

No. 66W.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES	METALLED ROADS		UNMETALLED ROADS		ROADS				Boat-bridges and ferries	Accommodation for travellers	Arboreal culture	Miscellaneous	GRAND TOTAL	Deduct—Outlay from Contributions	NET TOTAL
	Bridged and drained throughout	Partially bridged and drained	Bridged and drained throughout	Partially bridged and drained	Banked and surfaced with murrum or similar material but not drained	Banked but not surfaced, partially bridged and drained	Cleared partially bridged and drained	Cleared only							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	1,28,278								17,090				1,45,368		1,45,368
U. P. of Agra and Oudh		100								600	102		811		811
Punjab												132	132		132
Madras				719			2,763			3,926		35,111	42,419		42,419
TOTAL	1,28,278	100		719			2,763		17,090	4,426	102	35,243	1,88,730		1,88,730
Total India converted into £ at R15=£1															£ 12,582

No. 66X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES	METALLED ROADS		UNMETALLED ROADS		ROADS				Boat-bridges and ferries	Accommodation for travellers	Arboreal culture	Miscellaneous	GRAND TOTAL	Deduct—Outlay from Contributions	NET TOTAL
	Bridged and drained throughout	Partially bridged and drained	Bridged and drained throughout	Partially bridged and drained	Banked and surfaced with murrum or similar material but not drained	Banked but not surfaced, partially bridged and drained	Cleared partially bridged and drained	Cleared only							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Eastern Bengal and Assam									2,555	23,074	14,000		40,319		40,319
Bengal	55,029	19,110		1,000					7,938				83,087		83,087
U. P. of Agra and Oudh		1,074					1,381			22	3,294		5,771		5,771
Punjab												14,701	14,701		14,701
Madras	14,900			400	1,830		25,762	1,540		937		20,62,745	21,08,114		21,08,114
TOTAL	69,929	20,184		1,400	1,830		27,143	1,540	10,493	24,633	17,384	20,77,446	22,51,993		32,51,992
Total India converted into £ at R15=£1															£ 150,133

No. 66 Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

[illegible]

No. 66Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

[illegible]

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1911-1912.

Section L.—Military Receipts and Services.

Revenue £1,343,057. Expenditure £20,901,637.

MAJOR HEAD	No of Account	DETAIL OF ACCOUNTS	Page	AMOUNT OF EACH ACCOUNT		
				Detail	MAJOR HEAD TOTAL	
					Revenue	Expenditure
				£	£	£
Army—Effective .	67A	Abstract Account of Receipts . .	197	...	1,061,030	...
" " .	67B	Ditto ditto of Charges . .	199	..		16,832,902
" Non-Effective	67A	Ditto ditto of Receipts	197		118,336	..
" " .	67B	Ditto ditto of Charges	199			3,203,584
Army . .	67C	Detailed Account of Receipts	209	1,179,366	..	..
" .	67D	Detailed Account of Charges .	231	19,536,546	..	...
" . . .	67E	Statement of Established Strength .	232 10 235	}		
Marine . .	68A	Receipts	236		84,900	
" . .	68B	Expenditure	237			450,728
Military Works . .	69A	Receipts	238	...	78,791	...
" . . .	69B	Expenditure	239	...	..	900,657
		Details of Expenditure on—				
" . . .	69C	New Works	240	329,686		..
" . . .	69D	Repairs	241	306,166	..	...
Special Defence Works .	70	Expenditure	242	..	...	4,706
				TOTAL	1,343,057	20,901,637

I.—Military Receipts and Services.

No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPTS

Grants.		For details see page	Peshawar Division	Rawal-Pindi Division	Lahore Division.	Meerut Division	Lucknow Division.	Quetta Division	Mhow Division.	Poona Division.	Number of items.
	EFFECTIVE SERVICES		Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	
III	Regimental Pay, Allowances and Charges (including Volunteers)	200	4,118	9,519	12,556	11,209	15,728	5,355	11,244	8,694	1
IV	Supply and Transport (including Farms)	200	1,13,407	1,30,541	1,43,194	74,616	1,61,562	1,47,978	83,114	1,02,090	2
VI	Army Clothing Department, Supplies and Services	202									3
VII	Remount Establishments, Supplies and Services	202							..	.	4
VIII	Medical Service	204	292	308	1,323	1,137	334	218	247	4,891	5
IX	Medical Stores	204	.			.				...	6
X	Ordnance Establishments Supplies and Services	204	.			.					7
XII	Education	206	57	102	31,426	253	133	78	257	317	8
XIV	Miscellaneous Services	206	216	4,963	659	41,851	46,731	10,309	28,118	131	9
XV	Hutting	206	2,253		1,789				6,326	3,091	10
XVI	Conveyance by Road, River and Sea	208	1,381	4,864	3,489	5,095	2,696	5,025	4,697	7,193	11
XVII	Conveyance by Rail	208							.		12
XVIII	Cantonments	208	2,455	—273	1,354	730	1,006	940	3,202	2,556	13
	TOTAL EFFECTIVE SERVICES		1,24,179	1,50,101	1,95,990	1,37,891	2,31,790	1,70,903	1,37,205	1,28,963	14
	NON-EFFECTIVE SERVICES										
XIX	Rewards for Military Services	208	442	472	590	327	548	179	345	206	15
XX	Pensions	208	61,510	92,907	1,18,402	92,232	1,52,027	76,346	97,624	92,333	16
	TOTAL NON-EFFECTIVE SERVICES		60,952	93,379	1,18,992	92,559	4,53,475	76,525	97,969	92,539	17
	TOTAL ARMY RECEIPTS		1,85,131	2,43,483	3,14,982	2,30,450	6,85,265	2,47,428	2,35,174	2,21,502	18

(a) Vide footnote at pages 202 and 203.

for the Year ended 31st March 1912.

No of Items.	Secunder- abad Division	Burma Division	Kohat Brigade	Bannu Brigade	Derajat Brigade	Aden Brigade	Supply Circle	Total India	Total India converted into £ at R15 £1	England	Total India and England
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	13,393	6,575				605		99,326	6,622	25,805	32,427
2	1,30,060	36,128	10,411	4,985	11,631	56,613	15,33,337	27,44,025	182,935		182,935
3							(a) 25,83,740	25,83,740	1,72,240	20,311	192,560
4							2,26,263	2,26,263	15,081		15,081
5	499	465	2		4	33		9,663	644		644
6							7,77,274	7,77,274	51,818		51,818
7							25,12,589	25,12,589	169,506	14,051	183,557
8	402	166						33,131	2,209		2,209
9	3,106	341	2	27	15	8	1,768	1,41,225	9,115	241,529	250,944
10	571			4,480	175			18,685	1,246		1,246
11	3,397	1,511	5	21		571		39,878	2,659	112,972	145,631
12							16,790	15,730	1,115		1,115
13	122	160						12,902	860		860
14	1,51,480	45,617	10,416	9,513	11,885	57,811	76,81,701	92,45,131	616,362	444,668	1,061,030
15	119	112	72	33	41	6		3,192	233		233
16	71,773	36,493	18,308	11,659	16,209	4,777		12,42,500	82,833	35,270	118,103
17	71,892	36,605	18,380	11,692	16,250	4,783		12,45,992	83,060	35,270	118,330
18	2,28,352	82,222	28,796	21,205	28,135	62,397	76,81,701	1,04,91,123	699,428	479,938	1,179,366

L.—Military Receipts and Services.

No. 67 B.—ABSTRACT ACCOUNT of ARMY CHARGES

Grants.		For details see page	Peshawar Division	Rawalpindi Division	Lahore Division	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division	Poona Division.	No of Months.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EFFECTIVE SERVICES											
1	Administration	210	8,13,073	5,93,869	28,47,572	3,79,577	5,76,442	3,07,530	3,38,320	4,27,077	1
2	Military Accounts	210	1,88,596	3,20,915	2,02,560	1,68,146	5,31,403	1,50,111	1,53,528	2,77,217	2
3	Regimental Pay, Allowances and Charges (including Volunteers)	214	82,43,416	1,19,10,380	1,49,97,230	1,53,84,680	1,48,19,774	1,08,06,373	1,51,20,044	1,02,94,595	3
4	Supply and Transport (including Farms)	216	22,71,874	40,30,216	40,35,693	28,95,406	27,98,024	23,10,409	23,83,937	20,11,971	4
5	Veterinary Services	216	25,925	72,009	63,478	51,138	52,132	33,362	72,593	38,634	5
6	Army Clothing Department, Supplies and Services	218	.	.	.	.	.	.	.	.	6
7	Remount, Establishments, Supplies and Services	218	.	.	.	.	.	.	.	.	7
8	Medical Services	220	2,94,527	4,96,577	7,32,208	7,19,002	7,77,712	4,16,498	6,13,672	5,37,396	8
9	Medical Stores	220	.	.	.	.	.	.	.	.	9
10	Ordnance Establishments, Supplies and Services	222	.	.	.	.	.	.	.	.	10
11	Ecclesiastical	222	15,045	43,711	56,865	76,581	63,359	21,846	47,481	32,401	11
12	Education	224	4,419	63,271	2,07,222	25,253	66,360	4,34,624	1,63,372	88,360	12
13	Compensation for Dearness of Food and Forage	224	3,89,095	5,39,306	5,58,315	6,08,887	4,12,128	3,62,876	5,47,249	4,74,227	13
14	Miscellaneous Services	226	56,076	1,02,798	1,05,862	49,88,705	19,01,520	98,884	4,54,631	10,78,621	14
15	Hutting	226	29,852	77,073	23,683	57,426	14,000	9,179	34,511	21,620	15
16	Conveyance by Road, River and Sea	228	610	49,403	20,830	49,843	1,21,985	50,055	16,393	3,70,977	16
17	Conveyance by Rail	228	.	.	.	.	.	.	.	.	17
18	Cantonments	228	83,573	1,44,435	1,91,766	1,50,768	1,98,602	59,757	1,88,290	1,32,017	18
TOTAL EFFECTIVE SERVICES			1,18,54,061	1,84,14,053	2,31,43,284	2,55,55,412	2,23,33,441	1,51,06,498	2,01,47,021	1,58,15,132	19
NON-EFFECTIVE SERVICES											
19	Rewards for Military Services	230	6,750	8,422	14,885	9,602	23,165	5,423	8,454	4,376	20
20	Pensions	230	1,87,833	11,05,912	17,96,900	6,74,042	19,86,343	1,10,402	4,02,062	12,26,372	21
TOTAL NON-EFFECTIVE SERVICES			1,94,583	11,14,334	18,11,785	6,83,644	20,09,508	1,15,825	4,10,520	12,30,748	22
TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES			1,20,52,644	1,95,58,417	2,49,55,069	2,62,39,056	2,43,42,949	1,62,22,323	2,05,57,541	1,70,45,880	23

(a) Represents Expenditure on account of "Dairy Farms" which is under the audit of the Controller of Military Supply Accounts. As this Expenditure is under the control of General Officers Commanding Divisions and Independent Brigade it is distributed over the several Divisional columns in the detailed account at pages 216 and 217

for the year ended 31st March 1912.

No. of items.	Secunder- abad Division	Burma Division	Kohat Brigade.	Bannu Brigade	Derajat Brigade	Aden Brigade	Supply Circle.	Total India	Total India converted into £ at R 15 = £ 1	ENGLAND		Total India and England.
										Stores	Other charges	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£	£
1	8,53,274	2,08,594	54,048	40,825	63,481	53,323	.	69,23,904	461,600	..	..	461,600
2	2,64,259	1,94,552	390	..	..	708	5,03,105	29,15,540	194,369	..	..	194,369
3	1,20,94,639	53,53,068	20,32,221	15,89,100	15,17,210	13,17,454	.	12,45,65,223	8,304,348	..	1,466,880	9,771,228
4	27,32,205	18,19,983	2,49,337	1,09,355	2,36,133	5,12,009	(a) 19,50,611	3,01,50,763	2,010,051	51,005	..	2,061,056
5	74,084	10,122	..	..	..	..	.	4,93,567	32,904	..	..	32,904
6	..	..	..	..	..	..	12,58,800	12,58,800	83,920	81,073	..	164,993
7	..	..	..	..	..	..	47,13,862	47,13,862	314,257	..	2,522	316,779
8	7,02,035	2,87,137	32,263	6,628	35,157	98,946	.	57,83,768	385,584	..	7,997	393,581
9	..	..	..	..	..	..	5,65,779	5,65,779	37,719	104,612	..	142,331
10	..	..	..	..	..	..	88,17,906	88,17,906	587,560	354,317	15,800	954,283
11	38,406	16,720	..	..	..	5,570	..	4,17,979	27,865	..	..	27,865
12	1,27,531	12,875	1,400	60	196	2,320	..	12,52,272	83,485	..	4,959	88,444
13	6,88,028	1,973	1,37,988	79,835	97,942	18,836	..	48,96,085	326,446	..	..	326,446
14	46,488	30,536	9,344	6,956	11,857	2,034	33,110	89,22,432	591,829	50,620	20,087	665,536
15	21,346	..	11,307	1,621	3,287	50	..	3,04,955	20,330	..	..	20,330
16	59,998	1,04,672	216	230	395	20,249	(b) 43,35,239	8,74,856	58,324	..	279,186	337,510
17	..	..	..	..	..	..	43,35,239	43,35,239	289,016	..	..	289,016
18	80,065	55,374	20,451	28,782	11,399	17,865	..	13,63,144	90,876	..	..	90,876
19	1,75,82,385	79,55,606	25,48,965	18,52,401	19,77,057	20,59,023	2,21,78,412	20,85,56,754	13,903,783	*641,927 2,439,364	1,797,437	16,341,147
20	5,555	2,721	3,061	773	2,702	75	..	95,958	6,397	..	..	6,398
21	26,15,875	1,45,500	60,127	34,487	40,489	3,313	..	1,03,89,717	692,645	..	2,504,538	3,197,193
22	28,21,430	1,48,301	63,178	35,210	43,191	3,848	..	1,04,85,675	699,045	..	2,504,539	3,203,584
23	2,02,03,818	81,03,907	26,12,143	18,87,611	20,20,248	20,62,411	2,21,78,412	21,90,42,429	14,602,828	641,927 4,943,903	4,301,976	19,546,731
TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE								20,85,56,754	13,903,783	641,927	1,797,437	16,343,147
UNADJUSTED EXPENDITURE								- 1,52,782	- 10,185	..	..	- 10,185
TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE								20,84,03,972	13,893,598	641,927	1,797,437	16,332,962
TOTAL NON-EFFECTIVE SERVICES AS ABOVE								1,04,85,675	699,045	..	2,504,539	3,203,584
TOTAL ARMY CHARGES								21,88,89,647	14,592,643	641,927	4,301,976	19,536,546

(b) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts, but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades such part has been distributed over the several Divisional Columns in the detailed account at pages 228 and 229

*Includes £132,132 19s 4d for "Schedule Measure Expenditure"

L. - Military Receipts and Services.

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS	Peshawar Division	Rawalpindi Division	Lahore Division	Meerut Division	Lucknow Division	Quetta Division
	Rs	Rs	Rs	Rs	Rs.	Rs.
RECEIPTS UNDER GRANT III.						
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)						
<i>Under control of General Officers Commanding Divisions and Independent Brigades</i>						
Discharge Purchase Money	1,545	5,867	6,998	4,020	10,429	2,265
Recoveries from Officers at the Colaba Officer's Sanitarium	.	.	.	.	...	..
Miscellaneous	2,573	3,682	5,558	7,189	5,299	3,090
TOTAL IN INDIA R	4,118	9,549	12,556	11,209	15,728	5,355
RECEIPTS UNDER GRANT IV						
SUPPLY AND TRANSPORT (INCLUDING FARMS)						
<i>Under control of General Officers Commanding Divisions and Independent Brigades</i>						
Proceeds of sale of Provisions and Stores	74,586	64,308	71,090	36,115	1,24,884	93,825
Do . of sale of Rum	11,597	20,959	8,799	13,155	10,854	420
Do . of sale of Transport, Battery or Ambulance cattle	7,256	6,307	12,913	4,164	2,060	7,219
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc	12,293	13,614	8,928	6,261	9,817	42,675
Proceeds of sale of bedding, etc	338	3,274	3,680	3,049	5,963	3,937
Recoveries for damaged or deficient equipment, etc	992	1,018	2,107	2,675	2,364	.
Value of Stores issued to other Departments	.	190	76	.	269	..
Miscellaneous	438	2,651	2,469	1,228	3,177	902
Sale of Dairy produce	.	.	.	.	.	.
Miscellaneous Receipts - Dairy Farms	.	.	.	.	..	.
Receipts in connection with Grass Cultivation	5,907	18,190	33,432	7,369	5,174	.
TOTAL IN INDIA R	1,13,407	1,30,541	1,43,494	74,616	1,64,562	1,48,978

for the Year ended 31st March 1912.

Mhow Division.	Poona Division.	Secunder- abad Divi- sion.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade	Aden Brigade	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,225	4,035	6,690	4,320	...	...	...	375	...	51,769
...	2,109	.	...	...	...	...	...	..	2,100
8,019	2,550	6,703	2,555	...	...	...	230	..	42,448
11,244	8,694	13,303	6,875	..	...	...	605	...	99,326
Total India converted into £ at Rs. 15 = £1									£ 6,622
IN ENGLAND:									
Discharge Purchase Money									£ 337
Amount received on account of the consolidated clothing allowance of British soldiers									£ 25,468
									£ 25,805
TOTAL									£ 32,427
45,336	69,953	98,114	28,010	2,635	524	6,527	25,182	..	7,41,089
5,876	113	96	730	1,070	1,863	1,146	...	...	76,978
2,169	570	1,168	772	238	1,004	813	99	...	47,052
6,553	10,921	10,861	1,364	6,344	838	3,197	2,271	...	1,35,937
5,189	5,226	2,918	1,087	9	...	25	1,381	...	96,076
319	397	2,848	588	6	...	...	57	...	13,396
...	...	124	219	...	..	...	...	...	878
1,321	4,176	2,559	3,356	109	756	—218	27,623	...	50,547
...	...	...	...	..	...	...	...	14,73,206	14,73,206
...	...	...	...	...	...	...	...	60,131	60,131
16,361	10,734	11,377	...	...	...	201	...	...	1,68,735
83,114	1,02,080	1,30,060	36,126	10,411	4,985	11,691	56,613	15,33,337	27,44,025
Total India converted into £ at Rs. 15 = £1									£ 1,82,935

L.—Military Receipts, and Services.

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division	Rawalpindi Division	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VI (a)						
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.						
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>						
Proceeds of sale of public clothing (British troops)	1,062	2,007	2,212	1,779	3,006	240
Proceeds of sale of personal clothing (British troops)	66,867	1,32,696	1,67,522	1,83,508	1,76,073	1,25,144
Proceeds of sale of clothing (Native troops)	9,388	20,494	17,250	30,596	8,177	13,816
Proceeds of sale of clothing stores not embraced under the above heads	7,485	22,393	34,262	30,406	62,292	28,682
Proceeds of sale of clothing, etc., by auction with Regiment	1,353	4,081	1,672	2,809	1,633	2,998
Proceeds of sale of clothing, etc., by auction in Factories	...	...	...	...	639	...
Proceeds of sale of necessaries	32,696	67,797	94,041	90,618	97,919	57,672
Value of stores issued to other Departments	...	...	...	..	31,071	...
Miscellaneous	...	...	8	11	1,781	...
TOTAL IN INDIA Rs.	1,18,351	2,49,458	3,16,967	3,39,742	3,82,591	2,28,552
RECEIPTS UNDER GRANT VII						
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.						
<i>Under Control of Army Head-Quarters, etc.</i>						
Proceeds of sale of cattle and remounts	...	..	...	...	...	...
Proceeds of sale of regimental cart horses	...	...	..	...	...	...
Proceeds of sale and hire of chargers selected by officers	..	..	..	...	...	...
Rent of lands	...	...	...	...	...	...
Value of stores issued to other Departments	...	...	...	...	...	...
Miscellaneous	..	..	...	...	...	...
TOTAL IN INDIA Rs.	..	...	..	...	...	...

(a) The receipts under Grant VI are shown at page 197 in lump sum as they are audited by the Controller of Military Supply under the several Divisional columns in this

for the Year ended 31st March 1912—continued.

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,359	1,233	2,177	1,000	113	1	...	68	...	16,257
1,85,314	1,19,165	1,32,225	63,506	...	...	16	13,374	...	13,84,905
24,676	6,096	9,678	2,739	765	10,290	2,275	72	...	1,56,302
11,796	14,484	34,393	12,707	1,581	971	277	1,226	...	2,62,945
2,840	772	1,987	959	..	...	...	695	...	21,799
...	...	784	..	...	...	...	...	...	1,373
87,327	60,483	86,457	29,836	21	3	1	10,642	...	7,15,543
...	...	1,344	...	...	...	...	...	...	32,415
...	5	10,396	...	...	...	...	...	...	12,201
8,13,312	2,02,238	2,79,391	1,10,747	2,480	11,265	2,569	26,077	...	25,83,740
Total India converted into £ at Rs. 15-£ 1									£ 172,249
IN ENGLAND. Value of clothing and necessaries in possession of Regiments on their transfer from the Indian to the British Establishment, etc.									£ 20,311
TOTAL									£ 192,560
...	...	...	...	...	...	...	...	49,653	49,653
...	...	...	...	...	...	...	...	78,789	78,789
...	...	...	...	...	...	...	...	69,990	69,990
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	27,831	27,831
...	...	...	...	...	...	...	...	2,26,263	2,26,263
Total India converted into £ at Rs 15-£ 1									£ 15,084

Accounts; but as they are under the control of General Officers Commanding Divisions and Independent Brigades they have been distributed account.

L.—Military Receipts and Services.

2 D 2

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VIII.						
MEDICAL SERVICES.						
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>						
Stoppages from officers and men in hospitals	170	162	1,015	388	194	61
Miscellaneous	122	146	808	799	140	157
TOTAL IN INDIA . Rs.	292	308	1,823	1,187	334	218
RECEIPTS UNDER GRANT IX.						
MEDICAL STORES.						
<i>Under Control of Army Head-Quarters, etc.</i>						
Proceeds of sale of Medical Stores	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
TOTAL IN INDIA . Rs.	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.						
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.						
<i>Under Control of Army Head-Quarters, etc.</i>						
Arsenals and Depôts—						
Proceeds of sale of Ordnance Stores and Camp Equipage	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Factories—						
Proceeds of sale of Ordnance Stores	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
TOTAL IN INDIA . Rs.	...	...	...	...	...	...

for the Year ended 31st March 1912—continued.

Mhow Division.	Poona Division.	Secundera- bad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade	Aden Brigade.	Supply Circle	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
61	4,654	239	436	2	...	4	...	...	7,336
186	237	170	29	...	...	...	33	...	2,327
247	4,891	409	465	2	...	4	33	...	9,663
Total India converted into £ at Rs. 15-£1									£ 644
...	...	...	...	...	...	...	...	60,540	60,540
...	...	...	...	...	...	...	...	7,00,489	7,00,489
...	...	...	...	...	...	...	...	16,245	16,245
...	...	...	...	...	...	...	...	7,77,274	7,77,274
Total India converted into £ at Rs. 15-£1									£ 51,818
...	...	...	...	...	...	...	...	11,35,059	11,35,059
...	...	...	...	...	...	...	...	1,25,452	1,25,452
...	...	...	...	...	...	...	...	94,176	94,176
...	...	...	...	...	...	...	...	11,70,072	11,70,072
...	...	...	...	...	...	...	...	106	106
...	...	...	...	...	...	...	...	17,724	17,724
...	...	...	...	...	...	...	...	25,42,589	25,42,589
Total India converted into £ at Rs. 15-£1									£ 169,506
IN ENGLAND:									
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, etc.									£ 14,051
TOTAL									£ 183,557

No. 670.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
RECEIPTS UNDER GRANT XII.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EDUCATION.						
<i>Under Control of Army Head-Quarters, etc.</i>						
Receipts for damaged Library Books	...	...	1	...	...	...
Receipts from Schools, etc.	57	102	31,416	253	183	78
Miscellaneous	...	...	9	...	...	...
TOTAL IN INDIA . Rs.	57	102	31,426	253	183	78
RECEIPTS UNDER GRANT XIV.						
MISCELLANEOUS SERVICES						
<i>Part I.—Under Control of Army Head-Quarters, etc.</i>						
Fines and forfeitures of contractors and others	...	...	...	...	...	...
Miscellaneous Royal visit	—25	—20	—27	—36	—33	—33
Delhi Coronation Durbar	...	...	...	43,851	...	...
Special Services—						
Tibet Mission	...	...	...	...	29,174	...
Abor Expeditionary Force	...	...	...	...	16,860	...
Mishmi Mission	...	...	...	...	16	...
Despatch of troops to Persia	...	...	...	...	...	...
Arms Traffic Operations	...	...	...	...	...	...
Total Part I . Rs.	—25	—20	—27	43,815	46,017	—33
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades</i>						
Fines and forfeitures of contractors and others	104	185	421	30	409	5,033
Miscellaneous	137	4,708	265	1,006	305	5,259
Total Part II . Rs.	241	4,893	686	1,036	714	10,342
TOTAL IN INDIA . Rs.	216	4,963	659	44,851	46,731	10,309
RECEIPTS UNDER GRANT XV.						
HUTTING.						
<i>Under Control of Army Head-Quarters, etc.</i>						
Hutting	2,253	...	1,789	...	...	...

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Bawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT XVI.						
CONVEYANCE BY ROAD, RIVER AND SEA.						
<i>Under Control of General Officers Commanding Divisions and Independent Brigades</i>						
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea	5	12	86	47	108	300
Recoveries of table money, etc., in Indian Troop Service Transports	1,376	5,291	2,766	5,048	2,618	4,725
Miscellaneous	...	—439	587	...	—225	...
TOTAL IN INDIA . Rs.	1,381	4,864	3,389	5,095	2,696	5,025
GRANT XVII						
CONVEYANCE BY RAIL.						
<i>Under Control of Army Head-Quarters, etc.</i>						
Miscellaneous	...	..	...	...	...	...
RECEIPTS UNDER GRANT XVIII.						
CANTONMENTS						
<i>Under Control of General Officers Commanding Divisions and Independent Brigades</i>						
Receipts and Recoveries on account of the Cantonment Magistrates' Department	2,455	—223	1,351	730	1,806	940
RECEIPTS UNDER GRANT XIX.						
REWARDS FOR MILITARY SERVICES.						
<i>Under Control of Army Head-Quarters, etc.</i>						
Decorations and medals	441	472	590	327	548	179
Miscellaneous	1	...	...	...	...	...
TOTAL IN INDIA . Rs.	442	472	590	327	548	179
RECEIPTS UNDER GRANT XX						
PENSIONS						
<i>Under Control of Army Head-Quarters, etc.</i>						
Indian Military Service Family Pensions	55,993	75,411	1,13,950	80,462	4,48,120	70,401
Miscellaneous	4,517	17,496	4,452	2,770	4,807	5,945
TOTAL IN INDIA . Rs.	60,510	92,907	1,18,402	92,232	4,52,927	76,346
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	1,85,131	2,43,483	3,14,982	2,30,450	6,85,265	2,47,428

for the Year ended 31st March 1912—continued.

Mhow Division.	Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade	Aden Brigade.	Supply Circle	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81	447	290	787	5	6	...	213	...	2,257
4,616	6,788	3,167	777	..	15	...	133	...	37,465
...	8	...	...	..	...	...	225	..	156
4,697	7,193	3,397	1,544½	5	21	...	571	.	39,878
Total India converted into £ at Rs. 15-£1 . £									2,659
IN ENGLAND:									
Contribution by the Imperial Government in respect of the cost of the transport of troops . . . £									130,000
Indian Troop Service.—Receipts from the Imperial Government, recoveries on account of mousing, etc. . £									12,972
									142,972
									£ 145,631
			...	...			..	16,730	16,730
Total India converted into £ at Rs. 15-£1 . £									1,115
3,202	2,556	122	160	..	..	..	..	...	12,902
Total India converted into £ at Rs. 15-£1 . £									860
845	208	119	112	72	33	41	6	...	3,491
...	..	..	..	...	.	..	...	...	1
845	206	119	112	72	33	41	6	...	3,492
Total India converted into £ at Rs. 15-£1 . £									233
90,760	61,081	69,091	31,505	16,095	11,659	16,209	4,715	...	11,54,452
6,864	31,252	2,682	4,988	2,213	...	...	62	...	88,048
97,624	92,333	71,773	36,493	18,308	11,659	16,209	4,777	...	12,42,500
Total India converted into £ at Rs. 15-£1 . £									82,833
IN ENGLAND:									
Subscriptions towards Indian Military Service Family Pensions £									35,270
TOTAL £									118,103
2,35,174	2,21,502	2,23,352	82,222	28,796	21,205	26,135	62,597	76,81,701	1,04,91,423
Total India converted into £ at Rs. 15-£1 . £									699,428
TOTAL ARMY RECEIPTS, IN ENGLAND £									479,938
GRAND TOTAL £									1,179,366

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE	Peshawar Division	Rawalpindi Division	Lahore Division	Meerut Division	Lucknow Division	Quetta Division
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 1.						
ADMINISTRATION.						
<i>Part I.—Under Control of Army Head-Quarters, etc.</i>						
Commander-in-Chief in India			3,34,038			..
General Staff Branch		...	8,88,195	..		...
Adjutant General's Branch			4,45,035			
Quarter-Master General's Branch			5,69,648			
Principal Medical Officer's Branch	..		2,03,219			..
General Officers Commanding the Northern and Southern Armies	..	2,06,806		...		..
Personal Staff of the Governor-General, Governors and Lieutenant-Governors			7,709		87,952	..
TOTAL PART I		2,06,806	24,47,844		87,952	
<i>Part II.—Under Control of General Officers, Commanding Divisions and Independent Brigades.</i>						
Divisional and Brigade Commands and Staff	3,13,063	3,87,063	3,99,728	3,79,577	4,88,490	3,07,530
TOTAL PART II	3,13,063	3,87,063	3,99,728	3,79,577	4,88,490	3,07,530
TOTAL IN INDIA	3,13,063	5,93,869	28,47,572	3,79,577	5,76,442	3,07,530
GRANT 2.						
MILITARY ACCOUNTS						
<i>Under Control of Finance Department (Military Finance).</i>						
Military Accountant-General	..		...		1,86,450	..
Controllers and Deputy Controllers in Independent charge		1,46,387	...		1,44,409	..
Divisional Audit Office	90,454	1,10,795	1,33,960	1,06,560	1,31,809	95,494
Divisional Disbursing Office	42,822	61,066	68,800	60,842	67,893	54,617
Officers in charge of Treasure Chests	5,310		...	744	842	...
Special Services— Gilgit Agency		2,667	...	..		..
TOTAL IN INDIA	1,38,586	3,20,915	2,02,560	1,68,146	5,31,408	1,50,111
GRANT 3.						
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)						
<i>Part I.—Under Control of Army Head-Quarters, etc.</i>						
Governor-General's Body-Guard	...	...	...	82,392		...
Governor's Body-Guard, Madras			..	...	..	...
Nepal Escort		..	..		23,680	..
Native Army—Miscellaneous—Expenditure for instructional stores of Signal Companies	..	...	...	4,712	..	
Native Army—Recruiting Depots	15,907	17,037	32,914	27,135	46,114	5,639
Volunteers Camps-of-Exercise and Allowances for field days	..	..	6,850	4,917	31,300	1,400
TOTAL PART I	15,907	17,037	39,564	1,19,156	1,01,094	7,088

for the Year ended 31st March 1912.

