

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS
for the Year 1915-1916.

	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.										
BY PUBLIC WORKS DEPARTMENT.										
Rents of buildings	2,15,756	2,16,042	2,34,838	1,33,674	1,00,601	2,92,101	2,13,948	2,00,627	88,944	16,99,531
Sales of buildings	1,448	13,865	28,283	553	3,636	6,482	921	1,371	649	57,208
„ tools and plant	4,996	4,262	2,340	2,222	3,712	18,241	3,535	23,512	1,115	63,995
„ produce	4,056	28,628	4,136	1,155	30,550	515	5,080	11,758	250	86,123
„ old materials	29,433	77,612	38,549	9,255	8,147	11,484	5,534	5,488	605	1,86,107
Value of materials received from old buildings	756	513	56,823	1,185	2,171	2,366	2,586	384	827	67,611
Receipts from self-supporting workshops, e.g., Roorkee workshops	9,899	...	...	40,000	...	...	...	...	...	49,899
Tolls on roads	34,116	162	...	...	...	...	...	...	...	34,278
Ferry receipts	...	...	...	93,608	...	...	...	44,749	2,952	1,41,369
Unclaimed deposits	815	100	—277	183	418	—50	2,989	163	145	4,436
Collections under Highway Act	...	8,410	...	...	...	...	...	...	...	8,410
Fines, refunds, and miscella- neous	1,21,800	29,984	34,344	16,255	47,895	18,194	39,292	(a) 14,959	3,809	3,29,532
Rents from strand bank maidan, etc.	...	...	59,296	...	...	...	...	...	...	59,296
Arboriculture	...	...	...	33,503	...	...	...	...	...	33,509
Interest on endowment for repairs of monuments in Gov- ernment cemeteries	525	2,435	1,051	1,785	1,043	...	707	559	199	8,854
Recoveries on account of water- supply	...	2,721	...	...	...	...	...	384	...	3,105
Recoveries on account of electric installations	5,568	6,018	12,671	3,458	4,301	409	3,490	9,149	...	45,034
TOTAL—Carried over	4,32,168	3,90,802	1,72,054	3,39,902	2,02,534	3,49,743	2,78,082	3,18,098	99,495	26,77,827

(a) Includes Rs. 3,418 Revenue from Nagpore Workshop.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS
for the Year 1915-16—*concluded*.

	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Contra Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—Brought forward	4,32,168	3,90,802	4,72,054	3,39,902	2,02,534	3,49,742	2,78,032	3,13,098	99,495	28,77,827
PROVINCIAL.										
By CIVIL DEPARTMENT										
Rents of buildings	58	...	174	210	2,949	2,087	13	...	23	5,514
Sale of old materials	...	...	..	...	599	51	...	...	17	667
„ of produce	...	...	47	13,563	...	91	...	122	...	18,823
Tolls on roads	...	...	...	...	37,448	...	39,067	...	...	76,515
Canal and ferry receipts	4,790	...	...	...	75,855	...	68,681	...	61,429	2,10,755
Share of Surplus profits from the Shadara-Saharanpur Light Railway.	...	...	...	86,564	...	...	...	...	...	86,564
Tolls on steamers	...	...	1,36,828	6,418	...	...	...	...	...	1,43,276
Fees on masonry graves	5,632	2,539	1,066	4,786	2,649	476	36	657	66	17,909
Contributions	1,58,451	...	...	...	250	...	48	...	...	1,58,749
Fines, refunds, and miscella- neous.	1,516	6,899	8,377	33,563	38,557	382	18,498	212	8,526	1,11,530
TOTAL	1,70,447	9,438	1,46,492	1,45,136	1,58,307	3,087	1,21,343	991	70,061	8,25,302
TOTAL PROVINCIAL as per Account No. 65	6,02,615	4,00,240	6,18,546	4,85,038	3,60,841	3,52,829	3,99,375	3,14,089	1,69,556	37,03,129

Total India converted into £ at Rs. 15-£1 . £ 246,375

K.—Other Public Works.

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—CIVIL WORKS

INDIA.	INDIA, GENERAL.															
Civil Works.	Director General. Military Works.	Delhi Province.	Central India.	Hyderabad.	Baluchistan.	Viceroy's Estates.	Simla.	Sciatan.	Mysore Resi- dency.	Consulting Archi- tect, Electrical Adviser to Go- vernment of India, and other miscellaneous accounts.	Bangalore.	Gyantse.	Coorg.	Ajmer.	Yatung.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—																
New Works (66C)	2,69,905	2,40,081	...	...	2,61,704	56,479	...	...	...	...	...	...	...	...	...	8,28,169
Repairs (66D)	1,62,477	8,86,999	...	...	85,062	1,95,523	...	...	...	...	...	...	...	...	...	7,80,061
Communications—																
New Works (66E)	—8	49,644	...	...	53,084	...	...	...	...	...	...	...	...	...	...	1,02,720
Repairs (66F)	4,384	1,40,284	...	...	1,19,193	...	...	...	...	...	...	...	...	...	...	2,68,811
Miscellaneous Public Improvements—																
New Works (66G)	...	1,17,610	...	...	71,254	...	...	...	...	...	...	...	...	...	...	1,88,884
Repairs (66H)	..	1,29,925	...	...	15,720	...	...	...	...	...	...	...	...	...	...	1,45,645
TOTAL WORKS AND REPAIRS . . .	4,86,708	10,14,543	...	...	6,06,017	2,52,002	...	...	...	...	...	...	...	...	...	23,09,270
Establishment . .	89,074	1,35,075	...	...	1,26,538	40,074	...	...	...	93,442	...	...	...	...	...	4,84,203
Tools and Plant . .	6,173	65,234	...	...	8,155	3,018	...	...	...	...	...	...	...	...	...	82,580
Suspense . . .	—1,180	1,59,880	...	...	—1,240	9,108	...	...	...	...	...	...	...	...	...	1,66,618
Deduct—Outlay in England . . .	5,30,825	13,74,782	...	...	7,39,470	3,04,202	...	...	...	93,442	...	...	...	...	...	30,42,671
NET INDIA—IMPERI- AL CIVIL WORKS .	5,30,825	13,74,782	...	...	7,39,362	3,04,202	...	...	...	93,442	...	...	...	...	...	30,42,563
Expenditure by Civil Officers from Imperi- al Funds as per Account No. 66A, page 200 . . .	...	2,42,102	9,063	...	1,40,918	...	500	2,258	...	...	5,020	11,489	1,097	4,840	3,246	4,20,593
Provincial Fund Ex- penditure as per Account No. 66B, page 201 . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INDIA—CIVIL WORKS . . .	5,30,825	16,16,834	9,063	...	8,80,280	3,04,202	...	500	2,258	93,442	5,020	11,489	1,097	4,840	3,246	34,63,096

Add—CHARGES IN ENGLAND :

Furlough Allowances of Military Officers in the Public Works Department	
Absence Allowances of Civil Officers in the Public Works Department	
Passage, etc., of Officers on appointment to the Public Works Department, etc.	
Allowances and expenses of Officers on special duty, and visiting Works, and miscellaneous expenditure	
Stores for India	

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES :
Provincial Expenditure as per Account No. 64, page 194

AB8			
	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,28,82,727	8,86,72,078	8,10,04,800
Railways	...	18,950	18,950
TOTAL	1,28,82,727	8,86,91,028	8,10,23,750

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1915-16.

North-West Frontier Province.	MADRAS.		Bombay.	BENGAL		UNITED PROV. OF AGRA AND OUDH.		Panjab.	Birma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Madras proper.	Coorg.		Bengal proper.	Port Blair.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,62,442 1,87,141	2,74,046 50,979	64,201 16,457	7,39,606 1,55,341	8,24,488 3,57,608	83,865 38,972	4,17,318 1,17,052	70,224 36,798	1,81,597 1,62,387	5,64,896 57,478	3,68,552 41,664	1,77,769 18,632	1,95,442 38,141	58,902 16,526	20,514 17,899	47,29,091 20,93,066
4,18,588 12,04,244	...	38,847 1,02,463	...	13,964 36,648	...	...	41,305 1,42,131	...	...	...	...	44,985 2,02,062	...	753	6,55,404 19,52,112
80,627 18,899	...	694 49	2,839 ...	...	...	...	...	...	...	...	...	...	...	...	2,28,024 1,64,068
22,21,436 2,25,128 30,792 ...	8,22,025 27,768 1,986 ...	2,17,711 69,702 5,580 656	8,97,846 1,60,772 11,912 561	7,32,708 1,18,701 6,935 229	1,22,837 23,975 —151 ...	5,34,400 1,07,586 7,294 —157	2,90,458 1,16,591 12,467 18,236	3,43,984 58,019 3,089 2,667	6,22,374 1,26,316 8,800 ...	4,10,216 77,990 5,441 ...	1,96,801 42,067 2,935 ...	4,80,630 1,22,898 46,460 —3,013	76,181 9,678 544 115	38,413 8,159 567 ...	98,16,790 17,74,548 2,27,181 1,85,942
24,77,356 1,721	3,51,724 —79	2,93,879 2,271	10,71,091 44,731	8,58,573 573	1,46,661 26,778	6,49,123 9,266	4,37,752 37,153	4,02,759 4,336	7,57,490 19,286	4,93,047 ...	2,41,303 ...	6,46,970 32,200	86,518 ...	47,139 ...	1,20,04,456 1,78,433
24,75,685	3,51,803	2,91,408	10,26,360	8,58,000	1,19,883	6,39,857	4,00,600	3,98,423	7,38,204	4,93,047	2,41,303	6,14,680	86,518	47,139	1,18,26,023
81,171	...	...	...	5,000	...	...	...	...	...	...	...	...	...	...	5,06,704
...	87,00,566	...	85,70,916	89,34,908	...	73,14,591	...	65,46,792	88,97,194	88,43,005	68,95,387	...	...	89,69,319	6,86,72,078
25,56,806	90,52,389	2,91,408	95,06,676	97,97,903	1,19,883	79,54,448	4,00,600	(a) 69,45,215	96,35,398	93,36,652	71,36,690	6,14,680	86,518	40,16,458	8,10,04,800
98,43,777			99,17,786			88,55,048			78,67,868						
Total India converted into £ at Rs. 15 - £1															5,400,320
													580 37,088 399		
													232	88,249 11,895	
GRAND TOTAL CIVIL WORKS															5,450,464
															18,950
Total Construction of Railways, converted into £ at Rs. 15 - £1															1,283

TRACT.

TOTAL INDIA CONVERTED INTO £ AT Rs. 15 - £1.	England.	GRAND TOTAL.
£	£	£
5,400,320 1,283	50,144 ...	5,450,464 1,283
5,401,583	50,144	5,451,727

(a) Includes Rs. 435, on account of Survey Charges transferred from India books vide Acct. No. 40 B. page 108.

K.—Other Public-Works.

No. 66A.—ABSTRACT of EXPENDITURE ON OTHER PUBLIC WORKS from IMPERIAL FUNDS
CIVIL DEPARTMENT during the Year 1915-16.

IMPERIAL.	INDIA, GENERAL													N.W. Frontier Province.	Ben- gal.	Pun- jab.	TOTAL.
	Aj- mer.	Delhi Pro- vince.	Baroda.	My ore Resi- dency.	Banga- lore.	Gyantsé Trade Agency.	Balu- chistan.	Seis- tan.	Cent- ral India.	Coorg	Yatung.	Forest Res- earch.	TOTAL.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS.																	
Civil Buildings—																	
New Works (66O)	499	...	...	...	...	...	34,930	...	...	...	496	...	35,025	76	...	...	36,001
Repairs (66P)	919	...	...	2,258	5,020	...	15,063	...	...	...	...	...	23,260	3,353	...	...	26,613
Communications—																	
New Works (66Q)	...	...	...	...	...	...	8,116	...	...	...	...	...	8,116	1,839	...	...	9,955
Repairs (66R)	1,750	...	...	...	...	4,519	12,910	...	...	...	...	...	19,179	673	...	...	19,852
Miscellaneous Public Improvements—																	
New Works (66S)	...	...	...	...	...	...	8,799	...	...	...	...	...	8,799	...	...	...	8,799
Repairs (66T)	...	...	...	...	...	...	3,152	500	...	...	...	...	3,652	189	5,000	...	8,841
TOTAL WORKS AND REPAIRS.	3,168	...	...	2,258	5,020	4,519	62,970	500	...	...	496	...	98,931	6,180	5,000	...	1,10,961
Establishment	1,672	6,118	...	...	...	980	57,094	...	...	1,097	2,750	...	69,661	22,797	...	...	92,458
Tools and Plant	...	...	...	...	...	...	344	...	...	...	...	...	344	...	...	...	344
Contributions	...	2,35,984	...	...	...	...	510	...	9,068	...	...	...	2,45,557	52,082	...	...	2,97,639
Miscellaneous	...	...	...	...	—	6,040	...	...	...	...	...	...	6,040	212	...	...	6,252
TOTAL IMPERIAL	4,840	2,42,102	...	2,258	5,020	11,499	1,40,918	500	9,068	1,097	3,246	...	4,20,538	81,171	5,000	...	5,06,714

Total India converted into £ at Rs. 15 = £1

£ 33,780

No. 66B.—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1915-1916.

PROVINCIAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BY PUBLIC WORKS DEPARTMENT.										
Civil Buildings—										
New Works (66I)	34,93,620	20,81,712	24,45,872	17,75,771	20,31,252	13,34,391	52,92,885	19,75,051	7,20,582	2,11,51,136
Repairs (66J)	8,65,024	8,57,991	12,94,826	6,46,284	4,54,901	7,57,527	3,48,751	3,17,942	2,19,152	55,62,398
Communications—										
New Works (66K)	76,779	8,37,612	6,31,839	4,24,844	2,82,045	12,80,346	5,73,068	12,03,495	4,89,273	57,99,241
Repairs (66L)	3,08,450	12,93,847	8,55,535	19,49,907	13,08,755	23,70,439	4,93,363	16,20,062	12,66,626	1,15,27,024
Miscellaneous Public Improvements—										
New Works (66M)	5,744	2,82,056	38,049	1,18,744	25,097	2,28,178	60,788	4,891	29,082	7,82,847
Repairs (66N)	30,851	78,194	1,49,025	1,30,443	46,960	1,79,795	6,851	4,752	25,809	6,52,680
TOTAL WORKS AND REPAIRS	46,40,508	54,31,412	54,15,146	50,45,993	41,49,010	61,50,676	67,75,646	51,16,411	27,59,524	4,54,75,326
Establishment	14,44,345	15,77,060	12,62,932	11,48,265	9,21,962	17,32,314	9,44,361	10,36,841	7,17,052	1,07,85,032
Tools and Plant	2,967	4,37,148	73,658	1,04,614	42,381	2,00,451	84,538	1,65,496	1,00,284	12,11,537
Suspense	2,70,389	1,44,657	30,649	4,43,495	55,418	1,94,273	2,79,094	71,466	2,647	14,92,088
TOTAL	63,58,209	75,90,277	67,82,385	67,42,367	51,68,771	82,77,714	80,83,539	63,90,214	35,70,507	5,89,68,988
BY CIVIL DEPARTMENT.										
Civil Buildings—										
New Works (66U)	12,995	...	...	4,766	1,935	...	...	...	...	19,696
Repairs (66V)	19,211	...	...	20,115	18,721	...	...	...	...	58,047
Communications—										
New Works (66W)	9,114	...	1,000	5,679	135	...	1,21,350	...	1,265	1,38,543
Repairs (66X)	29,844	...	8,599	3,557	3,704	...	62,621	...	22,839	1,31,164
Miscellaneous Public Improvements—										
New Works (66Y)	15,357	...	1,83,243	21,373	16,379	...	1,01,506	869	1,47,773	4,86,500
Repairs (66Z)	4,470	...	7,67,432	19,187	582	...	4,73,089	...	16,261	12,81,921
TOTAL WORKS AND REPAIRS	90,991	...	9,80,274	74,877	41,466	...	7,59,466	869	1,88,138	21,15,871
Establishment	1,896	786	30,638	20,735	57,679	19,480	...	108	...	1,31,322
Tools and Plant	200	...	...	...	...	...	...	...	...	200
Contributions	22,48,506	9,79,253	11,50,000	4,71,526	12,53,891	6,00,000	...	5,03,591	2,10,674	74,17,441
Miscellaneous	764	...	11,606	5,286	24,995	...	...	603	...	43,256
TOTAL	23,42,357	9,80,039	21,52,518	5,72,224	13,78,021	6,19,480	7,59,466	5,05,173	3,98,812	97,08,090
TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT No. 66	87,00,566	85,70,316	89,34,963	73,14,591	65,46,792	88,97,194	88,43,006	68,95,387	39,69,319	6,86,72,073
Total India converted into £ at Rs15-£1										£ 4,578,138

K.—Other Public Works.

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE FROM

PROVINCES.	ADMINISTRATIVE														
	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Agricultural.	Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	16,391	62,251	...	...	...	2,704	...	...	...	1
Delhi Province.	...	...	...	...	...	10,543	331	...	...	...	1,052	3,718	7,221	...	2
Baluchistan.	...	...	...	...	...	700	1,280	...	...	...	...	...	13,625	239	3
Viceregal Estates.	...	...	...	...	...	...	...	...	...	56,479	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	3,031	701	...	...	...	...	...	11,650	...	5
Madras Proper.	...	57,045	1,015	...	...	16,724	5,879	...	...	...	...	1,86,728	...	...	6
Coorg.	...	...	...	...	...	2	—1	...	...	...	...	...	1,239	7	7
Bombay.	...	5,14,867	64,135	...	13,065	57,519	16,787	...	...	...	...	4,244	...	...	8
Bengal Proper.	...	883	22,330	191	13,894	69,629	29,684	...	...	...	2,552	12,203	40,988	...	9
Port Blair.	...	...	...	...	...	...	8,539	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	1,11,007	...	83	25,308	...	97,109	31,512	...	...	...	...	100	...	...	11
Rajputana.	432	...	...	...	...	2,024	1,665	52	...	...	...	...	4,163	...	12
Punjab.	...	...	...	...	...	15,144	14,547	...	...	8,451	37,559	...	...	...	13
Burma.	...	2,15,682	...	...	...	77,952	2,61,333	...	...	...	...	2,206	...	...	14
Bihar and Orissa.	...	—1,280	...	147	...	1,27,662	1,50,872	35,497	...	...	...	...	...	...	15
Central Provinces and Berar Proper.	...	...	...	...	...	1,10,365	4,070	...	...	...	...	61,514	...	...	16
Central India.	42	...	...	...	...	202	722	...	...	...	...	...	854	70	17
Hyderabad.	...	...	...	...	...	...	88	...	...	...	...	...	...	...	18
Assam.	...	...	...	...	...	15,174	2,365	...	2,378	...	...	...	...	...	19
TOTAL.	1,11,571	7,87,197	87,564	45,646	26,959	6,20,171	5,92,625	35,549	2,378	64,930	43,867	2,70,713	79,740	816	

No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURE

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATIVE								Item No.
								Agricultural.	Administration.	Miscellaneous.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	1,276	2,703	...	...	...	...	5,071	...	...	...	1
Delhi Province.	...	...	...	...	...	2,707	5,099	...	...	2,03,608	...	40,718	...	100	...	2
Baluchistan.	...	...	...	...	...	2,039	2,061	...	...	25,083	...	...	536	21,989	...	3
Viceregal Estates.	...	...	...	...	...	...	...	...	...	...	1,95,523	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	2,668	1,805	...	...	1,302	...	...	5	15,617	41	5
Madras Proper.	...	5,495	1,140	...	...	16,010	5,177	...	...	...	...	...	4,477	...	...	6
Coorg.	15	...	...	...	...	147	8	...	...	1,108	...	...	...	1,874	174	7
Bombay.	...	12,979	41,466	1,049	6,902	35,097	12,504	...	...	1,927	...	...	3,365	...	...	8
Bengal Proper.	...	12,383	32,867	13,369	30,501	26,938	30,263	...	...	...	—7,387	24,356	19,220	...	...	9
Port Blair.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	330	...	28,750	...	28,878	5,988	...	...	343	...	...	3,734	...	...	11
Rajputana.	373	...	...	5	...	1,693	1,574	...	...	...	...	...	...	1,701	44	12
Punjab.	...	...	...	...	...	16,738	6,507	...	...	...	...	29,082	...	...	...	13
Burma.	...	4,599	...	...	...	16,259	15,008	...	...	...	...	...	9,427	...	...	14
Bihar and Orissa.	...	483	...	2,639	...	8,694	3,648	10,609	...	...	...	...	1,776	...	...	15
Central Provinces and Berar Proper.	...	...	...	...	...	9,016	3,062	...	...	...	...	...	...	...	...	16
Central India.	108	...	...	289	...	1,250	472	...	...	...	...	...	...	367	434	17
Hyderabad.	...	...	...	...	...	391	477	...	...	...	...	...	...	...	...	18
Assam.	...	...	...	...	...	7,661	7,188	...	1,102	...	...	...	...	...	...	19
TOTAL.	496	36,269	75,473	46,101	37,493	1,72,462	1,03,659	10,609	1,102	2,38,371	1,88,186	99,229	42,530	41,848	698	

IMPERIAL FUNDS ON CIVIL BUILDINGS WORKS.

Item No.	Residences for Local Governments and Secretariat Offices.	Stamp and Stationery Office.	Political Agencies.	Miscellaneous.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	1,022	...	...	...	1,17,717	670	...	5,834	12,209	51,116	2,69,905	...	2,69,905
2	1,869	...	...	36,739	74,608	26,201	1,316	3,853	10,621	74,914	910	12,198	2,66,093	26,012	2,40,081
3	5,736	...	9,460	4,345	3,616	13,376	...	282	436	1,43,847	59,625	5,137	2,81,704	...	2,81,704
4	...	...	...	...	...	...	...	...	...	...	...	...	56,479	...	56,479
5	27,936	...	70,723	100	4,042	218	1,048	7,101	34,740	58,960	6,422	1,34,371	3,62,442	...	3,62,442
6	...	...	...	...	...	...	552	...	...	...	...	3,103	2,71,046	...	2,71,046
7	446	...	...	12,522	7,417	27,670	139	13	8,969	2,458	150	4,205	65,236	1,035	64,201
8	...	...	60,308	...	...	...	13,106	...	...	...	...	720	7,44,749	5,083	7,39,666
9	...	57	...	...	16,269	...	20,347	...	...	...	...	1,16,643	3,45,070	21,182	3,24,888
10	...	...	...	...	...	...	...	...	75,326	...	...	...	83,865	...	83,865
11	...	...	...	...	1,20,619	...	31,490	...	...	...	...	...	4,17,318	...	4,17,318
12	5,042	...	...	60	1,563	34,885	140	2,123	2,168	37,547	28,696	7,583	1,28,086	57,862	70,224
13	...	...	...	...	...	...	9,696	...	...	...	1,173	1,02,624	1,89,194	7,697	1,81,507
14	...	...	...	...	...	...	6,753	...	...	...	...	970	5,64,896	...	5,64,896
15	...	...	3,837	...	...	...	867	...	...	...	...	50,980	3,68,552	...	3,68,552
16	...	...	...	...	7	...	198	...	...	...	...	1,677	1,77,769	...	1,77,769
17	21,938	...	78,763	...	5,000	1,806	3,132	10	2,563	72,151	2,606	10,533	1,95,451	9	1,95,442
18	11,293	...	...	...	...	...	...	...	34,432	13,074	...	...	58,907	5	58,902
19	...	...	...	...	655	...	42	...	...	...	...	...	20,514	...	20,514
	74,268	57	2,19,081	53,766	2,34,299	1,04,155	2,07,381	14,062	1,69,215	4,08,785	1,11,842	5,01,760	48,47,876	1,18,785	47,29,091
Total India converted into £ at R15-£1															£ 315,273

from IMPERIAL FUNDS ON REPAIRS TO CIVIL BUILDINGS.

Item No.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	899	...	...	...	1,12,795	510	69	1,023	6,292	32,389	1,62,477	...	1,62,477
2	688	...	...	...	35,867	2,098	10,589	3,818	6,253	3,247	3,346	21,816	3,39,952	2,953	3,36,999
3	7,411	...	13,581	...	144	1,226	255	...	497	6,607	2,735	1,008	85,062	...	85,062
4	...	...	...	...	...	...	...	...	...	...	...	...	1,95,523	...	1,95,523
5	35,416	...	44,367	...	1,419	2,052	1,535	5,634	6,591	3,871	2,367	62,451	1,87,141	...	1,87,141
6	...	...	...	...	...	...	16,761	...	...	...	...	1,919	50,970	...	50,979
7	...	...	...	...	1,234	1,954	490	382	658	1,756	2,945	4,031	16,571	114	16,457
8	...	...	13,514	...	...	134	15,262	...	...	...	...	6,078	1,55,427	86	1,55,341
9	...	...	1,026	9,057	24,913	...	24,540	...	...	...	10	1,15,576	3,57,608	...	3,57,608
10	...	...	...	...	40,211	...	13,381	...	38,972	...	...	...	38,972	...	38,972
11	...	...	...	...	...	...	...	...	...	...	...	477	1,17,082	...	1,17,082
12	5,741	...	675	...	3,854	3,098	3,078	1,689	2,407	6,246	622	5,552	37,847	1,049	36,798
13	...	...	...	...	...	...	9,727	...	...	...	1,005	99,258	1,62,387	...	1,62,387
14	...	...	...	...	333	...	11,121	...	...	...	...	731	57,478	...	57,478
15	...	...	3,273	...	...	...	4,858	...	...	...	...	2,482	41,664	...	41,664
16	...	...	...	...	339	...	3,989	...	...	...	...	350	18,532	...	18,532
17	9,236	...	9,090	...	...	1,099	1,416	81	1,598	4,051	1,642	7,408	38,521	380	38,141
18	13,764	...	...	...	...	...	1,850	32	...	108	285	...	16,897	371	16,526
19	...	...	...	...	459	...	1,429	...	...	...	...	...	17,899	...	17,899
	72,284	...	95,918	9,057	1,08,273	11,661	2,33,129	12,146	57,045	26,909	21,220	3,61,456	20,98,019	4,933	20,93,086
Total India converted into £ at R15-£1															£ 139,533

K.—Other Public Works.

No. 66B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS 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.
Director-General, Military Works	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...
Delhi Province	68,591	...	...	...	...	...	...	...	...	...	...	1,622	70,213	20,569	49,644
Baluchistan	...	19,736	...	18,149	...	...	...	...	...	15,199	...	...	53,084	...	53,084
North-West Frontier Province	1,18,527	1,45,158	...	22,386	...	...	...	...	56,824	30,695	...	4,993	4,18,583	...	4,18,583
Coorg	33,779	...	...	68	...	...	...	...	...	...	...	...	33,847	...	33,847
Bengal	13,850	...	...	...	...	...	...	...	...	114	...	...	13,964	...	13,964
Rajputana	22,191	18,537	...	111	...	...	...	...	...	324	463	...	41,629	824	41,305
Central India	1,690	41,007	...	...	...	...	...	...	...	2,288	...	601	45,586	601	44,285
TOTAL	2,58,628	2,24,438	...	80,717	...	...	...	...	56,824	48,612	463	7,216	6,76,898	21,494	6,55,404

Total India converted into £ at Rs. 15=£1 £ **43,694**

No. 66F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS 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 "Murrum" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	3,743	...	...	...	...	...	...	...	...	591	...	...	4,334	...	4,334
Delhi Province	1,73,243	...	...	...	...	...	...	...	...	58	5,042	285	1,78,627	38,343	1,40,284
Balnchistan	...	45,014	...	59,320	...	...	...	...	...	12,703	1,794	162	1,19,193	...	1,19,193
North-West Frontier Province	4,02,949	3,53,557	52	1,77,295	...	...	...	...	1,94,735	23,605	40,662	11,389	12,04,244	...	12,04,244
Coorg	1,01,466	...	...	1,147	...	...	...	...	...	...	...	...	1,02,613	150	1,02,463
Bengal	32,166	...	...	...	...	...	...	...	...	4,482	...	...	38,648	...	38,648
Rajputana	71,148	63,699	...	5,647	...	...	522	...	137	1,528	5,293	...	1,47,974	5,843	1,42,131
Central India	61,039	1,48,389	...	...	...	...	...	...	189	2,071	3,098	...	2,14,786	12,724	2,02,062
Hyderabad	...	...	753	...	...	...	...	...	...	...	...	...	753	...	753
TOTAL	8,45,753	6,10,659	805	2,43,609	...	...	522	...	1,95,031	45,038	65,889	11,836	20,09,172	57,060	19,52,112

Total India converted into Sat Rs. 15=21 . 2

130,140

No. 66G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS ON WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	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.
Delhi Province	...	1,372	...	3,955	655	34,762	...	...	...	2,32,695	2,73,449	1,55,839	1,17,610
Baluchistan	...	...	...	...	61,503	9,660	...	...	...	91	71,254	...	71,254
North-West Frontier Province	...	...	...	...	7,411	17,288	...	...	...	5,928	30,627	...	30,627
Coorg	...	...	...	364	1,454	...	...	...	...	1,969	3,787	3,093	694
Bombay	...	...	...	...	2,839	...	...	...	...	...	2,839	...	2,839
Rajputana	...	...	...	...	76,038	...	...	...	...	...	76,038	76,038	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,372	...	4,329	1,49,901	61,710	...	...	...	2,40,683	4,57,994	2,34,970	2,23,024
Total India converted into £ at Rs. 15 = £1													£ 14,868

No. 66H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS 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.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	...	253	...	1,30,851	54,490	5,873	...	...	...	12,901	2,05,371	75,446	1,29,925
Baluchistan	...	...	...	...	15,240	186	...	...	...	294	15,720	...	15,720
North-West Frontier Province	...	...	3,146	...	13,985	77	...	...	...	1,191	18,399	...	18,399
Coorg	...	...	...	...	...	...	...	...	...	49	49	...	49
Rajputana	...	...	...	...	28,537	299	...	...	...	...	28,836	28,836	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad	...	...	...	...	3,452	...	...	...	...	...	3,452	3,452	...
TOTAL	...	253	3,146	1,30,851	1,15,704	6,435	...	...	...	15,438	2,71,827	1,07,734	1,64,093
Total India converted into £ at Rs. 15 = £1													£ 10,939

Other Public Works.

