

Ditto ditto, Straits Settlements . . .	21,66,742	...	...	...	...	...	...	...	...	...	...	...	21,66,742
Ditto ditto, Hong-Kong . . .	28,666	...	...	...	...	...	...	...	...	...	...	...	28,666
Ditto ditto, Federated Malay States . . .	7,82,631	...	...	...	...	...	...	...	...	...	...	...	7,82,631
Ditto ditto, Kedah State . . .	1,585	...	...	...	...	...	...	...	...	...	...	...	1,585
Account Current with Native State—													
Civil	9,62,679	...	23,41,276	2,49,553	3,79,309	...	73,84,628	...	...	...	...	...	1,13,17,445
Postal and Telegraph	2,11,18,276	...	...	...	...	...	...	...	...	...	...	...	2,11,18,276
Charges on account of Quarantine Officers recoverable from Persian Government	5,604	...	...	...	...	...	...	...	...	...	...	...	5,604
COINAGE ACCOUNTS—													
Mint Certificates	...	...	...	8,72,692	...	...	...	...	...	...	...	...	8,72,692
Small Coin Depot Balances (Net)	...	...	3,06,503	2,13,950	...	8,94,476	11,125	...	13,220	...	24,445	...	14,63,729
Bullion Advances for Coinage (Net)	...	...	...	...	...	...	...	...	...	...	...	...	...
Bronze Coinage Accounts (Net)	...	...	...	2,05,938	...	...	...	...	...	...	...	...	2,05,938
Profit on Rupee Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	...	...	...
Currency silver in process of coinage (Net)	39,49,325	...	...	1,10,61,005	...	...	...	...	...	...	...	...	1,50,10,330
TOTAL INDIA . R	7,48,57,390	3,43,006	63,93,567	1,80,78,816	18,24,751	33,29,737	86,35,963	41,09,131	6,10,499	23,57,845	8,01,030	12,13,75,025	

ENGLAND—

Total Receipts in India converted into £ at Rs. 15 - £1 . £ 8,091,669

Repayment of Advances—													
Repayment by the War Office Expenditure in England in connection with Expeditionary Forces and other War Services												1,392,223	
Stores supplied on Contracts transferred to the War Office												1,318,507	
Repayment by the Imperial Government of Expenditure in England in connection with													2,708,730
Pay of Indian Army Officers lent for duty with the Naval Division													229
Pay of Indian Army Officers lent for duty under the Ministry of Munitions													1,909
Portion of expenditure in England in connection with													
Disturbances in Persia													12,260
Persian Gulf Radio Offices													59
Portion of advances to the Imperial Bank of Persia for the purposes of the Persian Government													16,792
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents													193,749
Expenditure in connection with the Indian Soldiers' Fund													619
													2,934,337
TOTAL . £													14,026,006

(a) Mhow Division 93,353
 Lucknow Division 13,685
1,07,038

[illegible]

COINAGE ACCOUNTS—													
Mint certificates	...	...	...	10,06,214	...	...	...	...	...	...	...	...	10,06,214
Nickel Coinage Account (Net)	...	...	...	81,486	...	...	...	...	...	...	...	...	81,486
Bronze Coinage Account (Net)	...	...	...	6,48,806	...	...	...	...	...	...	...	...	6,48,806
Bullion advances for coinage (Net)	...	...	...	52,27,171	...	...	...	...	...	...	...	...	1,60,21,523
Small coin depot balances (Net)	...	...	...	9,802	...	...	...	...	1,77,604	...	...	...	1,87,406
TOTAL INDIA	R	8,18,09,945	3,37,978	64,92,242	1,78,76,517	19,11,524	24,78,513	81,53,445	42,16,401	5,69,428	24,32,238	7,45,208	12,70,24,439

Total Disbursements in India converted into £ at Rs. 15-21 £ 8,468,296

ENGLAND—**ADVANCES REPAYABLE—****RECOVERABLE FROM THE WAR OFFICE :**

Expenditure in England in connection with Expeditionary Forces and other War Services	1,392,233
Stores supplied on Contracts transferred to the War Office	1,816,507

2,708,730

RECOVERABLE FROM THE IMPERIAL GOVERNMENT :

Expenditure in England in connection with	
Pay of Indian Army Officers lent for duty with the Naval Division	1
Do. do. do. under the Ministry of Munitions	2,740
Pay of Second-Lieutenants on appointment to the Indian Army	1,831

Portion of expenditure in England in connection with	
South Persia Military Police	476
Lighting and buoying the Persian Gulf	171
Persian Gulf Radio Offices	62
Defence Works at Aden	725
Turco-Persian Frontier Commission	38
Advances to the Imperial Bank of Persia for the purposes of the Persian Government	90,000
Suez Canal dues of transports conveying the Australian and New Zealand Contingents	185,782
Expenditure in connection with the Indian Soldiers' Fund	480
Expenditure consequent on disturbances in Persia	22,588

3,04,894

3,013,624

TOTAL 11,481,920

	R
(a) Peshawar Division	54,661
Rawalpindi "	87,851
3rd Lahore "	60,755
Quetta "	35,925
Poona "	5,65,320
Meerut "	61,014
Secunderabad "	25,672
Burma "	21,377
Supply Accounts	17,53,931
Central War Accounts	4,44,288
	31,10,807

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1917.

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APPENDIX A.—FINANCE AND REVENUE ACCOUNTS OF

	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.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	...	2,560	...	12,250	2,577	...	...	1,512	...	980	18,367
English Stores Suspense Account	...	...	...	...	...	...	...	...	...	5,381	...	1,512
Distillery deposits of Native States	...	...	...	...	...	...	...	...	...	...	...	5,381
CHEQUES AND BILLS—												
Pre-audit Cheques	1,04,174	...	...	...	1,97,601	14,525	44,761	...	...	20,295	...	3,81,356
Departmental Cheques	...	...	...	87,857	375	...	2,097	...	...	...	263	90,592
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	6,97,009	14,495	...	...	40,898	...	...	1,48,191	8,636	673	16,382	9,26,384
Military	(a) 4,58,801	...	...	...	...	...	...	...	...	...	...	4,58,801
Marine	9,579	...	...	...	...	...	...	...	...	...	...	9,579
Military Works	9,432	...	...	...	...	...	...	...	...	...	...	9,432
RAILWAY CASH BALANCES—												
Railway Capital	5,84,634	...	...	...	...	...	...	...	...	...	...	5,84,634
Total Receipts in India	Rs. 18,63,629	14,495	2,560	87,857	2,51,124	17,102	46,858	1,48,191	10,148	26,349	17,625	24,85,938

Total Receipts in India converted into £ at Rs. 15-£1 . . . -£165,739

Disbursements—

SUSPENSE ACCOUNTS—												
Suspense Account, Civil	7,38,582	12,983	...	1,35,642	...	...	19,660	1,32,704	20,128	...	...	10,59,699
English Stores Suspense Account	...	...	3,719	1,524	17,809	212	478	11	...	...	...	23,753
Savings Bank Investment Account	2,36,932	...	...	...	...	...	...	...	...	...	...	2,36,932
National Health Insurance Stamps	4,07,173	...	...	...	...	...	...	...	...	...	...	4,07,173
Suspense Account, Central War Accounts	13,14,94,500	...	...	...	...	...	...	...	...	...	...	13,14,94,500
Suspense Account, Postal and Telegraph	23,548	...	...	...	...	...	...	...	...	...	...	23,548
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	2,68,678	15,157	...	...	...	26,575	...	...	...	3,10,410
Viceroy's Tour Cheques	1,618	...	...	...	...	...	...	...	...	...	...	1,618
Delhi Audit Officer's Cheques Issued	1,52,496	...	...	...	...	...	...	...	...	...	...	1,52,496
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	12,922	1,57,142	...	15,059	2,853	...	...	...	...	1,88,976
Military	(b) 10,58,512	...	...	...	...	...	...	...	...	...	...	10,58,512
Postal and Telegraph	12,35,069	...	...	...	...	...	...	...	...	...	...	12,35,069
RAILWAY CASH BALANCES—												
Railway Revenue	4,36,749	...	...	...	...	...	...	...	...	...	3,219	4,39,968
Total Disbursements in India	Rs. 13,57,85,179	12,983	2,86,319	3,02,465	17,809	15,271	22,991	1,59,290	20,128	...	3,219	13,66,32,654

Total Disbursements in India converted into £ at Rs. 15-21 - £ 9,108,813

(a) Military 2nd (Rawalpindi) Division	95,985
Do 5th (Mhow) do.	1,50,596
Do 7th (Meerut) do.	31,531
Do 8th (Lucknow) do.	86,966
Do 9th (Secunderabad) do.	88,570
Do Burma Division	1,153
	<u>4,58,801</u>

(b) Military 1st (Peshawar) Division	14,512
Do 3rd (Lahore) do.	1,35,409
Do 4th (Quetta) do.	63,950
Do 6th (Poona) do.	1,23,292
Do Supply Accounts do.	14,320
Central War Accounts	7,06,529
	<u>10,58,512</u>

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1917.

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APPENDIX A.—FINANCE AND REVENUE ACCOUNTS OF

	Credits	Debits.	India. General.	Madras.	Bombay.	Bengal	United Prov- inces 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	63,02,06,156	...	63,02,06,156	...	...	...	...	...	...	...	...	...	63,02,06,156
Other Local Remittances	4,60,90,02,215	4,60,83,58,170	17,99,05,590	19,98,040	27,70,43,241	—9,00,74,876	2,77,55,899	6,04,66,001	—6,44,80,239	—59,78,827	—1,69,43,573	—92,36,121	6,44,045
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers Railway Department	41,01,65,303	41,01,65,303	—7,271	..	...	..	...	...	...	...	...	7,271	...
Transfers between Indian Postal and Telegraph Department and Indo European Telegraphs	12,92,841	12,92,717	124	...	...	..	...	..	...	..	...	..	124
Accounts Current between Military and Military	58,82,12,633	58,79,70,568	2,42,065	..	...	...	...	..	...	...	..	...	2,42,065
Accounts Current between Military and Railway	15,63,197	15,63,197	...	...	...	...	...	...	...	..	...	..	...
Transfers between Public Works Officers	85,63,834	85,63,834	...	...	...	...	...	..	...	...	...	...	...
TOTAL	1,00,97,97,808	1,00,95,55,619	2,34,918	...	...	...	...	...	...	...	...	7,271	2,42,189
NET RECEIPTS BY CIVIL TREASURERS FROM RAILWAYS—													
Accounts Current between Civil and Railway, Civil Accounts	62,57,53,326	38,80,42,619	4,55,60,165	4,37,09,824	7,94,28,853	1,07,17,386	2,27,71,849	3,19,20,188	70,99,466	—1,44,575	—28,53,403	—4,99,046	23,77,10,707
NET RECEIPTS FROM CIVIL TREASURERS BY POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	81,40,64,061	29,50,39,294	1,90,24,767	...	..	...	..	..	...	...	...	...	1,90,24,767
Accounts Current between Civil and Marine, Marine Accounts	12,27,49,507	58,03,069	11,69,46,438	..	..	...	...	...	...	...	..	...	11,69,46,438
Accounts Current between Civil and Military Works, Military Works Accounts	5,67,25,704	73,32,151	4,93,93,553	..	...	..	...	...	...	...	..	...	4,93,93,553
Accounts Current between Civil and Military, Military Accounts	65,37,86,844	3,60,48,250	61,77,43,194	...	..	...	...	...	...	...	...	...	61,77,43,194
TOTAL	1,14,73,26,116	34,42,18,164	80,31,07,952	...	...	...	...	...	...	...	...	...	80,31,07,952
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	72,16,10,442	...	58,66,88,693	12,86,190	19,22,88,997	3,43,408	1,09,997	2,04,173	4,21,180	1,74,634	1,22,588	20,581	72,16,10,441