Mhow Division	Poona Division.	Secunder- abad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade	Aden Brigade	Supply Circle	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	..	..	..	..	..	...	..	..	3,34,038
...	...	..	..	..	..	..	..	..	8,88,195
...	...	..	..	..	..	..	..	..	4,45,035
...	...	...	..	..	..	..	..	..	5,69,648
...	..	..	..	..	..	..	..	..	2,03,219
...	..	2,18,005	..	..	..	..	..	..	4,24,811
...	34,369	29,823	7,002	..	...	..	..	..	1,66,855
...	34,369	2,47,828	7,002	..	..	..	..	..	30,31,801
3,36,320	3,92,708	4,05,446	2,61,592	54,048	49,825	63,481	53,322	..	38,92,193
3,36,320	3,92,708	4,05,446	2,61,592	54,048	49,825	63,481	53,322	..	38,92,193
3,36,320	4,27,077	6,53,274	2,68,594	54,048	49,825	63,481	53,322	..	69,13,994
Total India converted into £ at Rs.15 - £1									£ 461,600
...	..	..	...	..	..	..	...	..	1,86,450
...	1,15,186	1,14,115	53,233	..	...	...	..	5,03,105	10,76,435
1,00,344	1,06,036	90,094	91,651	..	..	..	..	...	10,57,197
58,935	55,041	60,050	49,668	..	..	..	..	..	5,79,534
4,249	954	..	..	390	..	..	768	..	13,257
..	..	..	...	..	..	..	..	..	2,667
1,63,528	2,77,217	2,64,259	1,94,552	390	..	..	768	5,03,105	29,15,510
Total India converted into £ at Rs. 15 - £1									£ 194,369
..	...	..	..	..	...	...	..	..	82,392
...	...	47,853	..	..	..	...	..	..	47,853
...	..	..	...	..	..	...	..	..	23,680
..	1,533	..	..	..	..	...	...	..	6,245
23,663	25,684	21,593	...	..	..	...	...	...	2,15,686
6,174	7,196	16,781	6,047	...	...	...	..	..	80,415
29,637	34,413	36,177	6,047	..	...	...	...	...	4,56,271

L.- Military Receipts and Services.

2 E 2

No. 67-D.—DETAILED ACCOUNT of Army Charges for the

HEADS OF EXPENDITURE.	Peshawar Division	Rawalpindi Division	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 8—contd.						
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—contd.						
Part II.—Under Control of General Officer Commanding Divisions and Independent Brigades.						
European Army—						
Cavalry		10,68,063	5,08,826	10,17,278	5,03,749	.
Artillery	7,73,417	17,51,584	17,46,263	15,48,717	14,46,129	14,08,836
Engineers	..		4,858	71	105	...
Infantry	16,98,412	22,67,811	39,72,197	36,03,145	46,83,684	23,72,513
Officers of the Indian Army and men of the British Army Reserve.	45,362	51,810	41,043	86,161	45,558	51,507
Hill Sanitaria and Depôts	..	11,620	35,985	74,175	28,076	
Miscellaneous—						
Recruiting rewards, etc.	6		45	16	10	8
Kit and clothing allowances (European Ranks)	3,02,077	5,59,791	7,28,687	7,23,233	8,13,595	4,27,556
Kit-money and clothing allowances (Native Ranks)	7,424	24,017	9,520	8,987	9,731	18,744
Batta	343	998	1,614	2,061	350	102
Family allowances	22,469	50,653	70,125	62,927	61,437	34,989
Good-conduct pay to British Soldiers	10	34	43	10	86	..
Deferred pay	1,512	6,313	6,508	3,743	5,349	4,933
Gratuities on discharge or on transfer to the Army Reserve.	1,475	6,115	4,896	6,965	7,759	4,080
Compensation in lieu of rations	21,434	41,487	72,707	49,603	43,891	77,139
Punkha-pulling and tattie-watering establishments for Barracks.	21,450	40,912	50,653	29,837	71,872	6,137
Prizes for skill-at-arms, etc	65	778	359	186	472	334
Travelling and outstation allowances	12,125	23,566	29,988	29,290	56,346	31,158
Purchase of Mounted Infantry Ponies (Burma)						
Incidental expenses	10,950	21,099	32,710	27,298	25,546	11,423
Miscellaneous expenditure incurred regimentally on account of stores.	11,070	23,243	24,837	24,304	25,057	16,788
Free issue of firewood to natives	2,857	6,844	4,966	2,529	1,364	4,797
	29,32,458	59,54,738	73,46,830	73,00,536	78,30,166	44,66,014
Deduct—						
Hospital stoppages	14,200	21,051	27,485	21,039	31,409	18,080
Grocery stoppages	19	104	24	22	54	17
Total European Army Carried forward	29,18,239	59,33,583	73,19,321	72,79,425	77,98,703	44,47,947
Native Army						
Cavalry	15,42,223	16,74,200	23,58,750	16,74,224	17,06,283	12,95,381
Artillery	89,352	4,07,212		1,93,065		
Sappers and Miners	65,984	1,75,858		4,26,862		1,71,215
Sappers and Miners Signal Companies				1,67,894	...	..
Indian Sub-Marine Mining Corps					26,218	30,695
Infantry	30,18,236	28,24,875	33,86,990	44,29,722	34,07,081	35,27,434
Reserve Forces	1,06,198	3,24,175	3,24,407	2,19,398	1,96,409	35,908
Native Army Carried forward	48,21,933	54,06,320	60,70,147	71,11,165	53,35,991	50,60,633

Year ended 31st March 1912—*contd.*

Mhow Division.	Poona Division.	Secundera- bad Divi- sion	Burma Division	Kohat Brigade	Bannu Brigade	Derajat Brigade	Aden Brigade	Supply Circle	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,20,544		10,21,302						...	46,37,782
22,74,684	11,14,606	16,05,560	2,30,422	1,853	1,935		3,41,352	..	1,42,40,358
...	207	1,668							6,909
34,43,018	30,03,034	28,82,621	18,30,080				4,33,064	.	3,02,85,579
34,388	54,193	60,131	18,997	139	104	372	168	...	4,89,933
35,196	20,014	10,077						...	2,45,143
16		10	2		...		..	.	113
6,91,038	5,07,244	6,44,131	2,60,597	143	88		81,732	..	57,39,912
21,530	7,623	12,295	1,119				1,517	..	1,22,507
360	19	172	3,988				4,117	.	14,124
60,845	47,720	60,308	18,348	155			13,794		5,03,770
9		24						...	216
5,944	6,682	6,571	863				893		49,311
7,716	1,065	6,825	2,220				480		52,596
44,717	29,632	43,566	6,929	178	216		3,837	.	4,35,336
37,625	187	16,290	9,142	92	257		11,218	.	2,95,672
203	118	798	569						3,882
37,542	20,979	28,525	10,114	218			948	.	2,80,829
			1,000						1,000
23,448	12,454	22,132	10,247				2,654	.	1,99,961
28,657	19,556	28,340	8,335	215	92		5,127	..	2,15,621
3,261	3,395	2,190	271					.	32,474
72,70,741	49,41,728	64,83,536	24,19,243	3,023	2,692	372	9,00,901	...	5,78,53,008
28,139	22,208	27,263	12,633				2,286	...	2,25,843
131	67	60	54				1		553
72,42,471	49,19,463	64,56,213	24,06,556	3,023	2,692	372	8,98,614		5,76,26,612
25,57,939	6,68,926	12,29,940	...	4,21,153	4,32,105	4,60,583	76,676	...	1,60,98,363
			1,89,983	1,64,039	91,727	90,032		..	12,25,410
..	3,85,582	4,32,044	71,213				21,737	...	17,50,495
	1,40,571							...	3,08,165
	46,756		49,347				24,492	...	1,77,508
44,10,127	31,40,077	27,60,416	20,13,649	10,94,404	8,21,507	7,93,081	2,46,679	..	3,58,74,278
79,062	88,358	57,964	6,243	52,664	33,437	39,673	552	...	15,64,388
70,47,128	44,70,270	44,80,364	23,30,435	17,32,260	13,78,776	13,83,369	3,70,136	...	5,59,98,927

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES for the

HEADS OF EXPENDITURE	Peshawar Division	Rawalpindi Division	Lahore Division	Meerut Division	Lucknow Division	Quetta Division
GRANT 3—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—concl'd.						
Part II.—Under Control of General Officers Com- manding Divisions and Independent Brigades—concl'd.						
European Army—Brought forward	29,18,289	59,83,583	73,19,321	72,79,425	77,98,708	44,47,947
Native Army—Brought forward	48,21,933	54,06,320	60,70,147	71,11,165	53,85,991	50,60,633
<i>Native Army—contd</i>						
Miscellaneous—						
Kit and clothing allowances (European Ranks)	196	38		8,929	588	650
Kit money and clothing allowances (Native Ranks)	2,08,460	2,30,634	2,48,998	3,32,900	2,07,880	2,64,541
Hire and purchase of transport	845	1,444	1,034	3,194	6,007	977
Deferred pay to British Non-Commissioned Officers				1,125		
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve				30		135
Feed of animals	13,884	76,803	7,621	308	20,481	197
Miscellaneous clothing allowances	49,495	4,361	142	11,493	201	20,647
Prizes for skill-at-arms	7,002	9,570	12,498	11,773	8,882	8,170
Travelling and out-station allowances	57,537	67,365	78,514	81,169	1,59,992	1,34,905
Batta	22,522	13,491	3,013	66,503	6,404	44,477
Compensation in lieu of rations	580	1,062		1,606	1,279	6,48,012
Family allowances	306	508	859	7,927	2,278	2,548
Purchase of line gear	343	14,674		7,729		
Purchase of Mounted Infantry Ponies (Burma)						
Expenditure for annual practice, field train, and telegraph stores and equipment of the corps of sappers and miners	511	2,160		36,883		4,721
Incidental expenses	13,122	14,113	17,226	31,794	18,341	27,458
Miscellaneous expenditure incurred regimentally on account of stores	20,119	18,735	17,394	20,763	15,470	10,620
Diet purchased regimentally	3,788	3,455	5,214	6,252	4,428	8,011
Free issue of firewood to natives	95,718	95,805	79,191	95,626	58,292	71,614
	53,14,361	59,60,538	65,29,851	78,39,069	58,46,292	63,08,316
Deduct—						
Hospital Stoppages	91	778	2	727	254	776
Grocery Stoppages				16		
TOTAL NATIVE ARMY	53,14,270	59,59,760	65,29,849	78,38,326	58,46,038	63,07,540
Volunteers			2,08,496	1,47,773	10,73,939	43,647
TOTAL PART II	82,32,509	1,18,93,343	1,40,57,666	1,52,65,524	1,47,18,680	1,07,99,334
TOTAL IN INDIA R	82,48,416	1,19,10,380	1,40,97,230	1,53,84,680	1,48,19,774	1,08,06,373

Year ended 31st March 1912—continued.

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
72,42,471	49,19,458	64,56,213	24,06,556	3,023	2,692	372	8,98,614	..	5,76,26,612
70,47,128	44,70,270	44,80,364	23,30,435	17,32,260	13,78,776	13,83,369	3,70,136		5,69,98,927
8,00,356	8,451	1,599	1,945				1,226		23,920
2,515	2,45,638	2,00,260	1,28,321	89,475	63,377	64,770	14,798		25,88,408
..	2,070	150	47	36	281	234	107		20,941
..			360						1,486
..	90	165	105						525
13,594	2	417	481	1,08,013	62,616	5,461			3,09,878
3,875	3,335		18,475	16,303		1,921	739		1,30,987
11,496	7,368	7,770	4,565	3,003	1,154	3,197	615		96,543
1,43,257	1,37,651	1,70,111	86,111	31,033	22,456	25,614	1,771	...	11,95,486
7,442	14,181	25,272	41,673	847	740	278	20,658		2,67,501
3,451	22,664	399	357				943		6,80,253
1,045	3,972	5,060	1,622			3	509		26,637
...	3		5,586	2,645	3,293	4,198			38,471
...			4,751						4,751
19,610	38,618	37,582	4,982				1,238		1,26,695
	15,740	9,020	7,312	9,472	3,868	1,836	2,622		1,91,548
19,753	14,140	9,749	5,900	9,553	5,400	3,094	1,097		1,71,787
4,369	8,824	4,254	6,835	1,408	660	2,818	1,281		61,597
71,330	77,008	52,659	17,607	25,462	23,796	17,045	1,119		7,82,272
76,49,221	50,70,034	50,01,831	26,67,470	20,29,510	15,66,417	15,16,838	4,18,859		6,37,21,607
500	645	739	45	312			19		4,888
		36							52
76,48,721	50,69,389	50,04,056	26,67,425	20,29,198	15,66,417	15,16,838	4,18,840		6,37,16,667
1,99,015	2,71,340	5,48,223	2,73,040						27,65,673
1,50,90,207	1,02,60,182	1,20,08,492	53,47,021	20,32,221	15,69,109	15,17,210	13,17,454		12,41,08,952
1,51,20,044	1,02,94,595	1,20,94,669	53,53,068	20,32,221	15,69,109	15,17,210	13,17,454		12,45,65,223
Total India converted into £ at Rs.15- £1									£ 8,304,348

IN ENGLAND.

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India.

	£	£	£
For the year 1911-12		930,347	
Less—Refund of over-payment for the year 1910-11		16,347	
			914,000
Furlough allowances of Officers and men of British Regiments serving in India			120,353
Advances to Regiments proceeding to India			6,055
Pay and allowances during Voyage of Regiments returning from India			9,582
Consolidated Clothing allowance of British soldiers			48,400
Furlough Allowances of Officers of the Indian Service			363,216
Pay and allowances of Second Lieutenants on appointment			621
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers			1,724
Pay and expenses of Native Orderlies to His Majesty the King			1,879
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge			1,290
Outfit allowances of Officers on promotion to commissioned rank			200
Total in England	£		1,466,880
TOTAL	£		9,771,228

L.—Military Receipts and Services.

No. 67D.—Detailed Account of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 4.						
SUPPLY AND TRANSPORT (INCLUDING FARMS).						
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>						
Divisional Staff and Establishments	6,89,519	14,00,886	15,02,109	7,36,711	6,34,265	7,85,140
Provisions for Europeans	3,64,448	6,84,021	8,36,198	8,67,506	9,88,092	5,76,785
Provisions for Natives	2,22,505	8,020	1,906	7,024	2,13,822	7,869
Supply and maintenance of Fort and Mobilisation reserves	34,466	25,908	—61,122	4,273	25,812	73,040
Feed of animals	3,90,990	6,94,185	7,31,028	6,11,480	3,54,663	5,33,192
* Purchase of animals	2,598	11,651	4,528	7,010	4,265	...
Supply and maintenance of Peace Stores	1,18,644	1,62,641	2,39,763	2,15,981	1,73,729	2,00,327
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals	71,167	1,70,737	1,23,621	1,28,489	99,006	70,139
Hire of transport	14,575	43,547	26,804	26,128	34,804	28,535
Miscellaneous	6,106	18,597	6,574	10,612	7,367	35,282
General management of Military Farms	11,529	18,454	39,999	23,286	20,513	..
Dairy Farms	1,61,875	1,79,126	5,12,078	31,908	1,64,283	2,11,849
Grass Farms	3,49,401	6,79,182	5,84,587	2,72,599	2,92,118	..
	21,37,283	40,96,955	45,48,073	29,43,007	30,12,739	25,22,258
<i>Deduct—</i>						
Value of supplies to other Departments	1,074	8,835	302	15,693	50,432	.
	24,36,749	40,88,100	45,47,771	29,27,314	29,62,307	25,22,258
<i>Special Services—</i>						
Gilgit Agency	...	1,21,242	...	...	..	..
TOTAL IN INDIA . Rs.	24,36,749	42,09,342	45,47,771	29,27,314	29,62,307	25,22,258
GRANT 5.						
VETERINARY SERVICES.						
<i>Part I.—Under Control of Army Head-Quarters, etc.—</i>						
Veterinary Inspection	...	7,317	...	...	9,411	...
TOTAL PART I .	..	7,317	...	...	9,411	...
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>						
Veterinary Divisional Staff	5,692	13,832	7,345	7,818	6,278	7,929
Station Veterinary Hospitals	20,233	50,950	52,683	43,320	36,443	25,433
Veterinary Schools		...	3,450	..	..	...
TOTAL PART II .	25,925	64,782	63,478	51,138	42,721	33,362
TOTAL IN INDIA .	25,925	72,099	63,478	51,138	52,132	33,362

for the Year ended 31st March 1912--*contd.*

Mhow Division.	Poona Division	Secund- derabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade	Aden Brigade	Supply Circle	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,05,908	4,72,359	5,36,131	4,07,412	98,046	42,199	65,840	1,05,156	...	79,81,681
6,96,720	6,95,571	8,66,669	4,50,910	...	.	.	1,67,191	...	71,94,111
3,926	47,653	9,368	4,76,924	...	...	22,458	1,15,785	..	11,37,260
6,116	— 21,083	10,725	9,727	32,142	.	— 117	3,280	...	1,43,167
5,55,266	2,68,193	6,48,164	1,76,083	96,987	41,575	71,819	31,229	..	52,07,854
2,633	1,232	6,552	2,630	4,957	13,400	200	680	...	62,336
1,25,131	1,26,535	1,14,353	50,021	4,708	2,291	18,511	11,535	...	15,64,170
47,254	48,336	32,920	26,491	1,983	3,010	5,039	6,351	...	8,34,543
16,760	31,228	12,219	22,076	302	89	2,661	23,806	..	2,83,634
2,505	46,864	3,389	7,550	299	341	67	46,153	...	1,91,796
25,764	25,002	22,748	.	...	.	.	.	...	1,87,295
3,31,026	2,12,702	1,23,116	.	.	.	.	22,618	...	(a) 19,50,611
3,95,864	2,70,353	4,69,357	.	9,913	6,450	49,655	.	.	33,79,479
27,14,963	22,21,945	28,55,741	16,29,824	2,49,337	1,09,355	2,36,133	5,36,784	...	3,01,17,937
.	272	390	9,841	.	.	.	1,557	..	88,416
27,14,963	22,24,673	28,55,351	16,19,983	2,49,337	1,09,355	2,36,133	5,35,227	...	3,00,29,521
.	.	.	.	.	.	.	..	...	1,21,242
27,14,963	22,21,673	28,55,351	16,19,983	2,49,337	1,09,355	2,36,133	5,35,227	...	3,01,50,763
Total India converted into £ at R15-£1 . £									2,010,051
IN ENGLAND									
Stores for India- Supply and Transport								£	51,605
TOTAL . £									2,061,056
.	.	10,616	.	...	..	.	.	.	27,344
.	.	10,616	.	.	.	.	.	.	27,344
7,946	7,773	11,369	10,122	.	..	.	.	..	86,104
64,647	27,764	52,099	.	.	...	.	.	...	3,73,572
.	3,097	.	.	...	...	.	.	.	6,547
72,593	38,634	63,468	10,122	..	.	.	.	...	4,66,223
72,593	38,634	71,084	10,122	.	...	.	.	...	4,93,567
Total India converted into £ at R15-£1 . £									32,904

L.—Military Receipts and Services

(a) See footnote (a) at page 198.

No. 67 D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE	Peshawar Division	Rawalpindi Division	Lahore Division.	Mearut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.						
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES						
Under control of Army Head Quarters, etc.						
Director of Army Clothing	..		...	.	..	...
Army Clothing Factory, Alipore	..	..	..		..	...
Army Clothing Factory, Madras			.	.	.	...
Government Inspector, Army Boot Factory, Cawnpore			.		.	.
Manufacture			...	.	...	...
Local Supply of Stores for Factories			..	.	..	...
Deduct—						
Value of supplies to other Departments		..	.	..		...
TOTAL IN INDIA . R	..		...	..	.	...
GRANT 7.						
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES						
Under control of Army Head Quarters, etc.						
Remount Depot, Staff and Establishments			..	..		..
Horse, Mule and Donkey Breeding Operations			.		..	.
Purchase of animals			.	...	..	...
Feed of animals	..		...	...	...	...
Miscellaneous	.		...	..	..	...
TOTAL IN INDIA . R			...	...	...	...

for the Year ended 31st March 1912—*contd.*

Mhow Division.	Poona Division.	Secundera- bad Division.	Burma Division	Kohat Brigade	Bannu Brigade	Derajat Brigade	Aden Brigade	Supply Circle	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	..	..	...	.	43,189	43,189
...	...	...	...	.	.	..	.	97,039	97,039
...	...	...	...		..	...	..	80,816	80,816
...	...	...	...	..	.	..	.	18,567	18,567
...	...	..	...	.	...	...		1,12,263	1,12,263
...	...	...	...	..		..		9,10,854	9,10,854
								12,62,728	12,62,728
...	...	...	...	..	.	..	..	3,928	3,928
...	...	...	...		...		..	12,58,800	12,58,800
Total India converted into £ at R 15-£1									£ 83,920
IN ENGLAND.									
Stores for India—Clothing									£ 68,676
Stores taken to India with troops—Clothing									22,397
									81,073
TOTAL									£ 104,093
..	...	...	...	.	.	.		5,32,595	5,32,595
..	...	...	...			..		5,73,496	5,73,496
...	...	...	...		...	..	..	21,05,847	21,05,847
...	...	...	...			..	..	7,34,964	7,34,964
...	...	...	...	..	..	..	...	7,67,260	7,67,260
..	...	..	..			..	..	47,13,862	47,13,862
Total India converted into £ at R 15-£1									£ 314,257
IN ENGLAND.									
Purchase of Horses									£ 2,522
TOTAL									£ 316,779

L.—Military Receipts and Services.

No. 67 D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division	Rawalpindi Division	Lahore Division.	Meerut Division	Lucknow Division	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 8.						
MEDICAL SERVICES.						
<i>Under control of General Officers Commanding Divisions and Independent Brigades.</i>						
Medical Staff and Establishments of Divisions and Brigades	57,884	88,611	87,498	91,472	1,24,779	1,09,931
Executive Medical Staff, Establishments and Allowances	1,72,344	3,03,651	5,17,944	4,86,912	5,20,380	2,04,436
Queen Alexandra's Military Nursing Service for India	11,406	15,104	23,249	31,968	27,337	19,050
Civilian Dentists	790	11,095	10,792	13,146	9,014	280
Army Hospital Corps	21,751	40,026	56,075	58,564	54,165	41,737
Army Bearer Corps	23,426	23,929	19,908	17,213	18,508	27,374
Miscellaneous	10,326	15,540	16,742	19,727	28,529	13,690
Special Services— Gilgit Agency	...	621	.	...	..	..
TOTAL IN INDIA	R 2,98,527	4,96,577	7,32,208	7,19,002	7,77,712	4,16,498
GRANT 9.						
MEDICAL STORES.						
<i>Under control of Army Head Quarters, etc.</i>						
Medical Store Depôts	...	.	.	...	...	...
Medical Supplies	...	.	.	..	...	..
Miscellaneous	...	...	.	...	...	.
Deduct— Value of Supplies to other Departments	...	..	.	...	...	..
TOTAL IN INDIA	...	..	.	...	..	...
GRANT 10.						
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES						
<i>Under control of Army Head Quarters, etc.</i>						
Director General of Ordnance	...	...	.	...	...	...
Manufacturing Section—Director of Ordnance Factories	...	..	...	...	...	...
Ordnance Store Section—Director of Ordnance Stores	...	...	...	...	...	...
Ordnance Inspection Section—Director of Ordnance Inspection	...	...	...	...	...	...
Arsenals and Depôts	...	...	...	...	...	...
Gun and Shell Factory, Cossipore (including Ishapore Branch)	...	.	..	...	.	...
Cordite Factory, Aruvankadu	...	.	.	...	...	...
Rifle Factory, Ishapore	...	.	.	.	..	...
Gun Carriage Factory, Jubbulpore	...	..	...	...	.	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	.	...
Harness and Saddlery Factory, Cawnpore	...	..	..	...	...	...
Inspector No. 1 charge (Gun and Rifles)	..	..	.	...	...	...
Do No 2 „ (Ammunition)	...	...	.	...	..	..
Assistant Inspector No. 2 charge (Ammunition)	..	..	.	...	..	...
Carried forward	...	...	...	...	...	...

for the Year ended 31st March 1912—contd.

Mhow Division.	Poona Division.	Secunder- abad Division.	Burma Division.	Kohat Brigade.	Bamu Brigade	Derajat Brigade	Aden Brigade	Supply Circle	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79,192	98,043	1,24,475	44,150	25,102	398	25,576	20,877		9,75,988
4,26,981	3,62,551	4,44,520	1,82,151	1,364	3,077	4,310	64,631		36,95,852
11,954	22,786	36,045	13,341						2,12,240
8,863	9,565	9,852	1,285				...		71,682
46,102	41,093	56,308	22,205				4,751		4,42,777
16,575	14,895	18,328	7,956	3,866	1,811	4,045	4,615		1,97,444
24,005	18,463	17,512	16,049	1,931	1,342	1,226	4,072		1,84,154
..	...	..		...	...				621
6,13,672	5,67,396	7,02,035	2,87,137	32,263	6,628	35,157	98,940		57,83,758
Total India converted into £ at R15-£1									£ 385,584
IN ENGLAND.									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.								£	5,922
Outfit allowance, furlough pay, etc., of Lady Nurses								£	2,075
								£	7,997
TOTAL								£	393,581
...	..	..	..	...	..	..	..	2,67,078	2,67,078
..	..	..	..	..	..	..	..	6,36,123	6,36,123
..	..	..	..	..	..	..	..	1,13,574	1,13,574
...	...	..	..	..	..	..	..	10,16,775	10,16,775
...	...	..	..	..	..	..	..	4,50,996	4,50,996
..	...	..	..	..	..	..	..	5,65,779	5,65,779
Total India converted into £ at R15-£1									£ 37,719
IN ENGLAND.									
Stores for India—Medical								£	104,612
TOTAL								£	142,381
...	..	..	..	..	..	..	..	1,53,653	1,53,653
..	..	..	..	..	..	..	..	2,50,820	2,50,820
...	..	..	..	..	..	..	..	1,17,107	1,17,107
..	..	..	..	..	..	..	..	65,660	65,660
..	..	..	..	..	..	..	..	21,22,167	21,22,167
..	..	..	..	..	..	..	..	9,40,643	9,40,643
..	..	..	..	..	..	..	..	3,81,083	3,81,083
...	..	..	..	..	..	..	..	6,17,388	6,17,388
..	..	..	..	..	..	..	..	4,70,538	4,70,538
..	..	..	..	..	..	..	..	5,30,835	5,30,835
..	..	..	..	..	..	..	..	4,90,189	4,90,189
..	..	..	..	..	..	..	..	3,29,910	3,29,910
...	..	..	..	..	..	..	..	1,37,093	1,37,093
...	..	..	..	..	..	..	..	83,234	83,234
..	..	..	..	..	..	..	..	31,222	31,222
...	..	..	..	..	..	..	..	67,21,542	67,21,542

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges for the

HEADS OF EXPENDITURE	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
GRANT 10—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES— contd						
<i>Under control of Army Head Quarters, etc.—contd.</i>						
Brought forward	..	...	..	...	...	...
Inspector No. 3 (charge gun carriages, etc.)	..	..	..	...	...	...
Assistant Inspector of General Stores	...	..	...	...	...	...
Proof and Experimental Branch	..	..	...	..	...	...
Central Chemical Laboratory	..	..	...	...	...	...
Local Supply of Stores for Arsenal and Depôts	..	..	..	..	..	...
Local Supply of Stores for Factories—						
Gun and Shell Factory	..	..	...	...	...	...
Cordite Factory	..	..	...	..	..	...
Rifle Factory	...	..	..	...	...	...
Gun Carriage Factory, Jubbulpore	..	..	..	..	..	...
Gun Carriage Factory (purchase of timber)	...	..	..	...	...	...
Ammunition Factory, Dum Dum	...	...	..	..	...	...
Ammunition Factory, Kirkee	..	..	...	...	..	..
Harness and Saddlery Factory, Cawnpore	..	..	...	..	...	...
Local Supply of Stores for Ordnance Inspection Section	..	..	..	..	..	..
Purchase of Camp Equipage	...	..	..	..	...	...
Freight and charges for stores received from England (Arsenals, Depôts and Factories)	..	..	...	..	..	...
TOTAL	...	...	...	..	...	...
Deduct—						
Value of Supplies to other Departments (Arsenals and Depôts)	..	..	...	...	..	...
Value of Supplies to other Departments (Factories)	..	..	..	..	..	...
TOTAL IN INDIA R	...	...	...	...	...	...
GRANT 11						
ECCLIASTICAL.						
<i>Under control of Army Head Quarters, etc.</i>						
Presbyterian Church	..	10,270	1,481	26,185	19,691	1,125
Church of Rome	11,081	24,671	42,194	40,302	37,861	13,496
Wesleyan, Baptist and Congregational Churches	3,964	8,770	13,190	10,094	6,307	7,219
TOTAL IN INDIA (a)	15,045	43,711	56,865	76,581	63,859	21,840

(1) Vide footnote (b) at page 93.

for the Year ended 31st March 1912—contd.

