on RAILWAYS and IRRIGATION WORKS.

* Transactions in India, including those of "Exchange."]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19 = 10—18	20 = 10	21	22 = 20 + 21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,203,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	192,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	180,807	...	...	632,055	15,679	...	(*a*) 1,423,541	5,275,364	6,698,905	1,086,045	(*a*) 7,784,950
21	200,000	107,979	...	(*b*) 23,558	183,077	(*a*) 2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	(*d*) 907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	(*e*) 14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	(*f*) 59,324	*—4,812*	20,63[illegible]	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	...	163,233	(*c*) 25,452	...	751,411	3,500,000	4,251,411	...	4,251,411
	3,332,163	1,615,264	4,215,076	392,754	2,331,101	5,779,790	1,894,293	19,560,441	80,605,768	100,166,209	33,553,451	133,719,660

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
Rx.06,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.
Reservoir being transferred to Minor Works and Navigation.
brought on to the Construction Account.
up thus :—

Canals	.	513
Canals	.	24,939
		25,452

alignment brought on to Construction Account.
Rutlam R ailway and Rx. 1,550 on East Coast Railway, brought on to Construction Account.
sion brought on to Construction Account Current.

Umarkot	. .	Rx. 3,640
Branch	. .	,, 154
Valley	. . .	,, 28,059
Bolan	. . .	,, 1,662
Coast	. . .	,, 25,809
		59,324

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1891-92.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
154,608	*—3,685*	167,280	1,636,945	118,553	2,178,718
775	*2,300*	...	*42,662*	*117,221*	*163,233*
...	...	...	*484,795*	...	*484,795*
153,833	*—5,985*	167,280	1,109,488	1,332	1,536,690
69,541	42,963	308,696	...	3,379	864,309
130,344	17,334	135,572	...	1,480	375,337
253,718	54,312	611,548	1,109,488	6,191	2,770,336
56,801	47,634	441,375	161,795	9,225	716,830
1,731	...	7,006	...	211	8,948
752	...	3,042	...	92	3,886
59,284	47,634	451,423	161,795	9,528	729,664

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Railways.	EXPENDITURE DURING THE YEAR.						
						DEDUCT		
		Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange.	*Receipt on Capital Account.*	*Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET TOTAL.
India, General.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	1	17,767	...	...	...	1,555	91,273	—75,061
Rajputana-Malwa	2	50,846	...	...	...	266	94,956	—44,376
Holkar	3	2,566	...	...	...	...	...	2,566
Godhra-Rutlam	4	184,654	14,478	5,425	...	56	...	204,501
Bhopal	5	19,654	...	...	...	...	...	19,654
Store-keeper for State Railways	6	...	...	22,437	...	...	...	22,437
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	40,133	...	...	...	40,133
Central Provinces.								
Warora Colliery	8	—152	24	1,395	...	...	...	1,267
Wardha Coal	9	—27,811	...	...	...	...	...	—27,811
Umaria Colliery	10	9,107	...	...	...	...	1,928	7,179
Bilaspur-Etawah	11	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	12	6,448	...	...	...	—8	22,941	—16,485
Burma.								
Toungoo-Mandalay	13	5,649	1,306	666	...	...	...	7,621
Burma	14	37,245	...	1,016	...	...	...	38,261
Meiktila Branch	15	726	331	...	...	...	...	1,057
Mu Valley	16	558,656	49,908	...	...	718	101,646	506,200
Assam.								
Assam-Bengal	17	7,735	6,558	33,644	...	61	...	47,876
Jorhat	18	903	...	...	...	...	630	273
Cherra-Companyganj	19	41	66	...		...	105	2
Bengal.					...			
Eastern Bengal	20	108,291	7	...	...	75	16,687	91,536
Northern Bengal	21	17,410		...	...	10	...	17,400
Dacca	22	2,547	...	...	...	5	...	2,542
Assam-Behar	23	16,859	5	...	...	2	...	16,862
Kaunia-Dhurla	24	1,401	...	...	...	...	626	775
Patna-Gya	25	336	...	...	...	...	...	336
Tirhoot	26	37,323	1,310	78	...	147	2,492	36,012
Nalhati	27	516	...	1,095	...	1	...	1,610
Barsoi-Kissengunj	28	86,993	427	...	...	...	...	87,420
Ranaghat-Bhagwangola	29	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	30	6,723	...	...	...	1	4,603	2,119
Cawnpore-Achneyra	31	1,890	...	...	...	...	178	1,712
Lucknow Rae-Bareli-Benares	32	20,245	2,793	8,820	...	3	...	31,855
Bareilly-Rampur-Moradabad	33	15,903	2,506	239	...	22	...	18,626
Lucknow-Bareilly	34	2,300	...	...	...	...	...	2,300
Punjab.								
North-Western	35	305,066	6,887	...	...	210	136,913	265,700
,, Mianwali-Mari Branch	36	33,995	2,650	...	...	91	10,063	26,491
Peshawar Railway Reserve	37	...	...	35,750	...	...	...	35,750
Mari-Attock	38	50,632	5,624	11,858	...	...	...	68,114
Sindh-Pishin, Chaman Extension	39	64,929	10,608	...	...	285	66,636	8,616
,, Petroleum Operations	40	2,712	...	...	...	...	8,463	—5,751
Rewari-Ferozepore	41	6,924	...	...	...	...	...	6,924
Frontier Railways Reserve Material	42	...	73	23,023	...	...	...	23,996
Amritsar-Pathankot	43	—707	...	46	...	...	...	—661
Mushkaf-Bolan	44	77,394	10,435	94,798	...	258	...	182,369
Madras.								
Bellary-Kistna	45	...	6	...	...	...	...	6
Dharmavaram-Hindupur Extension	46	54,510	8,875	48,320	...	11	...	111,694
South Indian	47	599,510	35,303	...	...	42,549	415,332	176,932
Bezvada Extension	48	1,922	...	...	...	0	...	1,913
East Coast	49	830,162	93,513	380,756	...	693	...	1,303,738
Mayavaram-Mutupet	50	18,548	6,591	17,716	...	193	...	42,662
Vizagapatam-Raipur	51	...	...	...	...	...	...	...
Bombay.								
Dhond-Manmad	52	95	40	5,566	...	...	...	6,191
Southern Mahratta	53	...	...	...	...	...	...	...
Hyderabad-Umarkot	54	110,463	6,417	342	...	1	...	117,221
TOTAL CONSTRUCTION OF STATE RAILWAYS		3,440,316	266,741	733,963	...	47,184	975,472	3,418,364

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	*163,233*
	Famine Relief and Insurance	*484,795*
		2,770,336
Net—Charged to State Railways—Construction	India Rx.	1,530,690
	England £	864,309
	Exchange Rx.	375,337
	TOTAL Rx.	2,770,336

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1891-92.

TOTAL EXPENDITURE TO 31ST MARCH 1892.								
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	(Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	No. of Railways.	REMARKS.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
2,586,451	72,164	539,310	...	3,197,925	*1,000,095*	2,197,830	1	*See* Account No. 70A.
7,944,400	563,501	400,708	372,686	9,281,295	*16,332*	9,264,963	2	
1,155,935	135,405	...	17,410	1,308,750	*4,095*	1,304,655	3	
230,875	14,717	45,392	...	290,984	*80*	290,904	4	
167,623	...	...	...	167,623	...	167,623†	5	†Represents amount contributed by the State for Construction Rx. 161,566 and Survey Charge Rx. 6,057.
2,596	...	38,094	...	40,690	*203*	40,487	6	
...	...	90,763	...	90,763	...	90,763	7	
143,392	16,287	*—5,260*	1,204	155,623	*181*	155,442	8	
437,823	45,259	...	19,092	502,174	*4,054*	498,120	9	
86,264	6,628	7,121	6	100,019	*10*	100,009	10	
7,478	...	...	42	7,515	*1*	7,514	11	
27,598	...	47,700	...	75,298	...	75,298	12	
1,917,172	160,899	43,749	...	2,121,820	2,305	2,119,515	13	
2,686,818	203,651	66,816	125,061	3,082,346	*14,795*	3,067,551	14	
881	330	...	...	1,211	...	1,211	15	
903,053	109,444	113,312	...	1,125,809	*1,473*	1,124,336	16	
7,735	6,558	33,644	...	47,937	*61*	47,876	17	
69,366	4,125	1,988	...	75,479	*312*	75,167	18	
66,770	10,784	...	...	77,554	*171*	77,383	19	
2,058,394	138,862	221,136	22,446	2,440,838	*96,088*	2,344,750	20	*See* Account No. 70B.
2,062,560	224,634	...	86,295	2,373,489	*11,088*	2,362,401	21	
602,735	36,357	...	30,653	669,745	*1,007*	668,738	22	
1,177,896	76,603	...	28,359	1,282,858	*16,293*	1,266,565	23	
96,422	829	...	...	97,251	...	97,251	24	
395,214	23,987	...	15,810	435,011	...	435,011	25	
2,098,212	136,542	57,033	78,469	2,370,256	*9,153*	2,361,103	26	
29,464	3,000	3,632	1,186	37,282	*804*	36,478	27	
86,993	427	...	...	87,420	...	87,420	28	
27,703	2,568	...	...	30,271	*27*	30,244	29	
136,642	...	221,379	...	358,021	*330,206*	27,815	30	*See* Account No. 70C.
1,055,754	61,944	...	36,548	1,154,246	*6,231*	1,148,015	31	
20,245	2,793	8,820	...	31,858	*3*	31,855	32	
15,903	2,506	239	...	18,648	*22*	18,626	33	
478,221	30,658	...	4,215	513,094	*980*	512,114	34	
24,884,565	1,754,925	1,028,985	942,811	28,611,286	*722,787*	27,888,499	35	*See* Account No. 70D.
108,114	8,068	...	...	116,182	*154*	116,028	36	
...	...	35,750	...	35,750	...	35,750	37	
50,632	5,624	11,858	...	68,114	...	68,114	38	
1,438,747	95,708	9,407	...	1,543,862	*2,972*	1,540,890	39	
9,583	...	3,389	...	12,072	...	12,072	40	
1,127,258	73,612	...	80,939	1,281,809	*947*	1,280,862	41	
...	1,793	349,211	40,884	391,888	...	391,888	42	
547,835	17,428	656	2,777	568,696	*7,662*	561,034	43	
79,057	10,435	94,798	...	184,290	*258*	184,032	44	
1,130,199	157,267	322,934	49,109	1,659,509	*2,001*	1,657,508	45	
56,616	8,937	49,828	...	115,381	*11*	115,370	46	
2,459,874	256,129	366,665	24,236	3,106,904	*386,517*	2,720,387	47	*See* Account No. 70E.
130,170	11,727	...	...	141,897	*225*	141,672	48	
979,303	113,582	528,336	...	1,621,221	*736*	1,620,485	49	
24,292	8,132	39,048	...	71,472	*198*	71,274	50	
24,543	...	*—38*	...	24,505	*1*	24,504	51	
957,260	77,498	6,751	65,690	1,107,208	*1,572*	1,105,636	52	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	53	
114,103	6,417	342	...	120,862	*1*	120,861	54	
62,940,912	4,705,891	4,796,758	2,066,088	74,509,649	2,664,143	71,845,506		
						6,065,044		
						3,418,774		
						62,301,688		
						39,892,977		
						17,861,426		
						4,607,285		
						62,361,688		

N.—Exp. not charged to Revenu

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL	£	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	„	—63	16,523	16,460
Land	„	1,590	95,286	96,876
Formation	„	5,213	36,556	41,769
Bridge-work	„	—931	364,702	363,771
Fencing	„	251	11,882	12,133
Ballast and Permanent-way	„	7,852	588,486	596,338
Stations and Buildings	„	9,162	508,514	517,676
Plant	„	—918	93,123	92,205
Ferries, &c.	„	669	11,485	12,154
Rolling-stock	„	—650	495,230	494,580
General Charges	„	...	72,164	72,164
Suspense Account	„	—91,273	630,583	539,310
New Minor Works	„	—4,113	4,113	...
Collieries Block	„	—295	78,257	77,962
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	—73,506	15,314,871	15,241,365
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	*82,217*	*848,751*
(2) Stores made over to the new Undertaking	„	...	*766,534*	
(3) Sale-proceeds of surplus stores and dismantled buildings	„	*1,555*	*149,789*	*151,344*
Total Deductions		*1,555*	*998,540*	*1,000,095*
CAPITAL OUTLAY	Rx.	—75,061	14,316,331	14,241,270
Deduct—CHARGED IN ENGLAND	£	...	*12,032,765*	*12,032,765*
NET OUTLAY IN INDIA	Rx.	—75,061	2,283,566	2,208,505

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	„	48	13,371	13,419
Land	„	6,464	218,207	224,671
Formation	„	3,677	82,151	85,828
Bridge-work	„	9,547	213,594	223,141
Fencing	„	480	35,859	36,339
Ballast and Permanent-way	„	44,383	615,567	659,950
Stations and Buildings	„	19,612	322,844	342,456
Plant	„	2,270	31,038	33,308
Ferries, &c.	„	5,648	54,171	59,819
Rolling-stock	„	16,162	320,853	337,015
General Charges	„	7	138,855	138,862
Suspense Account	„	*—16,687*	237,823	221,136
Exchange	„	...	22,446	22,446
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	91,611	3,919,011	4,010,622
***Deduct*—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—**				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Capital Receipts	„	*75*	*23,225*	*23,300*
Total Deductions		*75*	*96,013*	*96,088*
CAPITAL OUTLAY	Rx.	91,536	3,822,998	3,914,534
***Deduct*—CHARGED IN ENGLAND**	£	*67,854*	*2,525,995*	*2,593,849*
NET OUTLAY IN INDIA	Rx.	23,682	1,297,003	1,320,685

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase . . . . . £	...	1,885,000	1,885,000
Purchase of the property of the Company . . . . . £	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase . . . . . £	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses . . . . . Rx.	...	...	...
Land . . . . . „	—309	—2,261	—2,570
Formation . . . . . „	...	3,165	3,165
Bridge-work . . . . . „	—2,051	19,480	17,429
Fencing . . . . . „	—56	1,968	1,912
Ballast and Permanent-way . . . . . „	531	26,455	26,986
Stations and Buildings . . . . . „	7,037	48,400	55,437
Plant . . . . . „	324	—10,491	—10,167
Rolling-stock . . . . . „	1,247	43,203	44,450
General Charges . . . . . „	...	...	...
Suspense Account . . . . . „	—4,603	225,982	221,379
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	2,120	10,691,950	10,694,070
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—			
(1) Value of Stores and Cash made over to the new Undertaking . . Rx.	...	*330,205*	*330,205*
(2) Other Capital Receipts . . . . . „		...	
Total Deductions . *Rx.*		*330,205*	*330,206*
CAPITAL OUTLAY . Rx.	2,119	10,361,745	10,363,864
Deduct—CHARGED IN ENGLAND . . . . . £	*42,963*	*10,434,780*	*10,477,743*
NET OUTLAY IN INDIA . Rx.	—40,844	—73,035	—113,879