Disbursements.													
MONEY ORDERS	...	62,77,70,494	62,77,70,494	...	...	...	...	...	...	...	...	...	62,77,70,494
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts Current between Civil and Civil	28,53,18,373	28,54,18,419	2,68,52,679	—1,63,40,503	—92,70,472	—1,17,61,331	—1,43,65,141	—2,74,95,678	—56,68,949	—67,93,081	—65,34,336	14,71,878	95,046
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS—													
Accounts Current between Civil and Railway, Railway Accounts .	38,99,17,386	62,48,89,372	23,49,54,488	...	—838	—5,456	—8,469	—16	...	3,858	...	28,439	23,49,71,986
NET ISSUES FROM CIVIL TREASURIES TO POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts	29,43,59,986	31,33,52,356	—41,23,677	1,81,62,702	1,97,11,837	—65,36,375	2,56,87,480	1,64,54,018	—3,61,12,785	88,15,111	—1,36,07,986	—94,87,985	1,89,92,370
Accounts Current between Civil and Marine, Civil Accounts	57,18,030	12,23,40,593	—3,32,963	—4,65,612	4,07,20,978	6,86,90,625	5,822	224	79,33,400	—7,481	6,744	64,826	11,66,22,563
Accounts Current between Civil and Military Works, Civil Accounts	82,27,876	5,65,55,526	38,75,630	20,96,345	2,90,95,860	3,09,557	27,65,012	91,05,690	5,40,281	69,160	4,10,719	59,396	4,83,27,650
Accounts Current between Civil and Military, Civil Accounts	3,29,65,015	65,05,55,318	10,86,29,295	4,01,02,731	23,15,86,941	78,71,324	8,07,63,376	12,26,94,160	1,38,39,746	16,04,078	97,80,709	8,17,944	61,75,90,303
TOTAL	34,12,70,907	1,14,28,03,793	10,74,48,285	5,98,96,165	32,11,15,616	7,03,35,131	10,92,21,690	14,82,54,172	—1,37,93,358	1,05,10,868	—34,09,814	—85,45,819	80,15,32,886
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	95,42,29,070	89,17,65,896	23,96,931	5,48,10,234	48,80,155	46,452	7,697	1,82,294	1,33,827	1,018	4,566	95,42,29,070

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1917.

Abstract.

	Net Receipts + Payments—.
INDIA, GENERAL	—17,99,05,590
NORTH-WEST FRONTIER PROVINCE	+4,16,34,339
MADRAS	+19,98,040
BOMBAY	+27,70,43,241
BENGAL	—9,00,74,876
UNITED PROVINCES OF AGRA AND OUDH	+2,77,55,899
PUNJAB	+1,88,31,752
BURMA	—6,44,80,239
BIHAR AND ORISSA	—59,78,827
CENTRAL PROVINCES AND BEJAR	—1,69,43,573
ASSAM	—92,56,121
TOTAL	+ 6,44,045
Total converted into £ at R15=£1	42,936

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1917—*contd.*

THE GOVERNMENT OF INDIA, FOR THE YEAR 1916-17

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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	48,38,91,312	48,38,91,312	...	3,99,49,275	3,99,49,275	...	25,89,64,250	25,89,64,250	...
Forest Remittances	10,11,092	10,37,056	—25,964	3,53,624	3,73,244	—19,660	73,83,034	73,95,006	—6,971
Customs Remittances	...	...	...	...	...	...	1,03,44,241	1,03,44,187	+54
Salt Remittances	...	...	...	...	...	...	1,53,73,680	1,53,65,321	+8,359
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	18,20,23,970	18,20,06,284	+17,706	...	...	...	...	...	...
Treasury Suspense Account	50,81,11,873	50,79,75,836	+1,36,037	...	...	...	...	...	...
Mint Remittances	4,76,51,968	4,76,52,843	—875	...	...	...	...	...	...
Small Coin Depot Remittances	70,93,716	70,93,716	...	...	...	...	33,32,295	33,32,295	...
Bengal Remittances	...	...	...	...	...	...	...	...	...
Miscellaneous Remittances	24,17,799	24,15,426	+2,373	...	...	...	5,42,202	5,42,040	+162
Public Works Remittances	...	...	...	17,06,453	17,05,788	+665	1,26,62,779	1,26,34,503	+28,316
North-West Frontier Suspense Account	...	...	...	4,27,85,377	10,17,051	+1,47,68,326	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	6,37,355	6,66,805	—29,450	10,23,032	10,22,894	+138	1,06,25,150	1,07,18,360	—93,200
Foreign Supply Bills	1,34,31,783	1,39,42,194	—10,411	27,050	27,050	...	2,69,095	2,66,845	+2,250
Remittance Transfer Receipts since April 1873	2,48,699	20,65,752	+23,947	11,47,077	12,45,876	—98,799	46,84,270	45,62,168	+1,22,102
Foreign Remittance Transfer Receipts	1,22,34,173	1,23,29,131	—97,958	6,61,369	6,73,566	—12,197	13,07,362	13,07,079	+283
Emigrants' Remittance Receipts	982	1,927	—845	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	34,77,70,812	32,76,92,722	—17,99,21,910	...	4,134	—4,134	4,80,49,929	4,61,13,144	+19,36,785
Central Adjusting Account	35,05,52,900	35,05,51,140	+1,760	...	...	...	...	...	...
TOTAL	1,95,94,16,434	2,13,93,22,024	—17,99,05,590	8,76,53,257	4,60,18,918	+4,16,34,339	37,35,43,287	37,15,45,247	+19,98,040

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1917—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—contd.												
REMITTANCES BETWEEN DISTRICTS—contd.												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—contd.												
Cash Remittances between Treasuries	50,49,84,151	50,49,84,151	.	12,56,92,840	12,56,92,840	..	19,72,41,839	19,72,41,839	...	19,87,50,507	19,87,50,507	...
Opium Remittances	4,70,79,591	4,79,79,591	..	6,52,96,321	6,52,96,318	.. +3	1,08,76,099	1,08,76,007	.. +92	..	..	..
Customs Remittances	53,51,205	53,51,204	.. +1	18,95,184	19,11,452	.. -16,268	61,23,190	60,87,876	.. +35,314	20,82,032	20,53,709	.. +28,323
Forest Remittances	51,52,779	52,05,779	.. -53,000	11,018	10,981	.. +37	43,23,279	43,23,279	..	12,14,925	12,29,435	.. -14,510
Small Coin Depot Remittances	23,13,997	22,83,071	.. +30,926	4,02,545	4,08,862	.. -6,317	18,10,481	17,87,364	.. +23,117	.. 24	.. 24	..
Judicial Remittances	2,34,37,867	2,33,88,327	.. +99,540	95,35,776	97,20,544	.. -1,84,768	2,60,87,559	2,59,90,286	.. +97,273	2,32,46,821	2,29,83,279	.. +2,63,042
Miscellaneous Remittances	1,86,80,470	1,86,80,470	..	..	..	..	..	..	..	..	..	..
P. W. Remittances	4,70,10,187	4,70,10,172	.. +15	..	..	..	..	..	..	..	..	..
Salt Remittance	..	..	..	..	..	..	..	..	..	10,14,639	4,27,82,965	.. -4,17,68,326
Mint Remittance	..	..	..	..	..	..	..	..	..	..	..	..
North-West Frontier Suspense Account	..	..	..	..	..	..	..	..	..	..	..	..
REMITTANCES BY BILLS—												
Supply Bills since April 1873	1,38,61,126	1,38,52,007	.. +9,119	1,08,87,000	1,08,15,600	.. +71,400	33,52,405	33,73,178	.. -20,773	29,00,858	29,00,977	.. -119
Foreign Supply Bills	1,44,13,092	1,44,52,503	.. -38,811	1,80,500	2,01,500	.. -21,000	2,31,864	2,68,183	.. -36,319	1,27,400	1,29,800	.. -2,400
Remittance Transfer Receipts since April 1873	61,22,983	59,74,404	.. +1,48,579	55,23,122	54,72,722	.. +50,400	64,97,393	65,35,395	.. -38,002	51,63,004	52,68,755	.. -1,05,451
Foreign Remittance Transfer Receipts	97,53,361	96,97,823	.. +55,538	5,31,081	5,11,668	.. +19,413	74,61,386	72,36,160	.. +2,25,226	37,46,750	35,57,142	.. +1,89,608
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	30,64,37,834	2,96,45,900	.. +27,67,91,934	6,96,30,290	15,96,18,066	.. -8,99,87,776	5,83,11,550	3,08,41,579	.. +2,74,69,971	8,07,53,300	2,05,11,715	.. +6,02,41,585
TOTAL	1,00,48,49,243	72,76,06,002	+27,70,43,241	28,95,85,877	37,96,60,553	-9,00,74,876	32,23,17,045	29,45,61,146	+2,77,55,899	31,90,00,000	30,01,68,308	+1,88,31,752

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1917—*concl'd.*

	BURMA.			BIHAR AND ORISSA.			CENTRAL PROVINCES AND BERAR.			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—<i>concl'd.</i>												
REMITTANCES BETWEEN DISTRICTS—<i>concl'd.</i>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—<i>concl'd.</i>												
Cash Remittances between Treasuries	3,17,25,461	3,17,25,461	...	3,99,60,713	3,99,60,713	...	1,50,82,204	1,50,82,204	...	2,44,49,125	2,44,49,125	...
Customs Remittances	1,75,78,137	1,75,75,960	+ 177	...	...	...	...	...	...	...	...	...
Forest Remittances	1,71,57,892	1,71,50,821	+ 7,071	7,44,462	7,45,307	- 845	52,35,472	52,15,556	+ 19,916	17,29,128	17,15,685	+ 13,443
Small Coin Depot Remittances	16,12,091	16,08,091	+ 4,000	9,28,930	9,08,930	+ 20,000	...	...	...	4,92,345	4,92,345	...
Miscellaneous Remittances	...	...	...	9,40,710	9,38,133	+ 2,577	10,21,299	10,00,229	+ 21,070	3,37,942	3,41,405	- 3,463
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	...	...	...
Public Works Remittances	1,61,72,974	1,64,73,564	- 3,00,590	68,19,420	67,00,205	+ 1,19,215	89,24,937	88,56,501	+ 68,136	32,94,212	33,37,545	- 43,333
REMITTANCES BY BILLS—												
Supply Bills since April 1873	64,15,361	64,12,761	+ 2,600	2,39,784	2,39,784	...	1,23,000	1,28,000	...	4,09,246	4,01,488	+ 7,758
Foreign Supply Bills	45,150	45,750	- 600	22,34,390	35,11,760	- 10,77,370	7,77,612	7,77,612	...	59,24,600	59,37,800	- 13,200
Remittance Transfer Receipts since April 1873	82,66,155	81,96,672	+ 69,483	32,83,960	23,26,035	+ 9,57,925	28,33,403	28,40,867	- 7,464	3,29,854	3,26,156	+ 3,698
Foreign Remittance Transfer Receipts	5,71,282	5,82,450	- 8,218	7,68,166	7,31,551	+ 36,615	7,67,641	7,69,955	- 2,314	2,08,607	2,17,786	- 9,179
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	22,00,520	6,64,54,682	- 6,42,54,162	1,05,17,290	1,65,54,234	- 60,36,944	77,93,095	2,18,36,312	- 1,70,43,217	49,13,300	1,41,05,432	- 91,92,132
Central Adjusting Account	...	...	...	...	...	...	...	...	...	1,392	1,105	+ 287
TOTAL	10,17,45,973	16,62,26,212	- 6,44,80,239	6,64,37,825	7,24,16,652	- 59,78,827	4,25,63,663	5,95,07,236	- 1,69,43,573	4,20,89,751	5,13,25,872	- 92,36,121

No. 102.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917.