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	..	...	..	...	..	..	67,21,542	67,21,542
...	...	..	...	..	...	..	..	1,55,083	1,55,083
...	...	..	...	...	..	..	..	31,358	31,358
...	..	..	...	..	..	..	..	36,894	36,894
...	..	...	..	..	..	..	..	18,613	18,613
...	...	..	...	..	...	..	..	6,27,876	6,27,876
..	..	..	...	...	..	..	..	3,18,113	3,18,113
...	...	..	...	..	..	..	..	31,184	31,184
...	..	..	..	..	..	...	..	1,02,433	1,02,433
...	..	..	...	...	..	...	..	43,305	43,305
...	..	...	...	..	..	..	..	1,08,439	1,08,439
...	...	...	...	...	..	..	..	2,30,271	2,30,271
...	..	...	..	..	..	..	..	1,20,202	1,20,202
..	...	...	...	..	..	..	..	4,18,952	4,18,952
...	..	..	...	..	...	..	..	1,724	1,724
..	..	..	..	..	..	..	..	5,93,241	5,93,241
...	..	..	..	..	..	..	..	45,002	45,002
..	..	..	..	..	..	..	..	96,07,232	96,07,232
..	..	..	..	..	..	..	..	4,93,729	4,93,729
..	..	..	..	...	..	..	..	2,95,597	2,95,597
..	..	..	..	..	..	..	..	88,17,906	88,17,906
Total India converted into £ at R 15-£1									£ 587,560
IN ENGLAND									
Pay and expenses of Military Officers on special duty								£	7,888
Pay and expenses of Military Officers under technical instruction								£	5,598
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure								£	2,320
Stores for India—Ordnance and Miscellaneous.								£	3,40,189
Stores taken to India with troops—Ordnance and Miscellaneous								£	14,428
									3,70,423
								TOTAL	£ 958,283
4,616	..	758	1,262	..	..	..	2,054	..	67,442
31,789	25,912	31,742	14,883	..	..	..	3,516	..	2,76,247
11,076	6,489	6,806	575	..	..	..	..	..	74,290
47,481	32,401	38,406	16,720	..	..	..	5,570	..	4,17,979
Total India converted into £ at R15-£1									£ 27,885

L. Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE	Peshawar Division	Rawalpindi Division	Lahore Division	Meerut Division	Lucknow Division	Quetta Division
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.						
EDUCATION.						
<i>Under control of Army Head Quarters, etc.</i>						
Staff College						4,81,409
British Army Schools	943	9,594	10,981	12,134	10,398	2,407
Musketry Instruction		35,817			51,706	
Gymnastic Instruction			10,993		3,121	
Army Signalling Schools			18,604			
Mounted Infantry Schools			3,132			
Cavalry Schools						
Miscellaneous	3,476	11,536	21,515	8,759	871	808
Lawrence Military Asylum		3,416	1,38,783			
Donations, etc., to Educational Institutions		2,878	3,205	4,360	264	
TOTAL IN INDIA	4,419	63,271	2,07,222	25,253	66,360	4,84,624
GRANT 13						
COMPENSATION FOR DEARNESS OF FOOD AND FORAGE						
<i>Under control of General Officers Commanding Divisions and Independent Brigades.</i>						
Compensation for dearness of food	3,06,056	4,51,231	5,53,261	6,08,108	4,04,077	1,17,468
Ditto of forage	63,039	85,075	5,054	779	8,051	2,45,410
TOTAL IN INDIA	3,69,095	5,39,306	5,58,315	6,08,887	4,12,128	3,62,878
GRANT 14.						
MISCELLANEOUS SERVICES.						
<i>Part I—Under control of Army Head Quarters, etc.</i>						
Miscellaneous—						
Donations and Grants-in-aid to Military and Regimental Institutions			39,113	6,250		1,625
Annual training grant	8,812	10,063	13,886	24,453	8,909	11,599
Moonshi Allowance						
Printing Charges						
Miscellaneous	—204	—361	—134	—503	462	—297
His Majesty's Coronation at Home—						
Despatch of a Contingent from India to England for the King's Coronation						
Royal Visit—						
Delhi Coronation Dabai				22,68,614		
Royal Tour				3,19,080		
Bonus of half a month's pay of rank to all non-commissioned officers, men and reservists of the Indian Army and of the British Army in India				20,88,558		
Bonus of half a month's pay of rank to equivalent ranks of the Royal Indian Marine				6,507		
Bonus of half a month's pay of rank to equivalent ranks of the Military Works Services				4,050		
Bonus of half a month's pay to permanent Government servants in India on pay not exceeding Rs50 a month paid from the Army estimates				2,36,883		
Bonus of half a month's pay to permanent Government servants in India on pay not exceeding Rs50 a month paid from the Royal Indian Marine estimates				2,644		
Bonus of half a month's pay to permanent Government servants in India on pay not exceeding Rs50 a month paid from the Military Works Estimates				8,997		
Special Services—						
Tibet Mission					1,28,999	
Arms Traffic Operations						
Abor Expeditionary Force					17,06,653	
Mishmi Mission					15,149	
Despatch of troops to Persia						
TOTAL PART I	8,608	9,702	52,865	49,65,533	18,59,248	12,927
Carried over	8,608	9,702	52,865	49,65,533	18,59,248	12,927

Year ended 31st March 1912—continued.

Mhow Division.	Poona Division.	Secunder- abad Division.	Burma Division.	Kohat Division.	Rannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	351	...	4,81,409
2,681	8,613	11,367	1,348	...	...	...	...	...	70,820
...	36,639	...	9,096	...	...	...	...	...	1,33,258
...	10,168	7,301	...	...	...	...	...	...	31,573
...	18,811	...	...	...	...	...	...	...	37,415
...	3,162	...	...	...	...	...	...	...	6,294
1,45,547	...	...	...	...	...	...	...	...	1,45,547
752	9,178	10,300	2,431	1,400	60	196	1,969	...	73,251
18,943	...	...	...	...	...	...	...	...	1,61,178
449	1,808	98,563	...	...	...	...	...	...	1,11,527
1,68,372	88,369	1,27,531	12,875	1,400	60	196	2,320	...	12,52,272
Total India converted into £ at Rs. 15-£1									£ 83,185
IN ENGLAND: Pay and expenses of Military Officers studying the Russian or other languages									1,959
TOTAL									£ 88,444
5,39,736	4,68,028	5,92,068	1,973	1,16,705	71,976	97,119	5,916	...	43,37,950
7,513	6,449	95,960	...	21,283	7,859	523	12,890	...	5,59,635
5,47,249	4,74,227	6,88,028	1,973	1,37,988	79,835	97,942	18,836	...	48,96,685
Total India converted into £ at Rs. 15-£1									£ 326,416
...	1,125	4,000	...	...	...	...	...	...	52,113
6,477	19,010	4,987	8,813	1,062	892	1,000	1,216	...	1,21,259
...	...	...	...	...	...	...	...	17,930	17,930
...	...	...	...	...	...	...	...	12,760	12,760
329	235	91	75	42	31	55	122	2,120	521
...	2,77,896	...	...	...	...	...	...	...	2,77,896
...	...	...	...	...	...	...	...	...	22,68,614
...	...	...	...	...	...	...	...	...	3,19,080
...	...	...	...	...	...	...	...	...	20,88,558
...	...	...	...	...	...	...	...	...	6,507
...	...	...	...	...	...	...	...	...	4,050
...	...	...	...	...	...	...	...	...	2,36,883
...	...	...	...	...	...	...	...	...	2,644
...	...	...	...	...	...	...	...	...	8,997
...	...	...	...	...	...	...	...	...	1,28,999
...	7,53,264	...	...	...	...	...	...	...	7,53,264
...	...	...	...	...	...	...	...	...	17,06,653
...	...	...	...	...	...	...	...	...	15,149
3,59,539	...	...	...	...	...	...	...	...	3,53,539
3,59,627	10,51,140	8,896	8,738	1,020	861	945	1,094	33,110	83,74,374
3,59,687	10,51,140	8,896	8,738	1,020	861	945	1,094	33,110	83,74,374

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges for

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.						
MISCELLANEOUS SERVICES— <i>contd.</i>						
Brought forward	8,608	9,702	52,865	49,65,533	18,59,248	12,927
<i>Part II—Under control of General Officers Commanding Divisions and Independent Brigades.</i>						
Miscellaneous—						
Compensation for Losses	9,486	18,781	2,788	416	5,361	2,098
Printing charges		..		97		1,380
Moonshi Allowance	35,310	32,850	44,337	15,475	15,788	72,854
Contingencies	2,148	38,085	4,984	5,085	12,657	1,566
Miscellaneous	524	3,380	888	2,099	8,166	3,064
Total Part II	47,468	93,096	52,997	23,172	42,272	80,957
TOTAL IN INDIA	56,076	1,02,798	1,05,862	49,88,705	19,01,520	93,884
GRANT 15						
HUTTING.						
<i>Under control of Army Head Quarters, etc.</i>						
Hutting	29,852	77,038	23,683	57,426	14,000	9,179
Special Services—						
Gilgit Agency	...	35	...	...	...	...
TOTAL IN INDIA	29,852	77,073	23,683	57,426	14,000	9,179

the Year ended 31st March 1912—continued.

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,59,687	10,51,140	8,896	8,738	1,020	861	945	1,094	33,110	83,74,374
9,908	3,847	2,343	1,436	269	1,410	912	— 13	...	58,957
343	1,051	1,874	...	...	...	...	29	...	4,774
18,867	13,150	18,977	18,010	7,740	4,680	6,730	960	...	3,05,728
3,191	5,439	7,798	692	24	5	3,017	44	...	84,735
62,635	4,004	8,600	1,660	291	...	253	...	...	93,864
94,944	27,491	37,592	21,798	8,324	6,095	10,912	940	...	5,48,058
4,54,631	10,78,631	46,488	80,536	9,344	6,956	11,857	2,034	33,110	89,22,432
Total India converted into £ at Rs. 15-£1 . £									594,829
IN ENGLAND:—									
Stores for India—Operations in the Persian Gulf £									50,620
Special Pay, etc., of an Officer on duty in connection with the Army in India Committee 1912									287
Contribution towards the expenses of His Majesty's Ships engaged in the Suppression of the Arms Traffic in the Persian Gulf									19,800
									70,707
TOTAL . £									665,536
34,511	21,620	21,346	...	11,307	1,621	3,287	50	...	3,04,920
...	...	...	...	...	...	...	...	...	35
34,511	21,620	21,346	..	11,307	1,621	3,287	50	...	3,04,955
Total India converted into £ at Rs. 15-£1 . £									20,339

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE	Peshawar Division	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division	Quetta Division.
GRANT 16	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONVEYANCE BY ROAD, RIVER AND SEA						
<i>Part I.—Under control of Army Head Quarters, etc.</i>						
Sea and Inland Water charges.			1,022	...	411	...
Medical Stores	...	...	...	...	3,346	...
Clothing	...	94	890	104	26,496	7,076
Ordnance	...	...	...	40	...	...
Remount	...	...	...	...	...	...
Road Charges—						
Medical Stores	...	...	...	...	5	...
Clothing	...	...	...	...	...	...
Ordnance	...	400	...	63	289	...
Total, Part I	...	404	1,712	207	30,547	7,076
<i>Part II—Under control of General Officers Commanding Divisions and Independent Brigades.</i>						
Sea Transport Charges	...	1,236	...	1,938	56,468	27,466
Indian Troop Service	...	...	...	...	...	...
Sea and Inland Water Charges—						
Movement of Troops—European Army	...	...	18	...	247	43
Ditto Native Army	...	...	...	...	9,684	740
Supply and Transport	...	...	38	...	23,586	14,638
Medical Services	...	...	...	...	195	57
Miscellaneous	...	...	2	...	1,147	35
Road Charges—						
Movement of Troops—European Army	489	38,826	14,153	45,511	...	...
Ditto Native Army	—43	2,862	1,992	270	49	...
Supply and Transport	...	1,446	1,462	650	...	...
Medical Services	89	2,406	149	402	27	...
Miscellaneous	95	1,987	1,304	865	35	...
Special Services—						
Gilgit Agency	...	146	...	...	...	...
Total, Part II	610	48,909	19,118	49,636	91,438	42,979
TOTAL IN INDIA R	610	49,403	20,830	49,843	1,21,985	50,055
GRANT 17						
CONVEYANCE BY RAIL.						
<i>Part I—Under control of Army Head Quarters, etc.</i>						
Railway Charges—						
Medical Stores	...	...	...	...	...	...
Clothing	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...
Remount	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...
<i>(a) Part II—Under control of General Officers Commanding Divisions and Independent Brigades</i>						
Railway Charges—						
Movements of troops, European Army	37,522	90,494	1,47,555	1,56,600	2,02,129	1,31,581
Ditto Native Army	27,832	40,406	71,031	86,518	1,70,109	79,286
Supply and Transport	30,560	62,936	1,37,676	85,685	1,46,518	2,37,412
Medical Services	2,834	1,830	3,942	4,645	8,649	2,608
Miscellaneous	824	1,441	10,504	2,896	32,499	855
Total, Part II	1,08,572	1,97,107	3,70,708	3,36,344	5,59,904	4,51,692
TOTAL IN INDIA R	1,08,572	1,97,107	3,70,708	3,36,344	5,59,904	4,51,692
GRANT 18						
CANTONMENTS						
<i>Part I—Under control of Army Head Quarters, etc.</i>						
Provincialised Grants to Cantonments	30,695	93,202	64,576	46,146	67,270	6,523
Purchase and Rent of Lands and Buildings	5,962	4,699	15,502	3,391	—3,600	...
Total, Part I	36,657	97,901	80,078	49,537	63,670	6,523
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>						
Cantonment Magistrates	46,916	46,534	1,11,688	1,01,231	1,34,932	53,234
Total, Part II	46,916	46,534	1,11,688	1,01,231	1,34,932	53,234
TOTAL IN INDIA	83,573	1,44,435	1,91,766	1,50,768	1,98,602	59,757

(a) The expenditure under Grant 17 is shown at pages 198 and 199 in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the year ended 31st March 1912—continued.

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	918	4,993	228	..	..	..	..	..	7,572
4,929	51,735	5,097	7,495	..	..	..	..	..	8,443
...	...	16,826	..	..	..	..	..	..	1,15,445
...	...	...	..	..	..	..	..	..	40
...	...	1,934	..	...	..	..	..	..	1,939
6,084	10	829	..	..	..	..	..	..	829
...	...	471	..	..	..	..	..	..	7,317
11,013	52,663	30,150	7,723	..	..	..	..	..	1,41,585
569	1,73,491	26,293	66,274	..	...	...	25,626	..	3,79,361
...	1,12,418	...	..	..	..	..	..	..	1,12,418
...	920	807	5,885	...	..	..	66	..	7,795
375	1,077	352	2,680	..	..	..	64	..	14,972
835	27,995	1,749	16,165	...	..	...	3,298	..	88,304
...	151	37	785	..	..	...	27	..	1,252
...	1,020	520	5,320	...	..	...	168	..	8,212
2,706	26	...	..	9	..	103	...	...	1,01,823
604	1,207	10	..	13	64	191	..	..	7,219
21	...	2	..	5	8	6	..	..	3,600
47	...	..	2	4	20	62	..	..	3,188
223	...	78	38	185	138	33	..	..	4,981
...	...	...	..	..	..	..	..	..	146
5,880	3,18,314	29,848	96,949	216	230	395	20,249	..	7,33,271
16,393	3,70,977	59,998	1,04,672	216	230	395	20,249	..	8,74,856
Total India converted into £ at Rs. 15-£1 £									58,324
IN ENGLAND									
Indian Troop Service									£ 273,947
Passage of Officers and others not charged to Indian Troop Service									£ 5,230
TOTAL									£ 279,177
..	..	..	..	..	..	..	..	29,651	29,651
..	..	..	..	..	..	..	..	40,442	40,442
..	..	..	..	..	..	..	..	9,57,121	9,57,121
..	..	..	..	..	..	..	..	1,78,136	1,78,136
..	..	..	..	..	..	..	..	9,217	9,217
..	..	..	..	..	..	..	..	12,14,567	12,14,567
1,31,231	1,51,710	1,20,438	17,964	43	24	56	..	..	11,00,317
88,376	94,208	81,861	22,611	17,064	3,118	22,720	858	..	8,05,948
1,08,132	59,786	96,643	38,368	1,725	251	1,174	..	..	10,16,866
4,002	2,863	5,109	2,134	181	68	390	..	..	39,555
3,704	6,596	7,184	635	601	88	129	..	..	67,956
3,38,445	3,15,163	3,11,535	81,712	20,614	3,549	24,469	858	..	31,20,672
3,38,445	3,15,163	3,11,535	81,712	20,614	3,549	24,469	858	12,11,567	43,35,239
Total India converted into £ at Rs. 15-£1 £									289,016
27,599	66,924	8,066	28,208	13,272	28,302	10,483	17,865	..	4,99,126
20,429	7,341	5,192	..	4,546	..	..	..	..	63,462
48,028	64,265	13,258	28,203	17,818	28,302	10,483	17,865	..	5,62,588
1,40,262	67,752	66,807	27,171	2,633	480	916	..	..	8,00,556
1,40,262	67,752	66,807	27,171	2,633	480	916	..	..	8,00,556
1,88,200	1,32,017	80,065	55,374	20,451	26,782	11,399	17,865	..	13,63,144
Total India converted into £ at Rs. 15-£1 £									90,876

L.—Military Receipts & Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Moorat Division.	Lucknow Division.	Quetta Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 19						
REWARDS FOR MILITARY SERVICES.						
<i>Under Control of Army Head Quarters, etc.</i>						
British Army	175	450	4,378	1,607	1,213	450
Native Army	6,576	7,696	10,478	7,995	8,660	4,973
Decorations and Medals	—1	276	29	...	13,292	..
TOTAL IN INDIA R	6,750	8,422	14,885	9,602	23,165	5,423
GRANT 20.						
PENSIONS						
<i>Under control of Army Head Quarters, etc.</i>						
Retired, Wound and Invalid Pensions and Gratuities to Europeans	4,519	56,855	87,010	1,48,104	1,67,888	26,099
Retired, Wound and Invalid Pensions and Gratuities to Natives	1,66,379	9,97,564	15,86,171	4,44,803	13,62,435	54,175
Family Pensions and Compassionate Allowances to Europeans	480	9,018	24,258	25,041	1,25,555	7,876
Departmental Pensions	16,455	42,505	99,161	56,294	3,30,465	22,262
TOTAL IN INDIA R	1,87,833	11,05,042	17,96,900	6,74,042	19,86,343	1,10,402
UNADJUSTED EXPENDITURE.						
Issues to Military Department not brought to account						
Unadjusted Expenditure charged to Advances						
Transfers between Military Departments						
TOTAL						
TOTAL EXPENDITURE EXCLUDING UNADJUSTED EXPENDITURE	1,20,52,644	1,95,58,417	2,49,55,069	2,62,39,056	2,43,42,949	1,53,23,322
UNADJUSTED EXPENDITURE						

for the Year ended 31st March 1912—continued.

Mhow Division.	Poona Division.	Secunderabad Division.	Barma Division	Kohat Brigade	Danna Brigade.	Derajat Brigade	Aden Brigade	Supply Circle	TOTAL
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
225 8,233	375 3,996 5	500 5,055 ...	525 2,196 ...	3,051 ...	777 —1	2,702	75		9,898 72,163 13,597
8,458	4,376	5,555	2,721	3,051	773	2,702	75		95,958
Total India converted into £ at Rs. 15-£1									£ 6,397
IN ENGLAND:									
Cost of Medals									£ 1
TOTAL									£ 6,398
37,436	2,35,130	3,06,251	84,167	.	.	.	.	.	11,53,459
309,866	7,62,344	20,31,886	39,762	40,233	28,195	35,120	1,984	.	78,69,717
9,053	45,487	95,675	6,444	.	30	.	60	.	3,18,977
45,707	1,83,411	1,82,063	15,207	10,894	6,212	5,369	1,269	.	10,17,564
4,02,062	12,26,372	20,15,875	1,15,580	60,127	34,437	40,189	3,313	.	1,03,89,717
Total India converted into £ at Rs. 15-£1									£ 692,648
IN ENGLAND.									£
Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India—									£
For the year 1911-12									902,164
Less—Refund of over-payment for the year 1910-11									5,833
									898,331
Pay of Non-effective Colonels of Royal Artillery									7,883
Pay and Pensions of Non-effective and Retired Officers of the Indian Service									1,431,735
Compassionate Allowances of Officers removed from the Service, etc.									1,883
Pensions of Non-Commissioned Officers and men									8,769
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty									9,426
Pensions of Widows and Families of Officers, etc., of the Indian Service									74,723
Indian Military Service Family Pensions, towards which the officers subscribed									71,788
									2,504,538
TOTAL									£ 3,197,286
									—4,05,790
									2,52,802
									206
									—1,52,782
Total India converted into £ at Rs. 15-£1									£ —10,186
3,06,57,541	1,70,45,880	2,02,03,818	81,03,907	26,12,148	18,87,611	20,20,245	20,62,411	2,21,78,412	21,90,42,429
									—1,52,782
TOTAL ARMY CHARGES IN INDIA									Rs 21,88,89,647
Total India converted into £ at Rs. 15-£1									£ 14,592,643
TOTAL ARMY CHARGES IN ENGLAND									£ 4,043,903
GRAND TOTAL									£ 19,536,546

L.—Military Receipts and Services.

67-E.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE

	PESHAWAR DIVISION			RAWALPINDI DIVISION			LAHORE DIVISION			MEERUT DIVISION		
	Officers	Warrant and Non-Commissioned Officers and Privates.	TOTAL	Officers	Warrant and Non-Commissioned Officers and Privates	TOTAL	Officers	Warrant and Non-Commissioned Officers and Privates	TOTAL	Officers.	Warrant and Non-Commissioned Officers and Privates	TOTAL.
EUROPEAN ARMY.												
Artillery	31	880	861	72	1,879	1,951	71	1,773	1,844	62	1,657	1,719
Cavalry . .	...	..	...	54	1,196	1,250	27	595	625	54	1,196	1,250
Engineers*	..	.	.	.	..	.	2	.	2	...	.	.
Infantry .	84	3,012	3,096	112	4,022	4,134	196	7,028	7,224	168	6,030	6,198
Officers of the Indian Army*	11	...	11	21	..	21	16	..	16	12	.	12
Hill Sanitaria and Depôts .	...	...	...	..	1	1	3	2	5	2	3	5
TOTAL EUROPEAN ARMY	126	3,842	3,968	259	7,098	7,357	315	9,401	9,716	298	8,886	9,184
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
NATIVE ARMY.												
Artillery .	5	660	665	22	2,352	2,374	.	874	874	11	1,088	1,099
Body-Guard .	..	...	...	.	.	.	..	...	.	2	†122	124
Cavalry .	57	2,344	2,401	60	2,500	2,560	90	3,727	3,817	60	2,500	2,560
Sappers and Miners	4	192	196	60	668	728	.	.	.	89	1,000	1,179
Sub-Marine Mining	..	...	.	...	..	.	.	..	..	..	..	...
Infantry . . .	166	10,046	10,212	170	10,100	10,270	199	11,912	12,111	241	14,611	14,852
Nepal Escort .	...	...	...	..	...	.	..	..	...	...	...	...
TOTAL NATIVE ARMY	232	13,242	13,474	312	15,620	15,932	289	16,513	16,802	403	19,411	19,814
TOTAL EUROPEAN AND NATIVE ARMY	358	17,084	17,442	571	22,718	23,289	604	25,914	26,518	701	28,297	28,998

* Exclusive of Officers employed with regiments of Native Cavalry

† Exclusive of 30 sowars temporarily

ARMIES of India (exclusive of Native Artificers and Followers), for the Year 1911-1912.

LUCKNOW DIVISION			QUETTA DIVISION.			MHOW DIVISION			POONA DIVISION			CARRIED FORWARD		
Officers.	Warrant and Non-Commissioned Officers and Privates	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates	TOTAL	Officers	Warrant and Non-Commissioned Officers and Privates.	TOTAL	Officers	Warrant and Non-Commissioned Officers and Privates.	TOTAL	Officers	Warrant and Non-Commissioned Officers and Privates	TOTAL
62	1,584	1,646	56	1,411	1,467	88	2,280	2,368	46	1,194	1,240	488	12,608	13,096
27	598	625	..	..	...	27	598	625	..	..	..	180	4,186	4,375
...	..	..	..	..	...	...	...	..	...	..	..	2	..	2
224	8,044	8,268	112	4,016	4,128	168	6,024	6,192	140	5,020	5,160	1,204	43,196	44,400
9	..	9	15	...	15	9	...	9	13	..	13	106	...	106
1	1	2	..	..	...	2	2	4	1	1	2	9	10	19
323	10,227	10,550	183	5,427	5,610	294	8,904	9,198	200	6,215	6,415	1,998	63,000	61,998
European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL.
...	354	354	...	889	889	...	927	927	..	512	512	38	7,656	7,694
..	...	..	..	...	...	...	...	...	...	..	..	2	122	124
60	2,500	2,560	45	1,875	1,920	92	3,927	4,019	30	1,227	1,257	494	20,600	21,094
...	..	...	60	668	728	11	...	11	83	1,047	1,130	307	3,665	3,972
12	12	24	15	18	33	...	..	..	24	17	41	51	47	98
193	11,478	11,671	194	11,620	11,814	255	14,929	15,184	188	10,824	11,012	1,696	95,520	97,126
...	86	86	...	...	...	...	...	...	..	...	..	...	86	86
265	14,430	14,695	314	15,070	15,384	358	19,783	20,141	325	13,627	13,952	2,498	1,27,696	1,30,194
588	24,857	25,245	497	20,497	20,994	652	28,687	29,339	525	19,842	20,367	4,403	1,87,696	1,92,192

and Infantry and Corps of Sappers and Miners who are included in the strengths of those arms.
sanctioned for 1911-12.

67E.—STATEMENT showing the Established Strength of the European and Native

	BROUGHT FORWARD.			SROUNDERABAD DIVISION.			BURMA DIVISION.		
	Officers	Warrant and Non-Commissioned Officers and Privates	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates	TOTAL.
EUROPEAN ARMY									
Artillery	488	12,608	13,096	61	1,677	1,738	12	229	241
Cavalry	189	4,186	4,375	54	1,196	1,250	..	..	...
Engineers*	2	.	2	...	..	...	...	...	...
Infantry	1,204	43,196	44,400	140	5,026	5,166	84	3,012	3,096
Officers of the Indian Army*	106	..	106	8	...	8	1	...	1
Hill Sanitation and Depôts	9	10	19	3	6	8	.	...	..
TOTAL EUROPEAN ARMY .	1,998	60,000	61,998	266	7,904	8,170	97	3,241	3,338
	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL.
NATIVE ARMY									
Artillery	38	7,656	7,694	..	537	537	11	720	731
Body-Guard	2	122	124	2	72	74	..	.	.
Cavalry	491	20,609	21,094	45	1,875	1,920	..	...	.
Sappers and Miners	307	3,655	3,972	42	1,136	1,178	5	172	177
Sub-Marine Mining .	51	47	98	...	...	...	25	32	57
Infantry	1,606	95,520	97,126	162	9,360	9,522	98	5,601	5,699
Nepal Escort	..	86	86	.	...	...	...	...	...
TOTAL NATIVE ARMY .	2,498	1,27,696	1,30,194	251	12,980	13,231	139	6,525	6,664
TOTAL EUROPEAN AND NATIVE ARMY.	4,496	1,87,696	1,92,192	517	20,884	21,401	236	9,766	10,002

* Exclusive of officers employed with regiments of Native

(a) Includes two Instructors of Gunnery.

(b) Includes 19 Master Gunners and 11 Park Sergeants of

(Includes 6,156 Native Gunners and drivers of

Armies of India (exclusive of Native Artificers and Followers), for the year 1911-1912—*contd.*

KORAT BRIGADE.			BANNU BRIGADE.			DERAJAT BRIGADE			ADFN BRIGADE			TOTAL.		
Officers	Warrant and Non-Commissioned Officers and Privates.	TOTAL	Officers.	Warrant and Non-Commissioned Officers and Privates	TOTAL	Officers	Warrant and Non-Commissioned Officers and Privates	TOTAL	Officers	Warrant and Non-Commissioned Officers and Privates.	TOTAL	Officers	Warrant and Non-Commissioned Officers and Privates	TOTAL.
...	...	...	...	...	...	...	...	...	18	346	364	(a) 579	(b) 14,860	15,439.
...	...	...	...	...	...	...	...	...	...	...	...	243	5,382	5,625
...	...	...	...	...	...	...	...	...	...	...	...	2	...	2
...	...	...	...	...	...	...	...	...	28	1,004	1,032	1,456	52,238	53,694
...	...	...	...	...	...	...	...	...	...	...	...	115	...	115
...	...	...	...	...	...	...	...	...	...	...	...	12	15	27
...	...	...	...	...	...	...	...	...	46	1,350	1,396	2,407	72,495	74,902
European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL
8	598	606	5	323	328	5	323	328	..	150	150	67	(c) 10,307	10,374
...	...	...	...	...	...	...	...	...	...	...	...	4	194	198
15	625	640	15	625	640	15	625	640	1	106	107	585	21,456	25,041
...	...	...	...	...	...	...	...	...	2	50	52	356	5,023	5,379
...	...	...	...	...	...	...	...	...	17	9	26	93	88	181
60	3,508	3,628	45	2,736	2,781	44	2,656	2,700	15	842	847	2,030	1,20,273	1,22,303
...	...	...	...	...	...	...	...	...	...	...	...	...	86	86
83	4,791	4,874	65	3,684	3,749	64	3,604	3,668	35	1,147	1,182	3,135	1,60,427	1,63,562
83	4,791	4,874	65	3,684	3,749	64	3,604	3,668	31	2,497	2,578	5,542	2,32,922	2,38,464

Cavalry and Infantry and Corps of Sappers and Miners who are included in the strengths of those arms

Fort Armaments.
Royal Artillery including Ammunition Columns.