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:			
India 3½ per cent. Stock issued in redemption of portion of Annuity . . . £	...	4,911,621	4,911,621
TOTAL . £	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1885 . . . . . Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses . . . . . „	20	269,738	269,758
Land . . . . . „	1,917	209,792	211,709
Formation . . . . . „	78,548	3,283,600	3,362,148
Bridge-work . . . . . „	102,018	6,711,526	6,813,544
Fencing, &c. . . . . „	1,092	303,503	304,595
Ballast and Permanent-way . . . . . „	50,520	7,127,551	7,178,071
Stations and Buildings . . . . . „	76,445	2,066,675	2,143,120
Plant . . . . . „	5,839	761,905	767,744
Ferries . . . . . „	—5,956	97,832	91,876
Rolling-stock . . . . . „	85,570	3,369,383	3,454,953
General Charges . . . . . „	6,887	1,732,153	1,739,040
Electric Telegraph . . . . . „	—47	15,932	15,885
Capital Advance and Store Advance Account . . . . . „	—136,913	1,165,898	1,028,985
Exchange . . . . . „	...	942,811	942,811
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	265,940	33,256,967	33,522,907
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—			
(1) Cash Deposits, &c., made over to the new Undertaking . . . Rx.	...	483,665	483,665
(2) Stores made over to the new Undertaking . . . . . „			
(3) Other receipts on Capital Account . . . . . „	240	238,882	239,122
Total Deductions . Rx.	240	722,547	722,787
CAPITAL OUTLAY . Rx.	265,700	32,534,420*	32,800,120
Deduct—CHARGED IN ENGLAND . . . . . £	302,996	11,832,917	12,135,913
NET OUTLAY IN INDIA . Rx.	—37,296	20,701,503	20,664,207

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

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section ditto	1,413,143
„ Darwaza-Quetta, to close of 1887-88	253,305
Sind-Sagar, Eastern Section ditto	214,042
Bolan temporary line ditto	268,651
Sind-Pishin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Chenab Bridge to end of 1890-91	398,282
Jammu-Kashmir ditto	26,572
Scinde, Punjab and Delhi Railway:—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western System from 1885-86 to 1891-92	2,160,840
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	32,800,120

* Includes Chenab Bridge to end of 1890-91 . . . . . Rx. 398,282
„ „ Jammu-Kashmir to end of 1890-91 . . . . . „ 26,572
Rx. 424,854

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	3,665	47,185	50,850
Land	„	967	35,641	36,608
Formation	„	42,717	284,271	326,988
Bridge-work	„	153,388	589,516	742,904
Fencing	„	7,986	12,361	20,347
Ballast and Permanent-way	„	227,541	514,170	741,711
Stations and Buildings	„	68,981	70,315	139,296
Plant	„	2,707	38,381	41,088
Rolling-stock	„	91,247	268,088	359,335
General Charges	„	35,303	220,826	255,129
Electric Telegraph	„	311	436	747
Suspense Account	„	—*415,332*	781,997	366,665
Exchange	„	...	24,236	24,236
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	219,481	7,579,980	7,799,461
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	*42,549*	*343,968*	*386,517*
(2) Other Capital Receipts	„			
Total Deductions		*42,549*	*343,968*	*386,517*
CAPITAL OUTLAY	Rx.	176,932	7,236,012	7,412,944
Deduct—CHARGED IN ENGLAND	£	...	*5,364,150*	*5,364,150*
NET OUTLAY IN INDIA	Rx.	176,932	1,871,862	2,048,794

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS DURING, AND TO END OF, THE YEAR ENDED 31ST MARCH 1892.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1892.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Bengal.															
Orissa Project	32,444	5,738	286	413	38,881	7	38,874	1,777,563	446,454	202,073	16,379	26,803	2,469,272	8,610	2,460,662
Midnapore Canal	...	...	1,447	...	1,447	...	1,447	535,330	192,518	91,699	...	9,480	829,027	3,156	825,871
Tidal Canal	14,411	4,935	4,147	...	23,493	1	23,492	155,842	53,337	11,905	...	2,279	223,363	92	223,271
Sone Project	17,041	3,708	—135	—171	20,443	33	20,410	1,858,824	516,704	212,721	16,965	5,224	2,610,438	37,229	2,573,209
	63,896	14,381	5,745	242	84,264	41	84,223	4,327,559	1,209,013	518,398	33,344	43,786	6,132,100	49,087	6,083,013
Less—Ordinary Outlay on Midnapore and Hidgellee Tidal Canals	14,411	4,935	5,594	...	24,940	1	24,939	29,547	8,472	7,591	...	...	45,610	1	45,609
TOTAL	49,485	9,446	151	242	59,324	40	59,284	4,298,012	1,200,541	510,807	33,344	43,786	6,086,490	49,086	6,037,404
N.-W. Provinces and Oudh.															
Ganges Canal	14,434	3,232	210	—134	17,742	837	16,905	2,297,886	376,429	24,674	19,196	9	2,718,194	16,228	2,701,966
Lower Ganges Canal	15,249	3,368	210	2,885	21,712	1	21,711	2,451,046	483,148	196,084	30,614	962	3,161,854	40,292	3,121,562
Agra Canal	2,049	458	30	—21	2,516	...	2,516	668,983	147,878	33,683	5,808	99	856,451	4,788	851,663
Eastern Jumna Canal	4,902	1,023	67	450	6,502	...	6,502	260,481	51,695	2,836	4,134	...	325,056	47	325,009
TOTAL	36,694	8,081	517	3,180	48,472	838	47,634	5,634,396	1,059,060	257,277	59,752	1,070	7,061,555	61,355	7,000,200
Punjab.															
Western Jumna Canal	5,190	1,184	81	—1,763	4,692	...	4,692	826,216	226,385	12,177	3,393	...	1,068,171	1,022	1,067,149
" " Sirsa Branch	62,480	14,995	2,359	5,373	85,207	72	85,135	120,406	31,544	4,635	10,758	...	167,393	85	167,308
Bari Doáb Canal	—2,477	—495	—87	5,146	2,137	...	2,137	1,244,386	270,040	50,085	10,724	...	1,584,225	1,646	1,582,529
Sirhind Canal	29,599	6,309	—719	—3,250	31,909	...	31,909	2,529,779	760,215	326,860	25,907	274	3,643,155	17,611	3,625,544
Lower Sohag and Para Canal	766	175	2	—9	928	...	928	50,975	15,167	682	634	...	67,458	8	67,450
Chenab Canal	304,774	34,627	10,829	739	350,969	334	350,635	730,375	118,296	37,431	20,179	...	906,281	830	905,451
Sidhrai Canal	2,314	421	2	1	2,738	...	2,738	70,120	20,481	2,225	494	...	93,320	22	93,298
Jhelam Canal	...	23	...	...	23	...	23	174	711	6	...	...	891	...	891
	402,550	57,269	12,517	6,237	478,603	406	478,197	5,572,421	1,451,839	434,181	72,179	274	7,530,894	21,274	7,509,620
Less—Outlay from Contributions by Native States on Sirhind and Sirsa Canals	20,976	4,450	185	1,141	26,702	18	(a) 26,774	972,253	335,759	120,363	7,725	...	1,436,100	6,876	1,429,224
TOTAL	381,574	52,819	12,332	5,096	451,811	388	451,423	4,600,168	1,116,080	313,818	64,454	274	6,094,794	14,398	6,080,396
Carried forward	467,753	70,336	13,000	8,518	559,607	1,266	558,341	14,582,576	3,375,681	1,081,902	157,550	45,130	19,242,839	124,839	19,118,000

(a) Consists of the following expenditure:—
Contributional Outlay, Sirhind Canal . . . . . Rx. —1,590
" " Sirsa Canal . . . . . " 28,364
TOTAL Rx. . 26,774

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1892—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1892.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	467,753	70,336	13,000	8,518	559,607	*1,266*	558,341	14,582,576	3,375,081	1,081,902	157,550	45,130	19,242,839	*124,839*	19,118,000
Madras.															
Godávári Delta System	4,626	982	928	120	6,656	*1*	6,655	805,471	196,991	83,071	...	498	1,091,031	*93*	1,090,938
Kistna Delta System	33,733	7,308	1,837	...	42,878	*—12*	42,890	744,553	178,008	50,984	14	977	974,536	*773*	973,763
Pennér Anicut System	50	12	...	...	62	...	62	128,714	31,788	2,786	...	...	163,288	*1*	163,287
Cauvery Delta System	...	...	...	...	...	...	...	130,954	30,783	3,942	...	125	165,804	*198*	165,606
Srivaikuntham System	...	...	...	...	...	...	...	105,068	29,019	1,053	...	...	135,140	*37*	135,103
Sangam System	1,669	292	*—312*	...	1,649	...	1,649	240,232	47,454	11,938	...	17	299,641	*5*	299,636
Kurnóol Canal	...	...	...	...	...	*58*	*—58*	1,778,214	...	...	...	408,091	2,186,305	*22,233*	2,164,072
Barúr Tank Project	288	62	...	...	350	*1*	349	31,456	7,230	689	...	...	39,375	*2*	39,373
Periyár Project	80,942	18,246	11,302	...	110,490	*242*	110,248	267,926	57,687	51,787	...	...	377,400	*542*	376,858
Total	121,308	26,902	13,755	120	162,085	*290*	161,795	4,232,588	578,960	211,250	14	409,708	5,432,520	*23,884*	5,408,636
Bombay.															
Desert Canal	323	65	...	...	388	...	388	98,613	22,052	1,428	...	...	122,093	*4*	122,089
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	*2*	162,561
Eastern Nara Works	6,747	1,686	84	...	8,517	...	8,517	414,314	102,832	4,454	...	...	521,600	*18*	582
Hathmati Canal	...	...	...	...	...	...	...	38,364	9,952	906	...	...	49,222	*129*	49,093
Pravara River Works—Lakh Canal	15	7	...	...	22	...	22	26,466	6,879	1,948	...	...	35,293	*20*	35,273
Kádvá River Works	55	25	40	...	120	...	120	53,615	13,860	1,697	...	...	69,172	*14*	69,158
Krishna Canal	473	150	...	...	623	...	623	66,094	13,947	168	...	...	80,209	...	80,209
Lower Panjhra River Works	243	118	...	...	361	...	361	36,050	7,339	323	...	...	43,712	*4*	43,708
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	*119*	122,812
Mutha Canals	7	3	...	...	10	...	10	505,072	92,393	11,745	...	...	609,210	*1,217*	607,993
Unherwah Canal	...	...	...	...	...	...	...	27,927	5,208	48	..	...	33,183	...	33,183
Total	7,863	2,054	124	...	10,041	...	10,041	1,506,330	318,703	24,155	..	...	1,849,188	*1,527*	1,847,661
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	596,924	99,292	26,879	8,638	731,733	*1,556*	730,177	20,321,494	4,273,344	1,317,307	157,653	454,843	26,524,641	*150,250*	26,374,391
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	*320*	*153*	*40*	...	*513*	...	*513*	...	...	...	...	...	...	...	5,444,376
GRAND TOTAL	596,604	99,139	26,839	8,638	731,220	*1,556*	729,664	...	...	...	...	...	...	...	20,930,015
Divisible under—															
India							Rx. 716,830							Rx.	17,425,786
England							£ 8,948							£	3,034,380
Exchange							Rx. 3,886							Rx.	469,349

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1891-92.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN RAILWAY.			
Purchase of the property of the Company . £ 4,197,557 *Less* Capital deposited by New Company . „ 1,000,000	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
Grand Total . £	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA, GENERAL

PARTICULARS.	BUILDINGS AND ROADS.					RAJPUTANA.			No. of Items.
	Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Chief Engineer and Secretariat.									
Director-General and Assistant	14,448		...	...	...	...	...	...	1
Chief Engineer and Assistants	...		...	...	...	...	...	...	2
Upper Subordinates and Lower Subordinates and Petty Establishment	...		...	...	...	...	...	...	3
Office Establishment	6,608		...	...	...	...	...	...	4
Travelling Allowances	815		...	...	...	...	...	...	5
Office Expenses	1,417		...	...	...	...	...	...	6
Local Allowances	...		...	...	...	...	...	...	7
Accountants	160		...	...	...	...	...	...	8
TOTAL . Rx.	23,448	3,045	...	...	...	...	...	...	9
Superintending Engineers.									
Superintending Engineers and Assistants	18,239	...	...	...	...	1,845	...	1,845	10
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	11
Office and Petty Establishment	6,357	...	176	...	...	1,426	...	1,426	12
Travelling Allowances	1,575	...	3	...	...	465	...	465	13
Office Expenses	1,989	...	8	...	...	354	...	354	14
Local Allowances	190	...	...	...	...	...	...	...	15
Famine Relief Works	...	...	...	...	...	...	...	...	16
TOTAL . Rx.	28,350	...	187	...	...	4,090	...	4,090	17
TOTAL DIRECTION . Rx.	51,798	3,045	187	...	...	4,090	...	4,090	18
CONSTRUCTION.									
Engineer Establishment, consisting of Executive and Assistant Engineers	81,622	2,845	1,140	...	...	2,682	...	2,682	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors and Overseers	36,671	830	534	...	1,375	1,664	...	1,664	20
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	10,456	967	298	...	...	1,142	...	1,142	21
Petty Establishment	7,857	766	73	...	...	127	...	127	22
Office ditto	23,494	950	434	...	...	1,190	...	1,190	23
Medical ditto	...	...	...	...	...	...	...	...	24
Local Allowances	6,078	...	...	...	...	...	...	...	25
Travelling Allowances	14,316	983	593	...	...	1,203	...	1,203	26
Office Expenses	7,657	163	122	...	...	334	...	334	27
Special Allowances	448	...	...	...	...	...	...	...	28
Accountants	6,999	397	214	...	...	599	...	599	29
TOTAL CONSTRUCTION . Rx.	195,598	17,091	3,408	...	1,375	8,941	...	8,941	30
ACCOUNTS.									
Examiners and Deputy and Assistant Examiners	2,755	...	...	...	...	788	...	788	31
Accountants	3,779	...	...	...	...	288	...	288	32
Clerks and Office Servants	4,029	...	200	...	...	647	...	647	33
Travelling Allowances	525	...	...	...	...	175	...	175	34
Office Expenses	501	...	...	...	...	102	...	102	35
Local Allowances	...	...	...	...	...	...	...	...	36
Famine Relief Works	...	...	...	...	...	...	...	...	37
TOTAL ACCOUNTS . Rx.	11,589	...	200	...	...	2,000	...	2,000	38
COLLECTION OF REVENUE	...	...	...	...	...	...	82	82	39
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	...	...	...	...	...	40
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	41
BARRACK DEPARTMENT	17,814	...	...	...	...	299	...	299	42
TOTAL AMOUNT AUDITED . Rx.	276,799	10,946	3,795	...	1,375	15,330	82	15,412	43
Add—Charges of other Departments and of previous year disbursed during the year	33,168	65	—1	610	...	89	4,637	4,726	44
TOTAL . Rx.	309,967	11,011	3,794	610	1,375	15,419	4,719	20,138	45
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	*43,633*	*1,626*	*29*	...	...	*10,426*	...	*10,426*	46
GRAND TOTAL . Rx.	266,334	9,385	3,765	610	1,375	4,993	4,719	9,712	47

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1892.

Railways.)

