

No. 103.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1910—continued.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—contd.												
Brought forward	37,34,990	37,11,998	+22,992	...	...	...	...	...	...	...	...	+22,992
ACCOUNT BETWEEN—												
Military, Secunderabad Division and Burma Division—												
Secunderabad Division	39,541	1,08,798	-69,257	...	...	...	...	...	...	...	...	...
Burma	93,585	24,328	+69,257	...	...	...	...	...	...	...	...	...
Military, Secunderabad Division and Military, Supply Circle—												
Secunderabad Division	2,88,421	27,819	+2,60,602	...	...	...	...	...	...	...	...	...
Supply Circle	28,731	2,88,864	-2,60,233	...	...	...	...	...	...	...	...	+369
Military, Burma Division and Military, Supply Circle—												
Burma Division	1,16,511	13,286	+1,03,225	...	...	...	...	...	...	...	...	...
Supply Circle	10,511	1,13,749	-1,03,238	...	...	...	...	...	...	...	...	-13
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	43,12,190	42,88,842	+23,348	...	...	...	...	...	...	...	...	+23,348
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts	26,85,427	3,92,344	+22,93,083	...	...	...	...	...	...	...	...	+22,93,083
Telegraph Accounts	4,06,564	29,38,361	-25,31,797	...	...	...	...	...	...	...	...	-25,31,797
Public Works, C. P. and Berar and Telegraph—												
Public Works Accounts	468	824	...	-356	...	...	...	...	...	...	...	-356
Public Works, Burma, and Telegraph—												
Public Works Accounts	11,692	1,152	...	...	+10,540	...	...	...	...	...	...	+10,540
Public Works, Eastern Bengal and Assam, and Telegraph—												
Public Works Accounts	2,761	834	...	...	...	+1,927	...	...	...	...	...	+1,927
Public Works, Bengal, and Telegraph—												
Public Works Accounts	11,904	877	...	...	...	...	+11,027	...	...	...	...	+11,027
Public Works, United Provinces of Agra and Oudh, and Telegraph—												
Public Works Accounts	52,801	1,237	...	...	...	...	...	+51,564	...	...	...	+51,564
Public Works, Punjab, and Telegraph—												
Public Works Accounts	1,15,316	1,138	...	...	...	...	...	...	+1,14,178	...	...	+1,14,178
Public Works, Madras, and Telegraph—												
Public Works Accounts	37,005	2,151	...	...	...	...	...	...	...	+34,854	...	+34,854

Public Works, Bombay, and Telegraph—													
Public Works Accounts . . .		20,278	5,298	...	...	...	...	...	...	...	...	+14,980	+14,980
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH.	Public Works Accounts . . .	29,37,652	4,05,855	+22,93,083	-356	+10,540	+1,927	+11,027	+51,564	+1,14,178	+34,854	+14,980	+25,31,797
	Telegraph Accounts . . .	4,06,564	29,38,361	-25,31,797	...	...	...	...	...	...	...	...	-25,31,797
	Net . . .	...	...	-2,38,714	-356	+10,540	+1,927	+11,027	+51,564	+1,14,178	+34,854	+14,980	...
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—													
ACCOUNT BETWEEN—													
Post Office, India, and Telegraph—													
Post Office Accounts . . .		1,04,76,325	13,89,984	+90,86,341	...	...	...	...	...	...	...	...	+90,86,341
Telegraph Accounts . . .		14,01,643	1,04,46,811	-90,45,168	...	...	...	...	...	...	...	...	-90,45,168
Net . . .		...	...	+41,173	...	...	...	...	...	...	...	...	+41,173
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—													
Irrigation		1,67,80,838	1,13,46,742	-1,69,110	+1,66,876	-10,69,210	+1,13,073	-7,73,492	+1,84,600	+12,95,632	+59,49,924	-2,64,223	+54,34,096
Railway Revenue		21,75,94,942	22,44,64,083	-68,79,023	...	...	+9,882	...	...	...	...	...	-68,69,141
Railway Capital		19,21,59,012	18,21,84,260	+99,21,556	...	+25	+30,714	+4,407	+17,990	...	...	...	+99,74,752
Other Public Works		3,08,19,956	3,93,59,663	+83,47,874	-14,60,299	+8,05,437	+3,68,694	-18,13,335	-20,22,721	-41,36,986	-69,18,658	-22,39,713	-85,39,707
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS		45,73,54,748	45,73,54,748	+1,17,21,297	-12,93,423	-2,63,748	+5,52,363	-25,82,360	-18,20,115	-28,41,354	-9,68,734	-25,03,926	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH													
		16,05,830	16,05,830	...	...	...	...	...	...	...	...	...	...

THE GOVERNMENT OF INDIA, FOR THE YEAR 1909-1910.

No. 103.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1910—continued.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Prov- inces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railway Accounts	28,772	28,772	...	...	...	...	...	...	...	...	...	...
Public Works Accounts	1,03,948	1,03,948	...	...	...	...	...	...	...	...	...	...
Net . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,78,07,114	71,85,605	+1,06,21,509	...	...	...	...	...	...	...	...	+38
Post Office Accounts	72,43,892	1,78,65,371	-1,06,21,479	...	...	...	...	...	...	...	...
Central Provinces and Berar and Post Office—												
Civil Accounts	1,18,33,733	21,79,302	...	+96,54,431	...	...	...	...	...	...	...	+867
Post Office Accounts	21,79,289	1,18,32,853	-96,53,564	...	...	...	...	...	...	...	...
Burma and Post Office—												
Civil Accounts	3,43,35,416	25,52,537	...	...	+3,17,82,879	...	...	...	...	...	...	+5,896
Post Office Accounts	25,52,471	3,43,29,454	-3,17,76,983	...	...	...	...	...	...	...	...

Eastern Bengal and Assam and Post Office—																		
Civil Accounts	3,11,03,550	86,36,753	...	...	...	+2,24,66,797	...	...	...	...	...	...	...	...	...	...	...	-1
Post Office Accounts	86,35,486	3,11,02,284	-2,24,66,798	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal and Post Office—																		
Civil Accounts	3,83,51,549	4,81,72,726	...	...	...	...	-98,21,177	...	...	...	...	...	...	...	...	...	...	+8,678
Post Office Accounts	4,81,81,146	3,83,51,291	+98,29,855	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra & Oudh and Post Office—																		
Civil Accounts	1,63,81,135	3,62,15,667	...	...	...	...	...	-1,98,34,532	...	...	...	...	...	...	...	...	...	+32
Post Office Accounts	3,62,15,899	1,63,81,335	+1,98,34,564	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab and Post Office—																		
Civil Accounts	1,72,25,573	2,72,27,633	...	...	...	...	...	...	...	-1,00,02,060	...	...	...	...	...	...	...	-27
Post Office Accounts	2,72,27,100	1,72,25,067	+1,00,02,033	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras and Post Office—																		
Civil Accounts	2,46,86,737	3,59,98,466	...	...	...	...	...	...	...	...	-1,13,11,729	...	...	...	...	...	...	-8
Post Office Accounts	3,59,98,684	2,46,86,963	+1,13,11,721	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay and Post Office—																		
Civil Accounts	2,73,76,870	3,62,38,779	...	...	...	...	...	...	...	...	...	...	...	...	...	...	-88,61,909	-21
Post Office Accounts	3,87,28,324	2,98,00,436	+88,61,888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNT (CURRENT BETWEEN CIVIL AND POST OFFICE)																		
Civil Accounts	21,91,01,677	20,44,07,468	+1,06,21,509	+96,54,431	+3,17,82,879	+2,24,66,797	-98,21,177	-1,98,34,532	-1,00,02,060	-1,13,11,729	-88,61,909	+1,46,94,209						
Post Office Accounts	20,69,62,291	22,16,41,054	-1,46,78,763	...	...	...	...	...	...	...	...	-1,46,78,763						
Net . . . . .	...	...	-40,57,254	+96,54,431	+3,17,82,879	+2,24,66,797	-98,21,177	-1,98,34,532	-1,00,02,060	-1,13,11,729	-88,61,909	+15,446						

No. 103.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1910—continued.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	18,91,785	35,75,738	-16,83,953	...	...	...	...	...	...	...	...	-22,476
Telegraph Accounts	35,40,185	18,78,708	+16,61,477	...	...	...	...	...	...	...	...
Central Provinces and Berar and Telegraph—												
Civil Accounts	22,853	2,59,794	...	-2,36,941	...	...	...	...	...	...	...	-130
Telegraph Accounts	2,59,794	22,983	+2,36,811	...	...	...	...	...	...	...	...
Burma and Telegraph—												
Civil Accounts	1,41,017	15,27,628	...	...	-13,85,611	...	...	...	...	...	...	-10,542
Telegraph Accounts	15,18,959	1,43,890	+13,75,069	...	...	...	...	...	...	...	...
Eastern Bengal and Assam and Telegraph—												
Civil Accounts	38,831	6,30,588	...	...	...	-5,91,757	...	...	...	...	...	+574
Telegraph Accounts	6,30,484	38,153	+5,92,331	...	...	...	...	...	...	...	...
Bengal and Telegraph—												
Civil Accounts	39,209	3,03,810	...	...	...	...	-2,64,631	...	...	...	...	-15,673
Telegraph Accounts	2,94,318	45,360	+2,48,958	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Telegraph—												
Civil Accounts	68,475	9,00,808	...	...	...	...	...	-8,32,333	...	...	...	-1,320
Telegraph Accounts	9,00,307	69,294	+8,31,013	...	...	...	...	...	...	...	...
Punjab and Telegraph—												
Civil Accounts	1,00,174	11,67,686	...	...	...	...	...	...	-10,67,512	...	...	-8,151
Telegraph Accounts	11,60,837	1,01,476	+10,59,361	...	...	...	...	...	...	...	...
Madras and Telegraph—												
Civil Accounts	77,215	10,96,024	...	...	...	...	...	...	...	-10,18,809	...	-4,850
Telegraph Accounts	10,96,877	82,918	+10,13,959	...	...	...	...	...	...	...	...
Bombay and Telegraph—												
Civil Accounts	2,38,163	40,61,501	...	...	...	...	...	...	...	...	-38,23,338	+30,819
Telegraph Accounts	40,93,881	2,39,724	+38,54,157	...	...	...	...	...	...	...	...
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH.	26,18,722	1,35,23,607	-16,83,953	-2,36,921	-13,85,611	-5,91,757	-2,64,631	-8,32,333	-10,67,512	-10,18,809	-38,23,338	-1,09,04,885
			+1,08,73,136	...	...	...	...	...	...	...	...	+1,08,73,136
			+91,89,183	-2,36,921	-13,85,611	-5,91,757	-2,64,631	-8,32,333	-10,67,512	-10,18,809	-38,23,338	-31,749

350 APPENDIX A.—FINANCE AND REVENUE ACCOUNTS OF

ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—

ACCOUNT BETWEEN—

India and Marine—

Civil Accounts 1,18,445
 Marine Accounts 1,59,739

1,67,659
 1,39,949
 -49,214
 +19,790

Central Provinces and Berar Marine—

Civil Accounts 6,688
 Marine Accounts 6,688

6,688
 6,688
 +6,688

Burma and Marine—

Civil Accounts 2,29,353
 Marine Accounts 2,93,017

2,88,272
 2,18,252
 +74,765

Eastern Bengal and Assam and Marine—

Civil Accounts 1,23,666
 Marine Accounts 5,100

1,835
 1,27,010
 -1,21,910

Bengal and Marine—

Civil Accounts 3,00,732
 Marine Accounts 11,28,049

11,14,201
 3,02,599
 +8,25,450

Madras and Marine—

Civil Accounts 21,777
 Marine Accounts 43,571

43,949
 21,601
 +21,970

Bombay and Marine—

Civil Accounts 86,000
 Marine Accounts 29,18,847

23,60,265
 87,586
 +28,31,261

TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE { Civil Accounts }
 { Marine Accounts }
 { Net }

8,79,973
 45,55,011
 44,82,869
 8,96,997
 -49,214
 +36,58,014
 +36,08,800

-6,688
 -6,688
 -58,919
 -58,919
 +1,21,831
 +1,21,831

-8,13,469
 -8,13,469
 -8,13,469

-22,172
 -22,172
 -27,74,265
 -27,74,265
 -27,74,265

-36,02,896
 +36,58,014
 +55,118

THE GOVERNMENT OF INDIA, FOR THE YEAR 1909-1910

No. 103.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1910—continued.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Northern Circle—												
Civil Accounts	92,142	6,19,828	-5,27,686	...	...	...	...	...	...	...	...	...
Military Accounts	5,95,660	4,51,379	+1,44,281	...	...	...	...	...	...	...	...	-3,83,405
Central Provinces and Berar and Military, Northern Circle—												
Civil Accounts	5	56,536	...	-56,531	...	...	...	...	...	...	...	...
Military Accounts	56,702	141	+56,561	...	...	...	...	...	...	...	...	+30
Burma and Military, Northern Circle—												
Civil Accounts	10,158	10,814	...	...	-656	...	...	...	...	...	...	...
Military Accounts	2,318	1,462	+856	...	...	...	...	...	...	...	...	+200
Eastern Bengal and Assam and Military, Northern Circle—												
Civil Accounts	900	1,799	...	...	...	-399	...	...	...	...	...	...
Military Accounts	714	300	+414	...	...	...	...	...	...	...	...	+15
Bengal and Military, Northern Circle—												
Civil Accounts	6,860	11,727	...	...	...	...	-4,867	...	...	...	...	...
Military Accounts	4,903	546	+4,357	...	...	...	...	...	...	...	...	-570
United Provinces of Agra and Oudh and Military, Northern Circle—												
Civil Accounts	32,195	6,78,050	...	...	...	...	...	-6,45,855	...	...	...	...
Military Accounts	6,83,799	21,493	+6,62,306	...	...	...	...	...	...	...	...	+16,451
Punjab and Military, Northern Circle—												
Civil Accounts	14,78,879	6,00,57,953	...	...	...	...	...	...	-5,85,79,074	...	...	...
Military Accounts	6,03,91,619	14,26,961	+5,89,64,658	...	...	...	...	...	...	...	...	+3,85,584
Madras and Military, Northern Circle—												
Civil Accounts	555	1,05,071	...	...	...	...	...	...	...	-1,04,516	...	...
Military Accounts	84,324	713	+83,611	...	...	...	...	...	...	...	...	-20,905
Bombay and Military, Northern Circle—												
Civil Accounts	2,054	2,00,043	...	...	...	...	...	...	...	...	-1,97,989	...
Military Accounts	2,06,399	5,870	+2,00,529	...	...	...	...	...	...	...	...	+2,540
India and Military, Eastern Circle—												
Civil Accounts	5,64,545	51,45,884	-45,81,339	...	...	...	...	...	...	...	...	...
Military Accounts	50,41,489	6,94,120	+43,47,309	...	...	...	...	...	...	...	...	-2,33,970
Central Provinces and Berar and Military, Eastern Circle—												
Civil Accounts	11,948	77,065	...	-65,117	...	...	...	...	...	...	...	...
Military Accounts	68,558	9,879	+58,679	...	...	...	...	...	...	...	...	-6,438
Burma and Military, Eastern Circle—												
Civil Accounts	33,663	3,300	...	...	+30,363	...	...	...	...	...	...	...
Military Accounts	3,506	33,948	-30,442	...	...	...	...	...	...	...	...	-79
Eastern Bengal and Assam and Military, Eastern Circle—												
Civil Accounts	25,851	13,85,522	...	...	...	-13,59,671	...	...	...	...	...	...
Military Accounts	13,87,321	20,680	+13,66,641	...	...	...	...	...	...	...	...	+6,970

Bengal and Military, Eastern Circle—													
Civil Accounts	1,88,441	38,65,243	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	37,92,262	86,619	+ 37,05,643	...	...	...	-36,76,803	...	...	...	...	...	+28,841
United Provinces of Agra and Oudh and Military, Eastern Circle—													
Civil Accounts	8,35,412	3,12,22,932	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,11,33,554	6,36,385	+ 3,04,97,169	...	...	...	...	-3,03,87,520	...	...	...	...	+1,09,649
Punjab and Military, Eastern Circle—													
Civil Accounts	75,248	16,75,459	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	17,13,264	85,741	+ 16,27,523	...	...	...	...	...	-16,02,211	...	...	...	+27,312
Madras and Military, Eastern Circle—													
Civil Accounts	32,862	19,076	...	...	...	...	...	...	...	...	+13,786	...	-24
Military Accounts	20,028	33,838	-13,810	...	...	...	...	...	...	...	...	...	...
Bombay and Military, Eastern Circle—													
Civil Accounts	2,20,192	2,21,153	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	30,144	49,844	+ 300	...	...	...	...	...	...	...	...	...	-661
India and Military, Western Circle—													
Civil Accounts	8,00,540	1,72,32,132	-1,64,31,592	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,71,58,372	8,59,699	+1,62,98,673	...	...	...	...	...	...	...	...	...	-1,32,919
Central Provinces and Berar and Military, Western Circle—													
Civil Accounts	2,99,384	51,74,424	...	-48,75,040	...	...	...	...	...	...	...	...	...
Military Accounts	51,88,020	2,76,556	+ 49,11,464	...	...	...	...	...	...	...	...	...	+36,434
Burma and Military, Western Circle—													
Civil Accounts	15,096	16,396	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	4,492	2,804	+1,688	...	...	-1,300	...	...	...	...	...	...	+388
Eastern Bengal and Assam and Military, Western Circle—													
Civil Accounts	866	57	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	57	866	-809	...	...	...	...	...	...	...	...	...	...
Bengal and Military, Western Circle—													
Civil Accounts	2,085	11,611	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	13,485	4,780	+8,705	...	...	...	...	-9,525	...	...	...	...	-821
United Provinces of Agra and Oudh and Military, Western Circle—													
Civil Accounts	62,812	32,29,591	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	32,14,332	45,622	+31,68,710	...	...	...	...	...	-31,66,779	...	...	...	+1,931
Punjab and Military, Western Circle—													
Civil Accounts	19,180	2,63,163	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	2,50,777	6,035	+2,44,742	...	...	...	...	...	...	-2,43,983	...	...	+759
Madras and Military, Western Circle—													
Civil Accounts	2,993	85,970	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	90,247	5,489	+84,758	...	...	...	...	...	...	...	-32,977	...	+1,781
Carried forward													
Civil Accounts	48,14,866	13,13,70,299	-2,15,40,617	-49,96,688	+28,407	-13,59,261	-36,91,195	-3,42,00,154	-6,04,23,268	-1,73,707	-1,98,950	-12,65,55,433	
Military Accounts	13,11,56,346	47,61,770	+12,63,94,576	...	...	...	...	...	...	...	...	+12,63,94,576	
Net	...	...	+10,48,53,959	-49,96,688	+28,407	-13,59,261	-36,91,195	-3,42,00,154	-6,04,23,268	-1,73,707	-1,98,950	-1,60,857	

No. 103.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1910—continued.

ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—continued.	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	- R
Brought forward { Civil Accounts	48,14,866	13,13,70,299	-2,15,40,617	-49,96,688	+28,407	-13,59,261	-36,91,195	-3,42,00,154	-6,04,23,268	-1,73,707	-1,98,950	-12,65,55,433
{ Military Accounts	13,11,56,346	47,61,770	+12,63,94,576	...	...	...	...	...	...	...	...	+12,03,94,576
{ Net . . . . .	...	...	+10,48,53,959	-49,96,688	+28,407	-13,59,261	-36,91,195	-3,42,00,154	-6,04,23,268	-1,73,707	-1,98,950	-1,60,857
ACCOUNT BETWEEN—												
Bombay and Military, Western Circle—												
Civil Accounts	7,76,204	2,48,91,010	...	...	...	...	...	...	...	...	-2,41,14,806	+92,457
Military Accounts	2,50,14,198	8,06,935	+2,42,07,263	...	...	...	...	...	...	...	...	...
India and Military, Secunderbad Division—												
Civil Accounts	1,07,521	74,60,054	-73,52,533	...	...	...	...	...	...	...	...	-11,594
Military Accounts	74,46,641	1,05,702	+73,40,939	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, Secunderabad Division—												
Civil Accounts	189	57,204	...	-57,015	...	...	...	...	...	...	...	+207
Military Accounts	57,364	142	+57,222	...	...	...	...	...	...	...	...	...
Burma and Military, Secunderabad Division—												
Civil Accounts	2,243	3,365	...	...	-1,122	...	...	...	...	...	...	...
Military Accounts	2,345	1,227	+1,118	...	...	...	...	...	...	...	...	...
Eastern Bengal and Assam and Military, Secunderabad Division—												
Civil Accounts	39	39	...	...	...	...	...	...	...	...	...	...
Military Accounts . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Bengal and Military, Secunderabad Division—												
Civil Accounts	191	2,395	...	...	...	...	-2,204	...	...	...	...	-717
Military Accounts	1,618	131	+1,487	...	...	...	...	...	...	...	...	...

United Provinces of Agra and Oudh and Military, Secunderabad Division—																				
Civil Accounts	3,574	13,832	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	10,413	197	+10,216	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab and Military, Secunderabad Division—																				
Civil Accounts	1,873	17,512	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	16,388	694	+15,694	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras and Military, Secunderabad Division—																				
Civil Accounts	1,72,430	1,35,04,301	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,35,83,188	2,38,755	+1,33,44,433	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay and Military, Secunderabad Division—																				
Civil Accounts	36,442	1,32,311	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	98,634	3,232	+95,402	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
India and Military, Burma Division—																				
Civil Accounts	5,166	2,25,021	-2,19,855	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	2,24,703	4,715	+2,19,888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military Burma Division—																				
Civil Accounts	2	5,480	...	-5,478	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,480	2	+5,478	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma and Military, Burma Division—																				
Civil Accounts	69,353	84,33,101	...	-83,63,738	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	84,77,342	1,13,730	+83,63,612	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Eastern Bengal and Assam and Military Burma Division—																				
Civil Accounts . . . . .	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	2	...	+2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Carried forward	59,90,103	18,61,15,026	-2,01,13,005	-50,59,181	-83,36,453	-13,59,263	-36,93,399	-3,42,10,412	-6,04,38,907	-1,35,05,578	-2,44,09,625	-18,04,25,823	...	...	...	...	...	...	...	...
Civil Accounts	59,90,103	18,61,15,026	-2,01,13,005	-50,59,181	-83,36,453	-13,59,263	-36,93,399	-3,42,10,412	-6,04,38,907	-1,35,05,578	-2,44,09,625	-18,04,25,823	...	...	...	...	...	...	...	...
Military Accounts	18,60,94,662	60,37,232	+18,00,57,430	...	...	...	...	...	...	...	...	+18,00,57,430	...	...	...	...	...	...	...	...
Net	...	...	+15,09,44,425	-50,59,181	-83,36,453	-13,59,263	-36,93,399	-3,42,10,412	-6,04,38,907	-1,35,05,578	-2,44,09,625	-68,393	...	...	...	...	...	...	...	...

No. 103.— Details of Accounts between Provinces and Departments during the Year ended 31st March 1910—continued.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—contd.												
Brought forward { Civil Accounts	50,92,103	18,61,15,926	-2,91,13,005	-50,59,181	-83,36,453	-13,59,263	-36,93,399	-3,42,10,412	-6,04,38,907	-1,35,05,578	-2,44,09,625	-18,01,25,823
{ Military Accounts	18,60,94,662	60,37,232	+18,00,57,430	..	..	..	..	..	..	..	..	+18,00,57,430
{ Net	..	..	+15,09,44,425	-50,59,181	-83,36,453	-13,59,263	-36,93,399	-3,42,10,412	-6,04,38,907	-1,35,05,578	-2,44,09,625	-68,393
Bengal and Military, Burma Division—												
Civil Accounts	7,884	16,431	..	..	..	..	-8,547	..	..	..	..	..
Military Accounts	12,503	4,245	+8,258	..	..	..	..	..	..	..	..	-389
United Provinces of Agra and Oudh and Military, Burma Division—												
Civil Accounts	1,604	2,684	..	..	..	..	-1,080	..	..	..	..	..
Military Accounts	2,562	1,478	+1,084	..	..	..	..	..	..	..	..	+4
Punjab and Military, Burma Division—												
Civil Accounts	28	10,422	..	..	..	..	..	..	-10,394	..	..	..
Military Accounts	10,490	28	+10,462	..	..	..	..	..	..	..	..	+68
Madras and Military, Burma Division—												
Civil Accounts	179	16,755	..	..	..	..	..	..	..	-16,576	..	..
Military Accounts	16,763	147	+16,616	..	..	..	..	..	..	..	..	+40
Bombay and Military, Burma Division—												
Civil Accounts	1,654	84,266	..	..	..	..	..	..	..	..	-12,612	..
Military Accounts	12,801	19	+12,782	..	..	..	..	..	..	..	..	+170
India and Military, Supply Circle—												
Civil Accounts	11,27,502	62,93,468	-51,65,066	..	..	..	..	..	..	..	..	..
Military Accounts	62,15,846	12,09,160	+50,06,686	..	..	..	..	..	..	..	..	-1,59,280

Central Provinces and Berar and Military, Supply Circle—												
Civil Accounts	60,303	6,17,764	...	-5,57,461	...	...	...	...	...	...	...	+514
Military Accounts	6,19,105	61,130	+5,57,975	..	...	...	...	...	...	...	...
Burma and Military, Supply Circle—												
Civil Accounts	3,66,898	2,99,785	..	...	+67,113	...	...	...	...	...	...	+1,129
Military Accounts	3,00,149	3,66,133	-65,984	..	...	...	...	...	...	...	...
Eastern Bengal and Assam and Military, Supply Circle—												
Civil Accounts	94,730	25,205	...	...	...	+69,545	...	...	...	...	...	-4,724
Military Accounts	22,402	96,651	-74,249	...	...	...	...	...	...	...	...
Bengal and Military, Supply Circle—												
Civil Accounts	1,77,294	6,89,383	...	..	...	...	-5,12,089	...	...	...	...	-9,641
Military Accounts	6,30,074	1,27,626	+5,02,448	...	...	...	..	...	...	...	...
United Provinces of Agra and Oudh and Military, Supply Circle—												
Civil Accounts	4,28,913	39,58,018	...	...	...	...	..	-35,29,105	...	...	...	+4,421
Military Accounts	39,62,618	4,29,092	+35,33,526	...	...	...	...	...	...	...	...
Punjab and Military, Supply Circle—												
Civil Accounts	3,34,032	48,82,023	...	...	...	...	...	...	-45,47,991	...	...	+91,994
Military Accounts	49,79,876	3,39,891	+46,39,985	...	...	...	...	...	...	...	...
Madras and Military, Supply Circle—												
Civil Accounts	7,20,611	24,02,668	..	...	...	...	...	...	...	-16,82,057	...	+9,043
Military Accounts	23,91,691	7,00,591	+16,91,100	...	...	...	...	...	...	...	...
Bombay and Military, Supply Circle—												
Civil Accounts	10,08,339	38,14,414	..	...	...	...	...	...	...	...	-28,06,075	+1,32,630
Military Accounts	37,05,515	7,66,810	+29,38,705	...	...	...	...	...	...	...	...
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY												
Civil Accounts	1,03,20,074	20,91,59,212	-3,42,78,971	-56,16,642	-82,69,340	-12,89,738	-42,14,035	-3,77,40,597	-6,49,97,292	-1,52,04,211	-2,72,28,312	-19,88,39,138
Military Accounts	20,89,77,057	1,01,40,233	+19,88,36,524	...	...	...	...	...	...	...	...	+19,88,36,824
Net	...	..	+16,45,57,853	-56,16,642	-82,69,340	-12,89,738	-42,14,035	-3,77,40,597	-6,49,97,292	-1,52,04,211	-2,72,28,312	-2,314

No. 103.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1910—contd.

	Credits.	Debits.	India, General.	General Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	
ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and Public Works—												
Civil Accounts	9,57,35,516	6,35,18,948	+3,22,16,568	...	...	...	...	...	...	...	...	} +3,34,715
P. W. Accounts	7,71,96,663	10,90,78,516	-3,18,81,853	...	...	...	...	...	...	...	...
Central Provinces and Berar & Public Works—												
Civil Accounts	12,47,147	1,27,78,179	...	-1,15,31,032	...	...	...	...	...	...	...	} +1,06,428
P. W. Accounts	1,22,55,925	12,18,465	+35,58,731	+80,78,729	...	...	...	...	...	...	...
Burma and Public Works—												
Civil Accounts	2,39,48,037	2,77,39,586	...	...	-37,91,549	...	...	...	...	...	...	} +3,91,370
P. W. Accounts	2,81,46,742	2,39,63,823	-30,94,107	...	+72,77,026	...	...	...	...	...	...
Eastern Bengal and Assam and Public Works—												
Civil Accounts	50,94,487	1,27,75,212	...	...	...	-76,80,725	...	...	...	...	...	} +1,68,416
P. W. Accounts	1,34,74,954	56,25,813	+31,15,449	...	...	+47,33,692	...	...	...	...	...
Bengal and Public Works—												
Civil Accounts	6,47,75,873	7,51,43,158	...	...	...	...	-1,03,67,285	...	...	...	...	} +17,89,170
P. W. Accounts	7,68,66,966	6,47,10,511	+29,01,587	...	...	...	+92,54,868	...	...	...	...
United Provinces of Agra and Oudh and Public Works—												
Civil Accounts	5,11,26,476	3,78,50,172	...	...	...	...	...	+1,32,76,304	...	...	...	} +2,65,787
P. W. Accounts	3,84,58,272	5,14,68,789	-1,65,64,674	...	...	...	...	+35,54,157	...	...	...
Punjab and Public Works—												
Civil Accounts	7,93,91,149	7,02,61,570	...	...	...	...	...	...	+91,29,579	...	...	} +7,44,068
P. W. Accounts	7,09,58,651	7,93,44,162	-1,79,57,105	...	...	...	...	...	+95,71,594	...	...
Madras and Public Works—												
Civil Accounts	6,26,69,356	4,61,92,785	...	...	...	...	...	...	...	+1,64,76,571	...	} +2,99,099
P. W. Accounts	4,64,03,264	6,25,80,736	-2,66,63,347	...	...	...	...	...	...	+1,04,85,875	...	
Bombay and Public Works—												
Civil Accounts	13,09,33,544	9,19,04,387	...	...	...	...	...	...	...	...	+3,90,29,157	} +2,92,567
P. W. Accounts	9,19,82,215	13,07,18,805	-5,26,81,070	...	...	...	...	...	...	...	+1,39,44,480	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS.	51,49,21,585	43,81,63,997	+3,22,16,568	-1,15,31,032	-37,91,549	-76,80,725	-1,03,67,285	+1,32,76,304	+91,29,579	+1,64,76,571	+3,90,29,157	+7,67,57,588
	45,63,43,652	52,87,09,620	-13,92,66,389	+80,78,729	+72,77,026	+47,33,692	+92,54,868	+35,54,157	+95,71,594	+1,04,85,875	+1,39,44,480	-7,23,65,968
			-10,70,49,821	-34,52,303	+34,85,477	-29,47,033	-11,12,417	+1,68,30,461	+1,87,01,173	+2,69,62,446	+5,29,73,637	+43,91,620

No. 104.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1910.

THE GOVERNMENT OF INDIA, FOR THE YEAR 1909-1910.

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	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Fron- tier Province.	Madras.	Bombay.	TOTAL.
Receipts.	£	£	£	£	£	£	£	£	£	£
His MAJESTY'S IMPERIAL GOVERNMENT—										
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital, etc.	65	...	...	...	...	...	...	...	...	65
Enlistment of natives of India for service in the Colonies	11	...	...	...	...	...	...	...	...	11
Remittances to India from Asiatic Artillery at Hong-Kong, and Singapore	196	...	...	...	...	...	...	...	...	196
Postal and Money Order Transactions in India	...	...	...	...	...	...	...	...	212,814	212,814
Little Besses Light Vessel Dues	...	...	1,007	45	2,146	...	...	316	553	4,067
Balances of Shipping Masters' Accounts	...	...	52	...	1,462	...	...	10	363	1,887
Indian Native Troops sent to Mauritius and Singapore	4	...	...	...	...	...	...	...	...	4
Receipts in India in connection with the China Expeditionary Force	21,120	...	...	...	...	...	...	...	...	21,120
Ditto ditto Somaliland Expedition, Civil	18	...	...	...	...	...	...	...	...	18
Ditto ditto Ditto Military	53	...	...	...	...	...	...	...	...	53
Indian Native Regiments lent for service in the Colonies: Military	17,740	...	...	...	...	...	...	...	...	17,740
Ditto ditto ditto Marine	9	...	...	...	...	...	...	...	...	9
Receipts in India in connection with the employment of Indian Native Troops at Robat	643	...	...	...	...	...	...	...	...	643
Miscellaneous receipts—										
Civil	213	...	17	1	...	1	26	...	5	263
Public Works	—44	...	...	...	...	...	...	...	...	—44
Military	4,025	...	...	...	...	...	...	...	...	4,025
Manne	2,240	...	...	...	...	...	...	...	...	2,240
Total	46,293	..	1,076	46	3,608	1	26	326	213,735	265,111
His MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Family Miscellaneous Remittances made by means of Rolls, etc.	79,761	...	...	...	...	...	...	...	...	79,761
Family Remittances, Indo-European Telegraph Department	2,159	...	...	...	...	...	...	...	...	2,159
East Indian Railway Company, Advances in England for purchase of Stores, etc.	800,000	...	...	...	...	...	...	...	...	800,000
South Indian Railway Company, ditto	298,339	...	...	...	...	...	...	...	...	298,339
Bengal and North-Western Railway Company, ditto	47,445	...	...	...	...	...	...	...	...	47,445
Great Indian Peninsula Railway Company, ditto	461,590	...	...	...	...	...	...	...	...	461,590
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway), Advances in England for purchase of Stores, etc.	615,801	...	...	...	...	...	...	...	...	615,801
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	1,041	...	...	...	...	...	...	...	...	1,041
Carried forward	2,306,136	...	...	...	...	...	...	...	...	2,306,136
Total	46,293	...	1,076	46	3,608	1	26	326	213,735	265,111

No. 104.—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1910.

	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Receipts—contd.	46,293	...	1,076	46	3,608	1	26	326	213,735	265,111
Brought forward	2,306,136	...	...	...	...	...	...	...	...	2,306,136
Stores purchased in England chargeable to Provincial and Local Funds and to Native States—										
Civil	...	396	6,238	3,109	13,989	2,644	4,926	15,424	13,380	60,106
Public Works	65,263	6,672	20,521	3,783	6,503	12,734	8,747	67,199	29,867	221,289
Bills drawn by the Mission to the Court of Persia	48,000	...	...	...	...	...	...	...	...	48,000
Pay and Pensions paid in England, chargeable to Native States, Foreign Funds, etc.	152	...	563	...	1,662	...	...	2,720	1,090	6,187
Bills of Exchange on London sold in India	60,000	...	...	...	...	...	...	...	96,000	156,000
Miscellaneous receipts—										
Civil	1,705	...	6,268	...	1,707	20	107	955	1,134	14,896
Public Works	1,224	...	192	...	3,232	...	299	211	...	5,158
Military	807	...	...	...	...	...	...	...	...	807
Marine	3,276	...	...	...	...	...	...	...	...	3,276
Total	2,486,553	7,008	33,782	6,892	27,093	15,398	14,079	86,509	141,471	2,818,855
TOTAL INDIA	£ 2,532,856	7,068	34,858	6,938	30,701	15,399	14,105	86,835	355,206	3,083,966
ENGLAND:										
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Repayments by His Majesty's Treasury and other Public Departments, in respect of—										
Expenditure incurred in India in connection with the Somaliland Expedition									58	
Expenditure incurred in India in connection with the China Expeditionary Force									25,978	
Expenditure incurred in India in connection with the War in South Africa									14	
Postal and Money Order transactions (receipts in excess of payments)									117,919	
Moiety of Expenditure incurred in connection with Defence Works at Aden									2,069	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station									120,732	
Pensions paid in India to Out-pensioners of Chelsea Hospital									30,795	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong-Kong and Singapore									11,534	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies									1,292	
Expenses, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies									2,093	
Miscellaneous advances made in India									45,729	
									358,213	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Estates remitted from India by Administrators-General by means of Bills on London									30,270	
Bengal and North Western Railway Company: Transfer fees and miscellaneous refunds									810	
Bombay Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds									1,073	
East Indian Railway Company: On account of Debenture Stock								2,459,426		
Transfer fees and miscellaneous refunds								1,369		
									2,460,795	
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds									1,338	
South Indian Railway Company: Transfer fees and miscellaneous refunds									710	
Subscriptions to the General Provident Fund									103	
Miscellaneous receipts									5,625	
									2,500,724	
TOTAL ENGLAND.									£ 2,858,937	
TOTAL RECEIPTS										£ 5,942,903

No. 104.—Account of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1910—continued.

	India, Central.	Central Provinces and Berar	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra & Ouch.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Disbursements.										
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Advances in India on account of the Emigration of Coolies etc, and Supplies to H. M. s Ships on the East India Station—										
Civil	66,240	...	...	...	...	...	...	21,092	...	87,332
Marine	29,070	...	...	...	...	...	...	...	...	29,070
Pensions paid in India to out-pensioners of Chelsea Hospital Military	30,943	...	...	...	...	...	...	...	...	30,948
Ditto to Naval and Greenwich Hospital Pensioners, Military	193	...	...	...	...	...	...	...	...	193
Ditto ditto ditto Marine	45	...	...	...	...	...	...	...	...	45
Enlistment of natives of India for service in the Colonies	1,159	...	...	...	...	...	...	...	...	1,159
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong-Kong and Singapore	11,324	...	...	...	...	...	...	...	...	11,324
Postal and Money Order Transactions in India	...	...	...	...	...	...	...	...	378,913	378,913
Little Bass s Light Vessel Dues	...	...	13	...	21	...	...	18	...	52
Balances of Shipping Masters Accounts	...	...	...	...	19	...	...	10	193	222
Expenses in India in connection with the war in South Africa	5	...	...	...	...	...	...	...	...	5
Ditto ditto the China Expeditionary Force	35,777	...	...	...	...	...	...	...	...	35,777
Ditto ditto Somaliland Expedition	53	...	...	...	...	...	...	...	...	53
Indian Native Regiments lent for service in the Colonies.	3,112	...	...	...	...	...	...	...	...	3,112
Expenditure incurred in India in connection with the employment of Indian Native Troops at Robat	2,074	...	...	...	...	...	...	...	...	2,074
Miscellaneous payments -										
Civil	15,326	...	20,120	52	...	21	279	...	4,131	39,929
Public Works	11,005	...	...	...	...	...	...	...	...	11,005
Military	17,608	...	...	...	...	...	...	...	...	17,608
Marine	6,642	...	...	...	...	...	...	...	...	6,642
Total	231,781		20,133	52	40	21	279	21,120	383,237	656,663
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Family and Miscellaneous Remittances made by means of Bills, etc.	51	...	...	...	...	...	...	...	...	51
Remittances by Administrator-General	60	...	...	...	...	...	...	...	...	60
East Indian Railway Company, Advances for purchase of Stores, etc.	2,459,426	...	...	...	...	...	...	...	...	2,459,426
Bombay Varoda and Central India Railway Company ditto	1,072	...	...	...	...	...	...	...	...	1,072
Stores purchased in England chargeable to Provincial and Local Funds and to India States	...	...	...	...	...	9	2	...	...	11
Carried forward	2,460,609					9	2			2,460,620
	231,781		20,133	52	40	21	279	21,120	383,237	656,663

THE GOVERNMENT OF INDIA, FOR THE YEAR 1909-1910.

