SURIES of INDIA on the 31st March 1892; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1892.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	19,838,779	11,042,660	7,871,588	11,368,003	13,197,611	88,773,360	257,919	89,031,279
2	...	...	...	...	...	112,004	...	112,004
3	...	...	...	...	...	...	4,600,000	4,600,000
4	...	...	...	...	...	7	...	7
5	...	...	...	...	...	7	4,600,000	4,600,007
6	...	...	...	...	...	2,300	...	2,300
7	...	...	...	3,304	11,898	135,381	...	135,381
8	104,184	14,794	47,473	53,173	199,610	3,844,903	...	3,844,903
9	104,184	14,794	47,473	56,477	211,508	3,982,584	...	3,982,584
10	...	21,780	...	...	...	178,637	...	178,637
11	...	...	...	...	...	682,170	...	682,170
12	41,883	91,353	62,292	100,471	289,170	770,194	...	770,194
13	...	...	...	...	...	359,583	...	359,583
14	2,963,081	3,275,520	1,944,140	2,379,028	1,753,231	16,306,558	...	16,306,558
15	119,007	92,047	96,314	199,869	4,268,573	8,316,775	3,196	8,319,971
16	23,912	1,866	4,631	9,838	18,029	132,151	...	132,151
17	...	...	...	...	...	722,553	...	722,553
18	...	...	...	...	84,601	147,661	2,051	149,712
19	3,147,883	3,482,566	2,107,377	2,689,206	6,413,604	27,616,282	5,247	27,621,529
20	36,169	...	...	10,000	51,849	128,662	...	128,662
21	49,007	81,777	39,875	26,619	41,093	261,135	...	261,135
22	...	160,837	...	20,000	...	180,837	1,082,605	1,263,442
23	...	...	...	...	...	1,200,961	8,001	1,208,962
24	...	...	...	...	...	17,365,788	...	17,365,788
25	*-11,521,357*	*-1,256,620*	1,402,125	*-857,078*	298,771	69,071	...	69,071
26	*-377,419*	157,625	*-448,402*	409,996	26,628	651,843	...	651,843
27	*-99,816*	*-673,688*	*-61,445*	*-254,136*	*-51,429*	891,797	...	891,797
28	...	...	...	448,582	3,529,300	3,733,896	...	3,733,896
29	155,332	*-16,144*	*-11,697*	4,647	19,279	37,845	...	37,845
30	...	...	...	...	...	215,703	...	215,703
31	...	...	...	3,289,260	2,583,500	14,292,281	...	14,292,281
32	819,333	*-468,939*	*-82,844*	1,792,422	604,220	618,941	...	618,941
33	45,919	11,944	14,612	217,577	217,167	1,184,038	188,287	1,372,325
34	*-10,978,008*	*-2,245,822*	812,349	5,051,270	7,227,436	39,061,203	188,287	39,249,490
35	...	...	...	...	...	...	16,093,854	16,093,854
36	12,198,014	12,536,812	10,878,662	19,221,575	27,143,101	161,317,035	22,235,913	183,552,948
37	2,100,329	1,557,728	1,081,799	3,614,038	4,503,913	17,876,244	3,835,050	21,711,294
38	14,298,343	14,094,540	11,960,461	22,835,613	31,647,014	179,193,279	26,070,963	205,264,242

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.*	
Expenditure	3	22,519,796	1,435,263	3,825,662	706,971	1
Exchange charged as Expenditure		6,937,213	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	...	25,218	89,112	42,527	3
Deduct,—Provincial Deficits charged against "Deposits"	3	*42*	...	...	...	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	*—323,014*	*—46,581*	426,461	47,876	5
						6
Exchange on Expenditure not charged to Revenue	3	379,223	...	...	...	7
TOTAL		29,513,176	1,413,900	4,341,235	797,374	8
Permanent Debt discharged—						
Sterling Debt—						
India 3½ p. c. Debentures	75	...	...	...	...	9
India 4 p. c. Stock	75	...	...	...	...	10
Oude and Rohilkund Ry. Debentures	75	...	...	...	...	11
South Indian Railway Debentures	75	...	...	...	...	12
Rupee Debt—						
4½ p. c.	75	9,650	...	...	...	13
4 p. c.	75	44,596	...	...	...	14
Stock Notes	75	...	...	...	5	15
TOTAL		54,246	...	...	5	16
Unfunded Debt—						
Special Loans	76	138	...	...	...	17
Treasury Notes	77	700	...	...	...	18
Deposits of Service Funds	78	81,518	...	...	...	19
Savings Bank Deposits	79	2,641,151	6,712	3,877	219	20
TOTAL		2,723,507	6,712	3,877	219	21
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	42	...	...	...	22
Excluded Local Funds	80	75,789	19,950	79,299	2,867	23
Political and Railway Funds	81	369,248	...	...	...	24
Departmental and Judicial Deposits	82	2,603,131	626,129	534,755	141,387	25
Advances	90	3,201,928	76,244	112,834	38,993	26
Suspense Accounts	91	78,968	1,111	5,545	727	27
Miscellaneous	93	168,751	...	...	...	28
TOTAL		6,497,857	723,434	732,433	183,974	29
Loans and Advances by Imperial Government	83	65,694	...	48,893	...	30
Loans and Advances by Provincial Governments	83A	...	30,267	1,960	340	31
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	84	...	...	...	...	32
For Expenditure	84	649,735	303,088	...	...	33
Remittances—						
Inland Money Orders	94	17,349,302	...	...	...	34
Other Departmental Accounts	94	*—3,498,105*	314,896	*—115,879*	118,955	35
Net Payments into Civil Treasuries by—						
Post Office	96	891,795	...	...	...	36
Guaranteed Railways	96	3,736,325	...	...	...	37
Net Issues from Civil Treasuries to—						
Telegraph	96	39,340	...	...	...	38
Marine	96	508	13	15,195	*—5,608*	39
Military	96	2,583,210	304,970	1,251,856	331,309	40
Public Works	96	*—3,637,076*	269,707	1,093,563	224,499	41
Remittance Account between England and India	97	132,941	2	1,258	...	42
TOTAL		17,598,240	889,588	2,245,993	669,155	43
Secretary of State's Bills paid	86	9,643,711	...	...	...	44
Total Disbursements		66,746,166	3,366,989	7,374,391	1,651,067	45
Closing Balance	87	2,941,625	734,549	1,154,657	387,864	46
GRAND TOTAL		69,687,791	4,101,538	8,529,048	2,038,931	47

SURIES of INDIA on the 31st March 1892; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1892—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	£	
1	9,009,953	5,132,604	4,844,195	9,732,493	8,797,823	66,004,760	15,974,699	81,979,459
2	...	...	...	...	...	6,937,213	...	6,937,213
3	...	21,780	...	...	...	178,637	...	178,637
4	*34,508*	...	*10,510*	*340,872*	*33,629*	*419,561*	...	*419,561*
5	210,634	41,649	608,655	1,271,283	10,557	2,247,520	873,257	3,120,777
6								
7	...	...	...	...	...	379,223	...	379,223
8	9,186,079	5,196,033	5,442,340	10,662,904	8,774,751	75,327,792	16,847,956	92,175,748
9	...	...	...	...	...	...	1,386,000	1,386,000
10	...	...	...	...	...	...	4,262	4,262
11	...	...	...	...	...	...	31,000	31,000
12	...	...	...	...	...	...	86,100	86,100
13	...	...	...	...	...	9,650	...	9,650
14	...	...	...	...	...	44,596	...	44,596
15	26	5	52	10	8	106	...	106
16	26	5	52	10	8	54,352	1,507,362	1,561,714
17	...	...	...	...	...	138	..	138
18	...	...	...	...	...	700	...	700
19	...	...	...	2,880	4,259	88,657	...	88,657
20	88,431	8,278	20,410	53,092	171,560	2,993,730	...	2,993,730
21	88,431	8,278	20,410	55,972	175,819	3,083,225	...	3,083,225
22	34,508	...	10,510	340,872	33,629	419,561	...	419,561
23	41,318	90,626	62,617	102,354	282,546	757,366	...	757,366
24	...	...	...	...	...	369,248	...	369,248
25	2,904,018	3,184,734	1,894,171	2,325,538	1,722,316	15,936,179	...	15,936,179
26	116,974	99,852	126,598	269,388	4,206,297	8,249,108	2,594	8,251,702
27	4,837	6,904	1,537	27,791	13,834	141,254	...	141,254
28	...	...	...	47,376	49,106	265,233	706	265,939
29	3,101,655	3,382,116	2,095,433	3,113,319	6,307,728	26,137,949	3,300	26,141,249
30	402,862	...	...	80,000	20,000	617,449	...	617,449
31	102,857	226,594	74,318	183,684	106,520	726,540	...	726,540
32	...	...	...	...	...	...	1,424,900	1,424,900
33	11,701	103,180	...	32,161	19,735	1,119,600	1,074,296	2,193,896
34	...	...	...	...	...	17,349,302	...	17,349,302
35	*-1,815,860*	1,285,230	*—292,560*	805,362	3,859,891	661,930	...	661,930
36	...	...	...	...	...	891,795	...	891,795
37	...	...	...	...	...	3,736,325	...	3,736,325
38	...	...	...	...	...	39,340	...	39,340
39	55,396	*—93*	...	4,500	144,900	214,811	...	214,811
40	235,172	2,464,683	3,600,039	1,496,842	2,024,200	14,292,281	...	14,292,281
41	836,358	*—437,589*	*—94,587*	1,785,173	645,859	685,907	...	685,907
42	2,148	68	1,042	22,750	10,927	171,136	1,090,523	1,261,659
43	*—686,786*	3,312,299	3,213,934	4,114,627	6,685,777	38,042,827	1,090,523	39,133,350
44	...	...	...	1,839,364	5,313,465	16,796,540	...	16,796,540
45	12,206,825	12,228,505	10,846,487	20,082,041	27,403,803	161,906,274	21,948,337	183,854,611
46	2,091,518	1,866,035	1,113,974	2,753,572	4,243,211	17,287,005	4,122,626	21,409,631
47	14,298,343	14,094,540	11,960,461	22,835,613	31,647,014	179,193,279	26,070,963	205,264,242

No. 89.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT, for the Year ended 31st March 1892.

Credit.	India, General.	Total, India.	England.	TOTAL.
	Rx.	*Rx.*	£	*Rx.*
Appropriation for the Reduction of Debt	682,170	682,170	...	682,170

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	710,397	16,298	58,831	21,460	29,347	29,945	22,125	35,498	46,235	970,136	...	970,136
Advances for Rest Camps	...	...	...	...	...	789	2,341	18	...	3,148	...	3,148
Special Advances	...	1	...	...	16,584	1,002	333	5,284	...	23,204	...	23,204
Forest Advances	24,566	57,729	57,238	14,369	22,445	60,115	38,743	80,039	97,936	453,180	...	453,180
Advances for Survey Operations	44	52	...	888	...	65	...	9,511	19,007	29,567	...	29,567
Salt and Excise Advances	...	...	...	...	...	...	...	890	1,325	2,215	...	2,215
Opium Advances	...	...	...	...	4,135	...	...	...	...	4,135	...	4,135
Stock Account—Opium	...	...	...	...	...	...	...	546	48,846	49,392	...	49,392
Advances Recoverable, Post Office	28,994	...	...	...	...	...	...	...	...	28,994	...	28,994
Advances Recoverable, Marine	12,865	...	...	...	...	...	...	...	...	12,865	..	12,865
Advances Recoverable, Military	...	...	...	...	...	...	...	17,856	...	17,856	...	17,856
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	138	...	...	...	...	138	...	138
Irrigation	...	...	...	...	5,192	...	5,295	...	...	10,487	...	10,487
PERMANENT ADVANCES—												
Permanent Advances, Civil	338	257	1,122	170	208	112	244	469	612	3,532	...	3,532
Post Office Permanent Advances	698	...	...	...	...	...	...	...	...	698	...	698
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	36,644	...	...	...	...	...	...	...	...	36,644	...	36,644
Ditto ditto, Mauritius	15,742	...	...	...	...	...	...	...	...	15,742	...	15,742
Ditto ditto, Straits Settlements	13,799	...	...	...	...	...	...	...	...	13,799	...	13,799
Berra Suspense Account	378,726	...	...	...	...	...	...	...	...	378,726	...	378,726
Account Current with Native States	20,743	1,200	...	10,449	40,658	19	27,233	49,758	35,782	185,842	...	185,842
Ditto ditto Post Office	500,186	...	...	...	...	...	...	...	...	500,186	...	500,186
COINAGE ACCOUNTS—												
Mint Certificates	1,480,122	...	...	...	...	...	...	...	3,951,283	5,431,405	...	5,431,405
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	27,347	27,347	...	27,347

Small Coin Depôt Balances	56,720	...	6,482	13,835	300	...	...	...	40,200	117,537	...	117,537
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,917	1,917
Repayment of portion of Expenditure in England during the year 1890-91, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,279	1,279
TOTAL	3,280,584	75,537	123,673	61,171	119,007	92,047	96,314	199,869	4,268,573	8,316,775	3,196	8,319,971
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	711,704	17,867	54,068	21,654	26,488	31,003	33,885	33,192	73,157	1,003,018	...	1,003,018
Advances for Rest Camps	...	...	...	...	...	787	2,424	...	...	3,211	...	3,211
Special Advances	...	...	...	...	23,469	1,002	278	5,875	...	30,624	...	30,624
Forest Advances	24,457	58,161	57,986	14,499	22,574	60,133	38,732	80,672	97,351	454,565	...	454,565
Advances for Survey Operations	36	..	...	1,626	...	481	...	11,245	20,398	33,786	...	33,786
Salt and Excise Advances	...	...	...	...	...	...	...	1,029	1,247	2,276	...	2,276
Opium Advances	...	...	...	...	5,783	...	...	...	...	5,783	...	5,783
Stock Account—Opium	...	...	...	...	...	...	...	426	50,625	51,051	...	51,051
Advances Recoverable, Post Office	32,161	...	...	...	...	...	...	...	...	32,161	...	32,161
Advances Recoverable, Marine	12,838	...	...	...	...	...	...	...	...	12,838	...	12,838
Advances Recoverable, Military	41,864	...	...	...	...	...	...	...	2,861	44,725	...	44,725
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	239	...	...	...	...	239	...	239
Irrigation	...	...	...	...	7,256	...	4,312	...	...	11,568	...	11,568
Carried forward	823,060	76,028	112,054	37,779	85,809	93,406	79,631	132,439	245,639	1,685,845	...	1,685,845

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1892 —*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward .	823,060	76,028	112,054	37,779	85,809	93,406	79,631	132,439	245,639	1,685,845	...	1,685,845
Disbursements —*contd.*												
ADVANCES —*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil . .	249	216	780	181	746	383	996	737	833	5,121	...	5,121
Post Office Permanent Advances .	696	...	...	...	...	...	...	...	...	696	...	696
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon . .	28,486	...	...	...	...	...	...	...	...	28,486	...	28,486
Ditto ditto, Mauritius . .	14,108	...	...	...	...	...	...	...	...	14,108	...	14,108
Ditto ditto, Straits Settlements	13,843	...	...	...	...	...	...	...	...	13,843	...	13,843
Berar Suspense Account . .	368,638	...	...	...	...	...	...	...	...	368,638	...	368,638
Account Current with Native States .	19,938	...	...	1,033	30,419	90	41,056	80,452	44,645	217,633	...	217,633
Ditto ditto Post Office .	499,820	...	...	...	...	...	...	...	...	499,820	...	499,820
COINAGE ACCOUNTS—												
Mint Certificates	1,130,414	...	...	...	...	...	...	...	3,912,340	5,042,754	...	5,042,754
Bullion Advances for Coinage . .	277,644	...	...	...	...	...	...	...	...	277,644	...	277,644
Copper Coinage Account . . .	25,032	...	...	...	...	...	...	...	2,840	27,872	...	27,872
Small Coin Depôt Balances . .	...	...	...	...	...	5,973	4,915	55,760	...	66,648	...	66,648
ENGLAND—												
ADVANCES REPAYABLE:												
For purchase of Malt Liquor on behalf of the Imperial Government .	...	...	...	...	...	...	...	...	...	...	1,917	1,917
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	677	677
TOTAL .	3,201,928	76,244	112,834	38,993	116,974	99,852	126,598	269,388	4,206,297	8,249,108	2,594	8,251,702

No. 91.—SUSPENSE ACCOUNTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	124	...	18,295	...	196	29	...	...	18,644	...	18,644
Capitalised outstandings	...	...	...	...	10,036	...	...	...	...	10,036	...	10,036
Post Office Suspense Account	171	...	...	...	...	...	...	...	...	171	...	171
Savings Bank Investment Account, P. O.	945	...	...	...	...	...	...	...	...	945	...	945
English Stores Suspense Account	...	...	...	...	16	...	...	91	...	107	...	107
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	1,743	...	...	186	...	4,660	498	7,087	...	7,087
Cheques issued, Local Funds	...	5	...	...	...	1,484	...	...	...	1,489	...	1,489
Bills of payable	262	...	...	...	...	...	...	...	...	262	...	262
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	6,744	44	622	...	8,773	...	393	4,331	15,275	36,182	...	36,182
Postal Cash Balances	32,096	...	...	...	...	...	...	...	...	32,096	...	32,096
Marine Cash Balances	421	...	...	...	...	...	...	...	...	421	...	421
Military Cash Balances	...	...	...	...	...	...	...	...	1,324	1,324	...	1,324
Public Works Cash Balances—												
Buildings and Roads	...	...	...	...	187	...	...	...	124	311	...	311
Irrigation	...	...	...	...	826	...	64	...	...	890	...	890
Railway Revenue	1,110	...	425	28	3,504	...	4,145	756	808	10,776	...	10,776
Railway Capital	1,039	8,501	1,300	...	570	...	...	...	...	11,410	...	11,410
TOTAL	42,788	8,674	4,090	18,323	23,912	1,866	4,631	9,838	18,029	132,151	...	132,151
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	13,722	...	938	...	2,189	...	...	1,873	...	18,722	...	18,722
Capitalised Outstandings	...	...	...	...	...	...	...	...	12,617	12,617	...	12,617
English Stores Suspense Account	...	...	97	...	...	...	...	...	...	97	...	97
CHEQUES AND BILLS—												
Pre-audit Cheques	...	162	...	...	2,648	...	12	...	...	2,822	...	2,822
Cheques issued, Local Funds	...	...	...	...	...	...	...	...	601	601	...	601
Bills of Exchange receivable	60,000	...	...	...	...	...	...	...	...	60,000	..	60,000
Departmental Cheques	...	...	...	...	...	...	...	...	29	29	...	29
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	...	87	...	977	...	...	...	1,064	...	1,064
Telegraph Cash Balances	1,533	...	...	...	...	...	...	...	...	1,533	...	1,533
Military Cash Balances	2,726	...	...	...	...	...	...	24,291	...	27,017	...	27,017
Public Works Cash Balances—												
Buildings and Roads	641	377	4,325	469	...	415	1,355	1,043	...	8,625	...	8,625
Irrigation	346	...	185	...	...	411	...	...	307	1,249	...	1,249
Railway Revenue	...	572	...	...	...	3,921	...	...	...	4,493	...	4,493
Railway Capital	...	...	...	171	...	1,180	170	584	280	2,385	...	2,385
TOTAL	78,968	1,111	5545	727	4,837	6,904	1,537	27,791	13,834	141,254	...	141,254

No. 92.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the year ended 31st March 1892.

			Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	Rx.	Rx.
Exchange brought to account:—					
On Expenditure in England		9	15,974,699		6,937,213
„ Revenue in England		5	257,919		112,004
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			15,716,780		6,825,209
„ Expenditure in England not charged to Revenue		9	873,257		379,223
			16,590,037		7,204,432
Credited as Revenue, under the head "Exchange"		5			31,529
					7,172,903
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	16,093,854	242		6,988,958	
„ Railway Companies—Capital Account	*265,443*	101		*208,698*	
	15,828,411			6,780,260	
Remittance Account—					
Postal and Money Order Transactions	96,359	101		40,832	
East Indian Railway Advances	201,032	„		62,755	
Rajputana-Malwa Railway Advances	93,287	„		33,633	
South India Railway Advances	62,587	„		20,204	
Bengal and North Western Railway Advances	17,778	„		5,528	
Family and Miscellaneous Remittances made by means of rolls	287,991	„		105,468	
Other Transactions	143,202	„		61,490	
	902,236	„		*329,910*	
			14,926,175		6,450,350
Exchange brought to account in excess of that involved in the Remittances from India during the year			1,663,862	Whereon Exchange at average rate is	*Rx.* + 722,553

No. 93.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	62	...	...	...	...	...	...	...	...	62	...	62
Security Purchase Account	43,506	...	...	...	...	...	...	...	...	43,506	...	43,506
Exchange Investment Account	17,039	...	...	...	...	...	...	...	...	17,039	...	17,039
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	15,489	15,489	...	15,489
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	32,265	32,265	...	32,265
Government Account	107	...	...	...	...	...	...	...	...	107	...	107
Wasika Officer, Lucknow	2,346	...	...	...	...	...	...	...	...	2,346	...	2,346
London Bills Payable, Exchange	...	...	...	...	...	...	...	...	36,847	36,847	...	36,847
ENGLAND—												
Miscellaneous Deposits:— Refund of sums issued to the South Indian Railway Company for Interest, and for discharge of Principal on the purchase of the undertaking by the State, which remained unclaimed	...	...	...	...	...	...	...	...	...	...	2,051	2,051
TOTAL	63,060	...	...	...	...	...	...	...	84,601	147,761	2,051	149,712
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:— Adjusting Account of Imperial Loans	68	...	...	...	...	...	...	...	...	68	...	68
Exchange Investment Account	15,346	...	...	...	...	...	...	...	...	15,346	...	15,346
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	16,464	16,464	...	16,464
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	32,642	32,642	...	32,642
Wasika Officer, Lucknow	797	...	...	...	...	...	...	...	...	797	...	797
London Bills Payable, Exchange	152,540	...	...	...	...	...	...	47,376	...	199,916	...	199,916
ENGLAND—												
Miscellaneous Deposits:— Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde, Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several undertakings by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	706	706
TOTAL	168,751	...	...	...	...	...	...	47,376	49,106	265,233	706	265,939

No. 94.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1892.

RECEIPTS.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MONEY ORDERS	17,365,788	...	+17,365,788	...	...	...	...	...	...	...	...	+17,365,788
OTHER LOCAL REMITTANCES	129,081,970	129,012,899	+13,795,109	*—382,312*	*—1,057,614*	*—351,953*	*—11,521,357*	*—1,256,620*	+1,402,125	*—857,078*	+298,771	+69,071
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	111,410	111,410	+13,325	...	...	...	...	...	...	*—12,184*	*—1,141*	...
Account Current between P. W. & Telegraph, Public Works Accounts	138,297	16,423	+36,966	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+121,874
Account Current between Post Office and Telegraph, Post Office Accounts	116,532	35,842	+80,690	...	...	...	...	...	...	...	...	+80,690
Transfers between P. W. Officers	22,544,181	22,544,181	+311,704	*—40,734*	*—12,187*	+29,930	*—390,874*	+144,240	*—473,994*	+415,151	+16,664	...
Transfers between Telegraph Officers	801	801	+31	...	...	...	...	...	...	...	*—31*	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	6,547	4,735	+ 1,812	...	...	...	...	...	...	...	...	+1,812
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	745,439	298,022	+447,467	...	...	...	...	...	...	...	...	+447,467
TOTAL OTHER DEPARTMENTAL ACCOUNTS	23,663,257	23,011,414	+891,995	*—31,912*	*—6,750*	+30,082	*—377,419*	+157,625	*—448,402*	+409,996	+26,628	+651,843
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	9,371,338	8,479,541	+108,949	+426,808	+1,181,206	+315,348	*—99,816*	*—673,688*	*—61,445*	*—254,136*	*—51,429*	+891,797
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,463,018	3,729,122	*—243,986*	...	...	...	...	...	...	+448,582	+3,529,300	+3,733,896
TOTAL	16,834,356	12,208,663	*—135,037*	+426,808	+1,181,206	+315,348	*—99,816*	*—673,688*	*—61,445*	+194,446	+3,477,871	+4,625,693
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	709,361	671,516	*—77,040*	*—8,303*	*—16,011*	*—12,218*	+155,332	*—16,144*	*—11,697*	+4,647	+19,279	+37,845
Accounts Current between Civil and Marine, Marine Accounts	278,706	63,003	+215,703	...	...	...	...	...	...	...	...	+215,703
Accounts Current between Civil and Military, Military Accounts	15,271,717	979,436	+8,419,521	...	...	...	...	...	...	+3,289,260	+2,583,500	+14,292,281
Accounts Current between Civil and Public Works, Public Works Accounts	23,633,699	23,014,758	*—3,647,872*	+279,206	+1,092,867	+230,548	+819,333	*—468,939*	*—82,844*	+1,792,422	+604,220	+618,941
TOTAL	39,893,483	24,728,713	+4,910,312	+270,903	+1,076,856	+218,330	+974,665	*—485,083*	*—94,541*	+5,086,329	+3,206,999	+15,164,770
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,184,038	...	+654,473	+1,383	+18,825	+2,138	+45,919	+11,944	+14,612	+217,577	+217,167	+1,184,038

DISBURSEMENTS.

Money Orders	...	17,349,302	—17,349,302	...	...	...	...	...	...	...	...	—17,349,302
OTHER DEPARTMENTAL ACCOUNTS—												
Account between Civil and Civil	13,680,358	13,691,586	+4,033,086	—202,801	+115,880	—118,955	+1,815,862	—1,216,136	+292,830	—861,592	—3,869,402	—11,228
Account Current between P. W. and Telegraph, Telegraph Accounts	18,105	138,858	—120,753	...	...	...	...	...	...	...	...	—120,753
Account Current between Post Office and Telegraph, Telegraph Accounts	35,844	116,527	—80,683	...	...	...	...	...	...	...	...	—80,683
Transfers between Indian and Indo-European Telegraph, Telegraph Accounts	167,382	167,382	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	4,735	6,547	—1,812	...	...	...	...	...	...	...	...	—1,812
Account between Guaranteed Railways & P. W. D., Public Works Accounts	298,039	745,493	—331,733	—112,095	—1	...	—2	—69,094	—270	+56,230	+9,511	—447,454
TOTAL OTHER DEPARTMENTAL ACCOUNTS	14,204,463	14,866,393	+3,498,105	—314,896	+115,879	—118,955	+1,815,860	—1,285,230	+292,560	—805,362	—3,859,891	—661,930
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	8,557,894	9,449,689	—891,795	...	...	...	...	...	...	...	...	—891,795
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,715,526	7,451,851	—3,736,325	...	...	...	...	...	...	...	...	—3,736,325
	12,273,420	16,901,540	—4,628,120	...	...	...	...	...	...	...	...	—4,628,120
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Telegraph Accounts	670,818	710,158	—39,340	...	...	...	...	...	...	...	...	—39,340
Accounts Current between Civil and Marine, Civil Accounts	63,478	278,239	—508	—13	—15,195	+5,608	—55,396	+93	...	—4,500	—144,900	—214,811
Accounts between Civil and Military, Civil Accounts	868,263	15,160,544	—2,583,210	—304,970	—1,251,856	—331,309	—235,172	—2,464,683	—3,600,039	—1,496,842	—2,024,200	—14,292,281
Accounts between Civil and Public Works, Civil Accounts	18,252,789	18,938,696	+3,637,076	—269,707	—1,093,563	—224,499	—836,358	+437,589	+94,587	—1,755,173	—645,859	—685,907
TOTAL	19,855,348	35,087,687	+1,014,018	—574,690	—2,360,614	—550,200	—1,126,926	—2,027,001	—3,505,452	—3,286,515	—2,814,959	—15,232,339
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	171,136	—132,941	—2	—1,258	...	—2,148	—68	—1,042	—22,750	—10,927	—171,136

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1892

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+13,795,109
CENTRAL PROVINCES	—382,312
BURMA	—1,057,614
ASSAM	—351,953
BENGAL	—11,521,357
N.-W. PROVINCES AND OUDH	—1,256,620
PUNJAB	+1,402,125
MADRAS	—857,078
BOMBAY	+298,771
TOTAL	*Rx.* +69,071

No. 95.—Other Local Remittances during the Year ended 31st March 1892—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	7,081,706	7,081,706	...	590,197	590,197	...	2,379,868	2,379,868	...
Forest Remittances	67,551	67,730	—179	204,524	204,371	+153	554,778	552,747	+2,031
Post Office Remittances—									
Transfers between Postal Officers	1,148,226	1,146,796	+1,430	...	...	...	...	...	...
Treasury Suspense Account	15,433,434	15,432,781	+653	...	..	...	...	...	...
Mint Remittances	1,977,423	1,977,353	+70	...	...	...	...	...	...
Small Coin Depôt Remittances	265,311	265,311	...	...	..	...	54,154	54,154	...
Bengal Remittances	5,039,643	5,039,643	...	...	..	...	...	..	...
Miscellaneous Remittances	73,025	73,711	—686	...	..	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	27,085	25,911	+1,174	54,490	56,990	—2,500	1,014,978	1,018,988	—4,010
Foreign Supply Bills	405,725	398,119	+7,606	258,185	259,985	—1,800	518	493	+25
Remittance Transfer Receipts since April 1873	40,998	40,498	+500	49,350	48,575	+775	208,669	209,775	—1,106
Foreign Remittance Transfer Receipts	427,606	409,938	+17,668	12,279	12,131	+148	80,143	71,505	+8,638
Emigrants' Remittance Receipts	3,503	3,757	—254	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	20,673,744	6,905,436	+13,768,308	182,000	557,900	—375,900	199,525	1,229,735	—1,030,210
Central Adjusting Account	564,090	565,271	—1,181	657	3,845	—3,188	19,406	52,388	—32,982
TOTAL	53,229,070	39,433,961	+13,795,109	1,351,682	1,733,994	—382,312	4,512,039	5,569,653	—1,057,614

No. 95.—Other Local Remittances during the Year ended 31st March 1892—*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	549,717	549,717	...	8,846,537	8,845,946	+591	5,308,206	5,308,206	...
Opium Remittances	...	...	...	873,166	890,044	*—16,878*	...	...	...
Customs Remittances	...	...	...	2,769,814	2,769,823	*—9*	...	...	...
Forest Remittances	57,370	57,378	*—8*	116,705	116,453	+252	215,512	213,194	+2,318
Small Coin Depôt Remittances	34,575	34,575	...	5,160	5,160	...	52,808	52,808	...
Judicial Remittances	...	...	...	6,293	6,293	...	...	...	...
Miscellaneous Remittances	...	...	...	6,502	5,232	+1,270	159,725	159,701	+24
REMITTANCES BY BILLS—									
Supply Bills since April 1873	52,071	52,206	*—135*	1,433,737	1,436,487	*—2,750*	213,376	186,406	+26,970
Foreign Supply Bills	439,961	435,355	+4,606	7,160	7,310	*—150*	36,399	36,445	*—46*
Remittance Transfer Receipts since April 1873	40,417	40,450	*—33*	482,599	485,651	*—3,052*	349,123	350,860	*—1,737*
Foreign Remittance Transfer Receipts	8,069	7,488	+581	25,701	25,762	*—61*	274,887	273,993	+894
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	72,740	419,878	*—347,138*	1,727,070	13,234,288	*—11,507,218*	1,140,229	2,411,502	*—1,271,273*
Central Adjusting Account	5,778	15,604	*—9,826*	18,192	11,544	+6,648	764	14,534	*—13,770*
TOTAL	1,260,698	1,612,651	*—351,953*	16,318,636	27,839,993	*—11,521,357*	7,751,029	9,007,649	*—1,256,620*

No. 95.—Other Local Remittances during the Year ended 31st March 1892—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	4,480,538	4,480,538	...	8,710,526	8,710,526	...	14,126,250	14,126,250	...
Salt Remittances	...	...	...	1,781,526	1,773,243	+8,283	29,439	29,439	...
Customs Remittances	...	...	...	159,706	159,706	...	...	...	...
Forest Remittances	116,923	116,476	+447	299,938	295,101	+4,837	286,165	286,165	...
Mint Remittances	...	...	...	...	...	...	4,114,455	4,115,287	*—832*
Small Coin Depôt Remittances	...	...	...	...	...	...	196,447	196,447	...
Miscellaneous Remittances	780	780	...	85,081	84,750	+331	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	275,247	275,977	*—730*	51,677	53,013	*—1,336*	806,840	800,719	+6,121
Foreign Supply Bills	106,540	104,213	+2,327	1,257	1,252	+5	570,247	574,055	*—3,808*
Remittance Transfer Receipts since April 1873	299,021	300,469	*—1,448*	145,226	145,463	*—237*	302,838	296,823	+6,015
Foreign Remittance Transfer Receipts	163,702	163,793	*—91*	98,888	100,213	*—1,325*	644,150	634,564	+9,586
Emigrants' Remittance Receipts	...	...	...	2,496	2,430	+66	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,472,382	600	+1,471,782	1,796,005	2,741,532	*—945,527*	3,324,873	3,087,700	+237,173
Central Adjusting Account	4,638	74,800	*—70,162*	109,017	31,192	+77,825	95,999	51,483	+44,516
TOTAL	6,919,771	5,517,646	+1,402,125	13,241,343	14,098,421	*—857,078*	24,497,703	24,198,932	+298,771

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	117,567	71,403	+46,164	...	...	...	...	...	...	...	...	} —122
Central Provinces Accounts	71,098	117,384	...	—46,286	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	132,278	250,104	—117,826	...	...	...	...	...	...	...	...	} +97
Burma Accounts	249,980	132,057	...	...	+117,923	...	...	...	...	...	...	
India and Assam—												
India Accounts	16,465	327,462	—310,997	...	...	...	...	...	...	...	...	} +35
Assam Accounts	327,397	16,365	...	...	...	+311,032	...	...	...	...	...	
India and Bengal—												
India Accounts	656,028	898,163	—242,135	...	...	...	...	...	...	...	...	} +29
Bengal Accounts	884,531	642,367	...	...	...	...	+242,164	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	1,062,569	825,753	+236,816	...	...	...	...	...	...	...	...	} —11,284
N.-W. Provinces & Oudh Accounts	827,395	1,075,495	...	...	...	...	...	—248,100	...	...	...	
India and Punjab—												
India Accounts	616,933	496,572	+120,361	...	...	...	...	...	...	...	...	} +66
Punjab Accounts	497,040	617,335	...	...	...	...	...	...	—120,295	...	...	
India and Madras—												
India Accounts	1,189,917	211,926	+977,991	...	...	...	...	...	...	...	...	} —598
Madras Accounts	211,425	1,190,014	...	...	...	...	...	...	...	—978,589	...	
India and Bombay—												
India Accounts	3,507,357	184,645	+3,322,712	...	...	...	...	...	...	...	...	} +13
Bombay Accounts	186,097	3,508,796	...	...	...	...	...	...	...	...	—3,322,699	
Central Provinces and Burma—												
Central Provinces Accounts	222	405	...	—183	...	...	...	...	...	...	...	} +1
Burma Accounts	410	226	...	...	+184	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	18	237	...	—219	...	...	...	...	...	...	...	} ...
Assam Accounts	237	18	...	...	...	+219	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	14,438	162,815	...	—148,377	...	...	...	...	...	...	...	} +16
Bengal Accounts	162,803	14,410	...	...	...	...	+148,393	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—													
Central Provinces Accounts . .	46,129	5,416	...	+40,713	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh Accounts	5,416	46,129	...	...	...	...	...	—40,713	...	...	...	...	
Central Provinces and Punjab—													
Central Provinces Accounts . .	6,008	797	...	+5,211	...	...	...	...	...	...	...	...	
Punjab Accounts	797	6,008	...	...	...	...	...	...	—5,211	...	...	...	
Central Provinces and Madras—													
Central Provinces Accounts . .	2,174	2,256	...	—82	...	...	...	...	...	...	...	...	
Madras Accounts	2,256	2,174	...	...	...	...	...	...	...	+82	...	...	
Central Provinces and Bombay—													
Central Provinces Accounts . .	48,807	102,385	...	—53,578	...	...	...	...	...	...	...	...	
Bombay Accounts	102,385	48,807	...	...	...	...	...	...	...	...	+53,578	...	
Burma and Assam—													
Burma Accounts	1,855	94	...	...	+1,761	...	...	...	...	...	...	...	
Assam Accounts	94	1,855	...	...	...	—1,761	...	...	...	...	...	...	
Burma and Bengal—													
Burma Accounts	9,491	6,361	...	...	+3,130	...	...	...	...	...	...	...	+16
Bengal Accounts	6,332	9,446	...	...	...	...	—3,114	...	...	...	...	...	
Burma and N.-W. Provinces & Oudh—													
Burma Accounts	10,257	1,396	...	...	+8,861	...	...	...	...	...	...	...	—4
N.-W. Provinces & Oudh Accounts	1,397	10,262	...	...	...	...	...	—8,865	...	...	...	...	
Burma and Punjab—													
Burma Accounts	12,126	1,153	...	...	+10,973	...	...	...	...	...	...	...	
Punjab Accounts	1,208	12,181	...	...	...	...	...	...	—10,973	...	...	...	
Burma and Madras—													
Burma Accounts	31,294	56,843	...	...	—25,549	...	...	...	...	...	...	...	
Madras Accounts	56,843	31,294	...	...	...	...	...	...	...	+25,549	...	...	
Burma and Bombay—													
Burma Accounts	17,304	18,707	...	...	—1,403	...	...	...	...	...	...	...	
Bombay Accounts	18,707	17,304	...	...	...	...	...	...	...	...	+1,403	...	
Assam and Bengal—													
Assam Accounts	14,834	452,380	...	...	...	—437,546	...	...	...	...	...	...	
Bengal Accounts	452,936	15,387	...	...	...	...	+437,549	...	...	...	...	...	+3
Assam and N.-W. Provinces & Oudh—													
Assam Accounts	5,763	847	...	...	...	+4,916	...	...	...	...	...	...	
N.-W. Provinces & Oudh Accounts	847	5,765	...	...	...	...	...	—4,918	...	...	...	...	—2
Assam and Punjab—													
Assam Accounts	2,672	1,057	...	...	...	+1,615	...	...	...	...	...	...	
Punjab Accounts	1,057	2,672	...	...	...	...	...	...	—1,615	...	...	...	
Carried forward .	11,591,194	11,602,928	+4,033,086	—202,861	+115,880	—121,525	+824,992	—302,596	—138,094	—952,958	—3,267,718		—11,734