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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.
	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	85,73,690	2,29,41,733	-1,43,68,043										+250
Madras Accounts	2,28,86,847	85,18,554		+1,43,68,293									
India and Bombay—													
India Accounts	3,20,92,103	5,60,90,580	-2,39,98,477										+1,211
Bombay Accounts	5,00,59,473	3,20,59,785			+2,39,99,688								
India and Bengal—													
India Accounts	17,69,091	51,54,391	-33,85,290										-23,193
Bengal Accounts	58,54,061	24,91,964				+33,62,097							
India & U. P. of Agra & Oudh—													
India Accounts	1,05,54,741	2,38,62,407	-1,33,07,666										+5,194
United Provinces of Agra & Oudh Accounts	2,39,43,199	1,06,30,329					+1,33,12,860						
India and Punjab and N.-W. F.—													
India Accounts	1,09,10,874	3,04,69,826	-1,95,58,952										-293
Punjab and N.-W.F. Accounts	3,05,44,319	1,09,85,690						+1,95,58,729					
India and Burma—													
India Accounts	14,12,794	68,89,899	-54,77,105										+135
Burma Accounts	68,84,911	14,07,671							+54,77,240				
India and Bihar and Orissa—													
India Accounts	15,12,698	88,20,016	-73,13,318										-1
Bihar and Orissa Accounts	88,25,854	15,12,637								+73,13,317			
India and C. P. and Berar—													
India Accounts	5,89,993	64,55,949	-58,65,956										+2,331
C. P. and Berar Accounts	64,57,434	5,89,147									+58,68,287		
India and Assam—													
India Accounts	13,62,544	43,40,416	-35,77,872										+696
Assam Accounts	49,37,658	13,59,090										+35,78,568	
Madras and Bombay—													
Madras Accounts	17,61,192	13,30,741		+4,30,451									
Bombay Accounts	13,33,015	17,63,460			-4,30,451								
Madras and Bengal—													
Madras Accounts	1,33,504	1,58,977		-1,18,473									
Bengal Accounts	1,51,743	33,275				+1,18,473							
Madras and United Provinces of Agra and Oudh—													
Madras Accounts	24,09,958	1,82,190		+22,27,768									
U. P. of Agra & O. Accounts	1,86,296	24,14,064					-22,27,768						
Madras and Punjab and N.-W. F.—													
Madras Accounts	3,70,165	4,75,266		-1,05,101									-1
Punjab and N.-W.F. Accounts	4,74,201	3,69,101						+1,05,100					

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*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	27,16,635.2	27,17,20,316	-9,68,52,679	+1,03,40,503	+92,70,472	+63,72,389	+1,68,21,705	+2,63,97,052	+56,20,725	+61,84,502	+61,11,675	+35,75,692	-57,964
ACCOUNT BETWEEN--													
Bengal and C. P. and Berar—													
Bengal Accounts	72,489	16,743	...	...	...	55,746	...	...	...	...	...	...	+1
C. P. and Berar Accounts	16,712	72,457	...	...	...	...	...	...	...	...	-55,745	...	...
Bengal and Assam—													
Bengal Accounts	59,78,218	6,45,022	...	...	...	53,33,190	...	...	...	...	...	...	-39,447
Assam Accounts	6,04,834	59,77,477	...	...	...	...	...	...	...	...	...	-53,72,643	...
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	12,55,776	28,49,067	...	...	...	...	-15,93,391	...	...	...	...	...	+24
Punjab and N.-W. F. Accounts	28,45,786	12,92,471	...	...	...	...	...	15,93,315	...	...	...	...	...
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	52,829	1,13,258	...	...	...	...	-60,429	...	...	...	...	...	...
Burma Accounts	1,12,658	52,229	...	...	...	...	...	...	60,429	...	...	...	...
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	1,80,128	6,08,655	...	...	...	...	-4,28,527	...	...	...	...	...	...
Bihar and Orissa Accounts	6,08,695	1,80,168	...	...	...	...	...	...	...	4,28,527	...	...	...
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	1,02,911	3,51,653	...	...	...	...	-2,48,742	...	...	...	...	...	+1,919
C. P. and Berar Accounts	3,53,508	1,02,847	...	...	...	...	...	...	...	...	2,50,661	...	...
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	28,953	1,54,528	...	...	...	...	-1,25,575	...	...	...	...	...	+1
Assam Accounts	1,54,537	28,961	...	...	...	...	...	...	...	...	...	1,25,576	...

Punjab and N.-W. F. and Burma— Punjab and N.-W. F. Accounts .	58,089	89,072	...	...	...	...	...	...	-31,033	...	...	...	...	+1
Burma Accounts	89,752	58,718	...	...	...	...	...	...	..	31,034	...	...	...	...
Punjab and N.-W. F. and Bihar and Orissa— Punjab and N.-W. F. Accounts .	21,295	2,05,723	...	...	...	...	...	...	-1,84,433	...	...	...	...	...
Bihar and Orissa Accounts . . .	2,05,831	21,398	...	...	...	...	...	...	..	...	1,84,433	...	...	...
Punjab and N. W. F. and C. P. and Berar— Punjab and N.-W. F. Accounts .	87,592	2,94,650	...	...	...	...	...	...	-2,07,058	...	...	...	...	+420
C. P. and Berar Accounts	2,92,371	84,893	...	...	...	...	...	...	..	...	...	2,07,478	...	...
Punjab and N. W. F. and Assam— Punjab and N.-W. F. Accounts .	15,030	87,195	...	...	...	...	...	...	-72,165	...	...	...	...	-1
Assam Accounts	87,195	15,031	...	...	...	...	...	...	...	...	...	...	72,164	...
Burma and Bihar and Orissa— Burma Accounts	36,704	2,233	...	...	...	...	...	...	..	+34,471	...	...	...	...
Bihar and Orissa Accounts	2,233	36,704	...	...	...	...	...	...	...	..	-34,471	...	...	...
Burma and C. P. and Berar— Burma Accounts	23,555	1,01,316	...	...	...	...	...	...	..	-77,761	...	...	...	+1
C. P. and Berar Accounts	1,01,317	23,555	...	...	...	...	...	...	...	...	...	77,762	...	...
Burma and Assam— Burma Accounts	5,787	5,736	...	...	...	...	...	...	...	+51	...	...	...	...
Assam Accounts	6,433	6,484	...	...	...	...	...	...	...	...	...	...	...	-51
Bihar and Orissa and C. P. and Berar— Bihar and Orissa Accounts	95,971	47,940	...	...	...	...	...	...	...	...	+48,031	...	...	...
C. P. and Berar Accounts	47,975	95,906	...	...	...	...	...	...	...	...	...	-18,031	...	...
Bihar and Orissa and Assam— Bihar and Orissa Accounts	20,506	38,37	...	...	...	...	...	...	...	...	-17,941	...	...	-1
Assam Accounts	38,535	20,595	...	...	...	...	...	...	...	...	...	...	17,940	...
C. P. and Berar and Assam— C. P. and Berar Accounts	282	9,726	...	...	...	...	...	...	...	...	...	-9,444	...	...
Assam Account's	11,594	2,150	...	...	...	...	...	...	...	...	...	...	9,444	...
TOTAL ACCOUNT CURRENT BE- TWEEN CIVIL AND CIVIL	28,53,18,373	28,54,13,419	-9,68,52,679	+1 63,40,503	+92,70,472	+1,17,61,331	+1,43,65,141	+2,71,95,678	+56,68,949	+67,93,081	+65,34,356	-14,71,878	-95,046	

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—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 MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) " . . .	1,07,064	1,36,532	—25,468	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) " . . .	1,60,010	1,30,542	+29,468	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 3rd Lahore Division—	56,630	67,102	—10,472	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division . . .	70,648	60,176	+10,472	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) " . . .													
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division . . .	6,301	45,648	—39,347	...	...	...	...	...	...	...	...	...	...
4th (Quetta) " . . .	16,144	6,796	+39,348	...	...	...	...	...	...	...	...	...	+1
1st (Peshawar) Division and 5th (Mhow) Division—													
1st (Peshawar) Division . . .	20,192	9,674	+10,518	...	...	...	...	...	...	...	...	...	...
5th (Mhow) " . . .	10,263	20,780	—10,517	...	...	...	...	...	...	...	...	...	+1
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division . . .	49,272	35,203	+14,069	...	...	...	...	...	...	...	...	...	...
6th (Poona) " . . .	36,091	50,160	—14,069	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division . . .	26,247	78,164	—51,917	...	...	...	...	...	...	...	...	...	...
7th (Meerut) " . . .	1,02,515	50,599	+51,916	...	...	...	...	...	...	...	...	...	—1
1st (Peshawar) Division, and 8th (Lucknow) Division—													
1st (Peshawar) Division . . .	10,223	25,876	—15,653	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) " . . .	22,903	7,251	+15,652	...	...	...	...	...	...	...	...	...	—1

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1911—contd.

	Credits.	Debits.	India, General	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Provinces.	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— contd.														
Brought forward .	2,93,14,579	2,93,15,700	—1,121	...	...	...	...	...	...	...	...	...	—1,121	
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—														
2nd (Rawalpindi) Division .	81,816	46,559	+ 35,257	...	...	...	...	...	...	...	...	...	}	—1
9th (Secunderabad) Division .	29,693	64,951	— 35,258	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and Burma Division—														
2nd (Rawalpindi) Division .	7,561	9,453	—1,892	...	...	...	...	...	...	...	...	...	}	—1
Burma Division .	9,349	7,458	+1,891	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and Supply—														
2nd (Rawalpindi) Division .	6,29,456	13,64,785	—12,35,329	...	...	...	...	...	...	...	...	...	}	+1
Supply .	18,64,460	6,29,630	+12,35,330	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and Central War Accounts—														
2nd Rawalpindi) Division .	1,13,15,223	3 27,12,507	—2,13,97,384	...	...	...	...	...	...	...	...	...	}	+7,868
Central War Accounts .	3,24,18,299	1,10,13,147	+2,14,05,152	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and 4th (Quetta) Division—														
3rd (Lahore) Division .	79,143	2,33,857	—1,54,714	...	...	...	...	...	...	...	...	...	}	—1
4th (Quetta) Division .	2,40,737	86,024	+1,54,713	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and 5th (Mhow) Division—														
3rd (Lahore) Division .	82,008	39,090	+ 43,278	...	...	...	...	...	...	...	...	...	}	+2,651
5th (Mhow) Division .	33,855	74,482	—40,627	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and 6th (Poona) Division—														
3rd (Lahore) Division .	45,052	161,462	—16,410	...	...	...	...	...	...	...	...	...	}	+1,789
6th (Poona) .	74,120	55,921	+18,199	...	...	...	...	...	...	...	...	...		

[illegible]

No 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1917—*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	12,11,87,140	12,11,79,982	+7,158	...	...	...	...	...	...	...	...	...	+7,158
4th (Quetta) Division and 9th (Secunderabad) Division—													
4th (Quetta) Division	3,651	7,358	— 3,707	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	7,258	3,651	+ 3,707	..	.	...	...	...	...	...	...	...	...
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division	2,332	1,647	+685	...	...	...	...	...	...	...	...	...	...
Burma "	964	1,649	—685	...	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Supply—													
4th (Quetta) Division	4,55,535	3,91,714	+63,821	...	...	...	...	...	...	...	...	...	...
Supply	4,12,778	4,76,598	—63,820	...	...	...	...	...	...	...	...	...	+1
4th (Quetta) Division and Central War Accounts—													
4th (Quetta) Division	1,05,80,036	5,22,75,922	—4,16,95,886	...	...	...	...	...	...	...	...	...	...
Central War Accounts	5,15,64,587	98,46,861	+4,17,17,726	...	...	...	...	...	...	...	...	...	+21,840
5th (Mhow) Division and 6th (Poona) Division—													
5th (Mhow) Division	74,795	2,02,383	—1,27,588	...	...	...	...	...	...	...	...	...	...
6th (Poona) "	2,19,791	92,203	+1,27,588	...	...	...	...	...	...	...	...	...	...
5th (Mhow) Division and 7th (Meerut) Division—													
5th (Mhow) Division	40,577	1,04,029	— 63,452	...	...	...	...	...	...	...	...	...	...
7th (Meerut) "	1,03,976	40,525	+63,451	...	...	...	...	...	...	...	...	...	—1
5th (Mhow) Division and 8th (Lucknow) Division—													
5th (Mhow) Division	47,905	31,119	+16,186	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) "	33,153	49,338	—16,185	...	...	...	...	...	...	...	...	...	+1
5th (Mhow) Division and 9th (Secunderabad) Division—													
5th (Mhow) Division	14,567	59,748	—45,181	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	59,190	14,009	+45,181	...	...	...	...	...	...	...	...	...	...

