

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1897.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES.	PROVINCIAL AND LOCAL DEFICITS.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Increase of Balance.	Decrease of Balance.
India, General	...	...	...	...	2,011	2,011	...	2,011
Central Provinces	...	...	...	37,408	10,454	47,862	..	47,862
Burma	780	...	780	...	2,475	2,475	...	1,695
Assam	...	...	...	25,421	2,370	27,791	...	27,791
Bengal	...	45,053	45,053	186,558	...	186,558	...	141,505
N.-W. Provinces and Oudh	...	...	...	164,740	35,100	199,840	...	199,840
Punjab	...	...	...	64,073	46,579	110,652	...	110,652
Madras	...	...	...	200,579	28,264	228,843	...	228,843
Bombay	...	...	...	221,119	42,319	263,438	...	263,438
TOTAL . Rx.	780	45,053	45,833	899,898	169,572	1,069,470	...	1,023,637

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1896-97.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 4,984,422.

MAJOR HEAD.	No of Account	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure
				<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary)	198	...	...	...
	70	State Railways—Construction	200	...	...	4,243,974
	70A	Detailed Account of East Indian Railway	202	649,422	...	...
	70B	" " Eastern Bengal Railway	203	424,674	...	...
	70C	" " Oude and Rohilkund Railway	204	40,757	...	...
	70D	" " North-Western Railway	205	489,975	...	...
	70E	" " South Indian Railway	206	14,953	...	...
	71	Irrigation Works—Construction	207	...	...	740,448
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	209	...	...	..
General Public Works Statements.	73	Details of Expenditure on Establishment	210	...	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	214	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant	216	...	...	...
TOTAL .				...	...	4,984,422

N.—Exp. not charged to Revenue

No. 69.—SUMMARY of CAPITAL EXPENDITURE

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

CONSTRUCTION.*										
YEARS.	RAILWAYS.				IRRIGATION.				Total. Construc- tion.	No. of Items.
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
	1	2	3	4	5	6	7	8			9	10
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70	113,229	79,213	2,495	194,937	850,895	1,002,409	34,412	1,983,716	2,178,653	4
1870-71	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74	1,439,112	954,420	70,403	2,463,935	1,146,791	56,25	4,149	1,207,185	3,071,120	8
1874-75	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76	2,449,790	743,939	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78	2,885,575	1,146,540	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81	4,008,309	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84	2,907,115	760,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85	3,399,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86	3,584,157	1,787,175	562,551	5,933,883	750,352	6,594	2,076	765,022	6,698,905	20
1886-87	3,711,856	1,321,074	406,810	5,329,740	655,103	2,009	755	657,867	6,187,607	21
1887-88	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,575	22
1888-89	70,184	772,021	350,214	1,201,410	533,034	4,357	2,027	539,418	1,740,837	23
1889-90	1,368,937	997,588	447,667	2,814,192	456,063	1,963	881	458,007	3,273,099	24
1890-91	1,513,544	1,072,357	350,394	2,936,295	569,183	7,306	2,387	578,870	3,515,171	25
1891-92	2,203,339	864,309	375,337	3,442,985	817,735	10,676	4,636	833,047	4,276,032	26
1892-93	3,121,890	1,034,073	622,486	4,779,040	587,353	9,391	5,650	602,394	5,381,443	27
1893-94	2,912,192	711,971	402,685	4,086,848	739,448	13,799	8,042	761,389	4,848,237	28
1894-95	3,022,310	790,811	665,430	4,487,551	650,595	4,543	3,780	658,918	5,146,469	29
1895-96	2,749,138	679,562	516,311	3,945,011	751,562	3,612	2,744	757,918	4,702,929	30
1896-97	2,352,009	1,146,813	157,872	4,256,724	791,564	2,561	1,692	795,817	5,052,541	31
TOTAL	61,894,189	23,615,909	7,915,122	93,425,310	28,334,486	3,069,540	493,113	31,897,139	125,322,449	

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

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

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAY

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India Rs.	—871,202	—1,184	160,620	1,147,450
Deduct—Charged to Revenue Rs.	...	...	...	5,836
" " Famine Rs.	...	...	...	...
Net—India Rs.	—871,202	—1,184	160,620	1,141,614
England £	123,311	1,674	11,794	...
Exchange Rs.	75,917	1,115	7,864	...
TOTAL . Rs.	—671,974	1,605	180,278	1,141,614
IRRIGATION AND NAVIGATION.				
India Rs.	...	...	5,786	...
England £	...	...	...	...
Exchange Rs.	...	...	...	...
TOTAL . Rs.	...	...	5,786	...

on RAILWAYS and IRRIGATION WORKS.

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

MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.												Capital charge in- volved by incurring a specific amount of debt in purchase, or in the Redemption of Liabili- ties.	GRAND TOTAL.		
CHARGED AGAINST REVENUE.															
No. of items.	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine In- surance.	Exchange prior to 1884-85. †	Total charged against Revenue.	Not charged against Revenue.	Total Construc- tion.					
	Railways.	Irrigation Works.													
	11	12	13	14	15	16	17	18	19=10+15	20=10		21			
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		£			
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	...	5,400,334		
2	...	...	...	...	...	5,736	...	5,736	219,840	214,113	...	...	214,113		
3	...	...	...	...	...	1,853	12,206	10,353	1,021,247	1,031,600	...	...	1,031,600		
4	...	...	...	835	737	58,057	36,907	19,578	2,198,231	2,178,653	...	...	2,178,653		
5	...	...	...	2,239	11,800	17,197	3,459	23,307	1,167,810	1,144,503	...	...	1,144,503		
6	...	...	...	10,312	14,487	4,178	5,581	5,584	1,618,474	1,634,058	...	...	1,634,058		
7	...	...	...	20,618	5,755	15,164	16,625	46,652	2,184,569	2,231,221	...	...	2,231,221		
8	...	...	...	21,633	17,770	4,391	74,013	117,813	3,553,307	3,671,120	...	...	3,671,120		
9	...	...	...	16,059	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	...	4,478,074		
10	...	...	...	9,934	19,740	74,750	81,056	185,486	4,270,620	4,456,115	...	...	4,456,115		
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	...	4,027,363		
12	...	...	...	1,628	49,208	79,093	173,249	303,238	4,791,052	5,094,200	...	...	5,094,200		
13	...	...	...	645	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	...	4,482,581		
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	9,576,614	...	15,018,370		
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,580,505	6,228,708	...	...	6,228,708		
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363			
17	129,101	263,443	259,500	2,820	213,791	2,237	492,334	1,105,033	4,110,757	5,224,790	480,333	5,705,123			
18	626,461	283,217	102,929	6,018	164,422	299	150,810	904,812	3,958,838	4,863,650	566,201	5,429,851			
19	946,457	253,046	...	...	203,501	...	...	1,463,004	4,226,613	5,689,617	1,314,746	7,004,363			
20	589,000	180,807	...	...	032,055	15,679	...	1,423,541	5,275,364	6,698,905	1,000,045	7,784,950			
21	200,000	107,979	...	23,558	183,077	2,500	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153			
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570			
23	...	70,537	...	907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886			
24	...	71,457	...	14,700	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099			
25	...	74,392	...	59,324	4,812	20,635	...	149,539	3,305,632	3,515,171	4,092,557	8,207,728			
26	484,795	77,931	...	24,621	163,233	25,452	...	776,032	3,500,000	4,276,032	...	4,276,032			
27	984,469	60,793	...	106	339,487	10,510	...	1,395,153	3,986,290	5,381,443	...	5,381,443			
28	1,660,954	56,351	...	12,423	73,903	23,354	...	1,226,985	3,021,252	4,848,237	...	4,848,237			
29	556,807	43,110	...	58,989	19,009	21,663	...	700,238	4,440,231	5,146,469	...	5,146,469			
30	529,867	38,317	...	(a) 20,256	7,601	(c) 19,634	...	615,735	4,087,194	4,702,929	...	4,702,929			
31	...	46,830	...	...	12,750	(b) 8,539	...	68,119	4,984,422	5,052,541	...	5,052,541			
	6,464,320	1,860,665	4,415,076	508,937	2,784,511	5,463,490	1,894,293	23,591,292	101,731,157	125,322,449	35,534,451	158,875,900			

and South Eastern Railway is included in the following years: under India in 1864-69, Rx. 202,388; under England in 1869-70, £ 332,152; in 1869-70, in 1871-72, £ 30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £ 14,000; and in takings, under England, in 1882-83, £ 1,702,582; in 1883-84, £ 12,785; in 1884-85, £ 707; in 1885-86, £ 2,144.

R1,06,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

(a) Survey outlay brought on to the construction account of the following railways—

Rx.	
Burma	5,048
Tirhoot Extensions	3,350
Mari-Attock	11,852

20,256

(b) Is made up thus—

Rx.	
Bengal Canals	5,020
Madras "	1,248
Bombay "	1,662

8,539

(c) Reduction of Rx. 234 is due to a write-back of the Survey Outlay on the Jamrao Canal.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1896-97.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
321,006	188,159	632,058	767,988	7,114	2,352,009
...	...	...	1,844	5,000	14,750
...	...	...	...	...	...
321,006	188,159	632,058	766,144	2,044	2,339,259
163,142	78,009	550,022	212,871	...	1,146,843
108,763	52,026	370,230	141,907	...	757,872
592,911	318,194	1,558,380	1,120,922	2,044	4,443,974
...	...	...	...	...	...
3,756	142,514	3,8844	76,375	156,132	736,105
560	83	1,805	...	113	2,561
370	55	1,193	...	74	1,692
2,826	142,652	361,842	76,375	156,619	740,448

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.		No. of Railways.	EXPENDITURE DURING THE YEAR.							
			Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Receipts on Capital Account.	DEDUCT Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	NET TOTAL.	Deduct—Outlay met from Debentures raised through Companies.	NET OUTLAY.
India, General.			Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
East Indian	1	396,195	26,806	226,552	131	...	649,422	1,435,701	—786,279	
Rajputana-Malwa system	2	30,445	...	...	...	54,623	—18,178	...	—18,178	
Godhra-Rutlam	3	15,808	—42	...	...	...	15,826	...	15,826	
Rutlam-Nagda	4	23,146	1,500	...	20	29,637	—5,011	...	—5,011	
Palampur-Deesa	5	1,094	...	...	...	...	1,094	...	1,094	
Bhopal	6	2,872	...	...	...	...	2,872	...	2,872	
Store-keeper for State Railways	7	...	...	47,358	...	...	47,358	...	47,358	
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	70,344	...	...	70,344	...	70,344	
Central Provinces.										
Wardha Coal	9	553	...	...	...	...	553	...	553	
Warora Colliery	10	3,096	8	...	...	9,166	—6,062	...	—6,062	
Umari Colliery	11	14,453	...	...	...	7,339	7,114	...	7,114	
Bilaspur-Etawah	12	...	...	...	...	...	...	...	...	
Nagpur-Chhattisgarh Depreciation Account	13	...	...	...	...	...	...	...	...	
Burma.										
Burma	14	6,930	—3	6,002	...	...	12,929	...	12,929	
Mu Valley	15	52,969	7,628	...	76	9,341	51,180	...	51,180	
Mandalay-Kunlon	16	75,404	22,250	18,485	36	...	116,169	...	116,169	
Assam.										
Assam-Bengal { Part I	17	41,026	...	2	...	...	41,028	...	41,028	
Part II	18	1,014,449	...	86,137	...	...	1,100,586	...	1,100,586	
Jorhat	19	4,483	...	2,150	...	...	6,633	...	6,633	
Cherra-Companygunj	20	105	...	...	816	86	—797	...	—797	
Bengal.										
Eastern Bengal system	21	394,056	999	29,619	...	...	424,674	...	424,674	
Rajbari-Bandipur	22	2,307	6	...	...	...	2,313	...	2,313	
Tirhoot	23	19,406	...	...	...	7,604	11,712	...	11,712	
Tirhoot Extensions	24	18,140	8,681	127,387	2	...	154,212	...	154,212	
Ranaghat-Bhagwangola	25	...	...	...	...	...	...	...	...	
North-Western Provinces and Oudh.										
Oude and Rohilkund	26	66,105	674	...	39	25,983	40,757	...	40,757	
Cawnpore-Burhwal	27	21,104	1,832	282	24	...	23,194	...	23,194	
Rae Bareilly-Benares	28	162,105	15,126	77,055	43	...	254,243	...	254,243	
Lucknow-Bareilly	29	...	...	...	...	...	...	...	...	
Punjab.										
North-Western	30	474,064	5,227	9,784	...	...	489,075	...	489,075	
North-Western—Gradient improvements	31	—10,561	153	...	3	...	—10,411	...	—10,411	
Wazirabad-Lyallpur	32	86,428	1,621	...	...	9,952	78,097	...	78,097	
Mushkal-Bolan	33	157,185	13,657	...	378	202	170,202	...	170,202	
Kotri-Rohri	34	457,568	28,049	...	505	44,918	440,194	...	440,194	
Mari-Attock	35	312,580	19,445	47,574	361	...	379,238	...	379,238	
Lyallpur-Khanewal	36	5,495	528	16	...	...	6,039	...	6,039	
Peshawar Railway Reserve Material	37	...	...	...	...	...	...	...	...	
Frontier Railway Reserve Material	38	...	6	1,097	...	...	1,103	...	1,103	
Petroleum Operations, Baluchistan	39	...	...	...	...	...	...	...	...	
Jullunder-Moshiarpur	40	1,689	...	...	...	...	1,689	...	1,689	
Ludhiana-Ferozepore	41	2,254	...	...	...	...	2,254	...	2,254	
Madras.										
South Indian	42	7,961	—50	7,042	...	...	14,953	...	14,953	
East Coast (including Bezwada Extension)	43	275,368	17,014	...	328	3,586	288,468	...	288,468	
Bezwada-Madras (Madras-Ennore Section)	44	949	11	...	...	...	960	...	960	
Bezwada-Madras (Ennore-Bezwada Section)	45	491,430	50,120	256,085	157	...	797,487	...	797,487	
Guntakal-Mysore Frontier	46	1,776	—8	...	...	...	1,768	...	1,768	
Godavari Bridge	47	13,467	3,455	364	...	...	17,286	...	17,286	
Bellary-Kistna	48	...	...	...	...	...	...	...	...	
Mayavaram-Mutupet	49	1,832	22	...	...	10	1,844	...	1,844	
Vizagapatam-Raipur	50	...	...	...	...	...	...	...	...	
Bombay.										
Dhond-Manmad	51	3,370	...	...	...	1,326	2,044	...	2,044	
Hyderabad-Shadipalli	52	5,634	...	...	...	564	5,070	...	5,070	
Southern Mahratta (Depreciation on works)	53	...	...	...	...	...	...	...	...	
TOTAL CONSTRUCTION OF STATE RAILWAYS			4,661,766	224,730	1,013,335	2,919	204,487	5,692,425	1,435,701	4,256,724
Deduct—Amount charged to the Ordinary Grant			Construction of Railways charged to Revenue					12,750		
			Famine Relief and Insurance					4,243,974		
Net Charged to State Railways—Construction			{ India Rx. 2,339,259					2,339,259		
			{ England £ 1,146,843					1,146,843		
			{ Exchange Rx. 757,872					757,872		
TOTAL			Rx. 4,243,974					4,243,974		

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1896-97.

TOTAL EXPENDITURE TO 31st MARCH 1897.										No. of Railways.	REMARKS.
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances	Exchange on Expenditure in England. to end of 1885-86.	TOTAL.	Deduct Receipts on Capital Account	NET TOTAL.	Deduct—Outlay met from Distributions raised through Companies	NET OUTLAY.			
Rx.	Rx.	Rx.	Rx.	Rx.	Lx.	Rx.	R	R			
4,969,130	160,626	994,918	16,906	6,141,670	1,003,139	5,138,531	1,707,399	3,431,132	1	(a) Contribution by the Palampur Durbar. (b) Represents amount contributed by the State for Construction Rx. 228,532 and Survey Charges Rx 6,057	
11,533,069	834,461	450,453	507,583	13,331,506	27,605	13,303,901	...	13,303,901	2		
1,509,201	69,510	..	..	1,578,711	1,074	1,577,637	...	1,577,637	3		
153,500	8,142	..	..	161,642	94	161,548	..	161,548	4		
40,334	1,491	..	..	41,825	(a) 15,500	23,325	..	23,325	5		
235,000	...	..	..	235,000	411	234,589	..	(b) 234,589	6		
2,596	...	48,334	..	50,930	252	50,678	..	50,678	7		
...	...	74,920	..	74,920	...	74,920	..	74,920	8		
439,336	45,259	..	19,002	503,697	4,054	499,633	..	499,633	9		
139,324	801	52,058	1,204	193,447	181	193,266	..	193,266	10		
100,753	6,028	9,216	6	116,003	10	116,593	..	116,593	11		
7,473	...	..	42	7,515	1	7,514	..	7,514	12		
65,704	...	...	...	65,704	1	65,703	..	65,703	13		
4,822,444	370,768	102,776	125,061	5,421,049	17,100	5,403,949	...	5,403,949	14		
1,937,271	283,929	43,851	...	2,265,051	4,693	2,260,358	..	2,260,358	15		
143,492	35,703	29,087	...	208,282	37	208,245	..	208,245	16		
310,062	...	5	...	310,067	...	310,067	...	310,067	17		
1,904,535	...	246,313	..	2,150,848	...	2,150,848	...	2,150,848	18		
81,278	4,125	4,473	..	89,876	313	89,563	...	89,563	19		
68,019	10,785	..	..	78,804	1,427	77,377	...	77,377	20		
6,957,278	480,699	214,261	167,753	7,819,991	124,756	7,695,235	..	7,695,235	21	See Account No. 70B.	
2,307	6	..	..	2,313	..	2,313	...	2,313	22		
2,354,585	136,550	20,228	78,469	2,505,833	9,129	2,500,704	..	2,500,704	23		
21,502	8,061	127,387	..	157,570	2	157,568	..	157,568	24		
27,703	2,568	..	...	30,271	27	30,244	..	30,244	25		
1,336,393	47,291	238,484	...	1,622,168	347,797	1,274,381	..	1,274,381	26	See Account No. 70C.	
206,293	10,172	2,556	...	219,021	72	218,949	..	218,949	27		
192,080	20,233	106,506	...	318,819	48	318,771	...	318,771	28		
478,221	30,058	...	4,215	513,094	980	512,114	..	512,114	29		
27,982,143	1,866,349	1,095,367	945,588	31,889,447	733,904	31,155,543	..	31,155,543	30	See Account No. 7 D.	
691,668	40,178	..	...	731,846	344	731,502	...	731,502	31		
317,916	8,775	3,526	...	323,165	5	323,160	...	323,160	32		
1,839,940	145,114	10,289	...	1,995,343	5,062	1,990,281	...	1,990,281	33		
1,093,679	76,118	29,397	...	1,201,104	685	1,200,419	...	1,200,419	34		
951,865	67,538	113,411	...	1,132,814	874	1,131,942	..	1,131,942	35		
5,495	528	10	...	6,039	...	6,039	...	6,039	36		
...	...	36,776	...	36,776	...	36,776	...	36,776	37		
...	3,344	394,808	40,884	439,036	2	439,034	...	439,034	38		
11,920	...	...	...	11,920	1	11,919	..	11,919	39		
1,689	...	...	..	1,689	...	1,689	..	1,689	40		
2,254	...	..	...	2,254	...	2,254	...	2,254	41		
2,532,807	225,381	274,716	24,236	3,057,140	392,643	2,664,497	..	2,664,497	43	See Account No 70E.	
5,237,730	363,582	173,185	...	5,779,497	5,885	5,773,612	...	5,773,612	44		
56,320	1,885	..	...	58,205	..	58,205	...	58,205	45		
554,816	72,012	322,595	...	950,053	158	949,895	...	949,895	46		
528,689	61,440	...	...	590,135	5	590,130	...	590,130	47		
13,467	3,455	364	...	17,286	..	17,286	...	17,286	48		
1,453,291	157,442	..	49,109	1,659,842	2,001	1,657,841	...	1,657,841	49		
219,526	27,418	...	..	246,944	...	246,944	...	246,944	50		
24,505	...	..	..	24,505	1	24,504	...	24,504	51		
995,974	77,617	1,207	65,699	1,140,527	1,572	1,138,955	..	1,138,955	52		
171,241	11,752	..	...	182,993	7	182,986	...	182,986	53		
34,178	7,147	13,262	20,151	74,738	22,031	52,707	...	52,707	54		
84,759,996	5,793,893	5,239,603	2,066,088	97,859,580	2,726,871	95,132,709	1,707,399	93,425,310			

**NO. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of,
the Year 1896-97.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Debentures and Debenture Stock £	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity £	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock £	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock £	...	223,630	223,630
TOTAL	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1879 Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses "	2,952	21,969	24,921
Land "	5,565	125,478	131,043
Formation "	5,911	161,687	167,598
Bridge-work "	101,200	601,366	702,566
Fencing "	14,539	62,102	76,641
Ballast and Permanent-way "	41,389	1,382,557	1,423,946
Stations and Buildings "	85,069	707,146	792,215
Plant "	10,778	144,034	154,812
Ferries, etc. "	...	83,214	83,214
Rolling-stock "	124,816	915,566	1,040,382
General Charges "	26,806	133,820	160,626
Suspense Accounts "	226,552	768,366	994,918
Exchange "	...	16,996	16,996
Collieries Block "	3,976	103,289	107,265
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	649,553	5,492,117	6,141,670
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	649,553	17,535,557	18,185,110
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
(1) Cash Deposits, etc., made over to the new Undertaking Rx.	...	82,217	82,217
(2) Stores made over to the new Undertaking "	...	766,534	766,534
(3) Sale-proceeds of surplus stores and dismantled buildings "	131	154,257	154,388
Total Deductions Rx.	131	1,003,008	1,003,139
CAPITAL OUTLAY	649,422	16,532,549	17,181,971
CHARGED IN ENGLAND £	...	12,032,765	12,032,765
CHARGED IN INDIA Rx.	649,422	4,499,784	5,149,206

* The difference between this amount and the net outlay in Account No. 70 is the equivalent of the amounts raised by the issue of debentures since the purchase of the line, Rx. 1,707,399, together with the debt of Rx. 10,675 incurred in India on the purchase.

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1896-97.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Debentures and Debenture Stock taken over £	...	811,616	811,616
Debenture discharged in anticipation of purchase £	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock £	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock £	...	108	108
TOTAL . £	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 30th June 1884 Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses "	48	46,018	46,066
Land "	16,953	415,035	431,988
Formation "	13,486	506,642	520,128
Bridge-work "	35,663	1,083,588	1,119,251
Fencing "	709	158,979	159,688
Ballast and Permanent-way "	198,956	1,993,519	2,192,475
Stations and Buildings "	34,490	955,589	990,079
Plant "	2,538	183,951	186,489
Ferries, etc. "	198	136,283	136,481
Rolling-stock "	91,015	1,041,170	1,132,185
General Charges "	999	479,700	480,699
Suspense Accounts "	29,619	184,642	214,261
Exchange "	...	167,753	167,753
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE .	424,674	7,395,317	7,819,991
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE .	424,674	8,965,101	9,389,775
'Deduct'—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
(1) Value of Stores made over to the new Undertaking Rx.	...	72,788	72,788
(2) Other Receipts on Capital Account "	...	51,968	51,968
Total Deductions . Rx.	...	124,756	124,756
CAPITAL OUTLAY .	424,674	8,840,345	9,265,019*
CHARGED IN ENGLAND . £	163,142	3,766,407	3,929,549
CHARGED IN INDIA . Rx.	261,532	5,073,938	5,335,470

* The following lines comprise the Eastern Bengal system :—

Eastern Bengal, to close of 1892-93	3,935,898
Northern " do. do.	2,428,222
Dacca do. do.	670,049
Assam-Bihar do. do.	1,266,565
Kaunia-Dhurla do. do.	97,251
Barsoi-Kissengunge do. do.	133,019
Combined outlay on the system from 1893-94 to 1896-97	733,015

TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND . 9,265,019

N.—Exp. not charged to Revenue

No. 70C.—CAPITAL ACCOUNT of the OUDE AND ROHILKUND RAILWAY during, and to end of, the Year 1896-97.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase £	...	1,885,000	1,885,000
Purchase of the property of the Company £	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase £	...	3,415,000	3,415,000
TOTAL £	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses Rx.	—13	7,637	7,644
Land "	792	22,209	23,001
Formation "	2,264	47,892	50,156
Bridge-work "	18,511	376,771	395,282
Fencing "	232	46,354	46,586
Ballast and Permanent-way "	20,419	453,099	473,518
Stations and Buildings "	14,332	164,422	178,754
Plant "	2,937	4,122	7,059
Rolling-stock "	6,631	147,762	154,393
General Charges "	674	46,617	47,291
Suspense Accounts "	—25,983	264,467	238,484
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	40,796	1,581,372	1,622,168
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	40,796	11,917,421	11,958,217
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. —			
(1) Value of Stores and Cash made over to the new Undertaking . . . Rx.	...	330,205	330,205
(2) Other Receipts on Capital Account "	39	17,543	17,582
Total Deductions . . . Rx.	39	347,748	347,787
CAPITAL OUTLAY	40,757	11,569,673	11,610,430
CHARGED IN ENGLAND . . . £	71,322	10,955,462	11,026,784
CHARGED IN INDIA . . . Rx.	—30,565	614,211	583,646

Outlay on the Oude and Rohilkund Railway, including Lucknow-Rae Bareilly Section, to close of 1894-95	10,698,878
" Bareilly-Rampur-Moradabad Railway to close of 1894-95	748,353
" Najibabad-Kotdwara Section to close of 1894-95	64
Combined outlay during 1895-96 and 1896-97	163,133
TOTAL	11,610,428

Nb. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1896-97.

DETAILS OF CAPITAL OUTLAY.		During the year	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	..	4,911,621	4,911,621
TOTAL	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	Rx	..	267,047	287,047
Capital Account: Preliminary Expenses	"	...	308,841	308,841
Land	"	453	230,406	230,859
Formation	"	32,584	4,322,932	4,355,516
Bridge-work	"	44,169	7,108,503	7,212,732
Fencing, etc.	"	285	347,299	347,584
Ballast and Permanent-way	"	289,920	7,885,143	8,175,063
Stations and Buildings	"	65,775	2,461,704	2,527,479
Plant	"	10,123	808,074	818,197
Ferries	"	—1,326	62,050	60,724
Rolling-stock	"	32,981	3,609,235	3,642,216
General Charges	"	5,227	1,861,122	1,866,349
Electric Telegraph	"	..	15,885	15,885
Suspense Accounts	"	9,784	1,085,583	1,095,367
Exchange	"	...	945,588	945,588
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	.	489,975	31,399,472	31,889,447
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	.	489,975	36,311,093	36,801,068
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. —				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	}	483,665	483,665
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"		45,237	250,239
Total Deductions	Rx		733,904	733,904
CAPITAL OUTLAY	.	43,975	35,777,189	36,067,164*
CHARGED IN ENGLAND	£	318,465	13,061,304	13,379,769
CHARGED IN INDIA	Rx	171,510	22,515,885	22,687,395

* The following lines comprise the North-Western system —

Sind, Punjab and Delhi Railway —	
Redemption of Annuities	4,911,621
Overdrawn Capital	287,047
Indus Valley Railway, to close of 1884-85	7,591,163
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section, ditto	1,413,143
" Darwaza Quetta Section, to close of 1887-88	253,305
Sind-Sagar, Eastern Section, ditto	214,942
Bolan temporary line, ditto	268,651
Sutlej Bridge (Ferozepore), to close of 1887-88	523,875
Ferozepore Tramway, ditto	13,372
Sind-Pishin, Main Line, to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line, ditto	137,469
Chenab Bridge to close of 1890-91	398,282
Jammu-Kashmir, ditto	26,572
Mianwali-Mari Branch, to close of 1891-92	116,028
Chaman Extension, ditto	1,540,890
Amritsar-Pathankote, ditto	561,034
Combined Outlay on the North-Western system from 1885-86 to 1896-97	3,209,934

TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1896-97.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking £	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 } £	...	3,197,557	3,197,557
Less—Capital deposited by the New Company 1,000,000 }			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase £	...	425,000	425,000
TOTAL £	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses Rx.	...	47,945	47,945
Land "	—747	39,330	38,583
Formation "	323	304,860	305,183
Bridge-work "	—1,480	650,590	649,110
Fencing "	713	23,448	24,161
Ballast and Permanent-way "	815	656,005	656,820
Stations and Buildings "	8,131	215,550	223,681
Plant "	47	44,195	44,242
Rolling-stock "	76	541,109	541,185
General Charges "	—50	225,431	225,381
Electric Telegraph "	83	1,814	1,897
Suspense Accounts "	7,042	267,674	274,716
Exchange "	...	24,236	24,236
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	14,953	3,042,187	3,057,140
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	14,953	7,734,744	7,749,697
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, vis.:—			
(1) Value of Stores and Cash made over to the new Undertaking. . Rx.	...	341,485	341,485
(2) Other Receipts on Capital Account "	...	51,158	51,158
Total Deductions Rx.	...	392,643	392,643
CAPITAL OUTLAY	14,953	7,342,101	7,357,054
CHARGED IN ENGLAND £	...	5,364,149	5,364,149
CHARGED IN INDIA Rx.	14,953	1,977,952	1,992,905

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the Year ended 31st March 1897.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1897.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Ex-change on Expenditure in England.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MAJOR IRRIGATION WORKS.															
<i>Imperial.</i>															
<i>Burma</i>															
Mandalay Canal Project	3,450	1,294	1,042	..	5,786	—	5,786	3,450	1,294	1,042	...	...	5,786	...	5,786
<i>Bengal.</i>															
Orissa Project	995	206	..	341	1,542	51	1,491	1,872,056	465,405	206,540	34,79	26,803	2,574,283	8,675	2,565,608
Midnapore Canal	493	113	...	..	606	...	606	536,502	192,801	91,835	...	9,480	830,728	3,156	827,572
Tidal Canal	2,573	563	500	...	3,636	...	3,636	180,415	58,341	14,200	...	2,279	255,235	93	255,142
Sone Project	880	178	10	—26	1,042	3,971	—2,929	1,877,342	520,879	224,894	11,172	5,224	2,639,511	41,415	2,598,096
Less—Ordinary Outlay	4,941	1,060	510	315	6,826	4,022	2,804	4,466,375	1,237,426	537,519	14,651	43,786	6,299,757	53,339	6,246,418
TOTAL	4,207	914	510	...	5,631	1	5,630	6,4103	15,297	10,090	...	...	87,480	2	87,478
<i>N.-W. Provinces and Oudh.</i>															
Ganges Canal	17,361	3,740	243	—673	20,671	103	20,568	2,381,923	394,666	25,864	24,812	9	2,827,274	16,644	2,810,630
Lower Ganges Canal	19,543	3,975	—2,513	4,990	25,995	518	25,477	2,552,673	595,458	190,906	30,672	962	3,280,671	41,199	3,239,472
Agra Canal	4,734	935	65	456	6,240	...	6,240	694,897	153,484	34,048	7,700	99	890,228	4,788	885,440
Eastern Jumna Canal	4,577	1,022	66	1,552	7,217	3 5	6,902	292,490	57,395	4,510	5,929	...	360,324	1,148	359,176
Fatehpur Branch, Lower Ganges Canal	67,472	13,802	1,516	826	83,616	51	83,465	86,621	25,232	5,335	13,349	...	130,537	151	130,386
Less—Ordinary Outlay	113,687	23,524	—62	7,151	143,739	1,087	142,652	6,008,604	1,136,235	260,663	82,462	1,070	7,489,034	63,930	7,425,104
TOTAL	113,687	23,524	—62	7,151	143,739	1,087	142,652	1,781	3,425	...	...	...	5,206	...	5,206
<i>Punjab</i>															
Western Jumna Canal	34,141	6,747	440	3,428	44,756	...	44,756	934,802	249,159	13,691	14,934	...	1,212,586	1,028	1,211,558
Bara Doab Canal	6,799	1,520	116	—6,871	1,564	...	1,564	318,776	75,780	8,420	...	...	402,976	167	402,809
Sirhind Canal	18,013	3,757	245	675	22,690	...	22,690	1,370,386	306,104	51,921	7,234	...	1,735,645	1,696	1,733,949
Lower Sohay and Fara Canal	8,258	1,982	1,024	899	12,163	...	12,163	2,585,503	772,662	331,142	15,881	274	3,705,462	17,613	3,687,849
Chenab Canal	...	...	...	—127	—127	...	—127	52,071	15,420	699	317	...	68,507	8	68,499
Sialkot "	220,681	41,916	4,366	6,934	273,027	222	273,005	1,609,849	284,024	53,724	48,830	...	1,996,436	1,364	1,995,072
Jhelum "	1,627	433	42	889	2,991	...	2,901	79,632	23,518	3,614	2,066	...	108,830	22	108,808
Less—Ordinary Outlay	8,550	840	159	...	9,549	...	9,549	8,792	1,608	166	...	...	10,566	...	10,566
Less—Outlay from Contributions by Native States on Sirhind and Sialkot Canals(a)	298,009	57,225	6,392	5,827	367,513	222	367,291	6,959,811	1,728,275	463,377	89,271	274	9,241,008	21,798	9,219,210
Less—Ordinary Outlay on Lower Sohay and Fara, Chenab and Sialkot Canals	4,032	1,04	363	...	5,449	...	5,449	1,373,368	353,039	122,966	...	...	1,513,423	6,908	1,506,515
TOTAL	294,037	56,191	6,009	5,327	362,064	222	361,842	5,918,071	1,375,186	340,411	89,271	274	7,723,213	14,890	7,708,323
Carried forward	411,908	81,155	6,428	13,293	512,784	5,370	507,414	16,332,616	3,731,429	1,129,545	186,384	45,130	21,425,104	132,157	21,292,947
(a) Contributional Outlay, Sirhind Canal Rx. 3,447 Rx. 1,394,093															
" " Sirsa Canal " 2,072 " 112,422															
TOTAL . Rx. 5,449 Rx. 1,506,515															

GOVERNMENT OF INDIA, FOR THE YEAR 1896-97.

No. 71.—DETAILED ACCOUNT of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1897—continued.

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PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1897.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Ex-change on Expenditure in England.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Px.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	411,903	81,155	6,428	13,293	512,784	5,330	507,454	16,332,616	3,731,429	1,129,545	186,384	45,130	21,425,104	132,157	21,292,947
Madras.															
Godavári Delta System	5,408	1,083	...	...	6,491	...	6,491	812,764	198,433	88,096	...	498	1,099,791	93	1,099,698
Kistna Delta System	45,141	9,182	4,165	...	58,488	...	58,488	920,617	216,114	59,987	...	993	1,197,711	1,540	1,196,171
Pennér Anicut System	602	80	...	...	682	...	682	129,973	31,989	2,786	...	...	164,748	1	164,747
Cauvery Delta System	3,489	774	...	...	4,263	...	4,263	136,985	32,138	3,941	...	125	173,189	198	172,991
Srivaikuntam System	54	13	...	...	67	...	67	106,002	29,233	1,053	...	...	136,283	37	136,246
Sangam System	1,604	267	—138	...	1,733	...	1,733	251,934	49,814	11,494	...	17	313,259	5	313,254
Kurnool Canal	1,018	230	...	...	1,248	...	1,248	1,784,117	1,317	...	...	408,091	2,103,525	22,411	2,171,114
Barúr Tank Project	125	29	...	...	154	...	154	32,143	7,388	688	...	...	40,219	2	40,217
Periyár Project	10,931	2,243	—8,644	...	4,530	33	4,497	606,975	134,617	72,830	...	...	814,422	1,420	813,002
Less—Outlay on Kurnool Canal charged to minor works	68,372	13,901	—4,617	...	77,656	33	77,923	4,781,510	701,043	240,875	...	409,724	6,133,152	25,707	6,107,445
	1,018	230	...	...	1,248	...	1,248	5,903	1,317	...	...	...	7,220	...	7,220
TOTAL	67,354	13,671	—4,617	...	76,408	33	76,375	4,775,607	699,726	240,875	...	409,724	6,125,932	25,707	6,100,225
Bombay.															
Desert Canal	2	...	201	...	203	...	203	99,326	22,220	1,629	...	...	123,175	4	123,171
Bégari Canal	700	161	...	...	861	...	861	139,806	23,151	467	...	...	163,424	2	163,422
Eastern Nara Works	11,200	2,649	80	...	13,929	...	13,929	479,347	117,567	5,034	...	...	601,948	18	601,930
Hathmati Canal	...	...	...	...	...	...	...	38,363	9,952	906	...	...	49,221	129	49,092
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	26,451	6,866	1,048	...	...	35,265	20	35,245
Kádavá River Works	293	68	...	...	361	...	361	54,096	13,967	1,697	...	...	69,760	14	69,746
Krishna Canal	...	...	...	...	...	...	...	67,466	14,221	168	...	...	81,855	...	81,855
Lower Panjhra River Works	192	44	...	...	236	...	236	36,612	7,461	323	...	...	44,396	4	44,392
Ekrak Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	10	122,821
Mutha Canals	890	114	61	...	1,065	...	1,065	527,467	17,505	12,517	...	...	637,612	1,223	636,389
Unharwah Canal	—449	—107	...	...	—556	...	—556	50,214	10,573	226	...	...	61,013	...	61,013
Jamrao Canal	107,227	15,933	1,529	15	124,704	25	124,679	190,670	38,946	15,520	...	...	245,136	38	245,098
Dad Canal	12,798	4,032	586	71	17,487	3	17,484	14,205	4,369	508	71	...	19,313	3	19,310
Nasrat Canal	12	...	...	...	12	...	12	12	...	...	...	...	12	...	12
Naulakhi Canal	7	...	...	...	7	...	7	7	...	...	...	...	7	...	7
TOTAL	132,872	22,894	2,457	86	158,309	28	158,281	1,824,811	388,172	42,014	71	...	2,255,068	1,574	2,253,494
Deduct—Outlay charged to Minor Works	1,375	226	61	...	1,662	...	1,662	53,160	17,505	723	...	...	71,388	21	71,367
TOTAL	131,497	22,668	2,396	86	156,647	28	156,619	1,771,651	370,667	41,291	71	...	2,183,680	1,553	2,182,127
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
TOTAL CONSTRUCTION	610,759	117,494	4,207	13,379	745,839	5,391	740,448	22,879,874	4,801,822	1,411,711	186,544	454,859	29,734,810	159,417	29,575,393
Deduct—Amount spent on Construction from Ordinary Revenues on Works to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(a)
GRAND TOTAL	610,759	117,494	4,207	13,379	745,839	5,391	740,448	...	...	...	...	...	...	...	5,402,415
Divisible under—															
India	...	...	...	...	...	Rx.	750,000	...	...	...	...	...	...	Rx.	20,618,881
England	...	...	...	...	...	Rx.	5,391	...	...	...	...	...	...	Rx.	3,064,017
Exchange	...	...	...	...	...	Rx.	1,662	...	...	...	...	...	...	Rx.	490,080

(a) The difference of Rx. 234 is due to write back under Jamrao Canal.

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1896-97.

