

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1911.

	Opening Balance.	Revenue as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES.	PROVINCIAL DEFICITS.
						Increase of Balance.	Decrease of Balance.
	R	R	R	R	R	R	R
Central Provinces and Berar	24,91,658	2,44,46,065	2,69,37,723	2,41,65,509	27,72,214	2,80,556	...
Burma	35,07,768	4,87,86,022	5,22,93,790	4,68,85,725	51,08,065	19,00,297	..
Eastern Bengal and Assam	17,50,000	3,56,58,176	3,74,08,176	3,01,18,478	72,89,698	55,39,698	...
Bengal	91,17,653	5,89,83,935	6,81,01,588	5,50,23,323	1,30,78,265	39,60,612	...
United Provinces of Agra and Oudh	50,54,581	5,98,78,911	6,49,33,492	5,62,43,007	86,90,485	36,35,904	...
Punjab	27,75,857	3,91,12,488	4,18,88,345	3,49,13,367	69,74,978	41,99,121	...
Madras	1,32,73,719	6,43,27,798	7,76,01,517	6,20,11,415	1,55,90,102	23,16,383	...
Bombay	87,20,891	7,16,33,293	8,03,54,184	6,40,47,833	1,63,06,351	75,85,460	...
TOTAL . R	4,66,92,127	40,28,26,688	44,95,18,815	37,34,08,657	7,61,10,153	2,94,18,031	...
Converted into £ at Rs=£1 . £					5,074,010	1,961,202	
Total Provincial Sur . £						1,961,202	

GOVERNMENT OF INDIA
FINANCE AND REVENUE ACCOUNTS, 1910-1911.

Section N.—Railway and Irrigation Capital not charged to Revenue.

Receipts £2,383,485.

Disbursements £14,649,196.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	242	£	£	£
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended.	244	...	...	...
" " "	73B	" " " summary to end of 1910-1911.	246	...	...	...
Account of capital raised through Companies towards outlay on State Railways.	74	State Railways—Construction	248	...	...	8,915,205
	74A	Profits on Rupee Coinage (moiety) appropriated to Railway Construction	250	...	...	...
	74B	Debenture capital raised by Companies	250	...	2,294,278	...
	74C	Detailed Account of East Indian Railway	250	548,031	...	...
	74D	" " Eastern Bengal Railway	251	504,796	...	...
	74E	" " Oudh and Rohilkhand Railway	252	195,408	...	...
	74F	" " North-Western Railway	253	1,327,272	...	...
	74G	" " South Indian Railway	254	187,392	...	...
	74H	" " Great Indian Peninsula Railway	255	9,829,928	...	...
	74I	" " Bombay, Baroda and Central India Ry.	256	259,333	...	...
	74J	" " Madras and Southern Mahratta Ry.	257	—37,623	...	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways	258	...	...	...
Redemption of Liabilities.	75	Irrigation Works—Construction	262	...	...	1,203,888
General Public Works Statements.	76	Capital Charge involved in Redemption of Liabilities	263	...	...	5,904,100
	77	Details of Expenditure on Establishment	271	...	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	275	...	...	...
	78A	Details and distribution of Expenditure on Tools and Plant	279	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	281	...	87,241	...
	79A	Outlay of Railway Companies and Repayments	281	...	1,966	—1,373,997
	79A	Capital subscribed by Native States	282	...	...	...
TOTAL				£	2,383,485	14,649,196

N.—Ry. & Irrn. Capl. not charged to Revenue.
2 H 2

No. 73.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

		CONSTRUCTION *						
YEARS.	No. of Items.	RAILWAYS.			IRRIGATION.			Total Construction.
		India.	England.	TOTAL.	India.	England.	TOTAL.	
		2	3	4	5	6	7	
1		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,308	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,120	616,118	2,002,247	679,566	3,006	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,340	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,100,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	335,254	4,357	339,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,903	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,031,073	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,209	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,710	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,100,506	1,520,344	4,620,850	715,734	9,604	725,338	5,346,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,514,478	1,513,784	6,028,262	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,403
1907-1908	33	7,968,860	2,414,214	10,383,074	1,197,571	100,458	1,298,029	11,681,103
1908-1909	34	6,189,335	3,329,587	9,518,922	1,393,851	68,721	1,462,572	10,981,494
1909-1910	35	4,251,599	2,096,086	6,347,685	1,447,903	49,040	1,497,003	7,845,588
1910-1911	36	7,081,967	1,870,928	8,952,895	1,500,592	69,678	1,570,270	10,523,165
TOTAL		(a) 102,260,542	45,985,332	148,245,874	30,887,007	3,540,407	34,427,414	182,673,288

* Construction includes purchase, if not effected by means of an annuity or by incurring a specific amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250; total, £560,094. The purchase of the Nalhati Railway, under England 1869-70, £1,043,098. The purchase of the Madras Irrigation and Canal Company's Under † Includes £7,117 in respect to

† In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge of exchange among the respective heads and the revised totals converted at Rs15=£1.

(a) Includes the Capital raised through Companies and subscribed by Native States towards outlay on State Railways. (Accounts No. 74A and No. 79A.)

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS and

STATE RAILWAYS.	India, General.	Central Provinces.	Burma.	E. B. & Assam.
India	R 10,63,23,010	...	...	11,928
Add—Difference on account of exchange	R —1,05,431	...	...	...
Deduct—Charged to Revenue	R 4,00,960	...	...	11,928
Net—India.	R 10,58,16,610	...	...	...
Converted at Rs15=£1	£ 7,05,4,441	...	...	...
England	£ 1,860,764	...	...	...
TOTAL	£ 8,915,305	...	...	...
IRRIGATION.				
India	R	1,39,245	12,02,903	
Add—Difference on account of exchange	R	...	—42	
Net—India	R	1,39,245	12,02,861	
Converted at Rs15=£1	£	9,283	80,191	
England	£	...	737	
TOTAL	£	9,283	80,928	

on STATE RAILWAYS and IRRIGATION WORKS.

[Respect of transactions in India.]

MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.												Capital charge in- volved by incurring a specific amount of debt in purchase, or in the Redemption of Liabili- ties.	GRAND TOTAL
No. of items.	CHARGED AGAINST REVENUE.						Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM					
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure, &c., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine In- surance.		Total charged against Revenue.	Capital raised through Com- panies, see Account No. 74A.	State Funds.			
	Railways.	Irrigation Work.											
	9	10	11	12	13	14	15	16=8-15	17	18	19	20=17+18 +19.	
	£	£	£	£	£	£	£	£	£	£	£	£	
1	...	...	...	195,638	...	3,552,065	3,748,303	13,878,228	...	17,626,531	...	17,626,531	
2	...	...	...	20,331	5,176	53,367	78,874	2,000,035	...	2,684,909	...	2,684,909	
3	...	...	...	15,201	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193	
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387	
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	9,573,056†	13,200,893	
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472	
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,608,042	586,300	3,284,342	
8	88,752	175,629	176,202	104,285	40,129	1,491	408,084	3,074,211	...	3,483,195	480,333	3,963,528	
9	432,832	188,815	55,073	183,540	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694	
10	630,971	168,697	...	...	175,067	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824	
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983	
12	133,333	71,986	...	15,705	122,051	1,073	344,748	3,780,323	...	4,125,071	4,914,540	9,039,617	
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047	
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,100,557	10,336,049	11,406,606	
15	...	47,638	...	9,840	3,315	5,079	66,472	2,115,594	...	2,182,066	...	2,182,066	
16	...	49,594	...	37,123	782	13,750	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005	
17	323,197	51,954	...	16,414	108,822	10,968	517,355	2,333,333	...	2,850,688	...	2,850,688	
18	656,312	40,529	...	70	226,324	7,007	930,102	2,057,527	...	3,587,629	...	3,587,629	
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158	
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,004,154	...	3,430,980	...	3,430,980	
21	353,245	25,545	...	13,594	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,136,418	
22	...	31,220	...	106	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692	
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026	
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745	
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952	
26	...	31,114	...	4,239	52,068	4,207	12,508	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800	
27	...	70,692	...	81,671	66,709	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204	
28	1,625	94,742	...	18,505	54,659	66,495	235,996	5,128,192	1,303,361	4,000,827	...	5,364,188	
29	96,605	144,446	...	29,257	26,550	27,945	324,843	5,043,003	...	5,367,846	...	5,367,846	
30	115,812	215,012	...	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,019	
31	55,278	296,573	...	9,687	7,195	16,305	385,038	9,966,393	1,487,995	8,863,436	12,980,960	23,332,391	
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408	
33	6,561	417,240	...	7,443	1,977,975	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,625,903	
34	70	403,030	...	30,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494	
35	12,015	432,889	...	13,708	1,245	(b) 11,765	471,622	7,373,966	2,459,426	5,186,162	...	7,845,588	
36	36,895	350,674	...	...	705	56,708	404,072	10,119,093	2,204,278	8,228,887	5,904,100	16,427,265	
	5,155,826	4,119,037	2,938,755	1,038,946	1,188,049	4,687,212	19,127,825	161,545,463	20,313,606	162,359,688 (c)	60,502,103	243,175,301	

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

† 11,06,750 Debt incurred in India.

‡ Outlay brought on to the construction account of the following Railways:—

SURVEY OUTLAY.		£	Rs.
Akbarpur-Tanda	...	2,926	195
Dhaka-Sambhal	...	3,889	25
Gajraula-Chandpur	...	2,787	187
Kalaigh-Bannu	...	1,17,870	7,858
Sarakala-Havchan	...	52,000	3,407
Rangyn-Tangla	...	17,777	1,185
Singjahi Fulchari	...	8,372	558
TOTAL	...	2,05,621	13,708

§ In made up thus:—

Bengal Canals	...	24,431	1,629
Madras	...	31,050	2,770
Bombay	...	45,134	3,009
	...	1,00,621	6,708

(b) Includes outlay on previous years brought on to the capital account in 1900-10 as under:—

Central Provinces	...	145	10
Bombay	...	3,827	255
TOTAL	...	3,972	265

(c) Includes £ 66,667 Capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Uttra Railway. (Account No. 79A.)

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1910-1911.

Bengal.	United Provinces.	Punjab.	North-West Frontier.	Madras.	Bombay.	TOTAL.
...	...	...	...	...	...	10,63,34,938
...	...	...	...	...	...	—1,05,431
...	...	...	...	...	...	4,12,897
...	...	...	...	...	...	10,58,10,610
...	...	...	...	...	...	7,054,441
...	...	...	...	...	...	1,800,704
...	...	...	...	...	...	8,915,205
...	10,01,620	1,18,78,930	20,71,150	7,01,308	1,45,413	1,71,40,569
...	—178	—2,976	—283	...	—1	—3,480
...	10,01,442	1,18,75,954	20,70,867	7,01,308	1,45,412	1,71,37,089
...	66,763	7,91,730	1,38,057	46,754	9,694	1,142,472
...	3,150	52,522	4,986	...	21	61,416
...	69,913	8,44,252	1,43,043	46,754	9,715	93,888
...	...	...	...	...	...	1,2

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1910-1911.

Amount specifically provided.		Expenditure.	
	£		£
Borrowed for Railway purposes under the East India Loan Act.	6,724,820	State Railways (see Account No. 73, Column 4).	8,952,895
Capital Receipts from Railway Companies. (Accounts Nos. 74A and 79.)	2,381,519	Capital expenditure by Railway Companies (see Account No. 79).	—1,375,963
Appropriation from Famine grant for avoidance of debt.	601,095	Discharge of Bombay, Baroda and Central India Railway Debentures.	275,600
Appropriation from Famine grant for Protective Railways. (See Account No. 73, column 9.)	36,895	Discharge of Madras Railway Debentures.	542,300
Appropriation from Revenue other Railways (see Account No. 73, column 13).	795	Discharge of the Capital Stock of the Indian Midland Railway Company on termination of the contract <i>less</i> receipt in respect of Capital Stock registered in the name of the Secretary of State.	2,250,000
Excess over amount specifically provided (see below).	2,399,708	Discharge of Temporary loans issued under East India Loans Act for Railway purposes	1,500,000
TOTAL .	12,144,832	TOTAL .	12,144,832

NOTE.—The excess of Expenditure shown above was provided for as follows :—

	£	
Surplus of Revenue over Expenditure charged to Revenue	3,936,287	
Loan Issued in India	1,000,000	
Net receipts under heads of Debt, Deposits and Advances other than items included above (exclusive of assumption of liability for £3,654,100 debentures of the Indian Midland Railway Company)	2,303,534	
		7,239,821
Deduct—Cash Balance increased	3,636,225	
Capital expenditure on Irrigation not charged to Revenue)	1,203,888	
		4,840,113
Total (see above)		2,399,708

No. 73B.—Summary of Amounts provided for CAPITAL EXPENDITURE ON RAILWAYS

(1)	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER
	(2)*	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Year.	Loans for Railway purposes issued under the East India Loans Act.	Capital Receipts from Railway Companies.	Capital subscribed by Native State towards outlay on State Railway.	Appropriation from Famine Grant for avoidance of Debt.	Appropriation from Famine Grant for Protective Railways.	Appropriation from Revenue for other Railways.	Moiety of Profits on Rupee coinage.	Total "Resources specifically provided" (Col. 2 to 8).	Revenue Surplus or Deficit (+ or -).
	£	£	£	£	£	£	£	£	£
1905-06	12,089,146	1,452,321	...	512,262	55,278	16,882(a)	...	14,125,889	2,091,854
1906-07	2,000,000	—254,440	...	332,383	3,142	17,753(b)	...	2,099,138	1,589,340
1907-08	8,632,947	2,243,776	...	250,000	6,561	—190,532(c)	1,123,604	12,066,356	300,615
1908-09	6,842,053	5,298,853	...	250,000	70	30,684(d)	51	12,421,711	—3,737,710
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953(e)	...	13,595,756	606,641
1910-11	6,724,820	2,381,519	...	601,095	36,895	795	...	9,745,124	3,936,287
	46,858,539	13,579,239	66,667	2,421,078	114,261	—109,465	1,123,655	64,053,974	4,787,027

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium is credited to or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which the loan can be stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution for part of the cash payable on the purchase of the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this column.

(a) Includes £9,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment.

(b) Ditto £14,517

(c) Ditto £7,443

(d) Ditto £30,269

(e) Ditto £13,708

ditto

ditto

ditto

ditto

1906-07

1907-08

1908-09

1909-10

ditto

ditto

ditto

ditto

and £198,155 expended from

and Annual Expenditure thereof from 1905-1906 to end of 1910-1911.

RESOURCES.					(16)	CAPITAL EXPENDITURE ON RAILWAYS.				(21)
(11)	(12)	(13)	(14)	(15)		(17)	(18)	(19)	(20)	
Loans issued in India.	Net Receipts under Debt Deposits and Advances, other than Items shown separately.	Cash Balances reduced (+) or increased (-).	Deduct—Capital expenditure on Irrigation Works not charged to Revenue.	Total "Other Resources" (columns 10 to 14)	Total Provision (columns 9 & 15)	On State Railways (including purchased lines worked by Companies).	By Railway Companies (other than those working purchased lines).	Discharge of Liabilities.	Purchase of Lines.	Total expenditure (columns 17 to 20).
£	£	£	£	£	£	£	£	£	£	£
2,666,667	836,900	794,375	—556,194	5,833,602	19,959,491	9,482,59	—362,528	250,000	10,589,660	19,959,491
3,000,000	279,311	4,282,927	—797,627	8,353,951	10,453,089	7,936,236	1,766,953	749,900	...	10,453,089
1,666,667	142,840	—2,655,163	—845,722	—1,390,763	10,675,593	10,383,074	—342,181	634,700	...	10,675,593
1,333,333	3,012,820	—99,330	—983,489	—474,376	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
1,666,667	4,744,756	—9,415,504	—1,052,349	—3,449,789	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
1,000,000	2,303,534	—3,636,225	—1,203,888	2,399,708	12,144,832	8,952,895	—1,375,963	2,317,900	2,250,000	12,144,832
11,333,334	11,380,161	—10,222,900	—5,439,269	11,272,333	75,326,307	52,622,071	2,366,876	7,497,700	12,839,660	75,326,307

Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged against Revenue in the year of issue redeemed; in the former case the nominal amount of the loan is entered in this column, in the latter case the cash proceeds. The issue in 1905-06 of £10,000,000 for the undertaking, was an exceptional transaction; no charge was made to Revenue on account of the difference between the nominal amount of the stock and

Local Funds on the Mayaveram-Mutpet Railway has been dropped out of this account without financial adjustment.