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1917—*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>													
Br ought forward	32,93,14,100	32,92,69,129	+ 44,971	...	...	...	...	..	...	...	...	...	+44,971
7th (Meerut) Division and 8th (Lucknow) Division—													
7th (Meerut) Division	8,870	38,839	—29,969	...	...	...	...	..	...	...	...	...	..
8th (Lucknow) Division	38,353	8,384	+29,969	...	...	...	...	...	...	...	...	...	..
7th (Meerut) Division and 9th (Secunderabad) Division—													
7th (Meerut) Division	1,85,034	1,07,043	+81,991	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	13,098	95,039	—81,941	...	...	...	...	...	...	...	...	...	...
7th (Meerut) Division and Burma Division													
7th (Meerut) Division	10,236	5,959	+4,277	...	...	...	...	...	...	...	...	...	...
Burma Division	1,035	5,303	—4,278	...	...	...	...	...	...	...	...	...	...
7th (Meerut) Division and Supply—													
7th (Meerut) Division	4,55,395	11,76,942	—7,21,547	...	...	...	...	...	...	...	...	...	...
Supply	11,73,878	4,52,331	+7,21,547	...	...	...	...	...	...	...	...	...	...
7th (Meerut) Division and Central War Accounts—													
7th (Meerut) Division	77,79,950	2,69,89,889	—1,92,09,939	...	...	...	...	...	...	...	...	...	...
Central War Accounts	2,62,42,780	68,69,620	+1,93,73,160	...	...	...	...	...	...	...	...	...	+1,63,221
8th (Lucknow) Division and 9th (Secunderabad) Division—													
8th (Lucknow) Division	64,815	18,361	+46,454	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	15,858	62,312	—46,454	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division and Burma Division—													
8th (Lucknow) Division	7,024	26,124	—19,100	...	...	...	...	...	...	...	...	...	...
Burma Division	26,124	7,024	+19,100	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division and Supply—													
8th (Lucknow) Division	3,46,412	57,84,430	—54,38,068	...	...	...	...	...	...	...	...	...	...
Supply	57,81,107	3,43,039	+54,38,068	...	...	...	...	...	...	...	...	...	...

[illegible]

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits	Debits	India, General.	Madras.	Bombay.	Bengal	United Pro- vinces of Agra and Oudh	Punjab and N-W Frontier Provinces	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	13,60,382	2,10,042	+ 11,50,340	...	...	...	..	...	...	...	..	...	}
Railway	2,02,816	13,53,155	-11,50,340	...	..	...	...	...	...	...	..	...	
TOTAL ACCOUNT CURRENT BETWEEN RAILWAY AND MILITARY .	15,63,197	15,63,197	..	..	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	85,63,834	85,63,834			..	...	...	-5	...	...	...	...	...
ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS—													
ACCOUNT BETWEEN—													
India and Posts and Telegraphs—													
Civil Accounts	2,73,66,264	2,32,42,587	+41,23,677	...	...	...	...	...	...	...	...	...	}
Posts and Telegraphs Accounts .	2,40,78,871	2,81,70,358	-40,91,487	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—													
Civil Accounts	3,60,60,654	5,42,23,356	..	-1,81,62,702	...	...	...	...	...	...	...	...	}
Posts and Telegraph Accounts .	5,42,24,261	3,60,60,418	+1,81,63,843	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—													
Civil Accounts	3,55,03,374	5,52,15,211	...	...	-1,97,11,837	...	..	...	...	...	...	...	}
Posts and Telegraphs Accounts .	5,51,14,260	3,53,96,267	+1,97,17,983	...	...	...	...	...	...	...	...	...	

Bengal and Posts and Telegraphs— Civil Accounts	5,81,40,400	5,16,04,025	...	...	...	+ 65,36,375	...	...	...	...	...	...	...	}	-1,493
	5,16,01,967	5,81,39,835	-65,37,868	...	...	..	...	...	...	...	...	...	...		
United Provinces of Agra & Oudh and Posts and Telegraphs— Civil Accounts	2,38,45,806	4,95,33,286	...	...	...	...	-2,56,87,480	...	...	...	...	...	...	}	+1,910
	4,95,23,791	2,38,34,401	+2,56,89,390	...	...	...	..	...	...	...	...	...	...		
Punjab and North-West Frontier and Posts and Telegraphs— Civil Accounts	2,90,44,581	4,54,98,879	...	...	...	...	..	-1,64,54,048	...	...	...	...	...	}	-513
	4,54,95,020	2,90,41,485	+1,64,53,535	...	...	...	...	...	...	...	...	...	...		
Burma and Posts and Telegraphs— Civil Accounts	4,13,91,859	52,79,068	...	...	...	...	...	...	+3,61,12,785	...	...	...	...	}	-5,944
	52,70,669	4,13,89,398	-3,61,18,729	...	...	...	...	...	...	...	...	...	...		
Bihar & Orissa and Posts and Telegraphs— Civil Accounts	1,49,39,456	2,37,84,567	...	...	...	...	...	...	...	-88,45,111	...	...	...	}	-419
	2,37,84,556	1,49,39,864	+88,44,692	...	...	...	..	...	...	...	...	...	...		
Central Provinces and Berar and Posts and Telegraphs— Civil Accounts	1,72,24,167	38,16,181	...	...	...	...	...	...	...	...	+1,36,07,986	...	...	}	-328
	36,15,973	1,72,24,287	-1,36,08,314	...	...	...	...	...	...	...	...	...	...		
Assam and Posts and Telegraphs— Civil Accounts	1,08,43,181	18,55,196	...	...	...	...	...	...	...	...	...	+94,87,985	...	}	-293
	18,54,703	1,08,42,981	-94,88,278	...	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS.	Civil Accounts	29,43,59,986	31,33,52,356	+41,23,677	-1,81,62,702	-1,97,11,807	+65,36,375	-2,56,87,480	-1,64,54,048	+2,61,12,785	-88,45,111	+1,36,07,986	+94,87,985	-1,89,92,370	
	Posts and Tele- graphs Accounts.	31,40,64,061	29,50,39,294	+1,90,24,767	...	...	...	...	...	...	...	...	...	+1,90,24,767	
	Net	...	...	+2,31,84,444	-1,81,62,702	-1,97,11,537	+65,36,375	-2,56,87,480	-1,64,54,048	+3,61,12,785	-88,45,111	+1,36,07,986	+94,87,985	+32,397	

[illegible]

Punjab and N.-W. F. Province and Marine—														
Civil Accounts . . .	376	600	...	...	...	...	...	...	—224	...	...	...	...	...
Marine Accounts . . .	600	376	+224	...	...	...	...	...	...	...	...	...	...	...
Burma and Marine—														
Civil Accounts . . .	2,54,792	81,94,192	...	...	...	...	...	...	...	—79,39,400	...	...	...	—3,824
Marine Accounts . . .	81,89,207	2,53,631	+79,35,576	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Marine—														
Civil Accounts . . .	10,552	3,071	...	...	...	...	...	...	...	...	+7,481	...	...	—55
Marine Accounts . . .	3,264	10,830	—7,566	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Marine—														
Civil Accounts . . .	...	6,744	...	...	...	...	...	...	...	...	...	—6,744	...	...
Marine Accounts . . .	6,744	...	+6,744	...	...	...	...	...	...	...	...	...	...	...
Assam and Marine—														
Civil Accounts . . .	68,542	1,31,368	..	...	...	...	...	...	...	...	...	...	—64,826	...
Marine Accounts . . .	1,31,369	68,543	+64,826	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNT														
CURRENT BETWEEN CIVIL AND MARINE.														
Civil Accounts.	57,18,030	12,23,40,523	+3,32,943	+4,65,612	—4,07,20,978	—6,86,90,625	—5,822	—224	—79,39,400	+7,481	—6,744	—64,826	—11,66,22,563	...
Marine Accounts.	12,27,49,507	58,08,069	+11,69,46,438	...	..	..	..	..	...	..	...	...	+11,69,46,438	...
(Net . . .)	...	...	+11,72,79,404	+4,65,612	—4,07,20,978	—6,86,90,625	—5,522	—224	—79,39,400	+7,481	—6,744	—64,826	+3,23,875	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*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	29,36,068	68,11,696	—38,75,630	...	...	...	...	...	...	...	...	...	} +320
Military Works Accounts	68,08,015	29,32,065	+38,75,950	...	...	...	...	...	...	...	...	...	
Madras and Military Works—													
Civil Accounts	2,01,615	22,97,960	...	—20,96,345	...	...	...	...	...	...	...	...	} +3,337
Military Works Accounts	23,01,297	2,01,615	+20,99,632	...	...	...	...	...	...	...	...	...	
Bombay and Military Works—													
Civil Accounts	5,53,208	2,96,49,068	...	...	—2,90,95,860	...	...	...	...	...	...	...	} +10,43,271
Military Works Accounts	3,06,73,492	5,31,361	+3,01,39,131	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts	58,131	3,67,591	...	...	...	—3,09,557	...	...	...	...	...	...	} —1,408
Military Works Accounts	3,65,939	57,790	+3,08,149	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Works—													
Civil Accounts	3,30,855	30,95,867	..	...	...	...	—27,65,013	...	...	...	...	...	} +19,306
Military Works Accounts	31,00,062	3,15,744	+27,84,318	...	...	...	...	...	...	...	...	...	

Punjab and N.-W Frontier Provinces and Military Works—														
Civil Accounts	33,08,851	1,24,14,541	...	...	...	...	...	...	—91,05,690	...	...	...	...	} +8,036
Military Works Accounts	1,21,90,566	30,76,840	+91,13,726	...	...	...	...	...	...	...	...	...	...	
Burma and Military Works—														
Civil Accounts	7,41,498	12,81,779	...	...	...	...	...	...	—5,40,281	...	...	...	...	} —3,084
Military Works Accounts	1,56,334	1,19,137	+5,37,197	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Works—														
Civil Accounts	8,947	78,007	...	...	...	...	...	...	...	—69,160	...	...	...	} ...
Military Works Accounts	77,392	8,232	+69,160	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Works—														
Civil Accounts	78,684	4,89,403	..	...	...	...	...	...	...	...	—4,10,719	...	...	} —1,085
Military Works Accounts	4,86,035	76,401	+4,09,634	...	...	...	...	...	...	...	...	...	...	
Assam and Military Works—														
Civil Accounts	10,118	69,514	...	...	...	...	...	...	...	...	...	—59,396	...	} —2,790
Military Works Accounts	66,572	9,976	+56,606	...	...	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Military Works—														
Civil Accounts	82,27,876	5,65,55,523	—38,75,630	—80,96,345	—2,90,95,860	—3,09,557	—27,65,012	—91,05,690	—5,40,281	—69,160	—4,10,719	—59,396	—4,83,27,650	} +4,92,93,553
Military Works Accounts	5,67,25,704	73,32,151	+4,93,93,553	...	...	...	...	...	...	...	...	...	...	
Net	...	..	+4,55,17,923	—20,96,345	—2,90,95,860	—3,09,557	—27,65,012	—91,05,690	—5,40,281	—69,160	—4,10,719	—59,396	+10,65,903	

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*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—													
ACCOUNT BETWEEN—													
India and Military, 1st Peshawar Division—													
Civil Accounts	39,377	4,77,075	—4,37,678	...	...	...	...	...	...	...	...	...	} —1,53,927
Military Accounts	5,10,945	2,27,194	+2,83,751	...	...	...	...	...	...	...	...	...	
Madras and Military, 1st Peshawar Division—													
Civil Accounts	503	42,434	...	—41,931	...	...	...	...	...	...	...	...	} —65
Military Accounts	42,269	403	+41,866	...	...	...	...	...	...	...	...	...	
Bombay and Military, 1st Peshawar Division—													
Civil Accounts	19,329	5,41,357	...	...	—5,22,028	...	...	...	...	...	...	...	} +544
Military Accounts	5,77,179	54,007	+5,22,572	...	...	...	...	...	...	...	...	...	
Bengal and Military, 1st Peshawar Division—													
Civil Accounts	607	21,290	...	...	...	—20,683	...	...	...	...	...	...	} +107
Military Accounts	21,027	237	+20,790	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 1st Peshawar Division—													
Civil Accounts	9,033	82,582	...	...	...	...	—73,549	...	...	...	...	...	} +218
Military Accounts	82,801	9,033	+73,767	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 1st Peshawar Division—													
Civil Accounts	8,68,750	2,27,72,940	...	...	...	...	...	—2,21,04,19	...	...	...	...	} +1,52,901
Military Accounts	2,29,28,226	6,71,135	+2,22,57,091	...	...	...	...	...	...	...	...	...	
Burma and Military, 1st Peshawar Division—													
Civil Accounts	663	8,418	...	...	...	...	...	...	—7,755	...	...	...	} —1
Military Accounts	8,609	955	+7,754	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 1st Peshawar Division—													
Civil Accounts	506	1,867	...	...	...	...	...	...	...	—1,361	...	...	} ...
Military Accounts	1,736	375	+1,361	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 1st Peshawar Division—													
Civil Accounts	522	18,757	...	...	...	...	...	...	...	...	—18,235	...	} +250
Military Accounts	18,866	881	+18,485	...	...	...	...	...	...	...	...	...	