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

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA

PARTICULARS	BUILDINGS AND ROADS.						RAJPUTANA.		No. of Items.
	Director-General of Military Works	Central India.	Coorg.	Hyderabad.	Port Blair	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION									
<i>Chief Engineer and Secretariat.</i>	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Director-General and Assistants	10,999	...	...	...	...	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	...	...	...	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	3
Office Establishment	6,020	...	...	...	...	...	...	...	4
Accountants	...	...	...	...	...	...	...	...	5
Travelling Allowances	558	...	...	...	...	...	...	...	6
Office Expenses	1,482	...	...	...	...	...	...	...	7
Presidency and Local Allowances	...	...	...	...	...	...	...	...	8
Presidency House-rent	...	...	...	...	...	...	...	...	9
TOTAL . Rx	19,059	...	...	...	...	...	...	...	10
<i>Superintending Engineers.</i>									
Superintending Engineers and Assistants	29,363	...	...	...	...	2,134	...	2,134	11
Upper and Lower Subordinates	20	...	...	...	...	...	...	...	12
Office and Petty Establishments	7,086	...	181	...	...	1,141	...	1,141	13
Travelling Allowances	1,852	...	6	...	...	334	...	334	14
Office Expenses	2,204	...	13	...	...	394	...	394	15
Presidency and Local Allowances	375	...	...	...	...	...	...	...	16
Presidency House-rent	...	...	...	...	...	...	...	...	17
TOTAL . Rx	40,999	...	200	...	...	4,003	...	4,003	18
TOTAL DIRECTION . Rx	60,053	...	200	...	...	4,003	...	4,003	19
CONSTRUCTION.									
Engineer Establishment	84,830	3,000	1,330	...	...	3,741	...	3,741	20
Upper Subordinates	32,058	1,251	870	...	956	834	...	834	21
Lower Subordinates	9,275	803	303	...	...	749	...	749	22
Petty Establishment	8,154	407	73	...	...	75	...	75	23
Office ditto	27,311	969	549	...	...	991	...	991	24
Medical ditto	...	...	...	...	...	...	...	...	25
Accountants	6,076	592	250	...	...	282	...	282	26
Presidency and Local Allowances	4,839	...	...	...	...	...	...	...	27
Travelling Allowances	15,340	1,057	686	...	...	838	...	838	28
Presidency House-rent	448	...	...	...	...	...	...	...	29
Office Expenses	8,166	185	171	...	...	255	...	255	30
Special Charges and Allowances	...	...	...	...	...	...	...	...	31
Boat-bridges and Ferries Establishment	...	...	...	...	...	...	...	...	32
Contribution to Canal Establishment in Ferozepore District	...	...	...	...	...	...	...	...	33
District Boards Establishment	...	...	...	...	...	...	...	...	34
TOTAL CONSTRUCTION . Rx	196,497	8,264	4,241	...	956	7,765	...	7,765	35
ACCOUNTS.									
Examiners, Deputies and Assistants	3,020	...	...	...	...	1,058	...	1,058	36
Accountants	3,732	...	200	...	...	288	...	288	37
Office Establishment	4,052	...	...	...	...	662	...	662	38
Travelling Allowances	482	...	...	...	...	92	...	92	39
Office Expenses	340	...	...	...	...	92	...	92	40
Presidency and Local Allowances	...	...	...	...	...	...	...	...	41
Presidency House-rent	...	...	...	...	...	...	...	...	42
TOTAL ACCOUNTS . Rx	12,526	...	200	...	...	2,192	...	2,192	43
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.									
COLLECTION OF REVENUE	...	...	...	...	...	...	...	...	44
NAVIGATION ESTABLISHMENTS, ETC.	...	...	...	...	...	...	...	...	45
SPECIAL ESTABLISHMENT	...	...	...	...	...	...	...	...	46
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	...	...	...	...	...	...	...	...	47
BARRACK DEPARTMENT	18,326	...	...	...	...	...	...	...	48
THOMSON COLLEGE AND ROORKEE WORKSHOPS	...	...	...	...	...	...	...	...	49
TOLLS	...	...	...	...	...	...	...	...	50
TOTAL AMOUNT AUDITED . Rx	287,407	8,264	4,641	...	956	13,960	111	14,071	51
Add—Charges by other Branches and Departments, etc	872	3,145	9	628	...	26	1,615	1,641	52
TOTAL . Rx	288,279	11,409	4,650	628	956	13,986	1,726	15,712	53
Deduct—Charges to other Branches and Departments, etc	27,857	652	27	...	...	5,121	...	5,121	54
GRAND TOTAL . Rx	260,422	10,757	4,627	628	956	8,865	1,726	10,591	55

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1897.

Railways.)

GENERAL.							BURMA.										Assam		CARRIED FORWARD.		
No. of Items.	BALUCHISTAN.			Petro- leum Borings at Suk- kur and Kundra	TOTAL.			CENTRAL PROVIN- CES	UPPER.				LOWER			Build- ings and Roads	Build- ings and Roads	Irriga- tion.	TOTAL.		
	Build- ings and Roads.	Irriga- tion.	TOTAL.		Build- ings and Roads.	Irriga- tion.	TOTAL.		Build- ings and Roads.	Irriga- tion.	TOTAL.										
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.			
1	...	...	...	...	10,999	...	10,999	...	...	...	...	...	...	...	...	10,999	...	10,999			
2	...	...	...	...	...	...	...	4,277	...	...	...	5,211	...	5,211	...	9,488	...	9,488			
3	...	...	...	...	...	...	...	41	...	...	...	...	...	...	...	41	...	41			
4	...	...	...	...	6,020	...	6,020	2,779	...	...	...	5,833	...	5,833	...	14,632	...	14,632			
5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
6	...	...	...	...	558	...	558	584	...	...	...	231	...	231	...	1,373	...	1,373			
7	...	...	...	...	1,482	...	1,482	1,815	...	...	...	417	...	417	...	3,714	...	3,714			
8	...	...	...	...	...	...	...	...	...	...	...	107	...	107	...	107	...	107			
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
10	...	...	...	...	19,059	...	19,059	9,496	...	...	...	11,799	...	11,799	...	40,354	...	40,354			
11	...	41	41	...	31,497	41	31,538	449	7,550	...	7,550	4,164	...	4,164	2,845	46,505	41	46,546			
12	...	...	...	...	29	...	29	...	...	...	...	...	...	...	29	...	...	29			
13	...	...	...	...	8,408	...	8,408	80	4,192	...	4,192	3,047	...	3,047	1,084	17,711	...	17,711			
14	...	...	...	...	2,192	...	2,192	84	395	...	395	600	...	600	177	3,508	...	3,508			
15	...	...	...	...	2,701	...	2,701	59	586	...	586	606	...	606	223	4,175	...	4,175			
16	...	...	...	...	375	...	375	...	302	...	302	214	...	214	101	1,052	...	1,052			
17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
18	...	41	41	...	45,202	41	45,243	672	13,025	...	13,025	8,691	...	8,691	5,390	72,986	41	73,027			
19	...	41	41	...	64,261	41	64,302	10,168	13,025	...	13,025	20,490	...	20,490	5,390	113,334	41	113,375			
20	...	88	88	...	92,901	88	92,989	8,512	24,662	...	24,662	16,000	...	16,000	11,596	153,671	88	153,759			
21	...	19	19	...	35,978	19	35,997	5,072	10,364	...	10,364	11,374	...	11,374	8,090	72,078	19	72,097			
22	...	...	...	...	11,130	...	11,130	2,185	3,055	...	3,055	1,677	...	1,677	2,069	20,110	...	20,110			
23	...	26	26	...	8,709	26	8,735	472	104	...	104	416	...	416	2,208	11,999	26	12,025			
24	...	2	2	90	29,910	2	29,912	3,931	9,211	...	9,211	6,824	...	6,824	6,826	50,702	2	50,704			
25	...	...	...	...	...	...	...	61	100	...	100	6	...	6	...	167	...	167			
26	...	...	...	...	7,200	...	7,200	1,383	2,512	...	2,512	1,942	...	1,942	1,322	14,359	...	14,359			
27	...	...	...	...	4,839	...	4,839	...	9,170	...	9,170	4,981	...	4,981	3,314	22,310	...	22,310			
28	...	65	65	...	17,921	65	17,986	3,306	8,809	...	8,809	6,509	...	6,509	5,177	41,722	65	41,787			
29	...	...	...	...	448	...	448	...	...	...	...	...	...	...	448	...	448	...			
30	...	2	2	...	8,777	2	8,779	1,161	2,370	...	2,370	1,688	...	1,688	1,681	15,677	2	15,679			
31	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
33	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
34	...	...	...	...	...	...	...	...	1,948	...	1,948	...	...	...	...	1,948	...	1,948			
35	...	202	202	90	217,813	202	218,015	26,683	72,311	...	72,311	51,417	...	51,417	42,973	411,197	202	411,399			
36	...	...	...	...	4,978	...	4,978	568	...	...	...	2,377	...	2,377	2,141	10,064	...	10,064			
37	...	...	...	...	4,220	...	4,220	484	...	...	...	2,450	...	2,450	1,480	8,042	...	8,042			
38	...	10	10	...	4,714	10	4,724	1,404	...	...	...	4,689	...	4,689	1,353	12,160	10	12,170			
39	...	...	...	...	574	...	574	84	...	...	...	604	...	604	181	1,143	...	1,143			
40	...	...	...	...	432	...	432	269	...	...	...	327	...	327	115	1,143	...	1,143			
41	...	...	...	...	...	...	...	...	...	...	...	722	...	722	449	1,171	...	1,171			
42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
43	...	10	10	...	14,918	10	14,928	2,809	...	...	...	11,169	...	11,169	5,728	34,624	10	34,634			
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
49	...	...	...	...	18,326	...	18,326	...	...	...	...	...	...	...	...	18,326	...	18,326			
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
52	...	253	253	90	315,318	364	315,682	39,060	85,336	...	85,336	83,076	...	83,076	54,091	577,481	364	577,845			
53	6,265	204	6,469	...	10,045	1,819	12,764	...	13,803	21,647	35,450	756	11,127	11,883	1,555	75,015	24,593	61,638			
54	6,265	457	6,722	90	326,263	2,123	328,446	39,643	92,139	21,647	120,786	83,832	11,127	94,959	55,649	604,526	34,957	639,483			
55	10	...	10	...	22,663	...	22,663	156	21,794	...	21,794	25,760	...	25,760	2,777	63,710	...	63,710			
56	6,255	457	6,712	90	292,600	2,183	294,783	39,487	77,345	21,647	98,992	58,472	11,129	6,601	52,912	520,816	34,959	555,775			

N.—Exp. not charged to Revenue

No. 73.—DETAILED ACCOUNT OF EXPENDITURE ON ESTABLISHMENT

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.										
Chief Engineer and Secretariat.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Director-General and Assistants . . .	10,909	...	10,909	...	...	...	...	...	...	1
Chief Engineer and Assistants . . .	9,488	...	9,488	10,065	...	10,065	5,061	6,982	12,043	2
Upper and Lower Subordinates and Petty Establishments . . .	41	...	41	...	...	...	...	...	...	3
Office Establishment . . .	14,632	...	14,632	10,550	...	10,550	4,329	3,138	7,467	4
Accountants . . .	...	...	...	...	...	...	...	...	...	5
Travelling allowances . . .	1,373	...	1,373	615	...	615	709	604	1,313	6
Office expenses . . .	3,714	...	3,714	1,838	...	1,838	1,462	785	2,247	7
Presidency and local allowances . . .	107	...	107	464	...	464	...	...	...	8
Presidency house-rent . . .	...	...	...	164	...	164	...	...	...	9
TOTAL . Rx.	40,354	...	40,354	23,696	...	23,696	11,561	11,509	23,070	10
Superintending Engineers.										
Superintending Engineers and Assistants . . .	46,505	41	46,546	4,481	5,936	10,417	7,279	6,644	13,923	11
Upper and Lower Subordinates . . .	29	...	29	...	...	...	...	...	...	12
Office and Petty Establishments . . .	17,711	...	17,711	2,404	3,258	5,662	2,234	2,514	4,828	13
Travelling allowances . . .	3,508	...	3,508	241	598	839	775	542	1,317	14
Office expenses . . .	4,175	...	4,175	480	564	1,044	1,579	844	2,421	15
Presidency and local allowances . . .	1,052	...	1,052	...	...	...	...	...	...	16
Presidency house-rent . . .	...	...	...	54	73	127	...	...	...	17
TOTAL . Rx.	72,960	41	73,021	7,660	10,429	18,089	11,867	10,622	22,489	18
TOTAL DIRECTION . Rx.	113,334	41	113,375	31,356	10,429	41,785	23,428	22,131	45,559	19
CONSTRUCTION										
Engineer Establishment . . .	153,671	88	153,759	7,081	10,391	26,472	30,097	33,498	63,595	20
Upper Subordinates . . .	72,078	19	72,097	7,479	12,610	20,089	13,887	7,327	21,214	21
Lower Subordinates . . .	20,116	...	20,116	1,711	7,744	9,455	5,000	8,480	13,480	22
Petty Establishment . . .	11,999	26	12,025	912	3,355	4,267	2,291	8,112	10,403	23
Office ditto . . .	56,702	2	56,704	4,653	9,170	13,823	12,788	8,878	21,666	24
Medical ditto . . .	167	...	167	1,581	604	2,185	...	853	853	25
Accountants . . .	14,359	...	14,359	1,045	2,349	3,394	1,788	2,701	4,489	26
Presidency and local allowances . . .	22,310	...	22,310	755	213	968	...	...	...	27
Travelling allowances . . .	41,722	65	41,787	3,758	10,959	14,717	14,822	14,116	28,938	28
Presidency house-rent . . .	448	...	448	370	150	520	3,851	...	3,851	29
Office expenses . . .	15,677	2	15,679	913	2,481	3,424	...	4,442	4,442	30
Special charges and allowances . . .	...	...	...	...	...	...	...	...	...	31
Boat-bridges and ferries establishments . . .	...	...	...	...	...	...	...	...	...	32
Contribution to canal establishment in Ferozepore District . . .	...	...	...	...	...	...	...	...	...	33
District Boards establishment . . .	1,948	...	1,948	3,814	...	3,814	...	...	...	34
TOTAL CONSTRUCTION . Rx.	411,197	202	411,399	34,132	69,020	103,158	84,524	88,407	172,931	35
ACCOUNTS.										
Examiners, Deputies and Assistants . . .	10,064	...	10,064	3,197	...	3,197	3,474	1,529	5,003	36
Accountants . . .	8,643	...	8,643	1,774	...	1,774	2,616	1,506	4,116	37
Office Establishment . . .	12,160	10	12,170	3,676	...	3,676	4,010	1,800	5,810	38
Travelling allowances . . .	1,443	...	1,443	317	...	317	147	51	198	39
Office expenses . . .	1,143	...	1,143	232	...	232	319	160	479	40
Presidency and local allowances . . .	1,171	...	1,171	109	...	109	...	...	...	41
Presidency house-rent . . .	...	...	...	296	...	296	...	...	...	42
TOTAL ACCOUNTS . Rx.	34,624	10	34,634	9,601	...	9,601	10,560	5,046	15,606	43
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.										
COLLECTION OF REVENUE . . .	...	111	111	5,485	24,692	24,692	...	43,101	43,101	44
NAVIGATION ESTABLISHMENT, ETC. . .	...	...	...	...	10,794	10,794	...	2,486	2,486	45
SPECIAL ESTABLISHMENT . . .	...	...	...	...	...	...	7,220	...	7,220	46
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES . . .	...	...	...	...	...	...	...	...	...	47
BARRACK DEPARTMENT . . .	18,326	...	18,326	...	...	...	...	...	...	48
THOMASON COLLEGE AND ROORKEE WORKSHOPS . . .	...	...	...	...	...	...	4,163	...	4,163	49
TOLLS . . .	...	...	...	...	...	...	...	...	...	50
TOTAL AMOUNT AUDITED . Rx.	577,481	364	577,845	80,574	114,941	195,515	129,895	161,171	291,066	51
Add—Charges by other Branches and Departments, etc.										
...	27,045	34,503	61,548	10,647	12,899	23,546	503	...	593	52
TOTAL . Rx.	604,526	34,957	639,483	100,221	127,840	228,061	130,488	161,171	291,659	53
Deduct—Charges to other Branches and Departments, etc.										
...	83,710	—2	83,708	14,067	22,970	37,042	13,126	...	13,126	54
GRAND TOTAL . Rx.	520,816	34,959	555,775	86,158	104,861	191,019	117,362	161,171	278,533	55

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1897 —concluded.

Railways)

No. of Items.	PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
1	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
2	6,771	4,545	11,316	9,705	...	9,705	5,111	...	5,111	10,999	...	10,999
3	...	...	...	...	...	...	315	...	315	356	...	356
4	3,992	3,809	7,801	6,903	...	6,903	3,938	...	3,938	44,344	6,947	51,291
5	...	...	...	...	...	...	...	...	...	...	...	...
6	356	391	747	526	...	526	183	...	183	3,762	995	4,757
7	2,245	2,780	5,031	795	...	795	513	...	513	10,567	3,571	14,138
8	...	...	...	...	...	...	24	...	24	595	...	595
9	...	...	...	...	...	...	74	...	74	238	...	238
10	13,364	11,531	24,895	17,929	...	17,929	10,158	...	10,158	117,062	23,040	140,102
11	6,889	10,984	17,873	12,350	...	12,350	3,868	7,596	11,464	81,372	31,201	112,573
12	3	...	3	...	...	...	1,069	1,228	2,297	1,101	1,228	2,329
13	3,001	4,402	7,403	6,425	...	6,425	1,254	2,553	3,807	3,059	12,807	45,866
14	831	845	1,676	1,465	...	1,465	550	698	1,248	1,370	2,083	10,053
15	949	1,482	2,431	725	...	725	506	836	1,342	6,414	3,724	12,138
16	...	...	...	...	...	...	95	...	95	1,147	...	1,147
17	...	...	...	...	...	...	99	...	99	153	73	226
18	11,673	17,713	29,386	20,905	...	20,905	7,471	12,911	20,382	132,616	51,716	184,332
19	25,037	29,244	54,281	38,894	...	38,894	17,029	12,911	30,540	240,678	74,750	324,434
20	31,076	53,316	84,392	45,623	...	45,623	25,246	29,309	54,555	292,794	135,602	428,396
21	8,102	12,635	20,737	47,953	...	47,953	19,502	15,021	34,523	199,061	47,612	246,673
22	5,785	12,039	17,824	3,203	...	3,203	3,909	4,381	8,290	39,724	32,644	72,368
23	3,134	13,930	17,070	16,032	...	16,032	1,714	2,693	4,407	36,112	28,122	64,234
24	8,057	17,014	25,071	22,405	...	22,405	7,747	6,153	13,900	112,412	41,217	153,629
25	64	2,664	2,728	...	...	...	114	114	114	1,812	4,235	6,047
26	1,938	3,350	5,288	5,294	...	5,294	3,276	2,330	5,606	27,700	10,730	38,430
27	...	...	...	...	...	...	553	...	553	23,618	213	23,831
28	8,937	19,121	28,058	24,245	...	24,245	10,078	11,187	21,265	103,562	55,448	159,010
29	...	...	...	...	...	...	307	...	307	4,976	150	5,126
30	2,955	6,642	9,597	4,335	...	4,335	3,742	4,475	8,217	27,052	18,042	45,094
31	753	...	753	...	...	...	...	...	...	753	...	753
32	104	...	104	...	...	...	...	...	...	104	...	104
33	215	...	215	...	...	...	...	...	...	215	...	215
34	...	...	...	...	...	...	...	...	...	5,762	...	5,762
35	71,120	140,717	211,837	109,150	...	109,150	76,134	75,063	151,797	846,257	374,015	1,220,272
36	2,946	...	2,946	3,865	...	3,865	3,567	...	3,567	27,113	1,520	28,642
37	3,063	...	3,063	4,640	...	4,640	2,876	...	2,876	23,606	1,706	25,312
38	3,157	...	3,157	3,210	...	3,210	3,015	...	3,015	29,228	1,810	31,038
39	217	...	217	110	...	110	286	...	286	2,520	51	2,571
40	234	...	234	356	...	356	163	...	163	2,447	160	2,607
41	...	...	...	...	...	...	627	...	627	1,907	...	1,907
42	...	...	...	...	...	...	284	...	284	580	...	580
43	9,617	...	9,617	12,181	...	12,181	10,818	...	10,818	87,401	5,056	92,457
44	...	...	...	...	...	...	...	...	...	5,485	...	5,485
45	...	69,790	69,790	...	...	...	973	3,162	4,135	973	140,856	141,829
46	...	145	145	...	...	...	...	...	...	...	13,425	13,425
47	...	262	262	...	...	...	...	...	...	7,220	262	7,482
48	...	1,647	1,647	...	...	...	...	...	...	...	1,647	1,647
49	...	...	...	...	...	...	...	...	...	18,326	...	18,326
50	...	...	...	...	...	...	...	...	...	4,163	...	4,163
51	...	...	...	...	...	...	181	8	189	181	8	189
52	105,77	241,805	347,579	220,225	...	220,225	105,735	91,744	197,479	1,219,684	610,025	1,829,709
53	48	6,868	6,916	2,171	163,905	161,734	15,080	12,771	28,751	61,182	231,036	292,218
54	125,862	248,673	374,535	218,054	163,905	381,959	121,715	104,515	226,230	1,284,666	841,061	2,125,727
55	8,995	15,284	24,279	165,252	...	165,252	16,145	15,069	31,214	301,291	53,330	354,621
56	96,867	233,389	330,256	52,802	163,905	216,707	105,570	89,446	195,016	979,575	787,731	1,767,306

N.—Exp. not charged to Revenue

FINANCE AND REVENUE ACCOUNTS OF THE

No. 74.—ABSTRACT ACCOUNT of CHARGES* for ESTABLISHMENT with the PERCENTAGE it bears for the Year ending
(Excluding

PARTICULARS		Reference to Detailed Account See also page 210.	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Bort Blair.	Rajputana.	No. of Items.
WORKS AND REPAIRS.		Page.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
FAMINE RELIEF AND INSURANCE . . . { Original Works		108	...	...	...	...	...	...	1
Repairs . . .		..	...	...	...	...	...	...	2
IRRIGATION. (Imperial, Provincial, and Local.)									
Minor Works and Navigation, Capital.	{ Original Works	137	...	...	...	...	...	562	3
	Repairs . . .		...	...	...	...	...	...	4
Ditto Revenue . . .	{ Original Works	137	...	...	...	...	...	...	5
	Repairs . . .		...	...	...	...	...	2,673	6
Minor Works and Navigation and Agricultural.	{ Original Works	137 to	...	...	...	...	...	64	7
	Repairs . . .	139	...	...	...	...	...	...	8
BUILDINGS AND ROADS									
Imperial . . .	{ Original Works	151	341,936	3,555	8,278	1,812	3,619	8,638	9
	Repairs . . .		269,752	14,644	8,994	924	1,756	11,352	10
Provincial . . .	{ Original Works	154	...	...	...	...	...	...	11
	Repairs . . .		...	...	...	...	...	...	12
Incorporated Local . . .	{ Original Works	154	...	...	776	...	...	1,045	13
	Repairs . . .		...	...	881	...	...	1,222	14
Special Defence Works . . .		192	50,163	...	...	...	...	...	15
IRRIGATION. (Imperial, Provincial, and Local.)									
Major Works—Working Expenses.	{ Original Works	126 and	...	...	...	...	...	...	16
	Repairs . . .	127	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works.	{ Original Works	207 and	...	...	...	...	...	...	18
	Repairs . . .	208	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . . Rx.			661,851	18,199	18,929	2,736	5,375	25,556	20
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE ESTABLISHMENT . . .		108	...	...	...	...	...	...	21
IRRIGATION (Imperial, Provincial, and Local.)									
Minor Works and Navigation, Capital Establishment	}	137	...	...	...	...	...	275	22
Minor Works and Navigation, Revenue Establishment			...	...	...	...	1,420	23	
Minor Works and Navigation and Agricultural Establishment . . .			...	...	...	...	31	24	
BUILDINGS AND ROADS									
Imperial Establishment . . .		151	256,434	10,757	4,246	628	956	8,639	25
Provincial ditto . . .		154	...	...	...	...	...	...	26
Incorporated Local ditto . . .		154	...	...	381	...	...	226	27
Special Defence Works ditto . . .		192	3,988	...	...	...	...	...	28
IRRIGATION (Imperial, Provincial, and Local.)									
Major Works—Working Expenses, Establishment	}	126&127 207&208	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, ditto			...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . . . Rx.		...	260,422	10,757	4,627	628	956	10,591	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		..	...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . . Rx.		...	260,422	10,757	4,627	628	956	10,591	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . . .		...	39'35	59'11	24'44	22'95	17'79	41'44	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1897.

Railways.)

GENERAL.				BURMA.									GRAND TOTAL.
No. of Items.	Baluchistan.	Petroleum Boring at Sukkur and Kundra	TOTAL.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	...	3,333	16,932	16,774	1,406	38,445
2	...	...	...	...	...	...	...	...	...	...	...	...	...
3	...	...	562	...	130	...	...	41,662	3,453	17,355	55,190	12,645	130,997
4	...	...	...	...	...	...	...	...	...	...	...	...	...
5	...	...	...	...	95	...	...	4,906	1,508	8,089	3,184	1,975	19,757
6	1,018	...	3,691	...	632	...	...	19,459	5,043	19,048	22,819	28,012	98,704
7	...	...	64	...	38,949	30,055	...	10,230	4,572	7,738	44,011	25,095	160,714
8	...	...	...	...	14,461	16,360	...	51,344	2,493	3,310	160,789	121,494	370,251
9	17,586	868	386,292	1,992	188,779	4,159	26,421	51,767	10,803	78,223	4,516	16,667	769,619
10	8,706	...	316,128	650	98,099	10,877	13,242	14,174	5,595	37,681	6,348	14,346	517,140
11	...	...	...	44,726	...	121,718	63,464	174,976	78,241	51,061	134,619	104,208	773,913
12	...	...	...	41,776	...	81,761	57,255	95,696	110,586	117,870	45,760	120,620	671,324
13	...	...	1,821	9,174	2,222	30,895	35,314	...	36,891	24,435	185	60,944	207,881
14	...	...	2,103	5,073	96	15,986	32,820	...	83,588	42,783	3,106	62,913	248,568
15	...	...	50,163	...	...	...	...	...	...	...	...	...	50,163
16	...	...	...	...	...	...	...	3,994	14,658	11,906	6,688	5,446	42,692
17	...	...	...	...	...	...	...	49,991	101,963	135,735	84,110	28,179	399,978
18	...	...	...	...	3,450	...	...	734	113,687	294,037	67,354	131,497	610,759
19	...	...	...	...	...	...	...	...	...	...	...	...	...
20	27,310	868	760,824	103,391	346,913	311,811	228,516	518,933	576,514	807,103	655,453	741,447	5,110,905
21	...	...	...	...	...	...	...	...	767	3,870	3,732	533	8,908
22	...	...	275	...	49	...	...	9,323	793	2,251	11,732	1,934	26,357
23	457	...	1,877	...	273	...	...	4,806	9,585	23,705	1,218	11,706	59,170
24	...	...	31	...	20,031	11,129	...	24,704	1,577	8,044	70,844	39,272	175,632
25	6,255	90	288,005	308	76,725	3,150	8,876	12,143	3,553	20,609	2,286	6,666	422,321
26	...	...	...	39,179	...	44,916	37,993	74,015	73,809	65,704	49,825	84,163	469,604
27	...	...	607	...	620	10,406	6,043	...	40,000	10,554	691	14,741	83,662
28	...	...	3,988	...	...	...	...	...	...	...	...	...	3,988
29	...	...	...	...	...	...	...	65,882	124,925	139,322	56,708	13,333	400,170
30	...	...	...	...	1,294	...	...	146	23,524	56,191	13,671	22,668	117,494
31	6,712	90	294,783	39,487	98,992	69,601	52,912	191,019	278,533	330,256	216,707	195,016	1,767,306
32	...	...	...	...	...	...	...	...	4,163	...	...	...	4,163
33	6,712	90	294,783	39,487	98,992	69,601	52,912	191,019	274,370	330,256	216,707	195,016	1,763,143
34	24,58	...	38,75	38,19	28,54	22,32	23,15	36,81	47,59	38,09	33,06	26,30	34,50

(a) Includes Rx. 4,000 under compensation.

N.—Exp. not charged to Revenue.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1897.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	93	47	...	47	304	277	581	839	...	839	1,090	...	1,090	368	2,155	2,526	4,247	2,435	6,682
2	297	733	7,552	8,285	...	1,151	1,151	718	...	718	8,398	3,725	12,123	1,167	341	2,108	17,614	11,067	28,681
3	1,928	475	...	475	719	435	1,154	1,777	...	1,777	1,147	...	1,147	3,312	1,510	4,822	14,352	1,945	16,297
4	...	...	...	...	49	819	868	...	...	...	545	...	545	...	...	...	6,651	819	7,470
5	102	29	...	29	201	651	912	544	...	544	587	...	587	346	739	1,085	3,352	1,390	4,742
6	...	...	...	...	86	678	764	125	...	125	1,007	...	1,007	56	168	224	1,655	840	2,501
7	...	...	...	...	...	...	...	13	...	13	...	...	...	...	...	...	986	...	986
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	3,453	3,453	...	...	...	...	10,665	10,665	76	589	513	...	...	...	76	18,572	18,648
10	2,420	1,284	11,005	12,289	1,419	1,709	3,128	4,016	10,665	14,681	13,153	3,130	16,289	5,249	5,510	10,765	48,933	37,074	86,007
11	1,083	1,392	6,832	8,224	377	1,251	1,628	920	3,236	4,156	2,839	10,170	13,018	2,271	1,005	3,275	15,067	22,506	37,593
12	3,503	2,676	17,837	20,513	1,796	2,960	4,756	4,956	13,901	18,837	13,992	13,315	29,307	7,510	6,524	14,033	64,020	59,580	123,600
13	...	147	...	147	...	...	...	71	...	71	...	...	...	399	51	450	1,117	1,922	3,039
14	38	10	...	10	4	212	216	94	4,410	4,504	2,949	...	2,919	266	1,590	1,856	10,927	6,213	17,140
15	3,465	2,813	17,837	20,650	1,792	2,748	4,540	4,913	9,491	14,404	13,043	13,315	26,358	7,652	4,985	12,637	54,210	55,289	109,499
16	...	...	...	...	...	50	50	...	505	505	...	...	...	...	105	106	...	119	438
17	...	...	1,700	1,700	...	...	...	...	121	121	...	4,906	4,906	...	91	81	...	6,810	6,810
18	...	...	3,203	3,203	...	199	199	...	473	473	...	670	670	...	325	325	...	4,775	4,775
19	...	...	5,354	5,354	...	103	103	...	168	168	...	3,010	3,010	...	1,345	1,345	...	15,944	15,944
20	579	776	...	776	231	...	231	1,167	...	1,167	147	...	147	431	...	431	18,750	...	18,750
21	2,568	2,037	...	2,037	461	...	461	3,128	...	3,128	12,524	...	12,524	4,837	...	4,837	29,934	...	29,934
22	318	...	...	...	1,100	...	1,100	618	...	618	72	...	72	2,354	...	2,354	5,266	...	5,266
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	260	...	260
24	...	...	7,580	7,580	...	3,019	3,019	...	2,215	2,215	...	9,355	9,355	...	946	946	...	23,115	23,115
25	...	...	...	...	...	623	623	...	6,009	6,009	...	1,617	1,617	...	2,396	2,396	...	4,207	4,207
26	3,465	2,813	17,837	20,650	1,792	2,748	4,540	4,913	9,491	14,404	13,043	13,315	26,358	7,652	4,985	12,637	54,210	55,289	109,499

N—Exp not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1896-97

Exchange Compensation Allowance.

Expenditure Rx. 943,325.

	No. of Account	DETAIL OF ACCOUNT	L. 100	AMOUNT OF EACH ACCOUNT	
				Debit	Expenditure.
Exchange Compensation Allowance	75	Expenditure	220	..	Rx. 943,325

No. 75.—ABSTRACT ACCOUNT showing the AMOUNT of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT OF INDIA during the YEAR 1896-97.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North- Western Provinces and Oudh	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenue :										
Land Revenue	657	3,498	7,507	1,910	9,678	10,357	6,962	11,166	7,167	58,902
Opium	...	...	...	...	3,712	...	...	...	12	3,724
Salt	980	...	...	...	...	...	...	1,873	1,688	4,341
Stamps	...	...	...	...	204	...	...	...	...	204
Excise	...	...	104	...	194	...	...	612	287	1,197
Customs	...	...	344	...	1,927	...	...	357	1,639	4,267
Assessed Taxes	...	...	19	...	102	...	...	...	...	121
Forest	1,440	1,621	3,609	765	1,427	1,984	1,221	3,167	3,060	18,294
Registration	...	...	...	...	7	...	...	...	...	7
TOTAL	3,077	5,119	11,583	2,675	17,251	12,341	8,183	17,175	13,853	91,257
Post Office, Telegraph, and Mint :										
Post Office	2,792	...	...	...	...	...	...	...	...	2,792
Telegraph	9,627	...	...	...	...	...	...	...	...	9,627
Mint	793	...	...	...	...	...	...	...	869	1,662
TOTAL	13,212	...	...	...	...	...	...	...	869	14,081
Salaries and Expenses of Civil Department :										
General Administration	13,613	2,988	5,714	1,805	7,979	7,185	5,473	4,582	5,997	55,426
Law and Justice—Courts of Law	958	3,785	8,086	2,035	21,352	19,799	12,570	11,434	15,364	96,295
Law and Justice—Jails	1,835	368	630	...	1,507	1,499	1,499	923	529	7,973
Police	1,024	2,411	9,842	1,448	8,053	5,024	4,226	5,071	6,112	44,111
Marine	6,054	...	845	...	1,571	2,298	...	13	144	10,931
Education	294	751	775	194	4,530	...	1,108	2,666	3,167	13,488
Ecclesiastical	1,220	306	728	121	1,209	2,227	2,376	3,455	3,041	14,749
Medical	1,147	1,754	1,005	867	6,021	5,028	3,302	5,391	5,851	28,866
Political	12,499	274	1,620	712	155	232	3,715	533	4,296	24,086
Scientific and other Minor Departments	9,436	109	139	22	1,248	347	497	764	498	13,080
TOTAL	45,106	12,746	30,887	7,297	54,585	44,539	33,952	34,894	44,999	312,005
Miscellaneous Civil Charges :										
Civil Furlough and Absentee allowances	...	...	...	...	...	...	...	3	23	26
Stationery and Printing	353	60	171	86	220	123	...	263	...	1,276
Miscellaneous	253	...	...	...	78	...	15	...	33	379
TOTAL	606	60	171	86	298	123	15	266	56	1,681
Famine Relief and Insurance :										
Famine Relief	41	14	...	...	43	...	114	...	128	240
Construction of Protective Irrigation Works	...	...	...	...	...	54	...	...	...	54
TOTAL	41	14	...	...	43	54	114	...	128	394
Railway Revenue Account :										
State Railways—Working Expenses	22,090	2,646	2,042	962	5,253	5,375	9,176	4,193	3,478	55,215
Guaranteed Companies	...	...	...	...	...	...	...	...	...	...
Surplus Profits, Land and Supervision	86	...	...	...	1,104	1,246	...	612	920	4,058
Subsidized Railway Land, etc.	...	...	...	...	18	...	...	...	...	18
Miscellaneous Railway Expenditure	413	...	...	...	332	228	37	227	...	1,237
TOTAL	22,589	2,646	2,042	962	6,797	6,849	9,213	5,032	4,398	60,528
Irrigation :										
Major Works—Working Expenses	...	...	...	...	1,612	1,879	3,546	...	1,080	8,117
Minor Works and Navigation	...	...	901	...	1,315	275	922	...	1,959	5,372
TOTAL	...	...	901	...	2,927	2,154	4,468	...	3,039	13,489
Buildings and Roads :										
Military Works	16,836	...	670	...	...	23	...	...	28	17,557
Civil Works	865	1,416	3,483	957	2,262	4,377	3,609	7,228	2,088	27,185
TOTAL	17,701	1,416	4,153	957	2,262	4,400	3,609	7,228	3,016	44,742
Army Services :										
Army—Effective	231,514	...	...	...	...	...	...	79,342	86,143	396,999
Special Defence Works	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGED AGAINST REVENUE	336,846	22,001	49,737	11,977	84,163	70,460	59,554	143,937	156,501	925,176
Expenditure not Charged to Revenue :										
State Railways—Construction	1,187	...	380	...	225	677	2,244	78	...	4,792
Irrigation Works—Construction	...	...	37	...	...	1,832	1,001	...	468	3,338
TOTAL NOT CHARGED TO REVENUE	1,187	...	417	...	225	2,509	3,245	78	468	8,130
GRAND TOTAL	338,033	22,001	50,154	11,977	84,388	72,969	62,799	144,015	156,969	933,306

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1896-97.

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

Receipts *Rx.* 128,411,487. Disbursements *Rx.* 121,823,652.

MAJOR HEAD.	No. of Account	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	76	Statement of Permanent Debt	223	8,448,650	3,143,024	(a) + 5,305,626
"	76A	Temporary Debt	224	1,500,000	2,500,000	—1,000,000
P. Unfunded Debt.	77	Special Loans	224	...	772	} —319,495
"	78	Treasury Notes	224	2,660	...	
"	79	Deposits of Service Funds	224	68,494	101,495	
"	80	Savings Bank Deposits	225	5,250,083	5,538,465	
Q. Deposits and Advances.	68	Provincial Balances	193	...	1,023,637	} —1,157,437
"	81	Excluded Local Funds	226	782,079	798,344	
"	82	Railway Funds	226	75,065	75,337	
"	83	Deposits of Sinking Funds	226	11,855	...	
"	84	Departmental and Judicial Deposits	227	18,767,624	19,145,390	
"	For these Accounts vide Appendix A.	Advances		4,929,795	5,016,292	
"		Suspense Account		149,066	217,010	
"		Exchange on Remittance Accounts		666,140	...	
"		Miscellaneous		216,075	479,126	
R. Loans and Advances by Imperial Government.	85	Advances, Repayments, and Balances	235	113,377	78,447	+ 34,930
R. R. Loans and Advances by Provincial Governments.	85A	Ditto ditto	243	429,261	1,258,747	—829,486
S. Capital Account of Indian Railway Companies.	86	Receipts and Payments	244	5,347,512	4,652,220	+ 695,292
T. Remittances	For these Accounts vide Appendix A.	Inland Money Orders		23,294,989	23,242,639	} + 314,202
"		Other Local Remittances		162,991	...	
"		Other Departmental Accounts		266,609	265,252	
"		Remittances between Civil Treasuries and Departments		20,454,363	20,332,758	
"	87	Remittance Account between England and India	246	2,053,944	2,078,045	}
U. Secretary of State's Bills.	88	Bills drawn and discharged	248	15,526,547	15,170,546	...
V. Cash Balance	89	Opening and Closing Balances	249	19,894,308	16,706,106	
TOTAL .				128,411,487	121,823,652	

(a) Net figure carried to Account No. 1 is 5,407,235. The difference of 101,609 is made up of 91,235 and 10,374 being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, vide notes (c) and (d) on page 223.

GOVERNMENT STOCK NOTES BEARING INTEREST.
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—

In Bengal	355
" N.-W. P. and Oudh	109
" Punjab	61
" Madras	(b) 89
" Bombay	(b) 264

TOTAL GOVT. STOCK NOTES bearing Interest . Rx.

TOTAL DEBT IN INDIA . Rx.

**IN ENGLAND
BEARING INTEREST.**

India 3½ per Cent. Stock	63,798,467
India 3 " Stock	42,151,079
India 2½ " Stock	2,400,000
India 3½ " Debentures	5,000,000
East Indian Railway Debenture Stock	1,435,650
Eastern Bengal Railway Debenture Stock	348,666
Oude and Rohilkund Railway Debenture Stock	384,700
South Indian Railway Debenture Stock	425,000
South Indian Railway Debentures	313,700

TOTAL DEBT IN ENGLAND bearing Interest . £

NOT BEARING INTEREST.

East India Bonds	20,917
India 5 per Cent. Stock	9,443
India 4 per Cent. Stock	10,010
East Indian Railway Debenture	100

TOTAL DEBT IN ENGLAND not bearing Interest . £

TOTAL DEBT IN ENGLAND . £

TOTAL DEBT .

CLASSIFICATION OF THE DEBT.

Permanent Debt, exclusive of that for Railways and Irrigation	63,445,024
For Railways	123,140,244
For Irrigation	31,101,322

TOTAL

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

Under Permanent Debt Discharged

On account of East India Railway Sinking Fund, the cost of purchase is included in £1,712,600 under 'Railway Revenue Account' (see also Sinking Fund Account on this page)

On account of Eastern Bengal Railway Sinking Fund do do do

On account of the Sindh, Punjab, and Delhi Railway Sinking Fund do do do

Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £10,051 is charged to Interest on Debt

Under Expenditure for amount of Debt redeemed by means of Oude and Rohilkund Railway Sinking Fund, the cost of purchase of which £2,201 is charged to State Railways' Interest on Debt

(f) Includes Rx. 1,052,541 transferred to Debt for Railways.

(g) Exceeds the aggregate of the totals of columns 3 and 21 in the Summary of Capital Expenditure, Account No. 60, by £424,207 the discount involved in raising the money for the purchase of the Oude and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict. C. 206, and Section 2 (a) of Act 44 and 45 Vict. C. 53 and the application thereof.

India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:

India 4 per Cent. Stock	5,115,039
India 4 per Cent. Stock	2,235,108
India 3½ per Cent. Stock	215,243
India 3 per Cent. Stock	7,571,025

India Debt purchased and cancelled to 31st March 1896:

(c) India Debt purchased and cancelled during the year ended 31st March 1897:

India 3½ per Cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the interest on the Stock originally created for the redemption thereof

India 3½ per Cent. Stock purchased with £57,575, being interest on the amounts standing to the credit of the Funds

Balance of India Debt (India 3½ per Cent. Stock, £611,799,412) less as above, out of India 3 per Cent. Stock, £624,548, standing on 31st March 1897.