No. of Items.	AND POLITICAL. BALUCHISTAN. Buildings and Roads.	Irrigation.	Total.	TOTAL. Buildings and Roads.	Irrigation.	Total.	CENTRAL PROVINCES. Buildings and Roads.	BURMA. LOWER. Buildings and Roads.	Irrigation.	Total.	UPPER. Buildings and Roads.	Irrigation.	Total.	ASSAM. Buildings and Roads.	CARRIED FORWARD. Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...					...	...	...	...	...	...	...			
2	...	...	...					5,016	...	5,016	...	...	...	3,588			
3	...	...	...					19	...	19	...	...	...	...			
4	...	...	...					4,200	...	4,200	...	...	...	1,549			
5	...	...	...					143	...	143	...	...	...	189			
6	...	...	...					630	...	630	...	...	...	283			
7	...	...	...					208	...	208	...	...	...	296			
8	...	...	..					...	...	...	...	...	...	...			
9	...	...	...	26,493	...	26,493	...	10,222	...	10,222	...	...		5,905	42,620	...	42,620
10	2,436	...	2,436	22,520	...	22,520	3,717	7,796	...	7,796	2,384	...	2,384	499	36,916	...	36,916
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	1,010	...	1,010	8,969	...	8,969	2,793	3,225	...	3,225	1,446	...	1,446	70	16,503	...	16,503
13	282	...	282	2,325	...	2,325	360	791	...	791	207	...	207	138	3,827	...	3,827
14	308	...	308	2,059	...	2,059	455	774	...	774	234	...	234	47	4,169	...	4,169
15	17	...	17	207	...	207	...	437	...	437	195	...	195	21	860	...	860
16	...	...	...	..	...	...	...	50	...	50	...	...	...	...	50	...	50
17	4,053	...	4,053	36,080	...	36,080	7,331	13,073	...	13,073	4,466	...	4,466	775	62,325	...	62,325
18	4,053	...	4,053	63,173	...	63,173	7,331	23,295	...	23,295	4,466	...	4,466	6,680	104,945	...	104,945
19	6,146	...	6,146	94,435	...	94,435	10,811	14,354	...	14,354	26,139	...	26,139	9,942	155,681	...	155,681
20	1,111	171	1,282	42,185	171	42,356	4,897	10,643	...	10,643	11,866	...	11,866	7,128	76,719	171	76,890
21	662	...	662	13,525	...	13,525	2,622	3,040	...	3,040	5,122	...	5,122	2,253	26,562	...	26,562
22	2,031	199	2,230	10,854	199	11,053	237	259	...	259	1,522	...	1,522	1,183	14,055	199	14,254
23	2,193	...	2,193	28,201	...	28,201	3,090	5,052	...	5,052	7,286	...	7,286	4,886	48,581	...	48,581
24	...	...	...	...	...	...	96	13	...	13	193	...	193	...	302	...	302
25	...	...	...	6,078	...	6,078	...	4,658	...	4,658	8,286	...	8,286	3,353	22,375	...	22,375
26	2,745	63	2,808	19,840	63	19,903	3,704	6,128	...	6,128	11,010	...	11,010	5,380	46,062	63	46,125
27	845	11	856	9,121	11	9,132	798	1,094	...	1,094	2,316	...	2,316	1,311	14,640	11	14,651
28	1,598	...	1,598	2,046	...	2,046	...	...	...	...	...	...	...	...	2,046	...	2,046
29	505	...	565	8,774	...	8,774	1,226	1,654	...	1,654	2,222	...	2,222	1,272	15,148	...	15,148
30	17,896	444	18,340	235,119	444	235,563	27,487	46,895	...	46,895	75,962	...	75,962	36,708	422,171	444	422,615
31	...	...	...	3,543	...	3,543	660	2,695	...	2,695	...	...	...	1,560	8,458	...	8,458
32	...	...	...	4,067	...	4,067	324	2,423	...	2,423	...	...	...	1,003	7,817	...	7,817
33	...	...	..	4,876	...	4,876	1,233	3,037	...	3,037	...	...	...	1,058	10,204	...	10,204
34	...	...	...	700	...	700	44	351	...	351	...	...	...	180	1,275	...	1,275
35	...	...	...	603	...	603	149	468	...	468	...	...	...	157	1,377	...	1,377
36	...	...	...	...	...	...	...	649	...	649	...	...	...	443	1,092	..	1,092
37	...	...	...	...	...	...	...	18	...	18	...	...	...	...	18	...	18
38	...	...	...	13,789	...	13,789	2,410	9,641	...	9,641	...	...	...	4,401	30,241	...	30,241
39	...	...	...	...	82	82	...	...	...	...	...	...	...	...	...	82	82
40	...	...	...	...	...	...	...	...	16,084	16,084	...	...	...	...	...	16,084	16,084
41	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..
42	...	...	...	18,113	...	18,113	...	...	...	...	...	...	...	...	18,113	...	18,113
43	21,949	444	22,393	330,194	526	330,720	37,228	79,831	16,084	95,915	80,428	...	80,428	47,789	575,470	16,610	592,080
44	3,041	580	3,621	36,972	5,217	42,189	22	525	...	525	15,902	18,596	34,498	182	53,603	23,813	77,416
45	24,990	1,024	26,014	367,166	5,743	372,909	37,250	80,356	16,084	96,440	96,330	18,596	114,926	47,971	629,073	40,423	669,496
46	6,026	...	6,026	61,740	...	61,740	1,364	32,951	...	32,951	25,031	...	25,031	3,301	124,387	...	124,387
47	18,964	1,024	19,988	305,426	5,743	311,169	35,886	47,405	16,084	63,489	71,299	18,596	89,895	44,670	504,686	40,423	545,109

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.										
Chief Engineer and Secretariat.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Share of Secretariat Establishment				...	...	...	...	...	...	1
Director-General and Assistant				...	...	...	...	...	...	2
Chief Engineer and Assistants				10,342	...	10,342	3,978	5,257	9,235	3
Upper and Lower Subordinates and Petty Establishment				...	...	...	...	...	...	4
Office Establishment				10,582	...	10,582	4,587	3,569	8,156	5
Travelling allowances				463	...	463	912	639	1,551	6
Office expenses				1,483	...	1,483	753	1,165	1,918	7
Presidency and local allowances				741	...	741	...	...	...	8
Presidency house-rent				317	...	317	...	...	...	9
TOTAL . Rx.	42,620	...	42,620	23,928	...	23,928	10,230	10,630	20,860	10
Superintending Engineers.										
Superintending Engineers and Assistants	36,916	...	36,916	3,394	5,829	9,223	5,476	5,394	10,870	11
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	...	12
Office and Petty Establishments	16,503	...	16,503	2,053	3,098	5,151	1,961	2,391	4,352	13
Travelling allowances	3,827	...	3,827	692	580	1,272	923	591	1,514	14
Office expenses	4,169	...	4,169	417	405	822	318	652	970	15
Local allowances	860	...	860	6	...	6	...	...	...	16
Presidency house-rent	...	...	...	109	83	192	...	...	...	17
Famine Relief Works	50	...	50	...	...	...	...	...	...	18
TOTAL . Rx.	62,325	...	62,325	6,671	9,995	16,666	8,678	9,028	17,706	19
TOTAL DIRECTION . Rx.	104,945	...	104,945	30,599	9,995	40,594	18,908	19,658	38,566	20
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	155,681	...	155,681	14,190	23,260	37,450	23,176	33,564	56,740	21
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	76,719	171	76,890	10,391	11,869	22,260	12,761	5,905	18,666	22
Lower Subordinates	26,502	...	26,502	2,185	7,320	9,505	4,467	7,492	11,959	23
Petty Establishment	14,055	199	14,254	1,185	3,316	4,501	1,679	6,843	8,522	24
Office ditto	48,581	...	48,581	5,944	9,619	15,563	12,354	8,116	20,470	25
Medical ditto	302	...	302	401	856	1,257	...	806	806	26
Presidency and local allowances	22,375	...	22,375	797	378	1,175	...	...	...	27
Travelling allowances	46,062	63	46,125	6,436	10,302	16,738	13,680	11,518	25,198	28
Presidency house-rent	...	...	...	579	160	739	...	...	...	29
Office expenses	14,640	11	14,651	1,265	2,088	3,353	2,313	3,220	5,533	30
Special charges and allowances	2,046	...	2,046	...	...	...	...	...	...	31
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	32
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	33
Accountants	15,148	...	15,148	1,344	2,048	3,392	...	2,968	2,968	34
TOTAL CONSTRUCTION . Rx.	422,171	444	422,615	44,717	71,216	115,933	70,430	80,432	150,862	35
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	8,458	...	8,458	3,163	...	3,163	2,084	1,586	3,670	36
Accountants	7,817	...	7,817	3,849	...	3,849	1,055	908	1,963	37
Clerks and office servants	10,204	...	10,204	3,404	...	3,404	3,103	1,523	4,626	38
Travelling allowances	1,275	...	1,275	397	...	397	93	91	184	39
Office expenses	1,377	...	1,377	244	...	244	253	165	418	40
Local allowances	1,092	...	1,092	477	...	477	...	...	...	41
Presidency house-rent	...	...	...	465	...	465	...	...	...	42
Famine Relief Works	18	...	18	...	...	...	...	...	...	43
TOTAL ACCOUNTS . Rx.	30,241	...	30,241	11,999	...	11,999	6,588	4,273	10,861	44
INSPECTORS OF LOCAL WORKS	...	...	...	9,009	...	9,009	...	...	...	45
COLLECTION OF REVENUE	...	82	82	...	23,053	23,053	...	37,782	37,782	46
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	16,084	16,084	...	11,210	11,210	...	2,478	2,478	47
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	...	48
BARRACK DEPARTMENT	18,113	...	18,113	...	...	...	...	...	...	49
THOMASON COLLEGE AND ROORKEE WORKSHOPS	...	...	...	...	...	...	19,677	...	19,677	50
TRAFFIC	...	...	...	...	...	...	...	...	...	51
TOTAL AMOUNT AUDITED . Rx.	575,470	16,610	592,080	96,324	115,474	211,798	115,603	144,623	260,226	52
Add—Charges of other departments and of previous year disbursed during the year	53,603	23,813	77,416	15,147	14,177	29,324	315	...	315	53
TOTAL . Rx	629,073	40,423	669,496	111,471	129,651	241,122	115,918	144,623	260,541	54
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*124,387*	...	*124,387*	*23,639*	*16,651*	*40,290*	*85*	*90*	*175*	55
GRAND TOTAL . Rx.	504,686	40,423	545,109	87,832	113,000	200,832	115,833	144,533	260,366	56

Public Works Department, during the Year ended 31st March 1892—*continued.*

Railways.)

No. of items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	3,845	...	3,845		...	
2	...	...	...	...	...	...	...	...	...		...	
3	5,288	3,987	9,275	9,020	...	9,020	...	4,635	4,635		13,879	
4	...	...	...	...	...	...	180	171	351		171	
5	3,369	2,778	6,147	6,596	...	6,596	2,761	1,831	4,592		8,178	
6	503	402	905	554	...	554	79	407	486		1,448	
7	4,240	1,929	6,169	625	...	625	537	512	1,049		3,606	
8	...	...	...	...	...	...	229	...	229		...	
9	...	...	...	...	...	...	81	...	81		...	
10	13,400	9,096	22,496	16,795	...	16,795	7,712	7,556	15,268	114,685	27,282	141,967
11	5,234	7,229	12,463	11,028	...	11,028	5,554	...	5,554	67,602	18,452	86,054
12	...	60	60	...	...	...	732	...	732	732	60	792
13	2,897	3,053	5,950	5,311	...	5,311	1,229	...	1,229	29,954	8,542	38,496
14	661	698	1,359	1,163	...	1,163	644	...	644	7,919	1,869	9,779
15	768	755	1,523	501	...	501	340	...	340	6,513	1,812	8,325
16	...	...	...	...	...	...	136	...	136	1,002	...	1,002
17	...	...	...	...	...	...	125	...	125	234	83	317
18	...	...	...	...	...	...	...	...	...	50	...	50
19	9,560	11,795	21,355	18,003	...	18,003	8,760	...	8,760	113,997	30,818	144,815
20	22,960	20,891	43,851	34,798	...	34,798	16,472	7,556	24,028	228,683	58,100	286,782
21	25,847	45,927	71,774	47,246	1,833	49,079	23,610	18,633	42,243	289,750	123,217	412,967
22	12,054	12,371	24,425	44,226	594	44,820	20,249	11,054	31,303	176,400	41,964	218,364
23	6,929	9,703	16,632	1,932	161	2,093	4,829	4,397	9,226	46,904	29,073	75,977
24	2,655	7,885	10,540	21,537	69	21,606	1,747	1,742	3,489	42,858	20,054	62,912
25	7,576	12,120	19,696	21,331	1,794	23,125	7,818	5,061	12,879	103,604	36,710	140,314
26	101	1,914	2,015	...	...	...	69	81	150	873	3,657	4,530
27	...	...	...	...	...	...	957	...	957	24,129	378	24,507
28	9,056	13,256	22,312	21,382	650	22,032	11,078	9,302	20,380	107,694	45,091	152,785
29	...	...	...	...	...	...	330	...	330	909	160	1,069
30	2,812	4,700	7,512	4,119	209	4,328	2,418	2,737	5,155	27,567	12,965	40,532
31	35	...	35	...	...	...	...	...	...	2,081	...	2,081
32	138	...	138	...	...	...	...	...	...	138	...	138
33	220	...	220	...	...	...	...	...	...	220	...	220
34	1,827	2,681	4,508	4,140	...	4,140	2,302	2,178	4,480	24,761	9,875	34,636
35	69,250	110,557	179,807	165,913	5,310	171,223	75,407	55,185	130,592	847,888	323,144	1,171,032
36	3,065	...	3,065	2,714	...	2,714	3,767	...	3,767	23,251	1,586	24,837
37	2,631	...	2,631	4,618	...	4,618	2,895	...	2,895	22,865	908	23,773
38	2,415	...	2,415	2,927	...	2,927	3,549	...	3,549	25,602	1,523	27,125
39	171	...	171	181	...	181	1,499	...	1,499	3,616	91	3,707
40	201	...	201	260	...	260	402	...	402	2,737	165	2,902
41	...	...	...	...	...	...	544	...	544	2,113	...	2,113
42	...	...	...	...	...	...	318	...	318	783	...	783
43	...	...	...	...	...	...	...	...	...	18	...	18
44	8,483	...	8,483	10,700	...	10,700	12,974	...	12,974	80,985	4,273	85,258
45	...	...	...	...	...	...	...	...	...	9,009	...	9,009
46	...	41,573	41,573	...	...	...	802	2,768	3,570	802	105,258	106 060
47	...	111	111	...	160,241	160,241	...	476	476	...	190,600	190,600
48	...	389	389	...	...	...	...	66	66	...	455	455
49	...	...	...	...	...	...	...	...	...	18,113	...	18,113
50	...	...	...	...	...	...	...	...	...	19,677	...	19,677
51	...	...	...	...	...	...	...	...	...	...	...	...
52	100,693	173,521	274,214	211,411	165,551	376,962	105,655	66,051	171,706	1,205,156	681,830	1,886,986
53	281	7,457	7,738	2,176	...	2,176	20,837	8,432	29,269	92,359	53,879	146,238
54	100,974	180,978	281,952	213,587	165,551	379,138	126,492	74,483	200,975	1,297,515	735,709	2,033,224
55	*23,190*	*12,962*	*36,152*	*166,051*	...	*166,051*	*13,483*	*16,988*	*30,471*	*350,835*	*46,691*	*397,526*
56	77,784	168,016	245,800	47,536	165,551	213,087	113,009	57,495	170,504	946,680	689,018	1,635,698

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. *See* also page 206.	INDIA— Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
WORKS AND REPAIRS.	Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . Original Works	107	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . Repairs	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works		...	...	...	...	...	18,390	3
Minor Works and Navigation, Capital. Repairs		...	...	...	...	...	...	4
Ditto Revenue . Original Works	135	...	...	...	...	...	17	5
Ditto Revenue . Repairs		...	...	...	...	...	8,501	6
Minor Works and Navigation and Agricultural. Original Works	135	...	...	...	...	...	64	7
Minor Works and Navigation and Agricultural. Repairs	to 137	...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . Original Works	149	464,541	3,244	4,752	2,088	310	12,253	9
Imperial . . . Repairs		259,455	10,777	8,219	563	2,873	16,987	10
Provincial . . . Original Works	152	...	...	...	...	...	...	11
Provincial . . . Repairs		...	...	...	...	...	...	12
Incorporated Local . Original Works	152	...	...	1,183	...	...	20	13
Incorporated Local . Repairs		...	...	1,115	...	...	729	14
Special Defence Works	188	639,957	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	124	...	...	...	...	...	...	16
Major Works—Working Expenses. Repairs	& 125	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	203	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. Repairs	& 204	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.		1,363,953	14,021	15,259	2,651	3,183	56,961	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	107	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	135	...	...	...	...	...	3,161	22
Minor Works and Navigation, Revenue Establishment								
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	1,547	23
		...	...	...	...	...	11	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	215,556	9,385	3,190	610	1,375	4,917	25
Provincial Ditto	152	...	...	...	...	...	...	26
Incorporated Local Ditto	152	...	...	575	...	...	76	27
Special Defence Works Ditto . . .	188	50,778	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	124 & 125	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto	203 & 204	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . . Rx.		266,334	9,385	3,765	610	1,375	9,712	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		...	..	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.		266,334	9,385	3,765	610	1,375	9,712	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .		19·53	66·93	24·66	23·01	43·19	17·05	34

Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1892.