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.			EXPENDITURE DURING THE YEAR.						
			No. of Items.	Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT		NET OUTLAY.
							Receipts on Capital Account.	Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	
IMPERIAL. India, General.				R	R	R	R	R	R
1. Agra-Delhi Chord			1	2,89,251	6,565	...	...	...	2,95,816
2. Akbarpur-Tanda			2	34,333	3,046	...	...	...	37,379
3. Allahabad Rai Bareilly Cawnpore			3	56,49,339	1,65,490	15,073	34	...	58,29,868
4. } Assam-Bengal { Part I			4	5,386	...	...	...	...	5,386
5. } Part II			5	25,55,720	67,093	...	278	1,46,090	24,76,445
6. Balamau Sitapur			6	5,85,828	11,982	...	...	...	5,97,810
7. Baran-Kotah			7	...	...	...	1,415	...	—1,415
8. Bayana Agra			8	47,698	2,278	...	...	...	49,976
9. Bellary-Kistna			9	...	...	...	...	...	...
10. Bezwada Extension			10	12,428	...	...	...	...	12,428
11. Bhopal			11	92,201	...	...	...	...	92,201
12. Broach Jambusar			12	410	...	...	...	...	410
13. Bilaspur-Etawah			13	...	...	...	...	...	...
14. Bombay, Baroda and Central India			14	39,70,634	4,037	...	...	84,674	38,89,997
15. Burma			15	...	...	...	...	...	...
16. " Extensions			16	15,50,533	4,01,819	6,72,758	...	...	26,25,110
17. Coonoor Ootacamund			17	3,57,689	—54	...	...	3,05,032	52,603
18. Cawnpore Banda			18	40,339	8,633	318	...	...	49,290
19. Dharmapuri Hosur extension			19	1,49,435	97,512	3,06,478	...	...	5,53,425
20. Dhakia Sambhal			20	28,958	2,969	...	...	...	31,927
21. Dhone Kurnool			21	2,019	—20	...	...	...	1,999
22. Dhubri-Gauhati Extension			22	5,19,762	5,873	...	2,321	54,236	4,69,078
23. East Coast, Northern Section			23	...	...	...	...	...	...
24. East Indian			24	1,09,02,605	2,70,692	...	2,317	20,50,518	82,20,462
25. Eastern Bengal system including Katihar Godagar			25	56,51,453	20,378	19,00,113	...	...	75,71,944
26. Frontier Railway Reserve Material			26	...	...	...	...	1,869	—1,869
27. Gajroula Chandpur			27	5,77,749	10,714	...	...	...	5,88,463
28. Ganges Bridge			28	...	...	...	...	...	...
29. Great Indian Peninsula			29	5,84,70,776	10,26,216	...	4,035	6,05,528	5,88,87,429
30. Lower Ganges Bridge			30	55,51,330	8,45,562	6,84,961	10,417	...	70,71,436
31. Jodhpur-Hyderabad (British Section)			31	1,305	...	...	...	73,406	—72,191
32. Jakhai-Hisar			32	78,263	16,471	61	...	...	94,795
33. Jullundur-Hoshiarpur			33	...	...	...	...	...	...
34. Kalabagh Bannu			34	10,50,206	92,309	2,90,617	3	...	14,33,129
35. Lodhran Khanewal			35	...	...	...	...	...	...
36. Lucknow-Bareilly			36	...	...	...	...	...	...
37. Ludhiana-Ferozepur			37	...	...	...	...	...	...
38. Madras and Southern Mahratta Railway			38	—5,64,349	...	...	...	...	—5,64,349
39. Nagda-Muttra			39	16,56,124	57,498	...	—5,369	7,49,540	9,69,451
40. Nagpur-Chhattisgarh Depreciation Account			40	...	...	...	...	...	...
41. North Western			41	1,78,61,673	2,58,660	17,90,608	1,859	...	1,99,09,082
42. Oudh and Rohilkhand			42	33,79,846	21,819	...	80	4,70,459	29,31,126
43. Palampur-Deesa			43	...	...	...	...	...	...
44. Petroleum Operations, Baluchistan			44	...	...	...	...	...	...
45. Rajputana-Malwa, including Godhra-Rutlam-Nagda and Rewari Phulera Chord			45	26,05,634	2,723	...	...	6,92,990	19,15,367
46. Ranaghat-Bhagwangola			46	...	...	...	...	...	...
47. Saraikala Havelian			47	14,040	8,856	55,310	...	...	78,206
48. Saharmati-Dholka			48	...	...	...	...	...	...
49. Rangia Tangla			49	4,86,814	28,166	1,005	197	...	5,15,788
50. Rosa-Sitapur			50	12,87,285	28,245	...	45	204	13,15,281
51. Shorkot Road Chichoki			51	27,10,521	1,04,209	...	1,879	1,14,786	29,98,065
52. Singjani Fulcheri			52	76,881	10,560	400	...	...	87,841
53. South Indian			53	30,08,447	37,244	6,22,857	8,57,665	...	28,10,883
54. Samastipur Roserah Extension			54	58,760	13,573	18,474	...	...	90,807
55. Southern Mahratta (Depreciation on works)			55	...	...	...	...	...	...
56. Tinnevely-Quilon (British Section)			56	26,568	25	3,798	...	...	30,691
57. Do. do. (Native State Section)			57	31,654	—3,197	19,460	...	...	47,917
58. Tirhoot State Railway and Extensions			58	8,15,451	35,544	...	1,78,807	3,55,921	3,16,267
59. Umaria Colliery (Depreciation on works)			59	...	...	...	...	...	...
60. Vizagapatam-Raipur			60	...	...	...	...	...	...
61. Warora Colliery			61	...	...	9,584	...	...	9,584
62. State Railway Stores			62	...	...	...	...	...	...
63. Expenditure in England for Stores purchased and remaining unappropriated			63	...	...	2,56,161	...	...	2,56,161
TOTAL IMPERIAL				13,16,31,299	36,63,490	66,48,036	10,55,983	66,05,343	13,42,81,499
PROVINCIAL. Eastern Bengal and Assam.									
64. Jorhat			64	13,508	...	...	10	1,570	11,928
TOTAL CONSTRUCTION OF STATE RAILWAYS				13,16,44,807	36,63,490	66,48,036	10,55,993	66,06,913	13,43,93,427
Total Converted into £ at R15=£1									8,952,895
Charged to Revenue	Famine Relief and Insurance		India	...	...	...	...	...	26,731
	Construction of Railways charged against Revenue		England	...	...	...	...	...	10,164
	Preliminary Expenditure, etc., not originally charged to Construction		...	...	...	...	...	...	795
Not charged to Revenue	India		...	...	...	...	...	...	7,054,441
	England		...	...	...	...	...	...	1,860,764
TOTAL									8,952,895

Including J. Drah, Quetta Nushki, Kalka Simla, Doubling line Samsuta to Reti, Khusalgah Kohat, Shadera Sangla, Loi Shilma Branch, and Thal Parnol.

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1910-1911.

TOTAL EXPENDITURE TO END OF THE YEAR.							REMARKS.
Number of Items.	Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	TOTAL.	Deduct Receipts on Capital Account.	NET OUTLAY.	
	R	R	R	R	R	R	
1	1,28,89,699	6,70,284	...	1,35,59,983	2,613	1,35,57,370	
2	37,259	3,040	...	40,305	...	40,305	
3	63,15,206	2,21,953	32,914	65,70,073	167	65,69,906	
4	42,87,534	...	...	42,87,534	...	42,87,534	
5	8,53,14,616	67,093	13,89,808	8,67,71,517	278	8,67,71,239	
6	20,87,988	50,533	...	21,47,521	...	21,47,521	
7	42,89,425	2,88,592	...	45,78,017	12,137	45,65,880	
8	47,698	2,278	...	49,976	...	49,976	
9	1,50,24,005	15,74,423	...	1,65,98,428	20,012	1,65,78,416	
10	11,03,986	1,17,275	...	12,21,261	2,472	12,18,789	
11	34,07,371	3,62,124	...	37,69,495	4,111	37,65,384	(b) Represents amount contributed by the State for Construction Rs 37,04,814 and Survey Charges Rs 60,570.
12	410	...	...	410	...	410	
13	75,132	...	...	75,132	...	75,132	
14	3,42,39,776	35,730	64,43,694	4,07,19,200	37,06,935	3,70,12,265	See Account No. 74H.
15	9,07,26,632	69,03,995	...	9,76,30,627	2,18,303	9,74,12,324	Includes Rs 24,281 expended on the Daga Loan.
16	2,17,06,694	20,55,910	8,60,040	2,46,23,544	...	2,46,23,544	
17	33,12,530	3,06,578	20,298	36,39,406	1,086	36,38,320	
18	40,339	8,633	318	49,290	...	49,290	
19	2,73,849	1,66,496	3,06,523	7,46,868	...	7,46,868	
20	32,847	2,969	...	35,816	...	35,816	
21	8,73,427	82,042	...	9,55,469	...	9,55,469	
22	1,15,21,321	12,17,409	...	1,27,38,730	1,10,427	1,26,28,303	
23	2,88,61,080	21,08,003	...	3,09,69,083	39,653	3,09,29,430	
24	26,97,57,904	66,90,694	1,13,75,018	28,78,23,616	1,02,70,609	27,75,44,007	See Account No. 74B.
25	18,07,71,344	75,30,900	1,05,56,753	19,88,58,997	15,88,007	19,72,70,990	See Account No. 74C.
26	...	33,545	43,56,797	43,90,342	22	43,90,320	
27	5,80,536	10,714	...	5,91,250	...	5,91,250	
28	76,416	...	...	76,416	...	76,416	
29	13,82,15,178	37,65,268	1,30,61,474	15,50,41,920	48,35,068	15,02,06,852	See Account No. 74G.
30	83,09,058	12,53,266	11,25,712	1,06,88,036	10,953	1,06,77,083	
31	37,66,783	3,05,800	1,71,391	42,43,974	1,430	42,42,544	
32	78,263	16,471	61	94,795	...	94,795	
33	14,531	...	...	14,531	...	14,531	
34	11,84,644	1,02,760	3,65,541	16,52,945	3	16,52,942	
35	40,07,847	2,05,983	47,415	42,61,245	2,211	42,59,034	
36	42,24,362	3,06,580	...	51,30,942	9,803	51,21,139	
37	28,311	...	...	28,311	...	28,311	
38	11,62,38,873	46,55,380	...	12,08,94,253	63,310	12,08,30,943	See Account No. 74I.
39	3,76,92,182	25,52,993	1,670	4,02,46,845	42,026	4,02,04,819	
40	6,57,038	...	...	6,57,038	...	6,57,038	
41	56,95,06,889	2,66,53,937	2,33,31,551	61,94,92,377	80,86,698	61,14,05,679	See Account No. 74E.
42	8,29,49,461	21,76,590	44,40,418	8,95,66,469	35,56,010	8,60,10,459	See Account No. 74D.
43	4,15,802	14,897	...	4,30,699	(a) 1,85,000	2,45,699	(a) Contribution by the Palanpur Durbar
44	1,19,198	...	...	1,19,198	11	1,19,187	
45	16,47,54,443	94,02,380	87,11,972	18,28,68,795	2,88,756	18,25,80,039	
46	2,77,036	25,676	...	3,02,712	262	3,02,450	
47	66,040	8,856	55,310	1,30,206	...	1,30,206	
48	59,900	...	...	59,900	...	59,900	
49	5,04,591	28,166	1,005	5,33,762	197	5,33,565	
50	31,55,728	90,304	...	32,46,032	527	32,45,505	
51	64,09,195	4,41,752	5,51,561	74,02,508	3,926	73,98,582	
52	85,253	10,560	400	96,213	...	96,213	
53	6,75,69,106	40,63,399	60,55,797	7,76,88,302	64,26,880	7,12,61,422	See Account No. 74F.
54	58,760	13,573	18,474	90,807	...	90,807	
55	5,27,071	...	...	5,27,071	...	5,27,071	
56	39,68,120	4,55,126	3,823	44,27,069	...	44,27,069	
57	1,06,30,336	11,95,694	20,813	1,18,46,843	...	1,18,46,843	
58	8,45,67,940	41,56,747	21,34,089	9,08,58,776	1,59,73,041	7,48,85,735	
59	1,82,672	...	...	1,82,672	...	1,82,672	
60	2,45,035	...	...	2,45,035	...	2,45,035	
61	11,08,063	3,775	...	11,11,838	1,806	11,10,032	
62	25,960	...	93,069	1,19,029	2,520	1,16,509	
63	...	...	3,77,876	3,77,876	...	3,77,876	
64	2,08,98,58,693	9,24,26,152	9,59,12,485	2,27,81,97,330	5,54,76,344	2,22,27,20,986	
	8,99,394	41,248	32,799	9,73,441	6,315	9,67,126	
	2,09,07,58,087	9,24,67,400	9,59,45,284	2,27,91,70,771	5,54,82,659	2,22,36,88,112	
	£					148,245,874	
	£					5,096,640	} See Account No. 48C. See Accounts No. 50 and No. 64.
	£					59,186	
	£					4,126,805	
	£					1,038,946	
	£					93,379,164	
	£					44,545,133	
	£					148,245,874	

No. 74A—ACCOUNT of CAPITAL RAISED THROUGH COMPANIES TOWARDS OUTLAY on STATE RAILWAYS during, and to end of, the Year 1910-1911.

	East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Barod and Central India.	TOTAL.
<i>During the year 1910-11.</i>					
Debentures raised { Nominal amount £	...	...	2,500,000	...	2,500,000
(net) { Cash received £	...	...	2,294,278	...	2,294,278
Receipts converted into rupees R	...	...	3,44,14,165	...	3,44,14,165
Ditto reconverted into £ at R15=£1	...	...	2,294,278	...	2,294,278
<i>To 31st March 1911.</i>					
Debentures raised { Nominal amount £	15,000,000	1,510,000	3,500,000	1,000,000	21,010,000
(net). { Cash received £	14,288,963	1,511,250	3,253,158	959,364	20,012,735
Receipts converted into rupees R	21,8,09,015	2,27,07,237	4,87,97,364	1,43,90,264	30,47,04,080
Ditto reconverted into £ at R15=£1	14,587,268	1,513,816	3,253,158	959,364	20,313,606

No. 74B.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1910-1911.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Debentures and Debenture Stock	£ ...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£ ...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£ ...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£ ...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£ ...	223,630	223,630
TOTAL DEBT	£ ...	12,039,882	12,039,882*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1879	R ...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	" 379	9,78,848	9,79,227
Land	" 5,86,804	89,96,401	95,83,205
Formation	" 6,99,769	1,44,17,128	1,51,16,897
Bridge-work	" 12,76,312	2,36,76,211	2,49,52,523
Fencing	" 56,256	3,15,211	32,71,467
Electric telegraph	" 11,916	4,83,529	4,95,445
Ballast and Permanent-way	" 39,79,375	5,36,67,855	5,76,47,230
Stations and Buildings	" 17,34,491	4,17,16,338	4,34,50,829
Plant	" 3,10,872	1,05,12,027	1,08,22,899
Ferries, etc.	" 8,697	18,52,180	18,43,873
Rolling-stock	" 20,65,063	9,00,37,075	9,21,02,138
General Charges	" 2,70,692	64,20,002	66,90,694
New Minor Works.	" 20,181	2,00,544	2,20,725
Suspense Accounts	" 29,50,518	1,43,25,536	1,13,75,018
Commission, etc., on Loans	" ...	35,03,163	35,03,063
Collieries Block	" 1,69,884	29,53,620	31,23,504
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	" 82,22,779	27,96,00,837	28,78,23,616
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz.:			
(1) Cash Deposits, etc., made over to the new Undertaking	" ...	8,22,167	8,22,167
(2) Stores made over to the new Undertaking	" ...	76,65,340	76,65,340
(3) Sale-proceeds of surplus stores and dismantled buildings, etc.	" 2,317	17,89,785	17,92,102
Total Deductions	" 2,317	1,02,77,292	1,02,79,609
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R 82,20,462	26,93,23,545	27,75,44,007
Ditto ditto converted into £ at R15=£1	£ 548,031	17,954,903	18,502,934
TOTAL DEBT AND CAPITAL OUTLAY	£ 548,031	29,994,785	30,542,816
CHARGED IN ENGLAND	£ ...	12,032,765	12,032,765
CHARGED IN INDIA	£ 548,031	17,962,020	(a) 18,510,051

* Includes the debt of £ 7,117 (R1,06,750) incurred in India on the purchase.
 * £ 107,164 and £ 1,846,969 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. (Capital obligations not included in debt shown above) to the extent of £ 182,858 and £ 3,215,039 have also been discharged during and to end of the year by annuity payments—Vide Account No. 74 J., page 258.

NO. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1910-1911.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Debentures and Debenture Stock taken over	£	811,616	811,616
Debentures discharged in anticipation of purchase	£	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514)	£	500,514	500,514
TOTAL DEBT	£	2,070,298	2,070,298
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Purchase of Ranaghat-Krishnagar Railway	£	7,12,147	7,12,147
Overdrawn Capital to 30th June 1884 (Eastern Bengal Railway)	£	4,24,484	4,24,484
Ditto ditto 1905 (Bengal Central Railway)	£	77,61,963	77,61,963
Capital Account: Preliminary Expenses	£	1,650	9,66,411
Land	£	1,12,849	1,07,74,814
Formation	£	3,42,707	1,29,88,238
Bridge-work	£	6,48,559	2,17,61,291
Fencing	£	1,63,178	36,60,534
Electric Telegraph	£	26,067	26,067
Ballast and Permanent-way	£	11,91,517	4,09,65,506
Stations and Buildings	£	7,06,951	2,35,12,482
Plant	£	1,63,389	45,25,419
Ferries, etc.	£	2,1,175	51,50,689
Rolling-stock	£	21,18,879	4,23,11,824
General Charges	£	20,378	75,10,522
Suspense Accounts	£	19,00,113	86,56,640
Exchange	£	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	£	75,71,944	19,12,87,053
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
(1) Value of Stores made over to the new Undertaking	£	7,27,870	7,27,870
(2) Other Receipts on Capital Account	£	8,60,128	8,60,128
Total Deductions	£	15,88,007	15,88,007
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	£	75,71,944	18,96,99,046
Ditto Ditto converted into £ at R15=£1	£	504,796	12,646,603
TOTAL DEBT AND CAPITAL OUTLAY	£	504,796	14,716,901
CHARGED IN ENGLAND	£	372,100	8,152,659
CHARGED IN INDIA	£	132,696	6,564,242

(a) Made up as under :—

Eastern Bengal, to close of 1892-93	£	2,147,840
Northern .. do. do.	£	1,618,815
Dacca .. do. do.	£	446,450
Assam-Bihar .. do. do.	£	844,177
Kanina-Dhuria .. do. do.	£	64,834
Arcoi-Kissengunge .. do. do.	£	88,679
Outlay on the system from 1893-94 to 1910-1911	£	9,819,433
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	£	15,221,397

£2,000 and £12,000 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. (Capital obligations and increases in debt shown above) to the extent of £19,037 and £322,160 have also been discharged during and to end of the year by annuity payments. See Account No. 74 J., page 258.

No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1910-1911.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£ ...	1,885,000	1,885,000
Purchase of the property of the Company	£ ...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£ ...	3,415,000	3,415,000
TOTAL DEBT	£ ...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Capital Account : Preliminary Expenses	Rs ..	3,41,779	3,41,779
Land	" 26,927	22,37,343	22,64,270
Formation	" 1,31,609	29,09,409	30,41,018
Bridge-work	" 3,59,718	1,40,37,120	1,43,96,838
Fencing	" 23,396	26,60,729	26,84,125
Ballast and Permanent-way	" 7,50,551	2,44,68,884	2,52,19,435
Stations and Buildings	" 5,48,439	1,19,71,541	1,25,19,980
Plant	" -9,585	20,93,245	20,83,660
Rolling-stock	" 15,48,791	1,88,49,565	2,03,98,356
General Charges	" 21,819	21,54,771	21,76,590
Suspense Accounts	" -4,70,459	49,10,877	44,40,418
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	" 29,31,206	8,66,35,263	8,95,66,469
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
(1) Value of Stores and Cash made over to the new Undertaking	" ...	33,02,053	33,02,053
(2) Other Receipts on Capital Account	" 80	2,53,877	2,53,957
Total Deductions	" 80	35,55,930	35,56,010
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	Rs 29,31,126	8,30,79,333	8,60,10,459
Ditto ditto converted into £ at Rs15=£1	£ 195,408	5,538,622	5,734,030
TOTAL DEBT AND CAPITAL OUTLAY	£ 195,408	15,874,671	16,070,079(a)
CHARGED IN ENGLAND	£ 424,580	13,917,372	14,341,952
CHARGED IN INDIA	£ -229,172	1,957,299	1,728,127

(a) Made up as under :—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareilly Section, to close of 1894-95	10,715,115
" Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,008
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,000
" Rae Bareilly-Benares section to close of 1897-98	508,322
Outlay from 1895-96 to 1910-1911	3,279,545
Outlay on the Allahabad-Fyzabad Railway	684,240
Ditto on Allahabad-Jaunpur	237,979
Total	16,070,079

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1910-1911.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	Total.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:			
India 3½ per cent. Stock issued in redemption of portion of Annuity £	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Purchase of K. S. Railway R	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885 "	...	28,70,470	28,70,470
Ditto ditto K. S. Ry. "	17,674	1,16,47,512	1,16,65,186
Capital Account: Preliminary Expenses "	105	43,65,893	43,65,998
Land "	7,71,543	65,74,486	73,46,029
Formation "	7,75,196	7,37,99,458	7,45,74,654
Bridge-work "	8,45,023	10,73,16,013	10,81,61,036
Fencing "	1,55,877	61,20,317	62,76,194
Electric Telegraph "	262	3,47,923	3,48,185
Ballast and Permanent-way "	31,02,729	13,84,01,784	14,15,04,513
Stations and Buildings "	52,02,640	6,27,95,584	6,79,98,224
Plant "	7,18,036	1,23,81,579	1,30,99,615
Ferries "	...	4,86,081	4,86,081
Rolling-stock "	62,72,588	11,04,58,898	11,67,31,486
General Charges "	2,58,660	2,63,95,277	2,66,53,937
Suspense Account "	17,90,608	2,15,40,943	2,33,31,551
Exchange "	...	94,55,880	94,55,880
Open line maintenance "	...	—1,448	—1,448
• CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	1,99,10,941	59,95,81,436	61,94,92,377
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz.:			
(1) Cash Deposits, etc., made over to the new Undertaking "	}	53,63,357	53,63,357
(2) Stores made over to the new Undertaking "	}		
(3) Other receipts on Capital Account "	1,859	27,21,482	27,23,341
Total Deductions "	1,859	80,84,839	80,86,698
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	1,99,09,082	59,14,96,597	61,14,05,679
Ditto ditto converted into £ at Rs 5 = £1 £	1,327,272	39,433,106	40,760,378
TOTAL DEBT AND CAPITAL OUTLAY £	1,327,272	44,344,727	45,671,999(a)
CHARGED IN ENGLAND £	813,807	24,723,756	25,537,563
CHARGED IN INDIA £	513,465	19,620,971	20,134,436
(a) Made up as under:—			
Outlay on the Sind, Punjab and Delhi Railway:—			
Redemption of Annuities		4,911,621	
Overdrawn Capital		191,365	
Indus Valley Railway, to close of 1884-85		5,060,775	
Punjab Northern, Northern and Southern Sections, to close of 1884-85		3,090,157	
Sind-Pishin, Southern Section, ditto		942,095	
Jech Doab K. K. Thal		2,138,669	
Outlay on the North-Western system from 1885-86 to 1910-1911		27,337,376	
TOTAL		45,671,999	

* £65,504 and £1,014,129 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligation (not included in debt shown above) to the extent of £53,395 and £911,224 have also been discharged during and to end of the year by annuity payment—vide Account No. 74 J., page 258.

