

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts 31st March 1916—*contd.*

Railways.)

No. of Items.	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
		Bengal proper.	Port Blair.	United Provinces.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	6,02,413	1,722	...	2,46,996	3,438	...	—1	22,622	3,33,211	...	...	...	13,37,772
21	30,902	47,296	...	11,788	...	...	—749	3,182	68,958	...	...	...	2,51,668
22	1,48,508	1,27,117	...	82,910	20,369	42,816	28,144	321	1,128	...	...	...	5,43,390
23	4,93,480	3,49,500	..	58,243	267	3,87,080	3,50,128	61,714	35,055	...	...	7,365	24,29,656
24	1,60,772	1,18,701	23,975	1,07,586	1,16,591	53,019	1,26,316	77,990	42,067	1,22,893	9,678	8,159	17,74,543
25	15,77,060	12,62,932	...	11,48,265	...	9,21,962	17,32,314	9,44,261	10,36,841	...	...	7,17,052	1,07,85,032
26	10,433	1,523	1	767	4,704	5,785	75,278	2,841	615	2,241	...	5,210	24,95,815
27	...	...	...	...	...	...	...	...	...	...	...	...	12,305
28	...	...	...	...	...	...	...	...	...	...	...	...	6,92,398
29	4,60,857	77,565	...	20,12,409	...	41,67,657	2,28,276	8,38,920	24,362	...	...	...	89,20,388
30	56,128	...	...	1,36,262	...	9,60,824	1,68,653	...	3,60,067	...	...	...	20,63,896
31	35,40,553	19,86,356	23,976	38,05,226	1,45,369	65,39,143	27,08,359	19,51,854	19,62,304	1,25,134	9,678	7,37,786	3,13,06,363
32	23.96	25.02	19.52	40.39	38.14	42.33	28.22	24.17	20.34	25.48	12.70	26.07	29.74

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

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

PARTICULARS.	No. of Item.	INDIA, GENERAL.							NORTH-WEST FRONTIER PROVINCE.			MADRAS.			No. of item.
		General Works (other Public Works).	Permanent Works (other Public Works).	Delhi Province (other Public Works).	BALUCHISTAN.			Viceregal (other Public Works).	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	
					Other Public Works.	Irrigation.	TOTAL.								
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	3,917	1,002	192	..	63	63	..	..	13	13	1,586	..	-1,586	1
Plant and machinery	2	81,876	2,70,250	4,785	..	1,760	1,760	1,720	..	6,875	6,875	-43,063	..	-43,063	2
Tools	3	37,348	..	15,947	..	3,799	3,799	603	..	1,357	1,357	-14,906	..	-14,906	3
Navigation Plant	4	..	..	..	..	..	..	..	..	4	4	1,160	70,458	71,618	4
Camp equipage	5	63	..	46,433	..	183	183	..	..	..	..	1,462	..	1,462	5
Live-stock	6	340	..	130	..	..	..	..	..	77	77	2,301	..	2,301	6
Office, etc., furniture	7	11,049	218	369	..	1,330	1,330	23	..	1,529	1,529	11,724	..	11,724	7
Miscellaneous	8	..	30,917	..	..	..	..	..	..	-843	-843	..	1,19,251	1,19,251	8
TOTAL NEW SUPPLIES	9	1,34,593	3,12,377	67,567	..	7,135	7,135	2,346	..	9,012	9,012	-42,008	1,80,709	1,46,801	9
Repairs and carriage	10	55,237	56,014	-2,552	..	2,146	2,146	712	..	11,574	11,574	80,278	1,18,039	1,99,217	10
TOTAL	11	1,89,830	3,68,391	65,005	..	9,281	9,281	3,058	..	20,886	20,886	37,370	3,08,648	3,46,018	11
Add—Charges by other Branches and Departments.	12	2,886	-302	207	8,155	..	8,155	..	30,792	..	30,792	..	..	..	12
TOTAL	13	1,92,716	3,68,089	65,602	8,155	9,281	17,436	3,058	30,792	20,886	51,678	37,370	3,08,648	3,46,018	13
Deduct—Charges to other Branches and Departments.	14	70,694	..	..	..	..	..	40	..	..	..	32,467	..	32,467	14
GRAND TOTAL	15	1,22,022	3,68,089	65,602	8,155	9,281	17,436	3,018	30,792	20,886	51,678	4,903	3,08,648	3,13,551	15
DISTRIBUTION OF THE GRAND TOTAL ABOVE.															
FAMINE RELIEF AND INSURANCE .	16	..	..	..	..	..	..	..	..	..	..	..	531	531	16
IRRIGATION.															
(Imperial and Provincial.)															
Minor Works and Navigation, Capital.	17	..	..	..	..	7,594	7,594	..	..	..	..	..	57,548	57,548	17
Minor Works and Navigation, Revenue.	18	..	..	..	..	794	794	..	..	..	..	..	4,837	4,837	18
Minor Irrigation and Agricultural Works.	19	..	..	..	..	893	893	..	..	90	90	..	28,166	28,166	19
OTHER PUBLIC WORKS.															
Imperial Civil Works, Tools and Plant.	20	6,173	..	65,234	8,155	..	8,155	3,018	30,792	..	30,792	1,936	..	1,936	20
Provincial Civil Works, Tools and Plant.	21	..	..	..	..	..	..	..	..	..	..	2,967	..	2,967	21
Imperial Military Works, Tools and Plant.	22	1,14,730	..	368	..	..	..	..	..	..	..	..	..	..	22
Special Defence Works	23	1,119	..	..	..	..	..	..	..	..	..	..	..	..	23
Initial Expenditure on New Capital at Delhi.	24	..	3,68,089	..	..	..	..	..	..	..	..	..	..	..	24
IRRIGATION.															
(Imperial and Provincial.)															
Major Works, Working Expenses .	25	..	..	..	..	..	..	..	..	7,976	7,976	..	1,04,178	1,04,178	25
Capital Outlay on Irrigation Works.	26	..	..	..	..	..	..	..	..	12,820	12,820	..	1,13,368	1,13,368	26
TOTAL AS IN THE ABOVE	27	1,22,022	3,68,089	65,602	8,155	9,281	17,436	3,018	30,792	20,886	51,678	4,903	3,08,648	3,13,551	27

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

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS
31st March 1916.

(Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Estate (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	51,355	38,134	89,489	605	...	605	...	4,810	1,739	6,540	61,285	39,940	1,01,225
2	2,142	...	2,142	2,40,631	-35,963	2,13,668	24,367	...	24,367	...	54,079	-20,406	33,673	6,45,788	-47,734	5,98,054
3	307	...	307	87,164	16,421	1,03,585	7,748	...	7,748	...	42,316	10,594	52,909	1,76,526	32,171	2,08,697
4	...	...	...	293	2,257	2,550	2,186	51,018	53,204	...	...	850	850	3,639	1,24,587	1,28,226
5	...	...	...	4,572	3,375	7,947	46	...	46	...	4,707	4,014	8,721	57,283	7,572	64,855
6	...	...	...	470	...	470	125	...	125	...	...	4,826	4,826	8,366	4,903	8,269
7	759	...	759	29,995	21,648	51,643	5,353	...	5,353	...	5,071	2,570	8,241	65,161	27,077	92,238
8	...	63	63	...	...	...	2,606	-1,01,081	-99,075	...	...	...	...	41,923	17,390	59,313
9	3,208	63	3,271	4,23,480	46,872	4,69,352	42,436	-50,003	-7,627	...	1,11,682	4,178	1,15,760	10,54,971	2,06,906	12,60,877
10	2,973	...	2,973	60,702	56,559	1,17,252	38,841	1,80,108	2,18,449	...	30,380	78,159	1,08,539	3,22,085	4,47,776	7,00,861
11	6,181	63	6,244	4,84,182	1,02,423	5,86,604	80,777	1,30,045	2,10,822	...	1,41,962	82,337	2,24,299	13,77,066	6,53,082	20,30,738
12	...	...	...	11,392	1,354	12,746	...	...	...	...	8,283	...	8,283	61,503	1,354	62,857
13	6,181	63	6,244	4,95,674	1,03,776	5,99,350	80,777	1,30,045	2,10,822	...	1,50,243	82,337	2,32,582	14,38,569	6,55,036	20,93,605
14	598	...	598	45,849	10,795	56,644	78	...	78	151	30,001	159	30,160	1,79,878	10,954	1,90,832
15	5,583	63	5,646	4,40,725	92,981	5,42,706	80,899	1,30,045	2,10,744	-151	1,20,244	82,178	2,02,422	12,58,681	6,44,082	19,02,763
16	...	...	...	...	11,663	11,663	...	...	...	...	8,283	14,538	22,821	8,283	26,732	35,015
17	...	...	...	...	2,156	2,156	...	-18,087	-18,087	...	...	623	623	...	50,034	50,034
18	...	...	...	...	6,510	6,510	...	1,06,722	1,06,722	...	...	3,572	3,572	...	1,22,435	1,22,435
19	...	63	63	...	33,352	33,352	...	16,935	16,935	...	...	2,727	2,727	...	82,246	82,246
20	5,580	...	5,580	11,912	...	11,912	6,935	...	6,935	-151	7,294	...	7,294	1,46,878	...	1,46,878
21	...	...	...	4,37,148	...	4,37,148	73,658	...	73,658	...	1,04,614	...	1,04,614	6,18,387	...	6,18,387
22	3	...	3	665	...	665	106	...	106	...	53	...	53	1,15,926	...	1,15,926
23	...	...	...	...	...	...	...	...	...	...	...	...	...	1,119	...	1,119
24	...	...	...	...	...	...	...	...	...	...	...	...	...	3,68,089	...	3,68,089
25	...	...	...	...	35,651	35,651	...	24,475	24,475	...	...	32,161	32,161	...	2,04,441	2,04,441
26	...	...	...	...	3,649	3,649	...	...	...	...	...	28,367	28,367	...	1,58,194	1,58,194
27	5,583	63	5,646	4,40,725	92,981	5,42,706	80,899	1,30,045	2,10,744	-151	1,20,244	82,178	2,02,422	12,58,681	6,44,082	19,02,763

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

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

(Excluding

PARTICULARS.	No. of Item.	Brought forward.			RAJPUTANA.			PUNJAB.			BURMA.			No. of Item.
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	61,285	39,940	1,01,225	332	...	332	701	8,123	8,824	3,108	240	3,348	1
Plant and machinery	2	6,45,788	—47,734	5,98,054	1,051	...	1,051	10,616	36,351	46,967	58,406	15,027	73,433	2
Tools	3	1,76,526	32,171	2,08,697	913	...	913	14,785	17,410	32,195	27,636	915	28,551	3
Navigation Plant	4	3,639	1,24,587	1,28,226	...	...	...	...	9,831	9,831	70,072	116	70,188	4
Camp equipage	5	57,283	7,572	64,855	1,331	...	1,331	224	3,770	3,994	6,343	...	6,343	5
Live-stock	6	3,366	4,903	8,269	...	...	...	...	441	441	146	...	146	6
Office, etc., furniture	7	65,161	27,077	92,238	853	...	853	7,883	17,957	25,840	15,128	5,056	20,184	7
Miscellaneous	8	41,923	17,390	59,313	...	...	...	...	—59,310	—59,310	...	...	...	8
TOTAL NEW SUPPLIES	9	10,54,971	2,05,906	12,60,877	4,480	...	4,480	34,209	34,573	68,782	1,80,839	21,354	2,02,193	9
Repairs and carriage	10	3,22,085	4,47,776	7,69,861	9,894	...	9,894	25,386	1,30,441	1,55,827	70,126	—31,290	38,830	10
TOTAL	11	13,77,056	6,53,682	20,30,738	14,374	...	14,374	59,595	1,65,014	2,24,609	2,50,965	—9,942	2,41,023	11
<i>Add—Charges by other Branches and Departments</i>	12	61,503	1,354	62,857	2,291	706	2,997	...	...	...	...	26,766	26,766	12
TOTAL	13	14,38,559	6,55,036	20,93,595	16,665	706	17,371	59,595	1,65,014	2,24,609	2,50,965	16,824	2,67,789	13
<i>Deduct—Charges to other Branches and Departments</i>	14	1,79,878	10,954	1,90,832	1,706	...	1,706	13,747	...	13,747	36,621	29,733	66,354	14
GRAND TOTAL	15	12,58,681	6,44,082	19,02,763	14,959	706	15,665	45,848	1,65,014	2,10,862	2,14,344	—12,900	2,01,435	15
DISTRIBUTION OF THE GRAND TOTAL ABOVE.														
FAMINE RELIEF AND INSURANCE	16	8,283	26,732	35,015	2,286	29	2,315	...	...	...	...	...	...	16
IRRIGATION. (Imperial and Provincial.)														
Minor Works and Navigation, Capital	17	...	50,034	50,034	...	...	...	...	...	...	...	—52	—52	17
Minor Works and Navigation, Revenue	18	...	1,22,435	1,22,435	...	667	667	...	123	123	...	11,450	11,450	18
Minor Irrigation and Agricultural Works	19	...	82,246	82,246	...	10	10	...	7,774	7,774	...	15,709	15,709	19
OTHER PUBLIC WORKS														
Imperial Civil Works, Tools and Plant	20	1,46,878	...	1,46,878	12,467	...	12,467	3,089	...	3,089	8,800	...	8,800	20
Provincial Civil Works, Tools and Plant	21	6,18,387	...	6,18,387	...	...	...	42,381	...	42,381	2,00,451	...	2,00,451	21
Imperial Military Works, Tools and Plant	22	1,15,925	...	1,15,925	206	...	206	378	...	378	5,093	...	5,093	22
Special Defence Works	23	1,119	...	1,119	...	...	...	...	...	...	...	...	...	23
Initial Expenditure on New Capital at Delhi	24	3,68,089	...	3,68,089	...	...	...	...	...	...	...	...	...	24
IRRIGATION. (Imperial and Provincial.)														
Major Working Expenses	25	...	2,04,441	2,04,441	...	...	...	...	1,80,923	1,80,923	...	9,950	9,950	25
Capital Outlays on Irrigation Works	26	...	1,58,194	1,58,194	...	...	...	...	—23,806	—23,806	...	—49,966	—49,966	26
TOTAL AS IN THE ABOVE	27	12,58,681	6,44,082	19,02,763	14,959	706	15,665	45,848	1,65,014	2,10,862	2,14,344	—12,900	2,01,435	27

(a) Excluding outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts
31st March 1916—continued.

Railways.)

No. of Item.	BIHAR 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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,154	...	2,154	961	2,203	3,170	801	...	801	...	676	...	676	70,018	50,512	1,20,530
2	56,383	...	56,383	96,797	43,372	1,40,169	22,789	...	22,789	...	10,424	...	10,424	9,02,254	47,016	9,49,270
3	10,974	...	10,974	12,965	—3,858	9,107	14,374	...	14,374	56	59,684	...	59,684	3,17,913	46,638	3,64,551
4	138	13,759	13,897	...	560	560	...	...	...	...	...	98,819	98,819	73,849	2,47,672	3,21,521
5	...	...	...	1,689	—62	1,627	...	...	...	...	1,440	...	1,440	68,310	11,280	79,590
6	...	...	...	...	—2,597	—2,597	...	...	...	...	...	...	...	3,512	2,747	6,259
7	3,676	...	3,676	2,322	2,498	4,820	5	...	5	...	1,212	...	1,212	96,240	52,588	1,48,828
8	...	13,070	13,070	...	...	...	...	...	...	...	...	...	...	41,923	—28,850	13,073
9	73,325	26,829	1,00,154	1,14,734	42,122	1,56,856	37,969	...	37,969	56	73,436	98,819	1,72,255	15,74,019	4,29,603	20,03,622
10	16,944	28,575	45,519	63,726	22,569	86,295	8,189	...	8,189	574	27,776	...	27,776	5,44,700	5,98,065	11,42,765
11	90,289	55,404	1,45,693	1,78,460	64,691	2,43,151	46,158	...	46,158	630	1,01,212	98,819	2,00,031	21,18,719	10,27,668	31,46,387
12	...	...	...	...	62	62	470	...	470	...	...	...	...	64,264	28,888	93,152
13	90,269	55,404	1,45,673	1,78,460	64,753	2,43,213	46,628	...	46,628	630	1,01,212	98,819	2,00,031	21,82,983	10,56,556	32,39,539
14	92	...	92	9,987	39	10,026	15	...	15	86	8	...	8	2,42,140	40,726	2,82,866
15	90,177	55,404	1,45,581	1,68,473	64,714	2,33,187	46,613	...	46,613	544	1,01,204	98,819	2,00,023	19,40,843	10,15,830	29,56,673
16	...	—6,130	—6,130	...	13,813	13,813	...	...	...	...	...	...	...	10,569	34,444	45,013
17	...	...	...	...	12,834	12,834	...	...	...	...	...	...	...	...	62,816	62,816
18	...	...	...	...	46	46	...	...	...	...	...	...	...	...	1,34,723	1,34,723
19	...	13,813	13,813	...	3,647	3,647	...	...	...	...	...	98,819	98,819	...	2,22,018	2,22,018
20	5,441	...	5,441	2,935	...	2,935	46,460	...	46,460	544	567	...	567	2,27,181	...	2,27,181
21	84,538	...	84,538	1,65,496	...	1,65,496	...	...	...	...	1,00,284	...	1,00,284	12,11,537	...	12,11,537
22	198	...	198	42	...	42	153	...	153	...	353	...	353	1,22,348	...	1,22,348
23	...	...	...	...	...	...	...	...	...	...	...	...	...	1,119	...	1,119
24	...	...	...	...	...	...	...	...	...	...	...	...	...	3,68,089	...	3,68,089
25	...	47,721	47,721	...	990	990	...	...	...	...	...	...	...	...	4,44,025	4,44,025
26	...	...	...	...	33,382	33,382	...	...	...	...	...	...	...	...	1,17,804	1,17,804
27	90,177	55,404	1,45,581	1,68,473	64,714	2,33,187	46,613	...	46,613	544	1,01,204	98,819	2,00,023	19,40,843	10,15,830	29,56,673

charge of Civil Officers.

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

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

TRANSACTIONS.	STATE									
	Assam-Bengal.	South Behar.	Sialkot Narawal.	Mymensingh-Jamalpur-Jagannathganj.	Bengal Nagpur.	Burma.	Dhond-Baramati.	Sara Sengunaj.	Mymensingh-Bhairab-Bazar.	Mandira Bhan.
DURING THE YEAR 1915-16.	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL :										
Share Capital :										
India	...	...	75,067	...	...	...	578	120,000	63,933	71,066
England	...	...	...	...	...	...	...	...	...	...
Debentures :										
England	...	...	...	...	...	...	...	...	...	...
Debenture Stock :										
England	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest :										
India	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	75,067	...	...	...	578	120,000	63,933	71,066
B. Payments for discharge of Debentures, etc.	278,000	...	...	...	65,200	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	—278,000	...	75,067	...	—65,200	...	578	120,000	63,933	71,066
ON ACCOUNT OF CAPITAL EXPENDITURE :										
Payments :										
India	—318,673	...	80,409	553	—349,485	—49,470	—1,117	117,771	38,352	52,371
England	41,136	...	...	...	288,149	107,607	...	...	...	...
C. TOTAL	—277,537	...	80,409	553	—61,336	58,137	—1,117	117,771	38,352	52,371
Repayments :										
India	...	...	...	...	...	...	...	...	...	...
England	463	...	...	...	3,864	243	...	...	...	...
D. TOTAL	463	...	...	...	3,864	243	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	—278,000	...	80,409	553	—65,200	57,894	—1,117	117,771	38,352	52,371
A. + D. TOTAL RECEIPTS	463	...	75,067	...	3,864	243	578	120,000	63,933	71,066
B. + C. TOTAL PAYMENTS	463	...	80,409	553	3,864	58,137	—1,117	117,771	38,352	52,371
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (Rs=£1)	...	...	...	...	...	...	...	...	...	...
TO 31st MARCH 1916.										
ON ACCOUNT OF SHARE AND OTHER CAPITAL :										
Share Capital :										
India	...	399,732	100,467	169,754	...	...	37,244	393,358	63,933	133,199
England	1,500,000	...	...	...	3,000,000(b)	3,000,000	...	...	...	...
Debentures :										
Nominal amount	1,277,900	...	...	...	6,659,800	...	...	...	...	...
Cash received 	1,260,607	...	...	...	6,622,877	...	...	...	...	...
Debenture Stock :										
Stock represented	...	...	...	...	2,000,000	1,250,000	...	...	...	...
Cash received	...	...	...	...	1,948,586	1,199,819	...	...	...	...
Capital not bearing Interest :										
India	...	...	...	...	...	...	...	...	...	...
England	15,385	...	...	...	17,600	20,000	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (Rs=£1)	2,775,992	399,732	100,467	169,754	11,589,063	4,219,819	37,244	393,358	63,933	133,199
ON ACCOUNT OF CAPITAL EXPENDITURE :										
Net Payments :										
India	164,325	450,606	104,290	169,289	—241,725	1,637,751	35,288	389,511	38,352	127,875
England	2,611,667	...	...	...	11,830,788	3,476,260	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 2,775,992	450,606	104,290	169,289	11,589,063	5,114,011	35,288	389,511	38,352	127,875
BALANCE OF ACCOUNT WITH COMPANY :										
At Credit	...	...	...	465	...	...	1,956	3,847	25,581	5,324
At Debit	...	50,874	3,823	...	...	914,192	...	...	...	...

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

† Although for convenience the Rohilkhand and Kumaon Railway is classed among the State
‡ £147,000 Sterling Debentures were issued by the Company in England and sold for Rs20,34,195. This sum was paid into the Calcutta debentures in 1904-05, and by £72,000, the amount

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

¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1908 in Exchange
(c) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of interest on share capital paid by the
(d) Includes £4,711 being the Capital stock in respect of which the holders exercised

(e) Includes £247 Survey outlay of the Guntur Fensli
(f) Includes £212,523 receipts and £164,141 expenditure

the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1915-16; the RECEIPTS and March 1916; and the BALANCES at that date.

RAILWAYS.

Mumbai and Yaswanth.	Rohilkhand Kumaon.	Hardwar-Delhi.	Madras and Southern Maharashtra (including Mysore, Coimbatore, Tamil Railway).	Amritsar-Patna-Kasur.	Almudabad-Paratij including Idar Road Brahmapur.	Tapi valley.	Almudabad-Dholka Railway.	Pulgaon Arvi.	Mumbai and Ellichpur.	Baripada Talband.	Chaparmukh Sighat.	Branch line companies under the audit of Government Ex- aminer, East Indian Railway.	Pachon Jamar.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
24,133	...	533	...	14,467	...	1,600	...	29,333	1,833	10,234	24,585	312,857	18,182	763,401
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24,133	...	533	...	14,467	...	1,600	...	29,333	1,833	10,234	24,585	312,857	18,182	763,401
...	32,000	...	...	...	...	...	...	...	...	...	...	...	...	375,200
24,133	-32,000	533	...	14,467	...	1,600	...	29,333	1,833	10,234	24,585	312,857	18,182	393,201
22,317	-23,489	84	-186,351	9,084	31	1,685	...	26,946	2,844	7,748	18,078	338,812	8,614	-202,886
...	6,272	...	208,906	...	...	...	...	...	...	...	...	...	...	362,970
22,317	-17,217	84	22,555	9,084	31	1,685	...	26,946	2,844	7,748	18,078	338,812	8,614	449,184
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	20	...	4,841	...	...	...	...	...	...	...	...	...	...	9,431
...	20	...	4,841	...	...	...	...	...	...	...	...	...	...	9,431
22,317	-17,237	84	17,714	9,084	31	1,685	...	26,946	2,844	7,748	18,078	338,812	8,614	439,753
24,133	20	533	4,841	14,467	...	1,600	...	29,333	1,833	10,234	24,585	312,857	18,182	777,532
22,317	14,783	84	22,555	9,084	31	1,685	...	26,946	2,844	7,748	18,078	338,812	8,614	824,384
...	14,763	...	...	...	...	...	...	...	...	...	...	...	...	14,763
161,000	...	187,392	8,460	183,309	225,953	802,130	65,318	35,066	104,726	10,234	24,585	(d) 525,380	18,182	3,649,422
...	200,000	...	13,491,540	...	...	...	...	...	...	...	...	...	...	11,191,540
...	175,000	...	2,325,000	...	...	...	...	...	...	...	...	...	...	10,337,700
...	188,102	...	2,314,425	...	...	...	...	...	...	...	...	...	...	10,286,011
...	...	...	2,500,000	...	...	...	...	...	...	...	...	...	...	6,950,000
...	...	...	\$1,200,000	...	...	...	...	...	...	...	...	...	...	6,819,943
...	...	...	2,471,538	...	...	...	...	...	...	...	...	...	...	-168
...	...	...	\$1,200,000	...	...	...	...	...	...	...	...	...	...	107,992
...	...	...	-168	...	...	...	...	...	...	...	...	...	...	...
...	...	...	55,007	...	...	...	...	...	...	...	...	...	...	...
161,000	288,102	187,392	9,540,804	183,309	225,953	802,130	65,318	35,066	104,726	10,234	24,585	525,380	18,182	32,054,742
...	475,652	...	...	...	...	...	...	...	...	...	...	...	...	475,652
161,000	763,754	187,392	9,540,804	183,309	225,953	802,130	65,318	35,066	104,726	10,234	24,585	525,380	18,182	32,530,894
158,980	130,323	187,115	(c) 2,395,274	181,359	225,839	801,692	65,047	31,039	105,532	7,748	18,078	(d) 502,453	8,614	7,025,155
...	633,431	...	5,975,578	...	...	...	...	...	...	...	...	...	...	24,527,724
158,980	763,754	187,115	8,280,852	181,359	225,839	801,692	65,047	31,039	105,532	7,748	18,078	502,959	8,614	32,152,879
2,020	...	277	1,259,952	1,959	114	438	271	4,027	...	2,486	6,507	22,427	9,568	1,347,210
...	...	...	...	...	...	...	...	...	806	...	...	...	...	969,695

Company and Bombay, Baroda and Central India Railway Company.

Railways, a portion of the system is the property of the Company.

Treasury and at the Contract Rate was equivalent to a Sterling payment of £160,887, now reduced by £735, being discount on renewal of these

of the Debentures discharged in 1911 and 1915.

under "Capital not bearing Interest."

of which the sum of £24,000 is included under "Capital not bearing Interest."

for the surrender of £65,016-6-5 Madras Railway Annuity.

Secretary of State; Interest on advance in India, less net traffic receipts and interest on interest; and interest on excess capital respectively.

the option of transferring it to the Secretary of State in the year 1913-14, and shown as Capital expenditure of State Railways in Account No 74.

Railway brought on to the Construction account.

previously accounted for under "Deposits."

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

No. 80.—Account of Initial Expenditure on New Capital at Delhi during and to end of the year 1915-16.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(a)	R	R
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	2,03,579
(ii) Non-Gazetted Officers	...	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	3,61,873	11,80,861
(ii) Non-Gazetted Officers	2,03,139	5,02,861
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	25,989	2,20,477
(ii) Non-Gazetted Officers	14,422	83,267
B.—Travelling Allowances of Officers and Establishment—(a)		
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	39,646	1,04,848
(ii) Non-Gazetted Officers	18,627	49,693
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	1,513	9,501
(ii) Non-Gazetted Officers	—1,001	4,460
C.—Supplies, Services and Contingencies—(a)		
(a) Preliminary Investigations	...	50,624
(b) Public Works and Electrical Officers employed on the Project	24,852	97,192
(c) Miscellaneous Officers	3,838	22,542
D.—Works Expenditure—		
(i) Buildings (Account No. 80 A)	21,71,126	34,11,016
(ii) Communications (Account No. 80 B)	2,37,566	3,70,727
(iii) Miscellaneous Public Improvements (Account No. 80 C)	44,213	1,85,278
(iv) Electric Light and Power	...	...
(v) Irrigation	...	...
(vi) Sanitation including Storm Water Drains, Sewerage and Sewage disposal, Water supply, and conservancy.	...	...
(vii) Purchase of Tools and Plant (b)	3,68,089	28,99,556
(viii) Stock and Suspense	4,30,319	12,93,221
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 80D)	8,46,353	41,74,002
(x) Maintenance during construction (Account No. 80E)	2,36,765	4,35,973
E.—Acquisition of Land taken up for the Project	—57,314	35,37,281
F.—Other Miscellaneous Expenditure	...	5,833
Deduct—Receipts on Capital Account	407	2,368
GRAND TOTAL	49,69,108	1,88,79,815
Total converted into £ at R15 = £1	£ 331,274	1,258,655
INDIA	321,383	1,144,605
ENGLAND	9,891	114,050

(a) For details vide Account No. 77, page 288.

(b) " " " " 78A " 293.

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

No. 80A.—Detailed Account of Works Expenditure—D(i) Buildings.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
D.—I.—(i) Government House	2,19,893	3,68,638
D.—I.—(ii) Secretariat	7,08,040	9,89,421
D.—I.—(iii) Other Buildings—		
A.—Central Buildings—		
(i) Viceroy's Court	2,09,109	2,12,160
(ii) Great Court	26,138	28,408
(iii) Furniture and Fittings	88	67,088
B.—Other Government Offices	...	...
C.—Residential Buildings	10,07,858	17,45,301
D.—Medical Buildings	...	...
E.—Police Buildings	...	...
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	...	...
H.—Military Buildings	...	...
I.—Other Buildings	...	...
Total Buildings	21,71,126	34,11,016

No. 80B.—Detailed Account of Works Expenditure—D(ii) Communications.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A. and B.—Constructing Avenues and Arteries	2,26,001	3,44,390
C.—Miscellaneous roads	5,816	7,295
D.—Service Roads	4,762	7,450
E.—Roads on Ridge	...	...
F.—Dust-proof treatment	987	11,592
G.—Through Communications	...	...
Total Communications	2,37,566	3,70,727

No. 80C.—Detailed Account of Works Expenditure—D(iii) Miscellaneous Public Improvements.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens—		
(1) Central Vista Construction	...	...
(2) Other Parks and Gardens	42,496	1,83,561
B.—Recreation Parks	1,717	1,717
C.—Palings	...	...
D.—Road Circuses	...	...
E.—Indrapat Reservoir	...	...
F.—Extensions to South	...	...
Total Miscellaneous Public Improvements	44,213	1,85,278

No. 80D.—Detailed Account of Works Expenditure—D (ix) Miscellaneous.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	4,752	48,279
B.—Preparation of site	5,44,022	16,48,904
C.—Experiments and models	8,513	51,594
D.—Service Roads	3,913	5,65,624
E.—Water supply and other general services	84,663	11,51,723
F.—Medical and sanitary	12,468	51,742
G.—Miscellaneous	1,88,022	6,56,133
Total Miscellaneous	8,46,353	41,74,002

No. 80E.—Detailed Account of Works Expenditure—D (x) Maintenance during construction.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	34,754	50,780
(ii) Maintenance of roads	33,985	62,121
(iii) Maintenance of public parks and gardens	21,647	42,433
(iv) Maintenance of road circuits	...	...
(v) Maintenance of irrigation water supply	5,925	5,925
(vi) Maintenance of temporary water supply	24,652	51,342
(vii) Maintenance expenditure in connection with conservancy and sanitation	20,420	41,244
(viii) Up-keep of hospitals and dispensaries	5,767	10,632
(ix) Renewal of coolie camps	7,848	10,310
(x) Re newing hospital and dispensary for coolies	...	2,991
(xi) Maintenance of storm water drains	...	...
(xii) Entertainment of chowkidars and other menial establishment	5,409	9,103
(xiii) Running expenses of electric power plant for general purposes	34,253	54,812
(xiv) Running expenses of railways for general purposes	25,000	55,729
(xv) Running expenses of tractors and lorries	15,763	33,356
Unforeseen	1,342	5,187
Total Maintenance during construction	2,36,765	4,35,973

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

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

Exchange Compensation Allowance.

Expenditure £336,643.

	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Expenditure.
Exchange Compensation Allowance.	81	Expenditure	311	..	£ 336,643

81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1916.