Railways).

No. of Items.	GENERAL. Baluchistan Agency.	GENERAL. TOTAL.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	889	846	52,083	7,409	61,227
2	...	...	...	...	...	...	...	...	...	...	...	...
3	1,107	19,497	...	...	...	...	14,232	1,396	4,859	25,884	8,535	74,403
4	...	...	...	...	...	..	...	...	...	...	...	...
5	...	17	...	...	...	...	3,629	2,138	3,253	9,817	2,845	21,699
6	2,249	10,750	...	...	...	...	23,008	4,613	23,245	34,501	34,789	130,906
7	...	64	...	45,930	58,075	...	17,855	7,653	16,890	69,362	22,698	238,527
8	...	...	...	35,169	11,083	...	48,734	1,023	1,642	176,945	58,715	333,311
9	53,577	540,765	3,014	317,666	22,841	26,414	59,730	7,261	21,432	4,871	22,622	1,026,616
10	29,268	328,142	539	54,651	10,077	7,059	14,370	5,190	17,456	4,713	18,300	460,497
11	...	...	113,836	...	115,805	34,083	168,408	211,861	148,373	186,121	177,926	1,156,413
12	...	...	46,943	...	70,665	36,638	118,900	123,246	108,138	34,898	123,837	663,265
13	...	1,203	12,458	1,728	15,041	24,173	...	82,801	29,955	8,681	46,803	222,843
14	...	1,844	2,889	192	8,213	23,137	...	77,827	60,629	2,615	58,714	236,060
15	...	639,957	...	...	...	...	...	...	...	...	...	639,957
16	...	...	...	...	...	...	881	21,371	18,046	11,645	6,185	58,128
17	...	...	...	...	...	...	60,432	100,421	102,377	53,565	22,846	339,641
18	...	...	...	...	...	...	49,485	36,694	381,574	121,308	7,543	596,604
19	...	...	...	...	...	...	...	...	...	...	...	...
20	86,201	1,542,239	179,679	455,336	311,800	151,504	579,664	684,384	938,715	797,009	619,767	6,260,097
21	...	...	...	...	...	...	...	192	185	11,820	4,953	17,150
22	64	3,225	...	...	...	...	4,890	309	1,074	5,653	2,111	17,262
23	960	2,507	...	...	...	...	13,406	9,224	18,578	11,372	10,552	65,639
24	...	11	...	18,596	16,084	...	22,496	1,891	5,846	65,986	24,319	155,229
25	18,964	253,997	1,009	70,859	4,878	7,635	11,382	2,858	8,317	2,050	9,018	372,003
26	...	...	34 877	...	37,249	32,440	76,450	73,495	57,426	42,902	90,982	445,821
27	...	651	...	440	5,278	4,595	...	39,480	12,041	2,584	13,009	78,078
28	...	50,778	...	...	...	...	...	...	...	...	...	50,778
29	...	...	...	...	...	...	62,762	124,836	89,524	43818	13,659	334,599
30	...	...	...	...	...	...	9,446	8,081	52,809	26,902	1,901	99,139
31	19,988	311,169	35,886	89,895	63,489	44,670	200,832	260,366	245,800	213,087	170,504	1,635,698
32	...	...	...	...	...	...	...	*19,677*	...	...	...	*19,677*
33	19,988	311,169	35,886	89,895	63,489	44,670	200,832	240,689	245,800	213,087	170,504	1,616,021
34	23·19	20·18	19·97	19·74	20·36	29·48	34·65	35·17	26·19	26·74	27·51	25·81

N.—Exp. not charged to Revenue.

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

(Excluding

PARTICULARS.	INDIA, GENERAL.										CENTRAL PROVINCES.	BURMA.						No. of Items.
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	RAJPUTANA.			BALUCHISTAN AGENCY.				LOWER.			UPPER.			
					Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
NEW SUPPLIES.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Surveying and mathematical instruments	1,269	14	20	...	30	...	30	83	...	83	225	1,045	...	1,045	1,049	...	1,049	1
Machinery, including navigation plant	1,399	374	...	...	...	...	...	...	...	...	...	761	...	761	86	...	86	2
Tools	4,189	55	269	...	2,143	...	2,143	464	...	464	237	537	...	537	4,508	...	4,508	3
Plant	269	...	...	...	...	...	...	...	...	...	2,824	322	...	322	2,074	...	2,074	4
Office furniture	976	...	2	...	29	...	29	190	...	190	63	948	...	948	1,752	...	1,752	5
Camp equipage	66	...	...	...	...	...	...	...	...	...	54	5	...	5	...	...	...	6
Live-stock	4	...	...	...	3	...	3	...	...	...	...	43	...	43	1,347	...	1,347	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	275	275	...	38	38	...	...	9,019	9,019	...	1,213	1,213	9
TOTAL NEW SUPPLIES Rx.	8,172	443	291	...	2,205	275	2,480	737	38	775	3,403	3,661	9,019	12,680	10,816	1,213	12,029	10
Repairs and carriage	3,486	277	232	...	205	...	205	733	19	752	897	460	...	460	408	...	408	11
TOTAL	11,658	720	523	...	2,410	275	2,685	1,470	57	1,527	4,300	4,121	9,019	13,140	11,224	1,213	12,437	12
Add—Charges by other Departments	2,078	...	...	40	184	...	184	81	...	81	...	107	...	107	...	...	...	13
Deduct—Ditto	*1,692*	*94*	*1*	...	*173*	...	*173*	*381*	...	*381*	*202*	*39*	...	*39*	*1,630*	...	*1,630*	14
GRAND TOTAL Rx.	12,044	626	522	40	2,421	275	2,696	1,170	57	1,227	4,098	4,189	9,019	13,208	9,594	1,213	10,807	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	300	300	...	4	4	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	—35	—35	...	53	53	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	10	10	...	...	...	...	...	9	9,019	...	1,213	1,213	19
BUILDINGS AND ROADS—																		
Imperial	8,113	626	488	40	2,410	...	2,410	1,170	...	1,170	52	315	...	315	9,565	...	9,565	20
Provincial	...	...	...	...	...	...	...	...	...	...	4,046	3,615	...	3,615	...	...	...	21
Incorporated Local	...	...	34	...	11	...	11	...	...	...	...	259	...	259	29	...	29	22
Special Defence Works	3,931	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL, AS ABOVE Rx.	12,04	626	522	40	2,421	275	2,696	1,170	57	1,227	4,098	4,189	9,019	13,208	9,594	1,213	10,807	26

Excluding Outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1892.

Railways.)

No. of items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	637	4	...	4	224	...	224	269	...	269	1,490	...	1,490	463	...	463	6,822	...	6,822
2	99	188	4,659	4,847	853	639	1,492	864	105	969	1,539	2,474	4,013	2,285	...	2,285	8,448	7,873	16,325
3	1,707	1,211	...	1,211	1,534	...	1,534	2,901	...	2,901	1,097	...	1,097	2,603	...	2,603	29,920	...	29,920
4	...	305	...	305		...		...	...	...	311	...	311	360	...	360			
5	134	66	...	66	536	...	536	705	...	705	604	...	604	358	...	358	6,363	...	6,363
6	...	18	...	18	122	...	122	55	...	55	14	...	14	108	...	108	442	...	442
7	...	...	...	...	...	...	...	36	...	36	...	...	...	63	...	63	1,496	...	1,496
8	...	...	...	...	...	...	...	...	—1,054	—1,054	...	...	...	...	...	...	...	—1,054	—1,054
9	...	...	1,059	1,059	...	1,109	1,109	...	12,844	12,844	158	12,947	13,105	...	853	853	158	39,357	39,515
10	2,577	1,792	5,718	7,510	3,269	1,748	5,017	4,830	11,895	16,725	5,213	15,421	20,634	6,240	853	7,093	53,649	46,180	99,829
11	328	2,301	13,680	15,981	636	1,180	1,816	672	4,340	5,012	1,960	9,684	11,644	2,315	688	3,003	14,910	29,591	44,501
12	2,905	4,093	19,398	23,491	3,905	2,928	6,833	5,502	16,235	21,737	7,173	25,105	32,278	8,555	1,541	10,096	68,559	75,771	144,330
13	...	202	...	202	...	...	...	84	...	84	...	...	...	525	18	543	3,301	18	3,319
14	*168*	*168*	...	*168*	*7*	*3*	*10*	*869*	*407*	*1,276*	*3,844*	...	*3,844*	*262*	*544*	*806*	*9,530*	*954*	*10,484*
15	2,737	4,127	19,398	23,525	3,898	2,925	6,823	4,717	15,828	20,545	3,329	25,105	28,434	8,818	1,015	9,833	62,330	74,835	137,165
16	...	...	...	...	...	2	2	...	—7	—7	...	221	221	...	—468	—468	...	—252	—252
17	...	...	5,594	5,594	...	...	...	...	11	11	...	29	29	...	—204	—204	...	5,734	5,734
18	...	...	1,581	1,581	...	63	63	...	549	549	...	284	284	...	257	257	...	2,752	2,752
19	...	...	1,141	1,141	...	58	58	...	495	495	...	2,381	2,381	...	484	484	...	14,801	14,801
20	498	845	...	845	186	...	186	499	...	499	133	...	133	543	...	543	25,483	...	25,483
21	2,239	3,282	...	3,282	2,216	...	2,216	3,545	...	3,545	2,002	...	2,002	6,764	...	6,764	27,709	...	27,709
22	...	...	...	...	1,496	...	1,496	673	...	673	1,194	...	1,194	1,511	...	1,511	5,207	...	5,207
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,931	...	3,931
24	...	...	10,931	10,931	...	2,285	2,285	...	2,448	2,448	...	8,435	8,435	...	862	862	...	24,961	24,961
25	...	...	151	151	...	517	517	...	12,332	12,332	...	13,755	13,755	...	84	84	...	26,839	26,839
26	2,737	4,127	19,398	23,525	3,898	2,925	6,823	4,717	15,828	20,545	3,329	25,105	28,434	8,818	1,015	9,833	62,330	74,835	137,165

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

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

Receipts *Rx.* 116,120,959. Disbursements *Rx.* 113,185,197.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	216	4,600,007	1,658,417	+2,941,590(*a*)
P. Unfunded Debt.	76	Special Loans	218	...	138	+899,359
,,	77	Treasury Notes	218	2,300	700	
,,	78	Deposits of Service Funds . .	218	135,381	88,657	
,,	79	Savings Bank Deposits . . .	219	3,844,903	2,993,730	
Q. Deposits and Advances.	68	Provincial Balances	192	178,637	419,561	+1,480,280
,,	89	Appropiation for Reduction of Debt .	250	682,170	...	
,,	80	Excluded Local Funds . . .	220	770,194	757,366	
,,	81	Political and Railway Funds . .	220	359,583	369,248	
,,	82	Departmental and Judicial Deposits .	221	16,306,558	15,936,179	
,,	For these Accounts *vide* Appendix A.	Advances		8,319,971	8,251,702	
,,		Suspense Account		132,151	141,254	
,,		Exchange on Remittance Accounts .		722,553	...	
,,		Miscellaneous		149,712	265,939	
R. Loans and Advances by Imperial Government.	83	Advances, Repayments, and Balances	226	128,662	617,449	488,787
R. R. Loans and Advances by Provincial Governments.	83A	Ditto ditto .	228	261,135	726,540	465,405
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	238	2,472,404	3,618,796	1,146,392
Tx Remittances .		Inland Money Orders . . .		17,365,788	17,349,302	+116,140
,,	For these Accounts *vide* Appendix A.	Other Local Remittances . . .		69,071	...	
,,		Other Departmental Accounts . .		651,843	661,930	
,,		Remittances between Civil Treasuries and Departments		19,790,463	19,860,459	
	85	Remittance Account between England and India	240	1,372,325	1,261,659	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	242	16,093,854	16,796,540	
V. Cash Balance .	87	Distribution Statement . . .	243	21,711,294	21,409,631	
		TOTAL .		116,120,959	113,185,197	

(*a*) Net figure carried to account No. 1 is 3,038,293. The difference of 96,703 (86,881 + 9,822) represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*f*) on page 217.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1892, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

		Amount, 1st April 1891.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1892.
	IN INDIA.							
	IMPERIAL LOANS BEARING INTEREST.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
	4½ „ Transfer Loan of 1878	791,330	...	1,000	792,330	...	51,520	740,810
	Transfer Loan of 1879, 4½ per Cent. portion	11,716,847	...	46,030	11,762,877	...	376,870	11,386,007
	„ 7s. sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
	4 per Cent. Loan of 1832-33	(a)731,029	...	...	731,029	165	15,653	715,211
	4 „ „ 1835-36	1,838,790	...	...	1,838,790	...	114,100	1,724,690
	4 „ „ 1842-43	25,872,370	(b)7	1,898,253	27,770,630	...	708,060	27,062,570
	4 „ „ 1854-55	13,577,040	...	1,890,120	15,467,160	...	917,320	14,549,840
	4 „ Transfer Loan, 1st May 1865	35,073,481	...	1,450,900	36,524,381	43,670	2,591,190	33,889,521
	Reduced 4 per Cent. Loan of 1879	6,867,010	..	...	6,867,010	...	503,960	6,363,050
	4 per Cent. Promissory Notes for Mysore Family	52,576	...	...	52,576	4	1,820	50,752
	4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
	4 „ East Indian Railway Commuted Stock	5,800	...	...	5,800	...	...	5,800
	4 „ Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
	3½ „ Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
	TOTAL DEBT in INDIA bearing Interest Rx.	102,600,753	7	5,286,303	107,887,063	43,839	5,280,493	102,562,731
	LOANS NOT BEARING INTEREST.							
	5½ per Cent. Loan of 1859-60	3,130	...	...	3,130	...	...	3,130
	5 „ „ 1856-57	5,910	...	...	5,910	...	...	5,910
	5 „ „ 1825-26	4,939	...	...	4,939	...	...	4,939
	5 „ „ 1841-42	2,240	...	...	2,240	...	...	2,240
	5 „ „ 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
	Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
	Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
	4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
	4 „ „ 1828-29	672	...	...	672	107	...	565
	4 „ Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	..	1,422
	4½ „ „ of 1870	23 110	...	...	23,110	6,100	3,490	13,520
	4½ „ Nagpore-Raipore Railway Debenture Loan	3,775	...	...	3,775	3,550	...	225
	4 „ Ghazipur-Dildarnagar Railway „	2,330	...	...	2,330	650	...	1,680
	TOTAL DEBT in INDIA not bearing Interest Rx.	56,020	...	...	56,020	10,407	3,490	42,123
	PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
	4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,720	...	...	1,720	...	10	1,710
	4 „ Cawnpore-Farukhabad „ „	1,890	...	...	1,890	...	820	1,070
	4 „ Cawnpore and Achneyra „ „	6,470	....	830	7,300	...	1,230	6,070
	4 „ Cawnpore and Achneyra Section of the Rajputana-Malwa Railway	75,950	...	1,230	77,180	...	...	77,180
	TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	2,060	88,090	...	2,060	86,030

Debt bearing Interest:				
In India	£	102,690,642		
In England	£	104,347,521		
	Rx.		207,038,163	
Debt not bearing Interest:				
In India	£	56,020		
In England	£	60,687		
	Rx.		116,707	
			207,154,870	1st April 1891.
Debt bearing Interest:				
In India	£	102,650,194		
In England	£	107,347,718		
	Rx.		209,997,912	
Debt not bearing Interest:				
In India	£	42,123		
In England	£	56,425		
	Rx.		98,548	
			210,096,460	31st March 1892.