No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	ADMINISTRATION.													
	Opium.	Forests.	Customs.	Post Offices.	Telegraph.	Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Government and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery office.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	22,942	...	...	...	47,139	...	5,57,767	663	78,662	3,493	137	74,333	4,986
Bombay	...	7,050	...	...	...	4	18	2,58,419	73,571	82,093	...	18,412	...	24,602
Bengal	...	...	...	...	...	26	...	88,215	21,271	3,92,988	...	163	...	804
U. P. of Agra and Oudh	...	15,665	...	...	...	20,133	...	1,78,082	35,969	39,352	2,436	...	...	8,949
Punjab	...	...	...	...	...	83,084	...	2,25,689	...	1,86,269	438	...	...	1,69,070
Burma	...	56,183	...	...	...	24,425	...	44,978	237	28,179	...	515	...	955
Bihar and Orissa	...	...	...	...	...	1,93,577	...	2,54,683	16,894	9,60,130	3,913	5,850	...	87,138
Central Provinces and Berar	...	49,264	...	270	...	29,462	...	1,05,942	64,570	1,09,304	...	...	...	66,329
Assam	...	7,683	...	...	...	21,497	1,599	27,267	5,257	17,030	...	2,649	...	28,739
TOTAL	...	1,58,737	...	270	...	4,19,337	1,617	17,41,072	2,26,432	18,94,007	10,280	26,952	74,333	3,41,572

No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	ADMINISTRATION.													
	Forests.	Customs.	Post Offices.	Salt.	Telegraph.	Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Government and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery office.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	3,928	...	...	...	...	24,786	...	53,182	4	1,48,165	2,347	20,285	2,444	74
Bombay	4,909	...	...	...	...	...	375	1,45,948	13,516	1,31,312	...	5,181	...	4,708
Bengal	...	211	...	...	...	4,919	...	69,635	13,008	2,49,061	...	247	...	2,416
U. P. of Agra and Oudh	870	...	...	...	...	23,460	...	1,21,562	6,548	86,175	2,791	...	...	10,394
Punjab	250	...	...	...	...	17,816	...	53,049	774	39,296	1,602	...	...	19,331
Burma	6,519	...	...	...	...	27,511	...	33,812	2,752	88,131	...	2,354	...	1,761
Bihar and Orissa	107	...	...	...	...	14,537	...	56,394	8,214	72,594	614	78	...	6,839
Central Provinces and Berar	5,455	...	...	...	...	5,040	...	27,713	5,115	28,572	...	...	...	1,898
Assam	1,567	...	...	...	...	14,787	2,253	6,207	5,035	19,648	...	4,617	...	990
TOTAL	23,605	211	...	...	...	1,32,856	2,628	5,67,501	54,956	8,02,954	7,354	32,760	2,444	48,074

PROVINCIAL FUNDS ON CIVIL BUILDINGS—WORKS.

Miscellaneous Depart- ments.	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.
2,674	5,66,660	1,379	1,49,245	1,33,260	13,37,906	3,66,894	51,551	7,728	953	1,55,573	46,988	36,09,649	1,16,029	34,93,620
65,197	7,68,429	5,825	3,63,696	79,154	7,39,254	3,21,474	166	13,202	...	37,476	78,789	29,26,861	8,45,149	20,81,712
5,009	6,84,895	8,836	2,02,788	1,27,995	8,29,200	—955	29,550	...	...	58,782	68,303	25,25,819	79,947	24,45,872
71,757	6,24,511	17,254	6,99,448	60,498	2,23,462	1,03,859	13,959	3,218	...	1,02,403	15,660	22,36,615	4,60,844	17,75,771
31,769	6,05,920	4,776	1,18,337	1,24,531	2,19,311	11,02,632	...	18,219	...	57,571	1,53,683	31,01,499	10,70,347	20,31,152
3,644	1,76,490	2,356	69,750	2,02,415	4,66,175	1,25,934	...	1,131	1,473	22,985	1,06,610	13,34,391	...	13,34,391
5,792	8,70,138	6,091	15,53,721	1,44,308	2,75,801	7,47,752	39,386	17,835	...	20,569	2,47,043	54,40,124	1,47,239	53,92,885
16,613	7,19,174	2,593	2,61,665	48,129	3,62,002	2,39,709	10,203	460	...	25,019	1,30,857	22,41,571	2,66,520	19,75,051
126	3,08,033	131	25,457	79,061	72,962	59,193	49	...	...	40,727	23,132	7,20,582	...	7,20,582
2,02,580	53,13,240	49,241	34,84,313	9,99,351	45,26,076	30,66,492	1,44,864	61,794	2,426	5,21,055	8,71,065	2,41,37,111	29,85,975	2,11,51,136

Total India converted into £ at Rs. 15-£1 £1,410,076

PROVINCIAL FUNDS ON REPAIRS TO CIVIL BUILDINGS.

Miscellaneous Depart- ments.	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.
12,712	33,054	7,444	35,947	23,360	57,549	71,056	9,506	6,088	...	97,213	23,249	6,67,199	2,175	6,65,024
26,036	74,728	16,167	53,226	54,489	1,24,132	1,33,292	92	6,461	...	40,955	28,525	8,64,047	6,056	8,57,991
8,647	1,71,076	5,285	1,75,929	1,22,890	1,27,276	1,42,686	8,233	...	...	19,975	1,80,344	13,00,850	6,024	12,94,826
48,086	91,521	6,286	40,511	39,557	19,886	1,15,182	3,698	5,632	...	28,984	17,070	6,61,803	16,519	6,46,284
37,018	52,166	8,591	26,968	53,901	19,909	20,770	...	1,694	...	25,720	76,970	4,55,220	319	4,54,901
11,369	26,731	5,573	55,221	48,825	1,78,208	1,76,935	...	5,183	902	19,164	65,626	7,57,527	...	7,57,527
2,746	37,259	3,684	29,786	28,546	31,573	13,829	2,445	1,207	...	18,372	22,002	8,50,324	1,573	3,43,751
2,952	25,894	6,457	69,994	22,411	68,119	10,692	1,460	776	...	30,421	6,896	3,17,992	50	3,17,942
2,658	31,345	1,954	35,089	10,978	30,109	18,041	385	1,647	...	25,179	6,676	2,19,152	...	2,19,152
1,75,278	5,48,774	61,441	5,22,463	4,04,873	6,56,861	7,02,458	25,219	28,035	902	3,05,083	4,27,358	55,94,114	31,716	55,62,398

Total India Converted into £ at Rs. 15-£1 £ 370,326

K.—Other Public Works.

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.	Lighthouses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	22,986	...	...	10,76,422	3,35,066	137	...	219	...	12,084	14,53,914	14,48,170	5,744
Bombay	7,262	...	...	1,24,691	23,423	...	...	...	...	4,24,037	5,79,413	2,97,357	2,82,056
Bengal	8,892	...	...	421	...	1,272	...	...	...	35,658	46,243	8,194	38,049
U. P. of Agra and Oudh	37,933	...	...	6,90,270	4,42,661	...	...	...	...	53,607	12,24,471	11,05,727	1,18,744
Punjab	8,868	428	545	3,25,975	87,292	...	...	9,928	...	5,782	4,38,818	4,13,721	25,097
Burma	74,760	...	49,015	1,028	...	3,435	83,138	...	...	16,802	2,28,178	...	2,28,178
Bihar and Orissa	2,739	...	...	3,371	9,717	102	404	...	...	44,455	60,788	...	60,788
Central Provinces and Berar	4,693	...	...	5,09,028	1,73,049	...	...	...	...	13,621	6,73,149	6,78,040	4,891
Assam	3,293	...	...	8,609	2,083	...	...	...	...	15,097	29,082	...	29,082
TOTAL	1,78,426	428	49,560	27,39,815	10,73,291	4,946	83,542	10,147	...	5,93,901	47,34,056	39,51,209	7,82,847
Total India converted into £ at R15-£1 . £													52,190

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.	Lighthouses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	29,193	...	397	5,126	312	...	...	320	...	416	35,764	4,913	30,851
Bombay	...	...	353	20,047	99	4,243	760	...	...	52,392	78,900	706	78,194
Bengal	9,425	...	21,983	5,480	141	5,443	268	596	...	1,06,043	1,49,389	364	1,49,025
U. P. of Agra and Oudh	2,934	...	50	25,534	44,233	...	...	...	...	89,891	1,02,442	32,199	1,30,443
Punjab	...	131	29,274	6,112	16	...	...	814	...	12,358	48,705	1,745	46,960
Burma	25,908	...	92,218	11,875	3,565	707	37,125	...	...	8,297	1,79,795	...	1,79,795
Bihar and Orissa	...	...	...	...	448	2,237	15	...	...	4,151	6,861	...	6,861
Central Provinces and Berar	...	...	...	14,693	1,598	...	...	...	...	296	16,587	11,835	4,752
Assam	13,583	80	...	9,292	372	...	...	...	...	2,477	25,809	...	25,809
TOTAL	81,048	211	1,44,375	98,159	50,784	12,635	38,168	1,730	...	2,77,332	7,04,442	51,762	6,52,680
Total India converted into £ at R15-£1 . £													43,512

K. Other Public Works.

No. 660.— CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Sta- tionery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agen- cies.	Miscellaneous De- partments.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contribu- tions.	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.	
India. General—																										
Baluchistan	2,122	...	...	...	...	...	...	...	321	...	...	3,526	...	475	...	8,075	5,858	...	...	...	18	3,106	11,429	34,930	...	34,930
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Yatung	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	496	496	...	496
Forest Research	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	76	...	76	...	76
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ajmer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	499	...	...	...	...	...	...	499	...	499
TOTAL	2,122	...	...	...	...	...	...	...	321	...	...	3,526	...	475	...	8,075	6,357	...	...	...	18	3,182	11,925	36,001	...	36,001
Total India converted into £ at R15-£1																									£	2,400

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.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous 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	579	...	...	...	3	...	...	...	96	...	...	964	...	...	...	3,456	649	...	8	...	48	1,694	7,566	15,063	...	15,063.
Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,020	5,020	...	5,020.
Mysore Residency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,258	...	...	...	...	...	2,258	...	2,258
Gyants	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Yatung	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,330	23	3,353	...	3,353
Ajmer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	919	...	...	...	...	...	...	919	...	919
TOTAL	579	...	...	...	3	...	...	...	96	...	...	964	...	...	...	3,456	1,568	2,258	8	...	48	5,024	12,609	26,613	...	26,613

Total India converted into £ at R15-£1

£ 1,774

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.						
Baluchistan	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.-W. F. Province	1,656	...	183	254	...	...	95	1,318	379	1,225	4,845	8,116	...	8,116
TOTAL	1,656	...	183	254	...	...	95	1,318	379	1,225	4,845	9,955	...	9,955
Total India converted into £ at R15-£1														£ 684

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	...	...	...	1,610	...	...	...	7,768	9	317	268	2,938	12,910	...	12,910
Gyantee	...	...	...	...	...	...	...	...	...	...	...	4,519	4,519	...	4,519
N.-W. F. Province	448	...	225	...	...	...	...	...	...	...	...	...	673	...	673
Ajmer	1,750	...	...	...	...	...	...	...	...	...	...	...	1,750	...	1,750
TOTAL	2,198	...	225	1,610	...	...	...	7,768	9	317	268	7,457	19,852	...	19,852
Total India converted into £ at R15=£1															1,323

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.
Baluchistan	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL	...	...	...	...	6,407	...	...	...	...	2,392	8,799	...	8,799
Total India converted into £ at R15-£1													£ 587

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.							
Madras	Rs. 2,460	Rs. 1,364	Rs. ...	Rs. 2,851	Rs. 250	Rs. ...	Rs. 358	Rs. 20	Rs. ...	Rs. 1,741	Rs. ...	Rs. 70	Rs. 9,114	Rs. ...	Rs. 9,114
Bengal	...	...	...	...	...	...	...	...	Rs. 1,000	...	...	...	Rs. 1,000	...	Rs. 1,000
Punjab	103	...	32	...	...	...	...	...	...	...	...	...	135	...	135
Bihar and Orissa	...	...	...	...	...	...	...	...	1,21,350	...	...	...	1,21,350	...	1,21,350
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	1,265	...	...	...	1,265	...	1,265
U. P. of Agra and Oudh	...	5,362	...	...	...	...	...	317	...	...	...	...	5,679	...	5,679
TOTAL	2,563	6,726	32	2,851	250	...	358	337	1,23,615	1,741	...	70	1,38,543	...	1,38,543
Total India converted into £ at R15-£1															£ 9,236

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.							
Madras	Rs. ...	Rs. 3,338	Rs. ...	Rs. 13,471	Rs. 1,772	Rs. ...	Rs. 9,188	Rs. 980	Rs. ...	Rs. 1,064	Rs. ...	Rs. 31	Rs. 29,844	Rs. ...	Rs. 29,844
Bengal	4,941	3,658	...	...	...	...	...	...	...	...	...	...	9,599	...	8,599
U. P. of Agra and Oudh	...	163	...	...	...	...	1,723	319	...	24	1,323	...	3,557	...	3,557
Punjab	3,018	...	686	...	...	...	...	...	...	...	...	...	3,704	...	3,704
Bihar and Orissa	...	...	...	...	...	...	...	13,000	44,223	5,398	...	...	62,621	...	62,621
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	22,839	...	...	22,839	...	22,839
TOTAL	7,959	7,164	686	13,471	1,772	...	10,911	14,299	44,223	29,325	1,323	31	1,31,164	...	1,31,164
Total India converted into £ at R15-£1															£ 8,714

K.—Other Public Works.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1915-1916.

Section L.—Military Receipts and Services.

Revenue £1,241,740, Expenditure £23,503,093.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				£	£	£
Army—Effective . . .	67A	Abstract Account of Receipts . . .	217	...	816,434	...
" " . . .	67B	Ditto ditto of Charges . . .	219	...	...	18,693,270
" Non-Effective . . .	67A	Ditto ditto of Receipts . . .	217	...	128,509	...
" " . . .	67B	Ditto ditto of Charges . . .	219	...	...	8,199,930
Army . . .	67C	Detailed Account of Receipts . . .	229	939,943	...	...
" . . .	67D	Detailed Account of Charges . . .	251	21,893,200	...	...
Marine . . .	68A	Receipts . . .	252	...	223,263	...
" . . .	68B	Expenditure . . .	253	...	...	745,513
Military Works . . .	69A	Receipts . . .	254	...	78,531	...
" . . .	69B	Expenditure . . .	255	...	...	850,866
		Details of Expenditure on—				
" . . .	69C	New Works . . .	256	300,608	...	...
" . . .	69D	Repairs . . .	257	305,870	...	...
Special Defence Works . . .	70	Expenditure . . .	258	...	...	13,514
TOTAL					1,241,740	23,503,093

L. -Military Receipts and Service

No. 67A.—ABSTRACT ACCOUNT OF ARMY RECEIPTS

Grants.	HEAD OF RECEIPTS.	For details see page	Peshawar Division.	Rawal-Pindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	Secunderabad Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Volunteers)	220	3,928	1,663	269	2,721	—354	1,356	723	917	—128	1
IV	Supply and Transport (including Farms)	220	69,660	1,18,242	2,19,505	63,297	1,47,372	1,29,246	71,660	2,56,855	87,605	2
V	Veterinary Services	222	...	...	...	...	...	39	...	...	...	3
VI	Army Clothing Department, Supplies and Services (a)	222	...	...	...	...	...	...	...	...	...	4
VII	Remount Establishments, Supplies and Services	222	...	...	...	...	...	...	...	...	...	5
VIII	Medical Services	224	469	424	1,207	565	260	518	198	2,240	611	6
IX	Medical Stores	224	...	...	...	...	...	...	...	...	...	7
X	Ordnance Establishments, Supplies and Services	224	...	...	...	...	...	...	...	...	...	8
XII	Education	226	59	27	85,719	168	348	7,770	124	281	218	9
XIV	Miscellaneous Services	226	41,738	80,220	2,10,388	2,60,871	80,280	76	3,06,283	23,681	20,609	10
XV	Hutting	226	8,160	25,734	52,033	21,650	7,362	369	19,825	4,572	51,293	11
XVI	Conveyance by Road, River and Sea	228	—180	201	63	1,073	444	663	—1	2,798	276	12
XVII	Conveyance by Rail	228	...	...	...	...	...	...	...	...	...	13
XVIII	Cantonments	228	482	550	2,235	354	2,499	1,529	2,155	1,677	—16	14
	TOTAL EFFECTIVE SERVICES.		1,24,816	2,27,061	5,21,419	3,50,899	2,38,156	1,41,561	4,00,957	2,92,990	1,60,467	15
	NON-EFFECTIVE SERVICES.											
XIX	Rewards for Military Services	225	120	225	156	94	7,415	59	42	22	41	16
XX	Pensions	228	4,830	—24,468	7,282	4,063	3,147	5,488	4,229	8,566	9,876	17
	TOTAL NON-EFFECTIVE SERVICES		4,950	—24,243	7,438	4,157	10,562	5,547	4,271	8,588	9,717	18
	TOTAL ARMY RECEIPTS		1,29,266	2,02,818	5,28,857	3,54,856	2,48,718	1,47,108	4,05,228	3,01,568	1,70,184	19

(a) Vide footnote (a) at pages 222 and 223.

for the Year ended 31st March 1916.

No. of Items.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at Rs 15 = £1.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	396	...	...	1	—205	...	—19	11,268	751	14,788	15,539
2	32,639	6,187	7,585	14,920	50,004	17,68,498	...	30,43,275	202,885	...	202,885
3	...	...	...	...	...	...	...	80	3	...	3
4	...	...	...	...	...	12,17,766	...	12,17,766	81,184	6,197	87,381
5	...	...	...	...	...	95,395	...	95,395	6,360	...	6,360
6	306	5	...	...	12	...	...	6,809	454	...	454
7	...	...	...	...	...	11,16,387	...	11,16,387	74,459	...	74,459
8	...	...	...	...	...	8,59,175	...	8,59,175	57,278	20	57,298
9	53	...	...	...	...	...	...	44,762	2,984	...	2,984
10	1,138	92	172	67	—7	3,001	32,124	10,60,633	70,709	131,158	201,867
11	283	2,880	2,400	4,560	...	...	...	2,01,120	13,408	...	13,408
12	1,474	80	24	17	211	...	...	7,093	473	149,542	150,015
13	...	...	...	...	...	44,849	...	44,849	2,990	...	2,990
14	397	...	...	...	...	...	...	11,862	791	...	791
15	36,686	9,194	10,181	19,565	50,015	51,05,571	32,105	77,20,933	514,729	301,705	816,434
16	59	33	29	...	...	...	...	8,285	552	...	552
17	264	284	1,899	595	...	12,46,317	...	12,71,672	84,778	38,179	122,957
18	323	327	1,428	595	...	12,46,317	...	12,79,957	85,330	38,179	123,509
19	37,009	9,501	11,609	20,160	50,015	63,51,888	32,105	90,00,890	600,059	339,884	939,943

L—Military Receipts and Services.

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.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	EFFECTIVE SERVICES.										
1	Administration	280	2,93,616	3,86,449	22,91,773	1,16,396	4,43,168	3,45,035	2,77,131	1,52,166	1
2	Military Accounts	280	1,89,735	2,77,802	2,43,543	1,83,331	4,67,999	2,09,004	1,72,007	3,06,534	2
3	Regimental Pay, Allowances and Charges (including Volunteers)	234	99,78,541	73,15,759	60,98,625	70,92,861	89,17,418	1,00,02,897	77,40,687	41,99,523	3
4	Supply and Transport (including Farms)	236	42,28,140	33,03,494	28,10,614	17,87,167	24,65,108	25,30,736	17,07,878	17,19,186	4
5	Veterinary Services	236	26,570	32,758	16,831	19,246	37,474	23,095	29,829	13,089	5
6	Army Clothing Department, Supplies and Services	238	...	...	...	...	...	...	...	...	6
7	Remount Establishments, Supplies and Services	238	...	...	...	...	...	...	...	...	7
8	Medical Services	240	4,37,397	5,34,050	5,66,429	4,76,180	6,49,573	4,32,429	5,57,860	5,73,202	8
9	Medical Stores	240	...	...	...	...	...	...	...	...	9
10	Ordnance Establishments, Supplies and Services	242	...	...	...	...	...	...	...	...	10
11	Ecclesiastical	242	17,388	42,023	51,847	52,266	46,940	21,580	44,499	40,224	11
12	Education	244	5,812	57,789	1,85,796	16,318	76,403	9,294	28,002	80,280	12
13	Compensation for Dearness of Food and Forage	244	7,69,022	9,44,026	8,04,412	8,49,034	5,74,504	2,49,840	8,68,874	96,302	13
14	Miscellaneous Services	246	40,268	45,81,760	1,45,757	17,024	4,02,651	57,035	55,726	3,97,486	14
15	Hutting	246	32,564	19,539	43,170	26,645	26,548	4,022	49,868	16,720	15
16	Conveyance by Road, River and Sea	248	797	36,815	12,192	36,667	1,27,505	41,178	14,466	93,115	16
17	Conveyance by Rail	248	...	...	...	...	...	...	...	...	17
18	Cantonments	248	1,08,122	1,13,880	2,14,764	2,06,658	2,03,919	58,911	1,86,852	1,20,551	18
	TOTAL EFFECTIVE SERVICES		1,61,02,972	1,76,46,094	1,34,80,753	1,08,79,793	1,44,39,208	1,39,85,051	1,17,83,479	78,07,336	19
	NON-EFFECTIVE SERVICES.										
19	Rewards for Military Services	250	7,493	12,586	21,923	9,837	27,932	6,897	7,745	2,211	20
20	Pensions	250	2,86,253	13,45,586	21,87,908	7,60,352	21,02,973	1,88,119	4,66,849	11,38,931	21
	TOTAL NON-EFFECTIVE SERVICES		2,93,746	13,58,172	22,09,831	7,70,189	21,30,905	1,95,016	4,74,594	11,41,172	22
	TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES		1,63,96,718	1,90,04,266	1,56,90,584	1,16,49,982	1,65,70,113	1,41,80,067	1,22,27,873	89,48,500	23

for the year ended 31st March 1916.

No. of Items.	Secunder- abad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at Rs 15 = £1.	ENGLAND.		Total India and England.
											Stores.	Other charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£	£
1	8,20,842	2,04,812	61,688	48,747	60,729	68,039	...	—24	50,70,067	338,004	...	...	338,004
2	1,82,292	1,60,289	372	...	...	10,686	5,51,346	—4,14,923	25,20,017	168,001	...	...	168,001
3	64,10,841	46,28,988	22,72,817	18,46,639	18,02,007	19,88,833	...	—3,33,515	7,99,57,421	5,380,495	...	1,107,914	6,488,409
4	17,57,217	16,05,901	73,218	1,45,728	5,26,778	7,30,671	21,56,883	—28,22,041	2,47,25,419	1,648,361	101,387	...	1,749,748
5	88,886	8,125	...	...	...	3,022	...	—74,850	1,74,025	11,602	...	...	11,602
6	...	...	...	...	...	...	24,53,604	...	24,53,604	163,574	111,397	3,291	278,662
7	...	...	...	...	...	...	45,99,756	...	45,99,756	306,650	...	5,738	312,388
8	5,96,848	2,42,470	34,511	9,387	52,108	1,49,520	...	—25,05,228	28,06,736	187,116	...	1,892	189,008
9	...	...	...	...	...	...	4,92,279	...	4,92,279	32,819	104,511	...	137,330
10	...	...	...	...	...	...	90,95,210	—1,64,864	89,30,346	595,356	379,175	8,100	982,631
11	40,598	11,100	...	...	...	6,748	...	...	3,75,208	25,014	...	...	25,014
12	1,01,174	1,552	248	1,796	932	32	892	...	5,66,320	37,755	...	245	38,000
13	8,23,534	7,469	8,49,413	2,50,090	1,35,822	68,125	...	—27,06,467	35,84,000	238,933	...	...	238,933
14	26,548	15,521	8,971	3,744	5,102	385	14,362	9,58,60,534	10,11,32,874	6,742,191	...	18,379	6,760,570
15	24,771	120	7,412	3,148	7,073	...	...	...	2,61,600	17,440	...	...	17,440
16	97,187	1,11,468	87	225	794	19,212	...	...	5,91,653	39,444	...	565,413	604,857
17	...	...	...	...	...	...	(a) 58,83,294	...	58,83,294	392,219	...	...	392,219
18	74,837	68,146	10,081	11,172	18,018	20,367	...	...	14,06,228	93,749	...	...	93,749
19	99,95,020	70,65,961	28,18,268	23,20,674	26,04,863	30,65,640	2,52,47,626	8,63,38,622	24,55,30,547	16,368,723	(b) 696,870	1,710,967	18,776,560
											2,407,837		
20	3,074	1,056	2,420	2,046	2,078	408	...	435	1,08,136	7,209	...	279	7,488
21	23,33,012	1,12,236	74,107	33,787	30,061	4,813	87,831	4,48,264	1,16,20,913	774,727	...	2,417,715	3,192,442
22	23,26,066	1,18,293	76,527	40,883	32,134	5,221	87,831	4,48,699	1,17,29,048	781,936	...	2,417,994	3,199,930
23	1,23,21,106	71,84,253	28,94,790	23,61,507	26,36,497	30,70,861	2,53,35,457	8,67,87,821	25,72,59,895	17,150,659	696,870	4,128,961	21,976,490
											4,825,831		
TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE									24,55,30,547	16,368,723	696,870	1,710,967	18,776,560
UNADJUSTED EXPENDITURE									—12,49,349	—83,290	...	...	—83,290
TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE									24,42,81,198	16,285,433	696,870	1,710,967	18,693,279
TOTAL NON-EFFECTIVE SERVICES AS ABOVE									1,17,29,048	781,936	...	2,417,994	3,199,930
TOTAL ARMY CHARGES									25,60,10,246	17,067,369	696,870	4,128,961	21,893,200

(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 248 and 249.

(b) Includes Rs 301,504-19-9 for "Schedule Measure Expenditure."

L.—Military Receipts and Services.