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

INDIA DEBT IS SINKING FUND IN REDEMPTION OF	INDIA DEBT BEARING INTEREST	INDIA DEBT NOT BEARING INTEREST	TOTAL
East India Bonds	£ 20,917	£ 20,917	£ 20,917
Indian Railway Annuity	£ 9,443	£ 9,443	£ 9,443
Indian Railway Annuity	£ 10,010	£ 10,010	£ 10,010
Indian Railway Annuity	£ 100	£ 100	£ 100
Indian Railway Annuity	£ 46,470	£ 46,470	£ 46,470
Indian Railway Annuity	£ 113,903,732	£ 113,903,732	£ 113,903,732
Indian Railway Annuity	£ 217,692,660	£ 217,692,660	£ 217,692,660
Indian Railway Annuity	£ 63,445,024	£ 63,445,024	£ 63,445,024
Indian Railway Annuity	£ 123,140,244	£ 123,140,244	£ 123,140,244
Indian Railway Annuity	£ 31,101,322	£ 31,101,322	£ 31,101,322
Indian Railway Annuity	£ 217,612,140	£ 217,612,140	£ 217,612,140
Indian Railway Annuity	£ 8,448,650	£ 8,448,650	£ 8,448,650
Indian Railway Annuity	£ 7,288,070	£ 7,288,070	£ 7,288,070
Indian Railway Annuity	£ 234,481,921	£ 234,481,921	£ 234,481,921
Indian Railway Annuity	£ 3,143,024	£ 3,143,024	£ 3,143,024
Indian Railway Annuity	£ 8,340,611	£ 8,340,611	£ 8,340,611
Indian Railway Annuity	£ 222,998,286	£ 222,998,286	£ 222,998,286

- (a) Transferred to "Loans not bearing interest" as it was under orders for discharge in 1897-98.
(b) Differs from last year's closing balance by Rx. 1 for corrections since made.
(c) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £13,253 towards the redemption of Debt incurred in excess of money raised.

No. 76A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED and the BALANCE, for the Year ended 31st March 1897.

	Balance, 1st April 1896	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1897.
ENGLAND.	£	£	£	£	£
Temporary Loan on security of India Bills . . .	2,000,000	1,000,000	3,000,000	2,000,000	1,000,000
Temporary Loan on security of East India Bonds . . .	...	500,000	500,000	500,000	...
TOTAL . . .	2,000,000	1,500,000	3,500,000	2,500,000	1,000,000

No. 77.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1897.

	Balance, 1st April 1896	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1897.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Endowment by Raja Kalisankar Ghosal for Benares } Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment } (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum } at Mount Abu (5 per cent.)	1,000	...	1,000	...	1,000
Annuity Fund of Futteh Ullah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	110,915		110,915		110,915
NORTH-WESTERN PROVINCES AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p.c.) (a) 304,083	304,083	...	304,083	772	303,311
Endowments by the late King of Oudh, 3rd and 5th } Loans (5 p.c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.) (a) 153,380	153,380	...	153,380	...	153,380
Endowments by the late King of Oudh, Charity Fund } (4 p.c.)	30,000	...	30,000	...	30,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
TOTAL . Rx.	1,507,463		1,507,463	772	1,506,691
PUNJAB.					
Endowments in favour of the Lawrence Asylums at } Murree (5 per cent.) and Sanawar (3½ per cent.)	1,000	...	1,000	...	1,000
MADRAS:					
Deposits on account of the Estate of the late Pogose } Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,710,659		1,710,659	772	1,709,887

No. 78.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1897.

	Balance, 1st April 1896.	Issues in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	34,520	2,660	37,180	...	37,180
Non-transferable Treasury Notes at 4 per cent.	7,162	...	7,162	...	7,162
TOTAL . Rx.	41,932	2,660	44,592	...	44,592

No. 79.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1897.

	Balance, 1st April 1896	Receipts in 1896-97.	TOTAL.	Repayments in 1896-97.	Balance, 31st March 1897.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Uncovenanted Service Family Pension Fund	1,395,756	49,440	1,445,196	91,160	1,354,036
MADRAS:					
Military Assistant Surgeons' Fund	33,272	3,316	36,588	3,089	33,499
BOMBAY:					
Uncovenanted Service Family Pension Fund	167,841	15,738	183,579	7,246	176,333
GRAND TOTAL . Rx.	1,596,869	68,494	1,665,363	101,495	1,563,868

(a) Differ from last year's closing balances for corrections since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1897.

BANK ACCOUNTS.		Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Repayments in 1896-97.	Balance, 31st March 1897.
		Rx.	Rx.	Rx.	Rx.	Rx.
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:						
Calcutta		171,003	7,815	178,818	178,818	...
Madras		(a) 35,254	502	35,756	35,756	...
Bombay		693,785	13,341	707,126	707,126	...
TOTAL . Rx.		909,042	21,658	921,700	921,700	...
POST OFFICE SAVINGS BANKS:						
India, General	Rx.	9,042,307	4,815,959	13,858,266	4,219,025	9,639,241
STATE RAILWAY PROVIDENT INSTITUTIONS:						
India, General		166,000	32,110	198,110	20,597	177,513
Central Provinces		(a) 1,881	771	2,652	80	2,572
Burma		43,476	13,904	57,380	6,503	50,877
Assam		1,055	235	1,290	131	1,159
Bengal		(a) 105,453	20,646	126,099	12,943	113,156
North-Western Provinces and Oudh		(a) 76,607	12,756	89,363	16,816	72,547
Punjab		(a) 301,163	56,994	358,157	28,254	329,903
Madras		5,933	5,460	11,393	1,030	10,363
TOTAL . Rx.		701,568	142,876	844,444	86,354	758,090
CIVIL ENGINEERS' PROVIDENT FUND:						
India, General		302,785	51,102	353,887	17,966	335,921
FOREST OFFICERS' PROVIDENT FUND:						
India		...	3,506	3,506	...	3,506
Madras		...	202	202	...	202
Bombay		...	809	809	...	809
			4,517	4,517	..	4,517
REGIMENTAL SAVINGS BANKS:						
Bengal Command		52,612	44,408	97,020	56,924	40,096
Punjab		54,704	45,744	100,448	53,273	47,175
Madras		29,920	26,079	55,999	28,997	27,002
Bombay		37,314	32,954	70,268	35,518	34,750
TOTAL . Rx.		174,550	149,185	323,735	174,712	149,023
TOTAL BANK ACCOUNTS . Rx.		11,121,252	5,185,297	16,306,549	5,419,757	10,886,792
SPECIAL ACCOUNTS.						
GENERAL FAMILY PENSION FUND:						
India, General		39,326	33,478	72,804	67,514	5,290
HINDU FAMILY ANNUITY FUND:						
India, General		27,131	5,900	33,031	28,608	4,423
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:						
Bombay		12,070	1,054	13,124	609	12,515
LOCAL FUND PENSION FUND:						
Bombay		(a) 8,152	3,788	11,940	8,944	2,996
BENGAL CHRISTIAN FAMILY PENSION FUND:						
India, General		130	2,441	2,571	2,385	186
POST OFFICE LIFE INSURANCE FUND.						
India, General		(a) 57,110	13,033	70,143	4,910	65,233
POST OFFICE DEPARTMENTAL GUARANTEE FUND:						
India, General		31,738	5,092	36,830	5,738	31,092
TOTAL SPECIAL ACCOUNTS . Rx.		175,657	64,786	240,443	118,708	121,735
GRAND TOTAL . . .		11,296,909	5,250,083	16,546,992	5,538,465	11,008,527

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 81.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1897.

	Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	39,444	99,078	138,522	106,997	31,525
Central Provinces	6,217	34,830	39,047	30,758	8,289
Burma	55,060	105,965	161,025	124,416	36,609
Assam	449	2,192	2,641	2,145	496
Bengal	20,358	64,601	84,959	59,853	25,106
North-Western Provinces and Oudh	24,024	99,447	123,471	100,373	23,098
Punjab	20,178	87,585	107,763	82,919	24,844
Madras	32,313	85,436	117,749	84,430	33,319
Bombay	(a) 87,909	204,945	292,854	206,453	86,401
TOTAL Rx.	285,952	782,079	1,068,031	798,344	269,687

No. 82.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1897.

	Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
	Rx.	Rx.	Rx.	Rx.	Rx.
INDIA, GENERAL.					
<i>Bombay, Baroda and Central India Railway.</i>					
Educational Fund	490	827	1,317	1,087	230
Fire Insurance Fund	3,615	1,832	5,447	956	4,491
Guarantee and Contractors' Security Fund	6,501	1,740	8,241	4,060	4,181
Provident Fund	9,383	36,393	45,776	37,636	8,140
Sundry Deposit Fund (Ticket and Indenture Fees)	4,105	1,604	5,709	451	5,258
Fine Fund	631	749	1,380	1,160	220
Shareholders' Interest Deposit Fund	186	182	368	173	195
<i>Great Indian Peninsula Railway.</i>					
Extraordinary Casualty Fund	8,176	6,675	14,851	1,896	12,955
Fire Insurance Fund	13,180	2,972	16,152	2,203	13,949
Guarantee and Contractors' Security Fund	6,235	8,340	14,575	7,098	7,477
<i>Madras Railway.</i>					
Guarantee and Contractors' Security Fund	42,188	5,237	47,425	4,322	43,103
Provident Fund	5,970	8,514	14,484	14,295	189
TOTAL Rx.	100,660	75,065	175,725	75,337	100,388

No. 83.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1897.

	Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
	Rx.	Rx.	Rx.	Rx.	Rx.
BENGAL.					
Deposits of Sinking Funds	2,322	826	3,148	...	3,148
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	34,222	11,029	45,251	...	45,251
TOTAL Rx.	36,544	11,855	48,399	...	48,399

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1897.

	Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
	Rx.	Rx.	Rx.	Rx.	Rx.
INDIA, GENERAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 9,294	66,443	75,737	63,482	12,255
Civil Courts' Deposits	9,980	16,750	26,730	19,033	7,697
Criminal Courts' Deposits	(a) 1,883	1,725	3,608	1,729	1,879
Personal Deposits	21,960	250,667	272,627	242,755	29,872
Municipal Funds	(a) 9,445	42,800	52,245	46,380	5,865
Forest Deposits	...	5	5	3	2
Renewal Fees, Government Promissory Notes	182	1,875	2,057	1,509	548
Trust Interest Fund	1,527	556,305	557,832	557,324	508
Deposits for Government loans (temporary)	...	326	326	326	...
Deposits of deceased officers and men of the Native Army	605	208	813	293	515
Loan Discharge Orders	(a) 900	...	900	900	...
<i>Other Deposits.</i>					
District Post Charges (Post Office)	167	106,884	107,051	106,834	217
Money Order Cheques (Post Office)	3,156	1,016,307	1,019,463	1,017,032	2,431
Military Deposits	62,114	66,714	128,828	92,037	36,791
Trust Interest Account (Military)	(a) 27	3,404	3,431	3,415	16
Public Works Deposits (Buildings and Roads)	23,107	105,076	128,183	100,733	27,450
Public Works Deposits (Irrigation)	188	791	979	669	310
Public Works Deposits (Railway Capital)	90,306	118,697	209,003	154,943	54,060
Public Works Deposits (Railway Revenue)	81,830	405,974	487,804	392,490	95,314
British Postal Orders (Post Office)	6,022	37,297	43,319	36,258	7,061
Dead Accounts, Savings Bank (Post Office)	26,661	11,507	38,168	1,195	36,973
Telegraph Deposits	957	5,859	6,816	6,052	764
Marine Deposits	(a) 283	3,744	4,027	3,021	1,006
Trust Interest Account (Post Office)	95	376	471	467	4
Telegraph Fine Fund	(a) 1,600	564	2,164	736	1,428
Telegraph Furniture Fund	60	60	120	47	73
State Railway Fine Fund (Railway Revenue)	123	1,461	1,584	84	1,500
Void Money Orders (Post Office)	7,148	28,540	35,688	26,930	8,758
Short payments on account of Money Orders (Post Office)	108	1,196	1,304	1,194	110
Foreign Money Orders (Post Office)	—38,493	809,029	770,536	813,852	—43,316
<i>Local Funds Debt Accounts.</i>					
Incorporated Local Funds Debt, Deposits and Advances	—333	1	—332	56	—388
TOTAL . Rx.	320,902	3,660,585	3,981,487	3,691,784	289,703
Carried forward . Rx.	320,902	3,660,585	3,981,487	3,691,784	289,703

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

O. to V.—Debt, Deposits, etc.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1897.

	Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	320,902	3,660,585	3,981,487	3,691,784	289,703
CENTRAL PROVINCES.					
<i>Civil Deposits.</i>					
Revenue Deposits	7,787	14,492	22,279	13,786	8,493
Civil Courts' Deposits	24,968	110,366	135,334	108,937	26,397
Personal Deposits	(a) 57,788	287,542	345,330	295,102	50,228
Municipal Funds	40,840	154,742	195,582	161,633	33,949
Forest Deposits	...	9	9	3	6
Trust Interest Fund	111	13,739	13,850	13,848	...
Deposits for Government Loans (temporary)	...	13	13	13	...
Deposits for work done for public bodies or individuals	(a) 106	9	115	10	105
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	7,224	17,773	24,997	13,390	11,607
Public Works Deposits (Railway Capital)	643	35,559	36,202	34,242	1,960
Public Works Deposits (Railway Revenue)	8,099	23,671	31,770	25,431	6,339
State Railway Fine Fund (Railway Revenue)	489	331	820	385	435
<i>Local Funds' Debt Accounts.</i>					
Incorporated Local Funds' Debt, Deposits, and Advances	—2,677	13,503	10,826	12,705	—1,879
TOTAL . Rx.	145,378	671,749	817,127	679,485	137,642
BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 31,601	118,641	150,242	122,471	27,771
Civil Courts' Deposits	17,554	62,621	80,175	62,434	17,741
Personal Deposits	9,340	193,476	202,816	189,420	13,396
Municipal Funds	60,812	192,804	253,616	193,399	60,217
Marine Deposits	(a) 112	580	692	616	76
Forest Deposits	5	1	6	5	1
Trust Interest Fund	2	512	514	508	6
Deposits for Government Loans (temporary)	...	2	2	2	...
Deposits for work done for public bodies or individuals	282	80	362	304	58
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	7,301	19,727	27,028	19,990	7,038
Public Works Deposits (Railway Capital)	923	24,948	25,871	23,180	2,691
Public Works Deposits (Railway Revenue)	6,878	13,930	20,808	15,438	5,370
State Railway Fine Fund (Railway Revenue)	...	1,014	1,014	1,014	...
<i>Local Funds' Debt Accounts.</i>					
Incorporated Local Funds' Debt, Deposits, and Advances	200	...	200	200	...
TOTAL . Rx.	135,010	628,336	763,346	628,981	134,365
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	22,354	24,305	46,659	27,197	19,462
Civil Courts' Deposits	(a) 7,441	9,980	17,421	9,899	7,522
Personal Deposits	2,062	84,604	86,666	83,088	3,578
Municipal Funds	4,142	20,656	24,798	20,524	4,274
Forest Deposits	...	23	23	23	...
Trust Interest Fund	(a) 8	826	834	819	15
Deposits for Government Loans (temporary)	...	100	100	100	...
Deposits for work done for public bodies or individuals	94	...	94	...	94
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	3,534	9,075	12,609	7,799	4,810
Public Works Deposits (Railway Capital)	4,979	24,110	29,089	19,726	9,363
Public Works Deposits (Railway Revenue)	98	1,960	2,058	1,327	731
State Railway Fine Fund (Railway Revenue)	26	93	119	33	86
<i>Local Funds' Debt Accounts.</i>					
Incorporated Local Funds' Debt, Deposits, and Advances	(a) 75	4,112	4,187	4,353	—166
TOTAL . Rx.	44,813	179,844	224,657	174,888	49,769
Carried forward . Rx.	646,103	5,140,514	5,786,617	5,175,138	611,479

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1897—continued.

	Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	646,103	5,140,514	5,786,617	5,175,138	611,479
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	212,744	335,081	547,825	291,033	256,792
Civil Courts' Deposits	438,061	1,048,342	1,486,403	1,037,148	449,255
Criminal Courts' Deposits	18,928	28,370	47,298	26,114	21,184
Personal Deposits	(a) 169,302	1,047,516	1,216,818	1,034,772	182,046
Municipal Funds	(a) 324,436	251,618	284,054	244,433	39,621
Forest Deposits	111	1,733	1,844	14	1,830
Presidency Bank Deposits	3,328	2,809	6,137	4,022	2,115
Trust Interest Fund	1,791	65,825	67,616	55,330	12,286
Port Trust Deposit	(a) 5,718	5,526	11,244	9,914	1,330
Deposits for work done for public bodies or individuals	(a) 13,538	10,182	23,720	17,024	6,696
Deposits for Government Loans (temporary)	...	13	13	13	...
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	3,470	15,636	19,106	10,236	8,870
Public Works Deposits (Irrigation)	6,346	10,243	16,589	7,782	8,807
Public Works Deposits (Railway Capital)	2,824	7,050	9,874	5,499	4,375
Public Works Deposits (Railway Revenue)	22,638	310,353	332,991	299,257	33,734
State Railway Fine Fund (Railway Revenue)	570	2,229	2,799	1,921	878
<i>Local Funds' Debt Accounts.</i>					
Incorporated Local Funds' Debt, Deposits, and Advances	(a) 141,387	171,005	312,392	209,357	103,035
TOTAL . Rx.	1,073,192	3,313,531	4,386,723	3,253,869	1,132,854
NORTH-WESTERN PROVINCES AND OUDH.					
<i>Civil Deposits.</i>					
Revenue Deposits	73,899	237,886	311,785	248,568	63,217
Civil Courts' Deposits	244,385	510,528	754,913	545,979	208,934
Criminal Courts' Deposits	13,364	44,502	57,866	47,974	9,892
Personal Deposits	177,446	1,880,324	2,057,770	1,921,948	135,822
Municipal Funds	217,105	458,497	675,602	614,942	60,660
Forest Deposits	1,293	1,778	3,071	2,026	1,045
Trust Interest Fund	561	34,785	35,346	34,591	755
Deposits of Loans (temporary)	...	189	189	189	...
Deposits for work done for public bodies or individuals	2	...	2	2	...
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	12,734	32,865	45,599	36,057	9,542
Public Works Deposits (Irrigation)	1,438	7,438	8,876	6,888	1,988
Public Works Deposits (Railway Capital)	3,095	19,737	22,832	11,222	11,610
Public Works Deposits (Railway Revenue)	32,476	189,692	222,168	180,272	41,896
State Railway Fine Fund (Railway Revenue)	610	1,758	2,368	1,637	731
<i>Local Funds' Debt Accounts.</i>					
Incorporated Local Funds' Debt, Deposits, and Advances	—5,253	1,908	—3,345	1,834	—5,179
TOTAL . Rx.	773,155	3,421,887	4,195,042	3,654,129	540,913
Carried forward . Rx.	2,492,450	11,875,932	14,368,382	12,083,136	2,285,246

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1897—*continued.*

	Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	2,492,450	11,875,932	14,368,382	12,083,136	2,285,246
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 152,699	400,935	553,634	409,255	144,379
Personal Deposits	95,625	798,406	894,031	805,207	88,824
Municipal Funds	(a) 116,589	408,140	524,729	432,261	92,468
Forest Deposits	463	106	569	502	67
Trust Interest Fund	(a) 195	7,476	7,671	7,451	220
Deposits for Government Loans (temporary)	...	1,548	1,548	1,548	...
Deposits for work done for public bodies or individuals	426	...	426	5	421
<i>Other Deposits.</i>					
Public Works Deposits (Buildings and Roads)	4,889	8,254	13,143	11,244	1,899
Public Works Deposits (Irrigation)	19,336	24,451	43,787	23,853	19,934
Public Works Deposits (Railway Capital)	6,301	23,290	29,591	22,716	6,875
Public Works Deposits (Railway Revenue)	37,321	400,737	438,058	405,934	32,124
<i>Local Funds' Debt Accounts.</i>					
Incorporated Local Funds' Debt, Deposits, and Advances	8,085	10,748	18,833	8,318	10,515
TOTAL . Rx.	441,929	2,084,091	2,526,020	2,128,294	397,726
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 188,513	223,045	411,558	245,300	166,258
Civil Courts' Deposits	(a) 173,086	456,671	629,757	458,542	171,215
Criminal Courts' Deposits	13,531	13,836	27,367	12,997	14,370
Personal Deposits	(a) 133,780	746,148	879,928	756,774	123,154
Municipal Funds	102,333	271,264	373,597	274,168	99,429
Trust Interest Fund	2,049	156,945	158,994	156,224	2,770
Deposits for Government Loans (temporary)	...	19,208	19,208	19,208	...
Deposits of deceased officers and men of the Native Army	74	30	104	46	58
Deposits for work done for public bodies or individuals	1,805	5,337	7,142	5,725	1,417
<i>Other Deposits.</i>					
Military Deposits	23,536	10,979	34,515	15,617	18,898
Trust Interest Account (Military)	2	334	336	336	...
Public Works Deposits (Buildings and Roads)	5,614	12,890	18,504	14,071	4,433
Public Works Deposits (Railway Capital)	(a) 33,144	47,974	81,118	63,874	17,244
Public Works Deposits (Railway Revenue)	26,144	83,393	109,537	83,730	25,807
State Railway Fine Fund (Railway Revenue)	610	3,270	3,880	1,631	2,249
<i>Local Funds' Debt Accounts.</i>					
Incorporated Local Funds' Debt, Deposits, and Advances	26,897	470,634	497,531	493,478	4,053
TOTAL . Rx.	731,118	2,521,958	3,253,076	2,601,721	651,355
Carried forward . Rx.	3,665,497	16,481,981	20,147,478	16,813,151	3,334,327

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1897—continued.

	Balance, 1st April 1896.	Receipts in 1896-97.	TOTAL.	Payments in 1896-97.	Balance, 31st March 1897.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward . Rx.	3,665,497	16,481,981	20,147,478	16,813,151	3,334,327
BOMBAY.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 65,539	181,246	246,785	195,067	51,718
Civil Courts' Deposits	86,146	277,295	363,444	281,056	82,388
Criminal Courts' Deposits	3,328	10,994	14,322	10,171	4,151
Personal Deposits	198,892	1,062,454	1,261,346	1,069,774	191,572
Municipal Funds	101,973	253,033	355,006	267,248	87,758
Marine Deposits	(a) 543	2,273	2,816	2,123	693
Forest Deposits	15,549	14,955	30,504	16,075	14,429
Presidency Bank Deposits	(a) 8,079	4	8,083	8,079	4
Trust Interest Fund	11,944	235,856	247,800	244,066	3,734
Deposits for Government Loans (temporary)	...	2,415	2,415	2,415	...
Deposits of deceased officers and men of the Native Army	106	62	168	45	123
Deposits for work done for public bodies or individuals	187	1,724	1,911	973	938
Administrator General's Deposits	1,336	...	1,336	134	1,202
<i>Other Deposits.</i>					
Military Deposits	(a) 8,675	16,760	25,435	15,199	10,236
Trust Interest Account (Military)	9	475	484	480	4
Public Works Deposits (Buildings and Roads)	49,926	90,216	140,142	89,835	50,307
Public Works Deposits (Irrigation)	13,584	28,157	41,741	27,795	13,946
Public Works Deposits (Railway Revenue)	19,579	93,493	113,072	83,076	29,996
Public Works Deposits (Railway Capital)	473	2,772	3,245	1,065	2,180
State Railway Fine Fund (Railway Revenue)	1,290	560	1,850	916	934
<i>Local Funds' Debt Accounts.</i>					
Incorporated Local Funds' Debt, Deposits, and Advances	2,969	10,896	13,865	16,647	—2,782
TOTAL . Rx.	590,127	2,285,643	2,875,770	2,332,239	543,531
GRAND TOTAL . Rx.	4,255,624	18,767,624	23,023,248	19,145,390	3,877,858

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1897, and the Amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1896.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1897.	Amount of Loan Sanc- tioned	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Baoni State	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
The Maharaja of Ajaigarh	...	2,500	2,500	...	2,500	2,500	4 per cent. .	...
The Sultan of Muscat	...	5,000	5,000	...	5,000	5,000	4 " .	...
	5,467	...	5,467	2,201	3,266	6,000	4½ " .	199
TOTAL .	5,467	7,500	12,967	2,201	10,766			199
BENGAL.								
Cooch Behar State, for Railway	37,206	6,563	43,769	...	43,769	80,000	4 per cent. .	...
The Maharaja of Cooch Behar	25,659	...	25,659	10,659	15,000	35,000	4½ " .	...
TOTAL .	62,865	6,563	69,428	10,659	58,769			...
TOTAL LOANS TO NATIVE STATES . Rx.	68,332	14,063	82,395	12,860	69,535			199
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent. .	7,943
Ditto Port Trust Consolidated Loan	336,058	...	336,058	17,688	318,370	534,035	4½ " .	14,926
Ditto do. for construction of Kidderpore Dock	2,877,057	...	2,877,057	...	2,877,057	2,877,057	4 " .	115,082
Consolidated Loan of the Calcutta Municipality	460,137	...	460,137	27,161	432,976	783,120	4½ " .	19,270
TOTAL .	3,849,752	...	3,849,752	44,849	3,804,903			157,221
MADRAS.								
Madras Municipality (Water-supply)	143,000	...	143,000	...	143,000	143,000	4 per cent. .	5,720
Do. Harbour Trust	507,923	...	507,923	10,000	497,923	619,802	4½ " .	21,147
TOTAL .	650,923	...	650,923	10,000	640,923			26,867
BOMBAY.								
Bombay Municipality (Water-supply)	255,359	...	255,359	1,206	254,153	373,005	4 per cent. .	10,191
Do. Port Trust, for Dock Extension	955,400	16,680	972,080	...	972,080	2,580,000	3, 3½ & 4 " .	36,318
Do. do. for Loans bearing interest under Acts I and VI of 1873 and 1879	2,023,447	...	2,023,447	1,371	2,022,076	2,117,075	4½ " .	91,433
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	27,382	...	27,382	1,370	26,012	84,468	Nil.	...
TOTAL .	3,261,588	16,680	3,278,268	3,947	3,274,321			137,942
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. . Rx.	7,762,263	16,680	7,778,943	58,796	7,720,147			322,030
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	28,785	...	28,785	886	27,899	34,300	5 per cent. .	1,428
Mercara do. (Water works)	400	...	400	100	300	500	4½ " .	38
Quetta do.	8,835	...	8,835	953	7,882	10,528	4½ " .	394
TOTAL .	38,020	...	38,020	1,939	36,081			1,860

BURMA (UPPER).								
Kyaokse Municipality	1,409	...	1,409	188	1,221	2,000	5 per cent.	68
Monywa "	681	...	681	159	522	1,500	4½ "	29
Myingyan "	988	...	988	482	506	2,300	5 "	43
Pagan "	354	...	354	95	259	400	5 "	17
Pakokku "	1,424	...	1,424	299	1,125	3,600	4½ & 5 "	65
Pyinmana "	1,114	...	1,114	544	570	3,500	4½ "	44
Sagaing "	155	...	155	155		1,500	5 "	4
Taungdwingyi "	658	...	658	97	561	1,000	5 "	32
Yamethin "	531	...	531	205	326	1,000	5 "	24
TOTAL	7,314	...	7,314	2,224	5,090			326
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES RX.	45,334	...	45,334	4,163	41,171			2,186
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	2,587	...	2,587	671	1,916	4,965	5 per cent.	129
Mir Hazar Khan, Ressaldar of Marri Levies	40	...	40	30	10	300	5 "	...
Mir Khair Baksh Khan	120	...	120	30	90	150	5 "	...
Talukdars of Ajmere	176	...	176	10	166	82,500	5 "	337
TOTAL	2,923	...	2,923	741	2,182			466
BENGAL.								
Shahzada Mahomed Furukhshah	72,500	...	72,500	...	72,500	72,500	4 per cent.	2,799
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES RX.	75,423	...	75,423	741	74,682			3,265
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	19,462	...	19,462	1,053	18,409	30,000	4½ per cent.	859
Dittq Secunderabad (Water works)	80,000	...	80,000	...	80,000	80,000	4½ "	5,394
Carried over	99,462	...	99,462	1,053	98,409			6,253

No. 85.—ACCOUNT of Imperial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1897, and the Amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1896.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1897.	Amount of Loan Sanc- tioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO DISTRICT, ETC., COMMITTEES— <i>contd.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>		<i>Rx.</i>
Brought forward .	99,462	...	99,462	1,053	98,409			6,253
INDIA, GENERAL— <i>contd.</i> Military Department. <i>Bengal Command.</i>								
Officer Commanding Northern Bengal Mounted Rifles .	500	...	500	...	500	600	4 per cent.	3
Ditto Eastern Bengal State Railway								
Volunteers	500	...	500	100	400	600	4 "	20
Ditto Mussoorie Volunteer Rifles	310	...	310	90	220	550	4 "	12
Ditto 5th Administrative Battalion, North- Western Provinces Volunteers .	3,150	...	3,150	250	2,900	3,400	4½ "	142
Commandant, Agra Volunteer Rifle	225	..	225	225	...	300	4 "	9
Officer Commanding Presidency Volunteers	1,274	...	1,274	189	1,085	3,100	4 "	69
Ditto Naini Tal Volunteer Rifles	...	1,000	1,000	200	800	1,000	4 "	20
Treasurer, Army Temperance Association	1,100	...	1,100	340	760	1,400	...	...
Secretary, Cantonment Committee, Bareilly	240	..	240	60	180	300	...	...
Officers Commanding Bengal Cavalry Regiments	28,321	8,814	37,135	2,967	34,168	38,540	4 per cent.	2,378
Officer do. Deoli Irregular Force	200	100	300	300	...	500	4 "	...
Total .	35,820	9,914	45,734	4,721	41,013			2,653
<i>Punjab Command.</i>								
Second Punjab Volunteer Rifle Corps	1,450	...	1,450	150	1,300	2,200	...	...
Cantonment Dairy Farm, Ferozepore	400	...	400	400	...	400	...	...
Ditto do. Peshawar	400	...	400	...	400	400	...	...
Ditto do. Campbellpore	160	...	160	...	160	200	...	...
Officer Commanding 2-5th Gurkhas	200	...	200	120	80	300	...	...
Bengal Cavalry Service	26,817	4,345	31,162	3,595	27,567	33,300	4 per cent.	1,724
Total .	29,427	4,345	33,772	4,265	29,507			1,724
TOTAL .	164,709	14,259	178,968	10,039	168,929			70,630
BUKMA (UPPER).								
Magwe District Fund	200	...	200	200	...	1,000	4½ per cent.	7

MADRAS.								
Commission Committee, Wellington	140	...	140	20	120	200	4½ per cent.	6
Military Department.								
Volunteer Artillery and Rifle Corps, Moulmein	300	...	300	100	200	300	...	1
Commandant, Moulmein Volunteer Rifle Corps	...	100	100	50	50	100	4 per cent.	1
Total	300	100	400	150	250			1
TOTAL	440	100	540	170	370			7
BOMBAY.								
Military Department								
General Officer Commanding Quetta District	320	...	320	320	...	400	Nil.	...
Officer Commanding Bombay Volunteer Artillery	80	...	80	40	40	200	Nil.	...
Commandant, Sind Volunteer Rifle Corps	...	2,850	2,850	...	2,850	2,850	4 per cent.	...
Officer Commanding Aden Troop	900	...	900	900	...	1,500	Nil.	...
TOTAL	1,300	2,850	4,150	1,260	2,890			...
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES . Rx.	166,649	17,209	183,858	11,669	172,189			10,644
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	27,067	5,338	32,405	7,910	24,495	54,000	6½ per cent.	
Ditto for relief of Agriculturists and other purposes	1,583	242	1,825	609	1,216	15,700	6½ "	
TOTAL	28,650	5,580	34,230	8,519	25,711			1,030
BURMA (UPPER).								
Advances for relief of Agriculturists and other purposes	22,689	23,780	46,469	16,629	29,840	...	6½ per cent.	1,884
PUNJAB.								
Advances for Improvement of Land	...	1,135	1,135	...	1,135	...		...
TOTAL ADVANCES TO CULTIVATORS . Rx.	51,339	30,495	81,834	25,148	56,686			2,914
GRAND TOTAL	8,169,340	78,447	8,247,787	113,377	8,134,410			341,238
Distribution of the above—								
India, General	239,769	27,339	267,108	23,439	243,669			14,185
Burma (Upper)	30,203	23,780	53,983	19,053	34,930			2,217
Bengal	3,985,117	6,563	3,991,680	55,508	3,936,172			160,020
Punjab	...	1,135	1,135	...	1,135			...
Madras	651,363	100	651,463	10,170	641,293			26,874
Bombay	3,262,888	19,530	3,282,418	5,207	3,277,211			137,942

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1897, and the Amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1896.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1897.	Amount of Loan Sanc- tioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Burhanpur Municipality	Rx. 7,154	Rx. ...	Rx. 7,154	Rx. 238	Rx. 6,916	Rx. 10,500	4½ per cent.	Rx. 319
Jubbulpore	19,328	...	19,328	698	18,630	20,000	4 "	773
Khandwa	12,801	20,127	32,928	...	32,928	36,000	4 "	908
Nagpore	33,030	...	33,030	1,586	31,444	40,000	4½ "	1,480
Raipur	9,180	...	9,180	354	8,826	10,000	4½ "	409
TOTAL	81,493	20,127	101,620	2,876	98,744			3,889
LOWER BURMA.								
Akyab Municipality	1,845	...	1,845	162	1,683	2,000	5 per cent.	90
Maubin	537	...	537	97	440	800	5 "	26
Mergui	251	...	251	26	225	300	5 "	12
Paungde	1,283	...	1,283	190	1,093	1,800	5 "	62
Prome	6,849	...	6,849	481	6,368	20,000	5 "	336
Rangoon	3,978	...	3,978	2,622	1,356	30,000	4½ "	150
Shwegyan	1,000	...	1,000	75	925	1,000	5 "	55
Yandon	6,791	...	6,791	382	6,409	7,500	5 "	335
TOTAL	22,534	...	22,534	4,035	18,499			1,066
ASSAM.								
Shillong Municipality	1,222	...	1,222	168	1,054	2,150	4½ & 5 per cent.	55
BENGAL.								
Arrah Municipality	9,731	...	9,731	188	9,543	10,000	4 per cent.	387
Bhagalpur	...	30,000	30,000	263	29,737	30,000	4 "	620
Chapra	89	...	89	89	...	500	4½ "	2
Chittagong	4,059	500	4,559	236	4,323	5,000	4½ "	180
Dacca	11,510	...	11,510	248	11,262	12,500	4½ "	519
Darbhanga	...	4,000	4,000	...	4,000	4,000	4½ "	...
Darjeeling	8,321	3,000	11,321	446	10,875	16,500	4½ "	355
Debhatta	200	...	200	16	184	200	4½ "	9
Dinagepur	794	...	794	134	660	1,000	4½ "	34
Faridpur	309	...	309	49	260	500	4½ "	15
Howrah	141,950	10,000	151,950	1,933	150,017	153,000	4 & 4½ "	1,631
Jalpaiguri	1,743	...	1,743	60	1,683	1,800	4½ "	78
Kotechandpur	...	150	150	...	150	300	4½ "	...
Kurseong	163	...	163	38	125	200	4½ "	7
Manicktolla	1,975	...	1,975	227	1,748	2,500	4½ "	86
Meherpur	...	150	150	...	150	150	4½ "	...

Morufferpore "	"	"	"	"	"	5,903	...	5,903	102	5,801	6,000	4½	"	264
Nasirabad "	"	"	"	"	"	...	500	500	...	500	500	4½	"	...
Patna "	"	"	"	"	"	31,016	...	31,016	553	30,463	31,800	4½	"	1,390
Pooree "	"	"	"	"	"	1,667	...	1,667	177	1,490	2,000	4½	"	73
Rajshahye "	"	"	"	"	"	849	...	849	151	698	1,500	4½	"	37
Ranaghat "	"	"	"	"	"	...	250	250	...	250	500	4½	"	...
Seraigunj "	"	"	"	"	"	...	500	500	...	500	500	4½	"	...
Serampore "	"	"	"	"	"	2,637	...	2,637	112	2,525	3,000	4½	"	119
TOTAL						222,916	49,050	271,966	5,022	266,944				9,806

NORTH-WESTERN PROVINCES AND OUDH.

Agra Municipality (water works and drainage)	127,508	800	128,308	175	128,133	136,482	4 & 4½ per cent.	4,076
Allahabad " (water works)	153,810	...	153,810	3,335	150,475	164,321	4 "	6,119
Bara Banki " "	352	...	352	163	189	600	4½ "	13
Bareilly " (conservancy)	769	...	769	239	530	1,350	4½ "	32
Benares " (water works)	192,014	...	192,014	20,904	171,110	195,823	4 "	7,580
Do. " (drainage)	50,000	.	50,000	.	50,000	177,700	4 "	2,000
Cawnpore " (water works)	142,176	...	142,176	54,535	87,641	145,000	4 "	3,808
Dehra Dun " "	9,100	...	9,100	161	8,939	9,100	4 "	362
Hardwar-Union " (Saharanpur)	...	500	500	79	421	500	4½ "	11
Kasganj " (Etah) (drainage)	(a) 1,181	...	1,181	21	1,160	1,200	4½ "	53
Kashipur " (Naini Tal) (protective works)	610	...	610	...	610	650	4½ "	11
Khairabad " (Sitapur) (conservancy)	225	...	225	25	200	250	4½ "	10
Lucknow " (water works)	129,654	...	129,654	2,493	127,161	132,000	4 "	5,101
Meerut " (water works)	65,000	10,000	75,000	658	74,342	75,000	4 "	1,500
Mussoorie " (water works and sewerage)	7,281	1,200	8,481	279	8,202	8,600	4 & 4½ "	148
Naini Tal " (water works and drainage)	(a) 27,022	.	27,022	18	27,004	28,000	4 "	787
TOTAL	906,702	12,500	919,202	83,085	836,117			31,611

PUNJAB.

Dalhousie Municipality	.	.	.	.	.	4,209	...	4,209	188	4,021	5,034	5 per cent.	210
Delhi	"	.	.	.	.	74,193	1,314	75,507	2,255	73,252	90,000	4 "	2,945
De-a Gh 121 Khan	"	.	.	.	.	18,263	7,457	25,720	1,170	24,550	43,500	4 "	565
Edwardesabad	"	.	.	.	.	83	...	83	83	...	3,500	5 "	3
Haripur	"	.	.	.	.	1,561	1,143	2,704	...	2,704	3,100	4 "	...
Kohat	"	.	.	.	.	1,315	...	1,315	55	1,260	1,700	5 "	33
Lahore	"	.	.	.	.	149,378	...	149,378	3,105	146,273	177,500	4½ "	6,394
Ludhiana	"	.	.	.	.	4,749	...	4,749	580	4,169	6,000	5 "	239
Murree	"	.	.	.	.	...	10,000	10,000	...	10,000	10,000	4 "	...
Simla	"	.	.	.	.	85,842	...	85,842	2,085	83,757	120,000	4 "	3,415
Umballa	"	.	.	.	.	1,800	...	1,800	...	1,800	1,800	4 "	...
TOTAL						341,393	19,914	361,307	9,521	351,786			13,804

Carried over

(a) Differs from last year's closing balance by Rs. 1 for corrections since made.

O. to V.—Debt, Deposits, etc.

GOVERNMENT OF INDIA, FOR THE YEAR 1899-00.

No. 85A.—Account of Provincial Advances and Loans showing the Amounts Advanced and Repaid during the Year ended 31st March 1897, and the Amount of such Loans at the commencement and close of the Year—*continued*.

					Amount, 1st April 1896.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1897.	Amount of Loan San- ctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES— <i>contd.</i>					Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
Brought forward					1,576,260	101,591	1,677,851	104,707	1,573,144			60,231
MADRAS.												
Adoni Municipality	.	.	.	.	6,326	...	6,326	125	6,201	6,600	4½ per cent.	269
Anakápalie	"	.	.	.	...	300	300	...	300	300	4½ "	...
Calicut	"	.	.	.	1,900	...	1,900	200	1,700	3,000	4½ "	86
Cocanada	"	.	.	.	...	9,287	9,287	...	9,287	11,810	4½ "	...
Cochin	"	.	.	.	550	...	550	81	469	1,400	4½ "	25
Conjeeveram	"	.	.	.	8,000	4,850	12,850	...	12,850	12,850	4½ "	257
Coonoor	"	.	.	.	982	...	982	49	933	1,200	4½ & 4½ "	42
Cuddapah	"	.	.	.	920	...	920	18	902	969	4½ "	39
Dindigul	"	.	.	.	3,300	...	3,300	57	3,243	3,300	4½ "	140
Kombhakonam	"	.	.	.	5,500	...	5,500	217	5,283	6,000	4½ "	245
Kurnool	"	.	.	.	5,479	863	6,342	108	6,234	6,485	4½ "	233
Madura	"	.	.	.	18,978	...	18,978	353	18,625	19,550	4½ "	812
Mayavaram	"	.	.	.	517	...	517	32	485	850	4½ "	22
Ootacamund	"	.	.	.	5,171	1,000	6,171	235	5,936	7,050	4½ "	220
Tanjore	"	.	.	.	18,318	...	18,318	631	17,687	19,000	4½ "	778
Tellicherry	"	.	.	.	400	...	400	50	350	500	4½ "	17
Tirupati	"	.	.	.	...	4,500	4,500	...	4,500	5,900	4½ "	...
Trichinopoly	"	.	.	.	12,867	...	12,867	440	12,427	13,200	4½ "	547
Vaniyambadi	"	.	.	.	1,380	...	1,380	...	1,380	1,380	4½ "	45
Vizagapatam	"	.	.	.	...	15,000	15,000	...	15,000	21,050	4½ "	...
TOTAL					90,588	35,800	126,388	2,596	123,792			3,777
BOMBAY.												
Ahmedabad Municipality	.	.	.	.	41,844	...	41,844	10,806	31,038	45,000	4½ per cent.	1,620
Amednagar	"	.	.	.	...	7,000	7,000	...	7,000	10,700	4½ "	...
Bandra	"	.	.	.	7,000	...	7,000	57	6,943	7,000	4½ "	302
Bhiwandi	"	.	.	.	357	...	357	44	313	400	4½ "	16
Bulsár	"	.	.	.	...	100	100	...	100	500	4 "	...
Dharwar	"	.	.	.	598	...	598	254	344	3,600	4½ "	21
Dhulia	"	.	.	.	24,382	...	24,382	436	23,946	25,000	4½ "	1,091
Godhra	"	.	.	.	775	...	775	41	734	1,000	5 "	38
Hubli	"	.	.	.	23,162	...	23,162	443	22,719	24,200	4½ "	1,042
Hyderabad	"	.	.	.	4,349	...	4,349	4,349	...	30,000	4½ "	169
Islampur	"	.	.	.	1,890	...	1,890	105	1,785	2,100	4½ "	84
Karáchi	"	.	.	.	...	5,000	5,000	...	5,000	10,000	4 "	...
Mhaswad	"	.	.	.	...	150	150	...	150	150	4½ "	...
Parvel	"	.	.	.	5,599	...	5,599	115	5,484	5,900	4½ "	245
Sangamner	"	.	.	.	137	...	137	40	97	600	4½ "	6
TOTAL					110,093	12,250	122,343	16,690	105,653			4,634
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . RX.					1,776,941	149,641	1,926,582	123,993	1,802,589			68,642

LOANS TO PORT FUNDS.
BENGAL.

