	...	...	...	...	...	...	...	7	7
" " Bijapur District		15	...	...	...	33	...	...	...	...	...	...	48
" " Surat Collectorate	. . . . .	...	...	...	...	...	...	...	...	...	...	33	33
" " Poona District		69	...	...	...	...	...	...	...	...	...	...	69
" " Dharwar District		42	...	...	...	21	...	...	...	...	...	52	115
" " Ahmednagar	. . . . .	...	...	...	...	...	...	...	...	...	...	1	1
TOTAL		3,408	...	...	...	907	...	...	...	44	4	2,060	6,423
Punjab.													
Muzaffergurh Canal	. . . . .	...	...	1	...	...	...	...	...	...	102	6	109
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:													
Burma.													
Shwebo division.	. . . . .	...	...	...	...	...	...	...	...	14	...	...	14
Total Imperial		23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
<i>N.-W. Provinces and Oudh.</i>												
Dun Canals	3,116	239	184	...	90	...	2,409	...	...	26	9	6,073
Rohilkund Canals	7,337	831	35	...	287	...	141	...	...	53	31	8,715
Bijnor Canals	1,605	201	...	...	449	...	12	...	...	2	3	2,272
Bundelkhand Irrigation Works {	Jhansi Lakes	105	...	1	...	5	...	...	...	1	55	167
	Hamirpur Lakes	290	...	20	...	9	...	...	...	1	34	354
TOTAL	12,453	(a) 1,271	240	...	840	...	2,562	...	...	83	132	17,581
<i>Bengal.</i>												
Calcutta and Eastern Canals	...	...	...	...	...	16	...	51,513	562	...	444	52,535
Orissa Coast Canal	...	...	...	...	...	...	...	6,005	34	...	173	6,212
Sarun Project	1,578	...	...	...	3	1	...	...	...	...	1	1,583
TOTAL	1,578	...	...	...	3	17	...	57,518	596	...	618	60,330
<i>Madras.</i>												
Chembrambakam Tank	...	...	...	...	...	1	...	...	...	...	...	1
Madras Water-supply and Irrigation Extension Project	...	...	...	1,440	...	4	...	...	...	...	...	1,444
Buckingham Canal	...	...	...	...	...	172	...	9,574	11	...	76	9,833
Vedaraniem Canal	...	...	...	...	...	...	...	123	...	...	...	123
Palar Anicut System	...	...	...	...	...	128	...	...	1	...	2	131
Poimey do.	...	...	...	...	...	62	...	...	...	...	11	73
Pelandorai do.	...	...	...	...	...	11	...	...	...	...	...	11
Cheyar do.	...	...	...	...	...	58	...	...	...	...	...	58
Shatlatope do.	...	...	...	...	...	20	...	...	...	...	...	20
Mehmathur do.	...	...	...	...	...	1	...	...	...	...	...	1
Tirukoilur do.	...	...	...	...	...	37	...	...	...	...	...	37
Lower Coleroon do.	...	...	...	...	...	76	...	...	...	...	...	76
Muradur do.	...	...	...	...	...	107	...	...	...	...	...	107
Thadapalli Channel	...	...	...	...	...	1	...	...	...	...	...	1
Calingarayan Channel	...	...	...	...	...	22	...	...	...	...	...	22
TOTAL	...	...	...	1,440	...	700	...	9,697	12	...	89	11,938
Carried forward {	14,031	(a) 1,271	240	1,440	843	717	2,562	67,215	608	83	839	89,849
	23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1891-92—*continued*.

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FINANCE AND REVENUE ACCOUNTS OF THE

DIRECT RECEIPTS DURING THE YEAR.											
Irrigation and Navigation—continued.											
Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164
14,031	1,271	240	1,440	843	717	2,562	67,215	608	83	839	89,849
Brought forward											
Provincial—continued.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—continued.											
Bombay.											
Gokak Canal, 1st Section, and Storage Works	902	...	...	...	8	...	771	...	8	...	1,689
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:											
Bengal.											
Nuddea Rivers	...	...	...	...	...	...	19,272	8	...	17	19,297
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:											
Bengal { Eden Canal	943	...	6	...	...	...	...	...	...	67	1,016
Madhuban Canal	...	...	...	...	...	4	...	1	...	4	9
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	3,552	...	...	...	3,552
Madras	...	...	...	...	23	1,068	49	15	...	97	1,252
Punjab	...	...	...	...	...	...	...	...	...	(a)6,803	(a)6,803
TOTAL	943	...	6	...	23	1,072	...	3,601	16	...	12,632
Total Provincial	15,876	1,271	246	1,440	874	1,789	3,333	90,088	640	83	123,467

Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
<i>Purma</i>	...	...	...	...	...	...	...	...	...	...	(a)4,177	(a)4,177
<i>Bengal</i>	...	...	...	...	...	...	...	...	...	...	(a)1,268	(a)1,268
<i>Punjab</i>	...	...	...	...	...	...	...	...	...	...	(a)2,979	(a)2,979
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)8,424	(a)8,424
Total Irrigation and Navigation	39,131	1,271	256	1,440	3,862	8,298	3,333	90,089	797	391	29,187	178,055
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
<i>Bombay.</i>												
<i>Sindh</i>	...	...	...	...	38	...	...	...	2	...	51	91
<i>Deccan and Gujarat</i>	...	...	...	...	14	...	...	...	...	...	68	82
Total Imperial	...	...	...	...	52	...	...	...	2	...	119	173
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
<i>Lower Burma.</i>												
<i>Irrawaddy Embankments</i>	...	...	...	...	2	...	...	...	100	...	...	102
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
<i>Bengal</i>	...	...	...	...	1	306	...	...	212	...	(b) 12,392	12,911
<i>Madras</i>	...	...	...	...	547	2,057	...	...	...	...	269	2,873
Total Provincial	...	...	...	...	550	2,363	...	...	312	...	12,661	15,886
Total Agricultural	...	...	...	...	602	2,363	...	...	314	...	12,780	16,059
GRAND TOTAL	39,131	(a)1,271	256	1,440	4,464	10,661	3,333	90,089	1,111	391	41,967	194,114

(a) Recoveries accounted for by the Civil Department.
 (b) Includes Rs. 11,769, recoveries by the Civil Department.

SUMMARY of RECEIPTS from MINOR WORKS and NAVIGATION.

PROVINCES.	IMPERIAL.					PROVINCIAL.					LOCAL.	TOTAL.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Revenue and Capital Accounts are not kept.	
India, General . . .	Rx. 2,504	Rx. ...	Rx. ...	Rx. ...	Rx. 2,504	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 2,504
Burma . . .	...	...	14	...	14	...	...	3,552	102	3,654	4,177	7,845
Bengal . . .	...	...	...	...	...	60,330	19,297	1,025	12,911	93,563	1,268	94,831
North-Western Provinces and Oudh . . .	...	...	...	...	...	17,581	...	...	...	17,581	...	17,581
Punjab . . .	23,698	109	...	...	23,807	...	...	6,803	...	6,803	2,979	33,589
Madras . . .	...	...	...	...	...	11,938	...	1,252	2,873	16,063	...	16,063
Bombay . . .	13,416	6,423	...	173	20,012	1,689	...	...	...	1,689	...	21,701
TOTAL . . .	39,618	6,532	14	173	46,337	91,538	19,297	12,632	15,886	139,353	8,424	194,114

No. 6c.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1891-92.

IRRIGATION AND NAVIGATION.	IMPERIAL.							PROVINCIAL.							LOCAL.					GRAND TOTAL.
	INDIA.		Upper Burma.	N.-W. P. and Oudh.	Punjab.	Bombay.	TOTAL.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Lower Burma.	Upper Burma.	Punjab.	Madras.	TOTAL.	
	Raj-putana.	Balu-chistan.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Capital Outlay:																				
Works—see page 138	18,390	1,107	...	...	4,859	5,371	29,727	...	14,232	1,396	...	25,884	3,164	44,676	...	...	...	...	...	74,403
Establishment	3,161	64	...	...	1,074	1,537	5,836	...	4,890	309	...	5,653	574	11,426	...	...	...	...	...	17,262
Tools and Plant	300	4	...	...	11	157	472	...	5,594	...	...	29	—361	5,262	...	...	...	...	...	5,734
Suspense	583	—152	...	...	642	...	1,073	...	586	225	...	...	...	811	...	...	...	...	...	1,884
	22,434	1,023	...	...	6,586	7,065	37,108	...	25,302	1,930	...	31,566	3,377	62,175	...	...	...	...	...	99,283
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	1,122	...	...	6	...	1,128	...	...	...	...	...	1,128
NET TOTAL	22,434	1,023	...	...	6,586	7,065	37,108	...	24,180	1,930	...	31,560	3,377	61,047	...	...	...	...	...	98,155
Revenue Outlay:																				
Works—see page 142	17	...	...	...	3,253	2,845	6,115	...	3,629	2,138	...	9,817	...	15,584	...	...	...	...	...	21,699
Repairs	8,501	2,249	...	...	23,245	34,527	68,522	...	23,008	4,613	...	34,501	262	62,384	...	...	...	...	...	130,906
Establishment	1,547	960	...	...	18,578	10,402	31,487	...	13,406	(a) 9,309	...	11,372	150	34,237	...	...	...	...	...	65,724
Tools and Plant	—35	53	...	...	549	237	804	...	1,581	63	...	284	20	1,948	...	...	...	...	...	2,752
Revenue refunded	...	...	...	...	13	5	18	...	19	6	...	9	1	35	...	...	...	...	...	53
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	—25	...	—25	...	...	...	...	...	...	...	...	...	...	...	...	—25
TOTAL	10,030	3,252	...	...	45,613	48,016	106,921	...	41,643	16,129	...	55,983	433	114,188	...	...	...	...	...	221,109
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	5,155	...	709	16,121	21,985	...	...	...	15,933	...	...	15,933	...	...	...	...	...	37,918
Repairs	...	...	366	...	1,517	50,835	52,718	...	6,270	...	...	...	...	6,270	...	...	...	...	...	58,988
Establishment	...	...	1,270	...	4,434	20,334	26,038	...	4,584	...	1,326	...	...	5,910	...	...	...	...	...	31,948
Tools and Plant	...	...	83	...	64	359	506	...	133	...	429	...	...	562	...	...	...	...	...	1,068
Revenue refunded	...	...	...	...	6	2	8	...	23	...	...	...	...	23	...	...	...	...	...	31
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	—302	...	...	...	...	—302	...	...	...	...	...	—302
TOTAL	...	...	6,874	...	5,730	87,651	101,255	...	10,708	...	17,688	...	...	28,396	...	...	...	...	...	129,651
Carried forward	32,464	4,285	6,874	...	58,929	142,732	245,284	...	76,531	18,059	17,688	87,543	3,810	203,631	...	...	...	...	...	448,915

(a) Includes Rx. 85, Outlay by Civil Officers for collection of Owner's Rates.

No. 60.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds,
during the Year 1891-92—*continued*.

	IMPERIAL.							PROVINCIAL.							LOCAL.						GRAND TOTAL.
	INDIA.		Upper Burma.	N.-W.P. and Oudh.	Punjab.	Bombay.	TOTAL.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Lower Burma.	Upper Burma.	Bengal.	Punjab.	Madras.	TOTAL.	
	Raj- putana.	Baluchis- tan.																			
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IRRIGATION AND NAVIGATION —con- tinued.																					
Brought forward	32,464	4,285	6,874	...	58,929	142,732	245,284	...	76,531	18,059	17,688	87,543	3,810	203,631	...	...	...	...	...	...	448,915
WORKS FOR WHICH NEI- THER CAPITAL NOR RE- VENUE ACCOUNTS ARE KEPT:																					
New Works	64	...	5,873	...	...	...	5,937	12,679	1	...	...	57,964	...	70,644	257	...	...	...	...	257	76,838
Repairs	...	...	7,067	...	...	...	7,067	2,626	2,592	...	(a) 500	149,803	...	155,521	158	4,337 ^a	...	(a) 518	...	5,013	167,601
Establishment	11	...	2,928	...	...	...	2,939	3,973	954	...	44,008	57,607	...	66,542	62	...	...	(a) 101	...	163	69,644
Tools and Plant	10	...	191	...	...	...	201	8,894	70	...	...	1,853	...	10,817	4	...	...	...	...	4	11,022
Revenue Refunded	...	...	...	...	...	...	...	...	4	...	...	...	...	4	...	...	...	(a) 3	...	3	7
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	—58	...	...	...	—58	—27	...	...	...	...	...	—27	...	...	...	...	...	...	—85
TOTAL	85	...	16,001	...	...	...	16,086	28,145	3,621	...	4,508	267,227	...	303,501	481	4,337	...	622	...	5,440	325,027
TOTAL IRRIGATION AND NAVIGATION	32,549	4,285	22,875	...	58,929	142,732	261,370	28,145	80,152	18,059	22,196	354,770	3,810	507,132	481	4,337	...	622	...	5,440	773,942
AGRICULTURAL.																					
WORKS FOR WHICH CAPI- TAL AND REVENUE AC- COUNTS ARE KEPT:																					
Revenue Outlay: (See page 142.)																					
Works	...	...	...	...	...	...	...	30,416	...	...	...	...	...	30,416	...	...	...	...	210	210	30,626
Repairs	...	...	...	...	...	...	...	4,168	...	...	...	...	...	4,168	...	...	...	...	...	...	4,168
Establishment	...	...	...	...	...	...	...	7,934	...	...	...	...	...	7,934	...	...	...	...	...	...	7,934
Tools and Plant	...	...	...	...	...	...	...	—88	...	...	...	...	...	—88	...	...	...	...	...	...	—88
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	304	...	...	...	...	...	304	...	...	...	...	...	...	304
TOTAL	...	...	...	...	...	...	...	42,734	...	...	...	...	...	42,734	...	...	...	...	210	210	42,944

WORKS. FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
Works . . .	...	...	34 902	...	248	6,577	41,727	14,723	17,854	7,653	...	9,381	...	49,611	...	...	...	...	1,807	1,807	93,145
Repairs . . .	...	...	27,736	332	125	7,880	36,073	4,127	39,872	691	...	26,815	...	71,505	4	...	...	...	327	331	107,909
Establishment . . .	...	...	14,398	76	86	3,985	18,545	4,114	618,413	1,815	...	8,379	...	32,721	1	...	41,342	...	...	1,343	52,609
Tools and Plant . . .	...	...	939	5	2	125	1,071	209	938	53	...	528	...	1,728	...	...	...	...	...	...	2,799
Revenue refunded . . .	...	...	...	...	...	...	...	...	2	...	...	26	...	28	...	...	...	...	...	...	28
Suspense . . .	...	...	...	...	...	316	316	...	204	...	...	...	...	204	...	...	...	...	...	...	520
TOTAL . . .	...	...	77,975	413	461	18,883	97,732	23,173	77,283	10,212	...	45,129	...	155,797	5	...	1,342	...	2,134	3,481	257,010
TOTAL AGRICUL- TURAL . . .	...	...	77,975	413	461	18,883	97,732	65,907	77,283	10,212	...	45,129	...	198,531	5	...	1,342	...	2,344	3,691	299,954
GRAND TOTAL . . .	32,549	4,285	100,850	413	59,390	161,615	359,102	94,052	157,435	28,271	22,196	399,899	3,810	705,663	486	4,337	1,342	622	2,344	9,131	1,073,896
DEDUCT—Debits to the Indian Books by Credits to "Expendi- ture in England" for value of English Stores received, and other items charged off in England . . . £																					
DEDUCT—Exchange Rx.	...	...	...	...	...	87	87	...	...	...	...	...	...	...	...	...	...	...	...	...	87
NET OUTLAY IN INDIA Rx.	32,549	4,285	100,850	413	59,390	161,490	358,977	94,052	157,435	28,271	22,196	399,899	3,810	705,663	486	4,337	1,342	622	2,344	9,131	1,073,771
IN ENGLAND																					
EXCHANGE ON CHARGES IN ENGLAND																					
GRAND TOTAL, AS ABOVE																				£ 87	
																				Rx. 38	
																				Rx. 1,073,896	

(a) Outlay by Civil Officers.