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Assam	179	...	...	179	5	20	154
Bengal	340	...	...	340	26	30	284
N.-W. P. and Oudh	246	...	...	246	5	100	141
Punjab	231	...	...	231	52	60	119
Madras	471	...	...	471	10	290	171
Bombay	2,392	...	...	2,392	8	1,820	564
TOTAL GOVERNMENT STOCK NOTES . Rx.	3,859	...	...	3,859	106	2,320	1,433
TOTAL DEBT in INDIA . Rx.	102,746,662	7	5,288,363	108,035,032	54,352	5,288,363	102,692,317
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per Cent. Stock	64,298,126	—	...	64,298,126	{ (c)86,881 (d)9,822 }	...	64,201,423
" 3 " Stock	28,855,079	(e)4,600,000	...	33,455,079	...	...	33,455,079
" 3½ " Debentures	3,000,000	...	...	3,000,000	1,386,000	1,614,000	...
" 3¾ " Debentures	2,000,000	...	1,614,000	3,614,000	...	...	3,614,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oude and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700
" " " Debentures	2,530,300	...	...	2,530,300	31,000	...	2,499,300
South Indian Railway Debenture Stock	425,000	...	...	425,000	...	...	425,000
" " " Debentures	1,070,000	...	...	1,070,000	86,100	...	983,900
TOTAL DEBT in ENGLAND bearing Interest . £	104,347,521	4,600,000	1,614,000	110,561,521	1,599,803	1,614,000	107,347,718
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	9,968	...	...	9,968	...	...	9,968
India 4 per Cent. Stock	29,702	...	...	29,702	4,262	...	25,440
East Indian Railway Debenture	100	...	...	100	...	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	60,687	...	...	60,687	4,262	...	56,425
TOTAL DEBT in ENGLAND . £	104,408,208	4,600,000	1,614,000	110,622,208	1,604,065	1,614,000	107,404,143
TOTAL DEBT .	207,154,870	4,600,007	6,902,363	218,657,240	(f)1,658,417	6,902,363	210,096,460
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	77,373,185	4,539,544	6,902,363	88,815,092	1,658,417	(g)11,153,775	76,002,900
For Railways	102,294,029	60,463	3,418,364	105,772,856	...	...	(h)105,772,856
For Irrigation	27,487,656	...	833,048	28,320,704	...	...	28,320,704
TOTAL .	207,154,870	4,600,007	11,153,775	222,908,652	1,658,417	11,153,775	210,096,460

(f) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	TOTAL.
Under Permanent Debt Discharged	54,352	1,507,362	1,561,714
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,603,388 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	...	51,413	86,881
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,833	
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do.	...	31,635	
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £8,589 is charged to Interest on Debt	...	8,058	9,822
Do. do. of Oude and Rohilkund Railway Discount Sinking Fund do.			
do. £1,881 is charged to State Railways Interest on Debt	...	1,764	
	54,352	1,604,065	1,658,417

(g) Includes £3,418,364 transferred to Debt for Railways and £833,048 for Irrigation.

(h) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £373,899 the discount involved in raising the money for the purchase of the Oude and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 26, and Section 2 (a) of Acts 44 and 45 Vict., C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL.
	£328,462 East Indian Railway Annuity.	£664,350 East Indian Railway 4½ per Cent Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,648 Eastern Bengal Railway 4 per Cent Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	
	£	£	£	£	£	£
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:						
India 4 per Cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per Cent. Rupee Debt, Rx.1,06,750 at 2s. the rupee	10,675	...	...	...	...	10,675
India 3½ per Cent. Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per Cent. Stock	215,243	32,507	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,705	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1891:						
India 4 and 2½ per Cent. Stocks	427,291	1,686	16,872	1,337	142,291	589,477
(c) India Debt purchased and cancelled during the year ended 31st March 1892:						
India 3½ per Cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	35,301	217	3,444	131	26,674	86,881
India 3½ per Cent. Stock purchased with £21,820, being Interest on the amounts standing to the credit of the Funds	14,835	60	612	46	4,961	20,513
INDIA DEBT PURCHASED AND CANCELLED £	478,427	1,963	20,528	1,514	173,926	676,358
Balance of India Debt { India 3½ per Cent. Stock * £12,242,590 issued as above, out- { India 3 per Cent. Stock. 248,548 standing on 31st { India 4 per Cent. Rupee Debt 10,675 March 1892. £	7,098,598	78,802	520,527	66,200	4,737,695	12,501,822

(a) Exceeds the closing balance of last year's account by Rx. 107 for corrections since made.

(b) Difference received in Cash to make up an even hundred.

(d) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £10,470 towards the redemption of Debt incurred in excess of money raised.

(e) Stock created under the provisions of Acts 51 Vict., C. 5, and 53 Vict., C. 6, and previous East India Loan Acts, in order to provide £1,842,547 for advances to Railway Companies, £1,031,000 for the discharge of Oude and Rohilkund Railway Debentures, £86,100 for the discharge of South Indian Railway Debentures, and £1,386,000 for the discharge of India Debentures.

* India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	356,210	...	356,210	138	356,072
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,924	...	169,924	...	169,924
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	...	1,000
Annuity Fund of Futtehoollah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,667,049	...	1,667,049	138	1,666,911
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar (3¾ per cent)	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,779,594	...	1,779,594	138	1,779,456

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Issues in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 per cent.)	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per cent.	7,162	2,300	9,462	700	8,762
TOTAL . Rx.	41,932	2,300	44,232	700	43,532

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Repayments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund	1,135,548	120,167	1,255,715	81,515	1,174,200
Miscellaneous Service Funds	268	12	280	3	277
TOTAL . Rx.	1,135,816	120,179	1,255,995	81,518	1,174,477
MADRAS:					
Apothecaries' Fund	11,559	3,304	14,863	2,880	11,983
BOMBAY:					
Uncovenanted Service Family Pension Fund	126,625	11,898	138,523	4,259	134,264
GRAND TOTAL . Rx.	1,274,000	135,381	1,409,381	88,657	1,320,724

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Repayments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	(a)236,383	85,488	321,871	71,873	249,998
Madras	52,694	23,434	76,128	20,997	55,131
Bombay	726,612	71,868	898,480	142,421	756,059
TOTAL . Rx.	1,015,689	280,790	1,296,479	235,291	1,061,188
POST OFFICE SAVINGS BANKS: (b)					
India, General . Rx.	6,346,741	3,239,866	9,586,607	2,527,291	7,059,316
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	88,008	24,019	112,027	8,426	103,601
Central Provinces	(a)8,651	...	8,651	6,712	1,939
Burma	18,828	7,826	26,654	3,877	22,777
Assam	487	138	625	219	406
Bengal	(a)68,366	18,696	87,062	16,558	70,504
North-Western Provinces and Oudh	45,629	14,794	60,423	8,278	52,145
Punjab	181,381	47,473	228,854	20,410	208,444
TOTAL . Rx.	411,350	112,946	524,296	64,480	459,816
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	163,133	39,439	202,572	6,809	195,763
REGIMENTAL SAVINGS BANKS:					
Bengal Army	75,503	78,366	153,869	87,496	66,373
Madras Army	25,259	29,731	54,990	32,084	22,906
Bombay Army	24,566	22,615	47,181	26,171	21,010
TOTAL . Rx.	125,328	130,712	256,040	145,751	110,289
TOTAL BANK ACCOUNTS . Rx.	8,062,241	3,803,753	11,865,994	2,979,622	8,886,372
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	17,259	14,855	32,114	6	32,108
HINDU FAMILY ANNUITY FUND:					
India, General	7,751	5,238	12,989	1,360	11,629
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	8,047	1,442	9,489	1,250	8,239
LOCAL FUND PENSION FUND:					
Bombay	6,209	3,668	9,877	1,462	8,415
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	26	2,101	2,127	1,146	981
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	77	8	85	11	74
Bombay	(a)22,116	17	22,133	256	21,877
POST OFFICE LIFE INSURANCE FUND: (b)					
India, General	20,981	7,722	28,703	1,498	27,205
POST OFFICE DEPARTMENTAL GUARANTEE FUND: (b)					
India, General	(a)31,074	6,099	37,173	7,119	30,054
TOTAL SPECIAL ACCOUNTS . Rx.	113,540	41,150	154,690	14,108	140,582
GRAND TOTAL	8,175,781	3,844,903	12,020,684	2,993,730	9,026,954

(a) Differs from last year's closing balance for correction since made.
(b) The Post Office figures were formerly distributed by provinces.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	20,312	79,987	100,299	75,789	24,510
Central Provinces	6,459	19,258	25,717	19,950	5,767
Burma	32,562	82,860	115,422	79,299	36,123
Assam	1,021	2,920	3,941	2,867	1,074
Bengal	(a)21,147	41,883	63,030	41,318	21,712
North-Western Provinces and Oudh	24,008	91,353	115,361	90,626	24,735
Punjab	18,970	62,292	81,262	62,617	18,645
Madras	39,042	100,471	139,513	102,354	37,159
Bombay	109,063	289,170	398,233	282,546	115,687
TOTAL . Rx.	272,584	770,194	1,042,778	757,366	285,412

(a) Differs from last year's closing balance for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL FUNDS.					
Bahu Begum's Stipend Fund	23,566	3,170	26,736	21,358	5,378
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	874	817	1,691	1,232	459
Fire Insurance Fund	1,897	1,891	3,788	456	3,332
Guarantee and Contractors' Security Fund	1,841	1,455	3,296	1,063	2,233
Provident Fund	3,696	22,628	26,324	14,961	11,363
Sundry Deposit Fund (Ticket and Indenture Fees)	3,981	548	4,529	999	3,530
Fine Fund	331	362	693	180	513
Shareholders' Interest Deposit Fund	151	413	564	415	149
Surplus Profits Deposit Fund	14,880	290,716	305,596	302,827	2,769
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	57,846	2,187	60,033	1,499	58,534
Fire Insurance Fund	10,406	2,540	12,946	4,472	8,474
Guarantee and Contractors' Security Fund	9,374	15,381	24,755	19,246	5,509
Madras Railway.					
Guarantee and Contractors' Security Fund	28,164	17,475	45,639	540	45,099
	133,441	356,413	489,854	347,890	141,964
TOTAL . Rx.	157,007	359,583	516,590	369,248	147,342

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Deposits.					
Revenue Deposits	11,420	409,245	420,665	406,564	14,101
Civil Courts' Deposits	5,285	10,594	15,879	10,277	5,602
Criminal Courts' Deposits	(*a*)564	894	1,458	902	556
Personal Deposits	61,585	323,102	384,687	339,077	45,610
Municipal Funds	8,051	42,847	50,898	40,323	10,575
Forest Deposits	...	1	1	...	1
Presidency Bank Deposits	10,319	3,118	13,437	...	13,437
Renewal Fees, Government Promissory Notes	86	647	733	533	200
Trust Interest Fund	62	488,117	488,179	488,024	155
Deposits of deceased officers and men of the Native Army	490	529	1,019	357	662
Colonial and Indian Exhibition for 1886-87	(*a*)303	...	303	303	...
Other Deposits.					
Military Deposits	27,319	113,625	140,944	115,439	25,505
Public Works Deposits (Buildings and Roads)	(*a*)21,619	86,469	108,088	77,370	30,718
Public Works Deposits (Irrigation)	175	393	568	538	30
Public Works Deposits (Railway Capital)	14,799	24,585	39,384	18,181	21,203
Public Works Deposits (Railway Revenue)	54,907	526,596	581,503	523,369	58,134
British Postal Orders (Post Office) (*b*)	(*a*)2,116	19,796	21,912	19,776	2,136
Dead Accounts, Savings Bank (Post Office) (*b*)	(*a*)7,063	1,036	8,099	475	7,624
Telegraph Deposits	806	7,071	7,877	7,188	689
Marine Deposits	937	2,209	3,146	2,283	863
Trust Interest Account (Post Office) (*b*)	(*a*)50	1,764	1,814	1,723	91
Telegraph Fine Fund	4,734	956	5,690	1,358	4,332
State Railway Fine Fund	3,737	353	4,090	898	3,192
Trust Interest Account (Military)	59	6,897	6,956	6,929	27
Void Money Orders (Post Office) (*b*)	4,820	20,751	25,571	19,966	5,605
Short payments on account of Money Orders (Post Office) (*b*)	90	712	802	725	77
Foreign Money Orders (Post Office) (*b*)	(*a*)—80,375	538,421	458,046	520,553	—62,507
TOTAL . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618
Carried forward . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618

(*a*) Differs from last year's closing balance for correction since made.
(*b*) The Post Office Accounts were formerly distributed by Provinces.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	9,403	33,122	42,525	20,576	21,949
Civil Courts' Deposits	34,993	120,105	155,098	125,057	30,041
Personal Deposits	90,027	260,610	350,637	264,129	86,508
Municipal Funds	36,939	161,736	198,675	129,551	69,124
Forest Deposits	...	6,971	6,971	6,617	354
Trust Interest Fund	(a)94	11,703	11,797	11,739	58
Deposits for work done for public bodies or individuals	...	754	754	151	603
Other Deposits.					
Public Works Deposits (Buildings and Roads)	2,547	32,492	35,039	25,097	9,942
Public Works Deposits (Railway Capital)	...	8,866	8,866	8,754	112
Public Works Deposits (Railway Revenue)	8,876	34,477	43,353	26,898	16,455
State Railway Fine Fund	...	1,205	1,205	747	458
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—916	6,833	5,917	6,813	—896
TOTAL . Rx.	181,963	678,874	860,837	626,129	234,708
BURMA.					
Civil Deposits.					
Revenue Deposits	30,655	114,100	144,755	111,768	32,987
Civil Courts' Deposits	5,592	53,181	58,773	49,362	9,411
Personal Deposits	2,874	171,667	174,541	170,163	4,378
Municipal Funds	52,185	161,324	213,509	167,636	45,873
Marine Deposits	364	722	1,086	557	529
Forest Deposits	...	16	16	...	16
Trust Interest Fund	...	396	396	396	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	5,836	23,815	29,651	20,415	9,236
Public Works Deposits (Irrigation)	46	440	486	72	414
Public Works Deposits (Railway Capital)	(a)150	4,861	5,011	4,309	702
Public Works Deposits (Railway Revenue)	3,226	8,869	12,095	9,277	2,818
State Railway Fine Fund	...	800	800	800	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	...	1,000	1,000	...	1,000
TOTAL . Rx.	100,928	541,191	642,119	534,755	107,364
ASSAM.					
Civil Deposits.					
Revenue Deposits	35,069	34,968	70,037	35,989	34,048
Civil Courts' Deposits	4,817	6,627	11,444	7,147	4,297
Personal Deposits	3,524	77,328	80,852	77,473	3,379
Municipal Funds	1,475	15,612	17,087	14,835	2,252
Forest Deposits	4	...	4	...	4
Trust Interest Fund	10	813	823	811	12
Deposits for work done for public bodies or individuals	...	14	14	...	14
Other Deposits.					
Public Works Deposits (Buildings and Roads)	936	5,132	6,068	4,817	1,251
Public Works Deposits (Railway Capital)	...	20	20	...	20
Public Works Deposits (Railway Revenue)	234	194	428	308	120
State Railway Fine Fund	...	5	5	5	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—122	52	—70	2	—72
TOTAL . Rx.	45,947	140,765	186,712	141,387	45,325
Carried forward . Rx.	489,859	3,991,558	4,481,417	3,905,402	576,015