3 P 2

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT III.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS).							
<i>Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Discharge Purchase Money	...	—90	...	—135	—783	—405	—150
Miscellaneous	3,928	1,753	269	2,856	429	1,761	873
TOTAL IN INDIA . Rs.	3,928	1,663	269	2,721	—854	1,356	723
RECEIPTS UNDER GRANT IV.							
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
<i>Part I.—Under control of Army Headquarters, etc.</i>							
Sale of Dairy produce	...	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms	...	...	...	...	...	...	...
TOTAL, PART I	...	...	...	...	...	...	...
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Proceeds of sale of Provisions and Stores	52,198	79,981	62,881	41,971	1,15,497	1,07,907	36,468
Do. of sale of Run	5,791	4,848	489	954	1,825	3,052	...
Do. of sale of Transport, Battery or Ambulance cattle	—7	4,555	2,221	4,162	10,188	1,355	8,027
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	5,591	5,658	9,502	869	2,919	5,646	1,308
Proceeds of sale of bedding, etc.	730	1,482	2,776	967	940	1,168	2,095
Recoveries for damaged or deficient equipment, etc.	940	750	38	1,398	117	57	74
Value of Stores issued to other Departments	...	1	41	48	...	...	...
Miscellaneous	2,065	1,424	2,001	257	5,692	10,061	99
Receipts in connection with Grass Cultivation	2,352	19,563	1,89,556	12,671	10,894	...	23,589
TOTAL PART II	69,660	1,18,242	2,19,505	63,297	1,47,372	1,29,246	71,660
TOTAL . Rs.	69,660	1,18,242	2,19,505	63,297	1,47,372	1,29,246	71,660

for the Year ended 31st March 1916.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—195	—210	...	...	...	...	—250	...	...	—2,158
1,052	82	896	...	...	1	45	...	—19	13,426
917	—128	896	...	...	1	—205	...	—19	11,268

Total India converted into £ at Rs. 15 - £1 £ 751

IN ENGLAND:—

National Health Insurance (receipts in excess on payments) £ 80

Amount received on account of the Consolidated Clothing Allowance of British soldiers 14,758

14,788

TOTAL . £ 15,589

...	...	...	...	...	...	...	(a) 15,98,022	...	15,98,022
...	...	...	...	...	...	...	(b) 1,70,476	...	1,70,476
...	...	...	...	...	...	...	17,68,498	...	17,68,498
2,24,952	70,872	23,184	4,808	4,965	9,559	11,624	...	...	8,46,797
1,185	...	...	378	1,391	...	...	...	...	19,713
807	898	387	143	245	1,443	252	...	...	34,176
87	3,862	1,137	850	860	2,068	1,184	...	...	41,541
2,361	1,231	162	...	8	913	324	...	...	15,157
198	898	272	...	11	...	...	...	...	4,253
38	...	5,288	...	...	...	72	...	...	5,483
4,787	4,246	2,259	8	105	173	36,548	...	...	69,675
22,495	6,598	...	...	...	764	...	...	...	3,37,982
2,56,855	87,605	32,639	6,187	7,585	14,920	50,004	...	...	12,74,777
2,56,855	87,605	32,639	6,187	7,585	14,920	50,004	17,68,498	...	30,43,275

Total India converted into £ at Rs. 15 - £1 £ 202,355

(a) Peshawar Division 1,00,193	Quetta Division 2,09,366	(b) Peshawar Division 11,714	Quetta Division 5,167
Bawal Pindi " 2,13,288	Mhow " 1,00,240	Bawal Pindi " 16,069	Mhow " 16,461
Lahore " 1,80,880	Poona " 1,83,735	Lahore " 75,989	Poona " 16,380
Meerut " 34,495	Secunderabad " 35,802	Meerut " 2,638	Secunderabad " 7,633
Lucknow " 1,44,680	Aden Brigade " 44,746	Lucknow " 16,443	Aden Brigade " 2,008

L.—Military Receipts and Services

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT V.							
VETERINARY SERVICES.							
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Miscellaneous	...	...	...	...	...	89	...
RECEIPTS UNDER GRANT VI. (a)							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Proceeds of sale of public clothing (British troops)	546	624	346	144	820	726	114
Proceeds of sale of personal clothing (British troops)	72,698	67,458	34,996	19,869	10,800	45,679	13,674
Proceeds of sale of clothing (Indian troops)	6,026	4,168	8,591	10,682	5,126	5,524	3,998
Proceeds of sale of clothing stores not embraced under the above heads	23,810	33,353	45,656	37,222	52,369	46,900	54,712
Proceeds of sale of necessaries	53,338	42,969	47,717	24,792	25,243	35,749	22,335
Proceeds of sale of clothing, etc., by auction with Regiments	297	14	830	345	55	65	78
Proceeds of sale of clothing, etc., by auction in Factories	...	...	...	...	14,144	...	...
Value of stores issued to other Departments	...	...	...	...	14,968	...	...
Miscellaneous	...	...	1	1,024	12,289	...	...
TOTAL IN INDIA . Rs.	1,56,715	1,48,656	1,38,137	94,078	1,35,814	1,34,643	94,911
RECEIPTS UNDER GRANT VII.							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
<i>Under Control of Army Head-Quarters, etc.</i>							
Proceeds of sale of cattle and remounts	...	...	...	...	...	...	...
Proceeds of sale of regimental 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 216 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 1916—continued.

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	39
Total India converted into £ at Rs. 15-£1									3
302	439	31	...	...	...	...			4,162
37,957	15,432	5,617	...	...	...	1,882			3,26,067
4,572	2,520	1,769	7,446	5,100	...	...			65,522
20,865	68,514	5,961	4,965	5,808	2,082	1,102			4,09,124
84,045	34,320	11,869	806	6	92	2,816			3,86,097
442	251	41	...	...	...	...			2,418
...	22,639	...	...	...	...	...			36,783
...	-2,438	...	...	...	...	...			12,530
7	11,752	...	...	...	...	...			25,078
1,04,190	1,53,429	25,238	13,217	10,714	2,174	5,800			12,17,766
Total India converted into £ at Rs. 15-£1									81,134
IN ENGLAND: Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military Stores, &c., Clothing and Necessaries, &c.,									6,197
TOTAL £									87,381
...	...	...	...	...	...	...	24,347		24,347
...	...	...	...	...	...	...	12,514		12,514
...	...	...	...	...	...	...	1,01,441		1,01,441
...	...	...	...	...	...	...	3,570		3,570
...	...	...	...	...	...	...	-46,477		-46,477
...	...	...	...	...	...	...	95,395		95,395
Total India converted into £ at Rs. 15-£1									6,360

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

L—Military Receipts and Services.

for the Year ended 31st March 1916—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,002	61	308	...	...	...	...	...	...	4,898
247	550	—2	5	...	...	12	...	...	1,911
2,249	611	306	5	...	...	12	...	...	6,809
Total India converted into £ at Rs. 15-£1 . £									454
...	...	...	...	...	...	...	90,099	...	90,099
...	...	...	...	...	...	...	10,08,576	...	10,08,576
...	...	...	...	...	...	...	18,212	...	18,212
...	...	...	...	...	...	...	11,16,887	...	11,16,887
Total India converted into £ at Rs. 15-£1 . £									74,459
...	...	...	...	...	...	...	3,98,553	...	3,98,553
...	...	...	...	...	...	...	—74,463	...	—74,463
...	...	...	...	...	...	...	18,849	...	18,849
...	...	...	...	...	...	...	4,38,086	...	4,38,086
...	...	...	...	...	...	...	11,883	...	11,883
...	...	...	...	...	...	...	66,267	...	66,267
...	...	...	...	...	...	...	8,59,175	...	8,59,175
Total India converted into £ at Rs. 15-£1 . £									57,278
IN ENGLAND:									
Value of clothing accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, etc.—Ordnance and Miscellaneous £									20
TOTAL									57,298

L.—Military Receipts and Services.

-No. 67C.—Detailed Account of Army Receipt

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Muzut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XII.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EDUCATION.							
<i>Under Control of Army Head-Quarters, etc.</i>							
Receipts for damaged Library Books	...	...	...	...	...	...	...
Receipts from Schools, etc.	59	27	33,770	168	193	120	124
Miscellaneous	...	...	1,949	...	150	7,656	...
TOTAL . Rs.	59	27	35,719	168	343	7,770	124
RECEIPTS UNDER GRANT XIV.							
MISCELLANEOUS SERVICES.							
<i>Part I.—Under Control of Army Head-Quarters, etc.</i>							
Fines and forfeitures of contractors and others	...	...	...	...	...	...	...
Miscellaneous	—2	—9	69	—6	—20	—10	—12
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	...	20,607	2,03,777	2,59,616	26,496	...	3,05,809
Special Services—							
Tibet Mission	...	...	...	...	41,228	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Muscat Reinforcement, 1918	...	...	...	...	...	...	...
War—1914—Creditable to Indian Government—							
Other measures of internal defence	...	...	...	...	...	...	...
Operations in Arabia	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1914	...	56,538	...	...	...	...	...
Muscat Reinforcement	...	...	...	...	...	...	...
Total Part I . Rs.	—2	77,221	2,06,846	2,59,610	67,704	—10	3,06,797
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Fines and forfeitures of contractors and others	2,285	296	315	1,206	214	5	201
Miscellaneous	39,505	2,703	3,227	55	12,312	21	285
Total Part II . Rs.	41,740	2,999	3,542	1,261	12,526	26	486
TOTAL . Rs.	41,738	80,220	2,10,388	2,60,871	80,230	76	3,06,283
RECEIPTS UNDER GRANT XV.							
HUTTING.							
<i>Under Control of Army Head-Quarters, etc.</i>							
Hutting	8,180	25,784	52,083	21,550	7,363	369	19,325

for the Year ended 31st March 1916—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
260	218	58	...	...	...	...	...	...	35,001
12	...	...	...	...	...	...	...	...	9,761
261	218	58	...	...	...	...	...	...	44,762
Total India converted into £ at Rs. 15-£1									2,984
...	...	...	...	...	...	...	1,189	...	1,189
...	...	...	...	...	...	...	1,812	...	1,761
...	19,848	...	...	...	...	...	...	...	8,39,242
...	...	...	...	...	...	...	...	...	41,228
15,049	...	...	...	...	...	...	...	...	15,049
8,355	...	...	...	...	...	...	...	...	8,355
...	...	...	...	...	...	...	...	10,445	10,445
...	...	...	...	...	...	...	...	18,584	18,584
...	...	...	...	...	...	...	...	1,592	1,592
...	...	...	...	...	...	...	...	...	56,533
...	...	...	...	...	...	...	...	89	89
23,402	19,833	15	8	11	1	7	8,001	30,708	9,94,038
228	33	474	100	140	46	...	...	...	5,493
1	743	679	...	43	22	...	...	1,416	61,072
229	776	1,158	100	183	68	...	...	1,416	66,565
23,681	20,609	1,188	92	172	67	7	8,001	32,124	10,60,533
Total India converted into £ at Rs. 15-£1									70,709
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									30,000
Contribution by the Imperial Government for the year 1915-16 in respect of the Military Attaché at Meshed									950
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst.									308
TOTAL									£ 131,158
									£ 201,567
4,572	51,392	233	2,680	2,400	4,560	...	...	...	2,01,120
Total India converted into £ at Rs. 15-£1									13,408

L.—Military Receipts and Services.

2 G 2

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XVI. CONVEYANCE BY ROAD, RIVER AND SEA. <i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea	129	210	68	628	261	835	—1
Recoveries of table money, etc., in Indian Troop Service Transports	—9	—9	...	...	188	—243	...
Miscellaneous	—300	...	...	450	...	521	...
TOTAL . Rs.	—180	201	68	1,078	444	668	—1
RECEIPTS UNDER GRANT XVII. CONVEYANCE BY RAIL. <i>Under Control of Army Head-Quarters, etc.</i>							
Miscellaneous	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII. CANTONMENTS. <i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Receipts and Recoveries on account of the Cantonment Magistrates' Department	482	550	2,295	354	2,499	1,529	2,155
RECEIPTS UNDER GRANT XIX. REWARDS FOR MILITARY SERVICES. <i>Under Control of Army Head-Quarters, etc.</i>							
Decorations and medals	120	225	156	94	7,415	59	42
Miscellaneous	...	...	...	...	...	...	...
TOTAL .	120	225	156	94	7,415	59	42
RECEIPTS UNDER GRANT XX. PENSIONS. <i>Under Control of Army Head-Quarters, etc.</i>							
Indian Military Service Family Pensions	...	...	...	...	...	...	...
Miscellaneous	4,830	—24,468	7,282	4,063	3,147	5,488	4,229
TOTAL . Rs.	4,830	—24,468	7,282	4,063	3,147	5,488	4,229
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA .	1,29,266	2,02,818	5,28,857	3,54,850	2,48,718	1,47,106	4,35,226

for the Year ended 31st March 1916—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
650	261	1,474	80	24	17	291	...	...	4,417
1,081	...	...	...	...	...	—80	...	...	923
1,037	15	...	...	...	...	...	...	...	1,753
2,798	276	1,474	80	24	17	211	...	...	7,093
Total India converted into £ at Rs. 15=£1 . £									473
IN ENGLAND:									
Contribution by the Imperial Government in respect of Cost of the Transport of Troops £									180,000
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, etc. £									19,542
TOTAL £									149,542
TOTAL £									150,015
...	...	...	...	...	...	...	44,849	...	44,849
Total India converted into £ at Rs. 15=£1 . £									2,990
1,677	—16	397	...	...	...	...	...	...	11,862
Total India converted into £ at Rs. 15=£1 . £									791
23	41	53	23	29	...	...	...	...	8,279
...	...	6	...	...	...	...	...	...	6
22	41	59	23	29	...	...	...	...	8,285
Total India converted into £ at Rs. 15=£1 . £									552
...	...	...	...	...	...	...	12,46,317	...	12,46,317
8,568	9,676	264	284	1,399	595	...	...	...	25,355
8,568	9,676	264	284	1,399	595	...	12,46,317	...	12,71,672
Total India converted into £ at Rs. 15=£1 . £									84,778
IN ENGLAND:									
Subscriptions towards Indian Military Service Family Pensions £									38,179
TOTAL £									122,957
3,01,568	1,70,184	37,009	9,501	11,609	20,160	50,015	63,51,888	32,105	90,00,890
Total India converted into £ at Rs. 15=£1 . £									600,059
TOTAL ARMY RECEIPTS, IN ENGLAND £									389,884
GRAND TOTAL £									989,943

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.	Mhow Division.
GRANT 1.	Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.
ADMINISTRATION.							
<i>Part I.—Under Control of Army Head-Quarters, etc.</i>							
Commander-in-Chief in India	...	...	3,10,017	...	...	...	...
General Staff Branch	...	...	8,17,919	...	...	...	...
Adjutant-General's Branch	...	...	3,78,691	...	...	...	...
Quarter-Master General's Branch	...	...	5,57,921	...	...	...	...
Medical Branch	...	...	1,92,609	...	...	...	...
General Officers Commanding the Northern and Southern Armies	...	47,559	...	...	...	...	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors	...	...	...	...	89,417	...	...
TOTAL PART I	...	47,559	22,57,167	...	89,417	...	...
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Divisional and Brigade Commands and Staff	2,93,616	3,38,890	32,008	1,18,396	3,53,751	3,45,085	2,77,131
TOTAL	2,93,616	3,80,449	22,91,773	1,18,396	4,43,168	3,45,085	2,77,181
GRANT 2.							
MILITARY ACCOUNTS.							
<i>Under Control of Finance Department.</i>							
Military Accountant-General	...	...	...	...	2,12,060	...	...
Inspecting Staff Northern and Southern Armies	...	45,403	...	...	...	...	...
Controller's Office	47,483	78,659	65,363	45,253	1,15,413	74,106	43,486
Divisional Audit Office	52,835	64,320	70,157	68,574	60,659	53,053	50,432
Divisional Disbursing Office	65,472	86,132	1,08,023	63,757	79,690	81,845	73,813
Officers in charge of Treasure Chests	3,945	...	...	747	177	...	4,276
Special Services— Gilgit Agency	...	2,788	...	...	...	...	...
TOTAL	1,69,785	2,77,802	2,43,543	1,83,331	4,67,999	2,09,004	1,72,007
GRANT 3.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS).							
<i>Part I.—Under Control of Army Head-Quarters, etc.</i>							
Officers of the General List Infantry and unemployed General Officers	...	...	...	...	56	...	...
Governor-General's Body-Guard	...	...	...	75,512	...	...	...
Governor's Body-Guard, Madras	...	...	...	...	...	...	...
Nepal Escort	...	...	...	...	23,951	...	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies	...	76	...	...	...	1,330	...
Indian Army—Recruiting Depôts	16,464	18,272	19,758	27,181	45,510	...	21,573
Volunteers—Camps-of-Exercise and Allowances for Field days	...	...	18,622	12,990	55,873	2,880	9,539
<i>Deduct—</i> Furlough allowance of officers debitable to the Imperial Government	...	...	...	...	...	...	...
TOTAL PART I	16,464	18,348	38,380	1,15,837	1,24,895	4,340	31,112

for the Year ended 31st March 1916.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	8,10,017
...	...	...	...	...	...	...	...	...	8,17,919
...	...	...	...	...	...	...	...	...	8,78,691
...	...	...	...	...	...	...	...	...	5,57,921
...	...	...	...	...	...	...	...	...	1,92,619
...	47,162	...	...	...	...	...	...	...	94,721
87,847	25,918	3,657	...	...	...	...	...	...	1,56,889
87,847	73,080	3,657	...	...	...	...	...	...	25,08,727
1,14,319	2,47,262	2,01,155	61,688	48,747	60,729	68,039	...	- 24	25,61,340
1,52,166	3,20,342	2,04,812	61,688	48,747	60,729	68,039	...	- 24	50,70,067
Total India converted into £ at Rs. 15 - £1									£ 338,004
...	...	...	...	...	...	...	...	5,904	2,17,964
51,466	...	...	...	...	...	...	...	- 15,080	81,789
1,08,449	75,954	55,177	...	...	...	- 43	5,51,346	- 2,90,078	9,80,568
59,952	49,523	46,903	...	...	...	- 430	...	- 5,960	5,70,521
85,787	56,812	58,209	...	...	...	10,264	...	- 1,19,709	6,55,095
880	...	...	372	...	...	895	...	...	11,292
...	...	...	...	...	...	...	...	...	2,788
3,06,534	1,82,292	1,60,289	372	...	...	10,686	5,51,346	- 4,14,923	25,20,017
Total India converted into £ at Rs. 15 - £1									£ 168,001
...	413	...	...	...	...	...	...	...	469
...	...	...	...	...	...	...	...	...	75,516
...	45,988	...	...	...	...	...	...	...	45,988
...	...	...	...	...	...	...	...	...	23,951
...	...	...	...	...	...	...	...	...	1,406
28,040	16,767	...	...	...	...	...	...	...	1,93,515
9,690	23,175	10,275	...	...	...	...	...	...	1,42,549
...	...	...	...	...	...	...	...	3,30,114	3,30,114
27,790	66,288	10,275	...	...	...	...	...	- 3,30,114	1,53,225

L. Military Supplies and Services.

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

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 3—contd.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—contd.							
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
British Army—							
Cavalry	5,89,400	...	1,816	5,83,439	...	...	...
Artillery	11,62,320	11,27,100	6,68,322	9,56,456	7,43,988	13,77,040	10,11,569
Machine gun Corps—Motor gun Battery .	...	2,902	...	...	...	...	...
Engineers	...	...	10,677	...	...	...	...
Royal Flying Corps	27,990	...	...	...	...	...	...
Infantry	18,37,620	24,50,160	23,61,591	18,26,161	42,87,780	24,50,160	30,62,700
Officers of the Indian Army and men of the British Army Reserve.	31,872	32,144	43,878	5,727	35,881	55,197	34,986
Hill Sanitaria and Depôts	...	11,836	23,222	44,909	18,966	...	33,493
Miscellaneous—							
Recruiting rewards, etc.	1,279	296	—1,248	—21,856	203	14	239
Kit and clothing allowances (British Ranks).	3,75,660	3,89,340	3,53,232	4,30,924	5,86,044	4,07,045	4,58,808
Kit-money and clothing allowances (Indian Ranks).	9,000	15,372	16,400	3,925	3,600	14,006	3,636
Batta	94	620	691	348	32	...	24
Family allowances	35,304	35,676	35,188	32,869	53,568	38,118	42,336
Good-conduct pay to British Soldiers .	...	125	13	...	...	...	11
Deferred pay	2,446	1,738	1,088	526	1,524	2,133	590
Gratuities on discharge or on transfer to the Army Reserve.	1,165	896	3,012	1,118	593	755	2
Compensation in lieu of rations . . .	27,522	24,039	26,873	31,155	27,348	50,896	18,126
Punkha-pulling and tattie-watering establishments for Barracks.	40,540	34,957	47,968	16,382	55,847	6,348	22,085
Prizes for skill-at-arms, etc.	272	128	531	561	90	361	314
Travelling and out-station allowances .	30,449	38,491	47,856	35,782	76,371	36,854	36,143
Purchase of Mounted Infantry Ponies (Burma).	...	...	...	...	...	...	...
Incidental expenses	14,709	12,887	23,867	17,785	30,870	11,520	16,984
Miscellaneous expenditure incurred regimentally on account of Stores.	11,691	20,632	27,530	39,514	61,572	20,507	14,323
Money allowance in lieu of firewood to Indians	1,963	3,364	1,566	1,338	804	3,050	828
Advances of pay to British Service officers and men and units transferred to the Home Establishment or for service under the War Office otherwise than with any of the Indian Expeditionary Forces, etc.	518	984	3,193	3,070	6,738	5,429	1,500
<i>Deduct—</i>							
Hospital stoppages	20,775	19,039	17,792	14,844	14,824	14,549	13,214
Grocery stoppages	...	5	...	...	23	10	...
Total European Army carried over .	41,81,044	41,84,661	36,78,974	39,45,280	59,76,970	44,65,174	47,40,973
Indian Army—							
Cavalry	16,20,084	4,35,492	9,65,100	7,71,024	3,90,131	7,31,620	14,32,769
Artillery	98,928	1,12,170	3,482	14	...	...	...
Sappers and Miners	61,620	1,07,663	—29,403	2,39,630	24,600	1,52,520	...
Sappers and Miners—Signal Companies .	...	94,483	...	—167	...	94,530	...
Infantry	33,04,539	18,68,986	7,70,347	14,47,664	3,92,538	27,33,310	10,01,276
Reserve Forces	1,48,184	87,505	20,155	71,344	138,337	1,13,970	43,054
Indian Army Carried over .	52,32,405	27,06,304	17,29,381	25,29,509	13,51,556	32,25,950	24,73,039

Year ended 31st March 1916—contd.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,511	3,25,140	...	...	...	...	...	...	...	14,00,806
6,06,542	1,63,104	2,88,612	...	...	...	3,97,092	...	...	85,02,135
...	...	...	...	...	...	...	...	...	2,902
...	...	...	...	...	...	...	...	...	10,877
...	...	...	...	...	...	...	...	...	27,990
16,81,179	24,50,180	18,37,620	...	...	...	1,56,441	...	...	2,44,01,572
31,372	59,287	1,111	...	...	...	...	...	...	3,31,955
644	29,438	...	...	...	...	...	...	-2,277	1,60,231
48	199	11	...	...	...	...	...	250	-20,570
2,54,282	3,40,304	2,44,320	...	...	...	49,960	...	...	38,89,914
3,917	153	2,112	...	...	...	3,072	...	...	75,196
102	831	3,537	...	...	...	4,577	...	...	10,856
24,058	32,020	23,364	...	...	...	5,383	...	...	3,57,884
...	...	...	...	...	...	...	...	...	149
2,725	1,118	90	...	...	...	...	...	...	13,916
854	627	179	...	...	...	-75	...	...	9,126
19,435	16,435	4,786	188	236	...	3,145	...	...	2,50,184
60	7,954	5,431	102	154	...	3,264	...	...	2,46,092
27	8	...	...	...	...	138	...	...	2,430
47,587	29,773	17,810	37	68	...	873	...	-489	3,97,610
...	...	3,505	...	...	...	...	...	...	3,505
20,606	13,147	3,781	12	15	...	602	...	-300	1,71,545
42,710	22,488	17,640	167	45	180	6,244	...	...	2,85,093
782	86	432	...	...	...	648	...	...	14,836
1,617	9,425	2,329	...	...	...	1,696	...	...	36,447
13,078	13,308	6,591	70	...	...	1,616	...	...	1,53,600
-6	...	93	...	...	...	12	...	...	136
27,27,481	34,87,943	24,55,927	436	518	180	6,35,492	...	-2,816	4,04,28,245
63,326	9,58,643	...	4,35,492	4,35,492	4,02,502	1,44,369	...	...	87,86,042
...	...	1,19,352	1,75,632	98,928	99,049	...	...	...	7,07,555
3,33,916	2,10,596	1,80,008	...	...	...	84,077	...	...	12,75,227
...	...	...	...	...	...	...	...	...	1,88,851
4,32,183	7,36,920	12,38,658	13,12,501	10,08,862	10,84,003	9,46,326	...	...	1,83,87,607
34,136	36,356	41,269	57,349	45,886	68,733	39,396	...	...	8,41,734
3,71,680	19,36,034	15,39,333	19,30,974	15,88,668	10,54,386	12,14,668	...	...	3,06,87,016

L.—Military Receipts and Services.
2 H

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

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 8—concl'd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—concl'd.							
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concl'd.</i>							
European Army—Brought forward	41,31,044	41,84,661	36,78,974	39,45,289	59,76,970	44,65,174	47,40,973
Indian Army—Brought forward	52,38,405	27,00,304	17,29,681	25,29,509	13,51,556	38,35,950	24,76,099
<i>Indian Army—cont'd.</i>							
Miscellaneous—							
Kit and clothing allowances (British Ranks)	156	3,453	15,014	708	684	4,300	...
Kit money and clothing allowances (Indian Ranks)	2,24,809	1,36,752	1,25,268	97,762	59,104	2,02,120	64,850
Hire and purchase of transport	975	1,281	151	3,443	9,405	523	1,740
Deferred pay to British Non-Commission- ed Officers	...	...	60	75	...	...	1
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	...	...	671	...	...	...	...
Feed of animals	17,377	40,724	1,043	2,203	5,864	90,512	2,907
Miscellaneous clothing allowances	30,535	8,592	6,253	363	3	74,292	12,924
Prizes for skill-at-arms	6,671	4,222	10,843	6,573	2,892	8,528	4,587
Travelling and out-station allowances	1,64,564	92,265	1,49,612	89,155	1,38,258	1,81,834	1,07,517
Batta	22,221	12,502	20,217	27,697	3,413	13,307	21,426
Compensation in lieu of rations	843	541	1,936	166	998	9,00,424	...
Family allowances	144	3,372	3	3,477	648	4,110	...
Purchase of line gear	371	201	...	7	2	569	...
Purchase of Mounted Infantry Ponies (Burma)	...	...	...	...	...	...	...
Expenditure for annual practice, field train, and telegraph stores and equip- ment of the Corps of Sappers and Miners	921	2,256	...	37,373	...	6,554	...
Incidental expenses	37,784	34,005	47,563	41,344	38,777	44,600	32,208
Miscellaneous expenditure incurred regi- mentally on account of stores	24,599	25,023	25,324	17,325	9,225	10,990	10,295
Diets purchased regimentally	7,780	9,888	6,833	7,870	11,776	18,910	7,802
Money allowance in lieu of firewood to Indians	58,780	32,312	25,422	32,262	15,155	46,010	22,891
<i>Deduct—</i>							
Hospital Stoppages	962	943	2,187	295	494	136	948
Grocery Stoppages	...	...	82	...	...	...	...
TOTAL INDIAN ARMY	58,81,033	31,12,750	21,63,625	28,97,022	16,47,266	54,33,197	27,64,299
Volunteers	...	...	2,12,646	1,34,913	11,68,287	1,00,316	2,04,308
TOTAL PART II	99,62,077	72,97,411	60,55,245	69,77,224	87,92,523	99,98,687	77,09,576
TOTAL IN INDIA R	99,78,541	73,15,759	60,98,625	70,92,861	89,17,418	1,00,02,897	77,40,887

Year ended 31st March 1916—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27,27,481	34,87,942	24,55,927	486	518	180	6,35,492	...	—2,816	4,04,28,245
8,71,620	19,95,014	15,29,282	19,80,974	15,88,668	16,54,286	12,14,668	...	...	3,06,87,016
1,372	955	1,788	...	...	...	1,729	...	...	30,659
43,532	77,859	89,307	98,162	73,033	54,265	68,422	...	...	14,15,245
128	482	148	392	144	540	47	...	...	19,404
194	506	...	...	...	...	...	...	...	833
...	...	...	...	...	5	...	...	...	676
8	23	744	73,943	76,601	...	802	...	...	3,12,836
...	...	14,445	15,414	...	3,036	5,920	...	...	1,71,837
1,405	1,480	1,919	2,332	1,067	3,412	301	...	...	56,262
93,447	72,033	41,074	48,033	61,571	36,653	4,632	...	—585	12,86,063
11,283	17,734	64,353	3,931	4,079	741	25,269	...	...	2,48,173
8,868	24	259	...	...	46	203	...	...	9,14,305
1,668	827	1,656	...	...	...	1,470	...	...	17,375
2	...	717	1,090	1,349	693	...	...	...	6,001
...	...	2,850	...	...	...	...	...	...	2,850
89,136	11,013	7,830	...	...	...	798	...	...	1,05,881
28,217	20,591	13,371	17,796	11,632	20,069	7,875	...	...	3,95,832
11,470	22,926	4,952	3,685	6,529	2,997	2,300	...	...	1,77,040
8,870	3,379	10,875	2,327	3,018	3,899	4,111	...	...	1,07,338
9,675	19,571	19,278	23,892	18,486	21,175	14,709	...	...	3,59,618
140	792	251	90	56	20	5	...	...	7,519
...	...	...	...	...	...	...	...	...	82
11,81,250	22,43,035	18,01,594	22,71,881	18,46,121	18,01,827	19,53,341	...	—585	3,63,00,646
3,03,062	5,93,586	3,58,192	...	...	...	...	...	...	30,75,805
41,61,793	63,24,553	46,18,713	22,72,317	18,46,639	18,02,007	19,88,833	...	—3,401	7,98,04,196
41,99,523	64,10,841	46,28,988	22,72,317	18,46,639	18,02,007	19,88,833	...	—3,33,515	7,99,57,421
Total India converted into £ at Rs. 15-£1									£ 5,330,495

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 1915-16 £ 980,700

Less—Refund of over-payments—

For the year 1911-12 £ 80
 " 1912-13 " 99
 " 1913-14 " 1,320

Furlough allowances of Officers and men of British Regiments serving in India £ 1,449 929,251
 Furlough Allowances of Officers of Territorial Regiments serving in India £ 7,646
 Advances to Regiments proceeding to India 3,074
 Pay and allowances during Voyage of a Regiment returning from India 983
 Consolidated Clothing Allowance of British soldiers 3,529
 Separation Allowances issued to families of Non-Commissioned Officers, etc. 6,848
 Furlough Allowances of Officers of the Indian Service 9,478
 Pay and allowances of Second Lieutenants on appointment 143,393
 Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers 2,390
 Pay and expenses of Native Orderlies to His Majesty the King 425
 Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge 292
 Outfit allowance of Officers on promotion to commissioned rank 43
 Discharge Purchase Money (refunds in excess of receipts) 557
 55

Total in England £ 1,107,914

TOTAL £ 6,438,409

L.—Military Receipts and Services.