(b) Includes Rx. 1,455, Collection charges in the Civil Department.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	BURMA		Bengal.	North-West- ern Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	England.	Exchange.	GRAND TOTAL.
		Upper.	Lower.									
Imperial . . .	Rx. 36,834	Rx. 100,850	...	Rx. ...	Rx. 413	Rx. 59,390	Rx. ...	Rx. 161,490	Rx. 358,977	£ 87	Rx. 38	Rx. 359,102
Provincial . . .	...	...	94,052	157,435	28,271	22,196	399,899	3,810	705,663	...	...	705,663
Local . . .	...	4,337	486	1,342	...	622	2,344	...	9,131	...	...	9,131
		105,187	94,538									
TOTAL	36,834	105,187	94,538	158,777	28,684	82,208	402,243	165,300	1,073,771	87	38	1,073,896

No. 60A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1891-92.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Imperial.																	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																	
Rajputana.																	
Tanks in Ajmere Sub-Collectorate .	Rx. 14,784	Rx. 2,541	Rx. 111	Rx. ...	Rx. 583	Rx. ...	Rx. ...	Rx. 18,019	Rx. 88,412	Rx. 14,174	Rx. 1,390	Rx. 355	Rx. 673	Rx. 17	Rx. 105,021	Rx. 98	Rx. 104,923
" " Beawar " "	... 3,606	... 620	... 189	... ...	... ...	... ...	... ...	... 4,415	... 47,755	... 10,690	... 1,322	... ...	... ...	... ...	... 59,767	... 40	... 59,727
" " Todghur " "	... 3,606	... 620	... 189	... ...	... ...	... ...	... ...	... 4,415	... 15,524	... 2,216	... 296	... ...	... ...	... ...	... 18,036	... ...	... 18,036
TOTAL	18,390	3,161	300	...	583	...	...	22,434	151,691	27,080	3,008	355	673	17	182,824	138	182,686
Baluchistan.																	
Khush Dil Khan Reservoir .	1,068	55	3	...	...	...	...	1,126	77,447	8,493	2,549	...	...	...	88,489	...	88,489
Nari Canal	...	...	...	...	...	...	...	...	2,171	499	33	...	...	...	2,703	...	2,703
Shebo Canal	39	9	1	...	...	...	152	—103	54,047	7,066	2,290	1	32	...	64,336	37	64,299
Mackka Tanks and Zara Karez .	...	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	1,107	64	4	...	...	...	152	1,023	134,725	17,064	4,941	1	32	...	156,763	37	156,726
Punjab.																	
Upper Sutlej Inundation Canals .	2,165	454	9	...	...	...	...	2,628	48,042	6,964	1,325	...	...	...	56,331	8	56,323
Lower Sutlej Inundation Canals .	...	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	6,362	68,790
Shahpur and Sahiwal Canals . .	2,694	620	2	...	642	...	...	3,958	6,458	742	2	...	642	...	7,844	...	7,844
Madhopore Workshops	...	...	...	...	...	...	...	...	25,590	...	41,330	...	...	...	66,920	24,505	42,415
Lower Bari Doab Special Survey .	...	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	23	44,089
Derajat Canals Special Survey .	...	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
TOTAL	4,859	1,074	11	...	642	...	...	6,586	159,796	88,052	43,404	...	642	...	291,894	30,922	260,972
Bombay.																	
Deccan and Gujarat.																	
Lower Punjhra River Works .	243	118	...	...	...	...	...	361	2,234	580	...	...	...	...	2,814	...	2,814
Kadva River Works	55	25	40	...	...	...	...	120	8,425	1,937	—225	...	...	...	10,137	...	10,137
Pravara River Works—Ojhar Canal	44	22	...	...	...	...	...	66	22,842	7,485	453	...	...	...	30,780	14	30,766
" " " " Lakh " "	15	7	...	...	...	...	...	22	431	175	17	...	...	...	623	...	623
Mutha Canals	7	3	...	...	...	...	...	10	17,834	9,361	972	...	...	...	28,167	15	28,152
Khari Cut	13	35	...	...	...	...	...	48	12,899	3,166	213	...	...	...	16,278	18	16,260
Jamda Canal	585	284	...	...	...	...	...	869	78,326	19,121	1,273	...	...	...	98,720	2	98,718
Bhatodi Tank	18	9	...	...	...	...	...	27	27,385	7,018	935	...	...	...	35,338	69	35,269
Matoba Tank	...	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirgaon Tank	31	16	...	...	...	...	...	47	15,614	3,515	286	...	...	...	19,415	...	19,415
Bhamburda Tank	...	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Karagaon Tank	...	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ashta Tank	241	103	3	...	...	...	...	317	60,393	14,407	812	...	...	...	75,612	539	75,073

Rewari Canal	24	5	1	...	...	...	20	4,643	958	1	...	...	...	5,608	...	5,608	
Upper Man River Works (a)	83	26	2	...	...	...	111	39,742	9,347	677	...	...	...	40,766	24	40,742	
Yerla River Irrigation Works (b)	411	130	20	...	...	...	561	50,461	10,539	717	...	...	...	61,717	237	61,480	
Maini Tank	154	52	10	...	...	...	196	26,653	9,836	331	...	...	...	36,820	54	36,766	
Machkund Tank	...	...	...	...	...	...	...	11,184	2,637	228	...	...	...	14,049	27	14,022	
Madag Tank	...	...	...	...	...	...	...	12,600	3,184	282	...	...	...	16,126	1	16,125	
Asundi Tank	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075	
Parwal Tank	86	55	81	...	...	...	222	15,257	4,026	973	...	...	...	20,256	7	20,249	
Gokak Canal, Second Section	99	36	...	...	...	...	135	9,204	7,002	1,425	...	...	...	17,631	...	17,631	
Ditto, Storage Works	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780	
Sabarmati Project Survey	...	...	...	...	...	...	...	505	3,029	...	...	...	...	3,534	...	3,534	
Mavinkop Tank	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761	
Dambal Tank	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085	
Medleri Tank	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835	
Gaddikeri Tank	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892	
Chankapur Reservoir	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432	
Hartala Tank	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795	
Mhuswad Tank	...	...	...	...	...	...	...	10,282	2,677	114	...	...	...	13,071	1	13,070	
Wadali Canal	...	...	...	...	...	...	...	2,001	510	160	...	...	...	2,671	...	2,671	
Kasurdi Tank	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081	
Chickli Canal	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381	
Nilgund Tank	...	...	...	...	...	...	...	689	170	13	...	...	...	872	...	872	
Deduct—Outlay from Contributions (c)	1,761	822	157	...	...	...	2,740	490,255	140,550	12,251	...	...	...	643,054	1,029	642,025	
...	...	...	...	...	...	...	...	1,097	1,065	...	...	...	...	(c) 3,062	...	3,062	
Sindh.	1,761	822	157	...	...	...	2,740	488,256	139,485	12,251	...	...	...	639,992	1,029	638,963	
Alibhur Kachari Canal	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320	
Fulali Canal	3,610	715	...	...	...	...	4,325	91,740	18,699	65	...	...	...	110,504	2	110,502	
Great Marak Canal	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360	
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856	
Mehrabad	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602	
Ghar Canal	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554	
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875	
Deduct—Outlay from Contributions (d)	3,610	715	...	...	...	...	4,325	270,113	53,258	1,724	...	...	...	325,095	26	325,069	
...	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(d) 2,919	...	2,919	
TOTAL	5,371	1,537	157	...	...	...	7,065	755,709	192,484	13,975	...	...	...	962,168	1,055	961,113	
Total Imperial	29,727	5,836	472	...	1,225	...	152	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	32,152	1,561,497
Carried forward	29,727	5,836	472	...	1,225	...	152	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	32,152	1,561,497

(a) Includes Gundowli Canal and Pingli Tank.

(b) Includes Yerla Canal and Nehr Tank.

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

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

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1891-92 —concluded.

IRRIGATION AND NAVIGATION—continued.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct—		NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	Receipts on Capital Account.	NET TOTAL.
						Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.										
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—continued.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	29,727	5,836	472	...	1,225	...	152	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	32,152	1,561,497
Provincial.																	
Bengal.																	
Calcutta and Eastern Canals	5	2	...	...	...	1,001	39	—1,033	(a) 452,782	38,499	35,166	85	1,169	...	527,701	5,446	522,255
Sarun Project	...	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	50	66,957
Orissa Coast Canal	—184	—47	...	...	625	...	...	394	257,192	56,926	19,828	...	3,682	...	337,628	330	337,298
Damoodur Project	...	...	...	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,505	14,754
Tirhoot Project	...	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Remodelling Hidgellee Tidal Canal	14,411	4,935	4,147	...	...	1	...	23,492	29,217	8,359	6,146	...	...	...	43,722	1	43,721
Midnapore Canal	...	...	1,447	...	...	...	...	1,447	330	113	1,445	...	...	...	1,888	...	1,888
TOTAL	14,232	4,890	5,594		625	1,122	39	24,180	817,861	174,695	67,212	85	4,851	...	1,064,704	10,445	1,054,259
N.-W. Provinces and Oudh.																	
Dun Canals	...	...	...	...	...	...	...	...	57,297	4,586	415	...	...	...	62,298	105	62,193
Rohilkund Canals	882	200	...	...	225	...	...	1,307	113,948	36,644	3,393	...	1,250	...	155,235	836	154,399
Bijnor Canals	486	112	...	...	...	...	...	598	7,483	112	...	...	...	...	7,595	...	7,595
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
Survey	28	—3	...	...	...	...	...	25	1,143	13,937	70	...	...	...	15,150	73	15,077
Sardah Canals	...	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division,	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
Lower Ganges Canal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,396	309	...	...	225	...	...	1,930	193,561	59,042	3,878	...	1,250	...	257,731	1,066	256,665

<i>Madras.</i>																
Tungabhadra Channel	...	...	...	...	...	...	...	...	11	524	83	...	...	...	618	618
Chembambakam Tank Project	...	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	62,442
Palar Anicut System	2,678	606	...	...	...	...	...	3,284	145,306	38,404	2,987	...	...	...	186,697	186,697
Chilka Lake Canal	...	...	...	...	...	...	...	...	2,445	561	17	...	...	...	3,023	3,023
Vyalur Project	...	...	...	...	...	...	...	...	42	5	...	...	...	...	47	47
Buckingham Canal	21,087	4,710	29	...	...	6	...	25,820	527,913	140,822	14,205	...	...	...	682,940	682,926
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	151,583
Ganjam-Gopalpur Canal	565	—5	...	...	...	...	...	560	10,238	3,780	274	...	...	...	14,292	14,281
Lower Coleroon Project	...	...	...	...	...	...	...	...	129	3,907	—26	...	...	...	4,010	4,010
Surveys	...	...	...	...	...	...	...	...	619	5,502	38	...	...	...	6,159	6,159
Kovur-Mungair Junction Canal	...	...	...	...	...	...	...	...	4,870	1,120	72	...	...	...	6,062	6,062
Pelandorai Anicut System	83	4	...	...	...	...	...	87	33,221	7,069	776	...	...	...	41,066	40,986
Tirukoilur do.	1,032	237	...	...	...	...	...	1,269	1,256	289	...	...	...	...	1,545	1,545
Arkenkota Channel	209	48	...	...	...	...	...	257	403	92	...	...	...	...	495	495
Shatitope Anicut System	230	53	...	...	...	...	...	283	230	53	...	...	...	...	283	283
TOTAL	25,884	5,653	29	...	...	6	...	31,560	905,643	235,837	19,911	...	...	...	1,161,391	1,161,157
<i>Bombay.</i>																
Gokak Canal, 1st Section, and Storage Works	3,164	574	—361	...	...	...	...	3,377	44,803	8,730	721	...	...	...	54,254	54,233
Total Provincial	44,676	11,426	5,262	...	850	1,128	39	61,047	1,961,868	478,304	91,722	85	6,101	...	2,538,080	2,526,314
Total Irrigation and Navigation	74,403	17,262	5,734	...	2,075	1,128	191	98,155	3,163,789	802,984	157,050	441	7,448	17	4,131,729	4,087,811
AGRICULTURAL.																
Provincial.																
<i>Lower Burma.</i>																
Irrawaddy Embankments	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	307,132
Total Agricultural	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	307,132
GRAND TOTAL Rx.	74,403	17,262	5,734	...	2,075	1,128	191	98,155	3,421,076	851,104	159,189	446	7,448	17	4,439,280	4,394,943

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

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL AND PROVINCIAL FUNDS, during, and to end of, the Year 1891-92.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establish- ment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establish- ment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
<i>Rajputana.</i>																
Tanks in Ajmere Sub-Collectorate	17	4,126	751	—35	...	...	...	4,859	1,560	23,078	15,894	554	...	8	...	41,094
" in Beawar "	...	426	109	...	...	...	...	535	916	23,257	17,371	544	...	36	...	42,124
" in Todghur "	...	3,949	687	...	...	...	...	4,636	922	12,606	8,711	240	...	...	...	22,479
TOTAL	17	8,501	1,547	—35	...	...	...	10,030	3,398	58,941	41,976	1,338	...	44	...	105,697
<i>Baluchistan.</i>																
Shebo Canal	...	1,091	528	16	...	...	...	1,635	...	1,603	1,681	39	...	...	...	3,323
Khush Dil Khan Reservoir	...	1,092	417	36	...	...	...	1,545	...	1,694	504	36	...	...	...	2,234
Zara Karez	...	66	15	1	...	...	...	82	...	66	15	1	...	...	...	82
TOTAL	...	2,249	960	53	...	...	...	3,262	...	3,363	2,200	76	...	...	...	5,639
<i>Punjab.</i>																
Upper Sutlej Inundation Canals	126	6,090	4,627	69	...	2	...	10,914	10,535	170,212	135,352	2,245	38	300	...	318,682
Lower Sutlej and Chenab Inundation Canals	2,772	19,258	6,630	100	...	3	...	28,763	26,814	576,465	179,639	1,975	77	76	...	785,046
Indus Inundation Canal	1,315	14,400	7,459	323	...	1	—25	23,473	50,981	354,785	193,721	3,191	160	19	14	602,871
Shahpur Canals	746	1,696	135	57	...	7	...	2,641	3,602	18,001	3,892	206	...	68	...	25,769
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
Deduct—Outlay from Contributions from Zar-i-nagha Fund and Statute Labor	4,959	41,444	18,851	549	...	13	—25	65,791	91,932	1,119,924	519,892	19,541	23,817	463	14	1,775,583
TOTAL	1,706	18,199	473	...	...	...	...	20,178	21,579	547,509	617	2	...	...	...	569,707
<i>Bombay. Deccan and Gujarat.</i>																
Khari Cut	...	235	105	...	...	...	...	340	...	1,989	1,438	7	...	...	...	3,434
Hartala Tank	...	26	31	...	...	...	...	62	...	301	173	...	...	296	...	770
Mhuswa Tank	...	42	69	...	...	5	...	111	...	985	709	17	15	9	...	1,735
Jamda Canal	...	943	7	...	...	...	...	1,550	150	14,909	8,339	251	8	33	...	23,730
Pravara River Works—Ojhar Canal	...	240	14	8	...	...	...	442	12	4,207	3,100	80	...	...	...	7,399
Bhatodi Tank	...	181	111	4	...	...	...	296	19	2,755	1,826	36	...	1	...	4,637
Matoba Tank	...	100	101	10	...	...	...	211	...	1,373	945	30	...	11	...	2,359
Kasurdi Tank	...	14	15	10	...	...	...	39	3	815	341	58	...	...	...	1,217
Shirsaphal Tank	...	170	176	10	...	...	...	356	...	1,389	1,100	30	...	...	...	2,519
Bhadalwadi Tank	39	94	153	10	...	...	...	296	39	1,012	770	30	...	...	...	1,851
Koregaon Tank	...	36	44	...	...	...	...	80	...	227	151	2	...	...	...	380
Asliti Tank	...	270	214	5	...	...	...	489	...	4,010	2,430	40	...	...	...	6,486
Rewari Canal	...	119	43	1	...	...	...	163	38	2,785	2,439	41	...	...	...	5,323
Upper Man River Works	...	358	129	10	...	...	...	407	...	2,901	1,977	76	...	13	...	4,967
Vara River Irrigation Works	...	413	155	10	...	...	...	578	...	5,498	3,655	94	...	2	...	9,249
Chickli Canal	...	54	12	1	...	...	...	67	...	1,249	1,276	28	...	...	...	2,533
Maini Tank	1,143	258	333	5	...	...	...	1,739	1,163	3,404	2,124	58	...	2	...	6,751
Muckundli Tank	...	38	10	...	...	...	...	48	...	316	84	2	...	...	...	402
Chikari Tank	...	...	...	...	...	...	...	...	...	58	13	...	...	196	...	267

Dambal Tank	12	33	10	...	...	...	...	55	20	459	142	...	...	...	...	621
Mederi Tank	...	48	11	...	...	...	...	59	...	634	163	...	...	27	...	824
Madag Tank	...	80	18	...	...	...	...	98	50	3,155	1,452	54	...	...	...	4,711
Asundi Tank	...	48	12	...	...	...	...	60	...	360	101	...	...	...	...	461
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Muvinkop Tank	...	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhalsvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	28	46	...	...	...	...	74	...	28	60	...	...	...	...	88
Nilgund Tank	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	2
Sindh.																
Sukkur Canal	...	2,127	643	10	...	...	...	2,780	1,148	64,547	14,920	967	...	6	...	81,588
Ghar Canal	28	7,196	2,183	35	...	...	...	9,442	22,974	175,114	48,000	385	...	12	...	246,485
Mehrabwah Canal	...	846	189	6	...	...	...	1,041	...	8,932	2,008	18	...	...	...	10,958
Alibhur Katchari Canal	...	563	126	4	...	...	...	693	...	9,389	2,148	19	...	2	...	11,558
Great Marak Canal	...	3,307	738	23	...	...	...	4,008	64	23,085	5,521	56	...	4	...	28,730
Surfrazwah Canal	931	821	388	12	...	...	...	2,152	931	17,533	4,950	36	...	...	...	23,450
Fulaili Canal	592	15,839	3,536	63	...	...	...	20,130	698	341,354	79,875	985	...	78	...	422,990
Deduct—Expenditure from Contributions (a)	2,845	34,527	10,402	237	...	5	...	48,016	27,312	695,093	192,391	3,380	23	692	...	918,891
TOTAL	2,845	34,527	10,402	237	...	5	...	48,016	26,467	694,845	192,391	3,380	23	692	...	917,798
Total Imperial																
	6,115	68,522	31,487	804	...	18	—25	106,921	100,218	1,329,564	755,842	24,333	23,840	1,199	14	2,235,010
Provincial.																
Bengal.																
Calcutta and Eastern Canals	...	...	...	...	...	...	...	...	(b)	...	...	...	...	...	...	...
Orissa Coast Canal	3,629	17,246	10,712	1,254	...	12	...	32,853	233,884	346,012	248,158	13,750	...	28	...	841,832
Sarun Project	...	4,860	2,323	346	...	7	...	7,536	...	30,445	10,645	5,120	...	39	...	46,249
TOTAL	3,629	23,008	13,406	1,581	...	19	...	41,643	233,884	401,773	266,863	18,306	...	67	...	920,893
N.-W. Provinces and Oudh.																
Dun Canal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rohilkund Canals	635	2,013	2,626	26	...	...	...	5,310	9,151	41,958	56,404	1,368	576	8	...	109,465
Bijnor Canals	885	1,938	5,453	27	...	1	...	8,304	29,144	55,719	132,300	3,000	380	391	...	220,934
Bundelkund Irrigation Works { Jhansi	173	187	619	7	...	4	...	990	2,673	5,420	6,441	127	...	534	...	16,495
Hamirpur	445	287	249	2	...	1	...	984	...	...	...	...	...	...	...	...
TOTAL	2,138	4,613	(c) 9,309	63	...	6	...	16,129	43,472	140,430	203,036	4,611	956	939	...	363,444
Madras.																
Chembrambakam Tank	—279	941	166	—11	...	...	...	877	431	1,576	463	—49	...	...	...	2,421
Chilka Lake	...	463	106	...	...	...	...	569	...	1,137	254	...	...	...	...	1,301
Buckingham Canal	513	12,110	3,886	233	...	6	...	16,748	5,760	181,488	53,628	4,820	...	1,601	...	247,297
Madras W. S. and I. E. Project	—299	1,290	372	—1	...	...	...	1,362	646	39,919	11,486	694	...	...	...	51,453
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Belandorai Anicut System	351	969	298	...	...	...	...	1,618	838	5,335	1,417	—1	...	...	...	7,589
Vadarniem Canal	...	291	79	...	...	...	...	370	15	1,489	400	...	...	...	...	1,904
Palar Anicut System	1,616	5,561	2,662	—1	...	...	...	8,838	8,716	24,334	7,634	—10	...	...	...	40,674
Poincy ditto	414	829	291	...	...	...	...	1,534	527	1,679	513	...	...	...	...	2,719
Carried over	2,376	22,454	6,860	220	...	6	...	31,916	15,654	256,957	75,797	5,454	...	1,601	...	355,463
(a) Fulaili Canal	5,767	27,621	22,715	1,644	...	25	...	57,772	277,356	512,203	469,890	22,917	956	1,006	...	1,284,337

(a) Fulaili Canal
Janda R. 831
" 262
" 1,093

(b) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.
(c) Includes Rx. 85 charges by the Civil Department for collection of Owner's Rates, etc.