(a) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892 —*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	489,859	3,991,558	4,481,417	3,905,402	576,015
BENGAL.					
Civil Deposits.					
Revenue Deposits	251,935	273,854	525,789	297,309	228,480
Civil Courts' Deposits	373,519	1,017,196	1,390,715	955,912	434,803
Criminal Courts' Deposits	14,526	16,903	31,429	15,062	16,367
Personal Deposits	213,519	939,542	1,153,061	938,030	215,031
Municipal Funds	29,550	190,778	220,328	187,827	32,501
Marine Deposits	242	670	912	912	...
Forest Deposits	46	328	374	317	57
Presidency Bank Deposits (*a*)	9,111	3,241	12,352	3,196	9,156
Trust Interest Fund	2,289	68,484	70,773	69,560	1,213
Port Trust Deposit	9,506	5,915	15,421	7,702	7,719
Deposits for work done for public bodies or individuals	...	8,115	8,115	276	7,839
Other Deposits.					
Public Works Deposits (Buildings and Roads)	11,268	17,115	28,383	23,265	5,118
Public Works Deposits (Irrigation)	7,340	10,277	17,617	8,783	8,834
Public Works Deposits (Railway Capital)	412	141	553	520	33
Public Works Deposits (Railway Revenue)	20,451	201,339	221,790	203,452	18,338
State Railway Fine Fund	(*b*)223	1,177	1,400	953	447
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	76,288	208,006	284,294	190,942	93,352
TOTAL . Rx.	1,020,225	2,963,081	3,983,306	2,904,018	1,079,288
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	61,598	232,879	294,477	226,377	68,100
Civil Courts' Deposits	221,504	567,554	789,058	540,749	248,309
Criminal Courts' Deposits	10,806	47,698	58,504	48,390	10,114
Personal Deposits	122,591	1,556,842	1,679,433	1,556,627	122,806
Municipal Funds	58,598	633,561	692,159	580,941	111,218
Forest Deposits	184	371	555	163	392
Trust Interest Fund	6,104	42,673	48,777	48,434	343
Other Deposits.					
Public Works Deposits (Buildings and Roads)	10,520	81,197	91,717	75,837	15,880
Public Works Deposits (Irrigation)	2,680	4,814	7,494	5,936	1,558
Public Works Deposits (Railway Capital)	137	8,696	8,833	6,036	2,797
Public Works Deposits (Railway Revenue)	11,740	97,476	109,216	92,792	16,424
State Railway Fine Fund	81	1,198	1,279	1,133	146
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*b*)—1,942	561	—1,381	1,319	—2,700
TOTAL . Rx.	504,601	3,275,520	3,780,121	3,184,734	595,387
Carried forward . Rx.	2,014,685	10,230,159	12,244,844	9,994,154	2,250,690

(*a*) Includes Deceased Emigrants' Deposits shown separately in last year's Finance and Revenue Accounts.
(*b*) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892 —*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,014,685	10,230,159	12,244,844	9,994,154	2,250,690
PUNJAB.					
Civil Deposits.					
Revenue Deposits	122,270	399,299	521,569	378,453	143,116
Personal Deposits	81,586	742,099	823,685	749,757	73,928
Municipal Funds	77,878	393,224	471,102	389,404	81,698
Forest Deposits	20	223	243	241	2
Trust Interest Fund	281	33,022	33,303	30,986	2,317
Deposits for work done for public bodies or individuals	...	661	661	661	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	12,837	29,189	42,026	34,434	7,592
Public Works Deposits (Irrigation)	18,143	88,169	106,312	74,905	31,407
Public Works Deposits (Railway Capital)	17,209	28,196	45,405	24,678	20,727
Public Works Deposits (Railway Revenue)	28,750	228,438	257,188	208,571	48,617
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*1,777*	1,620	—*157*	2,081	—*2,238*
TOTAL . Rx.	357,197	1,944,140	2,301,337	1,894,171	407,166
MADRAS.					
Civil Deposits.					
Revenue Deposits	147,143	188,344	335,487	195,987	139,500
Civil Courts' Deposits	115,924	340,680	456,604	333,378	123,226
Criminal Courts' Deposits	(*a*)4,759	8,285	13,044	8,299	4,745
Personal Deposits	113,874	993,429	1,107,303	932,380	174 923
Municipal Funds	42,224	219,398	261,622	196,864	64,758
Presidency Bank Deposits	4,560	395	4,955	145	4,810
Trust Interest Fund	4,129	96,839	100,968	99,082	1,886
Deposits of deceased officers and men of the Native Army	(*a*)105	10	115	27	88
Deposits for work done for public bodies or individuals	...	2,716	2,716	2,432	284
Other Deposits.					
Military Deposits	28,718	18,094	46,812	27,676	19,136
Public Works Deposits (Buildings and Roads)	8,325	20,718	29,043	22,144	6,899
Public Works Deposits (Railway Capital)	1,638	40,115	41,753	35,345	6,408
Public Works Deposits (Railway Revenue)	(*a*)1,825	8,357	10,182	8,738	1,444
Trust Interest Account (Military)	13	422	435	429	6
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*22,658*	441,226	418,568	462,612	—*44,044*
TOTAL . Rx.	450,579	2,379,028	2,829,607	2,325,538	504,069
Carried forward . Rx.	2,822,461	14,553 327	17,375,788	14,213,863	3,161,925

(*a*) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892 —*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,822,461	14,553,327	17,375,788	14,213,863	3,161,925
BOMBAY.					
Civil Deposits.					
Revenue Deposits	40,220	165,135	205,355	161,416	43,939
Civil Courts' Deposits	56,161	175,863	232,024	172,350	59,674
Criminal Courts' Deposits	3,298	17,604	20,902	17,415	3,487
Personal Deposits	96,530	862,176	958,706	850,874	107,832
Municipal Funds	72,409	151,099	223,508	140,394	83,114
Marine Deposits	359	1,399	1,758	1,387	371
Forest Deposits	6,453	11,909	18,362	9,148	9,214
Presidency Bank Deposits	9,401	406	9,807	455	9,352
Trust Interest Fund	2,578	205,529	208,107	205,173	2,934
Deposits of deceased officers and men of the Native Army	256	508	764	524	240
Other Deposits.					
Military Deposits	4,487	19,594	24,081	16,673	7,408
Public Works Deposits (Buildings and Roads)	45,072	71,040	116,112	81,107	35,005
Public Works Deposits (Irrigation)	12,808	30,506	43,314	29,820	13,494
Public Works Deposits (Railway Revenue)	4,814	34,229	39,043	30,916	8,127
Public Works Deposits (Railway Capital)	...	1,391	1,391	632	759
State Railway Fine Fund	(*a*) 148	696	844	716	128
Trust Interest Account (Military)	...	449	449	449	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	298	3,698	3,996	2,867	1,129
TOTAL . Rx.	355,292	1,753,231	2,108,523	1,722,316	386,207
GRAND TOTAL . Rx.	3,177,753	16,306,558	19,484,311	15,936,179	3,548,132

(*a*) Differs from last year's closing balance for correction since made.

No. 83.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1891.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1892.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Jaora State	7,494	...	7,494	7,494	...	30,000	5 per cent.	375
BENGAL.								
Cooch Behar State	...	12,862	12,862	...	12,862	80,000	4 per cent.	...
BOMBAY.								
Cambay State	10,000	...	10,000	5,004	4,996	10,000	4½ per cent.	423
TOTAL LOANS TO NATIVE STATES . Rx.	17,494	12,862	30,356	12,498	17,858			798
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,943
Calcutta Port Trust Consolidated Loan	413,597	...	413,597	14,159	399,438	534,035	4½ „ „	18,454
Calcutta Port Trust for construction of Kidderpur Dock	2,194,566	390,000	2,584,566	...	2,584,566	2,584,566	4 „ „	90,713
Consolidated Loan of the Calcutta Municipality	580,057	...	580,057	22,010	558,047	783,120	4½ „ „	24,421
TOTAL . Rx.	3,364,720	390,000	3,754,720	36,169	3,718,551			141,531
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (*a*)	5,720
Madras Harbour Trust	425,424	80,000	505,424	10,000	495,424	582,890	4½ „ „	17,889
TOTAL . Rx.	568,424	80,000	648,424	10,000	638,424			23,609
BOMBAY.								
Bombay Municipality (Water-supply)	271,037	...	271,037	6,799	264,238	373,005	4 per cent.	10,721
New Consolidated Loan of the Bombay Municipality repayable in 30 years	467,100	...	467,100	14,811	452,289	584,000	4½ „ „	20,855
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,053,587	...	2,053,587	12,617	2,040,970	2,117,075	4½ „ „	92,529
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ „ „	27,725
Bombay Port Trust, for Dock Extension	878,622	20,000	898,622	...	898,622	940,000	4 „ „	34,979
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	57,523	...	57,523	12,618	44,905	84,468	*Nil.*	...
TOTAL . Rx.	4,343,973	20,000	4,363,973	46,845	4,317,128			186,809
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	8,277,117	490,000	8,767,117	93,014	8,674,103			351,949
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	10,185	12,930	23,115	492	22,623	34,300	5 per cent.	503
Quetta Municipality	2,747	62	2,809	200	2,609	2,747	4½ „ „	95
TOTAL . Rx.	12,932	12,992	25,924	692	25,232			598

UPPER BURMA.								
Minbu Municipality	544	...	544	178	366	700	4½ per cent.	22
Pokokku Municipality	2,400	...	2,400	358	2,042	2,400	4½ „	261
Monywa Municipality	1,378	...	1,378	127	1,251	1,500	4½ „	61
Pvinmana Municipality	3,500	...	3,500	436	3,064	3,500	4½ „	265
Yosagyo Municipality	500	...	500	90	410	500	5 „	24
Sagaing Municipality	...	1,500	1,500	135	1,365	1,500	5 „	36
Yeu Municipality	...	1,000	1,000	89	911	1,000	5 „	25
Toungdwingyi Municipality	...	1,000	1,000	...	1,000	1,000	5 „	...
TOTAL .. Rx.	8,322	3,500	11,822	1,413	10,409			696
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES	21,254	16,492	37,746	2,105	35,641			1,294
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	3,745	...	3,745	13	3,732	4,965	5 per cent.	187
Syad Adam Shah	1,100	...	1,100	100	1,000	1,200	5 „ „	105
Mungals Swadgen Zaman Khan Salamat and Bettah	80	...	80	50	30	80	5 „ „	4
Talukdars of Ajmere	635	...	635	113	522	82,500	5 „ „	139
Mir Hazar Khan, Ressaldar of Marri Levies	170	...	170	60	110	200	5 „ „	...
Kechi Khan, the Shambani Sardar	60	...	60	20	40	100	5 „ „	...
Shagasi Wali Mahomed	170	...	170	...	170	300	*Nil.*	...
TOTAL . Rx.	5,960	...	5,960	356	5,604			435
BURMA.								
Bishop of Rangoon	...	2,233	2,233	...	2,233	10,000	4 per cent.	21
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	5,960	2,233	8,193	356	7,837			456
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	24,709	...	24,709	1,037	23,672	30,000	4½ per cent.	1,099
UPPER BURMA.								
Magwe District Fund	...	1,000	1,000	...	1,000	1,000	4½ per cent.	...
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	24,709	1,000	25,709	1,037	24,672			1,099
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances to Cultivators	10,035	52,702	62,737	8,725	54,012	59,500	6¼ & 6 per cent.	164
UPPER BURMA.								
Advances for relief of Agriculturists and other purposes	11,543	42,160	53,703	10,927	42,776	40,000	6¼ per cent.	1,073
TOTAL ADVANCES TO CULTIVATORS . Rx.	21,578	94,862	116,440	19,652	96,788			1,237
GRAND TOTAL . Rx.	8,368,112	617,449	8,985,561	128,662	8,856,899			356,833

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

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1892, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1891.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1892.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Nagpore Municipality (Water-supply)	29,530	10,000	39,530	973	38,557	40,000	4½ per cent.	1,318
Burhanpur Municipality (Do.)	...	10,500	10,500	164	10,336	10,500	4½ „	296
TOTAL . Rx.	29,530	20,500	50,030	1,137	48,893			1,614
BURMA.								
Lower Burma—								
Prome Municipality	9,805	...	9,805	1,255	8,550	20,000	5 per cent.	524
Rangoon Municipality (Water-supply)	17,091	...	17,091	3,166	13,925	39,000	4½ „	734
Kyauk-phyu Municipality	1,000	...	1,000	232	768	1,000	5 „	47
Mergui Municipality	200	...	200	48	152	200	5 „	9
TOTAL . Rx.	28,096	...	28,096	4,701	23,395			1,314
ASSAM.								
Shillong Municipality	1,118	...	1,118	65	1,053	1,500	4½ per cent.	50
BENGAL.								
Darjeeling Municipality	2,340	...	2,340	202	2,138	4,000	4½ per cent.	103
Dacca Municipality	12,500	...	12,500	122	12,378	12,500	4½ „	706
Faridpur Municipality	500	...	500	...	500	500	4½ „	33
Rajshahye Municipality	750	750	1,500	109	1,391	1,500	4½ „	44
Commillah Municipality (Tipperah)	250	...	250	116	134	250	4½ „	4
Serampore Municipality	...	3,000	3,000	...	3,000	3,000	4½ „	...
TOTAL . Rx.	16,340	3,750	20,090	549	19,541			890

North-Western Provinces and Oudh.								
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ per cent.	...
Naini Tal Municipality (for Protective Works)	9,945	...	9,945	499	9,446	15,000	4½ „	442
Naini Tal Municipality (Water Works)	...	15,000	15,000	...	15,000	15,000	*Nil.*	...
Agra Municipality (Do.)	100,000	12,500	112,500	...	112,500	112,500	4½ per cent.	4,311
Allahabad Municipality (Do.)	122,500	31,005	153,505	...	153,505	153,505	4½ „	6,652
Benares Municipality (Do.)	5,000	100,000	105,000	...	105,000	105,000	4½ „	3,366
Cawnpore Municipality (Do.)	...	10,000	10,000	...	10,000	10,000	4½ „	...
Bara Banki Municipality	...	600	600	...	600	600	4½ „	...
Meerut Municipality	1,266	...	1,266	844	422	1,807	*Nil.*	...
Partabgarh Municipality	9	...	9	9	...	100	5 per cent.	...
TOTAL . Rx.	240,867	169,105	409,972	1,352	408,620			14,771
Punjab.								
Lahore Municipality	166,756	...	166,756	1,997	164,759	177,500	4 per cent. (*a*)	7,165
Simla Municipality	51,843	...	51,843	1,969	49,874	70,000	4 „ (*b*)	2,050
Simla Municipality for Town Hall	18,444	...	18,444	407	18,037	20,000	4½ „	830
Peshawar Municipality	15,000	...	15,000	4,500	10,500	15,000	5 „	657
Edwardesabad Municipality	700	...	700	100	600	3,500	5 „	27
Dera Ghazi Khan Municipality	17,721	974	18,695	6	18,689	23,400	4 „	613
Delhi Municipality	2,512	39,586	42,098	...	42,098	60,000	5 „	...
Ludhiana Municipality	...	2,178	2,178	...	2,178	6,000	5 „	...
TOTAL . Rx.	272,976	42,738	315,714	8,979	306,735			11,342
Carried over	588,927	236,093	825,020	16,783	808,237			29,981

