PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,328	3,43,839	803	3,80,173	42,274	4,83,511	1,06,547	7,323	2,934	...	1,10,306	1,55,504	21,61,329	*68,891*	20,92,438
−7,471	3,07,947	6,250	1,06,542	52,745	1,36,959	2,75,654	2,25,674	...	35,146	15,609	1,17,004	15,46,205	...	15,46,205
138	1,44,074	1,760	40,306	19,342	86,606	55,648	1,686	...	...	87,223	2,894	5,20,066	...	5,20,066
2,116	8,82,319	4,579	2,08,864	2,35,843	7,49,761	2,90,649	50,112	...	...	45,839	19,899	33,23,025	*88,370*	32,39,655
8,690	4,16,959	2,437	1,52,867	2,43,782	1,37,427	72,279	4,821	...	...	41,783	2,59,579	33,72,601	*34,339*	33,38,262
66,996	9,65,064	6,793	1,66,123	83,733	2,38,574	9,61,504	30,047	16,524	...	53,676	15,985	31,01,614	*4,97,917*	26,03,697
34,544	6,55,712	1,750	98,843	2,76,805	3,07,808	4,61,606	...	50,869	...	56,943	1,45,865	24,14,388	*1,81,246*	22,33,142
25,969	2,56,200	2,964	1,76,791	1,42,927	9,80,759	3,86,538	32,189	2,10,078	...	1,51,502	51,193	37,51,172	*34,729*	37,16,743
1,09,420	9,21,460	10,389	95,134	51,628	7,18,327	5,21,258	2,200	6,398	...	52,318	3,85,018	34,31,678	*3,16,748*	31 14,930
2,49,720	48,93,574	37,725	15,15,043	11,49,079	38,39,732	31,31,683	3,54,052	2,86,803	35,146	6,15,199	11,52,941	2,36,22,378	*12,17,240*	2,24,05,138

Total India converted into £ at R15=£1 . £ 1,493,676

PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,504	18,502	3,984	72,591	21,691	60,416	8,926	205	882	...	19,525	3,674	2,74,950	*12*	2,74,938
25,101	20,872	5,921	58,504	50,420	1,63,551	1,61,866	...	419	1,374	16,744	1,02,406	8,08,077	...	8,08,077
2,400	14,701	1,753	29,908	9,395	22,367	14,815	132	1,273	...	17,797	3,889	1,64,184	...	1,64,184
3,053	81,713	5,260	1,34,384	65,805	68,431	76,702	2,225	...	...	18,943	74,853	8,47,972	*1,129*	8,46,843
2,434	21,743	2,703	39,775	43,428	25,721	13,537	1,161	...	...	11,957	17,169	2,71,483	*902*	2,70,581
32,795	63,136	4,498	42,694	10,072	13,355	71,043	2,537	1,470	...	24,072	12,972	5,14,230	*5,841*	5,08,389
23,965	33,960	6,406	23,043	45,284	22,287	20,942	...	1,032	...	16,248	16,656	3,19,580	*1,360*	3,18,220
42,012	24,022	3,852	25,966	6,608	33,391	45,154	6,676	3,345	...	1,16,640	14,313	4,84,455	*3,136*	4,81,319
36,027	53,724	13,318	54,975	48,847	1,06,164	99,117	31	11,571	...	23,531	19,846	7 03,615	*7,360*	6,96,255
1,70,291	3,31,878	47,695	4,82,840	3,01,550	5,15,688	5,12,102	13,027	19,992	1,374	2,65,457	2,65,818	43,83,546	*19,740*	43,63,806

Total India converted into £ at R15=£1 £ 290,920

K.—Other Public Works.

No. 66K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES	METALLED ROADS		UNMETALLED ROADS		ROADS										
	Bridged and drained throughout	Partially bridged and drained	Bridged and drained throughout	Partially bridged and drained	Banked and surfaced with muram or similar material but not drained	Banked but not surfaced partially bridged and drained	Cleared partially bridged and drained	Cleared only	Boat-bridges and ferries	Accommodation for travellers	Arbori-culture	Miscella-neous	GRAND TOTAL	*Deduct—Outlay from Contribution*	NET TOTAL.
	R	Rs	R	R	R	R	Rs	Rs	Rs	Rs	Rs	Rs	R	Rs	Rs
Central Provinces and Berar	7,364	7,14,952	49,405	1,58,558		430	82,778		11,911	47,896	56,064	7,859	11,20,247	4,052	11,24,665
Burma	5,07,200	3,148	1,35,441	8,08		13,079	16,071	1,127	1,116	11,247	565	3,857	7,10,956		7,10,956
Assam	78,775		3,08,683	4,71,242	450	23,509	8,337	3,31,642	6,940	28,573	4,059	1,171	12,63,381		12,63,381
Bengal	1,44,961		2,322	6,807						18,637	3,438	53	1,71,609	4,004	1,71,609
Bihar and Orissa	7,997	86	30,524							7,000	126		1,14,733		1,14,733
U. P. of Agra and Oudh	2,39,728	171	1,13,617	57,697	354				8,900	6,34	3,710		4,05,411	7,102	3,98,309
Punjab	3,84,197		1,43,028	12,592					95	6,178		2,253	5,52,613	4,517	5,48,096
Madras	78,594	3,14,151		8,860		...			7,509			517	4,07,944	54,410	3,53,531
Bombay	1,78,479	3,73,337	4,454	—86,237	10,291	1,292	..	8,287		2,359	6,544	137	6,99,246	...	6,99,243
TOTAL	16,94,595	16,46,155	7,87,474	6,17,915	11,095	38,310	1,07,186	3,41,056	36,471	1,28,824	74,506	16,120	54,59,713	75,190	53,84,523
														Total India converted into £ at R15=£1 . £	**3,58,968**

No. 66L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES	METALLED ROADS		UNMETALLED ROADS		ROADS										
	Bridged and drained throughout	Partially bridged and drained	Bridged and drained throughout	Partially bridged and drained	Banked and surfaced with muram or similar material but not drained	Banked but not surfaced partially bridged and drained	Cleared partially bridged and drained	Cleared only	Boat-bridges and ferries	Accommodation for travellers.	Arbori culture	Miscellaneous	GRAND TOTAL	*Deduct—Outlay from Contributions*	NET TOTAL
	R	Rs	R	R	R	Rs	Rs	Rs	Rs	Rs	Rs	Rs	R	R	Rs
Central Provinces and Berar	86,106	10,07,438	27,425	3,86,704			1,390		13,258	39,601		1,224	16,24,646	3,512	16,19,834
Burma	15,03,766	31,333	4,74,937	1,01,835		59,122	1,19,066	50,567		11,123	306	404	24,41,744		24,41,744
Assam	3,29,915	4,042	31,150	2,01,702		40,280	4,310	12,542	41,002	17,757	1,977	19	9,79,744		9,79,744
Bengal	7,60,088	18,627	54,137	47,114						8,596	119		8,84,479	3,500	8,80,979
Bihar and Orissa	2,18,302	40,275	3,403	77,512						4,620	3,552		3,75,730		3,75,730
U P of Agra and Oudh	12,78,211	3,773	75,635	44,578					58,630	20,040	80,259		15,41,106	11,815	15,29,291
Punjab	9,17,124	2,178	33,076	37,204					76,048	10,409	41,237	239	11,37,515	268	11,37,247
Madras	2,12,118	14,080		603				6,697	117	—2		6,033	2,29,246	10,928	2,29,318
Bombay	4,96,227	3,02,672	22,799	1,90,119	26,367	5,159	129	11,215	305	4,210	49,216		11,77,418	523	11,76,895
TOTAL	58,29,765	15,47,998	10,09,788	11,85,946	26,367	1,10,561	1,24,845	81,021	1,89,360	1,16,354	1,76,666	7,919	1,04,06,630	35,846	1,03,70,784
														Total India converted into £ at R15=£1 . £	**691,386**

No. 66M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	1,704	...	...	1,88,627	2,54,022	...	...	...	3,118	1,973	4,49,484	*4,21,292*	28,192
Burma	34,724	3,150	2,359	1,74,710	503	406	49,610	...	...	581	2,66,043	...	2,66,043
Assam	7,256	...	...	45,121	2,867	...	...	...	...	23,503	78,747	...	78,747
Bengal	—2,239	...	2,288	3,154	11,799	14,058	7,049	...	...	29,945	66,054	*17,002*	49,052
Bihar and Orissa	14,949	...	...	1,919	...	795	...	...	...	24,175	41,838	...	41,838
U. P. of Agra and Oudh	1,57,358	...	...	3,41,544	3,21,772	...	...	...	...	36,274	8,59,948	*6,06,788*	2,53,160
Punjab	...	11,107	23,013	3,33,123	81,374	...	...	3,13,000	...	10,223	7,74,840	*85,135*	6,89,705
Madras	27,268	...	...	9 22,767	68,802	22,960	...	...	...	7,036	10,48,833	*3,27,793*	7,21 040
Bombay	...	...	...	5,59,929	3,01,678	2,21,186	...	...	3,658	34,852	11,21,313	...	11,21,313
TOTAL	2,41,080	14,257	27,660	25,73,904	10,45,817	2,59,405	56,659	3,13,000	6,776	1,68,542	47,07,100	*14,59,010*	32,49,090
Total India converted into £ at R15=£1 . £													**216,606**

No. 66N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	...	...	...	13,790	...	...	...	...	2,01,768	634	2,16,192	*11,120*	2,05,072
Burma	52,593	...	89,163	11,750	3,265	929	43,020	...	...	6,099	2,06,819	...	2,06,819
Assam	2,901	89	...	7,459	2,387	...	...	...	...	8,776	19,512	...	19,312
Bengal	1,335	...	12,533	240	3,644	4,813	...	715	...	48,575	72,155	*1,184*	70,971
Bihar and Orissa	361	...	...	...	311	2,248	...	...	...	3,645	6,565	...	6.565
U. P. of Agra and Oudh	7,211	...	...	12,210	19,798	...	...	...	...	87,792	1,27,011	*9,987*	1,17,024
Punjab	...	57	59,561	30,727	...	...	...	7,775	...	28,412	1,06,532	*7,508*	99,024
Madras	19 412	...	477	10,389	3,568	905	...	32	...	115	35.186	*12,152*	23 034
Bombay	2,507	...	851	2,125	100	1,915	547	...	...	56,275	64,320	*118*	64,202
TOTAL	86,020	146	1,42,835	88,690	33,073	10,810	43,567	8,810	2,01,768	2,38,323	8,54,092	*42,069*	8,12,023
Total India converted into £ at R15=£1 . £													**54,135**

No. 66O.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES	Land Revenue	Opium.	Salt	Stamp and Stationery.	Excise	Customs.	Forest	Registration	Postal	Telegraph	Mint	Administration	Treasury and Currency	Courts of Law	Jails	Police	Educational	Ecclesiastical	Medical	Political Agencies	Minor Departments	Public Works	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions*	NET TOTAL
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
India, General—																										
Baluchistan . . .	3,544	...	..		49	..					..	994	...	.		4,428	1,434	.	1,423	1,996	3,653	2,455	59,580	79,556		79,556
Seistan . . .		.				.		.		.	.		...		.			..		1,500	.			1, 00		1,500
Punjab . . .				.					...		...									50 213	.		..	50 213		50 213
N.-W. F. Province .	.	..	.	.	...	...		.		.	..		..	.	.		...					454	102	556		556
TOTAL	3,544	..	..	.	49	.	..		.	..		994		.		4,428	1 434		1,423	53 709	3,653	2,909	59,682	1,31,825		1,31,825

Total India converted into £ at R15=£1 **£ 8,788**

No. 66P.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES	Land Revenue	Opium	Salt	Stamps and Stationery	Excise	Customs	Forest	Registration.	Postal.	Telegraph	Mint	Administration	Treasury and Currency	Courts of Law	Jails	Police.	Educational	Ecclesiastical	Medical	Political Agencies	Minor Departments	Public Works	Miscellaneous	TOTAL	*Deduct—Outlay from Contributions*	NET TOTAL.
	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.
Baluchistan . . .	728	..	...	..	103	...	..	..	237		...	2 768		88		2,370	609	.	18	518	92	692	21,586	29,809	...	29,809
Bangalore . . .	...	...	..		...	...	..	..	.		...				.	.		.	.	...	..	..	5,020	5,020	.	5,020
Mysore Residency .	..	...	...		..	...		..	.	.		..	..			..		1,675		..	..			1,675	.	1,675
N.-W. F. Province .	..	...	...	...	...	..	..	.	..	. .	..	.	.			.	..		..		..	5,012	473	5,485	...	5,485
TOTAL .	728	...	...	..	103	...	...	...	237	...	...	2,768	..	88	.	2,370	609	1 675	18	518	92	5,704	27,079	41,989	..	41,989

Total India converted into £ at R15=£1 **£ 2,799**

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

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	...	...	...	...	...	...	6,024	876	6,900	...	6,900
N.-W. F. Province	114	...	...	...	...	...	...	...	...	...	...	114	...	114
TOTAL	114	...	...	...	...	...	...	...	...	6,024	876	7,014	...	7,014
Total India converted into £ at R15=£1 . £														**468**

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL 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.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	...	...	...	...	...	...	1,282	1,257	5,785	10,837	...	10,837
Chantse	2,251	...	...	...	...	...	50	2,463	...	...	...	...	2,251	...	2,251
N.-W. F. Province	1,593	...	...	...	...	...	...	...	...	...	...	...	1,593	...	1,593
TOTAL	3,844	...	...	...	...	...	50	2,463	...	1,282	1,257	5,785	11,681	...	14,681
Total India converted into £ at R15=£1 . £															**979**

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

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct-Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	48	...	...	...	86	...	...	...	...	2,040	2,174	...	2,174
Total India converted into £ at R15=£1 . £													**145**

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

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	29	...	...	...	316	49	...	...	...	3,966	4,360	...	4,360
Seistan	...	...	...	...	...	...	...	...	...	500	500	...	500
Bengal	...	...	5,000	...	...	...	...	...	...	...	5,000	...	5,000
N.-W. F. Province	...	...	...	...	700	...	...	...	...	...	700	...	700
TOTAL	29	...	5,000	...	1,016	49	...	...	...	4,466	10,560	...	10,560
											Total India converted into £ at R15=£1	**£**	**704**

No. 66U.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	300	...	...	...	...	...	...	300	...	300
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	303	303	...	303
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,219	48	1,267	...	1,267
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	12,443	494	...	...	...	...	...	...	...	...	12,937	...	12,937
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	12,443	494	...	300	...	...	...	...	1,219	351	14,807	...	14,807
																								Total India converted into £ at R15=£1	**£**	**987**

No. 66V.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bihar and Orissa	203	...	...	...	...	...	...	...	...	...	...	...	21	...	...	...	...	...	...	...	...	...	...	224	...	224
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	872	4,891	5,763	...	5,763
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24,508	1,136	25,644	...	25,644
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	19,227	...	...	...	...	...	...	...	...	...	19,227	...	19,227
TOTAL	203	...	...	...	...	...	...	...	...	...	...	...	21	19,227	...	...	...	...	...	...	...	25,380	6,027	50,858	...	50,858
																								Total India converted into £ at R15=£1	**£**	**3,391**

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.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	6,137	...	6,137	...	6,137
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	745	...	745	...	745
Punjab	38	...	...	...	...	...	...	...	...	...	...	—15	23	...	23
Madras	...	165	...	1,079	...	...	1,099	...	...	3,270	...	240	5,853	...	5,853
TOTAL	38	165	...	1,079	...	...	1,099	...	...	3,270	6,882	225	12,758	...	12,758
Total India converted into £ at R15=£1														**£**	**850**

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.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	4,253	...	4,253	...	4,253
Assam	...	...	...	...	...	...	...	...	...	22,927	...	...	22,927	...	22,927
Bengal	12,541	35,700	...	...	...	...	...	...	...	...	...	...	48,241	...	48,241
Bihar and Orissa	...	96,047	6,85,572	...	...	...	...	...	45,589	6,959	...	...	8,34,147	...	8,34,147
U. P. of Agra and Oudh	...	...	...	...	...	...	1,321	1,363	...	87	905	...	3,676	...	3,676
Punjab	9,823	...	—1,530	...	...	...	...	...	643	...	...	996	9,932	...	9,932
Madras	...	3,415	...	1,922	1,393	123	21,841	2,271	...	4,416	...	...	35,381	...	35,381
TOTAL	22,364	1,35,162	6,84,042	1,922	1,393	123	23,162	3,634	46,232	34,389	5,158	996	9,58,557	...	9,58,557
Total India converted into £ at R15=£1														**£**	**63,904**

No. 66Y.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. P. and Berar . .	...	...	...	...	...	...	...	...	...	...	200	200	...	200
Assam . . .	9,706	1,750	...	3,000	1,63,325	3,006	...	...	...	...	...	1,81,781	...	1,81,781
Bengal . . .	...	...	...	...	6,650	43,975	...	...	...	2,50,626	7,423	3,08,674	...	3,08,674
Bihar and Orissa .	73,940	1,400	...	...	1,35,706	18,514	...	...	...	...	30,948	2,60,598	...	2,60,598
U. P. of Agra and Oudh	...	...	119	...	3,593	25	...	...	...	...	243	3,980	...	3,980
Punjab . . .	54,050	...	...	..	...	...	...	...	...	...	...	54,050	...	54,050
Madras . . .	5,095	...	...	...	9,413	...	166	...	...	...	955	15,629	...	15,529
Total .	1,42,791	3,150	119	3,000	3,18,747	66,544	166	...	...	2,50,626	39,769	8,24,912	...	8,24,912
												Total India converted into £ at R15=£1	**£**	**54,994**

No. 66Z.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. P. and Berar . .	50	...	...	...	...	150	...	...	...	...	928	1,128	...	1,128
Assam . . .	11,284	...	4,456	...	...	...	...	...	...	...	494	16,234	...	16,234
Bengal . . .	442	...	...	...	49,175	47,340	...	...	...	...	8,62,968	9,59,925	...	9,59,925
Bihar and Orissa .	...	...	...	...	1,500	1,630	424	...	...	...	25	3,579	...	3,579
U. P. of Agra and Oudh	...	...	...	...	3,914	...	...	...	...	...	11,677	15,591	...	15,591
Punjab . . .	3,803	...	...	...	...	...	...	...	...	...	...	3,803	...	3,803
Madras . . .	79	...	88	...	1,963	...	...	...	...	...	222	2,352	...	2,352
Total .	15,658	...	4,544	...	56,552	49,120	424	...	...	...	8,76,314	10,02,612	...	10,02,612
												Total India converted into £ at R15=£1	**£**	**66,841**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1912-1913.

Section L.—Military Receipts and Services.

Revenue £1,387,634, Expenditure £20,953,100.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective	67A	Abstract Account of Receipts	203	...	1,107,244	...
„ „	67B	Ditto ditto of Charges	205	...	...	16,388,619
„ Non-Effective	67A	Ditto ditto of Receipts	203	...	120,559	...
„ „	67B	Ditto ditto of Charges	205	...	...	3,237,907
Army	67C	Detailed Account of Receipts	215	1,227,803	...	...
„	67D	Detailed Account of Charges	237	19,576,525	...	...
„	67E	Statement of Established Strength	238 to 241	...	...	...
Marine	68A	Receipts	242	...	87,669	...
„	68B	Expenditure	243	...	...	479,928
Military Works	69A	Receipts	244	...	72,162	...
„	69B	Expenditure	245	...	...	887,379
		Details of Expenditure on—				
„	69C	New Works	246	800,837	...	...
„	69D	Repairs	247	315,549	...	...
Special Defence Works	70	Expenditure	248	...	...	9,267
				Total	1,387,634	20,953,100

No. 67A —ABSTRACT ACCOUNT of ARMY RECEIPTS

Grade	HEAD OF RECEIPTS	For details see page	Peshawar Division	Rawal-Pindi Division	Lahore Division	Meerut Division	Lucknow Division	Quetta Division.	Mhow Division	Poona Division	No. of items.
	EFFECTIVE SERVICES		Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Volunteers) .	206	8,478	6,058	8,271	15,729	15,690	6,099	9,274	7,030	1
IV	Supply and Transport (including Farms)	206	80,876	1,54,151	2,12,619	1,59,631	2,09,671	1,81,360	94,455	1,02,754	2
VI	Army Clothing Department, Supplies and Services .	208		.		.	.		.	.	3
VII	Remount Establishments, Supplies and Services .	208								.	4
VIII	Medical Services . .	210	490	734	1,394	771	330	407	179	1,880	5
IX	Medical Stores	210		.							6
X	Ordnance Establishments, Supplies and Services	210	.								7
XII	Education .	212	35	59	31,294	267	74	61	338	4,246	8
XIV	Miscellaneous Services	212	843	16,778	1,882	8 25,465	74,619	4,86,535	30,780	165	9
XV	Hutting	212	4,995	5,150	6,000	4,800	7,441	.	4,000	1,680	10
XVI	Conveyance by Road, River and Sea	214	3,386	1,411	2,250	4,831	2,707	6,782	2,605	12,691	11
XVII	Conveyance by Rail	214	.	.							12
XVIII	Cantonments	214	730	118	1,972	800	1,316	1,281	4,268	2,516	13
	TOTAL EFFECTIVE SERVICES		93,738	1,84,489	2,65,682	10,12,294	3,11,808	6,82,525	1,45,959	1,32,962	14
	NON-EFFECTIVE SERVICES										
XIX	Rewards for Military Services	214	266	374	427	415	544	194	203	112	15
XX	Pensions	214	62 720	73,625	1,21,321	88,489	4,71,952	77,286	1,32,632	82,290	16
	TOTAL NON-EFFECTIVE SERVICES		62,986	73,999	1,21,748	88,904	4,72,496	77,480	1,32,835	83,402	17
	TOTAL ARMY RECEIPTS		1,56,724	2,58,488	3,87,430	11,01,198	7,84,304	7,60,005	2,78,794	2,15,364	18

(a) *Vide* footnote (a) at pages 208 and 209

for the Year ended 31st March 1913.

No. of Items.	Secunderabad 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	11,037	2,989	..	...	...	380	...	86,030	5,735	1,496	7,231
2	1,87,892	1,22,097	8,325	4,601	10,075	65,687	17,91,041	33,35,195	222,346	...	222,346
3	...	...	..	..	...	...	(a) 25,70,360	25,70,360	171,357	1,095	172,452
4	...	...	...	...	...	...	3,17,485	3,17,485	21,166	..	21,166
5	335	256	2	...	...	79	...	6,767	451	...	451
6	...	...	...	...	...	...	10,88,927	10,88,927	72,595	...	72,595
7	...	..	...	..	...	...	30,95,723	30,95,723	206,381	13,544	219,925
8	421	40	...	...	...	..	...	36,835	2,456	...	2,456
9	1,184	203	—4	28	20	—8	8,587	14,47,077	96,472	145,372	242,844
10	3,670	...	1,200	1,200	2,425	.	.	41,621	2,775	...	2,775
11	2,199	1,394	9		...	360	...	40,655	2,710	139,091	141,801
12	..	...	...	...	...	...	19,508	19,508	1,301	...	1,301
13	426	83	...	...	...	...	...	13,510	901	...	901
14	1,57,164	1,27,062	9,532	5,829	12,520	66,498	88,91,631	1,20,99,603	806,646	300,598	1,107,244
15	97	135	93	88	45	22	...	3,015	201	...	201
16	67,422	35,006	13,042	11,716	14,292	6,116	...	12,57,909	83,861	36,497	120,358
17	67,519	35,141	13,135	11,804	14,337	6,138	..	12,60,924	84,062	36,497	120,559
18	2,24,683	1,62,203	22,667	17,633	26,857	72,636	88,91,631	1,33,60,617	890,708	337,095	1,227,803

No. 67 B.—ABSTRACT ACCOUNT of Army Charges

Grants.	Head of Expenditure	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division	Poona Division.	No. of items.
	Effective Services		Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	
1	Administration	216	3,13,043	5,66,626	28,20,046	4,10,676	5,86,720	3,34,483	3,51,778	4,42,146	1
2	Military Accounts	216	1,21,982	3,23,070	2,00,962	1,62,017	5,39,401	1,49,340	1,56,375	2,80,748	2
3	Regimental Pay, Allowances and Charges (including Volunteers)	220	79,60,070	1,16,75,.85	1,36,76,108	1,43,86,097	1,49,47,102	1,03,11,339	1,51,51,677	1,00,55,454	3
4	Supply and Transport (including Farms)	222	24,67,885	46,78,775	46,68,810	32,43,105	28,62,502	25,66,800	27,68,498	22,35,871	4
5	Veterinary Services	222	27,857	81,722	65,715	46,153	61,897	32,309	68,987	39,452	5
6	Army Clothing Department, Supplies and Services	224	...	...	...	...	...	...	...	...	6
7	Remount, Establishments, Supplies and Services	224	..	...	..	..	...	...	. .	..	7
8	Medical Services	226	3,04,434	4,90,598	7,21,383	7,29,282	7,28,804	4,00,531	6,24,743	5,37,940	8
9	Medical Stores	226	...	...	.	.	...	...	...	...	9
10	Ordnance Establishments, Supplies and Services	228		..		...	.	...	...	...	10
11	Ecclesiastical	228	15,838	39,047	62,024	72,618	71,209	20,759	51,821	35,005	11
12	Education	230	3,163	53,444	2,14,408	19,005	66,416	4,87,871	1,88,557	84,216	12
13	Compensation for Dearness of Food and Forage	230	4,61,4 3	6,38,325	6,03,918	6,21,285	5,25,447	3,59,773	7,07,957	6,22,383	13
14	Miscellaneous Services	232	56,938	1,06,266	2,7. ,852	1,94,338	18,86,054	69,177	34,047	3,41,201	14
15	Hutting	232	11,381	95,398	45,011	64,745	2,06 802	7,948	67,477	1,48,510	15
16	Conveyance by Road, River and Sea	234	671	46,733	20,263	43,694	1,63,185	53,589	7,784	10,18,098	16
17	Conveyance by Rail	234	.	.	...	...	...	..	...	...	17
18	Cantonments	234	84,747	1,77,049	1,69,123	1,50,314	2,24,736	80,761	1,65,469	1,31,713	18
	Total Effective Services		1,18,28,922	1,80,72,338	2,35,48,343	2,04,48,' 29	2,28,70,285	1,4s,74,580	2,03,45,170	1,59,72,721	19
	Non-Effective Services										
19	Rewards for Military Services	236	6,855	11,202	14,941	7,954	58,874	8,316	9,603	6,069	20
20	Pensions	236	2,35,968	11,75,904	18,62,260	7,01,868	20,78,318	1,21,367	4,12,443	11,61,376	21
	Total Non-Effective Services		2,42,824	11,87,106	18,77,201	7,09,822	21,37,192	1,29,683	4,22,046	11,67,445	22
	Total Effective and Non Effective Services		1,20,71,746	2,01,59,444	2,54,25 544	2,11,58,151	2,50,07,477	1,50,04,263	2,07,67,216	1,71,40,166	23

for the year ended 31st March 1913.

No. of items.	Secunderabad Division	Burma Division.	Kohat Brigade	Bannu Brigade	Derajat Brigade	Aden Brigade	Supply Circle	Total India	Total India converted into £ at Rs 15 = £1.	England. Stores	England. Other charges	Total India and England.
	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	£	£	£	£
1	6,43,80	2,67,397	61,43	56,109	65,250	55,695	..	69,75,270	465,018			465,018
2	2,47,108	1,95,494	330	.		768	5,38,286	29,15,887	194,392			194,392
3	1,20,20,754	51,20,455	20,92,423	15,79,028	15,95,298	13,12,227		12,20,93,251	8,139,550		1,443,811	9,583,361
4	28,32,437	17,34,15	2,52,721	1,53,595	4,19,782	5,19,779	22,8 ,679	3,36,92,689	2,246,179	52,8 9	.	2,299,068
5	66,777	9,1 4				..	.	5,00,023	33,335		.	33,335
6	...		.	.	.	..	15,68,321	15,68,321	104,555	52,712	21	157,288
7	...	.	..	.		.	49,28,434	49,28,434	328,562		2,652	331,214
8	6,93,201	2,83,793	37,037	13,138	35,114	9 ,302		56,99,320	379,755	.	7,558	387,313
9	..			...	...	..	5,06,157	5,06,157	33,744	95,980	. .	129,724
10	...			..	...		98,54,097	98,54,097	65 ,940	50 ,097	42,264	1,205,301
11	42,100	15,020		.		5,213	..	4,30,154	28,677		..	28,077
12	1,12,082	1,603	1,032		368	8,842		12,41,097	82,740		2,457	85,197
13	7,12,454	2,855	2,10,958	1,28,201	1,37,312	24,117		57,56 698	383,780		..	383,780
14	54,690	28,537	11,57	5,086	11 89_	5,932	34,899	31,25,192	208, 16	43,815	68,165	320,659
15	26,812	2 007	8,598	6,70	6,891			6,98,816	46,588	...	.	46,588
16	78,865	1,02,396	18	451	583	59,313		15,95,814	106,387		27 86	377,073
17	...	...		..			(a) 38,62,887	38,62,887	257,52			257,526
18	82,870	1 25,235	20,15	24,952	20,479	18,314		14,75,915	98,391		.	98,394
19	1,76,13,95	78,88,9 6	6,98,5 8	19,67, 16	22, 5,929	21,06,702	2,35,75,760	20,69,17,022	13,794,468	07 1,5 6	1,837 9 4 2,5 ,1 0	16,383,898
20	6,69	3, 83	5,2 9	2 132	3,081	25		1 45,271	9,685		1 6	9 ,1
21	26,08,114	1,26,840	54,395	18,400	36,895	3,936	.	1,05,98,020	706,534		2,521,752	3,228,286
22	26,14,810	1,30,229	59,634	20,532	40,800	3,961		1,07,4 , 91	716,219		,521 88	3,237,907
23	2,02,28,764	80,1 ,5 5	27,58,142	19,87,848	22,46,735	21,10,46	2,35,75,760	21,76, 0,313	14,5 0,687	7 ,5 6	4,359,602 1,1 8	19,021,805

TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE .	20,69,17,022	13,794,468	751,516	1,837,914	16,383,898
UNADJUSTED EXPENDITURE . . .	*-6,79,193*	*-45,279*	..		*-45,279*
TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE	20,62,37,829	13,749,189	751,516	1,837 914	16,338,619
TOTAL *NON-EFFECTIVE* SERVICES AS ABOVE	1,0 ,43,291	716,219	.	2,521,685	3,237,907
TOTAL ARMY CHARGES .	21,69,81,120	14,465,408	751,516	4,359,602	19,576,526

(a) 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 234 and 235.

(b) Includes £313,319 Rs. 10*l.* for "Schedule Measure Expenditure."