L. Military Receipts and Services.

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1912.

Effective Services. IMPERIAL—INDIA, GENERAL.		Rs.
Dockyard Services and Supplies		7,51,980
Hire of Vessels		3,16,648
Sale-proceeds of Vessels and Stores		67,055
Miscellaneous Other items		1,14,275
	Total R	12,49,958
Non-effective Services.		
Pensions		23,520
	Total Receipts in India	12,73,487
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£ 1		£ 84,900

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1912.

Effective Services.		Salaries and Establishments	Contingencies	
IMPERIAL—INDIA, GENERAL.				
General Supervision and Accounts.				
Naval Commander-in-Chief, India Station		Rs 10,000	Rs	10,000
Director and Deputy Director of the Royal Indian Marine		1,00,443	10,358	
Marine Audit Establishment		31,308	1,839	
		1,31,751	12,197	1,43,948
Total General Supervision and Accounts				1,53,948
Total India converted into £ at R15= £ 1				£ 10,263
Marine Survey Establishments.				
Scientific Officers		80,155		
Office Establishment		7,301	4,626	
	Total Marine Survey Establishment	87,456	4,626	92,082
Total India converted into £ at R15= £ 1				£ 6,139
Miscellaneous Shore Establishments.				
Perm Light-house		4,352	3,722	
Miscellaneous		10,988	...	
	Total Miscellaneous Shore Establishment	15,340	3,722	19,062
Total India converted into £ at R15= £ 1				£ 1,271
Dockyards.				
		Kidderpore	Bombay	
Staff Officer's Department		15,661	30,617	
Constructor's Department		11,417	30,332	
Factory Branch		27,236	43,063	
Builder's Branch		15,816	24,681	
Store-keeper's Department		32,968	58,453	
Cashier's Office		9,909	12,750	
Dockyard Dispensary		2,593	5,958	
Wages of Artificers and Labourers		1,41,869	4,57,913	
Accountant's Office		11,831	23,941	
Miscellaneous		18,240	5,545	
	Total Dockyards	2,87,540	6,93,283	9,80,823
Total India converted into £ at R15= £ 1				£ 65,388
Salaries and Allowances of Officers and Men afloat.				
Gross Tonnage	Indicated Horse-Power			
Harbour and Sea-going Vessels.				
5,038	7,249	Troopship "Northbrook"	1,02,551	
1,524	2,202	Troopship "Dulhouseie"	57,602	
6,291	10,190	"Dufferin"	1,09,410	
1,125	2,157	"Mavo"	48,971	
903	1,277	Despatch Vessel "Lawrence"	39,492	
602	1,669	"Elphinstone"	5,452	
960	2,025	"Minto"	47,060	
5,434	9,366	"Hardinge"	93,710	
818	2,400	Guide	6,901	
		Contingencies	6,514	
Inland Steamers and Flats				
182	190	Steamer "Comet"	18,230	5,17,672
270	360	"Sladen," including Flats C and D	25,133	
172	250	"Bhamo"	17,200	
		Contingencies	1,118	
Marine Survey.				
300	486	"Palinurus"	13,556	61,681
1,014	1,500	Steamer-cutter "Investigator"	39,733	
		Contingencies	1,149	
				54,438
Carried forward				6,33,791
				12,45,915

No. 68B.—Account of Marine Charges for the Year ended 31st March 1912—*continued.*

	Rs	Rs
Brought forward		12,45,915
		6,33,791
IMPERIAL CHARGES:—INDIA, GENERAL <i>continued</i>		
Salaries and Allowances of Officers and Men afloat—<i>contd</i>		
Vessels in Ordinary Bombay	2,780	
Hulk "Quangtung"	1,718	
Flat "Ganges"	1,080	
Allowance for the Calcutta Port Defence Volunteers for the maintenance of a launch	3,000	
Contingencies	63	
Vessels employed to Military Service and Special Defences at		
Aden	R. 10,555	
Bombay	" 20,475	
Calcutta	" 18,690	
Karnachi	" 11,127	
Rangoon	" 8,624	
Madras	" 651	
	76,122	
Contingencies	1,003	88,866
Viceroy's Yacht Establishment		
"Maud" and "Lytton"	10,627	
Contingencies	15	
		10,642
Yard Craft, Bombay	57,657	
Ditto, Calcutta	17,194	
Contingencies	12	
General Duty and Leave Allowances	19,389	75,163
Contingencies	9	
Additional Establishment for "Patrick Stewart"		19,398
Allowance to R. I. M. Officers serving with vessels of Royal Navy		2,560
Shore Allowances		2,415
		4,290
Total Salaries and Allowances		
Total India converted into £ at Rs 15=£1		8,37,125
In England		655,808
Royal Indian Marine Furlough Pay	£9,322	
Allowances of Marine Officers whilst under instruction	£683	
	Total	£10,005
Victualling of Officers and Men afloat.		
Purchase of Provisions for European and Natives	2,31,270	
Allowances in lieu of Provisions	34,834	
Purchase of water for Royal Indian Marine Vessels	31,191	
Total Victualling of Officers and Men afloat		3,00,295
Total India converted into £ at Rs 15=£1		£20,020
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
Stores purchased monthly	2,08,927	
(A) Marine Stores and Coal for the Royal Indian Marine	11,11,251	
(B) Do do Local Governments and other Departments	5,77,791	
(C) Marine Stores and Coal for the Royal Navy	1,39,065	
Deduct—Debits to Local Governments, other Departments and the Royal Navy	7,16,766	
Total Purchase of Marine Stores, etc.		9,03,224
Total India converted into £ at Rs 15=£1		£60,215
In England—Stores for India—		
Coal	4,763	
Miscellaneous	57,612	(a) 62,375
	Total	
Purchase and Hire of Ships and Vessels.		
Hire of ships and vessels	48,039	
Total Purchase and hire of ships, etc.		48,039
Total converted into £ at Rs. 15=£1		£3,203
Miscellaneous.		
Piloting and towage, etc., Royal Indian Marine Ships	29,623	
Passage and Convoyance of Officers and Men	32,288	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	2,55,867	
Medical Stores	2,040	
Freight on Europe Stores	10,279	
Miscellaneous	37,256	
Allowances to Marine Officers for passing in Oriental languages	885	
Deduct—Value of imported coal supplied to H. M.'s Ships of War in Indian Seas and of imported stores used on repairs to the "Sphinx"	10,573	
Total Miscellaneous		3,57,605
Total India converted into £ at Rs. 15=£1		£23,844
In England—		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	£	
Pay and Passage of Marine Officers, etc.	100,116	
	453	100,569
	Total	£124,413
Non-effective Services.		
Pensions	69,676	69,676
Total India converted into £ at Rs 15=£1	£4,645	£4,645
In England—		
Royal Indian Marine Retired Pay	23,407	
Indian Navy Retired Pay	3,576	£26,983
		£31,628
Total Charges in India		37,61,939
Total India converted into £ at Rs. 15=£1		£250,796
Total Charges in England		£199,932
Total Marine Charges		450,728

(a) Includes for £1,555-1-6 for schedule measure expenditure.

L.—Military Receipts and Services.

No. 69A.—ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1911-1912.

HEADS OF REVENUE	No of Items.	INDIA GENERAL	CENTRAL PROVINCES AND BERAR		Burma.	Eastern Bengal and Assam	Bengal.	UNITED PROVINCES OF AGRA AND OUDH.		Punjab	MADEAS.		Bombay	TOTAL.
		Director General of Military Works	Central Provinces and Berar Proper	Central India				United Provinces of Agra and Oudh Proper	Rajputana		Madras Proper	Coorg		
IMPERIAL.		Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Rents of buildings	1	7,12,074	456	1,979	93,530	7,815	1,254		3,487	6,304	3,381	48	2,725	8,33,053
Sales of buildings	2	1,568			2,559									4,127
„ barrack furniture	3	1,807			30	5			159		123		472	2,596
„ tools and plant	4	3,428			186									3,614
„ produce	5	2,584						54		12	27		179	2,856
„ old materials	6	13,737							49	14			418	17,218
Value of materials received from old buildings	7	5,788												5,788
Unclaimed deposits	8	553			20									573
Fines, refunds, miscellaneous	9	26,437			112	4			4	25	530		1,197	28,209
Recoveries of advances made in England	10	8,064												8,064
Recoveries on electric light installation	11	36,166			136									36,302
Recoveries on water-supply	12	2,21,539			4,534								13,393	2,39,466
TOTAL		10,36,845	456	1,979	1,01,107	7,824	1,254	54	3,699	6,355	4,061	48	18,384	11,81,866
				2,435					3,753			4,109		
Total India converted into £ at Rs. 15=£1														£ 78,791

No. 69B.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS, during the Year 1911-1912.

HEADS OF EXPENDITURE.	INDIA GENERAL.	CENTRAL PROVINCES AND BERAR.		Burma	Eastern Bengal and Assam	BENGAL		UNITED PROVINCES OF AGRA AND OUDH		Panjab.	MADRAS.		Bombay.	GRAND TOTAL.
	Director- General, Military Works	Central Provinces and Berar Proper	Central India.			Bengal Proper.	Port Blair.	United Provinces of Agra and Oudh Proper	Rajputana.		Madras Proper.	Coorg.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.														
New Works (69C)	47,15,510	121	2,845	1,06,830	4,672	6,526	...	14,064	10,808	60,168	12,109	334	11,302	49,45,289
Repairs (69D)	40,44,236	1,865	6,946	2,74,784	13,111	28,193		3,390	23,390	64,083	49,691	965	51,839	45,92,493
Establishment	30,43,369	447	2,252	77,545	9,887	4,000		3,364	11,392	21,575	10,236	15	13,502	31,97,574
Tools and Plant	96,733	28	142	5,073	619			233	411	1,386	653	1	826	1,06,105
Suspense	—97,498			...	..	...	...		..		...	..	...	—97,498
	1,18,02,350	2,461	12,185	4,64,232	58,289	38,719		21,051	45,991	1,47,212	72,689	1,315	77,469	1,27,43,963
Barack furniture, including repairs and establish- ment	8,42,281		1,754	44,003	314		210		5,022	925	2,731		3,591	9,00,899
TOTAL	1,26,44,639	2,461	13,939	5,08,235	58,603	38,719	210	21,051	51,013	1,48,137	75,420	1,315	81,060	1,36,44,862
Deduct—Outlay in England	5,54,258		...	3,492		...		...	1,008	...	..	..	...	5,58,758
Net India Military Works	1,20,90,381	2,461	13,939	5,04,803	58,603	38,719	210	21,051	50,005	1,48,137	75,420	1,315	81,060	1,30,86,104
		16,200				38,929		71,056			76,735			
Total India converted into £ at Rs. 15 = £1														872,407
Charges in England: Stores for India														(a) 97,250
GRAND TOTAL MILITARY WORKS														909,657

L—Military Receipts and Services

(a) Includes £15,100-3s-6d for Schedule Measure expenditure

L.—Military Receipts and Services

GOVERNMENT OF INDIA, FOR THE YEAR 1911-12.

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No. 69D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES	Buildings for accommodation of British Troops	Buildings for accommodation of Native Troops	Officers' Quarters and Mess Houses.	General Cantonment Works	Electro and Mechanical installations for lighting and punka pulling	Staff and Miscellaneous Buildings	Defence Works	Lines of Communication	Ordnance Works	Supply and Transport Corps Works	Remount Works	Marine Works	Rents of Buildings	Gross Farms	Dairy Farms	Petty Repairs.	GRAND TOTAL.	Deduct outlay on contribution.	NET TOTAL.
Director-General, Military Works	Rs. 9,73,379	Rs. 2,05,597	Rs. 1,84,257	Rs. 16,23,731	Rs. 1,48,825	Rs. 2,09,236	Rs. 1,47,234	Rs. 3,24,911	Rs. 1,53,877	Rs. 1,13,127	Rs. 11,585	Rs. 15,412	Rs. 2,79,998	Rs. 2,350	Rs. 5,229	Rs.	Rs. 43,98,648	Rs. 3,54,412	Rs. 40,44,236
Central Provinces and Berar	..	1,241	..	402	..	222	..	..	..	..	..	..	..	..	..	..	1,865	..	1,865
Central India	1,391	1,917	..	1,075	..	1,108	..	..	59	233	..	..	1,163	..	..	..	6,946	..	6,946
Burma	48,794	24,554	38,502	1,18,123	..	3,744	3,079	701	5,717	13,264	..	..	18,306	..	..	..	2,74,784	..	2,74,784
Eastern Bengal and Assam	..	12,611	5,427	11,825	..	916	1,512	4,187	337	1,200	..	..	5,096	..	..	..	43,111	..	43,111
Bengal	..	1,574	402	2,852	..	5,609	..	880	5,372	198	..	..	11,306	..	..	..	28,193	..	28,193
United Provinces of Agra and Oudh	..	758	..	1,494	..	488	..	1,225	..	..	..	..	..	..	..	..	3,965	575	3,390
Rajputana	8,753	2,458	1,358	5,346	..	1,857	..	..	143	1,052	..	..	2,423	..	..	..	23,390	..	23,390
Punjab	..	..	120	2,279	..	23,943	..	4,892	..	389	28,895	..	..	2,063	1,702	..	64,083	..	64,083
Madras	11,356	1,422	831	7,862	..	16,019	1,211	250	37	1,540	..	..	9,163	..	..	..	49,691	..	49,691
Coorg	..	..	..	..	..	965	..	..	..	..	..	..	..	..	..	..	965	..	965
Bombay	14,942	2,958	153	27,552	..	1,018	140	1,388	515	256	386	..	2,531	..	..	..	51,839	..	51,839
TOTAL	10,58,615	2,55,090	2,31,050	18,02,541	1,48,825	2,65,125	1,53,176	3,38,434	1,66,057	1,31,259	40,666	15,412	3,29,886	4,413	6,931	..	49,47,480	3,54,987	45,92,493

Total India converted into £ at R15=£1 - £ 306,166

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

		AMOUNT EXPENDED		
		To end of previous year.	During the year.	To end of the year.
		Rs.	Rs.	Rs.
EXPENDITURE TO END OF 1901-1902.				
India		2,42,50,991	...	2,42,50,991
Converted into £ at R15-£1		£ 1,616,733	£	£ 1,616,733
England		1,451,683		1,451,683
TOTAL TO END OF 1901-1902		3,068,416	..	3,068,416
SPECIAL DEFENCE WORKS (1902).				
INDIA				
Armaments.		Rs.	Rs.	Rs.
Coast Defences	Aden	79,187	2,799	81,986
"	Bombay	20,98,006	—225	20,97,871
"	Mada-	1,01,178	.	1,01,178
"	Karachi	10,43,471	6	10,43,477
"	Burma (Rangoon)	1,21,350		1,21,350
"	Bengal (Hooghly)	2,91,375	..	2,91,375
"	General	1,57,112	.	1,57,112
TOTAL		38,91,769	2,580	38,94,349
Freight, etc.—				
Freight-armaments and Electric light plant and stores		62,625	83	62,608
Sub-marine mining		76,125	..	76,125
TOTAL ARMAMENTS		40,30,419	2,663	40,33,082
Special Defences.				
Rangoon		2,12,642	..	2,12,642
Baluchistan		74,444	..	74,444
Madras		40,461	..	40,461
Aden		36,964	387	37,351
Bombay		37,78,350	31,888	38,10,238
Karachi		2,81,853	25,522	3,07,375
Bengal (Hooghly)		1,10,657	507	1,11,164
TOTAL SPECIAL DEFENCES		45,35,371	58,304	45,93,675
ESTABLISHMENT		6,99,623	5,710	7,05,333
TOOLS AND PLANT		63,598	519	64,117
SUSPENSE		1	3,384	3,385
GRAND TOTAL		93,29,012	70,580	93,99,592
Deduct—Expenditure in England		41,16,595	30,010	41,46,605
NET OUTLAY IN INDIA		52,12,417	40,570	52,52,987
Total India converted into £ at R15-£1		£ 347,495	£ 2,705	£ 350,200
Expenditure in England— Stores for India		274,440	(a) 2,001	276,441
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS		621,935	4,706	626,641

(a) Wholly attributable to Schedule Measure Expenditure.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1911-12.

Section M.—Provincial.

Revenue £ 444,943.

Expenditure £ 1,414,027

MAJOR HEAD.	No. of Account	DETAIL OF ACCOUNTS.	Page	AMOUNT OF EACH ACCOUNT.		
				Detail	MAJOR HEAD TOTAL.	
					Revenue	Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial	244	2,501,190	...	...
	72	Provincial Balances, Surpluses and Deficits.	245	6,048,094	444,943	1,414,027
					444,943	1,414,027

M.—Provincial Adjustments.

No. 71.—ACCOUNT of CONTRIBUTION BETWEEN IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1911-1912.

[Credits + Debits—Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provin- ces and Berar	Burma.	Eastern Bengal and Assam.	Bengal.	United Provin- ces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+21,40,000	+12,90,000	+13,55,000	—19,87,000	—19,76,000	+6,77,000	—21,43,000	—9,38,000	—15,82,000
Special Contribution—									
In consequence of subsequent modifications of the provincial Settlements	—47,900	—98,000	+2,91,949	+2,16,000	+3,58,073	+6,14,825	+2,64,363	—62,900	15,36,411
In aid of Famine Expenditure	+12,80,000	..	..	+2,60,000	+4,50,000	+1,40,000	+2,50,000	+13,70,000	37,50,000
For Police Reforms	+1,74,000	...	...	...	+3,77,000	..	..	+3,25,000	8,76,000
For increase of Expenditure on account of Education	...	..	..	..	...	..	..	..	...
For increase of Expenditure on Sanitation	+4,00,000	+4,00,000	+1,46,000	+11,87,000	+8,00,000	+6,17,000	+8,00,000	+6,50,000	50,00,000
In aid of Public Works and Miscellaneous Expenditure	+2,74,745	+33,03,164	+7,09,805	+15,08,423	+11,49,747	+17,29,855	+36,94,526	+26,53,059	1,50,23,324
In the aid of Provincial Resources generally	..	..	+51,83,980	+77,81,251	...	..	..	...	1,29,15,231
In adjustment of inter-provincial transactions	..	...	—2,31,002	+2,28,602	+1,287	..	...	..	—1,113
Total Special Contributions	+20,80,845	+36,05,164	+61,00,732	+1,11,31,276	+31,36,107	+31,01,681	+50,08,889	+49,35,159	3,90,99,853
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+42,20,845	+46,95,164	+74,55,732	+91,44,276	+11,60,107	+37,78,681	+58,65,889	+39,97,159	3,75,17,853
LAND REVENUE (EXCLUDING REVENUE DUE TO IRRIGATION FOR PUNJAB, MADRAS AND BOMBAY ONLY) DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS—									
Imperial	92,93,930	1,57,02,567	1,01,56,178	1,28,40,076	4,06,36,706	1,44,83,142	2,82,66,493	1,88,92,392	15,02,71,484
Provincial	92,93,930	2,61,70,944	1,01,56,179	1,28,40,076	2,43,82,023	1,44,83,141	2,82,66,493	1,88,92,391	14,44,85,177
TOTAL	1,85,87,860	4,18,73,511	2,03,12,357	2,56,80,152	6,50,18,729	2,89,66,283	5,65,32,986	3,77,84,783	29,47,56,661
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTION—									
Imperial (a)	50,73,085	1,08,07,403	27,00,446	36,95,800	3,94,76,599	1,07,04,461	2,54,00,604	1,48,95,233	11,27,53,631
Provincial (a)	1,35,14,775	3,10,66,108	1,76,11,911	2,19,84,352	2,55,42,130	1,82,61,822	3,11,32,382	2,28,89,550	18,20,03,030
Net contribution from Imperial to Provincial Rs. 3,75,17,853 converted into £ at Rs. 15=£1									2,501,190

(a) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1912.

	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.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	27,72,214	2,70,62,981	2,98,35,195	2,58,48,408	39,86,787	12,14,573	
Burma	54,08,065	5,16,24,281	5,70,32,346	5,28,84,321	41,48,025	..	12,60,040
Eastern Bengal and Assam	72,89,698	3,90,74,267	4,63,63,965	3,38,55,465	1,25,08,500	52,18,802	
Bengal	1,30,78,235	6,62,07,987	7,92,86,232	5,79,11,752	2,13,74,500	82,96,235	...
United Provinces of Agra and Oudh	86,90,485	6,02,98,508	6,89,88,993	6,01,54,268	88,34,725	1,44,240	...
Punjab	6,71,978	4,37,52,023	5,07,27,001	4,03,53,968	1,03,73,033	33,98,055	.
Madras	1,55,90,102	7,01,32,194	8,57,22,296	6,71,93,692	1,85,28,604	29,38,502	...
Bombay	1,63,06,351	7,08,06,686	8,71,13,037	7,62,20,799	1,08,92,238	...	54,14,113
TOTAL . Rs	7,61,10,158	42,89,58,927	50,50,69,085	41,44,22,673	9,06,46,412	2,12,10,407	66,74,153
Converted into £ at Rs. 15-£1 . £					6,043,094	1,414,027	444,943
Net Provincial Surplus . £					969,084		

M.—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1911-12.

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

Receipts £ 59,526.

Disbursements £ 8,551,466

MAJOR HEADS.	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)	249		..	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	250		...	...
" " "	73B	of "1911-1912" " summary to end	253		..	...
" " "	74	State Railways—Construction	254		..	6,981,384
Account of capital raised through Companies towards outlay on State Railways	74A	Debenture capital raised by Companies	256			...
	74B	Detailed Account of East Indian Railway	256	729,195		...
	74C	" " Eastern Bengal Railway	257	623,344		...
	74D	" " Oudh and Rohilkhand Railway	258	186,022		..
	74E	" " North Western Railway	259	1,476,411		...
	74F	" " South Indian Railway	260	221,080		...
	74G	" " Great Indian Peninsula Railway	261	1,113,274		...
	74H	" " Bombay, Baroda and Central India Railway	262	357,756		..
	74I	" " Madras and Southern Mahratta Railway	263	—5,020		..
	74J	Statement of Progressive Discharge of Liabilities through the purchase of Railways	264		..	..
	76	Irrigation Works—Construction	268		..	1,586,531
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	269	..		...
General Public Works Statements.	77	Details of Expenditure on Establishment	277			..
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	281		..	...
	78A	Details and distribution of expenditure on Tools and Plant	285			...
Capital Account of Indian Railway Companies	79	Capital raised and deposited by Companies	287		57,497	40,000
	"	Outlay of Railway Companies and Repayments	287		2,029	988,559
	79A	Capital subscribed by Native States	288			..
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi	289			4,992
Total £					59,526	8,551,466

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

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	
		£	£	£	£	£	£	
1		2	3	4	5	6	7	8
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	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	1,427,349	802,816	2,230,162	467,880		467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	237,571	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	2,168,718	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	449,121	1,109,027	1,558,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,457	1,957,631	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,409	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	491,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,512	505,279	3,316,418
1896-97	22	2,618,304	1,146,843	3,765,147	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	2,518,860	766,839	3,285,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,837	3,506,839	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	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
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	629,398	7,250	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	5,384,515	2,551,691	7,936,206	1,455,711	85,461	1,541,172	9,477,408
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	2,096,946	6,348,545	1,447,963	49,040	1,497,003	7,845,588
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,309	69,678	1,589,987	10,546,926
1911-1912		4,870,801	2,155,694	7,026,495	1,838,267	92,235	1,930,502	8,956,997
		(a) 107,135,387	48,141,026	155,276,413	32,744,991	3,632,642	36,377,633	191,654,046

* 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, £1250 total £566,594. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect to exchange among the respective heads and the revised totals converted at R15=£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	7,32,16,202	..		12,535
Add—Difference on account of exchange	R	—1,66,724	..	...	...
Deduct—Charged to Revenue	R	4,37,689	..	...	12,535
Net India	R	7,26,11,789			
Converted at R15=£1	£	4,840,786			
England	£	2,140,598	..		..
TOTAL	£	6,981,384			
IRRIGATION					
India	R		339,569	20,00,906	
Add—Difference on account of exchange	R				
Net—India	R		339,569	20,00,906	
Converted at R15=£1	£		22,638	1,38,394	
England	£			9	
TOTAL	£		22,638	138,403	

**No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on
RAILWAYS and of AMOUNT expended in 1911-12.**

Amount specifically provided.		Expenditure.	
	£		£
Borrowed for Railway purposes under the East India Loan Act.	3,355,108	State Railways (see Account No. 73, column 4).	7,026,495
Capital Receipts from Railway Companies (see Accounts Nos. 74A and 79).	17,497	Capital expenditure by Railway Companies (see Account No. 79).	986,530
Appropriation from Famine grant for avoidance of debt.	457,967		
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	44,275	Discharge of Indian Midland Railway Debentures	907,500
Appropriation from Revenue for other Railways (see Account No. 73, column 13)	886	Discharge of Madras Railway Debentures	838,700
Excess over amount specifically provided (see below).	7,413,547	Discharge of Temporary loans issued under East India Loans Act for Railway purposes.	1,500,000
TOTAL	11,289,225	TOTAL	11,289,225

NOTE.—The excess of Expenditure shown above is accounted for as follows:—

	£	£
Surplus of Revenue over Expenditure charged to Revenue	3,940,334	
Loan issued in India	1,333,383	
Net receipts under heads of Debt, Deposits and Advances other than items included above	3,683,544	8,957,211
Product—Cash Balance increased	2,141	
Capital expenditure on Works other than Railways not charged to Revenue	1,541,523	
	—	1,543,664
Total (see above)		7,413,547

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

(1) Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER	
	(2)* Loans for Railway purposes issued under the East India Loans Act.	(3) Capital Receipts from Railways Companies.	(4) Capital sub- scribed by Native States to- wards outlay on State Railways.	(5) Appro- priation from Famine Grant for Avoid- ance of Debt.	(6) Appropri- ation from Famine Grant for Protective Railways.	(7) Appropri- ation from Revenue for other Railways.	(8) Moiety of Profits on Rupee coinage	(9) Total "Resources specifically provided" (Cols. 2 to 8).	(10) Revenue Surplus(+) or Deficit(-).	(11) Loans issued in India
	£	£	£	£	£	£	£	£	£	£
1905-06	12,089,116	1,452,321	...	512,262	55,278	16,882 (a)		14,125,889	2,091,854	2,666,667
1906-07	2,000,000	254,440	..	332,383	3,442	17,753 (b)	..	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776		250,000	6,561	190,532 (c)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,853	...	250,000	70	30,684 (d)	51	12,421,711	3,737,710	1,333,888
1909-10	10,599,573	2,457,210	66,667	475,338	12,015	14,953 (e)	..	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,481,519	..	601,095	36,895	4,839 (f)	..	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,497	.	457,967	44,275	836		3,875,678	3,940,334	1,333,333
	50,213,642	13,596,736	66,667	2,879,045	158,536	104,585	1,123,655	67,933,696	8,727,361	12,666,667

* 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 against Revenue in the year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount in the latter case the cash proceeds. The issue in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central no charge was made to Revenue on account of the difference between the nominal amount of the stock and the amount of cash of which it was

(a) Includes £29,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment
 (b) Ditto £14,517 ditto 1906-07 ditto.
 (c) Ditto £7,443 ditto 1907-08 ditto and £198,155 expended from
 (d) Ditto £30,269 ditto 1908-09 ditto
 (e) Ditto £18,708 ditto 1909-10 ditto.
 (f) Ditto £1,044 ditto 1910-11 ditto.

and Annual Expenditure thereof from 1905-1906 to end of 1911-1912.

RESOURCES.				CAPITAL EXPENDITURE ON RAILWAYS					
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Net Receipts under Debt Deposits and Advances, other than items shown separately	Cash Balances reduced (+) or increased (—)	Deduct—Capital expenditure on Works other than Railways not charged to Revenue	Total "Other Resources" (columns 10 to 14.)	Total Provision (columns 9 and 15).	On State Railways (including purchased lines worked by Companies)	By Railway Companies (other than those working purchased lines)	Discharge of Liabilities	Purchase of Lanes.	Total expenditure (columns 17 to 20).
£	£	£	£	£	£	£	£	£	£
896,900	794,375	— 556,194	5,833,602	19,959,491	9,482,359	— 362,528	250,000	10,589,660	19,959,491
279,311	4,282,927	— 797,627	8,353,951	10,453,089	7,936,236	1,766,953	749,900	..	10,453,089
142,840	— 2,655,163	— 645,722	— 1,390,763	10,675,593	10,383,074	— 342,181	634,700	..	10,675,593
3,512,820	— 99,330	— 983,489	— 474,376	11,947,335	9,518,922	562,613	1,865,800	..	11,947,335
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
2,803,534	— 3,636,225	— 1,203,888	2,399,708	12,148,876	8,956,939	— 1,375,963	2,317,900	2,250,000	12,148,876
2,683,544	— 2,141	— 1,511,523	7,413,547	11,289,225	7,026,495	986,530	3,276,200	..	11,289,225
15,003,405	— 10,731,061	— 6,980,792	18,685,880	86,619,576	59,652,610	3,333,406	10,773,900	12,839,660	86,619,576

is credited to Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged of the discount by the date at which the loan can be redeemed in the former case the nominal amount of the loan is entered in this column, India Railway Company, in substitution for part of the cash payable on the purchase of the undertaking, was an exceptional transaction, accepted as the equivalent, and the nominal amount of the stock was entered in this column.