Chittagong Port Fund	15,778	3,300	19,078	920	18,158	23,300	4½ per cent.	710
BOMBAY.								
Karachi Port Trust	204,583	...	204,583	4,657	199,926	226,150	4½ per cent.	9,154
TOTAL LOANS TO PORT FUNDS . Rx.	220,361	3,300	223,661	5,577	218,084			9,864

LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.

BENGAL.								
Darbhanga District Board	16,235	...	16,235	466	15,769	18,000	4½ per cent.	365
Dinagepur "	(a) 18,662	..	18,662	1,022	17,640	20,000	4½ "	840
Julpaiguri "	1,022	...	1,022	205	817	3,500	4½ "	43
Manbhum Road Committee	564	...	564	180	384	900	4½ "	23
Monghyr District Board	...	5,000	5,000	...	5,000	10,000	4½ "	113
Mozufferpore "	8,000	...	8,000	254	7,746	8,000	4½ "	357
Murshidabad "	1,500	...	1,500	350	1,150	1,500	4½ "	64
Nadia "	2,000	...	2,000	162	1,838	2,000	4½ "	88
Patna "	791	...	791	791	...	8,000	4½ "	18
Sarun "	496	..	496	496	...	5,000	4½ "	11
TOTAL .	49,270	5,000	54,270	3,926	50,344			1,922
PUNJAB.								
Gujranwala District Board	2,935	...	2,935	691	2,244	3,600	4 per cent.	118
Jhang "	3,752	...	3,752	883	2,869	4,600	4 "	150
Karnal "	1,517	4,350	5,867	...	5,867	6,000	4 "	...
Peshawar "	2,500	...	2,500	188	2,312	2,500	4½ "	126
TOTAL .	10,704	4,350	15,054	1,762	13,292			394
MADRAS.								
Ganjam Local Fund Board	500	...	500	...	500	500	4½ per cent.	20
Saidapet "	3,569	...	3,569	1,380	2,189	19,979	4½ "	145
Tellicherry "	931	...	931	300	631	6,000	4½ "	35
TOTAL .	5,000		5,000	1,680	3,320			200
BOMBAY.								
Ahmedabad District Local Board	1,849	...	1,849	432	1,417	3,400	4½ per cent.	83
Bijapur "	1,582	..	1,582	314	1,268	5,000	4½ "	68
Dharwar "	8,000	8,000	16,000	...	16,000	30,000	4½ "	360
Ratnagiri "	3,734	..	3,734	2,182	1,552	20,050	4½ "	124
Surat "	2,460	...	2,460	2,460	...	35,000	4½ "	55
TOTAL .	17,625	8,000	25,625	5,388	20,237			690
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES Rx.	82,599	17,350	99,949	12,756	87,193			3,206

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1897, and the Amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1896.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1897.	Amount of Loan Sana- tioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
BURMA, LOWER.	20	...	20	20	...	100	5 per cent.	...
Mirza Mahomed Shah Abbas								
BENGAL.								
Darjeeling Girls' School	177	...	177	177	...	1,600	4½ per cent.	4
Deo Estate in Gya	11	...	11	11	...	67,200	4½ "	...
Loretto Convent, Darjeeling	700	...	700	100	600	1,000	4½ "	32
Prince Jehan Kadir Mirza	(a) 6,598	...	6,598	26	6,572	8,000	4½ "	24
Raja of Nayagur	2,200	...	2,200	1,075	1,125	4,000	4½ "	166
Saint Joseph's College, Darjeeling	200	...	200	200	...	1,000	4½ "	9
Saint Joseph's High School, Calcutta	1,500	500	2,000	...	2,000	2,000	4½ "	56
Shazada Nasheen of Saseeram Endowment	1,320	...	1,320	1,320	...	1,500	4 "	64
TOTAL	12,706	500	13,206	2,909	10,297			355
NORTH-WESTERN PROVINCES AND OUDH.								
Mahomedan Anglo-Oriental College Committee (Aligarh)	225	...	225	225	...	1,500	4½ per cent.	3
Raja Ranabir Singh (Dehra Dun)	1,139	...	1,139	1,139	...	1,720	4 "	51
Sheobalak (Mirzapur)	131	...	131	35	96	300	5 "	7
Thakur Gurdial Sing (Mainpuri)	1,111	...	1,111	117	994	4,800	6 "	33
TOTAL	2,606	...	2,606	1,516	1,090			94
PUNJAB.								
Archdeacon of Lahore (Simla Parsonage)	564	...	564	150	414	1,800	4 per cent.	23
Diocesan Board of Education	927	...	927	108	819	1,700	4½ "	42
Imam Bux, Sub-Surveyor	60	...	60	30	30	300	Nil.	...
Mirza Suriya Jah	3,125	...	3,125	362	2,763	4,500	5 per cent.	148
Nawab Atta Mohamed Khan	1,461	...	1,461	427	1,034	5,000	5 "	73
Raja Feroze Khan of Khairpur	1,119	...	1,119	445	674	4,000	6 "	55
Rai Hera Chand	875	...	875	55	820	1,500	5 "	45
Raja Niyamatulla Khan	2,073	...	2,073	107	1,966	2,900	4½ "	93
Seraj-ud-din Haider	(a) 3,551	...	3,551	320	3,231	4,200	4 "	133
TOTAL	13,755	...	13,755	2,004	11,751			612
MADRAS.								
Shelagiri Estate	1,014	...	1,014	300	714	3,500	5 per cent.	51

BOMBAY.

Administrator, Jath State	...	7,500	7,500	...	7,500	30,000	5 per cent.	...
Administrator to the Chief of Malegaon	1,073	...	1,073	1,073	...	8,400	5 " Nil.	54
Chandna Kasbatis	26	...	26	10	16	406	5 per cent.	...
Chief of Kurundvad (Senior) State	...	3,500	3,500	...	3,500	3,500	5 "	...
Mulchand Talaram	350	...	350	...	350	350		...
Sayad Shaha Abdulla Huseen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	2,072	...	2,072	297	1,775	4,200	5 "	103
TOTAL	3,521	11,000	14,521	1,380	13,141			157
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx.	33,622	11,500	45,122	8,129	36,993			1,269
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	139,228	15	139,243	7,833	131,410	—	5 per cent.	2,479
Embankment Advances	25,921	2,865	28,786	4,532	24,254	—	5 "	85
TOTAL	165,149	2,880	168,029	12,365	155,664			2,564
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	(a) 1,942	6	1,948	549	1,399	...	...	54
Village Sanitation Act, II of 1892	...	230	230	...	230	360	Nil	...
Oudh Talukdars' Relief Act.								
Bahna Estate (Rai Bareili)	898	...	898	898	...	7,038	5 per cent.	22
Captain Gulab Singh (Rai Bareili)	1,492	...	1,492	292	1,200	22,500	5 "	65
Dewan Kishen Kumar (Barabanki)	2,452	...	2,452	180	2,272	7,652	Nil.	...
TOTAL	6,784	236	7,020	1,919	5,101			141
BOMBAY.								
Kaira Thakoors	11,666	...	11,666	1,022	10,644	27,000	5 per cent.	578
Manager, Encumbered Estates, Karachi	89	...	89	37	52	170,000	5 "	4
Ditto ditto, Hyderabad	190	...	190	90	100		5 "	10
Talukdaree Settlement Officer, Ahmedabad	16,157	...	16,157	1,012	15,145		5 "	779
Ditto ditto Broach	574	...	574	414	160		5 "	23
TOTAL	28,676	...	28,676	2,575	26,101			1,394
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	200,609	3,116	203,725	16,859	186,866			4,099

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1897, and the Amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1896.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1897.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
CENTRAL PROVINCES.							
Advances for improvement of land	10,019	39,950	49,969	22,296	27,673	4 to 6 per cent.	{ 481 3,860
Ditto for relief of Agriculturists and other purposes	102,490	88,773	191,263	35,062	156,201		
TOTAL	112,509	128,723	241,232	57,358	183,874		4,341
BURMA (LOWER).							
Advances for improvement of land	250	...	250	...	250	6½ per cent.	...
Ditto for relief of Agriculturists and other purposes	(a) 8,044	11,307	19,351	9,852	9,499	6½ „	800
TOTAL	8,294	11,307	19,601	9,852	9,749		800
ASSAM.							
Advances for relief of Agriculturists and other purposes	98	96	194	174	20		12
BENGAL.							
Advances for improvement of land	20,823	30,974	51,797	8,615	43,182	6½ per cent.	1,087
Ditto for relief of Agriculturists and other purposes	11,135	27,099	38,234	7,221	31,013	6½ „	597
TOTAL	31,958	58,073	90,031	15,836	74,195		1,684
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	(a) 34,767	172,967	207,734	19,563	188,171	(b) 6½ per cent.	{ 1,485 2,162
Ditto for relief of Agriculturists and other purposes	62,430	190,067	252,497	31,515	220,982		
TOTAL	97,197	363,034	460,231	51,078	409,153		3,647
PUNJAB.							
Advances for improvement of land	129,392	33,168	162,560	25,766	136,794		8,472
Ditto for relief of Agriculturists and other purposes	15,761	39,632	55,393	4,956	50,437		416
TOTAL	145,153	72,800	217,953	30,722	187,231		8,888

MADRAS.						
Advances for improvement of land	298,287	50,445	348,732	29,247	319,485	3, 4, 4½ & 6½ per cent.
Ditto for relief of Agriculturists and other purposes	2,299	4,815	7,114	1,200	5,914	6½ per cent.
TOTAL	300,586	55,260	355,846	30,447	325,399	11,664
BOMBAY.						
Advances for improvement of land	236,667	324,704	561,371	39,003	522,368	} 3½, 4½, 5, 6 & 6½ per cent. {
Ditto for relief of Agriculturists and other purposes	24,185	59,843	84,028	27,477	56,551	
TOTAL	260,852	384,547	645,399	66,480	578,919	8,630
TOTAL ADVANCES TO CULTIVATORS . Rx.	956,647	1,073,840	2,030,487	261,947	1,768,540	39,666
GRAND TOTAL . Rx.	3,270,779	1,258,747	4,529,526	429,261	4,100,265	126,746
Distribution of the above—						
Central Provinces	194,002	148,850	342,852	60,234	282,618	8,230
Burma (Lower)	(a) 30,848	11,307	42,155	13,907	28,248	1,866
Assam	1,320	96	1,416	342	1,074	67
Bengal	497,777	118,803	616,580	40,978	575,602	17,041
North-Western Provinces and Oudh	1,013,289	375,770	1,389,059	137,598	1,251,461	35,493
Punjab	(a) 511,005	97,064	608,069	44,009	564,060	23,698
Madras	397,188	91,060	488,248	35,023	453,225	15,692
Bombay	625,350	415,797	1,041,147	97,170	943,977	24,659

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

(b) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 86.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS ON CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	STATE.						
	Assam-Bengal.	Bengal Central.†	South Behar.	Mymensingh Jamalpore	Brahmaputra Sultanpur.	Bengal-Nagpur.	Burma.
DURING THE YEAR 1896-97.	£	£	Rs.	Rs.	Rs.	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL :							
Share Capital :							
India, at Contract Rates	...	...	50,000	16,000	50,000	...	...
England	8,030	...	...	...	...	...	1,836,462
Debentures :							
India, at Contract Rates	...	...	...	...	...	...	...
England	...	...	...	...	...	500,000	...
Debenture Stock :							
England	...	...	...	...	...	...	...
Capital not bearing Interest :							
India, at Contract Rates	...	...	...	...	...	...	...
England	...	...	...	...	...	11,847	...
A TOTAL RECEIPTS	8,030	...	50,000	16,000	50,000	511,847	1,836,462
B Payments for discharge of Debentures	..	..	...	...	...	..	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	8,030	...	50,000	16,000	50,000	511,847	1,836,462
ON ACCOUNT OF CAPITAL EXPENDITURE :							
Payments :							
India, at Contract Rates	...	20,964	113,351	6,717	1,008	519,126	169,258
England	99,417	50,948	...	...	..	411,197	114,679
TOTAL	99,417	71,912	113,351	6,717	1,008	930,323	283,937
Repayments :							
India, at Contract Rates	82,137	...	...	...	...	...	...
England	250	3,318	..	...	..	144	117
D. TOTAL	82,387	3,318	..	...	...	144	117
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	8,030	68,594	113,351	6,717	1,008	930,179	283,820
A. + D. TOTAL RECEIPTS	99,417	3,318	50,000	16,000	50,000	511,991	1,836,579
B. + C. TOTAL PAYMENTS	99,417	71,912	113,351	6,717	1,008	930,323	283,937
Advances made to Companies from money raised under Act 51 Vict, Chapter 5	...	...	...	...	...	...	...
TO 31ST MARCH 1897.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL :							
Share Capital :							
India, at Contract Rates	...	...	150,000	16,000	50,000	...	...
England	1,500,000	500,000	...	...	...	3,000,000	1,836,462
Debentures :							
Nominal amount	500,000	...	...	...	...	2,000,000	...
Cash received ‡	500,000	...	...	...	...	2,000,000	...
Debenture Stock :							
Stock represented	...	...	...	...	...	...	...
Cash received	...	...	...	...	...	...	...
Capital not bearing Interest :							
India, at Contract Rates	...	...	...	...	...	..	...
England	15,385	...	..	...	...	17,628	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,015,385	500,000	150,000	16,000	50,000	5,017,628	1,836,462
Advances made to Companies from money raised under Act 51 Vict, Chapter 5	...	500,000	...	..	...	2,760,000	...
ON ACCOUNT OF CAPITAL EXPENDITURE :	2,015,385	1,000,000	150,000	16,000	50,000	7,777,628	1,836,462
Net Payments :							
India, at Contract Rates	1,150,286	358,398	122,899	6,717	1,008	5,687,686	169,258
England	865,099	542,348	...	...	...	2,941,871	114,562
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 2,015,385	900,746	122,899	6,717	1,008	8,629,557	283,820
BALANCE OF ACCOUNT WITH COMPANY :							
At Credit	...	99,254	27,101	9,283	48,992	...	1,552,642
At Debit	...	...	...	...	...	851,929	...

* Excluding East Indian Railway Company.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways.

‡ £147,000 Sterling Debentures were issued by the Company in England and sold for Rs20,34,105. This sum

§ Excluding premium, which is included.

(a) Besides £248,632 and £82,383 debited and £41,817 credited to Capital Account of interest on Share Capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1896-97; the RECEIPTS and March 1897; and the BALANCES at that Date.

Indian Midland.	Rohilkund and Kumaon.	Hardwar Dehra.	Southern Mahratta (including Mysore Railway).	Ahmedabad Parantij.	Tapti Valley.	TOTAL.	GUARANTEED.				GRAND TOTAL.
							Bombay Broad and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	
£	£	Rs.	£	Rs.	Rs.		£	£	£	£	
...	...	22,500	...	96,200	93,500	328,200	...	...	...	...	328,200
...	...	...	...	...	...	1,844,492	...	...	...	...	1,844,492
...	...	...	...	...	...	...	...	...	...	...	...
126,800	...	...	...	...	...	626,800	500,000	441,416	197,513	1,138,931	1,765,731
...	...	...	...	...	...	...	...	...	...	...	...
2,948	...	...	...	...	...	14,795	11,149	3,375	...	14,524	29,319
129,748	...	22,500	...	96,200	93,500	2,814,287	511,149	441,795	197,513	1,150,457	3,964,742
126,800	...	...	...	...	...	126,800	100,000	443,800	200,000	743,800	8,711,200
2,948	...	22,500	...	96,200	93,500	2,857,487	110,519	993	2,457	1,105,515	3,966,042
147,790	6,114	...	34,229	122,556	79,246	1,220,380	154,016	377,583	206,191	1,737,790	2,960,078
294,047	6,209	...	38,810	...	...	1,000,337	233,336	106,355	75,131	535,000	1,511,942
441,837	12,323	...	73,060	122,556	79,246	3,200,736	718,753	553,867	251,675	1,524,295	5,725,020
...	...	...	...	...	...	82,137	45,377	600,102	330,701	1,200,003	1,733,130
582	114	...	383	...	...	4,900	149	740	343	1,200,003	6,010
582	114	...	383	...	...	87,045	454,380	601,20	257,127	1,912,705	1,979,740
441,255	12,200	...	72,636	122,556	79,246	2,133,681	261,366	47,333	44,533	2,611,611	2,401,250
130,330	114	22,500	383	96,200	93,500	3,001,332	96,333	1,013,005	431,650	2,446,988	3,473,142
568,637	12,323	...	73,060	122,556	79,246	2,533,520	519,353	907,067	18,3975	2,490,814	1,652,120
...	...	...	...	...	...	...	...	...	...	...	...
...	...	22,500	8,460	160,000	93,500	500,460	21,012	406,837	...	518,569	1,019,029
3,000,000	200,000	...	3,491,540	...	...	13,528,002	7,528,625	19,500,103	10,257,630	37,285,858	50,813,303
3,004,100	147,000	...	943,100	...	...	6,594,200	1,937,900	2,970,900	830,000	5,708,800	12,304,000
3,004,100	100,837	...	943,100	...	...	6,605,037	1,937,900	2,968,517	797,512	5,708,929	13,311,966
...	...	...	1,200,000	...	...	1,200,000	...	2,711,450	...	2,711,450	3,900,150
...	...	...	1,200,000	...	...	1,200,000	...	2,473,553	...	2,473,553	3,675,559
...	...	...	34	...	...	34	...	74,920	...	74,920	74,903
5,675	...	...	54,923	...	...	93,611	29,568	218,522	12,039	290,127	353,138
6,009,775	360,837	22,500	5,698,057	160,000	93,500	21,930,144	9,517,768	25,737,525	11,007,181	46,224,471	68,252,618
1,345,000	...	...	2,19,900	...	...	6,734,900	...	...	...	...	6,734,900
7,354,775	360,837	22,500	7,627,057	160,000	93,500	28,665,044	9,517,768	25,737,525	11,007,181	46,224,471	74,987,518
4,861,564	203,653	...	5,844,15	152,275	79,246	18,037,405	2,310,107	6,083,610	1,034,188	12,428,005	21,000,610
2,641,584	264,329	...	1,773,288	...	...	9,203,081	7,183,494	19,515,273	7,692,106	33,717,379	3,053,954
7,503,148	487,982	...	7,717,703	152,275	79,246	27,900,560	9,523,901	25,322,863	11,126,294	46,111,978	74,074,564
...	...	22,500	110,254	77,5	14,254	1,612,075	...	213,642	...	213,642	2,105,647
148,373	127,145	...	...	...	...	1,174,417	6,133	...	59,113	6,192,46	1,192,693

and South Indian Railway Company, Limited

This line is the property of the Bengal Central Railway Company.

Railways, the portion of the line from Bhujpur to Kachh is the property of the Company.

was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a sinking payment of £160,837.

under "Capital not bearing Interest"

of which the sum of £24,000 is included under "Capital not bearing Interest."

Ministry of State; Interest on advances made in India, India, and interest on interest; and interest on excess Capital, respectively.

No. 87.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

			UNADJUSTED 1ST APRIL	
			Debits.	No. of Items.
<i>Her Majesty's Imperial Government.</i>				
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station			£ 10,674	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.			6,322	2
Ditto ditto to retired Hong-Kong Police			529	3
Enlistment of Natives of India for service in the Colonies			(a)2,747	4
Remittances to India from Hong-Kong Regiment and Asiatic Artillery			3,181	5
Postal and Money Order Transactions			...	6
Little Besses Light Vessel Dues			...	7
Balances of Shipping Masters' Accounts			...	8
Defence Works at Aden			(a)1,329	9
Royal Commission on opium			...	10
Royal Commission on Indian Expenditure			88	11
Indian Native Troops sent to Mombassa			7,995	12
Indian Native Troops employed at Suakim			...	13
Miscellaneous			7,932	14
			40,797	15
<i>Her Majesty's Indian Government in London.</i>				
Bills of Exchange payable in England (drawn between 1834 and 1864)			...	16
Family and Miscellaneous Remittances made by means of Rolls, etc.			...	17
Remittances by Administrators General			...	18
East Indian Railway Company Advances in England for purchase of Stores, etc.			...	19
Rajputana-Malwa Railway ditto ditto			...	20
South Indian Railway Company ditto ditto			...	21
Bengal and North-Western Railway Company ditto ditto			...	22
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States			(a)944	23
Bills drawn by the Mission to the Court of Persia			...	24
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.			149	25
Miscellaneous			...	26
			1,093	27
		£	41,890	28

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1897, and
mencement and close of that Year.

BALANCES, 1896.		1896-97.				UNADJUSTED BALANCES, 31ST MARCH 1897.	
		INDIA.		ENGLAND.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	58,790	1,454	...	56,149	11,861	...
2	...	25,386	1	...	25,001	6,706	...
3	...	1,073	...	...	1,095	507	...
4	...	4,170	70	...	3,791	3,056	...
5	...	18,120	1,228	...	15,140	4,933	...
6	12,466	3,423	94,517	101,726	...	...	1,834
7	(a) 3,235	14	4,560	6,073	...	...	1,708
8	(a) 784	39	1,450	1,269	...	...	926
9	...	58	...	...	...	1,387	...
10	5	...	...	...	...	...	5
11	...	80	...	...	88	80	...
12	...	11,583	2,479	...	4,627	12,472	...
13	...	177,074	41,926	...	136,747	...	1,599
14	...	33,421	12,128	145	20,222	9,148	...
15	16,490	333,231	159,813	109,213	262,860	50,150	6,072
16	8,234	...	...	...	...	...	8,234
17	(b) 14,223	62	34,978	37,993	...	...	11,146
18	2,674	43	3,217	57,510	53,066	...	1,404
19	...	802,551	400,659	407,196	(c) 809,088	...	...
20	...	...	43,936	43,936	...	...	...
21	...	...	57,382	57,855	472	...	...
22	...	...	78,408	79,289	881	...	...
23	...	...	91,765	90,821	.	...	...
24	4,000	...	24,000	24,000	...	...	4,000
25	...	...	29,934	29,928	...	143	...
26	1,247	2,264	2,502	2,153	983	...	315
27	30,378	804,920	766,781	830,681	864,490	144	25,099
28	46,868	1,138,151	926,594	939,894	1,127,350	50,294	31,171

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

(b) The closing balances of "Family and Miscellaneous Remittances made by means of Rolls, etc.," and "Family Allotments" which are now combined, were understated by £6 in last year's Statement.

(c) Including £802,551 in respect of Debentures issued.

No. 88. - ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1897, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	BILLS OUTSTANDING ON 1ST APRIL 1897		BILLS DRAWN ON INDIA		BILLS DISCHARGED IN INDIA.		BILLS OUTSTANDING ON 31ST MARCH 1897	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	3,08,469	18,493	15,02,66,686	9,061,744	14,55,09,655	8,762,284	50,65,500	317,953
In Madras	3,06,000	18,322	3,09,41,216	1,557,580	3,00,92,216	1,803,444	11,55,000	72,458
In Bombay	12,85,000	77,346	7,66,62,204	4,607,223	7,66,76,704	4,604,518	12,70,500	79,751
TOTAL	18,99,469	114,161	25,78,70,106	15,526,547	25,22,78,575	15,170,546	74,91,000	470,162

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

Amount of Bills drawn	25,78,70,106
Amount of Bills drawn if issued at 2s. the rupee	15,52,65,470
Difference on account of Exchange	10,26,04,636
The average rate of Exchange on Bills drawn during the year	s. d.
was	1 24505749

No. 89.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year 1896-97.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1896	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1897.	DISTRIBUTION OF CLOSING BALANCE.							
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rx.		Rx.		Rx.		Rx.		Rx.	India.		Rx.		Rx.		Rx.				
1	454,591	1	653,827	1	261,435	13	646,251	16	2,016,105	India, General	16	1,822,238	13	611,783	1	77,986	1	702,659	1	429,810
...	...	...	...	1	171,787	18	440,895	19	612,682	Central Provinces	19	732,375	18	487,717	1	244,658	...	...	...	...
...	...	...	...	3	595,852	35	1,137,145	38	1,732,997	Burma	38	1,220,898	35	769,040	3	451,858	...	...	...	...
...	...	...	...	...	...	12	426,446	12	426,446	Assam	12	375,751	12	375,751	...	...	...	...	...	...
...	...	1	37,876	2	85,817	47	1,776,639	50	1,900,332	Bengal	50	2,109,797	47	1,738,270	2	188,966	1	182,611	...	...
...	...	...	...	5	420,500	47	1,227,110	52	1,656,660	N-W Provinces and Oudh . .	53	1,610,445	48	1,281,137	5	329,308	...	...	...	...
...	...	...	...	2	141,252	33	1,040,873	35	1,191,125	Punjab	35	948,928	33	841,082	2	107,846	...	...	...	...
1	773,247	1	316,998	10	504,911	24	1,935,116	36	3,530,269	Madras	36	2,328,165	24	1,580,148	10	297,254	1	222,981	1	218,782
1	924,517	1	573,756	4	530,826	24	1,404,705	30	3,433,894	Bombay	31	2,725,155	24	1,340,656	5	526,366	1	571,957	1	286,176
3	2,152,352	...	1,582,457	28	2,721,381	253	10,044,320	288	13,500,510	Total India	290	13,873,752	254	1,903,453	29	2,224,242	4	1,680,268	3	934,768
									£	England.		£								
								1	3,393,798	Home Treasury of the Government of India.	1	2,832,354								
								289	19,894,308	GRAND TOTAL	291	16,706,106								

CALCUTTA ;
The 8th January 1898.

STEPHEN JACOB,
Comptroller and Auditor General.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1896-97.

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No. 90.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES during the Year 1896-97, including the amount of ADVANCES and REPAYMENTS on DEMANDS and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No of Account	India, General	Central Provinces.	Burma.	Assam.	No. of Items.
		<i>Rx.</i>	<i>Rx</i>	<i>Rx</i>	<i>Rx.</i>	
Revenue	2	17,131,376	2,178,831	5,883,624	1,322,549	1
Exchange added to Revenue	2	216,163	...	...	...	2
Permanent Debt incurred—	76					
<i>Sterling Debt—</i>						
India 2½ p. c. Stock	"	...	...	...	...	3
<i>Rupee Debt—</i>						
3 p. c. rupee loan	"	6,048,650	...	...	...	4
Temporary Debt incurred	76A	...	...	...	...	5
Unfunded Debt—						
Treasury Notes	78	2,660	...	...	...	6
Deposits of Service Funds	79	49,440	...	...	...	7
Savings Bank Deposits	80	5,052,773	771	13,904	235	8
TOTAL		5,104,873	771	13,904	235	9
Deposits and Advances not bearing Interest—						
Excluded Local Funds	81	99,078	32,830	105,965	2,192	10
Railway Funds	82	75,065	...	...	...	11
Deposits of Sinking Funds	83	...	...	...	...	12
Departmental and Judicial Deposits .	84	3,660,585	671,749	628,336	179,844	13
Advances	91	1,819,608	81,101	191,326	66,005	14
Suspense Accounts	92	34,475	1,183	...	...	15
Exchange on Remittance Accounts .	93	666,140	...	...	...	16
Miscellaneous	94	170,293	...	...	...	17
TOTAL		6,531,244	786,863	925,627	248,041	18
Loans and Advances by Imperial Government	85	23,439	...	19,053	...	19
Loans and Advances by Provincial Governments	85A	...	60,234	13,907	342	20
Capital Receipts from Railway Companies—						
On account of Subscribed Capital .	86	...	...	...	...	21
Repayments	86	1,290,993	...	...	82,137	22
Remittances—						
Inland Money Orders	95	23,294,989	...	...	...	23
Other Local Remittances	96	10,598,074	321,303	—2,431,050	—141,544	24
Other Departmental Accounts . . .	95	3,275,094	101,115	196,707	401,733	25
Net Receipts by Civil Treasuries from—	95					
Post Office	"	469,489	334,900	1,253,238	514,565	26
Telegraph	"	—98,134	—4,970	—25,063	—17,841	27
Guaranteed Railways	"	—262,042	...	...	...	28
Net Receipts from Civil Treasuries by—	95					
Marine	"	292,191	...	...	...	29
Military	"	9,539,926	...	...	...	30
Public Works	"	—4,547,506	44,927	872,751	856,846	31
Remittance Account between England and India	98	520,360	715	12,440	6,886	32
TOTAL		43,082,441	797,990	—120,977	1,620,645	33
Secretary of State's Bills drawn	88	...	...	...	...	34
Total Receipts		79,429,179	3,824,689	6,735,138	3,273,949	35
Opening Balance	89	2,016,105	612,682	1,732,997	426,446	36
GRAND TOTAL		81,445,284	4,437,371	8,468,135	3,700,395	37

SURIES of INDIA on the 31st March 1897; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-
March 1897.

No. of Item.	Bengal.	N-W. Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
1	20,957,055	10,165,235	8,042,650	13,563,169	14,341,982	93,580,471	327,107	93,913,578
2	...	...	...	...	...	216,163	...	216,163
3	...	...	...	...	...	...	2,400,000	2,400,000
4	...	...	...	...	...	6,048,650	...	6,048,650
5	...	...	...	...	...	...	1,500,000	1,500,000
6	...	...	...	...	...	2,660	...	2,660
7	...	...	...	3,316	15,738	68,494	...	68,494
8	28,461	12,756	56,994	32,243	51,946	5,250,083	...	5,250,083
9	28,461	12,756	56,994	35,559	67,684	5,321,237	...	5,321,237
10	64,601	99,447	87,585	85,436	204,945	782,079	...	782,079
11	...	...	...	...	...	75,065	...	75,065
12	826	...	...	...	11,020	11,855	...	11,855
13	3,313,531	3,421,887	2,084,091	2,521,958	2,285,643	18,767,624	...	18,767,624
14	150,380	123,508	480,579	260,156	1,755,406	4,928,069	1,726	4,929,795
15	68,558	1,878	...	21,699	21,273	149,066	...	149,066
16	...	...	...	...	...	666,140	...	666,140
17	...	2	...	30,764	...	207,059	9,016	216,075
18	3,597,896	3,646,722	2,652,255	2,920,013	4,278,296	25,586,757	10,742	25,597,699
19	55,508	...	...	10,170	5,207	113,377	...	113,377
20	40,978	137,598	44,009	35,023	97,170	429,261	...	429,261
21	116,000	22,500	...	...	189,700	328,200	3,039,542	3,967,742
22	...	...	...	...	...	1,373,130	6,640	1,379,770
23	...	...	...	...	...	23,294,989	...	23,294,989
24	-11,387,607	2,404,633	1,485,416	-3,195,107	2,508,873	162,991	...	162,991
25	522,614	-637,221	1,453,252	-1,014,823	-4,031,862	266,609	...	266,609
26	567,240	-1,521,631	-574,416	-307,522	116,918	852,781	...	852,781
27	201,234	-24,837	-25,946	22,184	30,837	57,464	...	57,464
28	...	...	...	615,978	2,079,912	2,433,848	...	2,433,848
29	...	...	...	...	...	292,191	...	292,191
30	...	...	...	3,255,337	3,285,574	16,080,837	...	16,080,837
31	1,175,999	357,611	-530,214	917,991	1,588,837	737,242	...	737,242
32	102,989	3,586	3,772	83,489	192,357	926,594	1,127,350	2,053,944
33	-8,817,531	582,141	1,811,864	377,527	5,771,446	45,105,546	1,127,350	46,232,896
34	...	...	...	...	...	...	15,526,547	15,526,547
35	15,978,367	14,566,952	12,607,772	16,941,461	24,751,485	178,108,992	24,537,928	202,646,920
36	1,900,332	1,656,660	1,191,125	3,530,269	3,433,894	16,500,510	3,393,798	19,894,308
37	17,878,699	16,223,612	13,798,897	20,471,730	28,185,379	194,609,502	27,931,726	222,541,228

No. 90.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREASURIES during the Year 1896-97, including the amount of ADVANCES and REPAYMENTS on DEPENDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account	India, General	Central Provinces	Burma.	Assam.	No. of Items
Expenditure	3	<i>Rx.</i> 22,243,467	<i>Rx.</i> 1,816,615	<i>Rx.</i> 4,223,966	<i>Rx.</i> 927,329	1
Exchange charged as Expenditure	3	10,438,419			...	2
<i>Deduct</i> —Provincial Deficits charged against "Deposits"	3	2,011	47,862	1,695	27,791	3
Capital Outlay on Railways and Irriga- tion Works not charged to Revenue	3	—871,202	—1,184	166,406	1,141,614	4
Exchange on Expenditure not charged to Revenue	3	759,564			...	5
TOTAL		32,508,237	1,767,569	4,388,677	2,041,152	6
Permanent Debt discharged—	76					
<i>Sterling Debt</i> —						
India 4 p. c. Stock	"	...		...	..	7
India Debentures	"				..	8
South Indian Railway Debentures	"	...		...	...	9
<i>Rupee Debt</i> —						
5½ p. c.	"	100		...		10
4½ p. c.	"	12,600		...	..	11
4 p. c.	"	357,447	..	...	...	12
3½ p. c.	"	35,300		...	..	13
Stock Notes	"					14
TOTAL		72,507				15
Temporary Debt discharged	76A					16
Unfunded Debt—						
Special Loans	77			...	...	17
Deposits of Service Funds	79	91,160			...	18
Savings Bank Deposits	80	4,476,940	80	6,503	131	19
TOTAL		4,568,100	80	6,503	131	20
Deposits and Advances not bearing In- terest—						
Balances of Provincial Allotments	68	2,011	47,862	1,695	27,791	21
Excluded Local Funds	81	106,997	30,758	124,416	2,145	22
Railway Funds	82	75,337				23
Departmental and Judicial Deposits	84	3,691,784	679,485	628,981	174,888	24
Advances	91	1,792,661	95,741	166,413	68,979	25
Suspense Accounts	92	41,054	21,184	4,003	1,794	26
Miscellaneous	94	466,959		..		27
TOTAL		6,176,833	875,030	925,508	275,597	28
Loans and Advances by Imperial Govern- ment	85	27,339		23,780		29
Loans and Advances by Provincial Gov- ernments	85A		148,850	11,307	96	30
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	86				..	31
For Expenditure	"	1,048,689	510,126	169,258	..	32
Remittances—						
Inland Money Orders	95	23,242,630			...	33
Other Departmental Accounts	95	290,968	4,531		—240	34
Net Payments into Civil Treasuries by—	95					
Post Office	"	852,794			...	35
Telegraph	"	57,501			...	36
Guaranteed Railways	"	2,433,848		...	...	37
Net Issues from Civil Treasuries to—	95					
Marine	"	—1,312	..	13,294	—1,625	38
Military	"	2,526,107	361,509	852,857	144,426	39
Public Works	"	—4,551,627	25,301	854,447	864,891	40
Remittance Account between England and India	98	898,139		1,606	...	41
TOTAL		25,749,057	394,341	1,722,204	1,007,668	42
Secretary of State's Bills paid	88	8,762,284			...	43
Total Disbursements		79,623,046	3,704,996	7,247,237	3,324,644	44
Closing Balance	89	1,822,238	732,375	1,220,898	375,751	45
GRAND TOTAL		81,445,284	4,437,371	8,468,135	3,700,395	46

SURIES of INDIA on the 31st March 1897; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-
March 1897—continued.

No. of item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA	ENGLAND	GRAND TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	
1	9,936,290	6,481,477	4,985,600	9,778,221	10,231,180	70,624,145	15,795,836	86,419,981
2	...	...	...	...	...	10,438,419	...	10,438,419
3	141,505	199,840	110,652	228,843	263,438	1,023,637	...	1,023,637
4	317,250	330,673	990,902	842,519	158,476	3,075,454	1,149,404	4,224,858
5	...	...	...	...	...	759,564	...	759,564
6	10,112,035	6,612,310	5,865,850	10,391,897	10,126,218	83,873,945	10,945,240	100,819,185
7	...	...	...	...	...	...	5,190	5,190
8	...	...	...	...	...	...	2,000,000	2,000,000
9	...	...	...	...	...	...	313,700	313,700
10	...	...	...	...	...	100	...	100
11	...	...	...	...	...	12,660	...	12,660
12	...	...	...	...	...	357,447	...	357,447
13	...	...	...	...	...	352,300	...	352,300
14	10	8	...	...	...	18	...	18
15	10	8	...	...	...	722,525	2,318,890	3,041,415
16	...	...	...	...	...	...	2,500,000	2,500,000
17	...	772	...	...	...	772	...	772
18	...	...	...	3,089	7,246	101,495	...	101,495
19	191,761	16,816	28,254	65,783	752,107	5,538,465	...	5,538,465
20	191,761	17,588	28,254	68,872	759,443	5,640,732	...	5,640,732
21	141,505	199,840	110,652	228,843	263,438	1,023,637	...	1,023,637
22	59,853	100,373	82,919	84,430	206,453	798,344	...	798,344
23	...	...	...	...	...	75,337	...	75,337
24	3,253,869	3,654,129	2,128,294	2,601,721	2,332,239	19,145,390	...	19,145,390
25	220,023	159,352	410,513	254,051	1,844,635	5,012,368	3,924	5,016,292
26	23,099	61,796	18,263	13,159	32,658	217,010	...	217,010
27	...	...	...	...	3,855	470,844	8,282	479,126
28	3,698,349	4,175,490	2,750,641	3,182,204	4,683,278	26,742,930	12,200	26,755,136
29	6,563	...	1,135	100	19,530	78,447	...	78,447
30	118,803	375,770	97,064	91,060	415,797	1,258,747	...	1,258,747
31	...	...	...	...	...	...	871,200	871,200
32	142,040	153,904	...	10,334	225,727	2,269,075	1,511,042	3,780,117
33	...	...	...	...	...	23,212,629	...	23,212,629
34	7	—70,779	—272	—50,343	91,164	265,252	...	265,252
35	...	...	...	...	...	852,794	...	852,794
36	...	...	...	...	...	57,501	...	57,501
37	...	...	...	...	...	2,433,848	...	2,433,848
38	42,731	—76	...	—1,372	237,221	288,861	...	288,861
39	339,218	3,028,460	4,623,760	1,707,243	2,497,257	16,080,837	...	16,080,837
40	1,117,231	320,440	—518,827	918,928	1,585,133	618,917	...	618,917
41	154	52	2,364	21,108	214,638	1,138,151	930,894	2,078,045
42	1,499,341	3,278,097	4,107,025	2,597,054	4,625,415	44,978,800	9,59,894	45,918,694
43	...	...	...	1,803,444	4,604,818	15,170,546	...	15,170,546
44	15,703,902	14,613,167	12,849,969	18,143,565	25,400,224	180,735,750	25,099,377	205,835,122
45	2,100,797	1,610,445	948,928	2,328,165	2,725,155	13,573,752	2,832,354	16,406,106
46	17,878,699	10,223,612	13,798,897	20,471,730	28,185,379	194,609,502	27,931,726	222,541,228

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1897.