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).						
Under Control of General Officers Commanding Divisions and Independent Brigades.						
Discharge Purchase Money	945	3,958	4,571	3,960	11,190	3,399
Recoveries from Officers at the Colaba Officer's Sanitarium	...	...	.	..	...	..
Miscellaneous	2,528	2,100	3,700	11,769	4,500	2,709
TOTAL IN INDIA ₹	3,473	6,058	8,271	15,729	15,690	6,099
RECEIPTS UNDER GRANT IV.						
SUPPLY AND TRANSPORT (INCLUDING FARMS).						
Under Control of General Officers Commanding Divisions and Independent Brigades.						
Proceeds of sale of Provisions and Stores	52,477	97,582	1,34,008	1,23,537	1,58,541	96,287
Do. of sale of Rum	6,835	11,373	11,290	2,998	2,054	2,018
Do. of sale of Transport, Battery or Ambulance cattle	2,076	4,737	8,479	3,660	4,184	49,251
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	13,320	20,450	12,308	7,307	6,340	27,965
Proceeds of sale of bedding, etc.	765	687	1,932	2,646	5,491	5,383
Recoveries for damaged or deficient equipment, etc.	468	1,774	3,476	4,086	3,377	169
Value of Stores issued to other Departments	.	..	100	...	17,260	...
Miscellaneous	707	765	3,798	645	6,120	254
Sale of Dairy produce	...	...	..	...	...	...
Miscellaneous Receipts—Dairy Farms	...	...	...	...	...	...
Receipts in connection with Grass Cultivation	4,222	16,783	37,228	14,702	6,264	...
TOTAL ₹	80,876	1,54,151	2,12,619	1,59,631	2,00,631	1,81,360

for the Year ended 31st March 1913.

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
6,615	3,270	7,365	1,785				270		47,319
	1,723	.							1,726
2,659	2,034	3,672	1,204				110		36,985
9,274	7,030	11,037	2,989				380		86,030
		Total India converted into £ at Rs. 15 = £1						£	5,735
IN ENGLAND									
		Discharge Purchase Money						£	301
		Amount received on account of the consolidated clothing allowance of British soldiers.						£	1,195
								£	1,496
								TOTAL £	7,231
50,697	67,889	99,042	27,758	3,720	1,000	6,958	26,108		9,47,601
593	77		127	125	500	270			38,290
846	2,487	1,216	85,941	550	1,425	30	51		1,64,936
8,490	10,091	10,118	1,435	3,881	1,517	1,757	1,715		1,26,700
887	6,377	2,924	1,082			25	1,2 4		29,403
1,111	1,594	2,739	1,204	.			33		20,031
		—125		.					17,235
4,265	757	567	4,550	49	159	221	36,576		59,433
								16,57,506	16,57,506
...			.					1,33,535	1,33,535
27,566	13,482	21,411	..	.		814			1,42,522
94,456	1,02,754	1,37,892	1 22,097	8,325	4,601	10,075	65,687	17,91,041	33,35,195
		Total India converted into £ at Rs. 15 = £1						£	222,346

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.						
Under Control of General Officers Commanding Divisions and Independent Brigades						
Proceeds of sale of public clothing (British troops)	798	2,057	1,834	1,185	3,[illegible]	1,[illegible]75
Proceeds of sale of personal clothing (British troops)	85,911	1,30,108	1,62,163	1,73,623	1,62,204	1,18,086
Proceeds of sale of clothing (Native troops)	7,181	9,101	10,102	10,647	15,635	12,117
Proceeds of sale of clothing stores not embraced under the above heads	13,397	29,876	42,589	38,133	70,394	20,676
Proceeds of sale of clothing etc, by auction with Regiment	929	5,120	1,858	2,598	3,002	1,902
Proceeds of sale of clothing, etc., by auction in Factories					1,605	.
Proceeds of sale of necessaries .	36,947	68,1 2	91,593	90,594	96,079	49,127
Value of stores issued to other Departments .					30,560	
Miscellaneous . .		1			3,621	3
Total in India Rs.	1,45,162	2,52,745	3,10,739	3,16,780	3,86,749	2,03,885
RECEIPTS UNDER GRANT VII.						
Remount Establishments, Supplies and Services.						
Under Control of Army Head-Quarters, etc.						
Proceeds of sale of cattle and remounts					..	.
Proceeds of sale of regimental cast horses . .						..
Proceeds of sale and hire of chargers selected by officers ..					.	.
Rent of lands		..			...	.
Miscellaneous	..	.		..	...	...
Total Rs.	.	..			...	..

(a) The receipts under Grant VI are shown at page 203 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 1913--*continued.*

Mhow Division.	Poona Division	Secunderabad Division	Burma Division.	Kohat Brigade	Bannu Brigade	Dornat Brigade.	Aden Brigade	Supply Circle	TOTAL.
Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
1,203	840	748	320		...	...	57		11,466
,80,925	1,18,735	1,34,640	70,705	.	.		13,808		13,35,508
10,720	11,505	12,621	4,253	20,191	1,047	2,706	190	.	1,28,015
13,302	11,767	43,016	7,010	575	439	1,613	2,098		2,97,895
5,116	1,600	1,468	836			.	175	.	24,904
	.	271			...	...			1,876
88,862	61,653	83,685	37,803	18	38	5	10833		7,13,119
		5,535			...	...			39,095
...	...	15,068	..	.					18,692
3,03,128	2,01,100	2,97,05-	98,927	20,784	1,524	4,324	27,461		25,70,300

Total India converted into £ at Rs. 15 = £1 £ **171,357**

IN ENGLAND

Value of clothing and necessaries in possession of Regiments on their transfer from the Indian to the British Establishment . . . . . £ 1 095

TOTAL £ 172,452

...		.		...		64,944	64,944
...	...	..	...	.	..	81,135	81,135
...	...	..	.	..	.	70,527	70,527
...	..	.	..	.	.	9,050	9,050
	.	. .			..	91,829	91,829
						3,17,185	3,17,485

Total India converted into £ at Rs 15 = £ 1 £ **21,166**

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

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						
Under Control of General Officers Commanding Divisions and Independent Brigades.						
Stoppages from officers and men in hospitals	226	503	1,204	603	212	232
Miscellaneous . . .	174	231	190	168	118	175
TOTAL . Rs	400	734	1,394	771	330	407
RECEIPTS UNDER GRANT IX.						
MEDICAL STORES.						
Under Control of Army Head-Quarters, etc.						
Proceeds of sale of Medical Stores .			.	..	...	...
Value of Stores issued to other Departments .			.	..	.	...
Miscellaneous		..	...	.	..	...
TOTAL . Rs	.	.	.	.	...	...
RECEIPTS UNDER GRANT X.						
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.						
Under Control of Army Head-Quarters, etc.						
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 Rs	..	..	.	..	...	...

for the Year ended 31st March 1913—*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.
92	1,673	148	220	2	..	...	...	...	5,115
87	207	187	36	...	...	...	79	...	1,052
179	1,880	335	256	2	...	...	79	...	6,767
						Total India converted into £ at Rs. 15 = £1		**£**	451
...	...	...	...	...	...	...	...	64,613	64,613
...	...	...	...	...	...	...	...	10,05,940	10,05,940
...	...	...	...	...	...	...	...	18,374	18,374
...	...	...	...	...	...	...	..	10,88,927	10,88,927
						Total India converted into £ at Rs. 15 = £1		**£**	72,595
...	...	...	...	...	...	..	...	16,73,076	16,73,076
...	...	...	...	...	...	...	...	3,84,219	3,84,219
...	...	...	...	...	...	..	...	74,058	74,058
...	..	...	...	...	...	...	...	9,45,366	9,45,366
...	...	...	...	...	...	...	...	278	278
...	...	...	...	...	...	...	...	18,726	18,726
...	...	...	...	...	...	...	...	30,95,723	30,95,723
						Total India converted into £ at Rs. 15 = £1		**£**	206,381
IN ENGLAND:									
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment								**£**	18,544
								TOTAL **£**	219,925

No. 67C.- 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						
Under Control of Army Head-Quarters, etc.						
Receipts from Schools, etc	35	59	31,290	267	74	61
Miscellaneous			4		...	..
TOTAL . Rs	35	59	31,294	267	74	61
RECEIPTS UNDER GRANT XIV.						
MISCELLANEOUS SERVICES						
Part I.—Under Control of Army Head-Quarters, etc.						
Fines and forfeitures of contractors and others					...	...
Miscellaneous	—10	2	4	—28	—28	—27
Receipts in India (i.e., advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies.				8,24,725	...	5,24,090
Royal visit						
Delhi Coronation Durbar				165		.
Special Services						
Tibet Mission					34,027	
Abor Expeditionary Force					33,111	
Mishmi Mission					167	.
Despatch of troops to Persia						..
Mishmi Work Party, 1912-13					3,503	...
Dibang Work Party 1912-13			..		8	.
Abor Survey Party					113	
Total Part I . Rs	10	2	4	8,24,862	70,901	5,24,089
Part II.— Under Control of General Officers Commanding Divisions and Independent Brigades.						
Fines and forfeitures of contractors and others	711	5	888	377	10	380
Miscellaneous	109	16,771	990	226	3,708	- 37,914
Total Part II . Rs.	853	16,776	1,878	603	3,718	— 37,534
TOTAL . Rs.	843	16,778	1,882	8,25,465	74,619	4,86,535
RECEIPTS UNDER GRANT XV.						
HUTTING.						
Under Control of Army Head-Quarters, etc.						
Hutting	3,995	5,150	6,000	4,800	7,441	.

for the Year ended 31st March 1913—*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.
286	436	421	40						32,969
52	3,810		..						3,866
338	4,246	421	40						36,835
				Total India converted into £ at Rs. 15=£1				**£**	**2,456**
...	..	...	...	..	...	...	..	2,463	2,463
—11	—19	—8	—22	—1	—2	—11	—8	6,124	5,952
...	...	.	...		.	...	...		13,48,821
...	...	.	..	..		...	..		165
...	..				.	.			34,027
...	..	.	.			..			33,111
...	..	.		.				.	167
29,954	.	.	..				.	.	29,954
...	.	...	.	.		..	...	...	8,503
...	..	..	..		.	.	..	...	8
...	..	..		.	.		.	..	113
29,943	19	—8	—22	—1	—2	—11	—8	8,587	14,58,284
76	105	292	200	...	30	30		.	3,137
761	79	900	25	...		1	...		—14,344
837	184	1,192	225		30	31			—11,207
30,780	165	1,184	203	—4	28	20	—8	8,587	14,47,077
				Total India converted into £ at Rs. 15=£1				**£**	**96,472**
IN ENGLAND:									
Contribution by the Imperial Government in respect of Military charges for Aden								£	100,000
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies								£	44,526
Fees received in respect of King's India Cadets, at the Royal Military College, Sandhurst . . .								£	846
								£	145,372
							TOTAL .	£	241,844
4,060	1,680	3,670	...	1,200	1,200	2,425	.	...	41,621
				Total India converted into £ at Rs. 15=£1				**£**	**2,775**

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 XVI						
CONVEYANCE BY ROAD, RIVER AND SEA.						
Under Control of General Officers Commanding Divisions and Independent Brigades.						
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea	386	70	180	17	335	518
Recoveries of table money, etc., in Indian Troop Service Transports	2,700	1 350	2,295	1,781	2,363	5,214
Miscellaneous	300	21	—225	3	9	1,050
TOTAL Rs	3,386	1,441	2,250	1,831	2,707	6,782
RECEIPTS UNDER GRANT XVII						
CONVEYANCE BY RAIL.						
Under Control of Army Head-Quarters, etc						
Miscellaneous .						
RECEIPTS UNDER GRANT XVIII.						
CANTONMENTS						
Under Control of General Officers Commanding Divisions and Independent Brigades.						
Receipts and Recoveries on account of the Cantonment Magistrates' Department . . .	730	118	1,972	800	1,310	1,281
RECEIPTS UNDER GRANT XIX.						
REWARDS FOR MILITARY SERVICES.						
Under Control of Army Head-Quarters, etc.						
Decorations and medals	200	974	427	415	544	194
RECEIPTS UNDER GRANT XX.						
PENSIONS						
Under Control of Army Head-Quarters, etc.						
Indian Military Service Family Pensions . .	57,920	66,468	1,14,348	85,823	1,68,708	73,478
Miscellaneous	4,800	7,157	6,978	2,666	3,249	3,808
TOTAL . Rs	62,720	73,625	1,21,321	88,489	4,71,952	77,286
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	1,56,724	2,58,488	3,87,430	11,01,198	7,84,804	7,60,005

for the Year ended 31st March 1913—*continued*

Mhow Division	Poona Division	Secunderabad Division	Burma Division	Kohat Brigade	Bannu Brigade	Derajat Brigade	Aden Brigade	Supply Chest	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97	516	480	880	9			92	...	3,610
2,508	12,175	1,719	514				193		36,112
...	.	.	...				– 225		933
2,605	12,691	2,199	1,391	9			360		40,655
				Total India converted into £ at Rs. 15 = £1				**£**	**2,710**
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 messing, etc . .								£	9,091
									139,091
								£	111,801
								19,508	19,508
				Total India converted into £ at Rs. 15 £1				**£**	**1,301**
4,268	2,516	426	93						13,510
				Total India converted into £ at Rs. 15 £1				**£**	**901**
203	112	97	135	93	88	15	22		3,015
				Total India converted into £ at Rs. 15 = £1				**£**	201
92,280	66,980	64,818	30,877	13,042	11,716	14,292	1,652		11,65,392
40,352	15,310	2,604	1,129				1,464		92,517
132,632	82,290	67,422	35,006	13,042	11,716	14,292	6,116		12,57,909
				Total India converted into £ at Rs. 15 = £1				**£**	**83,861**
IN ENGLAND									
Subscriptions towards Indian Military Service Family Pensions								£	36,497
							TOTAL	£	120,358
2,78,794	2,15,314	2,24,683	1,62,203	22,667	17,633	26,857	72,634	88,91,631	1,33,60,617
				Total India converted into £ at Rs. 15 = £1				**£**	**890,708**
TOTAL ARMY RECEIPTS, IN ENGLAND								£	337,095
							GRAND TOTAL	£	1,227,803

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.						
Part I.—Under Control of Army Head-Quarters, etc.						
Commander-in-Chief in India	...	...	3,13,277	...	...	...
General Staff Branch	...	...	9,23,621	...	...	...
Adjutant-General's Branch	...	...	4,26,119	...	...	...
Quarter-Master General's Branch	...	...	5,35,090	...	...	...
Medical Branch	...	...	2,06,374	...	...	...
General Officers Commanding the Northern and Southern Armies	...	2,16,301	...	...	...	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors	...	...	8,292	...	1,04,598	...
Total Part I	...	2,16,301	24,12,773	...	1,04,598	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.						
Divisional and Brigade Commands and Staff	3,13,043	3,50,325	4,07,273	4,10,676	4,82,122	3,34,483
Total	3,13,043	5,66,626	28,20,046	4,10,676	5,86,720	3,34,483
GRANT 2.						
Military Accounts.						
Under Control of Finance Department (Military Finance).						
Military Accountant-General	...	...	...	...	1,96,903	...
Controllers and Deputy Controllers in Independent charge	...	1,46,152	...	...	1,44,148	...
Divisional Audit Office	79,606	1,12,993	1,32,681	1,02,953	1,34,542	96,441
Divisional Disbursing Office	36,590	61,210	68,281	58,320	63,097	52,899
Officers in charge of Treasure Chests	5,786	...	...	744	711	...
Special Services—						
Gilgit Agency	...	2,715	...	...	...	...
Total	1,21,982	3,23,070	2,00,962	1,62,017	5,39,401	1,49,340
GRANT 3.						
Regimental Pay, Allowances and Charges (including Volunteers).						
Part I.—Under Control of Army Head-Quarters, etc.						
Officers of the General List Infantry and unemployed General Officers	...	...	...	...	...	...
Governor-General's Body-Guard	...	...	...	78,537	...	...
Governor's Body-Guard, Madras	...	...	...	...	...	...
Nepal Escort	...	...	...	...	22,862	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies	...	...	...	2,348	...	511
Indian Army—Recruiting Depôts	16,355	15,870	24,885	19,666	44,363	...
Volunteers Camps-of-Exercise and Allowances for Field days	...	...	6,000	5,000	32,000	1,000
Total Part I	16,355	15,870	30,885	1,05,551	99,225	1,511

for the Year ended 31st March 1913.

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.
..	...	...	...	...	...	...	...	...	3,13,277
...	...	...	...	...	...	...	...	...	9,23,621
...	...	...	...	...	...	...	...	...	4,26,119
...	...	...	...	...	...	...	...	..	5,35,090
...	...	...	...	...	...	...	...	...	2,06,874
...	...	1,92,236	...	...	...	...	...	...	4,08,537
...	34,200	30,251	6,399	...	...	...	...	...	1,83,749
...	34,200	2,22,487	6,399	...	...	...	...	...	29,96,758
3,51,778	4,07,946	4,21,316	2,60,998	61,438	56,169	65,250	55,695	...	39,78,512
3,51,778	4,42,146	6,43,803	2,67,397	61,438	56,169	65,250	55,695	...	69,75,270
								Total India converted into £ at Rs. 15 = £1	**£ 4,65,018**
...	...	...	...	...	...	...	..	...	1,96,903
...	1,15,688	99,434	53,633	...	...	...	...	5,38,286	10,97,341
91,056	1,03,816	91,044	91,566	...	...	...	...	...	10,36,698
59,262	60,271	56,630	50,295	...	...	...	...	...	5,66,855
6,057	973	...	...	336	...	...	768	...	15,375
...	...	...	...	...	...	...	...	...	2,715
1,56,375	2,80,748	2,47,108	1,95,494	336	...	...	768	5,38,286	29,15,887
								Total India converted into £ at Rs. 15 = £1	**£ 194,392**
...	...	424	3,978	...	...	...	...	...	4,402
...	...	...	...	...	...	...	...	...	78,537
...	...	46,736	...	...	...	...	...	...	46,736
...	...	...	...	...	...	...	...	...	22,862
2,105	1,589	...	...	...	...	...	...	...	6,553
24,425	29,821	19,283	...	...	...	...	...	...	1,94,168
5,868	7,000	17,939	6,975	..	...	...	..	.	81,782
32,398	37,910	84,382	10,953	...	...	...	...	...	4,35,040

No 67D.—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 3 *contd*						
Regimental Pay, Allowances and Charges (including Volunteers) *contd*						
II Under Control of General Officers Commanding Divisions and Independent Brigades						
European Army						
Cavalry		9,84,399	4,90,091	9,72,505	5,22,647	
Artillery	7,43,680	17,68,916	17,33,197	15,02,018	14,29,223	18,56,174
Engineers			5,696		208	157
Infantry	17,27,249	23,08,098	39,05,308	31,11,237	15,72,812	22,74,217
Officers of the Indian Army and Men of the British Army Reserve	18,821	55,005	64,294	75,063	10,971	34,031
Hill Sanitaria and Dep		10,937	34,401	72,724	26,551	...
Miscellaneous						
Recruiting rewards, etc		58	12		22	
Kit and clothing allowance (Europeans Rank)	2,80,110	5,41,729	6,76,692	6,30,793	7,64,529	3,97,628
Kit-money and clothing allowance (Native Ranks)	5,391	21,788	13,990	8,018	8,765	18,751
Batta	337	901	1,231	868	419	
Family allowances	21,282	51,351	61,851	60,008	61,027	31,528
Good-conduct pay to British Soldier		281	32		26	
Deferred pay	2,130	5,417	5,826	1,513	5,775	3,803
Gratuities on retirement to the Army Reserve	2,111	6,174	7,089	5,672	6,928	3,060
Compensation in lieu of rations	24,510	38,327	76,515	47,893	45,598	78,828
Punkha pulling and cattle watering establishments for Hindus	21,011	40,326	53,115	30,306	74,309	6,051
Prizes for skill-at-arms, etc	91	344	315	257	585	794
Travelling and out station allowance	15,063	23,681	11,80	32,897	18,541	28,870
Purchase of Mounted Infantry Ponies (Burma)						
Incidental expenses	9,870	17,947	32,740	21,477	28,806	11,447
Miscellaneous expenditure incurred recurrentially on account of stores	11,224	22,126	20,170	26,101	20,353	15,091
	29,14,038	58,97,416	72,38,314	69,19,142	76,66,889	42,60,430
Deduct						
Hospital stoppages	*11,865*	*22,369*	*38,199*	*21,657*	*31,078*	*13,455*
Grocery stoppages	*5*	*4*	*293*	*37*	*19*	*18*
Total European Army Carried over	28,99,168	58,75,043	72,09,822	68,97,448	76,35,792	42,46,962
Indian Army—						
Cavalry	15,35,695	17,84,692	23,57,819	16,53,475	17,14,086	12,75,044
Artillery	95,672	3,85,893		1,67,342		..
Sappers and Miners	58,215	1,79,124		4,32,720	24,404	2,07,277
Sappers and Miners Signal Companies				1,79,311		38,313
Infantry	28,86,911	26,21,052	32,32,303	42,79,916	37,00,953	32,50,246
Reserve Forces	82,393	3,44,225	2,71,952	2,16,381	2,06,967	38,177
Indian Army Carried over	46,58,891	53,20,281	58,62,071	69,29,145	56,46,410	46,09,057

Year ended 31st March 1913—*contd*

Mhow Division	Poona Division	Secunderabad Division	Burma Division	Kohat Brigade	Bangalore Brigade	Dehra Dun Brigade	Aden Brigade	Supply Circle	Total
Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs
5,05,429		10 30,242							45,05,316
22,45,361	11,56,262	16,13,099	2,23,992	1,920	1,941		3,56,991		1,11,32,780
	5,749	3,191							11,998
85,33,475	29,03,428	20,47 011	17,73,72				1,29,137		2,98,01,0. 1
34,556	37,248	59,539	20,475	107	31		309		4,70,158
33,921	19,068	12,6 83							.,10,28.
8	5	37	..						112
7,08,242	4,81,305	6,06,374	2,33 518	80	88		78 30		54,01,333
20,727	8,275	11,713	1,267				-,110		1, 3801
222	22		3,895				4,177		1,07
61,935	11,932	58,114	16,708	177	12		13,182		1, ,110
17	39	12							101
5,985	5,425	7,708	2,033				1,869		51, 00
10,074	4,440	5,967	2,333				165		71,0 3
47,302	28,212	39,240	11,132	165	216		1,171		1,1.,712
42,641	192	1 ,660	8,571	105	239		9,519		302,681
338	76	—3							,817
32,604	21,011	25,435	11,0 6	196			1 518		2 82,631
			1,100						1,100
24,028	13,552	23,527	12,823		42		2,521		2,01,278
33,212	20,452	29,13.3	9,162	290	107	1	1,706		2,31 68
73,13,077	47,49,726	65,19,285	23,32,401	3,040	3,012	1	9,09,449	.	5,67 6,2
29,436	*24,577*	*26,572*	*1 ,645*				*2,774*		*2,7 6*
95	*42*	*69*	*55*				*11*		*6, 1*
73,18,546	47,27,107	64,92,614	23,18,701	3,040	3,012	1	9,01,661		5,65,28,9 3
25,83,329	7,00,149	12,19,18		4,06,604	4,03,047	1,13,704	7 ,130	..	1,0 0,71,96 3
..		.	1,04,523	1,86,468	86,887	1,07,797	..		11,31,580
	4,16,311	4,33,346	1 21 628	..			37,738		19 10,763
7,527	1,12,955	..		.					3,38,106
44,37,086	31,72,281	27,85,101	19,65,838	11,23,879	8,45,458	8,03,092	2,32,127		3,52,86,5 8
69,226	23,078	60,553	4,349	63,768	63,677	63,448	756	...	15 83,5 0
70,47,168	44,94,774	44,48,189	21,96,338	17,80,717	13,99,069	13,8 8,041	3,45,751		5,63,25 10

No. 67D.—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)—*concld.*						
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concld.						
European Army—Brought forward	28,99,168	58,75,013	72,09,822	68,97,448	76,35,792	42,46,962
Indian Army—Brought forward	46,58,891	58,20,286	58,62,074	69,29,145	56,46,410	48,09,057
Indian Army—contd.						
Miscellaneous—						
Kit and clothing allowances (European Ranks)	156	1,106	...	8,566	787	3,160
Kit money and clothing allowances (Indian Ranks)	2,09,853	2,16,921	2,28,765	3,30,252	2,33,462	2,15,866
Hire and purchase of transport	1,751	558	1,470	4,275	7,082	1,447
Deferred pay to British Non-Commissioned Officers	...	...	...	...	244	...
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	...	...	...	...	...	180
Feed of animals	24,069	83,396	7,328	6,113	42,095	15,744
Miscellaneous clothing allowances	11,285	1,850	450	825	13	24,526
Prizes for skill-at-arms	9,614	9,213	12,624	12,061	9,653	7,642
Travelling and out-station allowances	65,624	81,311	68,951	74,519	1,48,849	1,58,109
Batta	18,472	6,966	3,460	66,159	5,294	42,062
Compensation in lieu of rations	10,081	842	751	886	1,147	6,85,154
Family allowances	282	411	868	7,213	1,929	2,474
Purchase of line gear	4,044	14,284	...	5,183	...	...
Purchase of *Mounted Infantry Ponies (Burma)*	...	...	...	...	...	...
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Miners	911	2,382	...	42,078	...	2,302
Incidental expenses	12,423	12,578	14,969	26,432	18,571	25,001
Miscellaneous expenditure incurred regimentally on account of stores	13,999	27,365	16,234	19,788	18,702	11,559
Diets purchased regimentally	3,259	5,247	5,385	5,940	5,730	6,418
Deduct—						
Hospital Stoppages	*172*	*304*	*162*	*569*	*671*	*195*
Grocery Stoppages	...	...	...	*12*	...	...
Total Indian Army	50,44,547	57,84,402	62,23,167	75,38,864	61,39,297	60,10,506
Volunteers	...	...	2,12,234	1,44,234	10,72,788	52,360
Total Part II	79,43,715	1,16,59,415	1,36,45,223	1,45,80,546	1,48,47,877	1,03,09,828
Total in India R	79,60,070	1,16,75,285	1,36,76,108	1,46,86,097	1,49,47,102	1,03,15,389

Year ended 31st March 1913—*continued*

Mhow Division.	Poona Division	Secunderabad Division	Burma Division	Kohat Brigade.	Bannu Brigade	Derajat Brigade	Aden Brigade	Supply Co	Total.
Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.
73,13,546	47,27,107	64,92,644	23,18,701	3,040	3,012	1	9,00,664		5,65,28,928
70,47,168	44,94,771	41 18,189	21,96,33	17,80 717	13,90,06	13,88,041	3,15,751		5,63,25,910
375	7,249	1,728	1 599				03		25,719
3,09,300	2,61,745	2,14,091	1,17 452	89,413	60,1 8	0,234	16,131		25,70,963
1,578	655	8	8	125	1	3 3	70		19,733
		1,7 3					81		2,318
...		75							255
11,142	236	8	151	1,46,332	78,098	10,300			4,25,015
1,393	3,923	13	11,151	10,190		1,03	12,703		82,375
12,720	8,129	7,640	3,28	3,12	1,249	3,21	517		1,00,753
1,40,421	1,26,509	1,01,161	98,33	36,629	22,242	20,176	1,51		11,47,279
7,370	5,736	21 905	48,03	1 383	675	154	20,07		2,51,786
24,252	5,505	302	221		7	37	811		7,30,026
652	3,904	4,680	1 737				1		24,277
..			2, 57	1,065	4,288	1,878			33,699
..			1,985						1,985
	17,519	40,103	5 032				1,19		1,47,563
17,243	12,070	9,951	067	8,721	1,038	9,91	2 58		1,80,253
21,240	13,938	12,141	6,37	10 117	5,378	2 529	1,21		1,50,921
5,604	6,375	3,796	1,02	1,237	70	2,020	1,33		59,51
578	*231*	*309*	*29*	*302*	*29*	*30*	*1*		*3,879*
		20							*32*
75,99,880	50,01,036	48,79 85	25,09,002	20,8 ,383	15,7 00	15,0 ,237	1,0 ,76		6,23,06,575
2,05,853	2,89,105	5,64,013	2,81 796						28,22,713
1,51,19,279	1,00,17,548	1,19,36 372	51,09,502	20,92,423	15,7 ,018	15,05,238	13,12,22 7		12,16,58,211
1,51,51,677	1,00,55,458	1,20,20,75	51,20,455	20,92,123	15,79,018	15,05,238	13,12,227		12,20,93,251

Total India converted into £ at Rs. 15 91 £ 8,139,550

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 1912-13		947,196
Less—Refund of over-payment—		
for the year 1909-10	201	
for the year 1910 11	156	
for the year 1911-12	5,198	,553
		941 643
Furlough allowances of Officers and men of British Regiments serving in India		132, 9
Advances to Regiments proceeding to India		923
Pay and allowances during Voyage of Regiments returning from India		4 114
Consolidated Clothing allowance of British soldiers		45
Furlough Allowances of Officers of the Indian Service		,670
Pay and allowances of Second Lieutenants on appointment		347
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers		1,650
Pay and expenses of Native Orderlies to His Majesty the King		1,231
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge		1,113
Outfit allowances of Officers on promotion to commissioned rank		200
Total in England	£	1,448 811
TOTAL	£	9,583,361

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).						
Part I—Under Control of Army Head-Quarters, etc.						
Dairy Farms Administrative Staff .						...
Dairy Farms	...					..
TOTAL PART I .	.			.		...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades						
Divisional Staff and Establishments .	6,79,050	13,71,713	14,65,762	7,51,160	6,53,503	7,69,437
Provisions for Europeans .	3,54,771	7,46,410	8,70,057	8,09,567	9,86,118	6,10,633
Provisions for Indians . .	2,67,282	1,38,499	1,18,479	1,52,421	2,80,782	50,211
Supply and maintenance of Port and Mobilisation reserves	61,153	72,933	53,390	43,903	1,551	1,410
Feed of animals . .	4,68,350	9,01,605	9,31,628	6,87,303	3,46,892	7,01,622
Purchase of animals .	2,325	6,669	16,463	15,325	16,729	3,169
Supply and maintenance of Public Stores	1,21,862	2,24,863	2,70,240	1,99,785	2,05,395	2,37,524
Lighting and fuel to Troop and Hospitals and petty supplies to Hospitals	64,799	1,71,183	1,36,286	1,26,804	99,757	1,59,461
Hire of transport . .	11,505	55,044	25,328	29,415	45,407	17,249
Miscellaneous . .	6,858	10,385	6,854	8,852	2,045	16,084
Grass Farms	4,26,267	8,08,616	7,10,058	4,02,410	2,81,767	
Grass Farms Administrative Staff . . .	3,662	23,732	29,624	21,139	25,483	.
Deduct— Value of supplies to other Departments . . .		*5,178*	*1,359*	9	*91,927*	.
Special Services— Gilgit Agency		1,52,301	.			...
TOTAL PART II .	24,67,885	46,78,775	46,68,810	32,48,105	28,62,502	25,66,800
TOTAL IN INDIA . Rs.	24,67,885	46,78,775	46,68,810	32,48,105	28,62,502	25,66,800
GRANT 5						
VETERINARY SERVICES.						
Part I—Under Control of Army Head-Quarters, etc						
Veterinary Inspection	..	25,575		..	20,451	...
Part II—Under Control of General Officers Commanding Divisions and Independent Brigades.						
Station Veterinary Hospitals	27,857	56,147	62,294	46,153	41,446	32,309
Veterinary Schools	.	...	3,421	...	..	...
TOTAL PART II .	27,857	56,147	65,715	46,153	41,446	32,309
TOTAL .	27,857	81,722	65,715	46,153	61,897	32,309

for the Year ended 31st March 1913 -- *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.
		.			.	..	.	(a)51,158	51,158
		.	...	...			.	22,31,521	22,31,521
..	...		..	..	..			22,82,679	22,82,679
4,98,045	4,52,243	5,34,546	3,98,935	97,863	48,878	67,811	89,343		78,595
7,86,427	7,77,447	9,32,041	4,52,435				1,68,917	.	71,94,826
1,01,819	1,03,660	65,320	5,72,477	24,984	26,755	98,528	1,40,739		21,77,756
—27,966	-31,289	—12,624	—6,454	4,821	1 627	67	1,115		1,66,637
7,03,850	3,66,841	6,47,370	2,16,231	1,03,319	55,161	1,57,697	30,452		63,18,021
6,420	3,288	9,189	1,888	1,075	1 251	1,196	2,150		90,737
1,27,458	1,22,809	1,15,118	65,408	4,921	5,906	27,322	13,120	.	17,47,737
49,001	38,526	37,163	27,149	6,113	4,619	6,128	7,181		9,33,800
18,939	39,115	26,508	4,629	337	210	10,278	23,729	.	3,07,723
2,090	26,783	2,472	9,417	4 0	30	119	45,881		1,38,320
4,74,480	3,09,719	4,49,018		8,808	6,158	50,936			39,28,237
28,435	27,463	25,816	.						1,85,354
..	*734*	*100*	*8,265*	.			*2,154*	..	*1,10,034*
...	.							.	1,52,301
27,68,498	22,35,871	28,32,437	17,34,450	2,52,721	1,53,595	4,19,782	5,19,779	..	3,14,10,040
27,68,498	22,35,871	28,32,437	17,34,450	2,52,721	1,53,595	1,19,782	5,19,779	22,82,679	3,36,92,689
								Total India converted into £ at R15=£1	£	**2,246,179**
IN ENGLAND:										
Stores for India—Supply and Transport									£	52,879
								TOTAL	£	2,299,058
...	...	23,362	...	.						69,388
68,987	36,393	43,415	9,154	.	.		..	..		424,155
...	3,059		.	..						6,480
68,987	39,452	43,415	9,154	.	.					430,635
68,987	39,452	66,777	9,154							5,00,023
								Total India converted into £ at R15=£1	£	**33,335**

L.—Military Receipts and Services.