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FINANCE AND REVENUE ACCOUNTS OF THE

EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	2,027	798	49,511	63,480	34,677	55,571	34,848	41,175	25,315	23,700	13,883	3,44,435	17,190	3,27,295
Opium	...	...	...	...	...	6,844	...	...	...	...	...	6,844	6,844	...
Salt	4,486	...	4,546	5,956	...	...	...	...	...	...	...	14,988	14,988	...
Excise	1,600	...	9,091	...	2,436	1,865	...	2,001	...	2,125	...	19,118	8,143	10,975
Customs	...	...	914	7,794	6,683	...	...	361	222	...	...	15,974	15,974	...
Income Tax	...	...	...	...	900	...	...	...	...	...	...	900	450	450
TOTAL	8,113	798	64,062	77,230	44,696	64,290	34,848	43,537	25,537	25,825	13,883	4,02,309	63,589	3,38,720
Posts and Telegraphs	12,828	...	...	...	...	...	...	...	...	...	...	12,828	12,828	...
Mint	5,672	...	...	5,933	...	...	...	...	...	...	...	11,605	11,605	...
Salaries and Expenses of Civil Department:														
General Administration	50,610	3,355	18,831	23,719	26,431	33,491	27,300	28,812	21,324	20,231	11,948	2,66,052	71,049	1,95,003
Law and Justice—Courts of Law	4,822	2,398	59,154	40,649	86,499	98,872	62,595	63,677	38,846	31,581	15,385	5,04,478	7,220	4,97,258
Law and Justice—Jails	6,998	...	3,747	2,756	4,117	5,355	2,046	2,579	490	2,194	...	30,280	6,996	23,284
Police	9,250	7,297	26,386	24,934	29,520	38,300	20,114	42,396	16,106	17,379	8,696	2,40,387	16,547	2,23,840
Ports and Pilotage	...	...	...	1,031	7,628	...	...	4,712	34	...	...	13,405	...	13,405
Education	815	1,061	17,524	21,257	23,215	19,991	11,933	13,312	10,572	9,535	5,110	1,34,325	1,876	1,32,449
Ecclesiastical	4,931	1,390	9,705	6,812	4,473	7,858	9,151	2,806	349	1,632	569	49,476	49,476	...
Medical	9,209	2,325	19,826	22,382	21,748	18,562	16,949	12,864	8,477	6,725	2,576	1,41,643	11,534	1,30,109
Political	41,240	13,102	2,081	9,754	349	...	6,543	4,569	1,296	1,366	4,381	84,681	62,001	22,680
Agriculture	1,239	...	3,626	5,582	4,357	1,806	8,920	7,014	3,242	3,646	640	40,072	1,870	38,202
Scientific and Miscellaneous Departments	11,078	...	...	341	1,011	...	1,521	...	...	...	...	13,951	11,078	2,873
TOTAL	1,40,190	30,928	1,60,880	1,59,017	2,09,357	2,24,235	1,67,072	1,82,741	1,00,736	94,289	49,305	15,18,750	2,39,647	12,79,103
Miscellaneous Civil Charges:														
Civil Furlough and Absentee Allowances	...	...	...	113	...	...	...	...	...	...	...	113	113	...
Stationery and Printing	874	...	875	295	187	508	...	...	...	...	...	2,739	874	1,865
Miscellaneous	...	...	708	...	...	...	...	...	...	...	...	708	...	708
TOTAL	874	...	1,583	182	187	508	...	...	...	...	...	3,834	761	2,573

Famine Relief and Insurance

Construction of Protective Irrigation Works

TOTAL

Railway Revenue Account :

State Railways: Working Expenses

Miscellaneous Railway Expenditure

TOTAL

Irrigation :

Major Works: Working Expenses

Minor Works and Navigation

TOTAL

Other Public Works :

Civil Works

Army Services :

Army—Effective

Marine

Military Works

TOTAL

TOTAL CHARGED AGAINST REVENUE . Rs.

Railway, Irrigation and other Capital not charged to Revenue:

State Railways: Construction

Irrigation Works: Construction

Initial Expenditure on New Capital at Delhi

TOTAL NOT CHARGED TO REVENUE . Rs.

GRAND TOTAL . Rs.

Total Converted into £ at Rs. 15-£1

	Rs.
(a) 1st (Peshawar) Division	1,78,210
2nd (Rawalpindi) "	2,21,452
3rd (Lahore) "	1,88,247
4th (Quetta) "	1,65,169
5th (Mhow) "	1,36,521
6th (Poona) "	1,29,573
Carried over	10,17,193

	Rs.
Brought forward	10,17,193
7th (Meerut) Division	1,24,838
8th (Lucknow) "	1,54,835
9th (Secunderabad) "	1,32,167
Burma	83,098
Supply Circle	1,63,955
Controller of War Accounts	10,33,636
TOTAL	27,08,722

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1915-16.

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

Receipts, £—260,473,539 Disbursements, £256,923,489.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. I B.
				£	£	£
O. Permanent Debt .	82	Statement of Permanent Debt	314	3,332,400	1,019,155	(a) +2,313,245
"	82A	Temporary Debt	316	7,000,000	10,000,000	-3,000,000
P. Unfunded Debt .	82B	Special Loans	316	...	1,181	
"	83	Treasury Notes	316	...	...	
"	84	Deposits of Service Funds	317	87,111	95,002	+899,842
"	85	Savings Bank Deposits	319	6,665,679	5,756,815	
Q. Deposits and Advances.	72	Provincial Balances	261	335,711	204,771	
"	App. A	Appropriation for Reduction of Debt		425,305	...	
"	86	Deposits of Local Funds	320	6,209,095	6,680,011	
"	87	Deposits of Sinking Funds	320	15,842	...	
"	87A	Profits on new Rupee coinage	320	...	...	
"	App. A	Gold Standard Reserve		16,334,702	10,619,024	+5,829,927
"	App. A.	Paper Currency Reserve		8,190,295	8,190,295	
"	89	Departmental and Judicial Deposits	324	31,451,135	30,724,965	
"	Appendix A.	Advances		7,988,525	7,943,692	
"		Suspense Accounts		42,067	977,988	
"		Miscellaneous		473,423	315,477	
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	333	490,931	475,828	+15,103
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto	349	1,556,038	1,247,806	+308,232
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	350	7,709	...	+7,709
T. Remittances	Appendix A.	Inland Money Orders		39,073,370	39,021,590	
"		Other Local Remittances		...	116,333	
"		Other Departmental Accounts		1,327	17,924	
"		Remittances between Civil Treasuries and Departments		45,748,716	45,504,245	-241,434
"	92	Remittance Account between England and India	353	53,093,004	53,498,253	
U. Secretary of State's Bills.	93	Bills drawn and discharged	354	4,590,034	5,045,774	
V. Cash Balance	45	Sterling Bills on London	121	4,668,000	4,668,000	
	94	Opening and Closing Balances	355	22,692,570	24,819,404	
		TOTAL		260,473,539	256,923,489	

(a) Net figure carried to Account No. 1B is +£2,379,834. The difference of £66,589 is made up of the sum of £78,497 and £91,032 the amount of debt discharged by means of the Railway and Discount Sinking Funds [vide notes (a) and (b) on page 315], less £42,940 shown as discharged in Account No. 11 and explained in note (e) on page 315.

No. 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1916, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Debt bearing Interest: In India In England	Debt not bearing Interest: In India In England	1st April 1915.	31st March 1916.	IN INDIA.						
					IMPERIAL LOANS BEARING INTEREST.						
					Amount, 1st April 1915.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1916.
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4½ per cent. Loan for Indore State Railway					1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway					1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 " Railway Loan from Nawab of Rampur					47,00,000	...	...	47,00,000	...	...	47,00,000
4 " Gwalior Loan of 1887					1,22,00,000	...	...	1,22,00,000	...	...	1,22,00,000
4 " Terminable Loan of 1915-16					...	4,99,86,000	...	...	...	...	4,99,86,000
3½ " Loan of 1842-43					22,45,35,300	...	51,800	22,45,87,100	...	6,12,800	22,39,74,300
3½ " " 1854-55					34,21,24,200	...	14,89,200	34,36,13,400	...	6,79,200	34,29,34,200
3½ " " 1865					37,84,12,700	...	20,65,850	38,04,78,550	...	6,97,600	37,97,80,950
3½ " " 1879					3,90,79,800	...	...	3,90,79,800	...	3,55,300	3,87,24,500
3½ " " 1900-1901					39,70,69,400	...	38,68,200	40,09,37,600	...	12,61,950	39,96,75,650
3 " " 1896-97					8,20,59,500	...	...	8,20,59,500	...	45,12,300	7,75,47,200
TOTAL IMPERIAL DEBT in INDIA bearing Interest			Rs.		1,50,51,80,900	4,99,86,000	74,75,050	1,56,26,41,950	...	81,19,150	1,55,45,22,800
					LOANS NOT BEARING INTEREST.						
3½ per cent. Loan of 1853-54					49,000	...	...	49,000	...	...	49,000
3½ " " 1893-94					19,100	...	...	19,100	7,400	...	11,700
4 " Cawnpur-Furruckabad Railway Debenture Loan					1,700	...	...	1,700	1,700	...	...
4 " Muttra-Hathras Light Railway Debenture Loan					1,800	...	...	1,800	...	...	1,800
4 " Cawnpur and Achneyra Railway Debenture Loan					900	...	...	900	...	...	900
4 " Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway					5,800	...	...	5,800	300	...	5,500
4 " Stock Notes issued in 1882-83 and accounted for as follows:—											
In Madras					788	...	...	788	...	...	788
" Bombay					2,475	...	...	2,475	...	...	2,475
" Bengal					1,612	...	...	1,612	...	...	1,612
" United Provinces of Agra and Oudh					588	...	...	588	...	...	588
" Punjab					587	...	...	587	...	...	587
TOTAL DEBT in INDIA not bearing Interest			Rs.		84,300	...	...	84,300	9,400	...	74,900
TOTAL DEBT in INDIA			Rs.		1,50,52,65,200	4,99,86,000	74,75,050	1,56,27,26,250	9,400	81,19,150	1,55,45,97,700
TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs. 15=£1			£		100,351,013	3,332,400	498,337	104,181,750	626	541,277	103,639,847
Do.			£		100,345,393	3,332,400	498,337	104,176,130	...	541,277	103,634,853
Do.			£		5,620	...	...	5,620	626	...	4,994
					IN ENGLAND.						
					BEARING INTEREST.						
India 3½ per cent. Stock			£		91,137,350	...	...	91,137,350	...	...	91,137,350
India 3 " "					66,028,171	...	...	66,028,171	{ (a) 78,497 (b) 31,032 }	...	65,918,642
India 2½ " "					11,689,987	...	...	11,689,987	...	...	11,689,987
India Bonds					2,000,000	...	...	2,000,000	500,000	...	1,500,000
East Indian Railway Debenture Stock 4½ per cent.					1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 " "					348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ " "					425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.					2,701,450	...	...	2,701,450	...	...	2,701,450
Indian Midland Railway Debentures 3½ per cent.					407,500	...	...	407,500	...	...	...
TOTAL DEBT in ENGLAND bearing Interest					176,173,774	...	...	176,173,774	1,017,029	...	175,156,745
					NOT BEARING INTEREST.						
India 5 per cent. Stock					9,305	...	...	9,305	...	...	9,305
India 4 per cent. Stock					7,279	...	...	7,279	1,500	...	5,779
TOTAL DEBT in ENGLAND not bearing Interest			£		16,584	...	...	16,584	1,500	...	15,084
TOTAL DEBT in ENGLAND			£		176,190,358	...	...	176,190,358	1,018,529	...	175,171,829
TOTAL DEBT			£		276,541,371	3,332,400	(e) 498,337	280,372,108	(e) 1,019,155	(e) 541,277	278,811,676

Classification of the Debt.	
Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works	1,296,088
For Railways (including advances made to Railway Companies)	233,195,887
For Irrigation Works	41,122,020
For Initial Expenditure on New Capital at Delhi	927,881

502,574	498,337	3,236,994	1,619,155	541,277	736,592
1,164,246	...	234,360,133	...	...	(d) 234,390,133
1,394,906	...	42,456,326	...	...	42,456,326
331,274	...	1,258,655	...	...	1,258,655
TOTAL	£	276,541,371	3,332,400	498,337	280,372,108
				(c) 1,019,155	541,277
					278,811,676

Sinking Funds created pursuant to Section 51 of Act 42 and 43 Vict., C. 203, and Section 2 (a) of Act 44 and 45 Vict., C. 53, and the application thereof.

India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of Liabilities charged on the Revenues of India:

India 4 per cent. Stock	5,115,939
India 4 per cent. Rupee Debt, Rs. 1,00,750 at 1s. 4d. the rupee	7,117
India 3½ per cent. Stock	2,235,168
India 3 per cent. Stock	215,243

INDIA DEBT CREATED AND ISSUED

India Debt purchased and cancelled to 31st March 1915:

India 4, 3½, 3 and 2½ per cent. Stocks	2,404,216
(a) India Debt purchased and cancelled during the year ended 31st March 1916:	12,409
India 3 per cent. Stock purchased with £21,093 being a portion of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	27,846
India 3 per cent. Stock purchased with £33,467 being a portion of the interest on the amounts standing to the credit of the Funds	29,357

INDIA DEBT PURCHASED AND CANCELLED £

Balance of India Debt issued as above outstanding on 31st March 1916:

India 3½ per cent. Stock (*)	9,661,445
India 3 per cent. Stock (†)	—306,534
India 3½ per cent. (formerly 4 per cent.) Rupee Debt	7,117
India 2½ per cent. stock (‡)	—150,205

Investments during the year ended 31st March 1916 in lieu of purchasing and cancelling India Debt—

War Loan 4½ per cent. stock 1925-45.

Purchased with £35,434 being portion of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	19,355
Purchased with £68,161 being portion of the interest on the amounts standing to the credit of the Funds	41,812

WAR LOAN 4½ PER CENT. STOCK 1925-45 HELD AT 31st MARCH 1916

Exchequer 5 per cent. Bonds 1920—

Purchased with £14,298 being balance of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	22,235
Purchased with £36,440 being balance of the interest on the amount standing to the credit of the Funds	22,235

EXCHEQUER 5 PER CENT. BONDS 1920 HELD AT 31st MARCH 1916

TOTAL INVESTMENTS LIEU OF PURCHASING AND CANCELLING INDIA DEBT HELD AT 31st MARCH 1916

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sum towards the redemption of Debt incurred in excess of money raised thereby, viz:

NOTE—In lieu of the purchase and cancellation of India Stock during three quarters of the year 1920 costing £14,781 were purchased on account of the "Discount Sinking Funds."	Money.	Stock.
	£21,569	£31,032
		India 3 per cent. stock.
		£14,761 Exchequer 5 per cent., Bonds

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

Under Permanent Debt Discharged

On account of East Indian Railway Sinking Fund, the cost of purchase is included in £208,893 under "Railway Revenue Account" (see also Sinking Fund Account above)

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

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

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

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

(d) This amount is made up as follows:—

(i) Aggregate of columns 4 and 19 in Account No. 73, Summary of Capital Expenditure

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

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

(iv) Add—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras

Railways, less amount (£75,293) redeemed by the operation of the Discount Sinking Fund

India.	Exchd.	TOTAL.
636	909,000	909,636
...	57,521	57,521
...	4,361	4,361
...	16,615	16,615
...	2,097	2,097
...	28,935	28,935
626	1,018,529	10,19,155

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

(vi) Advances made to the Tanjore and Kistna District Boards for the Mayavaram-Mutapet and Bezvada-Masulipatam Railways (Acct. No. 91)

GRAND TOTAL

NOTE—The amounts of advances to the Bengal-Nagpur Railway Company do not appear as separate items in this calculation as they are now included in the figure shown against item (i) being treated as State outlay.

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

(*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.

(‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

O. to V.—Debt, Deposits, etc.

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1916.

		Balance, 1st April 1915.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1916.
INDIA.						
Temporary Loans	R	11,00,00,000	...	11,00,00,000	4,50,00,000	6,50,00,000
Converted into £ at R 15-£1	£	7,333,333	...	7,333,333	3,000,000	4,333,333
ENGLAND.						
Temporary Loans on Security of India Bills	£	7,000,000	7,000,000	14,000,000	7,000,000	7,000,000
TOTAL	£	14,333,333	7,000,000	21,333,333	10,000,000	11,333,333

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1916.

		Balance, 1st April 1915.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1916.
INDIA, GENERAL.						
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)		Rs. 48,000	Rs. ...	Rs. 48,000	Rs. ...	Rs. 48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)		6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)		1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)		80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)		41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.)		66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)		10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)		40,000	...	40,000	...	40,000
TOTAL	R	11,09,148	...	11,09,148	...	11,09,148
MADRAS.						
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)		1,260	...	1,260	...	1,260
BOMBAY.						
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)		9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES OF AGRA AND OUDH.						
Endowments by the late King of Oudh, 1st Loan (6 p. c.)		29,09,142	...	29,09,142	16,761	28,92,381
Endowments by the late King of Oudh, 3rd (5 p. c.)		99,86,590	...	99,86,590	198	99,86,392
Endowments by the late King of Oudh, 6th Loan (4 p. c.)		14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)		3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)		2,00,000	...	2,00,000	...	2,00,000
TOTAL	R	1,48,09,535	...	1,48,09,535	16,959	1,47,92,576
PUNJAB.						
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)		10,000	...	10,000	...	10,000
GRAND TOTAL		1,68,41,491	...	1,68,41,491	16,959	1,68,24,532
Grand Total converted into £ at R 15-£1	£	1,122,766	...	1,122,766	1,131	1,121,635

No. 88.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1916.

		Balance, 1st April 1915.	Issues in 1915-16.	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
INDIA, GENERAL.						
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits		Rs. 2,500	Rs. ...	Rs. 2,500	Rs. ...	Rs. 2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)		3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.		71,619	...	71,619	...	71,619
TOTAL	R	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at R15-£1	£	29,861	...	29,861	...	29,861

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Receipts in 1915-16.	TOTAL.	Repayments in 1915-16.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Uncovenanted Service Family Pension Fund	(a) 1,42,67,819	9,57,183	1,52,25,002	11,91,520	1,40,33,482
Bengal and Madras Service Family Pension Fund	(a) 4,38,103	83,256	5,21,359	18,460	5,02,899
TOTAL	1,47,05,922	10,40,439	1,57,46,361	12,09,980	1,45,36,381
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund	...	3,465	3,465	...	3,465
TOTAL	1,47,05,922	10,43,904	1,57,49,826	12,09,980	1,45,39,846
MADRAS.					
Military Assistant Surgeons' Fund	3,51,916	17,365	3,69,284	17,345	3,51,939
BOMBAY.					
Uncovenanted Service Family Pension Fund	31,53,709	2,45,401	33,99,110	1,97,707	32,01,403
TOTAL INDIA AND ENGLAND Rs.	1,82,11,547	13,06,673	1,95,18,220	14,25,032	1,80,93,188
Deduct—Transactions in England	...	132	132	...	132
TOTAL, INDIA R	1,82,11,547	13,06,541	1,95,18,088	14,25,032	1,80,93,056
Total India converted into £ at Rs15= £1 £	1,214,104	87,102	1,301,206	95,002	1,206,204
ENGLAND:					
Receipts on account of Indian Military Widows' and Orphans' Fund	...	9	9	...	9
GRAND TOTAL IN £	1,214,104	87,111	1,301,215	95,002	1,206,212

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Receipts in 1915-1916.	Transfers.	TOTAL.	Repayments in 1915-1916.	Transfers.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POST OFFICE SAVINGS BANKS							
India, General	14,89,41,446	8,16,31,628	...	23,05,73,074	7,73,59,089	...	15,32,13,985
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General	(a) 1,03,627	13,456	...	1,17,083	1,037	...	1,16,046
DEPARTMENTAL.							
India, General	3,18,29,626	54,91,529	...	3,73,21,155	30,12,767	...	3,43,08,388
Bombay	14,529	1,730	...	16,259	...	...	16,259
Assam	(a) 31,325	4,355	...	35,680	1,723	...	33,957
TOTAL	3,18,75,480	54,97,614	...	3,73,73,094	30,14,490	...	3,43,58,604
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	3,18,79,107	55,11,070	...	3,74,90,177	30,15,527	...	3,44,74,650
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General	45,594	12,582	...	58,176	46,968	...	11,208
Madras	1,47,649	19,895	...	1,67,544	397	...	1,67,147
Bombay	59,560	9,284	...	68,844	3,148	...	65,696
Bengal	1,52,874	19,590	...	1,72,464	4,269	5,497	1,62,698
United Provinces of Agra & Oudh	1,02,504	8,612	...	1,11,116	30,190	...	80,926
Punjab	1,48,732	17,900	...	1,66,632	134	16,338	1,50,160
Burma	62,295	9,789	...	72,084	...	1,197	70,887
Bihar and Orissa	1,82,081	20,959	...	2,03,040	12,316	...	1,90,724
Central Provinces and Berar	91,734	8,887	...	1,00,621	32,830	...	67,791
Assam	4,809	5,147	...	9,956	...	5,446	4,510
TOTAL	9,97,832	1,32,645	...	11,30,477	1,30,252	28,478	9,71,747
DEPARTMENTAL.							
India, General	4,59,962	1,30,954	...	5,90,916	1,36,963	...	4,53,953
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	14,57,794	2,63,599	...	17,21,393	2,67,215	28,478	14,25,700
Carried over	18,23,78,847	8,74,06,297	...	26,97,84,644	8,06,41,831	28,478	18,91,14,335

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

O. to V.—Debt, Deposits, etc.

No. 85.—ACCOUNT showing Receipts, Payments, and Balances of Savings BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1916—*contd.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	Transfers.	TOTAL.	Repayments in 1915-1916.	Transfers.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	18,23,78,347	8,74,06,297	...	26,97,84,644	8,06,41,831	28,478	18,91,14,335
FOREST OFFICERS' PROVIDENT FUND.							
India, General	4,46,092	60,725	...	5,06,817	1,906	15,696	4,89,215
Madras	(a) 94,237	9,036	...	1,03,273	28,694	...	74,579
Bombay	1,757	340	...	2,097	...	...	2,097
TOTAL	5,42,086	70,101	...	6,12,187	30,600	15,696	5,65,891
POLICE OFFICERS' PROVIDENT FUND.							
India, General	21,917	8,361	...	30,278	...	...	30,278
Madras	(a) 1,08,084	15,406	...	1,23,490	31,197	5,689	86,604
Bombay	(a) 22,083	2,250	...	24,333	1	5,147	19,185
Bengal	42,407	5,820	...	48,227	...	5,227	43,000
United Provinces of Agra and Oudh	(a) 22,801	4,622	...	27,423	...	...	27,423
Punjab	28,347	4,156	...	32,503	7,164	...	25,339
Burma	94,679	16,716	...	1,11,395	...	...	1,11,395
Bihar and Orissa	1,08,844	16,665	...	1,25,509	5,466	6,884	1,13,159
Central Provinces and Berar	1,20,947	16,627	...	1,37,574	9,023	2,240	1,26,311
TOTAL	5,70,109	90,623	...	6,60,732	52,851	25,187	5,82,694
GENERAL PROVIDENT FUND.							
CIVIL.							
India, General	42,70,966	12,54,797	31,029	55,56,792	5,53,482	...	50,03,310
Madras	38,14,636	11,76,871	8,403	49,99,910	5,15,056	...	44,84,854
Bombay	43,56,893	12,14,045	5,147	55,76,085	4,41,568	977	51,33,510
Bengal	33,74,257	10,95,037	10,724	44,80,018	3,72,393	...	41,07,625
United Provinces of Agra and Oudh	38,43,421	9,12,832	...	47,56,253	3,94,473	...	43,61,780
Punjab	32,04,440	8,92,962	16,338	41,13,740	3,85,024	...	37,28,716
Burma	22,09,310	6,37,056	1,197	28,47,563	1,87,529	...	26,60,034
Bihar and Orissa	(a) 19,54,948	5,89,129	6,884	25,50,961	2,96,318	...	22,54,643
Central Provinces and Berar	(a) 17,05,239	5,30,321	2,240	22,37,800	1,47,557	...	20,90,243
Assam	(a) 7,28,667	2,04,571	5,446	9,38,684	1,06,705	...	8,31,979
TOTAL CIVIL	2,94,62,777	85,07,621	87,408	3,80,57,806	34,00,105	977	3,46,56,724
DEPARTMENTAL.							
India, General	46,96,711	16,69,578	...	63,66,289	8,90,086	...	54,76,203
TOTAL G. P. FUND	3,41,59,488	1,01,77,199	87,408	4,44,24,095	42,90,191	977	4,01,32,927
OTHER MISCELLANEOUS PROVIDENT (CIVIL) FUNDS (b).							
India, General	62,434	* 11,945	...	74,379	547	...	73,832
Madras	28,552	6,823	...	35,375	937	2,714	31,724
Bombay	29,636	10,792	977	41,405	771	...	40,634
Bengal	80,340	24,416	...	1,04,756	...	...	1,04,756
United Provinces of Agra and Oudh	(a) 15,444	7,065	...	22,509	...	...	22,509
Punjab	(a) 35,985	10,501	...	46,486	...	...	46,486
Burma	8,848	3,704	...	12,552	6,137	...	6,415
Bihar and Orissa	12,252	4,924	...	17,176	1,045	...	16,131
Central Provinces and Berar	(a) 1,738	682	...	2,420	...	...	2,420
TOTAL CIVIL	2,75,229	80,852	977	3,57,058	9,437	2,714	3,44,907
DEPARTMENTAL.							
India, General	1,002	3,371	...	4,373	...	...	4,373
TOTAL OTHER M. P. FUND	2,76,231	84,223	977	3,61,431	9,437	2,714	3,49,280
CEMETERY ENDOWMENT FUND.							
India, General	25,428	821	...	26,249	...	...	26,249
North-West Frontier Province	5,673	105	...	5,778	...	...	5,778
Madras	18,501	4,614	...	23,115	...	...	23,115
Bombay	72,012	1,752	...	73,764	...	...	73,764
Bengal	(a) 36,630	1,140	...	37,770	...	...	37,770
United Provinces of Agra and Oudh	88,909	5,328	...	94,237	...	...	94,237
Punjab	47,187	2,258	...	49,445	...	...	49,445
Burma	21,615	350	...	21,965	...	...	21,965
Bihar and Orissa	16,534	640	...	17,174	...	...	17,174
Central Provinces and Berar	14,198	315	...	14,513	...	...	14,513
Assam	5,605	185	...	5,790	...	...	5,790
TOTAL	3,52,292	17,508	...	3,69,800	...	...	3,69,800
Carried over	21,82,78,553	9,78,45,951	88,385	31,62,12,889	8,50,24,910	73,052	23,11,14,927

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

(b) Includes Forest Revenue Officers' Provident Fund and Sub-Inspectors of Schools' Provident Fund in Bengal.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANK, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1916—*concd.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	Transfers.	TOTAL.	Repayment in 1915-1916.	Transfers.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BANKS ACCOUNTS—<i>contd.</i>							
Brought forward	31,82,78,553	9,78,45,951	88,385	31,62,12,889	8,50,24,910	73,052	23,11,14,927
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	97,893	10,112	...	1,08,005	14	15,333	92,658
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh	7,164	868	...	8,032	750	...	7,282
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND.							
India, General	2,901	821	...	3,722	...	...	3,722
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	(a) 79,665	11,260	...	90,925	8,815	...	82,110
TOTAL BANKS ACCOUNTS	21,84,66,176	9,78,69,012	88,385	31,64,23,573	8,50,34,459	88,385	23,13,00,699
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	(a) 44,559	63,584	...	1,08,143	62,883	...	45,260
HINDU FAMILY ANNUITY FUND.							
India, General	39,359	73,451	...	1,12,810	90,555	...	22,255
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(a) 40,077	17,138	...	57,210	30,515	...	26,695
LOCAL FUND PENSION FUND.							
Bombay	(a) 1,30,986	41,639	...	1,72,625	1,18,291	...	54,334
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	(a) 4,185	26,909	...	31,094	26,701	...	4,393
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	1,14,17,623	18,51,954	...	1,32,69,577	9,51,252	...	1,23,18,325
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	3,19,691	41,504	...	3,61,195	37,533	...	3,23,662
TOTAL SPECIAL ACCOUNTS	1,19,96,480	21,16,174	...	1,41,12,654	13,17,730	...	1,27,94,924
GRAND TOTAL	23,04,62,656	9,99,85,186	88,385	33,05,36,227	8,63,52,219	88,385	24,40,95,623
Grand Total converted into £ at Rs 15 = £1	15,364,177	6,665,679	5,892	22,035,748	5,756,815	5,892	16,273,041

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Receipts in 1915-16.	TOTAL.	Re-payments in 1915-16.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT FUNDS.					
India, General	(a) 84,777	2,43,278	3,28,055	2,43,157	84,898
North-West Frontier Province	(a) 3,05,174	5,63,842	8,69,016	5,53,290	3,15,726
Madras	86,72,253	2,11,69,617	2,98,41,870	2,20,09,382	78,32,488
Bombay	(a) 30,10,618	79,80,794	1,09,91,412	86,47,402	23,44,010
Bengal	(a) 43,38,387	1,04,36,753	1,47,75,140	1,14,12,740	33,62,400
United Provinces of Agra and Oudh	78,77,948	1,12,59,471	1,91,37,419	1,14,48,093	76,89,326
Punjab	43,24,296	75,68,221	1,18,92,517	85,48,098	33,44,419
Barma	39,04,123	44,77,550	83,81,673	53,11,860	30,69,813
Bihar and Orissa	29,20,904	75,63,618	1,04,84,522	85,10,688	19,73,834
Central Provinces and Berar	19,17,149	38,04,193	57,21,342	41,29,093	15,92,244
Assam	(a) 6,82,901	20,93,960	27,76,861	22,73,487	5,03,374
TOTAL DISTRICT FUNDS	R 3,80,38,530	7,71,61,297	11,51,99,827	8,30,87,295	3,21,12,532
Carried over	3,80,38,530	7,71,61,297	11,51,99,827	8,30,87,295	3,21,12,532

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

O. to V.—Debt, Deposits, &c.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1916—*contd.*

	Balance, 1st April, 1915.	Receipts in 1915-1916.	TOTAL.	Re-payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,80,38,530	7,71,61,297	11,51,99,827	8,30,87,295	3,21,12,532
OTHER FUNDS.					
India, General	3,68,048	9,69,088	13,37,136	10,38,439	2,98,697
North-West Frontier Province	(a) 3,33,413	5,91,667	9,25,080	5,84,609	3,40,471
Madras	(a) 16,52,042	31,79,605	48,31,647	33,35,123	14,96,524
Bombay	(a) 11,87,120	28,87,680	40,74,800	32,84,622	7,90,178
Bengal	(a) 5,11,532	11,17,870	16,29,402	10,90,576	5,38,826
United Provinces of Agra and Oudh	(a) 8,72,855	16,96,861	25,69,716	18,51,282	7,18,434
Punjab	(a) 3,58,314	12,22,884	15,81,198	11,78,151	4,08,047
Burma	7,07,416	13,82,718	20,90,134	14,13,871	6,76,263
Bihar and Orissa	(a) 9,01,699	12,96,190	21,97,889	12,87,616	9,10,273
Central Provinces and Berar	(a) 10,64,308	15,74,558	26,38,866	16,98,167	9,45,699
Assam	35,781	56,017	91,798	60,409	31,389
TOTAL OTHER FUNDS	R 79,92,528	1,59,75,138	2,39,67,666	1,68,12,865	71,54,801
GRAND TOTAL	4,60,31,058	9,31,36,435	13,91,67,493	9,99,00,160	3,92,67,333
Total converted into £ at R15=£1	£ 3,068,738	£ 6,209,095	£ 9,277,833	£ 6,660,011	£ 2,617,822

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

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1916.

	Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	34,57,093	2,37,458	36,94,551	...	36,94,551
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Fund	1,067	159	1,226	...	1,226
	(a) 34,58,160	2,37,617	36,95,777	...	36,95,777
Converted into £ at R15=£1	£ 230,544	£ 15,842	£ 246,386	...	£ 246,386

(a) Differs from last year's closing balance by Rs. 15,87,511 being the amount transferred to "Imperial Advance and Loan Account" vide note (d), page 327.

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1916.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
Quantity oz.	Payment made in			Purchase price. ₹	Outturn value.	Difference represent- ing gross profit. ₹	In England.		In India.	TOTAL. ₹		
	England.	India.	TOTAL.				₹	Equi- valent in ₹	₹			
	£	£	£									

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1916.

Balance, 1st April 1915.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve and on Sterling bills and Telegraphic transfers on London which have been paid from the Reserve.	TOTAL.	Charges.	Balance, 31st March 1916.
£	£	£	£	£	£	£
26,734,683		(a) —12,963	(b) 42,514	26,764,234	490	26,763,744

(a) Includes £823,736 representing loss on conversion of consols into National War Loan.

(b) For details vide Account No. 45.

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1916.

In 4½ per cent. National war loan	of the face value of £	3,574,094
In 3 per cent. Local Loans Stock	"	200,000
In 3 per cent. Transvaal Government Guaranteed Stock	"	1,092,023
In 2½ per cent. Irish Land Guaranteed Stock	"	438,720
In 3 per cent. Exchequer Bonds, 1916	"	3,769,000
In 3 per cent. Exchequer Bonds, 1920	"	2,875,000
In 3½ per cent. Canada Government Bonds, 1916—1919	"	161,000
In 4 per cent. Southern Nigeria Bonds, 1916	"	350,000
In 3½ per cent. New South Wales Inscribed Stock, 1918	"	113,000
British Treasury Bills	"	4,435,000
TOTAL FACE VALUE		17,007,837
Total estimated value of securities mentioned above on 31st March 1916		16,218,692
In sovereigns in India		238,734
Temporary loans to Treasury Balances—India		4,000,000
Cash placed by the Secretary of State for India in Council at short notice		5,792,631
Balance due to the Reserve from the Treasury Balances in India		1,326(c)
TOTAL		26,251,383(d)

(c) This amount was paid into the Reserve in April 1916.

(d) Differs from the closing balance shown in Account No. 88 by £512,361, representing depreciation in the market value of the Securities as compared with the cost price.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1916.