No. 104.—Account of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1910—continued.

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APP. A.—FINANCE AND REVENUE ACCTS. OF THE GOVT. OF INDIA FOR THE YEAR 1909-10

Disbursements—contd		India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
		£	£	£	£	£	£	£	£	£	£
Brought forward		2,31,781	—	20,133	52	40	21	279	21,120	383,237	656,663
Purchase of Silver		2,460,609	—	—	—	—	9	2	—	—	2,460,620
Miscellaneous payments—		—	—	—	—	—	—	—	—	25,190	25,190
Civil		1,545	—	2	—	1,060	8	51	67	1,010	3,743
Public Works		12	—	—	—	—	20	9	—	—	156
Military		2,480	—	—	—	—	—	—	—	—	2,480
Marine		51	—	—	—	—	—	—	—	—	51
Total		2,464,812	—	2	—	1,060	37	62	67	26,200	2,492,240
TOTAL INDIA		2,69,153	—	20,135	52	1,100	68	341	21,187	409,437	3,148,903
ENGLAND :											
HIS MAJESTY'S IMPERIAL GOVERNMENT —											
Payments to His Majesty's Treasury and other Public Departments, on account of—											
Indian Native Regiments lent for service in the Colonies											
Little Bases Light Vessel Dues											
Balances of Shipping Masters' accounts											
Miscellaneous											
Family and Miscellaneous Remittances											
Remittances by Administrators-General											
Bengal and North-Western Railway Company : Advances for purchase of Stores etc											
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway) : Advances for purchase of Stores, etc.											
East Indian Railway Company :—											
Advances for purchase of Stores, etc.											
Rental paid to the South Behar Railway Company											
Great Indian Peninsula Railway Company : Advances for purchase of Stores, etc.											
South Indian Railway Company —											
Advances for purchase of Stores, etc.											
Rohilkund and Kumaon Railway Company : Interest on new 4 per cent. Debenture Stock allocated to State Works											
Stores chargeable to Provincial and Local Funds and to Native States											
Nickel, etc., supplied for Coinage purposes											
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account											
Pay and Pensions chargeable to Native States Local Funds, etc.											
Bills of Exchange on London sold in India											
Miscellaneous payments to be brought to charge or recovered in India											
2,849,192											
TOTAL ENGLAND . £ 2,869,358											
TOTAL DISBURSEMENTS . £ 6,018,261											

APPENDIX B-A,

FINANCE AND REVENUE ACCOUNTS,

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

DISTRICT LOCAL FUNDS

FOR

1909-1910.

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 DISTRICT

Receipts.	India.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Qudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue—											
Revenue due to canals . . . . .	...	...	...	...	...	2,463	665	...	...	...	3,068
Capitation Tax or house-tax	5,064	...	...	...	...	...	...	...	6,83,917	...	6,88,981
Rent of fisheries . . . . .	...	...	...	...	371	...	...	...	1,66,914	64,090	2,31,375
Miscellaneous . . . . .	...	...	7,715	28,812	6	14,011	...	...	7,495	1,91,880	2,49,919
Local Rates—											
Cess on lands for expenditure on Roads, Schools, hospitals and general purposes	45,584	10,48,762	21,12,864	22,71,949	37,49,222	36,51,806	27,83,356	2,21,058	57,68,180	29,42,511	2,45,86,292
Miscellaneous . . . . .	...	...	...	32,720	15,241	...	...	...	7,30,784	3,51,670	11,30,415
Interest—											
Interest on securities of District Funds—											
For Educational purposes . . . . .	...	371	...	525	70	9,238	364	...	3,036	1,425	17,029
For Medical purposes	821	...	...	175	1,887	19,220	1,627	...	4,985	7,468	26,183
For general purposes . . . . .	...	3,491	...	...	...	...	...	...	...	...	3,491
Interest on arrear Revenues . . . . .	...	...	...	4,490	29,952	...	...	...	6,244	...	40,686
Other items	349	...	...	...	289	52	...	...	1,84,182	7,082	1,91,954
Ports and Pilotage . . . . .	...	...	24	...	...	...	...	...	...	...	24
Law and Justice—Courts of Law—											
Fees, Fines and Forfeitures	21	372	...	...	15,522	...	...	...	44,207	9	60,131
Police—											
Receipts under Cattle Trespass Act	6,555	3,50,462	43,974	2,80,895	3,23,857	4,61,000	99,123	4,405	...	1,06,768	16,75,049
Other items . . . . .	...	...	2,21,989	18,137	11,635	237	72	...	...	26	2,52,146
Education—											
Fees from Schools, general, training and special	3,485	2,737	...	40,337	30,422	4,12,799	1,69,464	5,545	2,91,924	1,76,330	11,33,043
Contributions	960	5,00,679	...	4,49,247	5,56,660	3,00,784	4,42,990	21,205	2,16,628	12,50,159	37,39,312
Income from Endowments . . . . .	...	...	...	...	395	8,003	24	...	250	...	8,672
MISCELLANEOUS—											
Sale of books . . . . .	...	4	...	358	1	1,717	142	1	1	117	2,341
Examination Fees . . . . .	...	...	...	144	604	...	...	...	...	612	1,360
Other Receipts . . . . .	...	3,629	16,795	11,986	2,761	28,081	3,193	188	21,426	11,663	99,722
Medical—											
Hospital Receipts	752	...	...	14	1,408	10,170	15,950	387	972	3,269	33,422
Medicine sold by Civil Surgeons . . . . .	...	...	...	25	2	3,715	6,988	...	2,894	54	13,678
Income from Endowments . . . . .	...	...	...	645	4,769	9,650	1,861	8	2,427	160	19,526
Contributions	8,176	9,224	7,179	30,983	1,25,428	3,28,510	1,28,618	19,018	2,22,847	41,397	9,21,380
Miscellaneous—											
Other receipts	132	1,827	19,662	1,132	981	9,156	26,917	53	23,441	1,176	84,477
Sanitary fees and fines . . . . .	...	...	...	...	276	220	...	218	25,083	...	25,797
Minor Departments—											
Botanical and other public garden receipts	100	1,285	...	...	...	2,930	42,005	2,639	...	8,154	57,133
Veterinary Receipts	700	6,261	...	2,709	5,433	4,461	1,08,554	1,897	1,747	37,438	1,69,200
Receipts on account of Experimental Cultivation . . . . .	...	5,124	...	...	353	3,342	322	...	...	702	9,843
Public Exhibition and Fairs . . . . .	...	8,276	...	7,927	5,122	42,868	91,820	1,421	...	5,033	1,56,243
Miscellaneous	1,996	299	324	145	19,746	193	7,657	61	284	22,046	52,651
Carried forward	74,695	19,42,803	24,30,526	31,77,131	48,93,413	53,24,702	39,31,662	2,76,104	84,11,768	52,31,739	3,56,94,543

LOCAL FUNDS for the Year ended 31st March 1910.

Disbursements.	India.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Refunds—											
Land Revenue . . . . .	...	...	...	3,743	...	...	...	...	3,683	134	7,560
Local Rates	3	921	2,207	2,751	..	98	2,045	33	4,237	64	12,959
Land Revenue—											
Charges of District Administration . . . . .	...	...	36,775	809	...	3,725	...	...	...	846	42,155
Miscellaneous . . . . .	...	...	...	1,359	...	2,073	...	...	...	35	3,467
Local Rates—											
Local Rates . . . . .	...	...	65,409	...	1,45,550	...	...	...	...	...	3,10,959
Interest—											
Interest on Loans . . . . .	...	...	...	4,840	17,887	...	2,203	...	1,082	3,365	32,277
Other items . . . . .	...	...	...	3,115	...	...	...	...	8	...	3,123
General Administration—											
General Establishment of Local Funds	2,778	1,05,474	...	1,41,526	2,13,535	1,90,479	1,61,977	18,308	4,87,684	1,58,777	14,83,538
Law and Justice—											
Law officers . . . . .	...	...	...	103	...	...	...	...	...	...	103
Police—											
Cattle pound charges	2,579	1,37,762	23,351	12,908	26,659	1,32,104	58,669	731	...	...	3,94,766
Other charges . . . . .	...	...	(a)13,187	...	...	...	...	...	...	...	13,187
Refunds	12	4,015	1,904	208	930	9,061	2,142	64	...	...	18,336
Ports and Pilotage—											
Subsidies to Steam Boat Companies . . . . .	...	...	...	15,197	7,521	...	...	...	...	...	22,718
Steam launch charges . . . . .	...	...	10,417	...	...	...	...	...	...	...	10,417
Education—											
Grants to Universities . . . . .	...	...	...	...	...	744	300	...	...	145	1,189
Inspection	60	5,120	...	47,630	88,236	2,54,899	32,771	2,795	670	889	4,33,070
Schools, General—											
High Schools	1,112	...	...	...	...	5,24,591	34,772	...	...	...	5,60,475
Secondary " . . . . .	...	73,425	...	64,125	90,411	4,52,101	2,45,702	23,416	2,17,378	162	11,66,840
Primary "	17,510	7,47,177	...	4,37,937	2,03,872	12,13,627	7,00,416	48,157	10,59,758	21,38,083	65,06,537
Contribution to Municipalities . . . . .	...	...	11,612	...	...	...	...	...	...	...	11,612
School, Special—											
Training Schools . . . . .	...	...	...	3,426	653	6,633	7,876	...	8,832	3,114	30,534
Technical " . . . . .	...	...	...	47,829	15,008	...	...	...	35,200	19,467	1,17,505
Grants-in-aid . . . . .	...	3,776	4,18,478	5,88,321	6,93,517	3,12,062	1,14,318	4,014	27,188	67,104	24,20,878
Scholarships	1,334	12,832	...	3,805	40,389	62,203	50,198	4,400	21,243	13,261	1,26,253
Miscellaneous	268	2,574	...	1,50,494	58,293	12,050	35,938	2,107	9,952	49,107	3,20,793
Refunds . . . . .	...	32	...	1,002	125	144	3	...	330	5,602	7,299
Medical—											
Medical Establishment	320	...	...	26,027	10,878	1,91,203	15,291	...	35,025	14,286	2,95,030
Hospitals and Dispensaries	10,585	98,678	1,53,224	3,20,081	2,87,025	5,76,159	4,06,149	30,878	9,24,648	1,71,153	29,86,580
Sanitation and Vaccination—											
Vaccine Establishment charges	1,057	30,731	91,030	17,698	9,146	90,989	82,788	11,283	1,47,469	1,51,531	6,53,722
Sanitation charges	49	69,473	878	16,331	28,120	25,843	7,109	2,025	7,65,062	33,298	9,48,187
Medical Schools . . . . .	...	...	...	1,688	1,115	2,256	6,268	810	...	2,070	14,243
Plague and Epidemic charges	616	12,096	1,21,879	279	21,276	4,139	7,750	59	1,13,471	6,141	3,61,701
Other charges	350	3,625	865	11,881	45,298	28,457	37,105	4,859	70,701	11,624	2,15,025
Refunds . . . . .	...	...	15	...	12,968	503	6	...	1,041	7,608	22,166
Minor Departments—											
Public Exhibitions and Fairs	306	3,410	...	17,483	18,010	39,934	79,455	5,542	1,665	21,800	1,86,705
Veterinary and Stallion charges	1,945	24,371	59,987	50,105	59,622	99,739	1,78,975	22,735	15,341	69,386	5,82,399
Agriculture . . . . .	...	1,410	...	2,223	437	5,724	8,172	...	...	11,596	25,057
Botanical and other Public gardens . . . . .	...	2,600	...	...	...	5,394	97,843	6,167	...	16,873	1,28,877
Provincial Statistics . . . . .	...	...	...	...	...	...	...	...	...	...	1
Miscellaneous . . . . .	...	1,620	...	1,127	3,072	6,329	...	...	...	6,646	18,794
Carried forward	41,284	13,61,124	10,11,218	20,26,951	21,01,768	42,64,313	24,50,102	1,91,823	39,47,783	30,66,221	2,04,66,087

(a) Village Police—Gangs.

ACCOUNT of District

Receipts.	India.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Brought forward	74,693	19,42,803	24,30,526	31,77,131	48,93,413	53,24,702	39,31,662	2,76,104	84,11,768	52,31,739	3,56,04,543
<i>Superannuations and Pensions—</i>											
Contributions for pensions and gratuities	...	...	...	...	...	...	...	...	...	...	...
<i>Stationery and Printing—</i>											
Press Receipts	...	...	...	1,954	7,755	...	450	...	...	...	10,160
<i>Miscellaneous—</i>											
Sale of old Stores and Materials	...	259	1,705	1,039	553	57	1,040	...	3,209	2,905	10,767
Sale of Nazul (Escheated buildings and lands).	...	...	...	...	54	593	1,010	...	...	6	1,665
Rents	173	7,712	5,93,103	2,479	5,363	17,396	1,756	...	7,73,956	795	14,02,643
Rates and Taxes	...	1,83,330	...	...	...	...	...	...	...	...	1,83,330
Contributions	22,000	1,392	306	3,48,157	2,24,035	16,44,877	34,111	15,147	1,36,894	1,16,656	25,43,575
Other Miscellaneous Receipts	3,682	17,718	3,728	24,570	21,341	12,022	71,401	767	1,00,391	13,139	2,68,739
<i>Railways—</i>											
Gross Receipts	...	...	...	...	45,254	...	...	...	10,23,926	...	10,69,180
Deduct—Working Expenses	...	...	...	...	...	...	...	...	5,69,189	...	5,69,189
Net Receipts	...	...	...	...	45,254	...	...	...	4,54,737	...	4,99,991
<i>Minor Works—</i>											
Local Canal Receipts	...	...	...	20,996	4,916	...	56,463	12,793	...	2,845	98,013
<i>Civil Works—</i>											
Rent of buildings and lands (other than Nazul).	...	1,319	198	4,641	17,971	709	29,713	895	5,296	13,416	74,158
Sale of buildings and lands (other than Nazul).	...	4,084	...	62	1,553	12,260	47,639	2,000	5,445	13,815	86,858
Sale of Stores and Materials	17	5,641	3,340	457	1,866	3,130	7,218	58	7,803	1,602	31,132
Canal and Ferry Receipts	1,196	54,087	2,15,228	3,57,069	3,40,244	5,12,786	1,59,577	...	1,95,144	1,06,638	19,41,969
Tolls on roads	17,690	...	...	10,921	987	51,454	...	7,032	11,42,333	2,55,663	14,86,080
Contributions	1,908	1,99,042	1,82,513	5,92,824	7,73,990	4,01,184	7,64,281	52,756	16,74,155	10,46,997	56,89,650
Staging bungalow Fees	...	...	7,734	21,846	11,053	23,216	9,317	58	14,990	4,360	92,574
Sarai (Rest house) fees	...	854	...	706	805	4,711	13,690	6,138	1,012	12	27,028
Miscellaneous	1,154	6,867	52,406	27,146	41,451	1,45,660	2,18,193	4,172	2,52,190	31,133	7,80,392
TOTAL REVENUE	1,22,515	24,25,108	34,09,787	45,91,998	63,92,604	81,54,757	53,47,521	3,77,921	1,31,79,323	68,41,051	5,09,24,185
<i>Debt, Deposits and Advances—</i>											
Loans from Government	...	...	...	...	3,50,000	...	...	...	10,000	...	3,60,000
Loans from the Public	...	...	...	...	...	...	...	...	...	...	...
Sale proceeds of Investments	...	...	...	...	...	...	...	...	2,200	1,900	4,100
Deposits	...	86,004	...	1,29,948	4,85,098	17,199	16,400	43	9,11,372	6,739	16,52,803
Advances	...	1,99,336	65	2,06,504	4,86,571	59,363	6,234	...	-6,413	13,925	9,65,785
TOTAL DEBT, DEPOSITS AND ADVANCES—	...	2,85,540	65	3,36,452	13,21,669	76,562	22,634	43	9,17,159	22,564	29,82,688
TOTAL RECEIPTS	1,22,515	27,10,648	34,90,852	49,28,450	77,14,273	82,31,319	53,70,155	3,77,964	1,40,96,482	68,64,215	5,39,06,873
Opening Balance	63,913	6,93,281	26,54,734	12,86,657	31,86,272	17,21,564	14,78,169	1,17,051	48,67,974	29,27,307	1,79,96,825
GRAND TOTAL	1,86,428	34,03,929	61,45,586	62,15,107	99,00,545	99,52,883	68,48,324	4,95,015	1,89,64,456	97,91,522	7,19,03,708

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

Local Funds for the year ended 31st March 1910—continued.