* Includes Rx. 14,628 for statute labour.

† Includes Rx. 436,624 for statute labour.

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 1891-92 —continued.

IRRIGATION AND NAVIGATION —continued. Provincial—continued. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—continued.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establish- ment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establish- ment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	5,767	27,621	22,715	1,644	...	25	...	57,772	277,356	512,203	469,899	22,917	956	1,006	...	1,284,337
<i>Madras</i> —continued. Brought forward	2,376	22,454	6,860	220	...	6	...	31,916	15,654	256,957	75,797	5,454	...	1,601	...	355,463
Cheyár Anicut System	5,658	2,288	1,841	...	...	...	...	9,817	6,217	3,965	2,340	...	...	...	...	12,531
Cumbum Tank	20	799	188	64	...	...	...	1,071	20	836	196	64	...	...	...	1,116
Shatiatope	165	1,490	382	...	...	...	...	2,037	264	2,795	706	...	...	...	...	3,765
Vridhachalam Anicut System	284	533	188	...	...	...	...	1,005	590	1,662	518	...	...	...	...	2,770
Mehmattur ditto	...	1,243	285	...	...	...	...	1,529	134	1,529	383	...	...	...	...	2,046
Vallur Anicut	...	72	17	...	...	...	...	89	33	72	24	...	...	...	...	120
Tirukoilur Anicut System	490	1,522	467	...	...	...	...	2,479	958	1,966	681	...	...	...	...	3,605
Lower Coleroon Anicut System	273	1,718	462	...	...	...	...	2,453	567	4,220	1,111	...	...	...	...	5,898
Thadapalli Channel	408	415	190	...	...	...	...	1,013	564	890	338	...	...	...	...	1,792
Arkenkota ditto	2	114	27	...	...	...	...	143	2	327	76	...	...	...	...	405
Marudur Anicut System	60	766	201	...	...	3	...	1,030	638	1,858	591	...	...	3	...	3,090
Dumagudiem Canal	...	...	...	...	...	...	...	...	...	873	208	...	...	...	...	1,081
Calingarayen Channel	51	1,081	263	...	...	...	...	1,395	51	1,552	371	...	...	...	...	1,974
Ganjam-Gopálpur Canal	...	6	...	...	...	...	...	6	...	14	2	...	...	...	...	16
TOTAL	9,817	34,501	11,372	284	...	9	...	55,983	25,692	279,516	83,351	5,518	...	1,604	...	395,681
<i>Bombay.</i> Gokak Canal, 1st Section, and Storage Works	...	262	150	20	...	1	...	433	...	656	440	60	...	1	...	1,157
Total Provincial	15,584	62,384	34,237	1,948	...	35	...	114,188	303,048	792,375	553,690	28,495	956	2,611	...	1,681,175
Total Irrigation and Navigation	21,699	130,906	65,724	2,752	...	53	— 25	221,109	403,266	2,121,939	1,309,537	52,828	24,796	3,810	14	3,916,185
AGRICULTURAL.																
Provincial.																
<i>Lower Burma.</i> Irrawaddy Embankment, Western Series	30,416	4,168	7,934	— 88	...	...	304	42,734	69,710	88,334	36,870	1,515	23	...	381	196,833
Local.																
<i>Madras.</i> Thadapalli Channel	210	...	...	...	...	...	...	210	600	...	...	...	...	...	...	600
Total Agricultural	30,626	4,168	7,934	— 88	...	...	304	42,944	70,310	88,334	36,870	1,515	23	...	381	197,433
GRAND TOTAL Rx.	52,325	135,074	73,658	2,664	...	53	279	264,053	473,576	2,210,273	1,346,402	54,343	24,819	3,810	395	4,113,618

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section K.—Buildings and Roads.

Revenue *Rx.* 627,124. Expenditure *Rx.* 6,208,752.

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>
Military Works	61	Receipts	146	...	49,794	...
	62	Expenditure	149	...	...	1,214,518
		Details of Imperial Expenditure on—				
	62C	New Works	153	562,948	...	...
	62D	Repairs	154	309,766	...	...
Civil Works	61	Receipts	146	...	577,330	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	148	526,523	...	...
	62	Expenditure	149	...	...	4,994,234
	62A	Ditto by Civil Department Im- perial Funds	151	7,350	...	...
	62B	Abstract of Provincial and Local Fund Expenditure included in Account No. 62.	152	4,112,876	...	...
		BY PUBLIC WORKS OFFICERS—				
	62E	Imperial Expenditure—				
	F	New Buildings	155	238,196	...	...
	G	Repairs to Buildings	156	76,371	...	...
	H	New Roads	157	193,559	...	...
	I	Repairs to Roads	157	72,276	...	...
	J	Miscellaneous—New Works	158	31,913	...	...
		Miscellaneous—Repairs	158	2,084	...	...
	K	Provincial Expenditure—				
	L	New Buildings	159	735,346	...	...
	M	Repairs to Buildings	159	184,952	...	...
	N	New Roads	160	285,534	...	...
	O	Repairs to Roads	160	460,068	...	...
	P	Miscellaneous—New Works	161	135,533	...	...
		Miscellaneous—Repairs	161	18,245	...	...
	Q	Incorporated Local—				
	R	New Buildings	162	29,563	...	...
	S	Repairs to Buildings	162	14,777	...	...
	T	New Roads	163	175,016	...	...
	U	Repairs to Roads	163	210,951	...	...
	V	Miscellaneous—New Works	164	18,264	...	...
		Miscellaneous—Repairs	164	10,332	...	...
		BY CIVIL OFFICERS—				
		Imperial Expenditure—				
	62W	New Buildings	165	2,467	...	...
	WI	Repairs to Buildings	165	1,489	...	...
	WII	New Roads	165	648	...	...
	X	Repairs to Roads	166	1,024	...	...
	XI	Miscellaneous—New Works	166	774	...	...
	XII	Miscellaneous—Repairs	166	233	...	...
		Provincial Expenditure—				
	Y	New Buildings	166	3,966	...	...
	Z	Repairs to Buildings	167	6,394	...	...
	A A	New Roads	167	2,142	...	...
	B B	Repairs to Roads	167	13,861	...	...
	C C	Miscellaneous—New Works	168	40,566	...	...
	D D	Miscellaneous—Repairs	168	7,999	...	...
		Incorporated Local—				
	E E	New Buildings	169	31,524	...	...
	F F	Repairs to Buildings	169	21,100	...	...
	G G	New Roads	170	222,123	...	...
	H H	Repairs to Roads	170	567,578	...	...
	I I	Miscellaneous—New Works	171	50,649	...	...
	J J	Miscellaneous—Repairs	171	32,760	...	...
TOTAL					627,124	6,208,752

K.—Buildings and Roads.

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

NO. 61.—ABSTRACT ACCOUNT

INDIA, GENERAL.

HEADS OF REVENUE.	No. of Items.	INDIA, GENERAL.									
		DIRECTOR-GENERAL, MILITARY WORKS.			RAJPU- TANA AND C. L.	RAJPU- TANA.	CENTRAL INDIA. *	COORG.			Mysore.
		Mili- tary.	Civil.	TOTAL.	Mili- tary.	Civil.	Civil.	Mili- tary.	Civil.	TOTAL.	Civil.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.											
Rents of buildings	1	29,164	127	29,291	449	903	943	...	92	92	...
Sales of buildings	2	6,935	...	6,935	...	77	120	...	...	...	...
" barrack furniture	3	682	...	682	19	...	...	...	...	...	...
" tools and plant	4	488	...	488	...	3	76	...	44	44	...
" produce	5	445	13	458	...	48	7	...	...	...	...
" old materials	6	2,056	124	2,180	18	...	2	...	35	35	...
Value of materials from old buildings	7	2,187	...	2,187	2	...	...	...	...	...	...
Unclaimed deposits	8	1	...	1	...	...	16	...	10	10	...
Water-rates	9	111	...	111	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	10	1,754	106	1,860	...	2	67	...	14	14	...
Recoveries of advances made in England	11	4	...	4	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	12	...	...	...	...	...	...	...	...	...	...
	13	43,827	370	44,197	488	1,033	1,231	...	195	195	...
PROVINCIAL AND INCORPORATED LOCAL											
Fund Receipts, as per Account No. 61A, page 148	14	...	...	...	...	4	317	...	2,442	2,442	...
TOTAL	15	43,827	370	44,197	488	1,037	1,548	...	2,637	2,637	...

HEADS OF REVENUE.	No. of Items.	CENTRAL PROVINCES.			BURMA.						ASSAM.		
		Mili- tary.	Civil.	TOTAL.	Military.		Civil.		TOTAL.		Mili- tary.	Civil.	TOTAL.
					Upper.	Lower.	Upper.	Lower.	Upper.	Lower.			
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.													
Rents of buildings	1	14	...	14	1,882	67	1,772	600	3,654	667	298	...	298
Sales of buildings	2	...	...	...	20	33	149	...	169	33	...	...	...
" barrack furniture	3	...	...	...	10	18	...	...	10	18	4	...	4
" tools and plant	4	...	...	...	...	...	(a)168	...	168	...	...	...	...
" produce	5	5	...	5	...	...	8	...	8	...	...	...	...
" old materials	6	...	...	...	...	15	23	...	23	15	...	...	...
Value of materials from old buildings	7	7	...	7	20	...	85	...	105	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	2	...	2	...	...	...	...
Water-rates	9	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	10	...	...	...	1	...	73	...	74	...	...	...	...
Recoveries of advances made in England	11	...	...	...	...	...	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	12	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	13	26	...	26	1,933	133	2,280	600	4,213	733	302	...	302
PROVINCIAL AND INCORPORATED LOCAL													
Fund Receipts, as per Account No. 61A, page 148	14	...	14,862	14,862	...	...	4,905	14,356	4,905	14,356	...	17,111	17,111
TOTAL	15	26	14,862	14,888	1,933	133	7,185	14,956	9,118	15,089	302	17,111	17,413
					2,066		22,141		24,207				

(a) Includes Rx. 7 on account of Civil Officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1891-92.

AND POLITICAL.

No. of Items.	HYDERABAD.			PORT BLAIR.			BALUCHISTAN 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	...	3	3	...	...	...	...	1,464	1,464	29,613	3,532	33,145
2	...	45	45	...	...	...	...	...	...	6,935	242	7,177
3	...	...	...	...	...	...	...	...	...	701	...	701
4	...	...	...	...	...	...	...	50	50	488	173	661
5	...	...	...	...	...	...	...	...	...	445	68	513
6	...	...	...	...	...	...	...	100	100	2,074	261	2,335
7	...	...	...	...	...	...	...	...	...	2,189	...	2,189
8	...	...	...	...	...	...	...	...	...	1	26	27
9	...	...	...	...	...	...	...	...	...	111	...	111
10	...	...	...	...	...	...	...	51	51	1,754	240	1,994
11	...	...	...	...	...	...	...	...	...	4	...	4
12	...	*23	*23	...	...	...	...	...	...	...	23	23
13	...	71	71	...	...	...	...	1,665	1,665	44,315	4,565	48,880
14	...	...	...	...	...	...	...	...	...	...	2,763	2,763
15	...	71	71	...	...	...	...	1,665	1,665	44,315	7,328	51,643

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	15	36	51	6	...	6	460	3,092	3,552	143	...	143	1,513	...	1,513	34,011	9,032	43,043
2	...	...	...	...	...	...	...	1,000	1,000	...	...	...	...	...	...	6,988	1,391	8,379
3	...	...	...	...	...	...	...	14	14	...	...	...	56	...	56	803	...	803
4	...	2	2	...	...	...	...	7	7	...	...	...	...	...	...	488	336	824
5	...	...	...	29	...	29	5	...	5	1	...	1	28	...	28	513	76	589
6	7	...	7	...	...	...	6	218	224	12	...	12	73	...	73	2,187	502	2,689
7	...	...	...	...	...	...	38	2	40	29	...	29	...	...	...	2,283	87	2,370
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	28	29
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	111	...	111
10	...	...	...	4	...	4	200	12	212	...	...	...	446	...	446	2,405	325	2,730
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	4
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	23
13	22	38	60	39	...	39	723	4,317	5,040	185	...	185	2,116	...	2,116	49,794	11,800	61,594
14	...	81,966	81,966	...	86,950	86,950	...	61,531	61,531	...	116,034	116,034	...	126,045	126,045	...	526,523	526,523
15	22	82,004	82,026	39	86,950	86,989	723	65,848	66,571	185	116,034	116,219	2,116	126,045	128,161	49,794	538,323	588,117

ADD—RECEIPTS IN ENGLAND:—

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

Fees and caution-money from Students

Sale of provisions, farm produce, &c.

£ 24,380

" 2,817

27,197

11,810

EXCHANGE ON RECEIPTS IN ENGLAND

Rx

11,810

Civil Officers' figures.

GRAND TOTAL

49,794

577,330

627,124

K.—Buildings and Roads.

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

	INDIA.		Central India.	Central Provinces.	BURMA.		Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Coorg.	Rajputana.			Upper.	Lower.							
PROVINCIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
By PUBLIC WORKS DEPARTMENT.													
Rents of buildings	...	...	...	1,192	...	6,655	1,311	4,197	1,467	1,152	4,384	9,206	29,564
Sales of buildings	...	...	...	148	...	119	419	939	171	12	1,946	218	3,972
" tools and plant	...	...	...	158	...	21	1,378	1,451	69	341	3,006	240	6,664
" produce	...	...	...	21	...	5	4	119	1,289	2,971	149	925	5,483
" old materials	...	...	...	159	...	45	45	661	500	484	503	1,359	3,816
Value of materials from old buildings	...	...	...	17	...	4	5	1,335	2	294	107	124	1,888
Rents from Strand Bank, Maidan, etc.	...	...	...	...	...	...	...	4,985	...	...	...	...	4,985
Receipts from P. W. Workshops	...	...	...	...	...	...	...	...	8,320	...	310	...	8,630
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	...	2,374	...	...	...	2,374
Tolls on roads	...	...	...	967	...	...	...	...	...	...	...	55,918	56,885
Ferry receipts	...	...	...	2,369	...	...	1,199	...	1,253	...	...	...	4,821
Unclaimed deposits	...	...	...	...	...	...	1	1	...	5	232	21	260
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	...	2,347	2,347
Fines, refunds, and miscellaneous	...	...	...	183	...	245	74	2,398	617	570	3,651	4,407	12,205
TOTAL	...	...	...	5,214	...	7,094	4,436	16,086	16,062	5,829	14,348	74,825	143,894
By CIVIL DEPARTMENT.													
Rents of buildings	...	...	...	...	...	...	...	...	...	3,150	...	...	3,150
Sales of buildings, etc.	...	...	...	...	...	...	...	...	...	1,997	...	...	1,997
" produce	...	...	...	...	...	...	...	...	2,294	...	...	...	2,294
" old materials	...	...	...	...	...	...	...	...	...	268	...	...	268
Tolls on roads	...	...	...	100	...	...	...	...	...	7,614	...	...	7,714
Ferry receipts	...	...	...	1,201	...	...	2,204	24,201	61,714	19,480	...	...	108,800
Miscellaneous	...	...	...	4	...	...	...	2	31	91	204	76	408
Fees on masonry graves, etc.	...	...	...	73	...	65	...	238	290	257	332	198	1,453
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...
Contribution	...	...	...	...	...	...	...	...	...	1,341	...	...	1,341
TOTAL	...	...	...	1,378	...	65	2,204	24,441	64,329	32,857	1,877	274	127,425
TOTAL PROVINCIAL	...	...	...	6,592	...	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
INCORPORATED LOCAL.													
By PUBLIC WORKS DEPARTMENT.													
Rents of buildings	...	...	...	...	...	...	40	...	272	...	...	...	312
Sales of buildings	...	...	...	...	...	...	2	...	2	...	...	...	4
" tools and plant	...	...	...	...	...	...	...	...	68	...	...	...	68
" produce	...	4	...	...	...	...	1	...	495	...	491	...	991
" old materials	2	...	...	...	...	2	9	...	135	539	...	...	233
Value of materials from old buildings	...	...	...	...	...	...	...	...	24	...	...	...	24
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	120	...	29	113	34	...	206
TOTAL	2	4	...	...	...	2	172	...	1,025	198	525	...	1,928
By CIVIL DEPARTMENT.													
Rents of buildings	...	...	...	1	...	...	...	160	...	539	...	216	916
Sales of buildings, etc.	...	...	...	25	...	...	...	43	...	65	580	91	804
" old materials	...	...	...	123	...	...	...	51	...	118	609	...	901
" produce, etc.	...	...	...	...	153	...	...	...	...	...	1,000	...	1,153
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	...	...
Canal and Ferry receipts	2,440	...	...	5,799	4,752	7,107	10,220	37,285	...	14,616	94,075	16,487	225,763
Miscellaneous	...	...	317	1,356	...	88	79	91	654	220	2,321	170	5,296
Arboriculture	...	...	...	588	...	...	...	...	3,821	7,089	...	...	11,498
Toll on Steamers	...	...	...	...	...	...	...	...	1,059	...	...	...	1,059
Contribution	...	...	...	378	...	...	...	3,757	...	...	1,699	...	5,834
Fines	...	...	...	...	...	...	...	52	...	...	...	...	52
TOTAL	2,440	...	317	8,270	4,905	7,195	10,299	41,439	5,534	22,647	99,284	50,946	253,276
TOTAL LOCAL	2,442	4	317	8,270	4,905	7,197	10,471	41,439	6,559	22,845	99,809	50,946	255,204
GRAND TOTAL as per Abstract Account No. 61	2,442	4	317	14,862	4,905	14,356	17,111	81,966	86,950	61,531	116,034	126,045	526,523

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1891-92.