	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.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	398,984	17,560	55,335	8,837	27,891	61,326	30,617	35,958	60,865	697,373	...	697,373
Advances for Rest Camps	...	...	...	...	...	436	1,506	153	...	2,095	...	2,095
Special Advances	7,936	...	...	...	20,819	1,324	275	11,822	...	42,176	...	42,176
Forest Advances	25,191	62,263	117,694	19,175	43,228	55,426	44,013	106,076	113,166	586,232	...	586,232
Advances for Survey Operations	27	...	...	6,049	...	...	...	46,570	9,802	62,448	...	62,448
Salt and Excise Advances	...	...	...	...	...	...	...	...	...	...	...	...
Opium Advances	...	...	...	...	3,703	...	...	...	...	3,703	...	3,703
Stock Account—Opium	...	...	...	...	...	...	...	557	63,482	64,039	...	64,039
Advances Recoverable, Post Office	38,679	...	...	...	...	...	...	...	...	38,679	...	38,679
Advances Recoverable, Marine	23,668	...	...	...	...	...	...	...	...	23,668	...	23,668
Advances Recoverable, Military	29,939	...	...	...	...	...	...	...	...	29,939	...	29,939
Advances Recoverable, P. W. D.—												
Irrigation	...	...	...	...	2,573	...	20,495	...	...	23,068	...	23,068
Famine Relief	...	...	...	...	...	4	...	...	...	4	...	4
PERMANENT ADVANCES—												
Permanent Advances, Civil	64	1,278	235	...	9,595	4,992	979	52	1,609	18,804	...	18,804
Post Office Permanent Advances	6,604	...	...	...	...	...	...	...	...	6,604	...	6,604
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	45,865	...	...	...	...	...	...	...	...	45,865	...	45,865
Ditto ditto, Mauritius	15,707	...	...	...	...	...	...	...	...	15,707	...	15,707
Ditto ditto, Straits Settlements	13,920	...	...	...	...	...	...	...	...	13,920	...	13,920
Berar Suspense Account	426,490	...	...	...	...	...	...	...	...	426,490	...	426,490
Account Current with Native States	14,649	...	...	31,944	42,536	...	372,426	54,518	43,605	559,678	...	559,678
Ditto ditto Post Office	734,630	...	...	...	...	...	...	...	...	734,630	...	734,630
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	...	...	...	...	...	1,444,879	1,444,879	...	1,444,879
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	...	...	...	...
Copper Coinage Account	...	...	...	...	...	...	...	...	1,093	1,093	...	1,093

Small Coin Depôt Balances . . .	37,255	...	18,062	...	35	...	10,268	4,450	16,905	86,975	...	86,975
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment by the Imperial Govern- ment of—												
Moiety of Expenditure in England in connection with the Royal Commission on the Administration of the Expenditure of India . . .	...	...	...	...	...	...	...	...	...	...	614	614
Moiety of Expenditure in England in connection with the Mekong Boundary Commission . . .	...	...	...	...	...	...	...	...	...	...	690	690
Moiety of pay, etc., of an officer de- tained in England in connection with the revision of the Burma- China Convention of 1st March 1894 . . .	...	...	...	...	...	...	...	...	...	...	171	171
Expenditure in England attending the employment of Indian Native Troops at Suakin . . .	...	...	...	...	...	...	...	...	...	...	251	251
TOTAL . . .	1,819,608	81,101	191,326	66,005	150,380	123,508	480,579	260,156	1,755,406	4,928,069	1,726	4,929,795
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances . . .	403,623	18,712	50,355	8,103	32,523	62,120	29,902	34,593	56,324	696,255	...	696,255
Advances for Rest Camps . . .	...	...	...	...	...	465	1,072	150	...	2,287	...	2,287
Special Advances . . .	56,455	...	...	...	13,941	240	...	11,715	994	83,345	...	83,345
Forest Advances . . .	24,637	62,640	115,518	19,281	42,994	56,950	45,091	106,027	113,853	586,991	...	586,991
Advances for Survey Operations . . .	...	...	...	6,678	...	...	...	39,185	11,058	56,921	...	56,921
Salt and Excise Advances . . .	...	...	...	...	...	...	...	...	...	...	...	...
Opium Advances . . .	...	...	...	...	18,020	...	...	...	...	18,020	...	18,020
Stock Account—Opium . . .	...	...	...	...	...	...	...	510	56,49	56,659	...	56,659
Advances Recoverable, Post Office . . .	39,973	...	...	...	...	...	...	...	...	39,973	...	39,973
Advances Recoverable, Marine . . .	25,184	...	...	...	...	...	...	...	...	25,184	...	25,184
Advances Recoverable, Military . . .	...	...	...	...	...	...	...	1,110	2,285	3,395	...	3,395
Advances Recoverable, P. W. D.—												
Irrigation . . .	...	...	...	...	16,584	...	18,737	...	...	35,321	...	35,321
Famine Relief . . .	...	...	...	...	...	...	...	...	...	...	...	...
Carried forward . . .	549,872	81,352	165,873	34,062	124,062	119,775	95,402	193,290	240,663	1,604,351	...	1,604,351

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1897—*continued.*

	India, General.	Central Provinces.	Burma	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA	England	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	£	
Brought forward	549,872	81,352	155,873	34,062	124,062	119,775	95,402	193,290	240,663	1,604,351	...	1,604,351
Disbursements—<i>contd.</i>												
ADVANCES— <i>contd.</i>												
PERMANENT ADVANCES—												
Permanent Advances, Civil	283	14,389	540	27	56,590	39,147	1,267	422	2,976	115,641	...	115,641
Post Office Permanent Advances	7,358	...	...	...	...	...	...	...	...	7,358	..	7,358
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	34,922	...	...	...	...	...	...	...	..	34,922	...	34,922
Ditto ditto, Mauritius	14,389	...	...	...	...	...	...	...	..	14,389	..	14,389
Ditto ditto, Straits Settlements	9,957	..	..	...	...	...	...	...	...	9,957	...	9,957
Berar Suspense Account	418,092	...	...	...	...	...	...	...	...	418,092	...	418,092
Account Current with Native States	16,944	...	...	30,290	39,371	..	313,844	60,339	42,100	502,888	...	502,888
Ditto ditto Post Office	730,653	...	...	...	...	...	...	...	...	730,653	...	730,653
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	..	...	...	...	...	1,412,203	1,412,203	...	1,412,203
Bullion Advances for Coinage	5,272	...	...	...	...	...	...	...	146,693	151,965	...	151,965
Copper Coinage Account	4,919	...	..	...	..	...	...	...	...	4,919	..	4,919
Small Coin Depot Balances	...	...	...	4,600	...	430	...	...	..	5,030	...	5,030
ENGLAND—												
ADVANCES REPAYABLE												
Recoverable from the Imperial Government.												
Portion of Expenditure in England on account of Defence Works at Aden	..	...	...	...	...	...	...	...	...	...	2,148	2,148
Moiety of Expenditure in England in connection with the Royal Commission on the Administration of the Expenditure of India	...	...	...	...	...	...	...	..	..	...	1,390	1,390
Moiety of Expenditure in England in connection with the Mekong Boundary Commission	...	...	...	...	...	...	...	...	...	...	52	52
Expenditure in England attending the employment of Indian Native Troops at Suakim	...	...	...	...	...	...	..	...	...	...	251	251
Moiety of Expenditure in England in connection with the Mission to Abyssinia	...	...	...	...	...	...	...	..	...	...	83	83
TOTAL	1,792,661	95,741	166,413	68,979	220,023	159,352	410,513	254,051	1,844,635	5,012,368	3,924	5,016,292

No. 92.—SUSPENSE ACCOUNTS for the Year ended 31st March 1897.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	20,029	58	...	...	7,567	114	...	3,607	...	31,375	...	31,375
English Stores Suspense Account	...	...	...	...	...	...	...	...	...	...	...	...
CHEQUES AND BILLS—												
Pre-audit Cheques	...	288	...	...	4,209	813	...	...	16,520	21,830	...	21,830
Cheques issued, Local Funds	...	837	...	...	...	...	...	...	...	837	...	837
Departmental Cheques	...	...	...	...	...	...	...	...	4,721	4,721	...	4,721
Bills Payable	2,771	...	...	...	...	...	...	...	...	2,771	...	2,771
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	9,980	...	...	...	56,096	889	...	8,106	...	75,071	...	75,071
Postal Cash Balances	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph Cash Balances	...	...	...	...	...	...	...	...	...	...	...	...
Military Cash Balances	374	...	...	...	...	...	...	7,805	...	8,179	...	8,179
Marine Cash Balances	821	...	...	...	...	...	...	...	...	821	...	821
Public Works Cash Balances—												
Buildings and Roads	295	...	...	...	...	...	...	...	...	295	...	295
Irrigation	205	...	...	...	686	...	...	...	...	891	...	891
Railway Revenue	...	...	...	...	...	...	...	2,181	32	2,213	...	2,213
Railway Capital	...	...	...	...	...	62	...	...	...	62	...	62
TOTAL	34,475	1,183	...	...	68,558	1,878	...	21,699	21,273	149,066	...	149,066
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account Civil	...	...	209	8	...	...	11	...	...	228	...	228
Capitalised Outstandings	...	...	...	...	1,790	...	...	...	1,370	3,160	...	3,160
English Stores Suspense Account	...	...	1	...	949	...	...	18	...	970	...	970
Post Office Suspense Account	18	...	...	...	...	...	...	...	...	18	...	18
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	35	...	...	...	1,128	1,805	...	2,968	...	2,968
Cheques issued, Local Funds	...	...	...	...	...	131	...	...	45	176	...	176
Departmental Cheques	...	...	...	...	1,200	...	...	...	...	1,200	...	1,200
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	54	79	6	...	...	3,134	...	5,792	9,065	...	9,065
Post Office	22,725	...	...	...	...	...	...	...	...	22,725	...	22,725
Telegraph Balances	465	...	...	...	...	...	...	...	...	465	...	465
Military Cash Balances	14,406	...	...	...	...	...	...	...	6,284	20,690	...	20,690
Public Works Cash Balances—												
Buildings and Roads	...	16,812	1,866	842	12,678	59,000	7,039	10,981	15,707	125,016	...	125,016
Irrigation	...	...	...	...	...	655	3,705	...	3,287	7,647	...	7,647
Railway Revenue	2,590	217	459	380	3,084	2,010	2,871	...	...	11,620	...	11,620
Railway Capital	850	4,101	1,354	549	3,398	...	375	354	81	11,062	...	11,062
TOTAL	41,051	21,184	4,003	1,794	23,099	61,796	18,263	13,159	32,658	217,010	...	217,010

No. 93.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1897.

	Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
Exchange brought to account—		£	Rx.	Rx.
On Expenditure in England	9	15,795,836		10,438,419
„ Revenue in England	5	327,107		216,163
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE .		15,468,729		10,222,256
„ Expenditure in England not charged to Revenue	9	1,149,404		759,564
Credited as Revenue, under the head “Exchange”	5	16,618,133		10,981,820
				144,233
				10,837,587
Exchange involved in Remittances from India—		£		
On Bills and Telegraphic Transfers	248	15,526,547	10,260,463	
„ Railway Companies—Capital Account	101	103,900	284,510	
		15,422,647	9,975,953	
Remittance Account—				
Postal and Money Order Transactions	101	101,726	58,017	
East Indian Railway Advances	„	401,892	320,257	
Rajputana-Malwa Railway Advances	„	43,936	30,276	
South India Railway Advances	„	57,383	40,184	
Bengal and North-Western Railway Advances	„	78,408	53,451	
Family and Miscellaneous Remittances made by means of rolls, etc.	„	37,993	24,899	
Other Transactions	„	105,010	82,064	
	„	187,456	195,494	
		15,610,103		10,171,447
Exchange brought to account in excess of that involved in Remittances from India during the year . . .		1,008,030	Whereon Ex- change at aver- age rate is	666,140

**No. 94.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended
31st March 1897.**

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans . . .	50	...	...	...	...	...	...	...	...	50	...	50
London Bills Payable, Exchange . . .	176,243	...	...	...	...	...	...	30,764	...	207,007	...	207,007
Government Account	...	...	...	...	...	2	...	...	...	2	...	2
Miscellaneous Deposits:												
Sum received from the French Government to meet expenditure in England on the construction by the South Indian Railway Company of a Railway from Peralam to Karikal . . .	...	...	...	...	...	...	...	...	...	...	9,016	9,016
TOTAL .	176,293	...	...	...	...	2	...	30,764	...	207,059	9,016	216,075
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans . . .	71	...	...	...	...	...	...	...	...	71	...	71
London Bills Payable, Exchange . . .	...	...	...	...	...	...	...	...	3,855	3,855	...	3,855
Exchange on Advances to Railway Companies in India	466,918	...	...	...	...	...	...	...	...	466,918	...	466,918
ENGLAND—												
Miscellaneous Deposits —												
Advances to the South Indian Railway Com- pany for construction of a Railway from Peralam to Karikal on behalf of the French Government	...	...	...	...	...	...	...	...	...	...	8,156	8,156
Sums re-issued to the Great Indian Peninsula Railway Company for discharge of a Debenture, the amount of which having been long unclaimed, was repaid to the Secretary of State in 1883-84	...	...	...	...	...	...	...	...	...	...	100	100
Portion of outstanding interest of the Sindh Punjab and Delhi Railway Company repaid by the Company on the purchase of its under- taking by the State, claimed during the year by the person entitled thereto	...	...	...	...	...	...	...	...	...	...	26	26
TOTAL .	466,989	...	...	...	...	...	...	...	3,855	470,844	8,282	479,126

THE GOVERNMENT OF INDIA, FOR THE YEAR 1896-97.

No. 95.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1897.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MONEY ORDERS	23,294,989	...	23,294,989	...	...	...	...	...	...	...	...	23,294,989
OTHER LOCAL REMITTANCES	165,226,832	165,003,841	10,598,074	321,303	-2,431,050	-141,544	-11,387,607	2,404,633	1,485,416	-3,195,07	2,508,873	162,991
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Civil and Civil	20,123,977	20,122,629	2,701,335	-455,224	226,533	-91,064	1,962,501	-927,800	1,171,365	-1,120,136	-3,466,162	1,348
Do. do. Military and Military	138,073	138,063	-21,414	..	..	..	..	..	..	1,199	20,225	10
Do. do. Public Works and Tele-	142,448	35,453	21,170	9,496	7,889	3,461	12,624	4,115	24,806	11,040	12,394	106,995
graph, Public Works Accounts												
Account Current between Post Office and Tele-	190,695	60,425	13,270	...	...	...	...	...	...	...	...	130,270
graph, Post Office Accounts												
Transfers between Public Works Officers	21,764,971	21,764,971	415,47	546,843	-37,715	489,336	-1,452,511	286,464	257,081	93,074	-598,319	...
Transfers between Indian and Indo-European Tele-												
graph	185,973	185,973	...	..	...	...	...	...	...	...	...	...
Account Current between Guaranteed Railways and												
Telegraph, Guaranteed Railway Accounts	8,958	8,270	688	...	...	...	..	...	...	..	...	688
Account Current between Guaranteed Railways												
and Public Works, Guaranteed Railway Accounts	506,497	479,199	27,298	...	...	...	...	...	...	...	...	27,298
TOTAL	43,061,592	42,794,983	3,275,094	101,115	196,707	401,733	522,614	-637,221	1,453,252	-1,014,823	-4,031,862	266,609
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH AND GUARANTEED RAIL- WAYS—												
Account Current between Civil and Post Office,												
Civil Accounts	12,372,351	11,519,570	469,489	334,900	1,253,238	514,565	567,240	-1,521,631	-574,416	-307,522	116,918	852,781
Account Current between Civil and Telegraph,												
Civil Accounts	781,592	724,128	-98,134	-4,970	-25,063	-17,841	201,234	-24,537	-25,940	22,184	30,837	57,464
Account Current between Civil and Guaranteed												
Railways, Civil Accounts	6,007,724	3,573,876	-262,042	...	...	...	...	...	...	615,978	2,079,912	2,433,848
TOTAL	19,161,667	15,817,574	109,313	329,930	1,228,175	496,724	768,474	-1,546,468	-600,362	330,640	2,227,667	3,344,093
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE, MILITARY AND PUBLIC WORKS—												
Account Current between Civil and Marine, Marine												
Accounts	370,851	78,660	292,191	...	...	...	...	...	...	...	...	292,191
Account Current between Civil and Military, Mil- itary Accounts	16,988,219	907,382	9,539,926	...	...	...	...	...	...	3,255,337	3,285,574	16,080,837
Account Current between Civil and Public Works, Public Works Accounts	27,621,700	26,884,458	-4,547,506	44,927	872,751	856,846	1,175,999	357,611	-530,214	917,991	-1,588,837	737,242
TOTAL	44,980,770	27,870,500	5,284,611	44,927	872,751	856,846	1,175,999	357,611	-530,214	4,173,328	4,874,411	17,110,270
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	926,594	...	520,360	715	12,440	6,886	102,989	3,586	3,772	81,489	192,357	926,594

DISBURSEMENTS.												
Honey Orders	...	23,242,639	-23,242,639	...	...	...	...	...	...	...	...	-23,242,639
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Public Works and Telegraph, Telegraph Accounts	35,451	142,447	-106,996	...	...	...	...	...	...	...	...	-106,996
Account Current between Post Office and Telegraph, Telegraph Accounts	60,410	190,686	-130,276	...	...	...	...	...	...	...	...	-130,276
Account Current between Guaranteed Railways and Telegraph, Telegraph Accounts	8,270	8,958	-688	...	...	...	...	...	...	...	...	-688
Account Current between Guaranteed Railways and Public Works, Public Works Accounts	479,205	506,497	-53,008	-4,531	...	24	-7	70,779	272	50,343	-91,164	-27,292
TOTAL	583,336	848,588	-290,968	-4,531	...	24	-7	70,779	272	50,343	-91,164	-265,252
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, TELEGRAPH AND GUARANTEED RAILWAYS—												
Account Current between Civil and Post Office, Post Office Accounts	11,623,343	12,476,137	-852,794	...	...	...	...	...	...	...	...	-852,794
Account Current between Civil and Telegraph, Telegraph Accounts	723,722	781,223	-57,501	...	...	...	...	...	...	...	...	-57,501
Account Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts	3,554,525	5,988,373	-2,433,848	...	...	...	...	...	...	...	...	-2,433,848
TOTAL	15,901,590	19,245,733	-3,344,143	...	...	...	...	...	...	...	...	-3,344,143
NET ISSUES FROM CIVIL TREASURIES TO MARINE, MILITARY, AND PUBLIC WORKS—												
Account Current between Civil and Marine, Civil Accounts	70,086	367,947	1,312	...	-13,294	1,525	-42,731	76	...	1,372	-237,221	-288,861
Account Current between Civil and Military, Civil Accounts	929,805	17,010,644	-2,526,107	-361,509	-852,657	-144,426	-339,218	-3,028,460	-4,623,760	-1,707,243	-2,497,257	-16,080,837
Account Current between Civil and Public Works, Civil Accounts	21,903,797	22,522,714	4,551,627	-28,301	-854,447	-864,871	-1,117,231	-320,440	516,827	-918,928	-1,585,133	-618,917
TOTAL	22,912,688	39,901,303	2,026,832	-389,810	-1,720,598	-1,007,692	-1,499,180	-3,348,824	-4,104,933	-2,624,799	-4,319,611	-16,988,615
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	1,138,151	-898,139	...	-1,606	...	-154	-52	-2,364	-21,198	-214,638	-1,138,151

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1897.

ABSTRACT.

Net
Receipts+
Payments—

Rx.

INDIA, GENERAL	+ 10,598,074
CENTRAL PROVINCES	+ 321,303
BURMA	- 2,431,050
ASSAM	- 141,544
BENGAL	- 11,387,607
N.-W. PROVINCES AND OUDH	+ 2,404,633
PUNJAB	+ 1,485,416
MADRAS	- 3,195,107
BOMBAY	+ 2,508,873

TOTAL

+ 162,991

No. 96.—Other Local Remittances during the Year ended 31st March 1897 —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	12,540,505	12,540,505	...	995,253	995,253	...	2,218,359	2,218,359	...
Forest Remittances	26,957	29,352	— 2,395	157,462	157,614	— 152	808,463	802,326	+ 6,137
Post Office Remittances—									
Transfers between Postal Officers	682,942	683,312	— 370	...	...	...	...	...	...
Treasury Suspense Account	21,723,795	21,723,944	— 149	...	...	...	...	...	...
Mint Remittances	1,542,032	1,534,211	+ 7,821	...	...	...	...	...	...
Small Coin Depôt Remittances	370,469	370,469	...	...	...	...	43,202	43,202	...
Bengal Remittances	5,933,723	5,933,723	...	...	...	...	...	...	...
Miscellaneous Remittances	77,795	77,619	+ 176	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	26,704	26,114	+ 590	...	...	...	838,605	836,845	+ 1,760
Foreign Supply Bills	781,832	795,770	— 13,938	159,120	171,120	— 12,000	3,440	3,440	..
Remittance Transfer Receipts since April 1873	36,224	31,736	+ 4,488	63,245	58,123	+ 5,122	263,458	265,425	— 1,967
Foreign Remittance Transfer Receipts	482,887	478,890	+ 3,997	102,200	102,028	+ 172	64,617	54,067	+ 10,550
Emigrants' Remittance Receipts	6,697	6,040	+ 657	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	24,745,573	13,913,609	+ 10,831,964	950,300	619,015	+ 331,285	78,395	2,531,600	— 2,453,205
Central Adjusting Account	551,797	786,564	— 234,767	115	3,239	— 3,124	11,231	5,556	+ 5,675
TOTAL	69,529,932	58,931,858	+ 10,598,074	2,427,695	2,106,392	+ 321,303	4,329,770	6,760,820	— 2,431,050

No. 96.—Other Local Remittances during the Year ended 31st March 1897—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	839,484	839,484	...	9,361,236	9,361,236	...	6,986,352	6,986,352	...
Opium Remittances	...	...	...	890,678	889,818	+ 860	...	...	...
Customs Remittances	...	...	...	3,773,814	3,773,814	...	...	...	...
Forest Remittances	69,192	69,796	— 604	152,531	152,953	— 422	218,054	211,805	+ 6,249
Small Coin Depot Remittances	47,320	47,320	...	35	35	...	55,534	55,534	...
Judicial Remittances	...	...	...	779	779	...	...	...	...
Miscellaneous Remittances	...	...	...	11,530	11,672	— 142	76,595	76,764	— 169
REMITTANCES BY BILLS—									
Supply Bills since April 1873	36,387	37,112	— 725	1,476,693	1,476,603	+ 90	471,019	473,579	— 2,560
Foreign Supply Bills	412,507	410,246	+ 2,261	3,946	4,091	— 145	16,025	16,235	— 210
Remittance Transfer Receipts since April 1873	33,940	32,019	+ 1,921	540,995	447,550	+ 93,445	404,735	390,946	+ 13,789
Foreign Remittance Transfer Receipts	3,466	3,285	+ 181	30,910	30,023	+ 887	473,631	454,611	+ 19,020
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	237,361	382,983	— 145,622	2,282,686	13,782,590	— 11,499,904	3,262,019	878,736	+ 2,383,283
Central Adjusting Account	1,462	418	+ 1,044	26,778	9,054	+ 17,724	1,222	15,991	— 14,769
TOTAL .	1,681,119	1,822,663	— 141,544	18,552,611	29,940,218	— 11,387,607	11,965,186	9,560,553	+ 2,404,633

o. 96.—Other Local Remittances during the Year ended 31st March 1897—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	8,141,756	8,141,756	...	13,336,317	13,336,317	...	15,933,235	15,933,276	—
Salt Remittances	..	..	..	1,880,340	1,880,092	+ 248	...	...	...
Customs Remittances	..	..	..	281,722	281,722	...	...	...	...
Forest Remittances	147,396	145,210	+ 2,186	381,611	382,374	— 763	275,295	275,295	...
Mint Remittances	...	..	...	...	...	...	685,367	679,361	6,006
Small Coin Depot Remittances	...	...	...	...	..	...	196,204	196,204	...
Miscellaneous Remittances	400	400	...	101,270	111,017	— 9,747	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	350,515	360,812	— 10,297	243,346	241,746	+ 1,600	955,466	965,018	— 9,552
Foreign Supply Bills	5,639	54,179	— 2,540	10,429	10,239	+ 190	1,161,177	1,142,888	+ 18,289
Remittance Transfer Receipts since April 1873	313,503	306,515	+ 6,988	212,958	204,773	+ 8,185	330,208	334,142	— 3,934
Foreign Remittance Transfer Receipts	154,252	151,993	+ 2,259	121,086	110,945	+ 10,141	841,229	841,653	— 424
Emigrants Remittance Receipts	..	...	...	1,015	988	+ 27	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,672,871	177,324	+ 1,495,547	1,242,521	4,477,274	— 3,234,753	7,397,429	5,106,023	+ 2,291,406
Central Adjusting Account	4,066	12,793	— 8,727	57,866	28,101	+ 29,765	258,030	50,907	+ 207,123
TOTAL	10,836,398	9,350,982	+ 1,485,416	17,870,181	21,065,588	— 3,195,107	28,033,640	25,524,767	+ 2,508,873

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1897.

	Credits.	Debits	India General.	Central Provinces.	Burma.	Assam.	Bengal	N. W. Provinces & Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Px.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rr.	Rx.	Rr.	Rx.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	456,643	116,050	+340,593	..	..	..	..	..	..	..	..	+24
Central Provinces Accounts	116,039	456,608	..	—340,569	..	..	..	..	..	..	..	..
India and Burma—												
India Accounts	243,531	471,768	—228,234	..	..	..	..	..	..	..	..	..
Burma Accounts	471,422	243,108	..	..	+228,234	..	..	..	..	..	..	..
India and Assam—												
India Accounts	13,292	322,475	—309,183	..	..	..	..	..	..	..	..	+56
Assam Accounts	322,308	13,269	..	..	..	+309,200	..	..	..	..	..	..
India and Bengal—												
India Accounts	686,622	599,102	+87,520	..	..	..	..	..	..	..	..	+1,951
Bengal Accounts	599,731	685,300	..	..	..	..	—85,569	..	..	..	..	..
India and N.-W. Provinces & Oudh—												
India Accounts	1,003,185	1,426,688	—423,503	..	..	..	..	..	..	..	..	—16
N.-W. Provinces & Oudh Accounts	1,428,719	1,005,232	..	..	..	..	..	+423,487	..	..	..	..
India and Punjab—												
India Accounts	741,473	1,073,920	—332,447	..	..	..	..	..	..	..	..	—27
Punjab Accounts	1,074,123	741,703	..	..	..	..	..	..	+332,420	..	..	..
India and Madras—												
India Accounts	1,747,511	507,931	+1,239,580	..	..	..	..	..	..	..	..	+284
Madras Accounts	508,251	1,747,547	..	..	..	..	..	..	..	—1,239,296	..	..
India and Bombay—												
India Accounts	4,484,116	2,157,107	+2,327,009	..	..	..	..	..	..	..	..	+198
Bombay Accounts	2,158,043	4,484,834	..	..	..	..	..	..	..	..	—2,326,811	..
Central Provinces and Burma—												
Central Provinces Accounts	14	928	..	—914	..	..	..	..	..	..	..	—12
Burma Accounts	916	14	..	..	+902	..	..	..	..	..	..	..
Central Provinces and Assam—												
Central Provinces Accounts	13	46	..	—33	..	..	..	..	..	..	..	..
Assam Accounts	46	13	..	..	..	+33	..	..	..	..	..	..
Central Provinces and Bengal—												
Central Provinces Accounts	46,232	167,512	..	—121,280	..	..	..	..	..	..	..	..
Bengal Accounts	167,545	46,265	..	..	..	..	+121,280	..	..	..	..	..

Central Provinces and N.-W. Provinces & Oudh—													
Central Provinces Accounts . . .	16,825	6,334	...	+10,491	...	...	...	...	...	...	...	...	+2
N.-W. Provinces & Oudh Accounts	6,582	17,071	...	...	...	...	...	...	-10,489	...	...	...	...
Central Provinces and Punjab—													
Central Provinces Accounts . . .	2,670	620	...	+2,050	...	...	...	...	...	...	...	...	...
Punjab Accounts . . .	620	2,670	...	...	...	...	...	...	...	-2,050	...	...	...
Central Provinces and Madras—													
Central Provinces Accounts . . .	1,479	1,763	...	-284	...	...	...	...	...	...	...	...	...
Madras Accounts . . .	1,470	1,186	...	...	...	...	...	...	...	...	+284	...	...
Central Provinces and Bombay—													
Central Provinces Accounts . . .	40,050	44,744	...	-4,685	...	...	...	...	...	...	...	...	...
Bombay Accounts . . .	44,798	40,113	...	...	...	...	...	...	...	...	...	+4,685	...
Burma and Assam—													
Burma Accounts . . .	262	8	...	...	+254	...	...	...	...	...	...	...	...
Assam Accounts . . .	8	262	...	...	...	-54	...	...	...	...	...	...	...
Burma and Bengal—													
Burma Accounts . . .	9,711	15,275	...	...	-5,564	...	...	...	...	...	...	...	...
Bengal Accounts . . .	15,280	9,729	...	...	...	...	+5,551	...	...	...	...	...	-13
Burma and N.-W. Provinces & Oudh—													
Burma Accounts . . .	8,475	1,620	...	...	+6,855	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	1,620	8,475	...	...	...	...	...	...	-6,855	...	...	...	...
Burma and Punjab—													
Burma Accounts . . .	9,593	830	...	...	+8,763	...	...	...	...	...	...	...	...
Punjab Accounts . . .	830	9,599	...	...	...	...	...	...	...	-8,763	...	...	...
Burma and Madras—													
Burma Accounts . . .	15,331	20,002	...	...	-4,671	...	...	...	...	...	...	...	...
Madras Accounts . . .	19,955	15,324	...	...	...	...	...	...	...	...	+4,661	...	-10
Burma and Bombay—													
Burma Accounts . . .	9,101	17,341	...	...	-8,240	...	...	...	...	...	...	...	...
Bombay Accounts . . .	17,387	9,147	...	...	...	...	...	...	...	...	...	+8,240	...
Assam and Bengal—													
Assam Accounts . . .	11,980	422,379	...	...	...	-410,390	...	...	...	...	...	...	...
Bengal Accounts . . .	422,370	12,074	...	...	...	...	+410,296	...	...	...	...	...	-94
Assam and N.-W. Provinces & Oudh—													
Assam Accounts . . .	6,321	530	...	...	...	+5,785	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	531	6,110	...	...	...	...	...	...	-5,785	...	...	...	...
Assam and Punjab—													
Assam Accounts . . .	813	252	...	...	...	+531	...	...	...	...	...	...	...
Punjab Accounts . . .	252	813	...	...	...	...	...	...	...	-531	...	...	...
Carried forward . . .	16,934,370	16,932,033	+2,701,335	-455,224	+226,533	-95,056	+451,558	+400,358	+321,076	-1,234,351	-2,313,886	+2,343	

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1897—*continued.*

	Credits	Debits.	India, General	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Prov- inces & Oudh.	Punjab.	Madras.	Bombay	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	16,934,376	16,932,033	+2,701,335	—455,224	+226,533	—95,056	+451,558	+400,358	+321,076	—1,234,351	—2,313,886	+2,343
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—<i>continued.</i>												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	102	20	...	...	...	+82	...	...	...	...	...	...
Madras Accounts	...	82	...	...	...	...	...	...	...	—82	...	...
Assam and Bombay—												
Assam Accounts	3,922	12	...	...	...	+3,910	...	...	...	...	...	...
Bombay Accounts	12	3,922	...	...	...	...	...	...	...	...	—3,910	...
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,499,251	108,674	...	...	...	...	+1,390,577	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	109,002	1,499,652	...	...	...	...	...	—1,390,650	...	...	...	—73
Bengal and Punjab—												
Bengal Accounts	14,162	6,389	...	...	...	...	+7,773	...	...	...	...	...
Punjab Accounts	6,049	14,329	...	...	...	...	...	...	—7,680	...	...	+93
Bengal and Madras—												
Bengal Accounts	38,023	21,298	...	...	...	...	+16,725	...	...	...	...	...
Madras Accounts	20,895	37,620	...	...	...	...	...	...	...	—16,725	...	...
Bengal and Bombay—												
Bengal Accounts	97,268	1,400	...	...	...	...	+95,868	...	...	...	...	...
Bombay Accounts	1,035	97,903	...	...	...	...	...	...	...	...	—96,808	—1,000
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	88,528	112,942	...	...	...	...	...	—24,414	...	...	...	...
Punjab Accounts	113,058	88,044	...	...	...	...	...	...	+24,414	...	...	...
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	4,218	24,798	...	...	...	...	...	—20,580	...	...	...	...
Madras Accounts	24,817	4,237	...	...	...	...	...	...	...	+20,580	...	...
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	132,621	25,135	...	...	...	...	...	+107,486	...	...	...	...
Bombay Accounts	25,351	132,852	...	...	...	...	...	...	...	...	—107,501	—15
Punjab and Madras—												
Punjab Accounts	2,147	3,614	...	...	...	...	...	...	—1,467	...	...	...
Madras Accounts	3,669	2,202	...	...	...	...	...	...	...	+1,467	...	...
Punjab and Bombay—												
Punjab Accounts	841,796	8,774	...	...	...	...	...	...	+835,022	...	...	...
Bombay Accounts	10,775	845,797	...	...	...	...	...	...	...	...	—835,022	...

Madras and Bombay—												
Madras Accounts	129,569	20,594	...	...	...	...	...	...	...	+108,975	...	}
Bombay Accounts	20,731	129,706	...	...	...	...	...	...	...	...	—108,975	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL												
	20,123,977	20,122,629	+2,701,335	—455,224	+226,533	—91,964	+1,962,501	—927,800	+1,171,365	—1,120,136	—3,466,162	+1,348
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Punjab—												
Military, Bengal	47,047	3,601	+43,446	...	...	...	...	...	...	...	...	}
Military, Punjab	3,549	46,990	—43,441	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal	68	358	—290	...	...	...	...	...	...	...	...	}
Military, Madras	359	67	...	...	...	...	...	...	...	+292	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	7,800	9,649	—1,849	...	...	...	...	...	...	...	...	}
Military, Bombay	9,057	7,808	...	...	...	...	...	...	...	...	+1,849	
Military, Punjab, and Military, Madras—												
Military, Punjab	118	4,005	—3,887	...	...	...	...	...	...	...	...	}
Military, Madras	4,005	118	...	...	...	...	...	...	...	+3,887	...	
Military, Punjab, and Military, Bombay—												
Military, Punjab	23,297	35,680	—15,393	...	...	...	...	...	...	...	...	}
Military, Bombay	35,299	19,888	...	...	...	...	...	...	...	...	+15,411	
Military, Madras, and Military, Bombay—												
Military, Madras	3,460	6,440	...	...	...	...	...	...	...	—2,980	...	}
Military, Bombay	6,424	3,459	...	...	...	...	...	...	...	...	+2,965	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY												
	138,073	138,063	—21,414	...	...	...	...	...	...	+1,199	+20,225	+10

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1897—*continued.*

	Credits.	Debits.	India General	Central Provinces	Burma	Assam.	Bengal	N.-W. Prov- inces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELE- GRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Tele- graph—												
Public Works Accounts . . .	36,065	14,895	+21,170	...	..	...	..	...	...	...	..	} -85,826
Telegraph Accounts . . .	35,451	1,447	-106,996	...	..	...	...	...	...	...	..	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . . .	9,655	159	...	+9,496	...	...	..	...	..	...	...	+9,496
Public Works, Burma, and Tele- graph—												
Public Works Accounts . . .	9,283	1,394	...	..	+7,889	...	...	...	...	...	...	+7,889
Public Works, Assam, and Tele- graph—												
Public Works Accounts . . .	3,584	123	...	...	...	+3,461	...	...	...	...	...	+3,461
Public Works, Bengal, and Tele- graph—												
Public Works Accounts . . .	13,208	584	...	...	..	...	+12,624	...	...	...	...	+12,624
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . . .	14,356	10,241	...	..	...	...	...	+4,115	...	...	...	+4,115
Public Works, Punjab, and Tele- graph—												
Public Works Accounts . . .	29,915	5,100	...	...	...	...	...	...	+24,806	...	...	+24,806
Public Works, Madras, and Tele- graph—												
Public Works Accounts . . .	13,713	2,673	...	...	...	...	...	...	...	+11,040	...	+11,040

Public Works, Bombay, and Telegraph—												
Public Works Accounts . . .	12,669	275	...	...	...	...	...	...	...	...	+12,394	+12,394
TOTAL ACCOUNT Public Works Ac- CURRENT BE- counts . . .	142,148	35,453	+21,170	+6,496	+7,889	+3,461	+12,624	+4,115	+24,806	+11,040	+12,394	+106,995
TWEEN P. W. } Telegraph Accounts .	35,451	142,447	-106,906	...	...	...	...	...	...	...	...	-106,996
& TELEGRAPH. Net . . .	...	...	-85,826	+9,496	+7,889	+3,461	+12,624	+4,115	+24,806	+11,040	+12,394	-1
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts . . .	190,605	60,425	+130,270	...	...	...	...	...	...	...	...	+130,270
Telegraph Accounts . . .	60,410	190,686	-130,276	...	...	...	...	...	...	...	...	-130,276
TOTAL ACCOUNT CUR- Post Office Ac- RRENT BETWEEN POST counts OFFICE AND TELE- Telegraph Ac- GRAPH. counts Net . . .	190,695	60,425	+130,270	...	...	...	...	...	...	...	...	+130,270
	60,410	190,686	-130,276	...	...	...	...	...	...	...	...	-130,276
			-6	...	...	...	...	...	...	...	...	-6
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch .	1,931,663	2,686,35	+680,124	-20,352	-187,807	-7,477	-58,379	-206,988	-264,221	-668,584	-29,518	-754,712
Irrigation Branch . . .	1,175,109	594,402	-13,62	...	+132,472	...	-58,675	+12,030	+42,695	+593,210	-128,045	+580,617
Railway Revenue . . .	8,643,211	8,504,407	+20,007	-142,622	-98,864	-12,743	-37,767	+458,848	+150,043	+232,700	-101,608	+138,804
Railway Capital . . .	10,014,988	9,979,697	-25,014	+710,327	+116,484	+510,156	-962,697	+22,534	+323,574	-04,252	-338,828	+35,291
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	21,764,671	21,764,971	+415,747	+46,843	-37,710	+487,330	-1,452,511	+286,164	+257,081	+93,074	-598,319	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH . . .												
	185,973	185,973	...	...	...	...	...	...	...	...	...	...

NO 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1897 —continued.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal	N.-W. Provinces & Oudh	Punjab.	Madras	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rv.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	8,958	8,270	+ 688	.	...	.	..		...	...	...	...
Telegraph Accounts	8,270	8,958	— 688		..	.	..		.	...	.	...
TOTAL ACCOUNT												
Guaranteed Ry. Accounts	8,958	8,270	+ 688		.	..	...	...	..	...	...	+ 688
Guaranteed Railways and Telegraph Accounts	8,270	8,958	— 688	...	..	...	...	..	...	...	..	— 688
Net	...	.	..	.	...	...	..	.	...	...	...	...
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	506,497	470,199	+ 27,298	...	...	...	...	..	...	...	..	+ 27,298
Public Works Accounts	249,714	302,722	— 53,008	...	...	...	...	...	...	...	...	— 53,008
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	46,930	51,461	...	— 4,531	...	...	...	...	...	...	...	— 4,531
Guaranteed Railways and Public Works, Assam—												
Public Works Accounts	36	12	...	..	...	+ 24	...	...	...	...	...	+ 24
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	14	21	..	...	...	...	— 7	..	...	...	...	— 7
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts	91,227	20,448	...	..	...	...	...	+ 70,779	...	...	...	+ 70,779
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	415	143	...	...	...	...	...	..	+ 272	...	...	+ 272
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	57,070	6,727	...	...	...	...	...	...	...	+ 50,343	...	+ 50,343
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	33,799	124,963	...	...	...	...	...	...	...	...	— 91,164	— 91,164
TOTAL ACCOUNT												
Guaranteed Ry. Accounts	506,497	470,199	+ 27,298	...	...	...	...	...	...	...	...	+ 27,298
Guaranteed Railways and Public Works Accounts	479,205	506,497	— 53,008	— 4,531	...	+ 24	— 7	+ 70,779	+ 272	+ 50,343	— 91,164	— 27,298
Net	...	...	— 25,710	— 4,531	...	+ 24	— 7	+ 70,779	+ 272	+ 50,343	— 91,164	+ 6

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—

ACCOUNT BETWEEN—

India and Post Office—

Civil Accounts	1,450,630	981,141	+ 469,489	...	...	...	...	...	...	...	...	...	...
Post Office Accounts	981,256	1,450,745	-469,489	...	...	...	...	...	...	...	...	...	...

Central Provinces and Post Office—

Civil Accounts	469,337	134,437	...	+334,900	...	...	...	...	...	...	...	...	...
Post Office Accounts	134,438	469,338	-334,900	...	...	...	...	...	...	...	...	...	...

Burma and Post Office—

Civil Accounts	1,424,900	171,662	...	...	+1,253,238	...	...	...	...	...	...	...	...
Post Office Accounts	171,66	1,424,899	-1,253,238	...	...	...	...	...	...	...	...	...	...

Assam and Post Office—

Civil Accounts	577,096	62,531	...	...	...	+514,565	...	...	...	...	...	...	...
Post Office Accounts	62,531	577,096	-514,565	...	...	...	...	...	...	...	...	...	...

Bengal and Post Office—

Civil Accounts	3,400,333	2,833,093	...	...	...	...	+567,240	...	...	...	...	...	...
Post Office Accounts	2,833,093	3,400,332	-567,239	...	...	...	...	...	...	...	...	...	...