	Balance, 1st April 1915.	Receipts in 1915-1916.	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	4,08,419	9,06,988	13,15,407	9,73,867	3,41,540
Civil Courts' Deposits	(a) 2,45,476	4,15,134	6,60,610	4,32,970	2,27,640
Criminal Courts' Deposits	(a) 16,065	27,360	43,425	28,206	15,219
Personal Deposits	29,33,867	74,20,166	1,04,14,033	89,10,631	15,03,402
Municipal Funds	(a) 2,13,024	7,50,058	9,63,082	8,40,437	1,22,645
Renewal and Enfacement Fees on Government Promissory Notes	33	351	384	376	8
Grant made by the British Cotton-growing Association	1,435	...	1,435	...	1,435
Trust Interest Fund	86,208	85,91,916	86,78,124	86,36,865	41,259
Deposits of deceased officers and men of the Native Army	2,350	1,243	3,593	670	2,923
Deposits for Government Loans (temporary)	...	30,53,315	30,53,315	30,53,315	...
Public Works Deposits	(a) 76,917	7,59,714	8,36,631	5,04,161	3,32,470
Unclaimed General Provident Fund Deposits	62	...	62	...	62
Royalty on suspended patents belonging to enemy subjects	...	276	276	...	276
Deposits pertaining to Hostile firms	...	22,065	22,065	...	22,065
<i>Other Deposits.</i>					
1st Peshawar Division	1,976	71,161	73,137	66,493	6,644
2nd Rawalpindi "	(a) 13,212	55,790	68,002	51,216	17,786
3rd Lahore "	(a) 1,15,963	1,39,777	2,55,740	2,01,704	54,036
4th Quetta "	48,165	2,76,177	3,24,342	2,55,890	68,452
5th Mhow "	70,594	1,25,662	1,96,256	1,69,150	27,106
6th Poona "	6,28,994	27,88,964	34,17,958	23,52,874	10,65,084
7th Meerut "	1,21,695	82,083	2,03,778	1,80,906	22,872
8th Lucknow "	32,008	1,86,754	2,18,762	1,45,687	73,075
9th Secunderabad "	7,808	1,04,551	1,12,359	41,825	70,534
Burma "	3,826	22,879	26,705	14,118	12,287
Supply Circle "	29,388	52,463	81,851	48,770	33,081
Central War Accounts	...	53,512	53,512	43,226	5,286
1st Peshawar Division	18	682	700	659	41
2nd Rawalpindi "	40	1,426	1,466	1,434	32
3rd Lahore "	468	1,305	1,773	1,210	563
4th Quetta "	(a) 373	1,279	1,652	1,188	464
5th Mhow "	389	2,261	2,650	1,838	712
6th Poona "	256	1,480	1,736	1,271	465
7th Meerut "	134	748	882	472	410
8th Lucknow "	(a) 176	1,109	1,285	1,072	213
9th Secunderabad "	61	1,165	1,226	1,067	159
Burma "	...	1,600	1,600	1,600	...
Supply Circle "	...	1,954	1,954	1,881	73
Military Deposits	12,99,706	21,16,829	34,16,535	26,05,678	8,10,857
Marine Deposits	24,54,908	96,34,370	1,20,89,278	95,91,730	24,97,548
Deposits Railway Capital Accounts	(b) 17,09,094	34,89,887	51,98,981	34,08,316	17,90,665
Railway Deposits (Railway Revenue Accounts)	1,16,14,407	7,33,48,169	8,49,62,576	7,16,29,846	1,33,32,730
State Railway Fine Fund (Railway Revenue)	48,752	2,11,608	2,60,360	2,06,960	53,410
Postal and Telegraph Fine Fund	(a) 3,628	542	4,170	293	3,877
Posts and Telegraphs Furniture Fund	(a) 126	1,186	1,312	1,168	144
Trust Interest Account (Posts and Telegraphs)	39	9,724	9,763	9,338	425
Void Money Orders (Posts and Telegraphs)	2,22,286	19,64,621	21,86,907	18,57,415	3,29,492
Short payments on account of Money Orders (Posts and Telegraphs)	(a) 5,451	93,890	99,341	93,478	5,863
Foreign Money Orders (Posts and Telegraphs)	-12,72,179	3,42,74,806	3,30,02,627	3,50,76,037	-20,73,410
British Postal Orders (Posts and Telegraphs)	1,32,80,564	41,97,759	1,74,78,323	14,68,501	1,60,09,822
British Postal Orders Remittance (Posts and Telegraphs)	-1,32,80,418	...	-1,32,80,418	27,29,404	-1,60,09,822
Dead Accounts, Savings Bank (Posts and Telegraphs)	9,06,786	...	9,06,786	7,531	8,99,255
Deposits on account of ferry charges in Kashmir (Posts and Telegraphs)	...	196	196	196	...
Customs Duty on Foreign Parcel (Posts and Telegraphs)	11,762	25,884	37,646	27,341	10,305
Aligarh Workshop Cheques (Posts and Telegraphs)	11,214	1,15,775	1,26,989	1,09,597	17,392
Postal and Telegraph deposits	3,59,722	6,27,731	9,87,453	6,19,772	3,67,681
Penny Postage Stamps (Posts and Telegraphs)	(a)-20,071	16,530	-3,541	15,000	-18,541
International Reply Coupons Issued (Posts and Telegraphs)	7,781	...	7,781	2,858	4,923
Ditto ditto Exchanged (Posts and Telegraphs)	(a)-1,502	...	-1,502	385	-1,887
Unclaimed General Provident Fund Deposits	(a) 42	23	65	...	65
Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)	...	1,14,629	1,14,629	1,12,806	1,823
TOTAL	2,24,81,498	15,61,67,527	17,86,49,025	15,65,46,089	2,21,02,936
Carried forward	2,24,81,498	15,61,67,527	17,86,49,025	15,65,46,089	2,21,02,936

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

(b) Excludes Rs. 7,25,742 transferred to the head Capital Account of Indian Railway Companies, vide foot-note (d) to Account No. 79, page 302.

O. to V.—Debt, Deposits, etc.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1916—*contd.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	2,24,81,498	15,61,67,527	17,86,49,025	15,65,46,089	2,21,02,936
NORTH-WEST FRONTIER PROVINCE.					
<i>Civil Deposits.</i>					
Revenue Deposits	3,38,280	9,68,160	13,06,440	9,62,804	3,43,636
Personal Deposits	(a) 4,13,279	34,46,842	38,60,121	33,79,698	4,80,423
Municipal Funds	9,12,610	13,56,717	22,69,327	10,52,878	12,16,449
Trust Interest Fund	28	18,015	18,043	16,108	1,935
Public Works Deposits	32,834	1,26,838	1,59,672	1,14,943	44,729
Renewal and Enfacement fees on Government Promis- sory Notes	...	5	5	...	5
TOTAL . R	16,97,031	59,16,577	76,13,608	55,26,431	20,87,177
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	37,54,651	44,93,382	82,48,033	45,12,662	37,55,371
Civil Courts' Deposits	(a) 61,25,428	1,13,48,495	1,74,73,921	1,12,39,726	62,34,195
Criminal Courts' Deposits	2,42,851	3,05,808	5,48,659	3,09,002	2,39,657
Personal Deposits	8,84,835	1,55,08,155	1,63,92,990	1,54,36,061	9,56,929
Municipal Funds	41,57,585	54,26,789	95,84,374	65,96,578	29,87,746
Trust Interest Fund	(a) 1,95,784	31,25,787	33,21,571	32,60,782	60,789
Deposits for work done for public bodies or individuals	3,07,757	6,98,648	10,06,405	8,07,517	1,98,588
Administrator General's Deposits	(a) 196	2,729	2,925	2,925	...
Deposits of Tea Cess Fund	1,897	36,899	38,796	35,153	3,643
Public Works Deposits	(a) 4,18,958	21,61,981	25,80,939	19,63,221	6,17,718
Deposits for Government Loans	...	16,850	16,850	16,850	...
Renewal and Enfacement fees on Government Promissory Notes	(a) 42	323	365	319	46
Unclaimed General Provident Fund Deposits	2,297	1,351	3,678	16	3,662
Deposits pertaining to Hostile firms	...	90,342	90,342	1,477	88,865
TOTAL . R	1,60,92,279	4,32,17,569	5,93,09,848	4,41,82,589	1,51,27,259
BOMBAY.					
<i>Civil Deposits.</i>					
Revenue Deposits	10,38,451	26,23,236	36,61,687	23,68,692	12,92,995
Civil Courts' Deposits	(a) 17,29,937	59,96,689	77,26,626	60,15,258	17,11,368
Criminal Courts' Deposits	(a) 85,037	1,91,550	2,76,587	1,94,153	82,434
Personal Deposits	(a) 37,66,983	2,95,64,947	3,33,31,930	2,96,32,885	36,99,045
Municipal Funds	17,17,429	46,16,730	63,34,159	51,31,726	12,02,433
Marine Deposits	(a) 20,379	81,883	1,02,162	69,253	32,909
Forest Deposits	(a) 2,08,588	2,47,333	4,55,921	2,18,561	2,37,360
Trust Interest Fund	10,831	31,03,832	31,14,713	31,00,598	14,115
Deposits of deceased officers and men of the Native Army	(a) 590	...	590	561	29
Deposits for work done for public bodies or individuals	1,67,366	3,02,761	4,70,127	3,28,836	1,41,291
Deposits of the Tea Cess Fund	639	15,519	16,158	14,783	1,375
Public Works Deposits	19,90,039	28,60,607	48,40,646	30,87,980	17,52,666
Deposits pertaining to Hostile firms	66,031	80,87,978	81,54,009	1,20,260	80,33,749
Renewal and Enfacement fees on Government Promissory Notes	845	10,334	10,679	10,432	217
Deposits for Government Loans (temporary)	...	10,43,768	10,43,768	10,43,659	109
„ on account of Enemy Property	...	1,01,155	1,01,155	...	1,01,155
TOTAL . R	1,08,02,595	5,88,83,822	6,96,40,917	5,13,37,667	1,83,03,250
Carried over . R	5,10,73,403	26,41,39,995	31,52,13,398	25,75,92,776	5,76,20,622

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

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1916—*contd.*

	Balance, 1st April 1915.	Receipts in 1915-1916.	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,10,73,408	26,41,89,995	31,52,13,898	25,75,92,776	5,76,20,622
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	14,45,837	62,97,018	77,42,855	62,24,115	15,18,740
Civil Courts' Deposits	61,83,036	1,20,23,088	1,82,06,074	1,21,28,508	60,77,566
Criminal Courts' Deposits	(a) 3,96,788	4,16,343	8,13,131	4,33,172	3,79,959
Personal Deposits	22,85,862	2,09,06,779	2,31,92,641	1,98,56,194	33,36,447
Municipal Funds	(a) 12,91,378	32,11,915	45,03,293	34,68,059	10,35,234
Trust Interest Fund	(a) 28,188	7,43,403	7,71,591	7,07,994	63,597
Deposits for work done for public bodies or individuals	6,32,965	47,70,423	54,03,388	45,58,485	8,41,903
Deposits of the Tea Cess Fund	9,031	3,89,885	3,98,916	3,08,122	30,794
Forest Deposits	(a) 986	7,213	8,199	7,213	986
Public Works Deposits	3,11,664	3,62,228	6,73,892	4,39,896	2,33,896
Deposits of Jute Cess Collections	(a) 3,30,899	10,37,234	13,68,133	10,81,776	2,86,357
Unclaimed General Provident Fund Deposits	(a) 6,952	12,264	19,216	2,508	16,708
Renewal and Enfacement Fees on Government Promissory Notes	57	492	549	490	59
Deposits for Government Loans (Temporary)	...	8,000	8,000	8,000	...
Deposits pertaining to Hostile firms	...	42,77,634	42,77,634	...	42,77,634
<i>Other Deposits.</i>					
Deposits Railway Capital Account	77,026	1,608	78,634	65,161	13,473
TOTAL	1,30,00,669	5,44,65,477	6,74,66,146	4,93,49,798	1,81,16,358
UNITED PROVINCES OF AGRA AND OUDH.					
<i>Civil Deposits.</i>					
Revenue Deposits	10,81,213	46,28,831	57,10,044	43,64,847	13,45,197
Civil Courts' Deposits	(a) 54,63,203	1,20,40,750	1,75,03,953	1,24,28,306	60,75,647
Criminal Courts' Deposits	(a) 82,008	2,61,730	3,43,738	2,46,905	96,833
Personal Deposits	27,81,104	3,06,16,991	3,33,98,095	3,02,90,874	31,07,221
Municipal Funds	19,77,758	62,88,869	82,66,627	63,14,607	19,52,020
Trust Interest Fund	8,076	3,90,707	3,98,783	3,92,436	6,347
Unclaimed General Provident Fund Deposits	(a) 532	122	654	96	558
Deposits for work done for public bodies or individuals	4,027	2,29,917	2,33,944	2,09,203	30,741
Forest Deposits	1	16	17	17	...
Public Works Deposits	(a) 12,70,522	28,23,588	40,94,110	30,67,433	10,26,677
Deposits for Government Loans (Temporary)	...	35,53,143	35,53,143	35,53,143	...
Renewal and Enfacement fees on Government Promissory Notes	192	590	782	732	50
Deposits pertaining to Hostile firms	...	30,144	30,144	14,973	15,171
TOTAL	1,26,68,636	6,08,65,398	7,35,34,034	6,08,77,572	1,26,56,462
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	28,33,620	66,01,181	94,34,861	71,25,082	23,09,719
Personal Deposits	(a) 21,63,143	1,36,67,918	1,58,31,061	1,39,80,318	18,50,243
Municipal Funds	33,33,492	64,88,900	98,27,392	63,94,142	34,33,250
Trust Interest Fund	43,967	1,40,791	1,84,758	1,72,892	11,866
Public Works Deposits	(a) 7,58,651	22,12,439	29,71,090	21,84,947	7,86,143
Deposits for Government Loans (Temporary)	...	5,60,890	5,60,890	5,60,890	...
Renewal and Enfacement fees on Government Promissory Notes	(a) 54	189	243	227	16
Deposits pertaining to Hostile firms	...	977	977	...	977
TOTAL	91,37,927	2,96,73,285	3,88,11,212	3,04,18,998	83,92,214
BUENA.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 6,81,177	39,33,265	46,14,442	33,90,330	7,24,112
Civil Courts' Deposits	(a) 3,04,182	13,20,427	16,24,609	12,94,383	3,30,226
Personal Deposits	4,48,821	1,00,10,909	1,04,59,730	1,00,53,488	4,06,292
Municipal Funds	18,38,354	43,50,717	61,89,071	45,90,020	15,99,051
Marine Deposits	(a) 1,336	9,074	10,410	6,606	3,804
Trust Interest Fund	1,137	44,009	45,146	42,730	2,416
Deposits for work done for public bodies or individuals	(a) 4,96,652	7,33,940	12,30,592	5,77,739	6,52,853
Public Works Deposits	16,72,258	19,34,328	36,06,586	20,90,760	15,15,826
Renewal and Enfacement fees on Government Promissory Notes	1	111	112	50	62
Deposits for Government Loans (Temporary)	...	7,000	7,000	7,000	...
Deposits pertaining to Hostile firms	...	14,02,423	14,02,423	44,864	13,57,559
TOTAL	54,43,918	2,37,46,203	2,91,90,121	2,25,97,920	65,92,201
Carried over	9,13,24,553	43,28,90,358	52,42,14,911	42,08,37,059	10,33,77,852

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

O. to V.—Debt, Deposits, etc.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 1916 —*contd.*

	Balance, 1st April 1915.	Receipts in 15-1916. 19	TOTAL.	Payments in 1915-1916.	Balance, 31st March 1916.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward R	9,13,24,553	43,28,90,358	52,42,14,911	42,08,37,059	10,33,77,852
BIHAR AND ORISSA.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a)9,88,606	14,91,368	24,79,974	15,43,082	9,36,892
Civil Courts' Deposits	(a)25,72,780	44,73,588	70,46,368	47,42,944	23,03,424
Criminal Courts' Deposits	2,58,268	2,18,084	4,76,352	2,02,585	2,74,367
Personal Deposits	23,40,375	81,78,794	1,05,19,169	85,11,386	19,77,783
Municipal Funds	11,91,203	20,28,230	32,19,433	23,59,030	8,60,403
Forest Deposits	...	272	272	76	196
Trust Interest Fund	4,806	4,08,948	4,13,754	4,08,039	5,715
Deposits for work done for public bodies and individuals	2,12,909	2,32,566	4,45,475	2,60,436	1,85,039
Public Works Deposits	(a)1,17,203	4,55,869	5,72,572	3,82,505	1,90,067
Renewal and Enfacement Fees on Government Promissory Notes	(a)16	104	120	99	21
Deposits for Government Loans (Temporary)	...	10,27,875	10,27,875	10,27,875	...
Unclaimed General Provident Fund Deposits	...	327	327	...	327
<i>Other Deposits.</i>					
Deposits—Railway Capital Account	(a)18,140	3,860	22,000	27,680	—5,680
TOTAL R	77,04,306	1,85,18,985	2,62,24,291	1,94,95,737	67,28,554
CENTRAL PROVINCES AND BERAH.					
<i>Civil Deposits.</i>					
Revenue Deposits	6,96,965	10,84,780	17,81,745	12,21,845	5,59,900
Civil Courts' Deposits	(a)10,11,112	30,54,535	40,65,647	28,98,855	11,66,792
Criminal Courts' Deposits	1,17,310	47,486	1,64,796	82,288	82,488
Personal Deposits	11,85,964	70,22,578	82,08,542	71,16,848	10,91,694
Municipal Funds	9,02,909	33,88,001	42,90,910	34,33,081	8,57,879
Forest Deposits	(a)8	6,348	6,856	5,560	1,296
Trust Interest Fund	(a)2,154	3,34,684	3,36,868	3,35,641	1,227
Deposits for work done for public bodies or individuals	443	1,906	2,349	11,304	—8,955
Public Works Deposits	(a)7,87,381	14,83,725	22,71,106	15,06,458	7,64,648
Renewal and Enfacement fees on Government Promissory Notes	13	107	120	114	6
Deposits for Government loans (temporary)	...	48,810	48,310	48,310	...
Unclaimed General Provident Fund Deposits	...	263	263	...	263
TOTAL R	47,04,289	1,64,73,203	2,11,77,492	1,66,60,254	45,17,238
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a)3,38,364	3,90,440	7,28,804	4,22,379	3,06,425
Civil Courts' Deposits	(a)1,28,888	2,35,407	3,64,290	2,36,590	1,27,700
Personal Deposits	4,62,287	20,67,176	25,29,463	20,33,174	4,96,289
Municipal Funds	(a)4,39,199	5,65,315	10,04,514	5,95,905	4,08,609
Trust Interest Fund	(a)382	13,616	13,998	13,533	465
Deposits for work done for public bodies or individuals	48,469	52,671	1,01,140	61,254	39,886
Public Works Deposits	(a)4,33,324	4,97,842	9,31,166	4,63,626	4,67,540
Renewal and Enfacement Fees on Government Promissory notes	5	41	46	45	1
Deposits for Government loans (temporary)	...	1,941	1,941	1,941	...
<i>Other Deposits.</i>					
Deposits Railway Revenue Account	(a)8,067	59,634	67,701	52,826	14,875
State Railway Fine Fund (Railway Revenue)	...	148	148	148	...
Railway Capital	146	...	146	...	146
TOTAL R	18,59,126	38,84,231	57,43,857	38,81,421	18,61,936
GRAND TOTAL R	10,55,92,274	47,17,67,777	57,73,60,051	46,08,74,471	11,64,85,580
Total converted into £ at R15 = £1 £	7,039,485	31,451,185	38,490,670	30,724,965	7,765,705

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

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1916, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Baraundha State	3,831	...	3,831	877	3,004	7,000	4 per cent.	73
Baoni	30,639	...	30,639	30,644	—5	30,639	4 "	1,444
Berar Famine Loan	11,74,775	...	11,74,775	6,58,883	5,15,892	1,40,95,608	3½ "	41,117
Bijawar	50,000	...	50,000	16,699	33,301	50,000	4 "	3,301
Dholepur State	...	...	...	...	...	4,00,000	4 "	7,156
Dungarpur State	1,54,945	...	1,54,945	39,945	1,15,000	5,25,000	4 "	6,200
Hyderabad State	61,50,324	...	61,50,324	8,53,987	52,96,337	2,00,00,000	4 "	2,46,013
Jhabua State	(a) 1,49,809	...	1,49,809	64,901	84,908	4,80,000	4 "	6,304
Jobat State	(a) 44,324	...	44,324	19,090	25,234	1,13,000	4 "	1,710
Karauli State	1,12,721	...	1,12,721	...	1,12,721	8,17,000	4 "	4,510
Kishengarh State	...	40,000	40,000	...	40,000	40,000	4 "	...
Rewa State	2,87,212	...	2,87,212	1,89,143	98,069	8,00,000	4 "	24,310
Samthar State	15,000	...	15,000	15,000	...	15,000	4 "	585
Shahpura	...	40,000	40,000	...	40,000	75,000	4 "	...
Sultan of Muskat	30,000	...	20,000	30,000	...	85,000	Nil	...
Tonk State	1,799	...	1,799	1,799	...	6,20,000	4 per cent.	243
TOTAL LOANS TO NATIVE STATES	82,05,429	80,000	82,85,429	19,20,968	63,64,461			3,42,966

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

O. to V. Debt, Deposits, etc.

No. 90.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
MADRAS.								
Madras Corporation	28,07,538	...	28,07,538	37,338	27,70,200	30,30,000	4 per cent. (a)	1,11,932
Ditto Port Trust	(b) 1,08,73,064	15,00,000	1,23,73,064	1,92,582	1,21,80,482	1,58,41,018	4 "	4,56,273
Ditto Coast Lights Fund	5,57,308	...	5,57,308	25,536	5,31,772	9,38,476	4 "	22,292
TOTAL .	1,42,37,910	15,00,000	1,57,37,910	2,55,456	1,54,82,454			5,90,497
BOMBAY.								
Bombay Municipality (Water-supply)	(b) 22,17,972	...	22,17,972	25,697	21,92,275	37,30,053	4 per cent.	88,279
Ditto Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	98,00,125	4, 3½ & 3 per cent	2,48,145
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879 .	2,01,55,295	...	2,01,55,295	...	2,01,55,295	2,11,70,754	4 "	8,06,212
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879 .	1,94,651	...	1,94,651	...	1,94,651	8,44,679	Nil	...
TOTAL .	3,23,68,043	...	3,23,68,043	25,697	3,23,42,346			11,42,636
BENGAL.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto, for construction of Kidderpore Dock	(d) 2,71,83,055	...	2,71,83,055	3,29,863	2,68,53,192	2,87,70,566	4 "	10,84,056
TOTAL .	2,89,48,055	...	2,89,48,055	3,29,863	2,86,18,192			11,63,481
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. R	7,55,54,008	15,00,000	7,70,54,008	6,11,016	7,64,42,992			28,96,614

LOANS TO MOFUSSIL MUNICIPALITIES.

INDIA, GENERAL.									
Ajmer Municipality	(b) 5,58,913	...	5,58,913	25,019	5,33,894	6,98,000	5 & 4 per cent.	29,199	
Mercara ditto	6,774	...	6,774	1,647	5,127	15,000	4 per cent.	258	
Mount Abu ditto	1,000	...	1,000	500	500	5,000	4 "	40	
Delhi ditto	(b) 8,62,856	...	8,62,856	62,252	8,00,604	16,15,000	4 "	33,898	
TOTAL	14,29,543	...	14,29,543	89,418	13,40,125			63,395	
N.-W. FRONTIER PROVINCE.									
Haripur Municipality	(b) 5,896	...	5,896	2,045	3,851	31,000	4 per cent.	236	
MADRAS.									
Bangalore Civil and Military Station Municipality	(b) 1,02,838	...	1,02,838	11,634	91,204	1,60,000	4 per cent.	(c) 3,998	
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rs.	15,38,277	...	15,38,277	1,03,097	14,35,180			67,629	

(a) Two per cent. additional appropriated to form a Sinking Fund.

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

(c) Interest adjusted in India Books.

(d) Opening balance reduced by Rs. 15,87,511 being the amount standing to the credit of Sinking Fund on 31st March 1915, now transferred to this head on the abolition of the Fund, vide note (a) under Account No. 87, page 320.

No. 90.— Account of Imperial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1916 and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Adil-es-Sultanah Kerman	10,047	...	10,047	930	9,117	21,400	4½ per cent.	418
Amir Muhammad Khan Shadarzai	...	...	...	...	...	...	...	2
Banka Pahari Jagir	1,751	...	1,751	915	836	2,751	4 "	85
Bhaisonda Jaigir	(a) 1,000	...	1,000	990	10	8,000	4 "	99
Bijna Jagir	2,072	...	2,072	1,999	73	17,590	4 "	125
Bilehri Muafi	5,523	...	5,523	2,688	2,835	8,323	4 "	196
Garauli Jagir	5,000	...	5,000	5,000	...	5,000	4 "	140
Gourihar Jagir	16,514	...	16,514	16,514	...	16,514	4 "	524
Ishak Kahols	31,500	...	31,500	2,500	29,000	41,500	Nil	
Istimrardars	1,90,077	11,762	2,01,839	4,788	1,97,051	5,00,000	6½ per cent.	11,176
Jigni Jagir	9,800	...	9,800	3,498	6,302	9,800	4 "	519
Kamta Jaigir	236	...	236	...	236	2,500	4 "	...
Khan Sahib Syed Mehir Sha Kharsin	1,500	...	1,500	375	1,125	3,750	5 "	75
Lughasi Jagir	10,122	...	10,122	3,791	6,331	13,122	4 "	604
Malik Ali Jan	...	1,500	1,500	...	1,500	1,500	4 "	...
Messrs. Md. Ali Brothers of Quetta	5,609	...	5,609	1,508	4,101	20,000	4½ "	...
Mir Azim Jan, son of late Ex Khan of Kalat	38,275	...	38,275	3,471	34,804	50,000	4 "	1,468
Mir Hazar Ghazni Marri Rasaldar Mani Levies	2,718	...	2,718	244	2,474	6,000	5 "	143

Mirza Suraya Jah	44,556	...	44,556	6,333	38,223	70,000	4 "	1,687
Mirzehan Khan Bijram Marri of Khol	2,400	...	2,400	600	1,800	3,000	5 "	132
Naigawan Rebai Jagir	3,340	...	3,340	987	2,353	5,310	4 "	114
Nawab Khair Bukhsh Khan	(a) 5,793	...	5,793	3,387	2,406	18,000	5 "	213
Paldeo Jagir	4,767	...	4,767	2,146	2,621	8,750	4 "	194
Sons of Malik Sultan Md. Khan	10,341	...	10,341	1,559	8,782	16,000	4 per cent.	414
Sheik of Kowit	2,87,500	...	2,87,500	1,00,000	1,87,500	3,87,500	Nil	...
Talukdars of Ajmer	353	...	353	50	303	8,25,000	5 per cent.	250
Thakur of Piploda	17	...	17	17	...	33,000	4 "	...
Tori Fatehpur Jagir	1,356	...	1,356	1,356	...	1,356	4 "	...
TOTAL	6,92,167	13,262	7,05,429	1,65,646	5,39,783			18,558
MADRAS.								
Prince of Arcot	6,125	...	6,125	1,500	4,625	15,000	Nil	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	6,98,292	13,262	7,11,554	1,67,146	5,44,408			18,558
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Secunderabad (water-works)	4,73,442	...	4,73,442	21,828	4,51,614	8,30,500	4½ & 4 per cent.	21,670

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

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount. 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount. 31st March 1916.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
REGIMENTAL AND OTHER LOANS.								
Military.								
INDIA, GENERAL.								
<i>1st Peshawar Division.</i>								
Officer Commanding, Guides Cavalry	(a) 25,000	...	25,000	...	25,000	31,000	4 per cent.	1,000
Ditto 1st Lancers	(a) 25,000	...	25,000	25,000	...	25,000	4 "	1,084
Ditto 13th do.	(a) 25,000	...	25,000	...	25,000	25,000	4 "	1,083
Ditto 14th do.	(a) 25,000	25,000	50,000	25,000	25,000	50,000	4 "	333
TOTAL	1,00,000	25,000	1,25,000	50,000	75,000	...		3,500
<i>2nd Rawalpindi Division.</i>								
Officer Commanding, 5th Cavalry	(a) 25,000	...	25,000	...	25,000	...	4 per cent.	1,000
Ditto 19th Lancers	(a) 25,000	...	25,000	...	25,000	...	4 "	500
Ditto 31st do.	(a) 10,000	...	10,000	10,000	...	...	4 "	183
Ditto 25th Cavalry	...	31,000	31,000	11,000	20,000	...	4 "	233
TOTAL	60,000	31,000	91,000	21,000	70,000	...		1,916
<i>3rd Lahore Division.</i>								
Secretary, Royal Army Temperance Association, Simla	12,000	...	12,000	2,000	10,000	12,000	4 per cent.	465
General Officer Commanding, 3rd Lahore Division	...	16,000	16,000	...	16,000	16,000	4½ "	...
Officer Commanding, 30th Lancers	(a) 25,000	...	25,000	...	25,000	25,000	4 "	1,500
Ditto 9th Hudson Horse	(a) 5,000	...	5,000	5,000	...	25,000	4 "	50
Ditto 23rd Cavalry	...	...	...	...	...	25,000	4 "	250
Ditto 34th Poona Horse	(a) 25,000	...	25,000	20,000	5,000	25,000	4 "	821
TOTAL	67,000	16,000	83,000	27,000	56,000	...		3,087
<i>4th Quetta Division.</i>								
Assistant Adjutant General, Quetta, Honorary Secretary and Treasurer, Soldiers' Club	62,448	...	62,448	...	62,448	85,000	4 per cent.	2,498
Officer Commanding, Baluchistan Volunteer Rifles	2,268	...	2,268	409	1,859	9,000	4 "	91
Secretary, Cantonment Committee	5,000	...	5,000	2,500	2,500	10,000	4 "	200
Ditto Ditto	3,000	...	3,000	1,000	2,000	5,000	4 "	120
Ditto Ditto	8,000	...	8,000	2,000	6,000	10,000	4 "	320
Officer Commanding, 10th Lancers	(a) 25,000	...	25,000	...	25,000	25,000	4 "	500
TOTAL	1,05,716	...	1,05,716	5,909	99,807	...		3,729

5th Mhow Division.

Officer Commanding, 29th Lancers	(a) 20,000	...	20,000	...	20,000	25,000	4 per cent.	867
Commandant, Cavalry School, Saugor	13,600	...	13,600	...	13,600	16,000	...	...
Officer Commanding, 38th Central India Horse	(a) 23,700	...	23,700	...	23,700	23,700	4 per cent.	948
Jubbulpore Cantonment	785	...	785	...	785	4,000	4 "	...
Officer Commanding, 28th Brigade, R. F. A., Neemuch	500	...	500	313	187	3,000	...	...
Ditto 23rd Cavalry	...	25,000	25,000	...	25,000	25,000	4 per cent.	750
TOTAL	58,585	25,000	83,585	313	83,272			2,565

6th Poona Division.

Officer Commanding, 3rd Sappers and Miners	11,601	...	11,601	1,440	10,161	25,000	4 per cent.	...
General Secretary, Royal Army Temperance Association, Simla	13,500	...	13,500	...	13,500	22,500	4 "	...
Officers Commanding, Bombay Volunteer Artillery Corps	2,898	...	2,898	...	2,898	3,300	...	...
Secretary, Cantonment Committee, Poona	34,000	...	34,000	6,000	28,000	34,000	4 per cent.	2,600
Officer Commanding, 7th Haryana Lancers	...	25,000	25,000	...	25,000	25,000	4 "	1,000
TOTAL	61,999	25,000	86,999	7,440	79,559			3,600

7th Meerut Division.

Officers Commanding, Native Cavalry and Infantry Regiments	(b) 57,815	...	57,815	10,035	47,780	62,000	4 per cent.	1,893
Secretary, Cantonment Committee, Bareilly	6,000	...	6,000	2,000	3,000	15,000	4 "	240
TOTAL	63,815	...	63,815	13,035	50,780			2,138

8th Lucknow Division.

Officer Commanding, Northern Bengal Mounted Rifles	1,000	...	1,000	1,000	...	5,000	4 per cent.	40
Ditto Assam Valley Light Horse	3,000	...	3,000	3,000	...	15,000	4 "	120
Ditto at Alipore Cantonment	2,900	...	2,900	700	2,200	5,000	4 "	116
Ditto 16th Cavalry	(a) 25,000	...	25,000	...	25,000	25,000	4 "	1,500
Ditto 17th Cavalry	(a) 25,000	...	25,000	...	25,000	25,000	4 "	750
Ditto St. Michael's School Cadet Corps	1,450	...	1,450	450	1,000	2,000	4 "	100
TOTAL	58,350	...	58,350	5,150	53,200			2,626
Carried over	5,75,465	1,22,000	6,97,465	1,29,847	5,67,618			23,161

(a) Amount transferred from the head "Permanent Advances."

(b) Differs from last year's closing balance by Rs. 25,000 being the amount transferred from "Permanent Advance."

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*concluded*.

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward .	5,75,465	1,22,000	6,97,465	1,29,847	5,67,618			23,161
REGIMENTAL AND OTHER LOANS—contd.								
Military—contd.								
INDIA, GENERAL—contd.								
<i>9th Secunderabad Division.</i>								
Commandant, Madras Volunteer Guards	12,033	...	12,033	2,066	9,967	31,000	(e)	721
Ditto Bangalore Volunteer Rifles	50,667	...	50,667	5,334	45,333	65,000	4 per cent.	2,027
Ditto Coorg and Mysore Rifles	4,000	...	4,000	500	3,500	5,000	4 "	160
Ditto 22nd Cavalry	(d) 22,000	...	22,000	22,000	...	25,000	4 "	423
TOTAL .	88,700	...	88,700	29,900	58,800			3,331
<i>Burma Division.</i>								
Officer Commanding, 15th Company, Burma	22,097	...	22,097	1,163	20,934	44,700	...	...
Ditto Rangoon Volunteer Rifles	(a) 21,389	...	21,389	3,055	18,334	30,000	4 per cent.	643
TOTAL .	43,486	...	43,486	4,218	39,268			643
CIVIL.								
N.-W. FRONTIER PROVINCE.								
Officers of the Northern and Southern Waziristan Militia	1,311	...	1,311	565	746	5,000	4 per cent.	47
TOTAL REGIMENTAL AND OTHER LOANS . Rs.	7,08,962	1,22,000	8,30,962	1,64,530	6,66,432			27,182
ADVANCES UNDER SPECIAL LAWS.								
MADRAS.								
Advances under the Bangalore Sanitary Improvement Loans Law	4,392	...	4,392	1,659	2,733	...		(b) 151

ADVANCES TO CULTIVATORS.