IMPERIAL.	INDIA—GENERAL AND POLITICAL.									Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Director General, Military Works.	Raj- putana.	Central India.	Coorg.	Mysore.	Hyder- abad.	Port Blair.	Baluchis- tan Agency.	TOTAL.		Upper.	Lower.							
MILITARY WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works (62C) . . .	447,918	...	...	...	...	...	...	...	447,918	...	88,820	7,719	1,874	1,216	...	6,267	2,149	6,985	562,948
Repairs (62D) . . .	254,526	5,641	...	10	...	...	...	...	259,577	268	10,092	8,560	6,094	2,408	505	8,269	4,209	9,688	309,766
Establishment . . .	210,599	778	...	2	...	...	...	...	211,379	62	20,666	3,694	1,769	692	118	2,900	1,329	3,991	246,600
Tools and Plant . . .	7,700	40	...	...	...	...	...	...	7,830	4	1,348	240	115	45	7	176	86	227	10,078
Suspense . . .	6,162	—106	...	...	...	...	...	...	6,076	...	...	...	...	...	...	2,024	...	—244	7,856
Profit and Loss . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Barrack furniture, including repairs and establishment .	927,015	5,753	...	12	...	...	...	...	932,780	334	120,926	20,219	9,852	4,361	630	19,636	7,863	20,647	1,137,248
	67,230	1,029	...	...	...	...	21	...	68,280	...	4,098	2,034	102	...	...	635	...	2,121	77,270
TOTAL .	994,245	6,782	...	12	...	...	21	...	1,001,060	334	125,024	22,253	9,954	4,361	630	20,271	7,863	22,768	1,214,518
<i>Deduct—Outlay in England & Exchange</i> . . .	7,690	...	...	...	...	...	...	...	7,690	...	...	...	...	...	...	1,658	...	1,034	10,382
	3,340	...	...	...	...	...	...	...	3,340	...	...	...	...	...	...	720	...	449	4,509
NET INDIA—MILITARY WORKS	983,215	6,782	...	12	...	...	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627
											147,277								
CIVIL WORKS.																			
<i>Civil Buildings—</i>																			
New Works (62E) . . .	16,623	1,400	1,226	1,472	...	2,088	310	24,582	47,701	2,917	95,839	247	230	58,244	7,261	8,786	2,722	14,240	238,196
Repairs (62F) . . .	4,929	1,491	1,081	630	...	563	2,873	18,620	30,187	271	11,825	...	668	11,962	4,685	8,244	414	8,115	76,371
<i>Communications—</i>																			
New Works (62G) . . .	...	10,853	2,018	3,140	...	...	...	18,407	31,418	...	127,444	1,017	24,301	...	...	6,379	...	...	193,559
Repairs (62H) . . .	...	10,455	9,696	7,423	...	...	...	10,541	38,115	...	31,410	1,511	297	...	...	943	...	...	72,276
<i>Mis. P. Improvements—</i>																			
New Works (62I) . . .	...	...	...	140	...	...	...	10,588	10,728	97	5,563	13,858	...	270	...	...	...	1,397	31,913
Repairs (62J) . . .	...	...	...	156	...	...	...	107	263	...	1,324	...	...	...	...	...	...	497	2,084
TOTAL WORKS AND REPAIRS	21,552	24,199	14,021	12,961	...	2,651	3,183	82,845	161,412	3,285	273,405	16,633	25,505	70,476	11,946	24,352	3,136	24,249	614,399
Establishment . . .	4,957	4,139	9,385	3,188	...	610	1,375	18,064	42,618	947	50,193	1,184	5,866	10,690	2,740	5,417	721	5,027	125,403
Tools and Plant . . .	323	2,370	626	483	...	40	...	1,170	5,017	48	8,217	75	383	800	179	323	47	316	15,405
Suspense . . .	(a) 5,690	...	360	361	...	864	...	1,173	8,448	...	—1,739	—4,968	605	—1,387	...	698	...	...	1,657
Profit and Loss . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL .	32,522	30,708	24,392	16,998	...	4,165	4,558	104,152	217,495	4,280	330,076	12,924	32,359	80,579	14,865	30,790	3,904	29,592	756,864
<i>Deduct—Outlay in England & Exchange</i> . . .	(a) —56	...	337	125	...	...	...	5,467	5,883	...	...	4,635	...	6,160	...	71	2	...	16,751
	(a) —25	...	146	59	...	...	...	2,374	2,554	...	...	2,013	...	2,675	...	31	1	...	7,274
<i>Charges incurred on ac- count of the Indo-Euro- pean Tel. Dept. by Bom- bay P. W. Dept.</i> . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	971	971
NET INDIA—IMPERIAL CIVIL WORKS, carried forward	32,603	30,708	23,909	16,804	...	4,165	4,558	96,311	209,058	4,280	330,076	6,276	32,359	71,744	14,865	30,688	3,901	28,621	731,868
TOTAL MILITARY WORKS carried forward . . .	983,215	6,782	...	12	...	...	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627

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

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

	INDIA—GENERAL AND POLITICAL.									Central Provinces.	BURMA.		Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Director General, Military Works.	Raj- putana.	Central India.	Coorg.	Mysore.	Hyder- abad.	Port Blair.	Balu- chistan Agency.	TOTAL.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.	Rx.							
MILITARY WORKS Brought forward	983,215	6,782	...	12	...	...	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627
IMPERIAL CIVIL WORKS IN INDIA, BROUGHT FORWARD	32,603	30,708	23,909	16,804	...	4,165	4,558	96,311	209,058	4,280	330,076	6,276	32,359	71,744	14,865	30,688	3,901	28,621	731,868
Expenditure by Civil Officers from Imperial Funds as per Account No. 62A, page 151	...	837	...	...	503	...	...	6,010	7,356	...	...	...	...	...	...	...	...	...	7,350
Provincial and Incorporated Local Funds Ex- penditure as per Account No. 62B, page 152.	...	1,295	628	2,907	...	...	...	...	4,830	232,738	14,247	307,870	159,432	829,157	702,853	444,322	764,854	652,573	4,112,876
TOTAL CIVIL WORKS	32,603	32,840	24,537	19,711	503	4,165	4,558	102,321	221,238	237,018	344,323	314,146	191,791	900,901	717,718	475,010	768,755	681,194	4,852,094
											658,469								
GRAND TOTAL, INDIA	1,015,818	39,622	24,537	19,723	503	4,165	4,579	102,321	1,211,268	237,352	469,347	336,399	201,745	905,262	718,348	492,903	776,618	702,479	6,051,721

ADD—EXPENDITURE IN ENGLAND:—

MILITARY WORKS—Stores for India
CIVIL WORKS—

Royal Indian Civil Engineering College, Cooper's Hill—

Salaries of President, Professors, etc., wages of servants, provisions, and contingent expenses, and refund of caution-money to students

Cost of alterations to the College buildings

Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal

Indian Engineering College

Passage to India of officers on appointment

Furlough pay and allowances of Military Officers in the Public Works Department

Absentee allowances of Civil Officers in the Public Works Department

Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in England

Remuneration for professional services rendered in connection with the Bombay Graving Dock Scheme and salary and expenses of an Inspector of lighthouses, etc.

Stores for India

TOTAL CIVIL WORKS

EXCHANGE ON PAYMENTS IN ENGLAND

GRAND TOTAL, MILITARY AND CIVIL WORKS

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	ENGLAND.	EXCHANGE.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Military Works	1,199,627	...	...	1,199,627	10,382	4,509	1,214,518
Civil Works	739,218	2,461,115	1,651,761	4,852,094	99,103	43,037	4,994,234

**No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS
by CIVIL DEPARTMENT.**

IMPERIAL.	INDIA, GENERAL AND POLITICAL.			
	Rajputana.	Mysore.	Baluchistan.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
CIVIL WORKS—				
Civil Buildings—				
New works (62W)	...	...	2,467	2,467
Repairs (62WI)	...	...	1,489	1,489
Communications—				
New works (62WII)	...	...	648	648
Repairs (62X)	239	503	282	1,024
Miscellaneous Public Improvements—				
New works (62XI)	214	...	560	774
Repairs (62XII)	233	...	...	233
Total Works and Repairs	686	503	5,446	6,635
Establishment	151	...	273	424
Contingencies	...	...	291	291
TOTAL IMPERIAL <i>Rx.</i>	837	503	6,010	7,350

NO. 62B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

PROVINCIAL. CIVIL WORKS. BY PUBLIC WORKS DEPARTMENT.	RAJPUTANA.			Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.		Upper.	Lower.							
Civil Buildings—													
New Works (62K)	...	...	...	49,308	...	99,316	11,020	107,082	68,304	114,256	151,768	134,292	735,346
Repairs (62L)	...	...	...	5,802	...	13,526	6,080	49,499	32,328	23,224	19,436	35,081	184,952
Communications—													
New Works (62M)	...	...	...	57,179	...	15,932	20,600	55,374	33,581	28,178	33,541	41,149	285,534
Repairs (62N)	...	...	...	41,136	...	59,049	30,512	62,756	90,166	80,319	13,765	85,365	460,068
Miscellaneous Public Improvements—													
New Works (62O)	...	...	...	7,349	...	557	2,463	5,952	109,376	5,939	812	2,485	135,533
Repairs (62P)	...	...	...	5	...	1,090	40	6,675	752	4,595	1,697	3,391	18,243
TOTAL WORKS AND REPAIRS	...	...	...	160,779	...	186,470	70,721	287,308	335,107	256,511	221,019	301,763	1,819,678
Establishment	...	...	...	34,877	...	37,249	32,449	76,450	73,495	57,426	42,902	90,982	445,821
Tools and Plant	...	...	...	4,046	...	3,615	2,239	3,282	2,216	3,545	2,002	6,764	27,709
Profit and Loss	...	...	...	...	...	61	...	...	...	...	114	...	175
Suspense	...	...	...	—504	...	6,633	—410	20,980	—4,781	7,895	5,639	—3,556	31,896
TOTAL	...	...	...	199,198	...	234,028	104,990	388,020	406,037	325,377	271,676	398,953	2,345,299
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Y)	...	...	...	...	...	...	...	...	669	...	3,297	...	3,966
Repairs (62Z)	...	...	...	...	...	...	...	779	4,796	...	819	...	6,394
Communications—													
New Works (62A A)	...	...	...	...	...	...	...	...	800	...	1,282	...	2,142
Repairs (62B B)	...	...	...	...	...	...	...	5,074	3,611	...	5,176	...	13,861
Miscellaneous Public Improvements—													
New Works (62C C)	...	...	...	...	...	...	...	...	8,044	...	31,431	1,091	40,566
Repairs (62D D)	...	...	...	...	...	...	...	460	7,328	...	145	66	7,999
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	6,313	25,308	...	42,150	1,157	74,928
Establishment	...	...	...	35	...	...	67	...	5,342	1,810	...	...	7,254
Tools and Plant	...	...	...	...	...	...	...	...	295	...	...	...	295
Miscellaneous	...	...	...	...	...	37,867	2,443	8,210	1,754	2,032	...	1,053	53,359
TOTAL	...	...	...	35	...	37,867	2,510	14,523	32,699	3,842	42,150	2,210	135,836
TOTAL PROVINCIAL	...	...	...	199,233	...	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
INCORPORATED LOCAL. CIVIL WORKS. BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62Q)	4	...	...	165	...	109	114	...	11,849	10,221	700	6,401	29,563
Repairs (62R)	5	...	...	...	...	147	153	...	5,457	8,706	...	309	14,777
Communications—													
New Works (62S)	16	...	928	12,285	974	10,054	21,017	...	70,858	12,815	7,884	38,185	175,016
Repairs (62T)	724	...	1,087	2,850	192	6,341	21,327	...	70,442	47,301	2,615	58,066	210,951
Miscellaneous Public Improvements—													
New Works (62U)	...	...	255	8	754	4,878	3,042	...	94	6,019	97	2,217	18,264
Repairs (62V)	...	...	28	33	...	1,725	1,657	...	1,928	4,622	...	339	10,332
TOTAL WORKS AND REPAIRS	749	...	2,298	15,347	1,920	23,254	47,310	...	160,628	90,584	11,296	105,517	458,908
Establishment	76	...	575	...	440	5,278	4,595	...	39,480	12,041	2,584	13,009	78,078
Tools and Plant	11	...	34	...	29	259	...	...	1,496	1,194	...	1,571	5,207
Suspense	...	...	...	...	...	...	...	...	...	...	...	—2	—2
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	9	9
TOTAL	836	...	2,907	15,347	2,389	28,791	51,905	...	201,604	103,298	15,074	120,044	542,195
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62EE)	...	74	...	61	97	...	...	6,061	4,340	...	14,776	6,113	31,524
Repairs (62FF)	56	415	...	89	...	31	...	951	6,641	...	7,540	5,377	21,100
Communications—													
New Works (62GG)	...	11	...	703	4,107	2,365	...	126,702	5,701	...	67,258	15,276	222,123
Repairs (62HH)	...	31	...	11,583	814	2,432	...	221,781	31,504	...	254,604	44,829	567,578
Miscellaneous Public Improvements—													
New Works (62II)	...	64	...	806	5,606	453	...	4,378	493	...	11,124	27,725	50,649
Repairs (62JJ)	403	5	...	1,010	714	582	...	1,629	282	...	15,125	13,010	32,760
TOTAL WORKS AND REPAIRS	459	600	...	14,234	11,338	5,863	...	361,502	48,961	...	370,427	112,330	925,734
Establishment	...	24	...	3,456	389	1,097	...	60,618	11,136	861	61,539	10,643	158,763
Tools and Plant	...	...	...	194	72	47	...	2,834	1,577	...	3,920	698	9,342
Miscellaneous	...	4	...	254	59	177	27	1,660	839	10,944	68	1,695	13,727
TOTAL	459	628	...	18,158	11,858	7,184	27	426,614	62,513	11,805	435,954	134,366	1,108,366
TOTAL INCORPORATED LOCAL	1,295	628	2,907	33,505	14,247	35,975	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
GRAND TOTAL AS PER ABSTRACT ACCOUNT NO. 62	1,295	628	2,907	232,738	14,247	307,870	159,432	829,157	702,853	444,322	764,854	652,573	4,112,876

Includes Rx. 3,212 on account of refund of ferry receipts.

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

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.																									
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		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.	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.	Mobilization 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	39,617	27,966	...	53,048	14,917	4,587	28,723	20	84	4,698	33	37,448	2,787	29,006	21,692	17,318	2,273	4,289	68,805	12,372	14,098	10,989	56,152	451,222	3,304	447,918
Rajputana and Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	357	...	...	...	...	357	357	...
Upper Burma	26,589	...	...	...	...	12,093	...	...	...	...	...	34,224	...	148	8,728	4	...	...	6,978	56	...	...	...	88,820	...	88,820
Lower Burma	7,127	...	...	...	...	...	...	...	...	...	...	48	...	...	5	12	...	...	233	304	...	...	...	7,719	...	7,719
Assam	...	...	...	...	...	...	...	...	...	...	...	562	...	...	271	...	...	713	328	...	...	...	...	1,874	...	1,874
Bengal	...	...	...	...	...	...	...	...	...	...	...	1,187	...	...	...	23	...	...	6	...	...	...	...	1,216	...	1,216
Punjab	...	...	...	...	...	...	...	...	...	652	990	298	...	...	...	1,712	...	...	2,350	265	...	...	...	6,267	...	6,267
Madras	1,166	...	443	42	...	385	...	...	...	...	...	131	...	...	100	76	...	...	...	...	...	...	...	2,191	42	2,149
Bombay	...	...	...	235	1,050	...	...	...	...	...	...	1,456	...	...	...	...	68	...	2,882	1,302	...	...	...	6,993	8	6,985
TOTAL	74,199	27,966	443	53,325	15,967	17,065	28,723	20	84	5,650	1,023	75,354	2,787	29,154	30,786	18,993	2,341	5,002	81,939	14,299	14,098	10,989	56,152	566,6598	3,711	562,948

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

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, hill stations or lines of Military communication.	General Cantonment Works.	Cantonment Roads.	Fortifications.	Dockyard or Naval.	Public Works.	Medical.	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.	Rx.	Rx.
Director-General, Military Works	57,404	10,346	...	...	4,180	2,254	549	...	1,366	357	7,890	14,905	1,136	8,037	6,494	17,169	1,126	18,333	57,933	...	15,273	1,550	10,241	...	266,593	12,067	254,526
Rajputana and Central India	1,664	778	239	106	...	...	...	...	169	...	737	216	...	...	143	111	...	...	509	...	...	...	319	...	5,041	...	5,041
Coorg	...	...	...	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	10
Central Provinces	...	...	...	...	...	...	...	...	...	...	122	...	...	...	...	80	...	60	...	...	...	...	6	...	268	...	268
Upper Burma	2,585	...	722	...	...	...	547	...	...	...	1,804	191	...	10	951	387	...	...	2,348	...	528	...	...	19	10,092	...	10,092
Lower Burma	4,448	...	...	...	...	...	244	...	...	...	1,471	181	20	52	314	6	...	...	1,286	...	450	...	...	94	8,566	...	8,566
Assam	...	...	...	...	...	165	...	...	...	...	1,193	229	...	...	368	...	...	3,085	887	...	162	...	...	...	6,094	...	6,094
Bengal	...	...	...	...	...	...	...	...	...	...	440	94	...	40	430	337	...	...	126	452	489	...	...	...	2,408	...	2,408
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...	118	306	...	93	...	...	...	535	30	505
Punjab	96	...	...	...	...	...	...	...	286	391	1,435	...	...	48	37	551	193	3,271	1,128	...	833	...	...	...	8,269	...	8,269
Madras	85	332	580	...	109	28	350	5	...	9	746	394	57	...	338	357	35	555	222	...	184	...	...	...	4,386	87	4,299
Bombay	1,844	1,742	...	...	27	...	107	...	131	...	903	...	6	204	513	1,146	74	72	2,531	...	88	...	...	...	9,688	...	9,688
TOTAL	68,126	13,198	1,541	106	4,326	2,447	1,797	5	1,952	757	16,796	16,210	1,219	8,441	9,588	20,462	1,428	25,494	67,276	452	18,100	1,550	40,566	113	321,950	12,184	309,766

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

PROVINCES.		Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceroyal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residences and Agencies.	Land Revenue.	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.	
Director-General, Works	Military	...	...	...	...	107	...	...	...	...	...	...	...	...	...	...	16,554	...	...	...	...	...	4	...	16,665	42	16,623	
Rajputana		...	...	...	...	290	21	...	...	...	462	2	...	...	57	81	189	2,139	99	...	...	155	39	...	3,534	2,134	1,400	
Central India		...	...	61	...	321	1	...	...	36	256	...	...	234	13	...	248	301	16	56	...	88	2,041	...	3,672	2,446	1,226	
Coorg		1	...	...	...	51	...	...	...	...	...	...	...	...	411	423	...	145	117	35	...	...	292	...	1,475	3	1,472	
Hyderabad		...	...	...	...	126	236	...	...	1,709	...	...	...	...	...	...	5	...	...	12	...	...	...	...	2,088	...	2,088	
Port Blair		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	310	...	310	...	310	
Baluchistan Agency		...	...	...	...	45	16	...	57	...	15,612	...	...	...	...	3,806	22	259	1,228	1,512	...	1,840	185	...	24,582	...	24,582	
Central Provinces		...	...	...	...	382	2,535	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,917	...	2,917	
Upper Burma		...	...	...	...	1,083	1,587	...	...	1,507	...	...	...	...	...	15,522	4,211	32,857	17,233	2,444	...	...	19,395	...	95,839	...	95,839	
Lower Burma		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	247	247	...	247
Assam		...	...	...	...	131	107	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	239	...	239	
Bengal		...	71	1,013	283	2,028	2,144	39,413	60	...	2,928	...	106	...	...	...	470	...	...	...	52	...	12,676	...	58,244	...	58,244	
N.-W. Provinces and Oudh		...	...	4,519	...	1,261	1,095	107	...	...	...	...	...	30	...	...	...	...	...	...	...	...	...	249	7,261	...	7,261	
Punjab		...	...	...	...	1,325	545	14,457	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,547	...	8,874	88	8,786
Madras		...	391	...	...	638	1,493	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,722	...	2,722	
Bombay		81	8,564	...	621	1,122	364	...	440	...	1,504	...	...	...	106	...	...	271	1,011	141	...	...	15	...	14,240	...	14,240	
TOTAL		82	9,226	5,593	904	8,910	10,144	40,977	557	3,252	20,762	2	106	265	587	19,832	21,699	35,972	19,704	4,200	52	2,083	37,504	496	242,909	4,713	238,196	

GOVERNMENT OF INDIA, FOR THE YEAR 1891-92.