Disbursements.	India.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Brought forward	41,284	13,61,124	10,11,218	20,26,951	21,01,768	42,64,313	24,50,602	1,94,823	39,47,783	30,66,221	2,04,66,087
Superannuations, etc.—											
Pensions	261	1,978	1,999	16,676	35,415	180	5,146	774	17,563	6,446	86,428
Gratuities	...	125	...	48	93	1,161	7,744	...	9,427	994	19,592
Contribution to Provincial Revenues for Pensions	...	36,538	...	...	...	...	...	...	...	...	36,533
Donations to Service Funds	...	...	...	828	16,009	2,860	20,016	...	45,808	...	85,611
Provident Fund	...	...	...	...	...	10,719	...	...	...	...	10,718
Stationery and Printing—											
Purchase of Stationery	194	2,169	...	1,359	1,905	...	1,392	329	6,062	58	13,468
District Board Presses	...	...	...	3,450	5,470	...	1,150	...	...	4,108	14,190
Printing at Government Presses	...	13,236	...	...	...	...	...	...	...	...	13,236
Printing at Private Presses	94	4,775	1,638	7,053	30,326	...	17,545	2,084	55,176	13,785	1,32,476
Lithography	...	...	...	384	90	...	2,967	48	...	501	4,036
Miscellaneous—											
Rewards for destruction of dogs, wild animals and snakes	8	280	...	10,333	15	...	641	94	402	...	11,773
Donations for charitable purposes	...	1,012	...	247	600	1,072	3,717	150	150	33,708	40,746
Contributions	800	378	...	9,071	21	7,471	4,40,854	42,239	1,11,096	1,38,157	2,40,887
Petty Establishments	1,084	3,650	2,25,572	7,183	5,225	3,955	15,320	1,157	3,80,017	2,13,224	6,70,687
Miscellaneous and unforeseen charges	127	98	...	14,354	11,922	2,446	36,674	4,292	721	7,740	78,374
Miscellaneous refunds	...	1,514	4,505	924	1,549	36,321	1,489	...	1,663	7,426	55,391
Famine Relief—											
	...	...	...	...	87,331	...	1,939	...	...	...	89,270
Railways—											
Interest on Loans borrowed for Railway purposes	...	...	...	32,416	...	...	...	...	1,62,605	...	1,95,021
Repayment of ditto ditto	...	...	...	...	...	...	...	...	91,244	...	91,244
Construction of Railways charged to Revenue	...	...	...	...	...	...	...	...	83,629	...	83,629
Miscellaneous Railway Expenditure	...	...	...	128	...	...	...	...	35,533	...	35,661
Minor Works—											
Works	...	...	...	...	...	...	6,454	...	...	...	6,454
Repairs	...	...	7,042	...	...	1	35,227	1,047	...	...	43,317
Tools and Plant	...	...	101	...	...	244	1,422	...	...	...	1,767
Establishment	...	...	13,731	...	559	1,121	9,135	3,314	...	...	27,800
Civil Work—											
(a) Buildings—											
New Works	3,482	2,28,046	1,22,265	74,619	1,12,562	7,63,933	2,94,691	45,049	3,02,099	2,70,893	22,17,610
Repairs	2,848	85,234	29,271	12,833	39,290	2,33,513	1,83,734	8,201	1,51,459	1,15,635	8,62,670
(b) Communication—											
New Works	14,270	1,50,796	6,80,964	9,43,385	11,22,806	6,72,818	4,98,182	16,158	15,62,813	9,01,230	65,65,431
Repairs	31,438	2,20,242	4,71,163	11,61,198	19,09,890	14,61,962	6,22,746	20,300	38,22,803	14,37,740	1,12,19,628
(c) Other public Improvements—											
New works	2,448	68,339	4,26,275	2,88,410	4,32,236	16,925	74,161	1,711	2,72,721	2,77,604	18,60,330
Repairs	462	64,467	2,24,492	47,645	31,131	5,470	45,178	2,212	2,27,583	1,79,234	8,27,874
(d) Establishment	9,731	1,04,853	2,70,394	3,20,531	6,30,603	4,40,178	3,41,091	12,886	8,13,578	2,82,715	32,34,460
(e) Tools and Plant	701	3,128	16,641	19,704	47,521	22,305	6,148	437	08,430	61,848	2,46,863
(f) Other charges	3,506	7,047	1,30,617	19,053	1,13,688	1,07,158	2,70,665	14,171	2,19,744	55,022	9,40,671
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	1,12,738	23,39,034	36,38,540	50,24,989	67,38,037	80,56,025	53,97,836	3,71,556	1,24,59,279	68,87,548	5,10,45,588
RAILWAY CONSTRUCTION MET FROM BORROWED FUNDS—											
Debt, Deposits and Advances—											
Repayment of loans from Government	...	...	...	18,058	1,20,824	...	4,213	...	22,000	4,407	1,59,502
Investments	...	...	...	...	...	9,500	...	...	11,16,876	10,000	11,36,376
Deposits	...	85,157	...	1,32,525	3,45,287	17,101	19,437	878	8,54,288	5,468	14,00,141
Advances	200	1,86,823	200	1,48,869	2,90,697	54,023	11,093	90	35,487	15,767	7,49,249
TOTAL DEBT, DEPOSITS, AND ADVANCES	200	2,71,980	200	2,99,452	7,62,808	80,624	34,743	968	20,28,651	35,642	35,15,268
TOTAL CHARGES	1,12,938	26,31,014	36,38,740	53,24,441	75,00,845	81,36,649	54,32,579	3,72,524	1,44,87,930	69,23,190	5,45,60,856
CLOSING BALANCE	73,490	7,72,918	25,06,846	8,90,666	23,99,700	18,18,234	14,15,745	1,22,491	44,76,526	28,68,338	1,73,42,948
GRAND TOTAL*	1,86,428	34,03,932	61,45,586	62,15,107	99,00,545	99,54,883	68,48,324	4,95,015	1,89,64,456	97,91,528	7,19,03,798

(a) Differs from Book balance owing mainly to uncashed cheques.
 (b) Differs from Book balance owing to erroneous adjustments in Treasury records rectified in 1910-11 and to uncashed cheques.
 (c) The difference between this and the figure shown in the Review of balances for 1909-1910 has been adjusted in 1910-11.
 (d) Part of the difference between this and Book balance has been adjusted in 1910-1911. The rest is under correspondence.

No. 17—Detailed Account showing the Revenue Receipts, Working Expenses and other Expenditure on account of District and Local Boards' Railways in India, during the year 1909-10 (Madras).

Heads.	Tanjore District Board Railway.	Bezawada Masulipatam Railway.	TOTAL.
	R	R	R
Gross Receipts :			
Coaching Traffic Earnings	4,71,649	2,08,602	6,80,251
Goods ditto	2,20,706	1,16,504	3,37,210
Miscellaneous Suspense	5,468	997	6,465
TOTAL GROSS RECEIPTS	6,97,823	3,26,103	10,23,926
Working Expenses:			
Maintenance of Way, Works, and Stations	59,895	30,242	90,137
Locomotive Expenses	1,63,804	60,946	2,24,750
Carriage and Wagon Expenses	34,305	15,427	49,732
Traffic Expenses	63,232	20,347	83,579
General Charges, Miscellaneous and Suspense	1,00,769	20,222	1,20,991
TOTAL WORKING EXPENSES	4,22,005	1,47,184	5,69,189
Net Receipts	2,75,818	1,78,919	4,54,737
Other Expenditure :			
Interest on loans borrowed for Railway purposes	(a) 91,616	70,989	1,62,605
Repayment of ditto ditto	26,785	64,459	91,244
Net gain to the Board	1,57,417	43,471	2,00,888
Capital at charge, 31st March 1910	48,26,092	21,39,550	69,65,642
Percentage of net Receipts on Capital outlay (1909-10)	5.71	8.36	6.52
Ditto ditto in 1908-09	5.52	8.42	6.40
Ditto ditto 1907-08	6.13		6.13
Ditto ditto 1906-07	5.44		5.44
Ditto ditto 1905-06	5.50		5.50

(a) Includes payments to the Sinking Fund of the Tanjore District Board Railway Debenture loan.

No. 2—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1909-10. (Madras).

Details.	Amount.
	₹
Coimbatore District Board—Podanur-Pollachi Railway Survey	477
Kurnool District Board—Nandyal Atmakur Railway Survey	8,979
South Arcot District Board—Ulundurpett Chinua Salem Railway Survey	11,009
Salem District Board—Salem Auttur Railway Survey	10,939
Madura District Board—Ramnad Keelakarai Railway Survey	4,149
TOTAL	35,553

No. 3—Account of Expenditure on Railway Construction by Local Boards in India during and to end of the year 1909-10.

Heads.	Tanjore District Board Railway.	Berwada Masulipatam Railway.	TOTAL.
	₹	₹	₹
During the year 1909-10 :			
Outlay charged to Revenue	18,699	64,930	83,629
„ met from borrowings from the public . . . . .	...	...	...
„ „ „ „ „ „ Government . . . . .	..	...	...
TOTAL	18,699	64,930	83,629
To end of the year 1909-10 :			
Outlay charged to Revenue	31,51,107	4,13,329	35,64,436
„ met from borrowings from the public	5,86,291	...	5,86,291
„ „ „ „ „ „ Government	(a) 10,88,694	(a) 17,26,221	28,14,915
TOTAL	48,26,092	21,39,550	69,65,642

(a) The annuity payments and repayments of Government loan have been included in the figure shown against " Outlay charged to Revenue."

4—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Administration.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contribution.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
India, General	13	...	...	...	2,669	...	...	2,682	...	2,682
Central Provinces and Berar	6,226	8,320	1,47,750	...	36,308	7,062	...	9,856	2,15,522	...	2,15,522
Burma	9,736	...	...	59,162	...	611	69,509	...	69,509
Eastern Bengal and Assam	316	3,450	...	3,766	...	3,766
Bengal
United Provinces of Agra and Oudh	1,612	...	4,705	2,87,353	...	2,455	2,45,623	1,707	19,857	5,63,312	...	5,63,312
Punjab	17	...	...	...	30	2,990	...	3,037	...	3,037
North-West Frontier Province
Madras	9,742	...	...	9,742	...	9,742
Bombay	13,392	1,09,470	...	...	44,057	...	...	1,56,919	1,940	1,64,979
TOTAL	1,612	6,226	26,447	5,54,309	...	38,763	3,68,661	8,147	30,324	10,34,489	1,940	10,32,549

No. 5—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

	Land Revenue Buildings.	Administration.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contribution.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
India, General . . . . .	...	...	...	40	...	...	546	...	...	586	...	586
Central Provinces and Berar . . . . .	...	960	5,837	45,305	...	9,350	2,269	...	19,635	84,356	...	84,356
Burma . . . . .	...	...	...	...	...	...	2,360	...	300	2,660	...	2,660
Eastern Bengal and Assam . . . . .	...	...	...	...	...	...	...	3,359	...	3,359	...	3,359
Bengal . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh	47	...	101	42,773	...	1,160	43,125	2,103	2,225	91,534	...	91,534
Punjab . . . . .	...	...	...	...	26	...	...	...	185	211	26	185
North-West Frontier Province . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Madras . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	161	...	573	1,781	...	...	2,814	23	69	5,421	...	5,421
TOTAL	208	960	6,511	90,899	26	10,510	51,114	5,485	22,414	1,88,127	26	1,88,101

370 APPENDIX B.A.—FINANCE AND REVENUE ACCOUNTS OF THE

No. 6—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
India, General	...	6,706	...	2,874	...	...	...	53	3,615	32	...	...	13,280	...	13,280
Central Provinces and Berar	...	6,498	5,769	4,517	2,060	3,556	5,215	8,655	21,882	27,547	2,108	36	87,843	...	87,843
Burma	60,161	19,627	82,545	24,057	...	50,259	1,281	6,060	...	19,883	1,734	...	2,65,616	...	2,65,616
Eastern Bengal and Assam	11,800	4,630	1,40,463	1,77,337	...	12,186	4	262	4,546	7,708	...	...	3,58,936	...	3,58,936
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh	2,41,583	43,679	1,54,010	1,06,886	...	33,416	11,600	9,564	799	13,041	3,885	4,191	6,22,654	...	6,22,654
Punjab	2,42,179	97,413	...	138	...	...	...	...	...	...	...	...	3,39,730	3,22,148	17,582
North-West Frontier Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	1,952	...	16,890	...	10,771	...	...	...	...	...	...	...	29,613	...	29,613
Bombay	72,430	1,20,078	73,024	1,93,606	80,383	806	12,151	19,660	22,777	3,975	...	602	5,99,542	...	5,99,542
TOTAL	6,30,155	2,98,631	4,72,701	5,09,415	93,214	1,00,223	30,251	44,263	53,619	72,186	7,727	4,829	23,17,214	3,22,148	19,95,066

No. 7.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
India, General	...	9,106	1,021	14,807	...	...	752	1,227	153	...	98	...	27,274	...	27,274
Central Provinces and Berar	3,555	11,360	5,354	10,541	62,004	19,595	12,224	44,953	6,485	16,698	26,056	12	2,09,837	...	2,09,837
Burma	1,21,945	20,863	48,813	14,073	...	14,188	11,082	1,210	...	4,761	1,968	...	2,38,903	...	2,38,903
Eastern Bengal and Assam	...	6,049	1,74,833	1,58,247	...	...	165	3,475	6,748	1,008	...	...	3,51,145	...	3,51,145
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh	8,05,051	1,53,807	38,415	52,110	5,960	5,309	410	...	17,698	17,465	15,510	2,841	11,15,476	...	11,15,476
Punjab	1,31,659	1,80,643	...	...	...	...	...	...	...	...	989	...	3,13,321	1,11,296	2,02,025
North-West Frontier Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	12,077	1,821	4,394	652	...	...	...	1,518	...	...	...	...	30,462	...	30,462
Bombay	1,33,184	1,85,181	69,285	2,39,543	56,560	18,926	3,654	6,539	13,966	3,572	23,459	79	7,53,948	...	7,53,948
TOTAL	12,08,401	5,68,920	3,52,135	4,89,973	1,24,524	49,018	27,535	58,457	46,124	44,267	67,982	3,030	30,40,366	1,11,296	29,29,070

GOVERNMENT OF INDIA, FOR THE YEAR 1909-1910.

**NO. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on
ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS
PUBLIC IMPROVEMENTS.**

PROVINCES.	Improvements to towns.	Markets.	Paving and Streets.	Water supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	Deduct Outlay from contribution.	NET TOTAL.
India, General	...	73	...	282	...	...	452	...	807	...	807
Central Provinces and Berar	5,869	8,321	480	37,118	1,381	148	12,612	...	65,929	...	65,929
Burma	9,038	12,705	12,311	9,755	...	20	1,782	40,307	85,918	...	85,918
E. B. and Assam	...	4,513	...	1,10,101	1,100	...	4,087	...	1,19,801	...	1,19,801
Bengal	...	...	...	...	...	...	(a) 2,72,918	...	2,72,918	...	2,72,918
U. P. Agra and Oudh	...	...	...	...	2,426	...	11,307	...	13,733	...	13,733
Punjab	...	...	...	...	...	...	...	...	...	...	...
N.-W. Frontier	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	6,662	...	...	3,146	...	9,808	...	9,808
Bombay	...	6	...	14,278	...	...	388	...	14,672	610	14,062
TOTAL	14,907	25,618	12,791	1,78,196	4,907	168	3,06,692	40,307	5,83,586	610	5,82,976

(a) Magrahat Drainage Scheme at 24 Parganas.

**NO. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on
ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.**

PROVINCES.	Improvements to towns.	Markets.	Paving and Streets.	Water supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	Deduct Outlay from contribution.	NET TOTAL.
India, General	...	47	...	159	...	256	...	462	...	462
Central Provinces and Berar	3,934	10,854	881	26,243	2,654	(b) 19,901	...	64,467	...	64,467
Burma	5,084	1,987	6,245	...	...	150	7,605	21,071	...	21,071
E. B. and Assam	...	1,922	...	14,462	1,594	5,119	...	23,097	...	23,097
Bengal	...	...	...	...	...	...	...	...	...	...
U. P. Agra and Oudh	1,872	...	...	439	2,289	...	...	4,600	...	4,600
Punjab	...	...	...	1,316	...	358	...	1,674	...	1,674
N.-W. Frontier	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	4,967	...	361	...	5,328	...	5,328
TOTAL	10,890	14,810	7,126	47,586	6,537	26,143	7,605	1,20,699	...	1,20,699

(b) Includes Rs 11,194 for lighting.

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from contribution.	NET TOTAL.
India, General	...	...	...	...	800	...	...	...	...	800	...	800
Central Provinces and Berar	...	...	...	...	12,607	...	—83	...	...	12,524	...	12,524
Burma	...	...	...	18,074	8,583	15,801	...	...	10,298	52,756	...	52,756
E. B. and Assam	...	3,052	...	...	28,087	12,334	...	9,505	17,875	70,853	...	70,853
Bengal	3,403	...	...	1,993	44,135	26,213	1,700	18,192	16,926	1,12,562	...	1,12,562
U. P. Agra and Oudh	...	...	...	18,252	1,38,663	32,339	420	...	10,947	2,00,621	...	2,00,621
Punjab	1,479	957	1,538	9,481	1,26,900	81,714	61,696	1,776	6,113	2,91,654	38,995	2,52,659
N.-W. Frontier	...	550	...	608	7,002	25,576	11,269	...	44	45,049	12,249	32,800
Madras	...	4,553	...	...	72,108	1,45,835	100	21,442	48,319	2,92,357	...	2,92,357
Bombay	5,075	1,768	...	...	71,807	16,121	2,432	5,625	1,146	1,03,974	1,158	1,02,816
TOTAL	9,957	10,880	1,538	48,408	5,10,692	3,55,933	77,534	56,540	1,11,668	11,83,150	52,402	11,30,748

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from contribution.	NET TOTAL.
India, General	...	...	...	...	2,019	151	...	...	92	2,262	...	2,262
Central Provinces and Berar	...	...	...	...	...	...	...	...	878	878	...	878
Burma	...	...	...	16,298	2,010	5,405	...	...	3,550	27,263	...	27,263
E. B. and Assam	...	2,635	...	150	865	825	97	3,423	1,479	9,474	...	9,474
Bengal	77	...	...	342	4,253	9,736	1,397	13,785	9,700	39,290	...	39,290
U. P. Agra and Oudh	...	173	...	33,664	1,01,238	1,626	618	847	3,813	1,41,979	...	1,41,979
Punjab	8,358	8,263	5,672	12,954	89,015	31,466	10,412	3,401	13,982	1,83,523	13,155	1,70,368
N.-W. Frontier	183	90	...	256	4,243	2,238	878	...	313	8,201	...	8,201
Madras	...	1,650	...	...	50,557	35,449	...	14,254	49,549	1,51,459	...	1,51,459
Bombay	435	2,390	...	...	44,378	12,974	348	...	2,689	1,10,214	21	1,10,193
TOTAL	9,053	15,201	5,672	63,664	3,45,578	99,870	13,750	39,710	86,045	6,74,543	13,176	6,61,367

No. 12.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
India, General	...	...	...	...	...	...	990	...	...	...	...	...	990	...	990
Central Provinces and Berar	12,214	7,235	13,380	14,689	11,900	2,191	531	...	723	...	...	...	62,953	...	62,953
Burma	1,11,418	11,233	72,954	30,170	11,889	5,644	27,091	2,791	24,451	84,005	33,702	...	4,15,348	...	4,15,348
Eastern Bengal and Assam	61,087	12,658	69,741	1,90,141	1,433	27,966	21,904	29,311	90,379	46,335	8,078	25,416	5,84,449	...	5,84,449
Bengal	2,43,900	1,30,107	3,03,218	1,53,211	56,856	90,512	38,420	68,080	15,187	50,012	11,109	5,361	11,65,973	43,167	11,22,806
United Provinces of Agra and Oudh	...	315	1,900	27,611	2,767	2,710	4,741	3,117	1,578	1,989	2,812	624	50,164	...	50,164
Punjab	14,331	18,494	7,752	30,694	...	7,074	11,418	...	2,232	61,631	3,920	906	1,58,452	12,601	1,45,851
North-West Frontier Province	381	5,610	51	7,542	...	...	...	1,597	...	124	853	...	16,158	9,000	7,158
Madras	5,09,154	2,88,566	72,292	1,28,402	51,847	91,826	9,602	29,285	2,60,232	78,976	7,466	5,552	15,33,200	...	15,33,200
Bombay	1,054	5,218	...	38,299	24,243	14,939	7,840	52,831	84,897	63,152	10,308	916	3,03,697	2,387	3,01,310
TOTAL	9,53,539	4,79,436	5,41,288	6,20,759	1,61,025	2,42,862	1,21,547	1,88,002	4,79,679	3,86,224	78,248	38,775	42,91,384	67,155	42,24,229