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	11,591,194	11,602,928	+4,033,086	—202,801	+115,880	—121,525	+824,992	—302,596	—138,094	—952,958	—3,267,718	—11,734
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	732	275	...	...	...	+457	...	...	...	...	...	+1
Madras Accounts	275	731	...	...	...	...	...	...	...	—456	...	
Assam and Bombay—												
Assam Accounts	2,136	23	...	...	...	+2,113	...	...	...	...	...	...
Bombay Accounts	23	2,136	...	...	...	...	...	...	...	...	—2,113	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,051,949	67,296	...	...	...	...	+984,653	...	...	...	...	+438
N.-W. Provinces & Oudh Accounts .	67,327	1,051,542	...	...	...	...	...	—984,215	...	...	...	
Bengal and Punjab—												
Bengal Accounts	7,624	6,807	...	...	...	...	+817	...	...	...	...	+19
Punjab Accounts	6,983	7,781	...	...	...	...	...	...	—798	...	...	
Bengal and Madras—												
Bengal Accounts	10,583	19,732	...	...	...	...	—9,149	...	...	...	...	...
Madras Accounts	19,732	10,583	...	...	...	...	...	...	...	+9,149	...	
Bengal and Bombay—												
Bengal Accounts	16,030	1,481	...	...	...	...	+14,549	...	...	...	...	...
Bombay Accounts	1,417	15,966	...	...	...	...	...	...	...	...	—14,549	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts .	100,736	102,195	...	...	...	...	...	—1,459	...	...	...	+48
Punjab Accounts	102,243	100,736	...	...	...	...	...	...	+1,507	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts .	2,138	12,093	...	...	...	...	...	—9,955	...	...	...	...
Madras Accounts	12,093	2,138	...	...	...	...	...	...	...	+9,955	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts .	109,981	27,892	...	...	...	...	...	+82,089	...	...	...	...
Bombay Accounts	27,661	109,750	...	...	...	...	...	...	...	...	—82,089	
Punjab and Madras—												
Punjab Accounts	2,173	4,733	...	...	...	...	...	...	—2,560	...	...	...
Madras Accounts	4,733	2,173	...	...	...	...	...	...	...	+2,560	...	
Punjab and Bombay—												
Punjab Accounts	441,195	8,420	...	...	...	...	...	...	+432,775	...	...	...
Bombay Accounts	8,414	441,189	...	...	...	...	...	...	...	...	—432,775	

Madras and Bombay—												
Madras Accounts . . .	81,701	11,543	...	...	...	...	...	...	...	+70,158	...	...
Bombay Accounts . . .	11,285	81,443	...	...	...	...	...	...	...	...	—70,158	...
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	13,680,358	13,691,586	+4,033,086	—202,801	+115,880	—118,955	+1,815,862	—1,216,136	+292,830	—861,592	—3,869,402	—11,228
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, Eastern and Western Circles—												
Eastern Circle	33,485	34,945	—1,460	...	...	...	...	...	...	...	...	+16
Western Circle	35,145	33,669	+1,476	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal . . .	14,656	4,882	+9,774	...	...	...	...	...	...	...	...	+2
Military, Madras . . .	5,393	15,165	...	...	...	...	...	...	...	—9,772	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	9,826	6,291	+3,535	...	...	...	...	...	...	...	...	...
Military, Bombay . . .	6,245	9,780	...	...	...	...	...	...	...	...	—3,535	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	2,224	4,636	...	...	...	...	...	...	...	—2,412	...	—18
Military, Bombay . . .	4,436	2,042	...	...	...	...	...	...	...	...	+2,394	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . .	111,410	111,410	+13,325	...	...	...	...	...	...	—12,184	—1,141	...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	43,196	6,230	+36,966	...	...	...	...	...	...	...	...	} —83,787
Telegraph Accounts . . .	18,105	138,858	—120,753	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	9,393	571	...	+8,822	...	...	...	...	...	...	...	+8,822
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	7,675	2,338	...	...	+5,337	...	...	...	...	...	...	+5,337
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	152	...	...	...	...	+152	...	...	...	...	...	+152
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	15,212	1,757	...	...	...	...	+13,455	...	...	...	...	+13,455
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	13,847	462	...	...	...	...	...	+13,385	...	...	...	+13,385
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	27,821	2,229	...	...	...	...	...	...	+25,592	...	...	+25,592
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	8,604	1,575	...	...	...	...	...	...	...	+7,029	...	+7,029

Public Works, Bombay, and Telegraph— Public Works Accounts		12,397	1,261	...	...	...	...	...	...	...	...	+11,136	+11,136
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH.	Public Works Accounts	138,297	16,423	+36,966	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+121,874
	Telegraph Accounts	18,105	138,858	—120,753	...	...	...	...	...	...	...	...	—120,753
	Net	...	...	—83,787	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+1,121
ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—													
ACCOUNT BETWEEN—													
Post Office, India, and Telegraph— Post Office Accounts		116,532	35,842	+80,690	...	...	...	...	...	...	...	...	+7
Telegraph Accounts		35,844	116,527	—80,683	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH.	Post Office Accounts	116,532	35,842	+80,690	...	...	...	...	...	...	...	...	+80,690
	Telegraph Accounts	35,844	116,527	—80,683	...	...	...	...	...	...	...	...	—80,683
	Net	...	...	+7	...	...	...	...	...	...	...	...	+7
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—													
Buildings and Roads Branch		2,440,938	3,180,536	+1,027,411	—14,563	—141,041	—11,473	+12,485	—182,320	—381,695	—771,815	—276,587	—739,598
Irrigation Branch		1,277,623	473,309	—29,920	...	+89,355	...	—40,254	+12,086	+132,982	+698,582	—58,517	+804,314
Railway Revenue		7,866,660	6,993,066	+232,060	—275,854	—24,156	+732	—292,048	+472,862	—280,027	+411,919	+578,106	+873,594
Railway Capital		10,958,960	11,897,270	—967,847	+249,683	+63,755	+40,671	—71,057	—158,388	+54,746	+76,465	—226,338	—938,310
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS		22,544,181	22,544,181	+311,704	—40,734	—12,087	+29,930	—390,874	+144,240	—473,994	+415,151	+16,664	...
TRANSFERS BETWEEN TELEGRAPH OFFICERS		801	801	+31	...	...	...	...	...	...	...	—31	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH		167,382	167,382	...	...	...	...	...	...	...	...	...	...

No. 96.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Account between—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	4,735	6,547	−1,812	...	...	...	...	...	...	...	..	} ...
Telegraph Accounts . .	6,547	4,735	+1,812	...	...	...	...	...	...	...	...	
Total Accounts between Guaranteed Rys. and Telegraph Department. Guaranteed Rys. Account.	4,735	6,547	−1,812	...	...	...	...	...	...	...	...	−1,812
Telegraph Accounts.	6,547	4,735	+1,812	...	...	...	...	...	...	...	...	+1,812
Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
Account between—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts .	745,489	298,022	+447,467	...	...	...	...	...	...	...	...	} +115,734
Public Works Accounts . .	125,751	457,484	−331,733	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts . .	29,090	141,185	...	−112,095	...	...	...	...	...	...	...	−112,095
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts . .	...	1	...	...	−1	...	...	...	...	...	...	−1
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts . .	5	7	...	...	...	...	−2	...	...	...	...	−2
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts . .	39,433	108,527	...	...	...	...	...	−69,094	...	...	...	−69,094
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts . .	21	291	...	...	...	...	...	..	−270	...	...	−270
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts . .	56,367	137	...	...	...	...	...	...	...	+56,230	...	+56,230
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts . .	47,372	37,861	...	...	...	...	...	...	...	...	+9,511	+9,511
Total Accounts between Guaranteed Rys. & P. W. Dept. Guaranteed Rys. Accounts . .	745,489	298,022	+447,467	...	...	...	...	...	...	...	...	+447,467
P. W. Accounts .	298,039	745,493	−331,733	−112,095	−1	...	−2	−69,094	−270	+56,230	+9,511	−447,454
Net . . .	...	...	+115,734	−112,095	−1	...	−2	−69,094	−270	+56,230	+9,511	+13

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,271,177	1,162,228	+108,949	...	...	...	...	...	...	...	...	~	...
Post Office Accounts	1,168,161	1,277,110	—108,949	...	...	...	...	...	...	...	...		
Central Provinces and Post Office—													
Civil Accounts	458,989	32,181	...	+426,808	...	...	...	...	...	...	...	~	...
Post Office Accounts	32,181	458,989	—426,808	...	...	...	...	...	...	...	...		
Burma and Post Office—													
Civil Accounts	1,232,316	51,110	...	...	+1,181,206	...	...	...	...	...	...	~	...
Post Office Accounts	51,121	1,232,327	—1,181,206	...	...	...	...	...	...	...	...		
Assam and Post Office—													
Civil Accounts	373,797	58,449	...	...	...	+315,348	...	...	...	...	...	~	...
Post Office Accounts	58,404	373,812	—315,348	...	...	...	...	...	...	...	...		
Bengal and Post Office—													
Civil Accounts	2,131,458	2,231,274	...	...	...	...	—99,816	...	...	...	...	~	...
Post Office Accounts	2,231,015	2,131,199	+99,816	...	...	...	...	...	...	...	...		
N.-W. Provinces & Oudh and Post Office—													
Civil Accounts	1,045,685	1,719,373	...	...	...	...	...	—673,688	...	...	...	~	+2
Post Office Accounts	1,719,280	1,045,590	+673,690	...	...	...	...	...	...	...	...		
Punjab and Post Office—													
Civil Accounts	804,460	865,905	...	...	...	...	...	...	—61,445	...	...	~	...
Post Office Accounts	865,854	804,409	+61,445	...	...	...	...	...	...	...	...		
Madras and Post Office—													
Civil Accounts	1,017,433	1,271,569	...	...	...	...	...	...	...	—254,136	...	~	...
Post Office Accounts	1,271,563	1,017,427	+254,136	...	...	...	...	...	...	...	...		
Bombay and Post Office—													
Civil Accounts	1,036,023	1,087,452	...	...	...	...	...	...	...	...	—51,429	~	...
Post Office Accounts	1,160,255	1,108,826	+51,429	...	...	...	...	...	...	...	...		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	9,371,338	8,479,541	+108,949	+426,808	+1,181,206	+315,348	—99,816	—673,688	—61,445	—254,136	—51,429		+891,797
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Post Office Accounts	8,557,894	9,449,589	—891,795	...	...	...	...	...	...	...	...		—891,795
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Net	...	...	—782,846	+426,808	+1,181,206	+315,348	—99,816	—673,688	—61,445	—254,136	—51,429		+2

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	88,576	165,616	—77,040	...	...	...	...	...	...	...	...	—439
Telegraph Accounts	165,161	88,560	+76,601	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	3,394	11,697	...	—8,303	...	...	...	...	...	...	...	—50
Telegraph Accounts	11,697	3,444	+8,253	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	77,042	93,053	...	...	—16,011	...	...	...	...	...	...	—1
Telegraph Accounts	92,762	76,752	+16,010	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	11,829	24,047	...	...	...	—12,218	...	...	...	...	...	—1,151
Telegraph Accounts	24,200	13,133	+11,067	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	192,406	37,074	...	...	...	...	+155,332	...	...	...	...	+43
Telegraph Accounts	36,915	192,204	—155,289	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	19,993	36,137	...	...	...	...	...	—16,144	...	...	...	...
Telegraph Accounts	36,113	19,969	+16,144	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	32,641	44,338	...	...	...	...	...	...	—11,697	...	...	+11
Telegraph Accounts	44,343	32,635	+11,708	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	75,306	70,659	...	...	...	...	...	...	...	+4,647	...	—45
Telegraph Accounts	70,627	75,319	—4,692	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	208,174	188,895	...	...	...	...	...	...	...	...	+19,279	+137
Telegraph Accounts	189,000	208,142	—19,142	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH— Civil Accounts	709,361	671,516	—77,040	—8,303	—16,011	—12,218	+155,332	—16,144	—11,697	+4,647	+19,279	+37,845
Telegraph Accounts	670,818	710,158	—39,340	...	...	...	...	...	...	...	...	—39,340
Net	...	...	—116,380	—8,303	—16,011	—12,218	+155,332	—16,144	—11,697	+4,647	+19,279	—1,495

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—

Account between—													
India and Marine—													
Civil Accounts	11,371	11,879	−508	...	...	...	...	...	...	...	...	≈	−52
Marine Accounts	11,789	11,333	+456	...	...	...	...	...	...	...	...	≈	
Central Provinces and Marine—													
Civil Accounts	...	13	...	−13	...	...	...	...	...	...	...	≈	−24
Marine Accounts	13	24	−11	...	...	...	...	...	...	...	...	≈	
Burma and Marine—													
Civil Accounts	13,348	28,543	...	...	−15,195	...	...	...	...	...	...	≈	+15
Marine Accounts	28,480	13,270	+15,210	...	...	...	...	...	...	...	...	≈	
Assam and Marine—													
Civil Accounts	5,682	74	...	...	...	+5,608	...	...	...	...	...	≈	...
Marine Accounts	74	5,682	−5,608	...	...	...	...	...	...	...	...	≈	
Bengal and Marine—													
Civil Accounts	22,636	78,032	...	...	...	...	−55,396	...	...	...	...	≈	+1,406
Marine Accounts	78,370	21,568	+56,802	...	...	...	...	...	...	...	...	≈	
N.-W. P. and Oudh and Marine—													
Civil Accounts	93	...	...	...	...	...	...	+93	...	...	...	≈	...
Marine Accounts	...	93	−93	...	...	...	...	...	...	...	...	≈	
Madras and Marine—													
Civil Accounts	1,972	6,472	...	...	...	...	...	...	...	−4,500	...	≈	−514
Marine Accounts	6,567	2,581	+3,986	...	...	...	...	...	...	...	...	≈	
Bombay and Marine—													
Civil Accounts	8,376	153,276	...	...	...	...	...	...	...	...	−144,900	≈	+61
Marine Accounts	153,413	8,452	+144,961	...	...	...	...	...	...	...	...	≈	
Total Accounts Current between Civil and Marine— Civil Accounts	63,478	278,289	−508	−13	−15,195	+5,608	−55,396	+93	...	−4,500	−144,900		−214,811
Marine Accounts	278,706	63,003	+215,703	...	...	...	...	...	...	...	...		+215,703
Net	...	...	+215,195	−13	−15,195	+5,608	−55,396	+93	...	−4,500	−144,900		+892

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	176,519	1,829,050	−1,652,531	...	...	...	...	...	...	...	...	−27,218
Military Accounts	1,836,411	211,098	+1,625,313	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	6,083	131,166	...	−125,083	...	...	...	...	...	...	...	+109
Military Accounts	133,071	7,879	+125,192	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	5,464	19,145	...	...	−13,681	...	...	...	...	...	...	−91
Military Accounts	20,738	7,148	+13,590	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	36,640	363,471	...	...	...	−326,831	...	...	...	...	...	−435
Military Accounts	366,959	40,563	+326,396	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	51,907	282,498	...	...	...	...	−230,591	...	...	...	...	+3,398
Military Accounts	278,872	44,883	+233,989	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	83,098	2,539,258	...	...	...	...	...	−2,456,160	...	...	...	+18,800
Military Accounts	2,568,601	93,641	+2,474,960	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	89,669	3,688,155	...	...	...	...	...	...	−3,598,486	...	...	+5,427
Military Accounts	3,724,155	120,242	+3,603,913	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	209	607	...	...	...	...	...	...	...	−398	...	−22
Military Accounts	610	234	+376	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	3,144	18,903	...	...	...	...	...	...	...	...	−15,759	+33
Military Accounts	18,208	2,416	+15,792	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	35,435	451,225	−415,790	...	...	...	...	...	...	...	...	−209
Military Accounts	453,510	38,019	...	...	...	...	...	...	...	+415,491	...	
Central Provinces and Military, Madras—												
Civil Accounts	838	30,181	...	−29,343	...	...	...	...	...	...	...	−3
Military Accounts	30,214	874	...	...	...	...	...	...	...	+29,340	...	