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 74th.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1910-1911.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company	4,197,557	£	...	3,197,557
Less—Capital deposited by the New Company	1,000,000	£	...	...
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	475,000	475,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :				
Purchase of the Nilgiri Railway	₹	...	35,42,217	35,42,217
Capital Account : Preliminary Expenses	"	65,843	7,07,979	7,73,822
Land	"	36,102	25,39,870	25,75,972
Formation	"	—12,959	52,21,380	52,08,421
Bridge-work	"	2,27,223	1,17,93,209	1,20,20,432
Fencing	"	—1,10,350	11,63,135	10,52,785
Electric Telegraph	"	—241	59,781	59,540
Ballast and Permanent-way	"	26,830	1,28,18,842	1,28,45,672
Station and Buildings	"	4,57,522	85,39,914	89,97,436
Plant	"	37,563	16,15,962	16,53,525
Rolling-Stock	"	22,80,914	1,62,83,773	1,85,64,687
General Charges	"	37,244	40,26,155	40,63,399
Suspense Accounts	"	6,22,857	54,32,940	60,55,797
Exchange	"	...	2,42,360	2,42,360
Value of Stores transferred from :—				
Section north of Katpadi	"	...	...	...
Azhikkal-Mangalore	"	...	...	...
Morrappur-Dharmapuri	"	...	16,278	16,278
Tirupatur-Krishnagiri	"	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	36,68,548	7,40,19,754	7,76,88,302
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	49,61,839	49,61,839
(2) Other Receipts on Capital Account	"	8,57,665	6,07,376	14,65,041
Total Deductions	"	8,57,665	55,69,215	64,26,880
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	28,10,883	6,84,50,539	7,12,61,422
Ditto ditto converted into £ at Rs15=£1	£	187,392	4,563,369	4,750,761
TOTAL DEBT AND CAPITAL OUTLAY	£	187,392	9,255,926	9,443,318
CHARGED IN ENGLAND	£	...	5,904,799	5,904,799
CHARGED IN INDIA	£	187,392	3,351,127	3,538,519

NO. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of the Year 1910-1911.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase £	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase £	...	3,220,000	3,220,000
Annual Debentures of the Indian Midland Railway Company for which the Secretary of State incurred the liability on purchase	3,654,100	...	3,654,100
Amount of the Share Capital of the Indian Midland Railway Company discharged by the Secretary of State	2,250,000	..	2,250,000
TOTAL DEBT £	5,904,100	5,922,150	(a) 11,826,450
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 30th June 1900 R	...	25,81,999	25,81,999
Indian Midland Railway	4,26,30,847	...	4,26,30,847
Capital Account: Preliminary Expenses "	3,968	5,94,676	5,98,644
Land "	2,43,703	57,07,821	59,51,524
Formation "	25,14,380	57,56,559	82,70,939
Bridge-work "	12,48,457	73,33,473	85,81,930
Fencing "	4,09,531	12,68,042	16,77,573
Electric Telegraph "	13,207	45,088	58,295
Ballast and Permanent-way "	30,98,195	1,93,43,537	2,24,41,732
Stations and Buildings "	30,99,880	1,04,06,155	1,35,06,035
Plant "	82,920	12,41,853	13,24,773
Rolling-stock "	51,01,972	2,37,72,015	2,88,73,987
General Charges "	3,55,537	24,06,836	28,22,373
Collieries General Block Account "	23,717	8,45,275	8,68,992
Suspense Accounts "	—6,05,528	1,36,67,002	1,30,61,474
Exchange "	...	8,47,908	8,47,908
Commission, etc., on Loans "	6,70,678	2,72,217	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	5,88,91,464	9,61,50,456	15,50,41,920
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz.:			
(1) Value of Stores made over to the new Undertaking "	...	47,65,118	47,65,118
(2) Other Receipts on Capital Account "	4,035	63,915	67,950
Total Deductions "	4,035	48,31,033	48,35,068
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	5,88,87,429	9,13,19,423	15,02,06,852
Ditto ditto converted into £ at Rs15=£1 £	3,925,828	6,087,962	10,013,790
TOTAL DEBT AND CAPITAL OUTLAY £	9,829,928	12,010,312	21,840,240
CHARGED IN ENGLAND £	5,904,100	6,460,006	12,364,106
CHARGED IN INDIA £	3,925,828	5,550,306	9,476,134

(a) Capital obligations (not included in debt shown above) to the extent of £428,144 and £3,944,427 have been discharged during and to end of the year respectively, by annuity payments—vide Account No. 74 J., page 258.

N.—Ry. and Irrs. Capl. net charged to Revenue.

No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY
during, and to, end of, the Year 1910-1911.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
Amount of the Debentures for which the Secretary of State incurred the liability on purchase £	...	2,391,300	2,391,300
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking "	...	10,089,146	10,089,146
TOTAL DEBT £	...	12,480,446	12,480,446
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Overdrawn Capital to 21st December 1905 R	...	1,55,79,224	1,55,79,224
Capital Account : Preliminary Expenses "	...	...	...
Land "	7,79,772	16,16,023	23,95,795
Formation "	59,040	1,21,471	1,80,511
Bridge-work "	3,49,410	5,11,566	8,60,976
Fencing "	63,637	2,88,693	3,52,320
Electric Telegraph "	5,423	82,362	87,785
Ballast and Permanent-way "	9,18,022	18,79,932	27,97,954
Stations and Buildings "	4,76,229	10,98,657	15,74,886
Plant "	50,968	85,030	1,35,998
Rolling-stock "	12,68,133	87,33,087	1,00,01,220
General Charges "	4,037	31,693	35,730
Suspense Accounts "	-84,674	65,28,368	64,43,694
Charges for under writing capital "	...	2,73,107	2,73,107
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	38,89,997	3,68,29,203	4,07,19,200
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
Stores made over to the new Undertaking "	...	37,06,935	37,06,935
Total Deductions "	...	37,06,935	37,06,935
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE "	38,89,997	3,31,22,268	3,70,12,265
Ditto ditto converted into £ at Rs 15 = £1 £	259,333	2,208,152	2,467,485
TOTAL DEBT AND CAPITAL OUTLAY £	259,333	14,688,598	14,947,931
CHARGED IN ENGLAND £	...	12,480,446	12,480,446
CHARGED IN INDIA £	259,333	2,208,152	2,467,485

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1910-1911.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Amount of the Debentures for which the Secretary of State incurred the liability on purchase £	...	2,144,800	2,144,800
TOTAL £	...	2,144,800	(b) 2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1907 R	—5,64,349	4,44,72,246	4,39,07,897(a)
Capital Account: Preliminary Expenses "	...	4,30,401	4,30,401
Land "	...	18,23,030	18,23,030
Formation "	...	66,94,954	66,94,954
Bridge-work "	...	2,13,37,631	2,13,37,631
Fencing "	...	6,01,252	6,01,252
Electric Telegraph "	...	38,443	38,443
Ballast and Permanent-way "	...	2,28,50,640	2,28,50,640
Stations and Buildings "	...	69,34,533	69,34,533
Plant "	...	11,18,154	11,18,154
Ferriers "	...	58,772	58,772
Rolling-stock "	...	1,04,43,166	1,04,43,166
General Charges "	...	46,55,380	46,55,380
Suspense Accounts "	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	—5,64,349	12,14,58,602	12,08,94,253
Deduct—			
Receipts on Capital Account "	...	63,310	63,310
Total Deductions "		63,310	63,310
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE "	—5,64,349	12,13,95,292	12,08,30,943
Ditto ditto converted into £ at Rs 15 = £1 £	—37,623	8,093,020	8,055,397
TOTAL DEBT AND CAPITAL OUTLAY £	—37,623	10,237,820	10,200,197
CHARGED IN ENGLAND £	...	2,478,087	2,478,087
CHARGED IN INDIA £	—37,623	7,759,733	7,722,110

(a) Made up as under:—

i. Over draft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at 15Rs = £1	1,15,43,282
ii. Over draft of Southern Mahratta Railway Capital at 31st December 1907	4,16,115
iii. Advance (Rs 2,129,000) made to the Southern Mahratta Railway Company to 31st December 1907	3,19,41,500
	4,39,07,897

* Includes:—

Hospet Kattur.
Bellary Royadrag.
Guntakul-Mysore.
Katpadi-Dharmavaram.
Madras section of the Madras and Southern Mahratta Railway.
North East Line (Madras Railway).

(b) Capital obligations (not included in debt shown above) to the extent of Rs 4,97,583 and Rs 207,029 have been discharged during and to end of the year respectively, by annuity payments—vide Account No. 74 J., page 258.

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 741—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1910-1911.

RAILWAY.	CAPITAL OBLIGATIONS BEING DISCHARGED BY MEANS OF ANNUITY.				AMOUNT OF CAPITAL DISCHARGED BY ANNUITY PAYMENTS.		CAPITAL OBLIGATIONS BEING DISCHARGED BY SINKING FUNDS.			AMOUNT OF STOCK CANCELLED BY SINKING FUNDS PURCHASERS	
	Price payable in respect of extinguished Capital Stock.	Deduct.		Balance being net amount in course of discharge by Annuity.	During 1910-1911.	To end of 1910-1911.	India Stock issued in exchange for Annuities.	India Stock issued in exchange for Debenture Stocks.	Total Liability in process of discharge by Sinking Fund.	During 1910-1911.	To end of 1910-1911.
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,286,774	...	25,463,226	182,858	3,215,939	1,573,467	80,765	7,654,232	107,164	1,846,969
Eastern Bengal	3,391,917	543,472	...	2,848,445	19,037	322,160	541,055	67,713	608,768	7,992	123,935
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	58,565	964,394	4,911,621	...	4,911,621	65,594	1,014,129
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	428,144	3,944,427	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	97,583	267,029	...	...	...	...	...
TOTAL £.	97,829,817	12,741,462	3,250,000	81,838,355	786,187	8,713,849	13,026,143	148,478	13,174,621	180,750	2,985,033

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1910-1911.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
MAJOR IRRIGATION WORKS.														
Imperial.														
Central Provinces.														
Asola Minda Tank	1,18,481	25,839	2,254	...	1,46,574	7,329	1,39,245	7,70,899	1,60,062	17,901	...	9,48,862	7,645	9,41,217
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	4,85,807	95,191	13,202	...	5,94,200	263	5,93,937
	1,18,481	25,839	2,254	...	1,46,574	7,329	1,39,245	2,85,092	64,871	4,699	...	3,51,662	7,382	3,47,280
Burma.														
Mandalay Canal Project	18,330	2,822	184	...	21,336	...	21,336	43,11,726	8,09,043	98,152	...	52,18,921	12,469	52,06,452
Shwebo Canal Project	1,21,160	16,861	1,615	—12,022	1,27,614	...	1,27,614	45,31,757	8,68,488	1,76,341	...	55,76,589	22,204	55,54,385
Mon Canal Project	6,14,404	1,34,133	10,287	539	7,59,363	12,406	7,46,957	38,05,326	8,02,504	1,83,569	5,443	47,96,842	22,984	47,73,858
Yeu Canal Project	2,29,938	65,099	5,220	17,755	3,18,012	4	3,18,008	7,65,191	2,10,176	12,289	17,755	10,05,411	4	10,05,407
TOTAL	9,83,832	2,18,915	17,306	6,272	12,26,325	12,410	12,13,915	1,34,14,000	26,90,211	4,70,354	23,198	1,65,97,763	57,661	1,65,40,102
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	41,439	50,730	2,370	...	94,539	...	(a) 94,539
	9,83,832	2,18,915	17,306	6,272	12,26,325	12,410	12,13,915	1,33,72,561	26,39,481	4,67,984	23,198	1,65,03,224	57,661	1,64,45,563
Bengal.														
Orissa Project	17,572	3,031	...	...	20,603	...	20,603	1,91,73,454	47,52,763	20,69,545	...	2,62,95,762	1,01,627	2,61,94,135
Midnapur Canal	1,263	277	...	...	1,540	...	1,540	54,91,036	19,33,370	9,18,848	...	83,43,354	31,558	83,11,696
Tidal Canal	—836	...	...	...	—836	...	—836	18,26,103	5,83,411	1,42,304	...	25,51,818	1,013	25,50,805
Sone Project	2,550	574	...	...	3,124	...	3,124	1,89,12,080	52,25,768	21,63,524	...	2,63,01,372	4,80,914	2,58,20,458
TOTAL	20,549	3,882	...	...	24,431	...	24,431	4,57,02,673	1,24,95,312	52,94,221	...	6,34,92,206	6,15,112	6,28,77,094
Deduct—Outlay charged against Revenue (Account No. 63A)	20,549	3,882	...	...	24,431	...	24,431	12,10,416	2,74,266	1,03,563	...	15,88,245	258	15,87,987
	...	...	...	...	...	...	...	4,44,92,257	1,22,21,046	51,90,658	...	6,19,01,961	6,14,857	6,12,89,104
Carried forward { Outlay on construction	11,22,862	2,48,636	19,560	6,272	13,97,330	19,739	13,77,591	5,98,87,572	1,53,45,585	57,82,176	23,198	8,10,38,831	6,80,418	8,03,58,413
met from Revenue	20,549	3,882	...	...	24,431	...	24,431	17,37,662	4,20,187	1,19,135	...	22,76,984	518	22,76,466

(a) Imperial 33,713
Provincial 60,826
94,539

No.75.—Detailed Account of Capital Expenditure on the Construction Major Irrigation Works during, and to end of, the Year 1910-1911—contd.

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FINANCE AND REVENUE ACCOUNTS OF THE

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
MAJOR IRRIGATION WORKS—contd.	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Imperial														
Brought forward { Outlay on construction .	11,22,862	2,48,636	19,560	6,272	13,97,330	19,739	13,77,591	5,98,81,572	1,53,45,585	57,82,476	23,198	8,10,38,831	6,80,418	8,03,58,413
„ met from Revenue	20,349	3,882	...	...	24,431	...	24,431	17,37,662	1,20,187	1,19,135	...	22,76,984	512	22,76,466
United Provinces of Agra and Oudh.														
Ganges Canal	5,63,146	1,13,257	11,924	—45,098	6,42,329	128	6,42,201	2,67,85,631	45,72,829	3,28,369	4,10,720	3,20,97,549	2,20,207	3,18,77,342
Lower Ganges Canal	97,637	23,637	13,762	16,634	1,51,690	975	1,50,715	3,05,88,617	61,90,529	19,87,930	3,92,038	3,91,59,114	4,72,574	3,86,86,540
Agra Canal	1,23,751	26,124	1,701	—2,540	1,51,036	1,402	1,49,634	86,92,720	19,02,482	3,64,453	87,686	1,10,47,341	51,666	1,09,95,675
Eastern Jumna Canal	31,076	4,849	314	—2,022	33,617	1,221	32,396	38,47,476	7,58,918	57,127	95,781	47,59,302	24,391	47,34,911
Dun Canals	52,036	9,522	621	—34	62,145	...	62,145	10,34,779	1,47,933	9,633	24,024	12,16,369	1,050	12,15,319
Bijoor Canals	9,325	2,139	145	...	11,609	...	11,609	2,29,343	32,882	1,090	...	2,63,315	234	2,63,081
TOTAL	8,78,971	1,79,528	28,467	—34,540	10,52,426	3,729	10,48,697	7,11,78,566	1,36,05,573	27,48,602	10,10,249	8,85,42,990	7,70,122	8,77,72,868
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	11,57,375	1,88,943	9,014	...	13,55,332	1,253	(a) 13,54,079
	8,78,971	1,79,528	28,467	—34,540	10,52,426	3,729	10,48,697	7,00,21,191	1,34,16,630	27,39,588	10,10,249	8,71,87,658	7,68,869	8,64,18,789
Punjab.														
Western Jumna Canal, including Sirsa Branch	211	49	3	16,098	16,351	...	16,361	1,29,30,629	32,82,411	2,14,879	1,69,963	1,65,97,882	11,481	1,65,86,401
Upper Bari Doab Canal	53,445	11,574	34,093	1,23,233	2,22,345	...	2,22,345	1,53,41,163	33,65,150	8,53,536	7,50,039	2,03,09,858	16,055	2,02,92,903
Lower Bari Doab Canal	22,17,408	3,53,604	3,61,603	3,24,044	32,56,659	6,324	32,50,335	47,86,348	11,08,795	14,33,324	8,57,998	81,86,465	10,137	81,76,328
Sirhind Canal	40,394	6,502	417	—1,245	46,068	...	46,068	1,71,12,152	45,91,367	21,00,635	1,79,163	2,39,83,317	1,07,518	2,38,75,799
Upper Chenab Canal	40,35,124	5,00,678	—1,89,001	—55,438	42,91,363	8,395	42,82,968	1,75,86,491	27,85,684	17,00,517	10,37,826	2,31,10,428	36,087	2,30,74,341
Lower Chenab Canal	3,70,999	84,654	5,508	88,115	5,49,276	...	5,49,276	2,28,39,832	42,88,140	6,03,439	6,29,784	2,83,61,195	14,403	2,83,46,792
Upper Sutlej Inundation Canal	—1,922	555	34	—364	—1,697	...	—1,697	13,20,122	2,80,723	23,618	24,897	16,49,360	156	16,49,204
Siddhal Canal	...	...	...	12,709	12,709	...	12,709	9,36,453	2,62,397	37,911	53,034	12,89,795	224	12,89,571
Upper Jhelum Canal	33,81,973	5,71,381	2,83,278	—91,556	41,45,176	7,174	41,37,902	1,19,52,194	21,54,115	27,23,570	14,03,266	1,82,33,145	27,069	1,82,06,076
Lower Jhelum	—8,650	12,340	640	33,082	37,712	...	37,712	1,29,00,235	21,76,671	3,61,209	3,72,068	1,58,10,183	6,805	1,58,03,378
Indus Inundation Canal	84,288	18,937	1,235	5,642	1,10,102	...	1,10,102	20,39,633	3,86,784	20,207	81,284	25,27,908	63,616	24,64,292
TOTAL	1,01,73,270	15,60,274	4,97,810	4,54,320	1,26,85,674	21,893	1,26,63,781	11,97,45,162	2,46,82,237	1,00,72,815	55,59,322	16,00,59,536	2,94,451	15,97,65,085

Deduct—Outlay charged against Revenue
(Account No. 63A)

N.-W. Frontier.