Assam and Military, 1st Peshawar Division—														
Civil Accounts	305	2,110	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,973	168	+1,805	...	...	...	...	...	...	...	...	...	...	...
India and Military, 2nd Rawalpindi Division—														
Civil Accounts	58,655	8,13,008	-7,54,353	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	8,90,947	2,47,720	+6,43,227	...	...	...	...	...	...	...	...	...	...	...
Madras and Military, 2nd Rawalpindi Division—														
Civil Accounts	4,548	92,908	...	-88,360	...	...	...	...	...	...	...	...	...	...
Military Accounts	88,687	239	+88,388	...	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 2nd Rawalpindi Division—														
Civil Accounts	39,548	6,74,891	...	-6,35,343	...	...	...	...	...	...	...	...	...	...
Military Accounts	6,69,087	31,85	+6,34,232	...	...	...	...	...	...	...	...	...	...	...
Bengal and Military, 2nd Rawalpindi Division—														
Civil Accounts	717	9,775	...	...	-9,058	...	...	...	...	...	...	...	...	...
Military Accounts	9,750	721	+9,059	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 2nd Rawalpindi Division—														
Civil Accounts	4,285	1,72,012	...	...	...	-1,67,727	...	...	...	...	...	...	...	...
Military Accounts	1,75,154	5,265	+1,69,839	...	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military, 2nd Rawalpindi Division—														
Civil Accounts	6,18,840	4,17,11,801	...	...	...	...	...	-4,10,92,961	...	...	...	...	...	...
Military Accounts	4,18,09,953	6,77,768	+4,12,03,217	...	...	...	...	...	...	...	...	...	...	...
Burma and Military, 2nd Rawalpindi Division—														
Civil Accounts	1,503	11,531	...	...	...	...	...	...	-10,028	...	...	...	...	...
Military Accounts	10,894	865	+10,029	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Military, 2nd Rawalpindi Division—														
Civil Accounts	1,986	5,837	...	...	...	...	...	...	...	-3,851	...	...	...	...
Military Accounts	5,879	2,073	+3,806	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 2nd Rawalpindi Division—														
Civil Accounts	1,140	45,386	...	...	...	...	...	...	...	...	-43,946	...	...	...
Military Accounts	46,591	2,514	+43,777	...	...	...	...	...	...	...	...	...	...	...
Carried over														
Civil Accounts	14,71,117	6,75,05,959	-11,52,031	-1,70,391	-11,57,371	-29,741	-2,41,276	-6,31,97,151	-17,783	-5,212	-62,181	-1,805	-6,60,34,842	...
Military Accounts	6,75,71,035	1,33,579	+6,60,34,806	...	...	...	...	...	...	...	...	...	+6,00,34,806	...
Net	...	...	+6,48,42,835	-1,30,391	-11,57,371	-29,741	-2,41,276	-6,31,97,151	-17,783	-5,212	-62,181	-1,805	+24	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*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	14,71,117	6,75,05,959	-11,92,031	-1,30,291	-11,57,371	-29,741	-2,41,276	-6,31,57,151	-17,783	-5,212	-62,181	-1,805	-6,60,34,842
{ Military Accounts	6,79,71,635	19,36,769	+6,60,34,866	...	...	...	...	...	...	...	...	...	+6,60,34,866
{ Net	..	...	+6,48,42,835	-1,30,291	-11,57,371	-29,741	-2,41,276	-6,31,97,151	-17,783	-5,212	-62,181	-1,805	+24
ACCOUNT BETWEEN —													
Assam and Military, 2nd Rawalpindi Division—													
Civil Accounts	47	2,261	..	...	...	..	...	...	...	...	...	-2,214	}
Military Accounts	2,238	24	+2,214	..	...	...	...	...	...	...	...	...	}
India and Military, 3rd Lahore Division—													
Civil Accounts	2,00,000	14,72,812	-12,72,812	...	...	..	...	...	...	...	...	..	}
Military Accounts	14,83,344	5,46,271	+9,37,073	...	...	..	...	...	...	...	...	..	-3,35,739
Madras and Military, 3rd Lahore Division—													
Civil Accounts	2,632	62,835	...	-60,203	...	...	...	...	...	...	...	..	}
Military Accounts	62,011	1,736	+60,275	...	..	...	...	...	...	...	...	..	+72
Bombay and Military, 3rd Lahore Division—													
Civil Accounts	14,742	5,54,830	...	...	-5,40,088	...	...	...	...	...	...	...	}
Military Accounts	5,64,820	19,186	+5,45,634	...	...	...	...	...	...	...	...	...	+5,546
Bengal and Military, 3rd Lahore Division—													
Civil Accounts	1,100	11,139	...	...	...	-10,039	...	...	...	...	...	...	}
Military Accounts	10,618	631	+9,988	...	...	...	..	...	...	...	...	...	-51
United Provinces of Agra and Oudh and Military, 3rd Lahore Division—													
Civil Accounts	93,857	2,18,150	...	...	...	...	-1,24,293	...	...	...	...	...	}
Military Accounts	1,53,255	31,219	+1,22,036	...	...	...	...	...	...	...	...	...	-2,257
Punjab and North-West Frontier and Military, 3rd Lahore Division—													
Civil Accounts	8,16,559	4,14,71,552	...	...	...	...	...	-4,06,54,99	...	...	...	...	}
Military Accounts	4,19,81,278	9,89,783	+4,09,91,495	...	...	...	...	...	...	...	...	...	+3,36,502
Burma and Military, 3rd Lahore Division—													
Civil Accounts	620	17,408	...	...	...	...	...	...	-16,788	...	...	...	}
Military Accounts	18,178	809	+17,369	...	...	...	...	...	...	...	...	...	+581

Bihar and Orissa and Military, 3rd Lahore Division—														
Civil Accounts	427	5,571	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,795	651	+5,144	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 3rd Lahore Division—														
Civil Accounts	875	74,189	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	74,140	873	+73,267	...	...	...	...	...	...	...	...	...	...	...
Assam and Military, 3rd Lahore Division—														
Civil Accounts	2,150	10,018	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,633	2,411	+3,222	...	...	...	...	...	...	...	...	...	...	...
India and Military, 4th Quetta Division—														
Civil Accounts	5,61,199	2,11,81,067	-2,06,19,568	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	2,12,31,852	5,03,984	+2,07,27,868	...	...	...	...	...	...	...	...	...	...	...
Madras and Military, 4th Quetta Division—														
Civil Accounts	1,435	54,843	...	-53,408	...	...	...	...	...	...	...	...	...	...
Military Accounts	54,926	1,249	+53,677	...	...	...	...	...	...	...	...	...	...	...
Bombay and Military, 4th Quetta Division—														
Civil Accounts	1,79,922	3,23,94,059	...	-3,22,14,137	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,28,72,768	7,99,923	+3,20,72,845	...	...	...	...	...	...	...	...	...	...	...
Bengal and Military, 4th Quetta Division—														
Civil Accounts	618	7,466	...	...	...	-6,849	...	...	...	...	...	...	...	...
Military Accounts	7,786	939	+6,847	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, 4th Quetta Division—														
Civil Accounts	2,914	76,249	...	...	...	...	-73,335	...	...	...	...	...	...	...
Military Accounts	75,313	2,478	+72,835	...	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military, 4th Quetta Division—														
Civil Accounts	2,767	5,61,725	...	...	...	...	...	-5,58,958	...	...	...	...	...	...
Military Accounts	5,97,063	9,388	+5,87,675	...	...	...	...	...	...	...	...	...	...	...
Burma and Military, 4th Quetta Division—														
Civil Accounts	1,143	39,672	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	34,422	1,013	+33,409	...	...	...	...	...	...	-28,529	...	...	...	...
Carried over														
Civil Accounts	33,54,133	16,57,11,805	-2,50,54,711	-2,43,902	-3,59,11,596	-46,628	-4,38,904	-10,44,11,102	-63,100	-10,356	-1,35,495	-11,878	-16,23,57,672	-16,23,57,672
Military Accounts	16,72,07,076	48,49,337	+16,23,57,739	...	...	...	...	...	...	...	...	...	+16,23,57,739	+16,23,57,739
Net	...	...	+13,92,73,028	-2,43,902	-3,39,11,590	-46,628	-4,38,904	-10,44,11,102	-63,100	-10,356	-1,35,495	-11,878	+67	+67

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*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	33,54,133	16,57,11,805	—2,30,64,711	—2,43,902	—3,39,11,596	—46,628	—4,38,904	—10,44,11,102	—63,100	—10,356	—1,35,495	—11,878	—16,23,57,673
{ Military Accounts	16,72,07,076	48,49,337	+16,23,57,739	...	...	...	...	...	...	...	...	...	+16,23,57,739
{ Net			+13,92,73,028	—2,43,902	—3,39,11,596	—46,628	—4,38,904	—10,44,11,102	—63,100	—10,356	—1,35,495	—11,878	+67
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	1,069	1,737	...	...	...	...	...	...	...	—668	...	...	+1
Military Accounts	1,515	846	+669	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts	775	45,378	...	...	...	...	...	...	...	...	—34,603	...	—51
Military Accounts	35,348	796	+31,552	...	...	...	...	...	...	...	...	...	
Assam and Military, 4th Quetta Division—													
Civil Accounts	1,315	4,103	...	...	...	...	...	...	...	...	...	—2,789	+1
Military Accounts	3,851	1,062	+2,789	...	...	...	...	...	...	...	...	...	
India and Military, 5th Mhow Divi- sion—													
Civil Accounts	10,54,335	77,33,262	—66,78,928	...	...	...	...	...	...	...	...	...	+22,980
Military Accounts	77,48,677	10,46,769	+67,01,908	...	...	...	...	...	...	...	...	...	
Madras and Military, 5th Mhow Division—													
Civil Accounts	4,152	96,864	...	—99,712	...	...	...	...	...	...	...	...	—89
Military Accounts	94,063	1,440	+92,623	...	...	...	...	...	...	...	...	...	
Bombay and Military, 5th Mhow Division—													
Civil Accounts	93,783	44,17,407	...	...	—43,23,624	...	...	...	...	...	...	...	—35,397
Military Accounts	46,08,071	3,19,844	+42,88,227	...	...	...	...	...	...	...	...	...	
Bengal and Military, 5th Mhow Divi- sion—													
Civil Accounts	127	21,976	...	...	...	—21,849	...	...	...	...	...	...	+40
Military Accounts	22,997	1,108	+21,859	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	86,484	94,88,408	...	...	...	...	—34,01,924	...	...	...	...	...	—171
Military Accounts	85,08,178	1,06,425	+34,01,753	...	...	...	...	...	...	...	...	...	