(a) This expenditure cannot be shown by Divisions.

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 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	...	...	...	...	...	...
Army Boot Factory, Cawnpore	...	...	..	...	...	...
Manufacture	...	..	...	...	...	...
Local Supply of Stores for Factories	..	...	...	...	...	...
Deduct—						
Value of supplies to other Departments	...	...	...	...	...	...
Special Services—						
Gilgit Agency						
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 1913—*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.
...	...	...	...	...	...	...		46,161	46,161
...	...	...	...	...		..	.	89,358	89,358
...	...	...	...	...	...		.	88,001	88,001
...	...	...	...	...	..	..		21,593	21,593
...	...	..	...	...	..		..	1,29,668	1,29,668
...	...	...	...	...	..			11,99,826	11,99,826
...	...	..	...	...	..			*6,641*	*6,641*
...	...	...	..	...	..	..		355	355
...	...	..	.	...	..	.		15,68,321	15,68,321
								Total India converted into £ at R15=£1	**£ 104,555**
In England:									
Stores for India—Clothing									£ 52,712
Stores taken to India with troops—Clothing									£ 21
									52,733
								TOTAL . £	157,288
...	...	...	...	...		...		5,84,265	5,84,265
...	...	...	...	...	..	...		5,78,256	5,78,256
...	...	...	...	...	...	...	...	22,75,839	22,75,839
...	...	...	...	...	...	...	..	7,55,604	7,55,604
...	...	...	...	...		...	..	7,84,470	7,84,470
...	...		.	..		...	...	49,28,434	49,28,434
								Total India converted into £ at R15=£1 . £	**328,562**
In England:									
Purchase of Horses									£ 2,65[illegible]
								TOTAL . £	331,214

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.						
Under control of General Officers Commanding Divisions and Independent Brigades						
Medical Staff and Establishments of Divisions and Brigades	54,896	81,288	79,269	70,779	1,02,969	77,757
Executive Medical Staff, Establishments and Allowances	1,74,482	3,04,153	5,24,615	5,29,995	5,01,342	2,18,942
Queen Alexandra's Military Nursing Service for India	11,513	19,410	19,399	31,723	29,684	19,042
Civilian Dentists	400	7,105	8,769	8,231	9,609	290
Army Hospital Corps	24,040	39,109	55,285	54,955	40,025	41,856
Army Bearer Corps	25,551	22,508	16,993	15,626	20,195	26,997
Miscellaneous	13,552	16,178	18,453	17,973	24,980	15,647
Special Services—						
Gilgit Agency		757		..	..	...
Total in India	3,04,434	4,90,598	7,21,383	7,29,282	7,28,804	4,00,531
GRANT 9.						
Medical Stores.						
Under control of Army Head Quarters, etc.						
Medical Store Depôts						..
Medical Supplies					...	..
Miscellaneous					..	
Deduct—						
Value of Supplies to other Departments	..	...	..	..	..	...
Total in India	...	..	..	...	...	...
GRANT 10.						
Ordnance Establishments, Supplies and Services						
Under control of Army Head Quarters, etc.						
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 (Guns and Rifles)	...		..	..	...	...
Do. No. 2 „ (Ammunition)	...	.	...	.	...	...
Assistant Inspector No. 2 charge (Ammunition)	...	.	..	...	..	...
	...	..	...	...	...	...
Carried forward	...	...	...	...	...	...

for the Year ended 31st March 1913—*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.
80,064	99,232	1,24,685	45,482	23,758	480	26,206	20,603	...	8,87,468
4,39,541	3,38,919	4,40,453	1,83,832	6,363	5,974	26	64,604	...	37,33,271
18,687	25,672	37,467	13,633	...	...	...	...	...	2,21,230
11,113	9,105	10,383	800	16	...	...	...	...	65,831
86,192	28,526	48,976	18,183	...	...	...	4,171	...	3,89,918
20,303	15,787	16,603	6,815	5,625	5,413	7,612	3,413	...	2,09,441
23,843	20,699	14,684	15,018	1,325	1,271	1,270	3,511	...	1,88,404
...	...	...	...	...	...	...	...	...	757
6,24,743	5,37,940	6,93,201	2,83,763	37,087	13,138	35,114	96,302	...	56,96,320
								Total India converted into £ at R15 = £1 .	**£ 379,755**
In England:									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.									£ 5,575
Outfit allowance, furlough pay, etc., of Lady Nurses									£ 1,983
									£ 7,558
								TOTAL	£ 387,313
...	...	...	...	...	...	...	...	2,80,537	2,80,537
...	...	...	...	...	...	...	...	6,46,817	6,46,817
...	...	...	...	...	...	...	...	94,885	94,885
...	...	...	...	...	...	...	...	*5,16,082*	*5,16,082*
...	...	...	...	...	...	...	...	5,06,157	5,06,157
								Total India converted into £ at R15 = £1 .	**£ 33,744**
In England:									
Stores for India—Medical									£ 95,980
								TOTAL	£ 129,724
...	...	...	...	...	...	...	...	1,54,201	1,54,201
...	...	...	...	...	...	...	...	2,50,052	2,50,052
...	...	...	...	...	...	...	...	1,25,664	1,25,664
...	...	...	...	...	...	...	...	72,682	72,682
...	...	...	...	...	...	...	...	21,85,402	21,85,402
...	...	...	...	...	...	...	...	9,84,021	9,84,021
...	...	...	...	...	...	...	...	4,06,519	4,06,519
...	...	...	...	...	...	...	...	5,48,325	5,48,325
...	...	...	...	...	...	...	...	5,35,260	5,35,260
...	...	...	...	...	...	...	...	5,67,454	5,67,454
...	...	...	...	...	...	...	...	4,73,309	4,73,309
...	...	...	...	...	...	...	...	3,70,514	3,70,514
...	...	...	...	...	...	...	...	1,50,144	1,50,144
...	...	...	...	...	...	...	...	76,924	76,924
...	...	...	...	...	...	...	...	29,465	29,465
...	...	...	...	...	...	...	...	69,29,936	69,29,936

No. 67D.—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 10 *contd.*						
Ordnance Establishments, Supplies and Services—*contd.*						
Under control of Army Head Quarters, etc.—contd.						
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 Arsenals and Depots	...			...	..	...
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, Depots and Factories)				..	...	...
Deduct—						
Value of Supplies to other Departments (Arsenals and Depots)			...		..	...
Value of Supplies to other Departments (Factories)	..		..	...	...	...
Total in India R	...		...	..	...	...
GRANT 11.						
Ecclesiastical.						
Under control of Army Head Quarters, etc.						
Presbyterian Church		3,178	2,561	22,644	22,947	1,121
Church of Rome	11,658	27,360	42,335	40,726	39,233	13,556
Wesleyan Church	3,680	8,509	17,046	8,341	8,645	6,082
Baptist and Congregational Churches	...	...	82	907	384	...
Total	15,338	39,047	62,024	72,618	71,209	20,759

Year ended 31st March 1918—*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.
...	...	...	...	...	...	...	..	69,29,936	69,29,936
...	...	.	...	...	.	.		1,09,177	1,09,177
...	...	...	...	...	...			18,162	18,162
...	...	..	...	...	.	..		41,208	41,208
...	...	..	...	...	..	.	...	17,122	17,422
..	...	..	...	...	...	...	...	6,23,276	6,23,276
...	...	...	...	...	...	..	..	2,24,312	2,24,312
...	...	...	...	...	...	.		54,986	54,986
...	...	..	...		...	...		75,796	75,796
...	...	.	...	...		...	...	81,275	81,275
...	...	...	..	.	.	..	.	7,416	7,416
...	.	...	..	.	...	...	.	3,72,320	3,72,320
...		...			..	...	..	2,75,768	2,75,768
...	...	..	...	...	...	..	...	5,39,642	5,39,642
...	..	..	...	...	...	...	..	959	959
...	...	..	...	...	...	...	...	14,78,182	14,78,182
...	..	..	...	..	..	...	.	68,299	68,299
...	...	..	...		..	.	.	*8,31,049*	*8,31,049*
...		.	...	..	.	..	.	*2,32,990*	*2,32,990*
...			...	...	.	...	..	98,54,097	98,54,097
								Total India converted into £ at R15-£1	£ 656,940
In England									
Pay and expenses of Military Officers on special duty									£ 8,259
Pay and expenses of Military Officers under technical instruction									£ 6,554
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure									£ 3,063
Stores for India—Ordnance and Miscellaneous									£ 506,097
Stores taken to India with troops—Ordnance and Miscellaneous									£ 24,388
									548,361
								TOTAL	£ 1,205,301
4,169	..	706	357	..	.	.	1,697	.	59,380
30,654	25,505	30,856	14,195		..		3,516	.	279,594
14,922	9,177	10,213	453		.	...	..	...	87,068
2,076	323	325	15	...		.	.		4,112
51,821	35,005	42,100	15,020			...	5,213	..	1,30,154
								Total India converted into £ at R15-£1	£ 28,677

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.						
Under control of Army Head Quarters, etc.						
Staff College					..	4,83,244
British Army Schools	894	10,763	11,034	9,115	8,237	2,430
Musketry Instruction	.	34,966		..	56,040	...
Physical Training			23,186		...	
Gymnastic Instruction			1,557		227	...
Army Signalling Schools			10,910			...
Cavalry Schools					...	.
Miscellaneous	2,269	2,264	15,283	5,378	1,772	2,197
Lawrence Military Asylums	..	4,057	1,49,398	.	...	...
Donations, etc., to Educational Institutions	.	1,394	3,130	4,512	140	...
Total in India	3,163	53,444	2,14,498	19,005	66,416	4,87,871
GRANT 13.						
Compensation for dearness of food and forage.						
Under control of General Officers Commanding Divisions and Independent Brigades.						
Compensation for dearness of food	3,66,011	5,16,424	5,70,505	6,17,964	5,09,631	97,948
Ditto of forage	95,402	1,21,901	33,413	3,321	15,816	2,61,825
Total	4,61,413	6,38,325	6,03,918	6,21,285	5,25,447	3,59,773
GRANT 14.						
Miscellaneous Services.						
Part I.—Under control of Army Head Quarters, etc.						
Miscellaneous—						
Donations and Grants-in-aid to Military and Regimental Institutions		—14	39,240	8,000	3,000	1,500
Annual training grant	12,300	24,245	61,718	81,687	43,969	15,268
Extra expenditure in connection with the Army in India Committee, 1912	...	.	1,43,877		...	...
Moonshi Allowance			.	.	...	...
Printing Charges		.	.	..	...	...
Miscellaneous	—247	—381	—191	—516	—517	—360
His Majesty's Coronation at Home—						
Despatch of a Contingent from India to England for the King's Coronation	..	..		...	...	...
Royal Visit—						
Delhi Coronation Durbar	...			21,623	...	...
Royal Tour	...		..	28,908	...	...
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	..	...	...	21,201	..	...
Bonus of half a month's pay of rank to equivalent ranks of the Royal Indian Marine	...	..	...	9,617	...	...
Bonus of half a month's pay of rank to equivalent ranks of the Military Works Services	...	...	..	—175	...	...
Bonus of half a month's pay to permanent Government servants in India on pay not exceeding R50 a month paid from the Army estimates	...	...	...	8,541	...	...
Bonus of half a month's pay to permanent Government servants in India on pay not exceeding R50 a month paid from the Royal Indian Marine estimates	...	...	...	8	...	...
Bonus of half a month's pay to permanent Government servants in India on pay not exceeding R50 a month paid from the Military Works Estimates	...	...	...	—52	...	...
Special Services—						
Tibet Mission	...	...	...	...	1,81,772	...
Arms Traffic Operations	...	...	..	...	...	...
Abor Expeditionary Force	...	..	..	..	4,29,047	...
Mishmi Mission	...	...	..	.	9,761	...
Despatch of troops to Persia	...	...	..	...	...	...
Mishmi work party, 1912-13	...	..	...	.	8,56,886	
Dibang " " " "	...	...	.	...	1,63,796	...
Abor survey work party, 1912-13	...	...	...	...	1,36,378	...
Tantok Column, 1913	.	..	...	...	24,274	...
Total Part I	12,053	23,850	2,44,644	1,78,842	18,48,386	16,408
Carried over	12,053	23,850	2,44,644	1,78,842	18,48,386	16,408

for the Year ended 31st March 1913—*continued.*

Mhow Division.	Poona Division.	Secunderabad Division.	Burma Division.	Kohat Division.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	4,83,244
2,660	8,517	10,557	1,057	...	...	...	237	...	65,501
...	20,477	...	...	...	...	...	...	...	1,20,483
...	19,618	...	...	...	...	...	...	...	42,799
...	565	...	...	...	...	...	...	...	2,349
...	18,418	...	...	...	...	...	...	...	24,328
1,65,065	...	...	...	...	...	...	...	...	1,65,065
2,493	10,229	3,575	545	1,032	...	368	8,605	...	56,011
17,979	...	...	...	...	...	...	...	...	1,71,434
360	2,397	97,950	...	...	...	...	...	...	1,09,883
1,88,557	84,216	1,12,082	1,603	1,032	...	368	8,842	...	12,41,097
						Total India converted into £ at Rs. 15 = £1		**£**	82,740
In England: Pay and expenses of Military Officers studying the Russian or other languages									2,457
								TOTAL £	85,197
6,72,128	5,85,762	5,95,297	2,855	1,65,307	1,05,315	1,18,017	5,596	...	49,28,755
35,834	36,601	1,17,157	...	45,651	22,886	19,315	18,821	...	8,27,943
7,07,957	6,22,363	7,12,454	2,855	2,10,958	1,28,201	1,37,332	24,417	...	57,56,698
						Total India converted into £ at Rs. 15 = £1		**£**	383,780
3,090	3,750	6,250	...	...	100	100	...	...	64,926
20,479	54,051	24,689	14,411	2,591	1,448	3,461	5,649	...	3,65,983
...	...	...	...	...	...	...	...	...	1,43,877
...	...	...	...	...	...	...	...	21,990	21,990
...	...	...	...	...	...	...	...	6,104	6,104
—382	—174	—111	—74	—73	—33	—40	—102	6,805	3,604
...	—4,658	...	...	...	...	...	...	...	—4,658
...	...	...	...	...	...	...	...	...	21,623
...	...	...	...	...	...	...	...	...	28,908
...	...	...	...	...	...	...	...	...	21,201
...	...	...	...	...	...	...	...	...	9,617
...	...	...	...	...	...	...	...	...	—175
...	...	...	...	...	...	...	...	...	8,541
...	...	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	...	—52
...	...	...	...	...	...	...	...	...	1,81,772
...	2,68,399	...	...	...	...	...	...	...	2,68,399
...	...	...	...	...	...	...	...	...	4,29,047
...	...	...	...	...	...	...	...	...	9,761
—38,316	...	...	...	...	...	...	...	...	—38,316
...	...	...	...	...	...	...	...	...	8,56,886
...	...	...	...	...	...	...	...	...	1,63,796
...	...	...	...	...	...	...	...	...	1,36,378
...	...	...	...	...	...	...	...	...	24,274
—15,219	3,21,368	30,828	14,337	2,518	1,515	3,521	5,547	34,899	27,23,497
—15,219	3,21,368	30,828	14,337	2,518	1,515	3,521	5,547	34,899	27,23,497

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—*contd.*						
Brought forward	12,053	23,850	2,44,644	1,78,842	18,48,886	16,408
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.						
Miscellaneous—						
Compensation for Losses	1,029	5,582	2,699	1,679	8,700	2,108
Printing charges	...	...	...	...	...	1,056
Moonshi Allowance	42,770	32,880	30,016	10,143	11,650	47,950
Contingencies	1,086	43,714	2,350	2,145	10,770	946
Miscellaneous	...	240	133	1,529	6,558	709
Total Part II	44,885	82,416	35,208	15,496	37,678	52,769
Total	56,938	1,06,266	2,79,852	1,94,338	18,86,064	69,177
GRANT 15.						
Hutting.						
Under control of Army Head Quarters, etc.						
Hutting	11,381	95,290	45,641	64,745	2,06,802	7,848
Special Services—						
Gilgit Agency	...	108	...	...	...	...
Total	11,381	95,398	45,641	64,745	2,06,802	7,848

the Year ended 31st March 1913—*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.
—15,219	3,21,368	30,828	14,337	2,518	1,515	3,521	5,547	34,899	27,23,497
66,161	3,542	913	1,366	57	23	6,856	...	...	1,00,715
250	823	2,034	...	...	...	...	5	...	4,168
12,725	9,362	8,675	11,905	8,850	3,540	1,480	80	...	2,32,026
2,776	2,306	7,754	929	2,148	8	3,035	...	...	79,977
—32,646	3,800	4,486	...	...	...	...	...	...	—15,191
49,266	19,833	23,862	14,200	11,055	3,571	11,371	85	...	4,01,695
34,047	3,41,201	54,690	28,537	13,573	5,086	14,892	5,632	34,899	31,25,192
								Total India converted into £ at Rs. 15=£1 . £	208,346
IN ENGLAND:									
Stores for India—Operations in the Persian Gulf . . . . . £									43,848
Special Pay, etc., of an Officer on duty in connection with the Army in India Committee, 1912 . .									4,394
National Health Insurance									71
Contribution towards the expenses of His Majesty's ships engaged in the suppression of the Arms Traffic in the Persian Gulf									64,000
									112,313
								TOTAL . £	320,659
67,477	1,48,510	26,812	2,007	8,598	6,706	6,891	...	...	6,98,709
...	...	...	...	...	...	...	...	...	108
67,477	1,48,510	26,812	2,007	8,598	6,706	6,891	...	...	6,98,816
								Total India converted into £ at Rs. 15=£1 . £	46,588

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 16.						
Conveyance by Road, River and Sea.						
Part I.—Under control of Army Head Quarters, etc.						
Sea and Inland Water charges.						
Medical Stores	..	...	89	...	643	...
Clothing	.	..	..	...	6,784	...
Ordnance	...	356	375	30	33,174	8,385
Road Charges—						
Medical Stores	..	...	12	...	3	...
Clothing	...	...	...	...	...	...
Ordnance	...	942	155	—5	839	—2
Total, Part I	...	1,298	631	25	41,443	8,383
Part II.— Under control of General Officers Commanding Divisions and Independent Brigades.						
Sea Transport Charges	...	...	...	5,996	58,519	35,529
Indian Troop Service	...	..	...	158	158	...
Sea and Inland Water Charges—						
Movement of Troops— European Army	...	...	...	...	359	98
Ditto Indian Army	...	..	..	230	2,888	64
Supply and Transport	...	..	107	...	41,531	9,466
Medical Services	..	...		...	212	48
Miscellaneous	...	..	...	...	17,810	1
Road Charges—						
Movement of Troops— European Army	545	33,508	16,455	34,832	4	...
Ditto. Indian Army	31	2,857	1,730	197	261	...
Supply and Transport	—26	1,898	775	1,045	—5	...
Medical Services	47	3,802	72	423	5	...
Miscellaneous	74	3,196	493	788	...	...
Special Services—						
Gilgit Agency	...	174	...	...	...	...
Total, Part II	671	45,435	19,632	43,669	1,21,742	45,206
TOTAL IN INDIA . R	671	46,733	20,263	43,694	1,63,185	53,589
GRANT 17.						
Conveyance by Rail.						
Part I.—Under control of Army Head Quarters, etc.						
Railway Charges—						
Medical Stores	...	...	...	...	...	...
Clothing	..	..	..	..	.	.
Ordnance	..		..	...	..	...
Remount	...	.	..	..	..	...
Miscellaneous	..	.	.	...	...	...
Total, Part I	...	...	...	...	...	...
(a) *Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.*						
Railway Charges—						
Movements of troops, European Army	13,477	74,158	92,711	1,20,998	1,61,633	96,976
Ditto Indian Army	18,814	31,168	48,136	58,397	1,18,676	29,474
Supply and Transport	27,475	75,274	1,37,557	72,183	1,78,222	2,46,685
Medical Services	1,897	2,424	4,045	4,403	6,450	1,696
Miscellaneous	563	1,109	14,283	6,209	43,716	745
Total, Part II	62,226	1,84,433	2,96,732	2,62,280	5,08,697	3,75,576
TOTAL . R	62,226	1,84,433	2,96,732	2,62,280	5,08,697	3,75,576
GRANT 18.						
Cantonments.						
Part I.—Under control of Army Head Quarters, etc.						
Provincialised Grants to Cantonments	31,774	1 15,823	48,148	36,037	85,430	30,073
Purchase and Rent of Lands and Buildings	1,884	2,020	10,126	—238	9,722	...
Total, Part I	33,658	1,17,843	58,274	35,809	95,152	30,073
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.						
Cantonment Magistrates	51,089	59,206	1,10,849	1,14,505	1,29,584	50,683
TOTAL	84,747	1,77,049	1,69,123	1,50,314	2,24,736	80,761

(a) The expenditure under Grant 17 is shown at pages 204 and 205 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 1913—*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.
...	2,238	10,629	191	...	...		...	.	13,790
...	.	7,969		.	...	...	...	...	14,753
832	39,015	12,734	5,867	..	...	...	...	.	1,00,768
...	...	1,089	...	...	...		..		1,104
...	...	144	..	.	..			.	144
1	4	2,173	...	..		..		.	4,107
833	41,257	34,738	6,058	...	.	..	...		1,34,666
...	1,30,372	39,067	66,185	..	..	...	56,547		3,92,155
158	8,28,537	...		...	...	...	— 12		8,28,960
..	262	372	4,057	...	...	...	631		5,759
863	238	493	2,303	...	..	..	127	..	6,706
2,956	17,027	3,931	19,054	...		..	1,883		95,955
74	32	51	957	...	..	...	...		1,874
...	370	175	3,778	...	.	..	107	.	22,301
2,967	3	..	...	..	...	...		..	88,314
291	..	...	...	2	46	218			5,633
11	..	93	..	58	33	222			1,104
20	..	5	..	...	49	44			4,107
111	...	.	24	129	323	99	..		5,237
...	...	.	..		.				174
6,951	9,76,841	44,127	96,338	189	451	583	59,313		11,01,148
7,784	10,18,098	78,865	1,02,396	189	451	583	59,313		15,95,814
								Total India converted into £ at Rs. 15	**£1 £ 106,387**
IN ENGLAND:									
Indian Troop Service									£ 266,421
Passage of Officers and others not charged to Indian Troop Service									£ 1,265
									£ 270,686
								TOTAL	£ 377,073
...	...	...		..	..	...		30,716	30,716
...	..	..	.	.	..	.		16,903	16,903
...	...	..	.	.	...	..		9,45,979	9,45,979
...	...		.	...	..			1,77,786	1,57,784
...	.		.	..				12,636	12,636
..	...				...			11,91,018	1,194,018
1,14,393	1,30,111	1,12,001	18,637	367	53	43	37		9 35,595
60,538	68,845	63,825	11,861	12,477	3,892	11,294	1,327		5,41,721
1,12,219	80,056	87,664	44,218	1,817	675	3,732			10,67,777
3,393	2,616	4,315	1,864	121	11	495			33,850
3,030	5,740	12,884	820	222	286	16			89,923
2,93,573	2,87,368	2,80,689	80,400	15,004	1,947	15,580	1,364		26,68,869
2,93,573	2,87,368	2,80,689	80,400	15,004	4,917	15,580	1,364	11,91,018	38,62,887
								Total India converted into £ at Rs. 15-£1	**£ 257,526**
14,160	54,188	26,221	56,238	17,343	21,310	18,705	18,314	..	5,76,764
13,451	7,810	17,690	42,863						1,05,338
27,611	61,998	43,911	99,101	17,343	24,310	18,705	18,314		6,82,102
137,858	69,715	38,959	26,134	2,810	642	1,774	...	...	7,93,813
1,65,469	1,31,713	82,870	125,235	20,153	24,952	20,479	18,314	...	14,75,915
								Total India converted into £ at Rs. 15-£1	**£ 98,394**

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 19.						
Rewards for Military Services.						
Under Control of Army Head Quarters, etc.						
British Army	...	300	1,030	100	2,568	2,769
Indian Army	6,856	10,846	13,828	7,854	7,944	5,547
Decorations and Medals	...	56	83	...	48,362	...
Total in India R	6,856	11,202	14,941	7,954	58,874	8,316
GRANT 20.						
Pensions.						
Under control of Army Head Quarters, etc.						
Retired, Wound and Invalid Pensions and Gratuities to Europeans	85	67,999	92,852	1,49,649	1,98,682	24,907
Retired, Wound and Invalid Pensions and Gratuities to Indians	1,81,254	10,39,950	16,53,089	4,69,345	13,99,537	54,782
Family Pensions and Compassionate Allowances to Europeans	3,691	7,874	22,311	24,545	1,35,901	10,111
Departmental Pensions	50,938	60,081	94,008	58,329	3,44,198	31,567
Total in India R	2,35,968	11,75,904	18,62,260	7,01,868	20,78,318	1,21,367
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	1,20,71,746	2,01,59,444	2,54,25,544	2,11,58,151	2,50,07,477	1,50,04,263
Unadjusted Expenditure						

for the Year ended 31st March 1913—*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.
225	813	990	450	...	...	75	..	...	9,320
9,375	5,250	5,706	2,933	5,238	2,132	3,906	25	...	87,440
3	6	...	..	1	..	...	..	..	48,511
9,603	6,069	6,696	3,383	5,239	2,132	3,981	25	..	1,45,271
								Total India converted into £ at Rs. 15=£1	**£** 9,685
IN ENGLAND:									
Cost of Medals									£ 136
								TOTAL	£ 9,821
45,520	1,88,513	2,74,915	55,888	829	..	...			10,99,889
3,18,356	7,48,413	20,59,062	15,277	40,812	13,934	27,924	1,673		80,62,408
8,914	46,420	84,607	6,601		..	...	38		3,51,013
39,653	1,78,030	1,89,530	19,080	3,754	4,466	8,901	2,225		10,84,760
4,12,443	11,61,376	26,08,114	1,26,846	54,395	18,400	36,825	3,936		1,05,98,020
								Total India converted into £ at Rs. 15=£1	**£** 706,534
									£
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 1912-13								922,503	
Less—Refund of over-payment for the year 1911-12								3,320	
									919,183
Pay of Non-effective Colonels of Royal Artillery									7,377
Pay and Pensions of Non-effective and Retired Officers of the Indian Service									1,425,242
Compassionate Allowances of Officers removed from the Service, etc.									1,903
Pensions of Non-Commissioned Officers and men									7,799
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty . . .									9,010
Pensions of Widows and Families of Officers, etc., of the Indian Service									74,797
Indian Military Service Family Pensions, towards which the officers subscribed									76,168
Gratuities									73
									2,521,552
								TOTAL	£ 3,228,086
									−4,63,007
									−2,16,346
									+160
									−6,79,193
								Total India converted into £ at Rs. 15=£1	**£** 45,279
2,07,67,216	1,71,40,166	2,02,28,763	80,18,595	27,58,142	19,87,848	22,46,735	21,10,463	2,35,75,760	21,76,60,813
									−6,79,193
								TOTAL ARMY CHARGES IN INDIA	Rs. 21,69,81,120
								Total India converted into £ at Rs. 15=£1 .	**£ 14,465,408**
TOTAL ARMY CHARGES IN ENGLAND									£ 5,111,118
								GRAND TOTAL	£ 19,576,526

67-E.—Statement showing the Established Strength of European and Indian

	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	831	862	72	1,874	1,946	71	1,773	1,844	62	1,674	1,736
Cavalry	...	...	...	54	1,196	1,250	27	598	625	54	1,196	1,250
Engineers*	...	...	...	...	...	...	2	...	2	...	...	...
Infantry	84	3,012	3,096	112	4,016	4,128	196	7,028	7,224	160	6,030	6,198
Officers of the Indian Army*	10	...	10	14	...	14	13	...	13	18	...	18
Hill Sanitaria and Depôts	...	...	...	...	1	1	3	4	7	3	8	11
Total European Army	125	3,843	3,968	252	7,087	7,339	312	9,403	9,715	305	8,908	9,213
	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates	Total.	European Officers and Non-Commissioned Officers	Indian Commissioned and Non-Commissioned Officers and Privates	Total.	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	Total	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	Total.
Indian Army.												
Artillery	5	660	665	23	2,352	2,375	...	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	11	580	591	...	...	...	138	1,178	1,316
Infantry	165	10,046	10,211	150	9,174	9,324	185	10,904	11,089	240	14,617	14,857
Nepal Escort	...	.	...	...	...	...	...	..	..	...	...	...
Total Indian Army	231	13,242	13,473	244	14,606	14,850	275	15,505	15,780	451	19,505	19,956
Total European and Indian Army	356	17,085	17,441	496	21,693	22,189	587	24,908	25,495	756	28,413	29,169

* Exclusive of Officers employed with regiments of Indian Cavalry
† Exclusive of sowars temporarily

ARMIES of India (exclusive of Indian Artificers and Followers), for the Year 1912-1913.