INDIA, GENERAL.

Advances for Improvement of Land	(a) 3,31,344	73,794	4,05,138	56,806	3,48,832	}	21,655
Ditto for relief of Agriculturists and other purposes	2,34,521	2,00,438	4,34,959	89,511	3,45,448		
Loans under Co-operative Credit Societies Act	25,962	...	25,962	3,267	22,695		

TOTAL	5,91,827	2,74,232	8,66,059	1,49,084	7,16,975		21,650
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N.-W. FRONTIER PROVINCE.

Advances for Improvement of Land	3,14,679	29,390	3,44,069	55,700	3,08,369		18,154
Ditto under the Agriculturists' Loans Act	(a) 3,25,972	1,05,975	4,31,947	1,88,529	2,43,418		14,459

TOTAL	6,40,651	1,35,365	7,76,016	2,24,229	5,51,787		32,613
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TOTAL ADVANCES TO CULTIVATORS	Rs. 12,32,478	4,09,597	16,42,075	3,73,313	12,68,762		54,269
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MISCELLANEOUS LOANS AND ADVANCES.

INDIA, GENERAL

K. Balaji Singh	...	200	200	...	200	200	6½ per cent.	...
Dewan of Durgah	3,497	...	3,497	94	3,403	3,781	Nil	...
Bank of Bengal	...	25,00,000	25,00,000	25,00,000	...	25,00,000	6 per cent.	17,200
Hyath Khan	3	...	2	...	2	360	6½ "	...
R. K. Singh of Punnamapet	36	...	36	36	...	140	6½ "	1
Roman Catholic Bishop of Ajmer	...	12,000	12,000	...	12,000	12,000	Nil	...
Kanara of Somwarpat	(a) —1	...	—1	...	—1	200	6½ per cent.	...
H. Javarayya	...	360	360	57	303	360	6½ "	7
V. Javarayya	332	...	332	160	172	360	6½ "	16
T. R. K. Pilay	303	...	303	54	249	360	6½ "	11
Haji Md. Abdul Chaffar	...	...	...	...	...	...	6½ "	18

TOTAL	4,169	25,12,560	25,16,729	25,00,401	16,328			17,313
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MADRAS.

Bank of Madras	...	25,00,000	25,00,000	15,00,000	10,00,000	25,00,000	6 per cent.	...
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TOTAL MISCELLANEOUS LOANS AND ADVANCES	4,169	50,12,560	50,16,729	40,00,401	10,16,328			17,313
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GRAND TOTAL	8,84,19,449	71,37,419	9,55,56,868	73,63,858	8,81,92,910			34,46,852
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Grand Total converted into £ at R15 = £1	£ 5,894,630	475,828	6,370,458	490,931	5,879,527			229,757
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Distribution of the Grand Total—

India, General	1,21,01,228	30,02,054	1,51,06,282	50,11,310	1,06,94,972		5,16,842
North-West Frontier Province	6,47,858	1,35,365	7,83,223	2,20,839	5,56,384		32,896
Madras	1,43,51,265	40,00,000	1,83,51,265	17,70,249	1,65,81,016	(c)	5,90,497
Bombay	3,23,68,043	...	3,23,68,043	25,697	3,23,42,346		11,42,636
Bengal	2,89,48,055	...	2,89,48,055	3,29,863	2,86,18,192		11,63,481

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

(c) Exclusive of Rs. 37,173 being the interest on Loans to Local Boards for Railway Construction, vide Acct. No. 91. Page 350.

(b) Interest adjusted in India Books.

(d) Amount transferred from the head "Permanent Advances."

(e) Rs. 721-8-4 per annum.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1916,
and the amount of such LOANS at the commencement and close of the Year.

		Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
MADRAS.									
Adoni Municipality		27,968	...	27,968	2,745	25,223	66,000	4½ per cent.	1,189
Anakapalle	"	12,700	5,800	18,500	1,846	16,654	18,000	4	548
Bezwada	"	97,155	...	97,155	5,312	91,843	1,25,000	4	3,886
Bellary	"	42,870	...	42,870	1,954	40,916	50,000	4	1,715
Berhampur	"	1,69,780	...	1,69,780	4,538	1,65,242	1,86,070	4	6,792
Calicut	"	5,480	...	5,480	1,753	3,727	16,000	4	219
Chidambaran	"	...	24,000	24,000	...	24,000	24,000	4	...
Cocanada	"	1,50,520	...	1,50,520	10,261	1,40,259	2,37,020	4 & 4½	6,176
Cochin	"	...	14,080	14,080	473	13,607	14,080	4	880
Coimbatore	"	39,956	...	39,956	2,965	36,991	62,000	4	1,598
Conjeevaram	"	97,680	...	97,680	6,995	90,685	1,66,050	4 & 4½	4,083
Coonoor	"	95,487	23,250	1,18,737	7,215	1,11,522	1,96,430	4	3,977
Cuddalore	"	4,938	...	4,938	913	4,025	9,000	4	198
Cuddapah	"	3,911	...	3,911	412	3,499	9,695	4½	166
Dindigul	"	25,556	...	25,556	2,102	23,454	49,300	4 & 4½	1,065
Gudiyattam	"	25,161	...	25,161	1,754	23,407	37,500	4	1,006
Guntur	"	63,538	...	63,538	5,481	58,057	1,09,000	4	2,542
Karur	"	7,269	...	7,269	788	6,481	12,000	4	291
Kumbakonam	"	7,178	11,250	18,428	2,303	16,125	32,250	4	287
Kurnool	"	44,516	...	44,516	3,294	41,222	83,420	4 & 4½	1,849
Kodaikanal	"	43,819	...	43,819	2,437	41,382	52,900	4	1,753
Madura	"	97,510	...	97,510	12,462	85,048	2,35,500	4 & 4½	4,121
Mangalore	"	5,367	...	5,367	1,265	4,102	12,000	4	215
Mannargudi	"	5,395	...	5,395	1,387	4,008	13,000	4	216
Mayavaram	"	20,421	...	20,421	1,667	18,754	27,000	4	817
Negapatam	"	4,18,824	...	4,18,824	18,576	4,00,248	4,70,000	4	16,753
Nellore	"	83,711	...	83,711	2,905	80,806	98,500	4	3,309
Ootacamund	"	25,889	...	25,889	3,077	22,812	55,900	4	1,035
Palghat	"	18,799	...	18,799	793	18,006	21,000	4	752
Periyakulam	"	1,02,142	...	1,02,142	11,845	90,297	1,12,000	4	4,086
Rajahmundry	"	84,393	...	84,393	6,642	77,751	1,12,000	4	3,478
Salem	"	3,71,450	...	3,71,450	8,852	3,62,598	4,10,000	4	14,858
Srirangam	"	...	54,000	54,000	...	54,000	54,000	4	...
Tanjore	"	1,18,762	...	1,18,762	8,662	1,10,100	2,52,100	4 & 4½	4,808
Tellicherry	"	16,192	...	16,192	758	15,434	19,100	4	648
Trichinopoly	"	97,788	...	97,788	11,010	86,778	2,50,500	4 & 4½	4,024
Tuticorin	"	26,187	...	26,187	3,183	23,004	57,500	4	1,047
Vellore	"	1,28,521	...	1,28,521	8,553	1,19,968	1,88,760	4	5,141
Vizagapatam	"	1,58,565	2,500	1,61,065	8,800	1,52,265	2,52,500	4 & 4½	6,913
TOTAL		27,45,398	1,34,380	28,79,778	1,75,988	27,03,790			1,12,041

O. to V.—Debt, Deposits, etc.

BOMBAY.													
Ahmednagar Municipality		1,00,886	...	1,00,886	7,570	92,816	5,46,864	4	per cent.	3,833			
Bandra	"	36,807	...	36,807	2,653	34,154	70,000	4½	"	1,622			
Bhusaval	"	48,483	...	48,483	3,588	44,895	75,000	4	"	1,931			
Bhingar	"	4,399	...	4,399	...	4,399	5,300	4	"	...			
Bijapur	"	1,57,551	...	1,57,551	6,648	1,50,903	1,76,000	4	"	6,302			
Chiplun	"	3,985	...	3,985	250	3,735	5,000	4	"	159			
Dharwar	"	1,81,699	...	1,81,699	8,115	1,73,584	2,00,000	4	"	7,112			
Dhulia	"	43,488	...	43,488	9,199	34,289	2,50,000	4	"	1,631			
Gadag Bettigeri	"	11,141	...	11,141	1,353	9,788	20,000	4	"	445			
Gokak	"	1,626	...	1,626	243	1,383	2,500	4	"	65			
Honavar	"	576	...	576	876	...	5,000	4	"	18			
Hubli	"	1,65,000	...	1,65,000	...	1,65,000	3,50,000	4	"	6,600			
Jalgaon	"	64,754	...	64,754	6,527	58,227	1,40,000	4	"	3,709			
Jejuri	"	3,737	...	3,737	966	2,771	7,500	4	"	148			
Karad	"	87,933	...	87,933	...	87,933	91,000	4	"	...			
Lonavla	"	1,78,584	38,000	2,16,584	4,197	2,12,387	2,21,000	4	"	8,018			
Nargand	"	345	...	345	261	84	1,500	4	"	15			
Nasik	"	1,34,305	50,000	1,84,305	3,330	1,80,975	2,00,000	4	"	5,345			
Panvel	"	23,768	...	23,768	2,569	21,199	59,000	4½	"	1,034			
Pen	"	7,945	...	7,945	...	7,945	7,945	4	"	...			
Poona City	"	9,94,839	...	9,94,839	10,668	9,84,171	10,00,000	4	"	39,654			
Ranibennur	"	5,000	...	5,000	...	5,000	5,000	4	"	...			
Roha Ashtami	"	4,600	...	4,600	678	3,922	8,000	4	"	175			
Sangamner	"	557	...	557	500	57	3,000	4	"	22			
Savda	"	20,000	...	20,000	...	20,000	20,000	4	"	765			
Sholapur	"	2,69,985	80,000	3,49,985	12	3,49,973	4,50,000	4	"	10,787			
TOTAL		25,38,848	1,80,945	27,19,793	76,203	26,49,590				99,390			

BENGAL.													
Bankura Municipality		30,871	5,000	35,871	1,227	34,644	38,500	4	per cent.	1,223			
Bansberia	"	318	...	318	...	...	1,200	4	"	10			
Baranagore	"	31,822	...	31,822	1,668	30,154	40,000	4	"	1,256			
Barasat	"	10,705	...	10,705	675	10,030	15,000	4	"	422			
Barisal	"	30,027	13,000	43,027	1,587	41,440	48,000	4	"	1,447			
Baruipur	"	12,138	...	12,138	728	11,410	17,000	4	"	478			
Berhampur	"	712	...	712	...	...	6,000	4	"	21			
Basirhat	"	4,413	...	4,413	265	4,148	6,000	4	"	174			
Bhatpara	"	53,856	...	53,856	2,993	50,863	70,000	4	"	2,125			
Budge-Budge	"	14,503	...	14,503	1,139	13,364	20,000	4	"	569			
Chandpur	"	13,972	...	13,972	545	13,427	15,000	4	"	559			
Chittagong	"	50,000	60,000	1,10,000	...	1,10,000	1,50,000	4	"	2,119			
Cossipore Chitpur	"	43,536	...	43,536	2,746	40,790	61,000	4	"	1,714			
Dacca	"	2,90,069	...	2,90,069	16,388	2,73,681	4,20,000	4 & 4½	"	11,546			
Darjeeling	"	8,02,786	...	8,02,786	44,429	7,58,357	11,05,585	4 & 4½	"	32,226			
Faridpur	"	865	...	865	529	500	...	4	"	31			
Garulia	"	23,943	...	23,943	1,322	22,621	31,000	4	"	945			
Howrah	"	24,70,938	1,00,000	25,70,938	1,19,110	24,51,828	35,86,000	4	"	97,658			
Hugli Chirsara	"	1,88,288	...	1,88,288	10,257	1,78,031	2,15,000	4	"	7,439			
Jalpaiguri	"	9,738	...	9,738	791	8,947	12,000	4	"	382			
Jessore	"	72,184	...	72,184	2,991	69,193	80,000	4	"	2,858			
Carried over		41,55,684	1,78,000	43,33,684	2,10,227	41,23,457				1,65,293			
		52,84,246	3,15,325	55,99,571	2,46,191	53,53,380				2,11,431			

No. 90A.—ACCOUNT of Provincial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

										Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES— <i>contd.</i>										Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward										52,84,246	3,15,325	55,99,571	2,46,191	53,53,380			2,11,431
										41,55,684	1,78,000	43,33,684	2,10,227	41,23,457			1,65,293
BENGAL— <i>contd.</i>																	
Katwa Municipality										15,000	...	15,000	248	14,752	30,000	4 per cent.	1,152
Kharar "										1,559	...	1,559	499	1,060	2,500	4 "	57
Khulna "										9,642	...	9,642	570	9,072	13,000	4 "	380
Kurseong "										23,838	...	23,838	1,044	22,794	35,000	4 "	943
Kuthia "										9,666	...	9,666	348	9,318	10,000	4 "	353
Malda (English Bazar) "										1,119	...	1,119	263	856	2,500	4 "	45
Maniktolla "										81,226	...	81,226	2,529	78,697	1,00,000	4 "	3,224
Mohe-pur "										926	...	926	117	809	1,250	4 "	36
Mymensing "										20,152	...	20,152	1,155	18,997	26,000	4 "	795
Naihati "										4,094	...	4,094	204	3,890	5,000	4 "	162
Narayangunge "										1,32,721	...	1,32,721	7,561	1,25,160	1,75,000	4 "	5,234
Panihati "										685	...	685	219	466	2,000	4 "	25
Ranaghat "										14,329	...	14,329	602	13,727	16,000	4 "	507
Serajgunge "										3,568	...	3,568	225	3,343	5,000	4 "	141
Serampore "										37,180	...	37,180	1,452	35,728	40,000	4 "	1,473
Sherpur (Bogra) "										1,149	...	1,149	447	702	4,000	4 "	46
South Suburban "										13,448	...	13,448	1,598	11,850	29,000	4 "	522
Tallygunge "										12,007	...	12,007	1,475	10,532	23,000	4 "	466
Tangail "										10,000	...	10,000	336	9,664	10,000	4 "	400
Titagarh "										46,028	...	46,028	4,610	41,418	78,000	4 "	1,795
TOTAL										45,91,021	1,78,000	47,72,021	2,35,729	45,36,292			1,83,139
UNITED PROVINCES OF AGRA AND OUDH.																	
Agra Municipality										7,96,952	...	7,96,952	82,011	7,14,941	18,31,320	4 & 4½ per cent.	31,007
Allahabad "										9,45,234	...	9,45,234	1,24,043	8,21,191	20,19,211	4 "	34,028
Bahraich "										50,000	50,000	1,00,000	3,628	96,372	1,00,000	4 "	4,004
Ballia "										61,096	...	61,096	3,439	57,657	80,000	4 "	2,411
Bareilly "										1,81,910	...	1,81,910	19,556	1,62,354	2,00,000	4 "	7,430
Benares "										28,35,660	13,300	28,48,960	50,221	27,98,739	35,14,891	4 "	1,12,897
Budaon "										40,938	...	40,938	2,039	38,899	50,000	4 "	1,617
Cawnpore "										11,08,541	42,000	11,50,541	97,129	10,53,412	23,04,000	4 & 4½ "	43,823
Chandausi "										82,936	...	82,936	5,519	77,417	1,20,000	4 "	3,258
Dehra Dun "										3,89,640	77,000	4,66,640	11,107	4,55,533	5,21,000	4 "	12,219
Firozabad "										2,076	...	2,076	1,771	305	15,000	4 "	64
Fyzabad "										63,267	...	63,267	4,839	58,428	1,00,000	4 "	2,473
Hathras "										89,307	...	89,307	4,909	84,398	1,15,000	4 "	3,498
Hapur "										62,649	...	62,649	2,348	60,301	66,000	4 "	2,478
Jhansi "										35,824	5,000	40,824	1,506	39,318	45,000	4 "	1,418
Jaunpur "										1,19,652	...	1,19,652	6,250	1,13,402	1,50,000	4 "	4,718

Kandhla (Muzaffarnagar)	"	"	"	"	"	"	"	"	"	...	5,000	5,000	457	4,543	5,000	4	"	100
Kashipur	"	"	"	"	"	"	"	"	"	3,085	...	3,085	260	2,825	6,500	4½	"	139
Khurja	"	"	"	"	"	"	"	"	"	91,414	...	91,414	3,656	87,758	1,00,000	4	"	8,656
Lucknow	"	"	"	"	"	"	"	"	"	18,75,944	1,85,000	20,60,944	86,827	19,74,117	29,51,000	4 & 4½	"	70,309
Meerut	"	"	"	"	"	"	"	"	"	3,94,733	...	3,94,733	27,636	3,67,097	7,50,000	4	"	15,516
Mirzapur	"	"	"	"	"	"	"	"	"	4,56,171	10,000	4,66,171	23,148	4,43,023	5,73,000	4	"	18,016
Moradabad	"	"	"	"	"	"	"	"	"	4,13,278	...	4,13,278	18,896	3,94,382	4,82,000	4	"	16,344
Mussooree	"	"	"	"	"	"	"	"	"	12,22,548	16,000	12,38,548	51,750	11,86,798	15,83,000	4 & 4½	"	49,056
Muttra	"	"	"	"	"	"	"	"	"	...	1,50,000	1,50,000	...	1,50,000	1,50,000	4	"	...
Nagina (Bijnor)	"	"	"	"	"	"	"	"	"	28,527	...	28,527	1,800	26,727	40,000	4	"	1,126
Naini Tal	"	"	"	"	"	"	"	"	"	2,79,127	...	2,79,127	14,343	2,64,784	4,75,000	4	"	11,017
Pilibhit	"	"	"	"	"	"	"	"	"	34,998	...	34,998	3,095	31,903	36,500	4	"	1,369
Ujhani (Budaun)	"	"	"	"	"	"	"	"	"	25,599	...	25,599	2,715	22,884	31,000	4	"	997
										TOTAL	1,16,91,106	5,53,300	1,22,44,406	6,54,898	1,15,89,508			4,55,023
PUNJAB.																		
Amritsar Municipality	"	"	"	"	"	"	"	"	"	12,02,768	...	12,02,768	58,957	11,43,811	16,88,000	4 per cent.		48,111
Dalhousie (Gurdaspur)	"	"	"	"	"	"	"	"	"	...	10,600	10,600	...	10,600	10,600	4	"	...
Dharamsala	"	"	"	"	"	"	"	"	"	8,815	...	8,815	751	8,064	15,000	4	"	353
Hazro (Attock)	"	"	"	"	"	"	"	"	"	(a) 5,622	...	5,622	800	4,822	8,000	5	"	281
Hoshiarpur	"	"	"	"	"	"	"	"	"	21,000	...	21,000	4,000	17,000	25,000	4½	"	945
Lahore	"	"	"	"	"	"	"	"	"	6,36,560	...	6,36,560	91,738	5,44,822	18,75,000	4	"	25,462
Murree	"	"	"	"	"	"	"	"	"	(a) 54,190	...	54,190	3,616	50,574	1,00,000	4	"	2,168
Bewari (Gurgaon)	"	"	"	"	"	"	"	"	"	...	1,00,000	1,00,000	...	1,00,000	1,00,000	4	"	...
Shahpur (Bhara)	"	"	"	"	"	"	"	"	"	20,000	...	20,000	...	20,000	20,000	4½	"	...
Stalkot	"	"	"	"	"	"	"	"	"	1,47,702	97,025	2,44,727	...	2,44,727	3,00,000	4	"	4,611
Simla	"	"	"	"	"	"	"	"	"	11,52,546	42,000	11,94,546	80,358	11,14,188	21,48,235	4	"	37,695
Umballa	"	"	"	"	"	"	"	"	"	54,910	...	54,910	1,852	53,058	70,000	4	"	2,196
										TOTAL	33,04,113	2,49,625	35,53,738	2,42,072	33,11,666			1,21,822
BURMA.																		
Akyab Municipality	"	"	"	"	"	"	"	"	"	3,27,181	...	3,27,181	18,314	3,08,867	4,27,000	4 per cent.		12,919
Allanmyo-Ywataung	"	"	"	"	"	"	"	"	"	7,295	...	7,295	608	6,687	10,000	4	"	292
Bassein	"	"	"	"	"	"	"	"	"	85,885	...	85,885	3,923	81,962	1,00,000	4	"	...
Henzada	"	"	"	"	"	"	"	"	"	75,035	...	75,035	6,816	68,219	1,20,000	4	"	3,001
Insein	"	"	"	"	"	"	"	"	"	20,577	...	20,577	943	19,634	24,000	4	"	823
Kyaiklat (Pyapon)	"	"	"	"	"	"	"	"	"	77,543	...	77,543	3,521	74,022	90,000	4	"	3,102
Letpadan	"	"	"	"	"	"	"	"	"	14,808	...	14,808	1,873	12,935	20,000	4	"	574
Mabin	"	"	"	"	"	"	"	"	"	2,414	...	2,414	1,183	1,231	12,000	4	"	85
Mergui	"	"	"	"	"	"	"	"	"	15,772	...	15,772	824	14,948	18,000	4	"	631
Moulmein	"	"	"	"	"	"	"	"	"	69,056	...	69,056	4,596	64,460	1,00,000	4	"	2,762
Myaungmya	"	"	"	"	"	"	"	"	"	22,335	...	22,335	2,421	19,914	45,000	4	"	869
Myanaung	"	"	"	"	"	"	"	"	"	7,564	...	7,564	822	6,742	25,000	4	"	303
Pakokhn	"	"	"	"	"	"	"	"	"	17,264	...	17,264	1,149	16,115	25,000	4	"	691
Pegu	"	"	"	"	"	"	"	"	"	61,554	...	61,554	2,318	59,241	65,000	4	"	2,439
Prome	"	"	"	"	"	"	"	"	"	74,408	...	74,408	8,070	66,338	1,50,000	4	"	2,896
Shwebo	"	"	"	"	"	"	"	"	"	23,318	...	23,318	1,275	22,043	30,000	4	"	938
Tavoy	"	"	"	"	"	"	"	"	"	11,269	...	11,269	615	10,653	14,500	4	"	451
Phatou	"	"	"	"	"	"	"	"	"	4,044	...	4,044	439	3,605	7,000	4	"	162
Thayetruryo	"	"	"	"	"	"	"	"	"	13,807	...	13,807	919	12,888	20,000	4	"	552
Toungoo	"	"	"	"	"	"	"	"	"	1,00,875	...	1,00,875	9,545	91,330	1,30,000	4	"	4,035
										TOTAL	10,32,004	...	10,32,004	70,170	9,61,834			37,525
Carried over										2,59,05,490	12,96,250	2,72,01,740	14,49,060	2,67,52,680				10,08,940

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

No. 90A.—ACCOUNT of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES—contd.									
Brought forward									
BIHAR AND ORISSA.									
Arrah Municipality									
Bhagalpur "									
Gaya "									
Giridih "									
Hazaribagh "									
Jamalpur "									
Monghyr "									
Motihari "									
Muzaffarpur "									
Patna "									
Puri "									
Purnea "									
Ranchi "									
Sahebgunje "									
TOTAL									
CENTRAL PROVINCES AND BERRAR.									
Akola Municipality									
Amraoti Camp "									
Arvi "									
Bhandarr "									
Buldana "									
Burhanpore "									
Chhindwara "									
Damoh "									
Drug Notified Areas									
Harda Municipality									
Jubbulpore "									
Khandwa "									
Nagpur "									
Pandhurna "									
Raipur "									
Sausar "									
Sasner "									
Seo. "									
Wardha "									
TOTAL									
ASSAM.									
Dhubri Municipality									
Gauhati "									
Shillong "									
Silchar "									
Tezpur "									
TOTAL									
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES									
Rs.									
Amount, 1st April 1915.									
Rs.									
Amount Advanced.									
Rs.									
TOTAL.									
Rs.									
Amount of Loan sanctioned.									
Rs.									
Amount, 31st March 1916.									
Rs.									
Amount of Loan sanctioned.									
Rate of Interest.									
Amount of Interest received and credited to Revenue.									
Rs.									
10,08,940									
per cent.									
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LOANS TO PORT FUNDS.

BOMBAY.

Karachi Port Trust	6,85,423	...	6,85,423	1,08,474	5,76,949	22,61,500	4½ per cent.	29,637
Aden Port Trust	9,79,785	...	9,79,785	49,107	9,30,678	12,00,000	4 "	39,192

TOTAL	16,65,208	...	16,65,208	1,57,581	15,07,627			68,829
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BENGAL.

Chittagong Port Fund	5,56,068	...	5,56,068	13,930	5,42,138	6,25,500	4 per cent.	22,243
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BUEMA.

Moulmein	70,813	...	70,813	...	70,813	2,00,000	4 per cent.	...
Tavoy	70,876	...	70,876	1,245	69,631	77,000	4 "	235

TOTAL	1,41,689	...	1,41,689	1,245	1,40,444			235
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TOTAL LOANS TO PORT FUNDS . Rs.

	23,62,965	...	23,62,965	1,72,756	21,90,209			91,307
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LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.

MADRAS.

Taluk Board, Erode	5,488	...	5,488	1,013	4,475	10,000	4 per cent.	220
District Board, Chittoor	20,000	...	20,000	999	19,001	20,000	4 "	802
District Board, Madura	...	44,000	44,000	...	44,000	94,150	4 "	...

TOTAL	25,488	44,000	69,488	2,012	67,476			1,022
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BOMBAY.

Dharwar District Local Board	44,520	...	44,520	7,874	36,646	1,60,000	4½ per cent.	1,898
District Local Board, East Khandesh	6,14,851	...	6,14,851	45,892	5,68,959	6,50,000	4 "	24,594
District Local Board, West Khandesh	49,276	18,000	67,276	2,615	64,661	98,000	4 "	2,389

TOTAL	7,08,647	18,000	7,26,647	56,381	6,70,266			28,881
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BENGAL.

Burdwan District Board	...	25,000	25,000	...	25,000	50,000	4 per cent.	...
Darjeeling Road Committee	35,749	...	35,749	5,940	29,809	1,00,000	4 "	1,371
Jessore District Board	47,668	...	47,668	2,881	44,787	55,000	4 "	1,879
Rungpur	39,184	...	39,184	3,955	35,229	75,000	4 "	1,528
Murshidabad	41,589	...	41,589	2,307	39,282	54,000	4 "	1,641
24-Pargunnas	16,27,922	...	16,27,922	2,216	16,25,706	19,33,091	4 "	2,171
Dinajpur	1,02,883	...	1,02,883	5,295	97,583	1,28,000	4 "	4,063

TOTAL	18,94,995	25,000	19,19,995	22,594	18,97,401			12,653
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Carried over	26,29,130	87,000	27,16,130	80,987	26,35,143			42,556
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(a) Differs from last year's losing balance for corrections since made.

No. 90A.—ACCOUNT OF PROVINCIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1916, and the amount of such **LOANS** at the commencement and close of the Year—*contd.*

		Amount 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES— <i>contd.</i>									
Brought forward		26,29,130	87,000	27,16,190	80,987	26,35,143			42,556
UNITED PROVINCES OF AGRA AND OUDH.									
Farukhabad		44,000	...	44,000	4,158	39,842	44,000	4 per cent.	1,760
Mirzapur		50,687	...	50,687	5,117	45,570	58,000	4 "	1,976
Shahjahanpur District Board		2,10,002	...	2,10,002	13,754	1,96,248	2,20,000	4 "	8,399
Bisauli Town Area (Budaun)		959	...	959	85	874	1,000	4 "	38
TOTAL		3,05,648	...	3,05,648	23,114	2,82,534			12,173
PUNJAB.									
Karnal District Board		15,190	...	15,190	5,808	9,382	95,000	4 per cent.	607
BURMA.									
Taunggyi Town Fund		5,917	...	5,917	1,896	4,021	27,000	4 per cent.	237
BIHAR AND ORISSA.									
Gaya Lodging House Fund		(a) 98,344	...	98,344	3,411	94,933	1,00,000	4 per cent.	3,900
Mozufferpore		3,31,738	...	3,31,738	69,504	2,62,234	4,65,000	4 & 4½ "	12,439
Ranchi		50,000	...	50,000	1,759	48,241	50,000	4 "	1,897
Champaran		(a) 27,023	...	27,023	3,418	23,610	50,000	4 "	1,047
Jharia Mines Board Fund		40,000	...	40,000	3,326	36,674	40,000	4 "	1,567
Jharia Water Board		...	2,00,000	2,00,000	...	2,00,000	29,37,000	4 "	...
Deoghar		7,723	...	7,723	574	7,149	12,000	4 "	303
Manbhoon District Board		...	50,000	50,000	...	50,000	1,00,000	4 "	...
TOTAL		5,54,833	2,50,000	8,04,833	81,992	7,22,841			21,153
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.		35,10,718	3,37,000	38,47,718	1,93,797	36,53,921			76,726
LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES.									
MADRAS.									
Salvation Army property Company		10,000	...	10,000	...	10,000	10,000	4 per cent.	422
Zamindar Punganuru		64,578	50,422	1,15,000	...	1,15,000	1,15,000	4 "	738
TOTAL		74,578	50,422	1,25,000	...	1,25,000			1,160
BOMBAY. Landholders, etc.									
Maleks of Thasra		(a) 7,475	...	7,475	2,663	4,812	15,000	6½ per cent.	364
Sulran Sir Ahmad Fadthli		2,400	...	2,400	1,000	1,400	3,000	Nil.	...
P. V. Bhiladvala, a Forest Contractor		12,499	...	12,499	2,500	9,999	20,000	6½ per cent.	781
Sardar Bhivrao Madhavaram Potnis		39,572	...	39,572	1,815	37,757	50,000	6 "	2,371
Mir Hussain Ali Khan		150	...	150	150	...	300	Nil.	...
Mir Suhrah Khan		8,000	...	8,000	2,400	5,600	8,000	Nil.	...

Mir Ali Hussain Khan, son of Mir Ahmad Khan	...	4,500	4,500	500	4,000	4,500	Nil.	...
Abdalli Sultan	...	20,000	20,000	...	20,000	20,000	Nil.	...
TOTAL	70,096	24,500	94,596	11,028	83,568			3,516
NATIVE STATES.								
KATHIAWAR AGENCY.								
Jurisdictional States :—								
1. Jhalawad Prant.								
Dharangdhra	4,32,420	...	4,32,420	32,531	3,99,889			17,469
Sayla	44,860	...	44,860	5,711	39,149			1,813
Chuda	1,15,138	...	1,15,138	18,041	97,097			4,684
Muli	6,331	...	6,331	6,082	299			299
Thakur Mia Hamir Khan	1,190	...	1,190	...	1,190			...
Vithalgodh	220	...	220	...	220			...
Khachar Surag Sadul of Chotila	24,317	...	24,317	1,088	23,229			982
Khachar Amra Sanga of Sanosra	6,128	...	6,128	210	5,918			290
Khachar Bhan Sanga of Sanosra	5,610	...	5,610	234	5,376			266
Khachar Jiwa Mesur of Anandpur	19,621	...	19,621	419	19,202			1,091
Khachar Desa Bhoj of Anandpur	27,059	...	27,059	511	26,548			1,612
The Kherana Mulgirasias	4,498	...	4,498	739	3,759			218
The Dakwadla Mulgirasias	1,246	...	1,246	298	948			52
The Khandti Mulgirasias	1,465	...	1,465	299	1,166			101
The Fulzar Mulgirasias	935	...	935	8	977			42
Bhoika—								
Jamsingji Vauabhai	1,144	...	1,144	...	1,144			...
Chandra Singhji Bapubha	3,116	...	3,116	...	3,116			...
Gajsinghji Atabbhai	2,788	...	2,788	...	2,788			...
Mulubhai Rai Singhji	1,129	...	1,129	...	1,129			...
Rajmalji Jeshibhai	859	...	859	...	859			8
Other States	9,647	500	10,147	1,359	8,758			369
Total Jhalawad Prant	7,09,821	500	7,10,321	67,560	6,42,761			29,296
2. Halar Prant.								
Nawanagar	5,49,481	2,00,000	7,49,481	...	7,49,481			...
Wankaner	91,859	...	91,859	26,144	65,715			6,975
Dhrol	70,223	...	70,223	70,223	...			3,788
Maliya	26,316	20,000	46,316	540	45,776			1,654
Kotda Sangani	1,70,212	...	1,70,212	6,251	1,63,961			8,749
Gavridad	7,941	...	7,941	3,117	4,824			383
Pal	(a) 12,551	...	12,551	2,389	10,162			611
Gadhka	30,857	...	30,857	2,697	28,160			2,703
Lodhika—								
Jadeja Dansingji	1,093	...	1,093	1,093	...			179
Ratan Singhji	8,461	...	8,461	2,638	5,823			262
Other States	351	...	351	351	...			125
Carried over	9,69,345	2,20,000	11,89,345	1,15,443	10,73,902			25,527
	7,09,821	500	7,10,321	67,560	6,42,761			29,296

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

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued*.