No. 13.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
India, General	...	...	...	...	...	...	1,590	...	...	924	1,650	...	4,164	...	4,164
Central Provinces and Berar	...	10,346	...	...	59	...	...	...	...	...	...	...	10,405	...	10,405
Burma	41,653	5,104	63,324	12,631	2,052	2,758	25,959	986	22,096	47,192	8,505	...	2,32,260	...	2,32,260
Eastern Bengal and Assam	1,38,298	7,537	1,21,565	2,94,226	4,012	96,042	73,997	42,977	12,037	11,778	4,211	2,423	8,10,053	...	8,10,053
Bengal	8,06,090	1,74,359	2,76,930	2,27,187	28,245	1,44,991	72,151	1,38,955	20,782	42,344	19,515	2,018	19,53,507	43,677	19,09,890
United Provinces of Agra and Oudh	1,148	6,675	36,861	1,12,498	42,459	27,316	33,226	53,678	5,410	6,811	16,066	4,398	3,46,486	...	3,46,486
Punjab	53,511	55,431	20,877	1,25,773	...	4,027	2,050	5,990	1,300	36,546	3,804	56	3,09,425	39,027	2,70,398
North-West Frontier Province	5,920	5,712	1,904	2,874	...	...	...	1,731	...	2,245	...	...	20,386	6,076	14,310
Madras	25,67,168	7,28,591	1,46,109	1,66,129	36,467	22,551	16,867	2,806	71,003	52,885	35,453	6,372	38,52,401	...	38,52,401
Bombay	19,304	11,786	34,587	1,21,629	98,495	14,704	63,363	1,55,955	22,831	79,671	61,403	13	6,83,792	700	6,83,092
TOTAL	36,33,092	10,05,591	7,02,157	10,62,938	2,11,789	3,13,289	2,87,613	4,04,668	1,55,519	2,80,396	1,50,607	15,280	82,82,939	89,480	81,33,459

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water Supply.	Sewerage or drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from contributions.	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
India, General . . . . .	...	1,500	...	...	...	...	...	141	1,641	...	1,641
Central Provinces and Berar . . . . .	...	...	...	...	2,410	...	...	...	2,410	...	2,410
Burma	1,17,622	1,28,239	17,371	19,332	34,742	1,826	...	21,225	3,40,357	...	3,40,357
Eastern Bengal and Assam	19	...	...	...	1,67,545	390	...	655	1,68,609	...	1,68,609
Bengal . . . . .	...	8,196	...	...	1,38,716	2,936	1,473	10,997	1,59,318	...	1,59,318
United Provinces of Agra and Oudh . . . . .	...	...	...	...	1,968	50	...	1,174	3,192	...	3,192
Punjab	2,429	44,530	1,804	25	14,796	2,162	...	8,415	74,161	1,075	73,086
North-West Frontier Province . . . . .	...	...	...	...	597	...	...	1,114	1,711	...	1,711
Madras	54,212	57,004	350	...	79,751	18,407	...	53,189	2,62,913	...	2,62,913
Bombay	2,659	460	876	317	2,42,706	175	...	15,739	2,62,932	3,657	2,59,275
TOTAL	1,76,941	2,36,929	20,401	19,674	6,83,231	25,946	1,473	1,12,64	12,77,244	4,752	12,72,512

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on Account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water supply.	Sewerage and drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from contributions.	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
India, General . . . . .	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar . . . . .	...	...	...	...	...	...	...	...	...	...	...
Burma	72,075	83,440	21,461	4,202	16,126	857	...	5,260	2,03,421	...	2,03,421
Eastern Bengal and Assam . . . . .	...	...	...	...	22,050	2,120	...	378	24,548	...	24,548
Bengal . . . . .	...	...	...	...	28,816	2,269	...	46	31,131	...	31,131
United Provinces of Agra and Oudh . . . . .	...	...	91	—	188	371	...	220	870	...	870
Punjab	911	...	22,319	60	8,256	2,711	...	9,247	43,504	9,735	34,369
North-West Frontier . . . . .	...	...	...	...	71	...	...	2,141	2,212	...	2,212
Madras	996	27,843	...	...	24,051	300	...	1,74,393	2,27,583	...	2,27,583
Bombay	308	209	108	1,939	1,63,525	271	...	7,456	1,73,906	3,241	1,70,665
TOTAL	74,380	1,11,492	43,979	6,201	2,63,083	8,899	...	1,99,141	7,07,175	18,376	6,94,799

APPENDIX B-B.

FINANCE. AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

OTHER LOCAL FUNDS

FOR

1909-1910.

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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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following)

	I. Customment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS.		IV. Miscellaneous Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
Receipts.						
LAND REVENUE—						
Income from Land, the property of the Funds	3,91,459	95,205	26,39,102	78,926	3,08,354	36,22,661
STAMPS—						
Sale of Stamps . . . . .	...	21,743	...	...	...	21,743
EXCISE—						
License Fees and Duties	38,727	12,353	...	...	...	51,080
PROVINCIAL RATES—						
Rates and Cesses on Lands . . . . .	...	10,884	...	...	20,38,886	20,49,770
Miscellaneous . . . . .	...	...	...	...	7,38,324	7,38,324
ASSESSED TAXES—						
Taxes upon Houses	3,96,681	4,25,880	...	...	...	8,22,561
Licenses on Trades and Professions	44,389	6,198	...	...	...	50,587
Chowkidari Tax	27,530	29,959	...	...	...	57,489
Octroi	9,62,860	98,799	...	...	...	10,61,659
Miscellaneous (including Taxes on Horses and Carriages)	95,490	42,450	...	...	...	1,37,940
REGISTRATION—						
Fees and Miscellaneous	634	2,292	...	...	...	2,926
INTEREST—						
Interest on Government Securities and other Investments	250	15,687	5,64,947	3,63,879	1,45,886	10,91,649
POLICE—						
Border Military Police Remount Fund . . . . .	...	...	...	...	4,848	4,848
Recoveries on Account of Village Police . . . . .	...	...	...	...	3,97,200	3,97,200
Fees, Fines, and Forfeitures	45,399	12,763	...	4,823	1,45,691	2,08,678
Unclaimed Property	382	491	...	...	...	1,073
Miscellaneous (including Cattle-pound receipts)	35,918	12,192	...	...	2,41,475	2,89,585
MARINE—						
Hire of Vessels . . . . .	...	...	51,327	33,271	2,743	87,341
Sale-proceeds of Vessels and Stores . . . . .	...	...	...	18,777	...	18,777
Pilotage receipts . . . . .	...	...	2,26,997	2,71,002	4,38,186	9,36,185
Other Fees and Dues . . . . .	...	...	1,10,05,654	70,97,180	3,47,625	1,84,30,439
EDUCATION—						
School Fees . . . . .	...	4,469	...	...	2,50,525	2,54,994
Miscellaneous . . . . .	...	12,360	...	...	43,078	55,838
MEDICAL—						
Hospital receipts (including sale of Medicines)	7,000	5,508	94	...	...	12,602
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	34,405	14,009	...	...	...	48,414
Public Exhibitions and Fairs . . . . .	...	4,085	...	...	...	4,085
Sanitation—						
Conservancy Tax and Fees	3,53,759	72,566	53,752	...	311	4,80,388
Sales of Manure, etc.	57,356	19,380	...	...	...	76,736
Water-supply—						
Sale of Water	1,26,591	17,257	1,13,544	94,996	...	3,52,388
Other receipts	34,442	1,564	...	...	...	36,006
SUPERANNUATION—						
Contributions towards Pensions, etc. . . . .	...	...	83,139	...	...	83,139
MISCELLANEOUS—						
Sales of old Materials	11,083	884	39,760	24,979	...	77,606
Sales of Land and Houses	23	4,597	3,498	...	993	8,241
Contributions (including Grants-in-aid from Government)	6,29,730	1,93,810	44,480	2,64,080	1,32,875	12,68,845
Rents of Houses	72,154	28,252	8,39,232	96,130	4,779	10,40,547
Sales of Fruit, Grass, etc.	2,63,018	4,534	3,092	3,292	43	2,75,419
Miscellaneous	4,58,511	2,66,828	1,38,052	2,12,747	1,24,641	12,00,779
PUBLIC WORKS—						
Tolls and Ferries	6,800	16,086	31,68,797	1,72,363	528	33,64,484
Miscellaneous	11,778	1,101	10,40,366	10,571	3,15,352	15,79,168
DEPOSITS AND ADVANCES—						
Loans from Government	4,300	...	13,00,000	15,30,000	...	28,30,300
Loans by Public Subscription . . . . .	...	...	2,65,00,000	1,05,53,000	...	3,70,53,000
Sale-proceeds of Investments . . . . .	...	16,802	10,62,645	9,96,191	6,500	20,82,138
Stock Account . . . . .	...	...	25,22,334	3,43,157	...	28,65,491
Other Deposits and Advances	32,623	18,125	6,70,90,413	36,36,090	62,405	7,08,46,636
TOTAL RECEIPTS	41,63,992	14,92,253	11,85,00,735	2,58,10,334	53,18,352	15,59,94,666
OPENING BALANCE (a)	10,76,849	5,33,712	59,51,119	52,71,313	26,83,687	1,53,16,680
GRAND TOTAL	52,40,841	20,25,965	12,44,60,854	3,10,81,647	79,72,039	17,08,11,346

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1910.

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—	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Refunds of Taxes	61,165	5,542	15,035	22,674	982	1,03,397
Miscellaneous Refunds	29,036	3,451	...	35,114	44,667	1,12,268
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	40	...	...	...	...	40
Rate and Cess collecting Establishments	60,262	33,872	3,334	...	9,16,195	10,13,663
Other collecting Establishments	60,733	53,834	7,71,784	10,47,384	2,31,546	21,62,281
INTEREST—						
Interest on Debt	3,114	22	79,71,587	14,09,927	4,763	93,86,773
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	2,27,122	1,04,214	9,09,528	2,61,365	1,25,025	16,27,254
Contributions towards Establishment in Government Offices	3,153	1,732	...	704	5,314	10,903
LAW AND JUSTICE—						
Criminal Courts	529	7,672	...	7,178	...	15,379
Jails	154	1,505	...	...	...	1,059
POLICE—						
Border Military Remount Fund . . . . .	...	...	...	...	4,468	4,468
Other Police . . . . .	...	...	...	...	48,948	48,948
Executive Force . . . . .	...	2,13,687	1,32,749	66,110	27,673	4,34,228
Miscellaneous (including Cattle-pounds)	6,059	9,272	21,503	10,677	16,39,228	16,86,739
MARINE—						
Dockyard and Port Establishments . . . . .	...	...	18,65,721	7,84,069	80,756	27,31,446
Ship and Boat Establishments . . . . .	...	...	37,767	1,72,824	...	2,10,591
Pilotage Establishments . . . . .	...	...	1,62,237	1,13,438	3,47,510	6,23,185
Light-houses and Light-ships . . . . .	...	449	1,03,147	1,21,300	...	2,24,896
Buildings Purchase, and Repair of Ships . . . . .	...	...	1,23,453	2,86,007	...	4,09,460
Miscellaneous . . . . .	...	...	29,87,852	7,00,825	1,35,431	38,24,108
EDUCATION—						
Inspection . . . . .	...	300	...	...	...	300
Colleges and Schools	6,449	45,827	...	...	2,63,094	3,15,570
Scholarships and Prizes . . . . .	...	1,188	...	...	13,333	14,521
Grants-in-aid	17,359	15,988	...	...	21,308	54,655
Miscellaneous . . . . .	...	1,670	...	...	1,42,376	1,44,046
MEDICAL—						
Professional Establishments	8,461	3,335	7,656	35,923	...	53,375
Hospitals and Dispensaries	2,89,604	1,33,936	31,508	12,032	61,727	5,20,807
Vaccination	11,147	3,359	...	...	...	14,506
Contingencies	482	...	...	...	...	182
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	1,68,619	39,018	...	...	...	2,07,637
Incinerator (Establishment and other charges)	4,705	...	...	...	...	4,705
Cemeteries (Establishment and other charges)	2,580	179	...	...	...	2,759
Public Exhibitions and Fairs	341	3,623	...	...	...	3,964
Conservancy (Establishment and other charges)	16,73,017	2,96,065	86,896	6,757	12,072	20,74,807
Water-supply (Establishment and other charges)	1,51,765	16,581	...	2,335	...	1,70,681
Statistical Establishments . . . . .	...	307	1,700	20,890	...	22,897
Veterinary charges (Establishment and other charges) . . . . .	...	221	...	...	...	221
Contingencies	5,228	...	...	...	...	5,228
SUPERANNUATION—						
Pensions and Gratuities	7,579	4,109	2,18,383	87,205	15,682	3,32,964
Provident Fund	2,812	...	...	...	...	2,812
MISCELLANEOUS—						
Contributions	14,647	...	...	19,222	74,874	1,08,863
Rents, Rates, and Taxes	11,756	11,388	8,99,184	1,13,557	24,012	10,59,897
Petty Establishments	99,491	20,687	...	...	...	1,20,178
Miscellaneous	2,98,344	1,06,976	22,48,891	6,37,412	4,59,355	37,50,978
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	11,951	22,240	4,45,419	2,76,198	...	7,55,868
Original Works—						
Buildings	2,00,029	60,479	24,17,496	2,96,314	86,500	40,60,818
Roads	44,018	38,952	62,534	3,03,910	...	4,49,414
Port Appliances . . . . .	...	...	5,58,957	24,53,712	...	20,12,669
Other Works	1,78,266	49,011	1,67,47,557	58,44,067	9,214	2,28,28,115
Maintenance and Repairs—						
Buildings	60,806	15,446	94,555	1,01,067	75	2,71,949
Roads	2,50,411	15,336	83,003	75,122	42,314	4,66,186
Port Appliances	4	...	36,196	4,22,932	...	4,59,132
Other Works	58,611	39,663	12,43,514	1,81,604	46,888	16,73,584
Petty Construction and Repairs	25,752	63,515	30,161	1,00,853	22,143	2,44,424
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	66,827	...	2,39,384	1,09,275	3,665	4,18,151
Repayment of Loans from the Public . . . . .	...	...	37,50,000	37,80,000	...	75,30,000
Investment in Government Securities or otherwise	10,565	...	16,86,012	37,34,605	79,003	55,11,088
Stock Account . . . . .	...	...	28,75,518	3,73,901	...	29,49,419
Other Deposits and Advances	37,000	19,239	6,61,20,598	35,11,060	41,831	6,97,29,628
TOTAL DISBURSEMENTS	<i>R</i> 41,69,693	<i>R</i> 14,68,192	11,37,91,122	2,75,34,578	50,34,977	15,39,98,562
CLOSING BALANCE	<i>R</i> 10,71,148	<i>R</i> 5,87,712	86,69,732	35,47,069	29,37,062	1,68,12,784
GRAND TOTAL	<i>R</i> 52,40,841	<i>R</i> 20,55,904	12,24,60,854	3,10,81,647	79,72,039	17,08,11,346

No. I.—ACCOUNT of CANTONMENT FUNDS for the Year ended 31st March 1910.

	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provin- ces of Agra and Oudh.	Panjab.	North-West Frontier Prov- ince.	Madras.	Bombay.	TOTAL.
Receipts.	R	R	R	R	R	₹	R	R	R	R	R
LAND REVENUE— Income from Land, the property of the Funds	49,643	45,030	657	13,668	1,14,816	81,296	25,567	6,554	53,326	3,91,059
EXCISE— License Fees and Duties	232	...	...	...	220	1,413	...	36,717	145	38,727
ASSESSED TAXES— Taxes upon Houses	8,782	27,587	1,532	19,651	48,831	1,00,881	25,214	90,877	73,326	3,96,681
Licenses on Trades and Professions	1,873	4,982	...	2,217	17,838	3,507	2,101	3,631	8,240	44,389
Chowkidari Tax	25,860	...	35	...	4	1,377	254	...	...	37,530
Octroi	2,03,342	...	165	1,410	2,32,420	2,97,653	77,415	...	1,51,878	9,62,860
Miscellaneous (including Taxes on Horses and Carriages) Registration Fees and Miscellaneous	6,095	11,423	...	...	16,212	18,874	6,073	16,061	19,177	95,490
INTEREST— Interest on Government Securities and other Investments	80	...	...	...	170	...	...	...	...	250
POLICE— Fees, Fines, and Forfeitures	4,515	2,503	205	2,361	11,653	8,052	3,786	6,512	5,809	45,399
Unclaimed Property	15	62	...	443	...	41	...	18	3	582
Miscellaneous (including Cattle-pound receipts)	5,303	1,712	915	1,459	11,650	5,879	1,907	4,118	2,975	35,918
MEDICAL— Hospital receipts (including sale of Medicines)	7,000	7,000
MINOR DEPARTMENTS— Agriculture— Public Gardens	2,905	4,381	...	...	9,117	8,653	1,651	894	6,604	34,405
Sanitation— Conservancy Tax and Fees	22,285	32,883	572	18,378	79,116	46,915	16,429	40,505	96,585	3,53,759
Sales of Manure, etc.	5,486	...	...	238	5,429	7,349	2,555	1,658	34,638	57,856
Water-supply— Sale of Water	16,712	2,669	...	13,648	45,350	28,039	8,619	...	11,554	1,26,098
Other receipts	2,838	...	584	284	7,194	26	356	37,156	6,004	54,442
MISCELLANEOUS— Sales of old Materials	1,016	699	...	468	2,401	2,469	2,216	242	2,482	11,682
Sales of Land and Houses	23	...	...	23
Contributions (including Grants-in-aid from Government) Rents of Houses	49,483	34,347	10,996	23,399	70,970	97,438	1,04,599	1,31,870	1,16,628	6,29,730
Sales of Fruit, Grass, etc.	10,693	1,983	...	820	7,487	7,302	17,424	1,014	25,531	72,154
Miscellaneous	27,036	14,535	865	12,438	88,228	53,713	19,224	9,147	37,812	2,63,018
PUBLIC WORKS— Tolls and Ferries	100	...	1,690	42	...	...	853	1,515	6,800
Miscellaneous	208	...	...	123	3,246	1,475	600	855	5,241	11,778
DEPOSITS AND ADVANCES— Loans from Government	4,300	...	...	...	...	...	4,300
Other Deposits and Advances	2,644	609	...	760	2,340	2,875	...	9,142	14,253	32,623
TOTAL RECEIPTS	5,02,738	2,18,129	26,699	1,40,752	9,00,604	8,60,085	3,41,951	4,34,377	7,48,657	41,63,092
OPENING BALANCE	(a) 1,63,120	(b) 1,14,557	(c) 1,229	30,507	3,12,507	1,62,638	56,708	94,152	1,41,431	10,76,849
GRAND TOTAL	6,65,858	3,32,686	17,928	1,71,259	12,13,111	10,22,723	3,98,659	5,28,529	8,90,088	52,40,841