Paharpur Canal

Lower Swat River Canal

Upper

Kabul River Canal

TOTAL

Deduct—Outlay charged against Revenue
(Account No. 63A)
(Account No. 48A)

Madras.

Divi Pumping Project

Godavari Delta System

Kistna Delta System

Pennér River Canals System

Cauvery Delta System

Sriwalkuntam Anicut System

Kurnool Cuddapah Canal

Barur Tank Project

Pariyar Project

Nagavalli River Project

Cheyeru Anicut System

Poincy

Lower Coleroon

Shatitope

Tirukkoliyur

TOTAL

Deduct—Outlay charged against Revenue
(Account No. 63A)
Do. do. 33 Famine Relief(d)
Do. do. Account No. 48A(e)

Carried forward { Outlay on Construction
" met from Revenue

1,01,73,270	15,60,274	4,97,810	4,54,320	1,26,85,674	21,893	1,26,63,781	11,82,10,657	2,43,20,090	1,00,18,295	55,59,322	15,81,08,364	2,30,755	15,78,77,609
1,034	27	..	—458	603	..	603	7,83,647	1,09,326	12,329	10,484	9,15,786	..	9,15,786
6,053	1,162	76	13,531	20,792	..	20,792	31,80,534	7,90,501	1,13,478	47,021	41,31,534	5,586	41,25,948
15,04,573	3,85,959	1,89,891	48,136	21,28,559	5,462	21,23,097	35,40,774	10,19,422	5,28,548	2,46,58	53,35,508	10,507	53,25,001
1,164	..	..	..	1,164	..	1,164	9,12,779	1,06,095	13,597	..	10,32,471	..	10,32,471
15,12,824	3,87,148	1,89,967	61,179	21,51,118	5,462	21,45,656	84,17,724	20,25,350	6,67,652	3,04,263	1,14,15,299	16,093	1,13,99,206
..	..	..	..	..	..	..	18,85,212	4,00,327	63,168	..	23,48,707	1,620	(b) 23,47,087
..	..	..	..	..	..	..	21,77,589	4,88,868	63,309	..	26,09,766	3,966	(c) 26,65,800
15,12,824	3,87,148	1,89,967	61,179	21,51,118	5,462	21,45,656	44,14,933	11,36,155	5,41,475	3,04,263	63,96,826	10,507	63,86,319
61,552	8,216	284	..	70,052	..	70,052	9,73,981	1,84,924	6,47,049	..	18,05,954	377	18,05,577
58,929	10,217	..	..	69,146	..	69,146	92,10,607	21,85,297	8,85,942	..	1,22,81,646	1,524	1,22,80,122
45,548	8,501	1,894	..	55,943	127	55,816	1,17,14,101	26,09,117	7,33,347	..	1,50,56,565	17,903	1,50,38,662
29,274	826	..	..	30,100	2	30,098	45,10,856	9,52,554	1,44,158	..	56,07,568	2,808	56,04,760
89,453	25,205	—6,170	..	1,08,488	..	1,08,488	30,66,040	6,49,386	95,901	..	38,11,327	1,985	38,09,342
16,647	274	..	..	16,921	..	16,921	12,26,737	3,05,724	10,521	..	15,42,985	369	15,42,615
25,593	5,463	..	..	31,056	..	31,056	2,26,51,072	1,70,318	377	..	2,28,22,367	2,24,115	2,25,98,252
..	..	..	..	..	..	..	3,35,765	76,701	6,931	..	4,19,397	22	4,19,375
62,678	13,810	9,010	..	85,498	106	85,382	77,57,187	16,22,775	7,61,294	..	101,46,656	14,995	1,01,31,661
1,20,111	27,089	—36,171	..	1,11,029	108	1,10,921	10,69,291	2,15,426	92,330	..	13,77,050	1,211	13,75,839
500	115	..	..	615	..	615	3,27,586	74,604	..	..	4,02,190	..	4,02,190
..	..	..	..	..	..	..	1,88,967	43,432	38	..	2,32,437	..	2,32,437
53,108	18,685	..	..	76,793	..	76,793	14,83,275	2,95,855	14,059	..	17,97,189	..	17,93,189
56,539	12,241	..	..	68,780	..	68,780	7,14,375	85,385	115	..	7,99,875	..	7,99,875
6,774	1,522	..	..	8,296	..	8,296	3,00,461	64,578	..	..	3,65,039	..	3,65,039
6,31,706	1,32,164	—31,153	..	7,32,717	353	7,32,364	6,55,30,904	95,35,276	33,98,065	..	7,84,64,245	2,65,309	7,81,98,936
25,593	5,463	..	..	31,056	..	31,056	31,50,486	6,50,479	14,637	..	38,15,602	..	38,15,602
..	..	..	..	..	..	..	37,422	..	..	..	37,422	..	37,422
..	..	..	..	..	..	..	4,420	..	..	..	4,420	..	4,420
6,06,113	4,26,721	—31,153	..	7,01,661	353	7,01,308	6,23,38,576	88,84,797	33,83,428	..	7,46,06,801	2,65,309	7,43,41,492
1,43,19,633	25,67,750	7,04,651	4,87,231	1,80,19,265	51,176	1,79,68,089	32,47,59,938	6,51,94,021	2,26,69,910	68,97,032	41,95,2,901	2,26,393	41,74,94,508
46,142	9,345	..	..	55,487	..	55,487	1,16,24,071	25,10,951	3,23,783	..	1,44,59,405	71,053	1,43,88,352

(a) Imperial . R6,87,635
Provincial . R6,66,444
(b) Imperial . R18,78,602
Provincial . R4,68,485
(c) Lower Swat River Canal.
(d) Kurnool canal.
(e) Satiatope . R4,420

N.-W. and Madras. Capl. not charged to Revenue.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1910-1911—*contd.*

PROVINCE AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plants.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
MAJOR IRRIGATION WORKS—<i>contd.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Brought forward	1,43,19,633	25,07,750	7,04,651	4,87,231	1,80,19,265	51,176	1,79,68,089	32,47,59,938	6,51,94,021	2,26,69,910	68,97,032	41,95,20,901	20,26,393	41,74,94,508
Imperial.	46,142	9,345	...	...	55,487	...	55,487	1,16,24,071	25,10,951	3,23,783	...	1,44,59,405	71,053	1,43,88,352
Bombay.														
Desert Canal	12,363	2,843	—31	...	15,175	..	15,175	21,20,086	4,82,634	25,677	...	26,37,447	37	26,37,410
Bégari Canal	—26,157	—6,987	—257	...	—33,401	..	—33,401	17,85,177	3,13,496	6,276	...	21,04,949	19	21,04,930
Eastern Nara Works	18,872	3,190	76	...	22,138	...	22,138	51,98,552	13,03,537	68,593	...	65,70,682	176	65,70,506
Hathmati Canal and Kharicut	24,943	4,857	317	...	30,117	...	30,117	9,07,358	2,04,350	11,834	...	11,23,542	1,469	11,22,073
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	201	3,52,446
Kadva River Works	64	...	...	...	64	...	64	7,60,525	1,88,801	22,555	...	9,71,881	140	9,71,741
Krishna Canal	...	...	...	...	...	...	...	6,76,035	1,42,520	1,682	...	8,20,237	...	8,20,237
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	37	4,45,382
Bkrak Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	1,194	12,28,117
Mutha Canal	12,113	2,734	106	...	14,953	...	14,953	61,36,800	10,97,787	1,25,045	...	73,59,632	12,234	73,47,398
Unharwah Canal	—2,802	—644	—116	...	—3,562	...	—3,562	5,64,336	1,20,035	2,349	...	6,86,720	...	6,86,720
Jamrao Canal	38,544	10,449	2,899	...	51,892	...	51,892	65,09,819	13,78,533	1,73,054	4,606	80,66,012	981	80,65,031
Dad Canal	27,969	6,970	487	...	35,426	...	35,426	19,52,547	3,34,473	16,683	...	23,03,703	34	23,03,669
Nasrat Canal	18,649	8,164	487	...	27,300	...	27,300	15,77,372	2,47,890	6,578	...	18,31,840	158	18,31,682
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	25,000	5,750	...	...	30,750	...	30,750	11,04,118	2,38,988	9,500	...	13,52,606	6	13,52,600
TOTAL	1,49,558	37,326	3,968	...	1,90,852	...	1,90,852	3,04,45,522	64,09,368	5,02,244	4,606	3,78,61,740	16,686	3,78,45,054
<i>Deduct—</i> Outlay charged against Revenue (Account No. 63A)	37,120	7,591	423	...	45,134	...	45,134	21,34,525	4,51,825	2,3,610	...	26,09,960	396	26,09,564
	1,12,438	29,735	3,545	...	1,45,718	...	1,45,718	2,88,10,997	59,57,543	4,78,634	4,606	3,52,51,780	16,290	3,52,38,490
TOTAL OUTLAY ON CONSTRUCTION	1,44,69,191	25,45,076	7,08,619	4,87,231	1,82,10,117	51,176	1,81,58,941	35,57,05,460	7,16,03,389	2,31,72,154	69,01,638	45,73,82,641	20,43,079	45,53,39,562
<i>Deduct—</i> Total charged against Revenue	83,262	16,936	423	...	1,00,621	...	1,00,621	1,37,59,196	29,61,776	3,47,393	...	1,70,69,365	71,449	1,69,97,916
<i>Deduct—</i> Amount spent on Construction from Ordinary Revenues to end of 1884-85	1,43,85,929	25,28,140	7,08,196	4,87,231	1,81,09,496	51,176	1,80,58,320	34,19,46,264	6,86,40,613	2,28,24,761	69,01,638	44,03,13,276	19,71,630	43,83,41,646
<i>Net—</i> Irrigation Works—Construction (Not charged to Revenue)							1,80,58,320							5,40,24,150
Total converted into £ at Rs 15 = £ 1							1,203,888							25,621,166
India							1,142,472							22,147,493
England							61,416							3,473,673

(a) Rs 8,827 outlay on Mihi war, Relhi, previously charged to 43 Minor Works and Navigation Works for which only Revenue Accounts are kept now brought on.

No. 76.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1910-1911.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
EAST INDIAN.	£	£	£
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (Rs. 1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	£	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	£	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	£	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for Purchase the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	£	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	£	4,911,621	4,911,621
ODDH AND ROHILKAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL	£	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company	£ 4,197,557	3,197,557	3,197,557
Less—Capital deposited by New Company	„ 1,000,000		
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL	£	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL	£	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability of purchase	3,654,100	...	3,654,100
Share Capital of the Company discharged by the Secretary of State in purchase	2,250,000	...	2,250,000
TOTAL	£	5,904,100	5,904,100
Grand Total	£	54,598,003	60,402,103

No. 77.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA GENERAL.							CENTRAL PROVINCES AND BERAR.					
		D. G. MILY. WORKS.	BALUCHISTAN.			TOTAL.			CENTRAL PROVINCES AND BERAR PROPER.			CENTRAL INDIA.		
		Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
DIRECTION.		R	R	R	R	R	R	R	R	R	R	R	R	R
Chief Engineer and Secretariat.														
Director-General and Assistants	1	99,000	...	...	...	99,000	...	99,000	...	...	...	...	...	...
Chief Engineers and Assistants	2	2,60,945	...	...	...	2,60,945	...	2,60,945	30,791	...	30,791	...	...	...
Upper and Lower Subordinates	3	425	...	...	...	425	...	425	...	...	...	...	...	...
Office Establishment	4	1,43,694	...	...	...	1,43,694	...	1,43,694	71,640	...	71,640	...	...	...
Travelling Allowances	5	22,653	...	...	...	22,653	...	22,653	2,530	...	2,530	...	...	...
Office Expenses	6	30,314	...	...	...	30,314	...	30,314	7,345	...	7,345	...	...	...
Presidency and Local Allowances	7	11,661	...	...	...	11,661	...	11,661	...	...	...	...	...	...
Presidency House-rent	8	379	...	...	...	379	...	379	...	...	...	...	...	...
TOTAL	9	5,69,071	...	...	...	5,69,071	...	5,69,071	1,32,306	...	1,32,306	...	...	...
Superintending Engineers.														
Superintending Engineers and Assistants	10	...	...	...	...	...	...	...	51,125	19,443	70,568	20,925	...	20,925
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	12	...	...	...	...	...	...	...	61,164	22,484	83,648	9,877	...	9,877
Travelling Allowances	13	...	...	...	...	...	...	...	8,589	3,502	12,091	2,725	...	2,725
Office Expenses	14	...	...	...	...	...	...	...	8,651	7,321	15,972	2,524	...	2,524
Presidency and Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	16	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	17	...	...	...	...	...	...	...	1,20,529	52,750	1,82,279	36,051	...	36,051
TOTAL DIRECTION	18	5,69,071	...	...	...	5,69,071	...	5,69,071	2,61,835	52,750	3,14,585	36,051	...	36,051
CONSTRUCTION.														
Engineer Establishment	19	13,56,156	...	16,551	16,551	13,56,156	16,551	13,72,707	1,97,850	1,10,576	3,08,426	19,408	3,000	22,408
Upper Subordinates	20	4,06,607	...	13,457	13,457	4,06,607	13,457	4,20,064	99,278	44,212	1,43,490	10,690	...	10,690
Lower Subordinates	21	1,24,437	...	4,180	4,180	1,24,437	4,180	1,28,617	82,414	65,877	1,49,371	6,353	1,175	7,528
Petty Establishment	22	74,532	...	16,037	16,037	74,532	16,037	90,569	72,022	5,579	77,601	4,422	...	4,422
Office ditto	23	4,20,847	...	6,628	6,628	4,20,847	6,628	4,27,475	1,61,349	74,322	2,35,671	13,903	512	14,415
Medical ditto	24	...	...	60	60	...	60	60	2,160	2,480	4,640	...	...	...
Accountants	25	66,709	...	1,446	1,446	66,709	1,446	68,155	21,487	6,832	28,319	1,491	...	1,491
Travelling Allowances	26	2,89,126	...	13,823	13,823	2,89,126	13,823	3,02,949	1,26,032	40,989	1,67,021	16,171	1,232	11,403
Office Expenses	27	1,41,654	...	4,257	4,257	1,41,654	4,257	1,45,911	35,915	18,967	54,882	3,796	92	3,888
Presidency and Local Allowances	28	64,521	...	1,645	1,645	64,521	1,645	66,166	...	...	...	...	...	...
Presidency House-rent	29	1,984	...	...	...	1,984	...	1,984	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	29,46,623	...	78,134	78,134	29,46,623	78,134	30,24,757	7,98,587	3,70,834	11,69,421	70,234	6,011	76,245
Carried forward		35,15,694	...	78,134	78,134	35,15,624	78,134	35,93,528	10,60,422	4,23,584	14,84,006	1,06,285	6,011	1,12,296

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1911.

(Railways.)

No. of Items.	HYDRA- BAD.	BURMA.			EASTERN BENGAL AND ASSAM.			BENGAL.					CARRIED FORWARD TO PAGE 268.			
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	BENGAL PROPER.			PORT BLAIR.	VICE- ROYAL ESTATES.	Other Public Works.	Irrigation.	TOTAL.	
								Other Public Works.	Irrigation.	TOTAL.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	...	...	...	...	...	...	...	...	...	...	...	99,000	...	99,000
2	...	1,24,756	...	1,24,756	62,192	...	62,192	1,01,617	...	1,01,617	...	...	6,00,301	...	6,00,301	
3	...	...	...	...	...	...	...	...	...	...	...	...	425	...	425	
4	...	1,20,970	...	1,20,970	67,309	...	67,309	1,25,451	...	1,25,451	...	...	8,29,064	...	8,29,064	
5	...	17,616	...	17,616	8,375	...	8,375	5,744	...	5,744	...	...	56,918	...	56,918	
6	...	14,095	...	14,095	13,416	...	13,416	24,305	...	24,305	...	...	89,475	...	89,475	
7	...	...	...	...	20,115	...	20,115	18,156	...	18,156	...	...	49,972	...	49,972	
8	...	...	...	...	...	...	...	362	...	362	...	...	741	...	741	
9	...	2,77,437	...	2,77,437	1,71,407	...	1,71,407	2,75,675	...	2,75,675	...	...	14,25,896	...	14,25,896	
10	...	1,43,368	...	1,43,368	61,622	...	61,622	71,371	90,944	1,62,315	...	...	3,48,411	1,10,387	4,58,798	
11	...	...	...	...	...	...	...	...	2,066	2,066	...	...	...	2,066	2,066	
12	...	1,29,384	...	1,29,384	30,788	...	30,788	51,946	55,586	1,07,532	...	...	2,83,159	78,070	3,61,229	
13	...	13,622	...	13,622	7,729	...	7,729	6,081	11,388	17,469	...	...	38,746	14,890	53,636	
14	...	9,175	...	9,175	5,199	...	5,199	10,637	6,208	16,845	...	...	36,186	13,529	49,715	
15	...	...	...	...	3,491	...	3,491	3,712	...	3,712	...	...	7,203	...	7,203	
16	...	...	...	...	...	...	...	240	1,284	1,524	...	...	240	1,284	1,524	
17	...	2,95,549	...	2,95,549	1,08,829	...	1,08,829	1,43,987	1,67,476	3,11,463	...	...	7,13,945	2,20,226	9,34,171	
18	...	5,72,986	...	5,72,986	2,80,236	...	2,80,236	4,19,662	1,67,476	5,87,138	...	...	21,39,841	2,20,226	23,60,067	
19	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
20	2,323	6,83,196	80,640	7,63,836	1,95,719	...	1,95,719	1,43,136	2,71,555	4,14,691	11,552	7,800	26,17,140	4,82,322	30,99,462	
21	1,797	2,84,114	11,861	2,95,975	1,30,719	...	1,30,719	1,00,028	1,62,365	2,62,393	4,048	10,667	10,47,948	2,31,895	12,79,843	
22	105	2,14,886	28,359	2,43,245	41,341	...	41,341	41,532	1,19,985	1,61,517	...	2,524	5,13,722	2,20,576	7,34,298	
23	...	48,539	5,327	53,866	17,586	...	17,586	11,740	50,334	62,074	3,355	1,050	2,33,250	77,327	3,10,577	
24	2,937	4,07,237	35,758	4,43,015	1,61,886	...	1,61,886	1,29,373	1,45,690	2,75,063	3,728	6,380	13,07,660	2,62,910	15,70,570	
25	...	5,943	3,184	9,127	974	...	974	3,051	8,655	11,706	...	...	12,128	14,379	26,507	
26	1,078	...	...	...	20,861	...	20,861	14,500	24,046	38,546	...	...	1,26,120	32,324	1,58,444	
27	974	3,04,715	30,964	3,35,680	94,244	...	94,244	67,497	1,58,528	2,26,025	466	3,583	8,96,809	2,45,536	11,42,345	
28	395	89,456	6,088	95,544	37,409	...	37,409	38,098	58,328	96,426	23	1,037	3,47,783	87,732	4,35,515	
29	...	...	...	...	34,402	...	34,402	5,625	8,471	14,096	3,360	885	1,08,793	10,116	1,18,909	
30	...	...	...	...	...	...	...	12,768	4,964	7,732	...	...	14,752	4,964	19,716	
31	9,613	20,38,107	2,02,181	22,40,288	7,35,141	...	7,35,141	5,67,348	10,12,921	15,80,269	26,536	33,926	72,26,105	16,70,681	88,96,786	
32	9,603	26,11,093	2,02,181	28,13,274	10,15,377	...	10,15,377	9,87,010	11,80,397	21,67,407	26,536	33,926	93,65,946	18,50,362	1,12,16,308	

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 77.—Detailed account of Expenditure on Establishment