N.-W. Provinces & Oudh and Post Office—

Civil Accounts	925,131	2,446,762	...	...	...	...	...	-1,521,631	...	...	...	...	...
Post Office Accounts	2,446,761	925,130	+1,521,631	...	...	...	...	...	...	...	...	...	...

Punjab and Post Office—

Civil Accounts	1,036,799	1,611,215	...	...	...	...	...	...	-574,416	...	...	...	...
Post Office Accounts	1,611,332	1,036,927	+574,405	...	...	...	...	...	...	...	...	...	...

Madras and Post Office—

Civil Accounts	1,300,594	1,608,116	...	...	...	...	...	...	...	-307,522	...	...	...
Post Office Accounts	1,608,117	1,300,595	+307,522	...	...	...	...	...	...	...	...	...	...

Bombay and Post Office—

Civil Accounts	1,787,531	1,670,613	...	...	...	...	...	...	...	...	...	+116,918	...
Post Office Accounts	1,774,154	1,891,075	-116,921	...	...	...	...	...	...	...	...	...	...

TOTAL ACCOUNT CURRENT BE- TWEEN CIVIL AND POST OF- FICE.

Civil Accounts	12,372,351	11,519,570	+ 469,489	+334,900	+1,253,238	+514,565	+567,240	-1,521,631	-574,416	-307,522	+116,918	+852,781	...
Post Office Accounts	11,623,343	12,476,137	-852,794	...	...	...	...	...	...	...	...	-852,794	...
Net. . . .	...	...	-383,305	+334,900	+1,253,238	+514,565	+567,240	-1,521,631	-574,416	-307,522	+116,918	-13	...

NO. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1897—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.
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	100,364	198,498	—98,134		...	..	...	...	...	..	...	}
Telegraph Accounts	198,246	100,314	+97,932		...	..	...	...	...	...	...	
												—202
Central Provinces and Telegraph—												
Civil Accounts	5,801	10,771	...	—4,970	..	...	...	..	...	...	..	}
Telegraph Accounts	10,771	5,801	+4,970	...	...	..	...	..	...	...	..	
												...
Burma and Telegraph—												
Civil Accounts	78,441	103,504	...	...	—25,063	...	...	..	...	...	...	}
Telegraph Accounts	103,623	78,445	+25,178	...	..	...	...	...	...	...	...	
												+115
Assam and Telegraph—												
Civil Accounts	8,426	20,267	...	...	...	—17,841	...	...	...	...	...	}
Telegraph Accounts	26,267	8,426	+17,841	...	...	...	..	...	...	...	...	
												...
Bengal and Telegraph—												
Civil Accounts	233,702	32,468	...	...	...	...	+201,234	...	...	...	...	}
Telegraph Accounts	32,483	233,746	—201,263	...	...	...	...	...	..	...	...	
												—29
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	22,202	47,039	...	...	...	...	...	—24,837	...	...	...	}
Telegraph Accounts	47,038	22,221	+24,817	...	...	...	...	..	...	...	...	
												—20
Punjab and Telegraph—												
Civil Accounts	32,817	58,763	...	...	...	..	...	...	—25,946	...	...	}
Telegraph Accounts	58,711	32,712	+25,999	...	...	...	...	...	...	...	...	
												+53
Madras and Telegraph—												
Civil Accounts	75,931	53,747	...	...	...	...	...	...	...	+22,184	...	}
Telegraph Accounts	53,746	75,931	—22,185	...	...	...	...	...	..	...	..	
												—1
Bombay and Telegraph—												
Civil Accounts	223,908	193,071	...	...	...	..	...	...	..	...	+30,837	}
Telegraph Accounts	192,837	223,627	—30,790	...	...	...	...	...	...	..	..	
												+47
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH.												
Civil Accounts	781,592	724,128	—98,134	—4,970	—25,063	—17,841	+201,234	—24,837	—25,946	+22,184	+30,837	+57,464
Telegraph Accounts	723,722	781,223	—57,501	...	...	..	..	...	..	..	..	—57,501
Net	...	...	—155,635	—4,970	—25,063	—17,841	+201,234	—24,837	—25,946	+22,184	+30,837	—37

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1897 —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.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	132,277	1,331,219	—1,198,942	...	...	...	...	...	...	...	...	}
Military Accounts	1,308,181	114,150	+1,194,031	...	...	...	...	...	...	...	...	
												—4,911
Central Provinces and Military, Bengal—												
Civil Accounts	4,093	161,745	...	—157,652	...	...	...	...	...	...	...	}
Military Accounts	162,215	4,231	+157,934	...	...	...	...	...	...	...	...	
												+332
Burma and Military, Bengal—												
Civil Accounts	2,930	558	...	...	+2,372	...	...	...	...	...	...	}
Military Accounts	683	3,020	—2,337	...	...	...	...	...	...	...	...	
												+35
Assam and Military, Bengal—												
Civil Accounts	9,966	154,417	...	...	...	—144,451	...	...	...	...	...	}
Military Accounts	154,905	9,710	+145,195	...	...	...	...	...	...	...	...	
												+744
Bengal and Military, Bengal—												
Civil Accounts	31,871	328,722	...	...	...	...	—296,851	...	...	...	...	}
Military Accounts	329,155	30,797	+298,358	...	...	...	...	...	...	...	...	
												+1,507
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	58,169	3,059,581	...	...	...	...	...	—3,001,412	...	...	...	}
Military Accounts	3,052,297	52,008	+3,000,289	...	...	...	...	...	...	...	...	
												—1,123
Punjab and Military, Bengal—												
Civil Accounts	10,215	184,194	...	...	...	...	...	...	—173,979	...	...	}
Military Accounts	186,507	9,112	+177,395	...	...	...	...	...	...	...	...	
												+3,416
Madras and Military, Bengal—												
Civil Accounts	197	1,966	...	...	...	...	...	...	...	—1,779	...	}
Military Accounts	1,959	180	+1,779	...	...	...	...	...	...	...	...	
												...
Bombay and Military, Bengal—												
Civil Accounts	1,149	1,517	...	...	...	...	...	...	...	...	—368	}
Military Accounts	1,223	85	+368	...	...	...	...	...	...	...	...	
												...
India and Military, Punjab—												
Civil Accounts	38,487	121,163	—82,676	...	...	...	...	...	...	...	...	}
Military Accounts	143,473	48,447	+95,026	...	...	...	...	...	...	...	...	
												+12,350
Central Provinces and Military, Punjab—												
Civil Accounts	64	174	...	—110	...	...	...	...	...	...	...	}
Military Accounts	174	60	+114	...	...	...	...	...	...	...	...	
												+4

Burma and Military, Punjab—													
Civil Accounts	93	179	...	...	—86	...	...	...	...	...	...	...	—8
Military Accounts	138	58	+80	...	...	...	...	...	...	...	...	...	...
Assam and Military, Punjab—													
Civil Accounts	4	1	...	...	...	+3	...	...	...	...	...	...	...
Military Accounts	...	3	—3	...	...	...	...	...	...	...	...	...	...
Bengal and Military, Punjab—													
Civil Accounts	215	15,363	...	...	...	...	—15,148	...	...	...	...	...	+35
Military Accounts	15,271	38	+15,233	...	...	...	...	...	...	...	...	...	...
N.-W. P. and Oudh and Military, Punjab—													
Civil Accounts	4,365	25,066	...	...	...	...	...	—20,251	...	...	...	...	—8
Military Accounts	23,099	2,906	+20,193	...	...	...	...	...	...	...	...	...	...
Punjab and Military, Punjab—													
Civil Accounts	133,734	4,577,621	...	...	...	...	...	...	—4,443,887	...	...	...	—12,426
Military Accounts	4,561,995	130,534	+4,431,461	...	...	...	...	...	...	...	...	...	...
Madras and Military, Punjab—													
Civil Accounts	2	53	...	...	...	...	...	...	...	—51	...	...	...
Military Accounts	54	3	+51	...	...	...	...	...	...	...	...	...	...
Bombay and Military, Punjab—													
Civil Accounts	223	4,932	...	...	...	...	...	...	...	...	—4,709	...	...
Military Accounts	4,881	172	+4,709	...	...	...	...	...	...	...	...	...	...
India and Military, Madras—													
Civil Accounts	26,517	521,698	—405,181	...	...	...	...	...	...	...	...	...	—9
Military Accounts	521,139	25,967	...	...	...	...	...	...	...	...	+495,172	...	...
Central Provinces and Military, Madras—													
Civil Accounts	437	46,267	...	—45,830	...	...	...	...	...	...	...	...	+265
Military Accounts	46,426	331	...	...	...	...	...	...	...	...	+46,095	...	...
Burma and Military, Madras—													
Civil Accounts	53,271	908,737	...	...	—855,466	...	...	...	...	...	...	...	+2,068
Military Accounts	911,093	53,559	...	...	...	...	...	...	...	...	+857,534	...	...
Assam and Military, Madras—													
Civil Accounts	20	56	...	...	...	—36	...	...	...	...	...	...	...
Military Accounts	56	20	...	...	...	...	...	...	...	...	+36	...	...
Bengal and Military, Madras—													
Civil Accounts	79	26,773	...	...	...	...	—26,694	...	...	...	...	...	+90
Military Accounts	26,863	79	...	...	...	...	...	...	...	...	+26,784	...	...
N.-W. P. and Oudh and Military, Madras—													
Civil Accounts	120	1,238	...	...	...	...	...	—1,108	...	...	...	...	—30
Military Accounts	1,213	140	...	...	...	...	...	...	...	...	+1,078	...	...
Punjab and Military, Madras—													
Civil Accounts	267	415	...	...	...	...	...	...	—148	...	...	...	—33
Military Accounts	358	273	...	...	...	...	...	...	...	...	+115	...	...
Madras and Military, Madras—													
Civil Accounts	51,594	1,740,604	...	...	...	...	...	...	...	...	—1,698,010	...	—2,133
Military Accounts	1,752,439	56,502	...	...	...	...	...	...	...	...	+1,625,877	...	...
Bombay and Military, Madras—													
Civil Accounts	2,700	135,565	...	...	...	...	...	...	...	...	...	—132,865	—219
Military Accounts	135,381	2,735	...	...	...	...	...	...	...	...	+132,646	...	...
Carried over													
Civil Accounts	563,559	13,158,824	—1,776,799	—203,592	—852,180	—144,484	—338,693	—3,022,721	—4,618,014	—1,699,840	—137,942	—12,795,265	
Military Accounts	13,341,213	545,950	+9,539,926	...	...	...	...	...	...	+3,255,337	...	+12,795,263	
Net			+7,763,127	—203,592	—853,180	—144,484	—338,693	—3,022,721	—4,618,014	+1,555,497	—137,942	—2	

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1897—*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.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—<i>contd.</i>												
Brought forward { Civil Accounts	563,559	13,358,824	-1,776,799	-203,512	-853,180	-144,484	-338,693	-3,022,721	-4,618,014	-1,699,840	-137,942	-12,795,265
Military Accounts	13,341,213	545,950	+9,530,926	..	..	..	..	..	..	+3,255,337	..	+12,795,265
Net			+7,763,127	-203,592	-853,180	-144,484	-338,603	-3,022,721	-4,618,014	+1,555,497	-137,942	-2
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	239,938	989,246	-740,308	..	..	..	..	..	..	..	..	+392
Military Accounts	989,836	240,136	..	..	..	..	..	..	..	..	+749,700	..
Central Provinces and Military, Bombay—												
Civil Accounts	3,669	161,586	..	-157,917	..	..	..	..	..	..	..	-94
Military Accounts	161,515	3,692	..	..	..	..	..	..	..	..	+157,823	..
Burma and Military, Bombay—												
Civil Accounts	352	29	..	..	+323	..	..	..	..	..	..	..
Military Accounts	35	358	..	..	..	..	..	..	..	..	-323	..
Assam and Military, Bombay—												
Civil Accounts	58	..	..	..	..	+58	..	..	..	..	..	..
Military Accounts	2	60	..	..	..	..	..	..	..	..	-58	..
Bengal and Military, Bombay—												
Civil Accounts	22	547	..	..	..	..	-525	..	..	..	..	-222
Military Accounts	329	26	..	..	..	..	..	..	..	..	+303	..
N.-W. P. and Oudh and Military, Bombay—												
Civil Accounts	3,001	8,740	..	..	..	..	..	-5,739	..	..	..	..
Military Accounts	7,443	1,704	..	..	..	..	..	..	..	..	+5,739	..
Punjab and Military, Bombay—												
Civil Accounts	5,571	11,317	..	..	..	..	..	..	-5,746	..	..	..
Military Accounts	8,56	2,820	..	..	..	..	..	..	..	..	+5,746	..
Madras and Military, Bombay—												
Civil Accounts	623	8,026	..	..	..	..	..	..	..	-7,403	..	-2,823
Military Accounts	5,230	650	..	..	..	..	..	..	..	..	+4,580	..
Bombay and Military, Bombay—												
Civil Accounts	113,012	2,472,327	..	..	..	..	..	..	..	..	-2,359,315	+2,749
Military Accounts	2,474,050	111,986	..	..	..	..	..	..	..	..	+2,362,064	..
TOTAL ACCOUNT												
CURRENT BETWEEN { Civil Accounts	929,805	17,017,642	-2,526,107	-361,509	-852,857	-144,426	-339,218	-3,028,460	-4,623,760	-1,707,243	-2,497,257	-16,080,837
CIVIL AND MILI- { Military Accounts	16,988,219	907,382	+9,539,926	..	..	..	..	..	..	+3,255,337	+3,285,574	+16,080,837
TARY. Net			+7,013,819	-361,509	-852,857	-144,426	-339,218	-3,028,460	-4,623,760	+1,548,094	+788,317	..

ACCOUNT CURRENT BETWEEN
CIVIL AND PUBLIC WORKS—

ACCOUNT BETWEEN—

India and Public Works—

Civil Accounts 7,457,876
P. W. Accounts 4,388,9052,906,249
8,936,411+4,551,627
—4,547,506

...

...

...

...

...

...

...

...

...

+4,121

Central Provinces & Public Works—

Civil Accounts 848,406
P. W. Accounts 1,651,145876,707
1,606,218

...

—28,301
+44,927

...

...

...

...

...

...

...

...

+16,626

Burma and Public Works—

Civil Accounts 934,989
P. W. Accounts 1,810,5651,789,436
937,815

...

...

—854,447
+8,2751

...

...

...

...

...

...

...

+18,304

Assam and Public Works—

Civil Accounts 29,931
P. W. Accounts 1,476,311804,822
619,475

...

...

...

—864,821
+856,846

...

...

...

...

...

...

—8,045

Bengal and Public Works—

Civil Accounts 2,455,324
P. W. Accounts 4,185,5133,573,155
3,009,519

...

...

...

—1,117,231
+1,175,999

...

...

...

...

...

...

+58,768

N.-W. P. & Oudh and Public Works—

Civil Accounts 3,342,347
P. W. Accounts 3,853,2343,662,787
3,495,623

...

...

...

—320,440
+357,011

...

...

...

...

...

...

+37,171

Punjab and Public Works—

Civil Accounts 3,630,722
P. W. Accounts 4,504,3033,111,895
5,034,517

...

...

...

...

...

...

+518,827
—530,214

...

...

...

—11,387

Madras and Public Works—

Civil Accounts 1,357,147
P. W. Accounts 2,37,1042,276,075
1,452,113

...

...

...

...

...

...

—918,928
+917,991

...

...

...

—937

Bombay and Public Works—

Civil Accounts 1,846,455
P. W. Accounts 3,381,0143,431,588
1,792,777

...

...

...

...

...

...

...

...

—1,585,133
+1,588,837

...

+3,704

TOTAL ACCOUNT CUR- (Civil Accts.
- RENT BETWEEN CIVIL P. W. Accts.
AND PUBLIC WORKS. Net . . .21,903,797
27,621,70022,522,114
29,584,458+4,551,627
—4,547,506—9,301
+44,927—854,447
+8,2751—864,821
+856,846—1,117,231
+1,175,999—320,440
+357,011+518,827
—530,214—918,928
+917,991—1,585,133
+1,588,837—618,917
+737,242

+118,325

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1897.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
Receipts.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	£	
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	...	...	...	...	...	...	...	1	...	1	...	...
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's ships on the East India Station—												
Civil	...	...	...	...	...	...	...	...	1,454	1,454	...	1,454
Military	...	...	...	...	...	...	...	...	...	...	...	...
Enlistment of Natives in India for service in the Colonies—												
Civil	...	...	...	...	...	...	...	6	...	70	...	70
Military	64	...	...	...	...	...	...	...	...	...	...	...
Unpaid Family Remittances on account of Hong-Kong Regiment and Asiatic Artillery and Singapore Companies of Artillery	1,228	...	...	...	...	...	...	...	...	1,228	...	1,228
Receipts on account of Suakin Force	...	...	...	...	...	...	...	...	41,926	41,926	...	41,926
Receipts on account of Indian Native Troops sent to Mombassa	...	...	...	...	...	...	...	...	2,479	2,479	...	2,479
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	94,517	94,517	...	94,517
Little Besses' Light Vessel dues	...	...	895	...	2,405	...	...	384	876	4,560	...	4,560
Balances of Shipping Masters' Accounts	...	...	12	...	958	...	...	8	472	1,450	...	1,450
Miscellaneous—												
Civil	216	...	...	...	...	...	...	...	48	264	...	264
Military	67	...	...	...	...	...	...	11	11,724	11,802	...	11,802
Marine	62	...	...	...	...	...	...	...	...	62	...	62
TOTAL	1,637	...	907	...	3,363	...	...	410	153,496	159,813	...	159,813
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	...	...	...	...	...	...	...	...
Military	20,068	...	...	...	...	...	...	6,723	7,469	34,260	...	34,260
Public Works	...	...	...	...	...	...	...	...	...	...	...	...
Family Allotments—												
Civil	...	...	...	...	...	...	...	...	...	...	...	...
Military	...	...	...	...	...	...	...	...	...	...	...	...
Public Works	...	...	...	...	...	...	...	...	...	...	...	...
Remittances by Administrators General	3,217	...	...	...	...	...	...	...	...	3,217	...	3,217
East Indian Railway Company: Advances in England for purchase of Stores, etc.	400,659	...	...	...	...	...	...	...	...	400,659	...	400,659
Rajputana-Malwa Railway: Do. do. do.	43,936	...	...	...	...	...	...	...	...	43,936	...	43,936
South Indian Railway: Do. do. do.	...	...	...	...	...	...	...	57,382	...	57,382	...	57,382
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	78,408	...	...	...	...	78,408	...	78,408
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	444	715	2,730	...	12,522	418	1,136	10,013	7,311	35,289	...	35,289
Public Works	...	...	8,425	6,886	7,983	2,646	2,444	6,600	21,482	56,476	...	56,476

Bills drawn by the Mission to the Court of Persia	24,000	...	...	...	...	...	...	...	...	24,000	...	24,000
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, etc.												
* Civil	24,783	...	378	...	498	502	192	1,593	1,988	20,934	...	20,934
Public Works	18	...	...	...	...	...	...	8	6	32	...	32
Stamps on Military Commissions		...	...	...	...	...	...	...	...	...	...	...
Family Remittances Indo European Telegraph Department	718	...	...	...	...	...	...	...	...	718	...	718
Miscellaneous—												
Civil	714	...	...	...	215	20	...	695	524	2,168	...	2,168
Military	164	...	...	...	...	...	...	56	80	300	...	300
Public Works		...	...	...	...	...	...	...	...	...	...	...
Marine	2	...	...	...	...	...	...	...	...	2	...	2
TOTAL	510,723	715	11,533	6,886	99,626	3,586	3,772	83,079	38,861	766,781	...	766,781
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	..	...	...	...	...	..	...	...	...	...	56,149	56,149
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	..	...	...	...	...	...	...	...	...	...	25,001	25,001
Pensions paid in India to retired Hong-Kong Police	...	..	...	...	...	...	...	...	...	...	1,095	1,095
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	...	...	...	...	...	...	..	...	...	...	3,791	3,791
Remittances paid in India on behalf of Officers and Men of the Hong-Kong Regiment and Asiatic Artillery	..	..	...	...	...	...	...	...	...	...	15,140	15,140
Expenses attending the employment of Indian Native Troops sent to Mombassa	..	..	...	...	...	...	...	...	...	...	4,627	4,627
Expenses attending the employment of Indian Native Troops at Suakin	..	..	...	...	...	...	..	...	...	...	136,747	136,747
More or less expenditure in India in connection with the Hong-Kong Boundary Commission	...	..	...	...	...	...	...	...	...	...	2,802	2,802
Miscellaneous	...	...	...	...	...	...	..	...	...	...	17,508	17,508
TOTAL			...	..	..	..	..	...	...	...	262,810	262,860
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Remittances by Administrators General	...	...	..	...	..	..	..	...	...	...	53,066	53,066
East Indian Railway Company Transfer Fees and Miscellaneous Refunds and Debentures Issued	..	...	..	...	...	...	..	..	...	...	809,088	809,088
South Indian Railway Company Transfer Fees and Miscellaneous Refunds	...	...	..	..	...	...	...	...	..	...	472	472
Bengal and North Western Railway Company Ditto ditto	...	...	...	...	...	...	...	..	...	...	881	881
Miscellaneous	...	...	...	...	...	...	...	..	...	...	983	983
TOTAL	...	...	...	...	...	...	...	...	...	...	864,490	864,490
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	520,360	715	12,440	6,886	102,989	3,586	3,772	83,489	192,357	926,594	1,127,350	2,053,944

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1897—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.
Disbursements.	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order Transactions in India	...	...	...	..	...	...	...	...	3,423	3,423	...	3,423
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	28,673	..	...	..	...	...	...	8,422	...	37,095	...	37,095
Military	...	...	...	..	...	...	...	...	136	136	...	136
Marine	21,559	...	...	...	...	...	...	...	...	21,559	...	21,559
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	10,220	...	...	...	...	...	...	10,705	4,332	25,257	...	25,257
Pensions paid in India to Naval and Greenwich Hospital pensioners	9	..	...	...	..	..	...	84	36	129	...	129
Royal Commission on Indian expenditure	80	...	..	..	..	...	...	...	...	80	...	80
Payments on Account of Indian Troops sent to Mombassa	..	..	...	...	...	...	...	...	11,583	11,583	...	11,583
Ditto on account of Suakin Force	..	...	...	...	...	...	..	...	177,074	177,074	...	177,074
Ditto ditto to retired Hong-Kong Police	...	..	...	...	12	52	995	11	3	1,073	...	1,073
Enlistment of Natives of India for service in the Colonies—												
Civil	...	..	...	...	...	...	...	...	...	...	...	...
Military	4,078	...	...	...	..	...	...	48	44	4,170	...	4,170
Marine	...	...	...	...	..	...	...	...	...	...	...	...
Remittances on account of the Hong-Kong Regiment and Asiatic Artillery and Singapore Companies of Artillery	18,120	..	...	...	...	...	...	...	...	18,120	...	18,120
Little Besses' Light Vessel dues	...	...	3	...	7	...	...	4	...	14	...	14
Balances of Shipping Masters' Accounts	...	...	...	...	21	...	...	2	16	39	...	39
Special Defence Works at Aden	58	...	...	...	...	...	...	...	...	58	...	58
Miscellaneous—												
Civil	5,208	...	1,601	...	50	..	...	...	246	7,105	..	7,105
Military	5,489	..	...	...	...	..	...	1,827	17,286	24,002	...	24,602
Public Works	473	...	...	...	...	...	..	...	...	473	...	473
Marine	1,241	...	...	...	..	...	...	...	...	1,241	...	1,241
TOTAL	45,208	...	1,604	..	90	52	995	21,103	214,179	333,231	...	333,231
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	21	...	...	...	...	...	...	27	14	62	...	62
Remittances by Administrators-General	43	...	...	...	...	...	...	...	...	43	...	43
Stores purchased in England, etc.	...	..	..	...	...	...	...	...	...	...	...	...
East Indian Railway	802,551	...	...	...	...	...	..	...	...	802,551	...	802,551

Miscellaneous—													
Civil	63	...	2	...	64	...	1,247	2	3	1,381	...	1,381	
Military	253	...	...	...	...	...	...	66	442	761	...	761	
Public Works	...	...	...	...	...	...	122	...	...	122	...	122	
TOTAL	802,931	...	2	...	64	...	1,369	95	459	804,920	...	804,920	
ENGLAND :													
HER MAJESTY'S IMPERIAL GOVERNMENT —													
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	101,726	101,726	
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	6,073	6,073	
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	1,269	1,269	
Miscellaneous	...	...	...	...	...	...	...	...	...	...	145	145	
TOTAL	...	...	...	...	...	...	...	...	...	...	109,213	109,213	
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—													
Family and Miscellaneous Remittances made by means of rolls, etc.	...	...	...	...	...	...	...	...	...	...	37,993	37,993	
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	57,510	57,510	
East Indian Railway Company: Advances in England for purchase of stores, etc.	...	...	...	...	...	...	...	...	...	...	407,196	407,196	
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	43,936	43,936	
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	57,855	57,855	
Bengal and North-Western Railway: Do. do.	...	...	...	...	...	...	...	...	...	...	79,289	79,289	
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	90,821	90,821	
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	24,000	24,000	
Pay and Pensions paid in England chargeable to Native States, Local Funds, etc.	...	...	...	...	...	...	...	...	...	...	29,328	29,328	
Miscellaneous	...	...	...	...	...	...	...	...	...	...	2,153	2,153	
TOTAL	...	...	...	...	...	...	...	...	...	...	830,681	830,681	
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA													
	898,139	...	1,606	...	154	52	2,364	21,198	214,638	1,138,151	939,894	8,078,045	

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1896-97.

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.

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ACCOUNT of EXCLUDED LOCAL FUNDS

(The details are given in the following

	I. Cantonment Funds	II. Town and Bazar Funds	III PORT FUNDS		IV. Miscellaneous Funds.	TOTAL.
			Presidency Funds	Other Funds.		
Receipts	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
LAND REVENUE—						
Income from Land, the property of the Funds	27,632	3,789	85,367	672	30,994	148,454
STAMPS—						
Sale of Stamps	...	259	...	...	...	259
EXCISE—						
License Fees and Duties	283	4,027	...	...	13,600	17,910
PROVINCIAL RATES—						
Rates and Cesses on Lands	261	683	...	...	223	1,167
Miscellaneous	17	...	...	...	...	17
ASSESSED TAXES—						
Taxes upon Houses	22,398	35,547	...	...	...	57,945
Licenses on Trades and Professions	2,373	1,051	...	68	...	3,492
Chowkidari Tax	4,136	5,013	...	...	...	9,149
Octroi	59,431	6,748	...	...	...	66,179
Miscellaneous (including Taxes on Horses and Carriages)	4,384	1,919	...	...	...	6,303
REGISTRATION—						
Fees and Miscellaneous	..	28	...	...	...	28
INTEREST—						
Interest on Government Securities and other Investments	650	1,452	17,119	4,718	9,938	33,877
POLICE—						
Fees, Fines, and Forfeitures	3,747	1,043	...	239	272	5,301
Unclaimed Property	87	34	...	...	...	119
Miscellaneous (including Cattle-pound receipts)	2,306	586	...	...	1,165	4,057
MARINE—						
Hire of Vessels	..	...	1,946	3,847	10	5,603
Sale-proceeds of Vessels and Stores	..	...	...	1,421	3	1,424
Pilotage Receipts	..	...	14,457	15,155	18,769	48,881
Other Fees and Dues	..	...	720,994	258,249	9,863	989,106
EDUCATION—						
School-ices	212	518	..	..	21,687	22,417
Miscellaneous	..	1,807	..	..	3,760	5,567
MEDICAL—						
Hospital Receipts (including sale of Medicines)	142	364	..	..	79	585
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,140	1,011	...	...	..	3,151
Public Exhibitions and Fairs	..	74	...	..	..	74
Sanitation—						
Conservancy Tax and Fees	19,259	896	611	...	...	20,766
Sales of Manure, etc.	3,710	1,246	274	..	..	5,230
Water-supply—						
Sale of Water	126	..	7,206	6,795	...	14,127
Other Receipts	1,071	..	...	..	..	1,071
SUPERANNUATION—						
Contributions towards Pensions, etc	..	1,052	...	...	...	1,052
MISCELLANEOUS—						
Sales of old Materials	404	12	1,304	82	741	2,543
Sales of Land and Houses	52	941	697	..	12,453	14,173
Contributions (including Grants-in-aid from Government)	18,332	1,565	29,075	14,365	27,062	90,399
Rents of Houses	4,354	2,165	53,098	2,855	462	62,934
Sales of Fruit, Grass, etc	14,853	546	252	550	90	16,291
Miscellaneous	14,169	10,302	93,673	2,121	9,169	129,434
PUBLIC WORKS—						
Tolls and Ferries	143	698	95,720	11,065	13,381	121,907
Miscellaneous	319	162	44,474	237	16,161	61,373
DEPOSITS AND ADVANCES —	207,019	85,535	1,166,267	323,859	189,882	1,972,565
Loans from Government	..	..	16,680	3,300	...	19,980
Loans by Public Subscription	..	..	102,500	20,650	1,500	124,650
Sale-proceeds of Investments	..	..	20,225	...	1,276	21,501
Stock Account	..	..	6,091	1,350	..	7,441
Other Deposits and Advances	1,618	5,153	96,337	21,328	...	124,436
TOTAL RECEIPTS . Rx.	208,637	90,691	1,471,100	370,487	192,658	2,333,573
OPENING BALANCE . Rx.	(a)48,499	32,320	271,339	(a)102,501	(a)66,021	520,680
GRAND TOTAL . Rx.	257,136	123,011	1,742,439	472,988	258,679	2,854,253

(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 1897.

Accounts marked I to IV.)

	I. Cantonment Funds	II Town and Bazar Funds	III PORT FUNDS		IV Miscellaneous Funds	TOTAL.
			Presidency Funds	Other Funds		
Disbursements						
REFUNDS—	Rx.	Rx	Rx	Rx	Rx.	Rx
Refunds of Taxes	5,364	96	223	8, 91	.	13,074
Miscellaneous Refunds	774	107	...	1,628	967	3,476
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	33				253	286
Rate and Cess Collecting Establishments	2,420	2,610	515		3,134	8,679
Other Collecting Establishments	3,764	3,192	35,449	22,811		65,216
INTEREST—						
Interest on Debt	1,117		41,122	21,840	717	439,803
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	12,190	4,206	78,651	17,617	6,663	119,327
Contributions towards Establishment in Government Offices	528	306	1,437	1,566	747	4,594
LAW AND JUSTICE—						
Criminal Courts		166		122	..	288
Jails	14	122		..	..	136
POLICE—						
Executive Force	32,524	21,418	7,629	5,246	2,136	68,853
Miscellaneous (including Cattle-pounds)	649	1,278		402	15,581	17,850
MARINE—						
Dockyard and Port Establishments			98,360	54,063	4,945	158,268
Pilotage Establishments	..		11,215	10, 44	15,714	37,213
Ship and Boat Establishments	..		28,4 2	17,601	1,011	47,724
Light-houses and Light-ships	..		25,141	9,461		34,602
Building, Purchase, and Repair of Ships	..		49,385	3,878	1,361	55,224
Miscellaneous	..	..	3,301	41,144	469	44,914
EDUCATION—						
Inspection	..	5			..	5
Colleges and Schools	402	2,762			30,247	33,411
Scholarships and Prizes	..	111			2 4 9	2,340
Grants-in-aid	638	1,150			111	1,979
Miscellaneous	..	191			4,637	4,977
MEDICAL—						
Professional Establishments	239	286		525		1,050
Hospitals and Dispensaries	8,026	2,396	2,745	1,092	7,642	21,888
Vaccination	749	795				1,544
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	8,536	1,977				10,513
Cemeteries (Establishment and other charges)	739	43				782
Public Exhibitions and Fairs	23	713				736
Conservancy (Establishment and other charges)	82,061	16,617	214	252	185	99,330
Water-supply (Establishment and other charges)	2,015	544	4,250			6,809
Statistical Establishments		101				101
SUPERANNUATION—						
Pensions and Gratuities	121	225	5,024	4,365	3,776	13,509
MISCELLANEOUS—						
Rents, Rates, and Taxes	351	626	56,394	2,102	728	62,171
Petty Establishments	6,538	1,616			72	8,286
Miscellaneous	5,909	6,452	12,246	2,729	71,485	113,821
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	777	341	6,707	12,737	2,831	23,393
Stock not chargeable to any particular work				5,660		5,660
Original Works—						
Buildings	5,620	1,683	28,061	6,671		41,423
Roads	1,651	665	21, 77	1,375		32,868
Port Appliances			17,21	8,306		25,517
Other Works	5,373	567	70,111	24,614	11,034	116,592
Maintenance and Repairs—						
Buildings	2,465	1,917	2,027	3,373	376	10,238
Roads	16,094	1,679	12,205	1,213	5,135	36,131
Port Appliances			61, 11	6,315		68,637
Other Works	2,175	1,391	86,149	2,438	2,074	96,807
Petty Construction and Repairs	1,561	6,114	805	2,756	2,162	14,121
	211,720	85,071	1,770,313	303,174	205,852	2,076,371
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,073		3 4 9	5,577		37,079
Repayment of Loans from the Public				5,060		5,060
Investment in Government Securities or otherwise				3,334	3,975	59,264
Stock Account						71,826
Other Deposits and Advances	1,658	4,551	72,4 1	27,628	262	104,549
TOTAL DISBURSEMENTS . Rx.	214,451	89,621	1,477,133	343,613	210,119	2,354,997
CLOSING BALANCE Rx.	42,685	33,390	24 746	120,375	48,560	499,256
GRAND TOTAL Rx.	257,136	123,011	1,742,439	474,988	258,679	2,854,253

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1897.

	India, General	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from Land, the property of the Funds	3,017	1,440	1,447	11	306	10,738	9,246	1	1,426	27,632
EXCISE—										
License Fees and Duties	228	...	...	...	...	55	...	...	...	283
PROVINCIAL RATES—										
Rates and Cesses on Lands	240	...	...	...	...	3	...	...	18	261
Miscellaneous	17	...	...	...	...	...	...	...	...	17
ASSESSED TAXES—										
Taxes upon Houses	454	97	2,612	182	2,052	3,712	2,494	1,024	4,771	22,308
Licensees on Trades and Professions	241	19	322	...	...	635	110	194	852	2,473
Chowkidari Tax	2,614	...	...	...	34	1,445	43	...	...	4,136
Octroi	13,787	9,039	...	...	...	9,279	21,638	...	5,699	59,431
Miscellaneous (including Taxes on Horses and Carriages)	123	64	295	15	194	418	1,061	289	1,935	4,384
INTEREST—										
Interest on Government Securities and other Investments	223	34	...	...	...	246	...	...	147	650
POLICE—										
Fees, Fines, and Forfeitures	840	146	303	6	102	499	1,002	105	684	3,747
Unclaimed Property	6	...	13	...	41	12	6	1	6	85
Miscellaneous (including Cattle-pound receipts)	199	322	7	220	151	686	325	107	289	2,306
EDUCATION—										
School-fees	...	...	...	...	...	...	...	...	212	212
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	42	...	...	7	...	78	...	15	142
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	414	56	309	...	...	492	693	...	176	2,140
Sanitation—										
Conservancy Tax and Fees	162	856	2,855	30	1,186	5,541	2,071	169	6,389	19,259
Sales of Manure, etc.	481	173	...	...	...	472	1,030	50	1,504	3,710
Water-supply—										
Sale of Water	90	...	...	...	...	...	9	...	27	126
Other Receipts	571	23	24	64	...	...	377	...	12	1,071
MISCELLANEOUS—										
Sales of old Materials	208	8	...	...	57	63	45	...	23	404
Sales of Land and Houses	76	...	...	...	...	...	...	...	6	82
Contributions (including Grants-in aid from Government)	2,600	398	5,919	535	2,019	1,399	3,416	130	1,926	18,332
Rents of Houses	1,923	379	8	...	45	122	120	...	1,757	4,354
Sales of Fruit, Grass, etc.	583	873	95	38	802	6,309	4,052	344	1,757	14,853
Miscellaneous	909	493	2,838	3	1,576	4,399	3,408	17	376	14,169
PUBLIC WORKS—										
Tolls and Ferries	...	...	10	...	128	...	5	...	...	143
Miscellaneous	10	47	...	...	...	129	109	...	24	319
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	771	28	219	...	...	86	10	...	504	1,618
TOTAL RECEIPTS . Rx.	30,877	14,527	17,306	1,104	8,690	46,729	56,348	2,431	30,535	208,637
OPENING BALANCE . Rx.	5,187	969	2,690	53	963	12,089	(a) 14,397	915	11,236	48,499
GRAND TOTAL . Rx.	36,064	15,496	20,006	1,157	9,653	58,818	70,745	3,346	41,771	257,136

Disbursements.										
REFUNDS—										
Refunds of Taxes	960	2,082	26	...	...	98	2,040	51	107	5,364
Miscellaneous Refunds	86	...	17	...	3	563	67	10	28	774
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishments	148	...	258	...	267	21	12	...	...	33
Rate and Cess Collecting Establishments	666	651	...	1	5	727	450	175	395	2,420
Other Collecting Establishments						610	1,669	...	162	3,764
INTEREST—										
Interest on Debt	859	...	...	...	...	...	...	6	252	1,117
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,720	508	1,000	80	520	2,719	3,292	248	2,043	12,190
Contributions towards Establishment in Government Offices	17	...	79	...	81	261	...	...	90	528
LAW AND JUSTICE—										
Jails	6	...	...	...	8	...	...	...	...	14
POLICE—										
Executive Force	5,171	1,747	5,201	...	965	5,424	8,844	...	5,102	32,524
Miscellaneous (including Cattle-pounds)	199	81	37	39	2	140	33	63	55	649
EDUCATION—										
Colleges and Schools	...	...	...	...	...	...	...	...	...	...
Grants-in-aid	420	30	...	...	...	51	126	...	402	402
MEDICAL—										
Professional Establishments	...	239	...	...	...	...	...	...	...	239
Hospitals and Dispensaries	679	238	43	...	248	2,620	2,542	262	1,386	8,026
Vaccination	94	69	34	...	33	202	175	...	142	749
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	1,042	457	290	1	60	2,590	3,660	...	436	8,536
Cemeteries (Establishment and other charges)	106	12	...	...	...	338	264	7	12	739
Public Exhibitions and Fairs	...	...	...	...	...	5	18	...	...	23
Conservancy (Establishment and other charges)	9,455	5,009	7,230	732	4,037	12,908	20,907	1,319	14,454	82,061
Water supply (Establishment and other charges)	698	78	259	18	...	62	503	6	591	2,015
SUPERANNUATION—										
Pensions and Gratuities	18	7	...	...	...	28	28	20	20	121
MISCELLANEOUS—										
Rents, Rates and Taxes	24	84	...	...	26	64	105	...	48	351
Petty Establishments	643	201	388	10	334	2,764	2,162	...	94	6,598
Miscellaneous	1,236	201	839	...	883	1,021	1,153	20	406	5,909
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	365	74	221	...	...	...	...	21	36	777
Original Works—										
Buildings	559	6	185	68	303	703	1,730	...	1,446	5,020
Roads	735	197	90	...	48	145	27	164	235	1,651
Other Works	1,198	385	98	...	141	644	1,588	...	1,319	5,373
Maintenance and Repairs—										
Buildings	477	175	109	5	122	467	562	132	103	2,465
Roads	1,808	92	1,046	5	402	3,774	5,413	312	2,190	16,024
Other Works	350	202	351	42	9	511	1,123	67	157	2,975
Petty Construction and Repairs	613	10	...	71	91	189	24	35	38	1,581
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	1,053	...	...	...	...	...	...	20	...	1,073
Other Deposits and Advances	63	32	220	...	44	608	15	2	674	1,658
TOTAL DISBURSEMENTS . Rx	21,772	13,903	18,371	1,072	8,732	46,366	58,595	2,940	32,800	214,451
CLOSING BALANCE . Ry	4,392	1,593	1,715	85	91	12,452	12,150	406	8,971	42,685
GRAND TOTAL . Rx	36,064	15,496	20,086	1,157	9,653	58,818	70,745	3,346	41,771	257,136

(a) Exceeds the last year's closing balance by Rs. 2 for corrections since made.

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1897.