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	1,586	1,648	56	1,416	1,472	88	2,283	2,371	46	1,202	1,248	488	12,639	13,127
27	598	625	...	...	...	27	598	625	...	...	...	189	4,186	4,375
...	...	...	...	...	...	...	...	...	...	...	...	2	...	2
224	8,050	8,274	112	4,016	4,128	168	6,024	6,192	140	5,020	5,160	1,204	43,196	44,400
10	...	10	12	...	12	1	...	1	12	..	12	90	...	90
1	2	3	...	...	...	2	2	4	1	1	2	10	18	28
324	10,236	10,560	180	5,432	5,612	286	8,907	9,193	199	6,223	6,422	1,983	60,039	62,022
European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	TOTAL	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates	TOTAL	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers	Indian Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
...	354	354	...	871	871	...	928	928	...	512	512	39	7,639	7,678
...	...	...	...	...	...	...	...	...	...	...	...	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
12	12	24	25	598	623	11	...	11	156	1,158	1,314	357	3,718	4,075
207	12,398	12,605	179	10,804	10,983	253	14,849	15,102	186	10,808	10,994	1,565	93,600	95,165
...	86	86	...	...	...	...	...	...	...	...	...	...	86	86
279	15,350	15,629	249	14,148	14,397	356	19,704	20,060	372	13,705	14,077	2,457	1,25,765	1,28,222
603	25,586	26,189	429	19,580	20,009	642	28,611	29,253	571	19,928	20,499	4,440	1,85,804	1,90,244

and Infantry and Corps of Sappers and Miners who are included in the strengths of those arms.
sanctioned for in Army Department No. 288—4-A. D., dated 19th December 1910.

67E.—Statement showing the Established Strength of European and Indian

	Brought forward.			Secunderabad 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	12,639	13,127	61	1,697	1,758	12	231	243
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 *	90	...	90	5	...	5	1	...	1
Hill Sanitaria and Depôts	10	18	28	3	2	5	...	...	...
Total European Army	1,983	60,039	62,022	263	7,921	8,184	97	3,243	3,340
	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	Total.
Indian Army.									
Artillery	39	7,639	7,678	...	538	538	6	397	403
Body-Guard	2	122	124	2	72	74	...	...	...
Cavalry	494	20,600	21,094	45	1,875	1,920	...	...	...
Sappers and Miners	357	3,718	4,075	42	1,136	1,178	30	204	234
Infantry	1,565	93,600	95,165	163	9,376	9,539	99	5,601	5,700
Nepal Escort	...	86	86	...	...	...	...	...	...
Total Indian Army	2,457	125,765	128,222	252	12,997	13,249	135	6,202	6,337
Total European and Indian Army.	4,440	185,804	190,244	515	20,918	21,433	232	9,445	9,677

* Exclusive of officers employed with regiments of Indian

(*a*) Includes 2 Instructors of Gunnery.

(*b*) Includes 25 Master Gunners, 6 Park Sergeants of

(*c*) Includes 6,131 Native Gunners and Drivers of Royal

Armies of India (exclusive of Indian Artificers and Followers), for the year 1912-1913—*contd.*

Kohat Brigade.			Bannu Brigade.			Derajat Brigade			Aden 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	351	369	(a) 579	(b) 14,918	15,497
...	...	...	...	...	...	...	...	...	...	...	.	243	5 382	5,625
...	...	...	...	...	..	...	...	...	..	...	.	2		3
...	...	...	...	...	...	...	...	...	28	1,004	1,032	1,456	52 238	53,094
...	...	...	...	...	..	...	...	...	...	...	...	96		96
...	...	...	..	...	...	...	..	...	..	..	.	13	20	33
...	...	...	...	...	...	.	...	...	46	1,355	1,101	2,389	72,558	74,947

European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	Total	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates	Total.	European Officers and Non-Commissioned Officers	Indian Commissioned and Non-Commissioned Officers and Privates.	Total	European Officers and Non-Commissioned Officers.	Indian Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers	Indian Commissioned and Non-Commissioned Officers and Privates	Total
8	598	606	5	323	328	5	323	328	...	141	141	3	(c) 9,959	10,022
...	...	...	...	...	...	...	...	..	...	...	...	4	194	198
15	625	640	15	625	640	15	625	640	1	106	107	585	24,456	25,041
...	...	..	...	...	...	...	...	...	19	59	78	448	5 117	5 565
60	3,568	3,628	45	2,736	2,781	44	2,656	2,700	15	912	927	1 991	118,449	120,440
...	...	...	...	...	...	...	...	...	...	...	.	.	86	86
83	4,791	4,874	65	3,684	3,749	64	3,604	3,668	35	1,218	1,253	3,091	158,261	161,762
83	4,791	4,874	65	3,684	3,749	64	3,604	3,668	81	2,573	2,654	5,480	230,819	236,299

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

Fort Armaments and 34 Armament Artificers of Army Ordnance Corps.
Artillery including Ammunition Columns.

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1913.

	Rs.
Effective Services.	
IMPERIAL—INDIA, GENERAL.	
Dockyard Services and Supplies	6,71,972
Hire of Vessels	4,43,315
Sale-proceeds of Vessels and Stores	49,081
Miscellaneous—Other items	1,24,219
Total R	12,88,587
Non-effective Services.	
Pensions	26,452
Total Receipts in India	13,15,039
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£ 1	£ 87,669

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1913.

	Salaries and Establishments.	Contingencies	
Effective Services.			
IMPERIAL—INDIA, GENERAL.			
General Supervision and Accounts.	Rs.	Rs.	
Naval Commander-in-Chief, India Station	9,169	...	9,169
Director and Deputy Director of the Royal Indian Marine	1,00,928	10,644	
Marine Audit Establishment	29,609	2,009	
	1,30,537	12,653	1,43,190
Total General Supervision and Accounts			1,52,359
Total India converted into £ at R15 = £ 1			£ 10,157
Marine Survey Establishments.			
Scientific Officers	68,625	...	
Office Establishment	6,585	3,599	
Total Marine Survey Establishment	75,210	3,599	78,809
Total India converted into £ at R15 = £ 1			£ 5,254
Miscellaneous Shore Establishments.			
Perim Light-house	5,299	4,333	
Miscellaneous	21,120	...	
Total Miscellaneous Shore Establishment	26,419	4,333	30,752
Total India converted into £ at R15 = £ 1			£ 2,050
Dockyards.	Kidderpore.	Bombay	
Staff Officer's Department	16,550	81,226	
Constructor's Department	13,941	30,828	
Factory Branch	26,559	42,447	
Assistant Constructor's Branch	18,742	24,147	
Store-Keeper's Department	33,264	63,338	
Cashier's Office	7,691	15,553	
Dockyard Dispensary	2,580	5,982	
Wages of Artificers and Labourers	72,386	3,60,559	
Accountant's Office	11,887	20,012	
Miscellaneous	4,756	6,443	
Total Dockyards	2,08,356	6,00,535	8,08,891
Total India converted into £ at R15 = £ 1			£ 53,926

Gross Tonnage.	Indicated Horse-Power.	**Salaries and Allowances of Officers and Men afloat.**		
		Harbour and Sea-going Vessels.		
5,038	7,249	Troopship "Northbrook"	1,04,894	
1,524	2,202	Troopship "Dalhousie"	49,085	
6,315	10,190	"Dufferin"	1,05,263	
1,125	2,157	"Mayo"	48,964	
903	1,277	Despatch Vessel "Lawrence"	42,797	
960	2,025	"Minto"	46,922	
5,467	9,366	"Hardinge"	1,03,234	
818	2,400	Guide	610	
		Contingencies	6,535	
		Inland Steamers and Flats.		5,08,304
182	190	Steamer "Comet"	17,329	
270	360	"Sladen," including Flats C and D	26,532	
172	250	"Bhamo"	17,182	
		Contingencies	1,309	
		Marine Survey.		62,352
300	486	"Palinurus"	10,263	
1,014	1,500	Steamer-cutter "Investigator"	36,603	
		Contingencies	760	
				47,626
		Carried forward		6,18,282
				10,70,811

No. 68B.—Account of Marine Charges for the Year ended 31st March 1913—*continued.*

		Rs.	Rs.
	Brought forward		10,70,811
			6,18,282
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Salaries and Allowances of Officers and Men afloat—*contd*			
Vessels in Ordinary Bombay		2,545	
Hulk "Quangtung"		4,661	
Flat "Ganges"		1,077	
Allowance for the Calcutta Port Defence Volunteers for the maintenance of a launch		3,000	
Contingencies		53	
Vessels employed to Military Service and Special Defences at—			
Aden	Rs. 10,938		
Bombay	„ 27,123		
Calcutta	„ 18,621		
Karachi	„ 12,010		
Rangoon	„ 9,294		
Madras	„ 100		
		78,086	90,490
Contingencies		1,068	
Viceroy's Yacht Establishment			929
Yard Craft Establishment.			
Yard Craft, Bombay		55,354	
Ditto, Calcutta		17,190	
Contingencies		9	
		27,292	72,553
General Duty and Leave Allowances		80	
Contingencies			27,372
Additional Establishment for "Patrick Stewart"			2,519
Allowance to R. I. M. Officers serving with vessels of Royal Navy			3,143
Shore Allowances			5,598
Total Salaries and Allowances			8,20,886
Total India converted into £ at Rs. 15=£1			£54,726
In England—			
Royal Indian Marine Furlough Pay	£10,319		
Allowances of Marine Officers whilst under instruction	£1,639		
Total			£11,958
Victualling of Officers and Men afloat.			
Purchase of Provisions for European and Natives		2,27,641	
Allowances in lieu of Provisions		33,541	
Purchase of water for Royal Indian Marine Vessels		36,696	
Total Victualling of Officers and Men afloat			2,97,878
Total India converted into £ at Rs. 15=£1			£19,858
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.			
Stores purchased monthly		2,09,685	
(A) Marine Stores and Coal for the Royal Indian Marine		9,08,535	
(B) Do. do. Local Governments and other Departments		7,16,040	
(C) Marine Stores and Coal for the Royal Navy		77,464	
Deduct—Debits to Local Governments, other Departments and the Royal Navy		7,93,504	
Total Purchase of Marine Stores, etc.			11,18,220
Total India converted into £ at Rs. 15=£1			£74,548
In England: Stores for India—	£		
Coal	8,130		
Miscellaneous	76,597		
Total			84472
Purchase and Hire of Ships and Vessels.			
Hire of ships and vessels		1,23,115	
Total Purchase and hire of ships, etc.			1,23,115
Total converted into £ at Rs. 15=£1			£8,208
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships		29,760	
Passage and Conveyance of Officers and Men		20,653	
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		2,40,992	
Medical Stores		1,726	
Freight on Europe Stores		5,395	
Miscellaneous		12,568	
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"		9,789	
Total Miscellaneous			3,01,305
Total India converted into £ at Rs. 15=£1			£20,087
In England—	£		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	100,051		
Pay and Passage of Marine Officers, etc.	339		100,390
Total			£120,477
Non-effective Services.			
Pensions		1,04,727	1,04,727
Total India converted into £ at Rs. 15=£1		£6,982	
In England—	£		
Royal Indian Marine Retired Pay	23,902		
Indian Navy Retired Pay	3,155		
		£27,057	£34,039
TOTAL CHARGES IN INDIA			38,36,942
Total India converted into £ at Rs. 15=£1		£	£255,796
TOTAL CHARGES IN ENGLAND		£	£224,132
TOTAL MARINE CHARGES		£	£479,928

No. 69A.—ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1912-1913.

HEADS OF REVENUE	No of Items.	INDIA GENERAL	CENTRAL PROVINCES AND BERAR		Burma	Assam	Bengal.	Bihar and Orissa	UNITED PROVINCES OF AGRA AND OUDH		Punjab	MADRAS.		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.	Rs.
Rents of buildings	1	6,28,096	581	2,079	91,206	7,846	1,222	1,307		3,440	6,203	3,733	52	2,105	7,47,870
Sales of buildings	2	11,314		.	1,444	.	...	.	..	..	...	...	...	4,347	17,105
„ barrack furniture	3	3,057			542	...	...	...	...	140	...	94	...	169	4,302
„ tools and plant	4	4,746		.	212	...	..	...	. .	.	...	7	...	...	4,965
„ produce	5	2,645	28	..	.	...	.	.	95	...	12	64	..	292	3,136
„ old materials	6	34,014		...	887		23	15	..	470	33	20	...	897	36,359
Value of materials received from old buildings	7	7,230	.		.	...	.	..	...	.	...	...	...		7,236
Unclaimed deposits	8	929		..	2	...	...	..	...	...	...	...	..	.	931
Fines, refunds, miscellaneous	9	21,188	.	...	18	4	5	...	...	19	135	425	...	1,578	23,372
Recoveries of advances made in England	10	6,632	.	.	..	...	...	...	...	..	...	...	...	..	6,632
Recoveries on electric light installation	11	34,498	.	...	585	...	...	...	...	...	...	...	...	...	35,083
Recoveries on water-supply	12	1,74,501		..	4,555	...	...	...	..	...	...	...	...	16,381	1,95,437
TOTAL		9,29,156	609	2,079	99,451	7,850	1,250	1,322	95	4,069	6,383	4,343	52	25,769	10,82,428
			2,688						4,164			4,395			
Total India converted into £ at Rs. 15=£1														£	72,162

No. 69B.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS during the Year 1912-1913.

HEADS OF EXPENDITURE.	INDIA GENERAL.	CENTRAL PROVINCES AND BERAR.		BURMA.	ASSAM.	BENGAL.		BIHAR AND ORISSA.	UNITED PROVINCES OF AGRA AND OUDH.		PUNJAB.	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.	Rs.
IMPERIAL.															
New Works (69C) . . .	43,23,072	1,000	2,296	1,02,980	1,547	936	...	2,211	4,259	7,136	19,958	41,074	81	6,009	45,12,559
Repairs (69D)	41,39,946	1,916	5,866	3,04,776	36,891	23,533	...	12,063	5,257	23,775	69,740	57,140	479	51,849	47,33,231
Establishment	29,30,617	632	1,796	80,480	8,400	3,135	.	1,667	2,227	7,894	12,189	11,245	65	12,145	30,72,483
Tools and Plant	1,29,134	42	119	5,292	522	237		116	154	441	824	718	4	763	1,38,366
Suspense	11,260	...		...	..	.	...	..	..	...	.	...	...	.	11,260
	1,15,34,029	3,590	10,077	4,93,528	47,360	27,841		16,057	11,897	39,246	1,02,702	1,10,177	629	70,766	1,24,67,899
Barrack furniture, including repairs and establishment	7,90,548	..	508	39,781	379	.	210	..	.	5,074	280	2,357	.	3,656	8,42,793
TOTAL	1,23,24,577	3,590	10,585	5,33,309	47,739	27,841	210	16,057	11,897	44,320	1,02,982	1,12,534	629	74,422	1,33,10,692
Deduct—Outlay in England . .	*4,99,085*		...	*2,099*	..	...	..	...	.		.	.	.	...	*5,01,184*
Net India Military Works . .	1,18,25,492	3,590	10,585	5,31,210	47,739	27,841	210	16,057	11,897	44,320	1,02,982	1,12,534	629	74,422	1,28,09,508
		14,175				28,051			56,217			1,13,163			
														Total India converted into £ at Rs. 15=£1 £ .	**£53,967**
														Charges in England: Stores for India .	(a)3,33,412
														GRAND TOTAL MILITARY WORKS .	887,379

(a) Includes £9,250-3-0 for Scheduled Measure expenditure.

69C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punkha pulling.	Staff and Miscellaneous Buildings.	Defence Works	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works	Renewals and Improvements of Buildings	Grass Farms.	Dairy Farms.	Potty Works	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	9,82,326	17,71,629	1,79,532	4,39,422	30,476	3,72,408	2,05,463	1,13,711	2,93,183	1,37,169	18,792	64,580	36,687	6,027	25,894	...	46,77,299	3,54,227	43,23,072
Central Provinces and Berar	...	...	...	...	...	459	...	541	...	...	...	...	...	...	...	...	1,000	...	1,000
Central India	...	169	...	1,774	...	.	.	...	...	353	...	...	...	...	..	..	2,296	...	2,296
Burma	29,709	7,050	3,593	10,012	...	21,744	.	188	1,559	9,380	...	...	19,745	...	...	. .	1,02,980	...	1,02,980
Assam	...	879	383	161	...	123	...	1	...	...	...	...	...	...	..	.	1,547	..	1,547
Bengal	...	572	...	364	...	...	..	...	..	...	...	...	...	...	...	.	936	...	*936*
Bihar and Orissa	...	—28	...	...	...	..	...	...	2,239	...	...	...	...	...	...	...	2,211	...	2,211
United Provinces of Agra and Oudh	...	...	178	...	...	...	...	4,081	...	...	...	...	...	...	...	...	4,259	...	4,259
Rajputana	944	1,028	562	2,573	...	1,703	...	...	...	...	...	...	...	...	...	1,572	8,382	1,246	7,136
Punjab	...	..	...	...	...	4,528	...	3,320	.	..	18,313	...	...	229	349	...	26,739	6,781	19,958
Madras	1,769	625	...	1,246	...	44,499	...	66	..	192	...	...	...	...	...	...	48,397	7,323	41,074
Coorg	...	...	...	...	...	81	...	...	...	...	..	...	...	...	...	...	81	...	81
Bombay	3,428	10	...	1,558	...	102	560	.	154	197	...	...	...	...	...	...	6,009	...	6,009
TOTAL	10,18,176	17,81,934	1,84,248	4,57,110	30,476	4,45,647	2,06,023	1,21,908	2,97,135	1,47,291	37,105	64,580	56,432	6,256	26,243	1,572	48,82,133	3,69,577	45,12,559
Total India converted into £ at Rs. 15=£1 £																			**300,837**

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

PROVINCES.	Buildings for accommodat of British Troops	Buildings for accommodation of Native Troops	Officers' Quarters and Mess Houses	General Cantonment Works.	Electric and Mechanical installations for lighting and punkha pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works	Supply and Transport Corps Works.	Remount Department Works.	Marine Works	Rents of Buildings	Grass Farms	Dairy Farms	Petty Repairs	GRAND TOTAL	*Deduct outlay on contribution.*	NET TOTAL.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	10,14,703	2,25,773	1,56,752	16,54,929	1,68,167	1,54,878	1,19,238	3,59,596	1,54,238	1,00,290	19,961	17,976	3,56,537	1,474	5,134	.	45,09,646	*3,69,700*	41,39,946
Central Provinces and Berar	..	1,219	.	628	...	69	...	...	..	...	...	...	..	..	...	.	1,916	...	1,916
Central India	1,788	1,307	591	936		511	..	.	25	.	.	...	216	.	.	492	5,866	..	5,866
Burma	68,826	28,783	48,023	1,03,606	136	4,474	6,132	701	7,428	22,786	..	...	13,881	...		.	3,04,776	...	3,04,776
Assam	...	13,209	4,481	12,360		1,028	992	124		1,663	..	..	3,034	.	...		36,891	.	36,891
Bengal	..	4,349	491	5,574		5,572	...	23	...	360		...	7,174	..	..	.	23,533	..	23,533
Bihar and Orissa		2	.	...	...	...	...	...	6,463		...	...	5,598	..		..	12,063		12,063
United Provinces of Agra and Oudh	1,015	316		1,462	.	139	682	2,218	..	...	...	...	...	..		..	5,832	*575*	5,257
Rajputana	6,195	1,721	1,914	7,750	.	1,386	.		9	918	...	...	2,238		.	1,671	23,802	*27*	23,775
Punjab	.	..	134	1,184	...	32,414	.	5,481	.	423	26,520	..	..	2,273	1,311		69,740		69,740
Madras	14,149	1,243	998	7,124	..	18,933	3,387	1,345	276	1,220	..	..	9,020	..	.	..	57,695	*555*	57,140
Coorg	...	...	..	...		479			...			...		.	.	.	479	..	479
Bombay	14,146	3,623	167	28,647	.	1,035	15	1,134	758	130	213	..	1,981			.	51,849	..	51,849
TOTAL	11,20,822	2,81,545	2,13,541	18,24,260	1,68,303	2,20,918	1,30,446	3,70,622	1,69,197	1,27,790	46,694	17,976	3,99,679	3,747	6,445	2,163	51,04,088	*3,70,857*	47,33,231

Total India converted into £ at R15=£1 - £ 315,549

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.
EXPENDITURE TO END OF 1901-1902.	Rs.	Rs.	Rs.
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	81,986	29,919	1,11,905
„ „ Bombay	20,97,871	330	20,98,201
„ „ Madras	1,01,178	...	1,01,178
„ „ Karachi	10,43,477	212	10,43,689
„ „ Burma (Rangoon)	1,21,350	1,570	1,22,920
„ „ Bengal (Hooghly)	2,91,375	...	2,91,375
„ „ General	1,57,112	..	1,57,112
TOTAL	38,94,349	32,031	39,26,380
Freight, etc.—			
Freight-armaments and Electric light plant and stores	62,608	1,285	63,893
Sub-marine mining	76,125	...	76,125
TOTAL ARMAMENTS	40,33,082	33,316	40,66,398
Special Defences			
Rangoon	2,12,642	...	2,12,642
Baluchistan	74,444	...	74,444
Madras	40,461	...	40,461
Aden	37,351	1,821	39,172
Bombay	38,10,238	64,758	38,74,996
Karachi	3,07,375	18,600	3,25,975
Bengal (Hooghly)	1,11,164	2,078	1,13,242
TOTAL SPECIAL DEFENCES	45,93,675	87,257	46,80,932
ESTABLISHMENT	7,05,333	10,063	7,15,396
TOOLS AND PLANT	64,117	914	65,031
SUSPENSE	3,385	7,452	10,837
GRAND TOTAL	93,99,592	1,39,002	95,38,594
Deduct—Expenditure in England	*41,46,605*	*50,715*	*41,97,320*
NET OUTLAY IN INDIA	52,52,987	88,287	53,41,274
Total India converted into £ at R15=£1	£ 350,199	£ 5,886	£ 356,085
Expenditure in England— Stores for India	276,441	(a)3,381	279,822
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	626,640	9,267	635,907

(a) Wholly attributable to Schedule Measure Expenditure.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1912-13.

Section M.—Provincial.

Expenditure £ 4,514,050.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial .	250	5,403,904	...	...
	72	Provincial Balances, Surpluses and Deficits.	251	10,557,144	...	4,514,050
				Total .	...	4,514,050

No. 71.—ACCOUNT of CONTRIUTION BETWEEN IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1912-1913.

[Credits + Debits — Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces and Berar	Burma	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	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	+6,89,000	—7,28,000	—2,36,000	—19,76,000	+6,77,000	—21,43,000	—9,38,000	—12,25,000
Special Contribution—										
In consequence of subsequent modifications of the provincial Settlements . . .	—7,45,951	—98,000	+33,850	+7,630		+3,59,823	+4,54,171	+8,00,289	+56,129	+8,67,941
In aid of Famine Expenditure . . .	+12,80,000		...	+60,000	+2,00,000	+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	+22,20,000	+28,75,000	+15,85,500	+1,15,25,000	+42,05,000	+57,00,000	+34,35,000	+67,50,000	+52,50,000	+4,35,45,500
For increase of Expenditure on Sanitation .	+10,50,000	+10,71,000	+3,00,000	+20,39,000	+10,24,000	+27,98,000	+14,62,000	+27,16,266	+27,20,000	+1,51,80,266
In aid of Public Works and Miscellaneous Expenditure	+12,431	+34,90,948	+9,51,141	+17,11,83	+9,992	+95,594	+9,753	+5,61,036	+2,71,594	+55,73,672
In the aid of Provincial Resources generally .	+8,00,000	+12,00,000	+28,00,000	+12,00,000	+12,00,000	+16,90,186	+12.00,000	+12,00,000	+12,00,000	+1,24,90,186
In adjustment of Inter-provincial transactions	...	...	—1,39,500	+3,99,072	—2,59,572	..	..	.	.	..
Total Special Contributions .	+47,90,480	+85,38,948	+55,30,991	+1,54,01,885	+63.79,420	+1,14,70,603	+67,00,924	+1,22,77,591	+1,11,92,723	+8,22,33,565
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+69,30,480	+98,28,948	+62,19,991	+1,46,73,885	+61,43,420	+94,94,603	+73,77,924	+1,01,34,591	+1,02,54,723	+8,10,58,565
LAND REVENUE (EXCLUDING REVENUE DUE TO IRRIGATION FOR PUNJAB, MADRAS AND BOMBAY ONLY) DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS										
Imperial	91,47,376	1,70,03,306	38,82,638	1,12,93,169	65,00,134	4,12,37,936	1,46,73,229	2,90,46,930	1,89,02,454	15,16,87,172
Provincial	91,47,377	2,83,38,843	38,82,638	1,12,93,169	65,00,134	2,47,42,761	1,46,73,228	2,90,46,930	1,89,02,454	14,65,27,534
TOTAL .	1,82,94,753	4,53,42,149	77,65,276	2,25,86,838	1,30,00,268	6,59,80,697	2,93,46,457	5,80,93,860	3,78,04,908	29,82,14,706
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTION—										
Imperial (a)	22,16,896	71,74,358	—23,37,353	—33,80,716	3,56,714	3,17,43,333	72,95,305	1,89,12,339	86,47,731	7,06,28,607
Provincial (a)	1,60,77,857	3,81,67,791	1,01,02,629	2,59,67,054	1,26,43,554	3,42,37,364	2,20,51,152	3,91,81,521	2,91,57,177	22,75,86,099
	Net contribution from Imperial to Provincial Rs. 8,10,58,565 converted into £ at Rs. 15=£1 . £									5,403,904

(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 1913.

	Opening Balance.	Revenue as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES.: Increase of Balance.	PROVINCIAL DEFICITS. Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar	39,86,787	3,25,38,278	3,65,25,065	2,74,53,032	90,72,033	50,85,246	...
Burma	41,48,025	6,08,32,018	6,49,80,043	5,19,57,844	1,30,22,199	88,74,174	...
Assam	41,96,000	1,78,07,219	2,20,03,219	1,41,96,725	78,06,494	36,10,494	...
Bengal	1,66,25,000	7,16,53,401	8,82,78,401	5,69,48,131	3,13,30,270	1,47,05,270	...
Bihar and Orissa	1,30,62,000	3,35,16,756	4,65,78,756	2,64,94,557	2,00,84,199	70,22,199	...
United Provinces of Agra and Oudh	88,34,725	7,07,89,071	7,96,23,796	6,12,00,323	1,84,23,473	95,88,748	...
Punjab	1,03,73,033	5,09,54,581	6,13,27,614	4,35,43,512	1,77,84,102	74,11,069	...
Madras	1,85,28,604	8,08,38,288	9,93,66,892	7,65,08,013	2,28,58,879	43,30,275	...
Bombay	1,08,92,238	7,95,81,414	9,04,73,652	7,24,98,133	1,79,75,519	70,83,281	...
TOTAL . Rs.	9,06,46,412	49,85,11,026	58,91,57,438	43,08,00,270	15,83,57,168	6,77,10,756	...
Converted into £ at Rs. 15=£1 . £					10,557,144	4,514,050	...
Total Provincial Surplus . £						4,514,050	

(M)—Provincial Adjustments
2 I 2

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1912-13.

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

Receipts £584,993 **Disbursements £11,485,359**

Major Heads.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	255	.	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	256		...	...
„ „	73B	„ „ „ summary to end of 1912-1913	259	...	..	...
„ „	74	State Railways—Construction	260	...		8,812,895
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	262		.	...
	„	Contributions by Companies from Provident Fund	262	.	13,333	...
	74B	Detailed Account of East Indian Railway	262	987,683	...	...
	74C	„ „ Eastern Bengal Railway	263	901,068	...	..
	74D	„ „ Oudh and Rohilkhand Railway	264	151,318	...	...
	74E	„ „ North Western Railway	265	1,530,557	...	...
	74F	„ „ South Indian Railway	266	518,601	...	...
	74G	„ „ Great Indian Peninsula Railway	267	1,728,126	...	...
	74H	„ „ Bombay, Baroda and Central India Railway	268	735,720	...	...
	74I	„ „ Madras and Southern Mahratta Railway	269	...	..	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways	270	...	...	...
	75	Irrigation Works—Construction	274	...	...	1,408,329
Redemption of Liabilities	76	Capital Charge involved in Redemption of Liabilities	275	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	276	..	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	287	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	288	...	..	...
Capital Account of Indian Railway Companies	79	Capital raised and deposited by Companies	293	..	564,746	...
	„	Outlay of Railway Companies and Repayments	293	...	6,914	1,149,241
	79A	Capital subscribed by Native States	294	...	.	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi	295		...	114,894
				Total £	**584,993**	**11,485,359**

No. 73.—SUMMARY of Capital Expenditure

[£1 is recorded for every 15 rupees in

Years.	No. of Items.	Construction.* Railways. India.	Railways. England.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Total.	Total Construction.
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	1,427,348	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	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	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	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	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	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	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,408
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	2,096,986	6,348,585	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	37	4,871,050	2,155,694	7,026,744	1,838,267	92,235	1,930,502	8,957,246
1912-1913	38	6,404,218	2,454,354	8,858,572	1,806,377	37,853	1,844,230	10,702,802
		(a)113,539,854	50,595,380	164,135,234	34,551,368	3,670,495	38,221,863	202,357,097

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. 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

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at ₹15=£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.	Assam.
India	₹	9,61,32,614	...	...	63,984
Add—Difference on account of exchange	₹	—1,33,831	...	...	...
Deduct—Charged to Revenue	₹	4,10,978	...	...	63,984
Net—India	₹	9,55,88,805	...	...	...
Converted at ₹15=£1	£	6,372,553	...	...	...
England	£	2,440,342	...	...	...
Total	£	8,812,895	...	...	...
Irrigation.					
India	₹	...	10,44,678	26,53,549	
Add—Difference on account of exchange	₹	...	—160	—3	
Net—India	₹	...	10,44,518	26,53,546	
Converted at ₹15=£1	£	...	69,684	176,903	
England	£	...	2,923	55	
Total	£	...	72,557	176,958	

on STATE RAILWAYS and IRRIGATION WORKS.¶

respect of transactions in India.]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.											GRAND TOTAL.
	CHARGED AGAINST REVENUE.							TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM		Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.		
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure, etc., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.	Not charged to Revenue.	Capital raised through Companies, see Account No. 74-A.	State Funds.		
	Railways.	Irrigation Works.										
	9	10	11	12	13	14	15	16=8−15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	..	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	†9,573,056	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	..	2,698,042	586,800	3,284,842
8	−88,752	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	..	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	−188,540	15,936	199	504,315	2,738,118	..	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	..	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,070	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16‡	...	49,594	...	37,123	−782	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18‡	650,312	40,529	...	−70	226,324	7,007	930,102	2,657,527	.	3,587,629	...	3,587,629
19‡	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	..	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	..	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	..	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745
25	...	23,930	..	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	−52,068	4,207	−12,508	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	− 66,709	61,398	147,052	4,071,152	784,998	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	29,257	26,550	27,985	324,843	5,043,003	..	5,367,846	..	5,367,846
30	115,812	215,012	..	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,919
31	55,278	296,573	...	9,687	7,195	16,305	385,038	9,966,393	1,487,995	8,863,436	12,980,960	23,332,391
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408
33	6,561	417,240	...	7,443	- 197,975	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,825,903
34	70	403,030	...	30,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494
35	12,015	432,888	..	13,708	1,246	11,765	471,622	7,373,966	2,459,426	5,386,162	..	7,845,588
36	36,895	359,660	...	4,044	795	26,439	427,833	10,119,093	2,294,278	8,252,648	5,904,100	16,451,026
37	44,275	383,465	...	‡249	836	10,506	439,331	8,517,915	...	8,957,246	..	8,957,246
38	41,411	426,501	...	...	4,266	§9,400	481,578	10,221,224	1 3,333	10,689,469	...	10,702,802
	5,241,512	4,928,988	2,938,755	1,043,239	1,193,152	4,726,849	20,072,495	182,284,002	20,326,939	182,030,158(c)	60 502,103	262,859,200

and South-Eastern Railway is included in the following years under India in 1868-69, £419,430: under England in 1868-69, £332 152; in 1869-70, 1871-72, £30,000 The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
H1,06,750 Debt incurred in India

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

	R	£
Laki Pezu	32,043	2,136
Ludhiana-Ferozepore . .	−28,311	−1,887
	3,732	249

§ Is made up thus :—

	R	£
Bengal canals . .	1,198	80
Bihar and Orissa . .	47,567	3,171
Madras . . .	7,234	482
Bombay . . .	85,091	5,667
TOTAL .	1,41,000	9,400

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

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1912-13.