(Excluding

PARTICULARS.	No of Items.	INDIA GENERAL							CENTRAL PROVINCES AND					
		Director General of Military Works.	BALUCHISTAN.			TOTAL.			C. P. AND BERAR PROPER.			CENTRAL INDIA.		
			Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Work.	Irrigation.	TOTAL.
Brought forward		35,15,694	...	78,134	78,134	35,15,694	78,134	35,93,828	10,60,422	4,23,584	14,84,006	1,06,285	6,011	1,12,296
ACCOUNTS.														
Examiners, Deputies and Assistants	31	55,242	...	...	...	55,242	...	55,242	19,854	...	19,854	...	...	...
Accountants	32	33,928	...	...	...	33,928	...	33,928	18,754	...	18,754	...	...	...
Office Establishment	33	51,916	...	...	...	51,916	...	51,916	26,377	...	26,377	...	...	...
Travelling Allowances	34	7,188	...	...	...	7,188	...	7,188	3,829	...	3,829	...	...	...
Office Expenses	35	6,300	...	...	...	6,300	...	6,300	3,458	...	3,458	...	...	...
Presidency and Local Allowances	36	8,096	...	...	...	8,096	...	8,096	...	...	...	...	...	...
Presidency House-rent	37	135	...	...	...	135	...	135	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,62,805	...	...	...	1,62,805	...	1,62,805	72,272	...	72,272	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	39	...	...	...	...	...	...	...	...	...	...	...	...	...
CONSULTING ARCHITECT AND ELECTRICAL ENGINEER	40	67,912	...	...	...	67,912	...	67,912	...	...	...	...	...	...
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	41	...	...	...	...	...	...	...	...	...	...	...	...	...
DISTRICT BOARDS	42	...	...	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	43	...	...	417	417	...	417	417	...	8,975	8,975	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	44	...	...	...	...	...	...	...	...	...	...	...	...	...
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	45	...	3,234	...	3,234	3,234	...	3,234	...	24,663	24,663	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES, ETC.	46	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	47	2,06,416	...	...	...	2,06,416	...	2,06,416	...	...	...	...	...	...
ROORKEE, WORKSHOPS	48	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED.	49	39,52,827	3,234	78,551	81,785	39,56,061	78,551	40,34,612	11,32,694	4,57,222	15,89,916	1,06,285	6,011	1,12,296
Add—Charges by other Branches and Departments, etc.	50	81,592	1,43,573	14,583	1,58,156	2,25,165	14,583	2,39,748	1,488	37,557	39,045	17,807	709	18,516
TOTAL	51	40,34,419	1,46,807	93,134	2,39,941	41,81,226	93,134	42,74,360	11,34,182	4,94,779	16,28,961	1,24,092	6,720	1,30,812
Deduct—Charges to other Branches and Departments, etc.	52	8,57,682	...	2,043	2,043	8,57,682	2,043	8,59,725	60,786	2,964	63,650	756	...	756
GRAND TOTAL	53	31,76,737	1,46,807	91,091*	2,37,898	13,23,544	91,091	34,14,635	10,73,396	4,91,915	15,65,311	1,23,336	6,720	1,30,856

* Includes 807,912 on account of Establishment of Consulting Architect and Electrical Adviser to Government of India.

of the Public Works Department during the Year ended 31st March 1911—continued.

Railways.)

BERAR.		BURMA.			EASTERN BENGAL AND ASSAM.			BENGAL.					CARRIED FORWARD TO PAGE 270.		
No. of Items.	Hyd. deriv. bad.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Bengal Proper.			Port Blair.	Viceroy's Estate.	Other Public Works.	Irrigation.	TOTAL.
		R	R	R	R	R	R	Other Public Works.	Irrigation.	TOTAL.					
		9,603	26,11,093	2,02,181	26,13,274	10,15,177	10,15,177	9,87,010	11,80,397	21,67,407	26,536	33,926	93,65,946	1,09,307	1,12,50,253
31			40,602	...	40,602	28,192	28,192	44,260	...	44,260	...	...	1,88,150	...	1,88,150
32			44,055	...	44,055	10,863	10,863	37,300	...	37,300	...	...	1,44,900	...	1,44,900
33			56,690	...	56,690	27,082	27,082	47,487	...	47,487	...	...	2,10,452	...	2,10,452
34			6,094	...	6,094	3,154	3,154	4,485	...	4,485	...	...	24,750	...	24,750
35			4,627	...	4,627	2,368	2,368	1,441	...	1,441	...	...	18,191	...	18,191
36			...	...	...	11,700	11,700	5,051	...	5,051	...	...	24,847	...	24,847
37			...	...	...	...	...	2,845	...	2,845	...	...	2,980	...	2,980
38			1,52,068	...	1,52,068	84,259	84,259	1,42,870	...	1,42,869	...	...	6,14,273	...	6,14,273
39			46,632	...	46,632	36,922	36,922	59,243	...	59,243	...	...	1,42,797	...	1,42,797
40			...	...	...	...	...	13,140	...	13,140	...	...	81,052	...	81,052
41			...	...	...	7,811	7,811	32,995	...	32,995	...	...	40,806	...	40,806
42			...	...	...	...	...	...	...	...	...	...	...	...	...
43			...	1,71,863	1,71,863	...	...	...	2,70,552	2,70,552	...	...	...	4,51,807	4,51,807
44			1,93,386	...	1,93,386	...	...	...	1,30,668	1,30,668	...	...	1,93,386	1,30,668	3,24,054
45			...	...	...	...	...	...	...	...	...	...	3,234	24,663	27,897
46			3,895	...	3,895	...	...	...	...	...	...	...	3,895	...	3,895
47			...	...	...	...	...	...	...	...	...	...	2,06,416	...	2,06,416
48			...	...	...	...	...	...	...	...	...	...	...	...	...
49	0,603	30,07,774	3,74,044	33,81,118	11,44,369	...	11,44,369	12,35,257	15,81,617	28,16,874	26,536	33,926	1,06,51,805	24,97,445	1,31,49,250
50	3	1,303	3,72,730	3,74,033	448	22,665	23,113	2,14,812	1,73,929	3,88,741	...	5,000	4,66,026	6,22,173	10,88,199
51	9,606	30,08,377	7,46,774	37,55,151	11,44,817	22,665	11,67,482	14,50,069	77,55,546	32,05,613	26,536	38,926	1,11,17,831	31,19,618	1,42,37,449
52	5,957	9,89,084	49,010	10,38,594	27,646	...	27,646	2,35,888	1,06,767	4,32,655	190	140	21,79,029	2,50,684	24,29,713
53	3,649	20,18,393	6,97,764	27,16,157	11,17,171	22,665	11,39,836	12,14,181	15,58,719	27,72,960	26,346	38,786	89,38,802	28,68,944	1,18,07,736

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD. FROM PAGE 265.			UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB		
		Other Public Works.	Irrigation.	TOTAL.	U. P. of Agra and Oudh Proper.			Rajputana			Other Public Works.	Irrigation.	TOTAL.
					Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.			
DIRECTION.		R	R	R	R	R	R	R	R	R	R	R	R
Chief Engineer and Secretariat.													
Director-General and Assistants	1	99,000	...	99,000	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	6,00,301	...	6,00,301	40,774	61,936	1,02,710	...	...	...	63,242	1,13,515	1,76,757
Upper and Lower Subordinates	3	425	...	425	...	...	...	...	...	...	...	...	...
Office Establishment	4	5,29,064	...	5,29,064	53,366	43,223	96,589	...	...	...	52,233	70,946	1,23,179
Travelling allowances	5	56,918	...	56,918	8,630	7,670	16,300	...	...	...	5,762	11,213	16,975
Office expenses	6	89,475	...	89,475	14,307	17,339	31,646	...	...	...	20,494	27,627	48,121
Presidency and local allowances	7	49,972	...	49,972	11,890	11,083	22,973	...	...	...	...	...	...
Presidency house-rent	8	741	...	741	...	...	...	...	...	...	...	...	...
TOTAL	9	14,25,896	...	14,25,896	1,28,967	1,41,251	2,70,218	...	...	...	1,41,731	2,23,301	3,65,032
Superintending Engineers.													
Superintending Engineers and Assistants	10	3,48,411	1,10,387	4,58,798	71,548	92,802	1,64,350	22,336	...	22,336	80,931	2,19,310	3,00,241
Upper and Lower Subordinates	11	...	2,066	2,066	...	...	...	...	...	...	...	14	14
Office and Petty Establishments	12	2,83,159	78,070	3,61,229	23,803	37,307	61,110	12,283	...	12,283	30,378	1,13,713	1,44,091
Travelling allowances	13	38,746	14,890	53,636	5,420	10,530	15,950	3,044	...	3,044	8,535	21,080	29,615
Office expenses	14	36,186	13,520	49,706	9,024	11,735	20,759	4,199	...	4,199	8,495	41,067	49,562
Presidency and local allowances	15	7,203	...	7,203	...	...	...	...	...	...	...	...	...
Presidency house-rent	16	240	1,284	1,524	...	...	...	...	...	...	...	...	...
TOTAL	17	7,13,945	2,20,226	9,34,171	1,09,795	1,52,374	2,62,169	41,862	...	41,862	1,28,339	3,95,184	5,23,523
TOTAL DIRECTION	18	21,39,841	2,20,226	23,60,067	2,38,762	2,93,625	5,32,387	41,862	...	41,862	2,70,070	6,18,485	8,88,555
CONSTRUCTION.													
Engineer Establishment	19	26,17,140	4,82,322	30,99,462	3,61,919	3,75,900	7,37,819	18,040	28,977	47,017	2,87,924	9,60,831	12,57,755
Upper Subordinates	20	10,47,948	2,31,805	12,79,753	1,65,600	1,07,283	2,72,883	4,580	2,856	7,436	81,203	2,63,172	3,44,675
Lower Subordinates	21	5,13,722	2,20,576	7,34,298	62,502	1,36,510	1,99,012	1,657	6,466	8,123	39,990	2,43,695	2,82,815
Petty Establishment	22	2,33,250	77,327	3,10,577	16,000	87,441	1,03,441	180	1,956	2,136	9,130	2,39,343	2,48,473
Office ditto	23	13,07,660	2,62,910	15,70,570	1,93,876	1,83,294	3,77,170	6,375	11,096	17,671	98,863	4,15,835	5,14,698
Medical ditto	24	12,128	14,379	26,507	...	25,031	25,031	...	...	...	678	90,248	90,926
Accountants	25	1,26,120	32,324	1,58,444	30,837	36,506	67,343	1,773	2,344	4,117	26,880	67,128	94,008
Travelling allowances	26	8,96,809	2,45,336	11,42,145	1,83,604	2,23,738	4,07,342	2,471	10,676	13,147	1,06,446	3,83,471	4,89,917
Office expenses	27	3,47,783	87,732	4,35,515	55,372	68,820	1,24,192	2,335	3,161	5,496	39,579	1,80,770	1,70,349
Presidency and local allowances	28	1,08,793	10,116	1,18,909	1,308	...	1,308	...	...	...	...	...	...
Presidency house-rent	29	14,752	4,064	19,716	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	72,26,105	16,70,081	88,96,186	10,71,018	12,44,523	23,15,541	37,611	67,532	1,05,143	6,90,993	28,05,493	34,96,186
Carried forward		93,65,946	18,90,307	1,12,56,253	13,09,780	15,38,148	28,47,928	79,473	67,532	1,47,005	9,60,763	34,23,978	43,84,741

of the Public Works Department during the Year ended 31st March 1911—continued.

Railways.)

No. of lines.	N.-W. FRONTIER PROVINCE.			MADRAS.						BOMBAY.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Madras Proper.			Coorg.			Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
				Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	...	...	...	...	...	...	...	...	...	...	99,000	...	99,000
2	...	...	...	1,42,553	...	1,42,553	...	...	...	96,711	...	96,711	9,43,581	1,75,451	11,19,032
3	...	...	...	12,201	...	12,201	...	...	...	4,457	...	4,457	17,083	...	17,083
4	...	...	...	1,07,683	...	1,07,688	...	...	...	68,010	...	68,010	8,10,361	1,14,169	9,24,530
5	...	...	...	7,057	...	7,057	...	...	...	2,459	...	2,459	80,826	18,883	99,709
6	...	...	...	20,589	...	20,589	...	...	...	13,189	...	13,189	1,58,054	44,966	2,03,020
7	...	...	...	...	...	...	...	...	...	17,277	...	17,277	79,130	11,083	90,222
8	...	...	...	...	...	...	...	...	...	...	...	...	741	...	741
9	...	...	...	2,90,088	...	2,90,088	...	...	...	2,72,103	...	2,72,103	21,88,785	3,64,552	25,53,337
10	...	...	...	1,38,139	27,360	1,65,499	...	...	...	70,195	45,387	1,15,582	7,31,560	4,95,246	12,26,806
11	...	...	...	1,710	5,110	6,820	...	...	...	11,481	7,317	18,798	13,191	14,507	27,698
12	...	...	...	76,895	10,176	87,071	...	...	...	31,692	20,779	52,471	4,58,210	2,60,045	7,18,255
13	...	...	...	11,956	1,855	13,811	...	...	...	10,819	5,776	16,595	78,520	54,131	1,32,651
14	...	...	...	14,000	576	14,576	...	...	...	10,872	8,809	19,681	82,776	75,716	1,58,492
15	...	...	...	...	...	...	...	...	...	3,470	...	3,470	10,673	...	10,673
16	...	...	...	...	...	...	...	...	...	...	...	...	240	1,284	1,524
17	...	...	...	2,42,700	45,077	2,87,777	...	...	...	1,38,529	88,068	2,26,597	13,75,170	9,00,929	22,76,099
18	...	...	...	5,32,788	45,077	5,77,865	...	...	...	3,40,632	88,068	4,28,700	35,63,055	12,05,481	48,29,436
19	...	1,14,079	1,14,079	6,38,961	31,772	6,70,733	16,200	...	16,200	3,20,170	4,08,706	7,28,876	42,60,354	24,11,587	66,71,941
20	...	41,098	41,098	5,51,197	12,650	5,63,847	19,618	...	19,618	2,61,209	2,31,769	4,93,068	21,31,445	8,92,723	30,24,168
21	...	36,095	36,095	1,13,414	—9,256	1,04,158	1,700	298	2,058	87,617	86,234	1,73,851	8,20,662	7,20,818	15,41,480
22	...	28,021	28,021	1,29,513	1,369	1,31,182	850	1,980	2,830	29,140	61,984	91,124	4,18,363	4,09,421	9,17,784
23	...	39,334	39,334	3,20,642	14,518	3,35,160	7,973	...	7,973	1,70,531	1,71,689	3,42,220	21,06,120	10,98,676	32,04,796
24	...	9,980	9,980	...	...	...	...	...	...	210	1,713	1,923	13,016	1,41,351	1,54,367
25	...	6,986	6,986	55,010	...	55,010	1,742	...	1,742	...	...	...	2,42,362	1,45,288	3,87,650
26	...	48,321	48,321	3,38,013	6,429	3,44,462	10,246	69	10,315	1,38,559	1,70,840	3,29,408	16,96,168	10,89,089	27,85,257
27	...	15,478	15,478	81,789	2,510	84,299	2,738	...	2,738	69,885	95,126	1,65,011	5,99,481	4,03,597	10,03,078
28	...	...	...	...	...	...	...	...	...	12,391	2,073	14,464	1,22,492	12,189	1,34,681
29	...	...	...	...	...	...	...	...	...	...	...	...	14,752	4,964	19,716
30	...	3,38,392	3,38,392	22,28,839	60,192	22,89,031	61,127	2,347	63,474	11,09,802	12,30,143	23,39,945	1,24,25,215	74,19,703	1,99,44,918
...	...	3,39,392	3,39,392	27,61,647	1,05,269	28,66,916	61,127	2,347	63,474	14,50,434	13,18,211	27,68,645	1,59,89,170	86,85,184	2,46,74,354

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD. FROM PAGE 277.			UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB.		
		Other Public Works.	Irrigation.	TOTAL.	U. P. of Agra and Oudh Provi.			Rajputana.			Other Public Works.	Irrigation.	TOTAL.
					Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irriga- tion.	TOTAL.			
		R	R	R	R	R	R	R	R	R	R	R	R
Brought forward .		93,6,946	18,90,307	1,12,56,253	13,09,730	15,38,148	28,47,928	79,473	67,532	1,47,005	9,60,763	34,23,978	43,84,741
ACCOUNTS.													
Examiners, Deputies and Assistants .	31	1,88,150	...	1,88,150	20,620	16,032	36,652	9,051	...	9,051	41,306	39,345	71,651
Accountants .	32	1,44,900	...	1,44,900	19,843	12,397	32,240	2,197	...	2,197	62,246	45,560	1,07,806
Office Establishment .	33	2,10,452	...	2,10,452	21,188	21,592	42,780	4,037	...	4,037	55,523	41,039	96,562
Travelling allowances .	34	24,750	...	24,750	2,809	672	3,481	1,173	...	1,173	6,789	4,722	11,511
Office expenses .	35	18,194	...	18,194	2,861	2,146	5,007	1,048	...	1,048	7,006	5,158	12,164
Presidency and local allowances .	36	24,847	...	24,847	...	...	...	...	...	...	...	...	...
Presidency house-rent .	37	2,980	...	2,980	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS .	38	6,14,273	...	6,14,273	67,321	52,839	1,20,160	17,506	...	17,506	1,72,870	1,26,824	2,99,694
SANITARY ENGINEERS AND THEIR ESTAB- LISHMENTS .	39	1,42,797	...	1,42,797	71,821	...	71,821	...	...	...	33,538	...	33,538
CONSULTING ARCHI- TECT AND ELECTRICAL ENGINEERS .	40	81,052	...	81,052	...	...	...	...	...	...	...	...	...
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC. .	41	40,806	...	40,806	15,694	...	15,694	...	...	...	...	...	...
DISTRICT BOARDS .	42	...	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISH- MENT .	43	...	4,51,807	4,51,807	...	5,77,229	5,77,229	...	1,614	1,614	...	14,48,848	14,48,848
NAVIGATION ESTAB- LISHMENT, ETC. .	44	1,93,386	1,30,668	3,24,054	...	57,119	57,119	...	...	...	850	69,535	70,385
SPECIAL SURVEY AND OTHER ESTABLISH- MENT .	45	3,334	24,663	27,997	...	75,146	75,146	...	...	...	...	28,966	28,966
LEAVE AND PENSION ALLOWANCES DEBIT- ABLE TO NATIVE STATES, ETC. .	46	3,895	...	3,895	...	...	...	...	...	...	...	12,988	12,988
BARRACK DEPART- MENT .	47	2,06,416	...	2,06,416	...	...	...	...	...	...	...	...	...
ROORKEE WORK- SHOPS .	48	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED .	49	1,06,51,805	24,97,445	1,31,49,250	14,64,616	23,00,481	37,65,097	96,979	69,146	1,66,125	11,68,021	51,11,139	62,79,160
Add—Charges by other Branches and Departments, etc. .	50	4,66,026	6,22,173	10,88,199	10,009	1,15,519	1,25,528	59,489	17,432	76,921	746	...	746
TOTAL .	51	1,11,17,831	31,19,618	1,42,37,449	14,74,625	24,16,000	38,90,625	1,56,468	86,578	2,43,046	11,68,767	51,11,139	62,79,906
Minus—Charges to other Branches and Departments, etc. .	52	21,79,029	2,50,684	24,29,713	3,56,949	6,323	3,63,272	32,896	59,326	92,222	1,50,561	2,55,636	4,06,197
GRAND TOTAL .	53	89,38,802	28,68,934	1,18,07,736	11,17,676	24,09,677	35,27,353	1,23,572	27,252	1,50,824	10,18,206	48,55,503	58,73,709

of the Public Works Department during the Year ended 31st March 1911—continued.