(*a*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.
(*b*) Exclusive of ½ per cent. credited to Sinking Fund.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1892, and the amount of such LOANS at the commencement and close of the year—*continued.*

	Amount 1st April 1891.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1892.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward	588,927	236,093	825,020	16,783	808,237			29,981
MADRAS.								
Coonoor Municipality	1,178	...	1,178	83	1,095	1,725	4½&4¼ per cent.	40
Ootacamund Municipality	421	6,050	6,471	77	6,394	7,292	4½&4¼ ,,	32
Cochin Municipality	1,034	...	1,034	193	841	1,400	4½ ,,	45
Kombhakonam Municipality	2,000	...	2,000	...	2,000	6,000	4½ ,,	90
Calicut Municipality	2,900	...	2,900	...	2,900	3,000	4½ ,,	60
Mayavaram Municipality	350	300	650	17	633	850	4½ ,,	21
TOTAL . Rx	7,883	6,350	14,233	370	13,863			288
BOMBAY.								
Hubli Municipality	5,270	14,230	19,500	...	19,500	19,500	4½ per cent.	...
Ahmedabad Municipality	38,900	6,100	45,000	1	44,999	45,000	4½ ,,	1,934
Dharwar Municipality	1,701	...	1,701	201	1,500	3,600	4½ ,,	73
Godhra Municipality	954	...	954	32	922	1,000	5 ,,	47
Hyderabad Municipality (for Water-supply)	10,728	...	10,728	1,165	9,563	30,000	4½ ,,	459
Ilkal Municipality	116	...	116	33	83	300	4½ ,,	5
Jalgaon Municipality	1,145	...	1,145	656	489	7,300	4½ ,,	44
Rander Municipality	72	...	72	72	...	2,000	4½ ,,	2
Sangamner Municipality	313	...	313	32	281	600	4½ ,,	14
Surat Municipality	4,719	...	4,719	4,719	...	16,000	4½ ,,	205
TOTAL . Rx.	63,918	20,330	84,248	6,911	77,337			2,783
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	660,728	262,773	923,501	24,064	899,437			33,052
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	5,338	...	5,338	972	4,366	8,000	4½ per cent.	229

BENGAL.								
Chittagong Port Fund	6,346	6,377	12,723	...	12,723	14,500	4½ per cent.	299
BOMBAY.								
Karachi Port Trust	218,784	5,000	223,784	2,510	221,274	226,150	4½ per cent.	9,999
TOTAL LOANS TO PORT FUNDS	230,468	11,377	241,845	3,482	238,363			10,527
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	4,000	4,000	8,000	793	7,207	8,000	4½ per cent.	198
Dinagepur District Board	4,000	4,000	8,000	...	8,000	20,000	4½ ,,	197
Julpaiguri District Board	2,500	...	2,500	438	2,062	2,500	4½ ,,	126
Sarun District Board	...	5,000	5,000	488	4,512	5,000	4½ ,,	76
TOTAL . Rx.	10 500	13,000	23,500	1,719	21,781			597
MADRAS.								
Calicut Local Fund Board	1,400	...	1,400	467	933	8,900	4½ per cent.	63
Sydapet Local Fund Board	9,619	...	9,619	1,104	8,515	19,979	4½ ,,	421
Tellicherry Local Fund Board	2,431	...	2,431	300	2,131	6,000	4½ ,,	103
TOTAL . Rx.	13,450	...	13,450	1,871	11,579			587
BOMBAY.								
District Local Board, Ahmedabad	1,700	1,700	3,400	...	3,400	3,400	4½ per cent.	77
District Local Board, Bijapur	2,960	...	2,960	252	2,708	5,000	4½ ,,	130
District Local Board, Ratnagiri	5,697	...	5,697	358	5,339	20,050	4½ ,,	252
District Local Board, Surat	13,848	...	13,848	2,082	11,766	35,000	4½ ,,	591
TOTAL . Rx.	24,205	1,700	25,905	2,692	23,213			1,050
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . . . . . Rx.	48,155	14,700	62,855	6,282	56,573			2,234

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1891.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1892.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Chief of Bastar	2,591	...	2,591	871	1,720	7,000	5 per cent.	130
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	846	...	846	407	439	2,393	5 „ „	54
Raja Raghuraj Deo of Langigurh	280	...	280	280	...	794	5 „ „	7
Rehracole Feudatory State	1,373	...	1,373	133	1,240	1,500	5 „ „	67
TOTAL . Rx.	5,090	...	5,090	1,691	3,399			258
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,347	...	1,347	...	1,347	1,500	4 per cent.	...
Raja of Tigoria	368	...	368	210	158	600	4½ „ „	23
„ Nursingpore	1	...	1	1	...	1,000	4½ „ „	...
„ Khandpara	1,068	...	1,068	435	633	1,500	4½ „ „	65
„ Berhamba	217	...	217	217	...	1,000	4½ „ „	4
„ Nayagurh	2,500	...	2,500	997	1,503	2,500	4½ „ „	282
„ Daspalla	6	...	6	6	...	200	4½ „ „	...
„ Hindole	121	...	121	121	...	500	4½ „ „	1
„ Boad	1	...	1	1	...	1,000	4½ „ „	...
„ Runpore	500	...	500	246	254	500	4½ „ „	54
„ Athmullik	100	...	100	100	...	500	4½ „ „	2
Deo Estate in Gya	...	40,000	40,000	8,090	31,910	40,000	4½ „ „	510
Prince Jehan Kadir Mirza	...	3,500	3,500	185	3,315	8,000	4½ „ „	65
Saint Joseph's College, Darjeeling	...	1,000	1,000	...	1,000	1,000	4½ „ „	...
Darjeeling Girl's School	...	1,600	1,600	144	1,456	1,600	4½ „ „	36
TOTAL . Rx.	6,229	46,100	52,329	10,753	41,576			1,042
NORTH-WESTERN PROVINCES AND OUDH.								
Raja of Majhauli (Gorakhpur)	2,737	...	2,737	2,737	...	75,553	6 per cent.	82
Thakur Gurdial Sing (Mainpuri)	2,177	...	2,177	77	2,100	4,800	6 „ „	130
Sheobalak (Mirzapur)	279	...	279	55	224	300	5 „ „	14
Raja Ranabir Singh	1,706	...	1,706	113	1,593	1,720	4 „ „	72
Mahommedan Anglo-Oriental College Committee (Aligarh)	1,500	...	1,500	212	1,288	1,500	4½ „ „	63
TOTAL . Rx.	8,399	...	8,399	3,194	5,205			361
PUNJAB.								
Ali Akbar Khan of Kalahat	280	...	280	59	221	600	6 per cent.	17
Archdeacon of Lahore (Simla Parsonage)	1,294	...	1,294	121	1,173	1,800	4 „ „	52
Diocesan Board of Education	1,478	...	1,478	78	1,400	1,700	4½ „ „	72

Family of the late Syud Mahdi Shah	206	...	206	18	188	450	6 „ „	12
Golam Hydar Khan	178	...	178	29	149	300	6½ „ „	11
Guru Jowahir Singh	1,938	...	1,938	1,320	618	16,382	6 „ „	97
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 „ „	117
Nawab Sir Khawaja Mohamed Khan, K.C.S.I.	1,750	...	1,750	500	1,250	6,000	5 „ „	171
Nawab of Loharu	2,387	...	2,387	2,387	...	9,500	5 „ „	74
Raja Inder Deo of Akrote	718	...	718	140	578	1,488	6¼ „ „	46
Raja Jey Singh of Galair	1	...	1	1	...	8,600	6 „ „	...
Raja Niyamatulla Khan	2,544	...	2,544	86	2,458	2,900	4½ „ „	114
Raja Feroze Khan of Khairpur	2,997	...	2,997	335	2,662	4,000	6 „ „	186
Rai Hera Chand	1,409	...	1,409	97	1,312	1,500	5 „ „	70
Mirza Suriya Jah	...	4,500	4,500	95	4,405	4,500	5 „ „	105
Syad Mohamed Badshah of Kunar	...	200	200	200	...	200	*Nil*	...
Imam Bux, Sub-Surveyor	270	...	270	60	210	300	*Nil.*	...
TOTAL . Rx.	19,795	4,700	24,495	5,526	18,969			1,144
MADRAS.								
Andipati Poligar	2,358	...	2,358	311	2,047	6,200	5 per cent.	149
Banganapalli Nawab	9,762	...	9,762	2,468	7,294	30,000	6 „ „	595
Shulagiri Estate	2,310	...	2,310	235	2,075	3,500	5 „ „	115
TOTAL . Rx.	14,430	...	14,430	3,014	11,416			859
BOMBAY.								
Administrator to the Chief of Malegaon	4,521	...	4,521	624	3,897	8,400	5 per cent.	226
Chief of Kurundwad	1,250	...	1,250	1,250	...	10,000	5 „ „	63
Mir Gulam Mahomed Khan	301	...	301	108	193	1,400	5 „ „	13
Nawab of Cambay	10,042	...	10,042	3,588	6,454	30,000	4½ „ „	412
Sayad Shah Abdulla Husen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	3,356	...	3,356	232	3,124	4,200	5 „ „	168
Thakoor of Dhrole	6,268	...	6,268	1,719	4,549	15,000	5 „ „	280
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	1,636	...	1,636	388	1,248	6,000	4½ „ „	73
Wadherao Lalbux	...	90	90	...	90	900	5 „ „	...
Chandna Kasbatis	156	...	156	20	136	406	*Nil.*	...
TOTAL . Rx.	27,530	90	27,620	7,929	19,691			1,235
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx.	81,473	50,890	132,363	32,107	100,256			4,899

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year —*continued.*

	Amount, 1st April 1891.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1892.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
Bengal.								
Drainage Advances	120,766	13,666	134,432	2,233	132,199	...	5 per cent.	497
Embankment Advances	7,752	5,570	13,322	9,636	3,686	...	5 „ „	67
Total . Rx.	128,518	19,236	147,754	11,869	135,885			564
North-Western Provinces and Oudh.								
Jhansi Encumbered Estates Acts	14,943	1,371	16,314	5,533	10,781	2,000	5 per cent.	1,055
Oudh Talukdars' Relief Act:								
Sarawan Baragaon Estate (Hardoi)	4,450	...	4,450	4,450	...	12,848	5 per cent.	40
Chaudhri Muhammad Azim (Hardoi)	7,869	...	7,869	1,639	6,230	19,000	5 „ „	361
Bahna Estate (Rai Bareli)	3,600	...	3,600	640	2,960	7,038	5 „ „	171

Shahzada Shadeo Singh (Rai Bareli)	6,171	...	6,171	3,961	2,210	35,000	5 per cent.	284
Captains Gulab and Atar Singh (Rai Bareli)	10,030	...	10,030	1,980	8,050	22,500	5 „ „	452
Mohana Estate (Sultanpur)	600	...	600	600	...	12,500	5 „ „	7
Dewan Kishen Kumar (Barabanki)	3,440	...	3,440	230	3,210	7,652	*Nil.*	...
TOTAL . Rx.	51,103	1,371	52,474	19,033	33,441			2,370
BOMBAY.								
Kaira Thakoors	21,420	...	21,420	3,637	17,783	27,000	5 per cent.	1,038
Sir Jamsetji Jijeebhoy, Baronet	2,249	...	2,249	2,249	...	45,000	5 „ „	29
Talookdaree Settlement Officer, Ahmedabad	14,953	24	14,977	864	14,113	47,000	5 „ „	268
Talookdaree Settlement Officer, Broach	5,134	...	5,134	1,061	4,073	47,000	5 „ „	244
Manager, Karachi Encumbered Estate	1,222	...	1,222	321	901	167,000	5 „ „	92
Manager, Encumbered Estate, Hyderabad	2,695	...	2,695	339	2,356			111
Manager, Encumbered Estate, Shikarpur	1,266	...	1,266	243	1,023			63
Manager, Encumbered Estate, Upper Sindh Frontier	95	...	95	95	...			4
TOTAL . Rx.	49,034	24	49,058	8,809	40,249			1,849
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	228,655	20,631	249,286	39,711	209,575			4,783

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1891.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1892.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.							
Advances for improvement of land	(*a*) 10,642	1,704	12,316	2,352	9,994	6¼ per cent.	602
Ditto for relief of Agriculturists and other purposes	(*a*) 17,037	8,063	25,100	8,660	16,440	6¼ „ „	992
TOTAL . Rx.	27,679	9,767	37,446	11,012	26,434		1,594
BURMA (LOWER).							
Advances for relief of Agriculturists and other purposes	2,015	1,960	3,975	2,805	1,170	6¼ per cent.	173
ASSAM.							
Advances for improvement of land	(*a*) 55	...	55	29	26	6¼ per cent.	3
Ditto for relief of Agriculturists and other purposes	(*a*) 12	340	352	352	...	6¼ „ „	18
TOTAL . Rx.	67	340	407	381	26		21
BENGAL.							
Advances for improvement of land	19,885	9,462	29,347	9,516	19,831	6¼ per cent.	1,063
Ditto for relief of Agriculturists and other purposes	38,092	4,932	43,024	14,601	28,423	6¼ „ „	1,438
TOTAL . Rx.	57,977	14,394	72,371	24,117	48,254		2,501
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	40,650	19,440	60,090	17,804	42,286	6¼ per cent. (*b*)	2,253
Ditto for relief of Agriculturists and other purposes	58,109	36,678	94,787	40,394	54,393		2,932
TOTAL . Rx.	98,759	56,118	154,877	58,198	96,679		5,185
PUNJAB.							
Advances for improvement of land	145,623	22,310	167,933	20,942	146,991	6¼ per cent.	10,240
Ditto for relief of Agriculturists and other purposes	9,848	4,570	14,418	4,428	9,990	6¼ „ „	551
TOTAL . Rx.	155,471	26,880	182,351	25,370	156,981		10,791

MADRAS.							
Advances for improvement of land	45,621	153,100	198,721	6,313	192,408	6¼ & 3 per cent.	1,975
Ditto for relief of Agriculturists and other purposes	12,320	24,234	36,554	15,051	21,503	6¼ „ „	399
TOTAL . Rx.	57,941	177,334	235,275	21,364	213,911		2,374
BOMBAY.							
Advances for improvement of land	24,186	67,801	91,987	5,614	86,373	5 & 6¼ per cent.	891
Ditto for relief of Agriculturists and other purposes	7,363	11,575	18,938	6,628	12,310	5 & 6¼ „ „	301
TOTAL . Rx.	31,549	79,376	110,925	12,242	98,683		1,192
TOTAL ADVANCES TO CULTIVATORS . Rx.	431,458	366,169	797,627	155,489	642,138		23,831
GRAND TOTAL .	1,680,937	726,540	2,407,477	261,135	2,146,342		79,326
Distribution of the above—							
Central Provinces	62,299	30,267	92,566	13,840	78,726		3,466
Burma (Lower)	35,449	1,960	37,409	8,478	28,931		1,716
Assam	1,185	340	1,525	446	1,079		71
Bengal	225,910	102,857	328,767	49,007	279,760		5,893
North-Western Provinces and Oudh	399,128	226,594	625,722	81,777	543,945		22,687
Punjab	448,242	74,318	522,560	39,875	482,685		23,277
Madras	93,704	183,684	277,388	26,619	250,769		4,108
Bombay	415,020	106,520	521,540	41,093	480,447		18,108

(a) Differs from last year's closing balance for corrections since made.
(b) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1891-92; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1892; and the BALANCES at that Date.