Burma and Military, Madras—													
Civil Accounts	65,603	1,296,175	...	...	—1,230,572	...	...	...	...	...	...	}	—20,077
Military Accounts	1,300,309	89,814	...	...	...	...	...	...	...	+1,210,495	...		
Assam and Military, Madras—													
Civil Accounts	15	4,493	...	...	...	—4,478	...	...	...	...	...	}	+10
Military Accounts	4,493	5	...	...	...	...	...	...	...	+4,488	...		
Bengal and Military, Madras—													
Civil Accounts	902	5,438	...	...	...	...	—4,536	...	...	...	...	}	+4
Military Accounts	5,383	843	...	...	...	...	...	...	...	+4,540	...		
N.-W. P. & Oudh and Military, Madras—													
Civil Accounts	17	3,157	...	...	...	...	...	—3,140	...	...	...	}	—550
Military Accounts	2,668	78	...	...	...	...	...	...	...	+2,590	...		
Punjab and Military, Madras—													
Civil Accounts	64	1,868	...	...	...	...	...	...	—1,804	...	...	}	—215
Military Accounts	2,021	432	...	...	...	...	...	...	...	+1,589	...		
Madras and Military, Madras—													
Civil Accounts	90,288	1,583,873	...	...	...	...	...	...	...	—1,493,585	...	}	+20,992
Military Accounts	1,608,809	94,232	...	...	...	...	...	...	...	+1,514,577	...		
Bombay and Military, Madras—													
Civil Accounts	2,099	108,112	...	...	...	...	...	...	...	...	—106,013	}	+137
Military Accounts	108,784	2,634	...	...	...	...	...	...	...	+106,150	...		
India and Military, Bombay—													
Civil Accounts	83,365	598,254	—514,889	...	...	...	...	...	...	...	...	}	—111
Military Accounts	601,290	86,512	...	...	...	...	...	...	...	...	+514,778		
Central Provinces and Military, Bombay—													
Civil Accounts	6,833	157,377	...	—150,544	...	...	...	...	...	...	...	}	—49
Military Accounts	157,384	6,889	...	...	...	...	...	...	...	...	+150,495		
Burma and Military, Bombay—													
Civil Accounts	399	8,002	...	...	—7,603	...	...	...	...	...	...	}	...
Military Accounts	7,980	377	...	...	...	...	...	...	...	...	+7,603		
Bengal and Military, Bombay—													
Civil Accounts	39	84	...	...	...	...	—45	...	...	...	...	}	...
Military Accounts	98	53	...	...	...	...	...	...	...	...	+45		
N.-W. P. & Oudh and Military, Bombay—													
Civil Accounts	113	5,496	...	...	...	...	...	—5,383	...	...	...	}	...
Military Accounts	5,493	110	...	...	...	...	...	...	...	...	+5,383		
Punjab and Military, Bombay—													
Civil Accounts	271	20	...	...	...	...	...	...	+251	...	...	}	...
Military Accounts	20	271	...	...	...	...	...	...	...	...	—251		
Madras and Military, Bombay—													
Civil Accounts	74	2,933	...	...	...	...	...	...	...	—2,859	...	}	+7
Military Accounts	2,935	69	...	...	...	...	...	...	...	...	+2,866		
Bombay and Military, Bombay—													
Civil Accounts	129,175	2,031,603	...	...	...	...	...	...	...	...	—1,902,428	}	+153
Military Accounts	2,032,701	130,120	...	...	...	...	...	...	...	...	+1,902,581		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	868,263	15,160 544	—2,583,210	—304,970	—1,251,856	—331,309	—235,172	—2,464,683	—3,600,039	—1,496,842	—2,024,200		—14,292,281
Military Accounts	15,271,717	979,436	+8,419,521	...	...	...	...	...	...	+3,289,260	+2,583,500		+14,292,281
Net	...	..	+5,836,311	—304,970	—1,251,856	—331,309	—235,172	—2,464,683	—3,600,039	+1,792,418	+559,300		...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	6,227,518	2,590,442	+3,637,076	...	...	...	...	...	...	...	...	−10,796
P. W. Accounts	4,751,636	8,399,508	−3,647,872	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	500,973	770,680	...	−269,707	...	...	...	...	...	...	...	+9,499
P. W. Accounts	925,817	646,611	...	+279,206	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	687,245	1,780,808	...	...	−1,093,563	...	...	...		...	...	−696
P. W. Accounts	1,780,090	687,223	...	...	+1,092,867	...	...	...		...	...	
Assam and P. W. Dept.—												
Civil Accounts	19,131	243,630	...	...	...	−224,499	...	...	...	...	...	+6,049
P. W. Accounts	249,455	18,907	...	...	...	+230,548	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,808,257	2,644,615	...	...	...	...	−836,358	...	...	...	...	−17,025
P. W. Accounts	3,238,876	2,419,543	...	...	...	...	+819,333	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,862,300	2,424,711	...	...	...	...	...	+437,589	...	...	...	−31,350
P. W. Accounts	2,410,687	2,879,626	...	...	...	...	...	−468,939	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	3,088,651	2,994,064	...	...	...	...	...	...	+94,587	...	...	+11,743
P. W. Accounts	4,803,051	4,885,895	...	...	...	...	...	...	− 82,844	...	...	
Madras and P. W. Dept.—												
Civil Accounts	959,215	2,744,388	...	...	...	...	...	...	...	−1,785,173	...	+7,249
P. W. Accounts	2,788,968	996,546	...	...	...	...	...	...	...	+1,792,422	...	

Bombay and P. W. Dept.—												
Civil Accounts	2,099,499	2,745,358	...	...	...	...	...	...	...	...	—645,859	—41,639
P. W. Accounts	2,685,119	2,080,899	...	...	...	...	...	...	...	...	+604,220	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	18,252,789	18,938,696	+3,637,076	—269,707	—1,093,563	—224,499	—836,358	+437,589	+94,587	—1,785,173	—645,859	—685,907
P. W. Accts.	23,633,699	23,014,758	—3,647,872	+279,206	+1,092,867	+230,548	+819,333	—468,939	—82,844	+1,792,422	+604,220	+618,941
Net	...	...	—10,796	+9,499	—696	+6,049	—17,025	—31,350	+11,743	+7,249	—41,639	—66,966
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	11,167	255,153	—243,986	...	...	...	...	...	...	...	...	—3,980,311
Guaranteed Railways Accounts	3,715,526	7,451,851	—3,736,325	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	984,309	535,727	...	...	...	...	...	...	...	+448,582	...	+448,582
Bombay and Guaranteed Railways—												
Civil Accounts	6,467,542	2,938,242	...	...	...	...	...	...	...	...	+3,529,300	+3,529,300
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,463,018	3,729,122	—243,986	...	...	...	...	...	...	+448,582	+3,529,300	+3,733,896
Guaranteed Railways Accounts	3,715,526	7,451,351	—3,736,325	...	...	...	...	...	...	...	...	—3,736,325
Net	...	...	—3,980,311	...	...	...	...	...	...	+448,582	+3,529,300	—2,429

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1892.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*£*	
Receipts.												
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—												
Military	...	...	...	...	...	...	...	...	34	34	...	34
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	10	...	...	...	...	...	...	18	...	28	...	28
Enlistment of Natives in India for service in the Colonies	63	...	...	...	...	...	...	...	...	63	...	63
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	92,488	92,488	...	92,488
Little Basses' Light Vessel dues	...	...	3,251	...	9,228	...	...	922	2,505	15,906	...	15,906
Balances of Shipping Masters' Accounts	...	...	177	...	1,631	...	...	195	324	2,327	...	2,327
Miscellaneous—												
Civil	6	...	512	...	183	..	...	10	12	723	...	723
Military	819	...	...	...	...	...	...	85	1,181	2,085	...	2,085
Marine	89	...	...	...	...	...	...	...	...	89	...	89
TOTAL	987	...	3,940	...	11,042	...	...	1,230	96,544	113,743	...	113,743
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	1,593	...	...	...	...	1,593	...	1,593
Military	196,193	...	...	...	...	...	...	81,340	79,541	357,074	...	357,074
Public Works	(a)3,603	...	...	...	...	...	...	...	...	3,603	...	3,603
Family Allotments—												
Civil	64	...	...	...	...	...	...	...	...	64	...	64
Military	18	...	...	...	...	...	...	52	107	177	...	177
Public Works	327	18	12	...	165	...	1,196	35	...	1,753	...	1,753
Marine	149	...	...	...	...	...	...	...	...	149	...	149
Remittances by Administrators General	103,782	...	...	...	...	...	...	...	...	103,782	...	103,782
East Indian Railway Company: Advances in England for purchase of Stores, &c.	101,032	...	...	...	...	...	...	...	...	101,032	...	101,032

Rajputana-Malwa Railway: Do. do. do.	93,287	...	...	...	...	...	...	...	...	93,287	...	93,287
South Indian Railway Do. do. do.	...	...	...	...	...	...	...	65,087	...	65,087	...	65,087
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	17,778	...	...	...	...	17,778	...	17,778
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	3,143	63	2,166	1,232	2,766	750	1,236	45,267	13,841	70,464	...	70,464
Public Works	...	1,302	12,565	906	12,528	10,661	11,820	19,742	23,946	93,470	...	93,470
Bills drawn by the Mission to the Court of Persia	29,000	...	...	...	...	...	...	...	...	29,000	...	29,000
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	22,462	...	142	...	47	334	383	2,308	2,045	27,721	...	27,721
Public Works	...	...	...	...	...	38	...	...	...	38	...	38
Stamps on Military Commissions	63	...	...	...	...	...	...	25	20	108	...	108
Miscellaneous—												
Civil	205	...	...	...	...	85	...	2,104	987	3,381	...	3,381
Military	158	...	...	...	...	...	...	387	136	681	...	681
Public Works	...	...	...	...	...	76	27	...	...	53	...	53
TOTAL	653,486	1,383	14,885	2,138	34,877	11,944	14,612	216,347	120,623	1,070,295	...	1,070,295
ENGLAND:												
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	...	...	...	...	...	...	...	...	...	...	106,138	106,138
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	23,281	23,281
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	999	999
Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	10,594	10,594
Miscellaneous	...	...	...	...	...	...	...	...	...	...	17,620	17,620
TOTAL	...	...	...	...	...	...	...	...	...	...	158,632	158,632
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	61	61
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	21,737	21,737
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	1,143	1,143
Rajputana-Malwa Railway: Do.	...	...	...	...	...	...	...	...	...	...	134	134
South Indian Railway Company: Do.	...	...	...	...	...	...	...	...	...	...	1,253	1,253
Bengal and North Western Railway Company:	...	...	...	...	...	...	...	...	...	...	203	203
Miscellaneous	...	...	...	...	...	...	...	...	...	...	5,124	5,124
TOTAL	...	...	...	...	...	...	...	...	...	...	29,655	29,655
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	654,475	1,383	18,825	2,138	45,919	11,944	14,612	217,577	217,167	1,184,038	188,287	1,372,325

(a) Family Remittances of Officers of the Indo-European Telegraph Department.

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1892—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
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—												
Civil	78,347	...	...	...	...	...	...	9,250	...	87,597	...	87,597
Military	...	...	...	...	...	...	...	...	110	110	...	110
Marine	19,179	...	...	...	...	...	...	...	...	19,179	...	19,179
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	8,385	...	...	...	...	...	...	10,842	4,045	23,272	...	23,272
Ditto ditto to retired Hong-Kong Police	...	...	...	...	37	64	934	55	16	1,106	...	1,106
Enlistment of Natives of India for service in the Colonies	11,760	...	...	...	...	...	...	639	32	12,431	...	12,431
Little Basses' Light Vessel dues	...	...	...	...	107	...	...	36	...	143	...	143
Balances of Shipping Masters' Accounts	...	...	32	...	...	...	...	52	140	224	...	224
Defence Works at Aden	6,153	...	..	...	..	...	...	...	...	6,153	...	6,153
Miscellaneous—												
Civil	351	...	52	...	40	...	...	101	164	708	...	708
Military	7,100	...	...	...	...	...	...	1,131	4,482	12,713	...	12,713
Marine	402	...	...	...	...	...	...	...	...	402	...	402
TOTAL	131,677	...	84	...	184	64	934	22,106	8,989	164,038	...	164,038
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	37	...	...	...	...	...	...	12	18	67	...	67
Family Allotments—												
Civil	4	..	...	...	...	...	...	...	...	4	...	4
Military	...	...	...	...	...	...	...	...	7	7	...	7
Remittances by Administrators-General	32	...	...	...	...	...	...	...	...	32	...	32
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...	...	...	...	...	...	...	1,163	1,163	...	1,163
Stamps on Military Commissions	1	...		...	...	...	...	5	...	6	...	6
Miscellaneous—												
Civil	679	2	1,131	...	1,964	4	29	575	18	4,402	...	4,402
Military	140	...	...	...	...	...	...	52	231	423	...	423
Public Works	288	...	43	...	...	...	79	...	501	911	...	911

Marine	83	...	...	...	...	...	...	...	...	83	...	83
TOTAL	1,264	2	1,174	...	1,964	4	108	644	1,938	7,098	...	7,098
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	96,359	96,359
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	15,928	15,928
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	1,666	1,666
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	4	4
Miscellaneous	...	...	...	...	...	...	...	...	...	...	403	403
TOTAL	...	...	...	...	...	...	...	...	...	...	114,360	114,360
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	288,052	288,052
Family Allotments	...	...	...	...	...	...	...	...	...	...	5,446	5,446
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	89,045	89,045
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	202,175	202,175
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	93,421	93,421
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	63,840	63,840
Bengal and North-Western Railway: Do do.	...	...	...	...	...	...	...	...	...	...	17,981	17,981
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	153,538	153,538
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	28,000	28,000
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	27,659	27,659
Miscellaneous	...	...	...	...	...	...	...	...	...	...	7,006	7,006
TOTAL	...	...	...	...	...	...	...	...	...	...	976,163	976,163
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	132,941	2	1,258	...	2,148	68	1,042	22,750	10,927	171,136	1,090,523	1,261,659

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1891-92.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

CONTENTS.

	Page
General Account of Excluded Local Funds	282
Details by Provinces of Cantonment Funds	284
" " of Town and Bazar Funds	286
" " of Port Funds	288
" " of Miscellaneous Funds	290

ACCOUNT of EXCLUDED LOCAL FUNDS,

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—						
Income from Land, the property of the Funds	23,035	3,833	81,703	118	24,386	133,075
STAMPS—						
Sale of Stamps	...	370	...	...	...	370
EXCISE—						
License Fees and Duties	11	3,914	...	...	12,593	16,518
PROVINCIAL RATES—						
Rates and Cesses on Lands	371	607	...	...	295	1,273
Miscellaneous	89 1	...	9,402	...	155	10,448
ASSESSED TAXES—						
Taxes upon Houses	14,076	35,200	...	...	...	49,276
Licenses on Trades and Professions	1,107	317	9	...	...	1,433
Chowkidari Tax	4,255	1,120	...	...	...	5,375
Octroi	56,898	4,219	...	...	...	61,117
Miscellaneous (including Taxes on Horses and Carriages)	3,344	1,199	...	...	...	4,543
REGISTRATION—						
Fees and Miscellaneous	...	16	70	...	109	195
POLICE—						
Fees, Fines, and Forfeitures	3,234	1,176	...	...	8,737	13,147
Unclaimed Property	65	16	...	...	...	81
Miscellaneous (including Cattle-pound receipts)	2,233	1,022	...	...	1,113	4,368
MARINE—						
Hire of Vessels	...	...	3,845	666	568	5,079
Sale-proceeds of Vessels and Stores	...	...	66	2,393	...	2,459
Pilotage Receipts	...	...	19,880	49,341	...	69,221
Other Fees and Dues	...	...	523,185	256,623	9,034	788,842
EDUCATION—						
School-fees	124	391	...	...	22,975	23,490
Miscellaneous	...	752	...	...	2,552	3,304
MEDICAL—						
Hospital Receipts (including sale of Medicines)	161	162	...	...	...	323
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,346	1,030	...	...	...	3,376
Public Exhibitions and Fairs	...	226	...	...	...	226
Sanitation—						
Conservancy Tax and Fees	11,909	1,429	800	...	...	14,138
Sales of Manure, &c.	4,306	831	534	...	...	5,671
Water-supply—						
Sale of Water	468	...	5,781	3,638	...	9,887
Other Receipts	766	...	...	...	...	766
INTEREST—						
Interest on Government Securities and other Investments	580	1,447	13,845	4,460	11,443	31,775
SUPERANNUATION—						
Contributions towards Pensions, &c.	...	...	...	3	...	3
MISCELLANEOUS—						
Sales of old Materials	170	19	295	516	7	1,007
Sales of Land and Houses	58	395	18,406	...	...	19,059
Contributions (including Grants-in-aid from Government)	17,367	2,713	1,321	3,949	11,219	36,569
Rents of Houses	4,120	10,035	73,024	405	405	87,989
Sales of Fruit, Grass, &c.	15,897	559	...	...	73	16,529
Miscellaneous	10,092	5,046	191,625	2,275	6,503	215,541
PUBLIC WORKS—						
Tolls and Ferries	145	593	3,564	6	12,931	17,239
Miscellaneous	299	366	29,374	134	11,492	41,665
	178,328	79,203	976,729	324,527	136,590	1,695,377
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	410,000	11,377	...	421,377
Sale-proceeds of Investments	...	...	7,054	35,871	21,077	64,002
Other Deposits and Advances	467	650	24,715	13,543	381	39,756
TOTAL RECEIPTS . *Rx.*	178,795	79,853	1,418,498	385,318	158,048	2,220,512
OPENING BALANCE . *Rx.*	44,202	(a)24,973	259,152	(a)151,088	43,579	522,994
GRAND TOTAL . *Rx.*	222,997	104,826	1,677,650	536,406	201,627	2,743,506

(a) The difference between this and the corresponding closing balance in last year's account is explained in the detailed accounts.

for the Year ended 31st March 1892.

(Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	Total.
			Presidency Funds.	Other Funds.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INTEREST—						
Interest on Debt	483	...	270,032	15,874	746	287,135
REFUNDS—						
Refunds of Taxes	8,621	7	...	304	...	8,932
Miscellaneous Refunds	664	263	422	1,851	957	4,157
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	5	...	...	...	339	344
Rate and Cess Collecting Establishments	2,672	2,140	34,636	16,512	...	55,960
Other Collecting Establishments	1,959	1,098	2,286	...	6,191	11,534
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	9,919	2,626	58,301	9,286	4,669	84,801
Contributions towards Establishment in Government Offices	469	1,451	375	504	299	3,098
LAW AND JUSTICE—						
Criminal Courts	...	169	...	...	...	169
Jails	6	62	...	...	...	68
POLICE—						
Executive Force	26,441	19,280	8,038	120	9,977	63,856
Miscellaneous (including Cattle-pounds)	728	1,210	...	2,618	846	5,402
MARINE—						
Dockyard and Port Establishments	...	...	54,780	70,615	3,896	129,291
Pilotage Establishments	...	...	12,346	44,341	...	56,687
Ship and Boat Establishments	...	...	26,631	13,558	2,278	42,467
Light-houses and Light-ships	...	...	25,997	6,701	...	32,698
Building, Purchase, and Repair of Ships	...	...	11,846	15,715	1,263	28,824
Miscellaneous	...	...	8,701	20,930	657	36,288
EDUCATION—						
Inspection	...	161	...	...	30	191
Colleges and Schools	260	2,534	...	...	28,142	30,936
Scholarships and Prizes	...	36	...	...	1,729	1,765
Grants-in-aid	600	1,581	...	...	170	2,351
Miscellaneous	...	...	...	...	509	509
MEDICAL—						
Professional Establishment	1,182	153	121	518	24	1,998
Hospitals and Dispensaries	12,262	2,438	2,059	61	3,373	20,193
Vaccination	607	870	...	...	...	1,477
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	8,178	1,942	...	...	...	10,120
Cemeteries (Establishment and other charges)	674	15	...	...	...	689
Public Fairs and Exhibitions	...	31	...	...	...	31
Conservancy (Establishment and other charges)	58,285	15,467	2,489	...	1,136	77,377
Water-supply (Establishment and other charges)	3,417	1,881	3,812	...	...	9,110
Statistical Establishments	171	113	34	...	...	318
SUPERANNUATION—						
Pensions and Gratuities	71	92	2,473	1,354	1,122	5,112
MISCELLANEOUS—						
Rents, Rates, and Taxes	265	2	46,093	15	406	46,781
Petty Establishments	4,345	3,005	61	186	624	8,221
Miscellaneous	6,415	4,173	231,688	3,802	37,030	283,108
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	410	507	7,416	9,390	67	17,790
Stock not chargeable to any particular work	...	...	821	2,665	...	3,486
Original Works—						
Buildings	5,836	1,609	33,269	19,217	13,322	73,253
Roads	539	319	64	202	...	1,124
Port Appliances	...	...	6,124	32,646	...	38,770
Other Works	3,343	1,869	404,317	15,659	951	426,139
Maintenance and Repairs—						
Buildings	2,368	1,997	1,354	4,091	258	10,068
Roads	7,002	1,595	9,245	2,962	7,436	28,240
Port Appliances	5,962	46	44,662	3,736	...	54,406
Other Works	1,415	205	16,070	4,203	1,150	23,043
Petty Construction and Repairs	1,037	6,818	2,669	128	449	11,101
	176,611	77,765	1,329,232	325,764	130,046	2,039,418
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,037	...	39,394	3,482	...	43,913
Repayment of Loans from the Public	...	...	...	9,078	...	9,078
Investment in Government Securities or otherwise	971	...	19,522	45,031	24,413	89,737
Stock Account	...	...	748	...	...	748
Other Deposits and Advances	407	2,062	18,236	33,482	878	55,065
TOTAL DISBURSEMENTS . *Rx.*	179,026	79,827	1,406,932	416,837	155,337	2,237,959
CLOSING BALANCE . *Rx.*	43,971	24,999	270,718	119,569	46,290	505,547
GRAND TOTAL . *Rx.*	222,997	104,826	1,677,650	536,406	201,627	2,743,506

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	1,416	1,557	716	5	313	9,216	8,522	...	1,290	23,035
EXCISE—										
License Fees and Duties	11	...	...	...	...	...	...	...	...	11
PROVINCIAL RATES—										
Rates and Cesses on Lands	360	...	...	...	...	4	...	...	7	371
Miscellaneous	...	...	...	...	...	...	...	...	891	891
ASSESSED TAXES—										
Taxes upon Houses	...	...	2,145	138	1,474	2,206	3,698	510	3,905	14,076
Licenses on Trades and Professions	254	35	...	...	...	629	38	141	...	1,107
Chowkidari Tax	1,872	31	...	...	38	1,633	681	...	...	4,255
Octroi	12,718	12,552	...	...	...	5,746	19,333	...	6,549	56,898
Miscellaneous (including Taxes on Horses and Carriages)	1,371	43	168	16	208	383	467	212	476	3,344
POLICE—										
Fees, Fines, and Forfeitures	403	62	589	5	135	632	855	43	510	3,234
Unclaimed Property	...	...	26	...	...	13	...	...	26	65
Miscellaneous (including Cattle-pound receipts)	187	243	142	234	179	651	326	92	179	2,233
EDUCATION—										
School-fees	...	...	...	...	...	...	...	...	124	124
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	48	...	...	...	110	...	...	3	161
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	280	203	630	...	...	408	597	...	228	2,346
Sanitation—										
Conservancy Tax and Fees	97	1,115	1,102	21	263	3,316	366	126	5,503	11,909
Sales of Manure, &c.	177	148	...	...	...	659	661	22	2,639	4,306
Water-supply—										
Sale of Water	19	...	...	...	...	...	414	...	35	468
Other Receipts	579	24	115	37	...	11	...	...	...	766
INTEREST—										
Interest on Government Securities and other Investments	203	...	...	...	...	289	...	...	88	580
MISCELLANEOUS—										
Sales of old Materials	18	...	12	...	10	66	58	...	6	170
Sales of Land and Houses	27	3	2	...	...	...	...	...	26	58
Contributions (including Grants-in-aid from Government)	3,756	452	6,231	324	651	2,118	2,590	181	1,064	17,367
Rents of Houses	1,212	298	812	...	40	96	179	...	1,483	4,120
Sales of Fruit, Grass, &c.	824	1,072	171	64	666	6,245	5,057	378	1,420	15,897
Miscellaneous	1,055	506	1,355	13	1,102	3,182	2,312	95	472	10,092
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	145	...	...	...	...	145
Miscellaneous	11	20	84	...	...	...	150	...	34	299
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	16	25	25	...	...	128	68	...	205	467
TOTAL RECEIPTS . *Rx.*	26,876	18,437	14,325	857	5,224	37,741	46,372	1,800	27,163	178,795
OPENING BALANCE . *Rx.*	7,347	3,990	1,566	138	1,028	11,548	10,321	238	8,026	44,202
GRAND TOTAL . *Rx.*	34,223	22,427	15,891	995	6,252	49,289	56,693	2,038	35,189	222,997

Disbursements.										
INTEREST—										
Interest on Debt	...	...	...	...	...	...	...	...	483	483
REFUNDS—										
Refunds of Taxes	1,972	5,335	5	...	5	91	992	58	163	8,621
Miscellaneous Refunds	46	23	3	15	293	107	169	...	8	664
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishments	...	...	...	...	...	5	...	...	...	5
Rate and Cess Collecting Establishments	136	...	218	...	94	378	1,446	175	225	2,672
Other Collecting Establishments	688	728	29	2	26	185	146	...	155	1,959
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,182	536	794	67	409	2,348	2,803	139	1,641	9,919
Contributions towards Establishment in Government Offices	20	...	80	...	59	229	...	...	81	469
LAW AND JUSTICE—										
Jails	6	...	...	...	...	...	...	...	...	6
POLICE—										
Executive Force	4,363	1,535	1,571	...	859	5,250	8,319	...	4,544	26,441
Miscellaneous (including Cattle-pounds)	200	78	54	29	6	107	139	20	95	728
EDUCATION—										
Colleges and Schools	...	...	...	...	...	...	...	...	260	260
Grants-in-aid	420	87	...	...	...	33	60	...	...	600
MEDICAL—										
Professional Establishment	606	450	...	...	...	126	...	...	...	1,182
Hospitals and Dispensaries	948	711	311	...	759	3,594	3,563	...	2,376	12,262
Vaccination	81	56	48	...	46	99	127	...	150	607
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	643	489	1,070	...	64	2,219	3,102	...	591	8,178
Cemeteries (Establishment and other charges)	39	60	...	...	...	312	252	...	11	674
Conservancy (Establishment and other charges)	7,187	4,634	6,164	628	1,767	11,712	12,483	1,042	12,668	58,285
Water-supply (Establishment and other charges)	1,786	208	694	18	18	8	285	...	400	3,417
Statistical Establishments	163	...	8	...	...	...	...	...	...	171
SUPERANNUATION—										
Pensions and Gratuities	22	4	...	...	...	...	...	...	45	71
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	36	...	...	12	97	120	...	...	265
Petty Establishments	635	160	1,205	7	129	1,650	381	...	178	4,345
Miscellaneous	910	766	84	18	177	1,618	2,427	111	304	6,415
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	167	92	...	...	...	...	...	18	133	410
Original Works—										
Buildings	2,011	487	170	...	...	486	2,411	28	243	5,836
Roads	211	158	2	...	...	168	...	...	...	539
Other Works	663	283	297	13	...	985	...	12	1,090	3,343
Maintenance and Repairs—										
Buildings	611	208	468	...	198	784	...	20	79	2,368
Roads	925	1,894	460	2	311	2,938	...	...	472	7,002
Port Appliances	...	...	...	...	...	...	5,962	...	...	5,962
Other Works	195	265	366	42	...	188	...	105	254	1,415
Petty Construction and Repairs	522	2	56	5	14	168	...	48	222	1,037
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	1,037	...	...	...	...	...	...	...	...	1,037
Investment in Government Securities or otherwise	...	...	...	...	87	...	...	...	884	971
Other Deposits and Advances	24	28	35	...	...	62	106	...	152	407
TOTAL DISBURSEMENTS . *Rx.*	28,419	19,313	14,192	846	5,333	35,947	45,293	1,776	27,907	179,026
CLOSING BALANCE . *Rx.*	5,804	3,114	1,699	149	919	13,342	11,400	262	7,282	43,971
GRAND TOTAL . *Rx.*	34,223	22,427	15,891	995	6,252	49,289	56,693	2,038	35,189	222,997

II.—ACCOUNT of TOWN and BAZAR FUNDS, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	510	...	929	...	1,874	...	10	...	510	3,833
STAMPS—										
Sale of Stamps	370	...	...	...	...	...	...	...	...	370
EXCISE—										
License Fees and Duties	3,914	...	...	...	...	...	...	...	...	3,914
PROVINCIAL RATES—										
Rates and Cesses on Lands	113	...	...	...	494	...	...	...	...	607
ASSESSED TAXES—										
Taxes upon Houses	909	...	1,374	...	...	32,714	29	...	174	35,200
Licenses on Trades and Professions	157	...	...	...	...	157	...	...	3	317
Chowkidari Tax	638	...	...	...	...	...	482	...	...	1,120
Octroi	4,219	...	...	...	...	...	...	...	...	4,219
Miscellaneous (including Taxes on Horses and Carriages)	889	...	...	...	...	...	...	...	310	1,199
REGISTRATION—										
Fees and Miscellaneous	16	...	...	...	...	...	...	...	...	16
POLICE—										
Fees, Fines, and Forfeitures	685	...	459	...	...	...	25	...	7	1,176
Unclaimed Property	15	...	...	...	...	...	1	...	...	16
Miscellaneous (including Cattle-pound receipts)	73	...	175	747	...	...	19	...	8	1,022
EDUCATION—										
School-fees	190	...	201	...	...	...	...	...	...	391
Miscellaneous	735	...	17	...	...	...	...	...	...	752
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	66	...	...	...	68	...	28	162
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	961	...	...	...	...	68	...	...	1	1,030
Public Exhibitions and Fairs	...	...	...	...	...	226	...	...	...	226
Sanitation—										
Conservancy Tax and Fees	1,245	...	151	...	...	...	23	...	10	1,429
Sales of Manure, &c.	...	...	...	...	...	822	8	...	1	831
INTEREST—										
Interest on Government Securities and other Investments	1,335	...	...	...	...	42	...	...	70	1,447
MISCELLANEOUS—										
Sales of old Materials	...	...	1	...	...	...	16	...	2	19
Sales of Land and Houses	...	...	327	...	...	...	176	...	92	595
Contributions (including Grants-in-aid from Government	351	...	825	475	...	...	60	...	1,002	2,713
Rents of Houses	415	...	7,619	377	...	861	12	...	751	10,035
Sales of Fruit, Grass, &c.	270	...	...	27	...	50	46	...	166	559
Miscellaneous	1,733	...	1,267	...	207	1,621	128	...	90	5,046
PUBLIC WORKS—										
Tolls and Ferries	...	...	205	...	220	...	...	...	168	593
Miscellaneous	...	...	258	...	86	...	22	...	...	366
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	632	...	16	1	...	...	...	...	1	650
TOTAL RECEIPTS *Rx.*	20,375	...	13,890	1,627	2,881	36,561	1,125	...	3,394	79,853
OPENING BALANCE *Rx.*	(a) 6,049	...	8,223	207	1,938	6,088	689	...	1,779	24,973
GRAND TOTAL *Rx.*	26,424	...	22,113	1,834	4,819	42,649	1,814	...	5,173	104,826

Disbursements.										
REFUNDS—										
Refunds of Taxes	...	...	...	...	...	7	...	...	...	7
Miscellaneous Refunds	49	...	114	...	...	66	33	...	1	263
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	90	...	...	...	...	2,032	7	...	11	2,140
Other Collecting Establishments	272	...	129	...	236	412	36	...	13	1,098
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	500	...	799	91	...	564	19	...	653	2,626
Contributions towards Establishment in Government Offices	1,327	...	100	...	12	...	...	...	12	1,451
LAW AND JUSTICE—										
Criminal Courts	169	...	...	...	...	...	...	...	...	169
Jails	62	...	...	...	...	...	...	...	...	62
POLICE—										
Executive Force	2,408	...	...	...	...	16,694	107	...	71	19,280
Miscellaneous (including Cattle-pounds)	273	...	45	92	...	650	135	...	15	1,210
EDUCATION—										
Inspection	11	...	150	...	...	...	...	...	...	161
Colleges and Schools	1,344	...	1,121	...	...	...	...	...	69	2,534
Scholarships and Prizes	...	...	36	...	...	...	...	...	...	36
Grants-in-aid	392	...	982	...	200	7	...	...	...	1,582
MEDICAL—										
Professional Establishment	153	...	...	...	...	...	...	...	...	153
Hospitals and Dispensaries	151	...	1,556	27	134	199	142	...	229	2,438
Vaccination	...	...	209	...	...	660	1	...	...	870
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	1,439	...	14	...	293	113	29	...	54	1,942
Cemeteries (Establishment and other charges)	12	...	...	...	...	...	...	...	3	15
Public Fairs and Exhibitions	...	...	...	...	...	31	...	...	...	31
Conservancy (Establishment and other charges)	1,994	...	2,902	725	439	8,789	202	...	416	15,467
Water-supply (Establishment and other charges)	1,621	...	...	246	...	...	14	...	...	1,881
Statistical Establishments	19	...	85	...	...	9	...	...	...	113
SUPERANNUATION—										
Pensions and Gratuities	37	...	...	...	...	...	...	...	55	92
MISCELLANEOUS—										
Rents, Rates and Taxes	2	...	...	...	...	...	...	...	...	2
Petty Establishments	66	...	2,474	...	330	8	...	...	127	3,005
Miscellaneous	3,074	...	191		430	358	35	...	84	4,173
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	149	...	358	...	...	...	...	...	...	507
Original Works—										
Buildings	614	...	680	...	...	...	315	...	...	1,609
Roads	26	...	293	...	...	...	...	...	...	319
Other Works	2	...	345	502	540	...	...	...	480	1,869
Maintenance and Repairs—										
Buildings	1,134	...	580	...	...	...	...	...	283	1,997
Roads	357	...	533	...	...	...	...	...	705	1,595
Port Appliances	...	...	...	...	...	...	46	...	...	46
Other Works	137	...	...	...	18	...	...	...	50	205
Petty Construction and Repairs	251	...	286	...	430	5,851	...	...	...	6,818
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	1,846	...	72	...	...	143	...	...	1	2,062
TOTAL DISBURSEMENTS . *Rx.*	19,981	...	14,054	1,684	3,062	36,593	1,121	...	3,332	79,827
CLOSING BALANCE . *Rx.*	6,443	...	8,059	150	1,757	6,056	693	...	1,841	24,999
GRAND TOTAL . *Rx.*	26,424	...	22,113	1,884	4,819	42,649	1,814	...	5,173	104,826

(*a*) Includes Rx. 953 on account of Loralai Town Fund constituted in 1891-92.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1892.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—									
Income from Land, the property of the Funds	17,325	...	64,378	81,703	...	...	...	118	118
PROVINCIAL RATES—									
Miscellaneous	...	...	9,402	9,402	...	...	...	...	...
ASSESSED TAXES—									
Licenses on Trades and Professions	...	...	9	9	...	...	...	...	...
REGISTRATION—									
Fees and Miscellaneous	...	...	70	70	...	...	...	...	...
MARINE—									
Hire of Vessels	3,219	...	626	3,845	358	88	...	220	666
Sale-proceeds of Vessels and Stores	...	66	...	66	1,165	...	78	1,150	2,393
Pilotage Receipts	...	3,160	16,720	19,880	20,256	...	20,777	8,308	49,341
Other Fees and Dues	219,693	12,455	291,037	523,185	107,753	6,646	30,870	111,354	256,623
MINOR DEPARTMENTS—									
Sanitation—									
Conservancy Taxes and Fees	...	...	800	800	...	...	...	...	...
Sales of Manure, &c.	...	...	534	534	...	...	...	...	...
Water-supply—									
Sale of Water	...	...	5,781	5,781	...	398	...	3,240	3,638
INTEREST—									
Interest on Government Securities and other Investments	3,515	...	10,330	13,845	2,116	78	1,863	403	4,460
SUPERANNUATION—									
Contribution towards Pensions, &c.	...	...	...	...	...	...	...	3	3
MISCELLANEOUS—									
Sales of old Materials	295	...	...	295	...	43	...	473	516
Sales of Land and Houses	...	...	18,406	18,406	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	1,321	...	...	1,321	415	1,100	...	2,434	3,949
Rents of Houses	...	...	73,024	73,024	...	...	...	405	405
Miscellaneous	1,594	...	190,031	191,625	1,506	238	...	531	2,275
PUBLIC WORKS—									
Tolls and Ferries	...	...	3,564	3,564	...	...	...	6	6
Miscellaneous	29,299	...	75	29,374	132	...	2	...	134
DEPOSITS AND ADVANCES—									
Loans from Government	390,000	...	20,000	410,000	...	6,377	...	5,000	11,377
Sale-proceeds of Investments	...	...	7,054	7,054	...	...	10,054	25,817	35,871
Other Deposits and Advances	...	...	24,715	24,715	13,543	...	...	...	13,543
TOTAL RECEIPTS . *Rx.*	666,261	15,681	736,556	1,418,498	147,244	14,968	63,644	159,462	385,318
OPENING BALANCE . *Rx.*	58,696	24,358	176,098	259,152	22,116	8,120	10,490	(a)110,362	151,088
GRAND TOTAL . *Rx.*	724,957	40,039	912,654	1,677,650	169,360	23,088	74,134	269,824	536,406

Disbursements.