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

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PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceroyal 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 General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	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	...	...	...	...	...	45	30	...	27	...	...	...	...	...	...	31	4,815	...	...	...	...	...	59	5,007	78	4,929
Rajputana	...	...	...	...	...	54	82	...	...	537	23	...	...	...	278	56	103	38	59	...	...	229	32	1,491	...	1,491
Central India	...	...	...	64	...	94	103	...	400	194	23	...	...	—310	38	19	54	250	18	39	...	168	898	2,052	971	1,081
Coorg	...	94	...	...	...	14	...	...	228	...	...	40	...	...	59	2	15	14	63	...	...	50	76	655	25	630
Hyderabad	...	...	...	...	...	218	34	...	259	...	...	...	...	...	...	...	52	...	...	...	...	...	...	563	...	563
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,873	2,873	...	2,873
Baluchistan Agency	392	...	...	...	...	93	883	...	...	6,797	...	381	...	...	434	898	37	1,103	3,802	2,072	...	5,315	—3,587	18,620	...	18,620
Central Provinces	...	...	...	...	...	225	46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	271	...	271
Upper Burma	...	...	...	...	...	312	115	...	598	...	...	...	...	...	...	1,651	215	737	5,322	67	...	...	2,808	11,825	...	11,825
Assam	...	...	...	...	...	312	339	...	...	...	...	...	...	17	...	...	...	...	...	...	...	...	...	668	...	668
Bengal	...	...	715	2,079	650	1,646	822	5,991	...	—4	...	29	78	...	...	...	...	...	...	...	502	...	51	12,649	687	11,962
N.-W. Provinces and Oudh	52	60	...	2,410	...	1,461	410	...	171	...	...	5	...	116	...	...	...	...	...	...	...	...	...	4,685	...	4,685
Punjab	...	...	...	...	...	1,525	583	5,292	...	...	...	...	...	...	...	...	...	...	...	...	...	...	844	8,244	...	8,244
Madras	...	...	—820	...	...	834	400	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	414	...	414
Bombay	...	114	3,082	6	350	1,092	1,919	...	...	423	...	85	...	...	...	1	...	346	164	...	...	...	533	8,115	...	8,115
TOTAL	444	268	2,977	4,550	1,000	7,925	5,766	11,283	1,683	7,947	46	540	78	—177	809	2,653	5,291	2,488	9,428	2,178	592	5,762	4,587	78,132	1,761	76,371

FINANCE AND REVENUE ACCOUNTS OF THE

No. 62G.—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	10,553	250	...	...	...	50	...	10,853	...	10,853
Central India	3,124	...	...	...	46	96	...	3,266	1,248	2,018
Coorg	2,788	...	24	...	300	...	28	3,140	...	3,140
Baluchistan Agency	80	16,367	...	...	...	1,960	...	18,407	...	18,407
Upper Burma	...	127,444*	...	...	...	...	...	127,444	...	127,444
Lower Burma	...	1,017*	...	...	...	...	...	1,017	...	1,017
Assam	...	24,301	...	...	...	...	...	24,301	...	24,301
Punjab	6,495	—117	...	...	...	...	...	6,379	...	6,379
TOTAL	192,327				346	2,106	28	194,807	1,248	193,559

Unclassified in Examiner's Account.

No. 62H.—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	10,336	742	...	...	...	183	3	11,264	809	10,455
Central India	12,091	...	...	...	232	142	...	12,465	2,769	9,696
Coorg	6,264	...	1,069	...	2	...	88	7,423	...	7,423
Baluchistan Agency	4,004	4,761	...	...	...	1,776	...	10,541	...	10,541
Upper Burma	...	31,410*	...	...	...	...	...	31,410	...	31,410
Lower Burma	...	1,511*	...	...	...	...	...	1,511	...	1,511
Assam	...	297	...	...	...	...	...	297	...	297
Punjab	943	...	...	...	...	...	...	943	...	943
TOTAL	73,428				234	2,101	91	75,854	3,578	72,276

Unclassified in Examiner's Account.

No. 62I.—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 . . .	...	...	...	...	397	...	...	...	...	3,887	4,284	4,284	...
Coorg . . .	...	...	...	...	135	...	...	...	...	12	147	7	140
Baluchistan Agency . . .	...	...	816	...	8,886	...	...	886	...	...	10,588	...	10,588
Central Provinces . . .	...	...	...	...	...	...	...	...	97	...	97	...	97
Upper Burma . . .	...	...	...	504	3,030	...	...	...	...	2,029	5,563	...	5,563
Lower Burma . . .	13,858	...	...	...	...	...	...	...	...	...	13,858	...	13,858
Bengal . . .	...	...	...	...	...	...	...	...	...	270	270	...	270
Bombay . . .	19	...	...	...	380	...	...	...	...	998	1,397	...	1,397
TOTAL . . .	13,877	...	816	504	12,828	...	...	886	97	7,196	36,204	4,291	31,913

No. 62J.—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 . . .	...	...	...	...	...	725	...	...	...	98	823	823	...
Coorg . . .	...	...	...	...	...	156	...	...	...	...	156	...	156
Baluchistan Agency . . .	...	...	...	...	...	107	...	...	...	...	107	...	107
Upper Burma . . .	...	...	...	...	...	36	...	...	...	1,288	1,324	...	1,324
Bombay . . .	2	189	...	...	...	142	...	...	...	164	497	...	497
TOTAL . . .	2	189	...	...	...	1,166	...	...	...	1,550	2,907	823	2,084

No. 62K.—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, etc.	Secretariat Offices.	Circuit houses not being Commissioners' 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 .	69	...	30	...	...	419	...	8,557	531	1,152	3,299	...	...	...	36	5,337	492	16,581	7,687	1,975	2,272	...	57	817	...	...	49,311	3	49,308
Lower Burma .	...	4	...	1,109	572	...	...	9,227	69	...	...	...	...	...	289	6,557	170	41,302	6,394	864	2,594	...	...	592	29,573	...	99,316	...	99,316
Assam .	157	...	...	...	...	...	...	684	682	...	...	...	...	...	144	2,813	...	2,000	1,659	961	201	91	184	92	1,352	...	11,020	...	11,020
Bengal .	...	72	...	...	...	124	...	2,410	443	...	15,253	295	...	36	6,222	22,936	709	13,030	7,543	26,600	11,062	716	...	871	1,866	...	111,079	3,997	107,082
N.-W. P. and Oudh .	...	...	...	...	...	2,111	...	5,107	5,021	...	15,636	1898	...	...	751	7,255	1,345	16,610	5,928	9,404	7,649	...	68	...	3,463	...	82,246	13,942	68,304
Punjab .	...	...	68	...	...	2,346	...	971	1,750	...	12,868	265	...	...	8,415	4,899	1,280	39,605	15,819	19,625	18,609	...	96	3,358	4,211	...	133,585	19,329	114,256
Madras .	136	...	10	...	...	1,215	...	5,004	112	...	28,192	386	608	...	615	42,983	1,729	5,550	7,556	20,416	25,772	7,226	109	2,308	4,083	...	154,010	2,242	151,768
Bombay .	1,490	1,556	...	...	...	2,207	...	2,834	720	...	23,360	...	1,646	...	38	9,129	770	24,891	17,980	23,824	44,419	164	230	1,464	83	...	156,805	22,513	134,292
TOTAL .	1,852	1,632	108	1,109	572	8,422	...	34,794	9,328	1,152	68,608	2,844	3,254	36	16,510	101,999	6,486	159,569	70,566	103,069	113,478	8,197	744	9,502	44,631	...	797,372	62,026	735,346

No. 62L.—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 Commissioners' Courts.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agencies.	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.	R.	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 .	...	54	...	23	...	...	...	...	311	58	256	710	...	...	...	16	1,201	538	942	702	97	84	...	...	810	...	5,802	...	5,802
Lower Burma .	...	...	543	...	340	747	...	86	947	103	...	...	...	...	28	...	2,750	1,057	1,534	876	401	158	...	...	1,133	2,823	13,526	...	13,526
Assam .	...	...	...	...	...	...	...	...	428	83	...	...	...	...	...	48	1,722	348	516	240	545	50	...	15	992	1,069	6,086	...	6,086
Bengal .	...	...	314	...	...	...	25	...	2,384	1,366	...	7,216	470	49	...	297	10,345	2,531	8,025	3,733	6,211	3,177	250	...	1,133	3,009	50,535	1,066	49,469
N.-W. P. and Oudh .	157	...	...	...	...	...	853	...	2,132	198	...	9,285	101	...	...	758	2,047	1,167	3,348	8,052	2,644	818	2	150	616	...	32,328	...	32,328
Punjab .	...	...	...	80	...	...	242	...	1,305	775	...	3,703	101	...	98	1,997	1,009	1,325	4,592	4,859	893	721	40	85	898	501	23,224	...	23,224
Madras .	...	...	147	48	...	...	...	...	3,734	132	...	2,171	432	...	25	181	402	1,522	2,020	326	1,093	2,374	45	223	1,159	3,402	19,436	...	19,436
Bombay .	...	141	538	...	...	...	242	18	2,407	260	...	9,004	...	...	623	1,477	3,181	2,962	2,518	4,206	2,250	3,363	40	149	1,139	929	35,537	456	35,081
TOTAL .	157	195	1,542	151	340	747	1,362	104	13,048	2,975	256	32,089	1,104	49	774	4,774	22,657	11,450	23,525	23,084	14,134	10,745	377	622	7,880	11,733	186,474	1,522	184,952

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 un-raised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	7,469	48,760	...	...	762	...	188	...	...	57,179	...	57,179
Lower Burma	15,932*				...	...	...	...	...	15,932	...	15,932
Assam	3,695	15,776	...	29	357	...	772	...	...	20,629	29	20,600
Bengal	42,621	13,197	...	...	...	...	131	...	...	55,949	575	55,374
North-Western Provinces and Oudh	29,568	...	...	...	2,379	...	1,654	...	...	33,601	20	33,581
Punjab	7,519	16,646	...	...	18	...	3,995	...	...	28,178	...	28,178
Madras	33,541	...	...	...	...	...	...	...	...	33,541	...	33,541
Bombay	31,335	12,682	2,248	...	...	...	47	...	...	46,312	5,163	41,149
TOTAL	281,018				3,516	...	6,787	...	...	291,321	5,787	285,534

* Unclassified in Examiner's accounts.

No. 62N.—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 un-raised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	22,126	17,788	...	...	1,040	...	182	...	...	41,136	...	41,136
Lower Burma	...	56,049*				...	...	...	...	...	56,049	...	56,049
Assam	...	7,491	18,200	1,750	...	1,454	...	1,617	...	...	30,512	...	30,512
Bengal	...	53,409	8,989	...	...	...	...	412	...	...	62,810	54	62,756
North-Western Provinces and Oudh	...	79,671	6	6	...	7,869	...	2,994	...	...	90,546	300	90,166
Punjab	...	50,899	17,183	...	...	9,021	...	3,216	...	...	80,319	...	80,319
Madras	...	13,765	...	...	...	...	...	...	...	...	13,765	...	13,765
Bombay	...	60,635	19,144	4,250	109	5	...	1,127	116	...	85,366	21	85,365
TOTAL	...	431,470				19,389	...	9,548	116	...	460,523	455	460,068

* Unclassified in Examiner's accounts.

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

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	11,204	979	...	...	15	...	12,198	4,849	7,349
Lower Burma	...	...	...	27	...	...	21	...	509	557	...	557
Assam	...	69	...	147	74	...	...	...	2,437	2,727	264	2,463
Bengal	...	...	...	373	...	904	1,228	...	4,541	7,046	1,094	5,952
North-Western Provinces and Oudh	2,144	...	...	114,758	180	...	...	...	9,831	126,913	16,937	109,976
Punjab	3,028	...	2,160	39,272	7,208	...	...	...	558	52,226	46,287	5,939
Madras	151	...	...	—188	114	...	...	...	735	812	...	812
Bombay	...	...	338	...	...	...	...	...	2,148	2,486	1	2,485
TOTAL	5,323	69	2,498	165,593	8,555	904	1,249	15	20,759	204,965	69,432	135,533

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

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	5	...	...	...	...	...	5	...	5
Lower Burma	...	...	...	26	...	282	782	...	...	1,090	...	1,090
Assam	...	...	...	40	...	...	...	...	...	40	...	40
Bengal	...	6	...	4	...	2,449	8	...	4,216	6,683	8	6,675
North-Western Provinces and Oudh	599	...	...	93	110	...	...	...	355	1,157	405	752
Punjab	344	...	3,835	220	392	...	...	...	...	4,791	196	4,595
Madras	1,531	...	...	...	81	48	...	...	37	1,697	...	1,697
Bombay	...	...	44	...	...	284	96	...	2,994	3,418	27	3,391
TOTAL	2,474	6	3,879	388	583	3,063	886	...	7,602	18,881	636	18,245

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

PROVINCES.	Postal.	Administra- tion.	Land Reve- nue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellane- ous.	GRAND TOTAL.	Deduct Out- lay from contribution.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	...	...	...	...	...	...	...	4	...	...	...	4	...	4
Central Provinces	...	...	...	...	...	...	...	...	165	...	...	...	165	...	165
Lower Burma	...	...	...	...	...	11	...	...	18	...	80	...	109	...	109
Assam	...	...	...	...	...	...	...	...	...	...	114	...	114	...	114
N.-W. P. and Oudh	...	...	...	...	67	...	...	...	5,777	25,551	52	...	31,447	19,598	11,849
Punjab	...	...	138	...	100	...	...	167	4,958	2,907	1,951	...	10,221	...	10,221
Madras	...	...	...	...	...	...	...	...	...	...	...	700	700	...	700
Bombay	...	...	...	...	...	...	...	...	4,492	1,815	...	94	6,401	...	6,401
TOTAL	...	...	138	...	167	11	...	167	15,414	30,273	2,197	794	49,161	19,598	29,563

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

PROVINCES.	Postal.	Administra- tion.	Land Reve- nue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellane- ous.	GRAND TOTAL.	Deduct Outlay from Con- tributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	...	...	...	...	...	...	...	...	5	...	...	5	...	5
Lower Burma	...	...	...	...	...	...	...	...	20	97	30	...	147	...	147
Assam	...	...	...	...	...	...	...	...	...	...	153	...	153	...	153
N.-W. P. and Oudh	...	...	...	...	110	...	...	...	2,493	2,692	241	...	5,536	79	5,457
Punjab	...	...	1,690	143	147	417	...	310	3,304	1,624	1,071	...	8,706	...	8,706
Bombay	...	...	...	...	...	...	...	...	14	242	...	53	309	...	309
TOTAL	...	...	1,690	143	257	417	...	310	5,831	4,660	1,495	53	14,856	79	14,777

No. 62S.—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.	Boat-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.
Rajputana	...	16	...	...	...	...	...	...	...	...	16	...	16
Coorg	82	...	323	...	...	506	...	7	...	10	928	...	928
Central Provinces	2	11,493	...	...	...	...	...	790	...	...	12,285	...	12,285
Upper Burma	974*				...	...	...	...	...	...	974	...	974
Lower Burma	10,054*				...	...	...	...	...	...	10,054	...	10,054
Assam	450	19,545	...	...	...	663	...	359	...	...	21,017	...	21,017
North-Western Provinces and Oudh	35,876	28,225	8,018	226	...	...	...	622	...	...	72,967	2,109	70,858
Punjab	3,394	1,172	...	...	6,291	...	...	1,958	...	...	12,815	...	12,815
Madras	6,843	...	...	...	...	...	1,091	...	...	...	7,934	50	7,884
Bombay	13,674	15,758	3,498	2,784	...	887	...	1,584	...	...	38,185	...	38,185
TOTAL	162,407				6,291	2,056	1,091	5,320	...	10	177,175	2,159	175,016

Unclassified in Examiner's accounts.