Punjab and North-West Frontier and Military, 5th Mhow Division—														
Civil Accounts	6,671	7,46,052	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	7,63,343	15,641	+7,47,699	...	...	...	...	...	...	...	...	...	...	+8,318
Burma and Military, 5th Mhow Division—														
Civil Accounts	195	29,973	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	31,301	1,523	+29,778	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa and Military, 5th Mhow Division—														
Civil Accounts	498	4,002	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,329	681	+4,678	...	...	...	...	...	...	...	...	...	...	+574
Central Provinces and Berar and Military, 5th Mhow Division—														
Civil Accounts	4,85,669	66,52,165	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	66,82,410	4,56,773	+62,25,637	...	...	...	...	...	...	...	...	...	...	+29,141
Assam and Military, 5th Mhow Division—														
Civil Accounts	534	1,507	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,507	534	+973	...	...	...	...	...	...	...	...	...	...	...
India and Military, 6th Poona Division—														
Civil Accounts	19,21,656	59,05,022	-39,83,366	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	54,14,414	14,01,149	+40,13,265	...	...	...	...	...	...	...	...	...	...	+29,899
Madras and Military, 6th Poona Division—														
Civil Accounts	71,775	21,32,695	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	21,65,425	75,642	+20,80,783	...	...	...	...	...	...	...	...	...	...	+28,863
Bombay and Military, 6th Poona Division—														
Civil Accounts	14,79,039	10,15,03,111	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	10,29,86,526	30,45,836	+9,99,40,090	...	...	...	...	...	...	...	...	...	...	-83,382
Bengal and Military, 6th Poona Division—														
Civil Accounts	45,888	76,489	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	2,05,384	1,72,981	+32,503	...	...	...	...	...	...	...	...	...	...	+1,902
United Provinces of Agra and Oudh and Military, 6th Poona Division—														
Civil Accounts	5,43,420	18,41,221	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	14,68,677	1,44,604	+13,24,073	...	...	...	...	...	...	...	...	...	...	+26,272
Carried over {														
Civil Accounts	91,51,518	30,04,33,778	-3,37,47,005	-23,97,534	-13,82,59,292	-99,078	-51,38,629	-10,51,50,483	-92,878	-15,128	-63,66,594	-15,639	-29,12,82,260	...
Military Accounts	30,29,54,102	1,16,42,874	+29,13,11,228	...	...	...	...	...	...	...	...	...	+29,13,11,228	...
Net	...	...	+25,75,64,223	-23,97,534	-13,82,59,292	-99,078	-51,38,629	-10,51,50,483	-92,878	-15,128	-63,66,594	-15,639	+28,968	...

Bengal and Military, 7th Meerut Division—																
Civil Accounts	3,647	19,354	...	...	...	...	...	...	...	...	...	...	...	...	...	+89
Military Accounts	17,714	1,918	+15,796	...	...	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 7th Meerut Division—																
Civil Accounts	5,63,179	2,14,01,830	...	...	...	...	...	...	...	...	...	...	...	...	...	+85,778
Military Accounts	2,14,13,523	4,89,096	+2,09,24,429	...	...	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 7th Meerut Division—																
Civil Accounts	21,087	8,05,273	...	...	...	...	...	...	...	...	...	...	...	...	...	+11,917
Military Accounts	8,61,844	65,741	+7,96,103	...	...	...	...	...	...	...	...	...	...	...	...	
Burma and Military, 7th Meerut Division—																
Civil Accounts	3,886	16,093	...	...	...	...	...	...	...	...	...	...	...	...	...	-1
Military Accounts	16,151	2,945	+13,206	...	...	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 7th Meerut Division—																
Civil Accounts	863	7,809	...	...	...	...	...	...	...	...	...	...	...	...	...	-914
Military Accounts	11,007	4,978	+6,029	...	...	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 7th Meerut Division—																
Civil Accounts	2,067	20,501	...	...	...	...	...	...	...	...	...	...	...	...	...	+430
Military Accounts	22,120	3,256	+18,864	...	...	...	...	...	...	...	...	...	...	...	...	
Assam and Military, 7th Meerut Division—																
Civil Accounts	3,526	6,815	...	...	...	...	...	...	...	...	...	...	...	...	...	
Military Accounts	5,097	1,805	+3,292	...	...	...	...	...	...	...	...	...	...	...	...	
India and Military, 8th Lucknow Division—																
Civil Accounts	7,18,234	1,41,24,131	-1,34,15,847	...	...	...	...	...	...	...	...	...	...	...	...	+29,101
Military Accounts	1,42,23,736	7,78,788	+1,34,44,948	...	...	...	...	...	...	...	...	...	...	...	...	
Madras and Military, 8th Lucknow Division—																
Civil Accounts	1,526	50,110	...	...	...	...	...	...	...	...	...	...	...	...	...	+307
Military Accounts	48,930	418	+48,512	...	...	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, 8th Lucknow Division—																
Civil Accounts	19,787	2,82,205	...	...	...	...	...	...	...	...	...	...	...	...	...	-1,286
Military Accounts	2,75,181	14,059	+2,61,132	...	...	...	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts		1,10,63,190	34,71,77,261	-5,47,07,705	-25,19,942	-13,95,40,071	-1,14,785	-2,59,77,280	-10,66,58,175	-1,32,740	+1,15,326	-65,09,530	+3,831	-33,61,11,071		
{ Military Accounts		35,01,55,903	1,39,80,566	+33,51,75,337	...	...	...	...	...	...	...	...	...	+33,51,75,337		
{ Net		...	...	+28,14,67,632	-25,19,942	-13,95,40,071	-1,14,785	-2,59,77,280	-10,66,58,175	-1,32,740	+1,15,326	-65,09,530	+3,831	+64,266		

India and Military, 9th Secunderabad Division—														
Civil Accounts	2,02,065	60,76,198	—58,74,128	...	...	...	...	...	...	...	...	...	...	} +22,526
Military Accounts	60,71,014	1,74,360	+58,96,654	...	...	...	...	...	...	...	...	...	...	
Madras and Military, 9th Secunderabad Division—														
Civil Accounts	2,00,176	1,66,89,542	...	—1,64,89,366	...	...	...	...	...	...	...	...	...	} —30,672
Military Accounts	1,68,43,397	3,81,703	+1,64,58,994	...	...	...	...	...	...	...	...	...	...	
Bombay and Military, 9th Secunderabad Division—														
Civil Accounts	19,034	2,86,992	...	—2,67,958	...	...	...	...	...	...	...	...	...	} +4,668
Military Accounts	2,88,964	16,243	+2,72,621	...	...	...	...	...	...	...	...	...	...	
Bengal and Military, 9th Secunderabad Division—														
Civil Accounts	...	4,952	...	...	...	—4,952	...	...	...	...	...	...	...	} +233
Military Accounts	5,354	169	+5,185	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 9th Secunderabad Division—														
Civil Accounts	171	96,382	...	...	...	...	—96,211	...	...	...	...	...	...	} +885
Military Accounts	1,05,191	6,095	+97,096	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 9th Secunderabad Division—														
Civil Accounts	6,794	63,298	...	...	...	...	...	—58,504	...	...	...	...	...	} +2,082
Military Accounts	68,609	10,023	+58,586	...	...	...	...	...	...	...	...	...	...	
Burma and Military, 9th Secunderabad Division—														
Civil Accounts	2,211	16,710	...	...	...	...	...	...	—14,499	...	...	...	...	} +279
Military Accounts	15,318	540	+14,778	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 9th Secunderabad Division—														
Civil Accounts	94	2,946	...	...	...	...	...	...	...	—2,852	...	...	...	} ...
Military Accounts	2,906	54	+2,852	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 9th Secunderabad Division—														
Civil Accounts	254	16,373	...	...	...	...	...	...	...	...	...	...	...	} ...
Military Accounts	46,223	104	+46,119	...	...	...	...	...	...	...	—46,119	...	...	
Carried over	{ Civil Accounts 1,21,62,036 Military Accounts 39,83,24,400 Net ...	59,57,06,350 1,52,43,947 ...	—6,05,91,833 +38,35,80,453 +32,29,96,620	—1,90,09,308 —1,90,09,308 —13,95,06,029	—13,95,06,029 —13,95,06,029 —13,95,06,029	—22,68,787 —22,68,787 —22,68,787	—4,50,95,329 —4,50,95,329 —4,50,95,329	—10,71,71,412 —10,71,71,412 —10,71,71,412	—1,61,055 —1,61,055 —1,61,055	—11,69,625 —11,69,625 —11,69,625	—66,86,847 —66,86,847 —66,86,847	—5,92,089 —5,92,089 —5,92,089	—38,35,44,314 +38,35,80,453 +36,139	

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*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	1,21,62,036	39,57,06,370	-6,05,51,533	-1,50,09,305	-13,98,08,029	-22,68,787	-4,60,95,329	-10,71,71,412	-1,61,055	-11,69,625	-66,86,847	-5,92,039	38,35,44,314
Military Accounts	39,88,24,400	1,52,43,947	+38,35,80,453	-1,90,09,308	-13,98,08,029	-22,68,787	-4,60,95,329	-10,71,71,412	-1,61,055	-11,69,625	-66,86,847	-5,92,039	+38,35,80,453
Net	...	...	+32,29,96,620	-1,90,09,308	-13,98,08,029	-22,68,787	-4,60,95,329	-10,71,71,412	-1,61,055	-11,69,625	-66,86,847	-5,92,039	+36,139
ACCOUNT BETWEEN—													
Assam and Military, 9th Secundera- bad Division—													
Civil Accounts	2,395	3,445	...	...	...	...	...	...	...	...	...	-1,050	+1
Military Accounts	1,133	82	+1,051	...	...	...	...	...	...	...	...	...	...
India and Military, Burma Division—													
Civil Accounts	1,83,539	5,07,154	-3,23,615	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,07,377	1,83,762	+3,23,615	...	...	...	...	...	...	...	...	...	...
Madras and Military, Burma Division—													
Civil Accounts	3,411	33,455	...	-30,044	...	...	...	...	...	...	...	...	+759
Military Accounts	31,601	798	+30,803	...	...	...	...	...	...	...	...	...	...
Bombay and Military, Burma Divi- sion—													
Civil Accounts	38,932	68,520	...	...	-29,558	...	...	...	...	...	...	...	-558
Military Accounts	31,226	2,196	+29,030	...	...	...	...	...	...	...	...	...	...
Bengal and Military, Burma Divi- sion—													
Civil Accounts	17,515	70,816	...	...	...	-52,801	...	...	...	...	...	...	...
Military Accounts	52,847	46	+52,801	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh and Military, Burma Division—													
Civil Accounts	875	8,203	...	...	...	...	-7,328	...	...	...	...	...	+479
Military Accounts	8,345	38	+8,307	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military, Burma Division—													
Civil Accounts	171	10,745	...	...	...	...	...	-10,574	...	...	...	...	-148
Military Accounts	10,874	448	+10,426	...	...	...	...	...	...	...	...	...	...
Burma and Military, Burma Divi- sion—													
Civil Accounts	1,13,229	1,11,17,657	...	...	...	...	...	...	-1,10,04,428	...	...	...	-821
Military Accounts	1,11,46,567	1,41,660	+1,10,03,907	...	...	...	...	...	...	...	...	...	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year 31st March 1917—*contd.*

	Credits	Debits.	India, Genera	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—concl'd.													
Brought forward { Civil Accounts	2,43,75,702	52,66,20,352	- 9,04,63,902	- 3,90,48,706	- 15,54,27,963	- 78,28,819	- 7,55,51,780	- 11,34,86,933	- 1,11,55,483	- 11,70,396	- 67,07,607	- 5,93,061	- 50,22,44,650
{ Military Accounts	53,03,72,029	2,81,07,698	+ 50,22,64,331										+ 50,22,64,331
{ Net	...	...	41,18,00,429	- 3,90,48,706	- 15,54,27,963	- 78,28,819	- 7,55,51,780	- 11,34,86,933	- 1,11,55,483	- 11,70,396	- 67,07,607	- 5,93,061	+ 19,681
ACCOUNT BETWEEN—													
Burma and Military Supply—													
Civil Accounts	4,56,092	3,49,946	...	...	...	...	...	...	+ 1,36,146	...	...	...	} + 905
Military Accounts	3,52,267	4,87,508	- 1,35,241	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Supply—													
Civil Accounts	60,712	3,67,312	...	...	...	...	...	...	...	- 3,06,600	...	...	} + 8,950
Military Accounts	3,71,880	6,330	+ 3,15,570	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Supply—													
Civil Accounts	2,84,456	22,24,503	...	...	...	...	...	...	...	...	- 19,40,112	...	} + 5,136
Military Accounts	22,32,761	2,87,513	+ 19,45,218	...	...	...	...	...	...	...	...	...	
Assam and Military Supply—													
Civil Accounts	2,17,017	7,35,502	...	...	...	...	...	...	...	...	...	+ 1,40,515	} + 301
Military Accounts	41,421	1,51,335	- 1,10,214	...	...	...	...	...	...	...	...	...	
India and Military Central War Accounts—													
Civil Accounts	51,70,551	2,32,35,844	- 1,80,65,393	...	...	...	...	...	...	...	...	...	} + 15,42,379
Military Accounts	2,42,61,255	46,53,493	+ 1,96,77,772	...	...	...	...	...	...	...	...	...	
Madras and Military Central War Accounts—													
Civil Accounts	1,34,131	11,88,155	...	- 10,54,024	...	...	...	...	...	...	...	...	} - 26,600
Military Accounts	11,22,093	94,669	+ 10,27,424	...	...	...	...	...	...	...	...	...	