Railways.)

No. of Items.	N.-W. FRONTIER PROVINCE.			MADRAS.			COORO.			BOMBAY.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Madras Proper.			Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
				Other Public Works.	Irrigation.	TOTAL.									
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
...	...	3,39,392	3,39,392	27,61,647	1,05,269	28,66,916	61,127	2,347	63,474	14,50,434	13,18,211	27,68,645	1,59,89,170	86,85,184	2,46,74,354
31	...	...	...	34,949	...	34,949	...	...	...	36,868	...	36,868	3,30,944	46,377	3,77,321
32	...	...	...	46,117	...	46,117	...	...	...	40,975	...	40,975	3,16,278	57,957	3,74,235
33	...	...	...	38,801	...	38,801	...	...	...	41,906	...	41,906	3,71,007	62,631	4,34,538
34	...	...	...	3,990	...	3,990	...	...	...	5,054	...	5,054	44,565	5,394	49,959
35	...	...	...	2,882	...	2,882	...	...	...	1,958	...	1,958	33,949	7,304	41,253
36	...	...	...	...	...	...	...	...	...	14,806	...	14,806	39,653	...	39,653
37	...	...	...	...	...	...	...	...	...	...	...	...	2,980	...	2,980
38	...	...	...	1,26,739	...	1,26,739	...	...	...	1,41,567	...	1,41,567	11,40,276	1,79,663	13,19,939
39	...	...	...	73,416	...	73,416	...	...	...	88,748	...	88,748	4,10,320	...	4,10,320
40	...	...	...	...	...	...	...	...	...	65,119	...	65,119	1,46,171	...	1,46,171
41	...	...	...	...	...	...	...	...	...	...	...	...	56,500	...	56,500
42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
43	...	51,169	51,169	...	6,994	6,994	...	...	...	17,890	74,696	92,586	17,890	26,12,337	26,30,227
44	...	30,971	30,971	...	...	...	...	...	...	...	...	...	1,04,236	2,94,293	4,88,529
45	...	1,569	1,569	...	...	...	...	...	...	...	...	...	3,234	1,30,344	1,33,578
46	...	...	...	...	...	...	...	...	...	...	...	...	3,895	12,988	16,883
47	...	...	...	...	...	...	...	...	...	...	...	...	2,06,416	...	2,06,416
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49	...	4,29,101	4,29,101	29,61,802	1,12,263	30,74,065	61,127	2,347	63,474	17,63,758	13,92,907	31,56,665	1,81,68,108	1,19,14,829	3,00,82,937
50	3,81,860	89,790	4,71,650	38,007	17,50,344	17,88,351	8,763	689	9,452	1,30,928	2,57,150	3,88,078	10,95,828	28,53,097	39,48,925
51	3,81,860	5,18,891	9,00,751	29,99,809	18,62,607	48,62,416	69,890	3,036	72,926	18,94,686	16,50,057	35,44,743	1,92,63,936	1,47,67,926	3,40,31,862
52	...	126	126	18,26,668	224	18,26,892	8,476	...	8,476	4,48,473	1,43,172	5,92,245	50,03,059	7,16,091	57,19,143
53	3,81,860	5,18,891	9,00,751	11,73,141	18,62,383	30,35,524	61,414	3,036	64,450	14,46,213	15,06,285	29,52,498	1,42,60,884	1,40,51,835	2,83,12,719

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended
(Excluding

PARTICULARS.	No of Items.	Reference to Detailed Account.	INDIA GENERAL.			CENTRAL PROVINCES AND BERAR.		
			Director-General, Military Works.	Baluchistan.	TOTAL.	Central Province and Berar Proper.	Central India.	Hyderabad.
		Page.	₹	₹	₹	₹	₹	₹
WORKS AND REPAIRS.								
FAMINE RELIEF AND INSURANCE—Original Works .	1	120 & 121	...	...	...	7,34,107	466	...
IRRIGATION.								
<i>(Imperial and Provincial.)</i>								
Minor Works and Navigation, } Original Works .	2	164 to 167	...	2,57,806	2,57,806	— 4252 1	...	...
Capital.								
Minor Works and Navigation, } Original Works .	3	168 to 170	...	25	25	...	...	...
Revenue.	4		...	14,753	14,753	...	...	...
Minor Works and Navigation } Original Works .	5	161 to 163	...	9,790	9,790	3,93,253	1,829	...
and Agricultural.	6		...	...	...	16,732	1,254	...
OTHER PUBLIC WORKS.								
Imperial Civil Works .	7	175	1,68,294	4,66,362	6,34,656	23, 1 7	3,41,218	37,535
	8		1,71,714	1,86,197	3,57,911	14,467	2,32,752	15,372
Provincial Civil Works .	9	177	...	...	...	24,51,151	...	...
	10		...	...	...	18,98,439	...	...
Imperial Military Works .	11	233	43,46,820	...	43,46,820	6,207	2,174	...
	12		41,05,985	...	41,05,985	2,992	8,434	...
Special Defence Works .	13	236	31,424	...	31,424	...	...	...
	14		76,986	...	76,986	...	...	...
IRRIGATION.								
<i>(Imperial and Provincial.)</i>								
Major Works—Working } Original Works .	15	146 to 149	...	...	...	1,315	...	...
Expenses.	16		...	...	...	18,867	...	...
Capital Outlay on Irrigation } Original Works .	17	259 to 262	...	...	...	1,18,481	...	...
Works.								
TOTAL WORKS AND REPAIRS .	18		89,01,223	9,34,933	98,36,156	56,37,007	5,88,127	52,907

(a) Excluding outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS
31st March 1911.
(Railways.)

No. of Items.	Burma.	Eastern Bengal and Assam.	BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	North-West Frontier Province.	MADRAS.		Bombay.	GRAND TOTAL.
			Bengal Proper.	Port Blair.	Viceregal estates.	United Provinces of Agra and Oudh Proper.	Rajputana.			Madras Proper.	Coorg.		
	R	R	R	R	R	R	R	R	R	R	R	R	
1	3,252	...	5,71,247	...	...	7,50,176	1,301	8	...	55,934	...	19,33,713	40,50,204
2	1,574	...	4,80,835	...	...	39,952	18,343	...	...	1,42,057	...	1,04,827	10,02,773
3	1,796	...	1,752	...	...	19,319	10,543	713	...	16,448	...	14,643	65,239
4	1,74,754	...	2,97,723	...	...	44,978	25,024	45,733	...	1,86,087	...	3,98,959	11,88,011
5	2,40,706	68,532	96,936	...	...	1,53,031	1,475	1,51,177	42,617	3,76,098	7,899	2,89,852	18,33,195
6	4,40,342	17,665	6,41,885	...	...	58,718	...	5,80,470	...	15,36,140	5,755	17,10,532	50,09,993
7	1,42,120	1,84,253	9,12,288	36,270	89,933	3,14,458	1,26,627	2,40,793	6,04,604	55,130	86,554	7,91,765	46,21,821
8	64,967	31,909	2,80,863	53,997	1,68,762	1,13,020	1,22,263	1,32,867	10,55,988	65,619	97,264	1,50,202	29,58,223
9	18,49,269	28,56,861	23,20,208	...	...	27,46,854	...	16,54,981	...	35,36,114	...	40,89,820	2,15,05,258
10	30,17,964	13,00,908	17,10,963	...	...	21,49,271	...	14,87,139	...	9,19,940	...	18,47,399	1,43,32,023
11	1,24,653	20,395	5,112	...	...	26,544	14,362	55,489	...	14,266	2	12,449	46,28,473
12	3,01,354	43,980	30,690	...	...	4,401	22,442	64,697	...	54,664	302	49,863	46,89,810
13	...	...	...	...	...	...	...	...	...	...	...	...	31,424
14	...	...	...	...	...	...	...	...	...	...	...	...	76,986
15	13,211	...	78,550	...	...	1,46,351	...	8,96,503	31,147	2,00,151	...	1,63,177	15,30,405
16	1,23,800	...	4,69,716	...	...	15,80,781	...	33,25,312	1,44,146	10,83,291	...	7,76,833	75,22,746
17	9,83,832	...	...	...	...	8,78,971	...	1,01,73,270	15,12,824	6,06,113	...	1,12,438	1,43,85,929
18	74,84,094	45,24,503	78,98,774	90,267	2,58,695	90,26,825	3,42,380	1,88,09,152	33,91,326	88,48,052	1,97,776	1,24,46,472	8,94,32,513

N.—Ry. and Irrn. Capital not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of Charges (a) for Establishment with the Percentage it bears for the Year ended
(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA GENERAL.			Central Provinces and Berar.		
			Director General, Military Works.	Baluchistan.	TOTAL.	Central Provinces and Berar proper.	Central India.	Hyderabad.
		Page	R	R	R	R	R	R
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	19	120 & 121	...	...	...	3,81,856	6,011	...
IRRIGATION.								
<i>(Imperial and Provincial.)</i>								
Minor Works and Navigation, Capital Establishment	20	164 to 167	...	61,149	61,149	—9,803	...	...
Minor Works and Navigation, Revenue Establishment	21	168 to 170	...	8,062	8,062	...	...	...
Minor Works and Navigation and Agricultural Establishment	22	161 to 163	...	21,880	21,880	84,911	709	...
OTHER PUBLIC WORKS.								
Imperial Civil Works Establishment	23	175	*1,41,756	1,46,807	2,88,563	8,255	1,30,880	3,649
Provincial ditto ditto	24	177	...	...	...	10,64,300	...	...
Imperial Military Works Establishment	25	233	30,29,851	...	30,29,851	835	2,456	...
Special Defence Work	26	236	5,130	...	5,130	...	...	...
IRRIGATION.								
<i>(Imperial and Provincial.)</i>								
Major Works—Working Expenses, Establishment	27	146 to 149	...	...	...	9,112	...	...
Capital Outlay on Irrigation Works, ditto	28	259 to 262	...	...	...	25,839	...	...
TOTAL ESTABLISHMENT	29		31,76,737	2,37,898	34,14,635	15,65,311	1,30,056	3,649
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	30		35'69	25'44	34'72	37'77	22'11	6'98

* Includes Rs 67,912, on account of Consulting Architect and Electrical Adviser to Government of India.
(a) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts
31st March 1911—continued.
(Railways.)

No. Lines.	Burma.	Eastern Bengal and Assam.	Bengal.			UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	North- West Frontier Province.	MADRAS.		Bombay.	GRAND TOTAL.
			Bengal proper.	Port Blair.	Viceregal estates.	United Pro- vinces of Agra and Oudh proper.	Raj- putana.			Madras proper.	Coorg.		
	R	R	R	R	R	R	R	R	R	R	R	R	R
	171	3,159	1,99,098	...	...	3,31,139	2,225	...	...	13,256	...	2,86,814	12,23,729
20	362	...	56,684	...	...	6,086	7,505	...	...	30,125	...	19,839	1,71,947
21	36,703	...	1,12,482	...	...	68,385	16,888	35,104	...	54,314	...	1,48,492	4,80,430
22	3,20,502	19,506	3,76,322	...	...	1,42,913	634	2,85,338	1,815	7,97,092	3,036	6,33,567	26,88,225
23	44,838	47,499	2,34,048	26,346	38,786	77,612	1,08,958	51,122	3,81,860	26,007	61,385	1,50,125	16,69,933
24	18,79,421	10,58,874	9,76,272	...	...	10,33,202	...	9,46,492	...	11,34,370	...	12,82,599	93,75,536
25	94,134	10,798	3,861	...	...	6,862	14,614	20,592	...	12,764	29	13,489	32,10,285
26	...	...	...	...	...	...	...	...	...	...	...	...	5,130
27	1,21,111	...	8,14,193	...	...	16,81,626	...	29,74,787	1,29,802	8,40,895	...	3,87,838	69,59,364
28	2,18,913	...	...	...	...	1,79,528	...	15,60,274	3,87,148	1,26,701	...	29,735	25,28,140
29	27,16,157	11,39,836	27,72,960	26,346	38,786	35,27,353	1,50,824	58,73,709	9,00,625	30,35,524	64,450	29,52,498	2,83,12,719
30	36'29	25'19	35'11	29'19	14'99	39'08	44'05	31'23	26'56	34'31	32'59	23'72	31'66

N.—Ry. and Irrig. Capital not charged to Revenue

No 78A—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the PUBLIC
during the Year ended
(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.				CENTRAL PROVINCES AND BERAR.						BURMA.			EASTERN BENGAL AND ASSAM.			BENGAL.					
		Director General, (Other Public Works.)	BALUCHISTAN.			CENTRAL PROVINCES AND BERAR PROPER.			CENTRAL INDIA.			Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	BENGAL PROPER.			Port Blair (Other Public Works.)	Viceregal Estates (Other Public Works.)	
			Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.							Other Public Works.	Irrigation.	TOTAL.			
																							R
NEW SUPPLIES.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Scientific instruments and drawing materials.	1	2,757	...	3,391	3,391	417	—859	—442	224	6	230	...	76	447	8,209	1,830	...	1,830	4,836	...	4,836	164	20
Plant and machinery.	2	56,058	...	4,231	4,231	31,623	1,136	32,759	14,348	...	14,348	...	55,747	8,405	64,152	3,085	...	3,085	23,609	...	23,609	...	...
Tools.	3	29,972	...	713	713	3,153	31,918	35,071	721	...	721	298	14,504	400	14,904	8,499	4,097	12,596	18,158	...	18,158	...	1,994
Navigation Plant.	4	...	...	...	...	...	...	...	...	...	...	...	34,459	417	34,876	4,682	...	4,682	773	—50,844	—50,071	...	...
Camp equipage.	5	2,922	...	1,468	1,468	752	2,142	2,894	...	...	...	...	213	41	254	873	...	873	106	...	106	...	...
Live-stock.	6	130	...	—54	—50	...	...	...	...	...	...	...	...	...	...	70	...	70	...	...	...	...	...
Office, etc., furniture.	7	7,672	...	939	939	1,627	398	2,025	61	...	61	...	21,464	2,585	24,049	3,154	...	3,154	2,436	...	2,436	...	...
Miscellaneous.	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—10,878	—10,878	...	...	...
TOTAL NEW SUPPLIES.	9	99,511	...	10,692	10,692	37,572	34,735	72,307	15,354	6	15,360	298	1,34,149	12,295	1,46,444	22,198	4,097	26,295	49,938	—61,722	—11,784	164	2,014
Repairs and carriage.	10	44,962	...	4,269	4,269	42,400	8,750	51,150	6,415	177	6,592	452	1,23,157	9,111	1,33,068	22,654	37	22,691	21,596	1,92,229	2,13,825	3	242
TOTAL.	11	1,44,473	...	14,961	14,961	79,972	43,485	1,23,457	21,769	183	21,952	750	2,58,106	21,406	2,79,512	44,852	4,134	48,986	71,534	1,30,507	2,02,041	167	2,256
Add—Charges by other Branches and Departments.	12	601	9,332	...	9,332	...	...	...	717	46	763	...	...	85,869	85,869	...	...	...	5,776	...	5,776	...	...
TOTAL.	13	1,45,074	9,332	14,961	24,293	79,972	43,485	1,23,457	22,486	229	22,715	750	2,58,106	1,07,275	3,65,381	44,852	4,134	48,986	77,310	1,30,507	2,07,817	167	2,256
Deduct—Charges to other Branches and Departments.	14	34,481	...	131	131	1,297	7	1,304	39	...	39	388	1,32,537	5,899	1,38,436	62	...	62	2,537	469	3,006	...	...
GRAND TOTAL.	15	1,10,593	9,332	14,830	24,162	78,675	43,478	1,22,153	22,447	229	22,676	362	1,25,569	1,01,376	2,16,945	44,790	4,134	48,924	74,773	1,30,038	2,04,811	167	2,256

(a) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS

31st March 1911.

(Railways.)

No. of Rem.	UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.						BOMBAY.			GRAND TOTAL.		
	UNITED PROVINCES OF AGRA AND OUDH PROPER.												MADRAS PROPER.			COORG.								
	Other Public Works.			Rajputana.			Other Public Works.			Other Public Works.			Other Public Works.			Other Public Works.			Other Public Works.			Other Public Works.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	1,637	3,320	5,007	179	...	179	554	...	554	...	...	...	31,348	...	31,348	315	...	...	17,979	13,589	31,568	70,072	10,894	89,966
2	42,830	11,050	53,880	2,430	...	2,430	22,268	153,548	1,75,816	...	74,182	74,182	1,20,726	...	1,20,726	497	...	...	1,04,253	13,679	1,17,934	4,77,496	2,66,231	7,43,727
3	8,488	17,748	26,236	1,032	...	1,032	15,620	...	15,620	...	...	...	50,553	...	50,553	1,800	...	...	87,720	29,832	1,17,552	2,42,321	84,708	3,27,229
4	...	723	723	...	...	...	...	...	...	...	...	...	1,35,783	1,35,783	...	...	...	...	57	989	1,046	39,976	87,068	1,27,044
5	2,031	1,056	5,687	462	...	462	362	...	362	...	...	...	1,331	...	1,331	...	...	...	982	4,003	3,005	10,634	8,730	10,364
6	149	3,440	3,595	—18	...	—18	101	...	101	...	...	...	...	...	...	...	...	...	520	—12	517	961	3,384	4,345
7	2,457	2,381	4,838	191	...	191	2,883	...	2,883	...	...	...	10,185	...	10,185	448	...	...	16,338	16,095	33,323	68,926	23,208	92,224
8	...	62	62	...	...	...	4,23,253	4,23,253	...	1,18,137	1,18,137	...	18,302	18,302	...	198	...	...	...	...	...	5,12,740	5,12,470	...
9	58,242	41,786	1,00,028	4,206	...	4,206	41,797	5,76,801	6,18,598	...	1,92,319	1,92,319	2,14,143	1,17,481	3,31,624	3,060	198	3,25	2,27,880	77,095	3,04,945	9,10,586	10,05,783	19,16,369
10	18,128	38,613	56,741	6,088	...	6,088	22,406	1,17,108	1,39,514	...	7,824	7,824	64,493	1,11,711	1,76,204	1,904	...	1,00	47,785	43,263	91,488	4,23,515	5,33,592	9,57,107
11	76,370	80,399	1,56,769	10,384	...	10,384	64,203	6,93,009	7,58,112	...	2,00,143	2,00,143	2,78,636	2,29,192	5,07,828	5,054	198	5,22	2,75,573	1,20,858	3,96,433	13,34,101	15,39,375	28,73,476
12	...	...	...	818	...	818	...	...	...	24,004	...	24,004	66,371	...	66,371	...	...	...	8,139	763	8,905	1,14,940	87,499	2,02,439
13	76,370	80,399	1,56,769	10,384	818	11,202	64,203	6,93,009	7,58,112	24,004	2,00,143	2,24,147	3,45,007	2,29,192	5,74,192	5,054	198	5,22	2,93,714	1,21,624	4,05,338	14,49,041	16,26,874	30,75,915
14	18,884	...	18,884	1,205	...	1,205	1,354	9,245	10,599	...	...	...	93,707	...	93,707	806	...	806	11,590	8,526	20,106	2,08,211	21,877	3,22,548
15	57,486	80,399	1,37,885	9,179	818	9,997	62,849	6,84,664	7,47,513	24,004	2,00,143	2,24,147	2,51,006	2,29,192	4,81,098	4,248	198	4,44	2,72,134	1,12,098	3,85,232	11,50,770	16,02,597	27,53,367