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

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

No. 74.—ABSTRACT ACCOUNT OF CAPITAL EXPENDITURE

		EXPENDITURE DURING THE YEAR.						
PROVINCES AND RAILWAYS		No of Items	Construction (including Plant and Rolling- stock)	General Charges	Stores and Advances	DEDUCT		NET OUTLAY.
						Receipts on Capital Account	Stores and ad- vances paid for in previous years and charg- ed to works in current year in excess of pay- ments on the same Account.	
IMPERIAL			R	R	R	R	R	R
India, General								
1.	Agra-Dellu Chord	1	7,59,381	9,485	...	...	..	7,68,866
2.	Akharpur-Tanda	2	2,76,537	9,052	...	19	...	2,85,570
3.	Allahabad-Rai Bareilly-Cawnpore	3	32,94,222	98,011	805	3,027	...	33,90,011
4.	{ Assam-Bengal { Part I	4	2,00,443	...	...	...	...	2,00,443
5.		{ Part II	5	27,88,418	1,26,526	...	2,564	26,78,044
6.	Baran-Kotah	6	30,917	...	...	...	...	30,917
7.	Bayana-Agra	7	9,20,357	57,909	7,94,976	149	...	17,73,093
8.	Bellary-Kistna	8	...	...	...	...	...	...
9.	Bezwada Extension	9	2,052	...	...	...	...	2,052
10.	Bhopal	10	97,713	...	...	...	...	97,713
11.	Broach-Jambusa	11	2,73,466	17,206	...	...	...	2,90,672
12.	Bilaspur-Etawah	12	...	...	...	...	...	...
13.	Bombay, Baroda and Central India	13	93,41,932	1,03,814	...	1,162	40,78,242	53,65,342
14.	Burma	14	...	...	...	...	...	...
15.	" Extensions	15	26,99,021	3,70,439	...	...	1,64,728	29,04,737
16.	Coonoor-Ootacamund	16	1,38,617	171	...	...	5,170	1,33,618
17.	Cawnpore-Banda	17	17,92,876	1,27,415	28,379	28	...	19,48,642
18.	Dharnapuri-Hosur Extension	18	4,06,140	90,149	1,67,843	...	...	6,64,132
19.	Dhakia Sambhal	19	5,22,406	11,894	...	87	...	5,34,263
20.	Dhone Kurnool	20	29,212	762	...	154	...	29,820
21.	East Coast, Northern Section	21	...	...	...	...	...	...
22.	East Indian	22	1,13,54,401	3,18,344	...	3,484	7,81,337	1,09,87,924
23.	Eastern Bengal System	23	85,01,356	33,929	8,15,537	659	...	93,50,163
24.	Frontier Railway Reserve Material	24	...	...	3,115	...	...	3,115
25.	Gajroula-Chandpur	25	1,15,570	4,340	...	...	...	1,19,910
26.	Ganges Bridge	26	...	...	...	...	...	...
27.	Great Indian Peninsula	27	1,64,54,530	3,89,558	...	3,692	1,41,280	1,66,99,116
28.	Jodhpur-Hyderabad (British Section)	28	61,533	...	...	...	83,648	—19,115
29.	Jakhai-Hisar	29	6,09,587	92,095	10,54,594	37	...	17,56,239
30.	Jullundur-Hoshiarpur	30	4,42,722	35,456	2,85,709	...	...	7,63,887
31.	Kalahaghi-Bannu	31	20,46,226	1,21,158	...	865	26,073	21,40,443
32.	Khagria-Rosemah	32	1,22,078	1,091	3,93,587	...	...	5,16,756
33.	Lodhran Khanewal	33	...	...	...	...	...	...
34.	Lucknow-Bareilly	34	...	...	...	...	...	...
35.	Ludhiana-Ferozepur	35	...	...	...	...	...	...
36.	Lower Ganges Bridge	36	79,04,362	6,38,568	4,43,618	27,616	...	89,58,932
37.	Madras and Southern Mahratta Railway	37	...	...	...	75,203	...	—75,293
38.	Nagpur-Chhattisgarh Depreciation Account	38	...	...	...	...	...	...
39.	North Western*	39	2,00,93,594	97,353	19,56,209	1,000	...	2,21,48,156
40.	Oudh and Rohilkhand	40	26,12,370	24,224	1,53,744	4	...	27,90,334
41.	Palampur-Deesa	41	...	...	...	...	...	...
42.	Petroleum Operations, Baluchistan	42	...	...	...	...	...	...
43.	Rajahmundry-Kawa Dalsinghpore	43	2,93,773	13,325	473	...	...	3,07,571
44.	Ranaghat-Bhagwanpore	44	...	...	...	...	...	...
45.	Rangya-Tangla	45	2,74,078	37,325	678	820	...	3,11,861
46.	Sarsikala-Havelan	46	9,15,049	92,945	3,11,448	321	...	13,19,121
47.	Sabarnati-Dholka	47	...	...	...	...	...	...
48.	Shorkot Road-Chubok	48	8,42,754	56,560	...	1,303	3,85,984	5,12,027
49.	Singjam-Fukheri	49	4,23,508	52,114	...	456	252	4,74,914
50.	South Indian	50	29,68,047	1,00,033	2,48,120	...	...	33,16,200
51.	Samastipur-Rosemah Extension	51	5,46,587	24,868	...	...	8,722	5,62,733
52.	Southern Mahratta (Depreciation on works)	52	...	...	...	...	...	...
53.	Tinnevely-Quilon (British Section)	53	4,785	...	...	...	3,623	962
54.	Ditto (Native State Section)	54	—1,980	50	...	...	20,813	—22,743
55.	Tirhoot State Railway and Extensions	55	11,27,898	25,045	...	8,97,152	98,303	6,57,528
56.	Umaria Colliery (Depreciation on works)	56	...	...	...	...	...	...
57.	Vizagapatam-Raipur	57	...	...	...	...	...	...
58.	Warora Colliery	58	...	...	...	...	...	...
59.	State Railway Stores	59	...	...	6,52,410	...	...	6,52,410
60.	Expenditure in England for Stores purchased and remaining unappropriated	60	...	...	85,316	...	...	85,316
61.	Quarters for Government Metallurgist Staff at Kalmati, etc	61	19,486	...	...	...	...	19,486
TOTAL IMPERIAL			10,13,09,624	31,81,254	73,06,561	5,20,142	59,82,406	10,53,84,891
PROVINCIAL								
Eastern Bengal and Assam								
62.	Jorhat	62	2,160	...	10,489	114	...	12,535
TOTAL CONSTRUCTION OF STATE RAILWAYS			10,13,11,784	31,81,254	74,07,050	5,20,256	59,82,406	10,53,97,426
Total converted into £ at Rs-£1								£ 7,026,495
Charged to Revenue								
		{ Famine Relief and Insurance { India	...	...	...	...	...	29,179
		{ England	...	...	...	...	...	15,096
		{ Constructions of Railways charged against Revenue	...	...	...	...	...	836
		{ Preliminary Expenditure, etc., not originally charged to Construction	...	...	...	...	...	...
		{ India	...	...	...	...	...	4,840,798
		{ England	...	...	...	...	...	2,140,598
TOTAL								£ 7,026,495

* Including J. Doab, Quetta-Nushki, Kalka-Simla, Doubling Line Samanta to Reti, Khusalgarh, Kohat, Shadara-Bangla, Loh-Suliman Branch, Thal and Paraclinar.

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1911-1912.

No of Items.	TOTAL EXPENDITURE TO END OF THE YEAR						REMARKS
	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	1,36,40,080	6,79,769		1,43,28,849	2,613	1,43,26,236	
2	3,13,796	12,098		3,25,894	19	3,25,875	
3	96,09,428	3,19,964	33,719	99,63,111	3,194	96,43,917	
4	44,87,977			44,87,977		44,87,977	
5	8,81,03,084	1,93,619	11,55,772	8,94,52,425	3,142	8,94,49,283	
6	43,20,342	2,88,592		46,08,934	12,137	45,96,797	
7	9,88,280	60,187	7,94,976	18,43,443	149	18,43,294	
8	1,50,24,005	15,74,423		1,65,98,428	20,012	1,65,78,416	
9	11,06,038	1,17,275		12,23,313	2,479	12,20,834	
10	35,05,084	3,62,124		38,67,208	4,111	(b) 38,63,097	(b) Represents amount contributed by the State for Construction Rs 38,02,527 and Survey Charges Rs 60,570
11	2,73,876	17,206		2,91,082		2,91,082	
12	75,132			75,132		75,132	
13	24,60,28,333	1,20,94,918	1,10,79,093	26,92,02,344	40,88,879	26,51,13,465	See Account No 74H
14	9,07,26,632	69,03,095		9,76,30,627	2,18,303	9,74,12,324	Includes Rs 24,261 expended on the Daga Loop.
15	2,41,05,715	24,20,340	6,96,217	2,75,28,281		2,75,28,281	
16	34,51,147	3,06,749	15,128	37,78,024	1,046	37,71,938	
17	18,61,533	1,36,048	28,697	20,26,278	28	20,26,250	
18	6,79,989	2,56,645	4,74,306	14,11,000		14,11,000	
19	5,55,253	14,803		5,70,116	37	5,70,079	
20	9,02,639	82,804		9,85,443	228	9,85,215	
21	2,88,61,080	21,08,003		3,09,69,083	19,673	3,09,49,410	
22	28,11,12,805	70,09,037	1,06,43,681	29,87,65,523	1,02,83,092	28,84,82,431	See Account No 74B.
23	20,07,91,019	87,82,238	1,13,72,290	22,09,45,547	16,99,043	21,92,46,504	See Account No 74C.
24		33,545	43,59,912	43,93,457	22	43,93,435	
25	6,96,106	15,054		7,11,160		7,11,160	
26	76,416			76,416		76,416	
27	15,46,69,708	41,54,826	1,29,20,194	17,17,44,728	48,38,760	16,69,05,968	See Account No 74G.
28	38,31,316	3,05,800	87,743	42,24,859	1,130	42,23,729	
29	6,87,849	1,08,567	10,51,655	18,51,071	37	18,51,034	
30	4,60,373	35,456	2,85,709	7,90,538		7,90,538	
31	32,30,870	2,23,918	3,39,468	37,94,256	868	37,93,388	
32	1,22,078	1,091	3,93,587	5,16,756		5,16,756	
33	40,07,847	2,05,083	47,415	42,61,245	2,211	42,59,034	
34	48,24,362	3,06,580		51,30,942	9,803	51,21,139	
35	28,311			28,311		28,311	
36	1,62,13,420	18,91,834	15,69,330	1,96,74,584	38,569	1,96,36,015	See Account No 74I.
37	11,62,36,873	46,55,380		12,08,92,253	1,38,603	12,07,53,650	
38	6,57,088			6,57,088		6,57,088	
39	58,96,01,483	2,67,51,290	2,52,87,700	64,16,40,533	80,87,698	63,35,51,835	See Account No 74E.
40	9,08,05,540	23,50,051	45,94,163	9,77,50,363	33,56,512	9,41,93,821	See Account No 74D.
41	4,15,802	14,807		4,30,609	(a) 1,87,000	2,43,609	(a) Contribution by the Palanpur Durbar
42	1,19,198			1,19,198	11	1,19,187	
43	2,93,778	13,325	473	3,07,571		3,07,571	
44	2,77,036	25,076		3,02,112	262	3,02,450	
45	7,79,269	65,491	1,683	8,46,443	1,017	8,45,426	
46	9,81,089	1,01,801	3,66,758	14,49,648	421	14,49,227	
47	59,900			59,900		59,900	
48	72,51,940	4,98,312	1,65,577	79,15,838	5,229	79,10,609	
49	5,08,761	62,674	148	5,71,583	456	5,71,127	
50	7,06,37,154	41,63,431	63,03,917	8,10,04,502	64,26,880	7,45,77,622	See Account No 74F.
51	6,05,347	38,441	9,752	6,53,540		6,53,540	
52	5,27,071			5,27,071		5,27,071	
53	39,72,905	4,55,126		44,28,031		44,28,031	
54	1,06,28,356	11,95,744		1,18,24,100		1,18,24,100	
55	8,56,95,838	41,81,832	20,35,786	9,19,13,456	1,63,70,193	7,55,43,263	
56	1,82,672			1,82,672		1,82,672	
57	2,45,035			2,45,035		2,45,035	
58	11,08,063	3,775		11,11,838	1,806	11,10,032	
59	25,960		7,45,479	7,71,439	2,520	7,68,919	
60			4,63,192	4,63,192		4,63,192	
61	19,486			19,486		19,486	
	2,19,12,28,980	9,56,07,406	9,73,26,640	2,38,41,63,026	5,59,96,486	2,32,81,66,540	
62	9,01,554	41,248	43,288	9,86,090	6,429	9,79,661	
	2,19,21,30,534	9,56,48,654	9,73,69,928	2,38,51,49,116	5,60,02,917	2,32,91,49,201	
					£	155,276,413	
					£	5,125,819	
					£	74,282	See Account No 48 C.
					£	4,127,641	
					£	1,042,990	See Account No. 50 and No. 64.
					£	98,219,950	
					£	46,685,731	
					£	155,276,413	

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

**No. 74A.—ACCOUNT of CAPITAL RAISED THROUGH COMPANIES TOWARDS OUTLAY ON
STATE RAILWAYS during, and to end of, the Year 1911-1912.**

	East Indian.	South Indian	Great Indian Peninsula	Bombay, Baroda and Central India	TOTAL.
<i>During the year 1911-12</i>					
Debentures raised { Nominal amount £ (net). { Cash received £			...	..	...
Receipts converted into rupees . R					
Ditto reconverted into £ at R15=£1					
<i>To 31st March 1912</i>					
Debentures raised { Nominal amount £ (net). { Cash received £	15,000,000 14,288,963	1,510,000 1,511,250	3,500,000 3,253,158	1,000,000 959,364	21,010,000 20,012,735
Receipts converted into rupees . R	21,88,09,015	2,27,07,237	4,87,97,364	1,43,90,464	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 1911-1912.**

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 £		1,450,000	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 "	12,806	9,79,227	9,92,033
Land "	7,59,638	95,83,205	1,03,42,842
Formation "	7,39,419	1,51,16,897	1,58,56,316
Bridge-work "	24,39,442	2,49,52,523	2,73,91,965
Fencing "	88,839	32,71,467	33,60,306
Electric telegraph "	14,119	4,95,445	5,09,564
Ballast and Permanent-way "	31,30,518	5,76,47,230	6,07,77,748
Stations and Buildings "	18,56,192	4,31,50,829	4,50,07,021
Plant "	5,63,654	1,08,22,899	1,13,86,553
Ferries, etc "	—1,500	18,43,483	18,41,983
Lolling-stock "	17,69,647	9,21,02,188	9,38,71,785
General Charges "	3,18,343	66,90,694	70,09,037
New Minor Works "	20,951	2,20,725	2,41,676
Suspense Accounts "	—7,31,337	1,13,75,018	1,06,43,681
Commission, etc., on Loans "		35,03,063	35,03,063
Collieries Block "	—39,324	81,23,504	80,84,180
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	1,09,41,407	28,78,23,616	29,87,65,023
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 "	3,483	17,92,102	17,95,585
Total Deductions "	3,483	1,02,79,609	1,02,83,092
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	1,09,37,924	27,75,44,007	28,84,81,931
Ditto ditto converted into £ at R15=£1 £	729,195	18,502,934	19,232,129
TOTAL DEBT AND CAPITAL OUTLAY £	729,195	30,542,816	31,272,011
CHARGED IN ENGLAND £		12,032,765	12,032,765
CHARGED IN INDIA £	729,195	18,510,051	(a) 19,239,246

(a) Includes the debt of £7,117 (R 1,06,750) incurred in India on the purchase.

*£111,463 and £1,958,432 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 £190,848 and £3,412,139 have also been discharged during and to end of the year by annuity payments, vide Account No. 74 J, page 264.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1911-1912.

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 £	...	811,816	811,816
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 R	...	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) "	...	77,81,983	77,81,983
Capital Account : Preliminary Expenses "	134	10,86,224	10,86,358
Land "	5,20,776	1,10,05,449	1,15,26,225
Formation "	4,59,181	1,56,90,464	1,61,49,645
Bridge-work "	6,14,564	2,50,63,664	2,56,78,228
Fencing "	1,60,704	39,00,242	40,60,946
Electric Telegraph "	...	26,067	26,067
Ballast and Permanent-way "	28,74,944	4,57,28,945	4,86,03,889
Stations and Buildings "	18,12,656	2,51,58,268	2,70,00,924
Plant "	2,37,385	49,79,706	52,17,091
Ferries, etc. "	3,56,331	40,41,948	43,98,274
Rolling-stock "	14,34,670	4,50,35,558	4,64,70,227
General Charges "	33,980	87,48,308	87,82,288
Suspense Accounts "	8,15,538	1,05,56,753	1,13,72,291
Exchange "	...	16,77,580	16,77,580
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	93,50,822	21,15,97,725	22,09,48,547
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 "	...	7,27,879	7,27,879
(2) Other receipts on Capital Account "	659	9,70,556	9,71,214
Total Deductions	659	18,98,434	18,99,093
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	93,50,163	20,98,99,291	21,92,49,454
Ditto ditto converted into £ at R15-£1 £	623,344	13,993,286	14,616,630
TOTAL DEBT AND CAPITAL OUTLAY £	623,344	16,063,584	16,686,928(a)
CHARGED IN ENGLAND	321,580	8,530,750	8,852,330
CHARGED IN INDIA	301,764	7,532,834	7,834,598
(a) Made up as under —			
Eastern Bengal, to close of 1892-93		£	3,147,880
Northern Bengal do. do.			1,318,816
Dacca do. do.			446,697
Assam Behar do. do.			844,377
Kamua-Dhuria do. do.			64,834
Barsoi-Kisengunge do. do.			88,679
Gauhati extension to close of 1910-11			841,687
Outlay on the system from 1893-94 to 1911-12			9,633,777
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND			16,686,928

* £6,310 and £133,245 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 £19,777 and £343,329 have also been discharged during and to end of the year by annuity payments—vide Account No. 74 J., page 264.

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

**No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during,
and to end of, the Year 1911-1912.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF 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 R	...	3,90,752	3,90,752
Land "	57,836	24,27,015	24,84,851
Formation "	55,139	33,61,694	34,16,833
Bridge-work "	3,65,990	1,49,91,138	1,53,57,128
Fencing "	26,460	28,86,895	28,63,355
Ballast and Permanent-way "	8,47,675	2,77,77,072	2,86,24,747
Stations and Buildings "	4,42,200	1,28,33,245	1,32,75,445
Plant "	29,613	21,40,265	21,69,878
Rolling-stock "	7,87,457	2,14,85,103	2,22,22,560
General Charges "	24,224	23,26,427	23,50,651
Suspense Accounts "	1,53,744	44,40,419	45,94,163
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	27,90,338	9,40,60,025	9,77,50,363
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 "	4	2,54,485	2,54,489
Total Deductions "	4	35,56,538	35,56,542
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	27,90,334	9,14,03,487	9,41,93,821
Ditto ditto converted into £ at R15=£1 £	186,022	6,093,566	6,279,588
TOTAL DEBT CAPITAL OUTLAY £	186,022	16,429,615	16,615,637(a)
CHARGED IN ENGLAND "	250,913	14,341,952	14,592,865
CHARGED IN INDIA "	—64,891	2,087,663	2,022,772
(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-Bampur-Moradabad Railway to close of 1894-95			498,903
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97			145,966
" Rae Bareilly-Benares section to close of 1897-98			508,823
Outlay from 1895-96 to 1911-1912			3,465,568
Outlay on the Allahabad-Fyzabad Railway			684,240
Ditto on Allahabad-Jaunpur			237,979
Ditto on Balaman-Sitapur			143,163
Ditto on Rosa-Sitapur			216,967
TOTAL			16,615,637

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1911-1912.

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. Railway "	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses "	— 53	43,65,998	43,65,945
Land "	1,54,320	73,46,020	75,00,349
Formation "	5,42,620	7,45,74,654	7,51,17,274
Bridge-work "	4,70,542	10,81,61,086	10,86,31,578
Fencing "	57,688	62,76,194	63,33,882
Electric Telegraph "	6,380	3,48,185	3,54,565
Ballast and Permanent-way "	43,04,848	14,15,04,513	14,58,09,361
Stations and Buildings "	31,63,733	6,79,98,224	7,11,61,957
Plant "	11,58,093	1,30,99,615	1,42,57,708
Ferries "	— 5,000	4,86,081	4,81,081
Rolling-stock "	1,02,40,423	11,67,31,486	12,69,71,909
General Charges "	97,353	2,66,53,937	2,67,51,290
Suspense Accounts "	19,56,209	2,33,31,551	2,52,87,760
Exchange "	.	94,55,880	94,55,880
Open line maintenance "	...	— 1,448	— 1,448
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	2,21,47,156	61,94,92,377	64,16,39,533
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
(2) Stores made over to the new undertaking "			
(3) Other receipts on Capital Account "			
	1,000	27,23,341	27,24,341
Total Deductions "	1,000	80,86,698	80,87,698
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	2,21,46,156	61,14,05,679	63,35,51,835
Ditto ditto converted into £ at R15-£1 £	1,476,410	40,760,379	42,236,789
TOTAL DEBT AND CAPITAL OUTLAY £	1,476,410	45,672,000	47,148,410(a)
CHARGED IN ENGLAND £	1,362,190	25,537,563	26,899,752
CHARGED IN INDIA £	114,211	20,134,437	20,248,648

(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	5,090,775
" Punjab Northern, Northern and Southern Sections, to close of 1884-85	5,090,157
" Sind-Pishin, Southern Section ditto	942,096
" Jech Doab K. K. Thal	2,138,669
" North-Western system from 1885-86 to 1911-1912	28,813,727
TOTAL	47,148,410

* £68,751 and £10,82,680 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 £60,827 and £1,025,123 have also been discharged during and to end of the year by annuity payment —vide Account No. 74 J., page 264.

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

**No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of,
the Year 1911-1912.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of pre- vious year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE.			
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking £	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 } £	...	3,197,557	3,197,557
Less—Capital deposited by the New Company 1,000,000 }			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase £	...	425,000	425,000
TOTAL DEBT £	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE.			
Purchase of the Nilgiri Railway R	...	35,42,217	35,42,217
Capital Account . Preliminary Expenses "	13,431	7,73,822	7,87,253
Land "	16,572	25,75,972	25,92,544
Formation "	1,41,795	52,08,421	53,50,216
Bridge-work "	5,80,654	1,20,20,432	1,26,01,086
Fencing "	39,003	10,52,785	10,91,788
Electric Telegraph "	35,927	59,540	95,467
Ballast and Permanent-way "	2,84,145	1,28,45,672	1,31,29,817
Stations and Buildings "	3,12,346	89,97,436	93,09,782
Plant "	2,88,279	18,53,525	19,41,804
Ferries "	8,566	...	8,566
Rolling Stock "	12,47,330	1,85,64,687	1,98,12,017
General Charges "	1,00,032	40,63,899	41,63,431
Suspense Accounts "	2,48,120	60,55,797	63,03,917
Exchange "	...	2,42,360	2,42,360
Value of Stores transferred from—			
Section north of Katpadi "	...	...	...
Azhikhal-Mangalore "	...	...	...
Morrappur-Dharmapuri "	...	16,278	16,278
Tirrupatur-Krishnagiri "	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	33,16,200	7,76,88,302	8,10,04,502
<i>Deduct</i> —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 "	...	14,65,041	14,65,041
Total Deductions "	...	64,26,880	64,26,880
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	33,16,200	7,12,61,422	7,45,77,622
Ditto ditto converted into £ at R15-£1 £	221,080	4,750,761	4,971,841
TOTAL DEBT AND CAPITAL OUTLAY £	221,080	9,443,318	9,664,398
CHARGED IN ENGLAND £	...	5,904,799	5,904,799
CHARGED IN INDIA £	221,080	3,538,519	3,759,599

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1911-12.

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 £	...	3,220,900	3,220,900
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 £	...	11,826,450	11,826,450(a)
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 "	7,551	5,98,644	6,06,195
Land "	7,48,514	59,51,524	67,00,038
Formation "	23,48,528	82,70,939	1,06,19,467
Bridge-work "	9,50,270	85,81,930	95,32,200
Fencing "	2,90,200	16,77,573	19,67,773
Electric Telegraph "	9,972	58,295	68,267
Ballast and Permanent-way "	35,97,876	2,24,41,732	2,60,39,608
Stations and Buildings "	32,24,689	1,35,06,035	1,67,30,724
Plant "	6,49,438	13,24,773	19,74,211
Rolling-stock "	46,06,191	2,88,73,987	3,34,80,178
General Charges "	3,89,558	28,22,373	32,11,931
Collieries General Block Account "	21,301	8,68,992	8,90,293
Suspense Accounts "	-1,41,280	1,30,61,474	1,29,20,194
Exchange "	..	8,47,908	8,47,908
Commission, etc., on Loans "	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	1,67,02,608	15,50,41,920	17,17 44,729
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 "	3,692	69,950	73,642
Total Deductions "	3,692	48,35,068	48,38,760
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	1,66,99,116	15,02,06,852	16,69,05,968
Ditto ditto converted into £ at R15-£1 £	1,113,274	10,013,790	11,127,064
TOTAL DEBT AND CAPITAL OUTLAY £	1,113,274	21,840,240	22,953,514
CHARGED IN ENGLAND £	...	12,864,106	12,864,106
CHARGED IN INDIA £	1,113,274	9,476,134	10,589,408

(a) Capital obligations (not included in debt shown above) to the extent of £440,436 and £4,384,836 have been discharged during, and to end of, the year respectively, by annuity payments—Vide Account No. 74 J., page 264.

N.—By. Irrn. and other Capl. not charged to Revenue.

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1911-1912.

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 of purchase R	...	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 Rs.	...	4,39,07,897	4,39,07,897(a)
Capital Account: Preliminary Expenses "	...	4,30,401	4,30,401
Land "	..	18,23,030	18,23,030
Formation "	..	66,91,954	66,91,954
Bridge-work "	..	2,13,37,631	2,13,37,631
Fencing "	..	6,01,252	6,01,252
Electric Telegraph "	..	98,443	98,443
Ballast and Permanent-way "	..	2,28,50,640	2,28,50,640
Stations and Buildings "	..	69,31,533	69,31,533
Plant "	..	11,18,154	11,18,154
Ferries "	..	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 ..	...	12,08,94,253	12,08,94,253
Deduct—			
Receipts on Capital Account		63,310	63,310
South Indian Railway share of old Madras Railway obsolete stores "	75,293		75,293
Total Deductions "	75,293	63,310	1,38,603
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE "	—75,293	12,08,30,943	12,07,55,650
Ditto ditto converted into £ at R15=£1 £	—5,020	8,055,397	8,050,377
TOTAL DEBT AND CAPITAL OUTLAY . £	—5,020	10,200,197	10,195,177
CHARGED IN ENGLAND "	..	2,478,087	2,478,087
CHARGED IN INDIA "	—5,020	7,722,110	7,717,090

(a) Made up as under —

- i. Over draft of the Madras Railway Company at 31st December 1907 (Sterling) converted into rupees at R15=£1 1,15,43,982
- ii. Over draft of Southern Mahratta Railway Capital at 31st December 1907 4,16,115
- iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907 3,19,48,500

4,39,07,897

*Includes —

Hospet-Kattur
Bellary-Royadurg.
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 £101,040 and £358,069 have been discharged during, and to end of, the year, respectively, by annuity payments—vide Account No. 74 J., page 264.

N.—Ry. Irrn. and other Cap. not charged to Revenue.

No. 74J.—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1911-1912.

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 PURCHASES	
	Price payable in respect of extinguished Capital Stock	Deduct		Balance being net amount in course of discharge by Annuity	During 1911-12	To end of 1911-12	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 1911-12.	To end of 1911-12.
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	190,848	3,412,139	7,573,467	80,765	7,654,232	111,463	1,958,432
Eastern Bengal	3,391,917	542,070	...	2,849,847	19,777	343,329	541,055	67,713	608,768	8,310	132,245
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	60,827	1,025,123	4,911,621	...	4,911,621	68,751	1,082,880
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	440,436	4,384,886	..	..	...		
Madras	12,819,558	...	1,500,000	11,319,558	101,040	368,069	...	...	...		
TOTAL . £	97,839,817	12,735,652	3,250,000	81,844,165	812,928	9,533,546	13,026,142	148,478	13,174,621	188,524	3,173,557

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1911-1912.