LOANS TO NATIVE STATES, LANDHOLDERS, ETC.— <i>contd.</i>		Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
BOMBAY— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Kathiawar Agency—Jurisdictional States—<i>contd.</i>									
Brought forward		7,09,821	500	7,10,321	67,560	6,42,761			29,296
2. <i>Halar Prant—conold.</i>		9,69,345	2,20,000	11,89,345	1,15,443	10,73,902			25,527
Jadeja Jiyaji Pathaji		(a) 2,353	...	2,353	628	1,725			141
<i>Rajpara:—</i>									
Bhawatsingh Raghabhai		500	...	500	500	...			30
Jadeja Kalyansing Arjansing		200	...	200	200	...			17
TOTAL HALAR PRANT		9,72,398	2,20,000	11,92,398	1,16,771	10,75,627			25,715
3. <i>Sorath Prant.</i>									
<i>Jetpur:—</i>									
Vala Unad Godad		17,088	...	17,088	9,588	7,500			938
Do. Vajsur Punja		9,060	...	9,060	8,597	463			463
Do. Ala Bhima		39,875	...	39,875	14,118	25,757			1,882
Vala Vajsur Valera		26,080	...	26,080	2,681	23,399			1,318
Khan Shri Sherbuland Khanji		1	...	1	1	...			1
<i>Dedan:—</i>									
Kotila Unad Bhan		6,450	6,188	12,638	1,924	10,714			286
Do. Surag Bhim		4,603	4,665	9,268	800	8,468			200
Do. Naja Raning		12,110	4,304	16,414	...	16,414			...
Do. Jaitmal Champraj		8,551	6,107	14,658	458	14,200			379
Vala Jasa Rukhad of Jetpur		1,478	...	1,478	1,469	9			168
Valas Ram Harsur of Khari Bagasra		19,628	...	19,628	7,163	12,465			837
Do. Ram and Vira Mulu of Bagasra		26,877	...	26,877	10,913	15,964			1,262
Other States		...	...	...	...	...			2
TOTAL SORATH PRANT		1,71,801	21,264	1,93,065	57,712	1,35,353			7,736

4. Gohelwal Prant.									
Vala State	1,53,235	...	1,53,235	6,590	1,46,645				13,410
<i>Kolda Pitha:—</i>									
Vala Mansia Chomla	(a) 2,822	...	2,822	386	2,436				115
Do. Desa and Ram Bhim	5,243	...	5,243	220	5,023				231
Do. Bhaya Hathia	9,180	...	9,180	69	9,111				420
Other States	(a) 893	...	893	121	772				59
<i>Bhadli:—</i>									
Khachar Lakha Kala	2,070	...	2,070	367	1,703				83
Do. Dada Kala	2,504	...	2,504	...	2,504				...
Do. Ebhal Ram	4,034	...	4,034	873	3,161				177
Do. Ram Bhim	1,362	...	1,362	...	1,362				...
Other States	972	...	972	1	971				19
<i>Itaria:—</i>									
Khachar Ram Devait	9,005	...	9,005	...	9,005				99
Do. Sadul Devait	1,471	...	1,471	1,043	428				69
<i>Vankia:—</i>									
Khachar Surag Vikamshi	1,019	1,029	2,048	811	1,237				3
Do. Vala Taluka	...	16,600	16,600	...	16,600				...
Other States	1,819	1,371	3,190	237	2,923				112
<i>Kariana:—</i>									
Khachar Luna Devait	4,454	1,016	5,470	229	5,241				211
Do. Kala Raja	1,153	321	1,474	62	1,412				51
Do. Bhoka Raja	(a) 1,065	321	1,386	66	1,320				47
Do. Bhura Bhoj	1,124	321	1,445	63	1,382				50
Do. Mulu Bhoj	15,509	...	15,509	...	15,509				...
Do. Kala Mulu	...	1,412	1,412	...	1,412				...
Total Gohelwal Prant	2,18,934	22,391	2,41,325	11,168	2,30,157				15,156
Total Jurisdictional States	20,72,954	2,64,155	23,37,109	2,53,211	20,83,898	(b)	4 per cent.		77,903
Kathiawar Agency—Non-jurisdictional States	(a) 8,77,153	1,13,333	9,90,486	35,533	9,54,953	(b)	4 & 5 per cent.		22,963
TOTAL KATHIAWAR AGENCY—Carried over	29,50,107	3,77,488	33,27,595	2,88,744	30,38,851				1,00,866

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

(b) The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor in Kathiawar for making advances according to requirements.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES, LANDHOLDERS, ETC.— <i>contd.</i>	Amount 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount Interest received and credited to Revenue.
BOMBAY—<i>contd.</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
TOTAL KATHIAWAR AGENCY—Brought forward	29,50,107	3,77,488	33,27,595	2,88,744	30,38,851			1,00,866
MAHI KANTHA AGENCY.								
Jurisdictional States:—								
Ambliara	10,120	...	10,120	2,530	7,590	17,915	4 per cent.	470
Dabha	7,794	...	7,794	629	7,165	9,150	4 "	325
Gabat	1,063	...	1,063	558	505	2,371	4 "	54
Hapa	31	...	31	31	...	1,141	4 "	9
Idar	4,87,317	...	4,87,317	62,647	4,24,670	11,08,910	4 "	22,353
Katosan	16,221	...	16,221	...	16,221	21,519	4 "	...
Malpur	8,098	...	8,098	1,445	6,653	26,000	4 "	355
Punadra	3,440	...	3,440	685	2,755	6,800	4 "	315
Ranasan	5,350	...	5,350	754	4,596	8,624	4 "	246
Rupal	7,964	...	7,964	831	7,133	9,327	4 "	377
Sathamba	8,105	...	8,105	1,473	6,633	13,605	4 "	395
Vedagaum	4,000	...	4,000	814	3,186	6,650	4 "	186
Valasna	73	...	73	73	...	2,496	4 "	28
Vasna	5,730	...	5,730	767	4,963	16,013	4 "	233
Non-Jurisdictional Estates	50,191	...	50,191	3,016	47,175	1,74,171	4 & 5 "	3,087
TOTAL MAHI KANTHA AGENCY	6,15,497	...	6,15,497	76,252	5,39,245			28,433
RWA KANTHA AGENCY.								
Jurisdictional States:—								
Sunth	59,998	...	59,998	16,592	43,406	1,50,000	4 per cent.	2,928
Other States	...	...	...	...	...	154	4 "	1
Non-Jurisdictional States and Estates	7,539	...	7,539	2,726	4,813	33,030	4 & 5 "	310
TOTAL RWA KANTHA AGENCY	67,537	...	67,537	19,318	48,219			3,239
PALANPUR AGENCY.								
Jurisdictional States:—								
Waghela Godadsinghji of Thara	2,008	...	2,008	...	2,008	20,917	4 per cent.	...
Khanji of Deodar	6,394	2,000	8,394	3,735	4,659	32,876	4 "	568
Tharad	81,871	15,000	96,871	...	96,871	1,71,392	4 "	175
Palanpur	4,76,012	...	4,76,012	17,734	4,58,278	15,29,897	4 "	20,531
Radhanpur	6,00,875	...	6,00,875	5,074	5,95,801	7,25,359	4 "	24,925
Warahi	14,845	3,000	17,845	1,395	16,450	24,111	4 "	605
Wao	7,784	5,000	12,784	...	12,784	53,762	4 "	...
Waghela Javansinghji of Thara	1,335	...	1,335	...	1,335	2,000	4 "	...
Bai Genkuvarbai (widow of Bhupatsinghji) of Thara	1,135	...	1,135	...	1,135	2,053	4 "	...

Dhima Talukdars	...	2,000	2,000	...	2,000	2,000	4 "	...
Talukdar Samatsingji of Deodar	...	1,000	1,000	...	1,000	1,000	4 "	...
Other States	...	1,000	1,000	...	1,000	1,000	4 "	...
Non-Jurisdictional States	81,245	40,510	1,21,755	7,394	1,14,361	2,50,895	4 & 5 "	1,157
TOTAL PALANPUR AGENCY	12,73,504	69,510	13,43,014	35,332	13,07,682			47,961
Jurisdictional States:—								
<i>Bijapur Agency.</i>								
Jath	1,76,547	...	1,76,547	94,174	82,373	3,69,328	4 per cent.	5,826
<i>Surat Agency.</i>								
Sachin	1,62,083	...	1,62,083	47,699	1,14,384	2,29,750	4 1/2 "	11,453
TOTAL NATIVE STATES	52,45,275	4,46,998	56,92,273	5,61,519	51,30,754			1,97,778
TOTAL LANDHOLDERS (see p. 340)	70,096	24,500	94,596	11,028	83,568			3,516
TOTAL BOMBAY	53,15,371	4,71,498	57,86,869	5,72,547	52,14,322			2,01,294
BENGAL.								
Prince Yusuf Mirza	741	...	741	497	244	1,500	per cent.	22
Kurmi Wards Estates	15,178	23,500	38,678	2,727	35,951	82,500	4 "	1,065
Maharaja Sir Prodyot Kumar Tagore	28,85,789	10,00,000	38,85,789	1,75,000	37,10,789	60,00,000	4 & 6 "	1,37,459
Prince Dilwar Jah Mirza	2,300	...	2,300	1,200	1,100	8,000	Nil.	...
Nawab of Dacca	14,35,195	...	14,35,195	2,400	14,32,795	16,25,000	3 & 3 1/2 per cent.	49,199
TOTAL	43,39,203	10,23,500	53,62,703	1,81,824	51,80,879			1,87,745
UNITED PROVINCES OF AGRA AND OULH.								
Sardhana Estate (Meerut)	3,01,105	...	3,01,105	28,700	2,72,405	(b) 10,00,000	1 to 6 per cent.	7,143
Ajodhya " (Fyzabad)	25,00,000	...	25,00,000	...	25,00,000	25,00,000	4 per cent.	99,989
Konga " (Mirzapur)	2,856	...	2,856	273	2,583	4,500	4 1/2 "	129
Babus of Narhi (Ballia)	1,02,533	...	1,02,533	2,808	99,725	1,17,445	3 1/2 "	3,565
Murarmau Estate (Rae Bareilly)	11,54,636	...	11,54,636	95,935	10,58,701	12,00,000	4 "	21,964
Srimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	38,067	...	38,067	5,023	33,044	43,000	4 1/2 "	1,657
Shrimant Sada Sheo Rao (Bareilly)	40,087	...	40,087	4,931	35,156	45,000	4 1/2 "	1,749
Rampur Muttra Estate (Sitapur)	3,04,197	...	3,04,197	...	3,04,197	3,04,197	6 "	13,803
Patti Sarfabad Hissa IX Estate (Partabgarh)	1,04,390	...	1,04,390	62,559	41,831	1,04,390	5 1/2 "	3,498
Oel Estate (Kheri)	2,73,392	1,36,715	4,10,107	2,84,641	1,25,466	4,10,107	6 "	11,717
Isanagar Estate (Kheri)	...	8,36,495	8,36,495	1,86,860	6,50,135	8,36,495	6 "	30,101
Lalkurti Estate (Meerut)	...	3,98,931	3,98,931	2,68,931	1,30,000	3,98,931	6 "	13,749
TOTAL	48,21,263	13,72,141	61,93,404	9,40,161	52,53,243			2,09,064

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

(b) A part of the loan does not bear any interest.

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>
LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—contd.								
PUNJAB.								
Siraj Uddin Haider of Farrukhnagar	34,316	...	34,316	4,037	30,279	40,000	4 per cent.	1,290
BURMA.								
Loans to Landholders and other Notabilities	22,373	7,840	30,513	12,759	17,754	24,685	<i>Nil</i>	1,125
Loans to Native Chiefs	(a) 26,324	5,000	31,324	14,378	16,946	49,000	4 & 5 per cent.	1,252
TOTAL	48,997	12,840	61,837	27,137	34,700			2,377
BIHAR AND ORISSA.								
Bagaina Encumbered Estate	2,749	...	2,749	648	2,101	8,000	4 per cent.	110
Deogan " "	16,603	...	16,603	6,836	9,767	67,000	4 "	664
Nawada State " "	2,28,774	...	2,28,774	9,298	2,19,476	3,00,000	3½ "	8,013
TOTAL	2,48,126	...	2,48,126	16,782	2,31,344			8,787
CENTRAL PROVINCES AND BEHAR.								
Loans to the Bishop of Nagpur	38,692	...	38,692	96	38,596	38,692	4 per cent.	1,130
Loans to Changbhakar State	3,150	...	3,150	627	2,523	5,000	4 "	13
TOTAL	41,842	...	41,842	723	41,119			1,143
ASSAM.								
Siem of Cherra	4,500	...	4,500	1,500	3,000	15,000	4 per cent.	180
Loans to Manipur State	1,60,424	...	1,60,424	15,159	1,45,265	1,75,000	4 "	6,417
TOTAL	1,64,924	...	1,64,924	16,659	1,48,265			6,597
TOTAL LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,50,88,620	29,30,401	1,80,19,021	17,59,870	1,62,59,151			6,19,457

ADVANCES UNDER SPECIAL LAWS.

BOMBAY.

Kaira and Panch Mahals Thakors	1,16,086	3,931	1,19,967	27,791	92,176	4,08,098	4, 5 & 6½ per cent.	8,996
Ahmedabad Talukdars	(a) 5,28,242	20,637	5,48,879	66,667	4,82,212	11,28,855	4, 5 & 6½ "	32,445
Bronch Thakors	45,024	2,136	47,160	3,663	43,497	87,312	5 & 6½ "	2,890

TOTAL

6,89,302 26,704 7,16,006 98,121 6,17,885

42,331

BENGAL.

Drainage and Embankment Advances	2,11,418	64,462	2,75,880	43,368	2,32,512			-7,225
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UNITED PROVINCES OF AGRA AND OUDH.

Bundelkhand Encumbered Estates Act	(a) 14,97,764	187	14,97,951	1,37,882	13,60,069			96,193
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BIHAR AND ORISSA.

Drainage and Embankment Advances	87,419	10,916	98,335	3,442	94,893			101
Advances under the Public Demand Recovery Act of 1895	20,485	44	20,529	2,695	17,834			633

TOTAL

1,07,904 10,960 1,18,864 6,137 1,12,727

734

TOTAL ADVANCES UNDER SPECIAL LAWS

25,06,388 1,02,313 26,08,701 2,85,508 23,23,193

1,32,033

ADVANCES TO CULTIVATORS.

MADRAS.

Advances for improvement of land	33,16,558	2,41,625	35,58,183	3,34,803	32,23,377			1,64,105
Advances for relief of Agriculturists and other purposes	19,08,409	5,27,995	24,36,404	3,76,346	20,60,058			1,13,781
Loans to Co-operative Credit Societies	21,125	...	21,125	4,890	16,235			672

TOTAL

52,46,092 7,69,620 60,15,712 7,16,042 52,99,670

2,77,858

BOMBAY.

Advances for improvement of land	(a) 1,09,60,788	13,86,906	1,23,47,694	31,29,854	92,17,840			6,94,767
Advances for relief of Agriculturists and other purposes	2,50,520	5,799	2,56,319	25,186	2,31,133			11,362
Loans to Co-operative Credit Societies								

TOTAL

1,12,11,308 13,92,705 1,26,04,013 31,55,040 94,48,973

7,06,129

Carried over

1,64,57,470 21,62,325 1,86,19,725 38,71,082 1,47,48,643

9,83,987

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

No. 90A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1916,
and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—<i>contd.</i>								
Brought forward	<i>R</i> 1,64,57,400	<i>R</i> 21,62,325	<i>R</i> 1,86,19,725	<i>R</i> 38,71,082	<i>R</i> 1,47,48,643			<i>R</i> 9,83,987
BENGAL.								
Advances for improvement of land	(a) 1,42,011	1,73,721	3,15,732	72,733	2,42,999			8,345
Advances for relief of Agriculturists and other purposes	7,24,893	10,20,874	23,45,567	3,29,427	20,16,140			31,255
Loans to Co-operative Credit Societies	(a) 69,511	748	70,259	10,132	60,127			2,245
TOTAL	9,36,415	17,95,143	27,31,558	4,12,292	23,19,266			41,845
UNITED PROVINCES OF AGRA AND OUDH.								
Advances for improvement of land	1,04,64,299	8,76,300	1,13,40,599	14,00,586	99,40,013			7,09,388
Advances for relief of Agriculturists and other purposes	(a) 1,32,01,039	22,77,956	1,54,79,025	88,97,596	65,81,429			8,07,349
Loans to Co-operative Credit Societies	1,65,255	...	1,65,255	1,47,636	17,619			6,515
TOTAL	2,38,30,623	31,54,256	2,69,84,879	1,04,45,818	1,65,39,061			15,23,252
PUNJAB.								
Advances for improvement of land	15,72,268	1,62,091	17,34,359	2,36,125	14,98,234			90,940
Advances for relief of Agriculturists and other purposes	5,02,000	4,76,510	9,78,570	3,90,466	5,88,104			19,730
Loans to Co-operative Credit Societies	1,65,317	35,000	2,00,317	40,876	1,59,441			5,057
TOTAL	22,39,645	6,73,601	29,13,246	6,67,467	22,45,779			1,15,727
BURMA.								
Advances for improvement of land	37,787	5,600	43,387	11,984	31,403			2,019
Advances for relief of Agriculturists and other purposes	13,26,980	16,20,613	29,47,593	11,78,152	17,69,441			1,15,124
Loans to Co-operative Credit Societies	2,73,561	7,000	2,80,561	14,777	2,65,784			13,318
Advances to Damin Fishermen	4,350	14,700	19,050	4,526	14,524			218
TOTAL	16,42,678	16,47,913	32,90,591	12,09,439	20,81,152			1,30,679
BIHAR AND ORISSA.								
Advances for improvement of land	4,19,832	51,275	4,71,107	1,64,278	3,06,829			29,244
Advances for relief of Agriculturists and other purposes	9,40,273	8,18,766	17,59,044	8,04,170	9,54,874			89,472
Loans to Co-operative Credit Societies	7,169	538	7,707	540	7,167			1,020
TOTAL	13,67,279	8,70,579	22,37,858	9,68,988	12,68,870			1,19,736
CENTRAL PROVINCES AND BEHAR.								
Advances for improvement of land	15,77,359	1,42,565	17,19,924	3,54,582	13,65,342			} 1,70,844
Advances for relief of Agriculturists and other purposes	15,75,618	5,83,161	21,38,779	9,49,427	11,89,352			
Loans to Co-operative Credit Societies	200	...	200	200	...			
TOTAL	31,53,177	7,05,726	38,58,903	13,04,209	25,54,694			1,70,844

ASSAM.															
Advances for improvement of land	1,000	61	1,061	61	1,000	7,00,000	5 per cent.	4	per cent.	...	33,092				
Advances for relief of Agriculturists and other purposes	(a) 7,38,631	20,73,319	28,11,950	1,87,036	26,24,914										
Loans to Co-operative Credit Societies	31,770	20	31,790	4,896	26,894										
TOTAL	7,71,401	20,73,400	28,44,801	1,91,993	26,52,808					84,066					
TOTAL ADVANCES TO CULTIVATORS R						5,03,98,618		1,30,82,943		6,34,81,561		1,90,71,288	4,44,10,273	31,20,136	
MISCELLANEOUS LOANS AND ADVANCES.															
BOMBAY.															
Loans to Rabaries (cattle Graziers)	2,168	...	2,168	559	1,609	7,00,000	5 per cent.	4	per cent.	...	86				
Other Miscellaneous Loans—	50,000	...	50,000	...	50,000										
St. Joseph's Foundling Home	52,168	...	52,168	559	51,609										
TOTAL	52,168	...	52,168	559	51,609					86					
UNITED PROVINCES OF AGRA AND OUDH.															
Proprietors of the Bahhnauli concern for establishment of Central Sugar Factory (Gorakhpur)	7,00,000	...	7,00,000	35,000	6,65,000	7,00,000	5 per cent.	4	per cent.	...	82,467				
Secretary, Salvation Army, for improving the silk industry (Moradabad)	1,000	...	1,000	...	1,000										
TOTAL	7,01,000	...	7,01,000	35,000	6,66,000										
PUNJAB.															
Advances for replacement of Brood mares in the Jhelum Colony	59,692	28,125	87,817	34,402	53,415	50,000	4 per cent.	4	per cent.	...	1,897				
Advances for replacement of Camels in the Chenab Colony	57,100	52,000	1,09,100	30,172	78,928										
Advances to Salvation Army at Ludhiana	2,500	...	2,500	2,500	...										
Advances to poorer inhabitants at Dera Ghazi Khan	34,101	...	34,101	25,427	8,674										
TOTAL	1,53,393	80,125	2,33,518	92,501	1,41,017					6,420					
CENTRAL PROVINCES AND BERAR.															
Advances to weavers	85,000	3,79,515	4,64,515	90,187	3,74,328	50,000	4 per cent.	4	per cent.	...	...				
TOTAL MISCELLANEOUS LOANS AND ADVANCES	9,91,561	4,59,640	14,51,201	2,18,247	12,32,954										
GRAND TOTAL . R	10,40,18,333	1,87,17,098	12,27,35,481	2,33,40,573	9,93,94,858					52,69,072					
Grand Total converted into £ at R15-£1	6,934,556	1,247,806	8,182,362	1,556,038	6,626,324					351,372					
Distribution of the Grand Total—															
Madras	80,91,556	9,98,422	90,89,978	8,94,042	81,95,926	50,000	4 per cent.	4	per cent.	(b) 3,92,081					
Bombay	2,21,80,852	20,89,852	2,42,70,704	41,10,432	2,01,60,272										
Bengal	1,25,32,120	30,86,105	1,56,18,225	9,09,737	1,47,08,488										
United Provinces of Agra and Oudh	4,28,47,404	50,79,884	4,79,27,288	1,22,36,873	3,56,90,415										
Punjab	57,46,657	10,03,351	67,50,008	10,11,885	57,38,123										
Burma	(a) 28,71,285	16,60,753	45,32,038	13,09,837	32,22,151										
Bihar and Orissa	30,80,366	11,74,756	42,55,122	11,31,169	31,23,953										
Central Provinces and Berar	56,93,441	14,72,241	71,65,682	15,22,256	56,43,426										
Assam	9,74,653	21,51,734	31,26,386	2,14,292	29,12,094										

O. to V.—Debt, Deposits, etc.

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

(b) Exclusive of Rs3,698, being the interest on Loans to Local Boards for Railway Construction (vide Account No. 91, page 350).

No. 91.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1916, and the amount of such
LOANS at the commencement and close of the Year.

	Amount, 1st April 1915.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1916.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
MADRAS.								
<i>Imperial.</i>								
Tanjore District Board Railway	(a) 9,37,816	...	9,37,816	33,891	9,03,925	12,34,720	4 per cent.	37,173
Converted into £ at R15=£1	62,521	...	62,521	2,259	60,262			2,478
<i>Provincial.</i>								
Krishna	13,62,695	...	13,62,695	81,750	12,80,945	18,52,636	4 per cent.	53,698
Converted into £ at R15=£1	90,846	...	90,846	5,450	85,396			3,580
TOTAL R	23,00,511	...	23,00,511	1,15,641	21,84,870			90,871
Total converted into £ at R15=£1	153,367	...	153,367	7,709	145,658			6,058

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

**No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at**

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1915.		
		Debits.	Credits.	
		£	£	
<i>His Majesty's Imperial Government.</i>				
Expenditure in India in connection with Expeditionary Forces—		1,88,732	...	1
To Europe		...	...	2
" East Africa		...	...	3
" Mesopotamia		...	...	4
" Egypt		...	...	5
" The Mediterranean		...	...	6
" The Cameroons		...	...	7
" Aden		...	...	8
" Persia		...	...	9
" Mauritius "		...	...	10
Not allocated to a particular Force		...	...	11
Ditto War services not allocated to Expeditionary Forces		10,982	...	12
Additional Troops lent for Service at Hong Kong in 1912		...	(a) 1,121	13
Little Bases Light Vessel Dues		630	...	14
Balances of Shipping Masters' Accounts		11,881	...	15
Expenditure in India in connection with the Indian Force in North China		6,147	...	16
Indian Native Regiments lent for service in the Colonies		...	...	17
Munitions supply through the Railway Department		...	(a) 866	18
Moiety of expenditure in India in connection with Persian Gulf Radio Offices		...	...	19
Ditto Lighting and Buoying the Persian Gulf		18,191	...	20
Ditto Surveying the Persian Gulf		4,507	...	21
Ditto Troops lent for service in Persia		3,707	...	22
Ditto Turco-Persian Frontier Commission		4,435	(c) 3,093	23
Despatch of Troops to Mauritius		...	...	24
Postal and Money Order Transactions		149,609	...	25
Emigration of coolies, African Protectorates and supplies to H. M. Ships on the East India Station		54,866	...	26
Pensions paid in India to Out-pensioners of Chelsea Hospital		(a) 13,849	...	27
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore		4,352	...	28
Enlistment of Natives of India for service in the Colonies		175	...	29
Expenditure in India in connection with the employment of a Mountain Battery in Egypt		(a) 2,663	...	30
Moiety of expenditure incurred in connection with Defence Works at Aden		...	3,333	31
Insurance premium on prize vessels cargo		...	...	32
Teak shipped from India		...	...	33
Recoveries on account of allotments paid in England on behalf of British soldiers including Territorials) on the Indian Establishment		...	25,484	34
Hire of transports on behalf of the Commonwealth of Australia		...	...	35
{ Old Brass sent to England and taken over by the Ministry of Munitions		...	...	36
{ Motor Ambulance and air craft presented by Indian princes and others		...	...	37
{ Miscellaneous		200,044	...	
<i>His Majesty's Indian Government in London.</i>		689,770	33,897	
Expenditure in England for Hire of Transports, Canal Dues, etc.		(d) 1,647	...	38
Ditto for Transports of Remounts		...	...	39
Ditto on account of purchase of mules for war purposes		...	...	40
Ditto on account of stores shipped to India under War and Ordnance Factory Indents		118	...	41
Advances to Disbursing officers in respect of pay of subordinate medical staff, etc., of Indian Hospitals		...	...	42
Remittances of Indians in Hospitals		...	...	43
Family and Miscellaneous Remittances (including allotments of Pay, etc. of officers and men with Expeditionary Forces, and of British Soldiers serving in India)		...	(a) 32,920	44
Remittances by Administrators-General		...	(a) 7,647	45
Bengal and North-Western Railway Company—Advances for purchase of stores, etc.		...	...	46
Bombay, Baroda and Central India Railway Company, ditto ditto		...	...	47
East Indian Railway Company, Advances for purchase of stores, etc.		...	...	48
Great Indian Peninsula Railway Company, ditto ditto		...	...	49
South Indian Railway Company, ditto ditto		...	...	50
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works		...	...	51
Stores chargeable to Provincial and Local Funds and to Native States		...	...	52
Stores chargeable to the Twante Canal Project, Burma		...	...	53
Nickel, etc., supplied for coinage purposes		...	...	54
National Health Insurance Stamps for India		...	4,000	55
Bills drawn by the Mission to the Court of Persia		...	...	56
Pay and Pensions chargeable to Provincial and Local Funds, etc.		(a) 91	...	57
Subscription to the General Provident Fund		...	...	58
Sale of opium		...	...	59
Purchase and sale of wheat		...	...	60
Employment of Enemy's ships		...	...	61
Expenditure in connection with the Transport "Golconda"		...	...	62
Purchase, etc., of Hospital ships on behalf of the Maharaja Sindhia of Gwalior		...	...	63
Transactions in connection with Relief Funds		4,399	...	64
His Majesty's Coronation		...	1	65
Miscellaneous		...	31,936	66
Rupees sent from India to Egypt		...	...	67
Recoveries from British Soldiers for the purchase of Exchequer Bonds—War savings certificates		...	...	68
Gold sent from India		6	...	69
Receipt from Bank of England against deposit of Gold in India		...	...	70
Purchase of silver		...	...	71
Transfers through Currency or Gold Standard Reserve		...	...	72
		(a) 6,261	(a) 76,504	
		(a) 676,031	(a) 110,401	

(a) Differs from last year's closing
(b) Includes £30,000 rental paid to
(c) Includes £3,459,579 on account
(d) £797 taken as a set off

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1916 the commencement and close of that Year.

No. of Item.	1915-16.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1916.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	5,726,741	5,351,199	...	564,274	...	...
2	1,901,792	567,545	...	1,334,247	...	...
3	10,918,704	3,621,429	...	7,297,275	...	...
4	3,993,635	2,030,248	...	1,963,387	...	...
5	165,889	19,361	...	146,508	...	...
6	10,427	...	...	10,427	...	...
7	2,07,905	...	...	207,905	...	...
8	99,256	5,720	...	93,536	...	...
9	21,344	39,801	...	— 18,457	...	...
10	3,816,697	727,144	...	3,089,550	8	...
11	1,331,538	...	...	1,318,280	13,258	...
12	8,299	30,114	7,637	...	...	3,196
13	24	2,080	2,292	...	...	885
14	2,592	3,927	553	...	...	152
15	24,108	12,266	...	21,819	1,904	...
16	3,386	713	...	758	8,012	...
17	418,092	10,542	...	467,000	...	59,450
18	8,688	780	...	1,917	5,125	...
19	5,915	...	...	7,763	11,343	...
20	...	...	...	5,354	...	847
21	11,854	467	...	5,741	9,353	...
22	179	...	...	4,501	113	...
23	2,296	...	...	...	...	...
24	623,724	...	...	654,897	118,436	...
25	335,746	...	...	288,424	102,188	...
26	33,548	283	...	37,481	9,633	...
27	8,372	75	...	10,108	2,541	...
28	707	...	...	184	698	...
29	18	26	...	2,607	48	...
30	...	...	...	...	...	3,333
31	721	764	...	...	...	43
32	7,994	...	...	7,994	...	...
33	4,384	177,512	117,592	...	...	81,020
34	703,568	5,240	...	850,000	...	148,672
35	...	...	...	72,000	...	...
36	...	...	68,747	...	511,615	...
37	597,805	204,444	119,033	197,570	...	...
	30,998,878	12,811,680	315,854	18,643,050	794,270	297,598
38	4,667	326,640	297,695	...	...	23,428
39	...	...	24,996	...	24,996	...
40	26,643	143,407	116,764	...	...	...
41	...	1,333,583	1,326,156	...	...	7,309
42	...	60,905	60,905	...	...	...
43	6,030	4	...	6,116	...	40
44	21,755	1,042,212	931,395	...	...	121,982
45	17	...	49,205	43,185	...	1,610
46	...	10,656	11,658	1,002	...	...
47	1,161	292,222	292,222	1,161	...	...
48	3,459,580	547,903	(b) 551,253	(c) 3,462,930	...	...
49	...	943,892	958,134	14,242	...	...
50	...	283,629	295,400	11,771	...	...
51	...	17,780	17,780	...	...	...
52	151	252,348	250,483	...	...	1,714
53	11	7,697	7,686	...	...	...
54	...	1,949	1,954	...	5	...
55	1	47,544	60,184	...	12,641	...
56	...	113,000	64,000	...	...	53,000
57	...	7,270	7,214	...	35	...
58	2,413	1,708	1,672	2,393	...	14
59	107,894	128	...	107,766	...	...
60	5,058,968	2,169,240	3,267,499	6,303,881	...	146,654
61	522,883	227,777	219,876	514,952	30	...
62	...	19,016	19,016	2,356	...	2,356
63	162	1,667	1,505	...	...	...
64	33	5,728	17,566	1,500	14,770	...
65	...	...	...	...	...	1
66	287,030	115,123	88,390	91,852	136,509	...
67	100,262	...	...	100,000	262	...
68	...	135	...	...	...	135
69	2	...	...	6	2	...
70	2,000,000	...	...	2,000,000	...	...
71	...	...	643,200	...	643,200	...
72	1,000,000	1,000,000	...	...	...	...
	12,599,713	8,973,161	9,583,808	12,665,113	832,450	358,243
	43,598,591	21,784,841	9,899,662	31,308,163	1,626,720	655,841

balance for corrections since made.
the South Behar Railway Company.
of Debenture stock.
against (c).

No. 93.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1916, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	BILLS OUTSTANDING ON 1ST APRIL 1915.		BILLS DRAWN ON INDIA.		BILLS DISCHARGED IN INDIA.		BILLS OUTSTANDING ON 31st MARCH 1916.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
CHARGED UNDER SECRETARY OF STATE'S BILLS :								
In Calcutta	30,40,000	202,078	11,71,08,000	7,849,887	11,79,32,000	7,903,329	22,16,000	148,636
In Madras	37,25,000	247,771	6,82,22,408	4,572,597	7,07,91,408	4,742,797	11,56,000	77,571
In Bombay	38,75,000	257,613	11,83,27,063	7,932,033	12,18,22,063	8,164,131	3,80,000	25,515
TOTAL	1,06,40,000	707,462	30,36,57,471	(a) 20,354,517	31,05,45,471	20,810,257	37,52,000	251,722
Deduct—								
Amount remitted from Calcutta on account of Gold Standard Reserve	R 11,29,95,000	£ 7,574,188 (b)						
Amount remitted from Calcutta on account of Paper Currency Reserve	12,28,54,432	8,190,295	23,58,49,432	15,764,483	23,58,49,432	15,764,483		
			6,78,08,039	4,590,034	7,46,96,039	5,045,774		

(a) For average rate of Exchange on Secretary of State's Bills, *vide* Account No. 45, page 121.