2 H 2

No. 67D.—Detailed Account of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 4.							
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
<i>Part I.—Under Control of Army Head-Quarters, etc.</i>							
Dairy Farms Administrative Staff	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
TOTAL PART I	...	...	...	...	...	...	...
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Divisional Staff and Establishments	8,16,586	13,53,931	13,14,814	3,80,730	4,95,589	6,80,975	2,75,265
Provisions for Europeans	5,75,000	6,62,000	5,50,002	5,65,000	9,90,000	7,00,000	6,25,000
Provisions for Indians	2,29,000	5,000	—8,738	1,000	1,63,210	7,000	1,000
Supply and maintenance of Fort and Mobilisation reserves	54,000	66,000	29,980	25,000	14,000	84,000	8,000
Feed of animals	6,45,000	4,00,000	2,83,000	2,50,420	2,00,000	6,00,600	1,75,000
Purchase of animals	1,600	1,340	14,055	19,155	14,071	1,677	13,528
Supply and maintenance of Peace Stores	1,40,000	1,00,000	1,49,996	80,000	1,60,000	1,83,000	1,00,000
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals	62,000	1,00,000	70,000	90,000	87,000	1,55,000	60,000
Hire of transport	20,745	54,930	23,368	33,590	73,363	84,755	24,244
Miscellaneous	8,326	23,778	9,574	8,563	11,770	34,329	2,622
Mechanical Transport Companies	11,44,569	36,867	...	...	...	...	...
Grass Farms Administrative Staff	2,364	30,813	22,567	15,709	23,536	...	80,019
Grass Farms	5,29,000	3,31,000	3,51,996	3,78,000	2,58,000	...	3,93,000
<i>Deduct—</i>							
Value of supplies to other Departments	...	...	...	...	25,433	...	...
<i>Special Services—</i>							
Gilgit Agency	...	1,38,935	...	...	...	...	...
TOTAL PART II	42,28,140	33,03,494	28,10,614	17,87,167	24,65,106	25,30,736	17,07,678
TOTAL IN INDIA	Rs. 42,28,140	33,03,494	28,10,614	17,87,167	24,65,106	25,30,736	17,07,678
GRANT 5.							
VETERINARY SERVICES.							
<i>Part I.—Under Control of Army Head-Quarters, etc.</i>							
Veterinary Inspection	...	19,841	...	...	25,600	...	...
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Station Veterinary Hospitals	26,570	12,917	16,392	19,246	11,874	23,095	29,829
Veterinary Schools	...	...	439	...	...	...	...
TOTAL PART II	26,570	12,917	16,831	19,246	11,874	23,095	29,829
TOTAL	26,570	32,758	16,831	19,246	37,474	23,095	29,829

for the Year ended 31st March 1916—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	(a) 64,998	...	64,998
...	...	...	...	...	...	...	(b) 20,91,885	...	20,91,885
...	...	...	...	...	...	...	21,56,883	...	21,56,883
4,46,515	4,01,650	3,79,890	24,914	57,171	1,31,717	2,91,040	...	-28,22,041	42,28,696
5,20,100	6,27,784	5,30,000	...	...	...	99,552	...	...	63,84,438
22,000	4,800	4,50,000	...	...	54,000	1,74,750	...	...	11,03,022
16,000	8,360	5,000	7,000	2,000	20,000	1,630	...	...	3,40,970
40,000	2,82,921	1,60,000	24,000	64,000	1,10,464	61,993	...	...	32,96,798
1,635	4,149	1,695	700	6,768	9,570	3,650	...	...	93,598
1,05,000	1,22,399	80,063	3,000	5,000	40,600	14,708	...	...	12,88,106
35,000	50,128	30,000	5,000	3,000	5,000	7,020	...	...	7,59,148
99,030	34,565	2,517	344	23	39,125	23,600	...	...	5,13,599
1,49,830	2,945	13,205	255	764	902	52,728	...	...	3,19,591
...	...	...	...	...	...	...	...	...	11,80,936
23,026	30,554	...	...	...	...	...	...	...	1,78,588
2,60,000	1,86,962	...	8,000	7,000	1,16,000	...	...	...	28,18,958
...	...	46,409	...	...	...	...	...	...	71,842
...	...	...	...	...	...	...	...	...	1,88,935
17,18,186	17,57,217	16,05,901	73,213	1,45,726	5,26,778	7,30,671	...	-28,22,041	2,25,68,536
17,18,186	17,57,217	16,05,901	73,213	1,45,726	5,26,778	7,30,671	21,56,883	-28,22,041	2,47,25,419
Total India converted into £ at R15-£1									£ 1,648,361
IN ENGLAND:									
Stores for India—Military Farms									£ 12,948
" Supply and Transport									" 88,444
									£ 101,397
TOTAL									£ 1,749,743
...	21,235	...	...	...	...	...	...	-14,289	52,887
10,003	17,601	8,125	...	...	...	3,022	...	-60,226	1,18,448
3,086	...	...	...	...	...	...	...	-335	3,190
13,090	17,601	8,125	...	...	...	3,022	...	-60,561	1,21,638
13,069	38,886	8,125	...	...	...	3,022	...	-74,850	1,74,025
Total India converted into £ at R15-£1									£ 11,692

(a) This expenditure cannot be shown by Divisions.

(b) Peshawar Division	Rs.
Rawalpindi	1,73,875
Lahore	1,92,945
Meerut	4,05,463
Lucknow	43,099
	1,99,850

L.—Military Receipts and Services.

Quetta Division	Rs.
Mhow	2,39,431
Poona	4,05,221
Secunderabad	2,83,859
Aden Brigade	1,15,169
	32,971

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
<i>Under Control of Army Head Quarters, etc.</i>							
Director of Army Clothing	...	...	...	...	...	...	...
Army Clothing Factory, Alipore . . .	...	...	...	...	...	...	...
Army Clothing Factory, Madras . . .	...	...	...	...	...	...	...
Army Boot Factory, Cawnpore	...	...	...	...	...	...	...
Manufacture	...	...	...	...	...	...	...
Local Supply of Stores for Factories . .	...	...	...	...	...	...	...
							...
<i>Deduct—</i>							
Value of supplies to other Departments	...	...	...	...	...	...	...
Special Services—							
Gilgit Agency	...	...	...	...	...	...	...
TOTAL IN INDIA . R	...	...	...	...	...	...	...
GRANT 7.							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
<i>Under Control of Army Head Quarters, etc.</i>							
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 1916—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	38,776	...	38,776
...	...	...	...	...	...	...	1,29,299	...	1,29,299
...	...	...	...	...	...	...	71,684	...	71,684
...	...	...	...	...	...	...	28,787	...	28,787
...	...	...	...	...	...	...	1,29,420	...	1,29,420
...	...	...	...	...	...	...	20,60,740	...	20,60,740
...	...	...	...	...	...	...	6,048	...	6,048
...	...	...	...	...	...	...	946	...	946
...	...	...	...	...	...	...	24,58,604	...	24,58,604
Total India converted into £ at R15-£1 . £									163,574
IN ENGLAND:									
Stores for India—Clothing									£ 111,797
Stores taken to India with troops—Clothing									8,291
									£ 115,088
TOTAL . £									278,669
...	...	...	...	...	...	...	5,90,048	...	5,90,048
...	...	...	...	...	...	...	5,92,868	...	5,92,868
...	...	...	...	...	...	...	16,67,490	...	16,67,490
...	...	...	...	...	...	...	9,53,500	...	9,53,500
...	...	...	...	...	...	...	7,96,350	...	7,96,350
...	...	...	...	...	...	...	45,99,756	...	45,99,756
Total India converted into £ at R15-£1 . £									306,650
IN ENGLAND:									
Purchase of Horses									£ 5,788
TOTAL . £									512,838

L.—Military Receipts and Services.

for the Year ended 31st March 1916—contd.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
90,644	1,38,418	41,683	24,455	485	20,643	26,286	...	32,082	8,92,289
8,47,870	3,35,296	1,48,825	1,312	283	13,395	1,07,076	...	—21,84,705	9,89,828
32,342	28,107	12,935	...	...	259	346	...	—39,551	1,86,185
11,114	12,349	145	...	...	...	160	...	...	75,810
34,178	34,608	16,582	...	...	1,271	5,458	...	—45,661	2,94,707
42,839	40,256	8,400	6,685	7,476	14,890	7,433	...	—2,67,343	2,42,824
14,215	12,814	13,900	2,659	1,143	1,650	2,761	...	...	1,75,442
...	...	...	...	...	...	...	...	...	651
5,73,202	5,96,848	2,42,470	34,511	9,387	52,108	1,49,520	...	—25,05,228	28,06,786
Total India converted into £ at R15-£1 . £									187,116
IN ENGLAND:									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.									£ 1,192
Outfit allowance, furlough pay, etc., of Lady Nurses									700
									£ 1,892
TOTAL									£ 189,008
...	...	...	...	...	...	...	2,95,485	...	2,95,485
...	...	...	...	...	...	...	7,49,300	...	7,49,300
...	...	...	...	...	...	...	1,05,975	...	1,05,975
...	...	...	...	...	...	...	6,58,481	...	6,58,481
...	...	...	...	...	...	...	4,92,279	...	4,92,279
Total India converted into £ at R15-£1 . £									32,819
IN ENGLAND:									
Stores for India—Medical									£ 104,511
TOTAL									£ 137,330
...	...	...	...	...	...	...	3,66,264	...	3,66,264
...	...	...	...	...	...	...	2,34,784	...	2,34,784
...	...	...	...	...	...	...	85,071	...	85,071
...	...	...	...	...	...	...	16,73,461	136	16,73,597
...	...	...	...	...	...	...	7,64,360	...	7,64,360
...	...	...	...	...	...	...	4,46,418	...	4,46,418
...	...	...	...	...	...	...	5,63,260	...	5,63,260
...	...	...	...	...	...	...	4,84,969	...	4,84,969
...	...	...	...	...	...	...	3,91,637	...	3,91,637
...	...	...	...	...	...	...	3,84,325	...	3,84,325
...	...	...	...	...	...	...	3,15,405	...	3,15,405
...	...	...	...	...	...	...	1,87,905	...	1,87,905
...	...	...	...	...	...	...	1,07,291	...	1,07,291
...	...	...	...	...	...	...	44,567	...	44,567
...	...	...	...	...	...	...	59,49,717	136	59,49,853

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.	Mhow Division.
GRANT 10—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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 Depôts	...	...	...	...	...	...	...
Local Supply of Stores for Factories—							
Gun and Shell Factory	...	...	...	...	...	...	...
Cordite Factory	...	...	...	...	...	...	...
Rifle Factory	...	...	...	...	...	...	...
Gun Carriage Factory Jubbulpore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore—							
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	...	...	...	...	...	...	...
Local Supply of Stores for the Royal Flying Corps	...	...	...	...	...	...	...
Freight and charges for stores received from England (Arsenals, Depôts and Factories)	...	...	...	...	...	...	...
Debit—							
Value of Supplies to other Departments (Arsenals and Depôts)	...	...	...	...	...	...	...
Value of Supplies to other Departments (Factories)	...	...	...	...	...	...	...
Value of Stores Supplied to Depôts in India, cost of which has been credited to the Imperial Government through Normal Cost Estimate	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements in Indian Ord- nance Factories	...	...	...	...	...	...	...
TOTAL IN INDIA R	...	...	...	...	...	...	...
GRANT 11.							
ECCLESIASTICAL.							
Under control of Army Head Quarters, etc.							
Presbyterian Church	...	2,299	1,261	8,385	2,478	388	2,815
Church of Rome	14,247	26,712	41,112	87,544	88,178	18,896	81,162
Wesleyan Church	3,141	13,540	8,894	10,480	6,042	7,301	10,287
Baptist and Congregational Churches	...	472	580	907	247	...	285
TOTAL	17,388	42,023	51,847	52,266	46,940	21,580	44,490

for the Year ended 31st March 1916—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	59,49,717	136	59,49,853
...	...	...	...	...	...	...	1,14,920	...	1,14,920
...	...	...	...	...	...	...	45,413	...	45,413
...	...	...	...	...	...	...	49,600	...	49,600
...	...	...	...	...	...	...	24,186	...	24,186
...	...	...	...	...	...	...	5,05,795	...	5,05,795
...	...	...	...	...	...	...	2,01,422	...	2,01,422
...	...	...	...	...	...	...	63,470	...	63,470
...	...	...	...	...	...	...	60,180	...	60,180
...	...	...	...	...	...	...	55,000	...	55,000
...	...	...	...	...	...	...	88,475	...	88,475
...	...	...	...	...	...	...	1,40,145	...	1,40,145
...	...	...	...	...	...	...	1,55,475	...	1,55,475
...	...	...	...	...	...	...	11,24,683	...	11,24,683
...	...	...	...	...	...	...	3,920	...	3,920
...	...	...	...	...	...	...	4,15,128	...	4,15,128
...	...	...	...	...	...	...	21,000	...	21,000
...	...	...	...	...	...	...	62,280	...	62,280
...	...	...	...	...	...	...	4,44,059	...	4,44,059
...	...	...	...	...	...	...	1,83,029	...	1,83,029
...	...	...	...	...	...	...	...	1,65,000	1,65,000
...	...	...	...	...	...	...	6,41,544	...	6,41,544
...	...	...	...	...	...	...	90,95,210	-1,64,864	89,30,346
Total India converted into £ at R15-£									595,356
IN ENGLAND:									
Pay and expenses of Military Officers on special duty									523
Pay and expenses of Military Officers under technical instruction									838
Miscellaneous expenditure									1,870
Stores taken to India with Troops—Ordnance and Miscellaneous									5,024
									8,100
Stores for India—Ordnance and Miscellaneous.									319,175
Aviation									60,000
									387,275
TOTAL									982,631
4	...	428	...	...	...	1,638	...	...	14,636
27,014	30,504	9,698	...	...	...	4,716	...	...	2,73,733
6,697	9,606	971	...	...	...	394	...	...	77,353
6,509	483	8	...	...	...	...	...	...	9,430
40,324	40,593	11,100	...	...	...	6,748	...	...	3,75,208
Total India converted into £ at R15-£1									25,014

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.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.							
EDUCATION.							
<i>Under control of Army Head Quarters, etc.</i>							
Staff College	...	...	...	...	...	4,649	...
British Army Schools	4,660	14,707	14,952	11,541	4,432	2,636	2,628
Musketry Instruction	...	88,365	1,115	...	68,025	...	...
Physical Training	...	...	16,856	...	...	...	...
Cavalry School	...	...	...	...	...	...	6,355
Central Flying School	...	...	...	...	2,008	...	...
Miscellaneous	1,152	1,436	4,508	872	428	1,830	1,318
Lawrence Military Asylums	...	2,939	1,44,556	...	...	...	17,488
Donations, etc., to Educational Institutions	...	322	3,809	3,905	1,515	279	218
TOTAL IN INDIA	5,812	57,789	1,85,796	16,318	76,408	9,294	28,002
GRANT 13.							
COMPENSATION FOR DEARNESS OF FOOD AND FORAGE.							
<i>Under control of General Officers Commanding, Divisions and Independent Brigades.</i>							
Compensation for dearness of food	6,32,398	7,88,624	6,47,102	7,54,172	5,21,672	1,71,673	6,75,349
Ditto of forage	1,36,624	1,55,402	1,57,310	94,862	52,832	78,167	1,93,525
TOTAL	7,69,022	9,44,026	8,04,412	8,49,034	5,74,504	2,49,840	8,68,874
GRANT 14.							
MISCELLANEOUS SERVICES.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	...	...	43,085	...	5,000	3,000	...
Annual training grant	12,956	23,217	32,601	11,118	30,738	22,133	21,413
Moonsli Allowance	...	...	...	...	...	...	...
Printing Charges	...	...	...	...	...	...	...
Miscellaneous	—311	—426	17	—101	—238	—205	—288
Government of India's Contribution to the cost of the War represented by the ordinary maintenance charges of the Indian Expeditionary Forces	...	...	...	...	...	...	...
Special Services—							
Tibet Mission	...	...	...	...	3,51,164	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Muscat Reinforcement, 1913	...	...	...	...	...	...	...
Despatch of troops to Persia	...	...	...	...	...	...	22,010
War—1914—Debitable to Indian Government—							
Operation in Baluchistan	...	...	...	...	...	...	...
Port defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Internment of enemy subjects	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden Operations	...	...	...	...	...	...	...
Operations in Arabia	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1914	...	44,67,861	...	...	...	...	...
Despatch of troops to Rohat	...	...	...	...	...	...	...
Operation in Seistan	...	...	...	...	...	...	...
Kamran operation	...	...	...	...	...	...	...
Muscat Reinforcement	...	...	...	...	...	...	...
TOTAL PART I	12,645	44,90,652	75,706	11,017	3,86,666	24,928	43,185
Carried over	12,645	44,90,652	75,706	11,017	3,86,666	24,928	43,185

for the Year ended 31st March 1916—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	4,649
8,636	4,435	1,488	...	...	...	...	...	...	70,020
44,666	...	...	...	...	...	...	...	...	1,52,171
16,156	...	...	...	...	...	...	...	...	33,012
...	...	...	...	...	...	...	...	...	6,355
...	...	...	...	...	...	...	...	...	2,008
9,123	1,887	64	248	1,796	932	32	802	...	26,528
...	...	...	...	...	...	...	...	...	1,64,988
1,609	94,852	...	...	...	...	...	...	...	1,06,594
80,280	1,01,174	1,552	248	1,796	932	32	802	...	5,66,320
Total India converted into £ at Rs. 15-£1									£ 37,755
IN ENGLAND:									£ 245
Pay and expenses of Military Officers studying the Russian or other languages									TOTAL £ 38,000
86,852	2,59,701	7,469	8,03,301	2,17,661	1,06,374	65,629	...	-25,53,977	26,84,000
9,450	63,833	...	46,112	32,429	29,448	2,496	...	-1,52,490	9,00,000
96,302	3,23,534	7,469	3,49,413	2,50,090	1,35,822	68,125	...	-27,06,467	35,84,000
Total India converted into £ at Rs. 15-£1									£ 238,933
...	4,150	...	...	-100	...	...	...	...	55,135
2,813	8,211	5,444	2,893	1,007	1,001	...	...	...	1,75,554
...	...	...	...	...	...	...	8,420	...	6,420
...	...	...	...	...	...	...	5,049	...	5,049
70	-112	-55	-42	-50	12	-109	2,893	-87	990
...	...	...	...	...	...	...	...	8,35,54,800	8,35,54,800
...	...	...	...	...	...	...	...	...	3,51,164
-15,525	...	...	...	...	...	...	...	...	-15,525
3,87,049	...	...	...	...	...	...	...	...	3,87,049
...	...	...	...	...	...	...	...	...	22,010
...	...	...	...	...	...	...	...	650	650
...	...	...	...	...	...	...	...	21,55,787	21,55,787
...	...	...	...	...	...	...	...	7,39,985	7,39,985
...	...	...	...	...	...	...	...	1,43,612	1,43,612
...	...	...	...	...	...	...	...	2,48,771	2,48,771
...	...	...	...	...	...	...	...	16,33,988	16,33,988
...	...	...	...	...	...	...	...	32,28,317	32,28,317
...	...	...	...	...	...	...	...	1,90,826	1,90,826
...	...	...	...	...	...	...	...	23,88,302	23,88,302
...	...	...	...	...	...	...	...	89	44,67,950
...	...	...	...	...	...	...	...	10,22,200	10,22,200
...	...	...	...	...	...	...	...	11,287	11,287
...	...	...	...	...	...	...	...	47,019	47,019
...	...	...	...	...	...	...	...	18	18
3,74,413	12,249	5,839	2,851	857	1,013	-109	14,362	9,53,60,534	10,08,16,309
3,74,413	12,249	5,839	2,851	857	1,013	-109	14,362	9,53,60,534	10,08,16,309

L.—Military Receipts and Services.

the Year ended 31st March 1916—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Adem Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,74,418	12,249	5,889	2,851	857	1,013	—109	14,362	9,53,60,534	10,08,16,308
14,132	691	976	961	501	268	79	...	...	1,05,732
832	10	...	...	...	...	...	...	...	2,382
2,260	2,105	7,785	5,110	2,380	210	300	...	...	1,12,371
2,104	6,763	1,302	49	6	3,611	17	...	...	57,668
4,245	4,730	69	...	...	...	98	...	...	38,418
23,073	14,299	10,132	6,120	2,887	4,089	494	...	...	3,16,566
3,97,486	26,548	15,521	8,971	3,744	5,102	385	14,362	9,53,60,534	10,11,32,874
Total India converted into £ at Rs. 15-21 . £									6,742,191
IN ENGLAND:									
Further contribution towards the expenses during 1911-12 of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf									£ 9,000
Reinforcements for Aden									£ 3,578
Indian Volunteer Ambulance Corps									£ 236
Entertainment of wounded Indian soldiers and other expenditure arising out of the War									£ 5,565
									£ 18,379
TOTAL . £									6,760,570
16,720	24,771	120	7,412	3,148	7,073	...	...	...	2,61,600
Total India converted into £ at Rs. 15-21 . £									17,440

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Mosrut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16.							
CONVEYANCE BY ROAD, RIVER AND SEA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Sea and Inland Water charges.							
Medical Stores	...	...	...	...	139	...	...
Clothing	...	...	...	...	18,858	...	...
Ordnance	...	857	...	4	33,854	3,150	5,400
Remount	...	...	...	...	92	...	...
Road Charges—							
Medical Stores	...	...	...	...	—350	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	1,183	345	34	228	...	...
Total, Part I	...	2,040	345	38	47,821	3,150	5,400
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Sea Transport Charges	...	...	...	671	32,172	26,903	27
Indian Troop Service	...	...	...	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army	...	...	...	...	15	...	50
Ditto Indian Army	...	...	4	—51	9,416	35	134
Supply and Transport	...	...	...	1,288	8,721	10,967	4,826
Medical Services	...	...	...	9	...	30	...
Miscellaneous	...	...	...	...	26,319	81	...
Road Charges—							
Movements of Troops—British Army	436	24,221	5,720	31,552	—24	5	3,018
Ditto Indian Army	288	3,474	3,536	189	2,547	...	1,016
Supply and Transport	22	2,392	1,394	1,552	3	...	...
Medical Services	48	2,659	451	589	...	...	...
Miscellaneous	3	1,822	742	130	515	...	...
Special Services—							
Gilgit Agency	...	207	...	...	...	...	...
Total, Part II	797	34,775	11,847	36,629	79,684	38,023	9,066
TOTAL IN INDIA	797	36,815	12,192	36,667	1,27,505	41,173	14,466
GRANT 17.							
CONVEYANCE BY RAIL.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Railway Charges—							
Medical Stores	...	...	...	...	...	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...	...
Remount	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
<i>(a) Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Railway Charges—							
Movements of troops, British Army	62,912	17,832	49,003	52,752	97,619	49,072	75,409
Ditto Indian Army	46,933	80,329	1,05,278	97,471	1,43,828	79,044	1,58,956
Supply and Transport	87,758	1,47,934	1,95,024	1,43,650	1,88,102	1,34,806	1,18,982
Medical Services	7,296	3,422	7,357	9,951	14,165	4,879	8,147
Miscellaneous	761	1,163	15,579	12,499	78,797	1,478	6,136
Total, Part II	2,05,660	2,50,715	3,72,341	3,16,323	5,22,501	2,68,778	3,62,630
TOTAL	2,05,660	2,50,715	3,72,341	3,16,323	5,22,501	2,68,778	3,62,630
GRANT 18.							
CANTONMENTS.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Provincialised Grants to Cantonments	51,057	40,020	75,720	61,590	50,881	2,689	26,119
Purchase and Rent of Lands and Buildings	946	1,868	10,176	8,609	2,488	...	8,577
Purchase of land for New Cantonment, Delhi	...	...	...	27,256	...	...	...
Total, Part I	52,003	41,888	85,896	92,515	53,319	2,689	34,697
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Cantonment Magistrates	50,519	71,942	1,28,368	1,14,148	1,50,800	56,222	1,52,241
TOTAL	1,02,522	1,13,830	2,14,264	2,06,663	2,04,119	58,911	1,86,938

(a) The expenditure under Grant 17 is shown at page 219 in lump sum as it is audited by the Controller of British 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 1916—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—2,456	11,215	678	...	...	...	...	...	...	9,576
...	7,493	...	...	...	...	...	...	...	21,351
45,587	39,932	2,803	...	...	...	...	...	...	1,31,587
...	...	...	...	...	...	...	...	...	92
...	1,638	...	...	...	...	...	...	...	1,288
...	1,779	...	...	...	...	...	...	...	1,779
...	4,882	...	...	...	...	...	...	...	6,672
43,181	66,989	3,481	...	...	...	...	...	...	1,72,345
85,974	20,275	84,867	...	...	...	13,133	...	...	2,14,024
8,592	...	...	...	...	...	...	...	...	8,592
650	2,015	801	...	...	...	384	...	...	3,915
87	2,261	5,583	...	...	...	—16	...	...	17,453
1,419	5,483	14,220	...	...	...	5,463	...	...	52,397
3,144	15	413	...	...	...	24	...	...	3,638
115	59	2,092	...	...	...	96	...	...	28,762
12	...	—1	...	...	8	128	...	...	65,070
—9	42	...	4	145	271	...	...	...	12,203
...	79	30	33	41	195	...	...	...	5,741
...	...	...	...	21	165	...	...	...	3,933
...	9	—21	...	18	155	...	...	...	3,373
...	...	...	...	...	...	...	...	...	207
49,984	30,248	1,07,987	37	225	794	19,212	...	...	4,10,308
93,115	97,187	1,11,468	37	225	794	19,212	...	...	5,91,653
Total India converted into £ at Rs. 15-£1									39,444
IN ENGLAND:									
Indian Troop Service									£ 556,904
Passage of Officers and others not charged to Indian Troop Service									£ 8,509
TOTAL									£ 565,413
TOTAL									£ 604,857
...	...	...	...	...	...	...	64,246	...	64,246
...	...	...	...	...	...	...	1,69,436	...	1,69,436
...	...	...	...	...	...	...	22,61,299	...	22,61,299
...	...	...	...	...	...	...	1,49,264	...	1,49,264
...	...	...	...	...	...	...	1,70,365	...	1,70,365
...	...	...	...	...	...	...	9,495	...	9,495
...	...	...	...	...	...	...	28,24,105	...	28,24,105
40,866	55,239	11,180	667	780	14	77	...	...	5,13,362
85,430	81,113	42,572	10,172	9,742	59,833	262	...	...	10,01,003
1,16,428	1,64,801	28,389	7,604	2,834	6,142	3,008	...	...	13,39,901
7,742	6,795	2,354	208	924	326	10	...	...	73,576
5,120	7,760	1,453	93	224	120	...	...	...	1,31,197
2,55,595	3,15,708	85,898	18,744	14,504	66,435	3,357	...	...	30,59,189
2,55,595	3,15,708	85,898	18,744	14,504	66,435	3,357	28,24,105	...	68,83,294
Total India converted into £ at Rs. 15-£1									£ 392,219
45,565	17,341	33,225	6,677	10,632	11,147	20,274	...	...	4,53,528
9,642	3,173	4,651	...	...	...	...	...	...	45,140
...	...	...	...	...	...	...	...	...	27,256
55,207	20,514	37,876	6,677	10,632	11,147	20,274	...	...	5,25,924
65,344	54,323	30,270	3,404	540	1,871	98	...	...	8,80,304
1,20,551	74,837	65,146	10,081	11,172	13,018	20,367	...	...	14,06,228
Total India converted into £ at Rs. 15-£1									£ 93,749

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.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 19.							
REWARDS FOR MILITARY SERVICES.							
<i>Under Control of Army Head Quarters, etc.</i>							
British Army	79	1,750	1,575	875	400	225	...
Indian Army	7,407	10,831	10,998	8,959	2,598	6,672	7,743
Decorations and Medals	7	5	350	8	21,934	...	2
TOTAL IN INDIA R .	7,493	12,586	21,923	9,837	27,932	6,897	7,745
GRANT 20.							
PENSIONS.							
<i>Under control of Army Head Quarters, etc.</i>							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	6,036	52,788	87,130	1,42,199	1,81,687	21,270	38,012
Retired, Wound and Invalid Pensions and Gratuities to Indians	2,53,746	12,40,222	20,00,997	5,35,209	15,12,694	1,31,613	4,08,352
Family Pensions and Compassionate Allowances to Europeans	2,513	9,137	24,058	23,267	44,496	6,892	9,666
Departmental Pensions	23,958	43,439	75,723	59,677	3,64,096	28,844	30,619
TOTAL IN INDIA R .	2,86,253	13,45,586	21,87,908	7,60,352	21,02,973	1,68,119	4,86,649
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	1,63,96,718	1,90,04,266	1,56,90,584	1,16,49,982	1,65,70,113	1,41,80,067	1,22,27,873
UNADJUSTED EXPENDITURE							

for the Year ended 31st March 1916—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Banna Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
225	488	75	...	...	...	75	...	...	5,762
1,986	2,591	981	2,420	2,046	2,023	333	...	435	77,023
...	...	...	...	...	50	...	...	...	25,351
2,211	3,074	1,056	2,420	2,046	2,073	408	...	435	1,08,136
Total India converted into £ at Rs. 15-£1									£ 7,209
IN ENGLAND:									
Cost of Medals									£ 279
TOTAL									£ 7,488
1,98,815	2,34,612	53,255	...	...	...	...	...	87,419	10,52,723
7,23,487	17,95,005	43,682	70,875	33,781	28,178	3,067	...	3,77,697	91,61,605
41,585	79,198	6,725	...	...	...	230	87,831	12,802	3,47,900
1,75,574	2,14,197	13,574	3,232	2,006	1,883	1,516	...	20,346	10,58,684
11,38,961	23,23,012	1,17,236	74,107	38,787	30,061	4,813	87,831	4,48,264	1,16,20,912
Total India converted into £ at Rs. 15-£1									£ 774,727
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 1915-16									£ 946,078
Less: contribution towards War Pensions and gratuities of Indian soldiers:									
For the year 1914-15									1,500
" 1915-16									80,000
Total									£ 81,600
Pay of Non-effective Colonels of Royal Artillery									£ 864,473
Pay and Pensions of Non-effective and Retired Officers of the Indian Service									5,631
Compassionate Allowances of Officers removed from the Service, etc.									1,301,993
Pensions of Non-Commissioned Officers and men									1,753
Pensions of Widows and Families of Officers killed in the discharge of duty									4,822
Pensions of Widows and Families of Officers, etc., of the Indian Service									21,840
Gratuities to the widows and families of officers killed in action									80,252
Indian Military Service Family Pensions									38,880
TOTAL									£ 2,417,715
Rs.									
-4,64,542									
-6,83,326									
-1,01,482									
-12,49,349									
Total India converted into £ at Rs. 15-£1									£ -83,290
89,48,500	1,23,21,106	71,84,253	28,94,790	23,61,507	26,36,497	30,70,861	2,53,35,457	8,67,87,321	25,72,59,895
TOTAL ARMY CHARGES IN INDIA									Rs. 25,60,10,546
Total India converted into £ at Rs. 15-£1									£ 17,067,369
TOTAL ARMY CHARGES IN ENGLAND									£ 4,825,831
GRAND TOTAL									£ 21,893,200

L.—Military Receipts and Services.

x x 2

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1916.