Bombay and Military Central War Accounts—														
Civil Accounts	15,46,408	7,72,05,381	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	7,50,92,084	14,79,503	+7,42,12,581	...	...	...	...	...	...	...	...	...	...	...
														-14,46,397
Bengal and Military Central War Accounts—														
Civil Accounts	10,304	52,809	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	63,312	22,241	+41,071	...	...	...	...	...	...	...	...	...	...	...
														-1,424
United Provinces of Agra and Oudh and Military Central War Accounts—														
Civil Accounts	2,30,375	51,41,871	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	51,81,173	2,57,942	+49,22,231	...	...	...	...	...	...	...	...	...	...	...
														+10,635
Punjab and North-West Frontier and Military Central War Accounts—														
Civil Accounts	3,70,188	95,77,415	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	95,97,900	3,37,085	+92,60,815	...	...	...	...	...	...	...	...	...	...	...
														+53,588
Purma and Military Central War Accounts—														
Civil Accounts	17,070	28,27,479	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	28,37,989	9,910	+28,28,079	...	...	...	...	...	...	...	...	...	...	...
														+17,670
Bihar and Orissa and Military Central War Accounts—														
Civil Accounts	33,831	1,60,913	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,64,021	87,738	+1,27,083	...	...	...	...	...	...	...	...	...	...	...
														+1
Central Provinces and Berar and Military Central War Accounts—														
Civil Accounts	11,415	11,44,405	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	11,28,311	26,449	+11,01,862	...	...	...	...	...	...	...	...	...	...	...
														-31,128
Assam and Military Central War Accounts—														
Civil Accounts	16,808	3,82,266	...	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,68,748	4,146	+3,64,602	...	...	...	...	...	...	...	...	...	...	...
														-796
TOTAL ACCOUNT (Civil Accounts)														
CURRENT RE- (Civil Accounts)	3,29,05,015	65,05,55,818	-10,85,29,295	-4,01,02,730	-23,15,86,941	-78,71,324	-8,07,63,376	-12,26,94,160	-1,38,39,746	-16,04,078	-97,80,709	-8,17,944	-61,75,90,303	...
TRUSTS (Military Accounts)	65,37,80,544	3,10,43,870	+61,77,43,194	...	...	...	...	...	...	...	...	...	+61,77,43,194	...
AND MILITARY (Net)	...	...	+50,92,13,899	-4,01,02,730	-23,15,86,941	-78,71,324	-8,07,63,376	-12,26,94,160	-1,38,39,746	-16,04,078	-97,80,709	-8,17,944	+1,52,891	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year 31st March 1917—concl'd.

	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 RAILWAYS—													
ACCOUNT BETWEEN—													
India and Railways—													
Civil Accounts	12,50,50,050	7,94,89,885	+4,55,60,165	...	...	...	...	...	...	...	...	...	} +3,44,064
Railway Accounts	7,95,89,078	12,48,05,179	-4,52,16,101	...	...	...	...	...	...	...	...	...	
Madras and Railways—													
Civil Accounts	8,83,68,932	4,46,59,108	...	+4,37,09,824	...	...	...	...	...	...	...	...	} +3,29,523
Railway Accounts	4,49,65,081	8,85,45,382	-4,33,80,301	...	...	...	...	...	...	...	...	...	
Bombay and Railways—													
Civil Accounts	17,16,28,965	9,22,00,112	...	...	+7,94,28,853	...	...	...	...	...	...	...	} -1,56,318
Railway Accounts	9,18,99,868	7,14,50,036	-7,95,86,026	...	+858	...	...	...	...	...	...	...	
Bengal and Railways—													
Civil Accounts	9,73,33,679	8,68,16,293	...	...	...	+1,07,17,386	...	...	...	...	...	...	} +18,54,074
Railway Accounts	8,81,88,899	9,70,52,211	-88,68,768	...	...	+5,456	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Railways—													
Civil Accounts	4,85,49,344	2,57,77,495	...	...	...	...	+2,27,71,849	...	...	...	...	...	} +3,56,798
Railway Accounts	2,59,89,385	4,81,04,436	-2,24,23,520	...	...	...	+8,469	...	...	...	...	...	
Punjab and North-West Frontier Province and Railways—													
Civil Accounts	6,69,22,471	3,50,02,283	...	...	...	...	...	+3,19,00,188	...	...	...	...	} +73,702
Railway Accounts	3,50,36,508	6,68,82,994	-3,18,46,502	...	...	...	...	+16	...	...	...	...	
Burma and Railways—													
Civil Accounts	2,38,00,649	1,67,01,183	...	...	...	...	...	...	+70,99,466	...	...	...	} +67,825
Railway Accounts	1,67,69,008	2,38,00,649	-70,31,641	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Railways—													
Civil Accounts	4,46,594	5,91,169	...	...	...	...	...	...	...	-1,44,575	...	...	} +10,593
Railway Accounts	6,12,879	4,57,711	+1,59,026	...	...	...	...	...	...	-3,858	...	...	
Central Provinces and Railways—													
Civil Accounts	8,74,019	37,27,422	...	...	...	...	...	...	...	...	-28,53,403	...	} -1,26,591
Railway Accounts	36,02,086	8,75,274	+27,26,812	...	...	...	...	...	...	...	...	...	
Assam and Railways—													
Civil Accounts	27,78,623	32,77,669	...	...	...	...	...	...	...	...	...	-4,99,046	} -14,932
Railway Accounts	32,64,594	27,80,500	+5,12,533	...	...	...	...	...	...	...	...	-28,439	
TOTAL AC- COUNT CUR- RENT BE- TWEEN CIVIL AND RAIL- WAYS.													
Civil Accounts	62,57,53,326	33,80,42,619	+4,55,60,165	+4,37,09,824	+7,94,28,853	+1,07,17,386	+2,27,71,849	+3,19,20,188	+70,99,466	-1,44,575	-28,53,403	-4,99,046	+23,77,10,707
Railway Accounts	38,99,17,386	62,48,89,372	-23,49,54,483	...	+858	+5,456	+8,469	+16	...	-3,858	...	-28,439	-23,49,71,986
Net	...	...	-18,93,94,323	+4,37,09,824	+7,94,29,711	+1,07,22,842	+2,27,80,318	+3,19,20,204	+70,99,466	-1,48,433	-28,53,403	-5,27,485	+27,38,721

No. 103.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1917.

	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh	Punjab	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Receipts.											
HIS MAJESTY'S IMPERIAL GOVERNMENT—											
Expenditure in India in connection with Expeditionary Forces and other War Services	18,847,898	...	...	...	...	...	...	...	...	...	18,847,898
Stores supplied for manufacture of munitions	19,708	...	...	...	...	...	...	...	...	...	19,708
Moiety of receipts in India in connection with the despatch of Troops to Persia	13,108	...	...	...	...	...	...	...	...	...	13,108
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital	299	...	...	...	...	...	...	...	...	...	299
Enlistment of natives of India for service in the Colonies	1,001	...	...	...	...	...	...	...	...	...	1,006
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	66	...	...	...	...	...	...	...	...	...	66
Little Boats Light Vessel Dues	...	84	349	818	...	...	486	...	...	...	1,717
Balances of Shipping Masters' Accounts	...	11	1,498	92	...	...	226	...	...	...	1,827
Hire of transports on behalf of the Commonwealth of Australia	39,573	...	...	...	...	...	...	...	...	...	39,573
Expenses in India in connection with the Indian Forces in North China	7,696	...	...	...	...	...	...	...	...	...	7,696
Indian Native Regiments lent for service in the Colonies	9	...	...	...	...	...	...	...	...	...	9
Share of Revenue of the Persian Gulf Radio Offices	1,063	...	...	...	...	...	...	...	...	...	1,063
Receipts on account of additional Indian troops lent for Service at Hong Kong in 1912	2,641	...	...	...	...	...	...	...	...	...	2,641
Recoveries on account of Allowments paid in England on behalf of British Soldiers including Territorials on the Indian Establishment	375,979	...	...	...	...	...	...	...	...	...	375,979
Insurance Premium on prize vessels cargo.	...	...	2	...	...	...	...	...	...	...	2
Miscellaneous receipts—											
Civil	52,274	12	1	83	12	...	545	...	...	...	52,877
Military	341,985	...	...	...	...	...	...	...	...	...	341,985
Marine	523,485	...	...	...	...	...	...	...	...	...	523,485
Military Works Services	26	...	...	...	...	...	...	...	...	...	26
TOTAL	20,236,103	107	1,850	1,023	12	...	1,167	...	...	...	20,239,965

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—

Allotment of pay of British soldiers serving in India	196	...	...	...	...	...	...	...	...	...	196
Allotments of pay of British and Indian Services	872,089	...	...	...	40	...	...	...	...	...	872,129
Recoeries from British soldiers for purchase of Exchequer Bonds or War savings certificates	12,342	...	...	...	...	...	...	...	...	...	12,342
Family and Miscellaneous Remittances made by means of Rolls, etc.	68,132	...	...	...	...	...	...	...	...	...	68,132
Family Remittances, Indo-European Telegraph Department	540	...	...	...	...	...	...	...	...	...	540
East Indian Railway Company, Advances in England for purchase of Stores, etc.	258,535	...	...	...	...	...	...	...	...	...	258,535
South Indian Railway Company ditto	66,872	...	...	...	...	...	...	...	...	...	66,872
Bengal and North-Western Railway Company ditto	10,553	...	...	...	...	...	...	...	...	...	10,553
Great Indian Peninsula Railway Company ditto	230,226	...	...	...	...	...	...	...	...	...	230,226
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway), Advances in England for purchase of Stores, etc.	119,015	...	...	...	...	...	...	...	...	...	119,015
Rohilkhand and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	18,396	...	...	...	...	...	...	...	...	...	18,396
Stores shipped to India under Ordnance Factory Indents	895,207	...	...	...	...	...	...	...	...	...	895,207
Stores supplied for War purpose	4,319,616	...	...	...	...	...	...	...	...	...	4,319,616
Enemy's ships employed by the Indian Government	13,013	...	...	...	...	...	...	...	...	...	13,013
Nickel supplied for coinage purposes	...	...	6,930	...	...	...	...	...	...	...	6,930
Hire of Transports, Canal Dues, Coal, etc.	222,312	...	...	...	...	...	...	...	...	...	222,312
Purchase of Silver	6,184,968	...	8,772,909	...	...	...	...	...	...	...	14,957,577
Stores purchased in England chargeable to Provincial and Local Funds and to Native States—											
Civil	...	72,212	32,332	18,264	6,992	13,225	25,355	8,974	6,932	306	184,692
Railways	243	...	...	...	...	...	...	...	...	...	243
Twente Canal Project	...	...	...	...	...	...	898	...	...	...	898
Bills drawn by the Mission to the Court of Persia	408,000	...	...	...	...	...	...	...	...	...	408,000
Contributions by Ruling Princes and others to Relief Funds	1,345	...	...	...	79	33	...	...	...	...	1,603
Purchase of Hospital ship "Loyalty"	20,048	...	...	...	...	...	...	...	...	...	20,048
Expeditionary Forces—Purchase of mules	242,331	...	...	...	...	...	...	...	...	...	242,331
Aden Reinforcement	7,017	...	...	...	...	...	...	...	...	...	7,017
Pay and Pensions paid in England, chargeable to Native States, Foreign Funds, etc.—											
Civil	433	2,272	729	1,029	...	14	618	1,063	124	...	6,332
National Health Insurance in respect of soldiers in India	71,989	4	3	...	...	...	...	...	1	...	71,997
General Provident Fund	106	...	...	...	...	...	...	...	60	...	166
Purchase and sale of wheat	12,350	...	...	...	...	...	...	...	...	...	12,350
Expenses of the Transport "Golconda"	77,838	...	...	...	...	...	...	...	...	...	77,838
Receipts in connection with Administered territories in Iraq	333,465	...	...	...	...	...	...	...	...	...	333,465
Sale of opium	...	...	...	574	...	...	...	...	...	...	574
Transfers to Gold Standard Reserve	4,000,000	...	...	...	...	...	...	...	...	...	4,000,000
	18,477,227	74,488	8,812,603	19,367	7,111	13,372	26,911	10,037	7,283	306	27,443,205
Carried over											
	20,226,806	107	1,350	1,023	12	...	1,167	...	...	...	20,230,965