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 Accounts	NET TOTAL	Works	Establishment	Tools and Plants	Suspense	TOTAL	Less Receipts on Capital Accounts	NET TOTAL.
MAJOR IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
<i>Central Provinces.</i>														
Weonganga Canal	29,573	5,945	17,384		52,902		52,902	29,573	36,521	17,384		83,478		83,478
Mahanadi Canal	57,702	8,335	17,205	376	83,618		83,618	1,26,172	8,335	17,205	376	1,52,088		1,52,088
Asola Mendha Tank	1,65,391	37,962	1,941		2,05,294	2,245	2,03,049	9,36,290	1,98,024	19,842		11,54,156	9,890	11,44,266
Deduct—Outlay charged against Revenue (Account No 48A)								554,277	1,25,767	13,202		6,93,246	263	6,92,983(c)
	2,52,666	52,242	36,530	376	3,41,814	2,245	3,39,569	5,37,758	1,17,113	41,229	376	6,96,476	9,627	6,86,849
<i>Burma.</i>														
Mandalay Canal Project	9,855	1,030	72		10,957		10,957	43,21,581	8,10,073	98,224		52,29,878	12,469	52,17,409
Shwabo Canal Project	88,775	10,685	—1,206		98,254		98,254	46,20,732	8,79,173	1,75,138		56,74,843	22,204	56,52,639
Mon Canal Project	2,81,870	78,879	6,646	10,540	3,77,935	2,382	3,75,553	46,87,196	8,81,383	1,90,215	15,983	51,74,777	25,366	51,49,411
You Canal Project	1,71,552	55,829	8,271	—15,910	2,19,742	103	2,19,639	9,36,743	2,66,005	20,560	1,945	12,25,153	107	12,25,046
Twante Canal Project	58,691	567	40	12,37,343	12,96,641		12,96,641	2,96,376	55,235	3,605	12,37,343	15,92,559		15,92,559(a)
TOTAL	6,10,743	1,46,990	13,823	12,31,973	20,03,529	2,485	20,01,044	1,42,62,428	28,91,869	4,87,742	12,53,171	1,88,97,210	60,146	1,88,37,064
Deduct—Outlay charged against Revenue (Account No. 63A)								2,79,124	1,05,398	5,935		3,90,457		(a)3,90,457
	6,10,743	1,46,990	13,823	12,31,973	20,03,529	2,485	20,01,044	1,39,83,304	27,86,471	4,81,807	12,55,171	1,85,06,753	60,146	1,84,46,607
<i>Bengal</i>														
Orissa Project	14,021	5,325	486		19,832		19,832	1,94,87,475	47,58,088	20,70,031		2,63,15,594	1,01,627	2,62,13,967
Midnapur Canal	—2,779	—1,065	—97		—3,942		—3,942	54,88,257	19,32,304	9,18,751		83,39,312	31,558	83,07,754
Tidal Canal								18,26,103	5,83,411	1,42,304		25,51,818	1,013	25,50,805
Sone Project	38,597	16,404	1,494		56,495		56,495	1,89,50,677	52,42,172	21,65,018		2,63,57,867	4,80,914	2,58,76,953
TOTAL	49,839	20,663	1,883		72,385		72,385	4,57,52,512	1,25,15,975	52,96,104		6,35,64,591	6,15,112	6,29,49,479
Deduct—Outlay charged against Revenue (Account No 63A)	49,839	20,663	1,883		72,385		72,385	12,60,355	2,94,929	1,05,446		16,60,630	255	16,60,375
								4,44,92,257	1,22,21,046	51,90,658		6,19,03,961	6,14,857	6,12,89,104
Carried forward { Outlay on construction	9,13,248	2,19,895	52,236	12,32,349	24,17,728	4,730	24,12,998	6,11,06,975	1,56,50,724	8,38,277	12,55,547	8,38,51,523	6,85,148	8,31,66,375
" met from Revenue	49,839	20,663	1,883		72,385		72,385	20,91,656	5,26,094	1,24,583		27,44,333	518	27,43,815

(1) Imperial . . R 33,713
 Provincial . . " 3,56,744
3,90,457

(b) Includes 2,95,918 on account of previous outlay now brought on

(c) Includes amount charged under 35—Construction of Protective Irrigation Works for which neither Capital nor Revenue Accounts are kept.

Weonganga Canal R 30,576
 Mahanadi " " 68,470
99,046

**No. 75.—DETAILED ACCOUNT of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of,
the Year 1911-1912—contd.**

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 Accounts	NET TOTAL.	Works	Establishment	Tools and Plants	Suspense.	TOTAL	Less Receipts on Capital Accounts	NET TOTAL.
MAJOR IRRIGATION WORKS—contd	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.
Imperial.														
Brought forward { Outlay on construction	9 13,248	2,19,895	52,236	12 32,349	24,17,728	4,730	24,12,998	6,11,06,975	1,56,50,724	58 38,277	12,55,547	8,38,51,523	6,85,148	8,31,66,375
„ met from Revenue	49 839	20,663	1,883		72,385		72 385	29,93,656	5,26,094	1,24,583		27,44,333	518	27,43,815
<i>United Provinces of Agra and Oudh</i>														
Ganges Canal	6 19,663	1,11,846	12,228	— 49,625	7,04,112	1,740	7,02,372	2,74,05,294	46 84,675	3 40,597	3,71,095	3,28,01,661	2,21 947	3,25,79,714
Lower Ganges Canal	54 238	10 878	2 595	— 1 863	65 848	1 466	64 382	3,06,12,855	62,01,407	19 90,525	3,90,175	3,92 24 962	4,74,040	3,87,50,922
Agra Canal	87,730	17 427	1,216	2 179	1 08,552	774	1,07,778	87 80 450	19,19,909	3,65 669	89,865	1,11,55 893	52,440	1 11,03,453
Eastern Jumna Canal	22,356	4,162	291	3 527	23,282	303	23 079	38 69,832	7,63 080	57,118	92,254	47 82,534	24,594	47,57,990
Dun Canals	90,332	19,422	1,355	— 2,832	1,08,277		1,08,277	11 25,111	1,67,355	10 988	21 192	13,24,643	1,050	13,23,596
Bijnor Canals	12 444	2,373	165		14,982		14,982	2,41 787	35 255	1 255		2 78,297	234	2,78,063
TOTAL	8 86,763	1,66,108	17,850	45,698	10,25,058	4,184	10,20,870	7,20,65,329	1 37 71,681	27,66 452	9 64 581	8,95,68 043	7,74 305	8,87,93,738
<i>Deduct—Outlay charged against Revenue (Account No 63A)</i>								11,57,375	1 88,943	9 014		13,55,332	1,253	10 13 51,079
	8,86,763	1,66,108	17,850	45,698	10,25,058	4,184	10,20,870	7,09,07 954	1 35,82,738	27,57 438	9,64,581	8 82,12,711	7,73,052	8,74,39,659
<i>Punjab</i>														
Western Jumna Canal, including Sirsa Branch	30,187	6,668	435	10 494	47 784		47,784	1,29,60,816	32 89 079	2 15,314	1 80,457	1 66,45,666	11,481	1,66,34,185
Upper Bari Doab Canal	1,49,145	32 813	16,044	2,30,770	4,28,772		4,28,772	1,54,99 308	33,97,963	8 69,550	9,80 809	2,07,38 630	16,955	2 07,21 675
Lower Bari Doab Canal	34,11 946	3,37 405	2 61,165	7 3,092	39 37 424	1,00,529	37,46,550	81,98,294	14 46,200	16,94 489	7,81,906	1,21,23 889	2,90,766	1,19,23,123
Sirhind Canal	6,881	1,546	101	68 127	76,655		76,655	1,71,19,033	45,92,913	21 00,736	2,47,290	2,40,59,972	1,07,518	2,39,52,454
Upper Chenab Canal	30,70,103	3 30,957	55 213	1 01,625	34,47 472	6,513	34,40 959	2,06,56 504	31 16 641	16,45 364	11,39,451	2,65 57,900	42,600	2 65,15 300
Lower Chenab Canal	8 48,939	1 69,673	11,061	70,395	10,99 998		10,99 998	2,36 88 771	44,57 743	6,14 500	7 00,179	2,94,61,193	14 403	2,94,46,790
Upper Sutley Inundation Canal	— 1,670	1,770	181	857	1,138		1,138	13,18,152	2,82,493	23,799	25,754	16,50,498	156	16,50,342
Sidhnai Canal	1,278	217	19	6,387	7 901		7,901	9,37 731	2,62,614	37 930	59,427	12,97,696	224	12 97,472
Upper Jhelum Canal	55,12,516	4,87,360	10 62,779	— 61,339	70,91 316	11,555	69,89 561	1,74,64 710	26 41,475	37,80 349	13,41,927	2,52,34,461	38,824	2,51,95,637
Lower Jhelum „	— 8,424	10,280	671	— 32,647	— 30,120		— 30,120	1,28,91,811	21,86,951	3,61,880	3,39,421	1,57 80,063	6 805	1,57,73,258
Indus Inundation Canal	1,82,598	37,163	2,424	— 2,603	2,19,582		2,19,582	22,22,231	1 23,947	22 631	78 681	27,47,490	63,616	26,83,874
TOTAL	1,32 03,499	14,15,782	12,99 667	3,18,974	1,62,37,922	2,08,897	1,60,29,025	13,29,48,661	2,60,98,019	1,13,72,482	58,78,296	17,62,97,458	5,03,348	17,57,94,110
<i>Deduct—Outlay charged against Revenue (Account No. 63A)</i>								15,34,505	3,62,147	54,520		19,51,172	63,696	18,87,476
	1,32,03,499	14,15,782	12,99,667	3,18,974	1,62,37,922	2,08,897	1,60,29,025	13,14,14,156	2,57,35,872	1,13,17,962	58,78,296	17,43,46,286	4,39,652	17,39,06,634

<i>N.-W. Frontier.</i>														
Paharpur Canal	143			—10,485	—10,342		—10,342	7,83,790	1,00,326	12,329	—1	9,05,444		9,05,444
Lower Swat River Canal				7,732	7,732		7,732	31,80,534	7,90,501	1,13,478	54,753	41,39,266	5,586	41,33,680
Upper " "	23,89,583	3,71,394	1,70,336	1,17,540	30,48,853	7,401	30,41,452	59,30,357	13,90,822	6,98,884	3,64,298	83,84,361	17,908	83,66,453
Kabul River Canal								9,12,779	1,06,095	13,597		10,22,471	...	10,32,471
TOTAL	23,89,726	3,71,394	1,70,336	1,14,787	30,46,243	7,401	30,38,842	1,08,07,460	23,96,744	8,38,288	4,19,050	1,44,61,542	23,494	1,44,38,048
<i>Deduct—Outlay charged against Revenue</i> (Account No 63A) (Account No 48A)								15,85,212	4,00,327	63,168		23,48,707	1,620	(b) 23,47,087
								21,17,589	4,88,868	63,309		26,69,766	3,966	(c) 26,65,800
	23,89,726	3,71,394	1,70,336	1,14,787	30,46,243	7,401	30,38,842	68,04,659	15,07,549	7,11,811	4,19,050	94,43,069	17,908	94,25,161
<i>Madras</i>														
Divi Pumping Project	8,076	1,591	3,703		13,370		13,370	9,82,057	1,86,515	6,50,752		18,19,324	377	18,18,947
Godavari Delta System	99,957	10,460			1,10,417		1,10,417	93,10,564	21,95,557	8,85,942		1,23,92,063	1,524	1,23,90,539
Kistna Delta System	30,752	4,703	210		35,465	34	35,431	1,17,44,853	26,13,520	7,33,557		1,50,92,030	17,937	1,50,74,093
Pennar River Canals System	30,913	472			31,385		31,385	15,41,769	9,53,026	1,44,158		36,38,953	2,808	36,36,145
Cauvery Delta System	10,177	11,586			51,763		51,763	31,06,217	6,60,972	95,901		38,63,090	1,985	38,61,105
Sivaikuntam Aicut System	508	127			635		635	12,27,245	3,05,851	10,524		15,43,620	369	15,43,251
Kurnool Cuddapah Canal	2,882	496			3,378		3,378	2,26,54,554	1,70,814	377		2,28,25,745	2,24,115	2,26,01,630
Barur Tank Project								3,35,765	76,701	6,931		4,19,397	22	4,19,375
Periyar Project	9,256	2,056	533		10,779		10,779	77,66,443	16,24,291	7,66,761		1,01,57,435	14,995	1,01,42,440
Nagavalli River Project	73,675	13,905	1,806		89,386	9,05	88,478	11,42,969	2,29,331	94,136		14,66,436	2,119	14,64,317
Cheveru Aicut System	3,787	657			4,444		4,444	3,31,373	75,261			4,06,634		4,06,634
Poiner								1,88,967	43,132	38		2,32,437		2,32,437
Lower Coleroon	19,911	3,354			23,265		23,265	15,03,186	2,99,209	14,059		18,16,454		18,16,454
Shattitope	27,001	6,199			33,200		33,200	7,41,376	91,584	115		8,33,075		8,33,075
Tirukkoivlur	—20	4			—24		—24	3,00,441	64,574			3,65,015		3,65,015
TOTAL	3,46,875	55,402	5,186		4,07,463	942	4,06,521	6,58,77,779	95,90,678	34,03,251		7,88,71,708	2,66,251	7,86,05,457
<i>Deduct—Outlay charged against Revenue</i> (Account No 63A) Do do 33 Famine Relief(d) Do do Account No 48A(e)	2,882	496			3,378		3,378	31,53,369	6,50,975	14,637	...	38,18,990		38,18,980
								37,422			...	37,422		37,422
								4,420			...	4,420		4,420
	3,43,993	54,906	5,186		4,04,085	942	4,03,143	6,26,82,569	89,39,703	33,88,614		7,50,10,886	2,66,251	7,47,44,635
Carried forward	1,77,40,111	22,28,581	15,45,275	16,20,442	2,31,34,409	2,26,153	2,29,08,256	34,28,06,204	6,75,07,846	2,42,18,750	85,17,474	44,30,50,274	22,52,546	44,07,97,728
(Outlay on Construction " " met from Revenue	52,721	21,159	1,883		75,763		75,763	1,19,83,547	26,17,354	3,29,231		1,49,30,132	71,053	1,48,59,079
(a) Imperial R6,87,635 Provincial R6,66,444 (b) Imperial R18,78,802 Provincial R 4,68,485 (c) Lower Swat River Canal (d) Kurnool Canal. (e) Satiatope R4,420 (f) Includes Rs. 1,69,176 transferred from Survey of India (vide Acct. No. 40 (C)).														

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1911-1912—*contd.*

PROVINCE 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—<i>contd.</i>														
Brought forward	Rs. 1,77,40,111 52,721	Rs. 22,28,581 21,159	Rs. 15,45,275 1,883	Rs. 16,20,442 ...	Rs. 2,31,34,409 75,763	Rs. 2,26,153 .	Rs. 2,29,08,256 75,763	Rs. 34,28,06,201 1,19,83,547	Rs. 6,75,07,846 26,17,354	Rs. 2,42,18,750 3,29,231	Rs. 85,17,474	Rs. 44,30,50,274 1,49,30,132	Rs. 22,52,546 71,053	Rs. 44,07,97,728 1,48,59,079
Imperial.														
<i>Bombay.</i>														
Desert Canal	2,576	582	..	...	3,168	..	3,168	21,31,662	4,83,276	25,677	..	26,40,615	37	26,40,578
Regari Canal	74,321	16,165	..	...	90,486	..	90,486	18,59,498	3,29,661	6,276	..	21,95,435	13	21,95,416
Eastern Nara Works	9,743	2,135	100	...	11,978	..	11,978	52,08,295	13,05,672	68,693	..	65,82,660	176	65,82,484
Hathmati Canal and Kharicut	28,656	6,449	421	...	35,526	..	35,526	9,36,014	2,10,799	12,255	..	11,59,068	1,469	11,57,599
Pravara River Works—Lakh Canal			...	...		..		2,64,529	68,641	19,477	..	3,52,647	201	3,52,446
Kadva River Works			...	...		..		7,60,525	1,88,801	22,555	..	9,71,881	140	9,71,741
Krishna Canal	3,032	697	45	...	3,774	..	3,774	6,79,067	1,43,217	1,727	..	8,24,011	..	8,24,011
Lower Panjhra River Works			...	...		..		3,67,303	74,888	3,228	..	4,45,419	37	4,45,382
Ekrak Tank			...	...		..		10,07,089	2,12,509	9,713	..	12,29,311	1,194	12,28,117
Mutha Canal	37,588	3,048	199	1,687	42,522	..	42,522	61,74,388	11,00,835	1,25,244	1,687	74,02,154	12,234	73,89,920
Unharwah Canal	4,233	973	..	...	5,206	..	5,206	5,68,569	1,21,008	2,349	..	6,91,926	..	6,91,926
Jamrao Canal	14,708	8,929	1,245	..	24,882	..	24,882	65,24,527	13,87,462	1,74,299	4,606	80,90,894	981	80,89,913
Dad Canal	44,616	12,107	715	..	57,438	..	57,438	19,97,163	3,46,580	17,398	..	23,61,141	34	23,61,107
Narvat Canal	—6,719	3,231	297	..	—3,191	..	—3,191	15,70,653	2,51,121	6,875	..	18,28,649	158	18,28,491
Naulakhi Canal			..	...		..		4,876	236	..	..	5,112	..	5,112
Mahiwah Canal	20,730	4,768	..	...	25,498	..	25,498	11,24,848	2,43,756	9,500	..	13,78,104	6	13,78,098
TOTAL	2,33,484	59,094	3,022	1,687	2,97,287	..	2,97,287	3,11,79,006	64,68,462	5,05,266	6,293	3,81,59,027	16,686	3,81,42,341
Deduct—Outlay charged against Revenue (Account No 63A)	69,276	10,194	665	1,687	81,822	..	81,822	22,03,801	4,62,019	24,275	1,687	26,91,782	396	26,91,386
	1,64,208	48,900	2,357	...	2,15,465	..	2,15,465	2,89,75,205	60,06,443	4,80,991	4,606	3,54,67,245	16,290	3,54,50,955
TOTAL OUTLAY ON CONSTRUCTION	1,79,73,595	22,87,675	15,48,297	16,22,129	2,34,31,696	2,26,153	2,32,05,543	37,39,85,210	7,39,76,308	2,47,24,016	85,23,767	48,12,09,301	22,69,232	47,89,40,069
Deduct—Total charged against Revenue	1,21,997	31,353	2,548	1,687	1,57,585	...	1,57,555	1,41,87,348	30,79,373	3,53,506	1,687	1,76,21,914	71,449	1,75,50,465
	1,78,51,598	22,56,322	15,45,749	16,20,442	2,32,74,111	2,26,153	2,30,47,958	35,97,97,862	7,08,96,935	2,43,70,510	85,22,080	46,35,87,387	21,97,783	46,13,89,604
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	..	..	..	..	...	..	...	..	..	..	..	..	..	5,40,24,150
Net—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	2,30,47,958	..	..	..	..	..	...	40,73,65,454
Total converted into £ at R15=						£	1,536,531							27,157,697
India						£	1,448,880							23,596,373
England						£	87,651							3,561,324

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 1911-1912.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year	To end of previous year	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	..	4,450,000	4,470,000
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 of 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
ODISH AND ROHILKHAND.			
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	...	3,115,000	3,115,000
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	..	125,000	125,000
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	..	2,141,800	2,141,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	..	3,654,100	3,654,100
Share Capital of the Company discharged by the Secretary of State on purchase	..	2,250,000	2,250,000
TOTAL	...	5,904,100	5,904,100
GRAND TOTAL	..	60,502,103	60,502,103

N—By. Irrn. and other Capl. not charged to Revenue.

No. 77:--DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No of Items	INDIA GENERAL.									CENTRAL PROVINCES AND BERAR.					
		D. G. MILY WORKS	TEMP. WORKS, DELHI.	PERMIT WORKS, DELHI.	BALUCHISTAN			TOTAL			CENTRAL PROVINCES AND BERAR PROPER			CENTRAL INDIA		
		Other Public Works	Other Public Works	Other Public Works	Other Public Works	Irrigation.	TOTAL	Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation	TOTAL
DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chief Engineer and Secretarial																
Director-General and Assistants	1	1,28,304	4,449				1,32,753	1,32,753								
Chief Engineers and Assistants	2	2,63,127					2,63,127	2,63,127	52,386		52,386					
Upper and Lower Subordinates	3	485					485	485								
Office Establishment	4	1,55,534	198				1,55,534	1,55,534	60,223		60,223					
Travelling allowance	5	29,032	806				29,838	29,838	3,478		3,478					
Office Expenses	6	30,830	2,029				32,859	32,859	4,606		4,606					
Presidency and Local Allowances	7	9,651					9,651	9,651	3,238		3,238					
Presidency House-rent	8	392					392	392								
TOTAL	9	6,17,157	7,522				6,24,679	6,24,679	1,32,931		1,32,931					
Superintending Engineers																
Superintending Engineers and Assistants	10								47,862	19,125	66,987	23,776		23,776		
Upper and Lower Subordinates	11															
Office and Petty Establishments	12								61,837	25,127	86,964	10,516		10,516		
Travelling Allowances	13								7,850	3,103	10,953	1,269		1,269		
Office Expenses	14								8,738	6,544	15,282	3,256		3,256		
Presidency and Local Allowances	15								180	120	300					
Presidency House-rent	16															
TOTAL	17								1,26,467	54,019	1,80,486	38,817		38,817		
TOTAL DIRECTION	18	6,17,157	7,522				6,24,679	6,24,679	2,59,398	54,019	3,13,417	38,817		38,817		
CONSTRUCTION.																
Engineers Establishment	19	13,31,910	1,680		19,050	19,050	13,33,590	19,050	13,52,640	1,83,416	1,35,732	3,19,148	25,663		25,663	
Upper Subordinates	20	3,97,580	635		2,030	12,063	4,00,445	12,063	4,12,508	1,08,689	51,208	1,59,897	12,386		12,386	
Lower Subordinates	21	1,26,447	47		4,806	4,806	1,26,494	4,806	1,31,300	1,16,370	77,699	1,93,069	7,589		7,589	
Petty Establishment	22	72,443	167		132	12,321	72,742	12,321	85,063		7,262	7,262	5,028		5,028	
Office ditto	23	4,14,708	318		950	8,096	4,15,976	8,096	4,24,072	1,74,862	1,04,980	2,79,842	15,930		15,930	
Medical ditto	24		2,707			60	2,707	60	2,767	4,796	3,259	8,055	120		120	
Accountants	25	66,944			1,395	1,395	66,944	1,395	68,339							
Travelling Allowances	26	2,79,901	200		808	12,332	2,80,909	12,332	2,93,241	1,18,459	49,725	1,68,184	10,951		10,951	
Office Expenses	27	1,37,905	117		17	5,075	1,38,039	5,075	1,43,114	59,492	27,270	66,762	3,512		3,512	
Presidency and Local Allowances	28	54,851			1,680	1,680	54,851	1,680	56,531	2,493	1,270	3,763				
Presidency House-rent	29	1,863					1,863		1,863							
TOTAL CONSTRUCTION	30	28,81,752	5,871		3,937	76,878	28,94,560	76,878	29,71,438	7,47,597	4,58,405	12,06,002	81,129		81,129	
Carried over		35,01,909	13,393		3,937	76,878	35,19,239	76,878	35,96,117	10,66,995	5,12,424	15,19,419	1,19,946		1,19,946	

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1912.

Railways.)

No. of Items.	HYDERABAD	BURMA			EASTERN BENGAL AND ASSAM.			BENGAL					CARRIED FORWARD TO PAGE 274			
		Other Public Works.	Irrigation.	TOTAL	Other Public Works	Irrigation	TOTAL	BENGAL PROPR.			PORT BLAIR.	VIC-REGAL ESTATES	Other Public Works.	Irrigation	TOTAL	
								Other Public Works	Irrigation	TOTAL						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	...	.	.	.	..	.	.	.	.	.	.	.	1,82,793	..	1,82,793
2	...	1,40,868	...	1,40,868	69,410	.	69,410	97,071	.	97,071	.	.	.	6,22,862	...	6,22,862
3	...	.	...	.	.	.	.	.	.	.	.	.	.	485	.	485
4	...	1,02,350	.	1,02,350	73,848	.	73,848	1,08,735	.	1,08,735	.	.	.	5,09,690	.	5,09,690
5	..	12,173	.	12,173	15,384	.	15,384	6,513	.	6,513	.	..	..	67,386	.	67,386
6	.	29,637	.	29,637	21,208	..	21,208	1,896	.	4,896	.	...	...	91,206	.	93,206
7	..	..	.	.	18,605	.	18,605	21,923	.	21,923	.	.	.	53,417	.	53,417
8	...	.	.	.	.	.	.	2,520	.	2,520	.	.	.	2,912	.	2,912
9	...	2,85,028	.	2,85,028	1,98,455	.	1,98,455	2,41,658	.	2,41,658	.	.	.	14,82,751	.	14,82,751
10	..	1,36,439	.	1,36,439	60,702	.	60,702	64,486	96,147	1,60,633	.	.	.	3,33,295	1,15,272	4,48,537
11	...	183	.	183	.	.	.	.	4,205	1,205	.	.	.	183	1,205	1,388
12	...	1,32,222	.	1,32,222	37,289	.	37,289	51,261	57,428	1,11,689	.	..	..	2,96,125	82,555	3,78,680
13	...	14,104	.	14,104	9,659	.	9,659	8,419	8,254	16,673	.	.	.	41,301	11,357	52,658
14	.	10,974	.	10,974	11,036	.	11,036	12,798	8,253	21,051	.	.	.	46,802	14,797	61,599
15	...	..	.	.	537	...	537	3,217	387	3,604	.	.	.	3,934	507	4,441
16	.	.	.	.	..	..	.	61	1,379	1,440	.	.	.	61	1,379	1,440
17	...	2,93,922	..	2,93,922	1,19,223	..	1,19,223	1,43,242	1,76,053	3,19,295	..	.	.	7,21,341	2,30,072	9,51,743
18	.	5,78,950	.	5,78,950	3,17,678	..	3,17,678	3,84,900	1,76,053	5,60,953	.	.	.	22,01,422	2,30,072	24,34,494
19	2,400	6,37,579	1,15,622	7,53,201	2,12,985	.	2,12,985	1,56,777	2,89,351	4,46,128	9,229	.	.	25,61,639	5,59,755	31,21,394
20	1,800	3,19,814	18,275	3,38,089	1,29,949	...	1,29,949	91,575	1,59,613	2,51,188	1,800	19,915	10,86,343	2,41,159	.	13,27,502
21	420	2,23,093	51,046	2,75,039	43,400	...	43,400	45,890	1,14,055	1,59,945	...	.	.	2,215	5,64,471	2,48,506
22	..	41,797	8,326	50,123	17,113	..	17,113	10,537	48,786	59,323	.	.	.	2,321	1,19,538	76,695
23	4,150	4,19,060	80,851	5,00,511	1,88,477	...	1,88,477	1,47,168	1,65,344	3,12,512	7,922	.	.	6,206	13,80,371	3,50,271
24	...	4,271	1,391	5,662	1,310	...	1,310	2,208	6,855	9,063	.	.	.	15,412	11,565	26,977
25	...	.	.	.	.	..	.	14,485	25,511	39,998	...	.	.	81,429	26,908	1,08,337
26	1,072	3,39,770	53,189	3,92,959	93,853	...	93,853	65,397	1,54,870	2,20,267	274	3,112	9,13,798	2,70,116	.	11,83,914
27	430	1,05,033	14,160	1,19,193	42,825	.	42,825	38,164	88,956	1,27,114	116	1,396	3,69,607	1,35,445	.	5,04,452
28	..	..	..	..	42,815	.	42,815	5,731	13,827	19,558	3,610	1,608	1,11,131	16,777	.	1,27,908
29	...	.	.	.	.	.	.	5,595	3,073	8,668	.	.	.	34	7,492	8,073
30	10,273	20,91,037	3,43,750	24,34,787	7,72,727	.	7,72,727	5,83,530	10,70,237	16,53,767	22,971	36,297	72,40,631	19,40,279	.	91,89,901
	10,273	26,69,987	3,43,750	30,13,737	10,90,405	..	10,90,405	9,68,430	12,46,290	22,14,720	22,971	36,807	94,45,073	21,79,342	.	1,16,24,365

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

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS.	1 No. of Items	Director General of Military Works.	Temporary Works, Delhi.	Permanent Works, Delhi.	INDIA, GENERAL						CENTRAL PROVINCES AND					
					BALUCHISTAN.			TOTAL.			C P AND BERRAR PROPR.			CENTRAL INDIA.		
					Other Public Works.	Irrigation	TOTAL.	Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation.	TOTAL.
		Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		35,01,000	13,393	...	3,937	76,878	80,815	35,19,239	76,878	85,96,117	10,06,905	5,12,424	15,19,419	1,19,946	...	1,19,946
ACCOUNTS.																
Examiners, Deputies and Assistants	31	34,612	...	...	...	...	...	34,612	...	34,612	...	...	...	...	...	...
Accountants	32	34,567	...	...	...	...	...	34,567	...	34,567	...	...	...	...	...	...
Office Establishment	33	59,810	...	...	...	...	...	59,810	...	59,810	...	...	...	...	...	...
Travelling Allowances	34	11,292	...	...	...	...	...	11,292	...	11,292	...	...	...	...	...	...
Office Expenses	35	6,748	...	...	...	...	...	6,748	...	6,748	...	...	...	...	...	...
Presidency and Local Allowances	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	37	108	...	...	...	...	...	108	...	108	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,47,137	...	...	...	...	...	1,47,137	...	1,47,137	...	...	...	...	...	...
SANITARY ENGINEER AND THEIR ESTABLISHMENTS	39	...	...	...	...	...	...	...	...	...	7,075	...	7,075	...	...	...
CONSULTING ARCHITECT AND ADVISER ELECTRICAL.	40	81,513	...	...	...	...	...	81,513	...	81,513	...	...	...	...	...	...
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	41	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
DISTRICT BOARDS	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	43	...	...	...	...	457	457	...	457	457	...	13,260	13,260	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	45	...	1,890	1,845	...	...	...	3,735	...	3,735	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES, ETC.	46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	47	2,31,723	...	...	...	...	...	2,31,723	...	2,31,723	...	...	...	...	...	...
ROCKE WORKSHOPS	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
RANCHI SPECIAL WORKS ESTABLISHMENT	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	50	39,02,282	15,283	1,845	3,937	77,335	81,272	39,83,317	77,335	40,60,682	10,14,070	5,25,684	15,39,754	1,19,946	...	1,19,946
Add—Charges by other Branches and Departments, etc.	51	86,003	...	...	1,20,851	12,616	1,33,467	2,06,854	12,616	2,19,470	800	51,053	51,853	12,257	2,885	15,142
TOTAL	52	40,48,285	15,283	1,845	1,24,788	89,951	2,14,739	41,90,201	89,951	42,80,152	10,14,870	5,76,737	15,91,607	1,32,203	2,885	1,35,088
Deduct—Charges to other Branches and Departments etc.	53	8,41,790	...	...	...	5,837	5,837	8,41,790	5,837	8,47,627	44,847	903	45,750	7,643	...	7,643
GRAND TOTAL		54,32,06,495	15,283	1,845	1,24,788	84,114	2,08,902	33,48,411	84,114	34,32,525	9,70,023	5,75,834	15,45,857	1,24,560	2,885	1,27,445

* Includes Rs 1 513 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 1912—contd.

Railways.)