Bihar and Orissa.	Bengal.	United Provinces.	Punjab.	North-West Frontier.	Madras.	Bombay.	TOTAL.
...	...	..	...	...	...	...	9,61,96,598
...	...	...	...	...	...	...	−1,33,331
...	...	...	...	...	...	...	4,74,962
...	...	...	...	...	...	..	9,55,88,305
...	...	...	...	...	...	...	6,372,553
...	...	...	...	...	...		2,440,342
...	...	...	...	...	.	...	8,812,895
−1,772	...	10,04,442	1,24,47,851	30,27,009	3,06,517	1,86,573	2,06,68,842
...	...	−64	−1,325	−114	...	...	−1,666
−1,772	...	10,04,378	1,24,46,526	30,26,895	3,06,517	1,86,573	2,06,67,176
−116	...	66,959	8,29,768	2,01,793	20,435	12,438	1,377,811
...	...	1,175	24,274	2,091	...	...	30,518
−118	...	68,134	8,54,042	2,03,884	20,435	12,438	1,408,329

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

No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1912-13.

Amount specifically provided.		Expenditure.	
Borrowed for Railway purposes under the East India Loan Act.	3,000,000	State Railways (see Account No. 73, column 4).	8,858,572
Capital Receipts from Railway Companies (see Accounts Nos. 74A and 79).	578,079	Capital expenditure by Railway Companies (see Account No. 79).	1,142,327
Appropriation from Famine grant for avoidance of debt.	843,203		
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	41,411	Discharge of Indian Midland Railway Debentures	1,227,900
		Discharge of Madras Railway Debentures	*249,700*
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	4,266		
Excess over amount specifically provided (see below).	8,511,540	Discharge of Temporary loans issued under East India Loans Act for Railway purposes.	1,000,000
TOTAL .	12,478,499	TOTAL .	12,478,499

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

	£	
Surplus of Revenue over Expenditure charged to Revenue	3,107,634	
Loan issued in India	2,000,000	
Net receipts under heads of Debt, Deposits and Advances other than items included above	2,266,482	
Cash Balance decreased	2,660,647	
		10,034,763
Deduct—Capital expenditure not charged to Revenue on Works other than Railways		*1,523,223*
Total (see above)		8,511,540

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1912-1913.

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

(1) Year.	Resources specifically provided for Capital Expenditure on Railways. (2)* Loans for Railway purposes issued under the East Indian Loans Act.	(3) Capital Receipts from Railway Companies.	(4) Capital subscribed by Native States towards outlay on State Railways.	(5) Appropriation from Famine Grant for Avoidance of Debt	(6) Appropriation from Famine Grant for Protective Railways	(7) Appropriation from Revenue for other Railways	(8) Moiety of Profits on Rupee coinage	(9) Total "Resources specifically provided" (Cols 2 to 8).	Other (10) Revenue Surplus(+) or Deficit(—).	(11) Loans issued in India.
	£	£	£	£	£	£	£	£	£	£
1905-06	12,089,146	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	8,632,917	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*	1,333,333
1909-10	10,569,578	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	2,381,519	...	601,095	36,895	4,839 (*f*)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,109	17,497	...	457,967	44,275	1,085 (*g*	...	3,875,927	3,940,334	1,333,333
1912-13	3,000,000	578,079	...	343,203	41,411	4,266	..	3,966,959	3,107,634	2,000,000
	53,213,642	14,174,815	66,667	3,222,248	199,947	—100,070	1,123,655	71,900,904	11,834,995	14,666,667

* 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 £9,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment
(*b*) Ditto £14,517 ditto ditto 1906-07 ditto
(*c*) Ditto £7,448 ditto ditto 1907-08 ditto ; £198,155 expended from Local
(*d*) Ditto £30,269 ditto ditto 1908-09 ditto.
(*e*) Ditto £8,708 ditto ditto 1909-10 ditto.
(*f*) Ditto £4,044 ditto ditto 1910-11 ditto.
(*g*) Ditto £249 ditto ditto 1911-12 ditto.

and Annual Expenditure thereof from 1905-1906 to end of 1912-1913.

Resources				Capital Expenditure on Railways.					
(12) Net Receipts under Debt Deposits and Advances, other than items shown separately	(13) Cash Balances reduced (+) or increased (—)	(14) Deduct—Capital expenditure on Works other than Railways not charged to Revenue	(15) Total "Other Resources" (columns 10 to 14)	(16) Total Provision (columns 9 and 15)	(17) On State Railways (including purchased lines worked by Companies)	(18) By Railway Companies (other than those working purchased lines)	(19) Discharge of Liabilities	(20) Purchase of Lines.	(21) Total expenditure (columns 17 to 20).
£	£	£	£	£	£	£	£	£	£
936,900	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	- 845,722	—1,390,763	10,675,593	10,383,074	—342,181	634,700	...	10,675,593
3,012,820	—99,350	—983,489	- 474,776	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,741,756	9,415,504	—1,052,349	—3,449,789	10,145,967	6,318,585	2,117,982	1 679,400	..	10,145,967
2,303,534	—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
8,683,544	—2,141	—1,541 523	7,413,547	11,28 ,474	7,026,744	986,530	3 276,200	...	11,289,474
2,266,482	2,660,647	—1,523,223	8,511,540	12,478,199	8,858,572	1,142,327	2,477,600	...	12,478,499
17,270,187	—8 070,414	—8,504,015	27,197,420	99,098,324	68 511,43)	4 495,733	13,251,500	12,839,660	99,098,324

ie 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.

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

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT. *Receipts on Capital Account.*	DEDUCT. *Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same Account.*	NET OUTLAY.
IMPERIAL.		R	R	R	R	R	R
India, General.							
1. Agra-Delhi Chord	1	1,87,091	3,993	...	...	...	1,41,084
2. Akbarpur-Tanda	2	87,491	2,864	...	29	...	90,326
3. Allahabad-Rai Bareilly-Cawnpore	3	15,90,604	2,553	..	63	33,719	15,59,375
4. Assam-Bengal Part I	4	3,12,134	...	...	...	...	3,12,134
5. Assam-Bengal Part II	5	26,26,273	1,28,497	...	4,335	3,87,411	23,63,024
6. Baran-Kotah	6	50,975	...	...	...	...	50,975
7. Bayana-Agra	7	23,37,413	69,453	...	1,183	7,14,423	16,91,260
8. Bellary-Kistna	8	...	...	...	...	...	...
9. Bezwada Extension	9	10,529	...	...	...	...	10,529
10. Bhopal	10	78,224	...	...	...	...	78,224
11. Broach-Jambusar	11	3,88,234	22,364	...	2	...	4,10,596
12. Bilaspur-Etawah	12	...	...	...	...	...	...
13. Bombay, Baroda and Central India	13	1,03,53,252	73,268	6,09,281	...	...	1,10,35,801
14. Burma	14	...	...	...	...	...	...
15. „ Extensions	15	39,00,545	3,16,919	32,917	...	...	42,50,381
16. Coonoor-Ootacamund	16	95,065	−85	...	...	1,511	93,469
17. Cawnpore-Banda	17	28,18,749	1,33,381	5,766	1,071	...	29,56,765
18. Dharmapuri-Hosur Extension	18	7,65,996	79,965	...	493	2,24,306	6,21,162
19. Dhakia Sambhal	19	1,04,845	5,010	...	60	...	1,09,795
20. Dhone Kurnool	20	21,459	...	...	...	...	21,459
21. *East Coast, Northern Section*	21	...	...	...	...	...	...
22. East Indian	22	1,21,96,176	2,34,240	23,89,157	4,630	...	1,48,15,243
23. Eastern Bengal System	23	1,25,28,220	2,26,526	7,61,718	445	...	1,35,16,019
24. Frontier Railway Reserve Material	24	...	...	−2,574	...	...	−2,574
25. Gajroula-Chandpur	25	14,532	...	...	...	...	14,532
26. Ganges Bridge	26	...	...	...	...	...	...
27. Great Indian Peninsula	27	2,07,67,352	5,03,127	46,59,586	8,184	...	2,59,21,881
28. Jodhpur-Hyderabad (British Section)	28	79,270	...	...	...	60,050	19,220
29. Jakhal-Hisar	29	15,34,752	72,296	...	1,219	8,78,676	7,27,153
30. Jullundur-Hoshiarpur	30	10,10,431	57,633	...	574	1,27,257	9,40,233
31. Kalabagh-Bannu	31	14,89,479	1,02,763	...	858	2,07,781	13,83,603
32. Khagria Roserah	32	10,24,395	57,275	...	...	3,32,612	7,49,058
33. Laki Pezu Tank	33	3,43,497	22,516	8,338	...	...	3,74,351
34. Lodhran Khanewal	34	...	...	...	...	...	...
35. Lucknow-Bareilly	35	...	...	...	...	...	...
36. Lower Ganges Bridge	36	52,41,346	6,25,823	24,79,295	25,466	...	83,20,998
37. Madras and Southern Mahratta Railway	37	...	...	...	...	...	...
38. Nagpur-Chhattisgarh Depreciation Account	38	...	...	...	...	...	...
39. North Western*	39	1,92,10,476	88,576	37,94,313	6	...	2,30,93,359
40. Oudh and Rohilkhand	40	27,90,663	5,609	...	...	5,26,500	22,69,772
41. Petroleum Operations, Baluchistan	41	...	...	...	...	...	...
42. Rajabhat Khawa Dalsinghpara	42	4,01,371	35,325	2,924	32	...	4,39,588
43. Ranaghat-Bhagwangola	43	...	...	...	...	...	...
44. Rangyia-Tangla	44	2,72,818	36,738	505	2,879	...	3,07,682
45. Saraikala-Havelian	45	25,81,816	87,193	6,391	914	...	26,74,486
46. Sabarmati-Dholka	46	...	...	...	...	...	...
47. Shorkot Road-Chichoki	47	72,274	33,366	...	484	1,28,683	−23,527
48. Singjani-Fulchhari	48	9,42,434	55,050	22,289	1,901	...	10,18,472
49. South Indian	49	54,26,701	1,24,122	22,28,198	...	...	77,79,021
50. Samastipur-Roserah Extension	50	19,258	10,082	...	...	9,752	19,588
51. Southern Mahratta (Depreciation on works)	51	...	...	...	...	...	...
52. Tinnevelly-Quilon (British Section)	52	−8,879	118	...	...	...	−8,761
53. Ditto (Native State Section)	53	−2,174	996	...	...	...	−1,178
54. Tirhoot State Railway and Extensions	54	19,65,358	16,047	3,98,622	11,62,302	...	12,17,725
55. Umaria Colliery (Depreciation on works)	55	...	...	...	...	...	...
56. Vizagapatam-Raipur	56	...	...	...	...	...	...
57. Warora Colliery	57	...	...	...	11,266	...	−11,266
58. State Railway Stores	58	...	...	...	...	2,33,636	−2,33,636
59. Expenditure in England for Stores purchased and remaining unappropriated	59	...	...	17,47,190	...	...	17,47,190
TOTAL IMPERIAL		11,55,30,745	32,33,603	1,91,43,858	12,27,296	38,66,317	13,28,14,591
PROVINCIAL. *Assam.*							
60. Jorhat	60	50,494	...	13,503	13	...	63,984
TOTAL CONSTRUCTION OF STATE RAILWAYS		11,55,81,239	32,33,603	1,91,57,359	12,27,309	38,66,317	13,28,78,575
Total converted into £ at R15=£1						£	8,858,572
Charged to Revenue — Famine Relief and Insurance — India						£	27,399
Charged to Revenue — Famine Relief and Insurance — England						£	14,013
Charged to Revenue — Construction of Railways charged against Revenue						£	4,266
Charged to Revenue — Preliminary Expenditure, etc., not originally charged to Construction						£	...
Not charged to Revenue — India						£	6,372,553
Not charged to Revenue — England						£	2,440,342
						TOTAL £	8,858,572

* Including J. Doab, Quetta-Nushki, Kalka-Simla, Doubling Line Samasta to Reti, Khusalgarh, Kohat, Shadera-Sangla, Lodhran Branch, Thal and Parachinar. R28,311 representing outlay on Ludhiana-Ferozepur transferred from construction to Subsidised Railways—Land.

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1912-1913.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct — Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	R	R	R	R	R	R	
1	1,37,86,171	6,83,762	...	1,44,69,933	*2,613*	1,44,67,320	
2	4,01,286	14,963	...	4,16,249	*48*	1,16,201	
3	1,12,00,031	3,22,518	...	1,15,22,549	*3,257*	1,15,19,292	
4	48,00,111	...	..	48,00,111	.	48,00,111	
5	9,07,29,307	3,22,116	7,68,361	9,18,19,784	*7,477*	9,18,12,307	
6	43,71,317	2,84,593	...	46,59,910	*12,138*	46,47,772	(a) Includes Rs 1,85,000 Contribution by the Palanpur Durbar.
7	33,25,692	1,29,640	80,554	35,35,886	*1,332*	35,34,554	
8	1,59,24,005	15,74,423	.	1,65,98,428	*20,012*	1,65,78,416	
9	11,16,567	1,17,275		12,33,842	*2,472*	12,31,370	
10	35,83,309	3,62,124	...	39,45,433	*4,111*	(b) 39,41,322	(b) Represents amount contributed by the State for Construction Rs. 38,80,752 and Survey Charges Rs 60,570
11	6,62,110	39,571	...	7,01,681	*2*	7,01,679	
12	75,132	...	...	75,132		75,132	
13	25,65,10,917	1,21,37,609	1,16,88,375	28,03,36,901	(a) *38,91,935*	27,64,44,966	*See* Account No 74H.
14	9,07,26,632	69,03,995	...	9,76,30,627	*2,18,303*	9,74,12,324	(c) Includes Rs. 25,638 expended on the Diga Loop.
15	2,83,06,260	27,43,269	7,29,134	3,17,78,663	.	(c) 3,17,78,663	
16	35,43,210	3,06,665	13,618	38,66,493	*1,086*	38,65,407	
17	46,80,280	2,69,430	34,403	49,84,113	*1,099*	49,83,014	
18	14,45,984	3,36,611	2,50,060	20,32,655	*493*	20,32,162	
19	5,60,098	19,872	...	6,79,970	*97*	6,79,873	
20	9,24,098	82,804		10,06,902	*228*	10,06,674	
21	2,84,61,080	21,08,003		3,09,69,083	*39,653*	3,09,29,430	
22	29,33,08,781	72,13,277	1,30,32,838	31,35,84,896	*1,02,87,722*	30,32,97,174	*See* Account No. 74B.
23	21,33,41,724	90,08,765	1,21,31,009	23,44,84,498	*16,99,538*	2 ,27,81,960	*See* Account No. 74C.
24	...	33,545	43,57,338	43,90,883	*22*	43,90,861	
25	7,10,639	15,054		7,25,693	.	7,25,693	
26	76,416	..	...	76,416	...	76,416	
27	17,54,37,060	46,57,953	1,75,79,780	19,76,74,793	*48,46,944*	19,28,27,849	*See* Account No. 74G.
28	39,10,586	3,05,800	27,693	42,44,079	*1,430*	42,12,649	
29	22,22,600	1,80,862	1,75,980	25,79,442	*1,256*	25,78,186	
30	14,79,804	93,089	1,58,452	17,31,345	*574*	17,30,771	
31	46,70,350	3,26,682	1,31,686	51,28,718	*1,727*	51,26,991	
32	11,46,473	58,366	60,975	12,65,814	...	12,65,814	
33	3,75,510	22,516	8,338	4,06,394	...	1,06,394	
34	40,07,847	2,05,983	47,415	42,61,245	*2 211*	42 59,034	
35	48,24,362	3,06,580		51,30,942	*9,803*	51,21,139	
36	2,14,54,767	25,17,657	40,48,625	2,80,21,049	*64,036*	2,79,57,013	
37	11,62,38,873	46,55,380	...	12,08,94,253	*1,38,603*	12,07,55,650	*See* Account No 74I.
38	6,57,038	...	.	6,57,038		6,57,038	
39	60,88,10,959	2,68,30,866	2,90,82,073	66,47,32,898	*80,87,704*	65,66,45,194	*See* Account No. 74E.
40	9,35,96,212	23,56,260	40,67,663	10,00,20,135	*35,56,542*	9,64,63,593	*See* Account No. 74D.
41	1,19 198	...	..	1,19,198	*11*	1,19,187	
42	6,95,145	48,650	3,396	7,47,191	*32*	7,47,159	
43	2,77,036	25,676	. .	3 02,712	*262*	3,02,450	
44	10,52,087	1,02,229	2,188	11,56,504	*3,396*	11,53,108	
45	35,62,904	1,88,994	3,73,150	41,25,048	*1,235*	41,23,813	
46	59,900	..	...	59,900	...	59 900	
47	73,24,221	5,31,678	36,894	78,92,793	*5,712*	78,87,081	
48	14,51,19	1,17,724	22,437	15,91,354	*1,757*	15,89,597	
49	7,59,63,855	42,87,553	85,32,115	8,87,83,523	*64,26,880*	8,23,56,643	*See* Account No. 74F.
50	6,24,603	48,524	...	6,73,127	..	6,73,127	
51	5,27,071	..	..	5,27,071	...	5,27,071	
52	39,61,027	4,55,244	...	14,19,271	...	44,19,271	
53	1,06,26,182	11,96,740	...	1,18,22,922	.	1,18,22,922	
54	8,76,61,196	41,97,878	24,34,408	9,42,93,483	*1,75,32,495*	7,67,60,988	
55	1.82,672	...	...	1,82,672	...	1.82,672	
56	2,45,035	. .	..	2,45,035	...	2,45 035	
57	11,08,063	3,775	...	11,11,838	*13,072*	10 98,766	
58	25,960	...	5,11,843	5,37,803	*2,520*	5,35,283	
59	...	...	22,10,382	22,10,382	.	22,10,382	
	2,30,64,76,976	9,87,95,544	11,26,04,183	2,51,78,76,703	*5,68,91,840*	2,46,09,84,863	
60	9,52,049	41,247	56,792	10,50,088	*6,443*	10,43,645	
	2,30,74,29,025	9,88,36,791	11,26,60,975	2,51,89,26,791	*5,68,98,283*	2,46,20,28,508	

£	164,135,234	
£	5,163,218	See Account No. 48C.
£	88 294	
£	4,131,907	See Account No. 50 and No. 64
£	1,043,239	
£	104,592,503	
	49,126,073	
£	164,135,234	

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 1912-1913.

		East Indian	South Indian	Great Indian Peninsula	Bombay Baroda and Central India	Total.
During the year 1912-13.						
Debentures raised (net). { Nominal amount	£					
{ Cash received	£					
Receipts converted into rupees	R					
Ditto reconverted into £ at R15=£1	£					
Contribution from Provident Fund	R				2,00,000	2,00,000
Converted into £ at R15=£1	£				13,333	13,333
To 31st March 1913						
Debentures raised (net) { Nominal amount	£	15,000,000	1,510,000	3,500,000	1,000,000	21,010,000
{ Cash received	£	14,288,963	1,511,250	3,253,158	959,364	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
Contribution from Provident Fund	R				2,00,000	2,00,000
Ditto converted into £ at R15=£1	£				13,333	13,333

No. 74B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1912-1913.

Details of Capital Outlay		During the year	To end of previous year	Total
Debt incurred in, or created for, the purchase of the Line				
Debentures and Debenture Stock	£		4,450,000	4,450,000
India 4 per cent Stock issued in redemption of portion of Annuity	£		5,115,939	5,115,939
India 3½ 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	„	11,033	9,92,033	10,03,066
Land	„	1,40,374	1,03,42,843	1,07,83,217
Formation	„	9,03,544	1,58,56,316	1,67,59,860
Bridge work	„	20,54,959	2,73 91,965	2,94,46,924
Fencing	„	50,010	33,60,306	34,10,316
Electric telegraph	„	9,941	5,09,564	5,19,505
Ballast and Permanent-way	„	25,10,150	6,(7,77,748	6,33,17,898
Stations and Buildings	„	17 91,091	4,53,07,021	4,70,98 112
Plant	„	10,03 698	1,13 86,553	1,23,90,251
Ferries, etc	„	—3,920	18,41,983	18,38,063
Rolling-stock	„	33,31,819	9,38,71,785	9,72,03,604
General Charges	„	2,34,240	70,09,037	72,43,277
New Minor Works	„	51 345	2,41,676	2,93,021
Suspense Accounts	„	23,89,157	1,06,13,681	1,30,32,838
Commission, etc, on Loans	„	..	35,03,063	35,03,063
Collieries Block	„	11,802	30,84,180	30,95,982
Capital Outlay incurred since purchase of Line	„	1,48,19,873	29,87,65,023	31,35,84,896
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	„	*4,630*	*17,95,585*	*18,00,215*
Total Deductions	„	*4,630*	*1,02,83,092*	*1,02,87,722*
Net Capital Outlay since purchase of Line	R	1,48,15,243	28,84,81,931	30,32,97,174
Ditto ditto converted into £ at R15=£1	£	**987,683**	**19,232,129**	**20,219,812**
Total Debt and Capital Outlay	£	9 7 6 8 3	31,272,011	32,259,694
Charged in England	£		12,032,765	12,032,765
Charged in India	£	987 683	19,239,246	(a 20,226,929

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

*£143,232 and £2 101 664 have been cancelled during the year and to end of the year respectively by Sinking Fund. Capital obligations (not included in debt shown above) to the extent of £199,142 and £3,611 281 have also been discharged during the year by annuity payments, *vide* Account No 74 J, page 270

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1912-1913.

DETAILS OF CAPITAL OUTLAY		During the year	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE.				
Debentures and Debenture Stock taken over	£		811,616	811,616
Debentures discharged in anticipation of purchase	„		150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	„	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	„	...	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514)	„	...	500,514	500,514
TOTAL DEBT	„	...	2,070,298	2,070,298*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE.				
Purchase of Ranaghat-Krishnagar Railway	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)	„		77,61,963	77,61,963
Capital Account Preliminary Expenses	„	— 93	10,86,358	10,85,427
Land	„	4,80,122	1,15,26,225	1,20,06,647
Formation	„	8,19,135	1,61,49,645	1,69,68,780
Bridge-work	„	6,14,020	2,56,78,228	2,63,22,248
Fencing	„	1,20,067	40,60,946	41,81,013
Electric Telegraph	„	15,130	26,067	41,197
Ballast and Permanent-way	„	30,16,674	4,86,03,889	5,16,20,563
Stations and Buildings	„	25,71,079	2,70,19 107	2,95,93,186
Plant	„	2,42,941	52,18,395	54,61,336
Ferries, etc.	„	2,68,466	43,98,274	46,66,740
Rolling-stock	„	13,48,217	4,64,79,247	5,08,18,464
General Charges	„	2,26,520	87,82,238	90,08,764
Suspense Accounts	„	7,61,718	1,13,72,291	1,21,34,009
Exchange	„		16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	1,35,16,464	22,09,68,034	23,14,84,498
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	„	445	9,71,214	9,71,659
Total Deductions	„	445	16,99,093	16,99,538
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,35,16,019	21,92,68,941	23,27,84,960
Ditto ditto converted into £ at R15 = £1	£	**901,068**	**14,617,929**	**15,518,997**
TOTAL DEBT AND CAPITAL OUTLAY	£	901,068	†16,688,227	(a)17,589,295
CHARGED IN ENGLAND	„	429,014	8,852,330	9,281,344
CHARGED IN INDIA	„	472,054	7,835,897	8,307,951

(a) Made up as under —

	£
Eastern Bengal, to close of 1892-93	3 147,860
Northern Bengal do do	1,618,815
Dacca do. do	446,69)
Assam Behar do do.	844 377
Kanna-Dhurla do do.	64,884
Barsoi-Kissengunge do do.	88,679
Ganhati extension to close of 1910-11	842 887
Outlay on the system from 1893-94 to 1912-13	10,536,144
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	17,589,295

* £10 665 and £142 910 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 £20,545 and £363,874 have also been discharged during and to end of the year by annuity payments—*vide* Account No 74 J., page 270.

† Includes R19,486 outlay during 1911-12 for quarters for Government Metallurgist staff at Kalimati.

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 1912-1913.

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	₹	...	3,90,752	3,90,752
Land	„	*—451*	24,84,851	24,84,400
Formation	„	57,640	34,16,833	34,74,473
Bridge-work	„	2,71,640	1,53,57,127	1,56,28,767
Fencing	„	28,752	28,63,355	28,92,107
Ballast and Permanent-way	„	6,31,199	2,86,24,748	2,92,55,947
Stations and Buildings	„	4,35,929	1,32,75,445	1,37,11,374
Plant	„	67,722	21,69,878	22,37,600
Rolling-stock	„	12,98,232	2,22,22,560	2,35,20,792
General Charges	„	5,609	23,50,651	23,56,260
Suspense Accounts	„	*—5,26,500*	45,94,163	40,67,663
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	22,69,772	9,77,50,363	10,00,20,135
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	„	...	2,54,489	2,54,489
Total Deductions	„		35,56,542	35,56,542
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	22,69,772	9,41,93,821	9,64,63,593
Ditto ditto converted into £ at ₹15=£1	£	**151,318**	**6,279,588**	**6,430,906**
TOTAL DEBT AND CAPITAL OUTLAY	£	151,318	16,615,637	(*a*) 16,766,955
CHARGED IN ENGLAND	„	242,643	14,592,865	14,835,508
CHARGED IN INDIA	„	*—91,325*	2,022,772	1,931,447

(*a*) Made up as under :—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareilly Section, to close of 1894-95	10,715,115
„ Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,903
„ Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
„ Rae Bareli-Benares section to close of 1897-98	508,322
Outlay on the Allahabad-Fyzabad Railway	684,240
Ditto on Allahabad-Jaunpur	257,979
Ditto on Balamau-Sitapur	143,166
Ditto on Rosa-Sitapur	216,867
Outlay from 1895-96 to 1912-1913	3,616,986
TOTAL	16,766,955

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1912-1913.

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	„	183	43,65,945	43,66,428
Land	„	53,383	75,00,349	75,53,732
Formation	„	5,93,354	7,51,17,274	7,57,10,628
Bridge-work	„	12,31,088	10,86,31,578	10,98,65,666
Fencing	„	89,006	63,33,882	64,22,888
Electric Telegraph	„	—198	3,54,565	3,54,367
Ballast and Permanent-way	„	23,41,165	14,58,09,361	14,81,50,526
Stations and Buildings	„	28,42,461	7,11,61,957	7,40,04,418
Plant	„	8,58,001	1,42,57,708	1,51,55,709
Ferries	„	—400	4,81,081	4,80,681
Rolling stock	„	1,11,59,113	12,69,71,909	13,81,31,042
General Charges	„	88,576	2,67,51,290	2,68,39,866
Suspense Accounts	„	37,94,313	2,52,87,760	2,90,82,073
Exchange	„	..	94,55,880	94,55,880
Open line maintenance	„	...	*—1,148*	*—1,148*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	2,30,93,365	64,16,39,533	66,47,32,898
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	„	...	*53,63,357*	*53,63,357*
(2) Stores made over to the new undertaking	„			
(3) Other receipts on Capital Account	„	6	*27,24,341*	*27,24,347*
Total Deductions	„	6	*80,87,698*	*80,87,704*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	2,30,93,359	63,35,51,835	65,66,45,194
Ditto ditto converted into £ at R15=£1	**£**	**1,539,557**	**42,236,789**	**43,776,346**
TOTAL DEBT AND CAPITAL OUTLAY	£	1,539,557	47,148,410	(a) 48,687,967
CHARGED IN ENGLAND	£	1,425,884	26,899,762	28,325,646
CHARGED IN INDIA	£	113,673	20,248,648	20,362,321

(a) Made up as under:—

	£
Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
„ Indus Valley Railway, to close of 1884-85	5,060,775
„ Punjab Northern, Northern and Southern Sections, to close of 1884-85	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 1912-1913	30,353,284
TOTAL	48,687,967

* £91,908 and £1,174,788 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 £63,175 and £1,088,298 have also been discharged during, and to end of the year, by annuity payment —*vide* Account No. 74 J, page 270

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 1912-1913.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	..	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less —*Capital deposited by the New Company* 1,000,000	£	..	3,197,557	3,197,557
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	„	—187	7,87,253	7,87,066
Land	„	25,812	25,92,544	26,18,356
Formation	„	2,05,730	53,50,216	55,55,946
Bridge-work	„	10,62,142	1,26,01,086	1,36,63,228
Fencing	„	26,180	10,91,788	11,17,968
Electric Telegraph	„	53,666	95,467	1,49,133
Ballast and Permanent-way	„	4,94,783	1,31,29,817	1,36,24,600
Stations and Buildings	„	3,01,292	93,09,782	96,14,074
Plant	„	3,03,863	19,41,804	22,45,667
Ferries	„	4,81,355	8,566	4,89,921
Rolling Stock	„	24,66,065	1,98,12,017	2,22,78,082
General Charges	„	1,21,122	41,63,431	42,87,553
Suspense Accounts	„	22,28,198	63,03,917	85,32,115
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	„	77,79,021	8,10,04,502	8,87,83,523
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*—				
(1) Value of Stores and Cash made over to the new undertaking	„	.	*49,61,839*	*49,61,839*
(2) Other Receipts on Capital Account	„	..	*14,65,041*	*14,65,041*
Total Deductions	„	..	*64,26,880*	*64,26,880*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	77,79,021	7,45,77,622	(a) 8,23,56,643
Ditto ditto converted into £ at R15=£1	**£**	**518,601**	**4,971,841**	**5,490,442**
TOTAL DEBT AND CAPITAL OUTLAY	£	518,601	9,664,398	10,182,999
CHARGED IN ENGLAND	£	...	5,904,799	5,904,799
CHARGED IN INDIA	£	518,601	3,759,599	4,278,200

(a) Includes R19,29,194 for Tirrupatur-Krishnagiri and Morrappur-Dharmapuri.