Receipts— <i>concl'd.</i>	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	20,226,806	107	1,850	1,023	12	..	1,167	...	...	...	20,230,965
Miscellaneous receipts—	18,477,227	74,488	8,812,893	19,867	7,111	13,372	28,911	10,037	7,283	306	27,449,205
Civil	98,183	11,151	1,480	2,004	210	240	1	1,605	890	854	116,618
Military	29,163	..	..	..	..	..	..	..	..	..	29,163
Military Works Services	1,366	..	..	..	..	..	..	..	..	..	1,366
Marine	279,833	..	..	..	..	..	..	..	..	..	279,833
Railways	99	..	..	..	..	..	..	..	..	..	99
Postal and Telegraph	109	..	..	..	..	..	..	..	..	..	109
TOTAL	18,885,985	85,639	8,814,083	21,871	7,321	13,612	28,912	11,642	8,173	1,100	27,876,399
TOTAL INDIA	£ 39,112,791	£ 85,746	£ 8,815,933	£ 22,894	£ 7,333	£ 13,612	£ 28,079	£ 11,642	£ 8,173	£ 1,100	£ 42,177,363

ENGLAND.

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Repayments by His Majesty's Treasury and other Public Departments in respect of—

Expenditure incurred in India in connection with the Indian Force in North China

Additional troops lent for service at Hong Kong in 1912

Postal and Money Order transactions (receipts in excess of payments)

Advances in India on account of the Emigration of Coolies, and of African Protectorates, and supplies to His Majesty's Ships on the East India Station

Pensions paid in India to Out-pensioners of Chelsea Hospital

Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hongkong and Singapore

Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies

Moiety of expenditure in connection with Persian Gulf Radio Offices

Indian Native Regiments lent for service in the Colonies

Receipts from the Admiralty for leak shipped from India

Miscellaneous advances made in India

Expenditure incurred in connection with the employment of a Mountain Battery in Egypt

Moiety of Expenditure incurred in India in connection with Turko Persian Frontier Commission

Do. do. do. Lighting and Buoying the Persian Gulf

Do. do. do. Surveying of the Persian Gulf

Expenditure in India in connection with Expeditionary Forces and other war services

Hire of Transport on behalf of Commonwealth of Australia

Munition supplied through the Railway Department.

HIS MAJESTY'S INDIAN GOVERNMENT—

Estates remitted from India by Administrators-General by means of Bills on London

Bengal and North-Western Railway Company Transfer fees and miscellaneous refunds

Bombay, Baroda and Central India Railway Company Transfer fees and miscellaneous refunds

East Indian Railway Company Transfer fees and miscellaneous refunds

Great Indian Peninsula Railway Company Transfer fees and miscellaneous refunds

South Indian Railway Company Transfer fees and miscellaneous refunds

Receipts from the War Office in respect of funds for East Africa

Funds supplied for Treasury Chest Officer, Ceylon

Rupees sent from India to Egypt

Egyptian Currency coined at the Bombay Mint

Receipt for Egyptian Currency taken into India and Mesopotamia by troops and returned to the Egyptian Government

Bronze coinage supplied from the Calcutta Mint for the Australian Commonwealth

Sale of Opium

Purchase of Silver

Subscriptions to the General Provident Fund

National Health Insurance in respect of soldiers in India

Miscellaneous receipts

Contributions by Ruling Princes and others to Relief Funds

Enemy ships employed by the Indian Government

Purchase and sale of Wheat

Expenditure in connection with the Transport "Goleonda"

Receipt from the Baluchistan Chrome Company in respect of an assisted siding on the North-Western State Railway

Remittances of Indians in Hospitals

TOTAL ENGLAND . £ 45,540,269
TOTAL RECEIPTS . £ 98,647,652

No. 108.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1917—*contd.*

	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Disbursements.	£	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—											
Expenditure in India in connection with Expeditionary Forces and other War services	55,039,123	...	...	...	...	...	...	...	...	...	55,039,123
Turkish light houses in the Red Sea	...	...	8,350	...	...	...	...	...	...	...	8,350
Lighting and Buoying of the Persian Gulf	6,761	...	...	...	...	...	...	...	...	...	6,761
Manufacture of shells munitions	606,336	...	...	...	...	...	...	...	...	...	606,336
Refunds on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	7,033	...	...	...	...	...	...	...	...	...	7,033
Advances in India on account of the Emigration of Coolies, etc., and Supplies to H. M.'s Ships on the East India Station—											
Civil	81,324	24,959	345,035	900	...	...	3,975	...	...	...	456,193
Military	59,691	...	...	...	...	...	...	...	...	...	59,691
Marine	101,042	...	...	...	...	...	...	...	...	...	101,042
Pensions paid in India to Out-pensioners of Chelsea Hospital	34,641	...	...	...	...	...	...	...	...	...	34,641
Ditto to Naval and Greenwich Hospital Pensioners	205	...	...	...	...	...	...	...	...	...	205
Enlistment of natives of India for service in the Colonies	2,819	...	...	...	...	...	...	...	...	...	2,819
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	4,547	...	...	...	...	...	...	...	...	...	4,547
Postal and Money Order Transactions	1,068,875	...	...	...	...	...	...	...	...	...	1,068,875
Little Bases Light Vessel Dues	...	4	...	14	...	...	5	...	...	...	23
Balances of Shipping Masters' Accounts	...	...	8,822	5,837	...	...	8	...	...	...	14,667
Expenses in India in connection with the employment of a Mountain Battery in Egypt	59	...	...	...	...	...	...	...	...	...	59
Additional troops lent for service at Hong-Kong in 1912	3,336	...	...	...	...	...	...	...	...	...	3,336
Turco-Persian Frontier commission	5	...	...	...	...	...	...	...	...	...	5
Indian Native Regiments lent for service in the Colonies	1,220	...	...	...	...	...	...	...	...	...	1,220
Share of expenditure of Persian Gulf Radio Offices	9,009	...	...	...	...	...	...	...	...	...	9,009
Expenditure in connection with Indian Forces in North China	15,737	...	...	...	...	...	...	...	...	...	15,737
Despatch of Troops to Mauritius	797	...	...	...	...	...	...	...	...	...	797
Hire of transports on behalf of the Commonwealth of Australia	529,866	...	...	...	...	...	...	...	...	...	529,866
Moiety of expenditure in connection with the despatch of troops to Persia	567	...	...	...	...	...	...	...	...	...	567
Receipts from Admiralty for teak supplied from India	...	...	...	...	...	...	6,029	...	...	...	6,029
Miscellaneous Payments—											
Civil	45,869	8,381	3,248	572	330	61	1,863	8,397	...	105	68,826
Military Works Services	2,894	...	...	...	...	...	...	...	...	...	2,894
Military	376,447	...	...	...	...	...	...	...	...	...	376,447
Marine	936,861	...	...	...	...	...	...	...	...	...	936,861
Post and Telegraph	51	...	...	...	...	...	...	...	...	...	51
Total	58,935,115	33,314	365,455	7,323	330	61	11,880	8,397	...	105	59,362,010

THE GOVERNMENT OF INDIA, FOR THE YEAR 1916-17.

No. 103.—ACCOUNT OF Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1917—*concl'd.*

Disbursements— <i>concl'd.</i>	India.	Madras	Bombay.	Bengal.	United Provinces of Agra & Oudh	Punjab	Burma	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	58,935,115	33,344	365,455	7,323	330	61	11,880	8,397	...	105	59,362,010
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Rupees sent from India to East Africa	...	...	2,416,667	...	...	...	...	...	...	...	2,416,667
Purchase of silver	...	...	2,827	...	...	...	...	...	...	...	2,827
Remittances of Indians in hospitals made by Indian money orders	38	...	...	...	...	...	...	...	...	...	38
Advances to the Treasury Chest Officer, Colombo	...	(a) 125,312	...	...	...	...	...	...	...	...	125,312
Assisted siding for Chrome Company, Baluchistan	55,000	...	...	...	...	...	...	...	...	...	55,000
Allotments of pay, etc., British and Indian services	5	...	...	...	...	...	...	...	...	...	5
Hire of Transports, canal dues, coal, etc.	1,618	...	...	...	...	...	...	...	...	...	1,618
Allotments of pay of British soldiers serving in India	46	...	...	...	...	...	...	...	...	...	46
Family and Miscellaneous Remittances made by means of Rolls	593	...	...	...	...	...	...	...	...	...	593
Charges on account of Administered territories in Iraq	196,989	...	...	...	...	...	...	...	...	...	196,989
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	...	...	554	67	...	...	428	...	...	1,049
Remittances by Administrators General	14	...	...	...	...	1	...	...	...	...	15
Sale of opium	...	...	...	317,047	...	...	...	...	...	...	317,047
Aden Reinforcements	38	...	...	...	...	...	...	...	...	...	38
Egyptian Notes and Coins returned to Finance Minister, Egypt	...	...	5,377	...	...	...	...	...	...	...	5,377
Bombay, Baroda and Central India Railway Company—Advances for purchase of stores, etc.	251	...	...	...	...	...	...	...	...	...	251
Expeditionary Forces—purchase of mules	134,806	...	...	...	...	...	...	...	...	...	134,806
His Majesty's Coronation at Home	1	...	...	...	...	...	...	...	...	...	1
National Health Insurance in respect of soldiers in India	139	...	...	...	...	...	...	...	...	...	139
Bronze coinage for the Australian Commonwealth	9,663	...	...	...	...	...	...	...	...	...	9,663
Expenses of the Transport "Golconda"	3,446	...	...	...	...	...	...	...	...	...	3,446
Advances to disbursing officers for pay of sub-medical staff and patients of Indian Hospital	7	...	...	...	...	...	...	...	...	...	76
GENERAL PROVIDENT FUND—											
Civil	278	596	183	413	303	203	254	97	68	199	2,594
Military	197	...	...	...	...	...	...	...	...	...	197
Railways	206	...	...	...	...	...	...	...	...	...	206
Posts and Telegraph	28	...	...	...	...	...	...	...	...	...	28
Purchase of Hospital ship "Loyalty"	897	...	...	...	...	...	...	...	...	...	897
Purchase and sale of wheat	14,623	...	...	...	...	...	...	...	...	...	14,623
Enemy's ships employed by the Indian Government	17,089	...	...	...	...	...	...	...	...	...	17,089
Rupees sent from India to Egypt	...	...	66,890	...	...	...	...	...	...	...	66,890
Egyptian Currency coined at Bombay and Calcutta Mints	3,410	...	796,503	...	...	...	...	...	...	...	799,913
MISCELLANEOUS PAYMENTS—											
Civil	17,842	544	114	6	2,397	248	19	...	...	...	21,170
Military	33,332	...	...	...	...	...	...	...	...	...	33,332
Marine	24,398	...	...	...	...	...	...	...	...	...	24,398