(b) The difference between the sterling equivalent at 1s. 4d. the rupee and the sterling amount shown here, *viz.*, £41,188 represents the proportionate gain on the bills appropriated to the Gold Standard Reserve calculated in the manner stated in paragraph 2(b) of the Secretary of State's Despatch No. 53 Financial, dated 16th July 1915.

No. 94.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1916.

O. to V.—Debt, Deposits, etc.

DELHI ;
The 22nd January 1917.

(a) This balance together with the balance shown against 'India, General' is held in the Presidency Bank of Bengal, Calcutta.
 (b) Of this amount £8,322 represents the funds of the Gold Standard Reserve.
 (c) " " £5,792,631 " " " " " "

R. A. GAMBLE,
Comptroller and Auditor General.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1915-16.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES
the Year 1915-1916, including the amount of ADVANCES and REPAYMENTS on VARIOUS
PROVINCES, and the TOTAL BALANCE in the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
Revenue	2	Rs. 37,27,81,432	Rs. 16,20,09,532	Rs. 16,57,90,997	Rs. 15,21,30,656	Rs. 11,91,55,008	Rs. 9,03,56,609	1
Railway Irrigation and other Capital not charged to Revenue—								
Capital contributed by Native States towards outlay on State Railways	79A	10,00,000	...	...	...	...	...	2
Capital raised through Companies towards outlay on State Railways.	74A	5,20,83,694	...	...	...	...	...	3
Outlay of Railway Companies - Repayments	79	...	...	...	...	...	...	4
Raised and deposited by Railway Companies—On account of Subscribed Capital	79	1,15,26,008	...	...	...	...	...	5
Permanent Debt incurred .	82	4,99,86,000	...	...	...	...	...	6
Temporary Debt incurred .	82A	...	...	...	...	...	...	7
Unfunded Debt—								
Deposits of Service Funds	81	10,43,772	17,368	2,45,401	...	...	...	8
Savings Bank Deposits	85	9,23,69,342	12,32,645	12,98,965	11,46,003	9,39,327	9,27,882	9
TOTAL .		9,34,13,114	12,50,013	15,44,366	11,46,003	9,39,327	9,27,882	10
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	72	...	...	18,96,621	6,58,812	10,28,156	11,33,562	11
Appropriation for Reduction of Debt	96	39,09,580	2,50,000	13,70,000	50,000	4,50,000	1,40,000	12
Deposits of Local Funds	86	12,12,366	2,43,49,222	1,08,68,474	1,15,54,623	1,29,56,332	99,46,614	13
Deposits of Sinking Funds	87	...	...	2,37,458	...	...	...	14
Gold Standard Reserve	...	19892	...	...	...	...	...	15
Paper Currency Reserve	...	...	...	...	...	...	...	16
Departmental and Judicial Deposits	89	15,61,67,527	4,32,17,569	5,88,38,322	5,44,65,477	6,08,65,398	3,55,89,862	17
Advances	97	6,05,93,304	63,35,723	79,32,349	18,48,989	34,44,732	65,54,979	18
Suspense Accounts	98	3,84,566	8	1,947	20,486	65,838	56,020	19
Miscellaneous	99	9,60,961	...	...	...	...	...	20
TOTAL .		22,32,48,196	7,41,52,522	8,11,45,171	6,86,08,387	7,88,10,456	5,34,21,037	21
Loans and Advances by Imperial Government	90	50,11,310	17,70,249	25,697	3,29,863	...	2,26,839	22
Loans and Advances by Provincial Governments	90A	...	8,94,042	41,10,432	9,09,737	1,22,36,873	10,11,885	23
Loans to Local Boards for Railway Construction	91	...	1,15,641	...	...	...	...	24
Remittances—								
Inland Money Orders	100	58,61,08,058	...	...	55,54,131	1,98,91,880	1,57,24,042	25
Other Departmental Accounts	"	-74,21,456	88,83,155	-6,53,27,649	...	...	...	26
Net Receipts by Civil Treasuries from—								
Railways	"	4,71,67,930	4,16,31,667	6,95,79,460	1,19,76,463	2,34,75,545	3,33,58,052	27
Net Receipts from Civil Treasuries by—								
Postal and Telegraph	"	1,14,93,863	...	...	...	...	...	28
Marine	"	8,82,75,658	...	...	...	...	...	29
Military Works	"	1,82,70,456	...	...	...	...	...	30
Military	"	33,98,11,298	...	...	...	...	...	31
Remittance Account between England and India	103	32,26,82,232	13,15,434	6,98,674	4,07,371	2,18,125	2,46,682	32
TOTAL .		1,40,63,88,034	5,18,30,256	49,50,485	1,79,37,965	4,35,85,550	4,93,28,776	33
Secretary of State's Bills drawn	93	...	...	...	...	...	...	34
Sterling Bills on London	54	2,85,00,000	1,77,00,000	3,97,50,000	...	...	...	35
Total Receipts		2,24,39,37,788	29,37,02,255	29,73,17,148	24,10,62,611	25,47,27,214	19,52,73,028	36
Opening Balance	94	4,49,98,183	4,67,89,810	4,87,36,165	61,26,514	1,33,90,749	1,43,53,640	37
GRAND TOTAL .		2,28,89,35,971	34,05,82,065	34,60,53,313	24,71,89,125	26,81,17,963	20,96,26,668	38

of INDIA on the 31st March 1916; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and INDIAN TREASURIES on the 31st March 1916.

No. of Item	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	9,18,59,968	4,20,66,514	4,16,15,001	1,78,60,007	1,25,56,25,724	83,708,382	705,155	84,413,537
2	...	...	...	...	10,00,000	66,667	...	66,667
3	...	...	...	...	5,20,83,694	3,472,246	...	3,472,246
4	...	...	...	...	...	...	9,431	9,431
5	...	...	...	...	1,15,26,008	768,401	...	768,401
6	...	...	...	...	4,99,86,000	3,332,400	...	3,332,400
7	...	...	...	...	...	...	7,000,000	7,000,000
8	...	...	...	...	13,06,541	87,102	9	87,111
9	6,67,615	6,32,817	5,56,832	2,14,258	9,99,85,186	6,665,679	...	6,665,679
10	6,67,615	6,32,817	5,56,832	2,14,258	10,12,91,727	6,752,781	9	6,752,790
11	...	...	3,18,508	...	50,85,659	335,711	...	335,711
12	...	2,00,000	...	...	63,79,580	425,305	...	425,305
13	58,60,268	88,59,808	53,78,751	21,49,977	9,31,36,435	6,209,095	...	6,209,095
14	...	...	159	...	2,37,617	15,842	...	15,842
15	...	...	...	...	19,892	1,326	16,333,376	16,334,702
16	...	...	...	...	...	...	8,190,295	8,190,295
17	2,37,46,203	1,85,10,985	1,64,73,203	38,84,231	47,17,67,777	31,451,185	...	31,451,185
18	39,91,158	7,31,776	25,73,784	8,77,325	9,48,84,119	6,325,608	1,662,917	7,988,525
19	46,609	...	44,702	10,829	6,31,005	42,067	...	42,067
20	...	...	...	...	9,60,961	64,064	409,359	473,423
21	3,36,44,238	2,83,11,569	2,47,89,107	62,22,362	67,30,53,045	44,870,203	26,595,947	71,466,150
22	...	...	...	...	73,63,958	490,931	...	490,931
23	13,09,887	11,31,169	15,22,256	2,14,292	2,33,40,573	1,556,038	...	1,556,038
24	...	...	...	...	1,15,641	7,709	...	7,709
25	...	...	...	...	58,61,08,053	39,073,870	...	39,073,870
26	21,91,157	1,23,53,419	73,91,034	7,80,191	19,904	1,327	...	1,327
27	61,17,957	-1,61,475	-44,99,552	-2,66,586	22,83,79,461	15,225,297	...	15,225,297
28	...	...	...	...	1,14,93,863	766,258	...	766,258
29	...	...	...	...	8,82,75,658	5,885,044	...	5,885,044
30	...	...	...	...	1,82,70,456	1,218,030	...	1,218,030
31	...	...	...	...	33,98,11,298	22,654,087	...	22,654,087
32	8,70,723	1,24,341	1,90,363	18,671	32,67,72,616	21,784,841	31,308,163	53,093,004
33	91,79,837	1,23,16,285	30,81,845	5,32,276	1,59,91,31,309	1,06,608,754	31,308,163	137,916,917
34	...	...	...	...	...	...	4,590,034	4,590,034
35	...	...	...	...	7,00,20,000	4,668,000	...	4,668,000
36	13,66,61,545	8,44,57,854	7,15,65,041	2,57,43,195	3,84,46,37,679	256,302,512	70,208,739	326,511,251
37	1,95,05,435	57,62,259	1,77,09,279	43,17,975	22,16,90,009	14,779,334	7,913,236	22,692,570
38	15,61,66,980	9,02,20,113	8,92,74,320	3,00,61,170	4,06,62,27,688	271,081,846	78,121,975	349,203,821

**No. 95.—ACCOUNT of the Aggregate of Balance of Public Money in the Treasuries of India
1915-1916, including the amount of Advances and Repayments on various Accounts, the
the Total Balance in the Indian Treasuries**

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
Expenditure	3	Rs. 41,10,37,264	Rs. 8,70,41,973	Rs. 9,41,10,451	Rs. 7,18,31,001	Rs. 9,21,65,417	Rs. 7,36,30,190	1
Add—Provincial Surpluses transferred to Deposit	3	...	...	18,96,621	6,53,812	10,28,156	11,33,562	2
Deduct—Provincial Deficits charged to Deposit	3	...	13,836	...	...	...	...	3
TOTAL		41,10,37,264	8,70,28,137	9,60,07,072	7,24,89,813	9,31,93,573	7,47,63,752	4
Railway, Irrigation and other Capital not charged to Revenue—								
Outlay on Irrigation Works	73	...	7,50,444	2,77,576	...	9,37,313	56,40,831	5
Outlay on State Railways	73	5,88,50,550	...	...	...	...	...	6
Initial Expenditure on New Capital at Delhi	80	48,20,739	...	...	...	...	...	7
Outlay of Railway Companies—								
Payments for Capital Outlay.	79	—30,43,281	...	...	...	...	...	8
Raised and deposited by Railway Companies—								
Payments for discharge of debentures		...	...	...	...	...	...	9
TOTAL		6,06,28,008	7,50,444	2,77,576	...	9,37,313	56,40,831	10
Permanent Debt discharged—								
<i>Sterling Debt—</i>								
India 4 P. C. Stock	82	...	...	...	...	...	...	11
India Bonds	82	...	...	...	...	...	...	12
Indian Midland Ry. Debentures	82	...	...	...	...	...	...	13
<i>Rupee Debt—</i>								
4½ p. c.	82	...	...	...	...	...	...	14
4 p. c.	82	...	...	...	...	...	...	15
3½ p. c.	82	7,400	...	...	...	...	...	16
3 p. c.	82	(a) 6,44,100	...	...	...	...	...	17
Provincial Debentures	82	2,000	...	...	...	...	...	18
TOTAL		6,53,500	...	...	...	...	...	19
Temporary Debt discharged	82A	4,50,00,000	...	...	...	...	...	20
Unfunded Debt—								
Special Loans	82B	...	...	...	...	16,959	...	21
Deposits of Service Funds	84	12,09,980	17,345	1,97,707	...	...	...	22
Savings Bank Deposits	85	8,31,80,598	5,76,281	5,94,294	3,76,662	4,25,413	3,92,322	23
TOTAL		8,43,90,578	5,93,626	7,92,001	3,76,662	4,42,372	3,92,322	24
Deposits and Advances not bearing Interest—								
Balance of Provincial Allotments	72	...	13,823	...	...	...	...	25
Deposits of Local Funds	86	12,81,596	2,53,44,505	1,19,32,024	1,25,03,316	1,32,99,375	1,08,59,148	26
Deposits of Sinking Funds	87	...	...	...	...	...	...	27
Gold Standard Reserve	...	10,49,369	...	...	...	...	...	28
Paper Currency Reserve	...	...	...	...	...	...	...	29
Departmental and Judicial Deposits	89	15,65,46,089	4,41,82,589	5,13,37,667	4,63,49,793	6,03,77,572	3,59,45,429	30
Advances	97	6,09,71,781	55,41,809	64,39,820	15,96,411	27,74,933	69,27,596	31
Suspense Accounts	98	1,39,32,240	54,874	2,07,579	2,38,843	5,030	39,833	32
Miscellaneous	99	3,60,050	16,004	13,534	...	...	...	33
TOTAL		23,41,41,125	7,51,53,617	6,99,30,624	6,36,88,363	7,69,56,910	5,37,72,006	34
Loans and Advances by Imperial Government	90	30,02,054	40,00,000	...	...	...	1,35,365	35
Loans and Advances by Provincial Governments	90A	...	9,98,422	20,89,852	30,86,105	50,79,884	10,03,351	36
Loans to Local Boards for Railway construction	91	...	...	...	...	...	...	37
Remittances—								
Inland Money Orders	100	58,53,23,856	...	...	...	...	...	38
Other Local Remittances	"	5,96,91,021	2,55,88,953	—18,45,05,003	4,60,50,313	—25,41,453	—4,24,13,961	39
Other Departmental Accounts	"	2,68,845	...	...	...	...	...	40
Net Payments into Civil Treasuries by—								
Railways	"	22,44,94,857	...	1,143	—63,553	—4,853	...	41
Net Issues from Civil Treasuries to—								
Postal and Telegraph	"	—32,11,374	1,51,62,265	1,94,15,098	—57,24,254	2,35,96,322	1,16,78,622	42
Marine	"	—1,50,962	45,130	3,13,36,882	5,54,57,865	—126	1,127	43
Military Works	"	22,76,671	11,32,776	61,09,359	2,67,587	19,72,372	56,13,005	44
Military	"	5,55,89,394	1,95,43,651	10,48,82,408	36,48,025	5,43,65,684	8,41,21,167	45
Remittance Account between England and India	103	60,72,59,079	3,25,648	4,43,33,694	1,77,964	31,782	11,444	46
TOTAL		1,53,15,41,387	6,17,98,423	2,15,73,581	10,13,13,947	7,74,19,728	5,90,11,409	47
Secretary of State's Bills paid	93	—11,79,17,314	7,11,41,960	12,24,61,961	...	...	...	48
Sterling Bills on London	54	...	...	...	...	...	...	49
Total Disbursements		2,25,24,76,602	30,14,64,629	31,31,32,667	24,09,54,890	25,40,29,780	19,47,19,036	50
Closing Balance	94	3,64,59,369	3,91,17,436	3,29,20,646	62,34,235	1,40,88,183	1,49,07,632	51
GRAND TOTAL		2,28,89,35,971	34,05,82,065	34,60,53,313	24,71,89,125	26,81,17,963	20,96,26,668	52

(a) Due to transactions in connection with the conversion of 3 per cent. Loan of 1896-97 under Government of India Finance Department amounts received

on the 31st March 1916; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1916—*concl'd.*

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	6,16,92,022	3,75,65,978	3,57,47,300	1,56,10,867	98,04,32,463	65,362,164	20,109,094	85,471,258
2	...	...	3,18,508	...	50,35,659	335,711	...	335,711
3	9,73,090	11,33,541	...	9,51,099	30,71,566	204,771	...	204,771
4	6,07,18,932	3,64,32,437	3,60,65,808	1,46,59,768	98,23,96,556	65,493,104	20,109,094	85,602,198
5	14,28,407	...	26,13,589	...	1,16,48,160	776,544	36,409	812,953
6	...	...	...	...	5,88,50,550	3,923,370	852,742	4,776,112
7	...	...	...	...	48,20,739	321,383	9,891	331,274
8	...	...	...	...	-30,43,281	-202,886	652,070	449,184
9	...	...	...	...	...	...	375,200	375,200
10	14,28,407	...	26,13,589	...	7,22,76,168	4,818,411	1,926,312	6,744,723
11	...	...	...	...	...	...	1,500	1,500
12	...	...	...	...	...	...	500,000	500,000
13	...	...	...	...	...	...	407,500	407,500
14	...	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...	...
16	...	...	...	...	7,400	493	...	493
17	...	...	...	...	6,44,100	42,940	...	42,940
18	...	...	...	...	2,000	133	...	133
19	...	...	...	...	6,53,500	43,566	909,000	952,566
20	...	...	...	...	4,50,00,000	3,000,000	7,000,000	10,000,000
21	...	...	...	...	16,959	1,131	...	1,131
22	...	...	...	...	14,25,032	95,002	...	95,002
23	1,93,666	3,15,145	1,89,410	1,08,428	8,63,52,219	5,756,815	...	5,756,815
24	1,93,666	3,15,145	1,89,410	1,08,428	8,77,94,210	5,852,948	...	5,852,948
25	9,73,090	11,33,541	...	9,51,099	30,71,566	204,771	...	204,771
26	67,25,731	97,98,304	58,22,265	23,33,896	9,99,00,160	6,660,011	...	6,660,011
27	...	...	...	...	...	...	...	...
28	...	...	...	...	10,49,369	69,957	10,549,067	10,619,024
29	...	...	...	...	...	...	8,190,295	8,190,295
30	2,25,97,920	1,94,95,737	1,66,60,254	38,81,421	46,08,74,471	30,724,965	...	30,724,965
31	42,35,419	6,01,889	25,41,200	8,59,134	9,24,89,992	6,165,999	1,777,693	7,943,692
32	1,36,055	34,313	20,813	238	1,46,69,818	977,988	...	977,988
33	...	...	...	...	3,89,588	25,973	289,504	315,477
34	3,46,68,215	3,10,63,784	2,50,44,532	80,25,788	67,24,44,964	44,829,664	20,806,559	65,636,223
35	...	...	...	...	71,37,419	475,828	...	475,828
36	16,60,753	11,74,756	14,72,241	21,51,734	1,87,17,098	1,247,806	...	1,247,806
37	...	...	...	...	...	...	...	...
38	...	...	...	...	58,53,23,856	39,021,590	...	39,021,590
39	6,55,99,223	68,05,976	1,75,04,468	99,65,555	17,45,087	116,339	...	116,339
40	...	...	...	...	2,68,850	17,924	...	17,924
41	...	-23,950	...	40,256	22,44,43,900	14,962,927	...	14,962,927
42	-3,45,61,948	81,75,098	-1,31,62,063	-98,18,842	1,15,48,924	769,928	...	769,928
43	19,01,036	-5,843	6,728	-1,27,005	8,84,64,832	5,897,656	...	5,897,656
44	5,32,131	30,919	3,22,568	81,160	1,83,38,538	1,222,569	...	1,222,569
45	91,82,952	12,14,739	66,67,621	5,51,836	33,97,67,477	22,651,165	...	22,651,165
46	3,33,920	539	344	4,450	65,39,78,864	43,598,591	9,899,662	53,498,253
47	4,29,87,314	1,61,97,478	1,13,39,661	6,97,400	1,92,38,80,328	128,258,689	9,899,662	138,158,351
48	...	...	...	...	7,56,86,607	5,045,774	...	5,045,774
49	...	...	...	...	...	...	4,668,000	4,668,000
50	14,16,67,287	8,51,83,600	7,67,25,241	2,56,43,118	3,88,59,83,850	259,065,790	65,318,627	324,384,417
51	1,45,09,693	50,36,513	1,25,49,079	44,18,052	18,02,40,338	12,016,056	12,803,348	24,819,404
52	15,61,66,980	9,02,20,113	8,92,74,320	3,00,61,170	4,06,62,27,638	271,081,846	78,121,975	349,203,821

Notification No. 6201-A., dated 2nd November 1908, being one-seventh of the amount of 3 per cent. loan of 1896-97, converted less in cash.

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1916.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Total Converted into £ at Rs15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Appropriation for Reduction of Debt	39,09,580	...	2,50,000	13,70,000	60,000	4,50,000	1,40,000	...	2,00,000	...	...	63,79,580	4,25,805

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1916.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces 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.	Rs.	Rs.
Receipts.												
ADVANCES—												
Civil Advances	1,22,92,077	78,282	9,79,455	13,75,516	3,51,543	12,49,785	4,27,049	5,50,924	2,46,103	11,07,005	1,22,540	1,87,75,279
Advances for Rest Camps	...	1,964	...	...	...	1,400	2,140	...	...	...	...	5,504
Special Advances	2,20,751	...	24,344	...	3,22,698	223	39,546	...	14,033	1,254	10,873	6,33,722
Forest Advances	2,72,691	78,134	21,18,454	18,40,403	3,90,918	15,06,361	6,61,528	31,56,664	2,01,707	14,60,335	6,15,108	1,23,02,303
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	6,06,583	3,83,053	...	...	31,165	...	...	...	3,938	10,24,739
Salt and Excise Advances	...	...	4,495	9,586	...	...	...	...	...	1,935	...	16,016
Opium Advances	...	...	...	...	...	42,450	...	...	...	...	...	42,450
Stock Account—Opium	...	...	3,220	24,00,563	...	...	...	...	...	...	...	24,03,783
Do —Ganja	5,516	...	...	...	...	...	...	...	4,370	...	...	9,886
Advances Recoverable, Postal and Telegraph	22,83,708	...	...	...	...	...	...	...	...	...	...	22,83,708
Advances Recoverable, Marine	2,15,53,737	...	...	...	...	...	...	...	...	...	...	2,15,53,737
Advances Recoverable, Military (Net)	(a) 1,11,061	...	...	...	...	...	...	...	...	...	...	1,11,061
Stock Account—Grain Depot	...	...	...	...	...	...	...	...	...	...	...	...
Do. Agriculture	...	...	...	...	...	...	...	...	...	...	...	...
Advances Recoverable, Public Works	...	3,970	...	...	53,796	...	91,879	2,03,107	7,538	...	80,446	1,40,736
PERMANENT ADVANCES—												
Permanent Advances, Civil	1,44,261	325	4,318	18,049	2,778	4,453	774	1,793	4,975	3,255	1,175	1,86,156
Ditto Postal and Telegraph	3	...	...	...	...	...	...	...	...	...	...	3
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	6,18,670	...	...	...	...	...	...	...	...	...	...	6,18,670
Ditto ditto Mauritius	1,19,109	...	...	...	...	...	...	...	...	...	...	1,19,109

Ditto	ditto,	Straits Settlements . . .	3,31,885	...	...	...	...	...	...	...	...	...	3,31,885	
Ditto	ditto,	Hong-Kong . . .	28,179	...	...	...	...	...	...	...	...	...	28,179	
Ditto	ditto,	Federated Malay States . . .	2,64,154	...	...	...	...	...	...	...	...	...	2,64,154	
Ditto	ditto,	Kedah State . . .	1,074	...	...	...	...	...	...	...	...	...	1,074	
Account Current with Native State—														
	Civil		10,51,929	...	22,57,774	2,52,069	7,27,256	...	51,34,690	...	...	...	94,23,718	
	Postal and Telegraph		1,99,03,315	...	...	...	...	...	...	...	...	...	1,99,03,315	
Charges on account of Quarantine Officers Recoverable from Persian Government			15,851	...	...	...	...	...	...	...	...	...	15,851	
COINAGE ACCOUNTS—														
	Mint Certificates		...	...	...	1,39,430	...	...	...	...	...	...	1,39,430	
	Small Coin Depôt Balances (Net)		11,00,925	...	3,37,080	15,13,680	...	6,40,030	8,533	78,670	2,53,050	...	39,75,243	
	Bullion Advances for Coinage (Net)		1,96,696	...	...	...	...	...	...	...	...	...	1,96,696	
	Bronze Coinage Accounts (Net)		77,712	...	...	...	...	...	...	...	...	...	77,712	
TOTAL INDIA . R			6,05,93,304	1,57,675	63,35,723	79,32,349	18,48,989	34,44,732	63,97,304	39,91,158	7,31,776	25,73,784	8,77,325	9,48,84,119

ENGLAND—

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

6,325,608

Repayment of Advances :—

Repayment by the War Office of Expenditure in England in connection with Expeditionary Forces :—

To Europe	1,26,902												
To East Africa	7,150												
To Mesopotamia	1,14,681												
To Egypt	11,154												
To the Mediterranean	13,112												
To the Cameroons	149												
To Aden	5,000												
Hospital Ships	728,507												
Transports chartered in England employed in conveying Imperial Troops	210,005												
Pay, etc., of Indian Army Officers lent for duty on the Home Establishment	130,907												
Miscellaneous War Services	23,774												
Repayment by the Imperial Government of Expenditure in England in connection with—												1,371,341	
Additional Troops lent for service at Hongkong in 1912												1,637	
Pay of Indian Army Officers lent for duty with the Naval Division												1,433	
Pay of Second Lieutenants on appointment to the Indian Army												2,752	
Stores taken over by the War Office												535	
Portion of Expenditure in England in connection with—													
Lighting and buoying the Persian Gulf												1,012	
Persian Gulf Radio Offices												54	
Portion of Advances to the Imperial Bank of Persia for the purposes of Persian Government												2,285	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt												280,378	
Expenditure in connection with Hospital for Indian Troops and the Indian Soldier's Fund												1,460	
Receipts in respect of advances to Indian Students												30	

TOTAL . £

1,662,917
7,988,525

(a) Lahore Division	34,450
Poona Division	4,853
Meerut Division	45,112
Lucknow Division	26,646

1,11,061

No. 97.—ACCOUNT of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1916—continued.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Disbursements.												
ADVANCES—												
Civil Advances	1,16,57,217	89,313	9,27,733	13,23,473	3,55,630	12,06,942	4,71,953	8,23,382	2,61,758	10,95,152	1,45,464	1,83,58,517
Advances for Rest Camps	...	500	...	...	...	1,050	3,160	...	...	...	...	4,710
Special Advances	1,68,376	...	30,101	...	1,36,021	50	34,106	...	1,10,470	1,809	9,959	5,50,892
Forest Advances	2,78,233	77,403	21,17,989	18,34,342	3,87,445	15,34,136	6,50,138	31,99,885	2,01,870	14,35,210	6,13,417	1,23,30,068
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	6,04,766	3,34,793	...	...	32,432	...	...	...	2,469	9,74,460
Salt and Excise Advances	...	...	3,872	8,526	...	...	...	...	...	1,611	...	14,009
Opium Advances	...	...	...	...	...	27,710	...	...	...	...	...	27,710
Stock Account—Opium	...	...	2,778	24,00,563	...	...	...	...	...	...	...	24,03,341
Do. —Gunja	6,595	...	...	...	...	...	...	...	3,393	...	...	9,988
Advances Recoverable, Postal and Telegraph	23,02,497	...	...	...	...	...	...	...	...	...	...	23,02,497
Ditto, Marine	2,29,55,904	...	...	...	...	...	...	...	...	...	...	2,29,55,904
Ditto, Military (Net)	(a)9,85,715	...	...	...	...	...	...	...	...	...	...	9,85,715
Advances Recoverable, Public Works	...	3,224	...	...	1,20,624	...	2,22,093	2,09,619	10,466	...	83,275	6,49,301
PERMANENT ADVANCES—												
Permanent Advances, Civil	84,300	615	5,387	20,090	2,648	5,045	1,750	2,038	13,982	7,418	4,550	1,47,768
Ditto. Postal and Telegraph	115	...	...	...	...	...	...	...	...	...	...	115
ACCOUNTS WITH FOREIGN STATES—												
H.M.'s Colonial Government, Ceylon	3,06,744	...	...	...	...	...	...	...	...	...	...	3,06,744
Ditto ditto, Mauritius	2,03,508	...	...	...	...	...	...	...	...	...	...	2,03,508
Ditto ditto, Straits Settlements	2,69,971	...	...	...	...	...	...	...	...	...	...	2,69,971
Ditto ditto, Hong-Kong	22,729	...	...	...	...	...	...	...	...	...	...	22,729
Ditto ditto, Federated Malay States	5,05,217	...	...	...	...	...	...	...	...	...	...	5,05,217
Ditto ditto, Kedah State	1,559	...	...	...	...	...	...	...	...	...	...	1,559
ACCOUNT CURRENT WITH NATIVE STATES—												
Civil	13,60,709	...	18,49,183	2,38,811	5,34,043	...	53,40,909	...	...	...	...	93,23,655
Postal and Telegraph	1,98,51,847	...	...	...	...	...	...	...	...	...	...	1,98,51,847
Charges on account of Quarantine Officers recoverable from Persian Government	10,545	...	...	...	...	...	...	...	...	...	...	10,545

COINAGE ACCOUNTS—													
Mint certificates	...	...	...	5,908	...	...	...	...	...	...	...	...	5,908
Nickel Coinage Account (Net)	...	...	...	1,03,048	...	...	...	...	...	...	...	...	1,03,048
Bronze Coinage Account (Net)	...	...	...	2,414	...	...	...	...	...	...	...	...	2,414
Bullion advances for coinage	...	...	...	1,67,852	...	...	...	...	...	...	...	...	1,67,852
TOTAL INDIA	Rs.	6,09,71,781	1,71,055	55,41,809	64,39,820	15,96,411	27,74,933	67,56,541	42,35,419	6,01,889	25,41,200	8,59,134	9,24,89,992

Total Disbursements in India converted into £ at Rs. 15-£1 £ 6,165,999

ENGLAND—													
ADVANCES REPAYABLE—													
RECOVERABLE FROM THE WAR OFFICE :													
Expenditure in England in connection with the Expeditionary Force—													
To Europe	...	...	...	...	...	...	...	...	...	...	...	...	126,902
To East Africa	...	...	...	...	...	...	...	...	...	...	...	...	7,150
To Mesopotamia	...	...	...	...	...	...	...	...	...	...	...	...	114,681
To Egypt	...	...	...	...	...	...	...	...	...	...	...	...	11,154
To the Mediterranean	...	...	...	...	...	...	...	...	...	...	...	...	13,112
To the Cameroons	...	...	...	...	...	...	...	...	...	...	...	...	149
To Aden	...	...	...	...	...	...	...	...	...	...	...	...	5,000
Hospital Ships	...	...	...	...	...	...	...	...	...	...	...	...	728,507
Transports chartered in England employed in conveying Imperial Troops	...	...	...	...	...	...	...	...	...	...	...	...	210,005
Pay, etc., of Indian Army Officers lent for duty on the Home Establishment	...	...	...	...	...	...	...	...	...	...	...	...	130,907
Miscellaneous War Services	...	...	...	...	...	...	...	...	...	...	...	...	23,774
													1,371,341
RECOVERABLE FROM THE IMPERIAL GOVERNMENT :													
Expenditure in England in connection with—													
Pay of Indian Army Officers lent for duty with the Naval Division	...	...	...	...	...	...	...	...	...	...	...	...	794
Additional troops lent for service at Hong Kong in 1912	...	...	...	...	...	...	...	...	...	...	...	...	8
Pay of Second-Lieutenants on appointment to the Indian Army	...	...	...	...	...	...	...	...	...	...	...	...	1,621
Portion of expenditure in England in connection with—	...	...	...	...	...	...	...	...	...	...	...	...	1,019
Lighting and buoying the Persian Gulf	...	...	...	...	...	...	...	...	...	...	...	...	82
Persian Gulf Radio Offices	...	...	...	...	...	...	...	...	...	...	...	...	789
Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	...	...	327
Turco-Persian Frontier Commission	...	...	...	...	...	...	...	...	...	...	...	...	112,500
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	...	...	...	...	...	...	...	...	...	...	...	...	288,345
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	...	...	...	...	...	...	...	...	...	...	...	...	867
Expenditure in connection with Hospital for Indian Troops and the Indian Soldiers' Fund	...	...	...	...	...	...	...	...	...	...	...	...	
													1,777,693
													TOTAL
													7,948,692

	Rs.
(a) Peshawar Division	20,071
Rawalpindi "	2,636
Quetta "	14,053
Mhow "	1,32,351
Secunderabad "	11,166
Burma "	5,449
Supply Accounts	3,82,100
Central War Accounts	4,17,889
	9,85,715

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1916.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Receipts--	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	2,883	...	...	20,486	...	18,058	...	...	...	...	40,927
English Stores Suspense Account	...	...	...	1,353	...	...	...	...	...	15	...	1,368
Distillery deposits of Native States	...	...	...	...	...	...	...	...	...	10,974	...	10,974
Suspense Account, Postal and Telegraph	7,314	...	...	...	...	...	...	...	...	...	...	7,314
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	594	...	11,603	...	46,609	...	...	...	58,806
Viceroy's Tour Cheques	20,745	...	...	...	...	...	...	...	...	...	...	20,745
Departmental Cheques	...	...	...	...	...	...	...	...	...	...	814	814
Bills Payable	...	...	8	...	...	...	...	...	...	...	...	8
Delhi Audit Officer's Cheques Issued	47,055	...	...	...	...	...	...	...	...	...	...	47,055
DEPARTMENTAL* ACCOUNTS—												
Civil Departmental Balances	...	...	...	...	...	54,235	35,579	...	...	33,713	9,625	1,33,152
Military	(a) 2,36,013	...	...	...	...	...	...	...	...	...	...	2,36,013
Postal and Telegraph	73,439	...	...	...	...	...	...	...	...	...	...	73,439
RAILWAY CASH BALANCES—												
Railway Revenue	...	...	...	...	...	...	...	...	...	...	390	390
Total Receipts in India	Rs. 3,84,566	2,883	8	1,947	20,486	65,838	53,637	46,609	...	44,702	10,829	6,31,005

Total Receipts in India converted into £ at Rs. 15-£1 -£42,067

Disbursements—**SUSPENSE ACCOUNTS—**

Suspense Account, Civil	5,01,165	...	3,228	62,288	...	5,030	...	5,108	11,000	3,502	238	5,91,559
English Stores Suspense Account	...	...	505	...	1,849	...	...	...	1,989	...	...	4,343
Savings Bank Investment Account	79,612	...	...	...	...	...	...	...	...	...	...	79,612
National Health Insurance Stamps	2,13,283	...	...	...	...	...	...	...	...	...	...	2,13,283
Suspense Account, Central War Accounts	97,71,917	...	...	...	...	...	...	...	...	...	...	97,71,917

CHEQUES AND BILLS—

Pre-audit Cheques	418	...	21,064	...	2,13,080	...	22,264	...	...	17,311	...	2,74,137
Departmental Cheques	...	...	771	20,290	222	...	6,710	...	...	...	...	27,993

DEPARTMENTAL ACCOUNTS—

Civil Departmental Balances	2,86,650	10,859	29,306	1,25,001	23,692	...	...	1,30,947	21,324	...	...	6,27,779
Military	(b) 25,33,300	...	...	...	...	...	...	...	...	...	...	25,33,300
Marine	54,475	...	...	...	...	...	...	...	...	...	...	54,475
Military Works	6,836	...	...	...	...	...	...	...	...	...	...	6,836

RAILWAY CASH BALANCES—

Railway Capital	3,87,212	...	...	...	...	...	...	...	...	...	...	3,87,212
Do. Revenue	97,372	...	...	...	...	...	...	...	...	...	...	97,372

Total Disbursements in India	Rs.	1,39,32,240	10,859	54,874	2,07,579	2,38,843	5,030	28,974	1,36,055	34,313	20,813	238	1,46,69,818
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Total Disbursements in India converted into £ at Rs. 15-£1 . . . = £ 977,988

(a) Military 1st (Peshawar) Division	19,117	(b) Military 4th (Quetta) Division	31,502
Do. 2nd (Rawalpindi) Do.	33,300	Do. 5th (Mhow) Do.	1,05,503
Do. 3rd (Lahore) Do.	20,475	Do. 6th (Poona) Do.	2,26,677
Do. 8th (Lucknow) Do.	1,42,166	Do. 7th (Meerut) Do.	52,615
Do. Burma Division	2,547	Do. 9th (Secunderabad) Do.	32,649
Do. Supply Accounts	12,408	Central War Accounts	20,94,354
	<u>2,36,013</u>		<u>25,33,300</u>

No. 99.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1916.