BENGAL.		BURMA.			EASTERN BENGAL AND ASSAM			BENGAL.			CARRIED FORWARD TO PAGE 276				
No of Igms.	Hyder- abad.	Other Public Works	Irriga- tion	TOTAL	Other Public Works	Irriga- tion	TOTAL	Bengal Proper			Port Blair	Vice regal Estates	Other Public Works	Irriga- tion	TOTAL
	Other Public Works							Other Public Works	Irriga- tion	TOTAL					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	10,273	26,69,987	3,43,750	30,13,737	10,90,405	..	10,90,405	9,88,430	12,46,290	22,14,720	22,971	36,807	94,45,053	21,79,342	1,16,24,395
31	...	1,520	...	1,520	..	..	..	..	..	..	..	..	36,132	..	36,132
32	...	...	..	...	..	..	..	..	..	..	..	..	34,567	..	34,567
33	...	..	...	..	..	..	..	..	..	..	..	..	59,810	..	59,810
34	...	..	...	..	..	..	..	..	..	..	..	..	11,292	..	11,292
35	...	...	..	..	..	..	..	..	..	..	..	..	6,748	..	6,748
36	...	...	..	..	..	..	..	..	..	..	..	..	..	..	..
37	...	...	..	..	..	..	..	..	..	..	..	..	108	..	108
39	..	1,520	..	1,520	..	..	..	..	..	..	..	..	1,44,657	..	1,44,657
39	...	46,860	..	46,860	35,956	..	35,956	82,211	..	82,211	..	..	1,72,102	...	1,72,102
40	...	..	..	..	..	..	..	17,839	..	17,839	..	..	99,352	..	99,352
41	..	..	..	..	6,024	..	6,024	17,492	..	17,492	..	..	23,516	...	23,516
42	...	..	...	..	..	..	..	..	..	..	..	..	..	..	..
43	..	...	2,64,156	2,64,156	..	..	..	..	2,49,005	2,49,005	..	..	..	5,26,878	5,26,878
44	...	2,32,927	..	2,32,927	4,430	..	4,430	..	1,15,632	1,15,632	..	..	2,37,357	1,15,682	3,52,039
45	...	..	..	..	..	..	..	..	..	..	..	..	3,735	...	3,735
46	...	2,401	...	2,401	..	..	..	..	..	..	..	..	2,401	...	2,401
47	...	..	..	..	..	..	..	..	..	..	..	..	2,31,723	...	2,31,723
48	...	...	...	..	..	..	..	..	..	..	..	..	..	..	..
49	...	...	...	..	..	..	..	4,273	..	4,273	..	..	4,273	..	4,273
50	10,273	29,59,695	6,07,906	35,67,601	11,36,815	..	11,36,815	10,90,245	16,10,927	27,01,172	22,971	36,807	1,03,88,769	28,21,852	1,31,90,021
51	...	—3,198	1,50,517	1,47,319	..	25,059	25,059	2,52,816	36,528	3,39,344	..	1,000	4,70,529	3,28,658	7,99,187
52	10,273	29,59,497	7,58,423	37,08,920	11,36,815	25,059	11,61,874	13,43,061	16,97,455	30,40,516	22,971	37,807	1,08,38,008	31,50,510	1,39,89,208
53	4,364	10,45,546	85,135	11,30,681	28,913	...	28,913	95,942	2,11,618	3,07,560	..	..	20,69,043	3,03,523	23,72,563
54	5,909	19,04,951	6,73,288	25,78,239	11,07,902	25,059	1,32,931	12,47,119	14,85,807	27,32,926	22,971	37,807	87,69,658	28,46,327	1,16,16,044

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

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS.	No of Items	BROUGHT FORWARD FROM PAGE 271			UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB.		
		Other Public Works	Irriga- tion	TOTAL.	U P. of Agra and Oudh Proper			Rajputana.			Other Public Works.	Irriga- tion.	TOTAL.
					Other Public Works	Irriga- tion.	TOTAL.	Other Public Works	Irriga- tion	TOTAL.			
DIRECTION		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Chief Engineer and Secretariat</i>													
Director-General and Assist- ants	1	1,32,793	...	1,32,793	...	...	...	...	...	...	...	...	...
Chief Engineers and Assist- ants	2	6,22,862	...	6,22,862	54,415	53,925	1,13,338	...	...	...	66,457	1,19,022	1,85,479
Upper and Lower Sub- ordinates	3	485	...	485	...	...	...	...	...	...	...	...	...
Office Establishment	4	5,09,690	...	5,09,690	54,153	50,414	1,04,567	...	...	...	54,003	69,404	1,23,407
Travelling allowances	5	67,386	...	67,386	8,581	9,699	18,280	...	...	...	5,263	13,821	19,084
Office expenses	6	93,206	...	93,206	22,096	20,187	42,283	...	...	...	17,304	55,012	72,316
Presidency and local allow- ances	7	53,417	...	53,417	4,200	4,200	8,400	...	...	...	...	...	...
Presidency house-rent	8	2,912	...	2,912	...	...	...	...	...	...	...	...	...
TOTAL	9	14,82,751	...	14,82,751	1,41,445	1,43,423	2,86,868	...	...	...	1,43,027	2,57,259	4,00,286
<i>Superintending Engineers</i>													
Superintending Engineers and Assistants	10	3,33,265	1,15,272	4,48,537	68,258	96,327	1,64,585	20,043	...	20,043	60,538	2,47,942	3,08,430
Upper and Lower Sub- ordinates	11	183	4,205	4,388	...	...	...	...	...	...	...	208	208
Office and Petty Establish- ments	12	2,96,125	82,555	3,78,680	25,757	38,472	64,229	12,496	...	12,496	36,322	1,15,140	1,51,471
Travelling allowances	13	41,301	11,357	52,658	6,717	11,299	18,016	3,972	...	3,972	5,606	23,108	28,709
Office expenses	14	46,902	14,797	61,599	10,030	13,523	23,553	3,261	...	3,261	8,516	42,266	50,782
Presidency and local allow- ances	15	3,931	507	4,438	...	...	...	1,900	...	1,900	...	...	...
Presidency house-rent	16	61	1,371	1,432	...	...	...	...	...	...	...	...	...
TOTAL	17	7,21,671	3,30,071	10,51,742	1,10,762	1,50,621	2,70,383	41,592	...	41,592	1,10,082	4,28,668	5,39,650
TOTAL DIRECTION	18	22,04,422	2,30,072	24,34,494	2,54,207	3,03,044	5,57,251	41,592	...	41,592	2,54,009	6,85,927	9,39,936
CONSTRUCTION													
Engineer Establishment	19	25,61,631	5,50,755	31,12,386	1,33,171	3,89,299	7,22,470	14,085	19,094	33,179	2,13,356	9,99,407	12,12,783
Upper Subordinates	20	10,46,34	2,41,159	12,87,502	1,53,344	99,052	2,54,396	2,441	4,186	6,627	62,343	2,55,290	3,18,638
Lower Subordinates	21	5,64,471	2,49,506	8,13,977	64,714	1,35,548	2,00,262	1,077	6,895	7,972	36,669	2,62,772	2,99,441
Petty Establishments	22	1,40,538	76,895	2,17,433	14,775	85,511	1,00,286	564	945	1,509	6,241	2,28,088	2,34,329
Office ditto	23	13,80,371	3,59,271	17,39,642	2,33,906	2,33,198	4,67,104	8,813	13,164	21,977	1,72,009	5,14,470	6,86,479
Medical ditto	24	15,411	11,565	26,977	...	24,335	24,335	...	...	...	...	60,056	60,056
Accounts	25	81,429	26,908	1,08,337	...	...	...	...	...	...	...	...	...
Travelling allowances	26	9,13,798	2,70,116	11,83,914	1,98,013	2,31,543	4,29,556	2,883	12,567	15,450	93,255	4,05,774	4,99,029
Office expenses	27	3,69,007	1,36,445	5,05,452	62,965	67,410	1,30,375	2,263	2,912	5,175	37,689	1,79,970	2,17,659
Presidency and local allow- ances	28	1,11,181	16,777	1,27,958	13,325	11,855	30,180	...	...	...	1,569	...	1,569
Presidency house-rent	29	7,492	3,073	10,565	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	72,40,631	19,49,270	91,89,901	10,81,213	12,77,751	23,58,964	32,126	59,763	91,889	6,28,138	20,06,827	35,29,863
Carried forward		94,45,053	21,79,342	1,16,24,395	12,85,420	15,80,795	29,16,315	73,718	59,763	1,33,481	8,77,145	35,82,754	44,69,898

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1912—contd.

Railways.)

No. of Items.	N.-W. FRONTIER PROVINCE.			MADRAS.			COORG.			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.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	.	.	..	..	..	..	1,32,793	..	1,32,793
2	...	...	...	1,56,205	.	1,56,205	..	...	...	1,07,765	..	1,07,765	10,07,704	1,77,945	11,85,649
3	...	...	..	5,361	...	5,361	..	..	.	3,863	...	3,863	9,709	.	9,709
4	...	...	...	69,732	..	69,732	...	.	.	64,463	..	64,463	7,52,041	1,19,818	8,71,859
5	..	..	...	7,183	..	7,183	..	..	.	909	..	909	89,322	23,520	1,12,842
6	...	...	...	26,179	..	26,179	...	..	..	6,521	..	6,521	1,65,306	75,199	2,40,505
7	.	...	...	6,451	..	6,451	...	.	.	1,108	..	1,108	65,176	4,200	69,376
8	...	...	...	...	.	...	.	.	..	.	..	..	2,912	...	2,912
9	.	.	.	2,71,111	...	2,71,111	...	...	.	1,81,629	...	1,81,629	22,24,963	4,00,682	26,25,645
10	...	...	.	1,78,348	1,393	1,79,741	.	..	.	67,225	47,294	1,14,519	7,27,077	5,08,228	12,35,305
11	...	...	..	...	1,316	1,316	.	.	.	13,761	4,632	18,393	13,944	10,361	24,305
12	...	...	...	1,04,533	2,235	1,06,768	...	...	.	35,040	20,966	56,006	5,10,273	2,59,377	7,69,650
13	...	..	...	15,857	72	15,929	...	.	.	10,154	6,098	16,247	83,607	51,924	1,35,531
14	...	...	...	16,503	- 751	15,752	..	...	.	10,070	11,763	21,833	95,202	81,598	1,76,800
15	...	..	...	3,202	175	3,377	...	.	.	1,412	1,798	3,210	10,348	2,490	12,838
16	...	.	.	.	.	..	.	.	.	..	..	..	61	1,379	1,440
17	...	...	..	3,18,443	4,440	3,22,883	...	...	.	1,37,862	92,646	2,30,208	14,41,112	9,15,347	23,56,459
18	...	..	...	5,89,554	4,440	5,93,994	...	...	.	1,22,291	92,646	4,14,837	36,66,075	15,16,029	49,82,104
19	...	1,36,002	1,36,002	6,49,070	6,936	6,56,006	13,823	.	13,823	3,42,591	3,72,459	7,15,050	41,27,735	24,82,952	66,10,687
20	...	45,794	45,794	5,09,656	2,021	5,71,677	17,106	.	17,106	2,57,315	2,46,992	5,04,307	21,50,553	8,95,494	30,46,047
21	...	38,481	38,481	1,12,359	.	1,12,359	1,587	.	1,587	94,021	90,964	1,84,985	8,74,898	7,83,160	16,58,064
22	.	31,839	31,839	1,30,628	4,251	1,34,877	868	.	868	32,892	63,845	96,737	3,35,504	4,91,174	8,26,678
23	...	51,629	51,629	3,85,468	.	3,85,468	10,659	..	10,659	2,01,859	1,75,030	3,76,889	23,93,085	13,46,762	37,39,847
24	...	5,224	5,224	17,393	...	17,393	...	..	.	4,088	1,287	5,225	36,893	1,02,447	1,39,320
25	...	..	...	...	.	..	..	.	.	.	..	...	81,429	26,008	1,08,337
26	...	59,756	59,756	3,46,775	475	3,47,250	8,024	..	8,024	1,60,368	1,76,984	3,37,352	17,23,116	11,57,215	28,80,331
27	...	20,526	20,526	82,746	650	83,396	2,951	...	2,951	80,126	98,397	1,78,523	6,87,747	5,05,810	11,43,057
28	...	...	...	15,063	..	15,063	4,308	...	4,308	11,377	4,455	15,832	1,61,778	33,087	1,94,865
29	.	..	.	495	.	495	...	.	.	..	..	..	7,987	3,077	11,060
30	...	3,89,261	3,89,261	23,09,656	14,333	23,23,989	59,326	.	59,326	11,84,637	12,30,363	24,15,000	1,25,30,725	78,27,568	2,03,58,293
	...	3,89,261	3,89,261	23,09,210	18,773	23,17,983	59,326	...	59,326	15,00,028	13,22,909	28,22,937	1,61,96,800	91,43,597	2,63,40,357

N.—By. Irrn. and other Cmpl. not charged to Revenue.

2 n r

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS	No of Items	BROUGHT FORWARD FROM PAGE 273			UNITED PROVINCES OF AGRA AND OUDH						PUNJAB.		
		Other Public Works	Irriga- tion	TOTAL	U. P. of Agra and Oudh Proper.			Rajputana.			Other Public Works.	Irriga- tion.	TOTAL.
					Other Public Works.	Irriga- tion	TOTAL	Other Public Works.	Irriga- tion.	TOTAL			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		91,45,053	21,79,342	1,16,24,395	13,35,420	18,80,795	29,16,215	73,719	59,763	1,33,481	4,77,145	35,92,754	44,69,899
ACCOUNTS													
Examiners, Deputies and Assistants	31	36,132	...	36,132	..	..	..	..	..	..	..	..	..
Accountants	32	34,567	..	34,567	..	..	..	..	..	..	..	..	..
Office Establishment	33	59,810	...	59,810	..	..	..	..	..	..	..	..	..
Travelling allowances	34	11,292	..	11,292	..	..	..	..	..	..	..	..	..
Office expenses	35	6,748	...	6,748	..	..	..	..	..	..	..	..	..
Presidency and local allow- ances	36	..	..	..	..	..	..	..	..	..	..	..	..
Presidency house-rent	37	108	...	108	..	..	..	..	..	..	..	..	..
TOTAL ACCOUNTS	38	1,18,657	..	1,44,657	..	..	..	..	..	..	..	..	..
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	39	1,72,102	..	1,72,102	59,552	...	59,552	..	..	..	31,816	..	31,816
CONSULTING ARCHITECTS AND ELECTRICAL ADVIS- ERS	40	99,352	..	99,352	17,405	...	17,405	..	..	..	..	..	..
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC	41	23,516	...	23,516	...	...	..	..	..	..	..	..	..
DISTRICT BOARDS	42	..	..	..	...	...	..	..	..	..	..	..	..
REVENUE ESTABLISH- MENT	43	..	5,26,878	5,26,878	..	5,84,742	5,84,742	..	1,257	1,257	..	14,91,279	14,91,279
NAVIGATION ESTABLISH- MENT, ETC.	44	2,47,357	1,15,632	3,62,989	..	60,052	60,052	..	..	..	..	67,926	67,926
SPECIAL SURVEY AND OTHER ESTABLISHMENT	45	3,735	...	3,735	..	33,967	33,967	..	..	..	..	..	..
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES, ETC	46	2,401	...	2,401	..	..	..	..	..	..	..	14,647	14,647
BARRACK DEPARTMENT	47	2,31,723	..	2,31,723	..	..	..	..	..	..	..	..	..
ROCKY WORKSHOPS	48	...	..	..	..	..	..	..	..	..	..	..	..
RANOLI SPECIAL ESTABLISH- MENT	49	4,273	...	4,273	..	..	..	..	..	..	..	..	..
TOTAL AMOUNT AUDITED	50	1,03,68,169	28,21,852	1,31,90,021	14,12,377	22,59,556	36,71,933	73,719	61,020	1,34,738	9,08,961	51,66,606	60,75,567
Add—Charges by other Branches and Depart- ments, etc.	51	4,70,529	3,28,656	7,99,187	4,527	61,606	66,133	43,759	6,483	50,242	700	..	700
TOTAL	52	1,08,38,698	31,50,510	1,39,89,208	14,16,904	28,21,162	37,38,066	1,17,477	67,503	1,84,980	9,09,661	51,66,606	60,76,267
Deduct—Charges to other Branches and Depart- ments, etc.	53	20,69,045	3,03,523	23,72,568	8,28,007	6,502	8,34,509	14,516	45,158	59,674	51,644	2,48,405	2,98,049
GRAND TOTAL	54	87,69,653	28,46,987	1,16,16,640	10,88,897	23,14,660	34,03,577	1,02,961	22,345	1,24,306	8,58,017	49,23,201	57,81,218

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1912--concl'd.

Railways.)

No. of Items.	N.W. FRONTIER PROVINCE			MADRAS			COORG.			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									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	3,80,261	3,80,261	28,99,210	18,773	29,17,983	59,326	...	59,326	16,06,928	13,22,909	28,29,837	1,61,96,800	91,43,597	2,53,40,397
31	...	..	..	37,858	..	37,858	..	..	..	..	..	..	73,900	...	73,900
32	...	..	..	35,523	..	35,523	..	..	..	..	..	..	70,000	...	70,000
33	...	..	..	38,322	..	38,322	..	..	..	..	..	..	98,132	..	98,132
34	...	..	..	3,242	..	3,242	..	..	..	..	..	..	14,534	..	14,534
35	...	..	..	1,852	..	1,852	..	..	..	..	..	..	8,600	..	8,600
36	...	..	..	..	..	..	..	..	..	..	..	..	..	..	..
37	...	..	..	968	..	968	..	..	..	..	..	..	1,076	..	1,076
38	..	..	..	1,17,765	..	1,17,765	..	..	..	..	..	..	2,66,422	..	2,66,422
39	..	..	..	..	..	..	..	..	..	81,276	...	81,276	3,44,746	...	3,44,746
40	..	..	..	..	..	..	..	..	..	70,323	..	70,323	1,87,080	...	1,87,080
41	...	..	..	17,697	..	17,697	..	..	..	..	..	..	41,213	..	41,213
42	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
43	...	45,164	45,164	..	—93	—93	..	..	..	19,301	81,704	1,01,005	19,301	27,80,931	27,50,232
44	...	12,907	12,907	..	..	..	..	..	..	..	..	..	2,37,357	2,56,517	4,93,874
45	...	929	929	..	..	..	..	..	..	..	40	40	3,735	34,936	38,671
46	...	...	..	..	..	..	..	..	..	..	..	..	2,401	14,647	17,048
47	...	...	..	..	..	..	..	..	..	...	...	...	2,31,723	...	2,31,723
48	...	...	...	..	...	..	..	..	..	..	..	...	..	...	...
49	...	..	..	..	..	..	..	..	..	..	..	..	4,273	..	4,273
50	...	4,48,261	4,48,261	30,34,972	18,680	30,53,652	59,326	..	59,326	16,77,828	14,04,653	30,82,481	1,75,35,051	1,21,80,628	2,97,15,679
51	3,70,314	70,503	4,40,817	...	16,72,434	16,72,434	6,880	1,418	7,828	1,35,108	3,15,078	4,50,186	10,31,317	24,56,210	34,87,527
52	3,70,314	5,18,704	8,89,078	90,24,072	16,91,114	17,25,786	65,706	1,448	67,154	18,12,936	17,19,731	35,32,667	1,85,66,368	1,46,36,838	3,32,03,205
53	...	181	181	18,21,595	..	18,21,595	8,215	..	8,215	6,06,963	1,41,806	7,48,769	48,98,985	7,40,575	56,40,560
54	3,70,314	5,18,588	8,88,902	12,13,077	16,91,114	29,04,191	57,491	1,448	58,939	12,05,973	15,77,925	27,83,898	1,36,66,888	1,38,96,263	2,75,63,151

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

No. 78.—ABSTRACT ACCOUNT of CHARGES (a). for ESTABLISHMENT with the PERCENTAGE
REVENUE ACCOUNTS of the Year
(Excluding—

PARTICULARS.	No of Items.	Reference to Detailed Account	INDIA, GENERAL					CENTRAL PROVINCES AND BEHAR			Burma.
			Director General, Military Works	Temporary Works, Delhi	Permanent Works, Delhi	Baluchistan.	TOTAL.	Central Provinces and Berar Proper.	Central India	Hyderabad	
		Pago.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS											
FAMINE RELIEF AND INSURANCE—											
Original Works	1	120 & 121	.	...	...	...	...	11,62,653	158	...	165
IRRIGATION.											
(Imperial and Provincial)											
Minor Works } Original and Navigation, Capital	2	166 to 167	...	...	...	2,00,038	2,00,038	24,969		..	...
Minor Works } Original and Navigation, Revenue	3	170 to 172	{	...	...	5,321	5,321	...			12,978
	4		{	...	...	12,822	12,822				1,48,869
Minor Works } Original and Navigation, Agricultural	5	168 to 169	{	...	...	9,346	9,346	3,81,074	...		3,24,456
	6		{	...	...	..	..	21,790	...		4,25,091
OTHER PUBLIC WORKS.											
Imperial Civil Works } Original	7	178 & 179	{ 1,78,656	1,15,821	...	3,87,971	6,82,448	27,220	3,68,347	96,861	84,834
	8		{ 1,82,288	12,158	..	1,78,812	3,73,258	16,765	2,38,501	14,630	63,806
Provincial Civil Works } Original	9	181	{	...	...	..	..	24,37,671			28,71,336
	10		{	...	...	..	..	19,60,855			32,75,211
Imperial Military Works } Original	11	239	{ 47,15,510	...	..	..	47,15,510	121	2,845		1,06,830
	12		{ 40,44,236	...	...	..	40,44,236	1,865	6,946		2,74,784
Special Defence Works } Original	13	242	{ 58,304	...	...	..	58,304				
	14		{ 2,663	..	...	..	2,663				
Initial Expenditure on New Capital at Delhi	15	289	..	..	67,000	..	67,000	...	...		...
IRRIGATION.											
(Imperial and Provincial)											
Major Works-- Working Expenses. } Original	16	148 to 151	{	...	...	..	..	1,674			24,461
	17		{	...	...	...	..	19,102			1,84,770
Capital Outlay on Irrigation Works	18	265 to 268	..	..	...	..	..	2,52,666		...	6,10,743
TOTAL WORKS AND REPAIRS	19	...	91,81,657	1,27,979	67,000	7,94,310	1,01,70,946	63,08,425	6,16,797	1,11,491	83,88,334

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

it bears to the TOTAL OUTLAY ON WORKS and REPAIRS as shown in the FINANCE AND ended 31st March 1912.

Railways.)

No of Items.	Eastern Bengal and Assam.	BENGAL.			UNITED PROVINCES OF AGRA AND OUDH		Punjab	North-West Frontier Province	MADRAS.		Bombay	GRAND TOTAL
		Bengal Proper.	Port Blair	Viceroy's Estates	United Provinces of Agra and Oudh Proper	Rajputana			Madras Proper	Coorg		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	4,14,071	...	..	7,77,076	2,087	..	...	47,899	..	21,30,012	45,84,121
2	...	3,85,379	..	.	1,05,984	217	13,044	..	1,00,216	...	1,27,064	9,56,911
3	...	1,018	...	.	15,023	11,696	7,820	.	9,093	.	20,804	63,733
4	..	2,23,692	...	..	51,056	35,545	41,705		2,39,951		3,15,930	10,69,570
5	75,110	89,116	...	..	52,199	1,198	2,13,591	16,444	3,20,781	2,621	3,26,542	48,12,478
6	33,424	6,62,630	...	...	46,259	..	4,30,476	...	15,32,388	5,497	15,63,696	47,21,848
7	1,39,318	14,18,153	18,842	2,02,293	1,62,167	1,19,363	3,61,760	8,77,512	1,12,502	68,431	6,60,311	54,00,363
8	27,991	2,76,002	62,098	2,26,714	1,09,099	1,32,413	1,38,852	9,82,022	51,848	97,268	1,48,425	29,54,932
9	28,27,882	27,75,523	..	...	27,94,753	...	28,89,877	.	38,64,928	...	45,41,666	2,50,08,959
10	14,62,950	17,90,238	...	...	21,29,924		15,28,723	..	8,68,761	.	18,77,741	1,49,14,403
11	4,672	6,526	..	...	14,064	10,808	60,168	..	12,109	334	11,802	49,45,289
12	43,111	28,103	...	...	3,390	23,390	64,083		49,691	965	51,839	45,92,493
13	...	...	...	...	.	..	.	.	..	..	..	58,304
14	...	..	..	...	...	...	...	.	..	..	..	2,668
15	...	...	...	...	...	...	...	...	...	.	...	67,000
16	...	57,587	...	...	1,22,533	..	8,95,326	62,051	1,61,459	..	1,48,088	14,75,359
17	...	4,92,495	...	...	15,52,751	...	36,68,933	1,01,479	10,38,987	.	8,09,740	78,48,807
18	...	...	..	...	8,86,763	...	1,32,03,499	23,89,726	3,43,993	...	1,64,208	1,78,51,598
19	46,14,456	86,20,923	80,940	4,29,097	88,23,041	2,36,717	2,35,17,857	44,29,834	87,74,556	1,75,106	1,28,94,225	9,82,62,400

N.—Ry. Irrn. and other Cmpl. not charged to Revenue.

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

(Excluding

PARTICULARS.	No of Items	to Reference Detailed Account.	INDIA, GENERAL.					CENTRAL PROVINCES AND BERAR.			Burma.
			Director-General, Military Works.	Temporary Works, Delhi	Permanent Works, Delhi	Baluchistan.	TOTAL.	Central Provinces and Berar Proper.	Central India.	Hyderabad.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.											
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	120 & 121	...	..	...	..	...	4,20,730	2,885	...	20
IRRIGATION.											
<i>(Imperial and Provincial)</i>											
Minor Works and Navigation, Capital Establishment	21	166 to 169	...	...	...	42,740	42,740	...	...	...	...
Minor Works and Navigation, Revenue Establishment	22	70 to 172	...	...	..	9,586	9,586	...	...	...	32,179
Minor Works and Navigation and Agricultural Establishment	23	163 to 165	...	...	...	31,788	31,788	89,425	...	..	3,38,648
OTHER PUBLIC WORKS.											
Imperial Civil Works Establishment	24	178 & 179	*1,57,416	15,233	...	1,24,788	2,97,487	9,575	1,22,308	5,909	31,146
Provincial ditto ditto	25	181	...	...	...	...	..	9,60,001	..	...	17,96,260
Imperial Military Works Establishment	26	239	30,43,369	..	..	..	30,43,369	447	2,252	..	77,543
Special Defence Work	27	242	5,710	..	...	...	5,710	...	..	...	...
Initial expenditure on New Capital at Delhi	28	289	..	...	1,845	...	1,845	..	...	...	...
IRRIGATION.											
<i>(Imperial and Provincial.)</i>											
Major Works—Working Expenses, Establishment	29	148 to 151	..	...	...	..	...	13,487	..	...	1,54,451
Capital Outlay on Irrigation Works, Establishment	30	265 to 267	...	...	...	..	...	52,242	..	...	1,46,990
TOTAL ESTABLISHMENT	31		32,06,495	15,283	1,845	2,08,902	34,32,525	15,15,857	1,27,445	5,909	25,78,239
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	32	...	31.92	11.94	2.75	23.30	33.75	24.50	20.66	5.30	30.74

* Includes Rs. 81,513 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 1912—*contd.*

Railways.)

No of Items	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.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19	3,637	1,69,695	..	..	2,37,581	2,987			12,507		3,46,298	12,16,340
20	...	1,47,623	...	...	23,531	81	2,721		21,312		20,223	2,58,231
21	...	1,39,021	..	..	65,010	18,631	42,018		60,347		1,43,905	5,02,977
22	21,423	2,80,423	...	...	58,361	446	3,33,136	5,516	6,69,389	1,448	6,01,688	24,81,688
23	37,658	2,79,000	22,971	37,807	58,729	91,579	60,053	3,70,314	30,831	57,476	1,73,506	16,86,351
24	10,60,357	9,64,119	...	...	10,26,804		7,76,389		11,72,010		9,99,483	87,55,423
25	9,887	4,000	...		3,364	11,382	21,575		10,236	15	13,502	31,97,574
26	..	..	..	...							..	6,710
27	..	...	...								..	1,845
28	..	7,38,045			17,64,069		31,29,464	1,41,673	8,72,653		4,36,398	72,50,185
29	..	..			1,66,108		14,15,782	3,71,394	54,906		48,900	22,50,322
30	11,32,961	27,32,926	22,971	37,807	34,03,557	1,25,306	57,81,218	8,88,897	29,04,191	58,939	27,83,898	2,75,62,646
31	24 55	31 70	28 38	8 61	38 58	37 21	24 58	10 07	33 10	33 06	21 59	28 04

N.—By. Irrn. and Other 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.								No. of Item.
		Director General Military Works (Other Public Works)	Temporary and Permanent Works, Delhi (Other Public Works)	BALUCHISTAN		TOTAL	CENTRAL PROVINCES AND BERAR PROPER			CENTRAL INDIA			Hyderabad (Other Public Works)		
				Other Public Works	Irrigation		Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation	TOTAL			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
NEW SUPPLIES.															
Scientific instruments and drawing materials	1	5,433	2,604 ^(b)		907	907	2,882	26,760	29,642	295	185	480		1	
Plant and machinery	2	30,642	...		199	199	72,342	47,569	119,911	19,743	...	19,743		2	
Tools	3	41,230	...		830	830	1,444	10,332	14,776	2,606		2,606	182	3	
Navigation Plant	4		..		506	506								4	
Camp equipage	5	404	.		17	17	8,988	12,749	21,737					5	
Live-stock	6	70	.											6	
Office, etc. furniture	7	9,286	...		908	908	4,695	7,816	12,511	277		277		7	
Miscellaneous	8		16,643 ^(c)				325		325					8	
TOTAL NEW SUPPLIES	9	90,065	19,247		3,367	3,367	93,026	1,05,226	1,98,252	22,921	185	23,106	182	9	
Repairs and carriage	10	45,029	400		550	550	41,944	21,412	63,356	7,595	65	7,660	461	10	
TOTAL	11	1,35,094	19,647		3,917	3,917	1,34,970	1,26,638	2,61,608	30,516	250	30,766	643	11	
Add—Charges by other Branches and Departments	12	1,492		7,811	9	7,820				799		799		12	
TOTAL	13	1,36,586	19,647	7,811	3,926	11,737	1,34,970	1,26,638	2,61,608	31,315	250	31,565	643	13	
Deduct—Charges to other Branches and Departments	14	34,994	...		381	381	4,005	59	4,064	22		22	284	14	
GRAND TOTAL	15	1,01,592	19,647	7,811	3,545	11,356	1,30,965	1,26,579	2,57,544	31,293	250	31,543	359	15	
DISTRIBUTION OF THE GRAND TOTAL ABOVE															
FAMINE RELIEF AND INSURANCE	16						—325	71,797	71,472		250	250		16	
IRRIGATION.															
(Imperial and Provincial.)															
Minor Works and Navigation, Capital	17		...		679	679								17	
Minor Works and Navigation, Revenue	18				1,387	1,387								18	
Minor Irrigation and Agricultural Works	19		..		1,479	1,479	...	17,963	17,963		...			19	
OTHER PUBLIC WORKS.															
Imperial Civil Works, Tools and Plant	20	4,340	17,043	7,811		7,811	624	...	624	31,151		31,151	359	20	
Provincial Civil Works, Tools and Plant	21	...	...		...		1,30,638		1,30,638		...			21	
Imperial Military Works, Tools and Plant	22	96,733			..		28	...	28	142	...	142	...	22	
Special Defence Works	23	519	...		..				...		...		...	23	
Initial Expenditure on New Capital at Delhi	24	...	2,604				..	...			...		...	24	
IRRIGATION.															
(Imperial and Provincial.)															
Major Works, Working Expenses	25							289	289	...		...	...	25	
Capital Outlay on Irrigation Works	26	...						36,530	36,530	...		...	...	26	
TOTAL AS IN THE ABOVE	27	1,01,592	19,647	7,811	3,545	11,356	1,30,965	1,26,579	2,57,544	31,293	250	31,543	359	27	

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

(b) On account of Permanent Works. The amount is included under Supplies, Services, and Contingencies, Preliminary Investigations in, Account

(c) On account of Temporary Works.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS
31st March 1912.