Effective Services. IMPERIAL—INDIA, GENERAL.		Rs.
Dockyard Services and Supplies		28,41,012
Hire of Vessels		3,78,011
Sale-proceeds of Vessels and Stores		50,077
Miscellaneous—Other items		45,908
	Total Rs.	33,16,008
Non-effective Services.		
Pensions		82,934
	Total Receipts in India	33,48,942
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£ 1		£223,268

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1916.

Effective Services. IMPERIAL—INDIA, GENERAL.		Salaries and Establishments.	Contingencies.	
General Supervision and Accounts.		Rs.	Rs.	
Naval Commander-in-Chief, India Station		10,672	...	10,672
Director and Deputy Director of the Royal Indian Marine		97,395	11,682	
Marine Audit Establishment		29,650	2,850	
		1,27,045	14,532	1,41,577
Total General Supervision and Accounts				1,52,249
Total India converted into £ at R15=£ 1				£ 10,150
Marine Survey Department.				
Scientific Officers		11,268	...	
Office Establishment		7,821	883	
	Total Marine Survey Department	19,089	883	19,972
Total India converted into £ at R15=£ 1				£ 1,331
Miscellaneous Shore Establishments.				
Perim Light-house		5,570	2,192	
Miscellaneous		6,253	...	
	Total Miscellaneous Shore Establishments	11,823	2,192	14,015
Total India converted into £ at R15=£ 1				£ 934
Dockyards.		Kidderpore.	Bombay.	
Staff Officer's Department		15,428	31,411	
Constructor's Department		18,339	32,870	
Factory Branch		27,748	4,666	
Assistant Constructor's Branch		18,223	25,605	
Store-Keeper's Department		33,219	61,585	
Cashier's Office		10,335	13,837	
Dockyard Dispensary		4,038	7,743	
Supervising staff lent by the Admiralty		...	1,665	
Wages of Artificers and Labourers		34,883	3,43,038	
Accountant's Office		12,754	21,571	
Miscellaneous		5,608	9,514	
	Total Dockyards	1,80,068	5,97,605	7,77,673
Total India converted into £ at R15=£ 1				£ 51,845

Gross Tonnage.		Indicated Horse-Power.	Salaries and Allowances of Officers and Men afloat.	
			<i>Harbour and Sea-going Vessels.</i>	
5,048	7,249	"Northbrook"		94,056
1,524	2,202	"Dalhousie"		43,287
6,315	10,190	"Dufferin"		99,732
1,125	2,157	"Mayo"		50,608
903	1,277	"Lawrence"		38,148
960	2,025	"Minto"		41,526
5,467	9,368	"Hardinge"		98,180
818	2,520	"Guide"		1,892
280	1,000	"Elephanta"		1,029
		Contingencies		8,758
		<i>Inland Steamers and Flats.</i>		
182	190	"Comet"		10,960
485	360	"Sladen," including Flats C and D		18,224
172	250	"Bhamo"		13,665
		"Mashona"		8,998
		Contingencies		756
		<i>Marine Survey.</i>		
300	486	"Palinurus"		9,533
1,014	1,500	"Investigator"		34,831
		Contingencies		49
				44,418
				5,64,127
				9,68,909

Carried forward

No. 68B.—Account of Marine Charges for the Year ended 31st March 1916—concluded.

	Rs.	Rs.
Brought forward		9,63,909
IMPERIAL CHARGES:—INDIA, GENERAL—continued.		5,64,127
Salaries and Allowances of Officers and Men afloat—concl'd.		
Vessels in Ordinary Bombay	2,580	
Hulk "Quangtung"	4,431	
Flat "Ganges"	1,117	
Allowance for the Calcutta Port Defence Volunteers for the maintenance of a launch	3,000	
Contingencies	67	
Vessels employed on Military Service and Special Defences at—		
Aden	Rs. 12,213	
Bombay	" 32,895	
Calcutta	" 19,153	
Karachi	" 12,472	
Rangoon	" 8,732	
Contingencies	85,466	
Yard Craft Establishment.	1,057	97,707
Yard Craft, Bombay	67,164	
Ditto, Calcutta	19,805	
Contingencies	2	
General Duty and Leave Allowances	72,725	86,971
Contingencies	221	
Additional Establishment for "Patrick Stewart"		72,946
Allowance to R. I. M. Officers serving with vessels of Royal Navy		2,618
Shore Allowances		240
		15,641
Total Salaries and Allowances		8,40,250
Total India converted into £ at Rs. 15 = £1		£56,017
In England—		
Royal Indian Marine Furlough Pay	£1,462	
Allowances of Marine Officers whilst under instruction	£51	
Total		£1,523
Victualling of Officers and Men afloat.		£57,540
Purchase of Provisions for Europeans and Indians	2,00,171	
Allowances in lieu of Provisions	7,122	
Purchase of water for Royal Indian Marine vessels	51,258	
Total Victualling of Officers and Men afloat		2,58,551
Total India converted into £ at Rs. 15 = £1		£17,237
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
Stores purchased monthly	—2,55,502	
(A) Marine Stores and Coal for the Royal Indian Marine	13,25,333	
(B) Do. do. Local Governments and other Departments	26,77,170	
(C) Do. do. the Royal Navy	2,63,184	
Deduct—Debits to Local Governments, other Departments, and the Royal Navy	29,40,354	
	10,69,831	
(D) Cost of stores purchased at Home and passed out specially for adjustment in India	33,50,746	
Total Purchase of Marine Stores, etc.		49,20,577
Total India converted into £ at Rs. 15 = £1		£328,039
In England: Stores for India—		
Coal	2,767	
Miscellaneous	133,557	(a) £136,324
Total		£139,324
Miscellaneous.		
Piloting and towing, etc., Royal Indian Marine Ships	24,130	
Passage and Conveyance of Officers and Men	33,330	
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	54,976	
Medical Stores	3,188	
Freight on Europe Stores	14,077	
Miscellaneous	17,201	
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"	1,46,902	
	990	
Total Miscellaneous		1,45,912
Total India converted into £ at Rs. 15 = £1		£9,727
In England—		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	£,00,000	
Pay and Passage of Marine Officers, etc.	£218	
Total		£100,218
Non-effective Services.		£109,945
Pensions	78,497	78,497
Total India converted into £ at Rs. 15 = £1	£5,233	
In England—		
Royal Indian Marine Retired Pay	£25,119	
Indian Navy Retired Pay	£1,816	
	£26,935	£32,168
TOTAL CHARGES IN INDIA		72,07,696
Total India converted into £ at Rs. 15 = £1		£480,513
TOTAL CHARGES IN ENGLAND		£265,000
TOTAL MARINE CHARGES		£745,513

L.—Military Receipts and Services.

(a) Includes £289,12-15s-11d for Schedule Measure Expenditure.

No. 69A.—ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1915-16.

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HEADS OF REVENUE.	No. of Items.	INDIA.		Bombay.	Bengal.	UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.		Assam.	TOTAL.
		Director-General of Military Works.	Madras (for Coorg only).			United Provinces of Agra and Oudh Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.		
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	1	6,63,321	40	2,464	587	...	2,055	7,427	83,461	2,058	136	1,115	3,216	7,65,880
Sales of buildings	2	1,19,431	...	...	...	...	...	...	3,865	...	...	...	...	1,93,296
„ barrack furniture	3	—2,629	...	6	...	...	42	...	417	...	44	13	...	—2,107
„ tools and plant	4	8,150	...	...	...	...	...	...	1,201	...	...	...	...	9,351
„ produce	5	2,864	...	115	...	726	...	...	...	...	75	22	...	3,802
„ old materials	6	24,069	...	306	...	...	14	6	256	...	...	...	...	24,651
Value of materials received from old buildings	7	17,346	...	...	...	...	...	...	972	...	...	...	...	18,318
Unclaimed deposits	8	255	...	...	...	...	...	...	...	...	...	...	...	255
Fines, refunds, and miscellaneous	9	5,128	...	1,128	1	...	...	25	1,611	...	...	...	108	8,001
Recoveries of advances made in England	10	1,765	...	...	...	...	...	...	...	...	...	...	...	1,765
Recoveries on account of electric installations	11	41,074	...	...	...	...	...	...	688	...	...	...	...	41,762
Recoveries on water-supply	12	1,64,393	...	14,794	...	...	...	...	3,854	...	...	...	...	1,83,041
TOTAL		10,45,167	40	18,813	683	726	2,111	7,458	96,325	2,058	255	1,150	3,324	11,78,015
														2,337
														1,405
														Total India converted into £ at Rs. 15-21 £
														78,534

FINANCE AND REVENUE ACCOUNTS OF THE

No. 69B.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS during the Year 1915-16.

HEADS OF EXPENDITURE.	INDIA.	Delhi Province.	Madras (for Coorg only).	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BEHAR.		Assam.	GRAND TOTAL.
	Director-General of Military Works.				Bengal Proper.	Port Blair.	United Provinces of Agra and Oudh Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.															
New Works (69C)	(b) 43,17,922	29,539	2,491	9,645	—798	...	109	2,721	6,156	1,07,215	7,250	552	2,612	23,702	45,09,116
Repairs (69D)	41,24,106	...	347	44,457	32,626	4	3,342	11,993	28,533	2,92,293	12,227	2,293	7,919	27,407	45,88,052
Establishment	(c) 23,81,094	5,278	42	10,433	1,523	1	767	4,704	5,785	75,278	2,344	616	2,241	5,210	24,95,815
Tools and Plant	(d) 1,14,730	368	3	665	106	...	53	206	378	5,093	198	42	153	353	1,22,348
Suspense	1,54,488	...	...	...	...	...	...	...	...	...	...	...	...	...	1,54,488
	1,10,92,340	35,185	2,883	65,200	33,457	5	4,771	19,629	40,852	4,79,879	22,519	3,502	12,925	56,672	1,18,69,819
Barrack furniture, including repairs and establishment	(e) 8,38,444	...	...	1,682	...	210	...	3,658	337	47,377	...	...	1,436	32	8,93,176
TOTAL	1,19,30,784	35,185	2,883	66,882	33,457	215	4,771	23,287	41,189	5,37,256	22,519	3,502	14,361	56,704	1,27,62,995
Deduct—Outlay in England	5,18,909	...	...	...	...	...	...	...	...	2,502	...	...	...	...	5,21,411
Net India Military Works	1,14,11,875	35,185	2,883	66,882	33,457	215	4,771	23,287	41,189	5,24,754	22,519	3,502	14,361	56,704	1,22,41,584
Total India converted into £ at Rs. 15-21															£ 816,106
Charges in England: Stores for India															(a) 34,760
GRAND TOTAL MILITARY WORKS															850,866

(a) Includes £7,015-0-5 for "Schedule Measure Expenditure."
 (b) " Rs. 9,65,380 on account of Delhi Cantonment.
 (c) " 75,252 ditto ditto.
 (d) " —371 ditto ditto.
 (e) " 438 ditto ditto.

L.—Military Receipts and Services.

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

PROVINCES.	Accommodation for British Troops.	Accommodation for Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage and Water-supplies.	Electric and Mechanical installations for lighting and punka pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renovels and Improvements of buildings.	Grass Farms.	Dairy Farms.	Petty 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.	Rs.
Director-General, Military Works—Works other than the Delhi Cantonment	7,26,500	9,76,750	1,03,175	4,16,505	...	69,547	2,53,007	1,27,365	3,57,253	2,28,936	1,05,785	15,223	6,892	9,995	46,232	44,225	...	35,97,395	2,44,853	33,52,542
Delhi Cantonment	1,84,453	4,15,719	...	73,905	1,19,086	71,887	1,00,330	...	...	...	...	...	...	...	...	...	...	9,65,380	...	9,65,380
Delhi Province	18,966	...	...	...	...	10,573	...	...	...	...	...	...	...	...	...	...	...	29,539	...	29,539
Coorg	...	...	...	...	...	...	2,491	...	...	...	...	...	...	...	...	...	...	2,491	...	2,491
Bombay	1,423	1,192	...	5,234	...	...	25	...	...	...	...	...	...	1,771	...	...	...	9,645	...	9,645
Bengal	...	1,530	...	...	...	...	565	80	...	...	87	...	...	...	...	...	...	-798	...	-798
United Provinces of Agra and Oudh	...	...	...	...	...	...	...	...	109	...	...	...	...	...	...	...	...	109	...	109
Rajputana	310	452	358	...	...	...	12,323	...	...	...	1,496	...	...	...	...	...	...	14,137	12,216	2,721
Punjab	...	...	...	7	...	...	...	...	1,205	...	443	4,501	...	...	...	...	...	6,156	...	6,156
Burma	8,041	1,635	8,104	55,362	...	...	31,954	...	...	369	1,750	...	...	...	...	...	...	1,07,215	...	1,07,215
Bihar and Orissa	...	...	...	...	...	...	...	...	...	7,250	...	...	...	...	...	...	...	7,250	...	7,250
Central Provinces and Berar	...	...	...	...	...	...	...	...	552	...	...	...	...	...	...	...	...	552	...	552
Central India	...	85	...	-588	...	...	3,115	...	...	...	...	...	...	...	...	...	...	2,612	...	2,612
Assam	...	...	60	523	...	...	22,795	17	...	...	302	...	...	...	...	...	...	23,702	...	23,702
TOTAL	9,39,693	13,94,303	1,11,695	5,50,953	1,19,086	1,52,007	4,26,605	1,27,482	3,59,119	3,46,555	1,09,863	19,729	6,892	11,766	46,232	44,225	...	47,66,185	2,57,069	45,09,116

Total India converted into £ at Rs. 15-£1 £ 3,00,608

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

PROVINCES.		Buildings for accommodation of British Troops.	Buildings for accommodation of Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punka-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount 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		8,72,665	2,54,212	1,55,485	16,89,591	1,91,689	2,25,908	1,55,648	3,23,299	1,76,234	1,22,149	15,928	17,065	3,54,684	1,626	356	...	45,57,539	4,33,433	41,24,106
Coorg		...	...	...	...	...	347	...	...	...	...	...	...	...	...	...	...	347	...	347
Bombay		10,038	2,713	196	24,103	...	2,002	332	1,272	1,484	236	...	...	2,086	...	...	...	44,457	...	44,457
Bengal		...	2,480	115	509	...	3,931	37	1,349	...	20,148	...	...	4,057	...	...	...	32,626	...	32,626
Port Blair		...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	4
United Provinces of Agra and Oudh		...	605	307	1,351	...	106	499	1,134	...	...	...	...	445	...	...	...	4,417	575	3,842
Rajputana		3,641	347	1,297	2,225	...	1,157	...	...	23	836	...	...	2,472	...	...	...	11,998	...	11,998
Punjab		...	...	...	533	...	...	...	6,072	...	393	21,535	...	...	...	...	...	28,533	...	28,533
Burma		49,845	31,728	24,399	1,38,938	...	5,544	3,600	701	5,518	21,180	...	...	15,840	...	...	...	2,92,293	...	2,92,293
Bihar and Orissa		...	...	...	...	...	...	...	...	6,355	...	...	...	5,872	...	...	...	12,227	...	12,227
Central Provinces and Berar		...	419	...	634	...	1,240	...	...	...	...	...	...	...	...	...	...	2,293	...	2,293
Central India		1,875	2,797	1,852	837	...	99	...	...	78	44	...	...	327	...	...	...	7,919	...	7,919
Assam		...	6,858	2,631	10,717	...	942	1,032	247	13	1,001	...	...	3,966	...	...	...	27,407	...	27,407
TOTAL		9,38,059	3,02,159	1,84,296	18,64,438	1,91,689	2,41,276	1,61,148	3,37,044	1,89,705	1,65,987	37,463	17,065	3,89,749	1,626	356	...	50,22,060	4,34,008	45,88,052
Total India converted into £ at Rs15-£1																				£ 305,870

L—Military Receipts and Services.

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

		AMOUNT EXPENDED		
		To end of previous year.	During the year.	To end of the year.
		Rs.	Rs.	Rs.
EXPENDITURE TO END OF 1901-02.				
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 1901-02		3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS (1902).				
INDIA.		Rs.	Rs.	Rs.
Armaments.				
Coast Defences, Aden		129,870	146	1,30,016
" " Bombay		21,15,857	96	21,15,953
" " Madras		1,01,178	...	1,01,178
" " Karachi		10,71,372	...	10,71,372
" " Burma (Rangoon)		1,23,149	...	1,23,149
" " Bengal (Hooghly)		2,97,379	...	2,97,379
" " General		1,59,073	5,348	1,64,421
TOTAL		39,97,878	5,590	40,03,468
Freight, etc.—				
Freight-armaments and Electric light plant and stores		69,188	754	69,937
Sub-marine mining		1,34,939	21,057	1,55,996
Minor Works		315	...	315
TOTAL ARMAMENTS		42,02,315	27,401	42,29,716
Special Defences.				
Rangoon		2,62,752	22,687	2,85,439
Baluchistan		74,552	...	74,552
Madras		40,461	...	40,461
Aden		1,31,530	24,575	1,56,105
Bombay		39,39,998	62,494	40,02,492
Karachi		3,39,991	1,072	3,41,063
Bengal (Hooghly)		1,29,765	6,280	1,36,045
TOTAL SPECIAL DEFENCES		49,19,049	1,17,108	50,36,157
ESTABLISHMENT		7,43,869	12,305	7,55,674
TOOLS AND PLANT		67,574	1,119	68,693
SURPRISE		56,102	44,779	1,00,881
GRAND TOTAL		99,88,409	2,02,712	1,01,91,121
Deduct—Expenditure in England		44,74,761	1,18,771	45,93,532
NET OUTLAY IN INDIA		55,13,648	83,941	55,97,589
Total India converted into £ at R15-£1		£ 367,576	£ 5,596	£ 373,172
Expenditure in England—				
Stores for India		298,318	(a) 7,918	306,236
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS		665,894	13,514	679,408

(a) Wholly attributable to "Schedule Measure Expenditure."

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1915-16.

Section M.—Provincial Surpluses and Deficits.

Revenue £2,04,771. Expenditure 3,35,711.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—		£	£	
		Net Contribution to Provincial	260	2,130,938	...	...
	72	Provincial Balances, Surpluses and Deficits.	261	7,548,379	204,771	335,711
TOTAL				.	204,771	335,711

M.—Provincial Adjustments.

No. 71.—ACCOUNT of CONTRIBUTION(a) BETWEEN IMPERIAL and PROVINCIAL REVENUES during the year 1915-16.

[Credits + Debits — Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provin- ces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provin- ces and Berar.	Assam.	TOTAL.
Rs.	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	—21,43,000	—9,38,000	—7,28,000	—19,76,000	+4,86,000	+12,90,000	—2,36,000	+21,40,000	+6,89,000	—14,16,000
Special Contribution—										
In consequence of subsequent modifications of the provincial Settlements	+15,92,929	+1,25,652	+25,79,703	+36,72,224	+16,05,345	+14,41,001	+23,17,065	+1,27,685	+47,183	+1,35,08,792
In aid of Famine Expenditure	+2,50,000	+13,70,000	+60,000	+4,50,000	+1,40,000	...	+2,00,000	...	...	+24,70,000
For Police Reforms	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
For increase of Expenditure on account of Education	+18,50,000	+14,80,000	+28,70,650	+16,58,500	+9,60,400	+6,93,800	+11,60,500	+3,14,000	+3,97,500	+1,16,85,350
For increase of Expenditure on Sanitation	+6,25,866	+6,20,000	+5,58,200	+9,07,312	+4,21,672	+3,30,480	+3,33,133	+3,00,000	+50,000	+41,46,668
In aid of Public Works and Miscellaneous Expenditure	+89,007	—51,180	+2,67,395	+1,21,400	+24,700	+7,64,643	+19,46,721	+100	+9,03,241	+40,66,527
In the aid of Provincial Resources generally	...	...	...	...	+11,26,737	...	...	...	...	+11,26,737
In adjustment of Inter-provincial transactions	...	...	+2,41,106	...	...	...	—48,496	+5,000	—1,97,670	...
Total Special Contributions	+44,07,802	+38,89,472	+65,77,619	+71,86,436	+42,73,854	+32,29,924	+59,08,923	+12,20,785	+12,00,254	+3,78,80,069
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+22,64,803	+29,31,472	+58,49,619	+52,10,436	+47,64,854	+45,19,924	+56,72,923	+33,60,785	+18,89,254	+3,64,64,069
Net contribution from Imperial to Provincial Rs. 3,64,64,069 converted into £ at Rs. 15=£1 . £										2,430,938

(a) Contributions between Imperial and Provincial revenues which were formerly adjusted by addition to or deduction from the Imperial or Provincial share of Land Revenue are now adjusted through a separate head "Transfers between Imperial and Provincial."

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1916.

	Opening Balance.	Revenue as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES.	PROVINCIAL DEFICITS.
						Increase of Balance.	Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,10,16,052	7,67,70,352	8,77,86,414	7,67,84,198	1,10,02,216	...	13,836
Bombay	1,58,04,277	7,75,52,800	9,33,64,077	7,56,63,179	1,77,00,898	18,96,621	...
Bengal	2,72,30,323	6,34,59,998	9,07,20,321	6,28,01,186	2,79,19,135	6,58,812	...
United Provinces of Agra and Oudh	1,45,06,570	6,90,55,966	8,35,62,536	6,80,27,810	1,55,34,726	10,28,156	...
Punjab	52,21,336	4,88,51,184	5,40,72,510	4,77,17,622	63,54,888	11,33,562	...
Burma	93,25,145	5,54,32,479	6,47,57,624	5,64,05,569	83,52,055	...	9,73,090
Bihar and Orissa	1,54,33,496	3,17,43,975	4,71,77,471	3,28,77,516	1,42,99,955	...	11,33,541
Central Provinces and Berar	97,45,524	2,89,44,628	3,86,90,152	2,86,26,120	1,00,64,032	3,18,508	...
Assam	29,48,78	1,42,88,971	1,72,37,949	1,52,40,070	19,97,779	...	9,51,099
TOTAL . Rs.	11,12,61,591	46,61,07,363	57,73,68,954	46,41,43,270	11,32,25,684	50,35,656	30,71,566
Converted into £ at Rs.115 = £1 . £					7,548,379	335,711	204,771
Net Provincial Surplus .						130,940	

Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1915-16.

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

Receipts £4,316,745, Disbursements £6,744,723.

MAJOR HEADS.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	265	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	266	...	...	...
" " .	73B	of 1915-16 " " summary to end	269	...	...	...
" " .	74	State Railways—Construction	270	...	...	4,776,112
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	272	...	3,459,579	...
	"	Contributions by Companies from their Provident Fund	272	...	12,667	...
	74B	Detailed Account of East Indian Railway	272	649,471	...	...
	74C	" " Eastern Bengal Railway	273	769,512	...	...
	74D	" " Oudh and Rohilkhand Railway	274	62,719	...	...
	74E	" " North Western Railway	275	294,966	...	...
	74F	" " South Indian Railway	276	138,802	...	...
	74G	" " Great Indian Peninsula Railway	277	1,739,477	...	...
	74H	" " Bombay, Baroda and Central India Railway	278	408,466	...	...
	74I	" " Madras and Southern Mahratta Railway	279	...	...	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways	280	...	...	...
	75	Irrigation Works—Construction	284	...	...	812,953
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	285	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	286	..	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	294	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	298	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	303	...	768,401	375,200
	"	Outlay of Railway Companies and Repayments	308	...	9,431	449,184
	79A	Capital subscribed by Native States	304	...	66,667	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi	305	...	...	331,274
	80A	Detailed account of works expenditure—Buildings	306	...	...	...
	80B	Communication	306	...	...	...
	80C	Miscellaneous Public Improvements	307	...	...	...
	80D	Miscellaneous	307	...	...	...
	80E	Maintenance during construction	307	...	...	...
Total £					43,16,745	6,744,723

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

No. 73.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

YEARS.	No. of Items.	CONSTRUCTION.*						Total Construction.
		RAILWAYS.			IRRIGATION.			
		India.	England.	TOTAL.	India.	England.	TOTAL.	
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	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	665,337	3,566,339	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	1,838,268	92,234	1,930,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,268	37,853	1,880,121	10,738,694
1913-1914	39	20,851,200	2,999,328	23,850,528	1,797,598	74,952	1,872,550	25,723,078
1914-1915	40	8,081,464	2,424,059	10,505,523	1,630,020	63,669	1,693,689	12,200,212
1915-1916	41	3,924,440	852,742	4,777,182	1,297,250	41,973	1,339,223	6,116,405
		146,399,959	56,871,509	203,271,468	39,312,128	3,851,088	43,163,216	246,434,684

* Construction includes purchase, if not effected by means of an annuity or by incurring a specific amount of debt. The purchase of the Calcutta Railway, £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250; total, £566,694. The purchase of the Nainital Railway, under Enactment of 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's 1/16th share, £7,117 in resp.

† 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 among the respective heads and the revised totals converted at R15=£1.

DISTRIBUTION OF CAPITAL EXPENDITURE ON STATE RAILWAYS

STATE RAILWAYS.		India, General.	North-West Frontier.	Madras.	Bomb.
India	R	5,88,47,654	...	...	...
Deduct—Charged to Revenue	R	—2,896	...	...	...
Net—India	R	5,88,50,550	...	...	...
Converted at R15=£1	£	3,923,370	...	...	...
England	£	852,742	...	...	...
TOTAL	£	4,776,112	...	...	...
IRRIGATION.					
India	R	...	13,96,430	7,50,444	2,77
Converted at R15=£1	£	...	93,095	50,030	18
England	£	...	...	...	...
TOTAL	£	...	93,095	50,030	18

ON STATE RAILWAYS AND IRRIGATION WORKS. ¶

[respect of transactions in India.]

MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.												Capital charge in- volved by incurring a specific amount of debt in purchase, or in the Redemption of Liabili- ties.	GRAND TOTAL.
No. of Items.	CHARGED AGAINST REVENUE.							TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM			19	20=17+18 +19.	
	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 In- surance.	Total charged against Revenue.	Not charged to Revenue.	Capital raised through Companies, see Account No. 74-A.	State Funds.			
	Railways.	Irrigation Works.											
													9
£	£	£	£	£	£	£	£	£	£	£	£	£	
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	19,573,056	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	586,300	3,284,342	
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	506,261	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	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047	
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	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	656,312	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	...	30,326	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	45,699	4,280,083	957,134	3,368,558	...	4,325,692	
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026	
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745	
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952	
26	...	31,114	...	4,239	—52,068	4,207	—12,508	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800	
27	...	70,692	...	81,671	—66,709	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204	
28	1,625	94,742	...	18,565	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	385,938	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	403,080	...	30,269	415	76,953	569,837	10,471,657	4,278,547	6,702,947	...	10,981,494	
35	12,015	432,388	...	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	383,405	...	249	836	10,506	439,331	8,517,915	...	8,957,246	...	8,957,246	
38	41,411	426,501	...	...	4,266	45,291	517,469	10,221,225	13,333	10,725,361	...	10,738,694	
39	8,576	491,424	...	2,058	1,414	98,864	602,386	25,120,742	34,667	25,688,411	...	25,723,073	
40	—1,311	501,311	...	(c)—483	459	69,198	569,174	11,633,038	2,368,577	9,833,635	...	12,202,212	
41	—193	500,193	...	...	1,263	(b)26,077	527,340	5,589,065	3,472,246	2,644,169	...	6,116,405	
	5,248,584	6,421,916	2,938,755	1,044,814	1,196,288	4,956,879	21,807,236	224,627,448	26,202,429	220,232,255	60,502,103	306,936,787	
										(a)			

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144. £1,06,750 Deb: incurred in India.

(a) Includes £240,000 capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Muttra Railway. (Account No. 79A.)

(b) For details vide Accounts Nos. 48A, 60-B and 75.

(c) Survey outlay brought on to Construction Account—
Cawnpore Banda Railway

R £
—7,250 —483

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1915-16.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
...	...	...	...	...	...	18,950	5,88,66,604
...	...	...	...	...	...	18,950	16,054
...	...	...	...	...	...	...	5,88,50,550
...	...	...	...	...	...	...	3,923,370
...	...	...	...	...	...	...	852,742
...	...	...	...	...	...	...	4,776,112
...	9,37,813	42,44,401	14,28,407	...	26,13,589	...	1,16,48,160
...	62,488	282,960	95,227	...	174,239	...	776,544
...	—6,935	27,988	...	...	1,486	...	36,409
...	69,423	310,948	95,227	...	175,735	...	812,953

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 1915-16.

Amount specifically provided.		Expenditure.	
	£		£
Borrowed for Railway purposes under the East India Loans Act.	3,250,000	State Railways (see Account No. 73, column 4).	4,777,182
Capital Receipts from Railway Companies (see Accounts Nos. 74A and 79).	3,865,447	Capital expenditure by Railway Companies (see Account No. 79).	439,753
Capital subscribed by Native States towards outlay on State Railways.	66,667		
Appropriation from Famine grant for avoidance of debt.	425,305		
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	—193	Discharge of Indian Midland Railway Debentures	407,500
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	1,263	Discharge of Temporary Loans issued under East India Loans Act for Railway purposes.	3,250,000
Excess over amount specifically provided (see below).	1,265,946		
TOTAL	8,874,435	TOTAL	8,874,435

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

	£	£
Loan issued in India	3,332,400	
Net receipts under heads of Debt, Deposits and Advances other than items included above	2,393,268	5,725,668
Deduct—		
Excess of Expenditure (charged to Revenue) over Revenue	1,188,661	
Capital expenditure not charged to Revenue on Works other than Railways	1,144,227	
Cash Balance increased	2,126,834	4,459,723
Total (see above)		1,265,946

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1915-1916.

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

(1) Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER	
	(2)* Loans for Railway purposes issued under the East Indian Loans Act.	(3) Capital Receipts from Railway Companies.	(4) Capital con- tributed by Native State to- wards outlay on State Railways.	(5) Appro- priation from Famine Grant for Avoidance of Debt.	(6) Appropri- ation from Famine Grant for Protective Railways.	(7) Appropri- ation from Revenue for other Railways.	(8) Moiety of Profits on Rapee coinage.	(9) Total Resources specifically provided (Cols. 2 to 8).	(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)	...	14,125,839	2,091,854	2,666,667
1906-07	2,000,000	—254,440	...	332,363	3,442	17,753 (b)	...	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	—190,532 (c)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,853	...	250,000	70	30,684 (d)	51	12,421,711	—3,737,710	1,333,333
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953 (e)	...	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,381,519	...	601,095	36,895	4,839 (f)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,497	...	457,967	44,275	(g) 1,085	...	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
1913-14	...	4,752,147	200,000	342,489	8,576	(h) 3,472	...	5,306,684	2,312,423	2,000,000
1914-15	3,250,000	(k) 4,548,590	66,666	220,115	—1,311	(i) 223	...	8,084,283	—1,785,270	3,333,333
1915-16	3,250,000	3,865,447	66,667	425,305	—193	1,263	...	7,608,439	—1,188,661	3,332,400
	59,713,642	27,340,999	400,000	4,210,157	207,019	—95,112	1,123,655	92,900,360	11,173,487	23,332,400

* 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 £210,089,146 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 £9,637 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 £7,443 ditto ditto 1907-08 ditto ; £198,155 expended from Local

(d) Ditto £30,269 ditto ditto 1908-09 ditto.

(e) Ditto £13,708 ditto ditto 1909-10 ditto.

(f) Ditto £4,044 ditto ditto 1910-11 ditto.

(g) Ditto £249 ditto ditto 1911-12 ditto.

(h) Ditto £2058 ditto ditto 1913-14 ditto.

(i) Ditto £—483 and £247 ditto ditto 1914-15 ditto.

(j) £13,355,280 transferred from Capital Account of Railway Companies to State Railway Construction without financial adjustment.

(k) £212,523 Receipts and £164,141 Expenditure transferred from "Deposits" to Capital Account of Indian Railway Companies, vide

and Annual Expenditure thereof from 1905-1906 to end of 1915-1916.

RESOURCES.				CAPITAL EXPENDITURE ON RAILWAYS.					(21)
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Net Receipts under Debt Deposits and Advances, other than items shown separately.	Cash Balances reduced (+) or increased (—).	Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	Total "Other Resources" (columns 10 to 14)	Total Provision (columns 9 and 15).	On State Railways (including purchased lines worked by Companies).	By Railway Companies (other than those working purchased lines).	Discharge of Liabilities.	Purchase of Lines.	Total expenditure (columns 17 to 20).
£	£	£	£	£	£	£	£	£	£
836,900	794,375	—556,194	5,833,002	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	—99,330	—983,489	—474,376	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,744,756	—9,415,504	—1,052,349	—3,449,789	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
2,303,534	—3,636,225	—1,203,588	2,399,708	12,148,876	8,956,939	—1,375,963	2,317,900	2,250,000	12,148,876
3,683,544	—2,141	—1,541,523	7,413,547	11,289,474	7,026,744	986,530	3,276,200	...	11,289,474
2,266,482	2,660,647	—1,523,223	8,511,540	12,478,499	8,858,572	1,142,327	2,477,600	...	12,478,499
572,260	5,316,780	—1,729,396	8,472,067	13,778,751	(j) 23,850,528	(j) —11,352,977	1,281,200	...	13,778,751
(k) 2,792,944	1,073,415	—1,483,541	3,930,881	12,015,164	10,508,523	(k) 1,506,641	...	...	12,015,164
2,393,268	—2,126,834	—1,144,227	1,265,946	8,874,435	4,777,182	499,753	3,657,500	...	8,874,435
23,028,659	—3,807,053	—12,861,179	40,866,314	133,766,674	107,647,664	—4,910,850	18,190,200	12,839,660	133,766,674

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

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

foot note (d) to account No. 79.

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

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.		No. of Items.	EXPENDITURE DURING THE YEAR.					NET OUTLAY.
			Construction (including Plant and Rolling- stock).	General Charges.	Stores and Advances.	DEDUCT.		
						Receipts on Capital Account.	Stores and ad- vances paid for in previous years and charg- ed to works in current year in excess of pay- ments on the same Account.	
IMPERIAL.			R	R	R	R	R	R
India, General.								
1. Assam-Bengal { Part I }	1	24,187	...	...	...	...	24,187	
2. Aden Railway { Part II }	2	67,72,184	1,42,383	...	1,297	...	66,31,710	
3. Bombay, Baroda and Central India	3	1,82,587	11,969	93,736	...	2,81,551	2,83,292	
4. Burma	4	69,78,759	1,17,951	...	...	10,44,726	60,51,984	
5. " Extensions	5	...	...	...	...	...	...	
6. Bengal Nagpur	6	2,20,046	23,865	37,842	...	...	2,81,753	
7. East Indian	7	91,88,136	—283	...	16,121	25,78,898	65,92,834	
8. Eastern Bengal System	8	1,28,37,653	1,14,561	...	5,728	32,04,416	97,42,070	
Rajabhat Khawa Dalsinghpara		1,12,28,428	1,69,494	1,53,668	8,918	...	1,15,42,672	
Rangya-Tangla		38,178	—1,457	...	79	12	36,630	
Singjani-Fulchhari		1,666	...	...	...	...	1,666	
9. Great Indian Peninsula	9	10,684	—431	...	164	388	9,701	
Agra-Delhi Chord		2,95,55,316	4,82,876	...	20,873	89,26,160	2,60,92,159	
Baran-Kotah		9,795	—570	...	...	...	9,225	
Bhopal		...	...	...	...	...	...	
Cawnpore-Banda		14,686	...	...	...	...	14,686	
10. Jodhpur-Hyderabad (British Section)	10	63,403	1,260	...	4	...	64,659	
11. Lucknow-Bareilly	11	23,921	...	25	...	...	23,946	
12. Lower Ganges Bridge—Hardinge Bridge	12	...	...	...	...	...	...	
13. Madras and Southern Mahratta	13	—13,61,738	2,00,836	...	3,17,101	3,97,231	—18,75,234	
Bezwa Extension		...	...	...	...	...	...	
Dhone Kurnool		4,029	...	...	...	...	4,029	
14. North Western	14	980	...	...	...	...	980	
Laki Pezu Tank		93,23,876	36,101	...	—332	49,35,824	44,24,485	
15. Oudh and Rohilkhand	15	8,02,614	64,479	...	3,946	1,96,597	6,66,550	
16. South Indian	16	25,08,846	...	...	...	15,66,063	9,40,783	
Coonoor-Ootacamund		20,43,933	8,352	40,139	17,897	...	20,74,527	
Dharmapuri-Hosur Extension		2,518	—16	...	...	165	2,337	
Tinnevely-Quilon (British Section)		—3,160	—113	87	—290	...	—2,896	
Ditto (Native State Section)		—10,439	...	...	...	...	—10,439	
17. Tirhoot State Railway and Extensions	17	1,471	...	...	...	...	1,471	
Khagria Roserah		1,58,613	3,455	...	362	6,95,584	—5,33,878	
Samastipur-Roserah Extension		1,11,475	27,447	...	...	19,607	1,19,315	
18. Bilaspur-Etawah	18	...	...	...	...	...	...	
19. Frontier Railway Reserve (Material)	19	...	...	...	...	1,364	—1,364	
20. Ganges Bridge	20	...	...	...	...	...	...	
21. Nagpur-Chhattisgarh Depreciation Account	21	...	...	...	...	...	...	
22. Petroleum Operations, Baluchistan	22	...	...	...	...	...	...	
23. Ranaghat-Bhagwangola	23	...	...	...	...	...	...	
24. Sabarmati-Dholka	24	...	...	...	...	...	...	
25. Southern Mahratta (Depreciation on works)	25	...	...	...	...	...	...	
26. Umaria Colliery (Depreciation on works)	26	...	...	...	...	...	...	
27. Vizagapatam-Raipur	27	...	...	...	...	...	...	
28. Warora Colliery	28	116	...	...	33,354	...	—33,238	
29. State Railway Stores	29	...	...	...	...	79,076	—79,076	
30. Expenditure in England for Stores purchased and remaining unappropriated	30	...	...	...	...	14,67,749	—14,67,749	
TOTAL IMPERIAL		9,07,80,763	14,02,159	3,25,497	4,25,222	2,03,94,411	7,16,38,786	
PROVINCIAL.								
Assam.								
31. Jorhat	31	13,787	...	5,163	...	...	18,950	
TOTAL CONSTRUCTION OF STATE RAILWAYS		9,07,44,550	14,02,159	3,30,660	4,25,222	2,03,94,411	7,16,57,736	
Total converted into £ at R15=£1							£ 4,777,182	
Charged to Revenue	{ Famine Relief and Insurance { India						£ —193	
	{ England						£ ...	
	{ Construction of Railways charged against Revenue						£ 1,263	
Not charged to Revenue	{ Preliminary Expenditure, etc., not originally charged to Construction						£ ...	
	{ India						£ 3,923,370	
	{ England						£ 852,742	
TOTAL							£ 4,777,182	

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1915-1916.

TOTAL EXPENDITURE TO END OF THE YEAR.							REMARKS.
No. of Items.	Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	Deduct— Receipts on Capital Account.	NET OUTLAY.	
	R	R	R	R	R	R	
1	55,89,061	...	...	55,89,061	...	55,89,061	
	10,69,79,477	7,14,324	6,52,339	10,83,46,140	14,602	10,83,31,538	
2	1,82,587	11,969	93,736	2,88,292	...	2,88,292	
3	29,02,80,737	1,28,78,091	1,31,05,202	31,62,64,030	(a) 88,91,935	31,23,72,095	See Account No. 74H. (a) Includes Rs. 1,85,000 Contribution by the Palampur Durbar.
4	9,07,26,632	69,03,995	...	9,76,30,627	2,18,303	9,74,12,324	(b) Includes Rs. 25,638 expended on the Daga Loop.
5	3,41,09,124	32,40,312	3,09,488	3,76,58,924	...	(b) 3,76,58,924	See Account No. 74B.
6	24,90,56,437	—283	—25,78,898	24,64,77,256	16,121	(d) 24,64,61,135	See Account No. 74C.
7	36,72,46,191	76,47,913	1,35,69,495	38,84,63,599	1,02,95,663	37,81,67,936	
8	25,06,25,618	96,10,229	1,84,04,122	27,86,39,969	17,15,635	27,69,24,334	
	10,22,672	99,306	1	11,21,979	723	11,21,256	
	11,61,879	1,19,994	...	12,81,873	4,974	12,76,899	
	19,60,925	1,40,439	...	21,10,364	2,653	21,07,711	
9	26,50,06,459	63,85,011	1,83,89,318	28,97,80,788	48,85,096	28,48,95,692	See Account No. 74G.
	1,40,76,644	6,83,158	...	1,47,58,802	2,612	1,47,56,190	
	43,71,317	2,88,593	...	46,59,910	12,138	46,47,772	
	37,26,379	3,62,124	...	40,88,503	4,111	(c) 40,84,392	(c) Represents amount contributed by the Government for Construction: Rs. 40,3,822 and Survey Charges Rs. 60,570.
	74,90,558	4,03,904	...	78,94,262	2,289	78,91,973	
10	41,35,683	3,05,800	5,199	44,46,682	1,430	44,45,252	
11	48,24,382	3,06,580	...	51,30,942	9,803	51,21,139	
12	3,46,78,988	32,67,923	2,85,380	3,82,32,291	4,70,733	3,77,61,558	
13	12,98,38,069	62,12,807	...	13,60,50,876	1,58,615	13,58,92,261	See Account No. 74I.—Includes Rs. 1,65,78,416 outlay on Bellary-Kistna Railway.
	11,31,984	1,17,275	...	12,49,259	2,472	12,46,787	
	9,26,094	82,803	...	10,08,897	228	10,08,669	See Account No. 74E.
14	69,66,41,969	2,88,20,215	2,66,44,609	75,21,06,793	81,09,765	74,39,97,028	
	22,54,133	2,36,386	1,33,019	26,23,538	4,518	26,19,020	
15	11,76,01,888	27,33,888	52,84,883	12,56,20,659	85,59,945	12,20,60,714	See Account No. 74D.
16	9,07,79,820	52,81,001	86,23,551	10,46,84,372	64,63,910	9,82,20,462	See Account No. 74F.
	39,85,372	3,06,583	11,797	43,03,752	1,086	43,02,666	
	17,61,284	3,62,084	15,243	21,38,611	371	21,38,240	
	38,97,189	4,55,244	...	43,52,433	...	43,52,433	
	1,06,28,520	11,96,740	...	1,18,25,260	...	1,18,25,260	
17	8,99,85,009	42,09,325	20,98,239	9,62,92,573	1,80,63,174	7,82,29,399	(d) Includes overdraft and advances of the Bengal Nagpur Railway Company amounting to Rs. 20,17,70,996 at end of 31st December 1910 treated as State outlay, and capital stock held by the Secretary of State amounting to Rs. 70,666.
	28,28,911	2,38,245	3,894	30,71,050	...	30,71,050	
18	75,132	...	...	75,132	...	75,132	
19	...	33,545	43,23,771	43,57,316	22	43,57,294	
20	76,416	...	...	76,416	...	76,416	
21	6,57,038	...	...	6,57,038	...	6,57,038	
22	1,19,198	...	...	1,19,198	11	1,19,187	
23	2,77,036	25,676	...	3,02,712	262	3,02,450	
24	59,900	...	...	59,900	...	59,900	
25	5,27,071	...	...	5,27,071	...	5,27,071	
26	1,82,672	...	...	1,82,672	...	1,82,672	
27	2,45,035	...	...	2,45,035	...	2,45,035	
28	11,08,257	3,775	...	11,12,032	65,841	10,46,191	
29	25,960	...	—8,168	17,792	2,520	15,272	
30	...	...	38,197	38,197	...	38,197	
	2,89,28,64,457	10,36,93,974	10,94,04,417	3,10,59,62,878	5,79,81,561	3,04,79,81,317	
31	10,14,618	41,247	41,274	10,97,139	6,443	10,90,696	
	2,89,38,79,105	10,37,85,221	10,94,45,691	3,10,70,60,017	5,79,88,004	3,04,90,72,013	
					£	203,271,468	
					£	5,159,549	} See Account No. 48C. See Account No. 50 and No. 64.
					£	89,035	
					£	4,135,043	
					£	1,044,814	
					£	137,441,566	
					£	55,401,461	
					£	203,271,468	

N.—By. 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 1915-1916.**

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	TOTAL.
<i>During the year 1915-16.</i>						
Debentures raised (net).	{ Nominal amount	£ 3,500,000	...	...	...	3,500,000
	{ Cash received	£ 3,459,579	...	...	...	3,459,579
Receipts converted into rupees	R	5,18,93,694	...	...	...	5,18,93,694
Ditto reconverted into £ at R15=£1	£	3,459,579	...	...	...	3,459,579
Contribution from Provident Fund	.	...	...	...	1,90,000	1,90,000
Ditto converted into £ at R15=£1	£	...	...	...	12,667	12,667
<i>To 31st March 1916.</i>						
Debentures raised (net).	{ Nominal amount	£ 18,500,000	3,828,248	3,500,000	1,000,000	26,828,248
	{ Cash received	£ 17,748,542	3,806,494	3,253,158	959,364	25,767,558
Receipts converted into rupees	R	27,07,02,709	5,71,35,901	4,87,97,364	1,43,90,464	39,10,26,438
Ditto reconverted into £ at R15=£1	£	18,046,847	3,809,060	3,253,158	959,364	26,068,429
Contribution from Provident Fund and advances by the Home Board	R	...	...	...	20,10,000	20,10,000
Ditto converted into £ at R15=£1	£	...	...	...	134,000	134,000

**No. 74B.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of,
the Year 1915-1916.**

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 :				
Purchase of Tarkessur Railway	R	2,14,901	29,88,071	32,02,972
Overdrawn Capital to 31st December 1879	"	...	26,45,269	26,45,269
Capital Account : Preliminary Expenses	"	900	10,54,760	10,55,660
Land	"	6,94,087	1,14,15,097	1,21,09,184
Formation	"	6,56,698	1,79,32,738	1,85,89,436
Bridge-work	"	9,09,972	3,05,34,461	3,14,44,433
Fencing	"	1,53,471	37,89,101	39,42,572
Electric telegraph	"	8,922	5,38,714	5,47,636
Ballast and Permanent-way	"	13,45,985	7,04,39,787	7,17,85,772
Stations and Buildings	"	13,05,540	5,08,69,849	6,21,75,389
Plant	"	2,96,569	1,35,42,851	1,38,39,420
Ferries, etc.	"	...	18,98,277	18,98,277
Rolling-stock	"	60,92,782	13,91,98,898	14,52,91,680
General Charges	"	1,14,561	75,33,352	76,47,913
New Minor Works	"	15,529	3,89,867	4,05,396
Suspense Accounts	"	—32,04,415	1,67,73,911	1,35,69,494
Commission, etc., on Loans	"	9,49,273	35,03,348	44,52,621
Collieries Block	"	1,33,023	36,67,450	38,60,473
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	97,47,798	37,87,15,801	38,84,63,599
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.	"	5,728	18,02,428	18,08,156
Total Deductions	"	5,728	1,02,89,935	1,02,95,663
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	97,42,070	36,84,25,866	37,81,67,936
Ditto ditto converted into £ at R15=£1	£	649,471	24,561,725	25,211,196
TOTAL DEBT AND CAPITAL OUTLAY	£	649,471	36,601,607	37,251,078
CHARGED IN ENGLAND	£	...	12,032,765	12,032,765
CHARGED IN INDIA	£	649,471	24,568,842	(a) 25,218,313

(a) Includes the debt of £7,117 (R 1,06,750) incurred in India on the purchase.
 *£57,521 and £2,474,146 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 £226,248 and £4,262,110 have also been discharged during and to end of the year by annuity payments, vide Account No. 74-J., page 289.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1915-1916.

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 "	—1,317	11,16,981	11,15,664
Land "	8,67,716	1,25,17,631	1,33,85,347
Formation "	8,93,008	1,90,83,804	1,99,76,812
Bridge-work "	1,67,978	2,75,18,276	2,76,86,254
Fencing "	49,332	43,22,902	43,72,234
Electric Telegraph "	...	41,848	41,848
Ballast and Permanent-way "	7,42,483	5,67,64,533	5,75,07,016
Stations and Buildings "	16,02,119	3,43,01,167	3,59,03,286
Plant "	7,08,552	70,41,847	77,50,399
Ferries, etc. "	—7,02,609	43,46,985	36,44,376
Rolling-stock "	69,01,166	6,17,65,092	6,86,66,258
General Charges "	1,69,494	94,40,735	96,10,229
Suspense Accounts "	1,53,668	1,82,50,454	1,84,04,122
Exchange "	...	16,77,520	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	1,15,51,590	26,70,88,379	27,86,39,969
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 "	8,918	9,78,838	9,87,756
Total Deductions "	8,918	17,06,717	17,15,635
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	1,15,42,672	26,53,81,662	27,69,24,334
Ditto ditto converted into £ at R15=£1 £	769,512	17,692,110	18,461,622
TOTAL DEBT AND CAPITAL OUTLAY £	769,512	19,782,408	(a) 20,531,920
CHARGED IN ENGLAND "	416,474	10,310,372	10,726,846
CHARGED IN INDIA "	353,038	9,452,036	9,805,074
(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. "		446,699	
Assam Behar do. do. "		844,377	
Kaunia-Dhurla do. do. "		64,834	
Barsoi-Kissengunge do. do. "		82,679	
Gauhati extension to close of 1910-11 "		841,887	
Outlay on the system from 1893-94 to 1915-16 "		13,478,769	
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND £		20,531,920	

* £4361 and £170,794 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 £23,035 and £430,426 have also been discharged during and to end of the year by annuity payments—vide Account No. 74 J, page 280.

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 1915-1916.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF LINE :			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase £	...	1,885,000	1,885,000
Purchase of the property of the Company "	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase "	...	3,415,000	3,415,000
TOTAL DEBT	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :			
Capital Account : Preliminary Expenses R	...	4,73,955	4,73,955
Land "	20,244	31,91,887	32,12,131
Formation "	8,408	40,88,739	40,97,147
Bridge-work "	1,16,461	1,64,50,063	1,65,66,524
Fencing "	19,847	34,77,858	34,97,705
Ballast and Permanent-way "	3,37,473	3,81,09,149	3,84,46,622
Stations and Buildings "	2,43,141	1,57,05,260	1,59,48,401
Plant "	67,098	24,31,915	24,99,013
Rolling-stock "	16,94,174	3,11,66,216	3,28,60,390
General Charges "	...	27,33,888	27,33,888
Suspense Accounts "	-15,66,063	68,50,946	52,84,883
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	9,40,783	12,46,79,876	12,56,20,659
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 "	...	2,57,892	2,57,892
Total Deductions	...	35,59,945	35,59,945
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	9,40,783	12,11,19,931	12,20,60,714
Ditto ditto converted into £ at R15-£1 £	62,719	8,074,662	8,137,381
TOTAL DEBT AND CAPITAL OUTLAY £	62,719	18,410,711	(a) 18,473,430
CHARGED IN ENGLAND	68,538	15,420,841	15,489,379
CHARGED IN INDIA	-5,819	2,989,870	2,984,051
(*) Made up as under :—			
Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rai Bareilly section to close of 1894-95			10,715,115
" Bareilly-Rampur-Moradabad Railway to close of 1894-95			498,908
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97			145,966
" Rai Bareilly-Benares section to close of 1897-98			508,322
Outlay on the Allahabad-Fyzabad Railway			684,249
Ditto Allahabad-Jannpur			237,979
Ditto Balaman-Sitapur			143,168
Ditto Ross-Sitapur			216,367
Ditto Gairoula-Chandpur			48,379
Ditto Akhbarpur-Tanda			27,747
Ditto Dhakia-Sambhal			45,325
Ditto Allahabad-Rai-Bareilly-Cawnpore			767,953
Outlay from 1895-96 to 1915-1916			4,433,957
TOTAL £			18,473,430

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1915-1916.

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 Kalka-Simla Railway R	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885 "	...	28,70,470	28,70,470
Ditto ditto of Kalka-Simla Railway "	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses "	...	46,22,142	46,22,142
Land "	3,19,175	97,74,092	1,00,93,267
Formation "	66,144	7,83,91,689	7,84,57,833
Bridge-work "	1,42,015	11,74,26,266	11,75,68,281
Fencing "	1,82,868	71,98,346	73,81,214
Electric Telegraph "	—3,339	3,76,230	3,72,891
Ballast and Permanent-way "	18,69,802	16,83,79,118	17,02,48,920
Stations and Buildings "	18,37,890	8,20,18,531	8,38,56,421
Plant "	1,16,725	1,66,97,365	1,68,14,090
Ferries "	—6,067	10,37,428	10,31,361
Rolling-stock "	47,98,668	17,27,80,564	17,75,79,227
General Charges "	36,100	2,87,84,114	2,88,20,214
Suspense Accounts "	—49,35,823	3,15,80,433	2,66,44,610
Exchange "	...	94,55,880	94,55,880
Open line maintenance "	...	...	...
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	44,24,153	74,76,82,640	75,21,06,793
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 "	—332	27,46,740	27,46,408
Total Deductions "	—332	81,10,097	81,09,765
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	44,24,485	73,95,72,543	74,39,97,028
Ditto ditto converted into £ at R15-£1 £	294,966	49,304,836	49,599,802
TOTAL DEBT AND CAPITAL OUTLAY £	294,966	54,216,457	54,511,423(a)
CHARGED IN ENGLAND £	455,156	32,086,928	32,542,084
CHARGED IN INDIA £	—160,190	22,129,529	21,969,339

(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
Shorkat Road-Chichoki to close of 1912-13		525,896
Ladhran Khanewal ditto 1913-14		283,936
Saraila Havelian ditto 1914-15		294,307
Kalabagh Bannu ditto ditto		415,339
Jakhal Hissar ditto ditto		198,989
Jullundhar Hoshiarpore ditto ditto		124,530
North Western system from 1885-86 to 1915-16		34,638,633
TOTAL		54,511,423

* £16,615 and £1,377,918 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 £70,780 and £1,292,842 have also been discharged during, and to end of the year, by annuity payment—vide Account No. 74 J., page 250.

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 1915-1916.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking £	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 } . . . £	...	3,197,557	3,197,557
Less—Capital deposited by the New Company 1,000,000 }			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase £	...	425,000	425,000
TOTAL 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 "	...	7,85,762	7,85,762
Land "	—46,013	29,63,420	29,17,407
Formation "	53,829	57,63,819	58,17,648
Bridge-work "	60,934	1,43,12,820	1,43,73,754
Fencing "	25,306	11,72,967	11,98,273
Electric Telegraph "	479	1,65,676	1,66,155
Ballast and Permanent-way "	33,862	1,45,22,519	1,45,56,381
Stations and Buildings "	2,21,062	1,06,43,733	1,08,64,795
Plant "	7,189	25,86,017	25,93,206
Ferries "	88,457	27,80,912	28,69,369
Rolling Stock "	15,98,828	2,92,21,428	3,08,20,256
General Charges "	8,352	52,72,649	52,81,001
Suspense Accounts "	40,139	85,83,412	86,23,551
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 "	20,92,424	10,25,91,948	10,46,84,372
De luct—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 "	17,897	14,84,174	15,02,071
Total Deductions . . . "	17,897	64,46,013	64,63,910
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	20,74,527	9,61,45,935	(a) 9,82,20,462
ditto ditto converted into £ at R15=£1 £	138,302	6,409,729	6,548,031
TOTAL DEBT AND CAPITAL OUTLAY . . . £	138,302	11,102,286	11,240,588
CHARGED IN ENGLAND . . . £	...	5,904,799	5,904,799
CHARGED IN INDIA . . . £	138,302	5,197,487	5,335,789

(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 1915-16.