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1912-13.

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	„	23,264	6,06,195	6,29,459
Land	„	13,67,671	67,00,040	80,67,711
Formation	„	24,26,740	1,06,19,467	1,30,46,207
Bridge-work	„	10,76,530	95,32,200	1,06,08,730
Fencing	„	1,56,926	19,67,772	21,24,698
Electric Telegraph	„	284	68,266	68,550
Ballast and Permanent-way	„	57,99,585	2,60,39,608	3,18,39,193
Stations and Buildings	„	39,04,760	1,67,30,725	2,06,35,485
Plant	„	11,24,054	19,74,210	30,98,264
Rolling-stock	„	48,58,626	3,34,80,178	3,83,38,804
General Charges	„	5,03,127	32,11,931	37,15,058
Collieries General Block Account	„	28,912	8,90,293	9,19,205
Suspense Accounts	„	46,59,586	1,29,20,194	1,75,79,780
Exchange	„	...	8,47,908	8,47,908
Commission, etc., on Loans	„	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	2,59,30,065	17,17,44,728	19,76,74,793
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	„	*8,184*	*73,642*	*81,826*
Total Deductions	„	*8,184*	*48,38,760*	*48,46,944*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	2,59,21,881	16,69,05,968	19,28,27,849
Ditto ditto converted into £ at R15=£1	£	**1,728,126**	**11,127,064**	**12,855,190**
TOTAL DEBT AND CAPITAL OUTLAY	£	1,728,126	22,953,514	24,681,640
CHARGED IN ENGLAND	£	..	12,364,106	12,364,106
CHARGED IN INDIA	£	1,728,126	10,589,408	12,317,534

(a) Capital obligations (not included in debt shown above) to the extent of £453,075 and £4,837,964 have been discharged during, and to end of the year, respectively by annuity payments—*vide* Account No 74 J, page 270.

No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY during, and to end of, the Year 1912-1913.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,391,300	2,391,300
India 3 per cent Stock issued in part payment of the purchase price of the Company's undertaking	„	...	10,089,146	10,089,146
TOTAL DEBT	£	...	12,480,446	12,480,446
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE.				
Overdrawn Capital to 31st December 1905	Rs.	.	1,55,79,224	1,55,79,224
Capital Account Preliminary Expenses	„	.	26,98,606	26,98,606
Land	„	1,07,971	47,75,332	48,83,303
Formation	„	2,94,538	1,95,97,411	1,98,91,949
Bridge-work	„	10,31,561	3,43,99,104	3,54,30,665
Fencing	„	42,864	54,50,171	54,93,035
Electric Telegraph	„	22,439	1,84,423	5,06,862
Ballast and Permanent-way	„	20,33,649	6,47,10,855	6,67,44,504
Stations and Buildings	„	15,33,116	3,28,68,640	3,44,01,756
Plant	„	2,27,737	53,92,067	56,19,804
Rolling-stock	„	49,59,377	5,51,19,754	6,00,79,131
General Charges	„	1,73,268	1,19,64,341	1,21,37,609
Suspense Accounts	„	6,09,281	1,10,79,094	1,16,88,375
Loss by Exchange	„	...	49,08,971	49,08,971
Charges for underwriting capital	„	...	2,73,107	2,73,107
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	1,10,35,801	26,93,01,100	28,03,36,901
Deduct Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*				
Receipts on Capital Account	„	...	..	...
Stores made over to the new undertaking	„	...	*37,06,935*	*37,06,935*
Contribution by the Palanpur Durbar	„	...	1,85,000	1,85,000
Total Deductions	„	—	*38,91,935*	*38,91,935*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	1,10,35,801	26,54,09,165	27,64,44,966
Ditto ditto converted into £ at Rs. 15=£1	£	**735,720**	**17,693,944**	(a)**18,429,664**
TOTAL DEBT AND CAPITAL OUTLAY	£	735,720	30,174,390	30,910,110
CHARGED IN ENGLAND	£	...	14,922,486	14,922,486
CHARGED IN INDIA	£	735,720	15,251,954	15,987,674

(a) Made up as under :—

	£
Nagda-Muttra to end of January 1911	2,770,660
Rajputana-Malwa to close of 1910-11	10,503,653
Godhra Rutlam Nagda „	1,283,969
Bhuri Dhuleta Chord „	382,380
Palanpur Deesa „	16,380
Bombay, Baroda and Central India to end of 1911-12	3,470,622
TOTAL	18,429,664

No. 741.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1912-1913.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,144,800	2,144,800
TOTAL	„	...	2,144,800	(b)2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1907	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	„	...	66,94,954	66,94,954
Bridge-work	„	...	2,13,37,631	2,13,37,631
Fencing	„	...	6,01,252	6,01,252
Electric Telegraph	„	...	38,443	38,443
Ballast and Permanent-way	„	...	2,28,50,640	2,28,50,640
Stations and Buildings	„	...	69,34,533	69,34,533
Plant	„	...	11,18,154	11,18,154
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	„	...	*1,38,603*	*1,38,603*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	...	12,07,55,650	12,07,55,650
Ditto ditto converted into £ at R15=£1	£	...	8,050,377	8,050,377
TOTAL DEBT AND CAPITAL OUTLAY	£	..	10,195,177	10,195,177
CHARGED IN ENGLAND	„	...	2,478,087	2,478,087
CHARGED IN INDIA	„	...	7,717 090	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£	11,543,282
ii. Over draft of Southern Mahratta Railway Capital at 31st December 1907	416,115
iii. Advance (£2,129 900) made to the Southern Mahratta Railway Company to 31st December 1907	31,946,500
	43,907,897

*Includes:—
Hospet-Kattur.
Bellary-Royadrug.
Guntakal-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 £104,621 and £472,690 have been discharged during, and to end of the year, respectively, by annuity payments—vide* Account No. 74 J., page 270.

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 1912-1913.

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: Portion of Obligation discharged by Creation of India Stock	Deduct: New Company Stock issued in exchange for portion of Annuity	Balance being net amount in course of discharge by Annuity	During 1912-13.	To end of 1912-13	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 1912-13	To end of 1912-13.
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	199,142	3,611,281	7,573,467	80,765	7,654,232	143,232	2,101,664
Eastern Bengal	3,391,917	542,070	...	2,849,847	20,545	363,874	541,055	67,713	608,768	10,665	142,910
Scinde, Punjab and Delhi	14,009,124	4,911,216		9,097,908	63,175	1,088,298	4,911,621	..	4,911,621	91,908	1,174,788
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	453,078	4,837,964	...	..	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	104,021	472,690	...	...	..	..	...
TOTAL £	97,829,817	12,735,652	3,250,000	81,844,165	840,561	10,374,107	13,026,143	148,478	13,174,621	245,805	3,419,362

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1912-1913.

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.														
Central Provinces.														
Weenganga Canal	2,61,671	51,754	57,321		3,70,746	*166*	3,70,580	2,91,244	88,275	74,705		4,54,224	*166*	4,54,058
Mahanadi Canal	3,25,054	90,360	1,23,558	4,154	5,43,326	*22*	5,43,304	4,51,226	98,895	1,40,763	4,530	6,95,414	*22*	6,95,392
Asola Mendha Tank	1,40,659	29,994	3,915	..	1,74,568	*95*	1,74,473	10,76,949	2,28,018	23,757	.	13,28,724	*9,985*	13,18,739
	7,27,384	1,72,308	1,84,794	4,154	10,88,640	283	10,88,357	18,19,419	4,15,188	2,39,225	4,530	24,78,362	10,173	24,68,189
Deduct—Outlay charged against Revenue (Account No 48A)	...	...	.	.				*5,54,277*	*1,25,767*	*13,202*		*6,93,246*	*263*	(a) *6,92,983*
TOTAL	7,27,384	1,72,308	1,84,794	4,154	10,88,640	*283*	10,88,357	12,65,142	2,89,421	2,26,023	4,530	17,85,116	*9,910*	17,75,206
Burma.														
Mandalay Canal Project	*—1,403*	.	.	...	*—1,403*	..	*—1,403*	43,20,178	8,10,073	98,224		52,28,475	*12,469*	52,16,006
Shwebo Canal Project	66,928	8,203	*—2,746*	..	72,385		72,385	46,87,460	8,87,376	1,72,392	.	57,47,228	*22,204*	57,25,024
Mon Canal Project	88,626	23,423	*—17,903*	*—15,981*	78,165		78,165	41,75,822	9,04,806	1,72,312	2	52,52,942	*25,366*	52,27,576
Yeu Canal Project	2,49,079	76,986	31,432	7,874	3,65,371	*179*	3,65,192	11,85,822	3,42,991	51,992	9,719	15,90,524	*286*	15,90,238
Twante Canal Project	12,04,120	27,833	1,851	9,06,819	21,40,626	*590*	21,40,036	15,00,496	83,068	5,459	21,44,162	37,33,185	*590*	37,32,595
TOTAL	16,07,350	1,36,445	12,637	8,98,712	26,55,144	*769*	26,54,375	1,58,69,778	30,28,314	5,00,379	21,53,883	2,15,52,354	*60,915*	2,14,91,439
Deduct—Outlay charged against Revenue (Account No. 63A)			.	..	.	..		*2,79,124*	*1,05,398*	*5,935*		*3,90,457*		(b) *3,90,457*
	16,07,350	1,36,445	12,637	8,98,712	26,55,144	*769*	26,54,375	1,55,90,654	29,22,916	4,94,444	21,53,883	2,11,61,897	*60,915*	2,11,00,982
Bengal.														
Midnapur Canal	986	212	..	.	1,198		1,198	54,89,243	19,32,516	9,18,751		83,40,510	*31,558*	83,08,952
Tidal Canal	...		..			..		18,26,103	5,83,411	1,42,304		25,51,818	*1,013*	25,50,805
TOTAL	986	212	.	.	1,198	..	1,198	73,15,346	25,15,927	10,61,055		1,08,92,328	*32,571*	1,08,59,757
Deduct—Outlay charged against Revenue (Account No. 63A)	*986*	*212*	.	...	*1,198*	..	*1,198*	*5,81,510*	*1,42,093*	*1,00,933*		*8,24,536*	*98*	*8,24,438*
				.	..	..		67,33,836	23,73,834	9,60,122		1,00,67,792	*32,473*	1,00,35,319
Bihar and Orissa.														
Orissa Project	27,034	4,221			31,255		31,255	1,95,14,503	47,62,309	20,70,031	.	2,63,46,849	1,01,627	2,62,45,222
Sone Project	11,979	2,561		..	14,540		14,540	18,32,656	5,24,47,3	21,65,018		2,68,72,407	4,80,914	2,58,91,493
	39,013	6,782			45,795		45,795	3,84,77,159	1,00,07,042	42,35,049		5,27,19,256	5,82,541	5,21,36,715
Deduct—Outlay charged against Revenue	*40,785*	*6,782*	.		*47,567*		*47,567*	*7,20,516*	*1,59,830*	*4,513*	...	*8,84,859*	*157*	*8,84,702*
TOTAL	—1,772				—1,772		—1,772	3,77,38,643	98,47,212	42,30,536	..	5,18,34,397	5,82,384	5,12,52,013
Carried forward { Outlay on construction	23,74,733	3,15,747	1,97,431	9,02,506	37,90,777	1,052	37,89,725	6,31,11,708	1,59,06,471	60,35,708	21,58,113	8,76,12,300	6,86,200	8,69,56,100
" met from Revenue	41,771	6,994		..	48,765	.	48,765	21,30,427	5,33,085	1,21,583	..	27,93,018	518	27,92,500

(a) Weenganga Canal . . . . Rs. 30,576
Mahanadi " 62,470
Asola Menda Tank . . . 5,93,937
6,92,983

(b) Imperial . . . . Rs. 33,713
Provincial . . 3,56,744
3,90,457

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

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1912-1913—*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	23,74,733	3,15,747	1,97,431	9,02,866	37,90,777	1,052	37,89,725	6,34,81,708	1,59,66,471	60,35,708	21,58,413	8,76,42,300	6,86,200	8,69,56,100
„ met from Revenue	41,771	6,994	...	...	48,765	...	48,765	21,35,427	5,33,088	1,24,583	...	27,93,098	518	27,92,580
United Provinces of Agra and Oudh.														
Ganges Canal	3,98,208	1,09,956	2,64,311	59,559	8,32,034	*4,610*	8,27,424	2,78,03,502	47,94,631	6,04,908	4,30,654	3,36,33,695	*2,26,557*	3,34,07,138
Lower Ganges Canal	50,040	10,682	745	*—20,738*	40,729	*163*	40,566	3,06,92,895	62,12,089	19,91,270	3,69,437	3,92,65,691	*4,74,203*	3,87,91,488
Agra Canal	85,562	31,261	1,484	*—9,978*	98,329	*86*	98,243	88,66,012	19,41,170	3,67,153	79,887	1,12,54,222	*52,526*	1,12,01,696
Eastern Jumna Canal	26,003	4,893	341	*—2,639*	28,607	*350*	28,257	38,95,835	7,67,973	57,759	89,624	48,11,191	*24,944*	47,86,247
Dun Canals	15,880	3,414	238	*—709*	18,823	*300*	18,523	11,40,991	1,70,769	11,226	20,483	13,43,469	*1,350*	13,42,119
Bijnor Canals	7,388	1,498	104	...	8,985	...	8,985	2,49,175	36,748	1,359	...	2,87,282	*234*	2,87,048
Total	5,83,081	1,51,699	2,67,223	25,504	10,27,507	*5,509*	10,21,998	7,26,48,410	1,39,23,380	30,33,675	9,90,085	9,05,95,550	*7,79,814*	8,98,15,736
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*11,57,375*	*1,88,943*	*9,014*	...	*13,55,332*	*1,253*	(a)*13,54,079*
	5,83,081	1,51,699	2,67,223	25,504	10,27,507	*5,509*	10,21,998	7,14,91,035	1,37,34,437	30,24,661	9,90,085	8,92,40,218	*7,78,561*	8,84,61,657
Punjab.														
Western Jumna Canal, including Sirsa Branch	25,412	4,772	335	2,976	33,495	..	33,495	1,29,86,228	32,93,851	2,15,649	1,83,433	1,66,79,161	*11,481*	1,66,67,680
Upper Bari Doab Canal	73,565	8,069	14,817	*—3,33,752*	*—2,37,301*	...	*—2,37,301*	1,55,63,873	34,06,032	8,84,367	6,47,057	2,05,01,329	*16,955*	2,04,84,374
Lower Bari Doab Canal	37,84,269	3,99,825	*—1,55,144*	2,05,791	42,34,741	*—1,67,834*	44,02,575 *f*	1,19,82,563	18,46,025	15,39,345	9,90,697	1,63,58,630	*32,932*	1,63,25,698
Sirhind Canal	42,219	9,012	629	87,856	1,39,716	...	1,39,716	1,71,61,252	46,01,925	21,01,365	3,35,146	2,41,99,688	*1,07,518*	2,40,92,170
Upper Chenab Canal	19,59,069	3,25,224	*—24,512*	10,575	22,70,356	*3,283*	22,67,073	2,26,15,573	34,41,865	16,20,792	11,50,026	2,88,28,256	*45,883*	2,87,82,373
Lower Chenab Canal	5,38,008	1,05,851	7,385	79,132	7,30,376	...	7,30,376	2,42,26,779	45,63,594	6,21,887	7,79,311	3,01,91,569	*14,403*	3,01,77,166
Upper Sutlej Inundation Canal	22,230	5,863	409	6,871	35,373	...	35,373	13,40,682	2,88,356	24,208	32,625	16,85,871	*156*	16,85,715
Sidhnai Canal	6,956	1,496	104	*—3,109*	5,447	...	5,447	9,44,687	2,64,110	38,034	56,312	13,03,143	*224*	13,02,919
Upper Jhelum Canal	47,82,240	5,19,323	3,26,263	262	56,28,088	*13,554*	56,14,534	2,22,46,950	31,60,798	41,12,612	15,42,189	3,08,62,549	*52,378*	3,08,10,171
Lower Jhelum „	*—2,29,016*	—6,666	340	73,523	*—1,61,819*	33,657	*—1,95,476*	1,26,62,795	21,80,285	3,62,220	4,12,944	1,56,18,244	*40,462*	1,55,77,782
Indus Inundation Canal	16,748	3,077	214	*—5,209*	14,830	...	14,830	22,38,979	4,27,024	22,845	73,472	27,62,320	*63,616*	26,98,704
Total	1,10,21,700	13,75,846	1,70,840	1,24,916	1,26,93,302	*—1,17,340*	1,28,10,642	14,39,70,361	2,74,73,865	1,15,43,322	60,03,212	18,89,90,760	*3,86,008*	18,86,04,752
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*15,34,505*	*3,62,147*	*54,520*	...	*19,51,172*	*63,696*	*18,87,476*
	1,10,21,700	13,75,846	1,70,840	1,24,916	1,26,93,302	*—1,17,340*	1,28,10,642	14,24,35,856	2,71,11,718	1,14,88,802	60,03,212	18,70,39,588	*3,22,312*	18,67,17,276

N.-W. Frontier.														
Paharpur Canal	...	...	...	..	...	..	..	7,83,790	1,09,325	12,329	.	9,05,444	...	9,05,444
Lower Swat River Canal	...	...	...	*—1,651*	*—1,651*	...	*—1,651*	31,80,534	7,90,501	1,13,478	53,102	41,37,615	*5,586*	41,32,029
Upper „ „ „	24,30,177	3,66,858	72,863	1,60,086	30,29,984	*6,182*	30,23,802	83,60,534	17,57,680	7,71,747	5,24,384	1,14,14,345	*24,090*	1,13,90,255
Kabul River Canal	29,784	5,909	412	.	36,105		36,105	9,42,563	1,12,004	14,009	..	10,68,576	.	10,68,576
TOTAL	24,59,961	3,72,767	73,275	1,58,435	30,64,438	*6,182*	30,58,256	1,32,67,421	27,69,510	9,11,563	5,77,486	1,75,25,980	*29,676*	1,74,96,304
Deduct—Outlay charged against Revenue (Account No. 63A)	...							*1[illegible]*	*4,00,327*	*63,168*		*23,48,707*	*1,620*	(b) *23,47,087*
(Account No. 48A)	...							*21,17,589*	*4,88,868*	*63,309*		*26,69,766*	*3,966*	(c) *26,65,800*
	24,59,961	3,72,767	73,275	1,58,435	30,64,438	*6,182*	30,58,256	84,64,6[illegible]	18,80,315	7,85,086	5,77,486	1,25,07,507	*24,090*	1,24,83,417
Madras.														
Divi Pumping Project	—1,682	—408	21,205		19,115		19,115	9,80,375	1,86,107	6,71,957	...	18,38,439	377	18,38,062
Godavari Delta System	1,09,275	22,458	10,834	...	1,42,567	2	1,42,565	94,19,839	22,18,015	8,96,776	..	1,25,34,630	1,526	1,25,33,104
Kistna Delta System	—23,664	1,535	—33,183		—55,612	72	—55,684	1,17,21,189	26,15,155	7,00,074	.	1,50,36,418	18,009	1,50,18,409
Penner River Canals System	15,178	148			15,326		15,326	45,56,947	9,53,174	1,44,158		56,54,279	2,808	56,51,471
Cauvery Delta System	30,345	5,425			35,770		35,770	31,36,562	6,66,397	95,901	...	38,98,860	1,985	38,96,875
Srivaikuntam Anicut System	69	..			69		69	12,27 314	3,05 851	10,524	.	15,43,689	369	15,43,320
Kurnool Cuddapah Canal	6,071	1,163	.		7,234		7,234	2,26,60,625	1,71,977	377	.	2,28,32,979	2,24,115	2,26,08,864
Barur Tank Project	...	..					..	3,35,765	76,701	6,931	..	4,19,397	22	4,19,375
Periyar Project	15,230	3,130	565		18,925	2	18,923	77,51,673	16,27,361	7,67,326		1,01,76,360	14,997	1,01,61,363
Nagavalli River Project	59,538	9,173	1,721	...	70,432	—745	71,177	12,02,507	2,38,504	95,857		15,36,868	1,374	15,35,494
Cheyeru Anicut System	776	179		...	955		955	3,32,149	75,440		...	4,07,589		4,07,589
Poiney „ „	.	...	...				..	1,88,967	43,432	38	..	2,32,437		2,32,437
Lower Coleroon „	6,561	1,382	.	..	7,943	.	7,943	15,09,747	3,00,591	14,059	.	18,24,397		18,24,397
Shatiatope „	42,295	7,935		..	50,230		50,230	7,83,671	99,519	115	.	8,83,305		8,83,305
Tirukkoiylur „	104	24	..	..	128	.	128	3,00,545	64,598		..	3,65,143		3,65,143
TOTAL	2,60,096	52,144	842		3 13.082	—669	3.13,751	6,61,37,875	96,42,822	34,04,093	.	7,91,81,790	2,65,582	7,89.19,208
Deduct—Outlay charged against Revenue (Account No 63A)	*6,071*	*1,163*	...	.	*7,234*	.	*7,234*	*31,59,439*	*6,52,138*	*14,637*	...	*38,26,214*		*38,26,214*
Do. do. 33 Famine Relief(d)	...	..	..	...		...		*37,422*	.	..	.	*37,422*	..	*37,422*
Do. do. Account No. 48A (e)	...	...	..	.	..	.		*4,420*		..		*4,420*		*4,420*
	2,54,025	50,981	842	...	3.05,849	—669	3,06,517	6,29,36,594	89,90,684	33,89,456		7,53,16,734	2,65,582	7,50,51,152
Carried forward { Outlay on Construction	1,66,99,571	22,68,203	7,09,611	12,11,721	2,08,89,106	—1,05,266	2,09,94,372	35,95,05,775	6,97,76,048	2,49,28,361	97,29,196	46,39,39,380	21,47,280	46,17,92,100
„ met from Revenue	47,842	3,157	..	...	55,999		55,999	1,20,31,389	26,25,511	3,29,231		1,49,86,131	71,053	1,49,15,078

(a) Imperial . R6,87,635 Provincial . R6,66,444
(b) Imperial . R18,78,602 Provincial . R 4,68,485
(c) Lower Swat River Canal.
(d) Kurnool Canal.
(e) Satiatope . *R4,420*
(f) Includes R1 42,462 transferred from Survey of India (*vide* Account No. 40 C).

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

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1912-1913—*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—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,66,99,571	22,68,203	7,09,611	12,11,721	2,08,89,106	—1,05,266	2,09,94,372	35,95,05,775	6,97,76,048	2,49,28,361	97,29,196	46,39,39,380	21,47,280	46,17,92,100
	47,842	8,157	...	.	55,999	..	55,999	1,20,31,389	26,25,511	3,29,231	...	1,49,86,131	71,053	1,49,15,078
Imperial. *Bombay.*														
Desert Canal	313			..	313	..	313	21,31,975	4,83,276	25,677	...	26,40,928	*37*	26,40,891
Begari Canal	59,165	7,143	...	..	66,308	...	66 308	19,18,663	3,36,804	6,276		22,61,743	*19*	22,61,724
Eastern Nara Works	...	..	...	..	..		.	52,08,295	13,05,672	68,693	...	65,82,660	*176*	65,82,484
Hathmati Canal and Kharicut	28,815	5 283	369	..	34,467	...	34,467	9,64,829	2,16,082	12,624	...	11,93,535	*1,469*	11,92,066
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	31,280	6,727	469		38,482	..	38,482	7,10,353	1,49,944	2,196	...	8,62,493	...	8,62,493
Lower Panjhra River Works	...	...	...			.		3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	..	...		.	..	...	..	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	12,797	2,122	50	—2,823	12,146	*94*	12,052	61,87,185	11,02,957	1,25,294	*—1,136*	74,14,300	*12,329*	74,01,972
Unharwah Canal	...	...	..	...	..	...	...	5,68,569	1,21,008	2,349	.	6,91,926	...	6,91,926
Jamrao Canal	43,032	13,488	1,500	..	58,020	...	58,020	65,67,559	14,00,950	1,75,799	4,606	81,48,914	*981*	81,47,933
Dad Canal	49,055	10,820	...	..	59,875	..	59,875	20,46,218	3,57,400	17,398	...	24,21,016	*34*	24,20,982
Nasrat Canal	140	1,433	...	.	1,573	...	1,573	15,70.793	2,52,554	6,875	...	18,30,222	*158*	18,30,064
Naulakhi Canal	. .	...	..	..		...	.	4,876	236	.	.	5,112	...	5,112
Mahiwah Canal	363	121	...		484	..	484	11,25,211	2,43,877	9,500	..	13,78,588	*6*	13,78,582
Total	2,24,966	47,137	2,388	—2,823	2,71,668	*94*	2,71,574	3,14,03,972	65,15,599	5,07,654	3,470	3,84,30,695	*16,780*	3,84,13,915
Deduct—Outlay charged against Revenue (Account No. 63A)	*72,898*	*14,132*	*888*	*—2,823*	*85,095*	*94*	*85,001*	*22,76,699*	*4,76,151*	*25,163*	*—1,136*	*27,76,877*	*490*	*27,76,387*
	1,52,068	33,005	1,500		1,86,573	...	1,86.573	2.91,27,273	60.39,448	4,82,491	4,606	3,56,53,818	*16,290*	3,56,37,528
Total outlay on Construction	1,69,24,537	23,15,340	7,11,999	12,08,898	2,11,60.774	—1,05,172	2,12.65,946	39,09,09,747	7,62.91,647	2,54.36.015	97.32,666	50,23.70,075	21,64.060	50.02,06.015
Deduct—Total charged against Revenue	*1.20,740*	*22.289*	*888*	*—2,823*	*1.41.094*	*94*	*1.41.000*	*1.43.08.088*	*31.01.662*	*3,54.394*	*—1,136*	*1.77,63,008*	*71.543*	*1.76,91.465*
	1,68.03.797	22,93.051	7,11.111	12.11,721	2,10.19,680	—1,05.266	2,11,24.946	37.66.01.659	7,31.89.985	2.50.81.621	97,33.802	48.46,07,067	20,92,517	48.25,14.550
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)	...	...	...	...	...	...	2.11,24,946		..	...	...	...	...	42,84,90,400
Total converted into £ at R15=£1							£ 1,408,329							28,566,026
India							£ 1,377,811							24,974,184
England							£ 30,518							3,591.842

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 1912-1913.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year	To end of previous year.	TOTAL.
EAST INDIAN.	£	£	£
Debentures and Debenture Stock		4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	.	5,115,939	5,115,939
India 3½ per cent. (formerly 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		2,248,196	2,248,196
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	.	1,911,621	1,911,621
OUDH 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		3,036,049	3,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL		10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557 *Less*—Capital deposited by New Company „ *1,000,000*	..	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase		1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	.	425,000	425,000
TOTAL		4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	..	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL		5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase		2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability 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—Ry. 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		
		D. G. Mily. Works.	Tmpy. works, Delhi.	Permt. works, Delhi.	Delhi Province.			Baluchistan.			Vice-regal Estates.	Total.			Central Provinces and Berar Proper.		
		Other Public Works.	Other Public Works.	Other Public Works	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	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	Rs.	Rs.
DIRECTION.																	
Chief Engineer and Secretariat.																	
Director-General and Assistants	1	1,28,450	46,374	...	...	...	...	...	...	..	...	1,74,824	...	1,74,824	...	...	...
Chief Engineers and Assistants	2	2,48,566	...	18,431	...	...	...	...		..	...	2,66,997	...	2,66,997	66,298	...	66,298
Upper and Lower Subordinates	3	588	...	214	...	...	...	...	...		..	802	.	802	.	...	...
Office Establishment	4	1,60,509	14,088	203	..	...	...	...	...	..	...	1,74,800	...	1,74,800	67,155	...	67,155
Travelling allowance	5	26,191	3,351	1 951	...	...	...	...	...	..	...	31,493	.	31,493	5,920	...	5,920
Office Expenses	6	27,688	12,022	22,627	...	...	...	...	.	..	...	62,337	...	62,337	7,986	...	7,986
Presidency and Local Allowances	7	8,115		..	...	...	...	...	...	.	.	8,115	...	8,115	3,000	. .	3,000
Presidency House-rent	8	363		..	...	...	...					363	..	363		...	...
TOTAL	9	6,00,470	75,835	43,426	.	...	..	..		.		7,19,731	. .	7,19,731	1,50,362	...	1,50,362
Superintending Engineers																	
Superintending Engineers and Assistants	10	...	...	...	...	...	...	..	...	...	..	...	...	...	45,977	24,369	70,346
Upper and Lower Subordinates	11	...	...	..	...	...	...	...	...	...	...	...	..	..	...	...	...
Office and Petty Establishments	12	...	.			...	...	...		.	. .	. .	...		62,101	33,449	95,550
Travelling Allowances	13				...	...	...	..	...	.	...	..	..	...	10,723	4,615	15,338
Office Expenses	14	...		.	...	...	...	...	..	..	...	...	...	...	8,699	9,170	17,869
Presidency and Local Allowances	15	..	..	.	.	...	...	...	...	..	...	...	..	..	40	...	40
Presidency House-rent	16				...	...	...	...	.	.	.	..	..	..	..	..	...
TOTAL	17	.		.		...	...	.	..	.	..	...	...	.	1,27,540	71,603	1,99,143
TOTAL DIRECTION	18	6,00,470	75,835	43,426	.	.	.	...	..	...	..	7,19,731	..	7,19,731	2,77,902	71,603	3,49,505
CONSTRUCTION.																	
Engineer Establishment	19	12,24 249	68,811	.	4,250	...	4,250	...	18,826	18,826	...	12,97,310	18,826	13,16,136	1,97,579	1,91,865	3,89,444
Upper Subordinates	20	4,09,760	12,128		...	...	...	...	4,448	4,448	2,475	4,24,363	4,448	4,28,811	85,733	61,248	1,46,981
Lower Subordinates	21	1,24,962	4,417	...	417	...	417	...	4,390	4,390	321	1,30,117	4,390	1,34,507	85,405	1,00,915	1,86,320
Petty Establishment	22	74,068	10,238	...	137	...	137	...	10,450	10,450	321	84,754	10,450	95,204	33,571	15,139	48,710
Office ditto	23	4,19,187	16,690		1,194	..	1,194	...	9,235	9,235	1,311	4,38,382	9,235	4,47,617	1,69,895	1,38,824	3,08,719
Medical ditto	24	...	27,974	...	...	.	...		45	45	...	27,974	45	28,019	4,330	5,741	10,071
Accountants	25	65,681	...	..	...	...	...	...	1,305	1,305	...	65,681	1,305	66,986	...	...	...
Travelling Allowances	26	2,04,139	16,482	...	1,095	...	1,095	...	12,004	12,004	791	3,12,457	12,004	3,24,461	1,21,666	58,571	1,80,237
Office Expenses	27	1,47,276		...	672	...	672	...	5,499	5,499	856	1,48,804	5,499	1,54,303	33,996	32,293	66,289
Presidency and Local Allowances	28	61,030	.	...		...	..	..	1,701	1,701	636	61,666	1,701	63,367	2,042	4,108	6,150
Presidency House-rent	29	1,576		...	...	...	...	..	...		...	1,576	...	1,576	...	...	...
TOTAL CONSTRUCTION	30	28,21,928	1,56,690	...	7,755	.	7,755	...	67,903	67,903	6,711	29,93,084	67,903	30,60,987	7,34,217	6,08,704	13,42,921
Carried over		34,22,398	2,32,525	43,426	7,755	...	7,755	...	67,903	67,903	6,711	37,12,815	67,903	37,80,718	10,12,119	6,80,307	16,92,426

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1913.