TRANSACTIONS.	STATE.								GUARANTEED.				GRAND TOTAL.
	Assam-Bengal.	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Nilgiri Railway.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	
DURING THE YEAR 1891-92.	£	£	£	£	*Rx.*	£	£		£	£	£	£	
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	20,000	...	...	20,000	...	...	...	...	20,000
England	102,905	...	...	...	...	...	...	102,905	...	...	...	...	102,905
Debentures:													
India, at Contract Rates	...	...	...	...	...	§160,837	...	160,837	...	...	...	...	160,837
England	...	...	...	...	...	...	...	...	536,000	331,300	112,400	979,700	979,700
Debenture Stock:													
England	...	...	...		...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...		...	...	...	...	...	...	...	...	...
England	...	...	...		...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	102,905	...	...	...	20,000	160,837	...	283,742	536,000	331,300	112,400	979,700	1,263,442
B. Payments for discharge of Debentures	...	...	...	...	...	...	1,356,900	1,356,900	68,000	...	...	68,000	1,424,900
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	102,905	...	...	...	20,000	160,837	*-1,356,900*	*-1,073,158*	468,000	331,300	112,400	911,700	*—161,458*
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	...	11,701	303,088	65,048	23,245	38,132	28,651	469,865	123,068	355,990	190,677	649,735	1,119,600
England	...	4,744	325,428	91,331	...	25,395	23,908	470,806	156,170	307,144	140,176	603,490	1,074,296
C. TOTAL	...	16,445	628,516	156,379	23,245	63,527	52,559	940,671	279,238	643,134	330,853	1,253,225	2,193,896
Repayments:													
India, at Contract Rates	...	...	...	...	...	...	...	...	254,538	733,148	213,275	1,200,961	1,200,961
England	...	112	171	733	...	62	550	1,628	542	5,414	417	6,373	8,001
D. TOTAL	....	112	171	733	...	62	550	1,628	255,080	738,562	213,692	1,207,334	1,208,962
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	16,333	628,345	155,646	23,245	63,465	52,009	939,043	24,158	*—95,428*	117,161	45,891	984,934
A. + D. TOTAL RECEIPTS	102,905	112	171	733	20,000	160,899	550	285,370	791,080	1,069,862	326,092	2,187,034	2,472,404
B. + C. TOTAL PAYMENTS	...	16,445	628,516	156,379	23,245	63,527	1,409,459	2,297,571	347,238	643,134	330,853	1,321,225	3,618,796
Advances made to Companies from money raised under Act 51, Vict., Chapter 5	...	...	...	100,000	...	...	1,356,900	1,456,900	...	...	...	...	1,456,900

TO 31ST MARCH 1892.													
On Account of Share and other Capital:													
Share Capital:													
India, at Contract Rates	...	...	...	...	40,000	...	8,460	48,460	21,672	496,897	...	518,569	567,029
England	102,905	500,000	3,000,000	3,000,000	...	200,000	3,491,540	10,294,445	7,528,628	19,503,103	10,257,630	37,289,361	47,583,806
Debentures:													
Nominal amount	...	...	*1,500,000*	*2,754,100*	...	§147,000	*943,100*	*5,344,200*	*1,238,500*	*2,711,300*	*700,000*	*4,649,800*	*9,994,000*
Cash received ‖	...	...	1,500,000	2,754,100	...	§160,837	943,100	5,358,037	1,238,500	2,711,300	700,000	4,649,800	10,007,837
Debenture Stock:													
Stock represented	...	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
Cash received	...	...	...	...	...	...	1,200,000¶	1,200,000	...	2,475,559	...	2,475,559	3,675,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	34	34	...	74,929	...	74,929	74,963
England	...	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	245,578	308,298
Net Receipts on account of Subscribed Capital	102,905	500,000	4,505,781	5,756,116	40,000	360,837	5,698,057	16,963,696	8,807,219	25,476,933	10,969,644	45,253,796	62,217,492
Advances made to Companies from money raised under Act 51, Vict., Chapter 5	...	500,000	2,400,000	1,230,000	...	...	1,979,900	6,109,900	...	...	...	...	6,109,900
	102,905	1,000,000	6,905,781	6,986,116	40,000	360,837	7,677,957	23,073,596	8,807,219	25,476,933	10,969,644	45,253,796	68,327,392
On account of Capital Expenditure:													
Net Payments:													
India, at Contract Rates	...	325,925	4,826,692	4,692,353	32,930	161,663	5,787,896	15,827,459	2,488,068	7,191,356	4,209,378	13,888,802	29,716,261
England	...	487,404	2,298,184	2,159,974	...	265,029	1,704,388	6,914,979	6,295,707	18,182,588	6,770,058	31,248,353	38,163,332
Net Payments on account of Capital Expenditure	...	813,329	7,124,876	6,852,327	32,930	426,692	7,492,284	22,742,438	8,783,775	25,373,944	10,979,436	45,137,155	67,879,593
Balance of account with Company:													
At Credit	102,905	186,671	...	133,789	7,070	...	185,673	616,108	23,444	102,989	...	126,433	742,541
At Debit	...	...	219,095	...	...	65,855	...	284,950	...	...	9,792	9,792	294,742

* Excluding East Indian Railway Company, and South Indian Railway Company, Limited.
† Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury, and at the contract rate is equivalent to a Sterling payment of £160,837.
‖ Excluding premium, which is included under "Capital not bearing Interest."
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000, of which the sum of £24,000 is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	14,284	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	17,388	2
Ditto ditto to retired Hong-Kong Police	459	3
Enlistment of Natives of India for service in the Colonies	...	4
Postal and Money Order Transactions	4,863	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Expeditions to Egypt	...	8
Defence Works at Aden	12,996	9
Miscellaneous	15,802	10
	65,792	11
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	12
Family and Miscellaneous Remittances made by means of Rolls	...	13
Family Allotments	...	14
Remittances by Administrators General	...	15
East Indian Railway Company advances in England for purchase of Stores, &c.	...	16
Rajputana-Malwa Railway. Ditto ditto	...	17
South Indian Railway Company Ditto ditto	...	18
Bengal and North-Western Railway Company Ditto ditto	...	19
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	11,464	20
Bills drawn by the Mission to the Court of Persia	...	21
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	11	22
Miscellaneous	(a) 140	23
	11,615	24
£	77,407	25

(a) This balance is the difference between the closing balances of £10,561 and £10,421 shewn in last year's Accounts, a credit for £10,561 having been included in the Indian credit of £15,063 under the head "H. M.'s Indian Government in London," "Miscellaneous," instead of under the head "Interest and Brokerage on conversion of India 4½ per cent. Rupee Loans."

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1892, and mencement and close of that Year.

No. of Items.	Balances, 1891. Credits.	1891-92. India. Debits (Payments).	India. Credits (Receipts).	England. Debits (Payments).	England. Credits (Receipts).	Unadjusted Balances, 31st March 1892. Debits.	Credits.
	£	£	£	£	£	£	£
1	...	106,886	34	...	106,138	14,998	...
2	...	23,272	28	...	23,281	17,351	...
3	...	1,106	...	...	999	566	...
4	...	12,431	63	...	...	12,368	...
5	...	...	92,488	96,359	...	8,734	...
6	7,567	143	15,906	15,928	...	...	7,402
7	1,276	224	2,327	1,666	...	...	1,713
8	4	...	...	4	...	...	...
9	...	6,153	...	...	10,594	8,555	...
10	...	13,823	2,897	403	17,620	9,511	...
11	8,847	164,038	113,743	114,360	158,632	72,083	9,115
12	8,234	...	...	...	...	...	8,234
13	(b) 10,738	67	362,270	288,052	61	...	84,950
14	717	11	2,143	5,446	...	2,597	...
15	2,681	32	103,782	89,045	21,737	...	39,123
16	...	...	201,032	202,175	1,143	...	...
17	...	...	93,287	93,421	134	...	...
18	...	...	65,087	63,840	1,253	...	2,500
19	...	...	17,778	17,981	203	...	...
20	...	1,163	163,934	153,538	...	2,231	...
21	4,000	...	29,000	28,000	...	...	5,000
22	...	...	27,759	27,659	...	...	89
23	...	5,825	4,223	7,006	5,124	3,624	...
24	26,370	7,098	1,070,295	976,163	29,655	8,452	139,896
25	35,217	171,136	1,184,038	1,090,523	188,287	80,535	149,011

(b) Exceeds the closing balance in last year's Accounts by £23, by which that balance was understated in those Accounts.

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1892, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1891.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1892.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	89,70,500	640,896	13,18,69,523	9,200,646	13,78,25,572	9,643,711	30,14,451	197,831
In Madras	31,85,000	228,043	2,42,20,292	1,692,640	2,61,61,292	1,839,364	12,44,000	81,319
In Bombay	94,80,500	679,072	7,47,38,300	5,200,568	7,54,98,800	5,313,465	87,20,000	566,175
TOTAL .	2,16,36,000	1,548,011	23,08,28,115	16,093,854	23,94,85,664	16,796,540	1,29,78,451	845,325

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

	₹
Amount of Bills drawn	23,08,28,115
Amount of Bills drawn if issued at 2s. the rupee . . .	16,09,38,540
Difference on account of Exchange	6,98,89,375

	s.	d.
The average rate of Exchange on Bills drawn during the year was	1	4·7333384

No. 87.—Statement showing the Distribution of the CASH BALANCES.

Distribution of Opening Balance, 1st April 1891.									Provinces.		Distribution of Closing Balance, 31st March 1892.							
Number.	Reserve Treasuries.	Number.	Presidency Banks.	Number.	Branches of Presidency Banks.	Number.	District Treasuries.	Number of Treasuries.	Opening Balance, 1st April 1891.		Number of Treasuries.	Closing Balance, 31st March 1892.	Number.	District Treasuries.	Number.	Branches of Presidency Banks.	Number.	Presidency Banks.	Number.	Reserve Treasuries.
	Rx.		*Rx.*		*Rx.*		*Rx.*		*Rx.*			*Rx.*		*Rx.*		*Rx.*		*Rx.*		*Rx.*
										INDIA.										
1	11,84,655	1	(a)588,890	1	(a)172,733	13	545,827	16	2,492,105	India, General . . .	16	2,941,625	13	832,420	1	(a)131,387	1	(a)418,463	1	1,559,355
...	...	...	...	1	(a)156,446	18	488,465	19	644,911	Central Provinces . . .	19	734,549	18	617,822	1	(a)121,727	...	...	...	...
...	...	...	...	3	(a)620,251	33	741,832	36	1,362,083	Burma	36	1,154,657	33	741,684	3	a)412,973	...	...	...	...
...	...	...	...	...	...	12	519,338	12	519,338	Assam	12	387,864	12	387,864	...	...	...	...	...	...
...	...	1	(a)186,704	2	(a) 94,055	44	1,819,570	47	2,100,329	Bengal	47	2,091,518	44	1,760,024	2	(a)120,716	1	(a)210,778	...	...
...	...	...	...	5	(a)429,204	48	1,128,524	53	1,557,728	N.-W. P. and Oudh . .	52	1,866,035	47	1,258,587	5	(a)607,448	...	...	...	...
...	...	...	...	2	(a)119,036	31	962,763	33	1,081,799	Punjab	33	1,113,974	31	959,701	2	(a)154,273	...	...	...	...
1	1,244,606	1	(b)191,973	10	(b)459,805	24	1,717,654	36	3,614,038	Madras	36	2,755,572	24	1,770,921	10	(b)541,656	1	(b)262,507	1	178,488
1	1,881,794	1	(c)478,464	4	(c)595,519	20	1,548,136	26	4,503,913	Bombay	26	4,243,211	20	1,329,017	4	(c)553,825	1	(c)488,337	1	1,872,032
3	4,311,055	4	1,446,031	28	2,647,049	243	9,472,109	278	17,876,244	TOTAL INDIA .	277	17,287,005	242	9,653,040	28	2,644,005	4	1,380,085	3	3,609,875
									£			£								
										ENGLAND.										
								1	3,835,050	Home Treasury of the Government of India.	1	4,122,626								
								279	21,711,294	GRAND TOTAL .	278	21,409,631								

(a) Bank of Bengal and its branches.
(b) Bank of Madras and its branches.
(c) Bank of Bombay and its branches.

CALCUTTA,
The 4th February 1893.

STEPHEN JACOB,
Comptroller and Auditor General.

G. I. C. P. O.—No. 125 C. G.—13-2-93.—5!

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1891-92.

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No. 88.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1891-92, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	16,980,133	2,350,356	5,084,872	1,039,358	1
Exchange added to Revenue	2	112,004	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3 p. c. Stock	75	...	...	...	...	3
Rupee Debt—						
4 p. c. Rupee Loans	75	7	...	...	...	4
TOTAL		7	...	...	...	5
Unfunded Debt—						
Treasury Notes	77	2,300	...	...	...	6
Deposits of Service Funds	78	120,179	...	...	...	7
Savings Bank Deposits	79	3,417,705	...	7,826	138	8
TOTAL		3,540,184	...	7,826	138	9
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	25,218	89,112	42,527	10
Appropriation for Reduction of Debt	89	682,170	...	...	...	11
Excluded Local Funds	80	79,987	19,258	82,860	2,920	12
Political and Railway Funds	81	359,583	...	...	...	13
Departmental and Judicial Deposits	82	2,630,728	678,874	541,191	140,765	14
Advances	90	3,280,584	75,537	123,673	61,171	15
Suspense Accounts	91	42,788	8,674	4,090	18,323	16
Exchange on Remittance Account	92	722,553	...	...	...	17
Miscellaneous	93	63,060	...	...	...	18
TOTAL		7,861,453	807,561	840,926	265,706	19
Loans and Advances by Imperial Government	83	18,304	...	12,340	...	20
Loans and Advances by Provincial Governments, &c.	83A	...	13,840	8,478	446	21
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	84	...	...	...	...	22
Repayments	84	1,200,961	...	...	...	23
Remittances—						
Inland Money Orders	94	17,365,788	...	...	...	24
Other Local Remittances	95	13,795,109	*—382,312*	*—1,057,614*	*—351,953*	25
Other Departmental Accounts	94	891,995	*—31,912*	*—6,750*	30,082	26
Net Receipts by Civil Treasuries from—						
Post Office	96	108,949	426,808	1,181,206	315,348	27
Guaranteed Railways	96	*—243,986*	...	...	...	28
Net Receipts from Civil Treasuries by—						
Telegraph	96	*—77,040*	*—8,303*	*—16,011*	*—12,218*	29
Marine	96	215,703	...	...	...	30
Military	96	8,419,521	...	...	...	31
Public Works	96	*—3,647,872*	279,206	1,092,867	230,548	32
Remittance Account between England and India	97	654,473	1,383	18,825	2,138	33
TOTAL		37,482,640	284,870	1,212,523	213,945	34
Secretary of State's Bills drawn	86	...	...	...	...	35
Total Receipts		67,195,686	3,456,627	7,166,965	1,519,593	36
Opening Balance	87	2,492,105	644,911	1,362,083	519,338	37
GRAND TOTAL		69,687,791	4,101,538	8,529,048	2,038,931	38