No. 62T.—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.	Boat-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.
Rajputana	480	244	...	...	...	...	...	...	...	...	724	...	724
Coorg	...	...	870	...	...	130	...	60	...	...	1,087	...	1,087
Central Provinces	280	1,576	...	...	...	...	...	...	...	27	2,856	...	2,856
Upper Burma	192*				...	...	...	...	...	...	192	...	192
Lower Burma	6,341*				...	...	...	...	...	...	6,341	...	6,341
Assam	163	19,566	...	...	...	487	...	1,111	...	...	21,327	...	21,327
North-Western Provinces and Oudh	58,742	9,684	2,200	...	...	...	...	180	...	...	70,806	364	70,442
Punjab	21,015	21,086	...	325	1,255	566	...	2,454	...	...	47,301	...	47,301
Madras	1,720	...	...	...	...	...	889	...	...	...	2,615	...	2,615
Bombay	18,876	25,852	11,252	50	...	1,699	...	331	...	...	58,066	...	58,066
TOTAL	202,126				1,255	2,882	889	4,136	...	27	211,315	364	210,951

* Unclassified in Examiner's accounts.

No. 62U.—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.	Conser-vancy.	Miscellane-ous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Coorg	...	60	...	160	...	...	...	...	35	255	...	255
Central Provinces	...	...	...	8	...	...	...	...	...	8	...	8
Upper Burma	...	641	...	...	...	...	...	...	113	754	...	754
Lower Burma	...	1,964	...	210	...	2,266	...	...	438	4,878	...	4,878
Assam	...	464	...	1,700	23	...	...	...	855	3,042	...	3,042
North-Western Provinces and Oudh	...	...	...	1,448	143	...	...	...	...	1,591	1,497	94
Punjab	2,111	...	61	2,475	1,896	...	...	21	355	6,919	...	6,919
Madras	82	...	...	15	...	...	...	...	...	97	...	97
Bombay	...	...	...	2,217	...	...	...	...	...	2,217	...	2,217
TOTAL	2,193	3,129	61	8,233	2,062	2,266	...	21	1,796	19,761	1,497	18,264

No. 62V.—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.	Miscellane-ous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Coorg	...	...	...	14	...	...	...	14	28	...	28
Central Provinces	...	...	...	33	...	...	...	...	33	...	33
Lower Burma	...	612	...	3	...	551	...	559	1,725	...	1,725
Assam	...	164	...	252	100	...	...	1,141	1,657	...	1,657
North-Western Provinces and Oudh	1,037	...	...	10	930	...	...	...	1,977	49	1,928
Punjab	228	...	999	3,025	87	...	...	283	4,622	...	4,622
Bombay	...	...	...	314	...	25	...	...	339	...	339
TOTAL	1,265	776	999	3,651	1,117	576	...	1,997	10,381	49	10,332

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

PROVINCE.	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.
Baluchistan	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 559	Rx. 55	Rx. 37	Rx. 138	Rx. ..	Rx. ...	Rx. 213	Rx. 319	Rx. ...	Rx. 1,015	Rx. 131	Rx. 2,467	Rx. ...	Rx. 2,467
TOTAL	...	...	...	...	...	559	55	37	138	...	...	213	319	...	1,015	131	2,467	...	2,467

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

PROVINCE.	Marine.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceroy Buildings and Secretariat Offices of the Government of India.	Residences for Local Government and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Baluchistan	Rx. ...	Rx. ..	Rx. 14	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 300	Rx. 540	Rx. ...	Rx. ...	Rx. 3	Rx. 14	Rx. 60	Rx. ...	Rx. ...	Rx. 102	Rx. 8	Rx. ...	Rx. 232	Rx. 216	Rx. 1,489	Rx. ...	Rx. 1,489
TOTAL	...	...	14	...	...	...	...	...	...	...	300	540	...	...	3	14	60	...	...	102	8	...	232	216	1,489	...	1,489

No. 62WII.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and OTHER WORKS of COMMUNICATIONS.

PROVINCE.	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.
Baluchistan	Rx. 313	Rx. ...	Rx. 246	Rx. ...	Rx. 84	Rx. ...	Rx. 5	Rx. 648	Rx. ...	Rx. 648
TOTAL	313	...	246	...	84	...	5	648	...	648

No. 62X.—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.
	<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	239	...	...	...	...	...	...	239	...	239
Mysore	...	...	...	...	...	...	503	503	...	503
Baluchistan	46	...	24	...	6	60	146	282	...	282
TOTAL	285	...	24	...	6	60	649	1,024	...	1,024

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

PROVINCES.	Light-houses.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	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>
Rajputana	...	...	...	...	75	...	...	...	139	214	...	214
Baluchistan	...	484	...	...	...	...	...	...	76	560	...	560
TOTAL	...	484	...	...	75	...	...	...	215	774	...	774

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

PROVINCE.	Light-houses.	Harbours.	Improvement 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	...	...	...	...	...	233	...	...	...	...	233	...	233
TOTAL	...	...	...	...	...	233	...	...	...	...	233	...	233

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

PROVINCES.	Forest.	Customs.	Treasury and Cur- rency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency.	Stamps and Sta- tionery.	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.
N.-W. Provinces and Oudh	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.	
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	...	...	246	...	...	...	...	...	404	669	...	669
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	19	3,297	...	...	246	...	...	...	...	...	404	3,966	...	3,966

No. 62Z.—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.
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	703	...	...	...	76	...	...	...	...	779	...	779
N.-W. Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,442	...	...	...	1,533	...	2	...	...	...	1,819	4,796	...	4,796
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	819	...	...	...	...	...	...	...	...	...	819	...	819
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,442	819	703	...	1,533	...	78	...	...	...	1,819	6,394	...	6,394

No. 62AA.—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.	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.
N.-W. Provinces and Oudh	...	24	100	...	641	...	...	...	...	95	860	...	860
Madras	986	...	...	...	...	296	...	...	...	...	1,282	...	1,282
TOTAL	986	24	100	...	641	296	...	...	...	95	2,142	...	2,142

No. 62BB.—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.	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.
Bengal	...	1,521	...	...	...	...	3,553	...	...	...	...	5,074	...	5,074
N.-W. Provinces and Oudh	...	...	1,086	...	26	1,771	...	...	94	...	634	3,611	...	3,611
Madras	...	5,173	...	...	...	...	4	...	...	...	...	5,176	...	5,176
TOTAL	...	6,593	1,086	...	26	1,771	3,557	...	94	...	634	13,861	...	13,861

No. 62CC.—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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
N.-W. P. and Oudh.	5	...	...	6,199	...	...	...	...	1,840	8,044	...	8,044
Madras	221	...	...	21,544	9,666	...	...	...	...	31,431	...	31,431
Bombay	...	...	...	1,091	...	...	...	...	...	1,091	...	1,091
TOTAL	226	...	...	28,834	9,666	...	...	...	1,840	40,566	...	40,566

No. 62DD.—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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	...	...	...	360	...	...	...	100	460	...	460
N.-W. Provinces and Oudh	30	...	...	494	...	...	...	...	6,804	7,328	...	7,328
Madras	145	...	...	...	...	...	...	...	...	145	...	145
Bombay	...	...	...	66	...	...	...	...	...	66	...	66
TOTAL	175	...	...	560	360	...	...	...	6,904	7,999	...	7,999

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

PROVINCES.	Postal.	Adminis- tration.	Land Reve- nue.	Excise.	Monuments and An- tiquities.	Law and Justice.	Jails.	Police.	Educational	Medical.	Public Works.	Miscella- neous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central India	...	...	...	...	...	...	...	53	...	...	21	...	74	...	74
Central Provinces	...	...	...	...	...	...	...	...	...	...	63	...	63	...	63
Upper Burma	...	...	...	...	...	...	...	...	...	97	...	...	97	...	97
Bengal	...	541	...	...	...	...	...	...	151	350	3,297	1,722	6,061	...	6,061
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	2,714	1,275	...	351	4,310	...	4,340
Madras	...	64	...	...	...	...	...	...	3,439	5,657	2,182	3,434	14,776	...	14,776
Bombay	...	126	...	...	...	...	...	...	5,846	123	...	18	6,113	...	6,113
TOTAL	...	731	...	...	...	...	...	53	12,150	7,502	5,563	5,525	31,524	...	31,524

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

PROVINCES.	Postal.	Administra- tion.	Land Revenue.	Excise.	Political Agencies.	Monuments and Antiqui- ties.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscella- neous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	...	...	...	...	...	...	...	11	21	7	...	17	56	...	56
Central India	...	...	...	...	236	...	...	9	19	...	2	...	149	415	...	415
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	89	...	89	...	89
Lower Burma	...	...	...	...	...	...	...	...	1	9	21	...	...	31	...	31
Bengal	...	200	...	...	...	...	...	...	...	...	55	448	248	951	...	951
North-Western Prov- inces and Oudh	...	...	...	...	...	...	...	...	...	6,017	400	...	224	6,641	...	6,641
Madras	56	36	...	...	...	...	1	...	...	750	1,541	898	4,258	7,540	...	7,540
Bombay	...	54	...	...	...	...	...	...	...	5,274	36	...	13	5,377	...	5,377
TOTAL	56	290	...	...	236	...	1	9	31	12,071	2,062	1,435	4,909	21,100	...	21,100

No. 62GG.—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.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central India . . .	...	...	...	...	11	...	...	...	...	...	11	...	11
Central Provinces . . .	...	157	188	...	...	...	...	358	...	...	703	...	703
Upper Burma . . .	...	...	...	2,484	903	40	54	554	...	72	4,107	...	4,107
Lower do.	...	...	...	1,593	580	...	100	92	...	...	2,365	...	2,365
Bengal	16,383	24,016	9,834	5,052	61,001	2,976	832	2,152	850	3,006	126,702	...	126,702
North-Western Provinces and Oudh	64	975	662	430	2,313	...	...	449	...	808	5,701	...	5,701
Madras	20,114	13,383	3,666	3,156	13,725	1,019	...	177	195	* 6,823	67,258	...	67,258
Bombay	146	648	616	2,273	3,912	37	...	6,925	...	719	15,276	...	15,276
TOTAL	36,707	39,179	14,966	20,588	82,445	4,072	986	10,707	1,045	11,428	222,123	...	222,123

* Contribution.

No. 62HH.—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.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central India	31	...	...	...	...	...	...	...	...	...	31	...	31
Central Provinces	...	...	8,975	822	...	128	...	611	1,047	...	11,583	...	11,583
Upper Burma	...	...	...	620	77	...	...	50	...	61	814	...	814
Lower do.	...	...	...	1,437	605	38	211	141	...	...	2,432	...	2,432
Bengal	80,116	52,808	23,980	34,719	16,980	1,352	649	3,630	2,941	4,606	221,781	...	221,781
North-Western Provinces and Oudh	78	14,046	10,554	3,091	1,563	62	...	900	...	310	31,504	...	31,504
Madras	170,862	31,832	25,126	18,031	4,319	346	823	439	2,826	...	254,604	...	254,604
Bombay	1,948	8,674	11,480	15,054	1,456	343	...	5,843	...	31	44,829	...	44,829
TOTAL	253,035	108,260	80,115	73,774	25,000	2,269	1,683	11,620	6,814	5,008	567,578	...	567,578

No. 62II.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL 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.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central India	...	...	...	...	...	...	...	64	64	...	64
Central Provinces	...	...	140	657	3	...	...	6	806	...	806
Upper Burma	...	4,324	...	100	...	...	...	1,182	5,606	...	5,606
Lower do.	...	177	...	101	...	...	...	175	453	...	453
Bengal	172	...	...	2,615	737	...	...	854	4,378	...	4,378
North-Western Provinces and Oudh	...	...	...	...	...	...	...	493	493	...	493
Madras	511	6,236	2	2,216	28	...	...	2,131	11,124	...	11,124
Bombay	...	...	319	26,844	61	...	...	501	27,725	...	27,725*
TOTAL	683	10,737	461	32,533	829	...	...	5,406	50,649	...	50,649

No. 62JJ.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT 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.
Rajputana	...	...	...	403	...	...	...	...	403	...	403
Central India	...	...	...	...	...	...	...	5	5	...	5
Central Provinces	...	...	70	930	...	...	...	10	1,010	...	1,010
Upper Burma	...	129	...	53	...	...	...	532	714	...	714
Lower do.	...	231	...	...	...	...	...	351	582	...	582
Bengal	44	...	...	833	121	...	...	631	1,629	...	1,629
North-Western Provinces and Oudh	...	...	...	...	251	...	...	31	282	...	282
Madras	20	800	...	5,120	8	...	...	9,177	15,125	...	15,125
Bombay	...	...	35	12,522	57	...	...	396	13,010	...	13,010
TOTAL	64	1,160	105	19,861	437	...	...	11,133	32,760	...	32,760

K.—Building and Roads.
23

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section L.—Army.

Revenue *Rx.* 780,404. Expenditure *Rx.* 22,280,601.

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	...	704,202	18,257,495
" Non-Effective	63	Ditto ditto . . .	174	...	76,202	4,023,106
	63A	Detailed Account of Receipts . . .	176	780,404	...	...
	63B	Detailed Account of Charges . . .	179	22,280,601	...	...
	64	Statement of Established Strength . . .	186	...	...	...
		TOTAL .		...	780,404	22,280,601

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1892.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	£	<i>Rx.</i>	<i>Rx.</i>
	EFFECTIVE SERVICES.								
3	Regimental Pay, Allowances, and Charges	176	7,073	6,899	2,537	16,509	54	23	16,586
4	Commissariat Establishments, Supplies, and Services	176	305,674	37,168	30,513	373,355	...	...	373,355
5	Remount and Veterinary Establishments, Supplies, and Services	176	13,996	3,289	1,718	19,003	...	...	19,003
6	Clothing Establishments, Supplies, and Services	176	39,986	22,626	8,752	71,364	6,657	2,891	80,912
7	Barrack Establishments, Supplies, and Services	177	418	996	861	2,275	...	...	2,275
9	Medical Establishments, Supplies, and Services	177	6,863	15,830	5,778	28,471	...	...	28,471
10	Ordnance Establishments, Stores, and Camp Equipage	177	48,091	23,556	31,984	103,631	3,522	1,530	108,683
12	Education	177	1,203	65	55	1,323	...	...	1,323
13	Sea Transport Charges	178	1,800	1,346	2,248	5,394	24,978	10,847	41,219
14	Miscellaneous Services	178	28,265	2,802	1,308	32,375	...	...	32,375
	TOTAL EFFECTIVE SERVICES		453,369	114,577	85,754	653,700	35,211	15,291	704,202
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	178	199	27	29	255	...	...	255
17	Military Pensions to Europeans	178	13	...	451	464	...	...	464
18	Military Pensions to Natives	178	46	358	...	404	...	...	404
19	Widows' Pensions and Compassionate Allowances	178	40,196	11,668	12,736	64,600	7,306	3,173	75,079
	TOTAL NON-EFFECTIVE SERVICES		40,454	12,053	13,216	65,723	7,306	3,173	76,202
	TOTAL ARMY RECEIPTS		493,823	126,630	98,970	719,423	42,517	18,464	780,404

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.										
1	Army and Garrison Staff	179	Rx. 259,111	Rx. 127,074	Rx. 111,913	Rx. 498,098	£ ...	£ ...	Rx. ...	Rx. 498,098
2	Administrative Staff	179	99,171	48,192	44,581	191,944	...	...	...	191,944
3	Regimental Pay, Allowances, and Charges	180	4,316,574	1,389,064	1,375,826	7,081,464	...	1,018,679	442,374	8,542,517
4	Commissariat Establishments, Supplies, and Services	180	2,201,474	889,936	589,602	3,681,012	47,266	...	20,526	3,748,804
5	Remount and Veterinary Establishments, Supplies, and Services	181	175,765	63,423	56,562	295,750	...	...	...	295,750
6	Clothing Establishments, Supplies, and Services	182	171,805	56,020	19,307	247,132	189,268	...	82,192	518,592
7	Barrack Establishments, Supplies, and Services	182	133,533	57,961	48,572	240,066	...	...	...	240,066
8	Administration of Martial Law	182	22,082	8,314	7,651	38,047	...	...	...	38,047
9	Medical Establishments, Supplies, and Services	182	397,593	154,771	130,432	682,796	42,288	5,957	20,951	751,992
10	Ordnance Establishments, Stores, and Camp Equipage	183	434,856	123,622	165,838	724,316	830,247	11,217	365,416	1,931,196
11	Ecclesiastical	183	16,647	5,482	6,183	28,312	...	...	...	28,312
12	Education	183	25,343	13,689	5,171	44,203	...	...	...	44,203
13	Sea Transport Charges	184	17,409	22,639	26,262	66,310	...	261,796	113,688	441,794
14	Miscellaneous Services	184	642,964	208,693	44,729	896,386	...	3,725	1,618	901,729
15	Volunteer Corps	184	67,207	48,436	29,951	145,594	...	...	...	145,594
UNADJUSTED EXPENDITURE			8,981,534	3,217,316	2,662,580	14,861,430	1,109,069	1,301,374	1,046,765	18,318,638
TOTAL EFFECTIVE SERVICES			—61,261	6,057	—5,939	—61,143	...	...	...	—61,143
			8,920,273	3,223,373	2,656,641	14,800,287	1,109,069	1,301,374	1,046,765	18,257,495
			2,410,443							
NON-EFFECTIVE SERVICES.										
16	Rewards for Military Services	184	11,338	1,396	945	13,679	...	32	14	13,725
17	Military Pensions to Europeans	185	46,661	48,767	18,239	113,667	...	2,058,569	894,003	3,066,339
18	Military Pensions to Natives	185	357,784	248,373	116,263	722,420	...	...	...	722,420
19	Widows' Pensions and Compassionate Allowances	185	11,544	12,827	6,380	30,751	...	90,369	39,244	160,364
20	Departmental Pensions	185	29,983	14,934	15,341	60,258	...	...	...	60,258
TOTAL NON-EFFECTIVE SERVICES			457,310	326,297	157,168	940,775	...	2,149,070	933,261	4,023,106
TOTAL ARMY CHARGES . Rx.			9,377,583	3,549,670	2,813,809	15,741,062	1,109,069	3,450,444	1,980,026	22,280,601
			4,559,513							