(Railways.)

No of Item.	BURMA.			EASTERN BENGAL AND ASSAM			BENGAL					CARRIED OVER.		
	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.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	8,986	5,024	14,010	3,036	...	3,036	1,121	.	1,121		97	24,454	32,876	57,330
2	29,343	5,218	34,561	33,238	.	33,238	16,120		16,120		485	2,03,913	52,986	2,56,899
3	39,169	— 480	38,689	15,763	.	15,763	10,311		10,311		1,083	1,17,788	10,682	1,28,470
4	1,06,162	— 8	1,06,154	8,418	..	8,418	762	— 98,246	— 97,484	..		1,15,342	— 97,749	17,594
5	975	...	975	— 842	...	— 842	69	...	69		234	9,828	12,766	22,594
6	2,309	.	2,309	22	..	22					..	2,401	...	2,401
7	16,451	7,478	23,929	4,112	.	4,112	3,469	..	3,469	.	45	98,336	16,202	54,537
8	...	..	..	..	..	...	6,243	11,508	17,751	..	5	22,566	11,508	34,074
9	2,03,395	17,232	2,20,627	63,747		63,747	40,095	— 86,738	— 46,643		1,949	5,34,627	39,272	5,73,899
10	93,947	11,504	1,04,551	13,949	175	14,124	23,715	1,79,655	2,02,770	.	252	2,26,392	2,12,761	4,39,153
11	2,96,442	28,736	3,25,178	77,696	175	77,871	63,810	92,317	1,56,127	.	2,201	7,61,019	2,52,033	10,13,052
12	..	1,36,253	1,36,253	...			5,571		5,571	.		15,673	1,36,262	1,51,935
13	2,96,442	1,64,989	4,61,431	77,696	175	77,871	69,381	92,317	1,61,698	...	2,201	7,76,692	3,88,295	11,64,987
14	1,47,513	6,229	1,53,742	349		349	7,600		7,600	.		1,94,767	6,669	2,01,436
15	1,48,929	1,58,760	3,07,689	77,347	175	77,522	61,781	92,317	1,54,098		2,201	5,81,925	3,81,626	9,63,551
16	...	1	1		175	175		32,000	32,000		...	— 325	1,04,223	1,03,898
17	..	..	..					86,214	86,214			— 35,535	— 85,535	— 85,535
18	..	16,468	16,468					13,290	13,290			..	31,145	31,145
19		1,24,581	1,24,581		..			24,073	24,073				1,68,096	1,68,096
20	2,128		2,128	2,440		2,440	19,000		19,000	...	2,201	87,097	.	87,097
21	1,41,728		1,41,728	74,288		74,288	42,781		42,781	.	.	3,89,435	.	3,89,435
22	5,073		5,073	619		619				..	..	1,02,595	..	1,02,595
23	...											519	...	519
24	...	...	.					...	..	.		2,604	...	2,604
25	.	3,887	3,887		.			1,09,168	1,09,168	..	...	...	1,13,344	1,13,344
26	.	13,823	13,823	..	...	..	...			...	...	...	50,353	50,353
27	1,48,929	1,58,760	3,07,689	77,347	175	77,522	61,781	92,317	1,54,098	...	2,201	5,81,925	3,81,626	9,63,551

N.—Ry. Irrn. and Other 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	Brought forward.			UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB.			
		Other Public Works.	Irrigation.	TOTAL.	UNITED PROVINCES OF AGRA AND OUDH PROPER			RAJPUTANA.			Other Public Works.	Irrigation	TOTAL.	No. of Item.
					Other Works	Irrigation	TOTAL	Other Works	Irrigation.	TOTAL				
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials	1	24,454	32,876	57,330	1,338	1,594	2,932	298	..	298	324	..	324	1
Plant and machinery	2	2,03,918	52,986	2,56,899	36,925	19,301	56,226	7,477	..	7,477	46,737	6,70,034	7,15,771	2
Tools	3	1,17,788	10,682	1,28,470	15,002	10,920	25,922	1,338	..	1,338	17,832	..	17,832	3
Navigation Plant	4	1,16,342	97,748	17,594	..	1,292	1,292	..	..	..	..	..	..	4
Camp equipage	5	9,828	12,766	22,594	2,758	836	3,594	333	..	333	1,575	..	1,575	5
Live-stock	6	2,401	..	2,401	..	1,603	1,603	..	..	..	250	..	250	6
Office, etc., furniture	7	38,335	16,202	54,537	2,201	3,450	5,651	1,139	..	1,139	2,627	..	2,627	7
Miscellaneous	8	22,566	11,508	34,074	..	..	..	..	..	..	7,34,426	..	7,34,426	8
TOTAL NEW SUPPLIES	9	5,34,527	39,272	5,73,809	58,224	38,996	97,220	10,585	..	10,585	68,345	14,04,400	14,72,805	9
Repairs and carriage	10	2,26,392	2,12,761	4,39,153	18,143	39,257	57,400	7,749	..	7,749	20,246	1,21,979	1,42,225	10
TOTAL	11	7,61,019	2,52,033	10,13,052	76,367	78,253	1,54,620	18,334	..	18,334	88,591	15,26,439	16,15,030	11
Add—Charges by other Branches and Departments	12	15,673	1,36,262	1,51,935	..	..	..	..	730	730	..	..	..	12
TOTAL	13	7,76,692	3,88,295	11,64,987	76,367	78,253	1,54,620	18,334	730	19,064	88,591	15,26,439	16,15,030	13
Deduct—Charges to other Branches and Departments	14	1,94,767	6,669	2,01,436	16,308	..	16,308	1,310	..	1,310	1,478	9,827	11,306	14
GRAND TOTAL	15	5,81,925	3,81,626	9,63,551	60,059	78,253	1,38,312	17,024	730	17,754	87,113	15,16,612	16,08,725	15
DISTRIBUTION OF THE GRAND TOTAL ABOVE														
FAMINE RELIEF AND INSURANCE	16	—325	1,01,233	1,03,898	..	32,646	32,646	..	..	..	..	..	..	16
IRRIGATION (Imperial and Provincial.)														
Minor Works and Navigation, Capital	17	..	85,535	85,535	..	5,972	5,972	..	3	3	..	177	177	17
Minor Works and Navigation, Revenue	18	..	31,145	31,145	..	2,622	2,622	..	709	709	..	66	66	18
Minor Irrigation and Agricultural Works	19	..	1,68,096	1,68,096	..	2,608	2,608	..	18	18	..	2,909	2,909	19
OTHER PUBLIC WORKS.														
Imperial Civil Works, Tools and Plant	20	87,097	..	87,097	4,042	..	4,042	16,613	..	16,613	3,517	..	3,517	20
Provincial Civil Works, Tools and Plant	21	3,89,435	..	3,89,435	55,784	..	55,784	..	..	..	82,210	..	82,210	21
Imperial Military Works, Tools and Plant	22	1,02,595	..	1,02,595	233	..	233	411	..	411	1,386	..	1,386	22
Special Defence Works	23	519	..	519	..	..	..	..	..	..	..	..	..	23
Initial Expenditure on New Capital at Delhi	24	2,604	..	2,604	..	..	..	..	..	..	..	..	..	24
IRRIGATION. (Imperial and Provincial.)														
Major Working Expenses	25	..	1,13,344	1,13,344	..	21,771	21,771	..	..	..	..	2,19,611	2,19,611	25
Capital Outlays on Irrigation Works	26	..	50,353	50,353	..	17,850	17,850	..	..	..	..	12,99,667	12,99,667	26
TOTAL AS IN THE ABOVE	27	5,81,925	3,81,626	9,63,551	60,059	78,253	1,38,312	17,024	730	17,754	87,113	15,16,612	16,08,725	27

(a) Excluding Outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts
31st March 1912—continued.

Railways)

No of Item.	NORTH-WEST 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						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	...		3,458		3,458	55		55	67,907	11,924	79,831	97,834	46,394	1,44,228
2		93,322	93,322	12,901		12,901				1,03,797	43,825	1,47,622	4,10,750	8,79,466	12,90,216
3				24,176		24,176	4,040		4,040	27,507	28,711	56,218	2,07,683	50,313	2,57,996
4					46,144	46,144				84	10,010	10,094	1,15,426	40,302	75,124
5				875		875				1,271	3,662	4,933	16,640	17,264	33,904
6										236	46	282	2,887	1,649	4,536
7				13,320		13,320	282		282	16,935	21,793	38,728	74,839	41,445	1,16,284
8		72,832	72,832		5,514	5,514							22,566	8,24,280	8,46,846
9		1,06,154	1,06,154	54,730	51,658	1,06,388	4,377		4,377	2,17,737	1,19,971	3,37,708	9,48,625	18,20,511	27,69,136
10		18,152	18,152	61,312	1,25,583	1,86,895	3,255		3,255	38,078	48,666	86,744	3,75,175	5,66,398	9,41,573
11		1,84,306	1,84,306	1,16,042	1,77,241	2,93,283	7,632		7,632	2,55,815	1,68,637	4,24,452	13,23,800	23,80,909	37,10,709
12	24,793		24,793	2,368	25,058	27,426		95	95	8,051	723	8,774	50,885	1,62,868	2,13,753
13	24,793	1,84,306	2,09,099	1,18,410	2,02,299	3,20,709	7,632	95	7,727	2,63,866	1,09,360	4,33,226	13,74,685	25,49,777	39,24,462
14				27,804		27,804	615		615	16,811	7,790	24,601	2,59,093	24,286	2,83,379
15	24,793	1,84,306	2,09,099	90,606	2,02,299	2,92,905	7,017	95	7,112	2,47,055	1,61,570	4,08,625	11,15,592	25,25,491	36,41,083
16	..			14,622	2,850	17,472				22,609	81,911	1,04,520	36,906	2,21,630	2,58,536
17	..	...			1,314	1,314					1,325	1,325		76,744	76,744
18		..			6,373	6,373					7,970	7,970		48,885	48,885
19	..	5	5		36,962	36,962		95	95		43,014	43,014		2,42,673	2,42,673
20	24,793		24,793	2,010		2,010	7,016		7,016	10,589		10,589	1,65,677		1,55,677
21	..			73,321		73,321				2,13,031		2,13,031	8,13,781		8,13,781
22	...			653		653	1		1	826		826	1,06,105		1,06,105
23	...	...	...										519		519
24	...	..	...										2,604	...	2,604
25	..	13,965	13,965		1,49,614	1,49,614					24,993	24,993		5,43,298	5,43,298
26	..	4,70,336	4,70,336	...	5,186	5,186		...			2,357	2,357		15,45,749	15,45,749
27	24,793	1,84,306	2,09,099	90,606	2,02,299	2,92,905	7,017	95	7,112	2,47,055	1,61,570	4,08,625	11,15,592	25,25,491	36,41,083

charge of Civil Officers

N.—By. Irrn. and Other Capl. not charged to Revenue.

**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	Mymen- singh- Jamalpur.	Bengal- Nagpur.	Burma.
	£	£	£	£	£
DURING THE YEAR 1911-12					
ON ACCOUNT OF SHARE AND OTHER CAPITAL					
<i>Share Capital</i>					
India			2,267		..
England					..
<i>Debentures</i>					
England					
<i>Debenture Stock</i>					
England					
<i>Capital not bearing Interest</i>					
India					
England					
A. TOTAL RECEIPTS			2,267		
B. Payments for discharge of Debentures, etc					
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL			2,267		...
ON ACCOUNT OF CAPITAL EXPENDITURE					
<i>Payments</i>					
India	—38,241		2,791	324,708	148,185
England	38,307			194,125	165,042
C TOTAL	66		2,791	518,833	313,227
<i>Repayments</i>					
India					
England	66			135	756
D. TOTAL	66			135	756
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE			2,791	518,698	312,471
A. + D. TOTAL RECEIPTS	66		2,267	135	756
B. + C. TOTAL PAYMENTS	66		2,791	518,833	313,227
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER EAST INDIA LOANS (RAILWAYS) ACT, 1905					
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)				305,172	
TO 31st MARCH 1912					
ON ACCOUNT OF SHARE AND OTHER CAPITAL					
<i>Share Capital</i>					
India		399,732	165,234	3,000,000	3,000,000
England	1,500,000				
<i>Debentures</i>					
Nominal amount	1,555,900			5,505,000	
Cash received 	1,538,607			5,473,077	
<i>Debenture stock</i>					
Stock represented					1,250,000
Cash received					1,194,819
<i>Capital not bearing Interest</i>					
India					
England	15,385			17,800	20,000
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	3,053,992	399,732	165,234	8,190,677	4,219,819
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)				6,689,901	
ON ACCOUNT OF CAPITAL EXPENDITURE	3,053,992	399,732	165,234	18,080,578	4,210,819
<i>Net Payments</i>					
India	852,949	450,606	164,407	13,246,533	1,587,922
England	2,201,043			2,445,879	2,811,789
(a)					
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	3,053,992	450,606	164,407	22,692,062	4,399,711
BALANCE OF ACCOUNT WITH COMPANY					
At Credit			827		
At Debit		50,874		4,611,484	179,892

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

† 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 Rs20,34,195. This sum was paid into the Calcutta
debentures in 1904-05, and by £40,000, the amount

|| Excluding premium, which is included

§ Mysore Railway Debentures Capital The cash received in this case was £1,224,000

¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1906 in Exchange
(a) Bonds £358,756 and £184,539 debited and £27,878 credited to Capital Account on Account of Interest on share capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1911-12 ; the RECEIPTS and March 1912 ; and the BALANCES at that date.

RAILWAYS

Rohilkund and Kumaon †	Hardwar-Dehra	Madras and Southern Mahratta (including Mysore Railway)	Amritsar Patti-Kasur	Ahmedabad-Parantij	Tapti valley	Ahmedabad-Dholka Railway	Idar Road Brahmapur	Murtazapur Bilchpur	TOTAL
£	£	£	£	£	£	£	£	£	£
	400		11,197	267	1,133	334	20,833	21,600	57,497
40,000	400		11,197	—267	1,133	334	20,833	21,600	57,497
—40,000	400		11,197	267	1,133	334	20,833	21,600	17,497
—5,111 7,242	1,782	—168,448 269,229	7,258	—33	975	451	18,697	21,600	314,614 678,945
2,131	1,782	100,781	7,258	—33	975	451	18,697	21,600	984,559
28		1,044							2,029
28		1,044							2,029
2,103	1,782	99,737	7,258	33	975	451	18,697	21,600	986,530
28	400	1,044	11,197	—267	1,133	334	20,833	21,600	59,526
42,131	1,782	100,781	7,258	—33	975	451	18,697	21,600	1,028,559
42,103									317,275
200,000	184,842	8,460 3,491,540	157,124	129,973	797,716	65,318	93,907	21,600	2,023,906 11,191,540
†147,000		1,350,000							8,537,900
†120,102		1,344,425							8,476,211
		1,200,000							2,450,000
		\$1,200,000							2,399,819
		34							34
		55,007							107,992
320,102	184,842	6,099,466	157,124	129,973	797,716	65,318	93,907	21,600	24,199,502
									2,900,000
418,048									7,107,844
788,145	184,842	6,099,466	157,124	129,973	797,716	65,318	93,907	21,600	31,207,446
162,251 575,894	186,572	2,897,077 4,573,314	156,903	129,443	797,382	65,065	91,055	21,600	20,809,615 19,607,719
788,145	186,572	7,470,391	156,903	129,443	797,382	65,065	91,055	21,600	40,417,334
	1,730	1,370,925	221	530	334	253	2,852		5,017 6,214,905

Company and Bombay, Baroda and Central India Railway Company and Madras Railway Company Railways, a portion of the system is the property of the Company Treasury and at the Contract Rate was equivalent to a Sterling payment of £180,837 now reduced by £735, being discount on renewal of these of the Debentures discharged in 1911.
 under "Capital not bearing Interest"
 of which the sum of £24,000 is included under "Capital not bearing Interest."
 for the surrender of £85,018-8-5 Madras Railway Annuity
 Secretary of State Interest on advance in India, less net traffic receipts and interest on interest and interest on excess capital respectively.

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

No. 79 A.—ACCOUNT of CAPITAL SUBSCRIBED by NATIVE STATES towards Outlay on STATE RAILWAYS to end of the Year 1911-12.

Railways.	Native States	During 1911-12.	To end of 1911-12.
Nagda-Muttra	Jaipur Durbar	R ...	R 10,00,000
	Total R	...	10,00,000
	Converted into £ at Rs15 - £1 £	...	66,667

**No. 80.—Account of Initial Expenditure on New Capital at Delhi during and to end
of the year 1911-12.**

HEADS OF ACCOUNT	AMOUNT EXPENDED.		
	To end of previous year	During the year.	TOTAL
Initial Expenditure on new Capital at Delhi— "Permanent Delhi"			
A.—Salaries and Allowances—			
(a) Preliminary Investigation—			
(i) Gazetted Officers	..	376	376
(ii) Non-Gazetted Officers	...	..	..
(b) Public Works and Electrical Officers employed on the Project—			
(i) Gazetted Officers	...		
(ii) Non-Gazetted Officers		..	
(c) Miscellaneous Officers (including all others) employed on the Project—			
(i) Gazetted Officers		490	490
(ii) Non-Gazetted Officers	..	452	452
B.—Establishment (Clerks and Menials)			
C.—Travelling Allowances of Officers and Establishment			
(a) Preliminary Investigation—			
(i) Gazetted Officers		88	88
(ii) Non-Gazetted Officers			..
(b) Public Works and Electrical Officers employed on the Project—			
(i) Gazetted Officers			
(ii) Non-Gazetted Officers	..		..
(c) Miscellaneous Officers (including all others) employed on the Project—			
(i) Gazetted Officers		142	142
(ii) Non-Gazetted Officers	..	9	9
D.—Supplies, Services and Contingencies—			
(a) Preliminary Investigations		2,604	2,604
(b) Public Works and Electrical Officers employed on the Project			..
(c) Miscellaneous Officers		288	288
E.—Works Expenditure (including Cost of Land)			
(i) Buildings		(a) 67,000	67,000
(ii) Communications			
(iii) Miscellaneous Public Improvements		..	
(iv) Electric Light and Power	..	..	
(v) Sanitation including Water-supply, Drainage and Sewage		420	420
(vi) Purchase of Tools and Plant			...
(vii) Stock and Suspense			
F.—Acquisition of Land taken up for General, Sanitary or other objects and not directly required for Works	...		
G.—Other Miscellaneous Expenditure	...	3,018	3,018
	...	74,887	74,887
<i>Deduct—Expenditure in England</i>		88	88
TOTAL IN INDIA	..	74,799	74,799
Total India converted into £ at Rs 15 = £1		£	4,986
IN ENGLAND:			
Miscellaneous Expenditure		£	6
GRAND TOTAL			4,992

(a) Represents expenditure on Viceroyal Residence

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

GOVERNMENT OF INDIA

FINANCE AND REVENUE ACCOUNTS,

1911-1912.

Exchange Compensation Allowance.

Expenditure £343,596.

	No of Account	DETAIL OF ACCOUNT	Page	AMOUNT OF EACH ACCOUNT.	
				Detail	Expenditure
Exchange Compensation Allowance.	81	Expenditure	293	..	£ 343,596

81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1912.

EXPENDITURE	India General	Central Provinces and Berar	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Punjab	North-West Frontier Province	Madras	Bombay	TOTAL	DISTRIBUTION OF TOTAL	
												Imperial	Provincial
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues:													
Land Revenue	2,569	21,773	42,279	29,487	35,456	48,315	36,290	2,833	57,525	30,978	3,07,505	15,721	2,91,784
Opium						7,679					7,679	7,679	
Salt	5,120				988				4,651	7,754	18,513	18,513	
Stamps													
Excise	2,385		2,054	392	1,600	2,003			9,303	269	17,617	8,967	8,650
Customs			487		6,429				1,089	9,638	18,035	18,035	
Assessed Taxes					818						818	409	409
Forest	26										26	26	
TOTAL	10,103	21,773	44,820	29,879	45,291	57,997	36,290	2,833	72,568	48,639	3,70,193	69,350	3,00,843
Post Office	16,611										16,611	16,611	
Telegraph	20,103										20,103	20,103	
Mint	5,279									6,415	11,694	11,694	
Salaries and Expenses of Civil Department:													
General Administration	54,218	19,188	26,649	25,615	33,985	34,089	24,104	4,857	17,120	26,262	2,60,067	78,837	1,81,250
Law and Justice—Courts of Law	4,025	22,102	60,213	42,117	77,460	94,561	66,380	5,943	47,823	67,912	4,88,536	9,968	4,78,568
Law and Justice—Jails	8,719	2,448	2,726	793	7,724	8,823	3,182		5,648	3,874	41,937	8,719	33,218
Police	7,386	16,830	50,847	26,943	30,605	37,587	23,106	5,814	27,499	21,931	2,58,548	13,200	2,45,348
Ports and Pilotage			4,914	435	6,685				225	707	12,966		12,966
Education	1,247	4,750	7,721	10,411	18,586	17,404	11,572	1,101	15,946	15,913	1,04,651	2,348	1,02,303
Ecclesiastical	3,385	1,664	2,434	1,078	6,255	7,053	9,178	1,150	10,779	10,232	53,208	53,208	
Medical	6,741	10,377	17,303	13,243	34,409	31,047	30,392	3,024	26,486	31,220	2,04,341	9,765	1,94,576
Political	78,430	1,736	4,259	2,425	1,249		7,589	17,188	2,379	12,360	1,27,621	1,05,975	21,646
Scientific and other Minor Departments	23,049	3,908	4,664	2,995	8,413	4,266	5,429		4,286	6,715	63,725	37,010	26,715
TOTAL	1,87,206	83,003	1,81,820	1,26,055	2,25,371	2,32,830	1,80,932	39,077	1,58,191	2,01,135	16,15,620	3,19,030	12,96,590
Miscellaneous Civil Charge:													
Civil Furlough and Absentee Allowances										100	100	100	
Stationery and Printing	790		478		188	266			1,241	357	3,320	790	2,530
Miscellaneous										50	50		50
TOTAL	790		478		188	266			1,241	507	3,470	890	2,580

Famine Relief and Insurance:

Famine Relief
Construction of Protective Railways
Construction of Protective Irrigation Works

	...	...	...	21	...	...	...	36	57	57	...
	...	...	...	...	...	...	...	...	...	...	...
	1,125	...	74	1,328	...	...	...	...	2,527	2,527	...
TOTAL	...	1,125	74	1,349	...	...	...	36	2,584	2,584	...

Railway Revenue Account:

State Railways Working Expenses
Miscellaneous Railway Expenditure

	2,62,913	...	...	...	...	...	...	...	2,62,913	2,62,913	...
	12,740	...	...	...	...	...	...	...	12,740	12,740	...
TOTAL	2,75,653	...	...	...	...	...	...	...	2,75,653	2,75,653	...

Irrigation:

Major Works Working Expenses
Minor Works and Navigation

	...	...	2,813	2,862	10,617	...	...	...	408	16,700	12,512	4,188
	...	...	1,139	462	655	...	...	175	2,872	5,303	2,661	2,642
TOTAL	...	...	3,952	3,324	11,272	...	...	175	3,280	22,003	15,173	6,830

Other Public Works:

Civil Works

	4,536	11,356	5,489	6,193	5,018	4,873	...	12,744	10,090	60,299	3,607	56,692
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Army Services

Army—Effective
Marine
Military Works

	(a) 25,92,700	...	...	...	...	...	...	...	...	25,92,700	25,92,700	...
	34,981	...	...	...	...	...	...	...	...	34,981	34,981	...
	1,11,044	479	...	...	13	...	...	...	...	1,11,536	1,11,536	...
TOTAL	27,38,725	479	...	...	13	...	...	...	...	27,39,217	27,39,217	...

TOTAL CHARGED AGAINST REVENUE . Rs

32,54,470	1,10,437	2,38,953	1,61,423	2,81,069	3,00,797	2,33,367	41,910	2,44,919	2,70,102	51,37,447	34,73,912	16,63,535
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Railway and Irrigation Capital not charged to Revenue:

State Railways Construction
Irrigation Works Construction

	13,594	...	...	...	1,515	1,393	...	...	...	13,594	13,594	...
	...	...	...	...	...	...	...	...	...	2,908	2,908	...
TOTAL NOT CHARGED TO REVENUE	13,594	...	...	...	1,515	1,393	...	...	...	16,502	16,502	...

GRAND TOTAL Rs

32,68,064	1,10,437	2,38,953	1,61,423	2,81,069	3,02,312	2,34,760	41,910	2,44,919	2,70,102	51,53,949	34,90,414	16,63,535
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Total Converted into £ at Rs. 15 = £1

343,596	232,694	110,902
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	Rs
(a) Northern Circle	8,38,185
Eastern do	5,58,405
Western do	7,07,899
Secunderabad Division	2,25,538
Burma Division	1,02,753
Supply Circle	1,59,920
	<u>25,92,700</u>

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1911-1912.

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

Receipts, £ 196,641,174—Disbursements, £ 191,172,323.

MAJOR HEAD	No of Account	DETAIL OF ACCOUNTS.	Page	Receipts	Disbursements	Net figure carried to Account No. I B
				£	£	£
O. Permanent Debt	82	Statement of Permanent Debt	297	4,347,845	2,607,427	+ 1,740,418(a)
"	82A	Temporary Debt	298	4,500,000	5,000,000	- 500,000
P. Unfunded Debt	82B	Special Loans	298		260	
"	83	Treasury Notes	298			
"	84	Deposits of Service Funds	299	89,721	93,577	+ 1,815,198
"	85	Savings Bank Deposits	301	6,750,855	4,931,537	
Q. Deposits and Advances	72	Provincial Balances	245	1,414,027	444,943	
"	App. A	Appropriation for Reduction of Debt		457,967		
"	86	Deposits of Local Funds	302	4,891,335	1,715,281	
"	87	Deposits of Sinking Funds	302	27,552		
"	87A	Profits on new Rupee coinage				
"	"	Gold Standard Reserve		9,185,535	9,889,183	
"	App. A	Currency Reserve				
"	"	Council Bills appropriated		1,988,333	1,988,333	+ 2,209,460
"	"	Gold transferred		1,988,333	1,988,333	
"	89	Departmental and Judicial Deposits	306	24,965,219	24,514,769	
"	Appendix A	Advances		10,631,602	10,305,356	
"	"	Suspense Accounts		287,178	111,078	
"	"	Exchange on Remittance Account		22,555		
"	"	Miscellaneous		26,174	19,051	
R. Loans and Advances by Imperial Government	90	Advances, Repayments, and Balances	316	264,742	62,828	+ 201,914
R. E. Loans and Advances by Provincial Governments.	90A	Ditto ditto	331	986,707	1,179,862	- 193,155
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	332	6,583		+ 6,588
T. Remittances	Appendix A.	Inland Money Orders		32,427,579	32,398,535	
"	"	Other Local Remittances		87,885		
"	"	Other Departmental Accounts		6,226	127	
"	"	Remittances between Civil Treasuries and Departments		29,815,360	29,914,264	+ 49,524
"	92	Remittance Account between England and India	335	4,360,374	4,334,974	
U. Secretary of State's Bills	93	Bills drawn and discharged	336	25,070,216	24,929,181	
V. Cash Balance	94	Opening and Closing Balances	337	31,741,271	31,748,412	
		TOTAL		196,641,174	191,172,323	

(a) Net figure carried to Account No. I B is £1,823,173. The difference of £82,755 is made up of £150,409 less credited in Account No. 1 B [vide note (f) on page 297] and £7,886 shown as discharged in Account No. 11 and explained in note (c) on page 297, less £25,050 being the sum of 188,524 and 61,526, the amount of Debt discharged by means of the Railway and Discount Sinking Funds [vide notes (a) and (b) on page 297].