INTEREST—									
Interest on Debt	35,851	...	214,381	270,032	4,449	...	...	11,428	15,877
REFUNDS—									
Refunds of Taxes	...	...	...	...	...	...	...	304	304
Miscellaneous Refunds	...	...	422	422	1,803	13	35	...	1,851
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess Collecting Establishments	34,636	...	...	34,636	...	...	...	16,512	16,512
Other Collecting Establishments	...	...	2,286	2,286	...	...	...	...	...
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	11,013	6,386	40,902	58,301	3,108	1,303	...	4,875	9,286
Contributions towards Establishment in Government Offices	...	...	375	375	360	111	...	33	504
POLICE—									
Executive Force	3,977	...	4,061	8,038	...	120	...	...	120
Miscellaneous (including Cattle-pounds)	...	...	...	...	2,618	...	...	...	2,618
MARINE—									
Dockyard and Port Establishments	35,910	5,515	13,355	54,780	29,504	1,061	8,946	31,104	70,615
Pilotage Establishments	...	3,061	9,285	12,346	18,492	...	22,859	2,990	44,341
Ship and Boat Establishments	20,310	174	6,147	26,631	8,268	1,952	70	3,268	13,558
Light-houses and Light-ships	20,283	423	5,291	25,997	...	1,729	2,294	2,678	6,701
Building, Purchase, and Repair of Ships	11,846	...	...	11,846	5,089	6,379	...	4,247	15,715
Miscellaneous	...	5,334	3,367	8,701	17,333	1,269	8,328	...	26,930
MEDICAL—									
Professional Establishment	...	...	121	121	518	...	...	...	518
Hospitals and Dispensaries	...	...	2,059	2,059	...	61	...	...	61
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	161	...	2,328	2,489	...	...	...	...	...
Water-supply (Establishment and other charges)	...	...	3,812	3,812	...	...	...	...	...
Statistical Establishment	...	...	34	34	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	1,049	...	1,424	2,473	446	56	...	852	1,354
MISCELLANEOUS—									
Rents, Rates, and Taxes	11,500	...	34,593	46,093	...	15	...	...	15
Petty Establishments	...	...	61	61	...	186	...	...	186
Miscellaneous	492	...	231,196	231,688	1,138	2,185	...	479	3,802
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	6	7,410	7,416	5,929	...	227	3,234	9,390
Stock not chargeable to any particular work	...	...	821	821	...	...	...	2,665	2,665
Original Works—									
Buildings	...	...	33,269	33,269	15,658	...	255	3,304	19,217
Roads	...	...	64	64	202	...	...	...	202
Port Appliances	...	...	6,124	6,124	...	...	...	32,646	32,646
Other Works	399,961	...	4,356	404,317	12,438	60	...	3,161	15,659
Maintenance and Repairs—									
Buildings	39	35	1,290	1,354	3,009	...	145	937	4,091
Roads	7,830	...	1,415	9,245	2,962	...	...	...	2,962
Port Appliances	2,645	...	42,017	44,662	...	...	...	3,736	3,736
Other Works	13,702	...	2,368	16,070	3,549	124	530	...	4,203
Petty Construction and Repairs	...	...	2,669	2,669	...	...	128	...	128
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	14,159	...	25,235	39,394	972	...	...	2,510	3,482
Repayment of Loans from the Public	...	...	...	...	5,000	...	...	4,078	9,078
Investment in Government Securities or otherwise	...	...	19,322	19,322	...	...	9,261	35,770	45,031
Stock Account	748	...	...	748	...	...	...	...	...
Other Deposits and Advances	9,625	...	8,611	18,236	2,221	...	7,020	24,241	33,482
TOTAL DISBURSEMENTS . *Rx.*	655,537	20,924	730,471	1,406,932	145,066	16,624	60,098	195,049	416,837
CLOSING BALANCE . *Rx.*	69,420	19,115	182,183	270,718	24,294	6,464	14,036	74,775	119,569
GRAND TOTAL . *Rx.*	724,957	40,039	912,654	1,677,650	169,360	23,088	74,134	269,824	536,406

(*a*) The closing balance shown in last year's account included Rx. 3,000 on account of the invested balance of the Karachi Port Trust.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	18,386	...	6,000	...	...	...	...	24,386
EXCISE—										
License Fees and Duties	12,593	...	...	...	...	...	...	...	...	12,593
PROVINCIAL RATES—										
Rates and Cesses on Lands	295	...	...	...	...	...	...	...	...	295
Miscellaneous	155	...	...	...	...	...	...	...	...	155
REGISTRATION—										
Fees and Miscellaneous	...	...	109	...	...	...	...	...	...	109
POLICE—										
Fees, Fines, and Forfeitures	...	220	...	...	...	...	...	...	8,517	8,737
Miscellaneous (including Cattle-pound receipts)	168	...	...	...	...	...	945	...	...	1,113
MARINE—										
Hire of Vessels	...	...	...	...	568	...	...	...	...	568
Other Fees and Dues	...	...	...	...	6,807	...	...	...	2,227	9,034
EDUCATION—										
School-fees	620	...	3,927	...	571	...	...	17,857	...	22,975
Miscellaneous	...	...	1,890	...	3	...	...	659	...	2,552
INTEREST—										
Interest on Government Securities and other Investments	152	...	222	400	8,385	268	853	819	344	11,443
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	7	...	...	...	...	7
Contributions (including Grants-in-aid from Government)	...	...	7,600	...	703	1,210	...	...	1,706	11,219
Rents of Houses	72	...	...	...	333	...	...	...	...	405
Sales of Fruit, Grass, &c.	...	...	73	...	...	...	...	...	...	73
Miscellaneous	...	...	131	...	3,075	719	1,748	...	830	6,503
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	12,931	...	...	...	...	12,931
Miscellaneous	...	...	...	...	...	...	11,492	...	...	11,492
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	20,103	...	...	...	974	21,077
Other Deposits and Advances	...	...	353	...	...	8	...	...	20	381
TOTAL RECEIPTS . *Rx.*	14,055	220	32,691	400	59,486	2,205	15,038	19,335	14,618	158,048
OPENING BALANCE . *Rx.*	1,122	853	5,636	662	16,428	1,926	8,221	3,955	4,776	43,579
GRAND TOTAL . *Rx.*	15,177	1,073	38,327	1,062	75,914	4,131	23,259	23,290	19,394	201,627

Disbursements.											
INTEREST—											
Interest on Debt	...	...	...	...	746		...	...	...	...	746
REFUNDS—											
Miscellaneous Refunds	...	...	55	...	62	611	...	11	218		957
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	316	...	23	...	...	...	...	...	...		339
Other Collecting Establishments	...	...	3,144	...	3,047	...	...	...	...		6,191
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	1,166	...	2,155	...	...	837	511		4,669
Contributions towards Establishment in Government Offices	...	...	180	...	106	...	...	...	13		299
POLICE—											
Executive Force	...	134	...	...	144	2,216	...	...	7,483		9,977
Miscellaneous (including Cattle-pounds)	92	...	...	...	...	...	754	...	...		846
MARINE—											
Dockyard and Port Establishments	...	...	...	...	2,481	...	...	...	1,415		3,896
Ship and Boat Establishments	...	...	...	...	2,278	...	...	...	...		2,278
Building, Purchase, and Repair of Ships	...	...	...	...	1,263	...	...	...	...		1,263
Miscellaneous	...	...	...	...	657	...	...	...	...		657
EDUCATION—											
Inspection	...	...	...	...	...	...	...	...	30		30
Colleges and Schools	981	...	9,120	...	5,687	...	...	12,354	...		28,142
Scholarships and Prizes	...	...	60	205	1,464	...	...	...	...		1,729
Grants-in-aid	150	...	...	20	...	...	...	...	...		170
Miscellaneous	...	...	...	...	...	...	...	509	...		509
MEDICAL—											
Professional Establishment	...	...	...	...	...	...	...	...	24		24
Hospitals and Dispensaries	...	...	...	...	3,373	...	...	...	...		3,373
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	...	...	...	...	1,136	...	...	...	...		1,136
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	3	...	...	...	1,119		1,122
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	...	...	223	...	...	183	...		406
Petty Establishments	...	...	...	...	624	...	...	...	...		624
Miscellaneous	11,621	...	16,663	28	4,132	...	1,736	2,014	836		37,030
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	...	67	...		67
Original Works—											
Buildings	...	...	...	...	...	...	13,304	18	...		13,322
Other Works	...	...	...	...	951	...	...	...	...		951
Maintenance and Repairs—											
Buildings	...	...	...	...	6	...	...	252	...		258
Roads	...	...	...	...	6,219	...	...	...	1,217		7,436
Other Works	...	...	...	26	1,124	...	...	...	...		1,150
Petty Construction and Repairs	121	...	...	...	328	...	...	...	...		449
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	...	...	20,000	...	820	3,298	295		24,413
Other Deposits and Advances	...	...	651	...	215	2	...	...	10		878
TOTAL DISBURSEMENTS . *Rx.*	13,281	134	31,062	279	58,424	2,829	16,614	19,543	13,171		155,337
CLOSING BALANCE . *Rx.*	1,895	939	7,265	783	17,490	1,302	6,645	3,747	6,223		46,299
GRAND TOTAL . *Rx.*	15,177	1,073	38,327	1,062	75,914	4,131	23,259	23,290	19,394		201,627

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1891-92.

ACCOUNT

OF

MUNICIPALITIES FOR 1891-92.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
RECEIPTS						
By Balance in hand at the close of last year	*Rx.* (*a*)10,797	*Rx.* (*b*)40,028	*Rx.* 17,593	*Rx.* 65,097	*Rx.* (*c*)1,462	
Revenue.						
A.—Municipal Rates and Taxes—						
1. Octroi	20,833	80,216	...	...	...	1
2. Tax on houses and lands	1,109	2,960	19,190	46,218	4,551	2
3. Tax on animals and vehicles	60	68	183	998	493	3
4. Tax on professions and trades	766	1,479	79	...	...	4
5. Tolls (on-roads and ferries)	...	705	182	3,629	2,384	5
6. Water-rate	...	2,928	...	15,299	1,231	6
7. Lighting-rate	...	...	...	4,939	...	7
8. Conservancy (including scavenging and latrine-rate)	1,005	8,579	...	11,289	655	8
9. Others	...	5,148	...	...	...	9
B.—Realisations under Special Acts—						
1. Pounds	386	3,873	340	900	1,688	10
2. Hackney-carriage	19	76	1,049	2,416	...	11
3. Licenses for sale of spirits and drugs	563	...	...	...	...	12
4. Others	...	...	...	...	...	13
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	5,266	1,533	754	1,681	1,455	14
2. Sale-proceeds of lands and produce of lands, etc.	418	974	340	1,208	...	15
3. Conservancy receipts (other than taxes and rates)	1,035	658	373	793	509	16
4. Fees and Revenue from Educational Institutions	269	980	13	3,587	...	17
5. „ „ „ Medical Institutions	179	830	246	1,334	...	18
6. „ „ „ Markets and Slaughter-houses	1,603	3,510	26,248	53,878	196	19
7. Fees and Revenue from tramways	...	...	...	1,341	...	20
8. Other fees	142	6	3,602	11,351	...	21
9. Fines under Municipal and other Acts	211	599	1,883	3,861	121	22
10. Interest on Investments—(i) General	100	6	...	1,387	...	23
(ii) Educational	...	...	...	...	...	24
(iii) Medical	20	178	...	...	...	25
11. Premium on Loans	...	...	...	...	24	26
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	240	5,400	268	37,343	2,087	27
(ii) Educational	...	1,195	...	450	...	28
(iii) Medical	...	12	...	2,779	...	29
2. From Local funds—(i) General	...	213	...	16,839	65	30
(ii) Educational	...	...	...	400	...	31
(iii) Medical	50	182	...	3,019	...	32
3. Other—(i) General	1,750	15,343	...	11	...	33
(ii) Educational	...	2,327	...	100	...	34
(iii) Medical	...	1,780	...	13	...	35
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	1	70	...	...	...	36
2. Other items	924	2,324	657	2,484	28	37
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government securities and withdrawal from Savings Bank	4,,742	400	...	...	...	38
2. Loans from Government	12,992	20,500	3,500	...	...	39
„ raised in the market from private individuals	...	...	...	...	...	40
3. Realisations of Sinking Fund for repayment of loans	...	...	...	18,659	2	41
4. Advances—(i) Permanent	69	14	...	...	...	42
(ii) Other	579	6,168	138	18,537	122	43
5. Deposits	574	342	498	8,686	1	44
Total Receipts . Rx.	55,905	171,576	59,543	275,429	15,612	45
			77,136	340,526		
GRAND TOTAL	66,702	211,604	417,662		17,074	46

(*a*) Falls short of the closing balance of last year which included Rx. 5,406 invested in Government Securities.
(*b*) Differs from last year's closing balance for corrections since made.
(*c*) Falls short of last year's closing balance owing chiefly to the exclusion of balances of municipalities since abolished.

PALITIES for 1891-92.

Number of items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx. 61,714	*Rx.* (*b*)36,086	*Rx.* (*b*)56,689	*Rx.* (*c*)77,865	*Rx.* 51,318	*Rx.* (*b*)54,479	*Rx.* 33,016	*Rx.* (*d*)161,391	*Rx.* 667,535
1	...	...	208,077	270,348	...	...	113,501	153,021	845,996
2	160,715	80,779	7,480	12,215	36,954	60,646	191,935	46,354	671,106
3	21,384	18,356	3,094	2,627	7,218	15,197	32,989	8,925	111,592
4	32,963	2,308	11,447	...	6,548	18,872	4,873	1,081	80,416
5	...	12,119	2,795	...	4,910	35,046	1,308	21,280	84,358
6	93,075	2,958	693	105	14,443	1,531	114,977	9,930	257,170
7	33,844	3,599	...	...	4,581	...	...	10	46,973
8	40,000	35,932	1,658	676	...	...	55,588	19,617	174,999
9	...	53,555	4,468	1,625	...	...	...	12,641	77,437
10	138	6,229	6,682	2,574	...	108	...	3,404	26,322
11	2,125	682	901	538	...	...	1,362	166	9,334
12	...	92	...	...	...	...	14,375	55	15,085
13	2,780	4,453	...	...	...	527	1,275	116	9,151
14	2,324	7,245	25,707	8,849	2,827	2,424	10,657	4,713	75,435
15	70,408	881	5,912	3,666	1,886	9,133	1,000	14,763	110,589
16	534	2,009	9,442	12,229	2,619	2,003	334	8,425	40,963
17	...	3,612	938	16,761	...	7,478	...	9,718	43,356
18	...	2,153	110	2,222	...	853	...	282	8,209
19	16,726	4,753	8,495	4,052	2,432	12,710	23,172	17,280	175,055
20	4,959	350	...	...	...	...	3,619	245	10,514
21	2,716	311	1,118	700	13,810	4,913	...	2,623	41,292
22	3,077	3,495	3,081	1,573	234	2,079	1,388	7,796	29,398
23	1,514	217	1,523	518	...	348	27,536	2,578	35,727
24	...	275	3	54	...	81	...	112	525
25	40	2,081	34	476	...	1,028	...	113	3,970
26	10,259	...	192	...	...	...	...	103	10,578
27	...	2,027	103,787	2,073	3,951	28,868	...	399	186,443
28	...	140	88	16,065	...	2,953	...	13,503	34,394
29	...	116	...	225	...	490	...	2,267	5,889
30	889	1,926	2,694	55	...	855	...	1,149	24,685
31	..	50	339	3,981	...	13	...	5,470	10,253
32	...	1,235	5	5,436	...	7,092	...	1,431	18,450
33	2,205	3,187	2,901	217	...	917	...	1,659	28,190
34	...	110	42	101	...	223	...	837	3,740
35	...	2,376	53	125	...	344	...	521	5,212
36	2,328	1,245	2,873	3,071	678	4,068	...	665	14,999
37	9,243	4,452	1,421	23,032	2,174	1,445	12,298	7,307	67,789
38	941	...	4,970	3,395	...	232	470,925	8,744	494,349
39	...	3,750	169,105	42,738	...	6,350	...	20,330	279,265
40	230,100	2,500	2,060	...	...	...	335,300	1,700	571,660
41	4,194	...	...	220	3,264	56	250	155	26,800
42	...	434	...	...	5	38	4,823,490	629	4,877,465
43	...	13,913	385	86	9,072	1,182		2,604	
44	15,869	4,518	762	183	23,060	18,360	138,726	19,662	231,241
45	765,350	290,423	595,335	442,811	140,666	248,463	6,380,878	434,383	9,876,374
46	827,064	326,509	652,024	520,676	191,984	302,942	6,413,894	595,774	10,543,909

(*d*) Exceeds last year's balance owing chiefly to the inclusion of Dispensary balance of certain municipalities in Khandesh district incorporated with the General Municipal balance.