	India, General.	Central Provinces	Burma.	Assam	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from Land, the property of the Funds	621		358	...	2,135	...	...	...	675	3,789
STAMPS—										
Sale of Stamps	259	...	...	...	...	...	...	...	...	259
EXCISE—										
License Fees and Duties	4,025	...	2	...	...	...	...	...	...	4,027
PROVINCIAL RATES—										
Rates and Cesses on Lands	159	...	...	...	502	...	...	...	22	683
ASSESSED TAXES—										
Taxes upon Houses	406	...	1,383	...	...	33,413	59	...	286	35,547
Licenses on Trades and Professions	159	...	...	...	...	357	...	...	5	1,051
Chowkidari Tax	4,190	...	...	...	...	...	823	...	...	5,013
Octroi	6,748	...	...	...	...	...	...	...	...	6,748
Miscellaneous (including Taxes on Horses and Carriages)	1,431	...	...	...	...	...	53	...	435	1,919
REGISTRATION—										
Fees and Miscellaneous	28	...	...	...	...	...	...	...	...	28
INTEREST—										
Interest on Government Securities and other Investments	1,282	...	...	...	...	41	...	...	129	1,452
POLICE—										
Fees, Fines, and Forfeitures	953	...	65	...	...	...	3	...	22	1,043
Unclaimed Property	33	...	1	...	...	...	...	...	...	34
Miscellaneous (including Cattle-pound receipts)	115	...	120	344	...	...	...	...	7	586
EDUCATION—										
School-fees	459	...	29	...	...	...	...	...	30	518
Miscellaneous	1,807	...	...	...	...	...	...	...	...	1,807
MEDICAL—										
Hospital Receipts (including sale of Medicines)	234	...	83	...	...	...	...	...	47	364
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	925	...	...	...	...	13	...	...	3	1,011
Public Exhibitions and Fairs	...	...	...	...	...	74	...	...	...	74
Sanitation—										
Conservancy Tax and Fees	741	...	80	96	...	...	5	...	34	896
Sales of Manure, etc	15	...	...	...	...	1,207	23	...	1	1,246
SUPERANNUATIONS—										
Contributions towards pensions, etc	...	...	1,052	...	...	...	...	...	...	1,052
MISCELLANEOUS—										
Sales of old Materials	7	...	5	...	...	...	...	...	...	12
Sales of Land and Houses	3	...	...	...	...	...	...	...	938	941
Contributions (including Grants-in-aid from Government)	420	...	...	250	...	...	...	...	825	1,515
Rents of Houses	566	...	31	...	...	1,106	35	...	427	2,165
Sales of Fruit, Grass, etc	280	...	3	...	...	94	15	...	154	546
Miscellaneous	556	...	7,410	9	79	1,772	130	...	340	10,302
PUBLIC WORKS—										
Tolls and Ferries	...	...	278	...	141	...	...	...	279	698
Miscellaneous	64	...	...	...	85	...	8	...	5	162
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	4,650	...	46	...	444	12	...	...	1	5,153
TOTAL RECEIPTS . Rx.	31,776	...	10,886	629	3,386	38,119	1,154	...	4,671	90,691
OPENING BALANCE . Rx.	15,286	...	5,334	242	1,119	8,599	422	...	1,318	32,320
GRAND TOTAL . Rx.	47,062	...	16,220	941	4,505	46,718	1,576	...	5,989	123,011

Disbursements.										
REFUNDS—										
Refunds of Taxes	94	...	...	...	...	2	...	...	...	96
Miscellaneous Refunds	3	...	10	...	14	80	...	...	...	107
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	308	...	...	...	...	2,244	48	...	16	2,610
Other Collecting Establishments	1,989	...	125	...	731	326	...	...	81	3,192
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	2,393	...	573	21	...	481	38	...	700	4,206
Contributions towards Establishment in Government Offices	39	...	240	...	16	...	...	...	11	306
LAW AND JUSTICE—										
Criminal Courts	166	...	...	...	...	...	...	...	...	166
Jails	122	...	...	...	...	...	...	...	...	122
POLICE—										
Executive Force	2,868	...	...	...	...	17,218	548	...	84	21,418
Miscellaneous (including cattle pounds)	755	...	32	41	...	142	123	...	5	1,298
EDUCATION—										
Inspection	5	...	...	...	...	...	...	...	...	5
Colleges and Schools	2,513	...	138	...	...	...	...	...	111	2,762
Scholarships and Prizes	110	...	...	...	...	...	...	...	1	111
Grants-in-aid	446	...	692	12	...	...	...	...	...	1,150
Miscellaneous	175	...	...	...	...	...	...	...	15	190
MEDICAL—										
Professional Establishments	214	...	...	...	...	...	3	...	69	286
Hospitals and Dispensaries	375	...	1,261	9	172	373	...	...	200	2,396
Vaccination	13	...	131	...	...	648	...	...	3	795
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	1,711	...	...	...	126	101	...	...	32	1,977
Cemeteries (Establishment and other charges)	43	...	...	...	...	...	...	...	...	43
Public Exhibitions and Fairs	660	...	...	...	...	53	...	...	...	713
Conservancy (Establishment and other charges)	3,022	...	2,382	242	294	10,010	245	...	422	16,617
Water-supply (Establishment and other charges)	513	...	...	...	...	...	...	...	31	544
Statistical Establishments	...	...	92	...	...	9	...	...	...	101
SUPPLEMENTATION—										
Pensions and Gratuities	164	...	...	...	...	...	...	...	61	225
MISCELLANEOUS—										
Rents, Rates and Taxes	626	...	...	...	...	...	...	...	...	626
Petty Establishments	260	...	1,022	...	37	137	8	...	152	1,616
Miscellaneous	4,100	...	14	12	1,243	246	6	...	125	6,452
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	287	...	44	...	10	...	...	...	...	341
Original Works—										
Buildings	1,020	...	325	...	261	...	10	...	...	1,686
Roads	273	...	224	168	...	...	...	...	...	665
Other Works	231	...	153	183	...	...	...	...	...	567
Maintenance and Repairs—										
Buildings	1,051	...	606	...	69	...	34	...	237	1,997
Roads	706	...	702	...	...	...	31	...	340	1,679
Other Works	809	...	509	...	...	...	11	...	4	1,391
Petty Construction and Repairs	590	...	86	...	57	5,653	...	...	228	6,614
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	4,467	...	54	...	...	29	...	...	1	4,551
TOTAL DISBURSEMENTS . Rx.	33,181	...	10,083	688	3,030	38,652	1,105	...	2,882	89,621
CLOSING BALANCE . Rx.	11,821	...	6,137	253	1,475	8,066	471	...	3,107	33,390
GRAND TOTAL . Rx.	47,062	...	6,220	941	4,505	46,718	1,576	...	5,989	123,011

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1897.

Receipts.	PRESIDENCY FUNDS.				OTHER FUNDS.				
	Calcutta	Madras	Bombay	TOTAL.	Burma.	Bengal.	Madras.	Bombay	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—									
Income from Land, the property of the Funds	20,919	...	64,448	85,367	..	...	...	672	672
ASSESSED TAXES—									
Licenses on Trades and Professions	...	...			...	68	..		68
INTEREST—									
Interest on Government Securities and other Investments	2,239	1,626	13,194	17,119	438	...	1,927	2,353	4,718
POLICE—									
Fees, fines and forfeitures	..	..			239	.	..		239
MARINE—									
Hire of Vessels	1,156		730	1,946	298	476		3,073	3,847
Sale proceeds of Vessels and Stores		..			900	170	198	163	1,421
Pilotage Receipts			14,437	14,437			4,730	10,875	15,605
Other Fees and Dues	36,252	56,227	293,515	720,994	111,401	5,706	47,436	93,706	258,249
MINOR DEPARTMENTS—									
Sanitation—									
Conservancy Taxes and Fees	..	...	611	611	...	..		..	.
Sales of Manure, etc	...	.	274	274	..	..			
Water-supply—									
Sale of Water	...	533	6,652	7,185	3,969	174	.	2,652	6,795
MISCELLANEOUS—									
Sales of old Materials	1,334	..		1,334	50	...	.	32	82
Sales of Land and Houses			637	637	..				
Contributions (including Grants-in-aid from Government)	419	24,463	4,107	29,075	1,352	2,520	10,000	293	14,365
Rents of Houses	5,006	2	45,010	53,018	..	.		2,855	2,855
Sales of Fruit, Grass, etc			232	232	..			550	550
Miscellaneous	7,349	15	8,109	93,073	28	492	558	1,043	2,121
PUBLIC WORKS—									
Tolls and Ferries	91,310	.	4,210	95,720	.	.	.	11,065	11,065
Miscellaneous	44,474			44,474	237	...		...	257
DEPOSITS AND ADVANCES—									
Loans from Government			16,680	16,680		3,300		...	3,300
Loans by Public Subscription			102,500	102,500				20,650	20,650
Sale-proceeds of Investments									
Stock Account	63,091	20,225		20,225					
Other Deposits and Advances	64,824	..	31,513	96,337	202	..		1,350	1,350
								21,126	21,328
TOTAL RECEIPTS . Rx.	674,883	103,197	693,020	1,471,100	119,334	12,906	64,889	173,358	370,487
OPENING BALANCE . Rx.	110,369	37,402	123,564	271,339	(a) 39,714	5,943	30,814	26,030	102,501
GRAND TOTAL . Rx.	785,252	140,603	816,584	1,742,439	159,048	18,849	95,703	199,388	472,988

Disbursements.										
REFUNDS—										
Refunds of Taxes	...	223	...	223	...	...	138	8,153	8,291	
Miscellaneous Refunds	...	...	...	...	1,488	...	...	140	1,628	
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	...	515	...	515	...	...	...	...	...	...
Other Collecting Establishments	33,616	...	1,833	35,449	...	...	...	22,811	22,811	...
INTEREST—										
Interest on Debt	174,234	21,147	220,748	416,129	2,970	710	...	18,160	21,840	...
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	36,541	21,773	20,337	78,651	3,426	1,958	4,636	7,597	17,617	...
Contributions towards Establishment in Government Offices	...	1,187	250	1,437	305	108	...	1,153	1,566	...
LAW AND JUSTICE—										
Criminal Courts	...	...	...	...	122	...	...	...	122	...
POLICE—										
Executive Force	4,379	...	3,250	7,629	3,815	103	...	1,328	5,246	...
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	402	402	...
NAVY—										
Dockyard and Port Establishments	26,591	...	71,769	98,360	35,727	427	13,537	5,272	54,963	...
Pilotage Establishments	...	...	11,205	11,205	...	...	4,161	6,083	10,244	...
Ship and Boat Establishments	19,918	...	8,514	28,432	7,175	3,490	4,064	2,952	17,681	...
Light-houses and Light-ships	21,945	...	3,204	25,149	300	1,228	3,606	4,327	9,461	...
Building, Purchase, and Repair of Ships	49,385	...	...	49,385	2,542	...	...	1,336	3,878	...
Miscellaneous	...	2,121	1,180	3,301	9,424	597	26,086	5,037	41,144	...
MEDICAL—										
Professional Establishments	...	...	...	...	525	...	...	...	525	...
Hospitals and Dispensaries	...	...	2,725	2,725	...	...	...	1,099	1,099	...
MINOR DEPARTMENTS—										
Conservancy (Establishment and other charges)	214	...	...	214	...	...	...	252	252	...
Water-supply (Establishment and other charges)	...	...	4,250	4,250	...	...	...	...	...	...
SUPERANNUATION—										
Pensions and Gratuities	3,084	...	1,038	5,022	770	185	2,114	1,256	4,365	...
MISCELLANEOUS—										
Rents, Rates, and Taxes	25,411	...	32,873	58,364	1,798	35	...	269	2,101	...
Miscellaneous	27,702	...	99,544	127,246	148	2,546	...	35	2,729	...
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	313	884	5,460	6,707	3,453	...	1,040	8,239	12,737	...
Stock not chargeable to any particular work	...	...	...	...	...	...	...	5,660	5,660	...
Original Works—										
Buildings	21,776	...	6,220	28,066	4,483	...	1,854	314	6,651	...
Roads	18,024	...	11,203	29,227	1,005	...	...	230	1,325	...
Port Appliances	...	...	17,292	17,292	6,741	...	...	1,565	8,306	...
Other Works	56,485	249	13,877	70,611	3,730	...	2,447	17,837	24,014	...
Maintenance and Repairs—										
Buildings	1,460	...	567	2,027	1,478	...	257	1,638	3,373	...
Roads	12,258	...	...	12,258	1,172	...	...	61	1,233	...
Port Appliances	3,015	...	52,100	61,722	3,700	...	...	3,745	6,015	...
Other Works	8,020	...	1,100	8,020	1,718	...	368	152	2,218	...
Petty Construction and Repairs	...	803	...	803	57	...	...	2,663	2,756	...
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	17,658	10,000	2,741	30,429	...	920	...	4,657	5,577	...
Repayment of Loans from the Public	...	...	...	...	5,000	...	...	...	5,000	...
Investment in Government Securities or otherwise	5,414	2,742	17,000	51,455	...	...	...	3,334	3,334	...
Stock Account	7,520	...	...	7,520	...	...	...	...	...	...
Other Deposits and Advances	1,004	1,119	14,137	17,450	2,037	3,332	...	20,259	25,628	...
TOTAL DISBURSEMENTS	Rx. 745,176	1,008,488	645,169	1,497,103	104,704	15,631	64,308	158,962	343,613	
CLOSING BALANCE	Rx. 40,076	33,755	171,415	245,246	54,344	3,210	31,395	40,426	129,375	
GRAND TOTAL	Rx. 785,252	1,042,243	816,584	1,742,349	159,048	18,841	95,703	199,388	472,988	

(a) Fall short of last year's closing balance by Rx. 3,302, owing to the transfer of the "Rangoon Pilot Fund" to "Miscellaneous Funds."

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1897.

	India, General.	Central Provinces.	Barma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Receipts.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE— Income from Land, the property of the Funds	...	...	24,994	...	6,000	...	...	...	...	30,994
EXCISE— License Fees and Duties	13,600	...	...	...	...	...	...	...	...	13,600
PROVINCIAL RATES— Rates and Cesses on Lands	223	...	...	...	...	...	...	...	...	223
INTEREST— Interest on Government Securities and other Investments .	105	...	278	381	7,600	70	...	924	520	9,938
POICE— Fees, Fines, and Forfeitures Miscellaneous (including Cattle-pound receipts)	... 140	272	...	...	...	...	1,025	...	...	272 1,165
MARINE— Hire of Vessels Sale-proceeds of Vessels Pilotage Receipts Other Fees and Dues . . . . .	... ... ... ...	... ... ... ...	10 3 18,760 5	... ... ... ...	... ... ... 7,461	... ... ... ...	... ... ... ...	... ... ... ...	... ... ... 2,397	10 3 18,760 9,863
EDUCATION— School Fees Miscellaneous	774 ...	... ...	3,153 3,610	... ...	669 20	... ...	... ...	17,061 130	... ...	21,687 3,700
MEDICAL— Hospital Receipts (including sale of Medicines)	...	...	79	...	...	...	...	...	...	79
MISCELLANEOUS— Sales of old Materials Sales of Land and Houses Contributions (including Grants-in-aid from Government) . Rents of Houses Sales of Fruit, Grass, etc. Miscellaneous	5 ... 142 229 ... ...	... ... ... ... ... ...	... 12,453 10,863 120 90 1,015	 8	 5,242	736 ... 151 113 ... 329	 1,267 1,973	... ... ... ... ... ...	... ... 14,629 602	741 12,453 27,062 462 90 9,169
PUBLIC WORKS— Tolls and Ferries Miscellaneous . . . . .	... ...	... ...	... ...	... ...	13,381 ...	... ...	... 16,151	... ...	... ...	13,381 16,151
DEPOSITS AND ADVANCES— Loans from Public Subscription Sale-proceeds of Investments . . . . .	... ...	... ...	1,500 ...	... ...	... ...	... ...	... ...	... ...	... 1,276	1,500 1,276
TOTAL RECEIPTS . Rx.	15,218	272	76,972	389	41,443	1,666	16,159	18,115	19,424	192,658
OPENING BALANCE . Rx.	4,830	269	(a) 30,564	168	17,790	706	4,751	585	6,358	66,021
GRAND TOTAL . Rx.	20,048	541	107,536	557	59,233	2,372	23,910	18,700	25,782	258,679

Disbursements.											
REFUNDS—											
Miscellaneous Refunds	..	..	51	...	10	341	..	6	59	967	
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	253	...	...	...	210	...	..	..	..	253	
Rate and Cess Collecting Establishment			2,044	...	...	...	..	..	..	3,134	
INTEREST—											
Interest on Debt	..	..	...	...	717	...	...	...	...	717	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	..	...	2,686	...	2,733	..	..	1,244	..	6,663	
Contributions towards Establishment in Government Offices	..	...	235	...	199	..	..	25	287	747	
POLICE—											
Executive Force	..	281	...	...	139	1,616	...	..	..	2,036	
Miscellaneous (including Cattle pounds)	168	..	...	...	...	...	1,160	..	14,173	15,501	
MARINE—											
Dockyard and Port Establishments	..	...	...	..	2,732	..	..	..	2,213	4,945	
Pilotage Establishment	...	...	15,764	...	...	...	..	..	..	15,764	
Ship and Boat Establishments	..	..	...	...	1,611	...	..	..	..	1,611	
Building, Purchase and Repair of Ships	..	..	852	...	1,109	...	..	..	..	1,961	
Miscellaneous	..	..	...	...	378	..	..	..	91	469	
EDUCATION—											
Colleges and Schools	1,064	..	11,394	160	4,719	...	..	12,910	..	30,247	
Scholarships and Prizes	..	..	450	145	1,604	...	..	..	..	2,229	
Grants and	191	..	...	..	..	...	..	..	..	191	
Miscellaneous	301	..	2,030	39	..	..	..	1,418	..	4,687	
MEDICAL—											
Hospitals and Dispensaries	..	..	1,727	..	5,915	...	...	...	..	7,642	
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	..	..	..	..	185	...	...	..	..	185	
SUPPLEMENTARY—											
Pensions and Gratifications	2,899	...	...	...	40	...	...	...	857	3,776	
MISCELLANEOUS—											
Rentals and Taxes	..	..	37	...	147	..	..	183	..	728	
Petty Disbursements	..	..	...	...	60	..	..	..	512	572	
Miscellaneous	6,711	..	54,184	...	7,929	...	1,959	1,092	..	71,485	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	..	..	..	...	2,771	...	..	60	..	2,831	
Original Works—	..	..	..	...	..	...	..	..	..	..	
Other Works	1,61	..	1	...	17	...	14,406	...	..	16,034	
MAINTENANCE AND REPAIRS—											
Buildings	18	..	..	...	24	...	..	244	..	376	
Roads	..	..	..	...	5,625	...	..	..	..	5,695	
Other Works	..	..	..	...	3,74	...	..	..	..	2,074	
Petty Construction and Repairs	2,94	..	119	40	102	..	..	..	..	2,362	
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	..	..	3,191	3	..	..	..	..	752	3,975	
Other Deposits and Advances	..	..	4	..	2,5	..	..	..	..	262	
TOTAL DISBURSEMENTS	Rx	14,959	281	97,484	395	41,342	1,957	17,525	17,152	18,974	210,119
CLOSING BALANCE	Rx	5,039	260	10,052	172	17,891	415	6,385	1,518	6,808	48,560
GRAND TOTAL	Rx	20,045	541	107,536	557	59,233	2,372	23,910	18,700	25,782	258,679

(—) The difference is due to the inclusion of the balance of "Rangoon Pilot Fund" and to correction of balance.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1896-97.

ACCOUNT

OF

MUNICIPALITIES FOR 1896-97.

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 MUNICIPAL

REVENUE.	India, General.	Central Provinces.	BURMA.		Assam.	Number of Items.
			Upper.	Lower.		
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	
By Balance in hand at the close of last year	9,445	36,631	(a) 23,836	(a) 61,612	4,112	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	25,153	69,300	...	...	...	2
2. Tax on houses and lands	681	3,165	24,731	73,692	4,917	3
3. Tax on animals and vehicles	63	980	374	3,495	775	4
4. Tax on professions and trades	626	1,419	...	...	...	5
5. Tolls (on roads and ferries)	...	688	3,734	6,307	1,840	6
6. Water-rate	152	5,627	...	20,319	1,088	7
7. Lighting-rate	...	...	...	7,972	...	8
8. Conservancy(including scavenging and latrine rate)	1,366	8,378	100	33,630	1,536	9
9. Others	...	4,023	...	...	...	10
	28,041	93,580	28,939	145,415	10,156	11
B.—Realisations under Special Acts—						
1. Pounds	442	4,114	401	878	1,902	12
2. Hackney-carriages	190	162	735	2,554	...	13
3. Licenses for sale of spirits and drugs	...	...	...	...	...	14
4. Others	10	2	55	34	...	15
	642	4,278	1,191	3,466	1,902	16
C.—Revenue derived from Municipal property and power apart from taxation—						
1. Rents of lands, houses, serais, dik-bungalows .	3,412	3,555	648	2,398	585	17
2. Sale-proceeds of lands and produce of lands, etc.	1,832	848	847	1,123	29	18
3. Conservancy receipts (other than taxes and rates)	1,263	916	673	841	337	19
4. Fees and Revenue from Educational Institutions	59	2,230	68	4,328	42	20
5. " " Medical Institutions	116	...	1,067	3,159	...	21
6. " " Markets and Slaughter-houses	764	3,279	42,221	68,807	2,486	22
7. " " from tramways	...	20	...	1,341	...	23
8. Other fees	379	421	2,259	12,210	23	24
9. Fines under Municipal and other Acts	266	809	1,243	3,722	150	25
10. Interest on Investments—(i) General	115	248	...	568	...	26
(ii) Educational	...	18	...	...	...	27
(iii) Medical	18	...	...	...	...	28
11. Premium on Loans	...	...	...	...	...	29
	8,224	12,344	49,026	98,497	3,652	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	207	3,125	1,055	20,480	3,778	31
(ii) Educational	217	2,664	...	3,161	...	32
(iii) Medical	544	...	765	444	...	33
2. From Local funds—(i) General	...	5,039	...	53,069	600	34
(ii) Educational	...	...	...	1,055	...	35
(iii) Medical	50	...	200	1,504	40	36
3. Other—(i) General	104	231	241	10	...	37
(ii) Educational	...	80	...	...	...	38
(iii) Medical	...	...	...	13	...	39
	1,122	11,139	2,261	79,736	4,418	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	1,367	117	...	235	153	41
2. Other items	1,576	3,987	335	6,595	274	42
	2,943	4,104	335	6,830	427	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	1,082	4,500	...	351	...	44
2. Loans from Government	...	20,127	...	...	...	45
" raised in the market from private indivi- duals	...	298	...	...	...	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	...	47
4. Advances—(i) Permanent	66	68	...	2	...	48
(ii) Other	297	3,988	99	35,743	96	49
5. Deposits	383	2,365	1,070	11,335	1	50
	1,828	31,346	1,169	47,431	103	51
TOTAL RECEIPTS Rx.	42,800	156,791	82,921	381,375	20,657	52
GRAND TOTAL Rx.	52,245	193,422	106,757	442,987	24,769	53

(a) The difference in the balances is due in the case of Upper Burma to the abolition of the Yeu Municipality and in that of Lower Burma to the conversion of Towsi Town Fund to a Municipality.

PALITIES for 1896-97.

Number of Licenses.	BENGAL.		North- Western Provinces and Oudh.	Punjab.	MADRAS.		BOMBAY.		TOTAL.
	Presidency Corporation.	District Muni- cipalities.			Presidency Corporation.	District Muni- cipalities.	Presidency Corporation.	District Muni- cipalities.	
1	Rx. 68,999	Rx. (b) 46,985	Rx. 221,294	Rx. (b) 118,605	Rx. 113,838	Rx. (b) 116,953	Rx. 7,481	Rx. (c) 135,313	Rx. 965,104
2	...	...	231,128	269,379	...	...	95,603	216,362	906,925
3	179,253	89,508	10,009	15,400	45,839	68,244	185,497	56,399	757,335
4	22,903	19,682	4,959	3,488	7,044	16,745	23,082	9,436	113,026
5	34,449	4,747	12,046	...	6,999	25,377	5,922	874	92,459
6	...	13,734	6,685	...	4,125	37,392	1,586	21,133	97,224
7	113,212	14,613	18,788	368	18,294	6,340	139,628	24,261	362,690
8	37,738	3,713	...	...	5,733	...	...	489	55,645
9	44,323	49,801	2,285	637	...	...	68,848	22,956	233,920
10	...	(d) 57,708	(e) 29,555	1,881	...	...	...	11,435	104,602
11	431,878	253,566	315,455	291,153	88,034	154,098	520,166	363,345	2,723,826
12	112	6,041	6,901	2,829	...	22	...	3,767	27,409
13	1,944	1,004	1,612	609	...	...	627	213	9,650
14	...	...	...	...	...	...	14,375	57	14,432
15	2,599	2,237	142	899	...	624	860	120	7,582
16	4,655	9,282	8,655	4,337	...	646	15,862	4,157	59,073
17	3,494	7,519	22,996	13,343	2,984	3,261	9,673	6,440	80,308
18	403	1,007	4,160	2,518	3,776	2,414	2,234	17,415	38,606
19	434	1,284	10,498	14,261	555	2,784	264	6,342	40,452
20	...	2,941	1,997	20,463	...	11,044	...	11,893	55,065
21	128	971	65	1,851	...	939	...	1,003	9,299
22	17,286	6,746	12,607	4,953	2,557	18,012	24,301	18,663	222,682
23	3,189	250	...	...	...	...	4,743	353	9,896
24	2,509	1,009	3,015	1,896	15,665	6,603	...	4,341	50,330
25	4,219	4,431	3,111	1,408	407	2,951	1,151	2,121	25,989
26	...	631	840	168	...	191	29,041	1,760	...
27	...	194	2	187	1,200	60	...	74	38,512
28	37	1,699	30	283	...	962	...	186	...
29	12,795	...	...	...	...	...	3,718	815	17,328
30	44,494	28,682	59,321	61,331	27,144	40,221	75,125	71,406	588,467
31	...	1,240	1,047	2,450	18,290	46,282	...	916	98,870
32	...	383	242	11,275	...	3,151	3,350	18,280	42,723
33	250	530	41	260	...	496	...	4,161	7,491
34	778	939	2,556	2,760	...	1,009	...	1,606	68,356
35	...	669	316	4,103	...	...	...	6,034	12,177
36	...	4,070	...	6,766	...	7,674	...	3,798	24,102
37	1,500	2,426	185	126	...	2,750	...	12,094	19,667
38	...	84	28	358	...	52	...	1,916	2,518
39	...	4,622	68	226	...	278	...	1,568	6,775
40	2,528	14,963	4,483	28,324	18,290	61,692	3,350	50,373	282,679
41	...	1,575	1,588	3,696	1,707	9,104	...	2,420	21,962
42	21,218	5,446	9,083	24,420	3,811	1,527	9,745	7,816	95,833
43	21,218	7,021	10,671	28,116	5,518	10,631	9,745	10,236	117,795
44	...	1,051	20	...	...	215	569,536	14,728	591,483
45	...	49,050	12,500	19,914	...	35,800	...	12,250	149,641
46	* 200,000	...	650	...	...	2,000	100,000	46,113	349,061
47	...	536	2,500	120	3,854	128	...	143	7,281
48	5	179	26	...	7	150	...	259	767
49	...	14,255	606	10	3,615	6,150	97,359	5,228	167,446
50	31,604	9,385	404	341	34,391	22,566	42,399	27,088	183,332
51	231,609	74,456	16,706	20,385	41,867	67,000	809,294	105,809	1,440,011
52	736,382	387,970	415,291	433,646	180,853	343,297	1,433,542	605,326	5,220,851
53	805,381	434,955	636,585	552,251	294,691	460,250	1,441,023	740,639	6,185,955

(b) Differs from last year's closing balance for corrections since made.

(c) Falls short of last year's closing balance by Rx. 1,157 due to the exclusion of investments amounting to Rx. 1,230 and to correction of balance.

(d) Includes Rx. 56,350 for Taxes on persons according to circumstances and property.

(e) Includes Rx. 5,366, 14,273, 3,798, and 4,090 on account of Pilgrims Tax, Terminal Tax, Terminal toll and tax on persons according to circumstances and property respectively.

ACCOUNT of MUNICI

	India, General.	Central Provinces.	BURMA.		Assam.	Number of Items.
			Upper.	Lower. *		
Disbursements.	Rx.	Rx.	Rx.	Rx.	Rx.	
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	2,175	6,874	4,092	21,574	762	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,721	8,944	1,983	5,278	751	2
3. Collection of tolls on roads and ferries	...	224	21	371	7	3
4. Survey of land	...	18	1,488	4,445	25	4
5. Refunds	4,582	17,040	918	657	27	5
6. Pensions and Gratuities	...	178	22	481	...	6
	8,478	33,278	8,524	32,806	1,572	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	16	219	1,145	4,091	1	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	934	1,211	4,921	10,987	718	9
3. Police (Establishment, purchase of clothing, lanterns etc., repairs to outposts, etc.)	3,663	1	11,443	...	149	10
4. Rewards for destruction of wild animals and snakes	7	19	...	...	9	11
	4,620	1,450	17,509	15,078	877	12
C.—Public Health and Conveniences—						
1. Water-supply { Capital outlay	1,604	23,123	294	...	2,318	13
Establishment, etc.	888	8,307	...	20,851		14
2. Drainage { Capital outlay	149	1,099	...	...	847	15
Establishment, repairs, etc.	9	639	98	49		16
3. Conservancy (including road cleaning and watering) and Latrines	8,414	25,940	12,586	45,938	5,948	17
4. Hospitals and Dispensaries	1,800	8,376	8,964	32,413	747	18
5. Vaccination	151	275	540	1,450	91	19
6. Markets and Slaughter-houses	73	1,662	7,314	17,641	483	20
7. Pounds	55	1,299	250	546	417	21
8. Dāk-bungalows and serais	...	388	262	109	29	22
9. Arboriculture, public gardens and experimental cultivation	1,557	973	6	3,795	14	23
10. Registration of births and deaths	7	...	405	1,161	19	24
11. Public works:						
(i) Establishment	278	753	2,806	10,768	721	25
(ii) Buildings	2,812	997	...	382	708	26
(iii) Roads	2,610	12,376	15,879	76,502	3,777	27
(iv) Stores	61	230	8	17	26	28
(v) Miscellaneous works	...	...	...	...	...	29
	20,468	86,437	49,412	211,622	16,145	30
D.—Public Instruction—						
1. Schools and Colleges	1,580	12,374	566	22,084	95	31
2. Contributions	409	2,530	...	450	585	32
3. Libraries, Museums, Menageries, etc.	93	152	45	28	...	33
	2,082	15,056	611	22,562	680	34
E.—Contribution—						
(For general purposes)	4,182	2,184	2,117	1,224	...	35
F.—Miscellaneous—						
1. Interest on loans { Previous years	13	1,858	282	67	...	36
{ Current year	1,841	3,655	44	21,407	55	37
2. Discount	...	...	...	...	...	38
3. Actual cost of works done for private individuals	1,370	6	...	5	207	39
4. Other items	526	2,712	54	2,031	642	40
	3,750	8,231	380	23,510	904	41
Carried forward . Rx.	43,580	146,636	78,553	306,802	20,178	42

PALITIES for 1896-97—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.
	35,768	19,307	14,863	22,659	4,654	12,443	21,547	23,445	190,163
2	13,727	14,982	33,138	24,905	5,399	7,363	24,785	23,252	166,228
3	...	236	70	...	...	686	168	1,037	2,820
4	...	905	564	56	94	21	...	1,833	9,449
5	...	219	503	16,099	754	821	...	56,035	97,655
6	2,642	341	308	114	620	123	5,860	545	11,234
7	52,137	35,990	49,446	63,833	11,521	21,457	52,360	106,147	477,549
8	4,721	1,952	256	721	921	156	12,544	4,298	31,041
9	43,662	16,650	14,996	10,007	6,865	12,274	34,411	22,938	180,574
10	...	707	49,409	56,435	...	...	55,159	1,450	178,416
11	...	236	93	156	129	193	...	76	918
12	48,383	19,545	64,754	67,319	7,915	12,623	102,114	28,762	390,949
13	42,692	41,644	50,405	14,415	5,652	40,815	12,739	25,488	498,150
14	33,040	12,854	38,647	12,171	7,618	9,576	21,604	71,405	
15	32,873	4,301	27,862	6,060	5,537	4,675	50,410	6,030	
16	15,610	7,805	3,648	4,450	17,631	2,788	23,947	8,581	
17	112,451	93,000	93,843	61,265	36,488	60,966	132,277	101,747	790,263
18	4,977	33,265	13,199	37,827	4,605	26,012	6,962	29,967	211,114
19	2,886	1,991	2,502	2,826	1,203	2,336	1,630	2,743	20,624
20	6,442	1,858	3,584	3,093	1,341	1,258	25,120	5,395	75,264
21	118	651	2,247	745	...	6	...	1,052	7,386
22	...	214	823	930	...	2,009	18	1,056	5,838
23	1,082	1,569	4,333	13,787	1,150	787	6,031	6,141	41,225
24	1,359	...	795	812	869	1,577	2,626	576	10,208
25	2,570	6,911	4,197	3,433	3,790	2,871	13,209	3,119	55,426
26	...	3,420	5,151	13,279	732	13,111	115	9,625	50,332
27	61,873	43,668	44,634	29,607	15,222	29,071	64,927	49,841	449,987
28	...	2,291	611	288	2,276	390	...	862	7,060
29	...	...	...	...	52	753	...	1,064	1,869
30	317,973	255,442	296,481	204,988	104,166	201,001	361,617	324,692	2,450,444
31	...	5,520	9,393	55,844	...	21,463	7,860	68,053	204,832
32	414	7,856	4,232	3,106	1,760	9,087	...	5,044	35,473
33	1,093	95	622	643	1,052	3,391	1,029	1,968	10,211
34	1,507	13,471	14,247	59,593	2,812	33,941	8,889	75,065	250,516
35	...	703	20,539	14,762	5,000	2,946	...	3,103	56,760
36	...	1,079	40	473	859	392	14,732	1,229	21,024
37	114,320	10,026	31,735	14,335	14,522	4,515	157,289	16,170	389,914
38	...	...	...	129	...	...	...	8	137
39	...	981	58	2,207	1,481	1,037	...	1,589	8,941
40	7,956	13,147	6,320	(a) 17,239	1,553	6,323	(b) 45,571	15,773	119,847
41	122,276	25,233	38,153	34,383	18,415	12,267	217,592	34,769	539,863
42	542,276	350,384	483,620	444,878	149,829	284,235	742,572	572,538	4,166,081

(a) Includes Rx. 8,039 for Famine Relief charges.

(b) " Rx. 43,706 for cost of special sanitary measures in connection with the Bubonic Fever.

ACCOUNT of MUNICI

DISBURSEMENTS.	India, General.	Central Provinces.	BYRMA.		ARUN.	Number of Items.
			Upper.	Lower.		
	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward	43,580	146,636	78,553	306,802	20,178	1
<i>G.—Extraordinary and Debt—</i>						
1. Investments—						
(a) In Securities (other than for Sinking Fund)	...	...	...	...	...	2
(b) In Savings Bank	...	6,205	...	...	...	3
(c) In bank	...	...	...	...	...	4
2. Payments to Sinking Fund	...	...	...	9,033	...	5
3. Provident Fund withdrawals	...	...	...	...	...	6
4. Repayment of Loans	1,939	4,876	2,224	22,285	168	7
5. Advances—						
(a) Permanent	66	106	5	5	3	8
(b) Other	219	3,685	3,300	39,052	146	9
6. Deposits	576	2,516	2,158	10,203	...	10
	2,800	17,388	7,687	80,578	317	11
TOTAL DISBURSEMENTS . Rx.	46,380	164,024	86,240	387,380	20,495	12
Closing Balance Rx.	5,865	29,398	20,517	55,607	4,274	13
GRAND TOTAL . Rx.	52,245	193,422	106,757	442,987	24,769	14

<i>Memorandum of Liabilities and Claims.</i>					
<i>Liabilities—</i>					
Balance of Loans	36,081	132,142	390,089	1,054	15
Less—Balances of Sinking Funds	...	...	16,480	...	16
NET BALANCE OF LOANS	36,081	132,142	373,609	1,054	17
Deposits	281	352	8,028	...	18
<i>Claims—</i>					
Advances Recoverable	36,362	132,494	381,637	1,054	19
	230	1,470	25,143	...	20
NET AMOUNT OF DEBT . Rx.	36,132	131,024	356,494	1,054	21

<i>Memorandum of Investments.</i>					
<i>Description of Securities—</i>					
Government Promissory Notes	2,860	1,016	14,280	...	22
Municipal, etc., Debentures	...	...	2,200	...	23
Other Investments	...	...	...	...	24
TOTAL	2,860	1,016	16,480	...	25

PALITIES for 1896-97—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	542,276	350,384	483,620	444,878	149,829	284,235	742,572	572,538	4,166,087
2	...	...	560	1,670	...	10,000	128,473	1,670	142,373
3	...	5,721	...	53	...	7	...	914	12,900
4	...	...	...	...	...	...	374,020	...	374,020
5	20,750	1,667	...	...	6,370	845	31,685	3,451	73,801
6	...	3,236	...	...	...	...	...	...	3,236
7	27,161	7,622	83,972	10,421	...	2,796	5,256	20,255	188,975
8	10	189	18	6	1,502	1,825	...	293	4,028
9	3,859	16,884	253	80	598	7,191	97,397	10,821	183,485
10	32,625	5,443	79	365	32,090	21,490	41,306	26,105	174,956
11	84,405	40,762	84,882	12,595	40,560	44,154	678,137	63,509	1,157,774
12	626,681	391,146	568,502	457,473	190,389	328,389	1,420,709	636,047	5,323,855
13	178,700	43,809	68,083	94,778	104,302	131,861	20,314	104,592	862,100
14	805,381	434,955	636,585	552,251	294,691	460,250	1,441,023	740,619	6,185,955

15	2,558,496	286,392	838,296	368,686	327,000	142,692	3,849,103	403,031	9,333,062
16	183,419	5,355	...	3,530	115,216	4,210	156,571	25,115	509,896
17	2,375,077	281,037	838,256	365,156	211,784	138,482	3,692,532	377,916	8,823,166
18	10,900	9,385	11,689	195	20,640	23,296	32,240	20,486	137,492
19	2,385,977	290,422	849,985	365,351	232,424	161,778	3,724,772	398,402	8,960,658
20	37,898	16,884	8,099	158	10,634	16,338	19,589	10,088	146,531
21	2,348,079	273,538	841,886	365,193	221,790	145,440	3,705,183	388,314	8,814,127

22	84,660	54,650	18,135	12,900	115,140	14,410	56,250	(a) 56,452	430,753
23	87,300	1,050	3,180	...	...	...	239,262	...	332,992
24	...	62	...	92	...	1,266	90,200	...	91,620
25	171,960	55,762	21,315	12,992	115,140	15,676	385,712	56,452	855,365

(a) Includes amount deposited in the Bombay Bank.