APPENDIX B.B.—FINANCE AND REVENUE ACCOUNTS UP

Disbursements.											
REFUNDS—											
Refunds of Taxes	19,814	1,066	47	2,504	3,597	29,010	3,448	489	1,100	61,165	
Miscellaneous Refunds	114	1,280	...	323	5,050	19,208	1,119	494	1,448	29,036	
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishment	...	...	...	...	...	40	...	...	...	40
Rate and Cess collecting Establishments	...	...	...	4,488	20,119	22,082	...	8,703	4,870	60,262
Other collecting Establishments	27,208	5,256	360	...	3,253	11,972	6,149	...	6,535	60,733	
INTEREST—											
Interest on Debt	2,391	...	...	...	...	...	...	...	274	3,114
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	23,091	18,204	762	5,662	59,908	47,995	20,059	14,149	35,292	2,27,122	
Contributions towards Establishment in Government Offices	...	...	123	670	...	1,708	...	652	...	3,153
LAW AND JUSTICE—											
Criminal Courts	94	...	...	10	299	126	...	...	...	599
Jails	...	...	...	51	...	2	...	101	...	154
POLICE—											
Miscellaneous (including Cattle-pounds)	...	795	240	606	1,546	1,359	189	800	433	6,089	
EDUCATION—											
Colleges and Schools	5,979	...	...	...	...	...	...	...	470	6,449
Grants-in-aid	2,185	...	...	84	4,489	5,045	120	1,609	3,827	17,359
MEDICAL—											
Professional Establishments	...	...	...	...	866	120	55	...	7,420	8,461
Hospitals and Dispensaries	51,055	22,408	...	9,791	68,465	56,959	13,053	20,878	46,995	2,89,604	
Vaccination	1,954	353	...	191	2,533	1,695	356	425	3,600	11,487	
Contingencies	...	...	...	...	...	112	70	...	...	182
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	17,308	9,630	314	1,596	46,171	43,446	23,688	8,720	17,746	1,68,619	
Incinerator (Establishment and other charges)	...	...	...	4,705	...	...	...	...	...	4,705
Cemeteries (Establishment and other charges)	336	...	...	263	...	1,837	...	...	144	2,580
Public Exhibitions and Fairs	...	...	...	101	...	150	...	...	...	341
Conservancy (Establishment and other charges)	1,97,594	1,06,803	10,509	57,797	3,46,790	3,29,638	1,19,918	1,39,979	3,40,089	16,73,017	
Water-supply (Establishment and other charges)	15,502	150	1,265	2,806	50,872	20,038	15,736	26,600	18,736	1,31,765	
Contingencies	...	...	...	...	...	1,115	4,113	...	...	5,228
SUPERANNUATION—											
Pensions and Gratuities	165	856	83	367	903	1,814	438	2,632	821	7,579	
Provident Fund	1,208	...	...	...	1,604	...	...	...	...	2,812
MISCELLANEOUS—											
Contributions	1,538	...	...	...	...	...	...	13,309	...	14,847
Rents, Rates, and Taxes	1,250	521	...	190	2,019	1,689	817	339	4,931	11,750	
Petty Establishments	8,334	3,883	463	897	18,839	21,391	10,046	11,732	23,906	99,491	
Miscellaneous	33,941	21,452	65	11,619	98,077	60,546	23,164	17,331	32,149	2,98,344	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	3,608	...	...	...	...	...	...	7,074	1,269	11,951
Original Works—											
Buildings	12,757	25,123	...	8,701	61,457	27,227	12,676	21,010	33,058	2,00,029	
Roads	4,488	3,652	...	7,467	16,723	7,467	7,666	470	3,702	44,018	
Other Works	18,646	3,010	...	7,388	47,317	57,781	19,580	6,724	17,820	1,78,266	
Maintenance and Repairs—											
Buildings	11,747	7,792	...	5,027	10,665	14,053	2,400	4,087	5,035	60,806	
Roads	27,445	11,857	2,128	8,005	60,541	67,506	2,339	30,313	40,247	2,50,411	
Port Appliances	...	...	...	...	...	...	...	...	...	4
Other Works	5,437	7,801	...	545	3,673	12,593	5,168	4,929	18,465	58,611	
Petty Construction and Repairs	6,660	...	280	816	2,864	4,483	1,574	2,092	6,977	25,752	
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	12,235	500	...	...	2,907	1,000	...	46,642	3,543	66,827
Investments in Government Securities or otherwise	10,565	...	...	...	...	...	...	...	...	16,565
Other Deposits and Advances	3,169	483	...	401	3,249	2,875	...	6,591	20,332	37,000	
TOTAL DISBURSEMENTS	₹ 5,27,518	2,50,406	16,539	1,36,330	9,45,250	8,74,088	3,16,907	3,99,884	7,03,617	41,69,693	
CLOSING BALANCE	(d) 1,38,340	(e) 82,200	(f) 1,289	(g) 34,929	(h) 2,67,861	(i) 1,48,635	(j) 81,698	1,29,645	1,86,471	10,71,148	
GRAND TOTAL	₹ 6,65,858	3,32,606	17,828	1,71,259	12,13,111	10,22,723	3,98,605	5,28,529	8,90,088	52,40,841	

* The Cantonment Funds under India, General, have been localised.

(a) Exceeds last year's closing balance by ₹14,934 owing to the transfer of the Aurangabad Cantonment Fund from India General.

(b) Differs from last year's closing balance by ₹225 owing to subsequent adjustments.

(c) Falls short of last year's closing balance by ₹550 being the amount of uncashed cheques of 1908-09 adjusted this year.

(d) The Central Provinces' Book balance for 1909-10 does not include the Aurangabad Cantonment Fund.

(e) ₹400 on account of imprest cash and ₹342 on account of cash received too late have been excluded from the figures given in the Review balances, while ₹214 on account of uncashed cheques and ₹10 on account of erroneous credit have been excluded from this Balance.

(f) Differs from the Book balance by ₹36 on account of the balance of the Buxa Duar Cantonment Fund which banks with Military Chest.

(g) Balance as per Book is ₹34,395. Difference due to uncashed cheques adjusted in 1910-11.

(h) The Book balance excludes Imprest in hand ₹1,620, cash received too late for remittance to treasuries ₹1,795, and investment in Government Securities ₹5,000 and includes uncashed cheques ₹13,701.

(i) Differs from the Book balance on account of Imprest in hand ₹1,354, cash received too late ₹2,156, balance in hand of the Lahore Cantonment Committee which does not bank with Government Treasury ₹7,677.

(j) Differs from the Book balance owing to Imprest in hand ₹850 and cash received too late ₹297.

No. II.—ACCOUNT of TOWN AND BAZAR FUNDS for the Year ended 31st March 1910.

	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts.											
LAND REVENUE—											
Income from Land, the property of the Funds	12,047	...	...	10,070	63,440	...	1,087	...	...	7,661	95,203
STAMPS—											
Sale of Stamps	24,745	...	...	...	...	...	...	...	...	...	24,745
EXCISE—											
License Fees and Duties	12,353	...	...	...	...	...	...	...	...	...	12,353
PROVINCIAL RATES—											
Rates and Cesses on Lands	1,177	749	...	...	8,237	...	...	...	...	721	10,884
ASSESSED TAXES—											
Taxes upon Houses	6,821	...	88,801	756	...	2,25,590	...	117	...	3,795	4,23,880
Licenses on Trades and Professions	5,436	...	48	...	...	693	...	...	...	21	6,198
Chowkidari Tax	22,893	...	...	...	...	...	7,066	...	...	...	29,959
Octroi	98,799	...	...	...	...	...	...	...	...	...	98,799
Miscellaneous (including Taxes on Horses and Carriages)	9,488	...	31,369	...	...	...	197	...	...	1,402	42,466
REGISTRATION—											
Fees and Miscellaneous	1,054	...	...	1,238	...	...	...	...	...	...	3,292
INTEREST—											
Interest on Government Securities and other Investments	14,951	...	80	...	...	...	...	...	...	656	15,887
POLICE—											
Fees, Fines, and Forfeitures	3,886	...	7,534	14	1,141	...	...	...	...	190	12,785
Unclaimed Property	460	...	...	31	...	...	...	...	...	...	491
Miscellaneous (including Cattle-pound receipts)	2,891	974	5,426	2,875	...	...	...	...	...	26	12,398
EDUCATION—											
School Fees	4,336	...	...	...	...	...	...	...	...	133	4,469
Miscellaneous	12,560	...	...	...	...	...	...	...	...	...	12,560
MEDICAL—											
Hospital receipts (including sale of Medicines) . . . . .	...	...	4,854	...	...	...	...	...	...	654	5,508
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	13,698	295	...	3,495	...	590	...	...	...	26	14,009
Public Exhibitions and Fairs . . . . .	...	...	...	...	...	...	...	...	...	...	4,085
Sanitation—											
Conservancy Tax and Fees	41,983	...	28,217	24	...	...	...	259	...	2,083	72,566
Sales of Manure, etc.	471	...	...	...	...	18,897	19	...	...	...	19,980
Water-supply—											
Sale of water	15,399	...	1,858	...	...	...	...	...	...	...	17,257
Other receipts	1,561	...	...	...	...	...	...	...	...	3	1,564
MISCELLANEOUS—											
Sales of old Materials	240	11	...	...	...	...	...	...	...	633	884
Sales of Land and Houses . . . . .	...	...	3,790	...	...	...	...	277	...	460	4,527
Contributions (including Grants-in-aid from Government)	95,972	5,000	80,581	2,500	3,720	...	...	...	6,037	...	1,88,800
Rents of Houses	10,676	201	447	290	...	12,267	153	...	...	4,188	28,239
Sales of Fruit, Grass, etc.	2,732	3	...	...	...	1,274	303	216	...	6	4,334
Miscellaneous	11,309	27	2,00,206	22,213	9,531	22,732	192	10	...	608	2,06,888
PUBLIC WORKS—											
Tolls and Ferris . . . . .	...	...	15,495	...	391	...	...	...	...	...	16,886
Miscellaneous	386	...	...	715	...	...	...	...	...	...	1,101
DEPOSITS AND ADVANCES—											
Sale-proceeds of investments	16,299	...	...	...	...	503	...	...	...	...	16,802
Other Deposits and Advances	12,312	...	5,457	328	...	28	...	...	...	...	18,125
TOTAL RECEIPTS	4,57,835	7,260	4,74,163	44,549	86,660	3,82,574	9,040	870	...	29,293	14,98,253
OPENING BALANCE	1,98,177	6,269	(a) 1,99,437	27,175	28,105	80,738	1,100	1,794	...	20,917	5,63,718
GRAND TOTAL	6,56,012	13,529	6,73,600	71,724	1,14,765	4,63,312	10,140	2,673	...	50,210	20,61,971

No. III.—ACCOUNT of PORT FUNDS for the Year ended 31st March 1910.

	PRESIDENCY FUNDS.				OTHER FUNDS.					
	Calcutta.	Madras.	Bombay.	TOTAL.	Burma.	Eastern Bengal and Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
Receipts.										
LAND REVENUE— Income from Land, the property of the Funds	15,19,560	—	11,39,547	26,59,107	—	—	—	—	78,936	78,936
INTEREST— Interest on Government Securities and other Investments	1,72,927	9,529	3,82,491	5,64,947	1,45,828	437	—	68,868	1,48,746	3,63,879
POLICE— Fees, Fines and Forfeitures	—	—	—	—	4,823	—	—	—	—	4,823
MARINE— Hire of Vessels	35,704	—	15,623	51,327	24,712	2,955	—	—	5,604	33,271
Sale-proceeds of Vessels and Stores	—	—	—	—	17,536	231	—	—	1,010	18,777
Photage receipts	—	—	2,26,997	2,26,997	—	—	—	10,340	2,60,662	2,71,002
Other Fees and Dues	98,27,572	9,90,565	1,87,517	1,10,05,654	30,63,236	1,15,009	15,678	8,40,636	30,62,621	70,97,180
MEDICAL— Hospital receipts (including sale of Medicines)	—	—	94	94	—	—	—	—	—	—
MINOR DEPARTMENTS— Sanitation— Conspiracy Tax and Fees	53,752	—	—	53,752	—	—	—	—	—	—
Water-supply— Sale of Water	—	12,066	1,01,478	1,13,544	6,154	9,780	—	—	79,062	94,996
SUPERANNUATION— Contributions towards Pensions	—	—	83,139	83,139	—	—	—	—	—	—
MISCELLANEOUS— Sales of old Materials	39,760	—	—	39,760	24,979	—	—	—	—	24,979
Sales of Land and Houses	—	—	3,098	3,098	—	—	—	—	—	—
Contributions (including Grants-in-aid from Government)	4,480	40,000	—	44,480	—	2,64,950	—	—	—	2,64,950
Rents of Houses	—	11,197	8,28,035	8,39,232	—	765	—	—	95,365	96,130
Sales of Fruit, Grass, etc.	—	—	2,092	2,092	—	—	—	—	5,292	5,292
Miscellaneous	1,36,765	1,287	—	1,38,052	34,700	1,893	—	1,38,499	37,655	2,12,747
PUBLIC WORKS— Tolls and Ferries	—	—	31,68,707	31,68,707	—	—	—	—	1,72,363	1,72,363
Miscellaneous	1,43,129	—	8,97,237	10,40,366	65	—	—	—	10,506	10,571
DEPOSITS AND ADVANCES— Loans from Government	—	13,00,000	—	13,00,000	1,55,000	1,75,000	—	—	12,00,000	15,30,000
Loans by Public Subscription	1,50,00,000	—	1,15,00,000	2,65,00,000	69,80,000	—	—	—	35,75,000	1,05,55,000
Sale-proceeds of Investments	9,01,203	71,442	—	10,62,645	—	—	—	—	9,96,191	9,96,191
Stock Account	24,52,230	—	70,104	25,22,334	3,43,157	—	—	—	—	3,43,157
Other Deposits and Advances	5,68,36,703	—	1,02,53,710	6,70,90,413	8,63,780	39,500	—	1,23,745	26,07,065	36,36,000
TOTAL RECEIPTS R	8,72,13,785	24,36,086	2,88,59,864	11,85,09,735	1,16,63,970	6,10,520	15,678	11,84,088	1,23,36,078	2,58,10,334
OPENING BALANCE R	27,20,318	3,49,744	28,81,057	59,51,119	41,28,679	68,669	—	5,22,452	5,60,513	52,71,313
GRAND TOTAL R	8,99,34,103	27,85,830	3,17,40,921	12,44,60,854	1,57,92,649	6,79,189	15,678	17,07,540	1,28,96,591	3,10,81,647

Disbursements.											
REVENUE—											
Refunds of Taxes	...	15,035	...	15,035	10,854	...	213	9,308	2,308	22,674	
Miscellaneous Refunds	...	...	...	...	33,469	...	...	932	713	35,114
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess collecting Establishments	...	3,334	...	3,334	...	...	...	...	...	...
Other collecting Establishments	10,870	...	7,60,914	7,71,784	...	...	...	...	10,47,384	10,47,384
INTEREST—											
Interest on Debt	43,61,595	2,77,456	33,32,836	79,71,887	8,50,477	21,180	...	36,869	5,01,461	14,00,057	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	3,62,826	3,38,557	2,08,145	9,09,528	1,24,960	18,978	...	44,849	72,578	2,61,365	
Contributions towards Establishment in Government Offices	...	...	...	...	704	...	...	...	...	704
LAW AND JUSTICE—											
Criminal Courts	...	...	...	...	7,178	...	...	...	...	7,178
POLICE—											
Executive Force	82,388	...	50,361	1,32,749	33,750	...	...	...	26,369	60,119
Miscellaneous (including Cattle-pounds)	21,503	...	...	21,503	8,691	...	...	...	2,066	10,677
MARINE—											
Dockyard and Port Establishments	17,35,935	...	1,99,786	18,65,721	5,26,511	6,793	11,676	1,80,584	59,405	7,84,069	
Ship and Boat Establishments	...	...	37,767	37,767	1,08,846	14,558	...	9,848	39,572	1,72,824
Pilotage Establishments	...	...	1,62,237	1,72,237	...	...	...	8,843	1,04,595	1,13,438
Light-houses and Light-ships	87,948	...	15,109	1,03,147	...	24,342	...	13,354	83,606	1,21,300	
Building, Purchase, and Repair of Ships	...	...	1,23,453	1,23,453	2,21,076	41,779	...	...	23,132	2,86,007
Miscellaneous	28,98,274	25,460	64,118	29,87,852	4,76,668	29,431	353	65,792	1,28,581	7,00,825	
MEDICAL—											
Professional Establishments	...	...	7,656	7,656	15,431	...	...	...	20,492	35,923
Hospitals and Dispensaries	5,326	...	26,182	31,508	6,094	1,200	...	...	4,738	12,032
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	54,754	...	32,142	86,896	...	...	...	...	6,757	6,757
Water-supply (Establishment and other charges)	...	...	...	...	...	2,335	...	...	...	2,335
Statistical Establishments	1,700	...	...	1,700	...	1,007	...	...	19,888	20,890
SUPERANNUATION—											
Pensions and Gratuities	89,197	...	1,29,186	2,15,383	26,287	559	3,199	33,283	23,877	87,205	
MISCELLANEOUS—											
Contributors	...	...	...	...	...	...	...	...	...	...
Rents, Rates, and Taxes	4,35,137	...	4,64,047	8,99,184	97,811	150	...	19,282	...	19,282	
Miscellaneous	12,10,895	...	10,37,996	22,48,891	3,47,176	...	...	76,235	15,376	1,13,557
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	3,40,674	1,04,745	...	4,45,419	1,13,780	36,419	...	19,289	1,01,710	2,76,198	
Original Works—											
Buildings	19,19,779	13,22,910	1,74,807	34,17,496	1,28,319	23,359	...	5,197	1,36,419	2,96,314	
Roads	55,109	...	7,425	62,534	59,585	...	...	...	2,44,325	3,03,910
Port Appliances	10,686	...	5,39,271	5,59,957	14,30,122	2,60,148	...	...	7,03,442	24,53,712
Other Works	1,01,71,028	1,03,492	64,73,037	1,67,47,557	28,86,455	...	...	2,57,608	27,00,004	58,44,009
Maintenance and Repairs—											
Buildings	52,597	...	41,958	94,555	42,172	...	...	11,667	47,228	1,01,067
Roads	34,374	...	45,629	83,003	33,890	...	...	...	4,232	75,122
Port and Appliances	36,196	...	36,196	1,37,130	1,37,130	66,431	...	...	2,19,371	4,22,932
Other Works	7,04,848	...	6,38,666	13,41,514	1,46,794	...	...	27,587	7,223	1,81,604
Petty Construction and Repairs	20,057	10,104	...	30,161	...	2,398	...	68,865	29,590	1,00,853	
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	1,85,370	48,316	5,698	2,39,384	10,091	11,515	...	4,614	83,055	1,09,275	
Repayment of Loans from the Public	37,50,000	...	...	37,50,000	37,80,000	...	...	...	...	37,80,000
Investment in Government Securities or otherwise	11,11,702	...	5,74,313	16,86,015	3,79,704	...	...	6,48,673	25,06,228	37,34,605
Stock Account	25,31,005	...	44,443	25,75,518	3,08,044	...	...	...	65,857	3,73,901
Other Deposits and Advances	5,58,787,45	...	1,02,41,853	6,61,20,598	6,39,331	2,935	...	1,25,745	27,43,049	35,11,060	
TOTAL DISBURSEMENTS	R	8,81,60,588	22,49,409	2,53,72,125	11,57,91,122	1,31,96,360	5,65,515	15,441	16,71,418	1,20,85,844	2,75,34,578
CLOSING BALANCE	R	17,44,515	5,36,421	63,68,796	86,69,732	(a) 25,86,289	(b) 1,13,674	237	36,122	8,10,747	35,47,069
GRAND TOTAL	R	8,99,34,103	27,85,830	3,17,40,921	12,44,60,854	1,57,82,649	6,79,189	15,678	17,07,540	1,28,96,591	3,10,81,647

(a) The figure in the Review of balances includes the balance of Pilot Funds and excludes that of the Port Trust Fund.
 (b) Differs from book balance owing mainly to inclusion of Rs. 57 on account of balance of the Port Revetment and Dredger Fund which does not bank with the Treasury, to uncashed cheques to the value of Rs. 406, and Rs. 152 cash in the Port Commissioners' chest.

No. IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1910.