ACCOUNT of MUNICI

	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Disbursements.						
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,324	4,188	3,296	17,106	702	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	897	8,298	2,085	4,066	472	2
3. Collection of tolls on roads and ferries	...	17	...	...	608	3
4. Survey of land	...	15	1,887	220	...	4
5. Refunds	3,172	20,906	548	665	182	5
6. Pensions and Gratuities	14	81	...	767	...	6
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	7	297	969	3,086	16	7
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	656	617	2,553	8,531	168	8
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,152	...	11,214	36	168	9
4. Rewards for destruction of wild animals and snakes	...	87	...	...	10	10
C.—Public Health and Conveniences—						
1. Water-supply — Capital outlay	16,756	21,418	218	...	89	11
1. Water-supply — Establishment, etc.	2,293	5,602	...	8,523	2,254	12
2. Drainage — Capital outlay	...	651	292	...	83	13
2. Drainage — Establishment, repairs, etc.	78	519	...	...	411	14
3. Conservancy (including road cleaning and watering) and Latrines	7,133	24,854	9,053	38,284	3,880	15
4. Hospitals and Dispensaries	1,520	8,473	4,363	32,425	677	16
5. Vaccination	53	148	439	1,443	81	17
6. Markets and Slaughter-houses	24	1,261	10,279	12,117	379	18
7. Pounds	96	1,283	185	292	320	19
8. Dâk-bungalows and serais	...	205	148	93	18	20
9. Arboriculture, public gardens and experimental cultivation	1,395	994	4	1,962	13	21
10. Registration of births and deaths	2	...	...	1,062	13	22
11. Public works:						
(*i*) Establishment	297	613	1,483	9,953	561	23
(*ii*) Buildings	591	524	31	1,061	1,820	24
(*iii*) Roads	3,010	9,567	9,920	40,953	792	25
(*iv*) Stores	34	161	...	225	79	26
(*v*) Miscellaneous works	4,977	...	...	...	...	27
D.—Public Instruction—						
1. Schools and Colleges	1,891	3,752	260	22,824	...	28
2. Contributions	375	7,392	...	...	467	29
3. Libraries, Museums, Menageries, etc.	78	201	40	19	...	30
E.—Contribution— (for general purposes)	2,920	1,882	2,056	676	...	31
F.—Miscellaneous—						
1. Interest on loans — Previous years	..	664	572	21,634	...	32
1. Interest on loans — Current year	599	2,909	124	9	61	33
2. Discount	...	...	...	...	...	34
3. Actual cost of works done for private individuals	...	...	...	...	...	35
4. Other items	852	629	323	717		36
TOTAL EXPENDITURE . Rx.	54,196	128,208	62,342	228,749	14,658	37
Carried forward . Rx.	54,196	128,208	62,342	228,749	14,658	38

PALITIES for 1891-92—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	33,354	18,746	11,636	18,934	3,762	10,250	22,652	20,577	166,527
2	12,892	13,890	28,604	21,462	5,012	5,858	23,932	19,381	146,849
3	...	600	211	...	...	306	168	1,239	3,149
4	686	163	150	513	...	72	...	902	4,608
5	...	185	114	15,858	164	363	..	4,865	47,022
6	1,316		732	31	522	27	3,389	4,114	11,008
7	2,525	3,433	37	1,122	219	139	9,043	3,707	24,600
8	36,059	13,953	11,321	6,775	4,775	9,007	31,440	18,340	144,195
9	...	1,108	41,574	52,381	...	...	25,829	448	135,910
10	...	572	125	216	99	152	...	57	1,318
11	77,949	5,075	166,086	47,477	1,460	2,266	222,708	41,915	603,417
12	29,557	3,896	6,202	6,902	7,684	4,255	17,468	15,035	109,671
13	8,871	3,985	5,737	10,546	1,154	6,802	47,659	9,965	95,745
14	11,000	5,497	4,369	4,089	863	1,623	18,702	3,337	50,488
15	107,266	80,032	80,023	40,363	37,880	43,521	124,474	75,227	680,990
16	3,761	25,855	9,820	33,714	3,791	23,623	6,041	18,939	173,002
17	1,532	1,778	1,699	2,469	1,078	2,178	1,606	2,233	16,737
18	4,613	1,024	2,782	1,153	574	907	29,781	5,672	70,566
19	86	583	2,305	641	...	...	...	712	6,503
20	...	371	496	299	...	2,318	...	843	4,791
21	1,198	1,231	4,590	12,328	1,123	760	9,206	5,003	39,807
22	1,152	1,097	469	684	808	1,260	2,353	393	9,293
23	3,129	4,735	3,414	3,223	2,964	2,708	11,078	2,089	46,247
24	3,684	5,503	11,784	18,169	426	10,326	40,599	8,888	103,406
25	162,439	43,216	33,815	22,701	12,624	24,381	107,471	41,477	512,366
26	...	747	131	424	634	496	...	186	3,117
27	...	...	...	...	158	95	...	1,008	6,238
28	476	7,490	7,316	50,292	...	17,063	7,075	52,901	171,340
29	...	5,494	4,408	2,201	1,092	8,548	...	6,927	36,904
30	960	23	641	694	849	2,651	997	3,707	10,860
31	1,093	575	17,197	10,905	5,000	2,328	...	3,090	47,632
32	...	755	1,599	974	1,391	197	6,679	434	34,899
33	110,712	1,340	15,964	11,946	12,968	1,179	142,006	10,964	310,781
34	...	21	...	83	...	...	...	149	253
35	1,869	1,100	1,170	587	491	243	...	154	5,614
36	4,251	11,745	7,252	12,799	1,404	6,699	6,116	13,435	66,556
37	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409
38	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409

ACCOUNT of MUNICI

DISBURSEMENTS.	India.	Central Provinces.	Burmá.		Assam.	Number of Items.
			Upper.	Lower.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Brought forward .	54,196	128,208	62,342	228,749	14,658	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund)	...	535	...	...	...	2
(*b*) In Savings Bank	...	118	...	...	...	3
2. Payments to Sinking Fund . . .	...	...	...	9,029	32	4
3. Repayment of Loans	692	2,737	1,413	27,951	65	5
4. Advances—						
(*a*) Permanent	74	37	10	5	...	6
(*b*) Other	1,067	6,784	27	23,326	71	7
5. Deposits	99	352	297	7,437	...	8
TOTAL DISBURSEMENTS . *Rx.*	56,128	138,771	64,089	296,497	14,826	9
Closing Balance . . . . . *Rx.*	10,574	72,833	13,047	44,029	2,248	10
			77,136	340,526		
GRAND TOTAL . *Rx.*	66,702	211,604	7,662		17,074	11
Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	25,232	90,793	383,054		1,233	12
Less balance, Sinking Funds	...	...	13,950		60	13
NET BALANCE OF LOANS .	25,232	90,793	369,104		1,173	14
Deposits	508	2	5,175		...	15
	25,740	90,795	374,279		1,173	16
Claims—						
Advances recoverable	881	1,225	14,258		75	17
NET AMOUNT OF DEBT . *Rx.*	24,859	89,570	360,021		1,098	18

PALITIES for 1891-92—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409
2	...	...	915	2,872	...	3,702	399,703	902	408,629
3	...	...	...	...	...	7	(a)162,014	1,597	163,736
4	17,150	350	500	594	5,540	619	13,486	1,000	48,300
5	32,360	2,674	31,802	(b)9,699	...	1,470	25,510	11,337	147,710
6	105	431	8	4	6,500	386	4,804,031	120	4,886,922
7	10,851	14,683	73	219	2,521	1,327		14,262	
8	14,308	3,041	10,128	98	22,404	19,058	72,317	17,400	166,939
9	697,114	287,012	527,199	435,441	147,934	219,170	6,395,533	444,931	9,724,645
10	129,950	39,497	124,825	85,235	44,050	83,772	18,361	150,843	819,264
11	827,064	326,509	652,024	520,676	191,484	302,942	6,413,894	595,774	10,543,909
12	(c) 2,323,917	42,839	423,330	332,735	287,000	30,063	3,552,977	232,678	7,725,851
13	63,869	1,354	100	12,242	85,877	2,102	42,625	9,865	232,044
14	2,260,048	41,485	423,230	320,493	201,123	27,961	3,510,352	222,813	7,493,807
15	12,336	2,906	1,027	...	15,156	17,224	28,899	12,423	95,656
16	2,272,384	44,391	424,257	320,493	216,279	45,185	3,539 251	235,236	7,589,463
17	33,908	15,114	3,150	36	8,386	2,318	3,866	12,569	95,786
18	2,238,476	29,277	421,107	320,457	207,893	42,867	3,535,385	222,667	7,493,677

(a) Deposit at Bank of Bombay.
(b) Includes Rx. 20 being the repayment of the unauthorized loan raised in 1890-91.
(c) Last year's balance was understated by Rx. 700.

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA.								
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889	12,500	5 p. c.	22,623	...	12,930	492
		G. I. F. D. No. 1471, dated 12th January 1892	21,800	5 „				
Quetta Do.	Water Works	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,747	4½ „	2,609	...	62	200
Mhow Cantonment Committee	Mhow Water Works	G. I. F. D. No. 1957, dated 15th July 1886	20,000	4½ „	23,672	...	...	1,037
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
CENTRAL PROVINCES.		TOTAL INDIA	67,047		48,904	...	12,992	1,729
Nagpore Municipality.	Extension of the Ambajhari Water Works to the Civil Station, etc.	C. C. No. $\frac{6112}{315}$, dated 15th October 1889 and No. C34, dated 12th March 1892	40,000	4½ p. c	38,557	...	10,000	973
Jubbulpore Do.	Construction of Water Works.	G. I. F. D. No. 3745, dated 18th November 1879	61,000	(a)	...	41,900	...	1,600
		G. I. H. D. No. 131, dated 28th November 1884						
Burhanpur Do.	Water-supply	C. C.'s No. 3024-323, dated 14th May 1891	10,500	4½ p.c.	10,336	...	10,500	164
		TOTAL CENTRAL PROVINCES	111,500		48,893	41,900	20,500	2,737
BURMA.								
Rangoon Municipality.	Water Works	G. I. F. D. No. 2801, dated 27th August 1877	39,000	4½ p. c.	13,925	...	...	3,166
	Ditto	G. I. F. D. No. 3135, dated 7th October 1888, and No. 453, dated 24th January 1883	110,000	5½ „	...	55,000	...	17,500
	Drainage Scheme	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889, respectively	300,000	5½ „	...	294,250	...	5,750
Prome Do.	Water Works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	20,000	5 „	8,550	...	...	1,255
Kyaukphyu Do.	Construction of Bazar	C. C. No. 900-6 A. M., dated 27th January 1890	1,000	5 „	768	...	...	232
Mergui Do.	Ditto	C. C. No. 123-14 T. M., dated 10th June 1890	200	5 „	152	...	...	48
Minbu Do.	Ditto	C. C. No. 122-10 U. M., dated 6th June 1889	700	4½ „	366	...	...	178
Pokokku Do.	Ditto	Ditto	2,400	4½ „	2,042	...	...	358
Monywa Do.	Ditto	G. I. F. D. No. 5291, dated 15th October 1889	1,500	4½ „	1,251	...	...	127
Yosagyo Do.	Ditto	C. C. No. 82-64 U. M., dated 2nd December 1890	500	5 „	410	...	...	90
Pyinmana Do.	Ditto	C. C. No. 723-17. U. M., dated 19th December 1889	3,500	4½ „	3,064	...	...	436
Yeu Do.	Ditto	C. C. No. 81-54 U. M., dated 2nd December 1890	1,000	5 „	911	...	1,000	89
Toungdwingyi Do.	Ditto	C. C. No. 74-65 U. M., dated 2nd December 1890	1,000	5 „	1,000	...	1,000	...
Sagaing Do.	Ditto	C. C. No. 22 U. M., dated 16th July 1890	1,500	5 „	1,365	...	1,500	135
Moulmein Port Fund.	Construction of Wharves, etc.	G. I. F. D. No. 2232, dated 30th July 1885	8,000	4½ „	4,366	...	...	972
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	89,404	5 „	...	79,404	...	5,000
Magwe District Fund.	Construction of Bazars and a slaughter-house	G. I. F. D. No. 4664, dated 27th September 1890	1,000	4½ „	1,000	...	1,000	...
		TOTAL BURMA	580,704		39,170	428,654	4,500	35,336

(a) Rx. 10,000 without interest for 3 years and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
Assam.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and L. G. No. 2722, dated 31st May 1883 .	1,500	4½ p. c.	1,053	...	...	65
	Extending the Shillong Water-supply.	L. G. No. 7117, dated 31st October 1884 . . .	200	6 „	...	180	...	...
Bengal.		Total Assam .	1,700		1,053	180	...	65
Calcutta Municipality.	Water Works and Drainage and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	1783,120	4½ p. c.	558,047	...	...	22,010
		B. G. No. 61 $\frac{T.}{M.}$, dated 17th May 1882	549,960	6 „				
		B. G. No. 459, dated 26th February 1883 . .	150,000	5 „				
		B. G. Notification, dated 11th March 1883 . . .	140,000	4½ „				
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. Notification, dated 30th June 1884	150,000	4½ „				
		B. G. Notification, dated 17th June 1885	250,000	5 „				
		B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886	262,500	5 „	...	1,765,870 (b)	230,100	10,350
		B. G. No. 3654, dated 28th August 1887 . . .	155,450	5 „				
		B. G. No. M. $\frac{3L.}{1}$3, dated 28th February 1889 . .	190,000	5 „				
		B. G. No. M. $\frac{3L.}{1}$10, dated 26th September 1889 . .						
		G. I. No. 2313, dated 9th May 1890	300,000	5 „				
		G. I. No. 53, dated 20th May 1891	400,000	(a)				
Darjeeling Do.	Water Works . .	F. D. No. 934, dated 17th February 1877 . . .	4,000	4½ p. c.	2,138	...	...	202
	Ditto . .	B. G. No. $\frac{T.}{209}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882 . . .	6,000	6 „	...	2,150	...	350
Burdwan Do.	Water Works . .	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	4½ „	...	11,100	2,500	500
Howrah Do.	Construction of Portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notifications, dated 11th February 1886 and 8th July 1886	10,000	(c)	...	5,000	...	700
Bhagulpur Do.	Water Works .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	6 p. c.	...	4,500	...	500
Dacca Do.	Ditto . . .	B. G. No. M $\frac{3L}{3}$17, dated 3rd December 1889 . .	12,500	4½ „	12,378	...	...	122
Bali Do.	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885 . . .	798	6 „	...	498	...	50
Suri Do.	Construction of a Market	G. I. F. D. No. 5815, dated 24th October 1888 . .	100	*Nil*	...	50	...	25
Rajshahye Do.	Improvement of Drainage.	B. G. No. M. $\frac{3L}{3}$6, dated 22nd April 1890 . . .	1,500	4½ p. c.	1,391	...	750	109
Faridpur Do.	Excavation of Tank and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$6, dated 12th August 1890 . . .	500	4½ „	500	...	...	...
Commillah Do.	Excavation of Tank and Compensation for Lands acquired.	B. G. No. M. $\frac{3L}{13}$7, dated 4th September 1890 . . .	250	4½ „	134	...	...	116
Serampore .	Drainage . . .	B. G. No. M. $\frac{3L}{11}$ 7, dated 26th November 1890 . .	3,000	4½ „	3,000	...	3,000	...
		Carried forward .	3,389,678		577,588	1,789,168	236,350	35,034

(a) Rx. 380,000 with interest at 4½ per cent. and Rx. 20,000 without interest.
(b) The balance of this loan was understated by Rx. 700 in last year's account.
(c) Rx. 5,000 with interest at 4½ per cent. and Rx. 5,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL —*contd.*		Brought forward .	3,389,678		577,588	1,789,168	236,350	35,034
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	4½ p. c.	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . . .	534,035	4½ „	399,438	...	...	14,159
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886 . .	2,584,566	4 „	2,584,566	...	390,000	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(*a*)	...	600,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. $\frac{2L}{10}$ S, dated 14th January 1890 . . .	14,500	4½ p. c.	12,723	...	6,377	...
Dinagepur District Board.	Bridging Roads . .	B. G. No. M. L. $\frac{2L}{1}$ 27, dated 10th July 1890 . . .	20,000	4½ „	8,000	...	4,000	...
Julpaiguri Do.	Construction of Bridges	B. G. No. M. $\frac{2L}{3}$ 11, dated 21st October 1890 . .	2,500	4½ „	2,062	...	...	438
Patna Do.	Ditto and Metalling of Roads.	B. G. No. L. $\frac{2D}{2}$ 13, dated 16th October 1890 . . .	8,000	4½ „	7,207	...	4,000	793
Sarun Do.	Repairing roads and bridges damaged by flood.	B. G. No. 1283, dated 29th June 1891	5,000	4½ „	4,512	...	5,000	488
		TOTAL BENGAL .	7,334,779		3,772,596	2,389,168	645,727	50,912
N.-W. P. AND OUDH.								
Naini Tal Municipality.	Drainage Scheme .	N.-W. P. Government No. 102A (Municipal), dated 16th March 1876 . . .	2,500	4½ p. c.	2,147	...	...	...
	Protective Works .	G. I. F. D. No. 2672, dated 31st August 1881 . .	15,000	4½ „	9,446	...	...	499
	Water Works Project	N.-W.P. Government No. $\frac{2034}{X-314}$, dated 14th May 1891 .	15,000	*Nil*	15,000	...	15,000	...
Saharanpur Do.	City Minor Drainage Scheme.	N.-W. P. Board of Revenue No. $\frac{371}{X-5}$, dated 9th March 1886	2,500	6 p. c.	...	700	...	300
Dehra Do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886 . . .	1,200	7 „	...	800	...	...
Mussoorie Do.	Conservancy Scheme .	N.-W. P. Government No. $\frac{1679}{XI-596}$, dated 2nd October 1887	1,500	7 „	...	1,100	...	100
	Water Works Scheme.	N.-W. P. Government No. $\frac{472}{X1-499A}$, dated 19th March 1891	1,000	6 „	...	1,000	1,000	...
Bara Banki Do.	Enlargement of Market Stalls.	N.-W. P. Government No. $\frac{2005}{XI-581A}$, dated 28th July 1890	60	7 „	...	60	60	...
	General purposes .	N.-W. P. Government No. $\frac{323}{XI-581A}$, dated 23rd February 1892	600	4½ „	600	...	600	...
Lakhimpur Do.	Construction of Market Stalls.	Demi-official from Government and Municipal Board Resolution, dated 4th August 1885	300	5 „	...	50	...	50
		Carried over .	39,660		27,193	3,710	16,660	949