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 "	—155	6,29,459	6,29,304
Land "	24,49,669	95,98,111	1,20,47,780
Formation "	28,18,837	1,74,51,937	2,02,70,804
Bridge-work "	11,50,165	1,35,77,891	1,47,28,056
Fencing "	7,63,834	31,59,075	39,22,909
Electric Telegraph "	8,798	81,752	90,550
Ballast and Permanent-way "	71,54,542	4,59,17,789	5,30,72,331
Stations and Buildings "	50,25,107	3,28,79,500	3,79,04,607
Plant "	5,38,689	57,02,022	62,40,711
Rolling-stock "	87,47,262	5,93,49,414	6,80,96,676
General Charges "	4,82,876	49,59,240	54,42,116
Collieries General Block Account "	8,98,538	10,43,439	19,41,977
Suspense Accounts "	—39,25,160	2,23,14,478	1,83,89,318
Exchange "	...	8,47,908	8,47,908
Commission, etc., on Loans "	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE "	2,61,13,032	26,36,67,756	28,97,80,788
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 "	20,873	99,105	1,19,978
Total Deductions "	20,873	48,64,223	48,85,096
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE R	2,60,92,159	25,88,03,533	28,48,95,692
Ditto ditto converted into £ at R15-£1 £	1,739,477	17,253,569	18,993,046
TOTAL DEBT AND CAPITAL OUTLAY £	1,739,477	29,080,019	30,819,496
CHARGED IN ENGLAND £	...	12,364,106	12,364,106
CHARGED IN INDIA £	1,739,477	16,715,913	18,455,390

(a) Capital obligations (not included in debt shown above) to the extent of £493,222 and £6,776,739 have been discharged during, and to end of, the year, respectively, by annuity payments—vide Account No. 74 J., page 280.

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

**No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA
RAILWAY during, and to end of, the Year 1915-1916.**

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of pre- vious year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :			
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 R	...	1,55,79,224	1,55,79,224
Capital Account : Preliminary Expenses "	—768	27,37,343	27,36,575
Land "	8,32,645	61,01,720	69,34,365
Formation "	6,83,362	2,14,50,909	2,21,34,271
Bridge-work "	—54,995	3,72,52,905	3,71,97,910
Fencing "	1,62,196	60,93,980	62,56,176
Electric Telegraph "	18,852	5,74,350	5,93,202
Ballast and Permanent-way "	11,52,104	7,40,70,927	7,52,23,031
Stations and Buildings "	24,85,463	3,92,24,183	4,17,09,646
Plant "	27,670	67,92,779	68,20,449
Rolling-stock "	16,72,231	6,82,41,580	6,99,13,811
General Charges "	1,17,950	1,27,60,140	1,28,78,090
Suspense Accounts "	—10,44,726	1,41,49,928	1,31,05,202
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 . . . "	60,51,984	31,02,12,046	31,62,64,030
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, viz. :—			
Stores made over to the new undertaking "	...	37,06,935	37,06,935*
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 . . . "	60,51,984	30,63,20,111	31,23,72,095
Ditto ditto converted into £ at Rs. 15-£1 . . . £	403,466	20,421,340	(a) 20,824,806
TOTAL DEBT AND CAPITAL OUTLAY . . . £	403,466	32,901,786	33,305,252
CHARGED IN ENGLAND . . . £	...	14,922,436	14,922,436
CHARGED IN INDIA . . . £	403,466	17,979,350	18,382,816
(a) Made up as under :—			
Rajputana-Malwa to close of 1910-11	£	10,503,653	
Nagda-Muttra to close of January 1911*		2,770,660	
Godhra Rutlam Nagda, 1910-11		1,285,969	
Rewari Phulera Chord		382,380	
Palanpur Deesa		16,380	
Bayana Agra to end of 1913-14		287,525	
Broach Jambusar to end of 1914-15		88,577	
Bombay, Baroda and Central India to end of 1915-16		5,489,662	
TOTAL		20,824,806	

* The receipts on Capital Account of the Nagda-Muttra Railway and the metro-gauge sections amounting to Rs. 31,944 transferred to the Sub-heads of the account concerned by book adjustment.

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1915-1916.

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.	...	(a)4,45,03,258	(a)4,45,03,258
Capital Account : Preliminary Expenses "	...	4,30,401	4,30,401
Land "	...	17,61,377	17,61,377
Formation "	...	66,75,339	66,75,339
Bridge-work "	...	2,13,01,843	2,13,01,843
Fencing "	...	5,87,294	5,87,294
Electric Telegraph "	...	38,443	38,443
Ballast and Permanent-way "	...	2,23,30,636	2,23,30,636
Stations and Buildings "	...	63,75,777	63,75,777
Plant "	...	10,19,340	10,19,340
Ferries "	...	58,771	58,771
Rolling-stock "	...	97,31,585	97,31,585
General Charges "	...	46,38,384	46,38,384
Suspense Accounts "	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE . .	...	11,94,52,448	11,94,52,448
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 . . .	...	11,93,13,845	(c)*11,93,13,845
Ditto ditto converted into £ at R15=£1 . . .	...	7,954,257	7,954,257
TOTAL DEBT AND CAPITAL OUTLAY . . .	...	10,099,057	10,099,057
CHARGED IN ENGLAND . . .	...	2,478,087	2,478,087
CHARGED IN INDIA . . .	...	7,620,970	7,620,970

(a) Made up as under :—

- i. Over draft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at R15=1£ 1,15,43,282
- ii. Over draft of Southern Mahratta Railway Capital at 31st December 1907 10,11,476
- iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907 3,19,46,500

4,45,03,258

*Includes :—

Madras Railway obsolete stores	—75,293
Hospet-Kattur	22,93,454
Bellary-Royadurg	59,32,519
Guntakul-Mysore	6,66,59,907
Katpadi-Dharmavaram	11,93,13,845
North East Line (Madras Railway)	

(b) Capital obligations (not included in debt shown above) to the extent of £116,141 and £809,326 have been discharged during, and to end of the year, respectively, by annuity payments vide Account No. 74 J., page 280.

(c) Excludes Rs. 1,63,78,416 on account of outlay on Bellary-Kistna Railway, the detail of which is not available.

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 1915-1916.

RAILWAY.	CAPITAL OBLIGATIONS BEING DISCHARGED BY MEANS OF ANNUITY.				AMOUNT OF CAPITAL DISCHARGED BY ANNUITY PAYMENTS.		CAPITAL OBLIGATIONS BEING DISCHARGED BY SINKING FUNDS.			AMOUNT OF STOCK CANCELLED BY SINKING FUNDS PURCHASES.	
	Price payable in respect of extinguished Capital Stock.	Deduct.		Balance being net amount in course of discharge by Annuity.	During 1915-16.	To end of 1915-16.	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 1915-16.	To end of 1915-16.
		Portion of Obligation discharged by creation of India Stock.	New Company Stock issued in exchange for portion of Annuity.								
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	226,248	4,262,150	7,573,467	80,765	7,654,232	(a) 57,521	2,474,146
Eastern Bengal	3,891,917	542,070	...	2,849,847	23,035	430,426	541,055	67,713	608,768	(b) 4,361	170,794
Sind, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	70,780	1,292,842	4,911,621	...	4,911,621	(c) 16,615	1,377,918
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	493,222	6,276,730	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	116,141	809,326	...	...	...	...	...
TOTAL	97,829,817	12,735,652	3,250,000	81,844,165	929,426	13,071,474	13,026,143	148,478	13,174,621	78,497	4,022,858

NOTE.—In lieu of purchase and cancellation of India Stock during three quarters of the year

(a) £61,499	War loan 4½ per cent. Stock 1925-45 and	£23,350	} Exchequer 5 per cent Bonds 1920 were purchased on account of the Sinking Fund in respect of this Railway.
(b) £4,586	" " " "	1,616	
(c) £37,772	" " " "	26,772	

GOVERNMENT OF INDIA, FOR THE YEAR 1915-16.

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(b) Lower Swat River Canal.
(c) Kurnool Canal.

(d) Shatiatope.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1915-1916—*contd.*

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PROVINCE AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
MAJOR IRRIGATION WORKS—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on Construction .	17,38,696	3,84,733	1,26,188	-78,910	21,70,707	7,849	21,62,858	8,72,59,146	1,37,04,416	47,56,201	4,05,601	10,61,26,064	3,18,552	10,58,07,512
" met from Revenue	13,210	2,771	...	...	15,981	...	15,981	72,31,259	15,46,937	1,41,114	...	89,19,310	5,586	89,13,724
Bombay.														
Desert Canal	...	...	...	...	...	...	...	21,31,975	4,83,276	25,677	...	26,40,928	37	26,40,891
Begari Canal	497	38	3	...	538	...	538	20,11,648	3,54,235	6,279	...	23,72,162	19	23,72,143
Eastern Nara Works	80,129	20,503	1,163	...	1,01,795	...	1,01,795	53,54,348	13,40,349	71,723	...	67,66,440	176	67,66,264
Hathmati Canal and Kharicut	...	...	...	...	...	...	...	10,05,077	2,24,186	13,189	...	12,42,452	1,469	12,40,983
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	1,191	257	18	...	1,466	...	1,466	7,33,562	1,54,935	2,544	...	8,91,041	...	8,91,041
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	37	4,45,382
Ekrak Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	1,194	12,28,117
Mutha Canal	1,33,815	28,770	2,007	...	1,64,592	...	1,64,592	63,35,850	11,34,903	1,27,540	-1,136	75,97,160	12,328	75,84,832
Unharwah Canal	3	...	...	...	3	...	3	6,31,221	1,34,478	2,349	...	7,68,048	...	7,68,048
Jamrao Canal	1,30,978	31,191	2,176	...	1,64,345	...	1,64,345	67,42,834	14,45,069	1,78,594	4,606	83,71,103	981	83,70,122
Dad Canal	9,310	4,395	307	...	14,013	...	14,013	21,71,613	3,70,302	19,004	...	25,61,219	34	25,61,185
Nasrat Canal	-3,118	...	...	...	-3,118	...	-3,118	15,60,017	2,53,410	6,875	...	18,20,302	158	18,20,144
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	...	...	...	...	...	...	...	11,25,004	2,43,877	9,500	...	13,78,381	6	13,78,375
Bukkur Burrage	...	...	...	...	...	...	...	-284	...	...	...	-284	...	-284
TOTAL	3,52,805	85,155	5,674	...	4,43,634	...	4,43,634	3,22,07,207	66,84,398	5,18,247	3,470	3,94,13,322	16,780	3,93,96,542
Deduct—Outlay charged against Revenue (Account No. 63A)	1,35,006	29,027	2,025	...	1,66,058	...	1,66,058	24,88,821	5,21,195	28,322	-1,136	30,37,202	490	30,36,712
	2,17,799	56,128	3,649	...	2,77,576	...	2,77,576	2,97,18,386	61,63,203	4,89,925	4,606	3,63,76,120	16,290	3,63,59,830
Bengal.														
Midnapur Canal	...	...	...	...	...	...	...	54,89,391	19,32,548	9,18,751	...	83,40,690	31,558	83,09,132
Tidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	1,013	25,50,805
TOTAL	...	...	...	...	...	...	...	73,15,494	25,15,969	10,61,055	...	1,08,92,508	32,571	1,08,59,937
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	5,81,658	1,42,125	1,00,933	...	8,24,716	98	8,24,618
	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,122	...	1,00,67,792	32,473	1,00,35,319

FINANCE AND REVENUE ACCOUNTS OF THE

United Provinces of Agra and Oudh.

Ganges Canal	5,46,617	86,335	5,528	13,815	6,52,295	-8,886	6,61,181	2,94,11,132	50,57,915	11,93,024	4,42,895	3,61,10,966	2,35,123	3,58,75,843
Lower Ganges Canal	7,554	1,623	2,269	-6,499	4,947	1,205	3,742	3,07,45,112	62,22,254	19,93,764	3,45,120	3,93,06,350	4,77,482	3,88,28,768
Agra Canal	44,297	9,226	644	-1,074	53,093	51	53,042	90,89,771	19,88,039	3,71,453	60,883	1,15,10,146	53,139	1,14,57,007
Eastern Jumna Canal	30,815	5,932	4,008	-11,732	29,053	2,864	26,189	39,91,077	7,87,426	62,707	60,889	49,02,099	27,967	48,74,132
Dun Canals	5,743	1,190	83	-557	6,459	...	6,459	11,48,628	1,72,393	11,341	18,739	13,51,101	1,350	13,49,751
Bijnor Canals	1,289	272	19	...	1,580	101	1,479	2,70,661	41,195	1,669	...	3,13,525	335	3,13,190
Gorai Canal	2,44,136	31,654	15,806	-2,352	2,89,244	...	2,89,244	4,85,906	69,186	54,515	2,391	6,11,998	...	6,11,998
TOTAL	8,80,451	1,36,262	28,357	-8,399	10,36,671	-4,665	10,41,336	7,51,42,287	1,43,38,408	36,88,473	9,36,917	9,41,06,085	7,95,396	9,33,10,680

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

... .. 11,58,025 1,89,922 9,264 ... 13,57,211 1,253 (a) 13,55,958

8,80,451 1,36,262 28,357 -8,399 10,36,671 -4,665 10,41,336 7,39,84,262 1,41,48,486 36,79,209 9,36,917 9,27,48,874 7,94,143 9,19,54,731

Punjab.

Western Jumna Canal, including Sirsa

Branch	14,092	3,264	228	-2,957	14,627	...	14,627	1,31,33,983	33,28,042	2,18,035	2,13,768	1,68,93,828	11,481	1,68,82,347
Upper Bari Doab Canal	3,96,559	64,583	9,191	-1,30,448	3,39,885	...	3,39,885	1,61,15,876	34,98,534	9,15,877	6,17,160	2,11,47,447	16,955	2,11,30,492
Lower Bari Doab Canal	6,89,646	2,66,057	-668	-47,244	9,07,791	15,658	8,92,133	1,55,23,306	27,30,133	15,12,988	9,62,469	2,07,28,896	61,932	2,06,66,964
Sirhind Canal	96,398	1,244	227	-33,899	63,970	...	63,970	1,75,06,363	46,55,089	21,05,216	1,85,971	2,44,52,629	1,07,518	2,43,45,111
Upper Chenab Canal	9,88,881	2,62,485	17,270	-73,930	11,94,706	248	11,94,458	2,69,42,097	42,33,534	16,84,694	8,11,497	3,36,71,822	47,319	3,36,24,503
Lower Chenab Canal	1,99,042	28,227	1,987	-1,36,486	92,770	...	92,770	2,52,11,027	47,27,007	6,33,304	4,75,965	3,10,47,303	14,403	3,10,32,900
Upper Sutlej Inundation Canal	9,215	1,630	114	365	11,324	...	11,324	13,75,654	2,95,113	24,680	22,063	17,17,510	156	17,17,354
Sidhnai Canal	...	...	...	-966	...	...	...	9,45,656	2,64,186	38,039	43,087	12,90,988	224	12,90,744
Upper Jhelum Canal	17,39,988	3,04,133	-54,192	-75,074	19,14,855	19,894	18,94,961	3,16,25,962	44,03,626	44,79,029	11,67,874	4,16,76,491	95,195	4,15,81,296
Lower Jhelum "	17,738	3,583	250	-7,898	13,673	...	13,673	1,26,54,415	21,86,574	3,62,658	4,13,455	1,56,17,102	40,462	1,55,76,640
Indus Inundation Canal	1,31,232	25,618	1,787	-11,250	1,47,387	...	1,47,387	24,08,716	4,58,384	25,033	64,842	29,56,975	63,616	28,93,359
TOTAL	42,82,791	9,60,824	-23,806	-5,19,787	47,00,022	35,800	46,64,222	16,34,43,045	3,07,80,222	1,19,99,553	49,78,151	21,12,00,971	4,59,261	21,07,41,710

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

... .. 15,34,505 3,62,147 54,520 ... 19,51,172 63,696 18,87,476

42,82,791 9,60,824 -23,806 -5,19,787 47,00,022 35,800 46,64,222 16,19,08,540 3,04,18,075 1,19,45,033 49,78,151 20,92,49,799 3,95,565 20,88,54,234

Burma.

Mandalay Canal Project	59,061	11,180	-14	...	70,227	...	70,227	47,01,614	8,78,847	94,047	...	56,74,508	12,469	56,62,039
Shwabo Canal Project	-19,450	6,460	-415	...	-13,405	...	-13,405	46,55,637	9,21,644	1,63,985	...	57,41,266	22,204	57,19,062
Mon Canal Project	61,973	18,843	-1,019	...	79,797	...	79,797	43,97,967	9,56,804	1,43,072	...	54,97,843	25,366	54,72,477
Yeu Canal Project	3,11,642	92,899	4,972	1,101	4,10,614	1,917	4,08,697	23,33,551	6,15,849	87,047	9,587	30,46,034	5,596	30,40,438
Twante Canal Project	9,01,372	39,271	-53,490	-1,140	8,86,013	2,922	8,83,091	63,54,089	2,74,182	14,301	1,009	66,43,581	13,449	66,30,132
TOTAL	13,14,598	1,68,653	-49,966	-39	14,33,246	4,839	14,28,407	2,24,42,858	36,47,326	5,02,452	10,596	2,66,03,232	79,084	2,65,24,148

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

... .. 2,79,124 1,05,398 5,935 ... 3,90,457 ... (b) 3,90,457

13,14,598 1,68,653 -49,966 -39 14,33,246 4,839 14,28,407 2,21,63,734 35,41,928 4,96,517 10,596 2,62,12,775 79,084 2,61,33,691

Carried forward { Outlay on Construction
" met from Revenue

85,69,341 17,35,627 86,447 -6,07,135 97,84,280 43,823 97,40,457 38,78,10,037 7,16,70,729 2,25,26,681 63,34,735 48,83,42,182 17,01,644 48,66,40,538

1,48,216 31,798 2,025 ... 1,82,039 ... 1,82,039 1,32,73,392 28,67,724 3,40,088 -1,136 1,64,80,068 71,123 1,64,08,945

(a) Imperial Rs. 86,87,635
Provincial Rs. 86,68,323
13,55,958

(b) Imperial Rs. 33,715
Provincial Rs. 3,56,744
3,90,457

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 1915-1916.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (Rs. 1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for purchase of the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,911,621
ODDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557	}	3,197,557	3,197,557
Less—Capital deposited by New Company „ 1,000,000			
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL	...	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability 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.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE.			BALUCHISTAN.			VICE-REGAL ESTABLS.	TOTAL.			Other Public Works.	Irrigation.	TOTAL.
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.			
DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Chief Engineer and Secretariat.</i>																
Director-General and Assistants	1	1,15,475	...	...	...	...	...	...	...	...	1,15,475	...	1,15,475	...	...	...
Chief Engineers and Assistants	2	2,15,974	74,966	...	...	...	...	...	...	...	2,90,940	...	2,90,940	...	...	...
Upper and Lower Subordinates	3	565	7,293	...	...	...	...	...	...	...	7,858	...	7,858	...	...	...
Office Establishment	4	1,59,340	83,324	...	...	...	...	...	...	...	2,42,564	...	2,42,564	...	...	...
Travelling allowance	5	25,755	22,363	...	...	...	...	...	...	...	48,118	...	48,118	...	...	...
Office Expenses	6	36,786	21,315	...	...	...	...	...	...	...	58,101	...	58,101	...	...	...
Presidency and Local Allowances	7	12,152	...	...	...	...	...	...	...	...	12,152	...	12,152	...	...	...
Presidency House-rent	8	353	...	...	...	...	...	...	...	...	353	...	353	...	...	...
Special Officers in Permanent Works, Delhi	9	...	1,33,957	...	...	...	...	...	...	...	1,33,957	...	1,33,957	...	...	...
TOTAL	10	5,66,300	3,43,218	...	...	...	...	...	...	...	9,09,518	...	9,09,518	...	...	...
<i>Superintending Engineers.</i>																
Superintending Engineers and Assistants	11	...	36,575	...	...	...	...	...	...	...	36,575	...	36,575	...	26,194	26,194
Upper and Lower Subordinates	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	...	...	...	...	...	...	...	...	...	...	...	...	...	13,376	13,376
Travelling Allowances	14	...	...	...	...	...	...	...	...	...	...	...	...	...	3,015	3,015
Office Expenses	15	...	...	...	...	...	...	...	...	...	...	...	...	...	5,902	5,902
Presidency and Local Allowances	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	...	36,575	...	...	...	...	...	...	...	36,575	...	36,575	...	48,487	48,487
TOTAL DIRECTION	19	5,66,300	3,79,793	...	...	...	...	...	...	...	9,46,093	...	9,46,093	...	48,487	48,487
<i>CONSTRUCTION.</i>																
Engineer Establishment	20	9,25,079	1,29,786	...	...	...	22,040	22,040	...	...	10,54,865	22,040	10,76,905	...	1,23,239	1,23,239
Upper Subordinates	21	3,11,657	89,483	...	...	...	6,792	6,792	13,306	4,14,446	6,792	4,21,238	...	33,827	33,827	...
Lower Subordinates	22	1,22,514	15,630	...	...	...	3,733	3,733	1,578	1,39,722	3,733	1,43,455	...	28,757	28,757	...
Petty Establishment	23	50,732	...	...	...	...	7,773	7,773	1,194	51,926	7,773	59,699	...	13,340	13,340	...
Office ditto	24	4,86,667	58,889	...	...	...	10,173	10,173	7,835	5,53,341	10,173	5,63,514	...	54,908	54,908	...
Medical ditto	25	...	...	...	...	...	90	90	...	...	90	90	...	4,648	4,648	...
Accountants	26	72,347	...	...	...	...	1,070	1,070	1,825	74,172	1,070	75,242	...	...	...	...
Travelling Allowances	27	3,03,493	49,319	...	...	...	13,903	13,903	3,798	3,56,610	13,903	3,70,513	...	48,093	48,093	...
Office Expenses	28	1,95,628	9,209	...	...	...	4,610	4,610	3,452	2,08,289	4,610	2,12,899	...	43,951	43,951	...
Presidency and Local Allowances	29	60,482	...	...	...	...	5,362	5,362	3,230	63,712	5,362	69,074	...	5,164	5,164	...
Presidency House-rent	30	2,028	...	...	...	...	...	...	...	2,028	...	2,028	...	...	...	...
TOTAL CONSTRUCTION	31	25,30,627	3,52,266	...	...	...	75,546	75,546	36,218	29,19,111	75,546	29,94,657	...	3,55,922	3,55,922	...
Carried over	32	30,96,927	7,32,059	...	...	...	75,546	75,546	36,218	38,65,204	75,546	39,40,750	...	4,04,409	4,04,409	...

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1916.

(Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 290.		
	Other Public Works.	Irrigation.	TOTAL.	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.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,15,475	...	115,475
2	1,14,983	...	1,14,983	...	...	...	1,16,800	...	1,16,800	92,327	...	92,327	...	6,15,050	...	6,15,050
3	171	...	171	...	...	...	...	...	...	...	...	...	...	8,029	...	8,029
4	1,13,524	...	1,13,524	...	...	...	70,918	...	70,918	1,23,087	...	1,23,087	...	5,50,093	...	5,50,093
5	5,456	...	5,456	...	...	...	2,311	...	2,311	6,713	...	6,713	...	62,598	...	62,598
6	25,368	...	25,368	...	...	...	15,822	...	15,822	25,097	...	25,097	...	1,24,388	...	1,24,388
7	14,461	...	14,461	...	...	...	6,031	...	6,031	21,581	...	21,581	...	54,225	...	54,225
8	...	...	...	...	...	...	...	...	...	4,183	...	4,183	...	4,536	...	4,536
9	...	...	...	...	...	...	...	...	...	...	...	...	...	1,33,957	...	1,33,957
10	2,73,963	...	2,73,963	...	...	...	2,11,882	...	2,11,882	2,72,988	...	2,72,988	...	16,68,351	...	16,68,351
11	1,68,324	...	1,68,324	...	...	...	76,060	59,287	1,35,347	67,336	42,314	1,09,650	...	3,48,295	1,27,795	4,76,090
12	...	...	...	...	...	...	8,766	7,493	16,259	7	192	199	...	8,773	7,685	16,458
13	1,20,805	...	1,20,805	...	...	...	33,761	35,163	68,924	51,457	33,383	84,840	...	2,06,023	81,922	2,87,945
14	36,019	...	36,019	...	...	...	15,092	13,390	28,482	8,468	5,911	14,379	...	59,579	22,316	81,895
15	24,677	...	24,677	...	...	...	7,236	15,716	22,952	8,308	3,889	12,197	...	40,221	25,507	65,728
16	3,885	...	3,885	...	...	...	1,570	1,917	3,487	5,680	14	5,703	...	11,144	1,931	13,075
17	23	...	23	...	...	...	...	...	...	...	2,592	2,592	...	23	2,592	2,615
18	3,53,733	...	3,53,733	...	...	...	1,42,485	1,32,966	2,75,451	1,41,265	88,295	2,29,560	...	6,74,058	2,69,748	9,43,806
19	6,27,696	...	6,27,696	...	...	...	3,54,367	1,32,966	4,87,333	4,14,253	88,295	5,02,548	...	23,42,409	2,69,748	26,12,157
20	6,03,163	...	6,03,163	15,000	...	15,000	4,19,111	4,31,733	8,50,844	1,77,607	89,431	2,67,038	15,000	22,94,746	6,66,443	29,51,189
21	8,11,936	...	8,11,936	17,029	...	17,029	3,01,050	2,60,185	5,61,235	1,09,167	51,799	1,60,966	1,800	16,55,428	3,52,603	20,08,031
22	2,06,484	...	2,06,484	2,397	...	2,397	1,21,886	1,26,643	2,48,529	59,085	45,196	1,04,281	...	5,29,574	2,04,329	7,33,903
23	1,11,644	...	1,11,644	918	...	918	63,441	76,674	1,40,115	19,478	9,988	29,466	...	2,47,407	1,07,775	3,55,182
24	3,41,156	...	3,41,156	13,016	...	13,016	2,49,520	2,38,185	4,87,705	2,17,967	66,230	2,84,197	5,384	13,80,381	3,69,491	17,49,875
25	20,794	...	20,794	...	...	...	...	6,700	6,700	4,278	921	5,199	...	25,072	12,359	37,431
26	59,796	...	59,796	...	...	...	...	...	...	22,656	9,038	31,694	...	1,56,624	10,108	1,66,732
27	3,73,832	...	3,73,832	11,770	...	11,770	2,37,806	2,30,887	4,68,693	1,05,399	58,082	1,63,481	569	10,85,986	3,50,965	14,36,951
28	1,29,330	...	1,29,330	3,577	...	3,577	1,18,012	1,21,791	2,39,803	40,784	26,087	66,871	46	5,30,038	1,96,439	6,26,477
29	65,647	...	65,647	7,221	...	7,221	46,095	16,331	62,426	22,972	6,767	29,739	3,330	2,08,977	83,624	2,42,601
30	454	...	454	...	...	...	...	...	...	13,090	4,611	17,701	...	15,572	4,611	20,183
31	27,24,236	...	27,24,236	70,928	...	70,928	15,56,921	15,09,129	30,66,050	7,92,483	3,68,150	11,60,633	26,129	60,89,808	23,08,747	1,03,98,555
32	33,51,932	...	33,51,932	70,928	...	70,928	19,11,289	16,42,095	35,53,383	12,06,736	4,56,446	16,63,181	26,129	1,04,32,217	25,78,495	1,30,10,712