	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts.	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds . . . . .	...	...	...	...	60,000	...	...	...	3,38,359	...	3,98,359
PROVINCIAL RATES—											
Rates and Cesses on Lands . . . . .	...	5,24,891	...	...	...	9,98,055	...	...	5,15,940	...	20,38,886
Miscellaneous . . . . .	...	...	...	...	...	...	...	...	7,383	...	7,383
INTEREST—											
Interest on Government Securities and other Investments	37,484	...	4,622	...	68,571	2,854	...	...	22,244	11,111	1,46,856
POLICE—											
Border Military Police Remount Fund . . . . .	...	...	...	...	...	...	4,848	...	...	...	4,848
Recoveries on account of Village Police . . . . .	...	...	...	...	3,97,200	...	...	...	...	...	3,97,200
Fees, Fines, and Forfeitures	2,662	2,339	55,034	38,491	47,165	...	...	...	...	...	1,45,691
Miscellaneous (including Cattle-pound receipts) . . . . .	...	...	...	...	1,10,962	...	7,787	5,919	...	1,16,807	2,41,475
MARINE—											
Hire of vessels . . . . .	...	...	...	...	2,743	...	...	...	...	...	2,743
Pilotage receipts . . . . .	...	...	4,38,186	...	...	...	...	...	...	...	4,38,186
Other Fees and Dues . . . . .	...	...	13,013	...	3,07,402	...	...	...	...	27,210	3,47,625
EDUCATION—											
School Fees	2,900	...	...	...	...	...	...	...	2,47,625	...	2,50,525
Miscellaneous . . . . .	...	...	25,758	3,921	...	...	...	...	13,399	...	43,078
MINOR DEPARTMENTS—											
Sanitation—											
Conservancy Tax and fees . . . . .	...	...	...	...	...	...	311	...	...	...	311
MISCELLANEOUS—											
Sales of Land and houses	593	...	...	...	...	...	...	...	...	...	593
Contributions (including Grants-in-aid from Government)	94,723	...	23,573	800	2,017	6,821	...	...	4,911	...	1,32,875
Rents of houses	1,205	...	...	...	3,574	...	...	...	...	...	4,779
Sales of fruit, grass, etc.	483	...	...	...	...	...	...	...	...	...	483
Miscellaneous	266	...	...	...	1,094	16,075	...	29,528	649	77,029	1,24,641
PUBLIC WORKS—											
Tolls and ferries . . . . .	...	...	...	...	...	...	...	...	528	...	528
Miscellaneous . . . . .	...	...	...	...	1,53,432	...	2,84,059	77,861	...	...	5,15,352
DEPOSITS AND ADVANCES—											
Sale proceeds of Investments . . . . .	...	...	...	...	...	...	...	...	...	6,500	6,500
Other Deposits and Advances	69,318	...	50	...	...	37	...	...	...	...	69,405
TOTAL RECEIPTS	R 2,09,634	5,27,290	3,60,236	43,212	11,54,190	10,23,842	2,97,005	1,13,308	11,51,038	2,38,657	53,18,352
OPENING BALANCE	R 4,333	3,15,948	(a) 1,59,533	65,660	3,90,493	5,35,875	1,61,398	1,16,790	7,79,082	1,31,375	26,53,687
GRAND TOTAL	R 2,13,967	8,43,178	7,11,769	1,09,872	15,44,683	15,59,717	4,58,603	2,30,098	19,30,120	3,70,032	79,72,039

Disbursements.												
REFUNDS—												
Refunds of Taxes	..	..	..	..	981	..	..	..	..	..	981
Miscellaneous Refunds	..	..	31,699	..	..	948	..	..	10,000	2,020	44,667
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	..	5,43,164	..	..	81,850	..	..	..	3,73,031	..	9,16,195
Other Collecting Establishments	..	..	..	..	..	..	..	..	1,00,696	..	2,31,540
INTEREST—												
Interest on Debt	..	..	..	..	4,763	..	..	..	..	..	4,763
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	..	..	7,325	..	26,149	..	..	..	80,388	71,163	1,25,025
Contributions towards Establishment in Government Offices	..	..	..	..	628	..	..	..	2,244	2,443	5,314
POLICE—												
Border Military Police Remount Fund	..	..	..	..	..	..	..	4,468	..	..	4,468
Other Police	..	..	..	..	48,948	..	..	..	..	..	48,948
Executive Force	1,574	2,367	941	..	2,634	20,157	..	..	..	..	27,673
Miscellaneous (including Cattle-pounds)	..	..	31,986	22,050	4,50,265	10,09,657	5,896	3,013	..	1,14,161	16,29,228
MARINE—												
Dockyard and Port Establishments	..	..	..	..	80,756	..	..	..	..	..	80,756
Pilotage Establishment	..	..	3,29,235	..	..	..	..	..	..	18,275	3,47,510
Miscellaneous	..	..	48,573	..	75,294	..	..	..	..	11,564	1,35,431
EDUCATION—												
Colleges and Schools	55,222	..	..	..	7,865	..	..	..	3,00,207	..	2,53,296
Scholarships and Prizes	..	..	1,050	3,229	10,054	..	..	..	..	..	13,333
Grants-in-aid	..	..	..	600	20,708	..	..	..	..	..	21,308
Miscellaneous	17,259	..	43,139	..	30,000	..	..	..	51,979	..	1,42,376
MEDICAL—												
Hospitals and Dispensaries	..	..	..	..	61,727	..	..	..	..	..	61,727
MINOR DEPARTMENTS—												
Conservancy (Establishment and other charges)	..	..	..	..	11,793	..	270	..	..	..	12,072
SUPERANNUATION—												
Pensions and Gratuities	..	..	..	..	8,301	..	..	..	..	7,387	15,688
MISCELLANEOUS—												
Contributions	..	..	..	..	..	..	..	..	74,874	..	74,874
Rents, Rates, and Taxes	..	..	..	..	20,686	..	..	..	2,138	1,188	24,012
Miscellaneous	..	..	..	..	1,42,559	..	2,48,410	54,355	9,169	9,859	4,59,355
PUBLIC WORKS—												
Original Works—												
Buildings	86,500	..	..	..	..	..	..	..	..	..	86,500
Other Works	3,474	..	..	..	1,807	..	..	..	3,931	..	9,214
Maintenance and Repairs—												
Buildings	..	..	..	..	75	..	..	..	..	..	75
Roads	..	..	..	..	42,314	..	..	..	..	..	42,314
Other Works	..	..	..	..	49,888	..	..	..	..	..	49,888
Petty Construction and Repairs	..	..	..	..	8,432	..	..	..	13,711	..	22,143
DEPOSITS AND ADVANCES—												
Repayment of loans from Government	..	..	..	..	2,665	..	..	..	..	..	2,665
Investment in Government Securities or otherwise	..	..	75,962	..	..	..	..	..	..	3,641	79,903
Other Deposits and Advances	41,681	..	50	..	..	..	..	..	..	..	41,731
TOTAL DISBURSEMENTS	R	2,05,709	5,45,531	5,60,960	24,879	11,41,744	10,30,962	2,39,053	59,371	2,61,365	2,37,000	50,34,977
CLOSING BALANCE	R	8,258	2,97,647	1,41,802	84,993	4,03,539	5,28,722	1,99,559	1,70,727	9,66,752	1,33,032	29,37,092
GRAND TOTAL	R	2,13,967	8,43,178	7,11,762	1,09,772	15,44,683	15,59,717	4,58,603	2,30,098	19,30,120	3,70,033	79,72,039

(a) Differs from last year's closing balance by Rs. 6, owing to subsequent adjustments.

APPENDIX

FINANCE AND REVENUE ACCOUNTS.

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

MUNICIPALITIES

FOR

1909-1910.

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.

RECEIPTS.	India, General.	Central Provinces and Bihar,	Burma.	Eastern Bengal and Assam.	BENGAL. Presidency Corporation.	Number of Munis.
	₹	₹	(a) ₹	(a) ₹	₹	
By Balance in hand at the close of last year	₹1,40,850	7,74,832	27,87,800	2,86,100	24,00,966	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi less refunds	4,03,577	7,98,852	...	...	...	2
2. Tax on houses and lands	9,624	86,637	18,19,064	3,16,573	28,72,085	3
3. Tax on animals and vehicles	1,783	46,733	57,366	69,038	2,80,217	4
4. Tax on professions and trades	4,148	53,838	1,734	13,356	6,45,005	5
5. Tolls (on roads and ferries)	1,009	41,275	1,06,289	70,608	...	6
6. Water-rate	50,332	1,71,331	6,89,817	60,363	18,10,925	7
7. Lighting-rate . . . . .	...	...	2,57,402	...	6,04,649	8
8. Conservancy (including scavenging and latrine rates)	19,409	1,85,896	10,18,510	2,79,510	6,63,276	9
9. Other taxes	138	99,865	...	1,97,019	...	10
	4,90,020	14,84,427	40,40,182	10,06,467	68,76,157	11
B.—Realisations under Special Acts—						
1. Pounds	3,561	64,777	18,233	36,619	...	12
2. Hackney carriages	2,774	5,495	42,555	4,400	17,663	13
3. Others . . . . .	...	7,738	219	1,114	33,832	14
	6,335	78,010	61,007	42,133	51,495	15
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, Serais (rest-houses), Dāk- bungalows, etc.	53,647	77,132	84,243	19,338	59,823	16
2. Sale-proceeds of lands and produce of lands, etc.	7,910	61,860	27,975	4,381	73,692	17
3. Conservancy Receipts (other than taxes and rates)	16,164	24,000	27,142	16,778	4,028	18
4. Fees and Revenue from Educational institutions	6,218	28,689	79,719	13,822	...	19
5. " " Medical institutions	250	...	13,541	2,155	2,109	20
6. " " markets and slaughter- houses	15,105	1,01,609	17,47,349	47,120	3,73,561	21
7. " " Tramways . . . . .	...	...	41,785	...	62,494	22
8. Other fees	642	36,539	2,97,737	17,468	56,657	23
9. Fines under Municipal and other Acts	2,496	9,314	67,927	8,290	67,502	24
10. Interest on Investments—(i) General	362	2,903	61,974	490	60,826	25
(ii) Educational	349	192	...	305	...	26
(iii) Medical . . . . .	...	...	...	1,830	168	27
11. Premium on Loans . . . . .	...	...	...	...	...	28
	1,03,143	3,42,238	24,49,992	1,31,977	7,60,861	29
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General . . . . .	...	3,15,303	3,00,708	3,46,289	42,124	30
(ii) Educational	3,808	60,713	45,567	18,600	...	31
(iii) Medical . . . . .	...	13,420	69,834	19,163	...	32
2. From Local Funds—(i) General . . . . .	...	7,087	39,530	4,092	...	33
(ii) Educational	675	2,043	10,976	...	...	34
(iii) Medical . . . . .	...	259	34,742	25,468	...	35
3. From other sources—(i) General . . . . .	...	16,920	12,740	4,898	74,535	36
(ii) Educational	1,545	5,437	280	233	...	37
(iii) Medical . . . . .	...	344	3,305	28,085	...	38
	6,028	4,21,526	5,17,682	4,46,828	1,16,659	39
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	13,981	3,360	864	11,782	...	40
2. Other items	11,863	1,01,121	1,51,819	38,532	5,15,409	41
	25,844	1,04,481	1,52,683	50,314	5,15,409	42
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank . . . . .	...	...	...	700	...	44
2. Loans—						
(a) From Government . . . . .	...	(a) 4,96,500	85,000	2,00,000	...	45
(b) Raised in the open market	4,000	...	...	...	60,00,000	46
3. Realisations of Sinking Fund for repayment of loans . . . . .	...	...	...	1,600	...	47
4. Advances—(a) Permanent . . . . .	...	544	1,051	695	...	48
(b) Other	5,485	1,01,777	3,04,369	1,55,581	...	49
Deposits	19,181	84,932	1,90,353	34,532	70,855	50
TOTAL	28,666	6,83,753	5,80,773	3,93,108	60,70,855	51
Transactions of Taungdurngyi Municipality . . . . .	...	...	(f) 18,812	...	...	52
TOTAL RECEIPTS	₹ 6,60,036	31,14,435	78,21,131	20,70,227	1,43,91,436	53
GRAND TOTAL	₹ 8,00,886	38,89,267	1,06,08,931	23,56,927	1,67,92,402	54

(a) Differences of ₹1,253, ₹481, ₹4,412, ₹202, ₹55,552 under Burma, Eastern Bengal and Assam, Bengal, United Provinces and Madras District Municipalities respectively, as compared with last year's closing balances, are due to subsequent adjustments and corrections.

(b) The difference of ₹1,039 between last year's closing balance and this opening balance is due to the exclusion of the balances of certain Municipalities which have been converted into notified areas and to the increase in the opening balances of some Municipalities due to adjustments made by Municipal Committees last year after submission of their annual returns.

(c) Falls short of last year's closing balance by ₹3,501 owing to the exclusion of the closing balance of the Nawanshahr Municipality which has been converted into a notified area.

CIPACITIES for 1909-10.

Number of Municipalities.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	MADRAS.		BOMBAY.		TOTAL.
	District Muni- cipalities.	(a) R				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
1	(a) R	(a) R	(b) R	(c) R	R	(a) R	^	(d) R	R	
1	15,80,011	21,58,705	14,93,541	2,45,865	32,55,772	15,68,226	10,85,659	39,27,229	2,17,05,556	
2	26,914	35,13,490	35,78,937	3,66,224	...	...	18,75,939	24,44,598	1,30,08,531
3	14,82,375	2,60,151	3,19,178	1,864	7,08,585	11,83,897	39,69,083	7,47,033	1,37,76,149	
4	2,41,158	46,580	54,674	456	97,788	2,73,381	4,81,487	1,59,197	18,09,858	
5	67,747	1,59,530	...	...	1,49,385	2,34,024	91,184	10,019	14,29,970
6	98,472	1,28,401	8,808	...	43,468	4,90,334	20,067	2,88,140	13,86,871	
7	4,13,624	3,29,410	51,046	5,283	4,62,444	3,88,414	20,08,709	7,28,343	71,70,041	
8	1,49,103	...	...	...	88,604	...	...	336	11,00,094
9	8,46,779	58,949	7,343	844	...	...	11,92,346	3,73,331	46,46,193
10	3,80,732	4,15,221	27,351	16	30,548	11,911	...	2,50,814	14,13,615	
11	37,06,904	49,11,732	40,47,337	3,74,687	15,80,822	25,81,961	96,38,815	50,01,811	4,57,41,322	
12	49,499	69,844	27,625	516	...	582	...	29,566	3,00,822	
13	11,099	38,622	14,787	1,408	...	...	1,315	1,782	1,41,900
14	30,777	14,614	844	...	...	20,888	1,49,004	2,776	2,61,806
15	91,375	1,23,080	43,256	1,924	...	21,470	1,50,319	34,124	7,04,528	
16	92,379	4,85,596	3,03,810	82,580	36,942	53,276	92,635	1,34,171	15,76,172	
17	14,193	2,28,952	1,67,720	8,241	27,831	73,338	55,269	9,37,878	15,89,240	
18	19,719	2,10,169	1,48,368	22,257	21,436	81,790	5,930	72,988	6,70,769	
19	25,638	19,681	1,12,043	16,330	...	1,58,889	...	1,40,689	6,01,718	
20	51,671	1,347	17,739	303	238	11,917	...	11,535	1,12,805	
21	1,13,399	1,70,281	90,177	14,430	59,476	2,92,984	2,93,963	3,24,575	36,44,029	
22	125	...	...	...	...	...	54,449	3,466	1,62,319
23	90,114	2,89,577	1,97,746	1,857	2,90,516	1,40,572	1,015	74,888	14,95,328	
24	39,003	50,630	26,295	2,534	3,667	5,471	11,697	19,259	3,14,086	
25	12,128	8,936	4,724	1,961	5,250	6,653	2,18,252	1,03,503	4,87,962	
26	2,716	...	910	...	...	845	...	706	6,023
27	11,307	298	2,136	129	3,382	9,650	...	6,340	35,240	
28	...	...	...	...	...	...	...	...	...
29	4,72,392	13,65,467	10,71,668	1,50,622	4,48,738	8,35,385	7,33,210	18,29,998	1,06,95,691	
30	4,40,024	2,72,643	99,483	9,316	3,32,050	4,39,124	...	4,23,198	30,20,262	
31	10,946	10,816	47,904	8,643	...	33,678	...	3,33,691	5,74,366	
32	60,227	1,180	10,551	50,000	50	16,752	...	33,479	2,74,656	
33	45,204	50,915	3,208	1,134	...	13,100	...	73,061	2,37,331	
34	550	9,224	28,472	300	...	98	...	58,787	1,11,125	
35	1,21,979	1,746	80,225	1,792	...	1,21,383	...	40,953	4,28,547	
36	2,10,798	6,516	2,969	8,443	...	15,986	...	31,810	3,85,615	
37	2,409	...	3,631	...	...	205	...	5,944	19,684
38	1,44,307	1,351	6,323	82	...	9,432	...	8,277	2,01,506	
39	80,36,444	3,54,391	2,82,766	79,710	3,32,100	6,49,758	...	10,09,200	52,53,092	
40	20,678	25,694	59,168	297	10,915	1,99,727	...	22,585	3,69,051	
41	49,855	1,42,522	3,38,438	8,451	1,74,322	30,358	3,19,677	1,37,732	20,20,159	
42	70,533	1,68,276	3,97,606	8,748	1,85,237	2,30,085	3,19,677	1,60,317	23,89,210	
43	52,77,648	69,22,945	58,42,633	6,15,691	25,46,897	43,18,659	1,08,42,021	80,35,450	6,47,83,843	
44	38,706	9,981	5,000	3,121	...	13,730	84,65,448	3,74,277	89,10,963	
45	2,69,300	(g) 7,04,000	116	...	4,00,000	4,40,000	...	1,13,500	27,08,416	
46	...	...	...	...	5,25,000	...	30,00,000	...	95,29,000
47	...	...	...	...	80,951	6,196	3,72,843	3,48,222	8,08,812
48	1,035	7,096	8,147	300	200	1,121	100	6,499	26,788	
49	5,29,174	6,365	35,136	200	37,533	2,20,992	19,68,011	1,05,818	34,70,441	
50	2,87,040	1,08,708	98,780	22,717	11,45,725	3,10,373	2,38,54,444	4,66,299	2,66,93,939	
51	11,25,255	8,36,150	1,47,179	26,338	21,89,409	9,92,412	3,76,59,846	14,14,615	5,21,48,359	
52	...	...	...	...	...	...	...	...	18,812
53	65,02,903	77,59,096	59,89,812	6,42,029	47,36,306	53,11,071	4,85,01,867	94,57,065	11,69,51,014	
54	80,82,914	99,17,801	74,83,353	8,87,894	70,82,078	68,79,297	4,95,87,526	1,33,77,294	13,86,56,570	

(d) Falls short of last year's closing balance by Rs. 114 owing to the abolition of Mandvi and Bhedgaon Municipalities.
 (e) Excludes Rs. 500 advanced on account of Drug notified area.
 (f) The details of the transactions of the Taungdaragi Municipality are not available as the Municipal office with records has been destroyed by fire.
 (g) Excludes Rs. 1,00,000 advanced to the Cawspore Municipality for expenditure on certain sanitary works the accounts of which are kept in a separate fund, and also Rs. 29,000 on account of adjustments against the loan of Rs. 58,220 granted to the Benares Municipality.