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1892.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,114	480	377	1,971
Unclaimed Balances of Deserters and others	24	30	9	63
Hutting Money	...	2,495	156	2,651
Miscellaneous	5,935	3,894	1,995	11,824
TOTAL IN INDIA . Rx.	7,073	6,299	2,537	16,509
IN ENGLAND :				
Discharge Purchase Money			£	54
EXCHANGE ON RECEIPT IN ENGLAND			Rx.	23
			TOTAL . Rx.	16,586
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	44,242	13,848	16,354	74,444
Sale of Malt Liquor	213,353	11,514	9,557	234,424
Sale of Rum	11,067	2,706	1,341	15,114
Recoveries on account of Dairy Farms	313	20	216	549
Value of Stores issued to other Departments	2,902	1,742	...	4,644
Miscellaneous	11,233	4,322	2,305	17,860
Recoveries on account of Table Money, &c., in Inland Steamers	97	287	4	388
Cattle Farms	2,794	18	...	2,812
Receipts on account of Kheddass	11,950	...	...	11,950
Sale of Transport Cattle	4,096	1,361	149	5,606
Sale of Ambulance Cattle	...	...	3	3
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	3,595	1,329	556	5,480
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	32	21	28	81
TOTAL . Rx.	305,674	37,168	30,513	373,355
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	7,748	47	...	7,795
Sale of Regimental Cast Horses	2,444	3,239	1,203	6,886
Sale of Chargers selected by Officers	1,753	...	433	2,186
Rent of Lands	3	...	...	3
Miscellaneous	2,048	3	82	2,133
TOTAL . Rx.	13,996	3,289	1,718	19,003
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, &c.	8,003	5,529	1,137	14,669
Sale of Necessaries	30,151	11,638	7,487	49,276
Hyderabad Contingent	...	5,151	...	5,151
Value of Stores issued to other Departments	1,566	46	...	1,612
Miscellaneous	266	262	128	656
TOTAL IN INDIA . Rx.	39,986	22,626	8,752	71,364
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			£	6,657
EXCHANGE ON RECEIPTS IN ENGLAND			Rx.	2,891
			TOTAL . Rx.	80,912

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1892 —continued.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	339	700	397	1,436
Recoveries for damaged or deficient Barrack Furni- ture, Utensils, &c.	70	113	312	495
Value of Stores issued to other Departments	...	21	...	21
Miscellaneous	9	162	152	323
TOTAL . Rx.	418	996	861	2,275
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	886	460	221	1,567
Stoppages for Men in Hospital	32	24	125	181
Recoveries from Officers at the Colaba Officers' } Sanitarium	...	...	181	181
Value of Stores issued to other Departments	4,818	14,978	4,956	24,752
Miscellaneous	1,127	368	295	1,790
TOTAL . Rx.	6,863	15,830	5,778	28,471
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	41,582	8,784	21,289	71,655
Work executed in Manufacturing Departments	6	267	...	273
Hyderabad Contingent	...	10,468	6,748	17,216
Value of Stores issued to other Departments	3,508	3,083	3,077	9,668
Miscellaneous	2,995	954	870	4,819
TOTAL IN INDIA . Rx.	48,091	23,556	31,984	103,631
IN ENGLAND:				
Proceeds of sale of unserviceable Military Stores, &c., Ordnance and miscellaneous	£			3,522
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.			1,530
TOTAL . Rx.			108,683	
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	3	2	...	5
Receipts from Schools, &c.	1,197	63	54	1,314
Miscellaneous	3	...	1	4
TOTAL . Rx.	1,203	65	55	1,323

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1892—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	402	676	329	1,407
Recoveries for medical comforts from troops proceeding to sea	...	98	3	101
Passage Money	...	65	15	80
Recoveries of Table Money, &c., in H. M.'s Indian Troopships	1,391	507	1,891	3,789
Miscellaneous	7	...	10	17
TOTAL IN INDIA . Rx.	1,800	1,346	2,248	5,394
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, &c.		£	24,850	
Passage of Officers and Troops:				
Recoveries on account of messing		"	128	
				24,978
EXCHANGE ON RECEIPTS IN ENGLAND Rx.				10,847
			TOTAL . Rx.	41,219
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	6,872	1,624	305	8,801
Fines and Penalties	...	...	11	11
Miscellaneous	21,393	1,178	992	23,563
TOTAL . Rx.	28,265	2,802	1,308	32,375
RECEIPTS UNDER GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Cost of duplicate decorations and medals	199	27	29	255
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Miscellaneous	13	...	451	464
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	46	358	...	404
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	40,196	11,668	12,725	64,589
Miscellaneous (Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	40,196	11,668	12,736	64,600
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions			£	7,306
EXCHANGE ON RECEIPTS IN ENGLAND Rx.				3,173
			TOTAL . Rx.	75,079
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	493,823	126,630	98,970	719,423
IN ENGLAND			£	42,517
EXCHANGE			Rx.	18,464
			TOTAL . Rx.	780,404

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1892.

HEADS OF EXPENDITURE.	Government of 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	26,576	12,847	15,251	54,674
Adjutant General's Department	26,667	11,197	11,487	49,351
Quarter Master General's Department	26,414	11,219	9,178	46,811
Artillery Inspection	9,030	2,941	1,841	13,812
Cavalry Inspection	3,316	61	53	3,430
Musketry Inspection	13,210	3,808	5,679	22,697
Army Signalling	1,309	79	1,593	2,981
Gymnastic Instruction	2,128	221	1,765	4,114
District Command and Staff, 1st and 2nd class	84,094	57,742	42,964	184,800
Garrison and Station Staff	34,426	16,289	10,029	60,744
Hill Sanitaria	18,162	2,571	5,568	26,301
Miscellaneous Depôts	...	3,744	6,218	9,962
Staff of Local Forces	7,870	...	...	7,870
Bazar Establishment	179	...	...	179
Station Conservancy	5,442	4,355	287	10,084
Staff, Miscellaneous	288	...	...	288
TOTAL . Rx.	259,111	127,074	111,913	498,098
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	16,637	...	181	16,818
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	7,348	2,983	3,969	14,300
Controller's Office	15,191	4,843	5,100	25,134
Ditto Accounts Branch	9,159	3,480	3,650	16,289
Pay Examiner's Office	20,867	10,007	10,061	40,935
Commissariat and Remount Accounts	18,247	6,823	7,360	32,430
Commissariat Accounts, Rangoon	...	5,739	...	5,739
Ordnance and Clothing Accounts	9,213	5,662	4,330	19,205
Circle Pay Offices	...	1,463	5,372	6,835
Officer in charge, Treasure Chest	209	200	640	1,049
Pension Pay Offices	1,089	6,581	2,097	9,767
Inspection, Special Duties and Probationers	1,211	411	1,821	3,443
TOTAL . Rx.	99,171	48,192	44,581	191,944

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	Rx.	Rx.	Rx.	Rx.
<i>European Army.</i>				
Royal Artillery	465,969	152,638	204,406	823,013
Cavalry	232,968	79,183	40,776	352,927
Engineers	6,292	319	911	7,522
Infantry	1,256,712	404,739	352,417	2,013,868
Invalid and Veteran Establishment	2,269	4,947	466	7,682
Staff Corps	12,200	5,154	2,102	19,456
General List, Cavalry	1,405	39	...	1,444
General List, Infantry	5,610	1,492	163	7,265
Unattached Officers	...	911	343	1,254
General Officers unemployed	4,132	3,291	...	7,423
Colonels' Allowances	4,722	673	1,261	6,656
Recruiting Rewards, &c.	424	247	135	806
Annual grant-in-aid of Half-mounting	275	...	47	322
Hutting Money	1,364	8	34	1,406
Marching Batta	541	...	204	745
Postage Charges	2,866	747	737	4,350
Purchase of Books, &c.	3	...	101	104
Incidental charges of a regimental nature	4,867	1,818	1,063	7,748
	2,002,619	656,206	605,166	3,263,991
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 1891-92	£700,000			
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office			2,463	702,463
Furlough Allowances of Officers of the Indian Service				221,303
Furlough Allowances of Officers of British Regiments serving in India				83,720
Advances to Regiments proceeding to India				6,007
Pay and Allowances during Voyage of Regiments returning from India				4,661
Outfit allowance to an Officer on promotion to commissioned rank				250
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				275
			£	1,018,679
EXCHANGE ON CHARGES IN ENGLAND			Rx.	442,374
				4,725,044
<i>Native Army.</i>				
Artillery	36,815	2	11,623	48,440
Body Guard	5,793	2,517	4,831	13,141
Cavalry	912,564	72,003	250,538	1,235,105
Sappers and Miners	39,766	49,683	27,558	117,007
Infantry	1,212,461	573,510	447,645	2,233,616
Hutting Money	23,303	7,000	4,912	35,215
Marching Batta	3,191	1,670	2,335	7,196
Incidental charges of a regimental nature	3,960	2,371	1,403	7,734
Kit Money to Recruits	24,193	11,405	7,382	42,980
Annual Grant in aid of Half Mounting	25,548	11,304	9,787	46,639
Postage Charges	2,107	642	697	3,446
Purchase of Books and Periodicals	1	...	...	1
<i>Reserve Forces.</i>				
Pay of men of the Garrison reserve	151	12	120	283
Pay (including good-conduct pay) of the men of the active reserve	23,543	735	1,798	26,076
Allowance for Road Expenses	559	4	31	594
TOTAL NATIVE ARMY . Rx.	2,313,955	732,858	770,660	3,817,473
	4,316,574	1,389,064	1,375,826	7,081,464
TOTAL . { INDIA			£	1,018,679
{ ENGLAND				
{ EXCHANGE			Rx.	442,374
				8,542,517
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
<i>Establishment.</i>				
Supervising Staff	23,867	5,350	5,590	34,807
Executive Establishment	136,269	63,806	46,576	246,651
Subordinate Establishment	96,414	41,841	25,337	163,592
Ambulance Transport	22,935	14,808	6,938	44,681
Khedda Establishment and Charges	10,076	...	...	10,076
Hissar Cattle Farm	2,740	...	...	2,740
Hoonsoor Cattle Depot	...	862	...	862
Agent for Government Consignments	-1,104	...	...	-1,104
<i>Supplies.</i>				
Provisions for Europeans	391,802	184,623	134,391	710,816
Provisions for Natives	65,670	110,860	43,331	219,861
Carried over	748,669	422,150	262,163	1,432,982

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Brought forward	748,669	422,150	262,163	1,432,982
GRANT 4— <i>contd.</i>				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES— <i>contd.</i>				
Supplies— <i>contd.</i>				
Compensation to Natives for dearness of Provisions	141,546	78,876	61,650	282,072
Compensation to Native Cavalry for dearness of Forage	28,067	...	43,022	71,089
Purchase of Reserve Stock	37,565	6,564	133	44,262
Shwebo Canal Fuel and Forage Reserve Scheme	2,049	...	...	2,049
Malt Liquor purchased locally	212,037	12,039	5,562	229,638
Rum	4,042	...	12	4,054
Expenditure connected with Dairy Farms	2,053	177	622	2,852
Contingent Expenses	98	221	298	617
Services.				
Purchase and Repair of Gear for Battery Animals	10	194	406	610
Purchase of Battery Animals	...	...	223	223
Hire of Transport	56,601	97,769	8,474	162,844
Sea and Inland Water Charges	13,347	29,374	5,957	48,678
Railway Charges	307,099	69,908	78,435	455,442
Hoonsoor Cattle Depot	...	1,325	...	1,325
Charges connected with Grass Cultivation	39,722	971	...	40,693
Khedda Charges	4,169	...	...	4,169
Feed of Horses, Battery Mules, Yabogs, Ponies, Bullocks and Elephants	99,833	64,536	54,825	219,194
Regimental Equipments and Camp Contingencies	9,878	2,645	1,997	14,520
Implements, Godown Furniture, and Contingencies	59,918	15,235	5,742	80,895
Cattle Farm (Hissar)	6,029	...	...	6,029
Freight Charges of Stores from England	322	136	44	502
Miscellaneous	25,347	7,744	19,205	52,296
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	99,549	4,914	4,929	109,392
Feed of Animals	198,341	62,104	16,455	276,900
Permanent Hired Transport	16,110	...	866	16,976
Purchase and Repair of Gear, Carts, and Equipments	43,057	10,169	7,934	61,160
Rent and Repairs of Buildings	89	2	...	91
Feed and Keep of Reserve Mules with Regiments and Batteries	497	...	...	497
Miscellaneous (including Clothing)	39,062	1,800	3,441	44,303
Ambulance Transport:				
Purchase of Animals	2	...	56	58
Feed of Animals	57	269	539	865
Purchase and Repair of Doolies, Gear, Carts, and Equipments	6,201	636	6,124	12,961
Miscellaneous (including Clothing)	108	178	488	774
TOTAL IN INDIA . Rx.	2,201,474	889,936	589,602	3,681,012
IN ENGLAND:				
Stores for India:				
Malt Liquor			£	2,923
Commissariat			"	44,343
				47,266
EXCHANGE ON CHARGES IN ENGLAND			Rx.	20,526
			TOTAL Rx.	3,748,804
GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,146	6	10	3,162
Establishment (Reserve Depot)	12,016	7,746	4,238	24,000
Veterinary Inspection	4,111	2,707	2,025	8,843
Station Veterinary Hospitals	13,877	7,805	5,904	27,586
Veterinary Schools	195	...	155	350
Remount Depot, Garden Reach	2,386	...	...	2,386
Purchase of Remounts	95,218	32,985	30,793	158,996
Feed of Cattle and Remounts	22,557	6,714	8,283	37,554
Miscellaneous	22,259	5,460	5,154	32,873
TOTAL . Rx.	175,765	63,423	56,562	295,750

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depot, Presidency	4,880	4,191	4	9,075
Manufacturing and Store Establishment	2,908	2,063	...	4,971
Clothing Supplies and Services, Agency	124,596	24,503	491	149,590
Clothing Supplies and Services, Regimental	11,429	1,905	3,114	16,448
Compensation in lieu of Clothing	27,992	23,358	15,698	67,048
TOTAL IN INDIA . Rx.	171,805	56,020	19,307	247,132
IN ENGLAND :				
Stores for India :				
Clothing			£	189,268
EXCHANGE ON CHARGES IN ENGLAND			Rx.	82,192
			TOTAL . Rx.	518,592
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,202	...	3,202
Subordinate Establishments	40,824	18,970	4,691	64,485
Barrack Furniture	...	10,167	...	10,167
Barrack Bedding	29,606	8,749	30,462	68,817
Lighting Charges	24,000	7,712	6,320	38,032
Miscellaneous	39,103	9,161	7,099	55,363
TOTAL . Rx.	133,533	57,961	48,572	240,066
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,336	2,500	1,947	9,783
Judge Advocate General's Department, Circles	6,296	2,439	1,843	10,578
Miscellaneous	10,450	3,375	3,861	17,686
TOTAL . Rx.	22,082	8,314	7,651	38,047
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,946	5,957	6,064	22,967
Medical Establishments, Districts	226,292	87,532	79,848	393,672
Army Hospital Native Corps	17,640	3,940	3,775	25,355
Medical Store Depôts	8,690	5,076	4,822	18,588
Followers' Hospitals	589	1,957	158	2,704
Supplies	131,615	57,355	39,121	228,091
Miscellaneous	10,830	4,328	4,845	20,003
	406,602	166,145	138,633	711,380
<i>Deduct</i> —Value of Stores supplied to other Departments	9,009	11,374	8,201	28,584
TOTAL IN INDIA . Rx.	397,593	154,771	130,432	682,796
IN ENGLAND :				
Pay and Allowances of Surgeons on appointment, &c.				4,910
Outfit allowance, passage to India, &c., of Lady Nurses on appointment				1,047
Stores for India :				
Medical				42,288
			£	48,245
EXCHANGE ON CHARGES IN ENGLAND			Rx.	20,951
			TOTAL . Rx.	751,992

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued*.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	21,806	6,102	5,709	33,617
Arsenals and Depôts	85,610	45,145	48,067	178,822
Manufacturing Establishments	103,900	19,235	42,057	165,192
Harbour Defences, &c.	3,831	1,764	4,338	9,933
Local supplies of Stores for Arsenals and Depôts	57,746	24,920	32,233	114,899
Local supplies for Manufacturing Establishments	107,425	1,448	13,555	122,428
Purchase of Timber	3,813	3,709	10,185	17,707
Repair of Harness and Saddlery with corps	1,196	399	277	1,872
Freight Charges of Stores from Port to Port	463	2,971	2,608	6,042
Freight Charges of Stores from England	3,379	612	1,470	5,461
Purchase and Repair of Camp Equipage	34,120	5,464	11,163	50,747
Gymnasia Stores and Apparatus	111	87	99	297
Army Signalling Stores and Equipment	285	78	181	544
Purchase of Line Gear, &c.	7,226	7,975	4,646	19,847
Miscellaneous	11,369	4,871	4,729	20,969
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the corps of sappers and miners	2,814	3,006	2,422	8,242
	445,094	127,786	183,739	756,619
<i>Deduct</i> —Value of Stores supplied to other Departments	10,238	4,164	17,901	32,303
TOTAL IN INDIA . Rx.	434,856	123,622	165,838	724,316
IN ENGLAND:				
Pay and expenses of Military Officers on special duty				3,805
Pay and expenses of Military Officers under technical instruction				5,342
Freight from India of unserviceable Military Stores, &c.				104
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure				1,766
Stores for India:				
Ordnance and Miscellaneous				830,247
			£	841,464
EXCHANGE ON CHARGES IN ENGLAND Rx.				365,416
			TOTAL . Rx.	1,931,196
GRANT 11.				
ECCLESIASTICAL (a)				
Chaplains to the Army (Presbyterian)	876	...	...	876
Chaplains to the Army (Roman Catholic)	15,771	5,482	6,183	27,436
TOTAL . Rx.	16,647	5,482	6,183	28,312
GRANT 12.				
EDUCATION.				
Army Schools (European Army)	5,345	2,245	2,077	9,667
Lawrence Military Asylum	12,931	...	1,295	14,226
Lower Orphan Schools	403	...	...	403
Donations, &c., to Educational Institutions	1,897	10,502	429	12,828
Deputy Assistants Adjutant General for Instruction	4,767	942	1,370	7,079
TOTAL . Rx.	25,343	13,689	5,171	44,203