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

No. 77.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS.	INDIA, GENERAL.													NORTH-WEST FRONTIER PROVINCE.		
	No. of Items.	D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE.			BALUCHISTAN.			VICEROYAL ESTATES.	TOTAL.					
		Other Public Works.		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.
Brought forward		30,96,927	7,32,059	...	...	...	...	75,546	75,546	36,218	38,65,204	75,546	39,40,750	...	4,04,409	4,04,409
ACCOUNTS.																
Examiners, Deputies and Assistants	33	43,472	...	...	...	...	...	...	...	...	43,472	...	43,472	...	...	...
Accountants	34	43,814	...	...	...	...	...	...	...	...	43,814	...	43,814	...	...	...
Office Establishment	35	55,563	...	...	...	...	...	...	...	...	55,563	...	55,563	...	...	...
Travelling Allowances	36	13,268	...	...	...	...	...	...	...	...	13,268	...	13,268	...	...	...
Office Expenses	37	8,628	...	...	...	...	...	...	...	...	8,628	...	8,628	...	...	...
Presidency and Local Allowances	38	10,188	...	...	...	...	...	...	...	...	10,188	...	10,188	...	...	...
Presidency House-rent	39	157	...	...	...	...	...	...	...	...	157	...	157	...	...	...
TOTAL ACCOUNTS	40	1,75,090	...	...	...	...	...	...	...	...	1,75,090	...	1,75,090	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	41	...	12,089	...	...	...	...	...	...	...	12,089	...	12,089	...	...	...
CONSULTING ARCHITECT, ELECTRICAL ADVISER AND OTHER MISCELLANEOUS ACCOUNTS	42	93,442	32,288	...	...	...	...	...	...	...	5,730	...	1,25,730	...	...	...
REVENUE ESTABLISHMENT	43	...	...	...	...	...	...	3,960	3,960	...	...	3,960	3,960	...	84,407	84,407
NAVIGATION ESTABLISHMENT, ETC.	44	...	...	...	...	...	...	...	...	...	...	...	...	...	5,848	5,848
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	45	...	...	...	...	...	...	...	...	...	...	...	...	...	865	865
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES, ETC.	46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	47	2,17,009	...	...	...	...	...	...	...	...	2,17,009	...	2,17,009	...	...	...
ROOKEE WORKSHOPS	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
RANCHI SPECIAL WORKS	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
ESTABLISHMENT.	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GOVERNOR'S ESTATES	51	...	...	...	...	...	...	...	...	...	...	...	...	...	19,274	19,274
POLITICAL ESTABLISHMENT	52	...	44,761	...	...	...	...	...	...	...	44,761	...	44,761	...	...	...
SPECIAL OFFICERS IN PERMANENT WORKS, DELHI AND THEIR ESTABLISHMENT	53	35,82,468	8,21,197	...	...	...	...	79,506	79,506	36,218	44,39,883	79,506	45,19,389	...	5,14,803	5,14,803
Add—Charges by other Branches and Departments, etc.	54	33,960	...	1,40,353	...	1,40,353	1,26,538	10,252	1,36,790	4,430	3,05,281	10,252	3,15,533	2,25,128	...	2,25,128
TOTAL	55	36,16,428	8,21,197	1,40,353	...	1,40,353	1,26,538	89,758	2,16,293	40,648	47,45,164	89,758	48,34,922	2,25,128	5,14,803	7,39,931
Deduct—Charges to other Branches and Departments, etc.	56	10,40,513	1,38,799	...	...	...	...	56	56	574	11,69,886	56	11,69,942	...	1,590	1,590
GRAND TOTAL.	57	25,75,915	6,82,398	1,40,353	...	1,40,353	1,26,538	89,702	2,16,240	40,074	35,75,278	89,702	36,64,980	2,25,128	5,13,213	7,38,341

* Includes Rs. 93,442 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 1916—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 292.		
	Other Public Works.	Irrigation.	TOTAL.	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.
	33,51,932	...	33,51,932	70,928	...	70,928	19,11,288	16,42,095	35,53,383	12,06,736	4,56,445	16,63,181	26,129	1,04,32,217	25,78,495	1,30,10,712
33	...	...	...	...	...	...	...	...	...	...	...	...	...	43,472	...	43,472
34	...	...	...	...	...	...	...	...	...	...	...	...	...	43,814	...	43,814
35	...	...	...	...	...	...	...	...	...	...	...	...	...	55,563	...	55,563
36	...	...	...	...	...	...	...	...	...	...	...	...	...	13,268	...	13,268
37	...	...	...	...	...	...	...	...	...	...	...	...	...	8,628	...	8,628
38	...	...	...	...	...	...	...	...	...	...	...	...	...	10,188	...	10,188
39	...	...	...	...	...	...	...	...	...	...	...	...	...	157	...	157
40	...	...	...	...	...	...	...	...	...	...	...	...	...	1,75,090	...	1,75,090
41	22,800	...	22,800	...	...	...	82,021	...	82,021	98,889	...	98,889	...	2,15,799	...	2,15,799
42	25,340	...	25,340	...	...	...	66,058	...	66,058	69,971	...	69,971	...	2,87,099	...	2,87,099
43	...	79	79	...	...	...	12,889	1,16,940	1,29,829	...	23,709	23,709	...	12,889	2,29,095	2,41,984
44	...	...	...	...	...	...	...	...	...	...	89,694	89,694	...	...	95,542	95,542
45	...	...	...	...	...	...	...	3,830	3,830	...	...	...	...	...	4,695	4,695
46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...	...	...	...	...	...	...	2,17,009	...	2,17,009
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	...	...	...	...	...	...	...	...	...	33,769	...	33,769	...	33,769	...	33,769
51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,274	19,274
52	...	...	...	...	...	...	...	...	...	...	...	...	...	44,761	...	44,761
53	34,00,072	79	34,00,151	70,928	...	70,928	20,72,256	17,62,865	38,35,121	14,09,365	5,69,848	19,79,213	26,129	1,14,18,633	29,27,101	1,43,45,734
54	...	18,24,975	18,24,975	6,742	898	7,640	1,32,323	1,70,687	3,03,710	76,901	1,01,369	1,78,269	...	7,46,374	21,08,181	28,54,555
55	34,00,072	18,25,054	52,25,126	77,670	898	78,568	22,04,579	19,33,352	41,38,131	14,86,265	6,71,217	21,57,482	26,129	1,21,65,007	50,35,282	1,72,00,289
56	19,27,964	...	19,27,964	7,926	...	7,926	4,56,314	1,41,264	5,97,578	1,03,109	68,017	1,71,126	2,153	36,67,352	2,10,927	38,78,279
57	14,72,108	18,25,054	32,97,162	69,744	898	70,642	17,48,265	17,92,288	35,40,553	13,83,156	6,03,200	19,86,356	23,976	84,97,655	48,24,355	1,33,22,010

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 287.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		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	1,15,476	...	1,15,476	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	6,15,050	...	6,15,050	45,063	49,703	94,771	...	...	...	42,073	1,15,260	1,57,333	1,41,137	...	1,41,137
Upper and Lower Subordinates	3	8,029	...	8,029	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	5,50,093	...	5,50,093	73,482	49,140	1,22,631	...	...	...	50,019	73,929	1,23,948	1,20,434	...	1,19,434
Travelling allowances	5	62,598	...	62,598	7,418	9,302	16,720	...	...	...	7,044	13,204	20,248	9,805	...	9,805
Office expenses	6	1,24,388	...	1,24,388	23,091	17,088	40,179	...	...	...	20,404	61,581	81,985	24,773	...	24,773
Presidency and local allowances	7	54,225	...	54,225	9,434	8,205	17,739	...	...	...	6,416	11,330	18,355	17,157	...	17,157
Presidency house-rent	8	4,536	...	4,536	...	...	...	...	...	...	...	...	...	...	...	...
Special officers in Permanent Works, Delhi	9	1,33,957	...	1,33,957	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	10	16,68,351	...	16,68,351	1,55,493	1,33,537	2,92,030	...	...	...	1,25,956	2,75,913	4,01,899	3,12,306	...	3,12,306
Superintending Engineers.																
Superintending Engineers and Assistants	11	8,46,295	1,27,795	4,70,090	90,856	87,080	1,79,836	22,098	...	22,098	78,836	2,00,028	2,79,764	1,32,477	...	1,32,477
Upper and Lower Subordinates	12	8,778	7,085	16,468	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	2,06,023	81,922	2,87,945	35,788	39,600	75,388	13,973	...	13,973	34,052	1,03,351	1,37,403	1,47,391	...	1,47,391
Travelling allowances	14	59,579	22,316	81,895	8,601	11,396	19,996	4,112	...	4,112	6,058	17,994	24,052	10,994	...	10,994
Office expenses	15	40,221	25,507	65,728	11,041	12,178	23,219	3,686	...	3,686	12,327	49,885	62,212	12,735	...	12,735
Presidency and local allowance	16	11,144	1,931	13,075	2,192	91	2,283	2,343	...	2,343	...	...	...	...	...	...
Presidency house-rent	17	23	2,892	2,915	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	6,74,058	2,60,748	9,43,806	1,54,378	1,46,244	3,00,622	47,112	...	47,112	1,31,273	3,72,118	5,03,431	3,03,597	...	3,03,597
TOTAL DIRECTION	19	23,42,409	2,60,748	26,12,157	3,12,871	2,70,781	5,92,652	47,112	...	47,112	2,57,229	6,48,071	9,05,300	6,15,903	...	6,15,903
CONSTRUCTION.																
Engineer Establishment	20	22,84,746	6,06,443	29,51,189	3,30,493	4,34,605	7,65,158	30,293	...	30,293	2,24,108	9,86,238	12,12,346	6,79,417	1,00,059	8,49,406
Upper Subordinates	21	16,55,428	3,52,003	20,08,031	1,71,926	1,06,158	2,78,084	7,021	...	7,021	98,132	2,32,062	3,3,094	3,27,875	21,093	3,49,868
Lower Subordinates	22	5,29,574	2,04,329	7,33,903	83,907	1,63,844	2,47,751	6,139	2,618	8,757	42,304	2,46,212	2,88,516	2,27,029	40,910	2,89,939
Petty Establishments	23	2,47,407	1,07,775	3,55,182	8,854	47,436	56,290	2,890	30	2,920	5,461	1,40,873	1,65,334	54,258	8,396	62,756
Office ditto	24	13,80,384	3,60,401	17,40,785	2,41,087	2,71,538	5,12,625	21,951	600	24,551	1,34,293	5,82,044	7,16,336	4,92,193	93,964	5,86,157
Medical ditto	25	25,072	12,359	37,431	...	16,936	16,936	...	...	...	385	65,808	66,196	2,933	2,492	5,425
Accountants	26	1,56,624	10,108	1,66,732	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	27	10,85,989	3,50,965	14,38,954	2,52,503	2,74,488	5,26,991	19,301	15	19,316	1,12,249	4,42,870	5,55,119	4,30,617	81,882	5,12,499
Office expenses	28	5,00,038	1,96,439	6,96,477	98,637	2,09,310	3,07,947	5,264	...	5,264	56,675	3,91,296	4,49,973	1,10,484	21,222	1,40,706
Presidency and local allowances	29	2,08,977	33,624	2,42,601	24,082	21,213	45,295	1,065	...	1,065	12,322	35,989	48,311	21,723	15,887	37,610
Presidency house-rent	30	16,572	4,611	20,183	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	31	80,89,808	23,08,747	1,03,98,555	12,11,489	15,45,588	27,57,077	95,924	3,263	99,187	6,87,931	31,35,294	38,23,225	23,65,659	4,65,707	28,31,366
Carried over	32	1,04,32,217	25,78,495	1,30,10,712	15,24,360	18,25,369	33,49,729	1,43,036	3,263	1,46,299	9,45,160	37,83,365	47,28,525	29,81,562	4,65,707	34,47,269

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1916—*contd.*

Railways.)

No. of Item.	BENGAL AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	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.	Ls.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,15,475	...	1,15,475
2	85,253	...	85,253	92,158	...	92,158	...	...	...	...	49,133	...	49,133	10,69,872	1,64,963	12,34,835
3	...	...	...	...	...	...	...	...	...	...	...	...	...	8,029	...	8,029
4	65,252	...	65,252	71,398	...	71,398	...	...	...	...	49,927	...	49,927	9,79,005	1,23,078	11,02,083
5	5,957	...	5,957	6,498	...	6,498	...	...	...	...	9,404	...	9,404	1,08,724	22,506	1,31,230
6	11,654	...	11,654	8,843	...	8,843	...	...	...	...	11,686	...	11,686	2,24,830	76,669	3,01,499
7	7,200	...	7,200	...	...	...	...	...	...	...	5,532	...	5,532	99,964	20,234	1,20,198
8	...	...	...	...	...	...	...	...	...	...	...	...	...	4,536	...	4,536
9	...	...	...	...	...	...	...	...	...	...	...	...	...	1,33,957	...	1,33,957
10	1,75,316	...	1,75,316	1,78,897	...	1,78,897	...	...	...	...	1,25,682	...	1,25,682	27,45,061	4,09,450	31,54,511
11	49,051	60,193	1,09,244	52,183	35,754	87,937	26,688	...	26,688	...	18,054	...	18,054	8,25,438	5,07,650	13,33,088
12	...	...	...	...	...	...	...	...	...	...	...	...	...	8,773	7,065	15,838
13	41,292	41,540	82,832	58,502	41,588	1,00,150	12,480	...	12,480	...	17,503	...	17,503	5,67,064	3,08,010	8,75,074
14	5,844	7,018	12,862	10,600	5,721	16,321	3,871	...	3,871	...	3,982	...	3,982	1,13,541	64,444	1,77,985
15	8,517	6,834	15,351	8,784	6,967	15,751	3,116	...	3,116	...	4,033	...	4,033	1,04,460	1,01,371	2,05,831
16	...	25	25	172	...	172	...	...	...	...	151	...	151	10,002	2,047	12,049
17	...	...	...	...	...	...	...	...	...	...	...	...	...	23	2,502	2,525
18	1,04,704	1,15,619	2,20,323	1,30,301	90,030	2,20,331	46,155	...	46,155	...	43,723	...	43,723	16,35,301	9,93,799	26,29,100
19	2,80,020	1,15,619	3,95,639	3,09,108	90,030	3,99,228	46,155	...	46,155	...	1,69,405	...	1,69,405	43,80,302	14,08,249	57,88,551
20	1,31,460	1,65,097	2,96,557	2,32,701	1,79,839	4,12,540	16,374	...	16,374	2,400	1,27,011	...	1,27,011	40,59,023	26,04,241	66,63,264
21	57,123	78,413	1,35,536	89,167	90,002	1,79,169	10,231	...	10,231	700	81,890	...	81,890	94,99,493	8,82,131	1,03,81,624
22	36,638	71,805	1,08,443	66,084	1,22,972	2,09,056	8,781	...	8,781	500	34,028	...	34,028	10,44,984	8,61,490	19,06,474
23	6,105	38,436	44,541	35,605	24,941	60,546	5,559	...	5,559	...	9,208	...	9,208	3,75,507	3,70,889	7,46,396
24	1,06,943	1,80,894	2,87,837	2,10,965	1,52,451	3,63,416	14,906	...	14,906	5,225	1,28,655	...	1,28,655	27,38,659	16,01,012	43,39,671
25	3,933	7,212	11,145	157	9,134	9,291	240	...	240	...	7,831	...	7,831	40,557	1,12,941	1,53,498
26	11,911	23,572	35,483	...	...	...	...	...	...	...	...	...	...	1,68,535	33,680	2,02,215
27	63,022	1,21,384	1,84,406	1,52,829	80,520	2,33,349	16,495	...	16,495	1,256	91,455	...	91,455	22,25,746	13,52,124	35,77,870
28	19,873	62,033	81,906	48,994	39,517	88,511	3,555	...	3,555	806	34,264	...	34,264	8,89,591	9,19,819	18,09,410
29	6,365	12,977	19,342	14,335	8,063	22,398	...	...	...	...	54,632	...	54,632	3,43,501	1,27,753	4,71,254
30	...	...	...	...	...	...	...	...	...	...	...	...	...	15,572	4,611	20,183
31	4,43,363	7,11,628	11,54,991	8,70,895	7,97,469	16,68,364	76,201	...	76,201	10,917	5,65,980	...	5,65,980	1,44,21,167	88,77,691	2,32,98,858
32	7,23,383	8,27,242	15,50,625	11,60,093	7,97,469	19,57,562	1,22,356	...	1,22,356	10,917	7,38,365	...	7,38,365	1,88,01,469	1,02,80,941	2,90,82,410

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 289.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		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		1,04,32,217	25,78,495	1,30,10,712	15,24,360	18,25,369	33,49,729	1,43,036	3,263	1,46,299	9,46,100	37,83,365	47,28,625	29,81,562	4,65,707	24,47,269
ACCOUNTS.																
Examiners, Deputies and Assistants	33	43,472	...	43,472	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	34	43,814	...	43,814	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	35	55,563	...	55,563	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	36	13,263	...	13,263	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	37	8,628	...	8,628	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	38	10,188	...	10,188	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent	39	187	...	187	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	40	1,75,090	...	1,75,090	...	...	...	...	...	...	...	...	...	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	41	2,16,799	...	2,16,799	1,36,160	...	1,36,160	...	...	...	42,799	...	42,799	43,763	...	43,763
CONSULTING ARCHITECT, ELECTRICAL ADVISER, THEIR ESTABLISHMENTS AND OTHER MISCELLANEOUS ACCOUNTS	42	2,87,099	...	2,87,099	39,047	...	39,047	...	...	...	22,596	3,508	26,104	...	...	...
REVENUE ESTABLISHMENT	43	12,880	2,29,095	2,41,984	...	6,53,418	6,53,418	...	1,944	1,944	...	18,11,017	18,11,017	2,19,320	2,36,275	4,55,595
NAVIGATION ESTABLISHMENT, ETC	44	...	95,542	95,542	...	72,074	72,074	...	...	...	...	85,758	85,758	55,623	27,137	82,760
SPECIAL SURVEY AND OTHER ESTABLISHMENT	45	...	4,695	4,695	...	...	...	...	...	...	...	59,663	59,663	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES, ETC.	46	...	...	...	...	...	...	...	...	...	...	17,736	17,736	...	...	...
BARRACK DEPARTMENT	47	2,17,009	...	2,17,009	...	...	...	...	...	...	...	...	...	...	...	...
ROCKERY WORKSHOPS	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
RANCHI SPECIAL ESTABLISHMENT	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GOVERNOR'S STATE ESTABLISHMENT	50	33,769	...	33,769	...	...	...	...	...	...	...	...	...	...	...	...
POLITICAL ESTABLISHMENT	51	...	19,274	19,274	...	...	...	...	...	...	...	...	...	...	...	...
SPECIAL OFFICERS IN PERMANENT WORKS DELHI AND THEIR ESTABLISHMENT	52	44,761	...	44,761	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	53	1,14,18,833	29,27,101	1,43,45,734	16,99,367	25,50,861	42,50,428	1,43,036	5,207	1,48,243	10,10,555	57,61,047	67,71,602	33,00,268	7,29,119	40,29,387
Add—Charges by other Branches and Departments, etc.	54	7,46,374	21,06,181	28,54,555	157	...	157	...	18,867	18,867	...	...	...	...	2,24,600	2,24,600
TOTAL	55	1,21,65,007	50,35,282	1,72,00,289	16,99,724	25,50,861	42,50,585	1,43,036	24,074	1,67,110	10,10,555	57,61,047	67,71,602	33,00,268	9,53,779	42,54,047
Deduct—Charges to other Branches and Departments, etc.	56	36,67,359	2,10,927	38,78,279	4,42,949	2,410	4,45,359	21,741	...	21,741	29,789	2,09,670	2,32,459	13,06,394	1,79,354	15,45,688
GRAND TOTAL	57	84,97,655	48,24,355	1,33,22,010	12,56,775	25,48,451	38,05,226	1,21,295	24,074	1,45,360	9,80,766	55,58,377	65,39,143	19,33,934	7,74,425	27,08,359

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1916—*concl'd.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERA- BAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	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.
	7,23,383	8,27,242	15,50,625	11,80,093	7,97,499	19,77,592	1,22,356	...	1,22,356	10,917	7,38,385	...	7,38,385	1,88,01,469	1,02,80,940	2,90,82,409
33	...	...	...	...	...	...	...	...	...	...	...	...	...	43,472	...	43,472
34	...	...	...	...	...	...	...	...	...	...	...	...	...	43,514	...	43,514
35	...	...	...	...	...	...	...	...	...	...	...	...	...	55,503	...	55,503
36	...	...	...	...	...	...	...	...	...	...	...	...	...	13,238	...	13,238
37	...	...	...	...	...	...	...	...	...	...	...	...	...	8,028	...	8,028
38	...	...	...	...	...	...	...	...	...	...	...	...	...	10,188	...	10,188
39	...	...	...	...	...	...	...	...	...	...	...	...	...	157	...	157
40	...	...	...	...	...	...	...	...	...	...	...	...	...	1,75,090	...	1,75,090
41	51,396	...	51,396	23,419	...	23,419	...	...	...	...	...	...	...	5,13,336	...	5,13,336
42	44,771	...	44,771	11,798	...	11,798	...	...	...	...	...	...	...	4,05,311	3,608	4,08,919
43	...	2,58,652	2,58,652	...	16,891	16,891	...	...	...	...	...	...	...	2,32,209	32,07,292	34,39,501
44	...	44,432	44,432	...	...	...	...	...	...	...	...	...	...	55,623	3,24,943	3,80,566
45	9,247	...	9,247	...	3,222	3,222	...	...	...	...	...	...	...	9,247	67,580	76,827
46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,736	17,736
47	...	...	...	...	...	...	...	...	...	...	...	...	...	2,17,009	...	2,17,009
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	...	...	...	...	...	...	...	...	...	...	...	...	...	33,769	...	33,769
51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,274	19,274
52	...	...	...	...	...	...	...	...	...	...	...	...	...	44,761	...	44,761
53	8,28,797	11,30,326	19,59,123	12,15,310	8,17,612	20,32,922	1,22,356	...	1,22,356	10,917	7,38,385	...	7,38,385	2,04,87,824	1,39,21,273	3,44,09,097
54	3,07,658	1,13,064	4,20,722	...	65,724	65,724	3,122	...	3,122	...	...	7,365	7,365	10,67,511	25,37,861	35,95,372
55	11,36,655	12,43,390	23,80,045	12,15,310	8,83,336	20,98,646	1,25,478	...	1,25,478	10,917	7,38,385	7,365	7,45,750	2,15,45,335	1,64,59,134	3,80,04,469
56	1,11,560	3,16,631	4,28,191	1,05,787	555	1,06,342	344	...	344	1,239	7,964	...	7,964	57,85,059	9,12,547	66,97,606
57	10,25,065	9,26,769	19,51,834	10,79,523	8,82,781	19,62,304	1,25,134	...	1,25,134	9,678	7,30,421	7,365	7,37,786	1,57,60,270	1,55,46,587	3,13,06,853

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 De- tailed Account.	INDIA, GENERAL.					North- West Frontier Province.	MADRAS.		Bombay.
			Director- General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchis- tan.	Viceregal Estates.		Madras Proper.	Coorg.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.											
FAMINE RELIEF AND INSURANCE—											
Original Works.	1	128 to 131	...	...	...	...	...	...	3,18,316	...	31,00,886
IRRIGATION.											
(Imperial and Provincial.)											
Minor Works and Navigation, Capital.	2	182 to 187	...	...	...	1,17,640	...	1,17,640	...	2,03,048	1,43,733
Minor Works and Navigation, Revenue.	3	188 to 191	...	...	...	1,898	...	1,898	...	—1,759	53,310
Minor Works and Navigation, Repairs.	4	191 to 199	...	...	...	23,294	...	23,294	...	2,67,305	3,82,823
Minor Works and Agricultural.	5	179 to 181	...	...	...	44,585	...	44,585	6,057	2,87,289	1,655
Minor Works and Agricultural, Repairs.	6	181 to 187	...	...	...	...	...	...	126	16,00,734	2,520
OTHER PUBLIC WORKS.											
Imperial Civil Works.	7	198 and 199	2,69,897	...	4,07,335	3,86,042	56,479	11,19,753	8,11,652	2,71,046	98,742
Imperial Civil Works, Repairs.	8	199 to 207	1,66,811	...	6,07,208	2,10,975	1,95,523	11,89,517	14,09,784	50,979	1,18,969
Provincial Civil Works.	9	207 to 255	...	...	...	...	...	...	...	35,76,143	...
Provincial Civil Works, Repairs.	10	255 to 258	...	...	...	...	...	...	...	10,64,365	...
Imperial Military Works.	11	255 to 258	43,17,922	...	23,539	...	...	43,47,461	...	...	2,491
Imperial Military Works, Repairs.	12	258 to 259	41,24,106	...	...	...	...	41,24,106	...	...	347
Special Defence Works.	13	259 to 259	1,17,108	...	...	...	...	1,17,108	...	...	...
Special Defence Works, Armaments.	14	259 to 259	27,401	...	...	...	...	27,401	...	...	...
Initial Expenditure on New Capital at Delhi.	15	305 to 305	...	35,36,023	...	...	...	35,36,023	...	...	...
IRRIGATION.											
(Imperial and Provincial.)											
Major Works—Working Expenses.	16	159 to 163	...	...	...	...	...	...	92,105	1,51,603	...
Major Works—Working Expenses, Repairs.	17	163 to 281	...	...	...	...	...	...	2,96,702	10,85,039	...
Capital Outlay on Irrigation Works.	18	281 to 284	...	...	...	...	...	...	11,83,969	5,41,517	...
TOTAL WORKS AND REPAIRS	19		90,23,245	35,36,023	10,44,082	7,93,424	2,52,002	1,46,48,786	38,00,395	94,25,925	2,24,724
											1,31,33,194

(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 1916.

Bailways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Beagal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.				Central Provinces and Berar proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	13,53,363	30,835	...	—3	54,139	15,53,260	...	...	...	64,40,296
2	2,93,975	...	61,047	...	19	801	16,446	3,57,533	...	...	...	11,94,242
3	—402	...	3,848	16,175	3,166	17,900	...	...	...	...	...	94,186
4	4,95,940	...	65,240	28,345	36,800	1,21,839	799	3,109	...	...	...	14,25,494
5	3,05,806	...	72,529	645	1,49,721	2,35,589	37,803	63,222	...	...	—43,546	15,74,479
6	5,71,177	...	33,112	...	4,53,591	3,77,054	1,36,641	31,735	...	...	33,178	46,13,794
7	3,38,452	88,865	4,17,318	1,11,529	1,81,597	5,64,896	3,68,552	1,77,769	2,40,427	58,962	20,514	56,07,519
8	3,94,256	38,972	1,17,082	1,78,929	1,62,387	57,478	41,664	18,532	2,40,203	17,279	17,899	42,09,271
9	31,15,760	...	23,19,359	...	23,38,394	28,42,915	59,26,681	31,73,655	...	...	12,38,937	2,77,33,224
10	22,99,386	...	27,26,634	...	18,10,916	33,07,761	8,48,965	19,42,756	...	...	16,11,587	1,77,42,103
11	—798	...	109	2,721	6,156	1,07,215	7,250	552	2,612	...	23,702	45,09,116
12	32,626	4	3,842	11,998	28,533	2,92,293	12,227	2,293	7,919	...	27,407	45,88,052
13	...	...	...	...	...	...	...	...	...	...	...	1,17,108
14	...	...	...	...	...	...	...	...	...	...	...	27,401
15	...	...	...	...	...	...	...	...	...	...	...	35,36,023
16	1,940	...	58,981	...	16,45,582	72,851	1,07,841	12,162	...	...	...	22,40,576
17	91,760	...	13,08,439	...	43,49,008	2,84,472	5,17,847	49,153	...	...	...	89,59,942
18	...	...	8,80,451	...	42,82,791	13,14,598	...	22,31,656	...	...	...	1,06,52,781
19	79,39,878	1,22,841	94,21,354	3,81,177	1,54,48,361	95,97,659	80,76,855	96,47,387	4,91,161	76,181	28,29,678	10,52,65,556

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.	to Reference Detailed Account.	INDIA.					North- West Frontier Province.	MADRAS.	
			Director- General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchis- tan.	Viceregal Estates.		Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.										
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	128 to 131	..	..	...	...	...	...	67,371	...
IRRIGATION.										
<i>(Imperial and Provincial.)</i>										
Minor Works and Navigation, Capital Establishment	21	182 to 187	...	...	...	47,111	...	47,111	...	43,180
Minor Works and Navigation, Revenue Establishment	22	188 to 191	...	...	...	25,518	...	25,518	...	66,559
Minor Works and Navigation and Agricultural Establishment	23	179 to 181	...	...	...	17,073	...	17,073	1,294	6,67,559
OTHER PUBLIC WORKS.										
Imperial Civil Works Establishment	24	198 and 199	*1,82,516	...	1,35,075	1,26,538	40,074	4,94,203	2,25,128	27,763
Provincial ditto ditto	25	207	...	...	...	...	...	...	14,44,345	...
Imperial Military Works Establishment	26	255	23,81,094	...	5,278	...	...	23,86,372	...	...
Special Defence Work	27	258	12,305	...	...	...	...	12,305	...	...
Initial expenditure on New Capital at Delhi	28	305	..	6,92,398	...	...	...	6,92,398	...	...
IRRIGATION.										
<i>(Imperial and Provincial.)</i>										
Major Works—Working Expenses, Establishment	29	159 to 163	...	...	...	...	...	...	2,26,191	8,84,151
Capital Outlay on Irrigation Works, Establishment	30	281 to 184	...	...	...	...	...	...	2,85,728	96,234
TOTAL ESTABLISHMENT	31		25,75,915	6,92,398	1,40,853	2,16,240	40,074	36,64,950	7,38,341	32,97,162
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	32		28.55	19.58	13.44	27.25	15.90	25.02	19.43	31.43

* Includes Rs. 93,442 on account of Consulting Architect and Electrical Adviser to Government of India.
(a) Excluding outlay on Public Works by Civil Officers.