	India, General.	North-West Frontier Prov- ince.	Madras.	Bombay.	Bengal.	United Prov- inces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Receipts.	R	R	R	R	R	R	R	R	R	R	R	R
MISCELLANEOUS— Mysore Railway Debenture Sinking Fund	3,16,347	...	...	...	...	...	...	...	...	...	...	3,16,347
Government Account	6,44,614	...	...	...	...	...	...	...	...	...	...	6,44,614
Total Receipts in India	Rs. 9,60,961	...	...	...	...	...	...	...	...	...	...	9,60,961
Total Receipts in India converted into £ at Rs. 15-£1												64,064
ENGLAND :—												
War—1914 :—												
Enemy ships employed under the control of the India Office								£ 309,000				
Amount remitted by residents of the Punjab to provide a fleet of armoured aeroplanes								96,750				
Receipt from the War Office for horses taken over from Officers								807				
Estates of Officers								36				
								97,593				
Receipts in respect of the Currie Scholarship								35				
Receipts in respect of the Norman Memorial Fund								17				
Passages of Indian Students								2,714				409,359
Total Receipts												£ 473,423
Disbursements.												
MISCELLANEOUS— Mysore Railway Debenture Sinking Fund	3,37,684	...	...	...	...	...	...	...	...	...	...	3,37,684
London Bills Payable, Exchange	22,366	...	16,004	13,534	...	...	...	...	...	...	...	51,904
Total Disbursements in India	Rs. 3,60,050	...	16,004	13,534	...	...	...	...	...	...	...	3,89,588
Total Disbursements in India converted into £ at Rs. 15-£1												25,973
ENGLAND :—												
War—1914 :—												
Enemy ships employed under the control of the India Office								£ 188,462				
Payment to the War office for a fleet of armoured aeroplanes on behalf of the residents of the Punjab								96,750				
Purchase of binoculars on behalf of the Maharaja (Sindhia) of Gwalior								1,500				
Payment to Officers for horses taken over by the War Office								225				
Estates of Officers								26				
								98,501				
Payment in respect of the Currie Scholarship								36				
Payments in respect of the Norman Memorial Fund								16				
Passages of Indian Students								2,489				289,504
Total Disbursements												315,477

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1916.

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APPENDIX A.—FINANCE AND REVENUE ACCOUNTS OF

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS	58,61,08,053	...	58,61,08,053	...	...	...	...	...	...	...	...	...	58,61,08,053
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers Railway Department .	38,92,97,907	38,92,97,907	—9,630	...	...	...	...	...	...	—130	...	9,760	...
Accounts Current between Military and Railway	8,18,487	8,18,487	...	...	...	...	...	...	...	...	...	...	...
Accounts Current between Civil and Civil	28,66,11,893	28,65,91,989	—74,11,826	88,83,155	—6,53,27,649	55,54,131	1,98,91,880	1,57,24,042	21,91,157	1,23,53,549	73,91,034	7,70,481	19,904
TOTAL	67,67,28,287	67,67,08,383	—74,21,456	88,83,155	—6,53,27,649	55,54,131	1,98,91,880	1,57,24,042	21,91,157	1,23,53,419	73,91,034	7,80,191	19,904
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAYS—													
Accounts Current between Civil and Railway, Civil Accounts	59,00,61,028	36,16,81,567	4,71,67,930	4,16,31,667	6,95,79,460	1,19,76,463	2,34,75,545	3,33,58,052	61,17,957	—1,61,475	—44,99,552	—2,66,586	22,83,79,461
NET RECEIPTS FROM CIVIL TREASURIES BY POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	28,32,70,421	27,17,76,558	1,14,93,863	...	...	...	...	...	...	...	...	...	1,14,93,863
Accounts Current between Civil and Marine, Marine Accounts . .	9,36,41,412	53,65,754	8,82,75,658	...	...	...	...	...	...	...	...	...	8,82,75,658
Accounts Current between Civil and Military Works, Military Works Accounts	2,57,41,542	74,71,086	1,82,70,456	...	...	...	...	...	...	...	...	...	1,82,70,456
Accounts Current between Civil and Military, Military Accounts .	36,85,32,439	2,87,21,141	33,98,11,298	...	...	...	...	...	...	...	...	...	33,98,11,298
TOTAL	77,11,35,814	31,33,34,539	45,78,51,275	...	...	...	...	...	...	...	...	...	45,78,51,275
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	32,67,72,616	...	32,26,82,232	13,15,434	6,98,674	4,07,371	2,18,125	2,46,682	8,70,723	1,24,341	1,90,363	18,671	32,67,72,616

Disbursements.													
MONEY ORDERS	...	58,53,23,856	58,53,23,856	...	...	...	...	...	...	...	...	...	58,53,23,856
OTHER LOCAL REMITTANCES . .	3,78,71,81,581	3,78,88,76,668	5,96,91,021	2,55,88,953	-18,45,05,003	4,60,50,313	-25,41,453	-4,24,13,961	6,55,99,223	68,05,976	1,75,04,463	99,65,555	17,45,087
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers between Indian Postal and Telegraph and Indo-European Telegraphs	8,28,276	8,28,889	113	...	...	...	...	...	...	...	...	...	113
Accounts Current between Military and Military	38,57,34,020	38,60,02,752	2,68,732	...	...	...	...	...	...	...	...	...	2,68,732
Transfers between Public Works Officers	91,36,739	91,36,744	...	...	...	...	...	5	...	...	...	...	5
	39,56,99,085	39,59,67,885	2,68,845	...	...	...	...	5	...	...	...	...	2,68,850
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS—													
Accounts Current between Civil and Railway, Railway Accounts .	36,45,55,059	58,89,98,959	22,44,94,857	...	1,143	-63,553	-4,853	...	...	-23,950	...	40,256	22,44,43,900
NET ISSUES FROM CIVIL TREASURIES TO POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts	27,18,63,275	28,34,12,199	-32,11,374	1,51,62,265	1,94,15,098	-57,24,254	2,35,96,322	1,16,78,622	-3,45,61,948	81,75,098	-1,31,62,063	-98,18,842	1,15,48,924
Accounts Current between Civil and Marine, Civil Accounts	52,67,019	9,37,31,851	-1,50,962	45,130	3,13,36,882	5,54,57,865	-126	1,127	19,01,036	-5,843	6,728	-1,57,005	8,84,64,832
Accounts Current between Civil and Military Works, Civil Accounts	84,33,354	2,67,71,892	22,76,671	11,32,776	61,09,359	2,67,587	19,72,372	56,13,005	5,32,131	30,919	3,22,568	81,150	1,83,38,538
Accounts Current between Civil and Military, Civil Accounts	3,17,93,196	37,15,60,673	5,55,89,394	1,95,43,651	10,48,82,408	36,48,025	5,43,65,684	8,41,21,167	91,82,952	12,14,739	66,67,621	5,51,836	33,97,67,477
TOTAL	31,73,56,844	77,54,76,615	5,45,03,729	3,58,83,822	16,17,43,747	5,36,49,223	7,99,34,252	10,14,13,921	-2,29,45,829	94,14,913	-61,65,146	-93,12,861	45,81,19,771
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	65,39,78,864	60,72,59,079	3,25,648	4,43,33,694	16,77,964	31,782	11,444	3,33,920	589	344	4,450	65,39,78,864

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1916.

Abstract.

	Net Receipts + Payments—.
	R
INDIA, GENERAL	—5,96,91,021
NORTH-WEST FRONTIER PROVINCE	+3,81,20,058
MADRAS	—2,55,88,953
BOMBAY	+18,45,05,008
BENGAL	—4,60,50,313
UNITED PROVINCES OF AGRA AND OUDH	+25,41,453
PUNJAB	+42,93,903
BURMA	—6,55,99,223
BIHAR AND ORISSA	—68,05,976
CENTRAL PROVINCES AND BEHAR	—1,75,04,463
ASSAM	—99,65,555
TOTAL	—17,45,087
Total converted into £ at R15=£1	—1,16,339

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1916—*contd.*

Details.	INDIA, GENERAL.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	33,18,33,217	33,18,33,217	...	3,72,61,458	3,72,61,458	...	23,09,21,710	23,09,21,710	...
Forest Remittances	8,23,477	7,93,619	+29,858	2,75,133	2,56,482	+18,651	69,55,324	69,52,615	+2,709
Customs Remittances	...	...	...	...	...	...	79,60,428	79,17,198	+43,230
Salt Remittances	...	...	...	...	...	...	1,38,96,682	1,39,50,157	-53,475
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	16,12,12,326	16,12,51,735	-39,409	...	...	...	...	...	...
Treasury Suspense Account	46,46,88,306	46,48,38,642	-1,50,336	...	...	...	...	...	...
Mint Remittances	1,62,68,190	1,62,67,856	+334	...	...	...	...	...	...
Small Coin Depot Remittances	62,05,527	62,05,527	...	...	...	...	23,31,350	23,31,350	...
Bengal Remittances	...	...	...	...	...	...	...	...	...
Miscellaneous Remittances	22,04,146	22,05,195	-1,049	...	...	...	3,11,346	3,11,286	+60
Public Works Remittances	...	...	...	20,79,385	20,77,918	+1,467	1,45,42,187	1,45,74,237	-32,050
North-West Frontier Suspense Account	...	...	...	3,83,90,167	3,93,207	+3,79,96,960	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	18,04,743	18,34,325	-29,582	13,07,396	13,27,324	-19,928	1,64,16,438	1,63,50,288	+66,150
Foreign Supply Bills	1,86,56,462	1,88,01,631	-1,45,169	41,900	45,400	-3,500	6,46,456	6,46,407	+49
Remittance Transfer Receipts since April 1873	16,42,202	16,80,114	-37,912	11,94,406	10,83,306	+1,11,100	38,17,522	38,56,280	-38,758
Foreign Remittance Transfer Receipts	1,10,11,897	1,13,16,990	-3,05,093	2,95,278	2,79,895	+15,383	10,25,318	10,49,486	-24,168
Emigrants' Remittance Receipts	4,693	4,032	-239	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	35,42,70,008	41,32,81,522	-5,90,11,514	...	75	75	2,37,05,540	4,92,58,240	-2,55,52,700
Central Adjusting Account	18,25,30,951	18,25,32,361	-1,410	...	...	...	...	...	...
TOTAL	1,55,31,56,145	1,61,28,47,166	-5,96,91,021	8,08,45,123	4,27,35,065	+3,81,20,058	32,25,30,301	34,81,19,254	-2,55,88,953

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1916—*contd.*

	BOMBAY.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—<i>contd.</i>												
REMITTANCES BETWEEN DISTRICTS—<i>contd.</i>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—<i>contd.</i>												
Cash Remittances between Treasuries	40,77,04,343	40,77,04,343	...	11,56,86,318	11,56,86,318	...	18,79,03,234	18,79,03,234	...	16,69,23,596	16,69,23,596	...
Opium Remittances	...	...	...	...	...	...	1,08,44,030	1,08,42,146	+ 1,884	...	...	...
Customs Remittances	3,52,05,160	3,52,05,160	...	4,09,59,410	4,09,59,413	— 3	...	...	...	...	...	...
Forest Remittances	44,22,844	44,22,844	...	16,88,004	16,84,617	+ 3,387	53,92,133	53,78,544	+ 13,589	24,45,064	24,68,599	— 23,535
Small Coin Depot Remittances	33,42,929	33,42,929	...	...	...	...	35,85,637	35,85,637	...	...	...	...
Judicial Remittances	...	...	...	21,144	21,180	— 36	...	...	...	...	...	...
Miscellaneous Remittances	25,72,436	24,70,028	+ 1,02,408	3,98,426	3,95,587	+ 2,839	15,99,793	15,70,690	+ 29,103	...	...	...
P. W. Remittances	2,69,65,641	2,71,49,087	— 1,53,446	1,07,55,783	1,11,66,181	— 4,10,398	2,85,12,983	2,84,07,001	+ 1,05,982	2,60,34,853	2,61,45,076	— 1,10,223
Salt Remittance	1,54,41,473	1,54,41,473	...	...	...	...	...	...	...	...	...	...
Min. Remittance	1,41,69,572	1,41,69,589	— 17	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	2,05,87,912	2,07,99,860	— 2,11,948	1,41,24,690	1,41,16,390	— 91,700	39,47,025	38,69,256	+ 77,769	31,63,586	32,10,239	— 46,653
Foreign Supply Bills	1,46,32,716	1,44,38,566	+ 1,95,150	1,63,050	1,44,050	+ 19,000	2,77,783	2,47,063	+ 30,718	1,29,799	1,28,036	+ 1,763
Remittance Transfer Receipts since April 1873	45,90,112	45,21,420	+ 68,692	48,85,671	50,08,151	— 1,22,480	49,24,402	48,70,377	+ 54,025	50,51,784	49,51,029	+ 1,00,755
Foreign Remittance Transfer Receipts	88,23,163	91,94,462	— 3,71,299	3,75,981	3,57,579	+ 18,402	50,53,502	50,24,826	+ 28,676	24,01,603	24,27,571	— 25,968
North-West Frontier Suspense-Account	...	...	...	...	...	...	...	...	...	3,73,974	3,83,70,934	— 3,79,96,960
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	21,56,71,414	3,07,65,951	+ 18,49,05,463	7,25,65,529	11,80,34,853	— 4,54,69,324	4,28,02,000	4,06,02,293	+ 21,99,707	6,81,44,720	2,57,49,996	+ 4,23,94,724
TOTAL	77,41,30,715	58,96,25,712	+ 18,45,05,003	26,15,24,006	30,75,74,319	— 4,60,50,313	29,48,42,525	29,23,01,072	+ 25,41,453	27,46,68,979	27,03,75,076	+ 42,93,903

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1916—*concl'd.*

	BURMA.			BIHAR AND ORISSA.			CENTRAL PROVINCES AND BEHAR.			ASSAM.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—concl'd.												
REMITTANCES BETWEEN DISTRICTS—concl'd.												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—concl'd.												
Cash Remittances between Treasuries	2,66,12,453	2,66,12,453	...	2,98,06,250	2,98,06,250	...	1,08,93,344	1,08,93,344	...	1,15,53,569	1,15,53,569	...
Customs Remittances	1,41,78,378	1,41,84,991	—6,613	...	...	...	...	...	...	...	...	...
Forest Remittances	1,43,85,788	1,43,07,970	+77,818	6,62,507	6,66,539	—4,032	49,01,691	49,01,659	+32	16,50,193	16,63,842	—13,649
Small Coin Depot Remittances	11,37,020	11,41,020	—4,000	6,18,050	6,18,050	—30,000	...	...	...	2,74,845	2,74,845	...
Miscellaneous Remittances	...	...	...	9,16,907	8,93,004	+23,903	8,69,603	8,65,160	+4,443	3,37,470	3,31,517	+5,953
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	...	...	...
Public Works Remittances	1,95,81,973	1,99,24,576	—3,42,603	84,46,540	85,42,026	—95,486	1,26,72,326	1,26,47,733	+24,593	39,59,267	39,49,166	+10,101
REMITTANCES BY BILLS—												
Supply Bills since April 1873	78,25,025	78,78,475	—53,450	98,100	98,100	...	6,27,621	6,27,621	...	3,46,309	3,57,085	—10,776
Foreign Supply Bills	54,750	54,150	+600	28,19,600	27,99,600	+20,000	4,50,400	4,50,400	...	54,89,800	55,78,500	—88,700
Remittance Transfer Receipts since April 1873	50,50,221	49,94,047	+56,174	21,81,022	21,22,347	+58,676	24,96,915	25,15,801	—18,886	3,00,330	3,09,903	—9,573
Foreign Remittance Transfer Receipts	5,01,020	5,09,732	—8,712	6,26,107	6,47,332	—21,225	3,50,208	3,45,058	+5,150	1,08,217	97,106	+11,111
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	6,06,000	6,59,24,437	—6,53,18,437	1,60,35,501	2,27,93,312	—67,57,811	1,14,63,500	2,89,83,295	—1,75,19,795	45,43,600	1,44,13,838	—98,70,238
Central Adjusting Account	...	...	...	...	...	...	...	...	...	1,367	1,151	+216
TOTAL	8,99,32,628	15,55,31,851	—6,55,99,223	6,22,10,584	6,90,16,560	—68,05,976	4,47,25,608	6,22,80,071	—1,75,04,463	2,85,64,967	3,85,30,522	—99,65,555

No. 102.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916.

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
ACCOUNT BETWEEN—													
India and Madras—													
India Accounts	87,49,504	1,77,65,980	—90,16,476	...	...	...	...	...	...	...	...	...	} —8,951
Madras Accounts	1,76,13,921	86,06,396	...	+90,07,525	...	...	...	...	...	...	...	...	
India and Bombay—													
India Accounts	7,51,23,452	2,92,55,463	+4,58,67,989	...	...	...	...	...	...	...	...	...	} —6,720
Bombay Accounts	2,97,47,443	7,56,22,152	...	...	—4,58,74,709	...	...	...	...	...	...	...	
India and Bengal—													
India Accounts	35,26,336	35,53,103	—26,767	...	...	...	...	...	...	...	...	...	} +2,353
Bengal Accounts	35,27,751	34,98,631	...	...	...	+29,120	...	...	...	...	...	...	
India & U. P. of Agra & Oudh—													
India Accounts	95,97,082	2,32,98,367	—1,37,01,285	...	...	...	...	...	...	...	...	...	} +30,889
United Provinces of Agra & Oudh Accounts	2,32,55,109	95,22,935	...	...	...	...	+1,37,32,174	...	...	...	...	...	
India and Punjab and N.-W. F.—													
India Accounts	1,47,47,475	2,04,24,840	—56,77,365	...	...	...	...	...	...	...	...	...	} +744
Punjab and N.-W.F. Accounts	1,99,47,169	1,42,69,069	...	...	...	...	...	+56,78,109	...	...	...	...	
India and Burma—													
India Accounts	13,43,716	33,00,896	—19,57,180	...	...	...	...	...	...	...	...	...	} —147
Burma Accounts	33,00,631	13,43,598	...	...	...	...	...	...	+19,57,033	...	...	...	
India and Bihar and Orissa—													
India Accounts	15,66,758	1,29,79,812	—1,14,13,054	...	...	...	...	...	...	...	...	...	} ...
Bihar and Orissa Accounts	1,31,38,350	17,25,276	...	...	...	...	...	...	...	+1,14,13,054	...	...	
India and C. P. and Berar—													
India Accounts	7,94,325	68,83,999	—60,89,674	...	...	...	...	...	...	...	...	...	} —11,282
C. P. and Berar Accounts	68,71,133	7,92,741	...	...	...	...	...	...	...	...	+60,78,392	...	
India and Assam—													
India Accounts	9,99,166	63,97,150	—53,98,014	...	...	...	...	...	...	...	...	...	} —696
Assam Accounts	63,98,259	10,00,941	...	...	...	...	...	...	...	...	...	+53,97,318	
Madras and Bombay—													
Madras Accounts	5,36,325	8,74,762	...	—3,38,437	...	...	...	...	...	...	...	...	} +1
Bombay Accounts	8,78,114	5,39,676	...	...	+3,38,438	...	...	...	...	...	...	...	
Madras and Bengal—													
Madras Accounts	57,939	53,465	...	+4,474	...	...	...	...	...	...	...	...	} —1
Bengal Accounts	53,455	57,930	...	...	...	—4,475	...	...	...	...	...	...	
Madras and United Provinces of Agra and Oudh—													
Madras Accounts	9,16,689	1,56,705	...	+7,59,984	...	...	...	...	...	...	...	...	} ...
U. P. of Agra & O. Accounts	2,21,205	9,84,189	...	...	...	...	—7,59,984	...	...	...	...	...	
Madras and Punjab and N.-W.F.—													
Madras Accounts	54,725	3,25,250	...	—2,70,525	...	...	...	...	...	...	...	...	} ...
Punjab and N.-W.F. Accounts	3,26,066	55,541	...	...	...	...	...	+2,70,525	...	...	...	...	

Madras and Burma—														
Madras Accounts	16,376	2,59,016	...	-2,42,640	...	...	...	...	...	+2,42,640	...	...	...	...
Burma Accounts	2,58,790	16,150	...	...	...	...	...	...	...	...	...	...	...	...
Madras and Bihar and Orissa—														
Madras Accounts	4,826	5,959	...	-1,133	...	...	...	...	...	...	+1,133	...	...	...
Bihar and Orissa Accounts	5,354	4,221	...	...	...	...	...	...	...	...	...	...	...	...
Madras and C. P. and Berar—														
Madras Accounts	11,425	43,225	...	-31,800	...	...	...	...	...	...	...	+31,800	...	...
C. P. and Berar Accounts	40,372	8,572	...	...	...	...	...	...	...	...	...	...	...	...
Madras and Assam—														
Madras Accounts	...	4,293	...	-4,293	...	...	...	...	...	...	...	...	+4,293	...
Assam Accounts	4,293	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay and Bengal—														
Bombay Accounts	37,713	6,48,292	...	...	-6,10,579	...	...	...	...	...	...	...	...	...
Bengal Accounts	6,48,292	37,713	...	...	...	+6,10,579	...	...	...	...	...	...	...	...
Bombay and U. P. of Agra and Oudh—														
Bombay Accounts	3,74,403	93,98,245	...	...	-90,23,942	...	...	...	...	...	...	...	...	+4,410
U. P. of Agra and Oudh Accounts	93,90,584	3,62,232	...	...	...	...	+90,23,352	...	...	...	...	...	...	...
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	4,13,913	94,04,665	...	...	-89,90,752	...	...	...	...	...	...	...	...	...
Punjab and N.-W. F. Accounts	94,02,901	4,12,149	...	...	...	...	...	+89,90,752	...	...	...	...	...	...
Bombay and Burma—														
Bombay Accounts	4,840	46,690	...	...	-41,850	...	...	...	...	...	...	...	...	...
Burma Accounts	46,690	4,840	...	...	...	...	...	...	...	+41,850	...	...	...	...
Bombay and Bihar and Orissa—														
Bombay Accounts	7,014	22,389	...	...	-15,375	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	22,389	7,014	...	...	...	...	...	...	...	...	+15,375	...	...	...
Bombay and C. P. and Berar—														
Bombay Accounts	2,52,161	12,89,061	...	...	-10,36,900	...	...	...	...	...	...	...	...	...
C. P. and Berar Accounts	12,88,825	2,51,925	...	...	...	...	...	...	...	...	...	+10,36,900	...	...
Bombay and Assam—														
Bombay Accounts	810	72,790	...	...	-71,980	...	...	...	...	...	...	...	...	...
Assam Accounts	73,090	1,110	...	...	...	...	...	...	...	...	...	...	+71,980	...
Bengal and U. P. of Agra and Oudh—														
Bengal Accounts	4,21,350	64,373	...	...	...	...	+3,56,977	...	...	...	...	...	...	...
U. P. of Agra and Oudh Accounts	65,791	4,22,767	...	...	...	...	...	-3,56,976	...	...	...	...	...	+1
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	2,20,223	2,09,895	...	...	...	...	+10,333	...	...	...	...	...	...	...
Punjab and N.-W. F. Accounts	2,29,956	2,40,289	...	...	...	...	...	...	-10,333	...	...	...	...	...
Bengal and Burma—														
Bengal Accounts	1,29,248	1,22,073	...	...	...	...	+7,175	...	...	...	...	...	...	...
Burma Accounts	1,19,704	1,26,896	...	...	...	...	...	...	...	...	-7,192	...	...	-17
Bengal and Bihar and Orissa—														
Bengal Accounts	33,02,090	38,74,514	...	...	...	...	-5,72,424	...	...	...	...	...	...	...
Bihar and Orissa Accounts	38,83,352	33,01,646	...	...	...	...	...	...	...	...	...	+5,81,706	...	+9,282
Carried over	27,39,71,853	27,39,51,992	-74,11,826	+88,83,155	-6,53,27,649	+4,37,285	+2,16,43,566	+1,49,29,053	+22,34,331	+1,20,11,268	+71,47,092	+54,73,591	+19,866	

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL— <i>contd.</i>													
Brought forward	27,39,71,858	27,39,51,992	-74,11,826	+88,83,155	-6,53,27,649	+4,37,285	+2,16,43,566	+1,49,29,053	+22,34,331	+1,20,11,268	+71,47,092	+54,73,591	+19,866
ACCOUNT BETWEEN—													
Bengal and C. P. and Berar—													
Bengal Accounts	3,36,163	7,891	...	...	...	+3,28,272	...	...	...	...	...	...	...
C. P. and Berar Accounts	8,008	3,36,280	...	...	...	...	...	...	...	...	-3,28,272	...	...
Bengal and Assam—													
Bengal Accounts	56,00,256	8,11,682	...	...	...	+47,88,574	...	...	...	...	...	...	...
Assam Accounts	8,13,156	55,97,663	...	...	...	...	...	...	...	...	...	-47,84,507	+4,067
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	12,24,162	22,37,123	...	...	...	...	-10,12,961	...	...	...	...	...	...
Punjab and N.-W. F. Accounts	23,57,846	13,47,887	...	...	...	...	...	+10,09,959	...	...	...	...	-3,002
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	30,092	1,23,144	...	...	...	...	-93,052	...	...	...	...	...	...
Burma Accounts	1,22,038	28,986	...	...	...	...	...	...	+93,052	...	...	...	...
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	1,28,609	4,78,415	...	...	...	...	-3,49,806	...	...	...	...	...	...
Bihar and Orissa Accounts	4,78,415	1,28,609	...	...	...	...	...	...	...	+3,49,806	...	...	...
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	99,500	3,20,596	...	...	...	...	-2,21,036	...	...	...	...	...	...
C. P. and Berar Accounts	3,10,713	90,285	...	...	...	...	...	...	...	...	+2,20,428	...	-608
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	17,355	92,186	...	...	...	...	-74,831	...	...	...	...	...	...
Assam Accounts	92,186	17,355	...	...	...	...	...	...	...	...	...	+74,831	...

Punjab and N.-W. F. and Burma—														
Punjab and N.-W. F. Accounts .	13,302	1,30,574	...	...	...	...	...	...	...	...	...	...	...	...
Burma Accounts	1,29,819	12,547	...	...	...	...	...	...	...	...	...	...	...	...
Punjab and N.-W. F. and Bihar														
and Orissa—														
Punjab and N.-W. F. Accounts .	38,244	44,539	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts .	44,535	38,239	...	...	...	...	...	...	...	...	...	...	...	...
Punjab and N.-W. F. and C. P.														
and Berar—														
Punjab and N.-W. F. Accounts .	81,137	1,90,473	...	...	...	...	...	...	...	...	...	...	...	...
C. P. and Berar Accounts .	1,89,997	81,081	...	...	...	...	...	...	...	...	...	...	...	...
Punjab and N. W. F. and Assam—														
Punjab and N.-W. F. Accounts .	46,341	28,408	...	...	...	...	...	...	...	...	...	...	...	...
Assam Accounts	28,408	46,341	...	...	...	...	...	...	...	...	...	...	...	...
Burma and Bihar and Orissa—														
Burma Accounts	24,032	1,297	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts .	1,303	24,038	...	...	...	...	...	...	...	...	...	...	...	...
Burma and C. P. and Berar—														
Burma Accounts	25,250	3,01,155	...	...	...	...	...	...	...	...	...	...	...	...
C. P. and Berar Accounts .	3,01,155	25,250	...	...	...	...	...	...	...	...	...	...	...	...
Burma and Assam—														
Burma Accounts	179	507	...	...	...	...	...	...	...	...	...	...	...	...
Assam Accounts	527	199	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and C. P. and														
Berar—														
Bihar and Orissa Accounts .	46,142	17,694	...	...	...	...	...	...	...	...	...	...	...	...
C. P. and Berar Accounts .	17,192	46,640	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Assam—														
Bihar and Orissa Accounts .	4,030	23,564	...	...	...	...	...	...	...	...	...	...	...	...
Assam Accounts	23,564	4,030	...	...	...	...	...	...	...	...	...	...	...	...
C. P. and Berar and Assam—														
C. P. and Berar Accounts .	606	5,193	...	...	...	...	...	...	...	...	...	...	...	...
Assam Accounts	5,713	1,126	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNT CURRENT BE-														
TWEEN CIVIL AND CIVIL .	28,66,11,893	28,65,91,989	-74,11,826	+88,83,155	-6,53,27,649	+55,54,131	+1,98,91,880	+1,57,24,042	+21,91,157	+1,23,53,549	+73,91,034	+7,70,431	+19,904	

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) " " "	4,05,207	17,66,591	—13,61,384	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) " " "	17,59,451	3,98,067	+13,61,384	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 3rd Lahore Division—	1,72,301	1,76,961	—4,660	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division " " "	1,93,044	1,88,400	+4,644	...	...	...	...	...	...	...	...	...	—16
3rd (Lahore) " " "													
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division " " "	17,024	17,409	—385	...	...	...	...	...	...	...	...	...	...
4th (Quetta) " " "	16,761	16,377	+384	...	...	...	...	...	...	...	...	...	—1
1st (Peshawar) Division, and 5th (Mhow) Division—													
1st (Peshawar) Division " " "	59,642	14,268	+45,374	...	...	...	...	...	...	...	...	...	...
5th (Mhow) " " "	14,637	60,011	—45,374	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division " " "	24,751	34,599	—9,848	...	...	...	...	...	...	...	...	...	...
6th (Poona) " " "	40,748	30,900	+9,848	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division " " "	18,329	20,632	—2,303	...	...	...	...	...	...	...	...	...	...
7th (Meerut) " " "	18,564	16,261	+2,303	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 8th Lucknow Division—													
1st (Peshawar) Division " " "	93,638	71,546	+22,092	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) " " "	55,153	77,244	—22,091	...	...	...	...	...	...	...	...	...	+1

1st (Peshawar) Division and 9th Secunderabad Division—																	
1st (Peshawar) Division . .	2,613	11,444	—8,831	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) " . .	11,588	2,757	+8,831	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division and Burma Division—																	
1st (Peshawar) Division . .	3,642	91	+3,551	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma " . .	160	3,711	—3,551	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division and Supply—																	
1st (Peshawar) Division . .	2,55,944	42,581	+2,13,363	...	...	...	...	...	...	...	...	...	...	...	...	...	+1
Supply . .	93,510	3,06,872	—2,13,362	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division and Central War Accounts—																	
1st (Peshawar) Division . .	95,30,003	1,32,29,798	—36,99,795	...	...	...	...	...	...	...	...	...	...	...	...	...	+859
Central War Accounts . .	1,32,61,397	95,60,743	+37,00,654	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 3rd (Lahore) Division—																	
2nd (Rawalpindi) Division . .	7,27,670	67,991	+6,59,679	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) " . .	98,881	7,58,560	—6,59,679	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 4th (Quetta) Division—																	
2nd (Rawalpindi) Division . .	1,46,110	1,23,971	+22,139	...	...	...	...	...	...	...	...	...	...	...	...	...	+2
4th Quetta " . .	89,078	1,11,215	—22,137	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 5th (Mhow) Division—																	
2nd (Rawalpindi) Division . .	31,607	17,437	+14,170	...	...	...	...	...	...	...	...	...	...	...	...	...	+1
5th (Mhow) " . .	16,807	30,976	—14,169	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 6th (Poona) Division—																	
2nd (Rawalpindi) Division . .	96,053	47,982	+48,071	...	...	...	...	...	...	...	...	...	...	...	...	...	—602
6th (Poona) " . .	65,205	1,13,878	—48,673	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 7th (Meerut) Division—																	
2nd (Rawalpindi) Division . .	93,242	94,731	—1,489	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7th (Meerut) " . .	1,19,814	1,18,325	+1,489	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 8th (Lucknow) Division—																	
2nd (Rawalpindi) Division . .	1,04,685	51,751	+52,884	...	...	...	...	...	...	...	...	...	...	...	...	...	—10
8th (Lucknow) " . .	45,819	98,713	—52,894	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Carried over . .	2,76,83,028	2,76,82,798	+235	...	...	...	...	...	...	...	...	...	...	...	...	...	+235

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward	2,76,88,028	2,76,82,793	+ 235	...	...	...	...	...	...	...	...	...	+235
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—													
2nd (Rawalpindi) Division	4,874	9,612	—4,738	...	...	...	...	...	...	...	...	...	}
9th (Secunderabad) Division	9,912	5,175	+4,737	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Burma Division—													
2nd (Rawalpindi) Division	27,927	29,157	—1,230	...	...	...	...	...	...	...	...	...	}
Burma Division	9,795	8,564	+1,231	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Supply—													
2nd (Rawalpindi) Division	8,27,506	13,49,036	—5,21,560	...	...	...	...	...	...	...	...	...	}
Supply	13,24,352	8,02,793	+5,21,559	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Central War Accounts—													
2nd (Rawalpindi) Division	1,26,91,665	2,14,80,172	—87,88,507	...	...	...	...	...	...	...	...	...	}
Central War Accounts	1,99,12,491	1,11,80,838	+87,81,653	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 4th (Quetta) Division—													
3rd (Lahore) Division	63,242	12,419	+50,823	...	...	...	...	...	...	...	...	...	}
4th (Quetta) Division	12,124	62,948	—50,824	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 5th (Mhow) Division—													
3rd (Lahore) Division	44,499	97,502	—53,003	...	...	...	...	...	...	...	...	...	}
5th (Mhow) Division	97,088	44,035	+53,003	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 6th (Poona) Division—													
3rd (Lahore) Division	2,48,371	1,80,470	+67,901	...	...	...	...	...	...	...	...	...	}
6th (Poona)	2,35,219	3,03,120	—67,901	...	...	...	...	...	...	...	...	...	