N. Ry. and Irrn. Capl. not charged to Revenue.

No. 78A.—DETAILED ACCOUNT of Expenditure (a) on Tools and Plant of the Public during the Year ended
(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.				CENTRAL PROVINCES AND BERAR.							BURMA.			EASTERN BENGAL AND ASSAM.			BENGAL.							
		Director General, Military Works. (Other Public Works).		BALUCHISTAN.		CENTRAL PROVINCES AND BERAR PROPER.			CENTRAL IN DIA.			Hyderabad Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	BENGAL PROPER.			Port Blair Public Works.	Viceregal (Other Public Works).	Estates Public Works).		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.								Irrigation.	TOTAL.	Other Public Works.				Irrigation.	TOTAL.
		R.	R.	R.	R.	R.	R.	R.	R.	R.	R.								R.	R.	R.				R.	R.
DISTRIBUTION OF THE GRAND TOTAL IN THE PRECEDING PAGE																										
FAMINE RELIEF AND INSURANCE.	16	...	...	...	...	29,032	29,032	...	183	183	...	...	11	11	...	4,134	4,134	...	22,056	22,056	...	...	...	...		
IRRIGATION— (Imperial and Provincial)																										
Minor Works and Navigation, Capital.	17	...	...	8,311	8,311	...	...	...	...	...	...	...	24	24	...	...	...	...	-71,725	-71,725	...	...	...	...		
Minor Works and Navigation, Revenue.	18	...	...	847	847	...	...	...	...	...	...	...	10,536	10,536	...	...	...	...	78,841	78,841	...	...	...	...		
Minor Irrigation and Agricultural Works.	19	...	...	5,672	5,672	...	10,991	10,991	...	46	46	...	70,586	70,586	...	...	...	...	17,305	17,305	...	...	...	...		
OTHER PUBLIC WORKS—																										
Imperial Civil Work Tools and Plant.	20	4,211	9,334	...	9,332	538	...	538	22,292	...	22,292	362	2,880	...	2,880	3,086	...	3,086	10,613	...	10,613	167	2,250	...		
Provincial Civil Works Tools and Plant.	21	...	...	...	...	78,084	...	78,084	...	...	...	...	1,16,860	...	1,16,860	41,024	...	41,024	63,883	...	63,883	...	...	...		
Imperial Military Works Tools and Plant.	22	1,05,916	...	...	...	53	...	53	155	...	155	...	5,829	...	5,829	680	...	680	277	...	277	...	...	...		
Special Defence Works.	23	466	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
IRRIGATION— (Imperial and Provincial.)																										
Major Works, Working Expenses.	24	...	...	...	...	301	301	...	...	...	...	...	2,913	2,913	...	...	...	...	83,561	83,561	...	...	...	...		
Capital Outlay on Irrigation Works.	25	...	...	...	...	2,254	2,254	...	...	...	...	...	17,306	17,306	...	...	...	...	...	...	...	...	...	...		
TOTAL AS IN THE PRECEDING	26	1,10,398	9,332	14,890	24,162	78,675	43,478	1,22,153	22,447	229	22,676	362	1,25,569	1,01,376	2,26,045	44,790	4,134	48,924	74,773	1,30,028	2,04,811	167	2,250	...		

(a) Excluding Outlay on Public Works in charge of Civil Officers.

Works Department and its distribution to heads of the Finance and Revenue Accounts

31st March 1911—continued.

Railways.

No. of Item.	UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.						BOMBAY.			GRAND TOTAL.		
	UNITED PROVINCES OF AGRA AND OUDH PROPER.			RAJPUTANA.			Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	MADRAS PROPER.			COORG.			Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Other Works.	Irrigation.	TOTAL.	Other Works.	Irrigation.	TOTAL.							Other Works.	Irrigation.	TOTAL.	Other Works.	Irrigation.	TOTAL.						
R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
16	..	20,603	20,603	..	..	..	..	..	..	..	..	..	..	602	602	..	..	..	..	61,133	61,133	..	1,38,654	1,38,654
17	..	942	942	..	262	262	..	..	..	..	..	..	..	1,311	1,311	..	..	..	..	1,147	1,147	..	-59,728	-59,728
18	..	3,547	3,547	..	534	534	..	44	44	..	..	..	..	3,901	3,901	..	..	..	..	3,334	3,334	..	1,01,584	1,01,584
19	..	6,663	6,663	..	22	22	..	1,415	1,415	..	14	14	..	24,860	24,860	..	198	198	..	20,064	20,064	..	1,37,836	1,37,836
20	4,999	..	4,999	8,772	..	8,772	3,055	..	3,055	24,004	..	24,004	1,695	..	1,695	4,246	..	4,246	9,180	..	9,180	1,11,688	..	1,11,688
21	52,042	..	52,042	..	..	..	58,471	..	58,471	..	..	..	2,49,398	..	2,49,398	..	..	..	2,62,130	..	9,21,892	..	9,21,892	
22	445	..	445	407	..	407	1,323	..	1,323	..	..	..	813	..	813	2	..	2	824	..	1,16,724	..	1,16,724	
23	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	466	..	466	
24	..	20,777	20,777	..	..	..	..	1,85,395	1,85,395	..	10,162	10,162	..	2,29,671	2,29,671	..	..	..	..	23,875	23,875	..	5,56,055	5,56,055
25	..	28,467	28,467	..	..	..	..	4,97,810	4,97,810	..	1,89,967	1,89,967	..	-31,153	-31,153	..	..	..	..	3,543	3,543	..	7,08,196	7,08,196
26	37,485	80,390	1,37,875	9,180	81,597	90,777	62,249	6,84,864	7,47,513	24,004	2,00,143	2,24,147	2,51,906	2,29,158	4,81,098	4,248	198	4,446	1,13,098	3,85,232	11,50,770	16,00,597	27,13,367	

N.—Rs. and Irrn. Capl. not charged to Revenue

2 N

No. 79.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	STATE					
	Assam-Bengal.	South Behar.	Mymensingh-Jamalpur.	Bengal-Nagpur.	Burma.	Indian Midland. §§
DURING THE YEAR 1910-1911.	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL :						
Share Capital :						
India	...	...	4,400	...	...	...
England	...	...	...	...	...	...
Debentures :						
England	...	...	...	...	...	...
Debenture Stock :						
England	...	...	...	...	...	...
Capital not bearing Interest :						
India	...	...	...	...	...	...
England	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	4,400	...	...	...
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	4,400	...	...	...
ON ACCOUNT OF CAPITAL EXPENDITURE :						
Payments :						
India	71,355	...	2,920	229,157	109,380	2,776,552
England	71,509	...	...	280,407	214,637	2,940
C. TOTAL	154	...	2,920	509,564	324,017	2,773,912
Repayments :						
India	...	...	...	...	...	...
England	154	...	...	83	619	45
D. TOTAL	154	...	...	83	619	45
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	...	2,920	509,481	323,398	2,773,957
A. + D. TOTAL RECEIPTS	154	...	4,400	83	619	45
E. + C. TOTAL PAYMENTS	154	...	2,920	509,564	324,017	2,773,912
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER EAST INDIA LOANS (RAILWAYS) ACT, 1905	...	...	...	...	...	1,645,000
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	...	...	884,455	...	501,736
TO 31ST MARCH 1911.						
ON ACCOUNT OF SHARE AND OTHER CAPITAL :						
Share Capital :						
India	...	399,732	162,967	...	...	...
England	1,500,000	...	...	3,000,000	3,000,000	3,000,000**
Debentures :						
Nominal amount	1,555,900	...	...	5,505,000	...	3,654,100
Cash received †	1,538,607	...	...	5,473,077	...	3,627,411
Debenture Stock :						
Stock represented	...	...	...	...	1,250,000	...
Cash received	...	...	...	...	1,199,819	...
Capital not bearing Interest :						
India	...	...	...	...	...	...
England	15,385	...	...	17,600	20,000	5,977
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	3,053,992	399,732	162,907	8,490,077	4,219,819	6,521,434
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5 AND EAST INDIA LOANS (RAILWAYS) ACT, 1905	...	...	...	2,900,000	...	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	...	...	6,384,729	...	...
ON ACCOUNT OF CAPITAL EXPENDITURE :	3,053,992	399,732	162,967	17,775,406	4,219,819	6,621,434
Net Payments :						
India	891,191	450,606	161,616	12,921,675	1,439,737	3,401,595
England	2,162,801	...	...	9,251,689	2,047,503	3,219,839
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 3,053,992	450,606	161,616	22,173,364	4,087,240	6,621,434
BALANCE OF ACCOUNT WITH COMPANY :						
At Credit	...	...	1,351	...	132,579	...
At Debit	...	50,874	...	4,397,958	...	...

* Excluding East Indian Railway Company, South Indian Railway Company, Limited, Great Indian Peninsula Railway

† In respect of the accounts for the
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State
§ £ 147,000 Sterling Debentures were issued by the Company in England and sold for Rs 20,34,195. This sum was paid into the Calcutta Treasury and

|| Excluding premium, which is included

¶ Mysore Railway Debenture Capital. The cash received in this case was £ 1,224,000

**Of this Capital £ 750,000 was transferred to the Secretary of State in exchange for

†† Excluding £ 1,500,000 Share Capital issued as fully paid up on 1st July 1908 in Exchange for

(a) Beside, £ 358,758 and £ 134,339 debited and £ 27,878 credited to Capital Account on account of Interest on share capital paid by the Secretary

(b) Differs from last year's figure
§§ In respect of the accounts for the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1910-1911; the RECEIPTS and March 1911; and the BALANCES at that date.

RAILWAYS.										GUARAN- TEED.	GRAND TOTAL.
Rohilkund and Kumaon.†	Hardwar- Dehra.	Madras and Southern Mahratta (including Mysore Railway).	Amritsar- Patti.	Ahmed- abad- Parantij.	Tapti- valley.	Ahmedabad- Dholka Railway.	Pati Kasur.	Idar Road Brahma- ked.	TOTAL.	Madras. †	
£	£	£	£	£	£	£	£	£	£	£	£
...	1,200	...	1,200	1,667	700	66	10,667	67,341	87,241	...	87,241
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	1,200	...	1,200	1,667	700	66	10,667	67,341	87,241	...	87,241
...	...	...	...	...	...	...	...	...	...	...	...
...	1,200	...	1,200	1,667	700	66	10,667	67,341	87,241	...	87,241
...	...	...	...	...	...	...	...	...	...	...	...
—14,552 4,146	472	—68,955 348,661	2,973	1,049	849	24	14,520	70,980	—2,499,090 1,122,000	3,093	—2,495,997 1,122,000
—10,400	472	479,706	2,973	1,049	849	24	14,520	70,980	—1,377,000	3,093	—1,373,997
...	...	...	...	...	...	...	...	...	...	...	...
122	...	943	...	...	...	...	...	...	1,906	...	1,966
122	...	943	...	...	...	...	...	...	1,906	...	1,966
—10,528	472	478,763	2,973	1,049	849	24	14,520	70,980	—1,379,056	3,093	—1,375,963
122	1,200	943	1,200	1,667	700	66	10,667	67,341	89,207	...	89,207
—10,406	472	479,706	2,973	1,049	849	24	14,520	70,980	—1,377,000	3,093	—1,373,997
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	—1,645,000	...	—1,645,000
—10,528	...	...	...	...	...	...	...	...	—1,396,719	...	—1,396,719
...	184,442	8,460	92,533	130,240	796,583	64,984	53,394	73,074	1,966,409	...	1,966,409
200,000	...	††3,491,540	...	...	...	...	...	...	14,191,540	10,267,631(b)	24,449,171
£ 147,000	...	1,350,000	...	...	...	...	...	...	12,212,000	2,144,800	14,356,800
£ 160,102	...	1,344,425	...	...	...	...	...	...	12,143,622	2,139,017	14,282,639
...	...	1,200,000	...	...	...	...	...	...	2,450,000	...	2,450,000
...	...	† 1,200,000	...	...	...	...	...	...	2,399,819	...	2,399,819
...	...	34	...	...	...	...	...	...	34	...	34
...	...	55,007	...	...	...	...	...	...	102,015	8,524	110,539
360,102	184,442	6,099,466	92,533	130,240	796,583	64,984	53,394	73,074	30,803,439	2,405,172	43,208,611
...	...	...	...	...	...	...	...	...	2,900,000	...	2,900,000
375,940	...	...	...	...	...	...	...	...	6,760,669	...	6,760,669
736,042	184,442	6,099,466	92,533	130,240	796,583	64,984	53,394	73,074	40,464,108	12,405,172	52,869,280
167,362	184,790	3,065,525	92,663	129,476	796,407	64,614	56,982	72,358	23,896,597	2,814,360	26,710,957
568,680	...	4,305,130	...	...	...	...	...	...	22,155,642	9,590,812	31,746,454
736,042	184,790	7,370,655	92,663	129,476	796,407	64,614	56,982	72,358	46,052,239	12,405,172	58,457,411
...	...	...	...	764	176	370	...	716	135,956	...	135,956
...	348	1,271,189	130	...	...	...	3,588	...	5,724,087	...	5,724,087

Company and Bombay, Baroda and Central India Railway Company and Madras Railway Company in respect to account subsequent to date of purchase half-year ending 31st December 1907.
 Railways, a portion of the system is the property of the Company.
 at the Contract Rate was equivalent to a Sterling payment of £160,837 now reduced by £735 being discount on the renewal of these debentures in 1904-05.
 under "Capital not bearing interest."
 of which the sum of £24,000 is included under "Capital not bearing interest."
 £825,000 new Capital stock of the Great Indian Peninsula Railway Company.
 for the surrender of £65,016-6-5 Madras Railway Annuity.
 of State: Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess capital, respectively.
 or corrections since made.
 half-year ending 31st December 1910.

N.—Ry. and Irrn. Capital not charged to Revenue.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS, 1910-1911.

Exchange Compensation Allowance.

Expenditure £348,752.

	No. of Account.	DETAIL OF ACCOUNT.	Page	AMOUNT OF EACH ACCOUNT.	
				Detail.	Expenditure.
Exchange Compensation Allowance.	80	Expenditure	283	...	£ 348,752

General.

80.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1911.

EXPENDITURE.	India, General.	Central Provinces and Berar.	Punjab.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North- West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL	
												Imperial.	Provincial.
Direct Demands on the Revenues :	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Land Revenue	3,189	23,507	42,205	28,735	36,434	44,116	37,138	5,694	59,016	31,955	3,11,989	21,002	2,90,987
Opium	...	...	...	...	11,081	...	...	...	...	...	11,081	11,081	...
Salt	4,603	...	...	...	1,030	...	...	...	5,099	6,909	17,941	17,941	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	2,600	...	2,503	...	1,676	1,835	...	...	10,197	178	18,969	10,828	8,141
Customs	...	...	460	375	6,911	...	...	...	1,285	8,478	17,518	17,518	...
Assessed Taxes	...	...	...	...	750	...	...	...	...	...	750	375	375
Forest	...	...	262	...	...	...	...	...	...	...	262	131	131
Total	10,782	23,507	45,329	29,110	57,882	45,951	37,138	5,694	75,597	47,520	3,78,510	78,876	2,99,634
Post Office	14,348	...	...	...	...	...	...	...	...	...	14,348	14,348	...
Telegraph	17,854	...	...	...	...	...	...	...	...	...	17,854	17,854	...
Mint	5,143	...	...	...	...	...	...	...	...	6,538	11,681	11,681	...
Salaries and Expenses of Civil Department :													
General Administration	56,955	18,341	26,700	25,101	31,706	33,876	23,303	6,246	15,545	21,923	2,59,696	76,529	1,83,167
Law and Justice—Courts of Law	5,013	24,229	60,602	39,539	81,473	91,052	64,202	11,387	48,331	64,890	4,90,718	16,400	4,74,318
Law and Justice—Jails	8,284	2,428	3,072	658	8,042	7,706	3,098	...	4,886	3,501	41,681	8,284	33,397
Police	7,862	17,785	54,857	26,956	35,547	42,525	23,603	5,388	29,205	33,836	2,78,204	13,250	2,64,954
Ports and Pilotage	...	...	5,026	436	8,990	...	...	...	225	599	15,276	...	15,276
Education	1,180	4,778	6,804	6,835	17,780	18,164	9,555	...	15,907	16,677	97,685	1,180	96,505
Ecclesiastical	3,567	2,401	2,280	1,250	6,962	7,488	10,199	1,474	6,434	9,305	54,360	54,360	...
Medical	8,723	10,823	16,734	11,662	34,123	28,851	28,511	3,258	28,250	31,870	2,02,505	11,981	1,90,324
Political	1,06,925	1,558	4,199	2,741	1,014	458	10,240	20,097	2,435	21,019	1,70,686	1,42,682	28,004
Scientific and other Minor Departments	25,462	2,322	4,235	2,152	7,458	3,933	6,199	...	5,608	3,591	60,960	38,297	22,663
TOTAL	2,23,971	84,665	1,84,560	1,16,730	2,33,095	2,34,053	1,79,010	47,850	1,60,426	2,07,211	16,71,571	3,62,963	13,08,608

Miscellaneous Civil Charge:													
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	10	...	10	10	...
Stationery and Printing	996	...	616	...	137	1,061	...	...	1,269	737	4,866	996	3,870
Miscellaneous	...	...	160	1,120	—2	...	...	...	...	49	1,327	...	1,327
TOTAL	996	...	776	1,120	185	1,061	...	...	1,279	786	6,203	1,006	5,197
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	—347	...	...	...	1,519	...	...	...	...	1,172	1,172	...
TOTAL	...	—347	...	...	...	1,519	...	...	...	...	1,172	1,172	...
Railway Revenue Account:													
State Railways: Working Expenses	2,88,303	...	...	...	...	...	...	...	...	...	2,88,303	2,88,303	...
Miscellaneous Railway Expenditure	11,391	...	...	...	...	1,562	...	...	2,035	...	14,988	14,988	...
TOTAL	2,99,694	...	...	...	...	1,562	...	...	2,035	...	3,03,291	3,03,291	...
Irrigation:													
Major Works: Working Expenses	...	...	239	...	3,517	3,499	9,418	...	...	900	17,573	10,360	7,213
Minor Works and Navigation	...	...	1,422	...	2,846	640	834	...	1,530	3,240	10,512	2,454	8,058
TOTAL	...	...	1,661	...	6,363	4,139	10,252	...	1,530	4,140	28,085	12,814	15,271
Other Public Works:													
Civil Works	...	5,344	9,529	6,431	7,375	6,026	6,333	...	15,551	9,490	66,079	3,224	62,855
Army Services:													
Army—Effective	225,426	...	...	...	...	...	...	...	...	...	25,64,268	25,64,268	...
Marine	36,255	...	...	...	...	...	...	...	...	...	36,255	36,255	...
Military Works	1,11,643	...	466	...	...	30	...	...	...	...	1,12,139	1,12,139	...
TOTAL	27,12,166	...	466	...	...	30	...	...	...	...	27,12,662	27,12,662	...
TOTAL CHARGED AGAINST REVENUE . R	32,84,934	1,13,169	2,42,321	1,53,391	3,04,900	2,94,341	2,32,733	53,544	2,56,418	2,75,685	52,11,456	35,19,891	16,91,565
Railway and Irrigation Capital not charged to Revenue:													
State Railways: Construction	13,603	...	...	...	...	...	...	...	...	...	13,603	13,603	...
Irrigation Works: Construction	...	...	2,449	...	...	1,780	1,999	...	...	...	6,228	5,617	611
TOTAL NOT CHARGED TO REVENUE . R	13,603	...	2,449	...	...	1,780	1,999	...	...	...	19,831	19,220	611
GRAND TOTAL . R	32,98,537	1,13,169	2,44,770	1,53,391	3,04,900	2,96,121	2,34,732	53,544	2,56,418	2,75,685	52,31,287	35,39,111	16,92,176
Total Converted into £ at R15 = £1.										£	348,752	235,941	112,811

General.