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 1897.**

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1897		TRANSACTIONS DURING 1896-97.	
					To Government.	To the Public.	Borrowed.	Repaid.
INDIA, GENERAL.								
Ajmere Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880 . . .	12,500	5 p c	6,828	...	...	631
	Water-supply Scheme.	G. I. F. D. No. 147-I, dated 12th January 1892 . . .	21,800	5 "	21,071	...	...	255
Quetta do.	Water-works . . .	G. I. F. D. No. 4103, dated 3rd October 1891 . . .	2,800	4 1/2 "	1,499	..	...	200
	Surface drainage and Water-works.	G. I. F. D. No. 1633E, dated 18th September 1894 . . .	7,719	4 1/2 "	6,383	...	...	753
Mercara do.	Water-works . . .	G. I. F. D. No. A 733, dated 9th February 1894 . . .	500	4 1/2 "	300	...	...	100
Mhow Cantonment Committee.	Ditto . . .	G. I. F. D. No. 1951, dated 10th July 1886 . . .	20,000	4 1/2 "	18,409	...	...	1,053
		G. I. F. D. No. 2975, dated 5th June 1888 . . .	1,000					
		G. I. F. D. No. 310, dated 17th January 1889 . . .	6,000					
		G. I. F. D. No. 6145, dated 6th December 1889 . . .	2,001					
TOTAL INDIA, GENERAL . . .			75,328		54,490	..	...	2,993
CENTRAL PROVINCES.								
Nagpore Municipality.	Extension of the Ambajhari Water-works to the Civil Station, etc.	C. C. No. 6111, dated 15th October 1889, and No. C 34, dated 12th March 1892 . . .	40,000	4 1/2 p c	31,444	...	...	1,586
Jubbulpore do.	Construction of Water-works.	G. I. F. D. No. 3745, dated 18th November 1879 . . .	61,000	"	33,200	...	...	1,900
		G. I. H. D. No. 131, dated 28th November 1884 . . .						
	Extension of Water-works.	C. C. No. 918, dated 13th February 1895 . . .	20,000	4 p c	18,630	...	..	698
Burhanpur do.	Water-supply . . .	C. C. No. 3024-323, dated 14th May 1891 . . .	10,500	4 1/2 "	6,916	...	...	238
Raipur do.	Ditto . . .	C. C. No. 4061, dated 12th July 1892 . . .	10,000	4 1/2 "	8,626	...	...	354
Khandwa do.	Water-works . . .	C. C. No. 919, dated 13th February 1895 . . .	24,000	4 "	32,928	...	20,127	...
		C. C. No. 5923, dated 31st August 1896 . . .	12,000					
Tumsur do.	Construction of a Tank	C. C. No. 3612, dated 10th April 1897 . . .	300	(b)	.	195	298	100
TOTAL CENTRAL PROVINCES . . .			177,800		98,744	33,398	20,425	4,876
BURMA.								
Rangoon Municipality.	Water-works . . .	G. I. F. D. No. 2801, dated 27th August 1877 . . .	30,000	4 1/2 p c	1,376	...	...	2,622
	Ditto . . .	G. I. F. D. No. 3135, dated 7th October 1880 . . .	70,000	5 1/2 "	...	17,500	...	...
	Drainage Scheme . . .	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 18th January and 9th August 1889, respectively . . .	300,000	5 1/2 "	...	265,500	...	5,750
	Construction of a Road from Judah Fzakeal Estate.	C. C. No. 21-31, dated 9th November 1892 . . .	25,000	5 1/2 "	...	12,500	...	12,500
	Works connected with high level water-supply.	C. C. No. 111, dated 6th August 1893 . . .	71,007	5 "	...	71,000	...	...
Carried over . . .			496,000		1,376	366,500	...	20,872

(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.
(b) Free of interest.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		Rx.	Rx.	Rx.	Rx.
BURMA— <i>contd.</i>								
		Brought forward	496,000		1,356	366,500	...	20,872
Prome Municipality.	Water-works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	20,000	5 p. c.	6,368	...	...	481
Mergui do.	Construction of a Bazar	C. C. No. $\frac{103}{6T-17}$, dated 9th April 1894	300	5 "	225	...	...	26
Maubin do.	Ditto	C. C. No. $\frac{319}{4T-25}$, dated 15th July 1892	800	5 "	440	...	...	97
Paungde do.	Ditto	C. C. No. $\frac{80}{3T-17}$, dated 5th December 1892	1,800	5 "	1,093	...	...	192
Yandoon do.	Purchase of a Bazar	C. C. No. $\frac{579}{4T-2}$, dated 20th November 1893	7,500	5 "	6,409	...	...	388
Akyab do.	Scavenging Scheme	C. C. No. $\frac{307}{5T-5}$, dated 18th May 1894	2,000	5 "	1,683	...	...	162
Shwegyan do.	Re-shingling the Municipal Bazar.	C. C. No. $\frac{105}{6T-3}$, dated 11th January 1895	1,000	5 "	925	...	...	75
Pakókku do.	Construction of a Bazar	C. C. No. 122-10 U. M., dated 6th June 1889	2,400	4½ "	...	...	...	224
		C. C. No. $\frac{450}{9T-1}$, dated 23rd January 1895	1,200	5 "	1,125	...	...	75
Pagan do.	Ditto	C. C. No. $\frac{259}{10T-12}$, dated 10th December 1894	400	5 "	259	...	...	95
Mönywa do.	Ditto	G. I. F. D. No. 5291, dated 15th October 1889	1,500	4½ "	522	...	...	159
Pyinmana do.	Ditto	C. C. No. 723-17 U. M., dated 10th December 1889	3,500	4½ "	570	...	...	544
Taungdwingyi do.	Ditto	C. C. No. 75-65 U. M., dated 2nd December 1890	1,000	5 "	561	...	...	97
Sagaing do.	Ditto	C. C. No. 22 U. M., dated 16th July 1890	1,500	5 "	...	...	...	155
Kyaukse do.	Ditto	C. C. No. 77-61 U. M., dated 2nd December 1890	2,000	5 "	1,221	...	...	128
Yamethin do.	Ditto	C. C. No. $\frac{90}{10T-9}$, dated 4th May 1892	1,000	5 "	326	...	...	205
Myingyan do.	Purchase of existing Bazar building.	C. C. No. $\frac{86}{9T-6}$, dated 4th May 1892	2,300	5 "	56	...	...	482
Rangcon Trust.	Port Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	89,404	5 "	...	54,404	...	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 "	...	...	...	200
TOTAL BURMA			636,604		23,589	420,904	...	29,709
ASSAM.								
Shillong Municipality.	For pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and C. C. No. 2722, dated 31st May 1883	1,500	4½ p. c.	681	...	...	81
	Extending the Laban Water-supply.	C. C. No. G 9269, dated the 18th October 1892	250	5 "	55	...	...	53
	Ditto Shillong Station Water-supply.	C. C. No. $\frac{122}{0747J}$ Municipal, dated 19th July 1893	400	5 "	318	...	...	34
TOTAL ASSAM			2,150		1,054	...	...	168

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897 — *continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST	AMOUNT OWING ON 31st MARCH 1897		TRANSACTIONS DURING 1896-97	
					To Government	To the Public	Borrowed.	Repaid.
BENGAL.								
Calcutta Municipality.	Water-works, Drainage, and for building the Municipal Office and Market.	F D No 131, dated 17th April 1879 . . .	753,120	4½ p c	432,976			27,161
		B G No 61 ^T _M , dated 17th May 1882 . . .	549,960	6 "				
		B G No 450, dated 26th February 1883 . . .	150,000	5 "				
		B G Notification, dated 11th March 1883 . . .	104,830	4½ "				
		B G Notification, dated 30th June 1884 . . .	150,000	5 "				
		B G Notification, dated 17th June 1885 . . .	250,000	5 "				
		B G. No 99 ^T _M , dated 25th April 1886 . . .	245,190	5 "				
		B G No 3054, dated 20th August 1887 . . .	155,000	5 "		(1)		
		B G No M. 1-3, dated 28th February 1889 . . .				2 125 020	200,000	
		B G No M. 1-10, dated 26th September 1889 . . .	190,000	5 "				
	Extension of Water-supply Drainage, and the acquisition and construction of the Harrison Road.	F D. No 2313, dated 9th May 1890 . . .	300,000	5 "				
		F D No 53, dated 20th May 1891 . . .	200,000	4½ "				
		B G No 121 ^T _M , dated 7th June 1895 . . .	180,000	4 "				
		B G. No 2754 ^T _M , dated 7th July 1896 . . .	200,000	3½ "				
Town and Bustee Improvement								
Darjeeling do	Water-works . . .	F D No 234, dated 17th February 1877 . . .						
		B G No 467 ^T _M , dated 18th June 1892 . . .	7,500	4½ "	4,004	..		380
	Ditto . . .	B G Nos 200 ^T _M , dated 26th May 1879, 377 ^T _M , dated 17th June 1882 and 2140 ^P , dated 23rd December 1882 . . .	6,000	6 "				250
	Construction of an additional covered shed in the Municipal market	B G No 776 ^T _M , dated 28th February 1895 . . .	2,000	4½ "	1,871			66
	Improvement of Water-supply.	B G No 1323 ^T _M , dated 30th March 1895 . . .	4,000	4½ "	2,000			
	Establishment of a Steam Laundry.	B G. No. 3339 ^T _M , dated 6th August 1896 . . .	3,000	4½ "	3,000	...	3,000	..
Durbhanga do	Sanitary Improvements in the Town.	B G. No 945 ^T _M , dated 26th February 1897 . . .	4,000	4½ "	4,000		4,000	...
		B G. No 2727 ^T _M , dated 18th May 1897 . . .						
Burdwan do.	Water-works . . .	B G Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891 . . .	15,000	(1)	..	11,200	..	...
Carried over . . .			3,499,600		447,851	2,137,020	207,000	27,857

(a) Rx. 12,500 with interest at 5 per cent, and Rx. 2,500 at 4½ per cent

(b) Rx. 500 deposited in the Bank of Bengal to pay off the debenture fallen due, has been deducted from the balance of last year's

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897 —continued.

NAME OF LOCAL BODY.	PURPOSE OF LOAN	AUTHORITY FOR LOAN.	AMOUNT OF LOAN (ACTIONED)	RATE OF INTEREST	AMOUNT OWING ON 31ST MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					To Government	To the Public	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.
BENGAL—contd.			Brought forward		3 499,600	447,851	2,137,020	207 000
Howrah Municipality	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886	5,000	6 p c	...	5,000	...	...
	Lighting certain new areas.	B. G. No. 106 M., dated 10th January 1893	1,200	4½ "	385	...	...	245
	Acquisition of the Hadua Tank	B. G. No. 1169 M., dated 30th March 1893	800	4½ "	341	..	...	160
	Water-works	G. I. I. D. No. 26A, dated 5th January 1894	150,000	4 "	148,664	...	10,000	1,336
Bhagulpur do.	Improvement of the Municipal Cattle Yard	B. G. No. 1222M, dated 26th March 1895	1,000	4 "	624	.	..	192
	Water-works	F. I. D. No. 3674, dated 7th July 1888	5,000	6 "	...	2 2 10	...	2 300
	Ditto	B. G. No. 447M, dated 7th February 1896	30,000	4 "	27 737	...	30,000	263
Dacca do	Ditto	B. G. No. M. 31, dated 3rd December 1889	12,500	4½ "	11,262	...	..	248
Bali do	Purchase of Office Building.	B. G. No. 193 M., dated 23rd April 1885	798	6 "	..	248	...	50
Rajshahye do	Drainage	B. G. No. M. 96, dated 22nd April 1890	1,500	4½ "	698	...	...	151
Faridpur do	Excavation of Tanks and Metalling of Roads.	B. G. No. M. 12, dated 12th August 1890	500	4½ "	260	.	..	49
Serampore do	Drainage	B. G. No. M. 11, dated 26th November 1890	3,000	4½ "	2 525	.	..	112
Chapra do	Ditto	B. G. No. 861M, dated 9th March 1893	500	4½ "	..	...	...	89
Pooree do	Ditto	B. G. No. 37 M., dated 14th May 1891, and No. 227 M., dated 27th September 1893	2,000	4½ "	1,490	...	..	177
Chittagong do	Construction of a new building for Municipal Hospital	B. G. No. 1357M, dated 20th March 1894	4,500	4½ "	2 823	...	...	236
Manicktolla do	Opening new burial grounds.	B. G. No. 3471M., dated 14th August 1896	500	4½ "	500	...	500	...
Mozufferpore do	Water-works	B. G. No. 2099 M., dated 19th June 1893	2,500	4½ "	1,748	..	..	227
	Drainage	B. G. No. 2443 M., dated 26th July 1893	6,000	4½ "	5,801	..	...	102
Patna do	Ditto	B. G. No. 19 M., dated 29th April 1893	31,800	4½ "	30,463	..	...	553
Dinagepur do.	Ditto	B. G. No. 1186M, dated 10th March 1894	1,000	4½ "	660	...	...	134
Arrah do	Water-works	B. G. No. 171 M., dated 24th May 1893, and 1357M, dated 2nd April 1895	10,000	4 "	9,543	...	...	188
Julpiguri do	Drainage	B. G. No. 714M, dated 15th February 1894	1,800	4½ "	1,683	...	..	60
Kurseong do	Water works	B. G. No. 372M, dated 28th January 1895	200	4½ "	125	...	.	38
Debhatta do	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M, dated 19th March 1896	200	4½ "	184	.	..	16
Kotechandpore Municipality	Re-excavation of 3 Tanks	B. G. No. 845M., dated 16th February 1897 B. G. No. 2730M, dated 20th May 1897	300	4½ "	150	...	150	...
Carried over			3,772,198		678,520	2,144,468	247,650	34,783

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—continued.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					To Government.	To the Public.	Borrowed.	Repaid.
BENGAL—contd.			Rs.		Rs.	Rs.	Rs.	Rs.
		Brought forward	3,772,108		69,520	2,144,408	24,650	34,783
Mehirpur Municipality.	Re-excavation of a Tank	B. G. No. 345M., dated 21st January 1897	150	4½ p c	150		150	...
		B. G. No. 1971M., dated 7th April 1897						
Naserabad do.	Cost of repairing engines of the Raj Rajiswari Water-works.	B. G. No. 405M., dated 29th January 1897	500	4½ "	500	...	500	...
Ranaghat do.	Purchasing Carts, &c., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896	500	4½ "	250	..	250	...
Serajgunge do.	Improving the supply of drinking water.	B. G. No. 3257M., dated 3rd August 1896	500	4½ "	500	.	500	...
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 "	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 "	318,370	.	..	17,688
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,877,057	4 "	2,877,057	...	...	...
	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	..	...
		B. G. No. 530M., dated 5th March 1895.	15,000	4 p c	...	15,000	...	...
		B. G. No. 1727M., dated 27th August 1895	160,000	4 "	...	160,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. 108, dated 14th January 1890, and B. G. No. 1036, dated 14th April 1892	20,000	4½ "	14,858	...		920
	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896	3,300	4½ "	3,300	...	3,300	...
Dinagepur District Board.	Bridging Roads	B. G. No. L. 27, dated 10th July 1890	20,000	4½ "	17,640	.		1,022
Julpaiguri do.	Construction of Bridges	B. G. No. 211, dated 21st October 1890	2,500	4½ "	..	...	...	22
	Ramshahi Hat to Nagra Koti Road Protective Works.	B. G. No. 699 M., dated 16th October 1895.	1,000	4½ "	817	...		183
Patna do.	Construction of Bridges and Metalling of Roads	B. G. No. L. 13, dated 16th October 1890	8,000	4½ "	...	...	..	791
Sarun do.	Repairing Roads and Bridges damaged by flood.	B. G. No. 1283, dated 29th June 1891	5,000	4½ "	...	...	...	496
Darbhanga do.	Famine Relief	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	18,000	4½ "	15,760	.	...	466
Moorshidabad do.	Repairing Roads	B. G. No. 4401 L. S. G., dated 11th December 1895	1,500	4½ "	1,150	...	...	350
Nadia do.	Improvement of Roads	B. G. No. 1090 L. S. G., dated 18th March 1896	2,000	4½ "	1,838	.	..	162
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 M., dated 18th June 1895	8,000	4½ "	7,746	..	...	254
Monghyr do.	Construction of Roads.	B. G. No. 1075 L. S. G., dated 18th March 1895	10,000	4½ "	5,000	.	5,000	...
Chittagong do.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894	3,000	5 "	...	2,500	...	150
Manbhoom Road Committee.	Construction and repair of Roads.	B. G. No. 3021 F., dated 6th September 1893	900	4½ "	384	...	..	180
TOTAL BENGAL			8,239,640		4,140,349	2,922,018	257,350	57,467

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

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—continued.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		Rx.	Rx.	Rx.	Rx.
N.-W. PROVINCES AND OUDH.								
Vaini Tal Municipality.	Drainage and Water-works	N.-W. P. G. No. $\frac{5471}{X-2}$, dated 21st November 1894	2,000	4 p c.	1,946	...	...	18
	Water-works Project	N.-W. P. G. No. $\frac{528}{\lambda 1-238A}$, dated 31st March 1894	26,000	4 "	25,058	...	...	...
Dehra Dun do.	Water-works Project	N.-W. P. G. No. $\frac{1314}{\lambda 1-627A}$, dated 9th May 1895	9,100	4 "	8,939	...	...	161
Mussoorie do.	Conservancy Scheme	N.-W. P. G. No. $\frac{1679}{\lambda 1-590}$, dated 2nd October 1887	1,500	7 "	...	600	...	100
	Water-works Scheme	N.-W. P. G. No. $\frac{472}{\lambda 1-409A}$, dated 19th March 1891	1,000	6 "	...	500	...	100
	Ditto ditto	N.-W. P. G. No. $\frac{2064}{X-2}$, dated 16th April 1895	1,000	4 $\frac{1}{2}$ "	984	...	...	16
	Ditto ditto	N.-W. P. G. No. $\frac{280}{\lambda 1-99A}$, dated 27th April 1894	3,600	4 $\frac{1}{2}$ "	3,449	...	...	32
	Sewerage Project	N.-W. P. G. No. $\frac{501}{\lambda 1-75B}$, dated 19th March 1896	4,000	4 "	3,769	...	1,200	231
Bara Banki do.	General purposes	N.-W. P. G. No. $\frac{721}{\lambda 1-531A}$, dated 12th March 1892	600	4 $\frac{1}{2}$ "	189	...	...	163
Lucknow do.	Water-works Project	N.-W. P. G. No. $\frac{101}{X-11}$, dated 12th January 1893	132,000	4 "	127,161	...	...	2,493
Allahabad do.	Ditto ditto	N.-W. P. G. No. $\frac{455}{\lambda 1-009A}$, dated 27th March 1894	164,321	4 "	150,475	...	...	3,335
Agra do.	Ditto ditto	N.-W. P. G. No. $\frac{451}{\lambda 1-509A}$, dated 27th March 1894	125,670	4 "	117,631	...	...	...
	Drainage and Water-works Project	N.-W. P. G. No. $\frac{5715}{X-1}$, dated 3rd December 1894	8,112	4 $\frac{1}{2}$ "	7,845	...	...	138
	Water-works	N.-W. P. G. O No. $\frac{1261}{\lambda 1-74A}$, dated 3rd May 1895	800	4 $\frac{1}{2}$ "	781	...	...	13
	Ditto	N.-W. P. G. No. $\frac{244}{\lambda 1-74A}$, dated 20th September 1895	1,100	4 $\frac{1}{2}$ "	1,032	...	...	18
	Ditto	N.-W. P. G. No. $\frac{630}{\lambda 1-74A}$, dated 23rd March 1896	800	4 $\frac{1}{2}$ "	794	...	800	6
Benares do.	Water-works Project	N.-W. P. G. No. $\frac{710}{\lambda 1-491A-2}$, dated 8th March 1894	195,823	4 "	171,110	...	...	20,904
	Drainage Project	N.-W. P. G. No. $\frac{2105}{X-2}$, dated 26th April 1895	177,700	4 "	50,000	...	...	...
Cawnpore do.	Water-works Project	N.-W. P. G. No. $\frac{6-3}{\lambda 1-390}$, dated 28th January 1893	145,000	4 "	87,641	...	...	54,535
Kashipore do.	Protective Works	N.-W. P. G. No. $\frac{1844}{X-1}$, dated 28th March 1895	650	4 $\frac{1}{2}$ "	610	...	...	...
Meerut do.	Water-works Project	N.-W. P. G. No. $\frac{3213}{\lambda 1-51A}$, dated 17th August 1895	75,000	4 "	74,342	...	10,000	658
Carried over			1,075,776		833,806	1,100	12,000	82,921

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—continued.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST	AMOUNT OWING ON 31st MARCH 1897		TRANSACTIONS DURING 1896-97.	
					To Government	To the Public	Borrowed.	Repaid.
			R π		R π	R π	R π	R π .
N.-W. PROVINCES AND OUDH— <i>contd</i>			Brought forward		833,806	1,100	12,000	82,921
Shahjehanpur Municipality.	Construction of a new Dispensary Dufferin Ward	N.-W. P. G. No. $\frac{486}{X-76}$, dated 24th January 1891	2,000	4½ p c		928		187
Bareilly do.	Conservancy Scheme	N.-W. P. G. No. $\frac{122}{X1-815A}$, dated 20th January 1893	1,350	4½ "	530			239
Kashganj do.	Drainage Works	N.-W. P. G. No. $\frac{578}{X-1}$, dated 20th January 1895	1,200	4½ "	1,100			21
Khairabad do.	Conservancy Scheme	N.-W. P. G. No. $\frac{1181}{X-2}$, dated 13th March 1895	250	4½ "	200			25
Hardwar do.	Protective Works	N.-W. P. G. No. $\frac{1017}{X1-2011}$, dated 17th April 1896	500	4½ "	421		500	79
Azamgarh Municipal Board.	Famine Relief	N.-W. P. G. No. $\frac{105}{X1-147A}$, dated 28th January 1898	500	(a)			500	500
Brindaban do.		Ditto	150	(a)		150	150	
TOTAL N.-W. P. AND OUDH			1,081,726		836,117	2,118	13,150	83,972
PUNJAB								
Delhi Municipality.	Water-works	P. G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893 respectively	90,000	4 p c	73,250		1,314	1,255
Simla do.	Ditto and Town Hall	G. I. I. D. No. 72, dated 7th September 1892	120,000	4 "	83,757			2,085
	Town Hall	G. I. I. D. No. 3175, dated 1st September 1884	15,000	6 "		10,000		
Lahore do.	Water-works and Drainage	G. I. I. D. No. 519, dated 28th January 1892	177,500	4½ "	146,273			3,105
Rawal Pindi do.	Water-works	G. I. I. Telegram, dated 24th February 1887	13,100	6 "		6,900		900
Edwardesabad do.	City Extension	P. G. Nos. 280 and 1856, dated 2nd May and 28th October 1890, respectively	3,500	5 "				87
Dera Ghazi Khan Municipality	River Protective Works	P. G. No. 499, dated 9th July 1891	23,400	4 "	12,836			1,170
	Ditto	G. I. F. D. No. 4104A, dated 25th September 1896	20,200	4 "	11,714		7,457	
Ludhiana do.	Sewage Works	P. G. Notification No. 508, dated 4th March 1892	6,000	5 "	4,169			580
Kohat do.	Water-works and Drainage	P. G. No. 1034, dated 26th November 1891	1,700	5 "	1,260			55
Dalhousie do.	Water-works	P. G. No. 131, dated 23rd March 1890	5,034	5 "	4,021			188
Umballa do.	Ditto	P. G. No. 681, dated 4th April 1895	1,800	4 "	1,800			
Haripore do.	Ditto	P. G. No. 578, dated 7th November 1896	3,100	4 "	2,704		1,143	
Murree do.	Ditto	P. G. No. 5657, dated 25th January 1897	10,000	4 "	10,000		10,000	
Karnal District Board	Public Works	P. G. No. 722S, dated 28th August 1895	6,000	4 "	5,867		4,350	
Peshawar do.	Ditto	P. G. No. 120, dated 12th November 1895	2,500	4½ "	2,312			188
Jhang do.	Ditto	P. G. No. 37, dated 14th March 1895	4,600	4 "	2,869			883
Gujranwala do.	Ditto	P. G. No. 42, dated 14th March 1895	3,600	4 "	2,244			691
TOTAL PUNJAB			507,034		365,078	16,900	24,264	12,183

(a) Free of interest

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—continued.

NAME OF LOCAL BODY.	PURPOSE OF LOAN	AUTHORITY FOR LOAN	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					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 .	143,000	4 p. c.	143,000	...	...	...
		G. I. F. D. No. 1862, dated 8th July 1869 .						
		G. I. F. D. No. 2527, dated 23rd August 1873 .						
	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 .	30,000	(a)	...	30,000	...	...
		M. G. No. 11M, dated 10th April 1885 .						
		M. G. No. 455M, dated 3rd September 1885 .						
		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. 10M, dated 8th January 1895 .	40,000	4 "	..	40,000	..
	M. G. No. 117M, dated 25th October 1889 .		2,000	5 "	...	2,000	...	...
	M. G. No. 255, dated 23rd December 1881 .		25,000	5 "	...	25,000	...	...
	Purchase of the Smithfield Market	M. G. No. 1609, dated 5th September 1879 .	2,000	6 "	..	2,000	...	...
	Cochin do	Kulvetti Reclamation Works	M. G. No. 233, dated 12th April 1889 .	1,400	4½ "	469	..	81
Coonoor do.	Drainage Works	M. G. No. 184, dated 13th March 1891 .	1,000	4½ "	700	..	41	
	Ditto	M. G. No. 1058, dated 10th October 1892 .	200	4½ "	173	..	8	
Cuddapa do.	Water-supply	G. I. H. D. No. 41, dated 15th April 1887 .	5,000	6 "	..	4,900	...	
		M. G. No. 1212, dated 11th November 1892 .	902	4½ "	902	...	18	
Anakapalle do	Office Building	M. G. No. 488M, dated 12th March 1897 .	00	4½ "	300	..	300	
Tirupate do	Water-supply	M. G. No. 45M, dated 16th January 1897 .	5,900	4½ "	4,500	..	4,500	
Cocanada do	Ditto	M. G. No. 457M, dated 10th March 1897 .	11,810	4½ "	9,287	..	9,287	
Ootacamund do	Construction of Market Buildings	G. I. H. D. No. 2817 and 138, dated 15th August 1881 and 20th September 1880, respectively .	6,000	6 "	...	6,000	...	
	Sanitary Works	M. G. No. 352M, dated 2nd March 1897 .	1,000	4½ "	1,000	...	1,000	
	Kandal Drainage	M. G. No. 413, dated 11th June 1891 .	1,750	4½ "	1,479	...	67	
	The South Water-supply Scheme	M. G. No. 137, dated 3rd February 1892 .	4,300	4½ "	3,497	..	168	
Palghat do	Construction of an Office building	M. G. No. 1087M, dated 10th August 1893 .	700	6 "	...	700	...	
	Ditto, and a Market and a Slaughter house	M. G. Nos. 100M and 1005M, dated 25th January and 15th June 1892, respectively .	1,700	6 "	...	1,300	109	
Guntur do	Construction of a Market	M. G. No. 875M, dated 6th July 1893 .	600	6 "	...	300	100	
Carried over			369,629		165,327	197,200	15,087	583

(a) Rx. 28 2/3 with interest at 6 per cent. and Rx. 1,800 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—continued.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					To Government.	To the Public.	Borrowed.	Repaid.
MADRAS—contd.			Rx.		Rx.	Rx.	Rx.	Rx.
		Brought forward	369,629		165,327	197,200	15,087	583
Madura Municipality.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	500	5 p c	...	500	...	...
	Water-supply	Ditto	500	5 "	...	500	...	...
	Ditto	G. I. H. D. No. 79, dated 21st June 1886	2,700	6 "	...	2,700	...	...
	Ditto	M. G. No. 1894, dated 13th September 1893	16,400	4 1/2 "	15,523	...	...	304
Kombhakonam do.	Construction of Drains	M. G. No. 80M., dated 16th January 1896	3,150	4 1/2 "	3,102	...	...	49
		M. G. No. 101, dated 13th February 1890	6,000	4 1/2 "	5,283	...	...	317
Adoni do.	Water-supply	M. G. No. 1126, dated 13th November 1893	6,600	4 1/2 "	6,201	...	...	125
Tellicherry do.	Construction of a Road	M. G. No. 744, dated 7th August 1893	500	4 1/2 "	350	...	...	50
Calicut do.	Railway Extension to Calicut.	M. G. No. 867, dated 6th December 1880, and No. 53, dated 15th January 1891	3,000	4 1/2 "	1,700	...	...	200
Mayavaram do.	Construction of Markets and a School Building.	M. G. No. 91, dated 3rd February 1891, and No. 180, dated 11th March 1891	850	4 1/2 "	485	...	...	32
Tanjore do.	Water-supply	M. G. No. 1061, dated 10th October 1892	19,000	4 1/2 "	17,687	...	...	631
Kurnool do.	Ditto	M. G. Nos. 267, 951 and 2025M., dated 3rd April, 5th November 1891, and 24th November 1896, respectively	5,985	4 1/2 "	5,734	...	363	108
	For a Market	M. G. No. 1896M., dated 10th November 1896	500	4 1/2 "	500	...	500	...
Trichinopoly do.	Water-supply	M. G. No. 429, dated 9th June 1891	10,000	4 1/2 "	9,333	...	...	333
	Ditto	M. G. No. 514, dated 11th July 1895	3,200	4 1/2 "	3,094	...	...	107
Conjeveram do.	Ditto	M. G. No. 1886M., dated 13th November 1895	12,850	4 1/2 "	12,850	...	4,850	...
Dindigal do.	Ditto	M. G. No. 452, dated 14th June 1895	3,300	4 1/2 "	3,243	...	...	57
Vaniyambadi do.	For a Bridge	M. G. No. 541 M., dated 25th March 1896	1,380	4 1/2 "	1,380	...	...	...
Vizagapatam do.	Water-works	M. G. No. 339M., dated 2nd March 1897	21,050	4 1/2 "	15,000	...	15,000	...
	Removal of the Fishermenpeta.	M. G. No. 86M., dated 16th January 1896	2,000	6 "	...	2,000	2,000	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320 and 205 and 2817, dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively	619,802	4 1/2 "	497,923	...	...	10,000
Tellicherry Local Fund Board.	Completion of the Periah Ghat Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875	6,000	4 1/2 "	631	...	...	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	4 1/2 "	2,189	...	...	1,380
Ganjam do.	Railway Feeder Roads.	M. G. No. 17L., dated 6th January 1896	500	4 1/2 "	500	...	...	...
Wellington Cantonment Committee.	Water-supply	G. I. Mily. No. 838F. dated 22nd March 1892, and M. G. No. 985, dated 23rd September 1892	200	4 1/2 "	120	...	...	20
TOTAL MADRAS			1,135,575		768,155	202,900	37,800	14,496

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—continued.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1897.		TRANSACTIONS DURING 1896-97.		
					To Government.	To the Public.	Borrowed.	Repaid.	
	BOMBAY.		Rx.		Rx.	Rx.	Rx.	Rx.	
Bombay Trust.	Port	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,117,075	4½ p. c.	2,022,076	...	...	1,374
		Purchase of certain Government properties by the Trust.	Ditto ditto	84,468	Nil	26,012	...	...	1,370
		Dock Extension Works	G. I. F. D. No. 4484 dated 4th December 1886 G. R. No. 506, dated 16th December 1886 C. G.'s No. 164, dated 22nd April 1887 G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6014, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 G. I. F. D. No. 4511, dated 18th September 1890 G. I. F. D. No. 3635, dated 28th August 1891 G. I. F. D. No. 3295A, dated 9th August 1892 G. I. F. D. No. 3678A, dated 23rd August 1893 G. I. F. D. No. 248A, dated 16th January 1895 G. I. F. D. No. 1008A, dated 4th March 1896 G. I. F. D. No. 3240A, dated 29th July 1896 G. R. No. 97, dated 2nd May 1896 G. R. No. 171, dated 11th August 1896 Section 30 of Act II of 1879	960,000	4 p. c.	908,623	...	...	...
		Purchase of Foreshore Properties	G. R. No. 49, dated 26th January 1882	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. 159, dated 7th May 1884	100,000	4 "	...	100,000	...	...
		Completion of Maly Bay Works Debenture of 1885.	G. R. No. 179, dated 25th May 1887	100,000	5 "	...	90,000	...	...
		To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 275, dated 10th August 1887	100,000	5 "	...	...	...	...
		To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices	G. R. No. 137, dated 22nd June 1888	70,000	5 "	...	243,300	...	...
		To replace the Debenture Loan of 1880 of 7 lakhs raised in 1881	G. R. No. 98, dated 27th March 1889	82,500	5 "	...	...	...	...
		Graving Dock Construction.	G. R. No. 137, dated 27th May 1893	115,100	4 "	...	115,100	...	...
		To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at War Bunder.	G. R. No. 157, dated 16th July 1894	102,500	3½ "	...	102,500	102,500	...
		To meet the cost of Balkoil Installation, Mody Bay reclamations at Frere Lands Estate, extension of sheds, accommodation at Prince's Dock, etc.	G. R. No. 123, dated 28th May 1897	...	...	...	...	...	...
		Carried over	7,265,923		3,020,168	2,164,868	119,180	2,74	

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST	AMOUNT OWING ON 31st MARCH 1897		TRANSACTIONS DURING 1896-97	
					To Government	To the Public	Borrowed	Repaid.
			Rx		Rx	Rx	Rx.	Rx.
BOMBAY— <i>contd</i>								
		I brought forward	7,265,923		3,020,106	2,164,568	119,180	2,741
Karachi Trust.	Port	Improvement of Karachi Harbour.	G I No 590, dated 28th October 1885, G R No 27, dated 7th January 1886	4½ p c	60,282	..	...	1,579
		Ditto . . .	G I No 1427, dated 17th June 1880, G R No 375 C W, dated 1st July 1886	4½ "	139,644	..	...	3,078
		Improvement and Extension of the Wharf Accommodation for native vessels, dredging the approaches of the native Jetty.	G R Nos 1154, dated 27th March 1884	5 "	..	19,400	...	900
		Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G R Nos 92 and 126, dated 21st April and 12th May 1892, respectively	4 "	...	200,000	...	...
		Appliances for improvement of Channel, etc.	G R Nos 230 and 257, dated 21st October and 21st November 1896 respectively	4 "	..	20,650	20,650	...
Poona District Local Board		Construction of a Bridge over the Indrayani River	G R No 1604, dated 8th June 1885	6 "	..	1,471	...	368
		Construction of a Bridge over the Sud Nala on the Wadgaon-Shikarpore Road.	G R No. 4171, dated 1st December 1891	6 "	..	369	...	329
Ahmedabad do.		Construction of a Bridge over the Sabar matti River.	G R No 4777, dated 3rd December 1889, and No. 355, dated 3rd February 1890	4½ "	1,417	..	..	432
Bijapur do.		Construction of the Begam Tank.	G. R Nos 315, dated 22nd January 1879, and 351, dated 29th January 1879	4½ "	1,768	..	..	314
Ratnagiri do.		Construction of the Amba Ghât Road.	G R Nos 1367, dated 16th April 1878, and 3718, dated 15th October 1878	4½ "	1,552	..	...	2,181
Surat do		To bear a portion of the cost of the Hope Bridge over the Lapti River.	G R No 6564, dated 11th November 1874	4½ "	..	..	..	2,460
Dharwar do		Miscellaneous Works.	G R No. 1043, dated 26th March 1895	4½ "	16,000	...	8,000	...
Poona Cantonment Fund.		Building a Market and making other improvements in the Cantonment.	G R No 63, dated 8th January 1885	6 "	..	(a) 4,000	...	..
Carried over			8,037,223		3,440,331	2,410,758	147,830	14,281

(a) Balance understated in previous accounts

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		Rx.	Rx.	Rx.	Rx.
	BOMBAY—contd.	Brought forward	8,032,823		3,240,331	2,410,758	147,830	14,283
Bombay Municipality.	Construction of the Vihar Lake and Water-works.	G. R. No. 1339, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	373,005	4 p.c.	254,153	...	...	1,206
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	5 "	...	373,900	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	45,000	4 "	...	45,000	...	...
	Tansa Water-works	G. R. No. 561, dated 12th February 1886						
		G. R. No. 1008, dated 16th March 1886						
		G. R. No. 1980, dated 31st May 1886						
		G. R. No. 2876, dated 21st September 1887	1,470,000	5 "	...	1,470,000	...	...
		G. R. No. 3978, dated 21st July 1888						
		G. R. No. 4193, dated 8th October 1889						
		G. R. No. 3392, dated 23rd August 1890						
		G. R. No. 3262, dated 15th September 1891						
	Construction of Drainage and Water-works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878	269,400	5 "	...	207,900	...	4,050
	Construction of Drainage and Water-works. Ditto	G. R. No. 1427, dated 4th May 1888	70,000	5 "	...	70,000	...	...
		G. R. No. 873, dated 16th March 1888	120,000	5 "	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. 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	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891	80,000	5 "	...	80,000	...	...
	Repayment of balance of Government Consolidated Loan.	G. R. No. 1989, dated 6th June 1893	420,000	4 "	...	420,000	...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. No. 809, dated 3rd March 1894	232,500	4 "	...	232,500	...	...
	Construction of a Sewerage Wari Bunder, etc. Roads, burial ground, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 G. R. No. 883, dated 22nd February 1896	157,500	3 1/2 "	...	100,000	100,000	...
		Carried over	12,185,916		3,494,484	6,005,708	247,830	19,539

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1897—continued.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					To Government.	To the Public.	Borrowed.	Repaid.
BOMBAY	<i>—contd.</i>		Rx.		Rx.	Rx.	Rx.	Rx.
		Brought forward	12,185,916		3,494,484	6,005,708	247,830	19,539
Karachi Municipality.	For the following works of public utility— Water-works Extension Boulton Market Empress Market Light Tramway Victoria Museum Drainage Works	G. R. Nos 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively G. R. No 4672, dated 25th November 1892 G. R. No 2771, dated 27th August 1894 G. I. F. D. Nos. 2406 and 2599, dated 31st May 1897 and 14th June 1897	50,000 60,000 10,000 10,000	5 & 6 p c 1 1/2 4 4	 5,000	36,450 60,000 10,000 ..	 5,000	350
Dharwar do.	Improvement of Water-supply	G. R. Nos 3031, dated 30th September 1876, and 4251, dated 16th October 1876	3,600	4 1/2	344	..	..	254
Hyderabad do.	Construction of Water-works.	G. R. Nos 3539, dated 9th December 1873, 1421, dated 18th December 1873, 3697, dated 11th October 1877, and 4503, dated 23rd October 1877	30,000	4 1/2	..	..	..	4,349
Sukkur do.	Ditto ditto	G. R. No 3707, dated 24th October 1893 G. R. No 3162, dated 13th September 1895	20,000 10,000	5 5	.. ..	20,000 10,000	.. 2,363	.. ..
Hubli do.	Construction of Water-works for the Town of Hubli.	G. R. No 4020, dated 8th December 1890; G. R. No 1010, dated 19th March 1891; G. R. No 1078, dated 24th March 1891; G. R. No 1173, dated 1st April 1891; G. R. No 423, dated 31st January 1891	24,200	4 1/2	22,710	..	..	445
Sangamner do.	Sanitary Works	G. R. No 2308, dated 29th June 1875	600	4 1/2	97	..	..	40
Panvel do.	Water-works	G. R. Nos 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively	5,900	4 1/2	5,484	..	..	115
Surat do.	Widening the Roads in the localities devastated by fire	G. R. No 4367, dated 30th October 1890	20,000	5 1/2	..	13,000	..	1,000
Godhra do.	Construction of Water-works.	G. R. No. 2960, dated 4th September 1890	60,000	4	..	33,750	31,750	..
Godhra do.	Improvement of Roads in the City.	G. R. Nos 2143 and 2985, dated 3rd June and 6th August 1880, respectively	1,000	5	734	..	..	41
Ahmedabad do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans	G. R. No 3513, dated 26th December 1887 G. R. No 1449, dated 14th May 1898	30,000 10,000	5 5	.. ..	27,480 9,160	.. ..	.. ..
	Water and Drainage Works.	G. R. Nos 300 and 59, dated 29th January and 18th February 1890, respectively	45,000	4 1/2	31,038	..	..	10,806
	Water-Works	G. R. No. 3553, dated 19th September 1889	30,000	5	..	14,977	..	..
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890	5,100	5	..	4,671	..	143
	Making House connections with Drainage.	G. R. No 1874, dated 17th May 1890	2,000	4 1/2	..	2,000	..	..
	Drainage extension works.	G. R. No 3466, dated 4th October 1893	20,000	4 1/2	..	20,000	..	..
	To pay off a portion of Government Loan.	G. R. No 2782, dated 19th August 1896	10,000	4 1/2	..	10,000	10,000	..
		Carried over	12,643,316		3,559,900	6,277,196	298,943	37,080

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the indebtedness of Municipalities and Local Funds on the 31st March 1897—*continued*.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1897.		TRANSACTIONS DURING 1896-97.	
					To Government	To the Public.	Borrowed.	Repaid
			Rx.		Rx.	Rx.	Rx.	Rx.
BOMBAY— <i>contd.</i>								
		Brought forward	12,643 316		3,559,900	6,277,196	298,943	37,080
Pan Municipality	Distribution of water-pipes throughout the town.	G. R. No. 123, dated 13th January 1885	1,000	6 p c	...	300	...	50
Ratnagiri City do	Nachna Water-works	G. R. No. 3346, dated 6th November 1880	3,000	6½ "	...	16.75	...	100
	Ditto ditto	G. R. No. 2632, dated 31st July 1884	1,500	5 "	...	1,500	...	...
Rajapur do.	Water-works at Kodwla.	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively	1,200	6 "	...	1,200	...	...
Sholapur do.	Water-works	G. R. No. 3036, dated 30th November 1879	19,390	7 "	...	2,400	...	1,000
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881	30,000	(a)	...	15,589	...	722
Islampur do.	Ditto ditto	G. R. No. 4111, dated 28th November 1893	2,100	4½ p c	1,785	...	...	105
Junner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883	3,300	5 "	...	1,000	...	100
Walegaum do.	Construction of Water-works.	G. R. Nos. 227, dated 24th January 1883, and 1028, dated 20th April 1887	2,850	5 "	...	1,406	...	...
Dabhada do.	Ditto	Ditto ditto	470	5 "	...	329	...	...
Nariad do.	Construction of Latrines in the Town.	G. R. Nos. 81 and 282, dated 10th and 26th January 1890, respectively	1,000	5 "	...	400	...	100
Dhulia do.	Improvement of the Water-supply.	G. R. Nos. 4948, dated 14th December 1892 and 869, dated 6th March 1893	25,000	4½ "	21,946	...	...	436
Bhiwandi do.	Erection of a School-building	G. R. No. 2999, dated 13th September 1894	400	4½ "	313	...	...	44
Bandra do.	Construction of Water-works	G. R. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	7,000	4½ "	6,943	...	...	57
Mhaswad do.	Construction of School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively	150	4½ "	150	...	150	...
Bulsar do.	For Plague Operations	G. R. Nos. 2350A. and 2491, dated 25th May and 8th June 1897, respectively	500	4 "	100	...	...	...
Ahmadnagar do.	For improvement of Water-works.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively	10,700	4½ "	7,000	...	7,000	...
TOTAL BOMBAY			12,752,876		3,600,137	6,303,685	306,193	39,794

(a) Rx. 7,650 with interest at 7 per cent., Rx. 4,350 at 6½ per cent., Rx. 17,400 at 6 per cent., Rx. 400 at 6½ per cent., and Rx. 200 at 5½ per cent.