Railways.)

AND BERAR

No. of Items.	CENTRAL INDIA.			HYDERABAD	BURMA			ASSAM			BENGAL				CARRIED FORWARD TO PAGE 280.		
											BENGAL PROPER			PORT BLAIR			
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works	Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation	TOTAL	Other Public Works.	Other Public Works	Irrigation.	TOTAL.
	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.
1	...	...	..												1,74,824	...	1,74,824
2	...	...			1,38,910		1,38,910	46,027		46,027	68,770		68,770		5,87,902	..	5,87,902
3	...	...	.		1,29,304		1,29,304								1,80,106	..	1,80,106
4	...	..						39,123		39,123	1,19,436		1,19,436		4,00,717		4,00,717
5	...	.			15,748		15,748	8,373		8,373	5,086		5,086		66,620	..	66,620
6	...		.		22,814		22,814	16,532		16,532	25,010		25,010		1,34,679		1,34,679
7	...	.						2,016		2,016	10,538		10,538		23,669	.	23,669
8	..	..									2,933		2,933		3,296	.	3,296
9	..	.			3,06,776		3,06,776	1,13,171	..	1,13,171	2,31,773		2,31,773		15,21,813		15,21,813
10	22,083	.	22,083		1,46,410		1,46,410	24,969	...	24,969	65,415	35,771	1,01,186		3,04,854	60,140	3,04,994
11	...	..			.				.			602	602		.	602	602
12	12,278		12,278		1,29,649		1,29,649	15,486		15,486	51,701	22,171	73,872		2,71,215	55,620	3,26,835
13	2,819		2,819		12,159		12,159	2,373		2,373	5,332	4641	9973		33,406	9,256	42,662
14	2,727	..	2,727		11,474		11,474	1,289		1,289	10,877	1,279	12,152		38,062	13,449	51,511
15	...	..						930		930	2,768	22	2,790		3,738	22	3,760
16	...										575	1,146	1,721		575	1,146	1,721
17	39,907		39,907		2,99,69_		2,9_,9_	1_,047		48,017	1,30,664	68,632	2,05,296		6,51 850	1,40,235	7,92,085
18	39,907	.	39,907		6,06,468		6,06,468	1,61,_18		1,61,218	3,68,437	68,632	1,37,069		21,73,663	1,40,235	23,13,898
19	20,644	..	20 644	2,400	6,63,902	1,22,781	7,86,683	1,12,681	.	1 12,681	1,84,346	93,858	2 78 204	13,811	24,92,676	4,27,330	29,20,006
20	10,292	.	10 292	1,815	2,94,050	13,820	3 08,770	71,470	.	71,170	1,02,121	43,760	1,46 180	1,900	9 92,944	1,23,285	11,16,229
21	6,505		6,505	435	2,33,705	55,034	2,88 739	30,193	..	30,193	60,758	42,413	82,163		5,26 200	2,02,752	7,28,952
22	4,451	..	4,451		51,168	8,387	59,553	11,807	.	11,807	11,461	9 884	21,34		1,97,212	43,858	2,41,070
23	15,498	.	15,498	4,453	4,21,241	90,266	5 11,507	1,04,905		1,0 ,905	1,72,_23	5 ,26(	2,_ ,780	6,075	13,30,974	2,01,591	16,22,568
24	113	.	113		3,962	786	4,748	2,472		2,472	3,033	392	3,425		41,884	6,964	48,848
25	...	...	..						.		19 900	7,159	27,065		85,587	8,464	94,051
26	12,292	..	12,292	696	3,48,545	57,202	4,05,747	72,684		72,084	79 467	53,279	1,32,746	551	9,48,158	1,81,056	11,29,414
27	3,342		3,342	492	1,05 978	18,296	1 24,274	32,439		32,439	54,753	22,526	77,279	75	3,79,879	78,614	4,58,493
28	...	...	..			5,050	5,050	45,546		45,546	22,_93	6,819	29,213	3,449	1,35,087	17,078	1,52,765
29	..	.									11,237	4,391	15,628		12,813	4,391	17,204
30	73,227		73,227	10,291	21,23,451	3,71,620	24,95,071	4,83,197		4,83,197	7,01,291	3,37,750	10,39,047	24,854	71,43,613	13,85,988	85,29,595
	1,13,134	...	1,13,134	10,291	27,29,919	3,71,620	31,01,539	6,44,415	.	6,44,415	10,69,728	4,06,388	14,76,116	24,854	93,17,275	15,26,218	1,08,43,493

N.—Ry. 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		
		D. G. Mily. Works.	Temp. Work-s, Delhi.	Perm. Work-s, Delhi	Delhi Province.			Baluchistan.			Viceregal Estate.	Total.			C. P. and Berar proper.		
		Other Public Works	Other Public Works.	Other Public Works	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	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.	Rs.	Rs.
* Brought forward		34,22,398	2,72,525	43,426	7,755	...	7,755	..	67,903	67,903	6,711	37,12,815	67,903	37,80,718	10,12,119	6,80,307	16,92,426
ACCOUNTS.																	
Examiners, Deputies and Assistants	31	33,506	10,099	.	...	...	...	..	...	...	..	43,605	...	43,605	..	..	...
Accountants	32	38,664	..	..	...	...	..	...	..	..	...	38,664	..	38,664	...	...	...
Office Establishment	33	52,562	14 419	...	.	..	..		..	...	...	66,981	.	66,981	..	...	...
Travelling Allowances	34	13,028	552	...	...			..	.	..	...	13,580	.	13,580		..	...
Office Expenses	35	11,396	1,639	..	..	.		.	. .	...	...	13,035	. .	13,035	.	...	...
Presidency and Local Allowances	36	8,205	..			.		..	..	.	..	8,205	.	8,205	...	..	...
Presidency House-rent	37	108	.	...	...			.	...	. .	. .	108	.	108	..	...	...
Total Accounts	38	1,57,469	26,709		.	.	..	..	..	...	...	1,84,178	.	1,84,178	...	...	...
Sanitary Engineers and their Establishments	39	...	...	..		..	.	..	...	...	...	...	..	...	24,865	...	24,865
Consulting Architect and Electrical Adviser	40	* 80,418	42,582	...	..	..	...	...	...	..	..	1,23,000	...	1,23,000	..	...	...
Inspectors of Local Works and their Establishments, etc.	41	...	...		...	...	..	...	...	...	...	...	...	...	.	..	...
District Boards	42	..	..	...	...	...	...	...	...	...	...	..	...		.	...	...
Revenue Establishment	43	..		...		..	.	..	900	900	...	.	900	900	...	16,691	16,691
Navigation Establishment, etc.	44	..	.	..	...	82	82	...	...	...	...	...	82	82	...	...	...
Survey and other Special Establishments	45		2,579			...	.	..	...	.	...	2,579	...	2,579	...	18,150	18,150
Leave and Pension Allowances Debitable to Native States, etc.	46	.	..		..	...	...	..	.	..	...	...	...	...	...	...	...
Barrack Department	47	2,23,329	.	...	...	...		...	...		...	2,23,329	...	2 23,329	...	...	...
Roorkee Work shops	48			...	...	...	..	...	..	...	...		.	...	..	...	...
Ranchi Special Works Establishment	49				..	..	.	..	...	...	...	.	.	..	. .	...	...
Governors Estates Establishments	50	.	.	...	.	...	...	...	...	...		...	...	...	...	...	...
Political Establishment	51	...	.		...	...	...	...	...	...	...	..	...	...	...	...	...
Miscellaneous Establishment in connection with the Construction of New Capital at Delhi	52	...	..	2,55,765	...	...	...		...	...	.	2,55,765	...	2 55,765	...	...	...
Total Amount audited	53	38,83,614	3,04,396	2,99,191	7,755	82	7,837	...	68,803	68,803	6,711	45,01,666	68,885	45,70,551	10,36,984	7,15,148	17,52,132
Add—Charges by other Branches and Departments, etc.	54	47,330	31,641	...	...		.	1,41,370	14,979	1,56,355	16,937	2,37,284	14,979	2,52,263	...	34,665	34,665
Total	55	39,30,944	3,36,036	2,99,191	7,755	82	7,837	1,41,370	83,782	2,25,158	23,648	47,38,950	83,864	48,22,814	10,36,984	7,49,813	17,86,797
Deduct—Charges to other Branches and Departments, etc.	56	8,00,947	...			...	.	...	2,232	2,232	68	8,01,010	2,232	8,03,242	53,787	1,918	54,955
GRAND TOTAL	57	31,29,997	3,36,036	2,99,191	7,755	82	7,837	1,41,370	81,550	2,22,920	23,585	39,37,940	81,632	40,19,572	9,83,247	7,48,595	17,31,842

* Includes R80,418 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 1913—*contd.*

Railways.)

AND BERAR. BURMA ASSAM BENGAL CARRIED FORWARD TO PAGE 282.

No. of Items.	Central India. Other Public Works.	Irrigation.	Total.	Hyderabad. Other Public Works	Burma Other Public Works	Burma Irrigation	Burma Total	Assam Other Public Works	Assam Irrigation.	Assam Total	Bengal Proper Other Public Works	Bengal Proper Irrigation	Bengal Proper Total	Port Blair Other Public Works	Carried forward to page 282. Other Public Works.	Irrigation.	Total.
	Rs. 1,13,134	Rs. ...	Rs. 1,13,134	Rs. 10,291	Rs 27,29,919	Rs 3,71,620	Rs 31,01,539	Rs 6,44,415	Rs. ...	Rs 6,44,415	Rs 10,69,728	Rs 4,06,388	Rs 14,76,116	Rs 24,854	Rs. 93,17,275	Rs. 15,26,218	Rs. 1,08,43,493
31	...	...	...	..	...	..		..	...	...		...	...	...	43,605	...	43,605
32	...	...	...	...	. .	...	...		...	...	...	.	..	...	38,664	...	38,664
33	...	...	...	...	...	..	. .		..	...	..	.	...		66,981	...	66,981
34	...	...	...	...	.	...	...	..	.		...	.	..	.	13,580	. .	13,580
35	...	...	...	. .	...		.	. .	...	. .	..	.		.	13,035	...	13,035
36	...	...	...	...	...	...	.		..	.		.	.	...	8,205	.	8,205
37	...	...	...	...	..				...	..	.		.	...	108	. .	108
38	...	...	...	...	...	.	.	.		...			..		1,84,178		1,84,178
39	...	...	. .	..	44 060	..	44,060	.	..		74,959		74,959		1,43,884	.	1,43,884
40	...	...	...	..	.	...	. .	..	.	.	22,942	...	22,942	.	1,45,942	...	1,45,942
41	..	..	..	...	.	..	...	.	..	...	39 384	..	39,384		39,384	.	39,384
42	...		...	...	.			.	...	.	..	.	...		...	.	...
43	...	...	..	.		2,63,024	2,63,024	...	..	.	..	24,830	24,830	. .	...	3,05,445	3,05,445
44	...	...	..	...	2,50,175	.	2 50,175	...	...	..	.	73,212	73,212	...	2,50,175	73,294	3,23,469
45	...	...	...	...	...	...	.	...	...	...	...	...	.	.	2,579	18,150	20,729
46	...	..	...	. .	...	...	.	...	.	.	.	..	..	.	...	..	...
47	...	.	...	...	...	...	..	...	...		.	...	.	..	2,23 329	..	2,23,329
48	...	..	. .	..	.	...	...		...	...	. .		...		...	...	...
49	...	...	...	...	...	..	...	...	...	..	22,625	...	22,625	...	22,625	...	22,625
50	...	.	..	...	...	..	...	...	...	..	...	...	...	..	...	...	...
51	...	...	...	...	...	...	..	...	...	...	...		.	...	.	...	...
52	...	..	...	...	...	...	...	...	...	..			.		2,55,765	...	2,55,765
53	1,13,134	...	1,13,134	10,291	30,24,154	6,34,644	36,58,798	6,44,415	.	6,44,415	12,29,338	5,01,430	17,34,068	24,854	1,06,85,136	19,23,107	1,25,08,243
54	5,582	...	5,582	...	383	1,56,496	1,56,113		10,214	10,214	1,13,573	90,673	2,04,246		3,50,056	3,07,027	6,68,083
55	1,18,716	...	1,18,716	10,291	30,23,771	7,91,140	38,14,911	6,44,415	10,214	6 54,629	13,43,211	5,95,103	19,38,314	24,854	1,09,41,192	22,30,134	1,31,71,326
56	178	...	178	3,293	10,35,432	67,744	11,03,176	11,017	...	11,017	1,00,255	90,133	1,90,388	...	20,04,922	1,61,327	21,66,249
57	1,18,538	...	1,18,538	6,998	19,88,339	7,23,396	27,11,735	6,33,398	10,214	6,43,612	12,42,956	5,04,970	17,47,926	24,854	89,36,270	20,68,807	1,16,05,073

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 280.			BIHAR AND ORISSA			UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB.		
								UNITED PROVINCES OF AGRA AND OUDH PROPER			RAJPUTANA.					
		Other Public Works	Irrigation	Total	Other Public Works	Irrigation	Total	Other Public Works	Irrigation	Total	Other Public Works	Irrigation	Total	Other Public Works	Irrigation.	Total.
		Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,74,824		1,74,824												...
Chief Engineers and Assistants	2	5,87,902		5,87,902	94,504		94,504	50,941	54,984	1,05,325				50,430	1,38,633	1,85,069
Upper and Lower Subordinates	3	1,80,106		1,80,106												
Office Establishment	4	4,00,717		4,00,717	60,734		60,734	61,987	46,411	1,08,398				51,137	64,079	1,15,216
Travelling allowances	5	66,620		66,620	7,127		7,127	9,556	8,134	17,690				5,189	16,416	21,605
Office expenses	6	1,34,679		1,34,679	17,525		17,525	18,771	11,412	30,183				17,664	51,676	69,340
Presidency and local allowances	7	23,609		23,609	7,087		7,087	2,000	5,892	7,898				5,144	13,254	18,398
Presidency house-rent	8	3,200		3,200	92		92									
TOTAL	9	15,21,813		15,21,813	1,87,069		1,87,069	1,42,661	1,26,833	2,69,494				1,35,570	2,74,058	4,09,628
Superintending Engineers																
Superintending Engineers and Assistants	10	3,04,854	60,110	3,64,964	30,949	71,758	1,02,707	70,728	90,153	1,60,881	21,350		21,350	68,381	2,36,365	2,93,746
Upper and Lower Subordinates	11		602	602		1,504	1,504								284	284
Office and Petty Establishments	12	2,71,215	55,620	3,26,835	24,588	38,268	62,856	25,034	36,360	61,494	13,106		13,106	34,389	1,13,211	1,47,600
Travelling allowances	13	33,400	9,250	42,662	3,002	5,201	8,263	6,318	9,474	15,792	2,620		2,620	7,321	23,740	30,061
Office expenses	14	38,062	13,449	51,511	5,629	6,966	12,595	8,601	12,193	20,794	3,345		3,345	7,392	46,535	53,917
Presidency and local allowances	15	3,738	22	3,760		119	119	—8		—8	1,800	..	1,800		421	421
Presidency house-rent	16	575	1,11	1,721											...	
TOTAL	17	6,51,850	1,40,2	7,92,085	63,226	1,24,816	1,88,044	1,11,273	1,47,680	2,58,953	42,227		42,227	1,15,483	4,09,546	5,25,029
TOTAL DIRECTION	18	21,73,663	1,40,2	23,13,898	2,50,297	1,24,816	3,75,113	2,53,934	2,74,513	5,28,447	42,227		42,227	2,51,053	6,83,604	9,34,657
CONSTRUCTION																
Engineer Establishment	19	24,92,676	4,27,370	29,20,046	95,251	2,25,713	3,20,964	3,42,410	3,91,412	7,33,822	12,634	19,369	31,973	2,19,311	9,97,490	12,16,801
Upper Subordinates	20	9,92,944	1,23,285	11,16,229	38,003	92,003	1,30,756	1,44,937	90,226	2,35,163	2,030	5,095	7,115	69,319	3,09,611	3,92,930
Lower Subordinates	21	5,26,200	2,02,752	7,28,952	27,288	68,211	95,499	68,636	1,44,116	2,12,752	1,044	6,159	7,203	35,922	2,54,815	2,90,737
Petty Establishments	22	1,97,212	43,858	2,41,070	5,270	37,856	43,126	12,585	88,998	1,01,583	601	1,253	1,854	6,631	2,15,065	2,21,696
Office ditto	23	13,30,972	2,91,591	16,22,563	57,034	1,14,510	1,71,544	2,35,062	2,20,540	4,55,602	7,496	13,216	20,712	1,85,221	5,20,446	7,05,667
Medical ditto	24	41,884	6,964	48,848	87	6,445	6,532		14,223	14,223				407	57,669	58,076
Accounts	25	85,587	8,464	94,051	6,857	18,991	25,848			..					...	...
Travelling allowances	26	9,48,358	1,81,056	11,29,414	237	1,06,450	1,06,687	2,03,457	2,04,386	4,07,843	3,019	13,143	16,162	99,015	4,27,340	5,26,355
Office expenses	27	3,79,879	78,614	4,58,493	45,352	78,410	1,23,762	82,711	91,730	1,74,441	2,399	2,993	5,392	53,566	2,48,434	3,02,000
Presidency and local allowances	28	1,35,087	17,078	1,52,765	19,147	12,720	31,867	25,033	17,299	42,332	360	630	990	8,406	15,345	23,751
Presidency house-rent	29	13,813	4,391	17,204											...	...
TOTAL CONSTRUCTION	30	71,43,613	13,85,963	85,29,576	2,94,616	7,61,969	10,56,585	11,14,851	13,32,930	24,37,781	29,563	61,837	91,400	6,98,488	30,25,115	37,23,603
Carried over		93,17,276	15,26,218	1,08,43,493	5,44,913	8,86,785	14,31,698	13,68,785	15,97,443	29,66,228	71,790	61,837	1,33,627	9,49,541	37,18,719	46,68,260

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1913—*contd*

Railways.)

No. of Item.	N.-W. FRONTIER PROVINCE.			MADRAS.			COORG			BOMBAY			GRAND TOTAL.		
				MADRAS PROPER											
	Other Public Works.	Irrigation	TOTAL	Other Public Works	Irrigation.	TOTAL	Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation	TOTAL	Other Public Works	Irrigation	TOTAL.
	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.
1													1,74,824		1,74,824
2				1,17,828		1,17,828				1,11,481		1,11,481	10,18,402	1,83,617	12,02,109
3													1,30,106		1,30,106
4				1,10,704		1,10,704				61,820		61,820	7 47,099	1,10,490	8,57,589
5				3,783		3,783				2,264		2,264	94,539	21,570	1,16,099
6				31,770		31,770				19,800		19 800	2,33,908	63,088	2,96,996
7				10,224		10,224				9,959		9,959	66,489	19,146	85,635
8													3,388		3,388
9				2,83,309		2,83,309				1,97,823		1,97,823	24,68,245	4,00 891	28,69,136
10				1,72,690		1,72,690				80,999	39,025	1,20,024	7 47,967	4,88,041	12,35,998
11										7,302	4,705	12,007	7,902	7,095	14,997
12				1,25,978		1,25,978				47,986	21,006	68,992	5,36,996	2,64,935	8,01,261
13				10,581		10,581				14,228	7,706	20 934	82,536	54,377	1,36,913
14				22,034	—209	22,425				12,219	9,006	21 824	97,881	88,530	1,86,411
15				2,846		2,846				1,089	2,117	3,806	10,065	3,679	13,744
16													575	1,140	1,720
17				3,40,129	—209	3,39,920				1,59,022	84,765	2,43,787	14,81,212	9,06,893	23,90,045
18				6,23,438	—209	6,23,229				4 56,845	84,765	4,41,610	39,51,157	13,07,734	52,59,191
19	.	1,21,833	1,21,833	6,95,231		6,95,231	15,432		15,432	4,33,968	4,56,429	8,90,737	42,06,243	25,49 555	67,55,798
20	.	44,173	44,173	5,72,784	73	5,73,857	15,733		15,733	2,35,911	2,35,095	4,71 106	20,91,141	8,05,221	29,80,362
21	.	36,611	36,611	1,0 ,738		1,01,738	1,360		1,360	1,01,480	99,237	1,94,717	8,63,068	8,04,901	16,68,569
22	.	32,574	32,574	1,30 625		1,30,625	918		9 8	33,548	66,922	1,00,470	3,57,390	4,86,526	8,73,916
23	..	49,062	49,062	3,61,931		3,61,931	10,531		10,531	1,84,796	1,81,418	3,66,248	24,73,762	13,90,813	37,64,575
24		6,525	6,525	41,323	.	41,323				195	2,666	2,861	83,795	94,492	1,78,287
25	...			..									92,144	27,455	1,19,599
26	..	57,953	57,953	3,70,684	—85	3,70,599	9,673		9,673	1,75,360	1,90,921	3,66,281	18,09,803	12,41,064	30,50,867
27		26,110	26,110	1,02,002		1,02,002	2,512		2,512	84,512	1 10,357	1,94 869	7,52,923	6,31,648	13,84,571
28	.	5,602	5,602	49,541		49,541	5,721		5,721	41,912	26,972	68,484	2,84,907	96,146	3,81,053
29				42		42							12,855	4,391	17,246
30	..	3,80,443	3,80,443	24,25,800	—12	24,25,788	61,880		61,880	11,90,121	12,73,947	24,64,068	1,29,85,291	82,22,212	2,11,81,143
		3,80,443	3,80,443	30,49,238	—221	30,19,017	61,880		61,880	15,46,966	13,58,712	29,06,678	1,69,10,358	95,29,946	2,64,40,334

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 279.			BEHAR AND ORISSA.			UNITED PROVINCES OF AGRA AND OUDH.						PUNJAB.		
								U. P. OF AGRA AND OUDH PROPER.			RAJPUTANA.					
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		93,17,275	15,26,218	1,08,43,493	5,44,913	8,86,785	14,31,698	13,68,785	15,97,443	29,66,228	71,790	61,837	1,33,627	9,40,541	37,18,719	46,68,260
ACCOUNTS.																
Examiners, Deputies and Assistants	31	43,605	...	43,605	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	32	38,664	...	38,664	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	33	66,981	...	66,981	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	34	13,580	...	13,580	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	35	13,035	...	13,035	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	36	8,205	...	8,205	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent	37	108	...	108	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,84,178	...	1,84,178	...	...	...	...	...	...	...	...	...	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	39	1,43,884	...	1,43,884	36,144	...	36,144	33,472	...	33,472	...	...	...	40,974	...	40,974
CONSULTING ARCHITECT AND ELECTRICAL ADVISER	40	1,45,942	...	1,45,942	...	...	...	21,330	...	21,330	...	...	...	5,070	...	5,070
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	41	39,384	...	39,384	...	...	...	...	...	...	...	...	...	...	...	...
DISTRICT BOARDS	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	43	...	3,05,445	3,05,445	...	2,38,979	2,38,979	...	5,85,775	5,85,775	...	1,482	1,482	...	16,43,623	16,43,623
NAVIGATION ESTABLISHMENT, ETC.	44	2,50,175	73,204	3,23,460	...	47,799	47,799	...	56,717	56,717	...	...	...	...	65,314	65,314
SPECIAL SURVEY AND OTHER ESTABLISHMENT	45	2,579	18,150	20,729	...	...	...	...	...	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES, ETC.	46	...	...	...	...	...	...	...	...	...	...	...	...	...	17,445	17,445
BARRACK DEPARTMENT	47	2,23,320	...	2,23,320	...	...	...	...	...	...	...	...	...	...	...	...
ROORKEE WORKSHOPS	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
RANCHI SPECIAL ESTABLISHMENT	49	22,625	...	22,625	2,991	...	2,991	...	...	...	...	...	...	...	...	...
GOVERNOR'S STATE ESTABLISHMENT	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
POLITICAL ESTABLISHMENT	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS ESTABLISHMENT IN CONNECTION WITH THE CONSTRUCTION OF NEW CAPITAL AT DELHI	52	2,55,705	...	2,55,705	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	53	1,05,85,130	19,23,107	1,25,08,243	5,83,968	11,73,563	17,57,531	14,23,590	22,39,935	36,63,531	71,790	63,319	1,35,109	9,94,085	54,45,161	64,39,246
Add—Charges by other Branches and Departments, etc.	54	3,56,056	3,07,027	6,63,083	1,79,514	1,58,772	3,38,286	628	32,862	33,490	43,776	7,414	51,170	2,122	...	2,122
TOTAL	55	1,09,41,192	22,30,134	1,31,71,326	7,63,472	13,32,335	20,95,807	14,24,724	22,72,797	36,97,021	1,15,566	70,733	1,86,279	9,96,807	54,45,161	64,41,968
Deduct—Charges to other Branches and Departments, etc.	56	20,04,922	1,61,827	21,66,749	1,14,829	2,31,303	3,46,235	3,54,018	641	3,54,659	13,764	44,251	57,015	1,23,944	2,26,299	3,50,743
GRAND TOTAL	57	89,36,270	20,68,307	1,10,05,077	6,48,643	11,00,943	17,49,586	10,70,706	22,72,156	33,42,862	1,01,782	26,482	1,28,264	8,74,863	52,06,782	60,81,645

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1913—*concld*

Railways.)

No. of Items.	N-W FRONTIER PROVINCE			MADRAS			COORG.			BOMBAY			GRAND TOTAL		
				MADRAS PROPER											
	Other Public Works	Irrigation	Total	Other Public Works	Irrigation	Total	Other Public Works	Irrigation	Total	Other Public Works	Irrigation	Total	Other Public Works	Irrigation	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
		3,80,443	3,80,443	30,49,238	—221	30,49,017	61,880		61,880	17,46,867	14,58,712	32,05,578	1,69,10,388	95,29,836	2,64,40,224
31				36,955		36,955							80,560		80,560
32				40,095		40,095							78,759		78,759
33				37,961		37,961							1,04,942		1,04,942
34				1,725		1,725							15,305		15,305
35				2,145		2,145							15,180		15,180
36													8,205		8,205
37				180		180							288		288
38				1,19,061		1,19,061							3,03,239		3,03,239
39										1,817		97,817	3,51,301		3,51,301
40										99,194		99,194	2,71,545		2,71,545
41				14,297		14,297							53,081		53,081
42															
43		53,518	53,518		882	882				17,304	92,210	1,09,574	17,304	20,21,574	20,38,878
44		4,033	4,033										2,50,175	2,47,157	4,97,332
45													2,579	18,150	20,729
46														17,445	17,445
47													2,23,329		2,23,329
48															
49													25,526		25,526
50															
51		28,941	28,941											28,941	28,941
52													2,57,765		2,57,765
53		4,66,935	4,66,935	31,82,296	161	31,82,757	61,880		61,880	17,64,341	14,50,922	32,12,263	1,80,63,982	1,27,53,103	3,14,28,085
54	3,09,490	73,853	4,44,343		16,55,261	16,55,261	6,395	1,221	7,616	1,44,573	2,23,674	3,68,247	11,07,534	24,00,084	35,62,618
55	3,09,490	5,40,788	9,10,278	31,82,296	16,55,422	48,38,018	68,275	1,221	69,496	19,09,914	16,74,596	35,80,510	1,91,67,516	1,51,53,187	3,43,90,703
56		590	590	18,28,210		18,28,210	7,880		7,880	4,87,104	1,49,249	6,36,353	40,39,074	8,95,780	57,97,344
57	3,09,490	5,40,268	9,09,756	13,54,086	16,55,422	30,09,808	60,395	1,221	61,616	14,18,810	15,25,347	29,44,157	1,48,95,442	1,43,97,407	2,92,92,849

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 BERAR.			Burma.
			Director-General, Military Works.	Temporary Works, Delhi.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	TOTAL.	Central Provinces and Berar Proper.	Central India.	Hyderabad.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.													
FAMINE RELIEF AND INSURANCE—													
Original Works.	1	126 & 127	...	...	...	...	...	...	...	12,55,526	...	...	...
IRRIGATION.													
Imperial and Provincial.)													
Minor Works and Navigation, Capital. Original Works.	2	172 to 175	...	...	...	...	2,09,354	...	2,09,354	25,350	...	...	...
Minor Works and Navigation, Revenue. Original Works.	3	175 to 178	...	...	...	...	8,139	...	8,139	...	...	...	10,498
Repairs.	4		...	...	...	...	22,748	...	22,748	...	...	...	2,38,289
Minor Works and Navigation and Agricultural. Origin Works.	5	169 to 171	...	...	...	...	10,938	...	10,938	3,16,563	...	...	3,23,942
Repairs.	6		...	...	...	...	166	...	166	24,684	...	...	3,32,041
OTHER PUBLIC WORKS.													
Imperial Civil Works. Original Works.	7	184 to 185	3,16,884	31,27,879	...	4,58,768	5,00,238	80,326	44,84,095	1,30,669	2,57,606	94,400	2,16,101
Repairs.	8		1,75,798	1,16,539	...	43,094	1,61,658	1,01,268	6,01,349	16,924	2,48,405	26,930	69,822
Provincial Civil Works Original Works.	9	187	...	...	...	...	...	...	...	32,45,295	...	...	25,23,204
Repairs.	10		...	...	...	...	...	...	...	20,99,844	...	...	34,51,640
Imperial Military Works. Original Works.	11	245	43,23,072	...	...	...	...	...	43,23,072	1,000	2,296	...	1,02,980
Repairs.	12		41,39,946	...	...	...	...	...	41,39,946	1,916	5,866	...	3,04,776
Special Defence Works. Original Works	13	248	87,257	...	...	...	...	...	87,257	...	...	...	...
Armaments.	14		33,316	...	...	...	...	...	33,316	...	...	...	...
Initial Expenditure on New Capital at Delhi. Original Works.	15	295	...	...	...	...	...	...	...	...	...	...	...
IRRIGATION.													
(*Imperial and Provincial.*)													
Major Works—Working Expenses. Original Works.	16	154 to 157	...	...	...	...	...	...	...	2,816	...	...	33,163
Repairs.	17		...	...	...	...	...	...	...	54,153	...	...	1,77,245
Capital Outlay on Irrigation Works. Original Works.	18	271 to 277	...	...	...	...	...	...	...	7,27,384	...	...	16,07,351
TOTAL WORKS AND REPAIRS	19	...	90,76,273	32,44,418	...	5,01,862	9,13,241	1,84,592	1,39,20,386	79,02,124	5,14,173	1,21,330	93,90,552

(*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 1913.