(a) Northern Circle	8,44,333
Eastern do.	5,22,302
Western do.	6,92,346
Secunderabad Division	2,34,396
Burma Division	1,06,249
Supply Circle	1,54,332
	<u>25,64,268</u>

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1910-1911.

Sections 0 to V.—Debt, Deposits, and Advances.

Receipts £191,693,025 Disbursements £183,450,123

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1B.
				£	£	£
O. Permanent Debt	81	Statement of Permanent Debt	289	9,943,547	1,133,340	+ 8,810,207
"	81A	Temporary Debt	290	5,000,000	6,000,000	- 1,000,000
P. Unfunded Debt .	82	Special Loans	290	...	219	
"	83	Treasury Notes	290	...	...	
"	84	Deposits of Service Funds	291	92,421	91,895	+ 1,164,908
"	85	Savings Bank Deposits	293	5,637,027	4,472,426	
Q. Deposits and Advances.	72	Provincial Balances	239	1,961,202	...	
"	App. A	Appropriation for Reduction of Debt		601,095	...	
"	86	Deposits of Local Funds	294	4,735,065	4,611,449	
"	87	Deposits of Sinking Funds	294	26,489	...	
"	87A	Profit on new Rupee Coinage—	294	...	...	
"		Gold Standard Reserve		11,634,402	13,167,572	
"	App. A.	Currency Reserve—				
"		Council Bills appropriated		2,545,000	2,545,000	+ 1,550,367
"		Gold transferred		2,545,000	2,545,000	
"	89	Departmental and Judicial Deposits	298	23,373,792	23,153,126	
"	Appendix A.	Advances		5,216,433	5,131,689	
"		Suspense Accounts		129,351	166,448	
"		Exchange on Remittance Account		20,903	...	
"		Miscellaneous		99,439	17,520	
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	310	255,839	81,538	(b) + 174,301
R. R. Loans and Advances by Provincial Governments.	100A	Ditto ditto	321	1,305,983	729,848	+ 576,135
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	322	6,328	...	+ 6,328
T. Remittances .	Appendix A.	Inland Money Orders		30,667,886	30,643,141	
"		Other Local Remittances		357,053	...	
"		Other Departmental Accounts		87,847	63,281	
"		Remittances between Civil Treasuries and Departments		27,668,722	27,731,036	+ 203,370
"	92	Remittance Account between England and India	325	6,038,852	6,179,532	
U. Secretary of State's Bills.	93	Bills drawn and discharged	326	23,638,303	23,244,792	
V. Cash Balance .	94	Opening and Closing Balances	327	28,105,046	31,741,271	
		TOTAL		191,693,025	183,450,123	

(a) Net figure carried to Account No. 1B is £8,896,956. The difference of £86,749 is made up of £64,627 less credited in Account No. 1B [vide note (f) on page 289] and £81,847 shown as discharged in Account No. 11 and explained in note (e) on page 289, less £233,223 being the sum of 180,750 and 52,473, the amount of Debt discharged by means of the Railway and Discount Sinking Funds [vide notes (a) and (b) on page 289].

(b) Differs from the net figure carried to Account No. 1B by £227 as explained in note (c) on page 310.

No. 81.--ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1911, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

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FINANCE AND REVENUE ACCOUNTS OF THE

		Amount, 1st April 1910.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1911.
		R	R	R	R	R	R	R
IN INDIA.								
IMPERIAL LOANS BEARING INTEREST.								
4½ per cent. Loan for Indore State Railway		1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway		1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 " Railway Loan from Nawab of Rampur		47,00,000	...	...	47,00,000	...	...	47,00,000
4 " Gwalior Loan of 1887		1,70,00,000	...	...	1,70,00,000	12,00,000	...	1,58,00,000
3½ " Loan of 1842-43		22,88,63,200	...	88,800	22,89,52,000	...	7,60,900	22,81,91,100
3½ " " 1854-55		34,08,23,300	...	22,23,000	34,30,46,300	...	5,59,300	34,24,87,000
3½ " " 1st May 1865		36,50,83,600	...	21,90,800	36,52,74,400	...	5,88,400	36,46,86,000
3½ " " 1870		3,77,31,400	...	1,33,200	3,78,64,600	...	7,25,000	3,71,39,600
3½ " " 1900-1901		25,55,38,600	1,50,00,000	73,78,300	27,79,16,900	...	20,01,200	27,59,15,700
3 " " 1896-97		9,39,25,800	...	1,000	9,39,26,800	...	86,06,000	8,53,20,800
TOTAL IMPERIAL DEBT in INDIA bearing Interest		R 1,35,66,65,900	1,50,00,000	1,20,15,100	1,39,36,81,000	12,00,000	1,32,40,800	1,37,92,40,200
LOANS NOT BEARING INTEREST.								
4½ per cent. Transfer Loan of 1878		2,200	...	...	2,200	100	...	2,100
Transfer Loan of 1879, 4½ per cent. portion		40,400	...	...	40,400	300	...	40,100
4 per cent. Loan of 1832-33		1,87,840	...	...	1,87,840	...	...	1,87,840
4 " " 1835-36		1,43,100	...	...	1,43,100	...	...	1,43,100
4 " " 1842-43		6,22,300	...	...	6,22,300	900	1,000	6,20,400
4 " " 1854-55		4,37,300	...	...	4,37,300	20,000	...	4,17,300
4 " Transfer Loan of 1st May 1865		1,89,500	...	...	1,89,500	1,700	...	1,87,800
Reduced 4 per cent. Loan of 16th January 1870		35,800	...	...	35,800	2,000	...	33,800
4 per cent. Promissory Notes for Mysore Family		8,590	...	...	8,590	...	...	8,590
4 " East Indian Railway Commuted Stock		1,050	...	...	1,050	...	...	1,050
3½ " Loan of 1853-54		49,000	...	...	49,000	...	...	49,000
3½ " " 1893-94		29,500	...	...	29,500	5,300	1,000	23,200
4 " Nagpur-Raipur Railway Debenture Loan		750	...	...	750	...	...	...
4 " Ghazipur-Dildarnagar " " "		1,800	...	...	1,800	1,800	...	...
4 " Cawnpur-Furruckabad " " "		1,900	...	...	1,900	200	...	1,700
4 " Muttra-Hathras Light " " "		1,800	...	...	1,800	...	...	1,800
4 " Cawnpur and Achneyra " " "		1,000	...	...	1,000	...	...	1,000
4 " Cawnpur-Achneyra Section, Rajputana-Malwa Railway " "		7,100	...	...	7,100	200	...	6,900
4 per cent. Stock Notes issued in 1832-83 and accounted for as follows:—								
In Bengal		1,612	...	...	1,612	...	...	1,612
" United Provinces of Agra and Oudh		813	...	...	813	...	...	813
" Punjab		587	...	...	587	...	...	587
" Madras		788	...	...	788	...	...	788
" Bombay		2,475	...	...	2,475	...	...	2,475
TOTAL DEBT in INDIA not bearing Interest		R 17,67,205	...	...	17,67,205	33,250	2,000	17,31,955
TOTAL DEBT in INDIA		R 1,36,84,35,105	1,50,00,000	1,20,15,100	1,39,54,48,205	12,33,250	1,32,42,800	1,38,09,72,155
TOTAL DEBT IN INDIA CONVERTED INTO £ AT R15=1£		91,228,874	1,000,000	801,006	93,029,880	82,217	882,853	92,064,810
DO. BEARING INTEREST		91,111,060	1,000,000	801,006	92,912,066	80,000	882,720	91,949,346
DO. NOT BEARING INTEREST		117,814	...	...	117,814	2,217	133	115,464

Debt bearing Interest: In India In England	91,111,060 170,089,327	1st April 1910.	261,200,387	91,949,346 177,981,751	31st March 1911.	269,931,097
Debt not bearing Interest: In India In England	117,814 16,584		261,334,785	115,464 16,584		270,063,145

1st April 1910.

31st March 1911.

91,111,060	91,949,346
170,089,327	177,981,751
117,814	115,464
16,584	16,584
261,200,387	269,931,097
134,398	132,048
261,334,785	270,063,145

IN ENGLAND.									
BEARING INTEREST.									
India 3½ per cent. Stock	£	84,455,524	(f) 1,289,447	...	85,744,971	(a) 180,750	...	85,511,748	
India 3 " Stock		66,724,530	...	...	66,724,530	(b) 52,473	...	66,724,530	
India 2½ " Stock		11,892,207	...	...	11,892,207	...	...	11,892,207	
India Bonds		4,000,000	4,000,000	...	4,000,000	...	...	4,000,000	
East Indian Railway Debenture Stock 4½ per cent.		1,435,650	...	...	1,435,650	...	...	1,435,650	
Eastern Bengal Railway Debenture Stock 4 " "		348,666	...	...	348,666	...	...	348,666	
South Indian Railway Debenture Stock 4½ " "		425,000	...	...	425,000	...	...	425,000	
Great Indian Peninsula Railway Debenture Stock 4 per cent.		2,701,450	...	...	2,701,450	...	...	2,701,450	
Bombay, Baroda & Central India Railway Debentures 3½ per cent.		175,000	...	...	175,000	175,000	...	...	
Do. do. do. 3 " "		100,600	...	...	100,600	100,600	...	...	
Madras Railway Debentures 3½ per cent.		270,000	...	...	270,000	100,000	...	170,000	
Do. do. do. 3 " "		575,000	...	...	575,000	...	...	575,000	
Do. do. do. 3½ " "		605,700	...	...	605,700	62,300	...	543,400	
Do. do. do. 3 " "		380,000	...	...	380,000	380,000	...	...	
Indian Midland Railway Debentures 4 per cent.		421,200	...	...	421,200	...	...	421,200	
Do. do. do. 3½ " "		645,000	...	...	645,000	...	...	645,000	
Do. do. do. 3 " "		572,500	...	...	572,500	...	...	572,500	
Do. do. do. 3½ " "		2,015,400	...	...	2,015,400	...	...	2,015,400	
TOTAL DEBT in ENGLAND bearing Interest	£	170,089,327	8,943,547	...	179,032,874	1,051,123	...	177,981,751	
NOT BEARING INTEREST.									
India 5 per cent. Stock		9,305	...	...	9,305	...	...	9,305	
India 4 per cent. Stock		7,279	...	...	7,279	...	...	7,279	
TOTAL DEBT in ENGLAND not bearing Interest	£	16,584	...	...	16,584	...	...	16,584	
TOTAL DEBT in ENGLAND	£	170,105,911	8,943,547	...	179,049,458	1,051,123	...	177,998,335	
TOTAL DEBT £		261,334,785	9,943,547	801,006	272,079,338	c) 1,133,340	8,82,853	270,063,145	
CLASSIFICATION OF THE DEBT.									
Permanent Debt, exclusive of that for Railways and Irrigation Works		42,563,094	— 915,825	801,006	42,442,275	1,133,340	8,82,853	40,426,082	
For Railways (including advances made to Railway Companies)		186,517,746	9,319,142	...	195,836,888	...	...	(d) 195,836,888	
For Irrigation Works		32,256,945	1,543,230	...	33,800,175	...	...	33,800,175	
TOTAL	£	261,334,785	9,943,547	801,006	272,079,338	1,133,340	8,82,853	270,063,145	

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of £49,638 towards the redemption of Debt incurred in excess of money raised thereby

(c) This amount is shown in the General Account, page 27, as follows:—

Under Permanent Debt Discharged

On account of East Indian Railway Sinking Fund, the cost of purchase is included in £171,254 under "Railway Revenue Account" (see also Sinking Fund Account on this page)

On account of Eastern Bengal Railway Sinking Fund do. do.

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

Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which £3,481 is charged to State Railways' Interest on Debt

Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £45,157 is charged to Interest on Debt

d) This amount is made up as follows:—

(i) Aggregate of columns 4 and 19 in Account No. 77, Summary of Capital Expenditure

(ii) Deduct—Capital outlay on State Railways from funds raised by companies and subscribed by Native States included in above, Accounts No. 74A and No. 79A.

(iii) Deduct—Portion of Specific Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds

(iv) Add—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula and Madras Railways, less amount (£53,617) redeemed by the operation of the Discount Sinking Fund

(v) Advances made to Companies from money raised under 51 Vict., Capl. 5, and East India Loans Railways Act, 1905 (Acct. No. 79)

(vi) Advances made to Companies by the Government of India (Acct. No. 79)

(vii) Advances made to the Tanjore and Kistna District Boards for the Mayaveram-Mutupet and Bezvada-Masulipatam Railways (Acct. No. 91)

(e) Difference is due to transactions in connection with the conversion of 3 per cent Loan of 1896-97 under the Government of India Finance Department Notification No. 6201A, dated 2nd November 1908, being one-seventh of the amount of 3 per cent. Loan of 1896-97 converted, less amounts received in cash.

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict., C. 26, and Section 2 (a) of Act 44 and 45 Vict., C. 53, and the application thereof.									
INDIA DEBT ISSUED IN REDEMPTION OF									
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of Liabilities charged on the Revenues of India:									
India 4 per cent. Stock	£	5,115,939							5,115,939
India 4 per cent. Rupee Debt, 1000/750 at 1s. 4d. the rupee		7,117							7,117
India 3½ per cent. Stock		2,435,168							2,435,168
India 3 per cent. Stock		215,243							215,243
INDIA DEBT CREATED AND ISSUED		7,573,407							7,573,407
India Debt purchased and cancelled to 31st March 1910:									
India 4½ and 3 per cent. Stocks		1,731,949							1,731,949
(a) India Debt purchased and cancelled during the year ended 31st March 1911:									
India 3½ per cent. Stock purchased with £70,825 being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof		8,736							8,736
India 3½ per cent. Stock purchased with £100,439 being Interest on the amounts standing to the credit of the Funds		110,108							110,108
INDIA DEBT PURCHASED AND CANCELLED		5,835							5,835
Balance of India Debt		948,535							948,535
Issued as above out-									
standing on 31st									
March 1911.									
India 3½ per cent. Stock		5,115,939							5,115,939
India 3 per cent. Stock		7,117							7,117
India 3½ per cent. (formerly 4 per cent.) Rupee Debt		2,435,168							2,435,168
		215,243							215,243
		7,573,407							7,573,407
		1,731,949							1,731,949
		8,736							8,736
		110,108							110,108
		5,835							5,835
		948,535							948,535

No. 81A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1911.

		Balance, 1st April 1910.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1911.
INDIA.						
Temporary Loans	R	...	...	...	...	...
Converted into £ at R15 = £1	£	...	...	...	...	...
ENGLAND.						
Temporary Loans on Security of India Bills	£	6,000,000	5,000,000	11,000,000	6,000,000	5,000,000
TOTAL	£	6,000,000	5,000,000	11,000,000	6,000,000	5,000,000

No. 82.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1911.

	Balance, 1st April 1910.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1911.
INDIA, GENERAL.					
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	R 48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p.c.)	6,68,000	..	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL	R 11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	29,25,732	...	29,25,732	2,971	29,22,761
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	99,89,453	..	99,89,453	315	99,89,138
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	..	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL	R 1,48,28,988	...	1,48,28,988	3,286	1,48,25,702
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	..	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
GRAND TOTAL	1,68,60,944	...	1,68,60,944	3,286	1,68,57,658
Grand Total converted into £ at R15 = £1	£ 1,124,063	...	£ 1,124,063	219	£ 1,123,844

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1911.

	Balance, 1st April 1910.	Issues in 1910-1911.	TOTAL.	Payments in 1910-1911.	Balance, 31st March 1911.
INDIA, GENERAL.					
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	R 2,500	...	2,500	..	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL	R 4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at R15 = £1	£ 29,861	...	£ 29,861	...	£ 29,861

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1911.

	Balance, 1st April 1910.	Receipts in 1910-1911.	TOTAL.	Repayments in 1910-1911.	Balance, 31st March 1911.
INDIA, GENERAL.	R	R	R	R	R
Uncovenanted Service Family Pension Fund	1,50,94,718	10,75,190	1,61,69,908	11,70,342	1,49,99,566
Bengal and Madras Service Family Pension Fund	1,62,270	57,109	2,19,379	3,293	2,05,886
TOTAL	1,52,56,988	11,32,299	1,63,89,287	11,83,535	1,52,05,452
MADRAS.					
Military Assistant Surgeons' Fund	3,65,218	17,927	3,83,145	21,277	3,61,868
BOMBAY.					
Uncovenanted Service Family Pension Fund	(a) 28,53,189	2,26,092	30,84,281	1,73,319	29,15,962
TOTAL	(a) 1,84,75,395	13,86,318	1,98,61,713	13,78,431	1,84,83,282
Total converted into £ at R15 = £1	£ 1,231,693	92,421	1,324,114	91,895	1,232,219

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1911.

	Balance, 1st April 1910.	Receipts in 1910-1911.	Transfers.	TOTAL.	Repayments in 1910-1911.	Transfers.	Balance, 31st March 1911.
POST OFFICE SAVINGS BANKS.	R	R	R	R	R	R	R
India, General	15,86,72,164	7,18,74,317	...	23,05,46,481	6,13,52,224	...	16,91,94,257
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General	(c) 25,092	4,403	...	29,495	...	...	29,495
United Provinces of Agra and Oudh.	(c) 14,728	1,358	...	16,086	...	...	16,086
TOTAL	39,820	5,761	...	45,581	...	...	45,581
DEPARTMENTAL.							
India General	(b) 2,18,79,791	41,45,037	...	2,60,25,428	24,19,302	...	2,36,06,126
Eastern Bengal and Assam	18,249	3,028	...	21,277	992	...	20,285
TOTAL	2,18,98,040	41,48,065	...	2,60,40,705	24,20,294	...	2,36,20,411
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS.	(a) 2,19,37,860	41,54,426	...	2,60,92,286	24,20,294	...	2,36,71,992
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General	94,741	8,361	...	1,03,105	344	4,830	97,931
Central Provinces	1,07,785	10,537	...	1,27,322	...	7,095	1,20,277
Burma	4,42,383	48,715	...	4,91,098	5,030	60,395	4,25,673
Eastern Bengal and Assam	1,42,154	17,073	...	1,59,227	1,500	6,139	1,51,588
Bengal	4,76,895	84,289	...	5,01,184	13,076	60,001	4,87,507
United Provinces of Agra & Oudh	5,57,337	35,091	...	5,92,428	16,728	42,202	5,33,498
Punjab	6,73,539	77,664	...	7,51,203	42,008	70,776	6,32,419
Madras	5,69,282	55,382	...	6,25,664	19,052	55,811	5,50,201
Bombay	3,39,481	49,721	...	3,89,202	51,940	69,534	2,67,748
TOTAL	(c) 34,03,597	3,96,886	...	38,00,483	1,50,858	3,82,783	32,66,842
DEPARTMENTAL.							
India, General	(d) 13,23,318	4,66,758	...	17,90,086	9,41,976	...	8,48,110
TOTAL CIVIL ENGINEERS' PROVIDENT FUND.	47,26,925	8,63,644	...	55,90,569	10,92,834	3,82,783	41,14,952
Carried over	18,53,36,949	7,68,92,387	...	26,22,29,336	6,48,65,352	3,82,783	19,69,81,201

(a) Differs from last year's closing balance for correction since made.
(b) Balance of R39,820 transferred to the Civil Books.

(c) Balance transferred from the Railway Books.
(d) Balance of R34,03,597 transferred to the Civil Books.
O. to V.—Debt, Deposit, etc.