(*a*) Rx. 300,000, with interest at 5½ per cent., and Rx. 300,000, at 4½ per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid
N.-W. P. & Oudh—*contd.*		Brought forward .	*Rx.* 39,660		*Rx.* 27,193	*Rx.* 3,710	*Rx.* 16,660	*Rx.* 949
Partabgarh Municipality.	Construction of a pucka well.	N.-W. P. Government No. 913, dated 1st November 1882, and No. 65, dated 4th January 1883 .	100	5 p. c.	...	...	...	
Agra Do.	Water Works Project .	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{2934}{X-314}$, dated 14th May 1891	112,500	4½ „	112,500	...	12,500	...
Allahabad Do.	Ditto ditto .	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{1203}{X-47}$, dated 29th February 1892 . .	153,505	4½ „	153,505	...	31,005	...
Benares Do.	Ditto ditto .	N.-W. P. Government No. $\frac{1267}{X-33}$, dated 24th February 1890, and No. $\frac{2934}{X-314}$, dated 14th May 1891 . . .	105,000	4½ „	105,000	...	100,000	...
	Ditto ditto .	N.-W.P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890 .	40,000	5 „	...	10,000	...	30,000
Meerut Do.	Land acquired for branch Railway Line to Kaisarganj.	N.-W. P. Government Nos. $\frac{2607 \text{ \& } 2652}{XI-108}$, dated 15th and 26th November 1890, respectively	1,807	*Nil*	422	...	...	844
Cawnpore Do.	Water Works Project	N.-W. P. Government No. $\frac{1773}{X-47}$, dated 21st March 1892	10,000	4½ p.c.	10,000	...	10,000	...
Shajehanpur Do.	Building a new dispensary.	N.-W. P. Government No. $\frac{486}{X-70}$, dated 24th January 1891 . . .	2,000	4½ „	...	1,000	1,000	...
		Total N.-W. P. and Oudh .	464,572		408,620	14,710	171,165	31,802
Punjab.								
Delhi Municipality.	Water Works . .	P. G. No. 892, dated 6th November 1890 . .	60,000	5 p. c.	42,098	...	39,586	...
Simla Do.	Ditto . .	G. I. F. D. Nos. 3328 and 126, dated 22nd January 1879, and 16th September 1881, respectively	70,000	4 „ (*a*)	49,874	...	...	1,969
	Town Hall . .	G. I. F. D. Nos 3818 and 1144, dated 22nd October 1886 and 6th March 1889, respectively . . .	20,000	4½ „	18,037	...	...	407
	Ditto . . .	G. I. F. D. No. 3175, dated 1st September 1884 . .	15,000	6 „	...	15,000	...	...
Lahore Do.	Water Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . . .	177,500	4 „ (*b*)	164,759	...	...	1,997
Rawal Pindi Do.	Water Works . .	G. I. Telegram, dated 23rd February 1887 . . .	13,100	6 „	...	11,000	...	700
Peshawar Do.	City Water-supply Scheme.	P. G. No. 110, dated 6th February 1889 . . .	15,000	5 „	10,500	...	...	4,500
Edwardesabad Do	City Extension . .	P. G. Nos. 280 and 856, dated 2nd May and 28th October 1890, respectively .	3,500	5 „	600	...	...	100
Dera Ghazi Khan Do.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 „	18,689	...	974	6
Ludhiana Do.	Sewage Works . .	P. G. No. 102 B., dated 4th March 1892 . . .	6,000	5 „	2,178	...	2,178	...
		Total Punjab .	403,500		306,735	26,000	42,738	9,679

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

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
MADRAS.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 G. I. F. D. No. 1862, dated 8th July 1869 G. I. F. D. No. 2527, dated 23rd August 1873	143,000	4 p.c.(*a*)	143,000	...	...	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	10,000	5 „	...	10,000	...	...
		M. G. No. 363, dated 15th February 1883	30,000	5 „	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885 M. G. No. 11M., dated 10th April 1885 M. G. No. 458M., dated 3rd September 1885	30,000	(*b*)	...	30,000	...	...
		M. G. No. 1502M., dated 18th October 1890	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887	10,000	6 „	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888	15,000	5 „	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889	15,000	5 „	...	15,000	...	...
	Extension of Water-supply.	M. G. No 1427M., dated 25th October 1889	2,000	5 „	...	2,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	2,000	6 „	...	2,000	...	...
	Extension of Water-supply.	M. G. No. 2505, dated 23rd December 1881	25,000	5 „	...	25,000	...	...
Cochin Do.	Completion of the Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889	1,400	4½ „	841	...	...	193
Cuddapa Do.	Water-supply	G. I. H. D. No. 41, dated 18th April 1887	5,000	6 „	...	4,900	...	...
Coonoor Do.	Construction of a Slaughter House.	G. I. H. D. Nos. 126 and 2, dated 21st October 1884 and 9th January 1886, respectively	700	6 „	...	700	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th September 1875	725	4½ „	145	...	...	33
	Construction of Drainage Works.	M. G. No. 184, dated 13th March 1891	1,000	4½ „	950	...	...	50
Ootacamund Do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886, respectively	6,000	6 „	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1761, dated 3rd September 1875	1,242	4½ „	344	...	...	77
	Kandal Drainage	M. G. No. 443, dated 11th June 1891	1,750	4½ „	1,750	...	1,750	...
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	4,300	4½ „	4,300	...	4,300	...
Madura Do.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	500	5 „	...	500	...	...
	Water-supply	Ditto ditto	500	5 „	...	500	...	...
	Ditto	G. I. H. D. No. 79, dated 21st June 1886	2,700	6 „	...	2,700	...	...
Kombhakonam Do.	Construction of Drains	M. G. No. 101, dated 13th February 1890	6,000	4½ „	2,000	...	...	...
Mangalore Do.	Construction of a building for the storage of petroleum.	G. I. H. D. No. 158, dated 10th December 1886	700	6 „	...	(*c*)400	...	100
Vizagapatam Do.	Construction of an Iron Pontoon Bridge.	M. G. No. 522 M., dated 4th May 1889	2,500	6 „	...	500	...	1,000
Calicut Do.	Railway extension to Calicut.	M. G. Nos. 867, dated 6th December 1889, and 53, dated 15th January 1891	3,000	4½ „	2,900	...	...	...
Mayavaram Do.	Construction of two markets and a School Building.	M. G. Nos. 91, dated 3rd February 1891, and 180, dated 11th March 1891	850	4½ „	633	...	300	17
		Carried over	325,867		156,863	160,200	6,350	1,470

(*a*) Exclusive of 2 per cent. for Sinking Fund for repayment of loan.
(*b*) Rx. 28,200, with interest at 6 per cent. and Rx. 1,800, at 5 per cent.
(*c*) In last year's account the balance of this loan was overstated by Rx. 100 which was paid from the Sinking Fund.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
MADRAS—*contd.*		Brought forward .	325,867		156,863	160,200	6,350	1,470
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, secs. 29 and 30, and M. G. Nos. 320 and 205, dated 18th June 1886, and 10th March 1892, respectively .	582,890	4½ p.c.	495,424	...	80,000	10,000
Calicut Local Fund Board.	Completion of the Tamracheri Ghat Road and approach in Wynaad.	G. I. F. D. No. 926, dated 7th February 1874 . . .	8,900	4½ „	933	...	...	467
Tellichery Do.	Completion of the Peria Ghat Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875. . .	6,000	4½ „	2,131	...	...	300
Saidapet Do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876, respectively	19,979	4½ „	8,515	...	...	1,104
		TOTAL MADRAS .	943,636		663,866	160,200	86,350	13,341
BOMBAY.								
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and IV of 1873 and 1879 . .	2,117,075	4½ p. c.	2,040,970	...	...	12,617
	Purchase of certain Government properties held by the Trust .	Ditto ditto . .	84,468	*Nil*	44,905	...	...	12,618
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	4½ p.c.	616,104	...	...	...
	Dock Extension Works.	G. I. F. D. Nos. 4484, 3457, 6914, 604, 4511, 506, 164, and 3635, dated 4th December 1886, 27th June 1888, 31st December 1888, 5th February 1890, 18th September 1890, 16th December 1886, 22nd April 1887, and 28th August 1891, respectively	940,000	4 „	898,622	...	20,000	...
	Purchase of Foreshore Properties . .	Section 30 of Act VI of 1879 .	754,280	4 „	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	4 „	...	143,588	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	4 „	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	5 „	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000	5 „				
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881	G. R. No. 137 of 22nd June 1888	70,000	5 „	...	243,300	...	...
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889 . .	82,300	5 „				
Karachi Do.	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886 .	71,150	4½ „	67,520	...	...	1,264
	Ditto . . .	G. I. No. 1427, dated 17th June 1886; G. R. P. W. D. Nos. 375 C. W. and 1096, dated 1st July 1886 . .	155,000	4½ „	153,754	...	5,000	1,246
		Carried over .	6,094,273		3,821,875	1,331,168	25,000	27,745

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	6,094,273		3,821,875	1,331,168	25,000	27,745
Karachi Port Trust—*contd.*	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty	G. R. No. 1154, dated 27th March 1884 . . .	100,000	5 p.c.	...	23,900	...	900
	Construction of a Pier at Keamari.	G.R. Nos. 1942 and 2465, dated 5th June and 12th July 1890, respectively . . .	40,000	5 „	...	1,588	...	3,178
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 8th June 1885	4,000	6 „	...	3,109	...	274
	Construction of a Bridge over the Sud Nala on the Wadgaon Shikarpore road.	G. R. No. 4171, dated 1st December 1891 . . .	1,300	6 „	...	750	750	...
Ahmedabad Do.	Construction of a Bridge over the Sabarmatti river.	G. R. F. D. No 4777, dated 3rd December 1889 and No. 355, dated 3rd February 1890	3,400	4½ „	3,400	...	1,700	...
Bijapur Do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 and 351 of 29th January 1879 . .	5,000	4½ „	2,708	...	...	252
Ratnagiri Do.	Construction of the Amba Ghat Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878	20,050	4½ „	5,339	...	...	358
Surat Do.	To bear a portion of the cost of the Hope Bridge over the Tapti river.	G. I. F. D. No. 6564 of 11th November 1874 . . .	35,000	4½ „	11,766	...	...	2,082
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885	12,000	6 „	...	4,000	...	...
Bombay Municipality.	Construction of the Vehar Lake and Water Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	4 „	264,238	...	...	6,799
	Construction of new Water Works.		360,000					
	Carrying out the Surface Drainage.		60,000					
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	G. I. F. D. No. 3028, dated 20th December 1875. Bill No. 3 of 1876. Act II of 1880.	127,000	4½ „	452,289	...	...	14,811
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	Act III of 1888.	37,000					
	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868.	27,864					
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1807 . .	47,647	6 „	...	150	...	250
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868	98,289					
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885 .	440,000	5 „	...	389,900	...	...
		Carried over .	7,885,828		4,561,615	1,754,565	27,450	56,649

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY —*contd.*		Brought forward .	7,885,828		4,561,615	1,754,565	27,450	56,649
Bombay Municipality—*contd.*	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,470,000.	G. R. No. 361, dated 12th February 1886 . . . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 31st May 1886 . . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . . G. R. No. 4193, dated 8th October 1889 . . . G. R. No. 3392, dated 13th August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,470,000	5 p. c	...	1,470,000	250,000	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	5 „	...	230,750	...	3,650
	Construction of Drainage and Water Works.	G. R. No. 1427, dated 4th May 1888	70,000	5 „	...	70,000	...	...
	Ditto . . .	G. R. No. 873, dated 16th March 1888 . . .	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water Works.	G. I. R. No. 4937 of 7th September 1888; F. D. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 . . .	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	350,000	5 „	...	350,000	5,300	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	81,000	5 „	...	80,000	80,000	...
Karachi Do. .	For the following works of public utility :— Water Works Extension. Boulton Market. Empress Market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269, and 1441, dated 3rd September and 4th December 1883 and 21st April 1884, respectively	50,000	5 & 6 p. c.	...	38,350	...	400
Dharwar Do. .	Improvement of Water-supply.	G. I. F. D. No. 3031 of 30th September 1876 . . .	3,600	4½ „	1,500	...	...	201
Hyderabad Do. .	Construction of Water Works.	G. I. F. D. No. 3539 of 9th December 1873, 4421 of 18th December 1873, 3697 of 11th October 1877 and 4503 of 23rd October 1877 . .	30,000	4½ „	9,563	...	...	1,165
Ilkal Do. .	Construction of Embankment of Water Works.	G. R. Nos. 380 of 4th February 1885 and 1018 of 19th April 1887	300	4½ „	83	...	...	33
Jalgaon Do. .	Improvement of Water-supply.	G. I. F. D. No. 489 of 30th January 1877, 388 of 7th February 1877, 3292 of 27th July 1877, 17 of 26th January 1882, 727 of 28th February 1882, and 1490 of 21st April 1882	7,700	4½ „	489	...	...	656
Hubli Do. .	Construction of Water Works for the town of Hubli.	G. R. F. D. No. 4020, dated 8th December 1890, G. R. No. 1010, dated 19th March 1891; G. R. F. D. No. 1078, dated 24th March 1891; G. R. F. D. No. 1173, dated 1st April 1891 . . .	19,500	4½ „	19,500	...	14,230	...
Rander Do. .	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. F. D. No. 6564 of 11th November 1874 . . .	2,000	4½ „	...	...	...	72
Sangamner Do. .	Sanitary Works .	G. I. F. D. No. 2308 of 29th June 1878	600	4½ „	281	...	...	32
		Carried over .	10,485,216		4,593,031	4,239,315	376,980	62,858

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY —*contd.*		Brought forward .	10,485,216		4,593,031	4,239,315	376,980	62,858
Surat Municipality.	Represents the share of expenditure chargeable to the Surat Municipality incurred by the Public Works Department in the construction of the Hope Bridge over the river Tapti.	G. I. F. D. Nos. 6564 of 11th November 1874, 2220 of 21st August 1876, 51 of 14th March 1878, G. R. P. W. D. No. 6 of 22nd January 1879, 3714 of 8th September 1876, and 1099 of 29th March 1878.	16,000	4½ p. c	...	...	...	4,719
	Widening the Roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ „	...	18,000	...	1,000
Godhra Do.	Improvement of Roads in the City.	G. R. F. D. Nos. 2143, dated 3rd June 1889, and 2985, dated 6th August 1889	1,000	5 „	922	...	...	32
Ahmedabad Do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887 . . .	30,000	5 „	...	30,000	...	...
	Water and Drainage Works.	G. R. No. 1449 of 14th May 1888	10,000	5 „	...	10,000	...	...
	Water Works .	G. R. F. D. No. 300, dated 29th January 1890, and G. R. F. D. No. 559, dated 18th February 1890 . . .	45,000	4½ „	44,999	...	6,100	1
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 1449, dated 14th May 1888	30,000	5 „	...	16,350	...	...
Pen Do.	Distribution of water pipes throughout the town.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 „	...	5,100	1,700	...
RatnagiriCity Do.	Nachna Water Works	G. R. No. 123 of 13th January 1885	1,000	6 „	...	600	...	50
	Ditto . . .	G. R. No. 3346 of 6th November 1880	3,000	6¾ „	...	2,100	...	...
Rajapur Do.	Water Works at Kodark.	G. R. No. 2632 of 31st July 1884	1,500	5 „	...	1,500	...	...
	Ditto . . .	G. R No. 273 of 3rd February 1879	2,000	7 „	...	211	...	50
Chiplun Do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water Works.	G. R. Nos. 737 and 2507 of 16th March and 26th August 1886 respectively . .	1,200	6 „	...	1,200	...	...
Sholapur Do.	Water Works . .	G. R. No. 613 of 19th February 1883 . . .	3,000	6¼ „	...	580	...	380
Satara Do.	Extension of Water Works.	G. R. No. 3036 of 30th November 1879	19,390	7 „	...	7,400	...	1,000
Thana Do.	Construction of a Market.	G. R. No. 3740 of 13th December 1881 . . .	30,000	(a)	...	18,977	...	1,063
Junner Do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 1984 of 30th May 1882	1,000	5 p. c.	...	50	...	100
Telegaon-Dabhade Do.	Construction of Water Works.	G. R. No. 963 of 17th March 1883	3,300	5 „	...	1,700	...	200
Nariad Do.	Construction of Latrines in the town.	G. R. Nos. 227 of 24th January 1883 and 1028 of 20th April 1887 . . .	3,320	5 „	...	2,323	...	83
		G. R. F. D. Nos. 81, dated 10th January 1890, and 282, dated 26th January 1891 . .	1,000	5 „	...	900	...	100
		TOTAL BOMBAY .	10,712,026		4,638,952	4,356,306	384,780	71,636

(a) Rx. 7,050, with interest at 7 per cent., Rx. 4,350, at 6½ per cent., Rx. 17,400, at 6 per cent., Rx. 400, at 6¼ per cent., and Rx. 200, at 5½ per cent.

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