DISBURSEMENTS.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	BENGAL. Presidency Corporation.	Number of Items.
	R	R	R	R	R	
EXPENDITURE.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	42,233	5,14,364	2,26,466	52,035	3,57,906	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	24,893	1,43,185	1,16,916	56,515	3,06,737	2
3. Collection of tolls on roads and ferries	...	3,898	1,386	2,054	...	3
4. Survey of land	183	3,480	23,933	1,297	28,361	4
5. Refunds (other than Octroi)	68,568	7,735	32,298	4,655	...	5
6. Pensions and Gratuities	707	10,405	48,322	258	1,08,031	6
7. Annuities	...	1,154	...	...	...	7
	1,36,584	2,84,221	5,49,321	1,16,814	8,01,035	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	195	13,353	1,14,008	481	81,644	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	5,215	67,120	3,84,372	67,608	6,17,280	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	47,589	...	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	67	1,253	70	514	540	12
	53,066	81,726	4,98,450	68,603	6,99,461	13
C.—Public Health and Convenience—						
1. Water-supply { Capital outlay	400	3,96,689	4,13,162	4,19,850	17,61,600	14
{ Establishment, repairs, etc.	41,876	1,93,458	2,36,301	1,03,441	6,90,593	15
2. Drainage { Capital outlay	505	68,103	50,588	22,263	14,13,515	16
{ Establishment, repairs, etc.	1,519	28,442	1,47,626	36,750	2,42,404	17
3. Conservancy (including road cleaning and watering) and latrines	1,18,044	4,33,804	12,37,534	4,63,444	14,56,712	18
4. Hospitals and Dispensaries	14,566	1,01,931	6,10,706	1,48,402	68,971	19
5. Plague charges	3,455	72,185	4,86,464	...	51,838	20
6. Vaccination	1,755	6,304	38,972	5,176	27,706	21
7. Markets and slaughter-houses	3,549	1,11,674	4,54,693	12,695	5,67,774	22
8. Pounds	1,188	21,831	10,992	6,433	...	23
9. Dāk-hungalows and Serais	...	7,083	1,979	401	...	24
10. Arboriculture, Public Gardens and experimental cultivation	10,169	26,022	40,885	5,402	32,403	25
11. Veterinary charges	450	10,263	26,584	1,952	...	26
12. Registration of births and deaths	71	1,440	30,507	273	16,250	27
13. Public Works:						
(i) Establishment	4,911	30,065	3,06,103	33,681	1,42,693	28
(ii) Buildings	50,758	27,300	15,929	15,351	44,121	29
(iii) Roads	37,323	2,51,621	6,72,035	2,44,780	8,02,284	30
(iv) Stores	154	4,022	5,709	3,217	...	31
(v) Miscellaneous works	2,764	...	...	...	...	32
	2,93,457	17,92,237	47,86,769	15,23,511	73,18,864	33
D.—Public Instruction—						
1. Schools and Colleges	24,629	2,06,474	4,12,334	25,840	...	34
2. Contributions	12,757	36,619	...	41,562	22,944	35
3. Libraries, Museums, Menageries, etc.	2,017	2,740	2,486	2,718	7,354	36
	39,403	2,45,833	4,14,820	70,120	30,298	37
E.—Contributions—						
For General purposes	71,689	28,813	63,393	3,505	...	38
F.—Miscellaneous—						
1. Interest on Loans { Previous years	9,762	4,956	6,20,172	287	...	39
{ Current year	880	44,939	56,573	14,506	18,47,784	40
2. Discount	...	...	...	...	2,35,559	41
3. Actual cost of works done for private individuals	11,368	954	291	8,875	...	42
4. Other items	55,905	36,468	47,537	40,287	2,75,683	43
	77,915	87,317	7,24,573	63,955	23,59,026	44
TOTAL EXPENDITURE—Carried forward	6,72,114	25,2,0147	70,37,326	18,46,508	1,12,08,684	45

* Includes Rs.560 spent on other sanitary requirements.

MUNICIPALITIES for 1909-10—continued.

Number of Items.	BENGAL.		United Provinces of Agra and Oudh.	Rajp.	North-West Frontier Province.	MADRAS.		BOMBAY.		TOTAL.
	District Muni- cipalities.	R				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
1	1,63,351	3,72,846	2,79,277	21,608	48,797	1,86,475	3,24,982	2,85,430	25,81,770	
2	2,05,638	4,46,829	4,23,886	39,872	76,281	65,091	3,68,981	3,05,983	25,80,807	
3	225	11,506	1,501	...	...	6,419	479	33,980	61,354
4	5,009	6,438	7,836	...	4,338	28,253	...	17,827	1,26,955	
5	23,712	11,454	35,541	429	27,142	7,995	...	9,939	2,29,468	
6	1,264	2,537	7,587	2,254	25,642	3,630	69,817	22,689	3,03,143	
7	...	1,175	4,091	...	...	7,451	...	...	13,871
8	3,99,099	8,52,785	7,59,719	70,163	1,82,200	3,05,314	7,64,259	6,75,854	58,97,368	
9	38,581	10,048	20,095	2,537	12,142	1,027	1,68,420	59,545	5,22,073	
10	3,11,659	4,11,474	2,04,775	21,648	87,519	1,68,778	3,72,218	3,22,794	30,22,460	
11	357	43,404	5,21,086	62,138	...	...	...	2,728	6,77,302
12	1,505	1,570	986	75	1,455	1,969	603	893	11,500	
13	3,52,102	4,66,496	7,46,942	86,398	1,01,116	1,71,774	5,41,241	3,85,960	42,53,335	
14	271,625	2,68,285	93,997	19,671	1,86,544	4,06,664	4,45,818	5,90,432	52,83,737	
15	2,46,408	4,87,980	3,30,200	28,332	61,838	2,06,510	3,63,132	3,78,306	33,68,375	
16	4,14,437	5,82,872	1,51,590	4,832	75,122	46,082	4,48,256	2,89,405	35,67,570	
17	1,24,938	1,00,630	99,146	4,915	2,42,812	40,120	5,04,674	1,12,390	16,86,366	
18	14,30,805	14,17,215	7,89,690	88,478	4,46,353	9,52,729	23,47,820	11,35,547	1,23,18,166	
19	6,18,162	1,92,926	6,28,526	73,107	93,646	4,39,217	5,21,164	3,66,255	38,77,579	
20	41,714	...	54,559	13,537	23,376	1,01,795	2,00,915	67,318	11,17,156	
21	21,689	28,486	22,852	4,193	11,190	19,769	24,034	32,604	2,44,730	
22	30,465	1,40,146	35,562	4,282	45,238	14,676	2,38,276	86,936	17,45,966	
23	4,528	17,320	17,661	58	...	283	...	9,253	89,547	
24	5,734	12,221	7,436	353	...	21,086	215	11,270	67,778	
25	9,027	83,251	1,14,299	17,566	20,503	7,837	98,964	1,04,249	5,70,577	
26	7,230	4,200	11,392	4,429	...	110	8,724	5,272	80,606	
27	1,589	6,193	5,790	704	9,645	17,705	81,627	8,897	1,80,691	
28	96,822	1,18,123	86,270	4,309	1,23,002	44,266	2,46,406	40,431	12,77,082	
29	01,973	78,141	1,22,568	53,484	82,865	3,42,105	2,16,624	1,37,312	12,78,531	
30	5,63,083	5,65,531	3,45,645	15,944	4,63,533	4,75,719	15,76,099	8,62,279	68,76,476	
31	5,183	1,807	13,801	257	34,101	5,026	...	8,734	82,011	
32	...	...	...	...	53,064	1,49,491	...	3,796	2,09,115
33	39,85,412	41,05,317	29,30,984	3,38,451	10,72,832	32,91,161	73,23,348	42,59,686	4,39,22,059	
34	63,780	2,64,754	3,59,189	62,877	7,107	3,29,065	2,77,944	10,24,855	30,58,848	
35	92,203	80,565	1,13,375	3,890	25,032	92,444	...	52,592	5,73,983	
36	1,584	9,806	16,297	836	9,750	22,208	15,312	24,482	1,17,590	
37	1,57,567	3,55,125	4,88,861	67,603	41,889	4,43,717	2,93,256	11,01,929	37,50,421	
38	9,681	2,24,106	1,13,740	1,400	50,000	29,462	7,80,000	52,410	14,28,199	
39	...	4,222	16,233	...	19,800	3,436	91,107	7,752	7,77,727	
40	1,56,707	4,22,859	2,04,742	665	2,95,343	1,08,517	22,87,787	2,09,630	56,50,927	
41	...	...	242	...	30,633	560	66,000	6,649	3,39,643
42	24,849	5,675	15,966	...	9,565	9,561	...	13,735	90,839	
43	1,67,541	3,11,635	2,20,692	32,495	33,559	1,73,181	3,87,436	2,51,400	20,33,879	
44	3,39,097	7,44,391	4,57,875	33,160	3,88,900	2,95,255	28,32,325	4,89,226	86,93,015	
45	52,42,958	67,48,230	54,98,121	5,97,175	27,36,937	45,36,703	1,25,34,429	69,65,065	6,81,44,397	

ACCOUNT of MUNI

DISBURSEMENTS.	India, General.	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	BENGOAL. Presidency Corporation.	Total
	R	R	R	R	R	
Brought forward	6,72,114	25,20,147	70,37,326	18,46,508	1,12,08,684	1
G.—Extraordinary and Debt—						
1. Investments—						
(a) In Securities (other than for Sinking Fund)	...	...	29,198	...	...	2
(b) In Savings Bank	...	...	...	6,500	...	3
2. Payments to Sinking Funds	...	...	2,85,681	...	5,10,525	4
3. Repayment of Loans*	9,572	†85,966	(a) 95,478	23,023	(c) 5,84,712	5
4. Advances—						
(a) Permanent	...	928	795	865	535	6
(b) Other	5,632	1,16,357	3,79,315	1,34,323	1,86,790	7
5. Deposits	17,704	90,819	2,47,900	22,635	...	8
TOTAL	32,908	2,94,070	1,03,38,367	1,87,346	12,82,562	9
Transactions of Taungdurugyi Municipality	...	...	(b) 16,299	...	...	10
TOTAL DISBURSEMENTS	R 7,05,022	28,14,217	80,91,992	20,33,854	1,24,91,246	11
Closing Balance	R 95,864	10,75,050	25,16,939	3,23,073	43,02,156	12
GRAND TOTAL	R 8,00,886	38,89,267	1,06,08,931	23,56,927	1,67,93,402	13

Memorandum of Liabilities

Liabilities—					(d)	
Balance of Loans*	2,10,252	16,41,216	1,64,03,184	5,40,771	4,76,52,500	14
Less—Balances of Sinking Funds	...	2,000	17,91,866	6,000	51,72,540	15
NET BALANCES OF LOANS	2,10,252	16,39,216	1,46,11,318	5,34,771	4,24,79,960	16
Deposits	1,587	25,890	1,18,658	...	5,65,865	17
Claims—	2,11,839	16,65,106	1,47,29,976	5,34,771	4,30,45,825	18
Advances Recoverable	387	53,803	1,69,031	...	5,60,957	19
NET AMOUNT OF DEBT	R 2,11,452	16,11,303	1,45,60,945	5,34,771	4,24,84,868	20

Memorandum

Description of Securities.	Nominal Value.					Total
Government Promissory Notes	23,800	88,400	16,76,700	...	12,56,300	21
Municipal, etc., Debentures	...	...	...	...	38,05,100	22
Other Investments	...	...	95,770	6,500	...	23
TOTAL	23,800	88,400	17,72,470	6,500	51,21,400	24

* Differences as compared with the figures in Appendix D are due to rounding of fractions of rupees.

† Includes Rs 21 repaid in 1908-09. *Vide* footnote marked (a) in last year's account.

(a) Excludes Rs 1,408 repaid by Taungdurugyi Municipality.

(b) The details of the transactions of the Taungdurugyi Municipality are not available as the Municipal office with records has been destroyed by fire.

(c) Excludes the repayment of Rs. 4,15,288 realized by sale of securities belonging to the Sinking Fund.

(d) The difference of Rs. 75,788 as worked out from last year's balance is due to the exclusion of the repayment of Rs. 4,15,288 as noted above and the inclusion of Rs. 39,500 the amount of unredeemed Debentures which fell due for discharge during 1909-10.

CIPALITIES for 1909-10—continued.

No. of Municipalities.	BENGALE.		United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	MADRAS.		BOMBAY.		TOTAL.
	District Municipalities.	R				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.		R
1	52,42,958	67,48,230	54,98,121	5,97,175	27,36,937	45,36,703	1,25,34,429	69,65,065	6,81,44,397	
2	11,425	33,050	5,900	...	...	1,04,777	9,57,784	2,43,698	13,85,832
3	22,198	...	3,930	...	...	...	1,07,89,010	1,21,961	1,09,43,599
4	500	17,531	...	...	1,27,900	17,926	9,08,451	88,853	19,57,367
5	1,60,800	4,15,378	(e) 2,90,986	1,616	41,052	1,33,094	1,14,734	6,58,772	26,15,183	
6	1,278	7,772	11,063	1,155	160	919	627	8,921	35,018	
7	5,47,403	2,420	8,669	390	10,733	3,70,102	3,19,727	2,32,409	23,14,270	
8	2,29,631	77,076	38,076	2,708	9,94,141	2,94,061	2,38,00,889	4,08,071	2,62,23,711	
9	9,73,235	5,53,227	3,58,624	5,869	11,73,986	9,20,879	3,68,91,222	17,62,685	4,54,74,980	
10	...	...	...	...	...	...	...	...	16,299
11	62,16,193	73,01,457	58,56,745	6,03,044	39,10,923	54,57,582	4,94,25,651	87,27,750	11,36,35,676	
12	18,66,721	26,16,344	16,26,608	2,84,850	40,81,155	14,21,715	1,61,875	46,49,544	2,50,20,894	
13	80,82,914	99,17,801	74,83,353	8,87,894	79,92,078	68,79,297	4,95,87,526	1,33,77,294	13,86,56,570	

and Claims.

14	40,18,141	1,15,58,956	46,71,962	15,000	81,26,231	27,88,879	5,49,08,205	48,94,655	15,74,29,952
15	20,931	1,30,500	...	...	24,21,735	1,86,300	94,39,637	8,68,902	2,00,40,411
16	39,97,210	1,14,28,456	46,71,962	15,000	57,04,496	26,02,579	4,54,68,568	40,25,753	13,73,89,541
17	1,92,975	1,82,127	1,04,667	22,717	3,25,907	4,28,385	7,56,117	3,31,459	30,56,354
18	41,90,185	1,16,10,583	47,76,629	37,717	60,30,403	30,30,964	4,62,24,685	43,57,212	14,04,45,895
19	5,47,403	74,092	22,566	4,085	1,28,001	4,86,521	2,75,026	1,47,814	24,69,686
20	36,42,782	1,15,36,491	47,54,063	33,632	59,02,402	25,44,443	4,59,49,659	42,09,398	13,79,76,209

of Investments.

No.	Nominal Value.								
21	4,59,750	2,60,800	1,18,500	55,000	10,27,300	7,22,050	5,15,900	7,53,900	69,58,400
22	14,900	...	...	...	...	...	13,11,000	...	51,91,000
23	84,579	...	3,930	500	2,20,000	8,650	46,28,444	2,52,233	53,00,606
24	5,59,229	2,60,800	1,22,430	55,500	12,47,300	7,30,700	64,55,344	10,06,133	1,74,50,006

(e) Excludes Rs. 1,173 repaid on account of the Sangla notified area.

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 1910.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1910.			TRANSACTIONS DURING 1909-1910.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
INDIA, GENERAL.									
Abu Municipality.	Water-Works	For. Dept. No. 2841-G dated 14th November 1908.	R 5,000	4 p. c.	R 5,000	...	R 5,000	R 5,000	R ...
Ajmer do.	Water-supply Scheme.	G. I. For D No. 147A, dated 12th January 1892.	2,18,000	5 "	1,63,013	...	5,000	...	4,850
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897.	20,000	4 "	9,927	...	1,72,940	...	1,034
Quetta do.	Water-works and Drainage.	Revenue Commissioner's letter No. 1067 Z., dated 6th August 1908.	22,000	4 1/2 "	...	23,215	23,215	4,000	2,755
Consolidated Loan.	Water-works.	Revenue Commissioner's letter No. 2861, dated 15th October 1909.	4,000	4 1/2 "	...	...	...	...	...
Aurangabad Cantonment Fund.	Water-works.	G. I. F. D. No. 6-5-I. C., dated 22nd February 1904.	26,000	4 1/2 "	11,870	...	11,870	...	...
Mercara Municipal Committee.	For constructing a General market.	G. I. F. D. No. 6287-A., dated 11th October 1907.	15,000	4 "	14,098	...	14,098	...	902
Mhow Cantonment Fund.	Water-works.	G. I. For. D. No. 1957, dated 15th July 1886.	2,00,000	4 "	53,364	...	53,364	...	10,000
		G. I. For. D. No. 2975, dated 5th June 1888.	10,000						
		G. I. For. D. No. 310, dated 17th January 1889.	60,092						
		G. I. For. D. No. 6145, dated 6th December 1889.	25,908						
Secunderabad Committee.	Ditto	G. I. F. D. No. 2204, dated 27th May 1892.	8,00,000	4 1/2 "	5,45,808	...	...	...	16,120
		G. I. F. D. No. 1934-A., dated 6th May 1893, 4392A., dated 11th September 1895, and 1055A., dated 5th March 1896.							
	Ditto	G. I. F. D. No. 1887-A., dated 28th April 1897.	30,500	4 "	2,960	...	5,60,777	...	774
TOTAL INDIA, GENERAL			...	...	8,27,049	23,215	8,50,264	9,000	36,165
CENTRAL PROVINCES AND BERAR.									
Burhanpur Municipality.	Improvement of water-works.	C. C. No. 359-VII-24-11, dated 22nd March 1909.	30,000	4 p. c.	29,503	...	29,503	...	497
Bhandara do.	Water-works.	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899.	35,000	4 "	18,643	...	18,643	...	1,759
Drug notified area.	For constructing certain buildings in the Ganj.	C. C. No. 63-VII-24-16, dated 26th January 1910.	6,500	4 1/2 "	3,500	...	3,500	3,500	...
Harda do.	Extension of water works.	C. C. No. 41-VII-38-2, dated 17th January 1910.	95,000	4 "	50,000	...	50,000	50,000	...
Hinganghat do.	Water-works	Secretariat No. 379-VII-24-12, dated 27th March 1909.	20,000	4 "	19,327	...	19,327	...	673
Jubbulpore do.	Extension of water-works and Drainage Scheme.	C. C. No. 918, dated 13th February 1895.	2,00,000	4 "	4,41,164	...	4,41,164	82,500	10,753
	Payment to Raja Gokul Das.	G. I. F. D. No. 5077-A., dated 10th August 1904.	82,000	4 "					
	Extension of water works and payment to Raja Gokul Das.	C. C. Municipal No. 359-VII-32-12, dated 21st March 1907.	3,00,000	4 "					
	For acquisition of land for extension of city and civil station.	C. C. No. 46-VII 24-10, dated 20th January 1910.	1,70,000	4 "	...	...	...	...	...
Khandwa do.	Construction of Moghat	C. C. No. 919, dated 13th February 1895.	8,60,000	4 "	2,28,703	...	...	...	13,396
	Water-works	C. C. No. 5923, dated 31st August 1896.							
	Extension of water-works to Civil Station.	C. C. No. 605-VII 33-2, dated 18th May 1909.	10,000	4 "	9,703	...	2,37,406	10,000	897
Carried forward					8,00,633	...	8,00,633	1,46,000	27,375