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Cudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward	9,54,26,345	9,54,60,457	-34,112	...	...	...	...	...	...	...	...	...	-34,112
4th (Quetta) Division and 9th (Secunderabad) Division—													
4th (Quetta) Division	16,999	11,028	+5,971	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	9,250	15,221	-5,971	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division	10,035	11,150	-1,115	...	...	...	...	...	...	...	...	...	...
Burma	8,364	7,248	+1,116	...	...	...	...	...	...	...	...	...	+1
4th (Quetta) Division and Supply—													
4th (Quetta) Division	2,47,509	1,77,681	+69,828	...	...	...	...	...	...	...	...	...	...
Supply	1,67,301	2,37,180	-69,829	...	...	...	...	...	...	...	...	...	-1
4th (Quetta) Division and Central War Accounts—													
4th (Quetta) Division	1,45,85,773	3,43,54,115	-1,97,68,342	...	...	...	...	...	...	...	...	...	...
Central War Accounts	3,34,95,285	1,37,52,563	+1,97,42,722	...	...	...	...	...	...	...	...	...	-25,620
5th (Mhow) Division and 6th (Poona) Division—													
5th (Mhow) Division	1,67,127	3,24,985	-1,57,858	...	...	...	...	...	...	...	...	...	...
6th (Poona)	3,49,626	1,87,890	+1,61,736	...	...	...	...	...	...	...	...	...	+3,878
5th (Mhow) Division and 7th (Meerut) Division—													
5th (Mhow) Division	56,846	48,500	+8,346	...	...	...	...	...	...	...	...	...	...
7th (Meerut)	46,396	54,743	-8,347	...	...	...	...	...	...	...	...	...	-1
5th (Mhow) Division and 8th (Lucknow) Division—													
5th (Mhow) Division	51,557	31,208	+20,349	...	...	...	...	...	...	...	...	...	...
8th (Lucknow)	30,898	51,246	-20,348	...	...	...	...	...	...	...	...	...	+1
5th (Mhow) Division and 9th (Secunderabad) Division—													
5th (Mhow) Division	37,734	28,527	+9,207	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	32,116	41,324	-9,208	...	...	...	...	...	...	...	...	...	-1

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY — <i>concl'd.</i>													
Brought forward	22,78,20,078	22,78,92,867	-72,789	...	...	...	...	...	...	...	...	...	-72,789
7th (Meerut) Division and 8th (Lucknow) Division—													
7th (Meerut) Division	26,110	17,271	+8,839	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division	1,22,757	1,31,626	-8,839	...	...	...	...	...	...	...	...	...	...
7th (Meerut) Division and 9th (Secunderabad) Division—													
7th (Meerut) Division	14,972	21,322	-6,350	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	21,145	14,795	+6,350	...	...	...	...	...	...	...	...	...	...
7th (Meerut) Division and Burma Division—													
7th (Meerut) Division	2,448	2,285	-163	...	...	...	...	...	...	...	...	...	...
Burma Division	2,091	2,253	-162	...	...	...	...	...	...	...	...	...	+1
7th (Meerut) Division and Supply—													
7th (Meerut) Division	1,83,897	7,71,971	-5,88,074	...	...	...	...	...	...	...	...	...	...
Supply	7,68,666	1,80,592	+5,88,074	...	...	...	...	...	...	...	...	...	...
7th (Meerut) Division and Central War Accounts—													
7th (Meerut) Division	77,79,278	1,68,89,458	-90,60,180	...	...	...	...	...	...	...	...	...	...
Central War Accounts	1,61,21,537	72,26,338	+88,95,199	...	...	...	...	...	...	...	...	...	-1,64,981
8th (Lucknow) Division and 9th (Secunderabad) Division—													
8th (Lucknow) Division	82,683	73,900	+8,783	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	45,301	54,085	-8,784	...	...	...	...	...	...	...	...	...	-1
8th (Lucknow) Division and Burma Division—													
8th (Lucknow) Division	13,899	1,28,290	-1,14,391	...	...	...	...	...	...	...	...	...	...
Burma Division	1,25,702	11,309	+1,14,393	...	...	...	...	...	...	...	...	...	+2
8th (Lucknow) Division and Supply—													
8th (Lucknow) Division	2,09,098	26,36,313	-24,27,215	...	...	...	...	...	...	...	...	...	...
Supply	26,33,359	2,06,131	+24,27,228	...	...	...	...	...	...	...	...	...	+13

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND RAILWAY—													
Military	6,41,206	1,76,484	+ 4,64,722	...	...	...	...	...	...	...	...	...	}
Railway	1,77,281	6,42,008	—4,64,722	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN RAILWAY AND MILITARY	8,18,487	8,18,487	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	91,36,739	91,36,744	...	...	...	...	...	—5	...	...	...	...	—5
ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS—													
ACCOUNT BETWEEN—													
India and Posts and Telegraphs—													
Civil Accounts	2,50,55,451	2,18,44,077	+ 32,11,374	...	...	...	...	...	...	...	...	...	}
Posts and Telegraphs Accounts	2,18,02,540	2,50,39,951	—32,37,411	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—													
Civil Accounts	3,44,73,603	4,96,35,868	...	—1,51,62,265	...	...	...	...	...	...	...	...	}
Posts and Telegraph Accounts	4,96,31,156	3,44,74,088	+ 1,51,57,068	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—													
Civil Accounts	2,95,31,314	4,89,55,012	...	...	—1,94,15,098	...	...	...	...	...	...	...	}
Posts and Telegraphs Accounts	4,88,94,527	2,94,98,673	+ 1,93,95,854	...	...	...	...	...	...	...	...	...	

Bengal and Posts and Telegraphs—														
Civil Accounts	5,44,57,288	4,87,33,034	...	...	...	+57,24,254	...	...	...	...	...	...	...	+2,192
Posts and Telegraphs Accounts	4,87,34,119	5,44,56,181	-57,22,062	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Posts and Telegraphs—														
Civil Accounts	2,26,00,167	4,61,96,489	...	...	...	...	-2,35,96,322	...	...	...	...	...	...	-14,900
Posts and Telegraphs Accounts	4,61,72,646	2,25,91,224	+2,35,81,422	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Posts and Telegraphs—														
Civil Accounts	2,43,12,296	3,59,90,918	...	...	...	...	...	-1,16,78,622	...	...	...	...	...	+1,229
Posts and Telegraphs Accounts	3,59,74,964	2,42,95,113	+1,16,79,851	...	...	...	...	...	...	...	...	...	...	
Burma and Posts and Telegraphs—														
Civil Accounts	3,91,33,394	45,71,446	...	...	...	...	...	...	+3,45,61,948	...	...	...	...	+7,156
Posts and Telegraphs Accounts	45,75,977	3,91,30,769	-3,45,54,792	...	...	...	...	...	...	...	...	...	...	
Bihar & Orissa and Posts and Telegraphs—														
Civil Accounts	1,48,19,851	2,29,94,949	...	...	...	...	...	...	...	-81,75,098	...	...	...	+251
Posts and Telegraphs Accounts	2,29,94,858	1,48,19,509	+81,75,349	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Posts and Telegraphs—														
Civil Accounts	1,64,53,333	32,91,270	...	...	...	...	...	...	...	...	+1,31,62,063	...	...	+390
Posts and Telegraphs Accounts	32,91,628	1,64,53,301	-1,31,61,673	...	...	...	...	...	...	...	...	...	...	
Assam and Posts and Telegraphs—														
Civil Accounts	1,10,17,978	11,99,136	...	...	...	...	...	...	...	...	...	+98,18,842	...	-901
Posts and Telegraphs Accounts	11,98,006	1,10,17,749	-98,19,743	...	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT														
Civil Accounts	27,18,63,275	28,34,12,199	+32,11,374	-1,51,62,265	-1,94,15,098	+57,24,254	-2,35,96,322	-1,16,78,622	+3,45,61,948	-81,75,098	+1,31,62,063	+98,18,842	-1,15,48,924	
POSTS AND TELEGRAPHS														
Net	28,32,70,421	27,17,76,558	+1,14,93,863	...	...	...	...	...	...	...	...	...	+1,14,93,863	
	...	...	+1,47,05,237	-1,51,62,265	-1,94,15,098	+57,24,254	-2,35,96,322	-1,16,78,622	+3,45,61,948	-81,75,098	+1,31,62,063	+98,18,842	-55,061	

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

No. 102—DETAILS OF ACCOUNTS BETWEEN PROVINCES AND DEPARTMENTS—													
	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNT BETWEEN—													
India and Marine—													
Civil Accounts . . .	5,96,875	4,45,913	+1,50,962	...	...	...	...	...	...	...	...	...	} +2,007
Marine Accounts . . .	4,40,474	5,89,429	—1,48,955	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts . . .	93,198	1,88,328	...	—45,130	...	...	...	...	...	...	...	...	} +45
Marine Accounts . . .	1,39,181	94,006	+45,175	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts . . .	20,47,560	3,33,84,442	...	...	—3,13,36,882	...	...	...	...	...	...	...	} —1,86,076
Marine Accounts . . .	3,32,82,796	21,31,990	+3,11,50,806	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts . . .	21,50,436	5,76,08,301	...	...	...	—5,54,57,865	...	...	...	...	...	...	} —11,625
Marine Accounts . . .	5,76,16,040	21,69,800	+5,54,46,240	...	...	...	...	...	...	...	...	...	
U. P. of Agra and Oudh—													
Civil Accounts . . .	1,638	1,512	...	...	...	...	+126	...	...	...	...	...	} +1
Marine Accounts . . .	1,586	1,711	—125	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. F. Province and Marine—														
Civil Accounts	6	1,133	...	...	...	...	...	...	-1,127	...	...	...	...	...
Marine Accounts	1,391	264	+1,127	...	...	...	...	...	...	...	...	...	...	...
Burma and Marine—														
Civil Accounts	2,40,626	21,41,662	...	...	...	...	...	...	...	-19,01,036	...	...	...	...
Marine Accounts	21,48,401	2,41,566	+19,06,835	...	...	...	...	...	...	...	...	...	...	+5,799
Bihar and Orissa and Marine—														
Civil Accounts	6,581	738	...	...	...	...	...	...	...	...	+5,843	...	...	...
Marine Accounts	1,978	7,821	-5,843	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Marine—														
Civil Accounts	...	6,728	...	...	...	...	...	...	...	...	...	-6,728	...	...
Marine Accounts	6,728	...	+6,728	...	...	...	...	...	...	...	...	...	...	...
Assam and Marine—														
Civil Accounts	1,30,099	3,094	...	...	...	...	...	...	...	...	...	...	+1,27,005	...
Marine Accounts	2,837	1,29,167	-1,26,330	...	...	...	...	...	...	...	...	...	...	+675
TOTAL ACCOUNT / CURRENT BETWEEN CIVIL AND MARINE.														
(Civil Accounts.	52,67,019	9,37,31,851	+1,50,962	-45,130	-3,13,36,882	-5,54,57,865	+126	-1,127	-19,01,036	+5,843	-6,728	+1,27,005	-8,84,64,832	...
(Marine Accounts.	9,36,41,412	53,65,754	+8,82,75,658	...	...	...	...	...	...	...	...	...	+8,82,75,658	...
(Net	...	...	+8,84,26,620	-45,130	-3,13,36,882	-5,54,57,865	+126	-1,127	-19,01,036	+5,843	-6,728	+1,27,005	-1,89,174	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY WORKS SERVICES—													
ACCOUNT BETWEEN—													
India and Military Works—													
Civil Accounts	32,93,907	55,70,578	—22,76,671	...	...	...	...	...	...	...	...	...	} —58,267
Military Works Accounts	53,01,500	30,83,096	+22,18,404	...	...	...	...	...	...	...	...	...	
Madras and Military Works—													
Civil Accounts	2,06,548	13,39,324	...	—11,32,776	...	...	...	...	...	...	...	...	} —1,567
Military Works Accounts	13,37,046	2,05,837	+11,31,209	...	...	...	...	...	...	...	...	...	
Bombay and Military Works—													
Civil Accounts	4,70,835	65,80,194	...	...	—61,09,359	...	...	...	...	...	...	...	} +5,200
Military Works Accounts	65,82,810	4,67,751	+61,14,559	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts	42,426	3,10,013	...	...	...	—2,67,537	...	...	...	...	...	...	} +1,432
Military Works Accounts	3,10,122	41,103	+2,69,019	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Works—													
Civil Accounts	3,13,638	22,86,010	...	...	...	...	—19,72,372	...	...	...	...	...	} —2,733
Military Works Accounts	22,80,657	3,11,018	+19,69,639	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. Frontier Provinces and Military Works—														
Civil Accounts	33,12,048	89,26,053	...	...	...	...	...	...	—56,13,005	...	...	...	...	} —28,983
Military Works Accounts	87,68,005	31,83,983	+55,84,022	...	...	...	...	...	...	...	...	...	...	
Burma and Military Works—														
Civil Accounts	7,10,917	12,43,048	...	...	...	...	...	...	—5,32,131	...	...	...	...	} +17,360
Military Works Accounts	6,46,388	96,897	+5,49,491	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Works—														
Civil Accounts	6,687	37,606	...	...	...	...	...	...	...	—30,919	...	...	...	} +1
Military Works Accounts	37,607	6,687	+30,920	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Works—														
Civil Accounts	67,559	3,90,127	...	...	...	...	...	...	...	...	—3,22,568	...	...	} +1,852
Military Works Accounts	3,91,979	67,559	+3,24,420	...	...	...	...	...	...	...	...	...	...	
Assam and Military Works—														
Civil Accounts	7,789	88,939	...	...	...	...	...	...	...	...	...	—81,150	...	} —2,377
Military Works Accounts	85,928	7,155	+78,773	...	...	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Military Works—														
Civil Accounts	84,33,354	2,67,71,892	—22,76,671	—11,32,776	—61,09,359	—2,67,587	—19,72,372	—56,13,005	—5,32,131	—30,919	—3,22,568	—81,150	—1,83,38,538	
Military Works Accounts	2,57,41,542	74,71,086	+1,82,70,456	...	...	...	...	...	...	...	...	...	+1,82,70,456	
Net	...	...	+1,59,93,785	—11,32,776	—61,09,359	—2,67,587	—19,72,372	—56,13,005	—5,32,131	—30,919	—3,22,568	—81,150	—68,082	

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—													
ACCOUNT BETWEEN—													
India and Military, 1st Peshawar Division—													
Civil Accounts	8,894	4,42,220	—4,33,326	...	...	...	...	...	...	...	...	...	} —1,10,851
Military Accounts	4,40,800	1,18,325	+3,22,475	...	...	...	...	...	...	...	...	...	
Madras and Military, 1st Peshawar Division—													
Civil Accounts	2,090	24,461	...	—22,371	...	...	...	...	...	...	...	...	} —251
Military Accounts	25,704	3,584	+22,120	...	...	...	...	...	...	...	...	...	
Bombay and Military, 1st Peshawar Division—													
Civil Accounts	9,429	3,07,707	...	...	—1,98,278	...	...	...	...	...	...	...	} +1
Military Accounts	2,03,474	5,195	+1,98,279	...	...	...	...	...	...	...	...	...	
Bengal and Military, 1st Peshawar Division—													
Civil Accounts	297	3,186	...	...	...	—2,889	...	...	...	...	...	...	} —39
Military Accounts	4,017	1,167	+2,850	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 1st Peshawar Division—													
Civil Accounts	742	72,046	...	...	...	...	—71,304	...	...	...	...	...	} —3
Military Accounts	73,490	2,189	+71,301	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 1st Peshawar Division—													
Civil Accounts	8,91,076	1,95,04,770	...	...	...	...	...	—1,86,13,694	...	...	...	...	} +1,11,631
Military Accounts	1,97,47,019	10,21,694	+1,87,25,325	...	...	...	...	...	...	...	...	...	
Burma and Military, 1st Peshawar Division—													
Civil Accounts	573	2,114	...	...	...	...	...	...	—1,541	...	...	...	} —83
Military Accounts	3,698	2,240	+1,458	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 1st Peshawar Division—													
Civil Accounts	1,553	5,137	...	...	...	...	...	...	...	—3,584	...	...	} ...
Military Accounts	8,195	4,611	+3,584	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 1st Peshawar Division—													
Civil Accounts	461	13,907	...	...	...	...	...	...	...	...	—13,446	...	} —422
Military Accounts	13,879	855	+13,024	...	...	...	...	...	...	...	...	...	

Assam and Military, 1st Peshawar Division—																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY— <i>contd.</i>													
Brought forward { Civil Accounts	15,09,615	4,96,88,302	-7,96,782	-46,127	-3,73,906	-10,953	-1,37,233	-4,67,70,205	-8,355	-7,909	-26,765	-452	-4,81,78,687
{ Military Accounts	5,01,29,835	19,48,777	+4,81,81,058	...	...	...	...	...	...	...	...	...	+4,81,81,058
{ Net	...	...	+4,73,84,276	-46,127	-3,73,906	-10,953	-1,37,233	-4,67,70,205	-8,355	-7,909	-26,765	-452	+2,371
ACCOUNT BETWEEN—													
Assam and Military, 2nd Rawalpindi Division—													
Civil Accounts	6,266	8,690	...	...	...	...	...	...	...	...	...	-2,424	...
Military Accounts	5,639	3,215	+2,424	...	...	...	...	...	...	...	...	...	...
India and Military, 3rd Lahore Division—													
Civil Accounts	25,285	8,41,420	-8,16,135	...	...	...	...	...	...	...	...	...	...
Military Accounts	9,74,880	1,81,705	+7,93,175	...	...	...	...	...	...	...	...	...	-22,960
Madras and Military, 3rd Lahore Division—													
Civil Accounts	1,064	30,790	...	-29,726	...	...	...	...	...	...	...	...	...
Military Accounts	32,903	1,776	+31,127	...	...	...	...	...	...	...	...	...	+1,401
Bombay and Military, 3rd Lahore Division—													
Civil Accounts	20,747	2,74,868	...	...	-2,54,116	...	...	...	...	...	...	...	...
Military Accounts	2,76,663	22,766	+2,53,897	...	...	...	...	...	...	...	...	...	-219
Bengal and Military, 3rd Lahore Division—													
Civil Accounts	691	2,933	...	...	...	-2,242	...	...	...	...	...	...	...
Military Accounts	8,836	6,219	+2,117	...	...	...	...	...	...	...	...	...	-125
United Provinces of Agra and Oudh and Military, 3rd Lahore Division—													
Civil Accounts	33,859	2,84,079	...	...	...	...	-2,00,720	...	...	...	...	...	...
Military Accounts	2,35,899	25,473	+2,10,426	...	...	...	...	...	...	...	...	...	+9,708
Punjab and North-West Frontier and Military, 3rd Lahore Division—													
Civil Accounts	6,02,208	2,88,09,973	...	...	...	...	...	-2,82,07,765	...	...	...	...	...
Military Accounts	2,89,60,301	7,45,293	+2,82,15,008	...	...	...	...	...	...	...	...	...	+7,243
Burma and Military, 3rd Lahore Division—													
Civil Accounts	1,640	5,295	...	...	...	...	...	...	-3,655	...	...	...	...
Military Accounts	4,802	1,137	+3,665	...	...	...	...	...	...	...	...	...	+10

Bihar and Orissa and Military, 3rd Lahore Division—																			
Civil Accounts	1,872	11,072	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	12,995	3,795	+9,200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 3rd Lahore Division—																			
Civil Accounts	28,561	72,890	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	48,685	4,185	+44,550	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam and Military, 3rd Lahore Division—																			
Civil Accounts	2,835	61,917	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	66,101	2,125	+63,976	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
India and Military, 4th Quetta Division—																			
Civil Accounts	2,49,750	1,40,31,504	-1,37,81,754	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,39,39,294	1,98,198	+1,37,41,096	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras and Military, 4th Quetta Division—																			
Civil Accounts	732	28,907	...	-28,175	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	28,435	1,694	+26,741	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 4th Quetta Division—																			
Civil Accounts	1,13,285	2,00,39,431	...	-1,99,26,146	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	2,02,16,950	2,33,954	+1,982,996	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal and Military, 4th Quetta Division—																			
Civil Accounts	626	4,248	...	...	...	-3,622	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,331	1,710	+3,621	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 4th Quetta Division—																			
Civil Accounts	2,109	1,13,551	...	...	...	...	-1,11,442	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,20,153	6,401	+1,13,752	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military, 4th Quetta Division—																			
Civil Accounts	4,150	2,81,268	...	...	...	...	...	...	-2,77,118	...	...	...	...	...	...	...	...	...	...
Military Accounts	2,69,616	10,325	+2,59,291	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma and Military, 4th Quetta Division—																			
Civil Accounts	363	13,910	...	...	...	...	...	...	...	...	-13,547	...	...	...	...	...	...	...	...
Military Accounts	20,750	7,203	+13,547	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Carried over { Civil Accounts	26,55,158	11,46,05,043	-1,53,94,671	-1,04,028	-2,05,54,168	-16,817	-4,49,395	-7,52,55,088	-25,557	-17,109	-71,094	-61,958	-1,19,49,885						
{ Military Accounts	11,53,57,568	34,05,901	+11,19,51,667	...	...	...	...	...	...	...	...	...	+11,19,51,667						
{ Net	...	...	+9,65,56,996	-1,04,028	-2,05,54,168	-16,817	-4,49,395	-7,52,55,088	-25,557	-17,109	-71,094	-61,958	+1,782						

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1916—*contd.*

	Credits.	Debits.	India. General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY— <i>contd.</i>													
Brought forward { Civil Accounts	26,55,158	11,46,05,043	-1,53,94,671	-1,04,028	-2,05,54,168	-16,817	-4,49,395	-7,52,55,088	-25,557	-17,109	-71,094	-61,958	-11,19,49,885
{ Military Accounts	11,53,57,568	34,05,901	+11,19,51,667	...	...	...	...	...	...	...	...	...	+11,19,51,667
{ Net	...	...	+9,65,56,996	-104,028	-2,05,54,168	-16,817	-4,49,395	-7,52,55,088	-25,557	-17,109	-71,094	-61,958	+1,782
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	1,480	1,934	...	...	...	...	...	...	...	-454	...	...	-1
Military Accounts	3,114	2,661	+453	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts	704	14,771	...	...	...	...	...	...	...	...	-14,067	...	+524
Military Accounts	15,889	798	+14,591	...	...	...	...	...	...	...	...	...	...
Assam and Military, 4th Quetta Division—													
Civil Accounts	2,846	3,892	...	...	...	...	...	...	...	...	...	-1,546	+1
Military Accounts	2,499	952	+1,547	...	...	...	...	...	...	...	...	...	...
India and Military, 5th Mhow Divi- sion—													
Civil Accounts	9,03,113	54,51,488	-45,48,375	...	...	...	...	...	...	...	...	...	+18,332
Military Accounts	53,67,062	8,00,355	+45,66,707	...	...	...	...	...	...	...	...	...	...
Madras and Military, 5th Mhow Division—													
Civil Accounts	2,143	74,507	...	-72,364	...	...	...	...	...	...	...	...	+125
Military Accounts	73,773	1,384	+72,489	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 5th Mhow Division—													
Civil Accounts	99,802	28,84,295	...	...	-27,84,493	...	...	...	...	...	...	...	+2,188
Military Accounts	29,39,005	1,52,324	+27,86,681	...	...	...	...	...	...	...	...	...	...
Bengal and Military, 5th Mhow Divi- sion—													
Civil Accounts	511	8,452	...	...	...	-7,941	...	...	...	...	...	...	...
Military Accounts	8,833	892	+7,941	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	37,447	32,16,912	...	...	...	...	-31,79,465	...	...	...	...	...	-1,345
Military Accounts	82,40,197	62,077	+31,78,120	...	...	...	...	...	...	...	...	...	...

Punjab and North-West Frontier and Military, 5th Mhow Division—														
Civil Accounts	3,737	1,64,268	...	...	...	...	...	...	...	...	...	...	...	+1,892
Military Accounts	1,72,250	9,827	+1,62,423	...	...	...	...	...	...	...	...	...	...	...
Burma and Military, 5th Mhow Division—														
Civil Accounts	262	13,494	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	16,712	3,481	+13,231	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Military, 5th Mhow Division—														
Civil Accounts	482	4,841	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,276	917	+4,359	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 5th Mhow Division—														
Civil Accounts	4,37,642	54,66,345	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	54,52,362	4,17,200	+50,35,162	...	...	...	...	...	...	...	...	...	...	...
Assam and Military, 5th Mhow Division—														
Civil Accounts	1,381	871	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	849	1,359	—510	...	...	...	...	...	...	...	...	...	...	...
India and Military, 6th Poona Division—														
Civil Accounts	10,36,496	20,14,535	—9,78,039	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	18,51,524	8,68,238	+9,83,286	...	...	...	...	...	...	...	...	...	...	...
Madras and Military, 6th Poona Division—														
Civil Accounts	36,470	9,11,197	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	8,89,879	14,435	+8,75,444	...	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 6th Poona Division—														
Civil Accounts	17,00,348	5,23,00,792	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,24,53,192	18,73,681	+5,05,79,511	...	...	...	...	...	...	...	...	...	...	...
Bengal and Military, 6th Poona Division—														
Civil Accounts	13,487	20,180	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	9,665	2,552	+7,113	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 6th Poona Division—														
Civil Accounts	2,36,128	2,01,477	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,99,600	2,35,183	—35,583	...	...	...	...	...	...	...	...	...	...	...
Carried over { Civil Accounts														
Military Accounts														
Net														
	71,69,137	18,73,59,294	—2,09,21,085	—10,51,119	—7,39,39,105	—31,451	—35,94,209	—7,54,15,619	—38,789	—21,922	—51,13,564	—62,994	—18,01,90,157	...
	18,80,53,749	78,54,117	+18,02,04,632	...	...	...	...	...	...	...	...	...	+18,02,04,632	...
	...	...	+15,92,83,547	—10,51,119	—7,39,39,105	—31,451	—35,94,209	—7,54,15,619	—38,789	—21,922	—51,13,564	—62,994	+14,475	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1916—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—<i>contd.</i>													
Brought forward { Civil Accounts	71,69,137	18,73,59,294	-2,09,21,085	-10,51,119	-7,39,39,105	-31,451	-35,94,209	-7,54,15,619	-38,789	-21,922	-51,13,864	-62,994	-18,01,90,157
Military Accounts	18,80,58,749	78,54,117	+18,02,04,632	...	...	...	...	...	...	...	...	...	+18,02,04,632
Net	...	...	+15,92,83,547	-10,51,119	-7,39,39,105	-31,451	-35,94,209	-7,54,15,619	-38,789	-21,922	-51,13,864	-62,994	+14,475
ACCOUNT BETWEEN—													
Punjab and North-West Frontier Province and Military, 6th Poona Division—													
Civil Accounts	3,54,164	4,01,803	...	...	...	...	...	-47,639	...	...	...	...	+3,368
Military Accounts	3,14,813	2,63,803	+51,007	...	...	...	...	...	...	...	...	...	...
Burma and Military, 6th Poona Division—													
Civil Accounts	12,67,970	12,77,585	...	...	...	...	...	...	-9,615	...	...	...	+13,901
Military Accounts	24,014	498	+23,516	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Military, 6th Poona Division—													
Civil Accounts	86,177	29,281	...	...	...	...	...	...	...	+56,896	...	...	+1
Military Accounts	27,605	84,500	-56,895	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 6th Poona Division—													
Civil Accounts	20,839	53,530	...	...	...	...	...	...	...	...	-32,691	...	+18
Military Accounts	37,045	4,336	+32,709	...	...	...	...	...	...	...	...	...	...
Assam and Military, 6th Poona Division—													
Civil Accounts	34,678	7,713	...	...	...	...	...	...	...	...	...	+26,965	...
Military Accounts	1,381	28,346	-26,965	...	...	...	...	...	...	...	...	...	...
India and Military, 7th Meerut Division—													
Civil Accounts	37,291	39,34,287	-38,96,996	...	...	...	...	...	...	...	...	...	+18,091
Military Accounts	40,80,524	1,15,437	+39,15,087	...	...	...	...	...	...	...	...	...	...
Madras and Military, 7th Meerut Division—													
Civil Accounts	2,263	38,382	...	-36,119	...	...	...	...	...	...	...	...	+104
Military Accounts	36,364	141	+36,223	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 7th Meerut Division—													
Civil Accounts	8,020	72,023	...	...	-64,003	...	...	...	...	...	...	...	+66
Military Accounts	70,146	6,077	+64,069	...	...	...	...	...	...	...	...	...	...

Bengal and Military, 7th Meerut Division—															
Civil Accounts	818	13,691	...	...	...	-12,873	...	...	...	...	...	...	...	...	...
Military Accounts	13,576	703	+12,873	...	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 7th Meerut Division—															
Civil Accounts	4,36,597	1,63,58,310	...	...	...	...	-1,59,21,773	...	...	...	...	...	...	...	...
Military Accounts	1,62,71,513	3,70,827	+1,59,00,686	...	...	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military, 7th Meerut Division—															
Civil Accounts	11,693	3,58,597	...	...	...	...	...	-3,46,904	...	...	...	...	...	...	...
Military Accounts	3,62,978	14,363	+3,48,615	...	...	...	...	...	...	...	...	...	...	...	...
Burma and Military, 7th Meerut Division—															
Civil Accounts	2,186	16,429	...	...	...	...	...	...	-14,243	...	...	...	...	...	...
Military Accounts	18,038	3,795	+14,243	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Military, 7th Meerut Division—															
Civil Accounts	3,960	1,236	...	...	...	...	...	...	...	+2,724	...	...	...	...	...
Military Accounts	2,328	4,208	-1,880	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 7th Meerut Division—															
Civil Accounts	46,925	77,693	...	...	...	...	...	...	...	...	-30,768	...	...	...	...
Military Accounts	34,026	3,576	+30,450	...	...	...	...	...	...	...	...	...	...	...	...
Assam and Military, 7th Meerut Division—															
Civil Accounts	2,022	3,604	...	...	...	...	...	...	...	...	...	...	-1,582	...	...
Military Accounts	2,481	899	+1,582	...	...	...	...	...	...	...	...	...	...	...	...
India and Military, 8th Lucknow Division—															
Civil Accounts	6,52,450	83,79,487	-77,27,037	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	85,42,294	7,63,773	+77,78,521	...	...	...	...	...	...	...	...	...	...	...	...
Madras and Military, 8th Lucknow Division—															
Civil Accounts	1,977	2,89,893	...	-2,87,916	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	2,32,627	1,998	+2,30,629	...	...	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 8th Lucknow Division—															
Civil Accounts	3,933	3,79,186	...	-3,75,253	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,77,608	4,589	+3,73,019	...	...	...	...	...	...	...	...	...	...	...	...
Carried over { Civil Accounts	1,01,43,040	21,90,52,024	-3,25,45,118	-13,75,154	-7,43,78,361	-44,324	-1,95,15,982	-7,58,10,162	-62,647	+37,698	-51,77,323	-37,611	-20,89,08,984		
{ Military Accounts	21,84,58,110	95,25,989	+20,89,32,121	...	...	...	...	...	...	...	...	...	+20,89,32,121		
{ Net	...	...	+17,63,87,003	-13,75,154	-7,43,78,361	-44,324	-1,95,15,982	-7,58,10,162	-62,647	+37,698	-51,77,323	-37,611	+23,137		