(a) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892 —continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
GRANT 13.				
SEA TRANSPORT CHARGES.				
Sea Transport Charges, <i>viz.</i> , Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	16,645	22,368	12,067	51,080
Medical Comforts, &c., to Troops proceeding by Sea	595	239	441	1,275
Her Majesty's Indian Troop Ships	169	32	13,754	13,955
TOTAL IN INDIA . Rx.	17,409	22,639	26,262	66,310
IN ENGLAND :				
Indian Troop Service				254,889
Passage of Officers and Troops, otherwise than in Troop Ships				6,907
				£ 261,796
EXCHANGE ON CHARGES IN ENGLAND . Rx.				113,688
TOTAL . Rx.				441,794
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,640	...	1,640
Sub-Marine Mining	2,580	3,137	7,051	12,768
Miscellaneous	640,384	203,916	37,678	881,978
TOTAL IN INDIA . Rx.	642,964	208,693	44,729	896,386
IN ENGLAND :				
Pay and Expenses of Officers studying the Russian language				£ 3,725
EXCHANGE ON CHARGES IN ENGLAND . Rx.				1,618
TOTAL . Rx.				901,729
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	36,588	28,454	15,430	80,472
Capitation Grants	27,407	19,568	14,277	61,252
Volunteer Reserve Forces	1,777	186	...	1,963
Miscellaneous	1,435	228	244	1,907
TOTAL . Rx.	67,207	48,436	29,951	145,594
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	53	100	...	153
Victoria Cross	13	3	...	16
Annuities for Meritorious Services	47	52	...	99
Gratuities for Meritorious Services	17	3	13	33
Order of British India	3,289	891	590	4,770
Order of Merit	702	130	143	975
Annuities	83	38	41	162
Gratuities	293	150	153	596
Decorations and Medals	6,841	29	5	6,875
TOTAL IN INDIA . Rx.	11,338	1,396	945	13,679
IN ENGLAND :				
Cost of Medals				£ 32
EXCHANGE ON CHARGES IN ENGLAND . Rx.				14
TOTAL . Rx.				13,725

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—continued.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	Rx.	Rx.	Rx.	Rx.
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	44,664	47,973	17,668	110,305
Wound Pensions	1,346	381	571	2,298
Gratuities	651	413	...	1,064
TOTAL IN INDIA . Rx.	46,661	48,767	18,239	113,667
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,681,889
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				27,824
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 1891-92			£ 333,284	
Less—Refund of over-payments for the year 1890-91			877	
				332,407
Compassionate Allowances of Officers removed from the Service, &c.				1,557
Pensions of Non-Commissioned Officers and Soldiers				14,150
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				842
			£	2,058,669*
EXCHANGE ON CHARGES IN ENGLAND Rx.				894,003
			TOTAL . Rx.	3,066,339
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	314,439	217,487	102,944	634,870
Gratuities	13,741	1,539	10,412	25,692
Family Pensions	29,604	29,347	2,907	61,858
TOTAL . Rx.	357,784	248,373	116,263	722,420
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	9,223	12,566	5,564	27,453
Compassionate Allowances	958	236	37	1,231
Indian Military Service Family Pensions	1,363	25	479	1,867
Artillery Charitable Fund	...	...	200	200
TOTAL IN INDIA . Rx.	11,544	12,827	6,380	30,751
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,842
Gratuities to ditto ditto ditto ditto				657
Pensions of Widows and Families of Officers, &c., of the Indian Service				63,511
Indian Military Service Family Pensions, towards which the Officers subscribed				15,359
			£	90,369
EXCHANGE ON CHARGES IN ENGLAND Rx.				39,244
			TOTAL . Rx.	160,364
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	27,302	14,693	14,934	56,929
Gratuities	180	41	189	410
Compassionate Allowances	2,501	200	218	2,919
TOTAL . Rx.	29,983	14,934	15,341	60,258
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	—29,695	21,510	—594	—8,779
Transfers between Military Departments	13	181	65	259
Unadjusted Expenditure charged to Advances	—31,579	—15,634	—5,410	—52,623
TOTAL .	—61,261	6,057	—5,939	—61,143
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	9,377,583	3,549,670	2,813,809	15,741,062
IN ENGLAND			£	4,559,513
EXCHANGE ON PAYMENTS IN ENGLAND Rx.				1,980,026
			TOTAL . Rx.	22,280,601

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of India (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1891-92.

	BENGAL.			MADRAS.			BOMBAY.			TOTAL.		
	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
EUROPEAN ARMY.												
Artillery	282	7,002	7,284	89	2,240	2,329	119	2,996	3,115	490	12,238	12,728
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*200	...	200	48	...	48	*38	...	38	*286	...	286
Infantry	957	32,484	33,441	319	10,824	11,143	261	8,856	9,117	1,537	52,164	53,701
Invalid and Veteran Establish- ment	7	2	9	5	26	31	3	...	3	15	28	43
Staff Corps	*483	...	483	*203	...	203	*127	...	127	*813	...	813
General List, Cavalry . . .	*12	...	12	*9	...	9	*6	...	6	*47	...	27
General List, Infantry . . .	*48	...	48	*29	...	29	*11	...	11	*88	...	88
Unattached Officers	...	...	...	1	...	1	1	...	1	2	...	2
General Officers unemployed .	17	...	17	12	...	12	9	...	9	38	...	38
TOTAL EUROPEAN ARMY	2,180	43,100	45,280	773	14,294	15,067	604	12,454	13,058	3,557	69,848	73,405
	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.
NATIVE ARMY.												
Artillery	25	2,926	2,951	...	231	231	8	600	608	33	3,757	3,790
Body Guard	2	120	122	2	3	(a) 5	1	70	71	5	193	198
Cavalry	256	16,425	16,681	36	2,064	2,100	71	4,496	4,567	363	22,985	23,348
Sappers and Miners	56	1,368	1,424	(b) 57	1,581	1,638	(c) 35	867	902	148	3,816	3,964
Infantry	598	62,154	62,752	288	28,001	28,289	234	22,256	22,490	1,120	112,411	113,531
TOTAL NATIVE ARMY	937	82,993	83,930	383	31,880	32,263	349	28,289	28,638	1,669	143,162	144,831
TOTAL EUROPEAN AND NATIVE ARMY	3,117	126,093	129,210	1,156	46,174	47,330	953	40,743	41,696	5,226	213,010	218,236

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

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

(b) This number is inclusive of one Deputy Commissary attached.

(c) Inclusive of one Warrant Officer attached to Engineer Park.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 604,848.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Special Defence Works	65	Expenditure	188	Rx.	Rx.	Rx.
				...	...	604,848
TOTAL				...	...	604,848

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS, for and to end of the year 1891-92.

		Amount of estimate.	AMOUNT EXPENDED		
			To end of previous year.	During the year.	To end of year.
		Rx.	Rx.	Rx.	Rx.
INDIA.					
DIRECTOR GENERAL OF MILITARY WORKS.					
COAST DEFENCES.					
Aden Defences		331,745	249,209	33,082	282,291
Bombay "		377,350	218,050	64,127	282,177
Karachi "		173,096	154,383	12,889	167,272
Rangoon "		144,951	113,762	21,084	134,846
Bengal "		143,267	109,466	15,446	124,912
Pontoon sheers for landing heavy guns in Bombay, Karachi and Aden		15,370	10,192	2,007	13,099
TOTAL COAST DEFENCES			855,062	149,535	1,004,597
FRONTIER DEFENCES.					
PUNJAB AND BALUCHISTAN.					
Improving the Bala Hissar, Peshawar		8,690	7,880	...	7,880
Defensible position, Jumrood		...	...	...	...
Water-supply, Jumrood		...	1	...	1
" Defensible Serai and Road Lundi Kotal		20,993	19,606	685	20,291
" Arsenal, and Defensible position, Rawalpindi		102,980	20,837	48,695	69,532
Defensible position, Attock		66,087	15,768	15,596	31,364
Improving water-supply at Ghazi Ghat		1,508	699	109	808
Improvements to Ferozepore Arsenal Defences, &c.		44,523	42,775	384	43,159
Entrenched position and Block-houses for Railway Bridge at Sukkur		56,075	51,797	3,228	55,025
Block-houses for Railway Bridge over Sutlej near Bhawalpore		1,893	1,849	4	1,853
New Defensible Post including accommodation at Mooltan		82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab at Verawala		2,602	2,606	...	2,606
Bridge-head, Shirshah		197	197	...	197
Defences of Post, Loralai		2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal		138,322	124,391	6,671	131,062
Sind-Peshin Railway Defences		9,310	6,056	1,867	7,923
Defensible position in front of Quetta		178,802	170,200	7,123	177,323
Storage of guns, ammunition, and tramway, Quetta		5,622	1,781	3,374	5,155
Accommodation for Ordnance Establishment, "		1,579	292	1,287	1,579
Staff Quarters, Peshin		1,182	1,134	...	1,134
Defences of Railway Bridge over Lora at Said Hamid		4,998	2,628	2,293	4,921
Chaman Post and Depot for Stores		20,793	18,274	1,614	19,888
Defences, Khojak Tunnel		11,631	3,466	11,496	14,962
Targets for Experiments at Pur		1,322	826	218	1,044
Communications, Peshin		203,508	200,400	2,706	203,115
TOTAL FRONTIER DEFENCES			771,136	107,350	878,486
ARMAMENTS.					
Aden Defences		249,046	27,690	127,149	154,839
Other than for Aden:—					
Coast Defences		1,338,876	1,001,315	185,211	1,186,526
Frontier Defences		493,811	...	70,712	70,712
TOTAL ARMAMENTS			1,029,005	383,072	1,412,077
TOTAL WORKS AND ARMAMENTS			2,655,203	639,957	3,295,160
Deduct—Chargeable to Ordinary Military Works Grant			150,409	...	(a) 150,409
ESTABLISHMENT			2,504,794	639,957	3,144,751
TOOLS AND PLANT			265,891	50,778	316,669
SUSPENSE			26,056	3,931	29,987
PROFIT AND LOSS			52,660	—79,766	—27,106
TOTAL SPECIAL DEFENCE WORKS			2,849,507	614,900	3,464,407
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden			75,656	7,082	83,638
			2,773,851	606,918	3,380,769
Deduct further—Payments by Secretary of State brought to account in India			836,607	210,706	1,047,403
Exchange thereon			342,250	61,502	433,752
			1,178,047	302,208	1,481,155
NET OUTLAY IN INDIA			1,594,904	304,710	1,899,614
EXPENDITURE IN ENGLAND—					
On moiety, Aden Defences		...	52,698	30,539	83,237
" Armaments		...	703,599	177,081	880,680
" Other Stores, &c., for India		...	63,868	1,613	65,511
			820,165	209,263	1,029,428
EXCHANGE ON EXPENDITURE IN ENGLAND			337,487	90,875	428,362
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS			2,752,556	604,848	3,357,404
(a) Aden Defences					
Bombay			45,675		
Karachi			11,036		
Rangoon			9,875		
Bengal Defence			16,113		
Ferozepore Arsenal			2,108		
Sukkur Defences			20,486		
Defensible Post, Mooltan			3,924		
			41,187		
			150,409		

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section M.—Provincial.

Expenditure *Rx.* 240,924.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Adjustment on account of Provincial Services.	66	Provincial Balances	190	2,573,480	...	...
	67	Local Balances	191	1,655,964	...	...
	68	Provincial and Local Surpluses and Deficits	192	...	...	240,924
		TOTAL			...	240,924

M.—Provincial Adjustment.

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES for the Year ended 31st March 1892.

	Opening Balance.	RECEIPTS.		TOTAL.	DISBURSEMENTS.		TOTAL.	Closing Balance.	PROVINCIAL SURPLUSES.	PROVINCIAL DEFICITS.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	187,894	818,779	3,165	1,009,838	794,401	10,003	804,404	205,434	17,540	...
Burma	330,619	1,664,911	...	1,995,530	1,611,822	2,491	1,614,313	381,217	50,598	...
Assam	104,720	578,898	...	683,618	528,730	18,983	547,713	135,905	31,185	...
Bengal	247,277	5,780,199	...	6,027,476	5,704,249	87,884	5,792,133	235,343	...	11,934
N.-W. Provinces and Oudh	516,830	3,356,441	70	3,873,341	3,097,532	263,378	3,360,910	512,431	...	4,399
Punjab	278,787	1,750,018	44,501	2,073,306	1,795,130	1,108	1,796,238	277,068	...	1,719
Madras	660,841	2,876,961	35,169	3,572,971	3,096,209	57,691	3,153,900	419,071	...	241,770
Bombay	460,200	4,045,123	29,709	4,535,032	4,036,940	91,081	4,128,021	407,011	...	53,189
TOTAL . Rx.	2,787,168	20,871,330	112,614	23,771,112	20,665,013	532,619	21,197,632	2,573,480	99,323	313,011

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1892.

	Opening Balance.	RECEIPTS.		Total Revenues and Transfers.	Debt (Deposits and Advan- ces).	Total, including Balance and Debt.	DISBURSEMENTS.		Total Expendi- ture and Transfers.	Debt (Deposits and Advan- ces).	Total, including Debt.	Closing Balance.	INCORPORATED LOCAL FUNDS SURPLUS, EXCLUDING DEBT.	INCORPORATED LOCAL FUNDS DEFICIT, EXCLUDING DEBT.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expendi- ture as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	13,062	13,348	...	13,348	...	26,410	13,390	...	13,390	...	13,390	13,020	...	42
Central Provinces	76,453	111,415	10,003	121,418	6,833	204,704	110,575	3,165	113,740	6,813	120,553	84,151	7,678	...
Burma	64,894	154,932	2,491	157,423	1,000	223,317	118,909	...	118,909	...	118,909	104,408	38,514	...
Assam	17,317	77,155	18,983	96,138	52	113,507	84,796	...	84,796	2	84,798	28,709	11,342	...
Bengal	265,708	521,915	87,884	609,799	208,006	1,083,513	632,373	...	632,373	190,942	823,315	260,198	...	22,574
N.-W. Provinces and Oudh	60,023	823,288	263,378	1,086,666	561	1,147,250	1,060,417	70	1,060,487	1,319	1,061,806	85,444	26,179	...
Punjab	202,941	406,294	(a) 1,527	407,821	1,620	612,382	371,692	(a) 44,920	416,612	2,081	418,693	193,689	...	8,791
Madras	625,477	1,037,626	(b) 67,611	1,105,237	441,226	2,171,940	1,159,250	(b) 45,089	1,204,339	462,612	1,666,951	504,989	...	99,102
Bombay	360,965	449,870	(c) 121,189	571,059	3,698	935,722	491,682	(c) 59,817	551,499	2,867	554,366	381,356	19,560	...
TOTAL . Rx.	1,686,840	3,595,843	573,066	4,168,909	662,996	6,518,745	4,043,084	153,061	4,196,145	666,636	4,862,781	1,655,964	103,273	130,509

(a) Includes Rx. 419 on account of transfers from one Local Fund to another.

(b) Includes Rx. 9,920 on account of transfers from one Local Fund to another.

(c) Includes Rx. 30,108 on account of transfers from one Local Fund to another.

M.—Provincial Adjustment.

No. 68.--ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1892.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES.	PROVINCIAL AND LOCAL DEFICITS.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Increase of Balance.	Decrease of Balance.
India, General	...	...	...	...	42	42	...	42
Central Provinces	17,540	7,678	25,218	...	...	...	25,218	...
Burma	50,598	38,514	89,112	...	...	...	89,112	...
Assam	31,185	11,342	42,527	...	...	...	42,527	...
Bengal	...	...	...	11,934	22,574	34,508	...	34,508
N.-W. Provinces and Oudh	...	26,179	26,179	4,399	...	4,399	21,780	...
Punjab	...	...	...	1,719	8,791	10,510	...	10,510
Madras	...	...	...	241,770	99,102	340,872	...	340,872
Bombay	...	19,560	19,560	53,189	...	53,189	...	33,629
TOTAL . Rx.	99,323	103,273	202,596	313,011	130,509	443,520	178,637	419,561
							240,924	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 3,500,000.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary)	194	...	...	...
	70	State Railways—Construction	196	...	...	2,770,336
	70A	Detailed Account of East Indian Railway	198	—75,061	...	...
	70B	" " Eastern Bengal Railway	199	23,682	...	...
	70C	" " Oudh and Rohilkhand Railway	200	—40,844	...	...
	70D	" " North-Western Railway	201	—37,296	...	...
	70E	" " South Indian Railway	202	176,932	...	...
	71	Irrigation Works—Construction	203	...	...	729,664
	72	Capital Charge involved in Redemption of Liabilities	205	...	...	...
	73	Details of Expenditure on Establishment	206	1,635,698	...	...
Redemption of Liabilities.	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	210	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant	212	137,165	...	...
General Public Works Statements.						
				TOTAL	...	3,500,000

N.—Exp. not charged to Revenue.

No. 69.—SUMMARY of CAPITAL EXPENDITURE

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

YEARS.	CONSTRUCTION.*									No. of items.
	RAILWAYS.				IRRIGATION.				Total. Construc- tion.	
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
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	850,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71	389,341	50,462	3,376	443,179	609,957	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	1,489,112	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	5,690,617	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	626,849	2,959,570	22
1888-89	(d) 79,184	772,021	359,214	(d) 1,201,419	533,034	4,357	2,027	539,418	1,710,837	23
1889-90	(e) 1,368,937	997,588	447,667	(e) 2,814,192	456,063	1,963	881	458,007	3,273,099	24
1890-91	(f) 1,513,544	1,072,357	350,394	(f) 2,936,295	569,183	7,306	2,387	578,876	3,515,171	25
1891-92	2,178,718	864,309	375,337	3,418,364	817,735	10,676	4,636	833,047	4,251,411	26
TOTAL	47,712,029	19,243,139	4,890,338	71,845,506	24,813,964	3,036,134	470,605	28,320,703	100,166,209	

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

† 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 of Rx. 6,968 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 Bezwada Extension (Rx. 647)

(c) Is made
Bombay
Bengal

(d) Survey outlay on Durbhanga-Sitamar

(e) Amount of ditto Rx. 15,210 on Godhra

(f) Survey outlay to the following extent

Hyderabad

Meiktila

Mu

Mushkaf

East-

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India Rx.	—323,014	—46,581	426,461	48,151
Deduct—Charged to Revenue Rx.	...	...	...	275
,, , Famine Rx.	...	...	...	...
Net—Indi ^a . . . Rx.	—323,014	—46,581	426,461	47,876
England £	344,114	7,448	88,168	...
Exchange . . . Rx.	148,814	3,283	38,510	...
TOTAL . Rx.	169,914	—35,850	553,139	47,876
IRRIGATION AND NAVIGATION.				
India Rx.	...	...	...	...
England £	...	...	...	...
Exchange . . . Rx.	...	...	...	...
TOTAL . Rx.	...	...	...	...