Railways.)

No. of Items.	BENGAL			UNITED PROVINCES OF AGRA AND OUDH				NORTH-WEST FRONTIER PROVINCE	MADRAS.			GRAND TOTAL
	Assam	Bengal Proper	Port Blair	Bihar and Orissa	United Provinces of Agra and Oudh Proper	Rajputana	Punjab		Madras Proper	Coorg	Bombay	
	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	..	791		5,17,160	8,27,402	1,691			1,41,193		20,12,293	47,86,056
2		2,40,517		40,785	1,02,487	4,888	13,216		1,13,930		87,201	8,05,728
3	.	3,929			16,307	18 302	5,613		2,856		70,831	1,30,263
4		2,82,171		18,999	13,921	15,1 3	47,100		2 17 089		3 33,501	12,79,311
5	23 458	97,804		18,517	13,256	828	1,69,657	6,925	2,58, 42	1,331	3,58,842	19,30,706
6	32,962	1,88,608		1,70,630	33,929	. .	3,85,361		11,79,241	1,333	15 30,988	41,88,946
7	35,112	10,58,995	62,500	65,820	3,01,687	1,42,485	3,88,198	10,79,780	2,99,781	1,03,583	1,95,063	89 15,675
8	13 692	2,27,689	60 32	52 280	95,178	1,65,999	1 50,739	11,09,081	51,775	1,10,022	1,5 ,568	31,58,788
9	18, 2,194	34,60,316		31,94,833	32,55,166		31 70,943		17,91,311		1 35,486	3,10,88,751
10	11, 3,242	17,98,793		6,52,870	21 54,701		15 74,401		7,33,071		19,37,352	1,55,46,613
11	1 547	1 3		2 211	1,259	1,12	19,958		11,071	81	6,0 9	45,12,559
12	30,891	23,533		12 0 3	1,257	23,775	69,740		77,110	179	51,849	47,33,231
13												87,257
14	.		...			. .						33,316
15	..		..				.					...
16		3,590		46,751	1,18,747		8,34,485	27,426	1,32,187		1,18,564	13,18,020
17		1,15,861		4,05,255	13,39,877		36,17,068	1,17,999	9,33,118		10,56,603	78,16,679
18	...	...		- 1,772	5 83,081	.	1,10,21,700	24,59,961	2,54,025		1,52,068	1,68,03,798
19	31,69,998	78,03,833	1,22,532	54,96,408	89 24,758	4,10,297	2,20,48 2	0 48,80,175	95,1,427	2,19 832	1,30,39 718	10,74 45 0

N.—Ry. Irrn. and other Capl. 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	Reference to Detailed Account	INDIA, GENERAL.							CENTRAL PROVINCES AND BERAR		
			Director-General Military Works	Temporary Works, Delhi	Permanent Works Delhi	Delhi Province	Baluchistan	Viceregal Estates	TOTAL	Central Provinces and Berar Proper.	Central India.	Hyderabad
		Page.	Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.
ESTABLISHMENT.												
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	126 & 127								4,86,403		...
IRRIGATION.												
(*Imperial and Provincial.*)												
Minor Works and Navigation, Capital Establishment	21	172 to 175					50,199		50,199	1,143	..	...
Minor Works and Navigation, Revenue Establishment	22	176 to 178					10,940		10,940		...	...
Minor Works and Navigation and Agricultural Establishment . . .	23	169 to 171				82	20,411		20,493	65,614	..	
OTHER PUBLIC WORKS.												
Imperial Civil Works Establishment . .	24	184 & 185	1,84,317*	4,36,036		7,755	1,41,376	23,585	6,98,069	31,181	1,16,712	6,993
Provincial ditto ditto	25	18			..		...		...	9,51,131		...
Imperial Military Works Establishment .	26	215	29,30,617						29,30,617	632	1,796	
Special Defence Work .	27	248	10,063		.	..			10,063	...	...	...
Initial expenditure on New Capital at Delhi . .	38	295	.		2,99,191	...	...		2,99,191	.	...	...
IRRIGATION.												
(*Imperial and Provincial.*)												
Major Works—Working Expenses, Establishment	29	154 to 157								23,127	..	...
Capital Outlay on Irrigation Works, Establishment	30	271 to 274							...	1,72,308	..	...
TOTAL ESTABLISHMENT .	31		31,29,997	4,36,036	2,99,191	7,837	2,22,926	23,585	40,19,572	17,31,842	1,18,538	6,993
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS .	32		34·49	10·36		1·50	21·41	12·78	28·88	21·02	23·05	5·77

* Includes Rs. 80,418 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 1913—*contd.*

Railways)

No. of Items			Bengal		United Provinces of Agra and Oudh				Madras				
	Burma	Assam	Bengal Proper	Port Blair	Bihar and Orissa	United Provinces of Agra and Oudh Proper	Rajputana	Punjab	North-West Frontier Province	Madras Proper	Coorg	Bombay	Grand Total
	Rs	Rs.	Rs	Rs	R	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
20	258		1[illegible],761		1,78,541	2,19,144	2,526			1[illegible],38		4,48,316	13,06,481
21	.		—46,65[illegible]	.	6,782	29,798	1,587	2,603		29,780		15,071	90,307
22	30,012		1,85,790		19,371	66,861	22,100	13,037		60,[illegible]90		1,43,077	5,81,917
23	3,26,641	10,214	2,71,909		1,27,901	32,319	269	3,15,743	8,130	6,32,115	[illegible],221	[illegible],23,419	23,36,291
24	60,837	11,162	2,55,821	21,854	24,166	80,805	94,888	80,979	3,69,490	26,760	60,330	80,875	20,23,960
25	18,17,022	[illegible],13,836	9,84,00[illegible]		6,22,807	[illegible],87,174	.	7,81,704		13,16,381		12,69,066	93,73,021
26	8[illegible],180	[illegible],100	3,135		1,667	2,227	7,894	12,180		11,245	65	12,145	30,72,488
27	...			...	...			.	...	.		.	10,063
28	...			...			..	...	...	.	.	.	2,99,191
29	2,30,007		82,166		7,68,344	17,72,035		34,69,533	1,59,071	8,62,612		4,19,189	77,86,094
30	1,36,445		...	.	...	1,51,699		13,75,846	3,72,767	50,981		33,005	22,98,051
31	27,11,785	[illegible],13,612	17,47,926	24,854	17,49,582	33,42,302	1,29,264	60,81,228	[illegible],0[illegible],758	30,09,808	61,616	29,44,167	2,02,32,849
32	28·88	20·31	22·40	20·28	31·83	37·45	31·50	27·58	18·95	31·48	28·03	2[illegible]·38	27·21

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.	INDIA, GENERAL.								CENTRAL PROVINCES AND BERAR.						Hyderabad (other Public Works).
		General, Works Public Director Military (other Works).	Delhi Public Temporary (other Works).	Permanent Works, Delhi (Other Public Works).	Delhi Province (other Public Works).	BALUCHISTAN. Other Public Works.	BALUCHISTAN. Irrigation.	BALUCHISTAN. Total.	Estate, Public Viceregal (other Works).	CENTRAL PROVINCES AND BERAR PROPER. Other Public Works.	CENTRAL PROVINCES AND BERAR PROPER. Irrigation.	CENTRAL PROVINCES AND BERAR PROPER. Total.	CENTRAL INDIA. Other Public Works.	CENTRAL INDIA. Irrigation.	CENTRAL INDIA. Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NEW SUPPLIES.																
Scientific instruments and drawing materials.	1	3,980	5,457	483	708	...	1,321	1,322	...	2,630	43,406	46,036	...	...	..	...
Plant and machinery .	2	61,769	82,558	...	5,225	...	201	201	...	1,42,766	1,77,244	3,20,010	8,008	...	8,008	...
Tools	3	40,824	24,935	97	1,136	...	28,196	28,196	627	7,002	11,193	18,285	1,697	...	1,697	161
Navigation Plant . .	4	...	...	...	...	...	...	...	...	...	406	406	...	...	...	...
Camp equipage . .	5	439	13,806	8,139	...	...	21	21	...	1,163	21,138	22,301	...	...	...	...
Live-stock . . .	6	..	...	...	..	...	...	...	...	125	...	125	...	...	...	...
Office, etc., furniture .	7	8,019	10	32	604	...	883	883	...	1,039	11,344	13,283	10	...	10	...
Miscellaneous . .	8	...	—7,409	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL NEW SUPPLIES .	9	1,24,340	1,19,297	8,751	7,733	...	30,623	30,623	627	1,55,715	2,64,731	4,20,446	9,715	...	9,715	161
Repairs and carriage .	10	51,056	15,947	3,525	161	...	1,999	1,999	144	58,828	21,753	80,581	8,807	...	8,807	363
TOTAL .	11	1,75,396	1,35,244	12,276	7,894	...	32,622	32,622	771	2,14,543	2,86,484	5,01,027	18,522	...	18,522	524
Add—Charges by other Branches and Departments.	12	3,044	4,526	74	...	8,804	—139	8,725	169	...	...	...	...	...	...	...
TOTAL .	13	1,78,440	1,39,770	12,350	7,894	8,804	32,483	41,347	940	2,14,543	2,86,481	5,01,027	18,522	...	18,522	524
Deduct—Charges to other Branches and Department.	14	41,054	...	...	...	...	..	...	4	3,416	85	3,501	3	...	3	219
GRAND TOTAL .	15	1,30,486	1,39,770	12,350	7,894	8,804	32,483	41,347	936	2,11,127	2,86,399	4,97,526	18,519	...	18,519	305
DISTRIBUTION OF THE GRAND TOTAL ABOVE.																
FAMINE RELIEF AND INSURANCE.	16	...	...	...	...	...	...	...	...	...	69,553	69,553	...	...	...	...
IRRIGATION.																
(*Imperial and Provincial.*)																
Minor Works and Navigation, Capital.	17	...	..	..	...	...	25,447	25,447	...	...	80	80	...	...	...	...
Minor Works and Navigation, Revenue.	18	..	...	...	...	...	1,197	1,197	...	...	...	...	...	...	...	...
Minor Irrigation and Agricultural Works.	19	...	...	..	...	...	5,839	5,839	...	...	31,144	31,144	...	...	...	...
OTHER PUBLIC WORKS.																
Imperial Civil Works, Tools and Plant.	20	6,438	1,39,770	...	7,894	8,864	...	8,864	936	2,175	...	2,175	18,400	...	18,400	305
Provincial Civil Works, Tools and Plant.	21	...	...	...	...	...	...	...	...	2,08,910	...	2,08,910	...	...	...	...
Imperial Military Works, Tools and Plant.	22	1,30,134	...	...	...	...	...	...	...	42	...	42	119	...	119	...
Special Defence Works .	23	914	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Initial Expenditure on New Capital at Delhi.	24	...	...	(*b*) 12,350	...	...	...	...	...	...	...	...	...	...	...	...
IRRIGATION.																
(*Imperial and Provincial.*)																
Major Works, Working Expenses.	25	...	...	...	...	...	...	...	...	...	828	828	...	...	...	...
Capital Outlay on Irrigation Works.	26	...	...	...	...	...	...	...	...	...	1,84,704	1,84,704	...	...	...	...
TOTAL AS IN THE ABOVE	27	1,30,486	1,39,770	12,350	7,894	8,804	32,483	41,347	936	2,11,127	2,86,399	4,97,526	18,519	...	18,519	305

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.
(*b*) The amount is included under Supplies, Services, and Contingencies, Preliminary Investigations in Account No. 80.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 1st March 1913.

Railways.)

No. of Item.	BURMA.			ASSAM.			BENGAL.				BIHAR AND ORISSA.			CARRIED OVER.		
							BENGAL PROPER.									
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (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.	Rs.	Rs.
1	7,358	2,481	9,839	1,536	...	1,536	3,048	...	3,048	...	4,523	...	4,523	20,492	47,209	76,701
2	70,035	20,948	90,983	23,374	...	23,374	23,204	...	23,204	...	21,599	...	21,599	4,38,536	1,98,393	6,36,931
3	13,384	1,492	14,876	33,818	...	33,818	4,718	...	4,718	...	20,157	...	20,157	1,57,640	40,881	1,98,527
4	47	1,494	1,541	322	...	322	43	3,098	3,141	...	699	5,373	6,072	1,111	10,371	11,482
5	180	...	180	...	...	...	...	...	...	...	9,614	...	9,614	33,341	21,159	54,500
6	2,824	...	2,824	95	...	95	...	...	...	...	...	...	...	3,044	...	3,044
7	28,485	9,771	38,256	1,911	...	1,911	8,178	...	8,178	...	3,132	...	3,132	52,920	21,998	74,918
8	...	—332	—332	...	...	...	3,420	—78,810	—75,390	...	123	1,791	1,914	—3,026	—77,351	—81,277
9	1,22,313	35,854	1,58,167	61,056	...	61,056	42,611	—75,712	—33,101	...	59,847	7,164	67,011	7,12,166	2,62,660	9,74,826
10	73,447	8,980	82,427	22,928	...	22,928	23,980	1,28,563	1,52,552	...	8,338	46,156	54,494	2,67,533	2,07,451	4,74,984
11	1,95,760	44,834	2,40,594	83,984	...	83,984	66,600	52,851	1,19,451	...	68,185	53,320	1,21,505	9,79,699	4,70,111	14,49,810
12	1,477	4,055	5,532	...	...	...	...	2,533	2,533	...	4,502	...	4,502	22,656	6,449	29,105
13	1,97,237	48,889	2,46,126	83,984	...	83,984	66,600	55,384	1,21,984	...	72,687	53,320	1,26,007	10,02,355	4,76,560	14,78,915
14	29,455	5,823	35,278	12	...	12	823	...	823	...	110	...	110	75,996	5,908	81,904
15	1,67,782	43,066	2,10,848	83,972	...	83,972	65,777	55,384	1,21,161	...	72,577	53,320	1,25,897	9,26,359	4,70,652	13,97,011
16	...	...	...	...	...	...	...	...	...	...	...	—303	—303	...	69,190	69,190
17	...	...	...	...	...	...	...	—89,945	—89,945	...	...	...	...	...	—64,418	—64,418
18	...	11,966	11,966	...	...	...	...	78,818	78,818	...	...	9,337	9,337	...	1,01,318	1,01,318
19	...	11,436	11,436	...	...	...	...	32,781	32,781	...	...	3,263	3,263	...	84,403	84,403
20	4,164	...	4,164	722	...	722	18,070	...	18,070	...	1,675	...	1,675	2,09,413	...	2,09,413
21	1,58,326	...	1,58,326	82,728	...	82,728	47,470	...	47,470	...	70,786	...	70,786	5,68,220	...	5,68,220
22	5,292	...	5,292	522	...	522	237	...	237	...	116	...	116	1,35,462	...	1,35,462
23	...	...	...	...	...	...	...	...	...	...	...	...	...	914	...	914
24	...	...	...	...	...	...	...	...	...	...	...	...	...	12,350	...	12,350
25	...	7,028	7,028	...	...	...	...	33,730	33,730	...	...	41,083	41,083	...	82,809	82,809
26	...	12,636	12,636	...	...	...	...	...	...	...	...	...	...	...	1,97,430	1,97,430
27	1,67,782	43,066	2,10,848	83,972	...	83,972	65,777	55,384	1,21,161	...	72,577	53,320	1,25,897	9,26,359	4,70,652	13,97,011

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.			No. of Item.
					United Provinces of Agra and Oudh Proper			Rajputana.						
		Other Public Works.	Irrigation.	Total.	Public Other Works.	Irrigation.	Total.	Public Other Works	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	29,492	47,209	76,701	8,703	5,646	14,349	53	558	611	1 618	..	1,618	1
Plant and machinery	2	4,38,53[illegible]	1,98,393	6,36,931	13,270	3,27,434	3,40,704	1,549	..	1,549	19,630	2,40,27[illegible]	2,59,905	2
Tools	3	1,57,646	10,881	1,98,527	12,306	14,998	27,304	682		682	15,501		15, 01	3
Navigation Plant	4	1,111	10,371	11,482		9,114	9,114					321	321	4
Camp equipage	5	33 341	21,159	54,500	1,208	8,176	9 384	29		296	3,511	.	3,511	5
Live-stock	6	3 044		3,044	79	3,138	3,217	.		.	20		20	6
Office, etc., furniture	7	52,920	21,998	74,918	5,686	6,748	12,434	935		935	9,535		9,535	7
Miscellaneous	8	—3,920	—77,351	—81,277			.			.	...	1,17,967	1,17,967	8
Total New Supplies	9	7,12,166	2,62,660	9,74,826	41,252	3,75,254	4,16,506	3,517	556	4,073	49,815	3,58,563	4,08,378	9
Repairs and carriage	10	2,67,533	2,07,451	4,74,984	17,602	21,168	38 770	7,214	.	7,214	17,915	1,26,992	1,44,907	10
Total	11	9,79,699	4,70,111	14,49,810	58,854	3,96,422	4,55,276	10,73.	556	11,287	67,730	4,85,555	5,53.285	11
Add—Charges by other Branches and Departments	12	22,656	6,419	29,105			...	..	1 037	1,037	-7,735		—7,735	12
Total	13	10,02,3[illegible]5	1,7[illegible],560	14,78,915	58,854	3,96,422	4,55,276	10,731	1,593	12,324	59,995	4,85,555	5,45,550	13
Deduct—Charges to other Branches and Departments	14	*75,996*	*5,908*	*81,904*	*19,425*	*40*	*19,465*	*1,553*	.	*1,553*	*1,972*	.	*1,972*	14
GRAND TOTAL	15	9,26,359	4,70,652	13,97,011	39,429	3,96,382	4,35,811	9,178	1,593	10,771	58,023	4,85,555	5,43,578	15
Distribution of the Grand Total above.														
Famine Relief and Insurance	16		69,190	69,190		88,530	88,530	..		..	..	...	...	16
IRRIGATION (*Imperial and Provincial.*)														
Minor Works and Navigation, Capital	17		—64,418	—64,418		3,654	3,654	..	73	73	..	182	182	17
Minor Works and Navigation, Revenue	18	...	1,01,318	1,01,318		4,020	4,020	..	1,508	1,508		107	107	18
Minor Irrigation and Agricultural Works	19		84,463	84,463	..	3,292	3,292	..	12	12	..	40,683	40,683	19
OTHER PUBLIC WORKS.														
Imperial Civil Works, Tools and Plant	20	2,09,413	.	2,09,413	5,573	...	5,573	8,737		8,737	6,385	..	6,385	20
Provincial Civil Works, Tools and Plant	21	5,68,220		5 68,220	33,702	...	33,702	...	..	..	50,814	...	50,814	21
Imperial Military Works, Tools and Plant	22	1,35,162	...	1,35,462	154	...	154	441	..	441	824	...	824	22
Special Defence Works	23	914		914	..	...	...	..	.	..	...	...	...	23
Initial Expenditure on New Capital at Delhi	24	12,350	...	12,350	.	...	...	...	..	...	...	...	...	24
IRRIGATION. (*Imperial and Provincial.*)														
Major Works, Working Expenses	25	...	82,669	82,669	.	29,663	29,663	..	...	...	...	2,73,743	2,73,743	25
Capital Outlays on Irrigation Works	26	...	1,97,430	1,97,430	.	2,67,223	2,67,223	...	..	..	.	1,70,840	1,70,840	26
TOTAL AS IN THE ABOVE	27	9,26,359	4,70,652	13,97,011	39,429	3,96,382	4,35,811	9,178	1,593	10,771	58,023	4,85,555	5,43,578	27

(*a*) Excluding Outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts 31st March 1913—*continued.*

Railways.)

No. of Item.	NORTH-WEST FRONTIER PROVINCE.			MADRAS.						BOMBAY.			GRAND TOTAL.		
				MADRAS PROPER.			COORG.								
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	—606	...	—606	231	...	231	19,640	40,857	60,497	59,133	94,268	1,53,401
2	...	14,796	14,796	64,276	—3,045	61,231	...	...	...	59,315	43,400	1,02,715	5,96,578	8,21,253	14,17,831
3	...	...	...	57,255	...	57,255	10,512	...	10,512	28,043	1,45,497	1,73,540	2 81,945	2,01,375	4,83,321
4	...	...	...	...	52,055	52,055	...	...	...	291	3,569	3,860	1,402	75,430	76,832
5	...	...	...	1,644	...	1,644	...	...	...	136	20,488	20,624	40,136	49,823	89,959
6	...	...	...	...	...	...	...	...	...	29	—10	19	3,172	3,128	6,300
7	...	...	...	12,499	...	12,499	2,093	...	2,093	14,496	38,220	52,716	98,164	66,966	1,65,130
8	...	50,569	50,569	...	1,58,940	1,58,940	...	80	80	...	...	...	—3,926	2,50,205	2,46,279
9	...	65,365	65,365	1,35,068	2,07,950	3,43,018	12,836	80	12,916	1,21,950	2,92,021	4,13,971	10,76,604	15,62,449	26,39,053
10	...	12,951	12,951	50,862	94,504	1,45,366	1,762	...	1,762	39,814	67,703	1,07,517	4,32,702	5,30,769	9,33,471
11	...	78,316	78,316	1,85,930	3,02,454	4,88,384	14,598	80	14,678	1,61,764	3,59,724	5,21,488	14,79,306	20,93,218	35,72,524
12	30,963	...	30,963	...	...	...	...	...	...	11,615	1,078	12,693	57,499	8,564	66,063
13	30,963	78,316	1,09,279	1,85,930	3,02,454	4,88,384	14,598	80	14,678	1,73,379	3,60,802	5,34,181	15,36,805	21,01,782	36,38,587
14	...	...	...	*25,202*	...	*25,202*	*592*	...	*592*	*21,471*	*12,128*	*33,599*	*1,46,211*	*18,076*	*1,64,287*
15	30,963	78,316	1,09,279	1,60,728	3,02,454	4,63,182	14,006	80	14,086	1,51,908	3,48,674	5,00,582	13,90,594	20,83,706	34,74,300
16	...	...	...	...	1,235	1,235	...	...	...	10,398	2,62,867	2,73,265	10,398	4,21,822	4,32,220
17	...	...	...	...	1,28,959	1,28,959	...	...	...	...	953	953	...	69,403	69,403
18	...	...	...	...	5,892	5,892	...	...	...	...	5,359	5,359	...	1,18,204	1,18,204
19	...	2	2	...	47,400	47,400	...	80	80	...	49,973	49,973	...	2,25,905	2,25,905
20	30,963	...	30,963	1,739	...	1,739	14,002	...	14,002	4,660	...	4,660	2,81,472	...	2,81,472
21	...	...	...	1,58,271	...	1,58,271	...	...	...	1,36,087	...	1,36,087	9,47,094	...	9,47,094
22	...	...	...	718	...	718	4	...	4	763	...	763	1,38,366	...	1,38,366
23	...	...	...	...	...	...	...	...	...	...	...	...	914	...	914
24	...	...	...	...	...	...	...	...	...	...	...	...	12,350	...	12,350
25	...	5,039	5,039	...	1,18,126	1,18,126	...	...	...	...	28,022	28,022	...	5,37,262	5,37,262
26	...	73,275	73,275	...	842	842	...	...	...	...	1,500	1,500	...	7,11,110	7,11,110
27	30,963	78,316	1,09,279	1,60,728	3,02,454	4,63,182	14,006	80	14,086	1,51,908	3,48,674	5,00,582	13,90,594	20,83,706	34,74,300

charg of Civil Officers.

N.—Ry. 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.	Assam-Bengal.	South Behar	Mymensingh-Jamalpur. Jagannath-ganj	Bengal-Nagpur.	Burma.	Dhond-Baramati.
						STATE
DURING THE YEAR 1912-13.	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:						
Share Capital						
India	.		1,933	.	..	6,866
England	.			...	...	...
Debentures:						
England	.	..	..	.	...	...
Debenture Stock:						
England	..			..	...	...
Capital not bearing Interest:						
India	.		...	...	..	...
England	.					..
A TOTAL RECEIPTS	..	.	1,933	.		6,866
B Payments for discharge of Debentures, etc.	..		.			.
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL			1,933			6,866
ON ACCOUNT OF CAPITAL EXPENDITURE.						
Payments:						
India	—34,910		3,480	292,039	45,208	4,946
England	35,244			3 6,761	220,943	
C. TOTAL	334	.	3,480	658,800	266,151	4,946
Repayments:						
India						...
England	331	.		784	2,762	.
D. TOTAL	331			784	2,762	..
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE			3,480	658,016	263,389	4,946
A + D TOTAL RECEIPTS	334		1,933	784	2,762	6,866
B + C. TOTAL PAYMENTS	334		3,480	658,800	266,151	4,946
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)		...	..	223,503	...	...
TO 31st MARCH 1913						
ON ACCOUNT OF SHARE AND OTHER CAPITAL.						
Share Capital.						
India		399,732	167,167			6,866
England	1,500,000		.	3,000,000	3,000,000	
Debentures ·						
Nominal amount	*1,555 900*			*5,505 000*		..
Cash received ‖	1,538,607			5,473,077		...
Debenture stock						
Stock represented	..			.	*1,250,000*	...
Cash received	.				1,19 ,819	...
Capital not bearing Interest						
India	..	..			..	...
England	15,385	.		17,600	20,000	..
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	3,053,992	399,732	167,167	8,490,677	4,219,819	6,866
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)	...			6,918,407		
ON ACCOUNT OF CAPITAL EXPENDITURE	3,053,992	399,732	167,167	18,301,084	4,219,819	6,866
Net Payments						
India	818,039	450,606	167,887	13,538,422	1,633,130	4,946
England	2,235,953			9,811,656	2,029,970	
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	3,053,992 (a)	450,606	167,887	23,350,078	4,663,100	4,946
BALANCE OF ACCOUNT WITH COMPANY						
At Credit	.					1,920
At Debit	.	50,874	720	5,015,994	443,281	

* 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 £120 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 Debenture 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 1908 in Exchange

(a) Be ances £358 75 nd £1 4 39 debited and £27 878 credited to Capital Account on account of Interest on share capital paid by the

(b) Differs from last year's figures by £200 1 , representing discount on renewal of debentures previously treated as payment to the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1912-13; the RECEIPTS and March 1913; and the BALANCES at that date.

RAILWAYS.

Murtajapur Yeotmal.	Rohilkund and Kumaon.†	Hardwar-Dehra.	Madras and Southern Mahratta (including Mysore Railway).	Amritsar-Patti-Kasur.	Ahmedabad-Parantij.	Tapti valley.	Ahmedabad-Dholka Railway.	Idar Road Brahmaked.	Murtajapur Ellichpur.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£
14,533	...	1,654	...	1,667	...	67	...	...	43,026	60,746
...	...	...	...	...	...	...	...	...	...	...
...	...	...	495,000	...	...	...	...	...	...	495,000
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
14,533	...	1,654	495,000	1,667	...	67	...	...	43,026	564,746
...	...	...	...	...	...	...	...	...	...	...
14,533	...	1,654	495,000	1,667	...	67	...	...	43,026	564,746
10,907	—2,895	156	—192,814	—1,044	—3	296	...	2,867	37,502	165,735
..	8,531	...	352,027	...	...	...	...	...	...	983,506
10,907	5,636	156	159,213	—1,044	—3	296	...	2,867	37,502	1,149,241
...	...	...	...	...	...	...	...	...	...	...
...	34	...	3,000	...	...	...	...	...	...	6,914
...	34	...	3,000	...	...	...	...	...	...	6,914
10,907	5,602	156	156,213	—1,044	—3	296	...	2,867	37,502	1,142,327
14,533	34	1,654	498,000	1,667	...	67	..		43,026	571,660
10,907	5,636	156	159,213	—1,044	—3	296	...	2,867	37,502	1,149,241
...	...	...	...	...	...	...	...	...	...	...
...	5,602	...	...	...	...	...	...	...	...	229,105
14,533	...	186,496	8,460	158,791	129,973	797,783	65,318	93,907	64,626	2,093,652
...	200,000	...	¶3,491,540	...	...	...	..	...	...	11,191,540
...	‡ *107,000*	...	*1,850,000*	...	...	...	...	...	...	*9,017,900*
...	‡ 120,102	...	1,839,425	...	...	...	...	...	...	8,971,211
...	...	...	*1,200,000*	...	...	...	...	...	...	*2,450,000*
...	...	...	§1,200,000	...	...	...	...	...	...	2,396,819
...	...	...	(*b*) —166	...	...	...	...	...	...	—166
...	..	...	55,007	...	...	...	...	...	...	107,992
14,533	320,102	186,496	6,594,266	158,791	129,973	797,783	65,318	93,907	64,626	24,764,048
...	...	...	...	...	...	...	...	...	...	2,900,000
...	423,645	...	...	...	...	...	...	...	...	7,337,052
14,533	743,747	186,496	6,594,266	158,791	129,973	797,783	65,318	93,907	64,626	35,001,100
10,907	159,356	186,728	(*b*)2,704,063	155,859	129,440	797,678	65,065	93,922	59,102	20,975,150
...	584,391	...	4,922,341	...	...	...	...	...	...	20,584,311
10,907	743,747	186,728	7,626,404	155,859	129,440	797,678	65,065	93,922	59,102	41,559,461
3,626	...	...	...	2,932	533	105	253	...	5,524	14,893
...	..	232	1,032,138	...	...	...	...	15	...	6,573,254

Company and Bombay, Baroda and Central India 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 £160,837, 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 £65,016-6-5 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.
company now adjusted by reduction of receipts.

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